

State of Minnesota



Office of the State Auditor

Julie Blaha
State Auditor

Minnesota City Finances

2021 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 100 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government;

Pension - monitors investment, financial, and actuarial reporting for Minnesota's local public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employees Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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Minnesota City Finances

2021 Revenues, Expenditures, and Debt

For the Year Ended December 31, 2021



March 7, 2023

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 852 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2021.¹ 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, 2021, 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 2020 and 2021 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 2021 total current expenditures by city. Table 21 presents the fund balance data sorted by unrestricted fund balance as a percent of total current expenditures.

Table 22 shows municipal enterprises by city. Minnesota cities operate many types of public service enterprises. These enterprises furnish a variety of services and operate wholly or primarily with revenues derived from the sale of goods or services.

In addition to this publication, the [OSA comparison tool](#) contains several years of data that can be accessed on the OSA website.

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

²City classifications are designated based on the decennial census. This report uses the class designations based on the 2021 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 2021, 343 of the 621 small cities (55.2 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$6.5 billion in 2021, a decrease of 2.1 percent from 2020 revenues. Total revenues of cities over 2,500 in population decreased 2.9 percent, while revenues of cities under 2,500 in population increased 6.6 percent over the two-year period (pg. 5).
- In 2021, total expenditures of the governmental funds for all cities totaled \$7.2 billion. This represents a decrease of 1.7 percent from 2020. Total expenditures for cities over 2,500 in population decreased 2.7 percent, while those under 2,500 in population increased 8.3 percent in 2021 (pg. 5).
- The categories of public safety and streets and highways represent the largest categories of expenditures for both large and small cities. Among large cities, public safety accounted for 28.6 percent of expenditures, while streets and highways accounted for 22.0 percent. Among small cities, streets and highways accounted for 28.8 percent of total expenditures, while public safety accounted for 20.6 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2021, small cities carried long-term debt of \$1.5 billion, or \$4,251 per capita, compared to \$8.6 billion, or \$1,943 per capita, for large cities⁴ (pg. 6).
- In 2021, unrestricted fund balances as a percent of current expenditures averaged 53.6 percent for large cities, compared to 122.2 percent for small cities (pg. 6).

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

- In 2021, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.9 billion. This represents a decrease of 2.9 percent from 2020 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 70.5 percent of all large city revenues. In 2021, cities over 2,500 in population expended \$6.5 billion to provide city services. This represents a decrease of 2.7 percent from 2020 total governmental expenditures (pgs. 10-11).
- In 2021, cities under 2,500 in population, or small cities, had total governmental revenues of \$560.0 million. This represents an increase of \$34.8 million, or 6.6 percent, over 2020. In 2021, cities under 2,500 in population expended \$677.0 million to provide city services. This represents an increase of 8.3 percent over 2020 total governmental expenditures (pgs. 17-18).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2012 to 2021, an examination of city revenues shows that, when adjusted for inflation, revenues increased 7.7 percent⁵ (pg. 7).
- Between 2012 and 2021, actual revenues derived from property taxes grew 47.9 percent, compared to an increase of 38.9 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 50.0 percent, state grants increased 33.4 percent, and local grants increased 57.9 percent (pg. 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 39.4 percent in 2012 to 43.3 percent in 2021. During this same time frame, revenues derived from intergovernmental sources increased from 24.9 percent of total revenues to 25.6 percent (pg. 7).

Governmental Expenditures

- Between 2012 and 2021, an examination of city finances shows that, when adjusted for inflation, expenditures increased 6.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.4 billion to \$7.2 billion. This represents an increase of 33.0 percent (pg. 9).

⁵“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2012 as the base year (N.I.P.A. Table 1.1.9, January 26, 2023).

Comparison and Overview

2021 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$6.5 billion in 2021, a decrease of 2.1 percent from 2020 revenues. Total revenues of cities over 2,500 in population decreased 2.9 percent, while revenues of cities under 2,500 in population increased 6.6 percent over the two-year period.

There are two central differences between cities over and under 2,500 in population in terms of how they fund services. Cities under 2,500 in population (small cities) are much more dependent on intergovernmental revenues than cities over 2,500 (large cities). In 2021, intergovernmental revenues accounted for 39.5 percent of total revenues for small cities, compared to 24.3 percent for large cities. Among all cities, intergovernmental revenues accounted for 25.6 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 2021, tax revenue from all sources accounted for 54.2 percent of large city revenues, compared to 38.0 percent of small city revenues. Property taxes accounted for 44.0 percent of large city revenues, compared to 35.5 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,346, and small cities had total revenues of \$1,491.

Expenditures

In 2021, total expenditures of the governmental funds for all cities totaled \$7.2 billion. This represents a decrease of 1.7 percent from 2020. Total expenditures for cities over 2,500 in population decreased 2.7 percent, while those under 2,500 in population increased 8.3 percent in 2021.

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 28.6 percent of expenditures, while streets and highways accounted for 22.0 percent. Among small cities, streets and highways accounted for 28.8 percent of total expenditures, while public safety accounted for 20.6 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2021, small cities carried long-term debt of \$1.5 billion, or \$4,251 per capita, compared to \$8.6 billion, or \$1,943 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 2021, unrestricted fund balances as a percent of current expenditures averaged 53.6 percent for large cities, compared to 122.2 percent for small cities.

In 2021, of the 278 small cities that reported a fund balance, 166 (59.7 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 230 large cities that reported a fund balance, 48 (20.9 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2021, unrestricted fund balance as a percent of total current expenditures among small cities ranged from -67.8 percent in Hendrum to 914.7 percent in Northrop. Among large cities, the range was from -5.2 percent in North Saint Paul to 731.6 percent in Benson.⁷

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

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

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

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

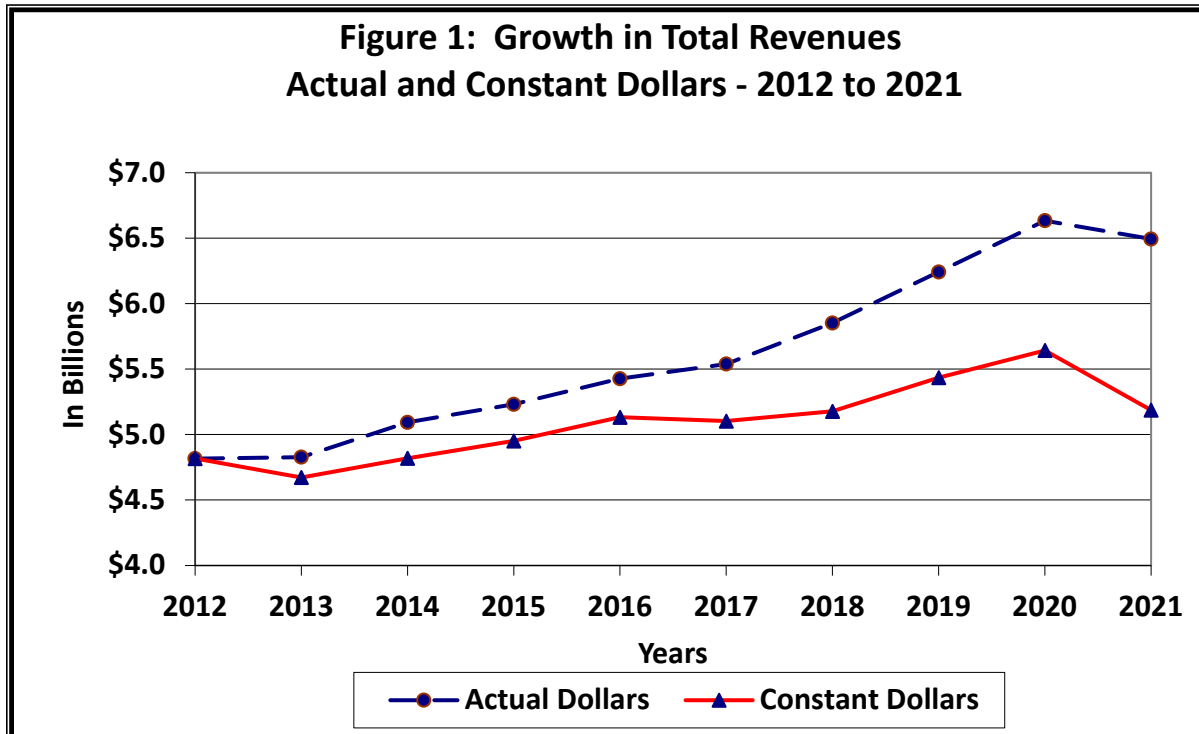
⁸The OSA's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2012 to 2021, an examination of city revenues shows that, when adjusted for inflation, revenues increased 7.7 percent.⁹

During that same period, total city revenues, in actual dollars, grew from \$4.8 billion in 2012 to \$6.5 billion in 2021, an increase of 34.8 percent. See Figure 1 below.



Between 2012 and 2021, actual revenues derived from property taxes grew 47.9 percent, compared to an increase of 38.9 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 50.0 percent, state grants increased 33.4 percent, and local grants increased 57.9 percent.

When revenues are adjusted for inflation, the ten-year period shows an 18.1 percent increase in property tax revenues, while intergovernmental revenues increased 10.9 percent.

In actual dollars, the proportion of total revenues derived from property taxes grew from 39.4 percent in 2012 to 43.3 percent in 2021. During this same time frame, revenues derived from intergovernmental sources increased from 24.9 percent of total revenues to 25.6 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 2012 as the base year (N.I.P.A. Table 1.1.9, January 26, 2023).

Figure 2 below shows the jump in intergovernmental revenues in 2020 largely attributable to Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding.

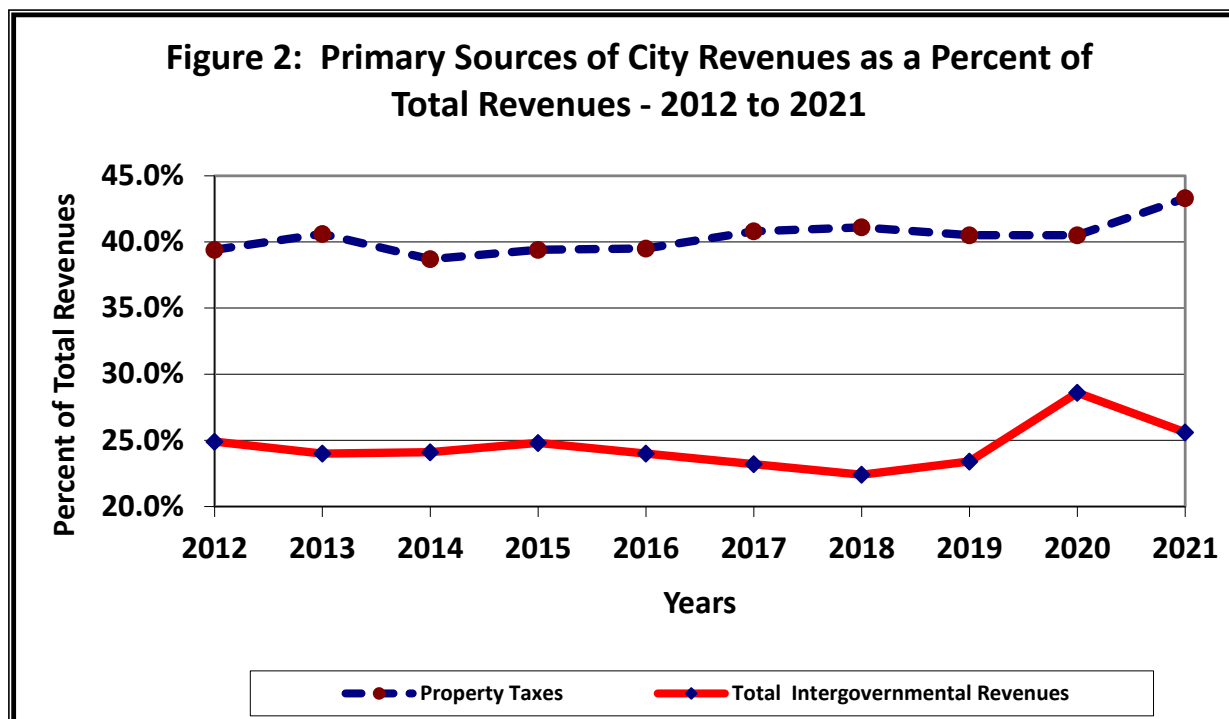


Table 1 below provides a summary of the trend in city revenues from 2012 to 2021 when adjusted for inflation. Only three of the revenue categories showed a decrease over the ten-year period: interest earnings (-107.4 percent), fines and forfeits (-52.6 percent), and special assessments (-20.8 percent).

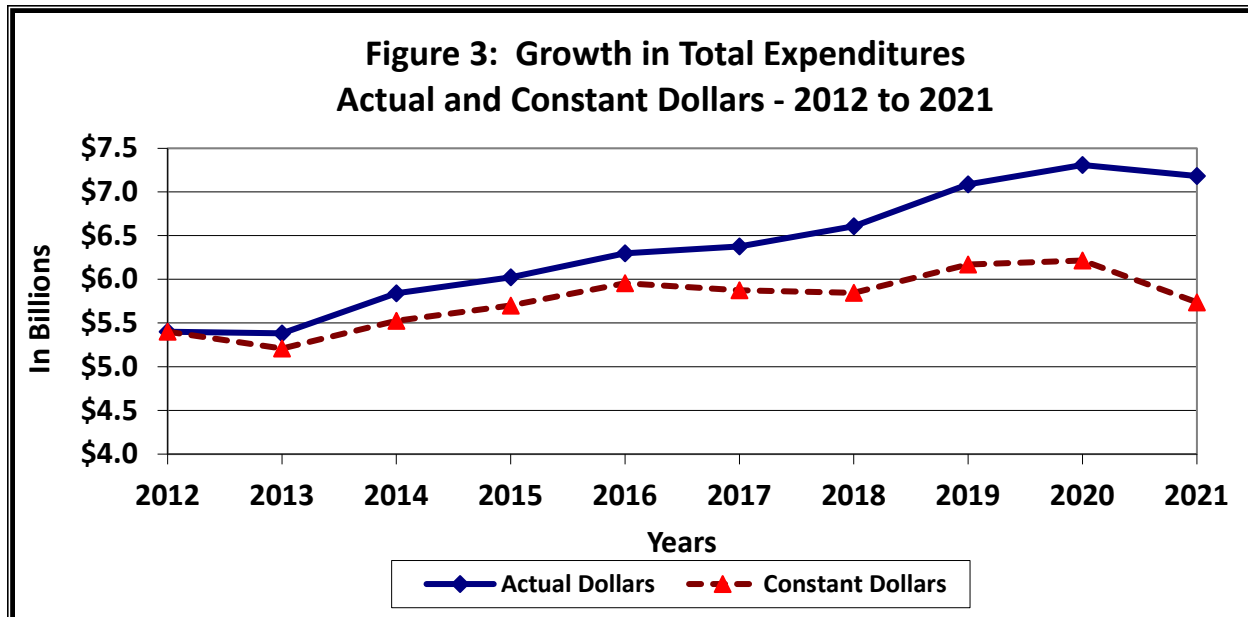
Table 1: Total City Revenues in Constant Dollars

Revenues	2012*	2016*	2017*	2021*	2012 - 16 5-Year Change	2017 - 21 5-Year Change	10-Year Change
Taxes	\$2,402,171,668	\$2,556,009,818	\$2,605,292,427	\$2,736,798,931	6.4%	5.0%	13.9%
Special Assessments	271,200,031	267,724,506	241,774,408	214,708,316	-1.3%	-11.2%	-20.8%
Licenses and Permits	156,110,657	190,643,496	203,399,988	196,206,627	22.1%	-3.5%	25.7%
Federal Grants	251,987,523	157,961,570	146,766,616	301,917,661	-37.3%	105.7%	19.8%
State Grants	847,733,432	961,861,053	918,383,054	902,934,096	13.5%	-1.7%	6.5%
Local Unit Grants	97,310,929	110,042,333	119,319,251	122,756,691	13.1%	2.9%	26.1%
Charges for Services	502,268,422	581,539,135	597,177,894	517,386,446	15.8%	-13.4%	3.0%
Fines and Forfeits	41,469,524	29,324,665	33,618,901	19,656,128	-29.3%	-41.5%	-52.6%
Interest Earnings	60,463,473	48,444,006	58,726,880	(4,476,580)	-19.9%	-107.6%	-107.4%
All Other Revenues	185,914,818	228,278,049	178,139,031	178,358,790	22.8%	0.1%	-4.1%
Total Revenues	\$4,816,630,477	\$5,131,828,629	\$5,102,598,450	\$5,186,247,106	6.5%	1.6%	7.7%

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

Governmental Expenditures

Between 2012 and 2021, an examination of city finances shows that, when adjusted for inflation, expenditures increased 6.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.4 billion to \$7.2 billion. This represents an increase of 33.0 percent. Figure 3 below shows total expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures increased 7.0 percent, capital outlays increased 23.8 percent, and debt service decreased 20.0 percent.

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

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2012*	2016*	2017*	2021*	2012 - 16 5-Year Change	2017 - 21 5-Year Change	10-Year Change
General Government	\$587,462,219	\$654,910,891	\$679,652,485	\$678,440,818	11.5%	-0.2%	15.5%
Public Safety	1,425,977,119	1,528,469,026	1,565,025,942	1,599,222,820	7.2%	2.2%	12.1%
Streets and Highways	1,175,621,791	1,391,041,297	1,366,944,366	1,299,956,930	18.3%	-4.9%	10.6%
Sanitation	22,023,890	20,898,035	31,707,197	22,857,638	-5.1%	-27.9%	3.8%
Health	24,513,759	31,608,861	31,641,827	36,514,051	28.9%	15.4%	49.0%
Culture and Recreation	585,901,862	795,602,513	718,883,433	778,961,706	35.8%	8.4%	33.0%
Housing/Economic Development	517,776,167	566,260,539	486,981,293	469,129,701	9.4%	-3.7%	-9.4%
Conservation of Natural Resources	6,815,479	11,445,961	11,596,539	8,741,956	67.9%	-24.6%	28.3%
Airport	47,590,367	47,682,164	47,531,905	50,820,868	0.2%	6.9%	6.8%
All Other Expenditures	128,817,557	78,461,400	58,847,481	89,364,113	-39.1%	51.9%	-30.6%
Debt Service	877,901,592	829,286,089	876,139,307	702,462,759	-5.5%	-19.8%	-20.0%
Total Expenditures	\$5,400,401,802	\$5,955,666,776	\$5,874,951,776	\$5,736,473,358	10.3%	-2.4%	6.2%
Total Current Expenditures	\$3,353,647,034	\$3,613,792,394	\$3,604,702,832	\$3,586,961,259	7.8%	-0.5%	7.0%
Total Capital Outlays	1,168,853,176	1,512,588,292	1,394,109,637	1,447,049,340	29.4%	3.8%	23.8%
Total Debt Service	877,901,592	829,286,089	876,139,307	702,462,759	-5.5%	-19.8%	-20.0%
Total Expenditures	\$5,400,401,802	\$5,955,666,776	\$5,874,951,776	\$5,736,473,358	10.3%	-2.4%	6.2%

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

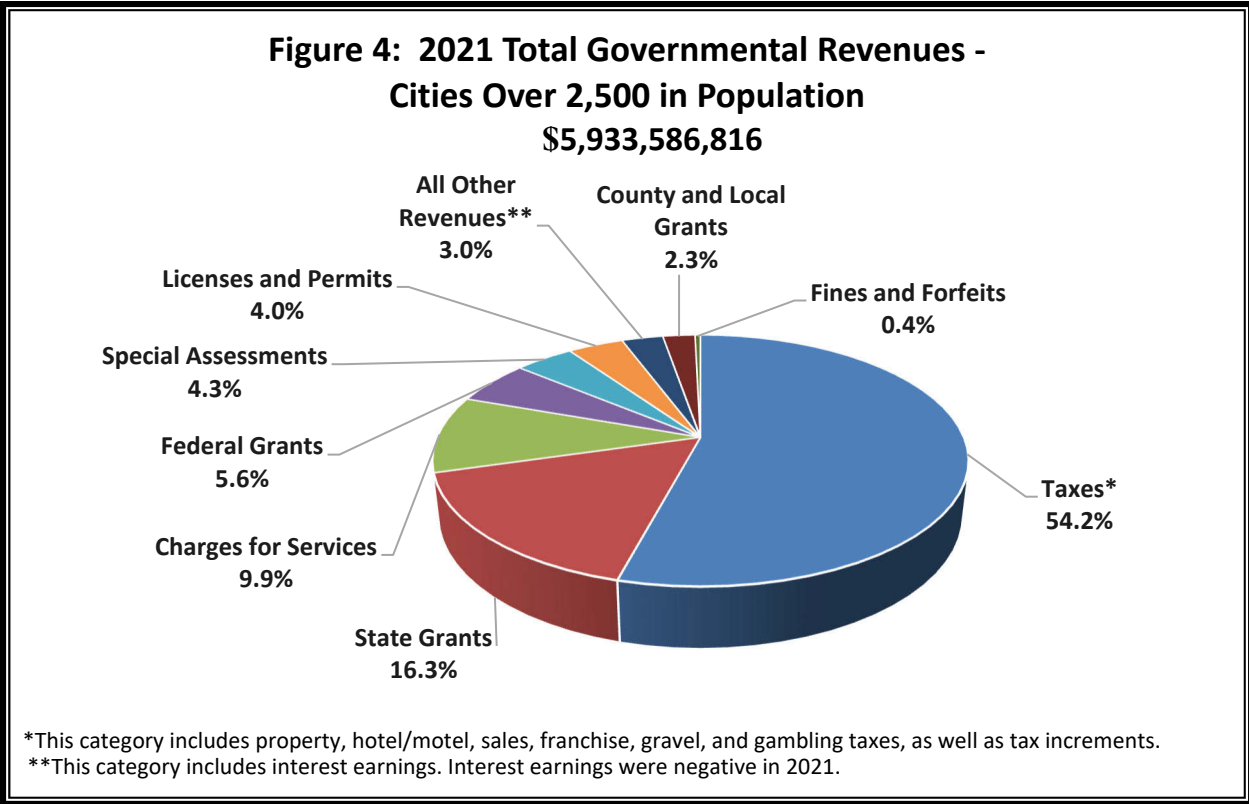
Overview of Cities Over 2,500 in Population

Total Governmental Revenues

In 2021, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.9 billion. This represents a decrease of 2.9 percent from 2020 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 70.5 percent of all large city revenues.

The 2.9 percent decline in revenues over the two years is largely attributable to decreases in interest earnings (-106.3 percent)¹⁰ and federal grants (-34.9 percent). Interest earnings were adversely affected by market conditions in 2021, while federal grants show lower levels due to the ending of pandemic-related CARES funding, which provided \$316.2 million to large cities in 2020. Several revenue categories that were negatively impacted by the pandemic showed significant rebounds in 2021, including: hotel/motel taxes (46.9 percent), gravel and gambling taxes (20.8 percent), and charges for services (16.7 percent).

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



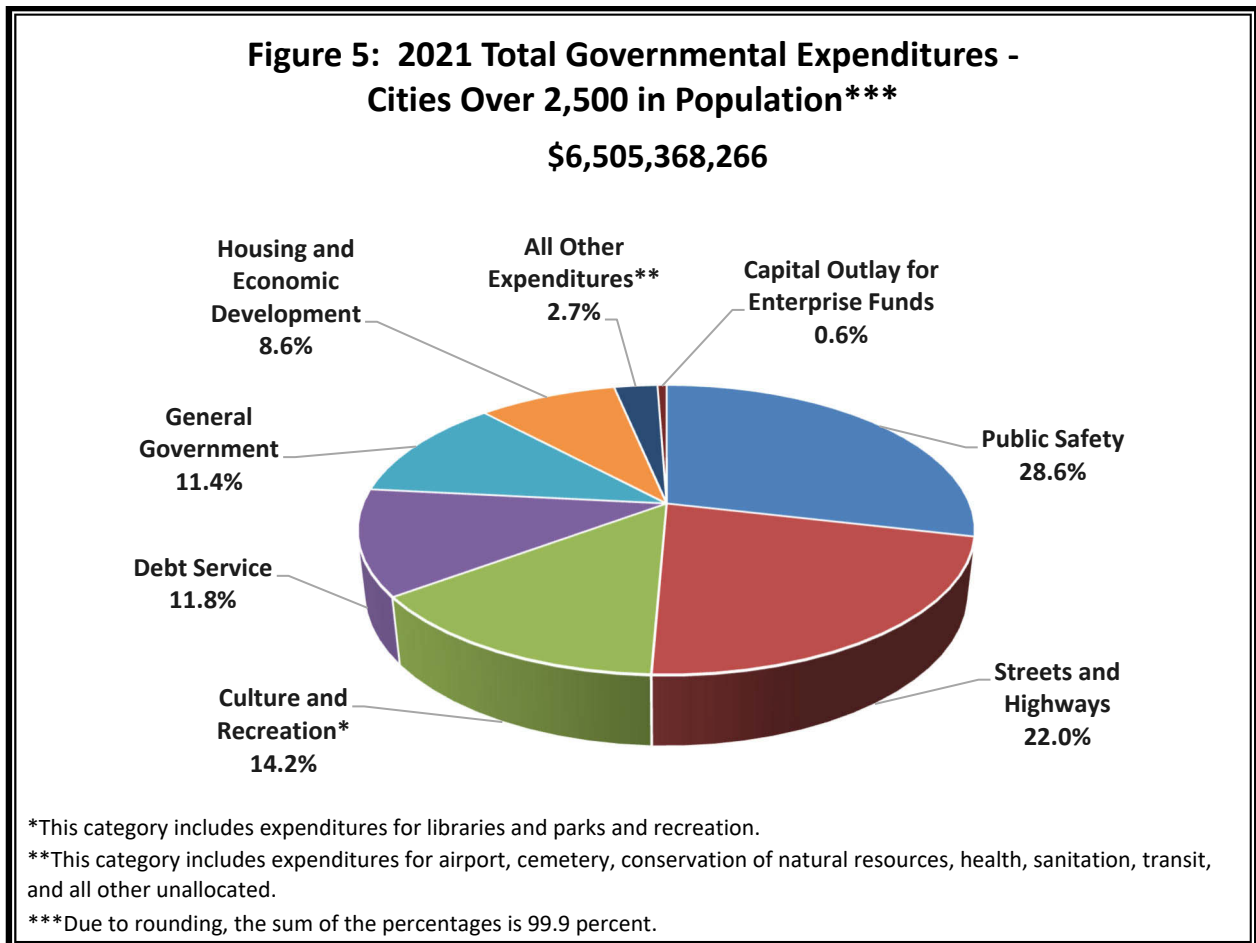
¹⁰The category of interest earnings accounts for investment income, realized gains and losses on investments, and the net increase or decrease in the fair value of investments.

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 2021, cities over 2,500 in population expended \$6.5 billion from these various governmental funds to provide city services. This represents a decrease of 2.7 percent from 2020 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 24.4 percent, and debt service accounted for 11.8 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 41.5 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 55.4 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.



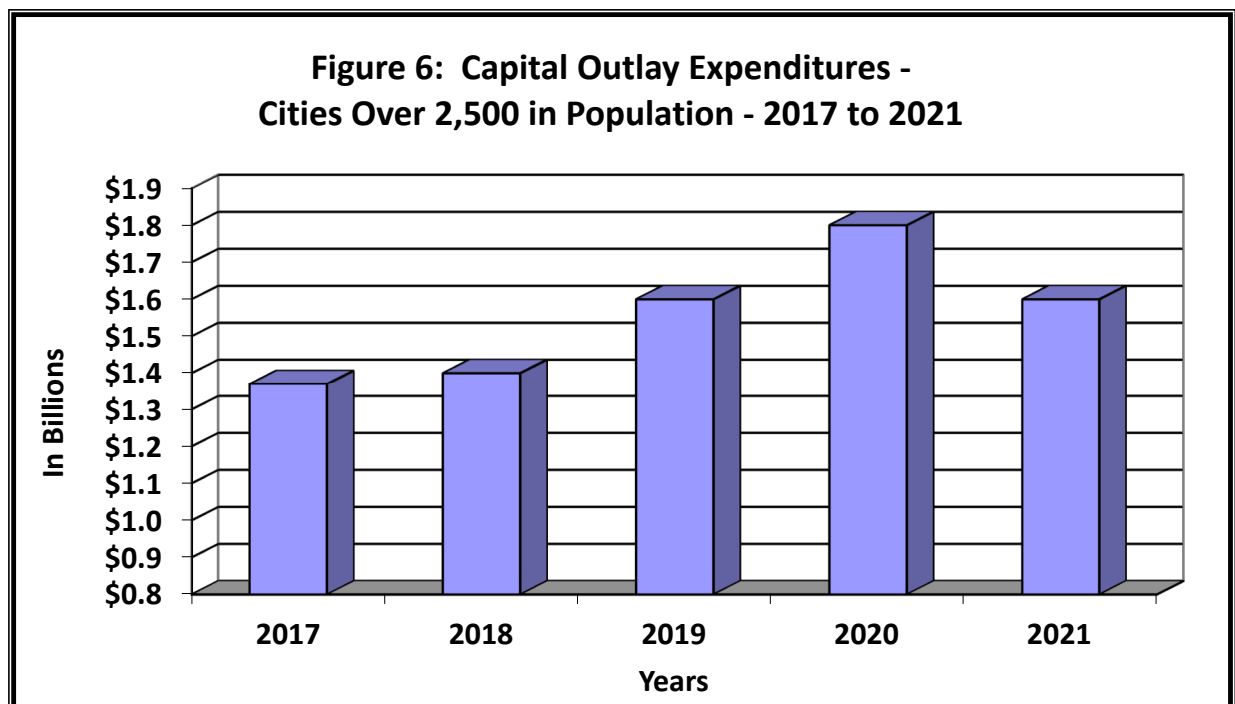
Capital Outlay Expenditures

In 2021, cities over 2,500 in population expended \$1.6 billion on capital investments. This represents a decrease of 10.8 percent from the level expended in 2020. 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*
2017	\$1,372,951,348	\$324
2018	\$1,402,619,295	\$327
2019	\$1,594,123,919	\$368
2020	\$1,780,009,875	\$408
2021	\$1,587,807,448	\$360

*Per capita amounts are based on the total population of cities over 2,500.

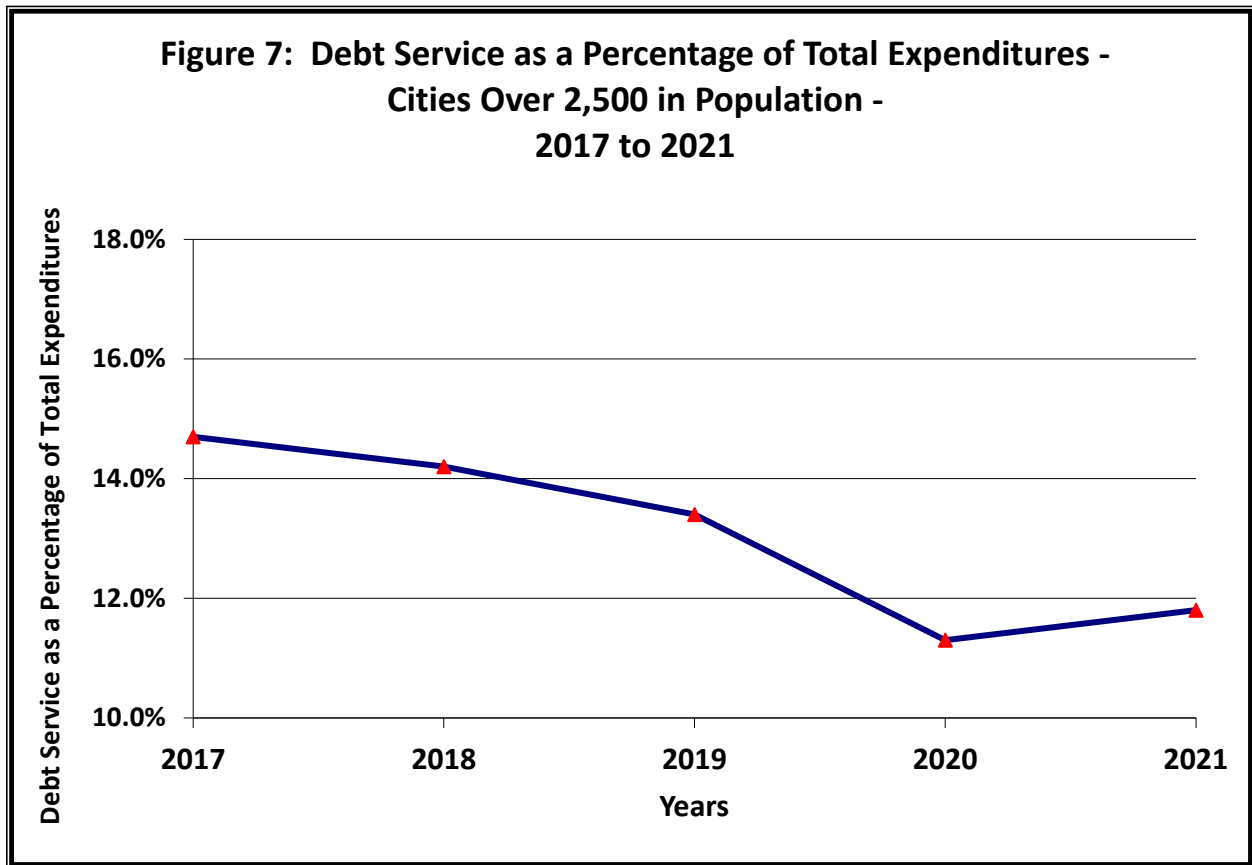
Figure 6 below illustrates the trend in capital outlay expenditures between 2017 and 2021.



Debt Service

In 2021, large cities expended a total of \$767.9 million on debt service, which represented 11.8 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2020 and 2021, large city debt service expenditures increased by \$12.6 million, or 1.7 percent.

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

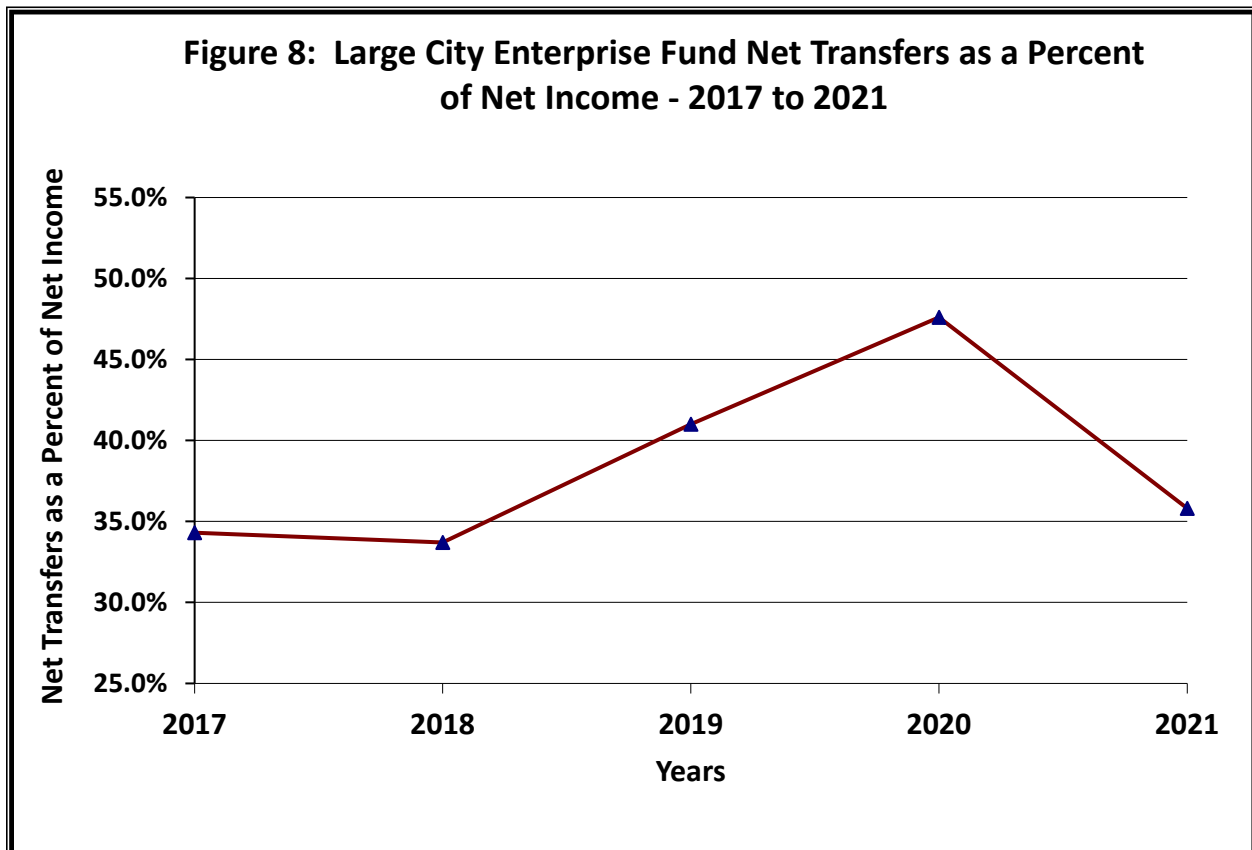


Municipal Enterprises

In addition to governmental funds, many cities establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. Some municipalities choose to subsidize an enterprise that benefits the community as a whole. Enterprise fund accounting provides more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by large cities are for sewer, water, and stormwater/street lighting services.

In aggregate, large city municipal enterprises reported a net income of \$474.3 million and net transfers (transfers out minus transfers in) of \$170.0 million in 2021. This represents an increase of 15.9 percent in net income, but a decrease of 12.7 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 35.8 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.

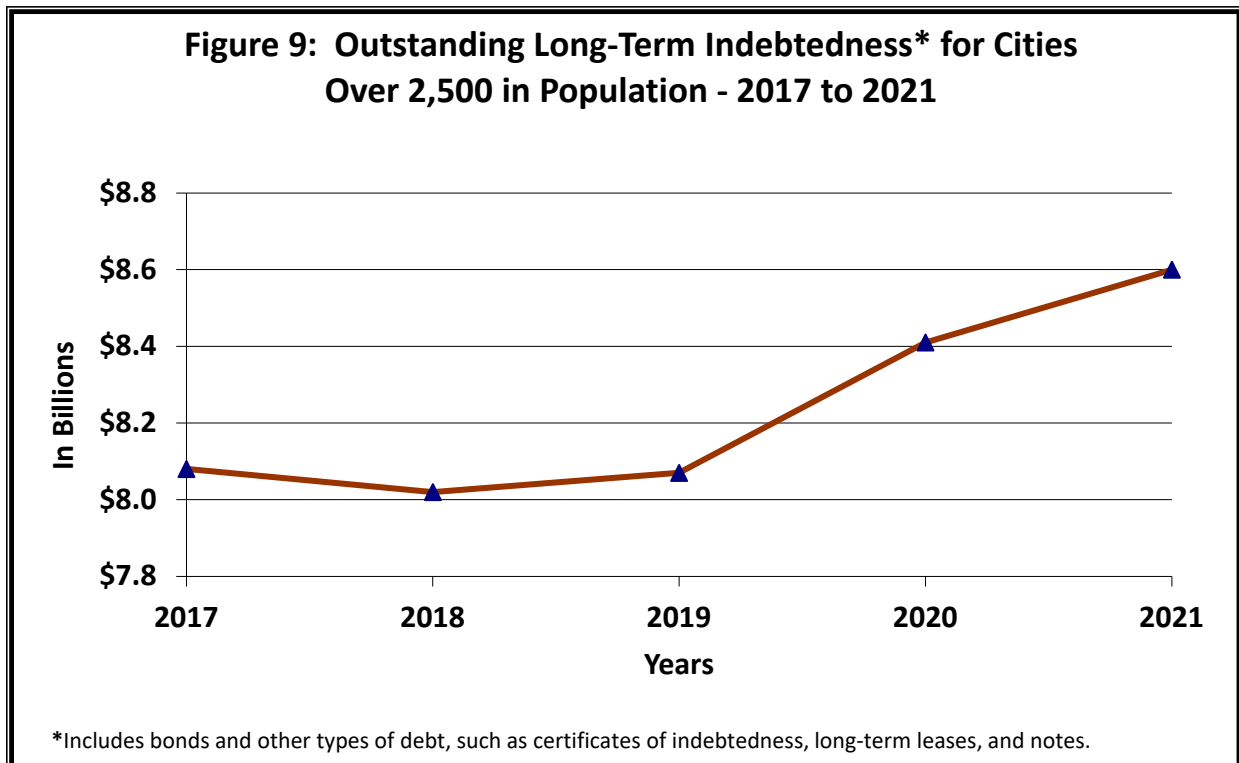


Outstanding Long-Term Indebtedness

Large cities carried long-term debt of \$8.6 billion, or \$1,943 per capita, at the end of 2021. This represents an increase of 1.8 percent over 2020. 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 2020 and 2021.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness		
	2020 Amount	2021 Amount
General Obligation	\$2,704,003,290	\$2,875,860,216
General Obligation Tax Increment	237,773,205	234,111,897
Revenue Tax Increment	79,254,000	72,070,000
Special Assessment	1,733,682,651	1,689,677,561
General Obligation Revenue	1,520,444,205	1,518,102,339
Revenue	853,585,931	816,768,455
All Other	4,673,000	1,327,950
Total Bonded Indebtedness	<u>\$7,133,416,282</u>	<u>\$7,207,918,418</u>

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

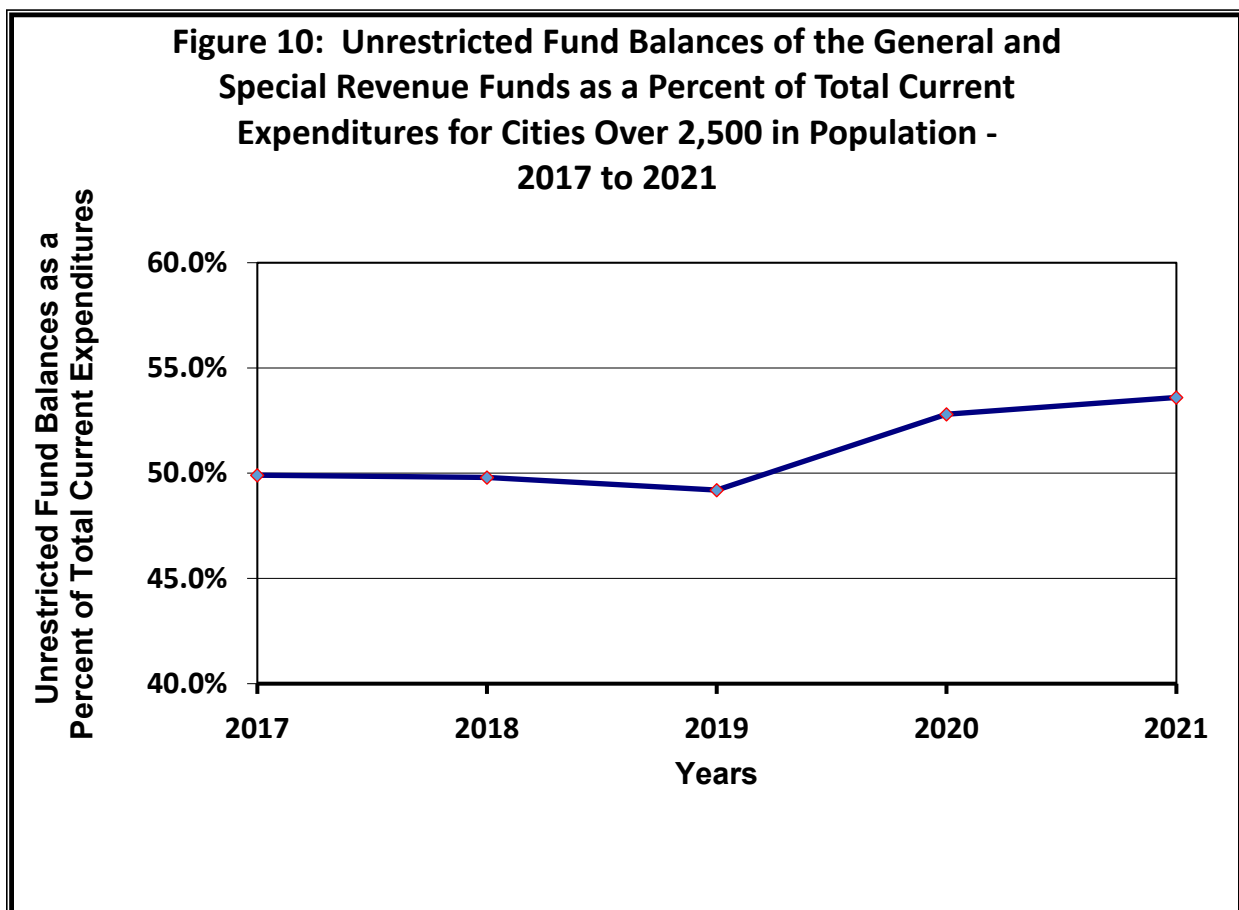


Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$2.2 billion in 2021.¹¹ This was an increase of 1.6 percent over 2020. 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 53.6 percent in 2021, compared to 52.8 percent for unrestricted fund balances in 2020. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than smaller cities. Unrestricted fund balances as a percent of current expenditures averaged 35.5 percent for cities of the first class, compared to 81.2 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.



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.

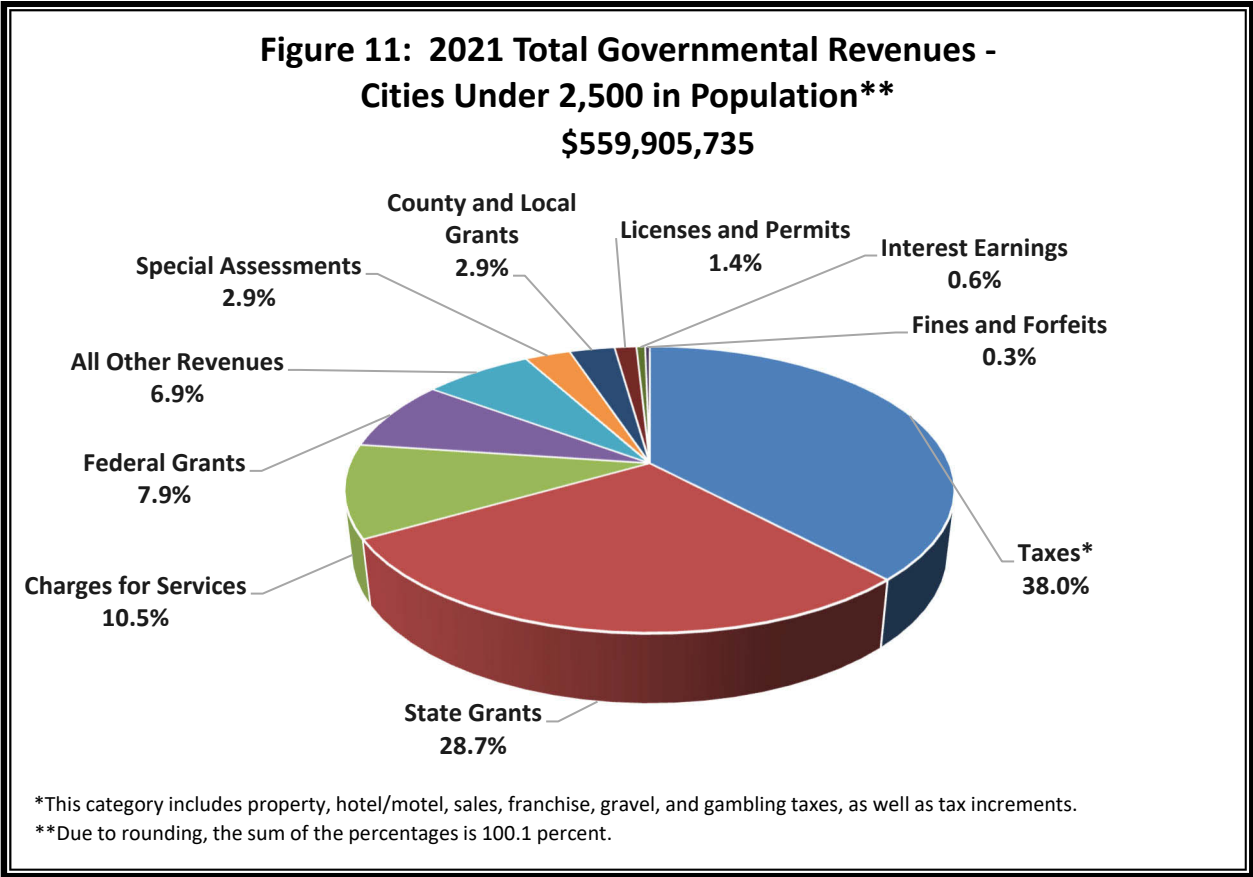
Overview of Cities Under 2,500 in Population

Total Governmental Revenues

In 2021, cities under 2,500 in population, or small cities, had total governmental revenues of \$560.0 million. This represents an increase of \$34.8 million, or 6.6 percent, over 2020.

The main sources of revenues for small cities in 2021 were taxes and state grants, which together accounted for 66.7 percent of total revenues. The revenue categories showing the greatest increases were state highway grants (426.2 percent), county grants (228.6 percent), gravel and gambling taxes (84.4 percent), fines and forfeits (33.4 percent), local sales and hotel/motel taxes (20.1 percent), and all other revenues (14.5 percent). The sales and use tax increases reflect a rebound from pandemic-related sluggishness in these sectors. Interest earnings (-46.8 percent) and federal grants (-5.0 percent) were the only categories of revenues that showed declines over the two years.

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.



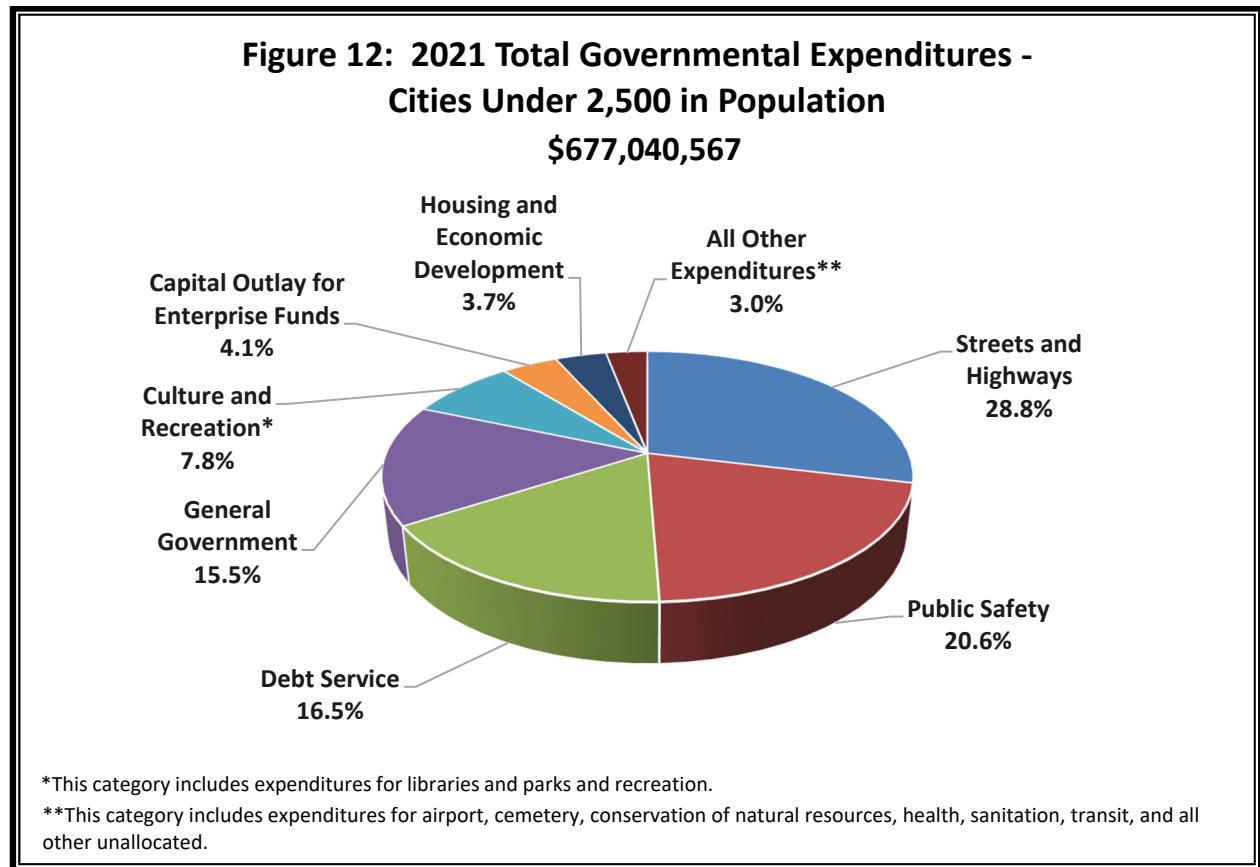
Total Governmental Expenditures

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 2021, cities under 2,500 in population expended \$677.0 million to provide city services. This represents an increase of 8.3 percent over 2020 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Between 2020 and 2021, current expenditures decreased 1.1 percent, capital outlays increased 19.1 percent, and debt service increased 21.3 percent.

The increase in capital outlays is primarily attributable to large increases in streets and highways construction and capital outlays for enterprise funds (i.e., sewer and water projects). Streets and highways capital expenditures increased \$28.5 million, or 28.6 percent, while capital outlays for enterprise funds increased \$9.1 million, or 49.1 percent.

In 2021, the four largest expenditure categories for small cities were streets and highways, public safety, debt service, and general government. These four categories together accounted for 81.4 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.

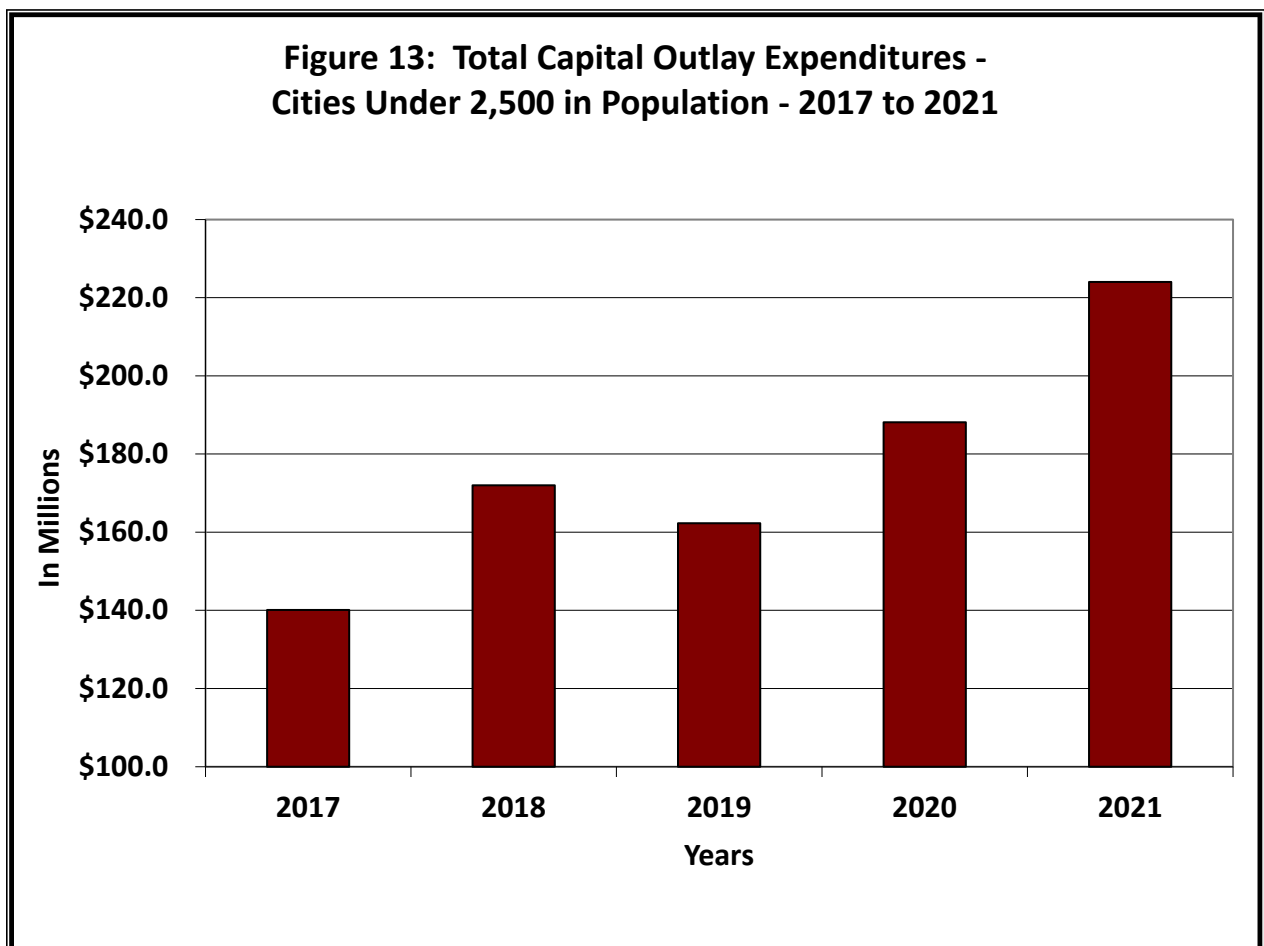


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$224.0 million on capital outlay in 2021. This represents an increase of 19.1 percent over the level expended in 2020. The categories of streets and highways and capital outlays for enterprise funds were largely responsible for the overall increase in capital outlay expenditures.

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.

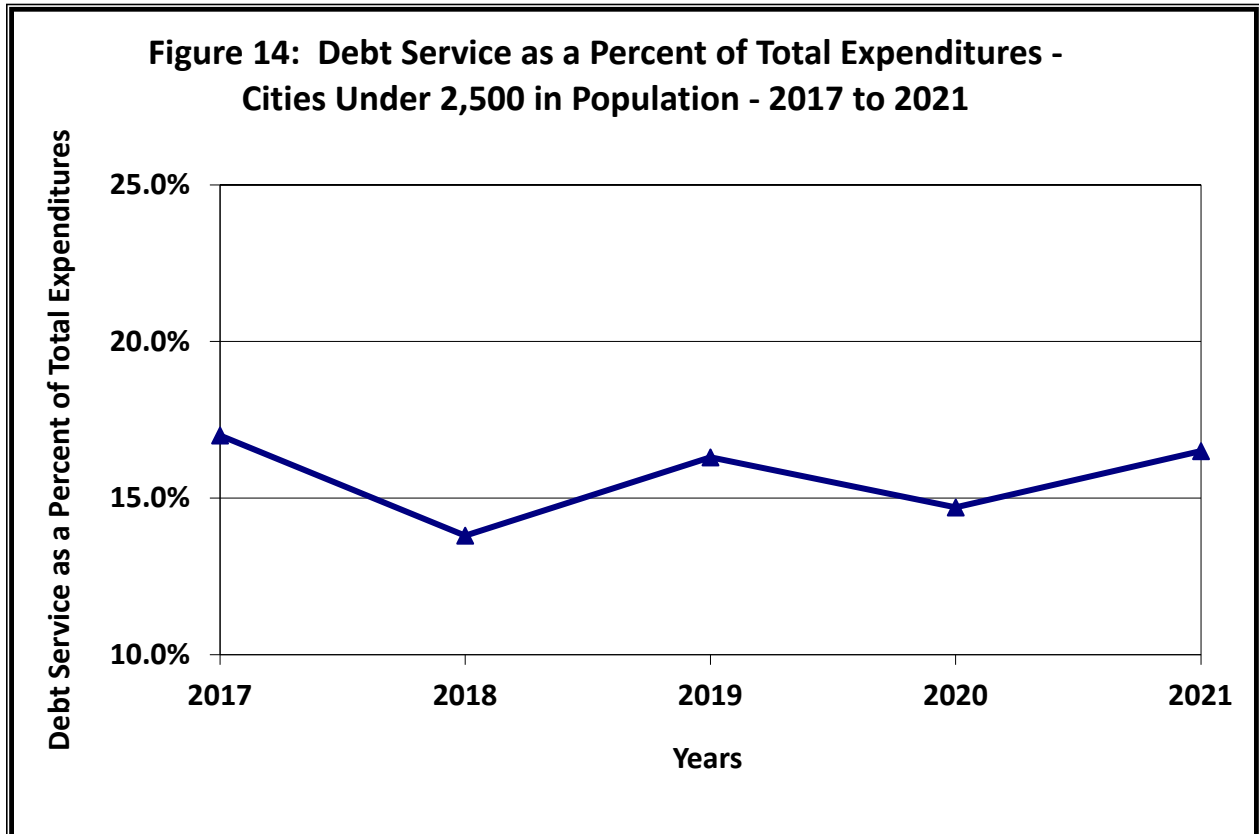
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2017 through 2021.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2021, small cities expended a total of \$111.6 million on debt service. This represents an increase of 21.3 percent over 2020. Overall, debt service expenditures accounted for 16.5 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.

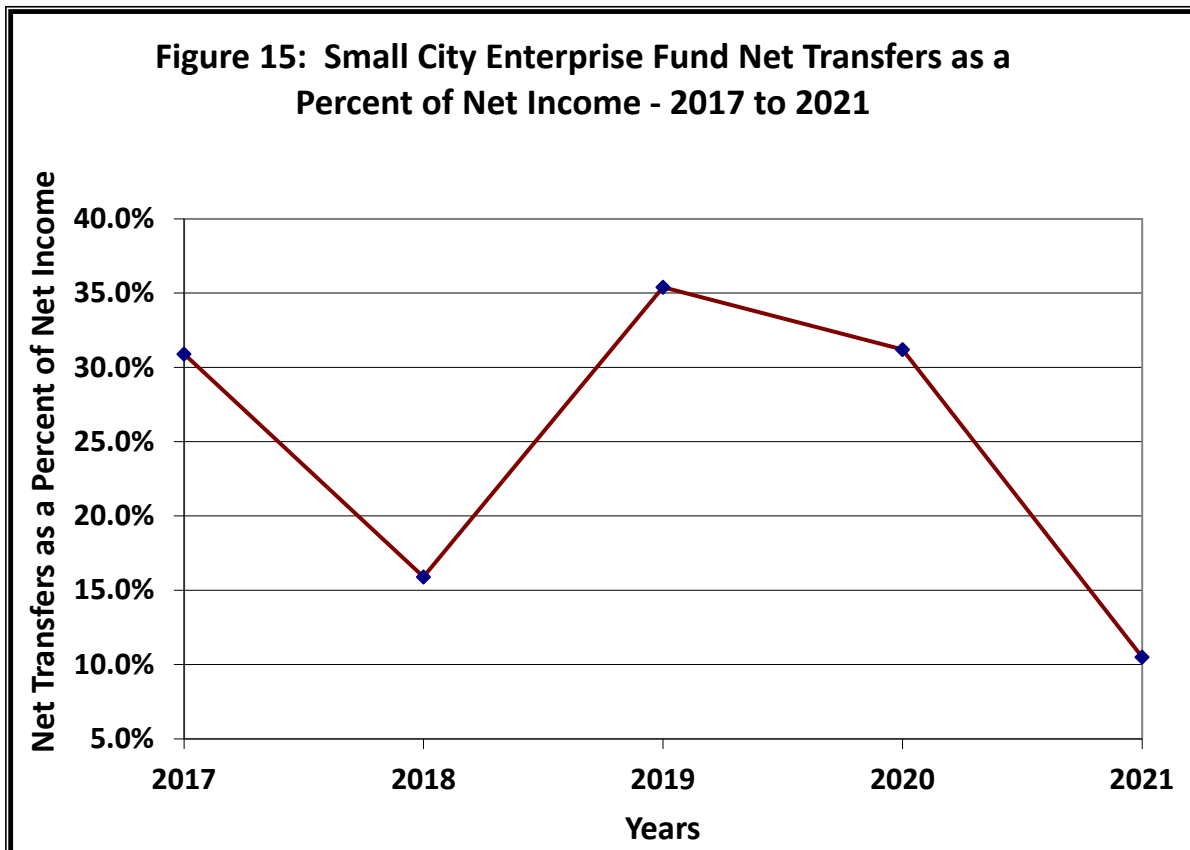


Municipal Enterprises

The total net income of small city enterprises in 2021 was \$70.9 million, and the net amount transferred to other funds was \$7.4 million. This represents an increase in net income of 40.6 percent and a decrease in net transfers (transfers out minus transfers in) of 52.8 percent from 2020.

In 2021, the municipal enterprises of small cities transferred 10.5 percent of their net income to other funds, compared to 31.2 percent in 2020.

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



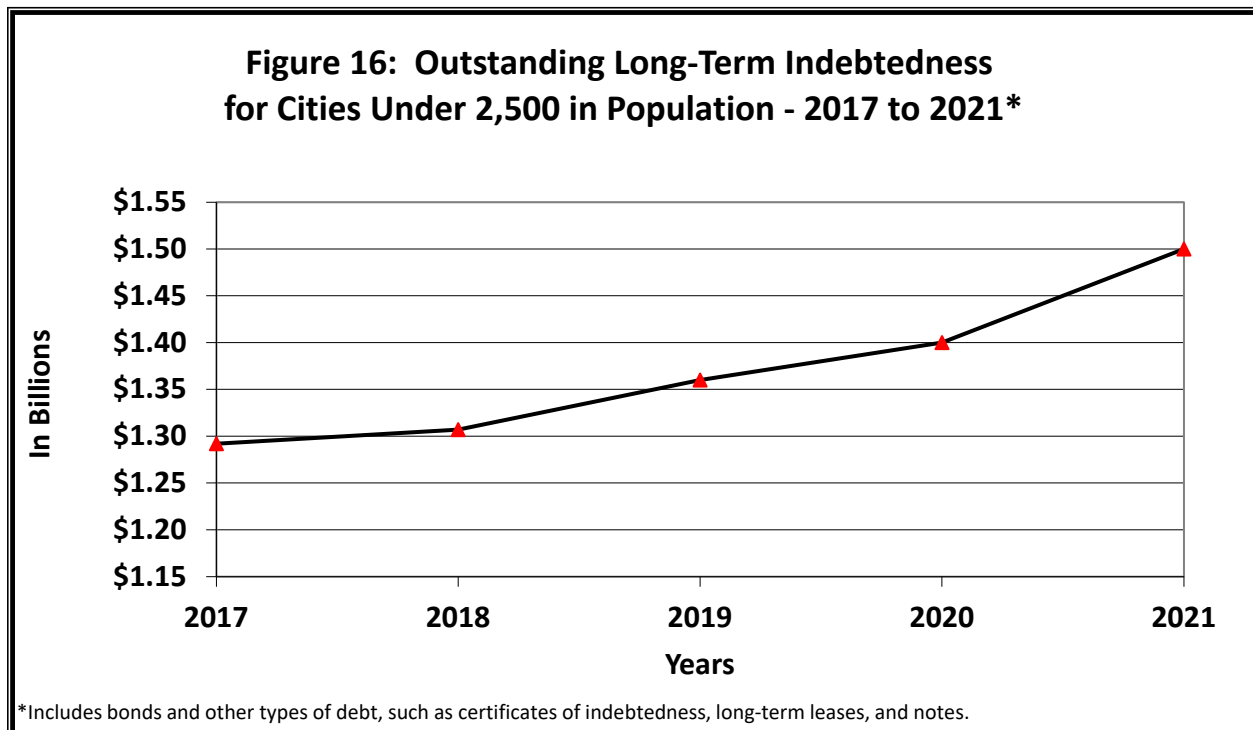
Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.5 billion at the end of 2021. This represents an increase of 5.2 percent over the level in 2020. On a per capita basis, small cities carried \$4,251 in long-term debt, compared to \$1,943 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 2020 and 2021 for small cities.

	2020 Amount	2021 Amount
General Obligation	\$238,405,604	\$237,951,424
General Obligation Tax Increment	18,782,353	19,388,809
Revenue Tax Increment	25,953	13,613
Special Assessment	223,699,949	249,582,073
General Obligation Revenue	444,653,979	461,496,184
Revenue	40,094,645	34,694,926
All Other	---	---
Total Bonded Indebtedness	\$965,662,483	\$1,003,127,029

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



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

GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2017 Through 2021

Governmental Fund Revenues	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$2,258,590,686	40.8%	\$2,403,706,898	41.1%	\$2,530,640,617	40.5%	\$2,688,208,534	40.5%	\$2,809,936,716	43.3%	24.4%	4.5%
Tax Increments	194,180,745	3.5%	223,961,524	3.8%	238,061,974	3.8%	252,579,461	3.8%	231,420,670	3.6%	19.2%	-8.4%
Franchise Taxes	163,496,950	3.0%	173,162,232	3.0%	171,938,246	2.8%	173,760,643	2.6%	185,889,387	2.9%	13.7%	7.0%
Local Sales Taxes	160,032,995	2.9%	173,136,206	3.0%	179,730,210	2.9%	157,793,337	2.4%	160,080,559	2.5%	0.0%	1.4%
Hotel/Motel Taxes	49,703,887	0.9%	53,822,625	0.9%	54,638,908	0.9%	25,320,649	0.4%	37,192,217	0.6%	-25.2%	46.9%
Gravel and Gambling Taxes	1,622,820	0.0%	1,501,312	0.0%	1,763,022	0.0%	1,735,851	0.0%	2,116,920	0.0%	30.4%	22.0%
Special Assessments	262,407,436	4.7%	253,073,212	4.3%	250,799,742	4.0%	252,220,826	3.8%	268,827,694	4.1%	2.4%	6.6%
Licenses and Permits	220,758,143	4.0%	223,001,780	3.8%	240,562,787	3.9%	221,056,520	3.3%	245,662,470	3.8%	11.3%	11.1%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$41,651,385	0.8%	\$45,923,956	0.8%	\$31,399,436	0.5%	\$35,650,234	0.5%	\$52,276,889	0.8%	25.5%	46.6%
All Other**	117,640,294	2.1%	122,111,322	2.1%	123,288,684	2.0%	523,867,387 **	7.9%	325,742,138 **	5.0%	176.9%	-37.8%
State Grants												
Local Government Aid	517,918,970	9.4%	523,477,482	8.9%	533,050,007	8.5%	559,861,042	8.4%	563,035,993	8.7%	8.7%	0.6%
Market Value Credit	513,683	0.0%	501,704	0.0%	508,785	0.0%	516,114	0.0%	525,255	0.0%	2.3%	1.8%
Taconite Relief and Aids	11,673,165	0.2%	11,201,992	0.2%	11,958,121	0.2%	13,506,320	0.2%	12,089,681	0.2%	3.6%	-10.5%
PERA Aid	4,421,933	0.1%	4,153,137	0.1%	4,370,953	0.1%	71,717	0.0%	---	---	-100.0%	-100.0%
Highways	209,434,415	3.8%	226,078,383	3.9%	301,721,402	4.8%	213,403,934	3.2%	229,116,092	3.5%	9.4%	7.4%
All Other	252,795,698	4.6%	271,282,027	4.6%	318,278,732	5.1%	407,531,919	6.1%	325,760,643	5.0%	28.9%	-20.1%
County Grants	51,186,047	0.9%	56,459,499	1.0%	50,264,695	0.8%	53,889,951	0.8%	70,751,906	1.1%	38.2%	31.3%
Local Unit Grants	78,315,909	1.4%	51,486,802	0.9%	87,444,521	1.4%	85,688,203	1.3%	82,946,837	1.3%	5.9%	-3.2%
Total Intergovernmental Revenues	\$1,285,551,499	23.2%	\$1,312,676,304	22.4%	\$1,462,285,336	23.4%	\$1,893,986,821	28.6%	\$1,662,245,434	25.6%	29.3%	-12.2%
Departmental Fees and Service Charges												
General Government	\$108,196,295	2.0%	\$120,274,075	2.1%	\$123,874,623	2.0%	\$115,651,782	1.7%	\$125,383,547	1.9%	15.9%	8.4%
Public Safety	121,548,620	2.2%	126,141,776	2.2%	136,468,935	2.2%	127,406,733	1.9%	141,005,309	2.2%	16.0%	10.7%
Streets and Highways	110,787,397	2.0%	82,389,499	1.4%	61,249,182	1.0%	79,286,871	1.2%	74,983,710	1.2%	-32.3%	-5.4%
Sanitation (Refuse Collection)	16,798,498	0.3%	20,708,958	0.4%	20,088,822	0.3%	20,017,837	0.3%	19,482,389	0.3%	16.0%	-2.7%
Libraries	1,209,411	0.0%	1,377,110	0.0%	1,155,582	0.0%	797,025	0.0%	756,755	0.0%	-37.4%	-5.1%
Parks and Recreation	141,492,620	2.6%	154,312,127	2.6%	171,827,401	2.8%	100,079,820	1.5%	177,116,743	2.7%	25.2%	77.0%
Airport	12,861,670	0.2%	12,954,782	0.2%	13,047,093	0.2%	10,971,560	0.2%	12,834,779	0.2%	-0.2%	17.0%
Transit	7,093,439	0.1%	8,023,202	0.1%	7,551,785	0.1%	1,899,626	0.0%	2,380,689	0.0%	-66.4%	25.3%
Cemetery	1,807,751	0.0%	1,665,357	0.0%	1,773,725	0.0%	2,209,608	0.0%	2,595,867	0.0%	43.6%	17.5%
All Others	126,345,354	2.3%	139,247,183	2.4%	123,882,100	2.0%	101,791,712	1.5%	91,259,085	1.4%	-27.8%	-10.3%
Total Departmental Fees and Service Charges	\$648,141,055	11.7%	\$667,094,069	11.4%	\$660,919,248	10.6%	\$560,112,574	8.4%	\$647,798,873	10.0%	-0.1%	15.7%
Fines and Forfeits	36,487,938	0.7%	32,409,523	0.6%	32,389,088	0.5%	22,546,360	0.3%	24,610,651	0.4%	-32.6%	9.2%
Interest Earnings***	63,738,632	1.2%	82,567,680	1.4%	191,700,237	3.1%	144,849,188	2.2%	(5,604,947)	---	-108.8%	-103.9%
All Other Revenues	193,341,416	3.5%	251,490,710	4.3%	226,424,314	3.6%	239,748,954	3.6%	223,315,907	3.4%	15.5%	-6.9%
Total Revenues	\$5,538,054,202	100.0%	\$5,851,604,075	100.0%	\$6,241,853,729	100.0%	\$6,633,919,718	100.0%	\$6,493,492,551	100.0%	17.3%	-2.1%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$773,541,672		\$774,960,811		\$972,703,313		\$975,705,012		\$963,171,098			
Other Long-Term Indebtedness	103,060,435		54,805,700		46,806,207		52,330,518		54,663,466			
Short-Term Indebtedness	3,522,645		83,171		1,348,785		52,502		861,864			
Total Borrowing	\$880,124,752		\$829,849,682		\$1,020,858,305		\$1,028,088,032		\$1,018,696,428			
Other Financing Sources	\$22,367,414		\$36,426,525		\$22,736,919		\$24,301,282		\$26,272,273			
Transfers from Enterprise Funds	216,075,184		241,178,174		264,930,442		253,255,469		241,466,697			
Transfers from Governmental Funds	698,717,631		755,705,029		861,830,193		794,169,783		906,621,762			
Total Revenues and Other Financing Sources	\$7,355,339,183		\$7,714,763,485		\$8,412,209,588		\$8,733,734,284		\$8,686,549,711			

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

**The 2020 Federal All Other Grants includes \$342.5 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$117.5 million in American Rescue Plan Act (ARPA) funding.

***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, 2017 Through 2021

Governmental Fund Expenditures	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$660,808,941	10.4%	\$694,173,131	10.5%	\$718,514,712	10.1%	\$806,252,414	11.0%	\$785,347,398	10.9%	18.8%	-2.6%
Capital Outlay	76,845,087	1.2%	107,942,652	1.6%	150,297,521	2.1%	175,000,238	2.4%	64,101,212	0.9%	-16.6%	-63.4%
Public Safety												
Current Expenditures	1,572,962,811	24.7%	1,647,462,407	24.9%	1,718,223,876	24.2%	1,785,145,273	24.4%	1,830,556,848	25.5%	16.4%	2.5%
Capital Outlay	125,622,445	2.0%	113,577,291	1.7%	156,199,630	2.2%	157,744,490	2.2%	171,766,076	2.4%	36.7%	8.9%
Streets and Highways												
Current Expenditures	566,152,667	8.9%	593,968,951	9.0%	664,931,910	9.4%	626,686,172	8.6%	619,868,788	8.6%	9.5%	-1.1%
Capital Outlay	917,446,731	14.4%	910,319,576	13.8%	1,005,415,166	14.2%	1,101,807,205	15.1%	1,007,755,286	14.0%	9.8%	-8.5%
Sanitation												
Current Expenditures	21,592,997	0.3%	27,554,864	0.4%	27,146,763	0.4%	27,255,116	0.4%	28,035,519	0.4%	29.8%	2.9%
Capital Outlay	12,820,092	0.2%	890,870	0.0%	1,541,280	0.0%	1,554,728	0.0%	583,615	0.0%	-95.4%	-62.5%
Health												
Current Expenditures	34,342,141	0.5%	34,445,395	0.5%	36,481,941	0.5%	43,683,489	0.6%	45,694,638	0.6%	33.1%	4.6%
Capital Outlay	---	---	625,893	0.0%	554,003	0.0%	696	0.0%	23,145	0.0%	---	3225.4%
Libraries												
Current Expenditures	68,626,386	1.1%	70,715,553	1.1%	73,117,388	1.0%	69,792,359	1.0%	72,638,866	1.0%	5.8%	4.1%
Capital Outlay	6,906,129	0.1%	9,066,252	0.1%	3,702,506	0.1%	13,736,476	0.2%	3,596,237	0.1%	-47.9%	-73.8%
Parks and Recreation												
Current Expenditures	494,835,303	7.8%	522,856,727	7.9%	610,221,854	8.6%	547,742,820	7.5%	593,280,549	8.3%	19.9%	8.3%
Capital Outlay	209,865,127	3.3%	231,998,154	3.5%	248,983,883	3.5%	304,571,289	4.2%	305,791,141	4.3%	45.7%	0.4%
Housing/Economic Development												
Current Expenditures	436,658,291	6.8%	448,175,754	6.8%	451,676,466	6.4%	527,480,658	7.2%	453,992,554	6.3%	4.0%	-13.9%
Capital Outlay	91,881,986	1.4%	106,732,226	1.6%	103,064,747	1.5%	100,742,152	1.4%	133,385,979	1.9%	45.2%	32.4%
Conservation of Natural Resources												
Current Expenditures	8,238,005	0.1%	8,561,972	0.1%	9,541,217	0.1%	9,832,234	0.1%	10,259,503	0.1%	24.5%	4.3%
Capital Outlay	4,348,183	0.1%	8,655,482	0.1%	1,717,727	0.0%	1,399,691	0.0%	685,950	0.0%	-84.2%	-51.0%
Airport												
Current Expenditures	17,384,822	0.3%	19,089,172	0.3%	20,301,675	0.3%	19,752,500	0.3%	19,864,576	0.3%	14.3%	0.6%
Capital Outlay	34,203,456	0.5%	30,345,208	0.5%	30,013,781	0.4%	44,376,803	0.6%	43,766,200	0.6%	28.0%	-1.4%
Transit												
Current Expenditures	24,520,348	0.4%	25,814,671	0.4%	28,408,307	0.4%	23,956,149	0.3%	25,413,780	0.4%	3.6%	6.1%
Capital Outlay	4,392,182	0.1%	10,614,887	0.2%	7,644,299	0.1%	6,361,389	0.1%	12,417,968	0.2%	182.7%	95.2%
All Other Expenditures												
Current Expenditures	6,205,460	0.1%	5,514,355	0.1%	5,950,148	0.1%	5,296,284	0.1%	6,137,695	0.1%	-1.1%	15.9%
Capital Outlay	1,149,663	0.0%	570,004	0.0%	1,945,194	0.0%	1,046,673	0.0%	2,974,088	0.0%	158.7%	184.1%
Capital Outlay for Enterprise Funds	27,601,872	0.4%	43,286,145	0.7%	45,366,631	0.6%	59,784,810	0.8%	64,945,700	0.9%	135.3%	8.6%
Debt Service												
Principal Payments	771,358,602	12.1%	754,855,737	11.4%	776,925,569	11.0%	655,805,282	9.0%	682,158,076	9.5%	-11.6%	4.0%
Interest and Fiscal Charges	179,550,434	2.8%	179,730,727	2.7%	188,586,851	2.7%	191,547,699	2.6%	197,367,446	2.7%	9.9%	3.0%
<i>Total Current Expenditures</i>	<i>\$3,912,328,172</i>	<i>61.4%</i>	<i>\$4,098,332,952</i>	<i>62.0%</i>	<i>\$4,364,516,257</i>	<i>61.6%</i>	<i>\$4,492,875,468</i>	<i>61.5%</i>	<i>\$4,491,090,714</i>	<i>62.5%</i>	<i>14.8%</i>	<i>-0.0%</i>
<i>Total Capital Outlay</i>	<i>1,513,082,953</i>	<i>23.7%</i>	<i>1,574,624,640</i>	<i>23.8%</i>	<i>1,756,446,368</i>	<i>24.8%</i>	<i>1,968,126,640</i>	<i>26.9%</i>	<i>1,811,792,597</i>	<i>25.2%</i>	<i>19.7%</i>	<i>-7.9%</i>
<i>Total Debt Service</i>	<i>950,909,036</i>	<i>14.9%</i>	<i>934,586,464</i>	<i>14.1%</i>	<i>965,512,420</i>	<i>13.6%</i>	<i>847,352,981</i>	<i>11.6%</i>	<i>879,525,522</i>	<i>12.2%</i>	<i>-7.5%</i>	<i>3.8%</i>
Total Expenditures	\$6,376,320,161	100.0%	\$6,607,544,056	100.0%	\$7,086,475,045	100.0%	\$7,308,355,089	100.0%	\$7,182,408,833	100.0%	12.6%	-1.7%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$147,048,874		\$63,436,136		\$81,577,525		\$89,180,334		\$112,963,224			
Other Financing Uses	326,117		1,534,414		1,944,735		1,168,062		1,192,941			
Transfers to Enterprise Funds	96,398,009		62,778,911		60,869,061		54,322,471		97,511,889			
Transfers to Governmental Funds	698,722,893		756,704,985		862,022,268		793,710,978		906,383,337			
Total Expenditures and Other Financing Uses	\$7,318,816,054		\$7,491,998,502		\$8,092,888,634		\$8,246,736,934		\$8,300,460,224			

*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, 2017 Through 2021

Governmental Fund Revenues	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$2,085,925,174	41.1%	\$2,224,376,843	41.5%	\$2,343,703,805	40.8%	\$2,496,538,989	40.9%	\$2,611,022,540	44.0%	25.2%	4.6%
Tax Increments	186,863,902	3.7%	216,444,296	4.0%	229,785,814	4.0%	244,899,010	4.0%	223,552,434	3.8%	19.6%	-8.7%
Franchise Taxes	160,900,590	3.2%	170,438,484	3.2%	169,120,295	2.9%	171,205,732	2.8%	183,093,302	3.1%	13.8%	6.9%
Local Sales Taxes	159,705,092	3.1%	171,975,962	3.2%	178,275,930	3.1%	155,386,787	2.5%	157,239,588	2.6%	-1.5%	1.2%
Hotel/Motel Taxes	49,542,331	1.0%	53,664,521	1.0%	54,480,366	0.9%	25,172,720	0.4%	36,966,414	0.6%	-25.4%	46.9%
Gravel and Gambling Taxes	1,572,126	0.0%	1,483,277	0.0%	1,725,335	0.0%	1,704,458	0.0%	2,059,034	0.0%	31.0%	20.8%
Special Assessments	246,031,093	4.8%	237,104,388	4.4%	233,859,647	4.1%	236,185,119	3.9%	252,708,034	4.3%	2.7%	7.0%
Licenses and Permits	213,383,799	4.2%	215,872,370	4.0%	232,701,730	4.1%	213,998,701	3.5%	237,937,480	4.0%	11.5%	11.2%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$34,926,598	0.7%	\$39,083,891	0.7%	\$24,623,047	0.4%	\$29,927,549	0.5%	\$44,694,879	0.8%	28.0%	49.3%
All Other**	107,589,525	2.1%	106,412,173	2.0%	108,708,973	1.9%	482,795,053 **	7.9%	288,870,688 **	4.9%	168.5%	-40.2%
State Grants												
Local Government Aid	422,352,722	8.3%	425,865,620	7.9%	435,193,588	7.6%	460,023,569	7.5%	461,308,828	7.8%	9.2%	0.3%
Market Value Credit	319,399	0.0%	307,609	0.0%	316,402	0.0%	322,856	0.0%	320,996	0.0%	0.5%	-0.6%
Taconite Relief and Aids	7,660,806	0.2%	7,368,692	0.1%	7,932,740	0.1%	8,859,914	0.1%	7,769,762	0.1%	1.4%	-12.3%
PERA Aid	4,023,561	0.1%	3,759,512	0.1%	3,980,763	0.1%	71,389	0.0%	---	---	-100.0%	-100.0%
Highways	201,980,919	4.0%	218,516,267	4.1%	300,501,985	5.2%	210,398,680	3.4%	213,301,248	3.6%	5.6%	1.4%
All Others	224,606,847	4.4%	243,845,553	4.5%	286,600,130	5.0%	370,328,469	6.1%	287,175,128	4.8%	27.9%	-22.5%
County Grants	45,353,037	0.9%	45,192,880	0.8%	43,221,978	0.8%	50,364,640	0.8%	59,169,233	1.0%	30.5%	17.5%
Local Unit Grants	74,597,798	1.5%	47,580,489	0.9%	82,720,440	1.4%	79,618,871	1.3%	78,475,470	1.3%	5.2%	-1.4%
Total Intergovernmental Revenues	\$1,123,411,212	22.1%	\$1,137,932,686	21.2%	\$1,293,800,046	22.5%	\$1,692,710,990	27.7%	\$1,441,086,232	24.3%	28.3%	-14.9%
Departmental Fees and Service Charges												
General Government	\$104,669,016	2.1%	\$116,203,157	2.2%	\$119,770,752	2.1%	\$111,719,748	1.8%	\$121,423,757	2.0%	16.0%	8.7%
Public Safety	94,778,825	1.9%	98,052,125	1.8%	107,941,217	1.9%	98,678,148	1.6%	109,464,915	1.8%	15.5%	10.9%
Streets and Highways	109,179,353	2.2%	80,798,252	1.5%	59,272,314	1.0%	77,715,635	1.3%	73,063,092	1.2%	-33.1%	-6.0%
Sanitation (Refuse Collection)	13,169,031	0.3%	16,799,477	0.3%	16,167,329	0.3%	16,232,518	0.3%	15,515,709	0.3%	17.8%	-4.4%
Libraries	990,192	0.0%	1,151,445	0.0%	911,532	0.0%	654,398	0.0%	646,724	0.0%	-34.7%	-1.2%
Parks and Recreation	132,809,655	2.6%	145,804,221	2.7%	162,939,510	2.8%	93,084,971	1.5%	167,148,298	2.8%	25.9%	79.6%
Airport	11,229,534	0.2%	11,318,836	0.2%	11,359,358	0.2%	9,745,135	0.2%	11,181,517	0.2%	-0.4%	14.7%
Transit	7,020,698	0.1%	7,880,882	0.1%	7,374,440	0.1%	1,893,572	0.0%	2,345,188	0.0%	-66.6%	23.8%
Cemetery	1,353,204	0.0%	1,257,331	0.0%	1,419,299	0.0%	1,783,629	0.0%	1,951,324	0.0%	44.2%	9.4%
All Others	118,299,971	2.3%	130,588,725	2.4%	115,656,184	2.0%	93,253,854	1.5%	86,307,198	1.5%	-27.0%	-7.4%
Total Departmental Fees and Service Charges	\$593,499,479	11.7%	\$609,854,451	11.4%	\$602,811,935	10.5%	\$504,761,608	8.3%	\$589,047,722	9.9%	-0.8%	16.7%
Fines and Forfeits	\$34,681,770	0.7%	\$30,465,946	0.6%	\$30,454,684	0.5%	\$21,309,159	0.3%	\$22,960,331	0.4%	-33.8%	7.7%
Interest Earnings***	59,931,360	1.2%	77,615,197	1.4%	183,051,279	3.2%	139,041,192	2.3%	(8,692,973)	---	-114.5%	-106.3%
All Other Revenues	160,726,552	3.2%	215,293,061	4.0%	191,402,301	3.3%	205,945,834	3.4%	184,606,678	3.1%	14.9%	-10.4%
Total Revenues	\$5,076,174,480	100.0%	\$5,362,521,482	100.0%	\$5,745,173,167	100.0%	\$6,108,860,299	100.0%	\$5,933,586,816	100.0%	16.9%	-2.9%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$711,873,366		\$702,444,055		\$875,271,010		\$879,818,908		\$854,042,835			
Other Long-Term Indebtedness	85,492,680		26,933,601		27,283,902		22,054,780		15,911,773			
Short-Term Indebtedness	3,500,000		---		---		---		---			
Total Borrowing	\$800,866,046		\$729,377,656		\$902,554,912		\$901,873,688		\$869,954,608			
Other Financing Sources	\$17,396,406		\$30,553,764		\$19,822,724		\$19,051,718		\$22,343,238			
Transfers from Enterprise Funds	194,154,715		220,382,420		237,229,079		231,824,974		218,783,801			
Transfers from Governmental Funds	657,109,968		718,660,931		815,944,530		750,282,956		856,655,684			
Total Revenues and Other Financing Sources	\$6,745,701,615		\$7,061,496,253		\$7,720,724,412		\$8,011,893,635		\$7,901,324,147			

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

**The 2020 Federal All Other Grants Includes \$316.2 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$104.7 million in American Rescue Plan Act (ARPA) funding.

***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, 2017 Through 2021

Governmental Fund Expenditures	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$575,891,762	9.9%	\$605,147,704	10.0%	\$627,257,604	9.7%	\$704,836,422	10.5%	\$689,268,935	10.6%	19.7%	-2.2%
Capital Outlay	71,929,085	1.2%	101,109,781	1.7%	138,586,670	2.1%	163,181,219	2.4%	54,983,077	0.8%	-23.6%	-66.3%
Public Safety												
Current Expenditures	1,473,512,147	25.3%	1,545,915,193	25.6%	1,612,781,617	24.9%	1,678,007,199	25.1%	1,720,457,676	26.4%	16.8%	2.5%
Capital Outlay	99,444,265	1.7%	89,880,912	1.5%	134,357,831	2.1%	129,448,585	1.9%	142,289,749	2.2%	43.1%	9.9%
Streets and Highways												
Current Expenditures	503,953,903	8.6%	526,571,826	8.7%	591,136,119	9.1%	558,276,620	8.4%	552,961,642	8.5%	9.7%	-1.0%
Capital Outlay	839,438,733	14.4%	824,448,867	13.7%	923,832,619	14.2%	1,002,335,744	15.0%	879,818,173	13.5%	4.8%	-12.2%
Sanitation												
Current Expenditures	16,761,453	0.3%	22,586,616	0.4%	22,002,212	0.3%	21,529,638	0.3%	22,765,693	0.3%	35.8%	5.7%
Capital Outlay	12,295,404	0.2%	412,409	0.0%	1,143,858	0.0%	144,177	0.0%	203,813	0.0%	-98.3%	41.4%
Health												
Current Expenditures	33,732,487	0.6%	33,819,717	0.6%	35,799,849	0.6%	42,717,426	0.6%	44,714,145	0.7%	32.6%	4.7%
Capital Outlay	---	---%	---	---%	---	---%	---	---%	1,900	0.0%	---%	---%
Libraries												
Current Expenditures	61,029,701	1.0%	62,788,509	1.0%	65,116,319	1.0%	62,208,385	0.9%	64,869,583	1.0%	6.3%	4.3%
Capital Outlay	6,497,468	0.1%	8,302,037	0.1%	3,032,781	0.0%	12,295,660	0.2%	2,430,662	0.0%	-62.6%	-80.2%
Parks and Recreation												
Current Expenditures	467,562,273	8.0%	493,876,832	8.2%	580,952,624	9.0%	522,040,563	7.8%	562,912,862	8.7%	20.4%	7.8%
Capital Outlay	199,703,798	3.4%	219,933,749	3.6%	236,349,148	3.6%	293,447,377	4.4%	292,451,336	4.5%	46.4%	-0.3%
Housing/Economic Development												
Current Expenditures	414,765,068	7.1%	426,474,956	7.1%	429,500,318	6.6%	503,013,625	7.5%	433,703,915	6.7%	4.6%	-13.8%
Capital Outlay	84,414,312	1.4%	92,992,927	1.5%	98,006,221	1.5%	95,228,985	1.4%	128,524,038	2.0%	52.3%	35.0%
Conservation of Natural Resources												
Current Expenditures	8,059,575	0.1%	8,428,609	0.1%	9,353,374	0.1%	9,623,588	0.1%	10,056,731	0.2%	24.8%	4.5%
Capital Outlay	4,347,269	0.1%	8,655,482	0.1%	1,475,789	0.0%	987,133	0.0%	545,185	0.0%	-87.5%	-44.8%
Airport												
Current Expenditures	14,915,658	0.3%	16,262,808	0.3%	17,192,116	0.3%	17,159,469	0.3%	17,424,619	0.3%	16.8%	1.5%
Capital Outlay	30,969,603	0.5%	25,695,568	0.4%	24,478,417	0.4%	34,355,552	0.5%	35,241,608	0.5%	13.8%	2.6%
Transit												
Current Expenditures	24,372,427	0.4%	25,586,998	0.4%	28,216,139	0.4%	23,764,634	0.4%	25,200,450	0.4%	3.4%	6.0%
Capital Outlay	4,392,182	0.1%	10,614,887	0.2%	7,560,578	0.1%	6,361,389	0.1%	12,417,968	0.2%	182.7%	95.2%
All Other Expenditures												
Current Expenditures	5,226,609	0.1%	4,716,202	0.1%	5,004,560	0.1%	4,484,073	0.1%	5,282,998	0.1%	1.1%	17.8%
Capital Outlay	943,350	0.0%	201,403	0.0%	977,929	0.0%	1,031,468	0.0%	1,679,535	0.0%	78.0%	62.8%
Capital Outlay for Enterprise Funds	18,575,879	0.3%	20,371,273	0.3%	24,322,078	0.4%	41,192,586	0.6%	37,220,404	0.6%	100.4%	-9.6%
Debt Service												
Principal Payments	695,488,463	11.9%	691,649,766	11.5%	697,655,488	10.8%	582,025,903	8.7%	589,595,154	9.1%	-15.2%	1.3%
Interest and Fiscal Charges	162,820,115	2.8%	162,921,511	2.7%	169,939,919	2.6%	173,355,459	2.6%	178,346,415	2.7%	9.5%	2.9%
<i>Total Current Expenditures</i>	<i>\$3,599,783,063</i>	<i>61.7%</i>	<i>\$3,772,175,970</i>	<i>62.6%</i>	<i>\$4,024,312,851</i>	<i>62.0%</i>	<i>\$4,147,661,642</i>	<i>62.1%</i>	<i>\$4,149,619,249</i>	<i>63.8%</i>	<i>15.3%</i>	<i>0.0%</i>
<i>Total Capital Outlay</i>	<i>1,372,951,348</i>	<i>23.5%</i>	<i>1,402,619,295</i>	<i>23.3%</i>	<i>1,594,123,919</i>	<i>24.6%</i>	<i>1,780,009,875</i>	<i>26.6%</i>	<i>1,587,807,448</i>	<i>24.4%</i>	<i>15.6%</i>	<i>-10.8%</i>
<i>Total Debt Service</i>	<i>858,308,578</i>	<i>14.7%</i>	<i>854,571,277</i>	<i>14.2%</i>	<i>867,595,407</i>	<i>13.4%</i>	<i>755,381,362</i>	<i>11.3%</i>	<i>767,941,569</i>	<i>11.8%</i>	<i>-10.5%</i>	<i>1.7%</i>
Total Expenditures	\$5,831,042,989	100.0%	\$6,029,366,542	100.0%	\$6,486,032,177	100.0%	\$6,683,052,879	100.0%	\$6,505,368,266	100.0%	11.6%	-2.7%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$140,582,047		\$53,604,136		\$69,991,297		\$84,295,334		\$105,700,861			
Other Financing Uses	138,976		783,233		271,750		484,131		602,107			
Transfers to Enterprise Funds	87,928,511		49,717,159		52,279,010		48,578,665		88,113,670			
Transfers to Governmental Funds	657,109,968		719,717,970		816,208,759		749,860,817		856,621,698			
Total Expenditures and Other Financing Uses	\$6,716,802,491		\$6,853,189,040		\$7,424,782,993		\$7,566,271,826		\$7,556,406,602			

*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, 2020 and 2021

	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)
									2021		2020		
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Population - 2021 Population Estimates - Minnesota Demographer	954,118		2,200,225		592,055		661,403		4,407,801		4,365,298		1.0%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$701,868,205	36.9%	\$1,225,790,435	50.3%	\$313,219,598	45.5%	\$370,144,302	40.9%	\$2,611,022,540	44.0%	\$2,496,538,989	40.9%	4.6%
Tax Increments	68,203,798	3.6%	108,754,501	4.5%	21,346,137	3.1%	25,247,998	2.8%	223,552,434	3.8%	244,899,010	4.0%	-8.7%
Franchise Taxes	65,617,656	3.4%	83,662,586	3.4%	18,712,889	2.7%	15,100,171	1.7%	183,093,302	3.1%	171,205,732	2.8%	6.9%
Local Sales Taxes	103,205,908	5.4%	19,455,507	0.8%	17,744,000	2.6%	16,834,173	1.9%	157,239,588	2.6%	155,386,787	2.5%	1.2%
Hotel/Motel Taxes	19,081,483	1.0%	13,255,117	0.5%	2,310,305	0.3%	2,319,509	0.3%	36,966,414	0.6%	25,172,720	0.4%	46.9%
Gravel and Gambling Taxes	448,361	0.0%	1,209,657	0.0%	160,607	0.0%	240,409	0.0%	2,059,034	0.0%	1,704,458	0.0%	20.8%
Special Assessments	65,703,196	3.5%	123,969,879	5.1%	24,203,316	3.5%	38,831,643	4.3%	252,708,034	4.3%	236,185,119	3.9%	7.0%
Licenses and Permits	65,114,721	3.4%	115,993,524	4.8%	27,329,874	4.0%	29,499,361	3.3%	237,937,480	4.0%	213,998,701	3.5%	11.2%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	\$35,886,542	1.9%	\$4,878,526	0.2%	\$1,408,567	0.2%	\$2,521,244	0.3%	\$44,694,879	0.8%	\$29,927,549	0.5%	49.3%
All Other**	123,229,653	6.5%	92,213,324	3.8%	27,431,541	4.0%	45,996,170	5.1%	288,870,688	** 4.9%	482,795,053	** 7.9%	-40.2%
State Grants													
Local Government Aid	186,361,266	9.8%	87,303,925	3.6%	68,873,276	10.0%	118,770,361	13.1%	461,308,828	7.8%	460,023,569	7.5%	0.3%
Market Value Credit	481	0.0%	71,268	0.0%	83,731	0.0%	165,516	0.0%	322,996	0.0%	322,856	0.0%	-0.6%
Taconite Relief and Aids	---	---	---	---	2,676,059	0.4%	5,093,703	0.6%	7,769,762	0.1%	8,859,914	0.1%	-12.3%
PERA Aid	---	---	---	---	---	---	---	---	---	---	71,389	0.0%	-100.0%
Highways	47,765,179	2.5%	115,424,166	4.7%	29,562,458	4.3%	20,549,445	2.3%	213,301,248	3.6%	210,398,680	3.4%	1.4%
All Others	92,037,403	4.8%	94,664,247	3.9%	29,027,232	4.2%	71,446,246	7.9%	287,175,128	4.8%	370,328,469	6.1%	-22.5%
County Grants	14,661,593	0.8%	32,297,075	1.3%	7,361,384	1.1%	4,849,181	0.5%	59,169,233	1.0%	50,364,640	0.8%	17.5%
Local Unit Grants	45,228,487	2.4%	17,424,024	0.7%	7,055,382	1.0%	8,767,577	1.0%	78,475,470	1.3%	79,618,871	1.3%	-1.4%
Total Intergovernmental Revenues	\$545,170,604	28.6%	\$444,276,555	18.2%	\$173,479,630	25.2%	\$278,159,443	30.7%	\$1,441,086,232	24.3%	\$1,692,710,990	27.7%	-14.9%
Departmental Fees and Service Charges													
General Government	\$56,079,430	2.9%	\$44,935,341	1.8%	\$8,704,402	1.3%	\$11,704,584	1.3%	\$121,423,757	2.0%	\$111,719,748	1.8%	8.7%
Public Safety	38,589,498	2.0%	29,515,274	1.2%	12,351,339	1.8%	29,008,814	3.2%	109,464,915	1.8%	98,678,148	1.6%	10.9%
Streets and Highways	32,630,094	1.7%	25,921,624	1.1%	6,450,838	0.9%	8,060,536	0.9%	73,063,092	1.2%	77,715,635	1.3%	-6.0%
Sanitation (Refuse Collection)	847,589	0.0%	7,667,431	0.3%	3,561,689	0.5%	3,439,000	0.4%	15,515,709	0.3%	16,232,518	0.3%	-4.4%
Libraries	73,731	0.0%	134,419	0.0%	226,211	0.0%	212,363	0.0%	646,724	0.0%	654,398	0.0%	-1.2%
Parks and Recreation	23,278,452	1.2%	92,772,603	3.8%	26,834,099	3.9%	24,263,144	2.7%	167,148,298	2.8%	93,084,971	1.5%	79.6%
Airport	2,569,297	0.1%	2,575,048	0.1%	2,306,062	0.3%	3,731,110	0.4%	11,181,517	0.2%	9,745,135	0.2%	14.7%
Transit	1,356,782	0.1%	798,355	0.0%	118,640	0.0%	71,411	0.0%	2,345,188	0.0%	1,893,572	0.0%	23.8%
Cemetery	---	---	538,810	0.0%	737,411	0.1%	675,103	0.1%	1,951,324	0.0%	1,783,629	0.0%	9.4%
All Others	35,292,214	1.9%	38,066,068	1.6%	4,557,371	0.7%	8,391,545	0.9%	86,307,198	1.5%	93,253,854	1.5%	-7.4%
Total Departmental Fees and Service Charges	\$190,717,077	10.0%	\$242,924,973	10.0%	\$65,848,062	9.6%	\$89,557,610	9.9%	\$589,047,722	9.9%	\$504,761,608	8.3%	16.7%
Fines and Forfeits	6,447,678	0.3%	9,979,539	0.4%	2,746,214	0.4%	3,786,900	0.4%	22,960,331	0.4%	21,309,159	0.3%	7.7%
Interest Earnings***	6,479,797	0.3%	(14,077,809)	-0.6%	(1,797,601)	-0.3%	702,640	0.1%	(8,692,973)	---	139,041,192	2.3%	-106.3%
All Other Revenues	66,362,133	3.5%	60,679,622	2.5%	22,381,543	3.3%	35,183,380	3.9%	184,606,678	3.1%	205,945,834	3.4%	-10.4%
Total Revenues	\$1,904,420,617	100.0%	\$2,435,874,086	100.0%	\$687,684,574	100.0%	\$905,607,539	100.0%	\$5,933,586,816	100.0%	\$6,108,860,299	100.0%	-2.9%
Percent of Total Revenues	32.1%		41.1%		11.6%		15.3%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	\$172,786,124		\$385,191,052		\$120,914,208		\$175,151,451		\$854,042,835		\$879,818,908		
Other Long-Term Indebtedness	68,911		7,423,598		2,284,940		6,134,324		15,911,773		22,054,780		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	\$172,855,035		\$392,614,650		\$123,199,148		\$181,285,775		\$869,954,608		\$901,873,688		
Other Financing Sources	\$376,527		\$10,014,584		\$5,502,261		\$6,449,866		\$22,343,238		\$19,051,718		
Transfers from Enterprise Funds	49,275,176		88,672,999		36,031,195		44,804,431		218,783,801		231,824,974		
Transfers from Governmental Funds	306,257,781		333,007,328		87,466,812		129,923,763		856,655,684		750,282,956		
Total Revenues and Other Financing Sources	\$2,433,185,136		\$3,260,183,647		\$939,883,990		\$1,268,071,374		\$7,901,324,147		\$8,011,893,635		

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

**The 2020 Federal All Other Grants Includes \$316.2 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$104.7 million in American Rescue Plan Act (ARPA) funding.

***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, 2020 and 2021

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)	
	2021		2020		2021		2020		2021		2020			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$245,800,936	12.2%	\$254,730,395	9.6%	\$77,625,353	9.6%	\$111,112,251	10.6%	\$689,268,935	10.6%	\$704,836,422	10.5%	-2.2%
	- Capital Outlay	14,070,244	0.7%	18,872,579	0.7%	9,234,371	1.1%	12,805,883	1.2%	54,983,077	0.8%	163,181,219	2.4%	-66.3%
Public Safety														
Police and Ambulance	- Current Expenditures	349,239,293	17.4%	501,498,633	19.0%	125,200,554	15.5%	156,933,113	14.9%	1,132,871,593	17.4%	1,107,142,331	16.6%	2.3%
	- Capital Outlay	3,906,763	0.2%	28,651,043	1.1%	6,316,392	0.8%	14,871,905	1.4%	53,746,103	0.8%	63,610,135	1.0%	-15.5%
Fire	- Current Expenditures	185,598,032	9.2%	160,233,183	6.1%	35,964,906	4.5%	40,544,320	3.9%	422,340,441	6.5%	404,171,250	6.0%	4.5%
	- Capital Outlay	2,862,650	0.1%	45,440,916	1.7%	17,610,095	2.2%	18,102,434	1.7%	84,016,095	1.3%	57,915,375	0.9%	45.1%
Other Public Safety	- Current Expenditures	75,250,015	3.7%	57,192,963	2.2%	14,317,661	1.8%	18,485,003	1.8%	165,245,642	2.5%	166,693,618	2.5%	-0.9%
	- Capital Outlay	1,095,264	0.1%	1,121,967	0.0%	403,851	0.0%	1,906,469	0.2%	4,527,551	0.1%	7,923,075	0.1%	-42.9%
Streets and Highways	- Maintenance	135,024,103	6.7%	238,386,850	9.0%	69,239,429	8.6%	89,941,377	8.6%	532,591,759	8.2%	536,960,045	8.0%	-0.8%
	- Lighting	3,126,155	0.2%	7,701,155	0.3%	4,152,399	0.5%	5,390,174	0.5%	20,369,883	0.3%	21,316,575	0.3%	-4.4%
	- Construction	148,727,449	7.4%	351,962,998	13.3%	101,077,200	12.5%	177,289,562	16.9%	779,057,209	12.0%	913,163,384	13.7%	-14.7%
	- Other Capital Outlay	550,085	0.0%	45,656,905	1.7%	35,254,747	4.4%	19,299,227	1.8%	100,760,964	1.5%	89,172,360	1.3%	13.0%
Sanitation	- Refuse Collection and Disposal	3,187,097	0.2%	1,052,700	0.0%	2,972,639	0.4%	3,014,906	0.3%	10,227,342	0.2%	9,620,266	0.1%	6.3%
	- Other Sanitation	6,145,049	0.3%	3,432,505	0.1%	1,067,589	0.1%	1,893,208	0.2%	12,538,351	0.2%	11,909,372	0.2%	5.3%
	- Capital Outlay	---	---	22,342	0.0%	61,301	0.0%	120,170	0.0%	203,813	0.0%	144,177	0.0%	41.4%
Health	- Current Expenditures	35,850,507	1.8%	8,735,967	0.3%	37,978	0.0%	89,693	0.0%	44,714,145	0.7%	42,717,426	0.6%	4.7%
	- Capital Outlay	---	---	---	---	1,900	0.0%	---	---	1,900	0.0%	---	---	---
Culture and Recreation														
Libraries	- Current Expenditures	32,144,269	1.6%	9,430,102	0.4%	11,417,009	1.4%	11,878,203	1.1%	64,869,583	1.0%	62,208,385	0.9%	4.3%
	- Capital Outlay	1,263,120	0.1%	192,921	0.0%	297,927	0.0%	676,694	0.1%	2,430,662	0.0%	12,295,660	0.2%	-80.2%
Parks and Recreation	- Current Expenditures	214,468,127	10.7%	226,720,230	8.6%	62,258,330	7.7%	59,466,175	5.7%	562,912,862	8.7%	522,040,563	7.8%	7.8%
	- Capital Outlay	41,808,109	2.1%	132,137,803	5.0%	47,280,449	5.9%	71,224,975	6.8%	292,451,336	4.5%	293,447,377	4.4%	-0.3%
Housing/Economic Development	- Current Expenditures	216,352,142	10.8%	129,745,753	4.9%	34,362,149	4.3%	53,243,871	5.1%	433,703,915	6.7%	503,013,625	7.5%	-13.8%
	- Capital Outlay	76,531,614	3.8%	29,051,781	1.1%	8,967,054	1.1%	13,973,589	1.3%	128,524,038	2.0%	95,228,985	1.4%	35.0%
Conservation of Natural Resources	- Current Expenditures	---	---	8,743,486	0.3%	937,234	0.1%	376,011	0.0%	10,056,731	0.2%	9,623,588	0.1%	4.5%
	- Capital Outlay	---	---	515,000	0.0%	24,722	0.0%	5,463	0.0%	545,185	0.0%	987,133	0.0%	-44.8%
Airport	- Current Expenditures	4,634,461	0.2%	3,693,290	0.1%	4,058,854	0.5%	5,038,014	0.5%	17,424,619	0.3%	17,159,469	0.3%	1.5%
	- Capital Outlay	9,537,197	0.5%	3,234,774	0.1%	11,912,559	1.5%	10,557,078	1.0%	35,241,608	0.5%	34,355,552	0.5%	2.6%
Transit	- Current Expenditures	9,870,424	0.5%	11,924,625	0.5%	1,929,790	0.2%	1,475,611	0.1%	25,200,450	0.4%	23,764,634	0.4%	6.0%
	- Capital Outlay	613,053	0.0%	11,804,915	0.4%	---	---	---	---	12,417,968	0.2%	6,361,389	0.1%	95.2%
All Other Expenditures	- Current Expenditures	---	---	2,380,320	0.1%	1,429,711	0.2%	1,472,967	0.1%	5,282,998	0.1%	4,484,073	0.1%	17.8%
	- Capital Outlay	---	---	---	---	889,901	0.1%	789,634	0.1%	1,679,535	0.0%	1,031,468	0.0%	62.8%
Capital Outlay for Enterprise Funds		1,184,592	0.1%	28,894,684	1.1%	1,749,485	0.2%	5,391,643	0.5%	37,220,404	0.6%	41,192,586	0.6%	-9.6%
Debt Service	- Principal Payments	141,004,137	7.0%	241,986,953	9.2%	95,586,461	11.8%	111,017,603	10.6%	589,595,154	9.1%	582,025,903	8.7%	1.3%
	- Interest and Fiscal Charges	46,841,990	2.3%	75,880,840	2.9%	24,185,606	3.0%	31,437,979	3.0%	178,346,415	2.7%	173,355,459	2.6%	2.9%
<i>Total Current Expenditures</i>		\$1,516,690,610	75.6%	\$1,625,602,157	61.6%	\$446,971,585	55.3%	\$560,354,897	53.4%	\$4,149,619,249	63.8%	\$4,147,661,642	62.1%	0.0%
<i>Total Capital Outlay</i>		302,150,140	15.1%	697,560,628	26.4%	241,081,954	29.8%	347,014,726	33.1%	1,587,807,448	24.4%	1,780,009,875	26.6%	-10.8%
<i>Total Debt Service</i>		187,846,127	9.4%	317,867,793	12.0%	119,772,067	14.8%	142,455,582	13.6%	767,941,569	11.8%	755,381,362	11.3%	1.7%
Total Expenditures		\$2,006,686,877	100.0%	\$2,641,030,578	100.0%	\$807,825,606	100.0%	\$1,049,825,205	100.0%	\$6,505,368,266	100.0%	\$6,683,052,879	100.0%	-2.7%
<i>Percent of Total Expenditures</i>		30.8%	40.6%	12.4%	16.1%	100.0%	100.0%							
Other Financing Uses														
Debt Redemption - Refunded Bonds		\$24,820,000		\$48,348,295		\$9,275,000		\$23,257,566		\$105,700,861		\$84,295,334		
Other Financing Uses		---		---		---		602,107		602,107		484,131		
Transfers to Enterprise Funds		40,264,746		34,595,082		4,907,987		8,345,855		88,113,670		48,578,665		
Transfers to Governmental Funds		306,257,781		333,395,956		87,465,812		129,502,149		856,621,698		749,860,817		
Total Expenditures and Other Financing Uses		\$2,378,029,404		\$3,057,369,911		\$909,474,405		\$1,211,532,882		\$7,556,406,602		\$7,566,271,826		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		\$276,460,061		\$789,432,087		\$279,545,952		\$366,331,945		\$1,711,770,045		\$1,676,711,465		
Special Revenue Unrestricted Fund Balance		261,368,957		120,695,603		41,515,020		88,948,137		512,527,717		513,146,569		
Total Unrestricted Fund Balance		\$537,829,018		\$910,127,690		\$321,060,972		\$455,280,082		\$2,224,297,762		\$2,189,858,034		
<i>Percent of Total Current Expenditures</i>		35.5%	56.0%	71.8%	81.2%	53.6%	52.8%							

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

Table 12
Summary of Governmental Fund Revenues for Cities Under 2,500 Population
5-Year Change
For the Years Ended December 31, 2017 Through 2021

Governmental Fund Revenues	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$172,665,512	37.4%	\$179,330,055	36.7%	\$186,936,812	37.6%	\$191,669,545	36.5%	\$198,914,176	35.5%	15.2%	3.8%
Tax Increments	7,316,843	1.6%	7,517,228	1.5%	8,276,160	1.7%	7,680,451	1.5%	7,868,236	1.4%	7.5%	2.4%
Franchise Taxes	2,596,360	0.6%	2,723,748	0.6%	2,817,951	0.6%	2,554,911	0.5%	2,796,085	0.5%	7.7%	9.4%
Local Sales and Hotel/Motel Taxes	489,459	0.1%	1,318,348	0.3%	1,612,822	0.3%	2,554,479	0.5%	3,066,774	0.5%	526.6%	20.1%
Gravel and Gambling Taxes	50,694	0.0%	18,035	0.0%	37,687	0.0%	31,393	0.0%	57,886	0.0%	14.2%	84.4%
Special Assessments	16,376,343	3.5%	15,968,824	3.3%	16,940,095	3.4%	16,035,707	3.1%	16,119,660	2.9%	-1.6%	0.5%
Licenses and Permits	7,374,344	1.6%	7,129,410	1.5%	7,861,057	1.6%	7,057,819	1.3%	7,724,990	1.4%	4.8%	9.5%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	\$6,724,787	1.5%	\$6,840,065	1.4%	\$6,776,389	1.4%	\$5,722,685	1.1%	\$7,582,010	1.4%	12.7%	32.5%
All Other**	10,050,769	2.2%	15,699,149	3.2%	14,579,711	2.9%	41,072,334 **	7.8%	36,871,450 **	6.6%	266.9%	-10.2%
State Grants												
Local Government Aid	95,566,248	20.7%	97,611,862	20.0%	97,856,419	19.7%	99,837,473	19.0%	101,727,165	18.2%	6.4%	1.9%
Market Value Credit	194,284	0.0%	194,095	0.0%	192,383	0.0%	193,258	0.0%	204,259	0.0%	5.1%	5.7%
Taconite Relief and Aids	4,012,359	0.9%	3,833,300	0.8%	4,025,381	0.8%	4,646,406	0.9%	4,319,919	0.8%	7.7%	-7.0%
Highways	7,453,496	1.6%	7,562,116	1.5%	1,219,417	0.2%	3,005,254	0.6%	15,814,844	2.8%	112.2%	426.2%
All Other	28,587,223	6.2%	27,830,099	5.7%	32,068,792	6.5%	37,203,778	7.1%	38,585,515	6.9%	35.0%	3.7%
County Grants	5,833,010	1.3%	11,266,619	2.3%	7,042,717	1.4%	3,525,311	0.7%	11,582,673	2.1%	98.6%	228.6%
Local Unit Grants	3,718,111	0.8%	3,906,313	0.8%	4,724,081	1.0%	6,069,332	1.2%	4,471,367	0.8%	20.3%	-26.3%
Total Intergovernmental Revenues	\$162,140,287	35.1%	\$174,743,618	35.7%	\$168,485,290	33.9%	\$201,275,831	38.3%	\$221,159,202	39.5%	36.4%	9.9%
Departmental Fees and Service Charges												
General Government	\$3,527,279	0.8%	\$4,070,918	0.8%	\$4,103,871	0.8%	\$3,932,034	0.7%	\$3,959,790	0.7%	12.3%	0.7%
Public Safety	26,769,795	5.8%	28,089,651	5.7%	28,527,718	5.7%	28,728,585	5.5%	31,540,394	5.6%	17.8%	9.8%
Streets and Highways	1,608,044	0.3%	1,591,247	0.3%	1,976,868	0.4%	1,571,236	0.3%	1,920,618	0.3%	19.4%	22.2%
Sanitation (Refuse Collection)	3,629,467	0.8%	3,909,481	0.8%	3,921,493	0.8%	3,785,319	0.7%	3,966,680	0.7%	9.3%	4.8%
Libraries	219,219	0.0%	225,665	0.0%	244,050	0.0%	142,627	0.0%	110,031	0.0%	-49.8%	-22.9%
Parks and Recreation	8,682,965	1.9%	8,507,906	1.7%	8,887,891	1.8%	6,994,849	1.3%	9,968,445	1.8%	14.8%	42.5%
Airport	1,632,136	0.4%	1,635,946	0.3%	1,687,735	0.3%	1,226,425	0.2%	1,653,262	0.3%	1.3%	34.8%
Transit	72,741	0.0%	142,320	0.0%	177,345	0.0%	6,054	0.0%	35,501	0.0%	-51.2%	486.4%
Cemetery	454,547	0.1%	408,026	0.1%	354,426	0.1%	425,979	0.1%	644,543	0.1%	41.8%	51.3%
All Others	8,045,383	1.7%	8,658,458	1.8%	8,225,916	1.7%	8,537,858	1.6%	4,951,887	0.9%	-38.5%	-42.0%
Total Departmental Fees and Service Charges	\$54,641,576	11.8%	\$57,239,618	11.7%	\$58,107,313	11.7%	\$55,350,966	10.5%	\$58,751,151	10.5%	7.5%	6.1%
Fines and Forfeits	\$1,806,168	0.4%	\$1,943,577	0.4%	\$1,934,404	0.4%	\$1,237,201	0.2%	\$1,650,320	0.3%	-8.6%	33.4%
Interest Earnings***	3,807,272	0.8%	4,952,483	1.0%	8,648,958	1.7%	5,807,996	1.1%	3,088,026	0.6%	-18.9%	-46.8%
All Other Revenues	32,614,864	7.1%	36,197,649	7.4%	35,022,013	7.1%	33,803,120	6.4%	38,709,229	6.9%	18.7%	14.5%
Total Revenues	\$461,879,722	100.0%	\$489,082,593	100.0%	\$496,680,562	100.0%	\$525,059,419	100.0%	\$559,905,735	100.0%	21.2%	6.6%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$61,668,306		\$72,516,756		\$97,432,303		\$95,886,104		\$109,128,263			
Other Long-Term Indebtedness	17,567,755		27,872,099		19,522,305		30,275,738		38,751,693			
Short-Term Indebtedness	22,645		83,171		1,348,785		52,502		861,864			
Total Borrowing	\$79,258,706		\$100,472,026		\$118,303,393		\$126,214,344		\$148,741,820			
Other Financing Sources	\$4,971,008		\$5,872,761		\$2,914,195		\$5,249,564		\$3,929,035			
Transfers from Enterprise Funds	21,920,469		20,795,754		27,701,363		21,430,495		22,682,896			
Transfers from Governmental Funds	41,607,663		37,044,098		45,885,663		43,886,827		49,966,078			
Total Revenues and Other Financing Sources	\$609,637,568		\$653,267,232		\$691,485,176		\$721,840,649		\$785,225,564			

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

**The 2020 Federal All Other Grants Includes \$26.3 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$12.8 million in American Rescue Plan Act (ARPA) funding.

***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, 2017 Through 2021

Governmental Fund Expenditures	2017		2018		2019		2020		2021		5-Year Change	2020 - 21 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$84,917,179	15.6%	\$89,025,427	15.4%	\$91,257,108	15.2%	\$101,415,992	16.2%	\$96,078,463	14.2%	13.1%	-5.3%
Capital Outlay	4,916,002	0.9%	6,832,871	1.2%	11,710,851	2.0%	11,819,019	1.9%	9,118,135	1.3%	85.5%	-22.9%
Public Safety												
Current Expenditures	99,450,664	18.2%	101,547,214	17.6%	105,442,259	17.6%	107,138,074	17.1%	110,099,172	16.3%	10.7%	2.8%
Capital Outlay	26,178,180	4.8%	23,696,379	4.1%	21,841,799	3.6%	28,295,905	4.5%	29,476,327	4.4%	12.6%	4.2%
Streets and Highways												
Current Expenditures	62,198,764	11.4%	67,397,125	11.7%	73,795,791	12.3%	68,409,552	10.9%	66,907,146	9.9%	7.6%	-2.2%
Capital Outlay	78,007,998	14.3%	85,870,709	14.9%	81,582,547	13.6%	99,471,461	15.9%	127,937,113	18.9%	64.0%	28.6%
Sanitation												
Current Expenditures	4,831,544	0.9%	4,968,248	0.9%	5,144,551	0.9%	5,725,478	0.9%	5,269,826	0.8%	9.1%	-8.0%
Capital Outlay	524,688	0.1%	478,461	0.1%	397,422	0.1%	1,410,551	0.2%	379,802	0.1%	-27.6%	-73.1%
Health												
Current Expenditures	609,654	0.1%	625,678	0.1%	682,092	0.1%	966,063	0.2%	980,493	0.1%	60.8%	1.5%
Capital Outlay	---	---	625,893	0.1%	554,003	0.1%	696	0.0%	21,245	0.0%	---	2952.4%
Libraries												
Current Expenditures	7,596,685	1.4%	7,927,044	1.4%	8,001,069	1.3%	7,583,974	1.2%	7,769,283	1.1%	2.3%	2.4%
Capital Outlay	408,661	0.1%	764,215	0.1%	669,725	0.1%	1,440,816	0.2%	1,165,575	0.2%	185.2%	-19.1%
Parks and Recreation												
Current Expenditures	27,273,030	5.0%	28,979,895	5.0%	29,269,230	4.9%	25,702,257	4.1%	30,367,687	4.5%	11.3%	18.2%
Capital Outlay	10,161,329	1.9%	12,064,405	2.1%	12,634,735	2.1%	11,123,912	1.8%	13,339,805	2.0%	31.3%	19.9%
Housing/Economic Development												
Current Expenditures	21,893,223	4.0%	21,700,798	3.8%	22,176,148	3.7%	24,467,033	3.9%	20,288,639	3.0%	-7.3%	-17.1%
Capital Outlay	7,467,674	1.4%	13,739,299	2.4%	5,058,526	0.8%	5,513,167	0.9%	4,861,941	0.7%	-34.9%	-11.8%
Airport												
Current Expenditures	2,469,164	0.5%	2,826,364	0.5%	3,109,559	0.5%	2,593,031	0.4%	2,439,957	0.4%	-1.2%	-5.9%
Capital Outlay	3,233,853	0.6%	4,649,640	0.8%	5,535,364	0.9%	10,021,251	1.6%	8,524,592	1.3%	163.6%	-14.9%
All Other Expenditures												
Current Expenditures	1,305,202	0.2%	1,159,189	0.2%	1,325,599	0.2%	1,212,372	0.2%	1,270,799	0.2%	-2.6%	4.8%
Capital Outlay	207,227	0.0%	368,601	0.1%	1,292,924	0.2%	427,763	0.1%	1,435,318	0.2%	592.6%	235.5%
Capital Outlay for Enterprise Funds	9,025,993	1.7%	22,914,872	4.0%	21,044,553	3.5%	18,592,224	3.0%	27,725,296	4.1%	207.2%	49.1%
Debt Service												
Principal Payments	75,870,139	13.9%	63,205,971	10.9%	79,270,081	13.2%	73,779,379	11.8%	92,562,922	13.7%	22.0%	25.5%
Interest and Fiscal Charges	16,730,319	3.1%	16,809,216	2.9%	18,646,932	3.1%	18,192,240	2.9%	19,021,031	2.8%	13.7%	4.6%
<i>Total Current Expenditures</i>	\$312,545,109	57.3%	\$326,156,982	56.4%	\$340,203,406	56.7%	\$345,213,826	55.2%	\$341,471,465	50.4%	9.3%	-1.1%
<i>Total Capital Outlay</i>	140,131,605	25.7%	172,005,345	29.7%	162,322,449	27.0%	188,116,765	30.1%	223,985,149	33.1%	59.8%	19.1%
<i>Total Debt Service</i>	92,600,458	17.0%	80,015,187	13.8%	97,917,013	16.3%	91,971,619	14.7%	111,583,953	16.5%	20.5%	21.3%
Total Expenditures	\$545,277,172	100.0%	\$578,177,514	100.0%	\$600,442,868	100.0%	\$625,302,210	100.0%	\$677,040,567	100.0%	24.2%	8.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$6,466,827		\$9,832,000		\$11,586,228		\$4,885,000		\$7,262,363			
Other Financing Uses	187,141		751,181		1,672,985		683,931		590,834			
Transfers to Enterprise Funds	8,469,498		13,061,752		8,590,051		5,743,806		9,398,219			
Transfers to Governmental Funds	41,612,925		36,987,015		45,813,509		43,850,161		49,761,639			
Total Expenditures and Other Financing Uses	\$602,013,563		\$638,809,462		\$668,105,641		\$680,465,108		\$744,053,622			

*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, 2020 and 2021

	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		2021		2020		
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Population - 2021 Population Estimates - Minnesota Demographer	76,455		53,208		73,192		99,924		72,686		375,465		374,268		0.3%
Revenues															
Property Taxes	\$44,386,029	40.3%	\$26,801,151	37.3%	\$39,537,644	37.4%	\$55,192,300	35.6%	\$32,997,052	28.1%	\$198,914,176	35.5%	\$191,669,545	36.5%	3.8%
Tax Increment Taxes	1,989,044	1.8%	1,842,763	2.6%	1,759,317	1.7%	1,740,878	1.1%	536,234	0.5%	7,868,236	1.4%	7,680,451	1.5%	2.4%
Franchise Taxes	1,136,234	1.0%	466,208	0.6%	532,398	0.5%	521,143	0.3%	140,102	0.1%	2,796,085	0.5%	2,554,911	0.5%	9.4%
Local Sales and Hotel/Motel Taxes	1,160,925	1.1%	276,135	0.4%	374,309	0.4%	1,234,919	0.8%	20,486	0.0%	3,066,774	0.5%	2,554,479	0.5%	20.1%
Gravel and Gambling Taxes	671	0.0%	---	---	7,133	0.0%	12,620	0.0%	37,462	0.0%	57,886	0.0%	31,393	0.0%	84.4%
Special Assessments	4,411,535	4.0%	2,311,995	3.2%	4,366,126	4.1%	3,868,775	2.5%	1,161,229	1.0%	16,119,660	2.9%	16,035,707	3.1%	0.5%
Licenses and Permits	2,745,180	2.5%	1,033,722	1.4%	1,268,636	1.2%	1,806,377	1.2%	871,075	0.7%	7,724,990	1.4%	7,057,819	1.3%	9.5%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	\$322,331	0.3%	\$369,572	0.5%	\$1,576,738	1.5%	\$2,047,010	1.3%	\$3,266,359	2.8%	\$7,582,010	1.4%	\$5,722,685	1.1%	32.5%
All Other**	3,087,699	2.8%	2,681,755	3.7%	4,699,749	4.5%	11,724,214	7.6%	14,678,033	12.5%	36,871,450 **	6.6%	41,072,334 **	7.8%	-10.2%
State Grants															
Local Government Aid	19,945,954	18.1%	14,690,442	20.5%	22,301,201	21.1%	28,693,452	18.5%	16,096,116	13.7%	101,727,165	18.2%	99,837,473	19.0%	1.9%
Market Value Credit	19,051	0.0%	12,093	0.0%	38,522	0.0%	50,075	0.0%	84,518	0.1%	204,259	0.0%	193,258	0.0%	5.7%
Taconite Relief and Aids	1,014,624	0.9%	1,483,004	2.1%	680,037	0.6%	932,634	0.6%	209,620	0.2%	4,319,919	0.8%	4,646,406	0.9%	-7.0%
Highways	1,810,135	1.6%	1,415,604	2.0%	2,730,416	2.6%	5,003,982	3.2%	4,854,707	4.1%	15,814,844	2.8%	3,005,254	0.6%	426.2%
All Other	5,947,300	5.4%	4,389,689	6.1%	4,482,076	4.2%	10,024,760	6.5%	13,741,690	11.7%	38,585,515	6.9%	37,203,778	7.1%	3.7%
County Grants	2,093,941	1.9%	455,127	0.6%	1,830,929	1.7%	2,280,772	1.5%	4,921,904	4.2%	11,582,673	2.1%	3,525,311	0.7%	228.6%
Local Unit Grants	598,994	0.5%	1,109,469	1.5%	764,787	0.7%	913,857	0.6%	1,084,260	0.9%	4,471,367	0.8%	6,069,332	1.2%	-26.3%
Total Intergovernmental Revenues	\$34,840,029	31.6%	\$26,606,755	37.0%	\$39,104,455	37.0%	\$61,670,756	39.8%	\$58,937,207	50.3%	\$221,159,202	39.5%	\$201,275,831	38.3%	9.9%
Departmental Fees and Service Charges															
General Government	\$1,581,003	1.4%	\$318,945	0.4%	\$607,862	0.6%	\$877,855	0.6%	\$574,125	0.5%	\$3,959,790	0.7%	\$3,932,034	0.7%	0.7%
Public Safety	5,515,216	5.0%	3,917,579	5.5%	5,672,627	5.4%	9,328,937	6.0%	7,106,035	6.1%	31,540,394	5.6%	28,728,585	5.5%	9.8%
Streets and Highways	660,660	0.6%	295,069	0.4%	349,904	0.3%	401,834	0.3%	213,151	0.2%	1,920,618	0.3%	1,571,236	0.3%	22.2%
Sanitation	827,838	0.8%	364,638	0.5%	928,995	0.9%	1,044,411	0.7%	800,798	0.7%	3,966,680	0.7%	3,785,319	0.7%	4.8%
Libraries	13,469	0.0%	33,128	0.0%	17,533	0.0%	38,943	0.0%	6,958	0.0%	110,031	0.0%	142,627	0.0%	-22.9%
Parks and Recreation	2,082,598	1.9%	1,538,737	2.1%	3,169,442	3.0%	2,078,675	1.3%	1,098,993	0.9%	9,968,445	1.8%	6,994,849	1.3%	42.5%
Airports	478,518	0.4%	638,474	0.9%	86,735	0.1%	287,401	0.2%	162,134	0.1%	1,653,262	0.3%	1,226,425	0.2%	34.8%
Transit	27,718	0.0%	---	---	7,783	0.0%	---	---	---	---	35,501	0.0%	6,054	0.0%	486.4%
Cemetery	229,475	0.2%	61,725	0.1%	76,542	0.1%	175,829	0.1%	100,972	0.1%	644,543	0.1%	425,979	0.1%	51.3%
All Others	1,697,615	1.5%	228,226	0.3%	643,705	0.6%	1,632,135	1.1%	750,206	0.6%	4,951,887	0.9%	8,537,858	1.6%	-42.0%
Total Departmental Fees and Service Charges	\$13,114,110	11.9%	\$7,396,521	10.3%	\$11,561,128	10.9%	\$15,866,020	10.2%	\$10,813,372	9.2%	\$58,751,151	10.5%	\$55,350,966	10.5%	6.1%
Fines and Forfeits	\$514,075	0.5%	\$250,638	0.3%	\$300,112	0.3%	\$462,241	0.3%	\$123,254	0.1%	\$1,650,320	0.3%	\$1,237,201	0.2%	33.4%
Interest Earnings***	540,371	0.5%	605,067	0.8%	628,226	0.6%	753,314	0.5%	561,048	0.5%	3,088,026	0.6%	5,807,996	1.1%	-46.8%
All Other Revenues	5,337,595	4.8%	4,231,327	5.9%	6,154,385	5.8%	11,922,438	7.7%	11,063,484	9.4%	38,709,229	6.9%	33,803,120	6.4%	14.5%
Total Revenues	\$110,175,798	100.0%	\$71,822,282	100.0%	\$105,593,869	100.0%	\$155,051,781	100.0%	\$117,262,005	100.0%	\$559,905,735	100.0%	\$525,059,419	100.0%	6.6%
Other Financing Sources															
Borrowing															
Bonded Indebtedness	\$39,903,258		\$10,849,000		\$24,183,914		\$25,831,025		\$8,361,066		\$109,128,263		\$95,886,104		
Other Long-Term Indebtedness	2,276,570		4,864,584		7,487,980		9,405,883		14,716,576		38,751,693		30,275,738		
Short-Term Indebtedness	---		---		---		261,000		600,864		861,864		52,502		
Total Borrowing	\$42,179,928		\$15,713,584		\$31,671,894		\$35,497,908		\$23,678,506		\$148,741,820		\$126,214,344		
Other Financing Sources	548,190		608,357		971,693		1,243,996		556,799		3,929,035		5,249,564		
Transfers from Enterprise Funds	5,883,446		2,979,063		5,209,281		4,549,335		4,061,771		22,682,896		21,430,495		
Transfers from Governmental Funds	10,592,029		7,166,699		12,894,879		12,619,406		6,693,065		49,966,078		43,886,827		
Total Revenues and Other Financing Sources	\$169,379,391		\$98,289,985		\$156,341,616		\$208,962,426		\$152,252,146		\$785,225,564		\$721,840,649		

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

**The 2020 Federal All Other Grants Includes \$26.3 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. In 2021, this category includes \$12.8 million in American Rescue Plan Act (ARPA) funding.

***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, 2020 and 2021

Expenditures	Population 2,001 - 2,500		Population 1,501 - 2,000		Population 1,001 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities Under 2,500 Population				
	Type 1		Type 2		Type 3		Type 4		Type 5		2021		2020		
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
General Government															
- Current Expenditures	\$17,875,929	12.3%	\$11,826,007	13.5%	\$17,321,875	12.3%	\$26,655,671	15.1%	\$22,398,981	17.6%	\$96,078,463	14.2%	\$101,415,992	16.2%	
- Capital Outlay	3,498,077	2.4%	1,108,339	1.3%	700,405	0.5%	2,656,644	1.5%	1,154,670	0.9%	9,118,135	1.3%	11,819,019	1.9%	
Public Safety															
Police															
- Current Expenditures	16,860,975	11.6%	11,116,767	12.7%	13,123,741	9.3%	14,019,984	8.0%	2,288,283	1.8%	57,409,750	8.5%	55,291,145	8.8%	
- Capital Outlay	772,117	0.5%	574,365	0.7%	1,199,100	0.8%	354,309	0.2%	32,006	0.0%	2,931,897	0.4%	2,785,310	0.4%	
Ambulance															
- Current Expenditures	2,155,734	1.5%	1,103,775	1.3%	2,328,960	1.6%	3,123,170	1.8%	978,523	0.8%	9,690,162	1.4%	10,001,914	1.6%	
- Capital Outlay	236,238	0.2%	27,713	0.0%	774,320	0.5%	841,396	0.5%	109,758	0.1%	1,989,425	0.3%	2,399,499	0.4%	
Fire															
- Current Expenditures	6,152,954	4.2%	4,167,140	4.8%	5,445,144	3.9%	10,542,426	6.0%	11,853,218	9.3%	38,160,882	5.6%	37,729,420	6.0%	
- Capital Outlay	7,212,326	5.0%	1,743,066	2.0%	4,219,112	3.0%	6,044,944	3.4%	4,690,924	3.7%	23,910,372	3.5%	19,263,871	3.1%	
Other Public Safety															
- Current Expenditures	1,983,859	1.4%	1,214,601	1.4%	597,372	0.4%	788,888	0.4%	253,658	0.2%	4,838,378	0.7%	4,115,595	0.7%	
- Capital Outlay	43,136	0.0%	12,809	0.0%	12,900	0.0%	569,546	0.3%	6,242	0.0%	644,633	0.1%	3,847,225	0.6%	
Streets and Highways															
- Maintenance	11,703,936	8.1%	8,335,915	9.5%	11,517,503	8.2%	18,052,554	10.3%	11,596,177	9.1%	61,206,085	9.0%	62,848,664	10.1%	
- Street Lighting	642,227	0.4%	635,192	0.7%	973,139	0.7%	1,646,207	0.9%	1,804,296	1.4%	5,701,061	0.8%	5,560,888	0.9%	
- Construction	27,839,391	19.2%	10,261,996	11.8%	23,018,890	16.3%	25,542,660	14.5%	28,873,048	22.6%	115,535,985	17.1%	87,308,441	14.0%	
- Other Capital Outlay	1,430,784	1.0%	1,498,734	1.7%	2,073,423	1.5%	5,457,738	3.1%	1,940,449	1.5%	12,401,128	1.8%	12,163,020	1.9%	
Sanitation															
- Current Expenditures	886,354	0.6%	424,530	0.5%	1,029,792	0.7%	1,492,639	0.8%	1,436,511	1.1%	5,269,826	0.8%	5,725,478	0.9%	
- Capital Outlay	---	---	29,895	0.0%	204,810	0.1%	78,628	0.0%	66,469	0.1%	379,802	0.1%	1,410,551	0.2%	
Health															
- Current Expenditures	226	0.0%	106,550	0.1%	190,940	0.1%	681,257	0.4%	1,520	0.0%	980,493	0.1%	966,063	0.2%	
- Capital Outlay	---	---	---	---	---	---	21,245	0.0%	---	---	21,245	0.0%	696	0.0%	
Culture and Recreation															
Libraries															
- Current Expenditures	1,597,240	1.1%	1,489,183	1.7%	2,478,330	1.8%	1,950,608	1.1%	253,922	0.2%	7,769,283	1.1%	7,583,974	1.2%	
- Capital Outlay	817,128	0.6%	49,114	0.1%	235,524	0.2%	57,372	0.0%	6,437	0.0%	1,165,575	0.2%	1,440,816	0.2%	
Parks and Recreation															
- Current Expenditures	7,750,682	5.3%	4,855,733	5.6%	6,676,045	4.7%	6,305,651	3.6%	4,779,576	3.7%	30,367,687	4.5%	25,702,257	4.1%	
- Capital Outlay	2,986,031	2.1%	1,410,368	1.6%	3,590,966	2.5%	2,536,340	1.4%	2,816,100	2.2%	13,339,805	2.0%	11,123,912	1.8%	
Housing															
- Current Expenditures	1,080,071	0.7%	1,081,076	1.2%	740,268	0.5%	1,790,944	1.0%	787,063	0.6%	5,479,422	0.8%	5,251,607	0.8%	
- Capital Outlay	685,901	0.5%	305,220	0.3%	355,153	0.3%	944,335	0.5%	317,782	0.2%	2,608,391	0.4%	1,651,956	0.3%	
Economic Development															
- Current Expenditures	3,366,898	2.3%	1,268,182	1.5%	4,457,795	3.2%	4,070,220	2.3%	1,646,122	1.3%	14,809,217	2.2%	19,215,426	3.1%	
- Capital Outlay	206,664	0.1%	382,934	0.4%	908,248	0.6%	641,077	0.4%	114,627	0.1%	2,253,550	0.3%	3,861,211	0.6%	
Airport															
- Current Expenditures	558,158	0.4%	780,193	0.9%	266,489	0.2%	554,975	0.3%	280,142	0.2%	2,439,957	0.4%	2,593,031	0.4%	
- Capital Outlay	1,172,908	0.8%	1,962,253	2.2%	1,811,281	1.3%	3,314,789	1.9%	263,361	0.2%	8,524,592	1.3%	10,021,251	1.6%	
All Other Expenditures															
- Current Expenditures	348,712	0.2%	94,852	0.1%	398,994	0.3%	271,013	0.2%	157,228	0.1%	1,270,799	0.2%	1,212,372	0.2%	
- Capital Outlay	7,927	0.0%	159,858	0.2%	106,880	0.1%	33,885	0.0%	1,126,768	0.9%	1,435,318	0.2%	427,763	0.1%	
Capital Outlay for Enterprise Funds	1,535,238	1.1%	2,001,621	2.3%	5,878,200	4.2%	3,339,624	1.9%	14,970,613	11.7%	27,725,296	4.1%	18,592,224	3.0%	
Debt Service															
- Principal Payments	18,594,106	12.8%	14,530,451	16.6%	23,857,576	16.9%	26,868,452	15.3%	8,712,337	6.8%	92,562,922	13.7%	73,779,379	11.8%	
- Interest and Fiscal Charges	4,937,241	3.4%	2,752,325	3.2%	4,680,544	3.3%	4,844,252	2.8%	1,806,669	1.4%	19,021,031	2.8%	18,192,240	2.9%	
<i>Total Current Expenditures</i>	<i>\$72,963,955</i>	<i>50.3%</i>	<i>\$48,499,696</i>	<i>55.5%</i>	<i>\$67,546,387</i>	<i>47.8%</i>	<i>\$91,946,207</i>	<i>52.2%</i>	<i>\$60,515,220</i>	<i>47.5%</i>	<i>\$341,471,465</i>	<i>50.4%</i>	<i>\$345,213,826</i>	<i>55.2%</i>	
<i>Total Capital Outlay</i>	<i>48,443,866</i>	<i>33.4%</i>	<i>21,528,285</i>	<i>24.7%</i>	<i>45,089,212</i>	<i>31.9%</i>	<i>52,434,532</i>	<i>29.8%</i>	<i>56,489,254</i>	<i>44.3%</i>	<i>223,985,149</i>	<i>33.1%</i>	<i>188,116,765</i>	<i>30.1%</i>	
<i>Total Debt Service</i>	<i>23,531,347</i>	<i>16.2%</i>	<i>17,282,776</i>	<i>19.8%</i>	<i>28,538,120</i>	<i>20.2%</i>	<i>31,712,704</i>	<i>18.0%</i>	<i>10,519,006</i>	<i>8.2%</i>	<i>111,583,953</i>	<i>16.5%</i>	<i>91,971,619</i>	<i>14.7%</i>	
Total Expenditures	\$144,939,168	100.0%	\$87,310,757	100.0%	\$141,173,719	100.0%	\$176,093,443	100.0%	\$127,523,480	100.0%	\$677,040,567	100.0%	\$625,302,210	100.0%	
Other Financing Uses															
Debt Redemption - Refunded Bonds	\$3,120,363		\$---		\$957,000		\$2,318,000		\$867,000		\$7,262,363		\$4,885,000		
Other Financing Uses	144,519		---		133,901		273,575		38,839		590,834		683,931		
Transfers to Enterprise Funds	880,410		959,338		860,403		3,749,233		2,948,835		9,398,219		5,743,806		
Transfers to Governmental Funds	10,592,029		7,018,515		12,894,879		12,560,512		6,695,704		49,761,639		43,850,161		
Total Expenditures and Other Financing Uses	\$159,676,489		\$95,288,610		\$156,019,902		\$194,994,763		\$138,073,858		\$744,053,622		\$680,465,108		

*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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Ada	530,172	15,094	7,588	87,905	778,819	---	866,724	379,306	7,392	7,880	87,575	1,901,731	---	29,501	465,000	12,000	2,408,232
Adams	417,695	93,291	315	43,166	357,470	---	400,636	136,633	---	8,555	53,042	1,110,167	---	---	30,000	818,231	1,958,398
Adrian	525,505	44,540	11,523	66,553	534,090	---	600,643	218,322	459	6,383	19,545	1,426,920	1,900,409	20,103	21,280	131,083	3,499,795
Afton	2,483,253	164,773	308,164	265,453	448,525	6,041	720,019	117,550	14,409	546	9,005	3,817,719	565,000	---	---	578,000	4,960,719
Aitkin	1,505,852	8,819	51,857	21,860	1,412,814	427,197	1,861,871	223,637	47,464	6,724	390,796	4,097,020	2,239,642	10,356	78,000	698,614	7,123,632
Akeley	214,772	---	760	24,206	160,734	11,000	195,940	2,403	2,863	763	25,150	442,651	---	531	45,750	---	488,932
Albany	1,232,343	464,264	61,698	275,554	869,474	6,024	1,151,052	41,165	19,549	15,979	792,469	3,778,519	2,948,182	12,500	150,000	2,248,533	9,137,734
Albert Lea	8,776,541	1,518,488	336,338	163,077	8,904,600	278,401	9,346,078	1,066,048	109,827	(79,900)	108,231	21,181,651	1,866,639	132,802	2,222,000	3,066,311	28,469,403
Alberta	79,311	---	45	---	34,307	---	34,307	14,434	197	15	2,641	130,950	---	---	---	---	130,950
Albertville	4,514,436	232,077	403,265	---	302,106	---	302,106	1,940,961	16,249	11,191	262,487	7,682,772	---	---	---	1,803,693	9,486,465
Alden	243,455	24,333	820	34,916	226,810	---	261,726	49,434	---	1,324	65,994	647,086	---	---	---	---	647,086
Aldrich	13,406	---	100	---	17,581	---	17,581	50	273	38	780	32,228	---	---	---	---	32,228
Alexandria	9,510,177	588,515	754,029	440,844	4,981,061	1,044,844	6,466,749	1,360,578	99,490	8,620	199,042	18,987,200	1,440,014	7,277	492,684	88,713	21,015,888
Alpha	60,615	---	---	10,732	72,102	---	82,834	29,976	---	198	1,628	175,251	---	---	---	14,700	189,951
Altura	138,884	---	8,412	78,009	102,215	---	180,224	132,066	---	4,115	73,637	537,338	---	---	---	26,250	563,588
Alvarado	81,917	82,947	640	162,574	116,705	4,333	283,612	7,000	67	266	57,357	513,806	---	---	125,000	---	638,806
Amboy	314,428	---	1,510	---	195,088	6,275	201,363	66,661	137	7,224	160,331	751,654	---	7,677	---	36,000	795,331
Andover	15,027,816	696,591	891,762	43,586	827,730	126,624	997,940	4,931,975	53,747	(67,052)	241,629	22,774,408	7,953,834	18,800	980,831	1,298,291	33,026,164
Annandale	1,684,399	253,391	85,996	331,952	770,434	---	1,102,386	586,334	17,444	37,059	157,530	3,924,539	---	29,669	256,000	273,900	4,484,108
Anoka	9,963,012	697,726	579,188	4,461,596	3,851,857	610,440	8,923,893	1,316,394	126,476	14,275	277,816	21,898,780	6,199,498	14,722	1,312,324	495,000	29,920,324
Apple Valley	30,899,093	3,624,650	2,626,496	24,741	1,861,010	226,230	2,111,981	4,245,102	193,785	(359,003)	223,091	43,565,195	6,368,036	60,251	2,426,000	9,555,487	61,974,969
Appleton	1,184,838	1,664	36,051	91,149	1,308,568	7,437	1,407,154	213,212	15,597	31,633	95,463	2,985,612	2,369,287	372	92,026	2,393,490	7,840,787
Arco	55,379	457	170	33,424	45,554	---	78,978	10,744	---	931	19,507	166,166	---	---	---	---	166,166
Arden Hills	4,784,434	660,411	752,532	---	450,964	54,621	505,585	921,121	21,500	(29,384)	159,507	7,775,706	---	33,070	300,000	548,000	8,656,776
Argyle	164,255	97,262	1,305	46,890	274,630	9,000	330,520	129,944	117	7,542	124,493	855,438	---	5,101	---	---	860,539
Arlington	983,032	135,232	78,140	158,374	914,246	---	1,072,620	902,804	11,204	(4,600)	150,654	3,329,086	---	---	---	470,795	3,799,881
Ashby	251,363	1,747	3,163	55,823	146,169	---	201,992	205,437	433	1,128	12,061	677,324	---	31,826	---	28,323	737,473
Askov	181,571	203	3,650	24,206	122,846	---	147,052	66,415	1,858	1,246	13,849	415,844	42,936	3,000	---	---	461,780
Atwater	465,605	28,024	6,752	61,143	438,103	---	499,246	205,372	2,308	9,421	156,765	1,373,493	---	---	---	61,107	1,434,600
Audubon	266,589	83,203	6,554	28,413	209,197	---	237,610	205,049	712	3,318	17,103	820,138	389,720	---	---	47,186	1,257,044

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Aurora	1,368,239	48,804	5,256	23,704	990,675	125,311	1,139,690	49,851	3,778	2,439	143,845	2,761,902	1,257,000	---	41,001	104,934	4,164,837
Austin	10,115,434	1,111,190	675,434	1,378,759	12,268,476	189,222	13,836,457	1,202,707	122,395	43,922	1,703,463	28,811,002	---	---	1,664,741	2,174,000	32,649,743
Avoca	55,496	961	100	---	36,049	---	36,049	3,275	---	42	838	96,761	14,384	---	48,828	---	159,973
Avon	1,449,272	55,074	66,389	86,879	484,310	---	571,189	248,384	20,758	7,558	421,356	2,839,980	9,300	2,000	40,900	161,870	3,054,050
Babbitt	1,289,680	---	2,644	---	1,362,696	502,350	1,865,046	651,695	3,100	59,861	216,353	4,088,379	3,270,000	15,475	1,500	247,657	7,623,011
Backus	171,389	14,593	2,200	16,616	149,422	---	166,038	126,106	282	2,515	119,700	602,823	---	---	---	3,135	605,958
Badger	147,262	16,413	2,962	19,398	153,603	13,480	186,481	41,465	---	1,282	29,993	425,858	65,113	---	---	53,861	544,832
Bagley	792,672	73,091	7,284	5,000	950,794	---	955,794	195,948	5,723	6,476	92,232	2,129,220	---	6,000	24,569	---	2,159,789
Balaton	531,815	9,871	2,115	54,596	305,921	---	360,517	154,659	390	2,792	81,134	1,143,293	---	38,123	1	58,200	1,239,617
Barnesville	997,834	319,796	60,674	1,329	1,037,399	12,833	1,051,561	286,310	10,718	19,074	458,701	3,204,668	1,171,819	64,900	843,171	120,584	5,405,142
Barnum	246,269	---	3,320	32,785	234,216	5,000	272,001	85,187	---	2,929	50,196	659,902	---	---	22,284	19,125	701,311
Barrett	169,852	---	4,280	1,266,834	1,301,062	---	2,567,896	88,938	513	539	15,328	2,847,346	2,234,035	---	---	---	5,081,381
Barry	9,677	---	---	---	12,207	---	12,207	---	---	134	1,824	23,842	---	---	---	---	23,842
Battle Lake	861,074	24,840	13,587	305,903	634,299	32,000	972,202	17,940	5,205	10,600	383,150	2,288,598	215,855	6,434	72,250	5,971	2,589,108
Baudette	564,499	---	5,336	80,985	370,528	20,000	471,513	149,813	4,612	10,948	60,788	1,267,509	---	---	800,000	25,000	2,092,509
Baxter	12,145,219	2,001,320	242,084	756,733	904,864	26,709	1,688,306	582,523	64,581	(40,701)	45,272	16,728,604	347,471	13,345	637,223	3,881,250	21,607,893
Bayport	1,542,297	27,489	111,914	205,723	918,903	4,500	1,129,126	745,164	21,741	40,669	1,505,975	5,124,375	---	---	17,950	---	5,142,325
Beardsley	39,217	---	1,870	11,584	95,147	---	106,731	50,829	---	911	188,629	388,187	550,000	7,000	---	732,223	1,677,410
Beaver Bay	314,435	---	11,860	9,344	15,504	6,400	31,248	3,865	---	653	95,971	458,032	---	---	---	---	458,032
Beaver Creek	120,916	---	1,395	15,299	90,405	---	105,704	30,071	827	261	25,731	284,905	---	---	48,035	22,629	355,569
Becker	7,288,392	461,713	143,098	91,216	2,383,611	52,923	2,527,750	3,362,743	22,931	(131,422)	367,903	14,043,108	8,639,816	420,242	---	2,452,716	25,555,882
Bejou	15,955	---	3,525	---	32,325	---	32,325	---	---	127	831	52,763	---	---	---	---	52,763
Belgrade	370,761	16,359	6,000	---	314,652	5,058	319,710	178,197	6,993	6,087	209,229	1,113,336	---	---	---	55,302	1,168,638
Belle Plaine	6,786,310	583,023	184,583	---	1,053,655	---	1,053,655	1,375,011	49,526	(6,695)	274,783	10,300,196	2,281,670	39,854	---	461,574	13,083,294
Bellechester	60,022	---	2,513	34,347	35,443	---	69,790	23,190	630	357	16,579	173,081	---	---	---	---	173,081
Bellingham	78,823	---	700	8,196	79,145	---	87,341	43,799	---	5,239	13,765	229,667	---	---	---	---	229,667
Beltrami	41,282	678	---	79,371	52,262	---	131,633	18,346	---	201	58,802	250,942	---	---	---	---	250,942
Belview	143,456	---	785	64,032	347,257	42,804	454,093	15,815	---	476	74,198	688,823	---	---	---	---	688,823
Bemidji	8,005,300	299,974	826,390	517,108	6,225,119	---	6,742,227	2,121,659	209,969	(357,818)	560,684	18,408,385	---	63,857	2,430,929	1,419,864	22,323,035
Bena	14,488	---	1,625	---	---	---	---	8,837	---	7	1,818	26,775	---	---	---	---	26,775

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Benson	1,661,360	28,592	50,236	166,273	1,490,267	---	1,656,540	449,564	16,960	(115,693)	959,170	4,706,729	---	66,813	80,000	1,302,038	6,155,580
Bertha	148,549	---	2,025	26,337	207,690	---	234,027	41,603	1,581	2,530	12,698	443,013	---	13,375	---	9,322	465,710
Bethel	243,565	---	16,911	80,723	85,038	9,933	175,694	---	1,366	614	166,802	604,952	---	---	42,000	24,000	670,952
Big Falls	61,061	---	230	11,365	420,846	96,327	528,538	63,044	---	346	78,127	731,346	---	---	5,000	56,951	793,297
Big Lake	5,566,016	284,521	701,777	128,073	1,518,217	168,712	1,815,002	344,418	103,524	(93,355)	244,055	8,965,958	3,366,645	40,774	624,683	1,288,943	14,287,003
Bigelow	39,079	501	120	---	103,023	---	103,023	40,382	---	345	18,444	201,894	---	---	---	---	201,894
Bigfork	176,793	---	1,950	38,398	194,827	104,900	338,125	156,435	613	4,891	27,346	706,153	---	14,132	---	---	720,285
Bingham Lake	134,520	---	720	6,776	31,478	---	38,254	2,030	---	218	316	176,058	---	---	18,936	---	194,994
Birchwood Village	534,406	73	70,892	---	22,477	---	22,477	11,980	2,060	---	18,224	660,112	---	---	---	25,040	685,152
Bird Island	599,181	44,267	17,378	52,401	457,546	---	509,947	43,172	2,863	18,904	57,049	1,292,761	---	---	---	115,100	1,407,861
Biscay	25,216	---	5,180	---	29,711	---	29,711	---	---	73	13,841	74,021	---	---	---	---	74,021
Biwabik	1,193,885	72,302	43,624	69,146	415,937	1,750,000	2,235,083	231,819	4,362	1,105	245,273	4,027,453	1,269,000	---	40,000	1,312,401	6,648,854
Blackduck	350,160	41,444	810	158,788	319,601	17,780	496,169	283,005	435	13,454	231,147	1,416,624	210,888	24,842	75,000	32,000	1,759,354
Blaine	35,809,887	3,104,061	3,027,402	39,889	5,040,631	509,936	5,590,456	10,549,145	448,479	(1,011,383)	219,456	57,737,503	10,242,219	1,850,507	860,326	6,200,000	76,890,555
Blomkest	75,111	---	363	---	55,349	---	55,349	49,819	---	735	8,049	189,426	---	---	---	7,000	196,426
Blooming Prairie	745,236	119,113	13,810	1,190	873,141	77,044	951,375	138,061	25,451	36,990	123,079	2,153,115	---	39,750	---	171,895	2,364,760
Bloomington	100,098,573	3,691,535	6,021,564	7,453,664	13,479,752	882,870	21,816,286	3,511,793	445,686	(1,561,533)	4,017,426	138,041,330	8,536,457	1,841,454	1,548,244	23,395,688	173,363,173
Blue Earth	2,355,276	526,506	22,918	502,395	2,304,112	71,381	2,877,888	474,113	16,082	15,038	114,665	6,402,486	5,955,824	16,901	130,000	872,949	13,378,160
Bluffton	57,410	---	2,400	---	72,818	---	72,818	13,200	---	535	38,448	184,811	---	---	---	26,391	211,202
Bock	22,627	186	7,560	---	31,229	---	31,229	1,263	150	25	965	64,005	---	---	---	---	64,005
Borup	13,909	---	600	---	45,919	---	45,919	---	---	82	12,134	72,644	---	---	---	---	72,644
Bovey	379,320	16,966	1,169	42,839	450,002	21,766	514,607	35,494	5,314	728	93,156	1,046,754	---	---	113,523	38,166	1,198,443
Bowlus	65,266	---	2,400	20,538	99,546	---	120,084	40,445	97	355	28,390	257,037	---	20,621	---	4,818	282,476
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	91,112	---	1,012	174,008	82,618	---	256,626	37,108	353	6,852	16,497	409,560	329,000	---	---	---	738,560
Braham	767,313	42,737	12,812	1,562	871,555	7,465	880,582	92,356	23,636	34,645	156,991	2,011,072	1,425,000	3,650	105,000	164,129	3,708,851
Brainerd	8,136,653	620,111	417,253	3,234,351	6,380,037	493,175	10,107,563	1,979,282	143,295	(82,140)	2,182,606	23,504,623	8,060,455	224,486	10,629	1,514,196	33,314,389
Brandon	305,898	86,381	3,001	26,501	138,874	---	165,375	47,033	866	4,682	63,871	677,107	165,000	---	---	14,592	856,699
Breckenridge	956,790	110,212	37,066	200,668	3,271,364	---	3,472,032	390,377	35,452	9,664	54,939	5,066,532	---	14,567	225,000	872,809	6,178,908
Breezy Point	2,529,634	175,667	280,267	131,849	165,429	---	297,278	91,199	12,296	3,670	91,151	3,481,162	---	---	---	556,387	4,037,549

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Brewster	241,545	43	747	217,714	207,397	---	425,111	88,769	---	4,096	42,932	803,243	---	---	50,067	---	853,310
Bricelyn	209,560	---	346	18,414	149,657	---	168,071	23,888	160	13,910	42,328	458,263	---	200	---	16,000	474,463
Brook Park	27,872	1,663	3,462	2,465	48,524	---	50,989	35,580	170	100	4,071	123,907	---	---	---	---	123,907
Brooklyn Center	28,973,314	1,874,106	774,592	4,756,649	4,417,740	2,516,079	11,690,468	744,617	229,542	(92,073)	406,729	44,601,295	3,351,257	---	108,410	3,262,100	51,323,062
Brooklyn Park	57,005,805	1,583,407	4,058,305	561,440	5,840,688	168,691	6,570,819	4,767,673	301,899	(834,556)	1,815,050	75,268,402	9,866,619	---	---	11,304,808	96,439,829
Brooks	32,359	---	6	---	44,304	---	44,304	23,141	---	1,722	991	102,523	---	---	---	---	102,523
Brookston	36,511	---	1,000	155,375	35,743	---	191,118	---	---	---	---	228,629	---	---	---	---	228,629
Brooten	394,548	---	8,475	2,786	455,944	4,593	463,323	51,766	3,612	1,977	131,835	1,055,536	---	---	4,416	256,000	1,315,952
Browerville	160,972	64,828	826	41,052	308,883	---	349,935	68,913	3,649	10,031	67,624	726,778	---	---	35,250	27,479	789,507
Browns Valley	293,309	---	2,198	28,851	364,587	---	393,438	78,030	2,183	5,738	111,348	886,244	---	---	---	285,439	1,171,683
Brownsdale	199,616	2,948	2,187	37,757	279,338	16,459	333,554	---	---	148	15,174	553,627	---	---	---	57,970	611,597
Brownsville	138,055	60,904	1,180	27,594	97,243	---	124,837	17,954	276	132	23,266	366,604	---	6,707	---	2,500	375,811
Brownton	495,571	140,678	10,438	547,231	1,209,579	---	1,756,810	158,555	1,405	3,508	145,214	2,712,179	5,309,000	---	---	53,082	8,074,261
Bruno	41,729	---	862	5,409	26,117	---	31,526	24,097	---	2,487	20,767	121,468	---	---	---	---	121,468
Buckman	66,917	---	3,170	15,081	51,070	---	66,151	2,148	---	21	8,868	147,275	---	---	---	---	147,275
Buffalo	8,465,034	30,047	543,102	547,150	1,514,702	3,072,819	5,134,671	3,557,288	45,751	9,005	1,275,275	19,060,173	540,650	228,349	1,500,000	1,573,165	22,902,337
Buffalo Lake	725,085	154,790	13,726	---	311,694	---	311,694	34,587	5,440	25,894	269,083	1,540,299	---	---	30,000	194,783	1,765,082
Buhl	360,235	30,480	5,708	80,645	641,120	210,023	931,788	31,021	1,351	2,456	32,697	1,395,736	1,054,573	93,369	246,390	167,367	2,957,435
Burnsville	45,531,303	1,719,051	2,877,014	2,430,397	3,020,367	3,344,376	8,795,140	8,807,211	247,954	(556,046)	71,766	67,493,393	---	104,976	539,988	3,586,300	71,724,657
Burtrum	32,671	---	---	---	48,643	---	48,643	750	370	236	7,914	90,584	---	---	---	---	90,584
Butterfield	97,893	2,087	2,953	32,184	249,106	---	281,290	38,774	1,498	1,848	23,587	449,930	55,431	---	---	290,894	796,255
Byron	4,540,186	133,626	153,049	33,919	464,426	10,600	508,945	498,612	7,228	25,631	124,645	5,991,922	1,156,000	---	---	503,172	7,651,094
Caledonia	1,026,943	6,974	10,246	384,656	1,217,015	46,574	1,648,245	544,539	13,981	4,831	105,883	3,361,642	---	507,220	241,177	553,989	4,664,028
Callaway	57,487	---	199	12,567	73,432	969	86,968	85,123	3,120	6,567	878,217	1,117,681	---	---	---	136,551	1,254,232
Calumet	172,980	2,049	925	19,179	166,574	16,943	202,696	2,741	1,285	53	33,276	416,005	---	5,890	98,870	15,500	536,265
Cambridge	7,806,052	421,928	955,065	110,783	1,973,631	18,312	2,102,726	862,530	37,236	(13,639)	32,864	12,204,762	---	794,994	700,000	5,331,191	19,030,947
Campbell	38,736	---	---	8,251	82,373	---	90,624	14,050	87	263	50,237	193,997	---	---	---	---	193,997
Canby	1,012,208	8,179	2,995	330,920	978,260	---	1,309,180	173,923	4,353	61,151	263,355	2,835,344	150,000	11,999	---	224,843	3,222,186
Cannon Falls	3,891,248	263,564	127,184	11,923	899,355	120,569	1,031,847	371,678	16,416	3,380	320,419	6,025,736	---	---	889,927	1,100,838	8,016,501
Canton	153,857	---	2,277	18,797	111,974	---	130,771	31,359	800	6,068	71,300	396,432	---	---	---	---	396,432

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*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Carlos	183,068	5,908	5,364	31,829	142,808	---	174,637	72,773	623	1,759	45,989	490,121	---	---	---	19,500	509,621
Carlton	503,283	18,269	17,708	95,536	397,531	5,000	498,067	718,522	2,177	7,902	108,314	1,874,242	825,000	---	---	86,900	2,786,142
Carver	3,559,743	241,169	801,162	28,267	530,076	57,080	615,423	499,603	8,155	5,090	28,743	5,759,088	5,846,278	9,585	589,048	1,756,321	13,960,320
Cass Lake	368,998	---	5,371	41,309	464,324	22,133	527,766	93,341	895	1,670	56,881	1,054,922	---	---	---	57,000	1,111,922
Cedar Mills	22,223	---	275	---	17,358	---	17,358	---	---	12	---	39,868	---	---	---	---	39,868
Center City	328,932	389	12,071	41,282	78,428	---	119,710	104,279	1,310	726	220,928	788,345	643,425	---	7,494	16,175	1,455,439
Centerville	2,958,745	254,410	316,335	---	266,604	47,961	314,565	104,162	14,761	(10,643)	191,895	4,144,230	1,321,859	11,005	---	442,060	5,919,154
Ceylon	51,623	4,896	940	18,523	174,845	8,652	202,020	39,407	1,013	3,580	35,749	339,228	---	---	---	---	339,228
Champlin	13,753,366	2,076,566	572,754	410,536	4,000,335	93,624	4,504,495	3,174,915	174,188	(200,010)	357,807	24,414,081	73,845	16,725	---	3,817,647	28,322,298
Chandler	121,457	---	---	13,442	88,796	---	102,238	38,119	---	6,354	61,126	329,294	---	---	---	7,610	336,904
Chanhasseen	14,346,123	987,431	2,380,050	1,041	6,854,802	28,003	6,883,846	1,025,279	78,673	(22,856)	183,656	25,862,202	288,929	84,983	---	---	26,236,114
Chaska	13,381,311	4,100,056	1,836,260	308,925	1,960,974	2,774,378	5,044,277	8,678,484	50,584	91,198	423,531	33,605,701	5,259,635	26,998	6,407,813	3,943,746	49,243,893
Chatfield	2,509,505	7,294	27,660	154,580	2,097,959	86,764	2,339,303	500,022	7,119	4,429	253,201	5,648,533	---	---	351,184	368,900	6,368,617
Chickamaw Beach	38,932	---	845	---	13,786	---	13,786	---	---	1,298	311	55,172	---	---	---	---	55,172
Chisago City	3,250,753	271,797	44,037	---	601,707	42,883	644,590	350,517	---	4,373	282,384	4,848,451	---	12,000	115,320	341,883	5,317,654
Chisholm	1,664,811	83,895	14,259	267,072	4,503,302	821,573	5,591,947	290,171	34,275	11,014	73,486	7,763,858	---	19,869	---	---	7,783,727
Chokio	116,516	---	1,380	21,091	172,490	---	193,581	32,234	1,095	633	11,756	357,195	---	---	---	---	357,195
Circle Pines	3,155,042	347,631	76,361	---	568,831	246,543	815,374	272,374	12,328	(29,047)	28,560	4,678,623	---	25,382	2,501,391	483,769	7,689,165
Clara City	1,322,805	110,415	3,239	3,000	516,395	---	519,395	128,259	15,074	20,382	52,073	2,171,642	---	---	219,400	---	2,391,042
Claremont	591,091	5,240	6,389	---	212,259	---	212,259	35,246	619	10,093	42,094	903,031	---	8,159	---	---	911,190
Clarissa	207,339	---	345	36,986	274,557	---	311,543	14,866	558	5,808	75,477	615,936	---	140,931	---	---	756,867
Clarkfield	744,871	129,772	1,559	3,545,425	423,933	72,129	4,041,487	62,803	2,568	4,493	98,342	5,085,895	6,367,423	---	170,144	384,703	12,008,165
Clarks Grove	151,031	---	1,110	---	252,419	---	252,419	56,835	---	468	11,281	473,144	---	---	2,936	34,611	510,691
Clear Lake	378,883	---	29,895	38,631	136,436	248	175,315	235,238	1,500	1,488	60,505	882,824	---	1,831	6,000	30,127	920,782
Clearbrook	234,344	---	165	907,607	884,944	838,177	2,630,728	153,586	674	1,621	68,861	3,089,979	3,391,982	---	---	---	6,481,961
Clearwater	1,521,568	80,454	54,978	99,338	481,140	---	580,478	234,651	9,171	(9,869)	86,749	2,558,180	---	20,000	---	149,030	2,727,210
Clements	63,940	---	1,110	7,704	58,236	---	65,940	24,493	---	1,009	47,843	204,335	---	---	---	---	204,335
Cleveland	351,975	---	12,160	40,325	248,876	16,742	305,943	56,363	24,349	4,607	190,337	945,734	---	5,000	---	93,740	1,044,474
Climax	83,792	---	550	14,371	90,573	---	104,944	7,556	1,210	645	10,959	209,656	34,085	30,301	---	---	274,042
Clinton	108,743	---	5,260	22,567	189,981	---	212,548	118,336	12,259	1,283	32,838	491,267	1,106,000	---	---	---	1,597,267

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Clietherall	11,731	---	2,935	5,792	36,731	---	42,523	---	---	215	2,638	60,042	---	---	---	---	60,042
Clontarf	52,321	---	500	9,964	41,156	---	51,120	23,641	43	---	33,361	160,986	---	---	---	10,000	170,986
Cloquet	4,605,092	118,734	165,773	693,398	3,224,733	34,717	3,952,848	812,323	62,136	3,084	247,706	9,967,696	---	---	1,172,000	1,257,885	12,397,581
Coates	44,493	---	300	8,524	13,115	---	21,639	22,312	2,083	2,328	430	93,585	---	---	---	10,298	103,883
Cobden	5,771	---	1,612	1,933	12,159	---	14,092	---	---	7	3,446	24,928	---	---	---	---	24,928
Cohasset	3,216,521	---	15,262	148,897	114,918	42,572	306,387	136,524	1,803	16,424	42,904	3,735,825	---	---	---	3,718,006	7,453,831
Cokato	1,597,805	---	41,958	150,099	807,877	1,894	959,870	347,671	7,852	993	185,166	3,141,315	2,947,621	34,805	87,214	1,058,336	7,269,291
Cold Spring	2,098,377	795,480	151,021	1,067	957,332	---	958,399	413,655	26,791	29,784	334,805	4,808,312	---	5,227	168,585	64,696	5,046,820
Coleraine	1,136,063	6,158	10,515	107,752	732,563	47,467	887,782	110,323	7,281	859	164,719	2,323,700	45,397	2,401	11,567	246,283	2,629,348
Cologne	1,512,337	504,826	96,729	---	299,370	123,617	422,987	284,597	3,819	12,195	171,817	3,009,307	385,000	---	---	---	3,394,307
Columbia Heights	15,372,808	908,727	1,056,352	60,396	3,230,297	743,520	4,034,213	806,317	99,887	(59,770)	118,431	22,336,965	5,935,000	26,980	444,386	1,072,386	29,815,717
Columbus	3,807,578	667,714	372,553	10,755	94,398	21,015	126,168	100,191	14,638	(5,064)	192,765	5,276,543	1,548,640	15,130	---	1,195,193	8,035,506
Comfrey	286,142	6,603	2,285	19,343	143,473	16,730	179,546	106,414	967	18,118	76,057	676,132	---	---	---	108,480	784,612
Comstock	16,452	---	---	---	27,928	9,217	37,145	75	---	19	2,085	55,776	---	---	---	---	55,776
Conger	64,884	---	---	7,868	56,174	---	64,042	50,339	---	2,322	6,213	187,800	---	---	---	---	187,800
Cook	453,329	---	6,368	560,486	276,041	59,081	895,608	582,864	696	4,790	45,761	1,989,416	478,500	7,217	112,696	67,225	2,655,054
Coon Rapids	36,039,370	2,224,599	1,964,137	3,486,095	6,364,010	1,538,941	11,389,046	3,502,528	297,309	(941,591)	1,256,305	55,731,703	5,895,548	223,774	---	3,658,146	65,509,171
Corcoran	5,136,066	176,304	1,486,873	101,861	281,193	15,462	398,516	986,251	11,758	1,237	154,857	8,351,862	---	104,940	269,164	---	8,725,966
Correll	15,713	---	---	1,749	17,590	---	19,339	670	---	1,053	825	37,600	---	---	---	---	37,600
Cosmos	285,328	113,392	5,272	299,797	187,377	---	487,174	136,541	2,186	2,810	19,439	1,052,142	2,413,000	---	---	---	3,465,142
Cottage Grove	19,705,700	8,420,102	3,181,740	2,063,968	8,067,478	399,100	10,530,546	15,566,665	192,036	(271,541)	1,102,330	58,427,578	8,030,748	3,267	632,663	2,265,181	69,359,437
Cottonwood	798,808	17,750	8,157	166,970	368,280	---	535,250	204,252	---	6,711	127,796	1,698,724	---	---	---	220,992	1,919,716
Courtland	222,671	11,365	12,412	38,030	131,057	---	169,087	---	---	2,834	25,402	443,771	---	---	---	---	443,771
Credit River	1,725,095	900,029	418,104	2,068	43,111	---	45,179	124,370	8,531	1,253	242,030	3,464,591	1,431,485	---	---	188,101	5,084,177
Cromwell	186,989	---	100	17,677	86,396	21,214	125,287	30,032	---	(7)	243,208	585,609	---	---	79,942	4,685	670,236
Crookston	3,145,219	268,657	99,135	1,469,277	4,461,694	669,232	6,600,203	949,407	150,482	(36,522)	142,704	11,319,285	---	72,830	177,508	10,922,526	22,492,149
Crosby	1,545,390	22,441	132,194	126,931	1,246,079	1,060	1,374,070	550,885	43,114	9,301	477,439	4,154,834	---	14,727	---	---	4,169,561
Crosslake	4,170,239	18,326	110,175	---	222,024	24,506	246,530	521,108	55,633	5,372	125,330	5,252,713	911,670	51,103	---	---	6,215,486
Crystal	13,457,410	2,321,804	874,706	13,036	3,023,910	165,273	3,202,219	656,287	169,270	(131,068)	348,825	20,899,453	---	33,438	479,501	40,828	21,453,220
Currie	135,778	---	2,290	51,733	90,681	---	142,414	23,520	---	1,400	50,027	355,429	75,902	---	30,720	144,293	606,344

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Cuyuna	180,229	---	5,660	19,677	80,612	101,445	201,734	49,519	123	267	39,845	477,377	---	---	13,689	93,550	584,616
Cyrus	95,225	1,621	145	15,081	114,908	---	129,989	32,053	---	7,193	27,902	294,128	---	825	---	---	294,953
Dakota	112,065	---	378	16,720	81,055	---	97,775	33,719	---	471	27,750	272,158	---	---	---	---	272,158
Dalton	61,126	---	300	132,062	92,398	3,814	228,274	47,068	---	187	49,690	386,645	---	3,660	10,000	11,728	412,033
Danube	355,255	11,274	3,625	25,026	224,901	---	249,927	28,889	922	7,744	26,535	684,171	---	---	---	246,110	930,281
Danvers	48,721	---	1,686	4,918	32,026	---	36,944	38,724	40	1,994	157,391	285,500	---	---	---	---	285,500
Darfur	55,446	648	741	5,628	67,224	1,847	74,699	20,127	---	698	30,554	182,913	---	6,700	---	9,576	199,189
Darwin	89,196	12,786	2,100	19,288	73,915	---	93,203	27,412	---	2,028	26,268	252,993	---	---	---	---	252,993
Dassel	885,051	82,115	15,058	81,675	498,237	15,000	594,912	193,484	3,366	8,524	47,623	1,830,133	305,000	---	39,583	423,619	2,598,335
Dawson	1,278,116	35,874	2,830	76,498	702,660	51,180	830,338	85,470	4,110	12,045	205,071	2,453,854	1,369,726	8	---	22,930	3,846,518
Dayton	6,752,017	906,669	1,556,875	13,310,033	527,155	100,000	13,937,188	4,835,249	39,609	(34,188)	86,524	28,079,943	---	---	676,650	917,582	29,674,175
De Graff	18,666	---	357	6,721	43,972	1,000	51,693	820	420	115	24,611	96,682	---	6,100	---	---	102,782
Deeplaven	2,906,218	---	563,768	---	1,065,156	11,249	1,076,405	741,969	46,534	(10,956)	16,480	5,340,418	---	52,300	51,104	150,000	5,593,822
Deer Creek	76,701	122	1,260	20,399	123,885	3,616	147,900	20,468	---	3,253	30,616	280,320	---	---	---	40,019	320,339
Deer River	964,960	205	8,645	50,816	428,943	---	479,759	251,524	16,632	328	191,979	1,914,032	89,100	13,353	844	---	2,017,329
Deerwood	584,381	24,820	12,534	29,069	186,590	---	215,659	271,878	3,434	5,111	53,498	1,171,315	202,000	---	20,703	25	1,394,043
Delano	4,808,177	56,466	695,269	---	1,073,513	156,565	1,230,078	1,828,409	---	9,217	162,671	8,790,287	6,896,626	23,427	184,304	2,650,344	18,544,988
Delavan	183,693	609	736	9,070	78,439	600	88,109	18,757	87	4,087	10,700	306,778	---	---	---	---	306,778
Delhi	53,297	---	90	---	22,322	---	22,322	---	23	62	1,717	77,511	---	---	26,800	---	104,311
Dellwood	839,186	---	62,993	61,526	34,015	2,294	97,835	28,143	1,610	966	2,967	1,033,700	---	---	---	---	1,033,700
Denham	13,008	---	1,800	1,858	11,953	---	13,811	---	---	54	70	28,743	---	---	---	---	28,743
Dennison	103,438	87,183	8,437	11,693	184,464	---	196,157	4,170	---	428	21,173	420,986	336,500	---	---	---	757,486
Dent	59,885	3,313	8,770	10,163	67,033	751	77,947	89,186	---	632	104,022	343,755	---	---	26,595	5,000	375,350
Detroit Lakes	9,590,362	1,573,684	448,769	2,798,321	2,258,391	405,105	5,461,817	1,870,527	85,856	145,954	847,093	20,024,062	2,968,543	46,971	1,212,119	1,128,614	25,380,309
Dexter	142,120	2,894	3,267	18,960	100,796	---	119,756	750	---	131	43,797	312,715	---	---	---	33,544	346,259
Dilworth	1,732,253	1,529,494	102,009	---	1,404,913	38,455	1,443,368	183,034	46,773	103,707	75,389	5,216,027	---	---	20,000	41,853	5,277,880
Dodge Center	2,102,705	367,488	38,166	151,247	1,975,882	51,607	2,178,736	188,931	7,132	7,871	241,488	5,132,517	---	---	70,718	213,868	5,417,103
Donaldson	16,278	---	---	---	16,351	---	16,351	2,945	---	446	376	36,396	---	---	---	---	36,396
Donnelly	47,893	26,860	850	12,786	89,527	---	102,313	19,860	774	78	82,996	281,624	---	---	---	2,466	284,090
Doran	15,810	---	---	---	23,792	---	23,792	10,872	333	167	956	51,930	---	---	---	---	51,930

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Dover	380,057	19,262	23,743	42,074	204,020	---	246,094	28,669	740	3,082	131,287	832,934	545,000	---	---	253,884	1,631,818
Dovray	31,173	---	---	---	28,771	---	28,771	13,076	---	861	5,174	79,055	---	---	---	3,756	82,811
Duluth	82,750,628	1,036,205	2,151,661	18,413,048	44,548,136	1,950,772	64,911,956	12,283,265	706,126	6,137,180	7,606,250	177,583,271	12,912,362	190,842	5,121,772	29,755,914	225,564,161
Dumont	67,784	---	975	4,808	40,195	---	45,003	5,001	---	10	31,302	150,075	---	---	---	1,500	151,575
Dundas	1,250,671	---	133,590	---	237,047	---	237,047	35,483	9,206	302	29,613	1,695,912	---	69,723	---	1,132,433	2,898,068
Dundee	36,082	---	100	38,000	29,392	---	67,392	2,955	---	31	2,340	108,900	---	800	8,280	---	117,980
Dunnell	116,216	---	1,207	19,851	83,150	542	103,543	4,990	548	1,952	2,065	230,521	---	---	---	---	230,521
Eagan	45,780,433	1,926,098	2,125,277	2,515,782	4,334,459	205,367	7,055,608	3,959,269	248,455	(395,216)	2,330,717	63,030,641	8,175,000	350,139	1,766,682	6,651,365	79,973,827
Eagle Bend	240,521	163,387	560	102,906	852,839	---	955,745	27,598	2,809	8,074	76,448	1,475,142	1,582,107	---	118,915	118,222	3,294,386
Eagle Lake	961,766	155,997	60,927	168,677	791,028	---	959,705	378,915	6,949	20,227	329,094	2,873,580	2,693,000	50,000	100,000	12,527	5,729,107
East Bethel	6,500,154	91,854	372,215	657,770	4,068,284	66,688	4,792,742	527,563	29,342	6,016	47,765	12,367,651	---	---	---	1,146,754	13,514,405
East Grand Forks	5,940,022	1,196,278	104,258	157,012	5,002,446	21,939	5,181,397	1,337,830	141,116	(52,957)	266,312	14,114,256	---	14,390	621,909	685,672	15,436,227
East Gull Lake	645,486	42,059	43,213	56,772	49,729	---	106,501	3,396	---	143	24,416	865,214	---	---	---	---	865,214
Easton	154,311	---	2,480	10,054	1,468,855	---	1,478,909	33,803	---	1,635	14,065	1,685,203	4,000	---	---	28,142	1,717,345
Echo	162,791	387	515	13,879	59,104	10,922	83,905	22,269	---	4,117	9,886	283,870	---	---	---	---	283,870
Eden Prairie	47,766,768	2,541,379	5,075,840	7,685,460	2,007,630	1,363,357	11,056,447	7,599,379	323,965	(279,195)	641,876	74,726,459	13,287,517	---	1,323,227	10,030,618	99,367,821
Eden Valley	602,817	94,536	16,675	61,772	608,162	---	669,934	106,824	912	2,358	304,979	1,799,035	1,291,492	---	---	66,345	3,156,872
Edgerton	562,447	9,166	7,360	61,471	429,083	15,377	505,931	308,964	660	12,706	105,020	1,512,254	---	---	---	17,273	1,529,527
Edina	53,199,755	4,130,703	6,077,446	1,005,726	2,450,795	33,707	3,490,228	6,243,621	479,761	(372,080)	3,416,705	76,666,139	19,149,645	100,821	768,700	7,639,656	104,324,961
Effie	34,254	---	2,700	---	30,333	---	30,333	175	---	48	13,524	81,034	---	---	---	---	81,034
Eitzen	111,361	---	865	13,606	78,739	---	92,345	7,366	---	433	83,414	295,784	---	---	---	---	295,784
Elba	37,827	---	529	8,254	38,205	189	46,648	900	---	---	16,260	102,164	---	---	---	---	102,164
Elbow Lake	752,093	135,395	6,743	492,464	848,214	14,998	1,355,676	295,636	3,699	3,933	43,923	2,597,098	---	---	157,000	36,605	2,790,703
Elgin	531,669	55,097	3,300	201,966	522,037	47,225	771,228	169,703	4,839	5,947	101,510	1,643,293	381,000	---	---	1,000	2,025,293
Elizabeth	33,296	---	2,180	---	68,534	1,429	69,963	21,081	---	(174)	9,810	136,156	475,000	---	---	---	611,156
Elk River	19,831,136	339,278	1,015,529	318,057	7,739,539	98,779	8,156,375	4,708,977	161,183	(51,403)	1,082,039	35,243,114	5,233,885	1,053,072	2,832,128	1,296,197	45,658,396
Elko New Market	2,590,024	82,456	384,446	152,102	395,150	---	547,252	469,690	12,211	5,910	398,806	4,490,795	470,006	---	---	1,486,697	6,447,498
Elkton	50,930	---	175	8,087	24,671	---	32,758	600	---	72	---	84,535	---	---	---	3,300	87,835
Ellendale	341,412	127,576	4,887	36,719	220,062	12,503	269,284	53,874	---	1,136	63,925	862,094	307,500	---	53,240	189,912	1,412,746
Ellsworth	146,399	---	1,090	27,416	199,888	---	227,304	49,855	55	25,886	17,264	467,853	---	---	---	---	467,853

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Elmdale	16,708	---	1,675	---	22,994	1,607	24,601	10,728	20	290	4,505	58,527	---	---	---	---	58,527
Elmore	360,032	4,440	652	143,826	289,765	16,513	450,104	16,471	2,111	603	27,499	861,912	74,000	---	---	34,006	969,918
Elrosa	31,955	---	1,539	12,458	50,038	---	62,496	31,609	7	1,049	10,611	139,266	---	---	---	---	139,266
Ely	2,110,866	---	184,873	1,517,785	3,203,010	1,456,841	6,177,636	1,057,739	35,299	17,343	1,881,972	11,465,728	---	76,119	---	197,998	11,739,845
Elysian	727,235	99,174	66,339	48,623	61,861	37,430	147,914	50,351	623	1,510	82,770	1,175,916	---	---	---	56,941	1,232,857
Emily	947,651	38,967	33,800	64,598	69,687	49,779	184,064	68,865	2,515	564	77,102	1,353,528	73,061	---	---	25,657	1,452,246
Emmons	192,072	18,778	798	20,709	122,296	---	143,005	47,829	---	2,730	37,706	442,918	---	---	---	---	442,918
Erhard	32,653	---	1,790	7,978	45,064	1,312	54,354	39,420	---	---	5,902	134,119	55,875	---	---	---	189,994
Erskine	195,621	1,375	1,890	25,955	187,009	---	212,964	87,775	---	520	50,881	551,026	---	64,000	---	---	615,026
Evan	28,433	---	---	4,590	27,688	---	32,278	---	---	400	---	61,111	---	---	---	---	61,111
Evansville	268,731	77,358	3,980	32,675	253,854	---	286,529	34,112	307	8,495	128,659	808,171	---	10,110	44,930	213,524	1,076,735
Eveleth	1,915,957	95,382	13,103	869,762	4,037,461	481,143	5,388,366	724,087	33,147	15,841	150,720	8,336,603	50,001	379,787	---	288,428	9,054,819
Excelsior	3,161,906	163,599	391,664	13,304	56,159	46,449	115,912	576,562	56,735	(46,457)	261,706	4,681,627	4,392,371	---	200,000	25,525	9,299,523
Eyota	875,616	123,647	18,151	---	642,207	---	642,207	70,765	1,040	10,163	541,881	2,283,470	1,537,000	---	108,325	187,500	4,116,295
Fairfax	469,602	116,804	6,069	61,800	565,370	---	627,170	296,452	4,191	3,426	74,522	1,598,236	---	---	824,641	319,602	2,742,479
Fairmont	7,315,820	593,397	187,695	856,758	5,862,869	100,000	6,819,627	1,160,929	49,592	(48,284)	447,745	16,526,521	10,512,819	90,864	2,136,634	1,452,623	30,719,461
Falcon Heights	2,756,929	184,268	252,408	---	1,152,003	79,386	1,231,389	271,702	19,511	9,901	98,255	4,824,363	695,512	537,349	---	650,120	6,707,344
Faribault	11,700,025	606,399	489,278	3,425,549	7,559,235	230,306	11,215,090	2,272,335	173,652	(122,922)	3,263,136	29,596,993	7,997,202	15,301	300,000	1,764,294	39,673,790
Farmington	13,930,142	279,579	789,965	11,066	951,412	294,699	1,257,177	2,129,358	52,340	(81,823)	168,630	18,525,368	---	84,662	1,827,071	1,027,720	21,464,821
Farwell	11,025	---	---	---	24,450	---	24,450	6,071	---	7	17,587	59,140	---	---	---	---	59,140
Federal Dam	51,479	10,892	225	6,011	17,956	---	23,967	2,746	---	---	---	89,309	---	---	---	---	89,309
Felton	25,028	5,560	1,360	9,398	56,821	---	66,219	4,584	---	(2,642)	2,016	102,125	---	---	10,396	22,622	135,143
Fergus Falls	8,675,754	537,539	225,777	1,001,087	7,200,409	341,681	8,543,177	1,109,810	87,912	(80,509)	634,500	19,733,960	2,065,497	700	2,114,082	953,751	24,867,990
Fertile	264,887	---	4,585	44,696	2,044,100	---	2,088,796	124,830	1,839	85,599	43,314	2,613,850	---	---	135,758	---	2,749,608
Fifty Lakes	491,744	---	18,225	22,075	63,332	---	85,407	4,555	2,654	4,513	64,550	671,648	---	---	30,064	12,000	713,712
Finlayson	101,812	4,966	425	16,775	65,081	---	81,856	74,773	---	693	13,907	278,432	225,040	---	20,000	---	523,472
Fisher	149,033	5,605	---	22,895	142,143	---	165,038	66,559	---	1,110	13,849	401,194	---	2,000	---	---	403,194
Flensburg	93,771	---	2,170	12,404	80,239	1,825	94,468	6,590	233	---	5,729	202,961	---	---	---	---	202,961
Floodwood	343,731	---	6,253	94,351	530,480	40,254	665,085	163,004	3,717	509	53,043	1,235,342	---	7,896	13,018	18,733	1,274,989
Florence	16,983	---	2	1,967	21,473	---	23,440	720	---	302	1,298	42,745	---	---	---	---	42,745

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Foley	1,149,278	143,355	43,675	147,634	1,001,834	28,242	1,177,710	372,013	14,090	(43,877)	60,422	2,916,666	---	---	---	340,000	3,256,666
Forada	128,112	---	2,315	13,275	20,422	224	33,921	128,140	---	5,373	113,652	411,513	---	---	---	---	411,513
Forest Lake	12,705,918	34,036	564,223	11,162	1,487,640	122,460	1,621,262	2,026,735	86,009	(23,832)	168,648	17,182,999	---	335,120	50,000	201,472	17,769,591
Foreston	135,582	---	13,554	---	144,216	---	144,216	15,830	417	194	91,973	401,766	---	---	---	10,000	411,766
Fort Ripley	20,786	---	3,330	---	14,648	---	14,648	2,600	---	294	2,450	44,108	---	---	---	1,275	45,383
Fosston	580,585	59,240	2,802	299,232	820,626	---	1,119,858	524,608	3,389	11,463	65,246	2,367,191	214,000	3,868	729,559	821,074	4,135,692
Fountain	144,797	---	3,687	21,802	107,615	---	129,417	4,750	1,437	133	68,863	353,084	---	---	---	120,000	473,084
Foxhome	20,529	---	300	---	44,037	---	44,037	150	33	1,815	5,211	72,075	---	---	---	---	72,075
Franklin	188,147	7,766	4,720	32,610	200,324	---	232,934	103,240	367	7,106	82,720	627,000	---	---	---	---	627,000
Frazee	491,920	116,608	31,651	467,101	642,793	---	1,109,894	179,228	5,485	4,997	15,651	1,955,434	199,777	---	---	84,939	2,240,150
Freeborn	117,757	---	---	14,972	96,179	---	111,151	18,524	---	169	27,465	275,066	---	---	---	---	275,066
Freeport	512,989	16,371	13,244	157,936	176,726	---	334,662	110,383	373	10,569	17,226	1,015,817	1,884,685	---	82,000	170,570	3,153,072
Fridley	22,817,083	840,389	1,265,772	134,108	3,754,441	---	3,888,549	3,230,503	151,219	(240,501)	2,573,379	34,526,393	---	129,604	338,500	6,448,887	41,443,384
Frost	118,225	---	1,262	9,945	69,140	---	79,085	29,234	187	3,748	36,635	268,376	---	---	---	14,250	282,626
Fulda	468,814	281	4,030	---	581,687	30,285	611,972	158,533	1,426	1,465	42,602	1,289,123	---	---	108,166	181,052	1,578,341
Funkley*	1,405	---	---	---	11,389	---	11,389	---	---	---	---	12,794	---	---	---	---	12,794
Garfield	184,609	---	6,945	19,124	100,082	---	119,206	107,215	340	3,571	44,579	466,465	---	---	---	3,000	469,465
Garrison	229,724	---	17,518	11,314	72,617	---	83,931	221,421	790	116	69,411	622,911	---	---	---	32,340	655,251
Garvin	56,988	---	500	7,158	56,213	---	63,371	3,504	414	1,265	17,923	143,965	---	400	---	35,451	179,816
Gary	58,902	5,863	405	11,038	83,713	900	95,651	22,738	---	631	37,606	221,796	35,000	30,767	105,000	---	392,563
Gaylord	1,733,674	401,801	70,587	186,128	1,030,186	2,865	1,219,179	266,697	16,293	31,004	168,003	3,907,238	3,966,523	147,071	---	228,679	8,249,511
Gem Lake	543,569	107,549	27,109	19,369	14,631	12	34,012	10,769	267	(3,303)	16,129	736,101	---	---	---	25,000	761,101
Geneva	151,566	---	692	---	140,168	---	140,168	27,630	---	2,756	4,756	327,568	---	---	---	---	327,568
Genola	15,939	---	8,030	3,661	12,099	1,525	17,285	4,326	---	1,225	89	46,894	---	---	---	---	46,894
Georgetown	414	12,618	925	6,884	35,435	380	42,699	5,148	---	124	1,226	63,154	---	---	---	---	63,154
Ghent	282,463	150	11,193	19,999	151,034	50,000	221,033	31,414	488	148	15,330	562,219	---	9,293	---	122,651	694,163
Gibbon	496,334	61,630	4,990	41,254	365,936	10,926	418,116	125,041	8,661	1,416	40,220	1,156,408	---	17,149	---	73,015	1,246,572
Gilbert	1,074,542	2,461	10,847	144,582	1,240,641	412,334	1,797,557	539,490	10,924	1,485	144,951	3,582,257	---	100	150,000	61,050	3,793,407
Gilman	39,269	---	224	11,966	39,531	126	51,623	51,284	---	617	5,707	148,724	---	---	50,000	---	198,724
Glencoe	3,048,908	479,979	92,843	315,402	2,311,331	100,000	2,726,733	297,955	46,195	2,214	173,939	6,868,766	1,946,000	---	1,608,000	356,851	10,779,617

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Glenville	128,018	---	3,763	37,644	304,304	---	341,948	50,239	---	974	30,596	555,538	---	---	---	43,500	599,038
Glenwood	2,245,420	---	57,178	87,581	1,143,021	---	1,230,602	262,375	7,115	28,373	212,734	4,043,797	---	45,000	85,000	1,409,260	5,583,057
Glyndon	854,514	523,371	32,497	75,022	477,253	21,974	574,249	231,413	24,038	546	59,197	2,299,825	---	---	34,000	53,250	2,387,075
Golden Valley	28,383,490	774,362	1,595,716	227,955	1,069,256	---	1,297,211	1,640,294	135,254	(191,110)	269,134	33,904,351	3,578,440	263,333	37,970	6,389,390	44,173,484
Gonvick	125,245	---	48	15,245	112,088	---	127,333	66,750	---	2,988	91,638	414,002	131,895	5,021	---	---	550,918
Good Thunder	359,208	28,145	645	30,872	220,207	1,512	252,591	95,297	716	80	51,920	788,602	---	---	---	---	788,602
Goodhue	556,653	29,742	109,151	64,312	409,667	399	474,378	39,732	8,922	4,439	103,757	1,326,774	779,050	398,359	---	176,977	2,681,160
Goodridge	24,798	28	---	9,549	64,733	---	74,282	---	---	---	6,337	105,445	---	---	5,000	---	110,445
Goodview	1,841,801	71,421	44,193	---	555,255	---	555,255	10,105	14,877	15,067	63,802	2,616,521	---	---	---	207,299	2,823,820
Graceville	250,066	1,551	4,020	336,504	262,754	11,500	610,758	743,192	---	2,928	66,012	1,678,527	---	---	---	30,000	1,708,527
Granada	19,077	---	1,239	13,000	130,596	---	143,596	---	702	878	23,930	189,422	185,000	8,991	---	---	383,413
Grand Marais	970,317	146,430	78,702	65,637	97,364	254,080	417,081	1,870,205	862	3,350	37,671	3,524,618	1,325,000	---	398,003	201,030	5,448,651
Grand Meadow	616,353	80,823	3,467	61,912	454,211	43,307	559,430	199,084	1,440	47,317	34,931	1,542,845	---	---	---	743,017	2,285,862
Grand Rapids	7,899,051	341,486	384,777	4,277,999	3,445,707	1,781,072	9,504,778	2,219,548	98,337	114,631	340,261	20,902,869	6,765,304	76,902	---	1,297,912	29,042,987
Granite Falls	1,857,723	125,684	38,176	198,214	1,826,890	77,474	2,102,578	389,313	17,787	12,834	1,228,689	5,772,784	818,400	10,424	524,031	854,864	7,980,503
Grant	1,401,412	144,998	280,567	---	93,490	7,968	101,458	25,117	13,025	(1,360)	8,304	1,973,521	---	---	---	1,069	1,974,590
Grasston	15,760	24	---	---	37,558	---	37,558	11,980	---	20	3,927	69,269	---	---	---	---	69,269
Green Isle	616,045	---	119,258	30,490	146,118	3,112	179,720	540,270	2,171	681	87,838	1,545,983	---	---	---	131,304	1,677,287
Greenbush	325,181	1,052	1,975	541,608	341,621	2,500	885,729	125,026	83	1,992	87,179	1,428,217	100,000	---	---	13,000	1,541,217
Greenfield	2,001,347	187,406	192,042	---	83,598	5,605	89,203	170,903	3,614	(8,550)	3,661	2,639,626	1,430,000	---	---	118,838	4,188,464
Greenwald	40,562	1,633	1,910	---	55,394	---	55,394	780	---	1,026	35,631	136,936	---	---	---	15,000	151,936
Greenwood	639,583	---	142,176	---	21,230	---	21,230	94,759	4,175	8,943	29,350	940,216	---	---	15,000	133,500	1,088,716
Grey Eagle	121,596	7,300	456	2,513,269	940,063	448,877	3,902,209	83,228	493	4,470	32,500	4,152,252	595,000	---	17,766	228,672	4,993,690
Grove City	218,204	115,580	3,508	33,823	254,746	---	288,569	56,635	2,110	3,777	730,548	1,418,931	2,068,000	---	---	---	3,486,931
Grygla	77,423	18,773	3,018	60,270	103,342	27,000	190,612	91,499	3	918	31,108	413,354	---	---	21,170	256	434,780
Gully	12,306	---	1,724	3,606	25,588	---	29,194	3,484	---	442	6,781	53,931	---	---	---	---	53,931
Hackensack	236,861	10,045	4,475	1,046,570	18,470	955,024	2,020,064	4,764	---	1,331	16,902	2,294,442	507,000	11,899	20,000	175,540	3,008,881
Hadley	40,170	---	---	---	22,527	---	22,527	13,719	---	39	4,876	81,331	---	---	---	---	81,331
Hallock	475,521	104,392	3,530	47,802	1,071,587	10,500	1,129,889	142,470	210	18,307	88,641	1,962,960	---	1,000	---	---	1,963,960
Halma	17,036	---	700	---	24,221	---	24,221	914	---	---	---	42,871	---	---	---	---	42,871

[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, 2021

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Halstad	217,168	20,402	1,940	---	250,175	---	250,175	31,015	497	16,178	98,524	635,899	---	---	40,227	46,264	722,390
Ham Lake	5,368,370	98,632	592,028	---	1,166,765	102,983	1,269,748	499,967	26,530	(3,841)	157,487	8,008,921	---	83,182	---	1,852,670	9,944,773
Hamburg	520,789	1,126	11,151	---	118,146	11,482	129,628	39,071	870	845	69,608	773,088	---	---	---	169,554	942,642
Hammond	27,147	---	2,535	---	47,527	---	47,527	4,225	---	715	7,290	89,439	---	---	---	---	89,439
Hampton	312,826	68,157	7,957	38,085	142,618	---	180,703	2,468	2,833	2,217	32,956	610,117	---	---	47,823	191,817	849,757
Hancock	265,268	23,961	3,790	40,708	342,792	---	383,500	32,160	1,870	2,213	61,331	774,093	---	---	---	---	774,093
Hanley Falls	136,766	349	340	27,930	120,755	---	148,685	15,310	---	4,422	79,708	385,580	251,920	---	---	---	637,500
Hanover	2,015,803	57,431	421,446	---	262,164	---	262,164	647,438	3,791	(5,228)	109,732	3,512,577	---	16,465	---	40,064	3,569,106
Hanska	221,953	37,278	3,400	20,490	166,593	---	187,083	2,785	---	9,335	54,645	516,479	1,371,891	---	---	9,500	1,897,870
Harding	15,064	1,264	2,725	---	21,558	1,625	23,183	49,304	---	78	764	92,382	---	---	---	---	92,382
Hardwick	61,774	---	1,402	9,999	52,520	29,704	92,223	34,957	---	16	6,885	197,257	---	---	---	---	197,257
Harmony	819,900	107,363	7,440	119,694	642,060	49,322	811,076	232,268	1,080	7,979	206,410	2,193,516	991,083	19,502	136,500	335,100	3,675,701
Harris	315,932	---	7,638	64,804	269,359	---	334,163	1,400	653	2,138	24,456	686,380	---	---	---	---	686,380
Hartland	151,587	---	580	16,720	98,451	---	115,171	23,074	---	455	120,132	410,999	---	---	---	---	410,999
Hastings	16,013,976	972,786	635,721	48,370	3,689,859	292,376	4,030,605	4,708,776	83,206	72,370	397,719	26,915,159	993,037	28,864	509,867	1,770,306	30,217,233
Hatfield	16,750	---	1,200	2,841	14,241	---	17,082	---	---	563	2,077	37,672	---	---	---	---	37,672
Hawley	985,599	507,162	23,333	121,215	800,532	288,665	1,210,412	796,328	12,913	18,317	195,855	3,749,919	4,797,816	115,000	925,555	1,306,185	10,894,475
Hayfield	549,662	69,902	15,138	324,793	525,747	10,455	860,995	25,555	3,740	1,084	242,585	1,768,661	982,000	---	---	39,215	2,789,876
Hayward	200,928	---	---	13,223	78,740	---	91,963	52,982	---	124	45,783	391,780	---	---	---	---	391,780
Hazel Run	13,080	---	5	---	23,374	---	23,374	---	---	76	11	36,546	---	16,976	---	---	53,522
Hector	871,143	15,412	10,419	212,099	470,785	3,870	686,754	181,880	19,386	392	97,184	1,882,570	---	---	---	200,768	2,083,338
Heidelberg	33,922	---	971	6,776	13,096	---	19,872	300	---	432	503	56,000	---	---	---	---	56,000
Henderson	591,449	1,829	3,115	57,995	387,509	---	445,504	22,587	2,811	1,145	88,354	1,156,794	---	---	252,000	---	1,408,794
Hendricks	437,761	---	3,988	36,883	323,106	---	359,989	100,287	1,186	6,014	19,093	928,318	178,000	14,879	---	221,652	1,342,849
Hendrum	143,418	287	808	16,907	117,568	3,175	137,650	18,506	---	---	62,734	363,403	48,364	---	1,245	44,002	457,014
Henning	246,424	550	2,198	44,150	375,991	---	420,141	78,557	1,145	7,115	129,041	885,171	35,066	13,347	---	11,753	945,337
Henriette	37,035	---	1,212	3,770	27,120	---	30,890	1,424	67	13	---	70,641	---	---	---	---	70,641
Herman	266,692	44,060	1,675	29,638	176,069	3,500	209,207	46,678	343	3,389	49,379	621,423	55,563	---	---	75,000	751,986
Hermantown	10,622,213	766,564	288,264	10,479	1,053,532	---	1,064,011	601,018	67,523	(29,109)	244,123	13,624,607	4,356,775	663,473	384,592	5,238,430	24,267,877
Heron Lake	262,723	---	2,920	5,561	351,021	6,824	363,406	133,349	3,688	2,779	89,189	858,054	---	18,268	25,613	112,678	1,014,613

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Hewitt	71,691	---	835	13,989	97,299	---	111,288	17,564	377	538	24,334	226,627	---	---	10,000	13,739	250,366
Hibbing	8,565,149	83,037	121,282	114,710	12,942,136	148,106	13,204,952	2,489,351	83,512	(57,291)	355,138	24,845,130	---	45,710	---	586,815	25,477,655
Hill City	255,308	373	9,219	67,965	183,939	5,064	256,968	93,596	19,184	1,151	233,373	869,172	---	2,155	72,600	3,379	947,306
Hillman	4,323	---	1,880	---	18,034	1,451	19,485	---	153	---	---	25,841	---	---	---	---	25,841
Hills	134,084	900	1,630	128,898	234,853	5,200	368,951	84,233	679	14,045	35,253	639,775	---	88,510	---	---	728,285
Hilltop	886,499	---	19,870	---	207,279	---	207,279	90,614	3,899	833	434	1,209,428	---	---	---	852,200	2,061,628
Hinckley	922,492	5,808	43,746	---	438,279	---	438,279	175,503	11,764	3,541	39,172	1,640,305	2,201,643	567	230,016	9,000	4,081,531
Hitterdal	48,113	---	---	2,500	72,279	667	75,446	22,234	---	782	70,541	217,116	---	---	---	---	217,116
Hoffman	175,662	15,750	2,464	835	238,776	---	239,611	156,348	1,798	432	86,406	678,471	---	149	11,366	55,439	745,425
Hokah	340,150	---	1,400	29,889	231,948	12,240	274,077	107,909	7,796	7,269	136,329	874,930	373,000	---	---	---	1,247,930
Holdingford	290,816	17,388	5,400	39,396	271,984	53,411	364,791	165,362	1,850	1,516	98,790	945,913	---	---	---	611	946,524
Holland	38,201	4,252	2,507	9,453	77,083	2,416	88,952	1,440	140	81	10,556	146,129	---	7,565	---	14,346	168,040
Hollandale	105,879	---	142	16,338	82,423	---	98,761	53,580	---	597	15,828	274,787	---	---	---	32,000	306,787
Holloway	185,712	---	710	4,644	17,628	---	22,272	1,845	---	2,083	60	212,682	---	---	---	---	212,682
Holt	6,506	---	---	4,754	45,132	---	49,886	---	---	---	50	56,442	---	14,200	---	---	70,642
Hopkins	23,078,056	972,490	786,390	5,909	2,230,014	961,748	3,197,671	1,279,203	129,999	23,737	246,768	29,714,314	3,856,611	---	471,761	7,997,447	42,040,133
Houston	557,548	12,081	7,621	2,500	474,763	54,643	531,906	250,676	1,003	202	100,828	1,461,865	---	51,364	---	141,823	1,655,052
Howard Lake	1,620,804	48,229	49,468	120,713	714,959	4,899	840,571	753,192	529	237,467	75,704	3,625,964	591,000	---	---	828,988	5,045,952
Hoyt Lakes	1,504,456	---	4,587	55,445	1,711,482	362,886	2,129,813	1,306,246	25	20,056	134,852	5,100,035	---	---	19,102	259,793	5,378,930
Hugo	8,825,421	271,287	1,026,042	---	1,622,867	76,486	1,699,353	1,626,685	50,341	(119,647)	19,943	13,399,425	8,715,750	33,615	2,053,185	1,910,207	26,112,182
Humboldt	3,111	---	---	2,295	23,253	---	25,548	160	---	---	---	28,819	---	---	---	---	28,819
Hutchinson	8,396,784	614,314	564,539	527,457	3,936,865	201,446	4,665,768	2,887,316	45,356	126,838	927,973	18,228,888	10,331,107	41,628	3,076,570	1,699,818	33,378,011
Ihlen	28,874	---	600	---	25,655	---	25,655	279	40	139	1,084	56,671	---	---	4,451	---	61,122
Independence	3,384,641	---	247,346	53,179	106,535	45,078	204,792	124,582	35,451	3,636	180,358	4,180,806	---	---	---	177,228	4,358,034
International Falls	4,238,930	1,333	212,878	336,681	4,839,811	44,579	5,221,071	3,201,059	69,821	45,705	173,458	13,164,255	---	---	1,109,125	3,434,521	17,707,901
Inver Grove Heights	27,569,539	1,079,854	1,939,133	153,547	2,760,114	204,926	3,118,587	5,604,335	166,286	(298,830)	920,055	40,098,959	148,377	90,000	2,373,927	9,450,566	52,161,829
Iona	44,454	---	810	---	58,317	---	58,317	7,580	---	5	3,321	114,487	604,000	68	41,868	---	760,423
Iron Junction	17,960	---	---	---	27,716	---	27,716	---	---	44	1,131	46,851	---	---	---	---	46,851
Ironton	295,361	4,507	8,555	30,380	300,170	---	330,550	6,258	2,186	437	18,863	666,717	---	---	---	26,975	693,692
Isanti	3,343,998	75,908	348,714	83,667	1,151,616	---	1,235,283	452,327	33,290	1,946	53,551	5,545,017	1,508,082	1,350	787,010	149,883	7,991,342

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Isle	675,607	868	26,107	47,619	203,176	---	250,795	149,158	15,780	9,436	69,393	1,197,144	---	---	31,623	23,651	1,252,418
Ivanhoe*	340,773	---	2,547	8,769	492,691	8,109	509,569	128,295	857	2,844	90,018	1,074,903	---	3,000	---	72,000	1,149,903
Jackson	2,009,541	10,137	78,597	188,176	1,558,585	59,200	1,805,961	259,543	10,623	(12,578)	69,170	4,230,994	---	5,386	739,906	1,108,894	6,085,180
Janesville	1,249,337	373,090	87,751	21,363	980,673	---	1,002,036	168,142	12,058	1,458	92,342	2,986,214	---	16,792	88,863	79,500	3,171,369
Jasper	207,952	---	1,580	154,869	268,507	8,188	431,564	132,861	1,697	1,729	74,258	851,641	---	17,600	---	---	869,241
Jeffers	193,188	11,599	2,350	18,906	150,542	---	169,448	28,027	---	3,424	24,381	432,417	---	1,000	---	17,000	450,417
Jenkins	273,309	---	7,014	35,627	42,719	---	78,346	5,393	2,207	1,111	14,046	381,426	---	5,910	---	---	387,336
Johnson	5,103	---	---	---	17,009	---	17,009	5,056	---	322	---	27,490	---	---	---	---	27,490
Jordan	5,737,995	48,116	243,102	139,007	2,722,621	453,964	3,315,592	653,573	33,447	(9,190)	234,169	10,256,804	2,130,692	7,773	40,000	608,381	13,043,650
Kandiyohi	177,655	---	1,089	26,282	181,918	---	208,200	121,789	---	4,392	71,255	584,380	---	2,232	---	74,078	660,690
Karlstad	248,938	22,694	2,000	39,287	640,279	---	679,566	112,962	---	8,384	24,218	1,098,762	---	---	---	82,872	1,181,634
Kasota	88,799	13,420	20,252	36,719	236,626	28,330	301,675	102,945	957	1,722	56,266	586,036	---	---	---	---	586,036
Kasson	3,892,305	186,772	159,590	53,118	1,482,118	221,869	1,757,105	816,905	22,476	(7,865)	170,810	6,998,098	107,939	83,221	264,000	971,738	8,424,996
Keewatin	376,941	---	4,345	63,351	675,792	40,627	779,770	51,814	11,222	604	30,611	1,255,307	---	---	---	---	1,255,307
Kelliher	36,384	---	60	14,589	135,562	103,657	253,808	37,185	---	22,557	11,881	361,875	---	22,654	20,000	---	404,529
Kellogg	275,744	24,554	4,977	---	159,372	2,490	161,862	84,562	843	282	62,965	615,789	257,000	---	4,822	70,102	947,713
Kennedy	110,368	2,053	2,430	9,835	90,865	---	100,700	47,315	---	3,470	110,134	376,470	---	---	---	---	376,470
Kenneth	15,885	---	1,150	3,606	18,793	---	22,399	3,553	---	887	1,500	45,374	---	---	---	---	45,374
Kensington	55,394	682	810	44,691	134,337	6,500	185,528	38,835	267	2,840	81,143	365,499	---	---	---	---	365,499
Kent	15,558	---	---	---	30,253	---	30,253	315	---	430	169	46,725	---	---	---	---	46,725
Kenyon	1,044,855	67,596	8,608	117,088	716,581	38,019	871,688	213,333	7,529	2,786	67,755	2,284,150	---	3,680	68,704	426,298	2,782,832
Kerkhoven	294,292	26,864	12,197	104,219	302,392	---	406,611	128,260	693	15,552	23,673	908,142	---	---	---	---	908,142
Kerrick	19,709	---	1,700	48,422	28,168	---	76,590	23,362	---	32	23,726	145,119	---	---	---	62,022	207,141
Kettle River	110,838	---	3,218	9,398	46,690	---	56,088	36,196	---	362	7,103	213,805	---	47,885	---	3,372	265,062
Kiester	297,891	---	1,253	25,244	226,685	---	251,929	45,643	1,100	11,588	80,815	690,219	---	---	---	---	690,219
Kilkenny	52,327	---	9,765	7,868	57,842	---	65,710	85,112	50	172	13,813	226,949	93,700	---	---	5,186	325,835
Kimball	560,662	38,503	62,684	5,175	672,499	1,412	679,086	159,344	9,028	1,591	273,943	1,784,841	---	---	70,000	26,344	1,881,185
Kinbrae*	17,495	---	---	---	---	---	---	---	---	---	---	17,495	---	---	---	---	17,495
Kingston	20,713	---	150	---	35,582	---	35,582	2,357	---	817	1,030	60,649	---	---	---	---	60,649
Kinney	220,277	---	50	16,064	165,953	5,000	187,017	10,000	67	460	11,412	429,283	---	---	---	172,786	602,069

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
La Crescent	3,352,062	1,297,934	94,550	550,046	2,000,727	72,429	2,623,202	270,882	18,153	110,844	307,888	8,075,515	135,000	46,594	74,942	224,191	8,556,242
La Prairie	223,483	49,217	6,717	36,063	115,952	---	152,015	12,155	601	850	9,175	454,213	---	---	---	---	454,213
La Salle	39,680	---	---	---	47,795	---	47,795	2,305	---	198	39,002	128,980	---	---	---	---	128,980
Lafayette	149,002	78,306	2,833	26,938	183,441	---	210,379	51,969	---	627	17,708	510,824	---	---	---	10,232	521,056
Lake Benton	200,101	2,720	5,945	166,285	300,991	---	467,276	99,924	2,320	4,564	46,376	829,226	---	31,624	---	58,368	919,218
Lake Bronson	64,484	---	195	52,421	142,433	---	194,854	12,293	---	2,735	12,602	287,163	---	---	37,519	18,288	342,970
Lake City	3,870,284	19,519	129,464	703,605	1,179,816	63,667	1,947,088	1,694,206	29,679	(40,940)	341,667	7,990,967	943,000	102,165	3,620,000	801,781	13,457,913
Lake Crystal	1,207,133	365,577	43,206	424,989	928,820	---	1,353,809	267,407	4,413	52,404	154,007	3,447,956	1,096,539	37,200	238,876	505,938	5,326,509
Lake Elmo	5,389,813	862,766	1,485,658	26,668	739,967	11,951	778,586	2,905,649	45,749	(13,874)	68,379	11,522,726	16,223,115	17,300	5,250,000	882,720	33,895,861
Lake Henry*	11,406	---	1,195	110,905	54,735	322	165,962	32,509	---	196	89,335	300,603	---	---	---	---	300,603
Lake Lillian	132,907	---	573	738,112	86,863	---	824,975	46,736	25	4,056	46,291	1,055,563	775,214	---	---	---	1,830,777
Lake Park	245,928	---	1,396	43,330	348,067	---	391,397	129,511	1,934	2,612	61,927	834,705	---	---	16,800	13,500	865,005
Lake Saint Croix Beach	601,201	---	16,787	122,335	127,015	69,210	318,560	105,093	10,565	2,222	11,703	1,066,131	---	---	---	424,443	1,490,574
Lake Shore	1,441,719	93,310	37,929	57,810	65,766	---	123,576	51,195	16,709	14,255	8,279	1,786,972	---	---	---	---	1,786,972
Lake Wilson	87,458	---	80	221,898	111,449	---	333,347	24,239	---	653	15,173	460,950	---	---	39,903	2,000	502,853
Lakefield	726,347	108,630	5,780	91,145	804,541	---	895,686	120,593	2,004	26,459	143,543	2,029,042	1,473,244	26,168	78,755	1,508,975	5,116,184
Lakeland	1,020,354	42,472	37,409	99,392	97,577	3,882	200,851	12,493	4,820	423	17,252	1,336,074	---	---	---	20,000	1,356,074
Lakeland Shores	169,242	---	2,579	17,048	15,620	1,736	34,404	3,879	220	182	7,059	217,565	---	---	---	52,708	270,273
Lakeville	35,780,872	3,023,130	4,446,972	212,347	1,859,850	1,741,672	3,813,869	17,045,517	200,942	(1,003,311)	843,096	64,151,087	20,384,416	258,880	2,299,729	7,336,781	94,430,893
Lamberton	778,765	85,740	4,965	148,280	438,463	14,480	601,223	188,812	8,959	824	82,177	1,751,465	503,642	5,399	---	100,500	2,361,006
Lancaster	106,226	5,416	250	796	157,747	1,000	159,543	30,770	---	4,367	123,831	430,403	---	---	20,000	17,116	467,519
Landfall	652,303	---	6,323	79,559	122,080	---	201,639	225	3,890	8,505	50,640	923,525	---	15,775	---	131,984	1,071,284
Lanesboro	799,737	33,239	5,970	39,615	893,060	30,422	963,097	181,729	405	1,576	176,169	2,161,922	50,000	---	106,528	114,157	2,432,607
Laporte	50,931	---	4,223	6,338	20,600	---	26,938	---	---	64	10,583	92,739	---	---	---	---	92,739
Lastrup	24,698	1,414	1,575	5,409	20,715	1,583	27,707	23,563	13	---	1,007	79,977	---	---	---	---	79,977
Lauderdale	915,198	57,787	29,689	---	562,009	8,833	570,842	62,227	22,615	(4,758)	38,948	1,692,548	1,365,000	---	---	67,956	3,125,504
Le Center	1,154,016	218,379	36,995	---	962,826	15,572	978,398	55,584	47,274	7,900	77,755	2,576,301	---	82,306	50,000	---	2,708,607
Le Sueur	2,814,381	336,805	221,565	445,967	1,366,658	68,918	1,881,543	508,608	35,688	13,343	848,902	6,660,835	2,508,233	97,500	807,096	391,759	10,465,423
Lengby	13,261	---	700	4,754	33,375	---	38,129	925	---	172	1,940	55,127	---	---	---	---	55,127
Leonard	4,051	---	1,800	---	17,337	---	17,337	150	---	87	11,463	34,888	---	---	---	---	34,888

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Leonidas	47,152	---	---	2,896	54,886	---	57,782	1,850	---	6,749	1,170	114,703	---	---	---	---	114,703
LeRoy	400,839	2,071	438	50,926	430,524	42,165	523,615	3,551	---	6,343	89,089	1,025,946	---	---	19,649	41,750	1,087,345
Lester Prairie	1,073,081	11,349	54,128	203,658	613,984	---	817,642	233,228	7,519	18,582	209,507	2,425,036	---	---	---	---	2,425,036
Lewiston	1,028,915	133,567	19,924	---	641,505	53,982	695,487	335,063	8,308	1,149	264,731	2,487,144	---	---	---	230,210	2,717,354
Lewisville	93,683	---	500	2,131	112,284	---	114,415	494	---	882	27,017	236,991	---	6,428	---	---	243,419
Lexington	1,574,055	42,155	314,824	---	736,018	24,997	761,015	241,360	23,551	84,693	82,375	3,124,028	---	---	275,000	213,200	3,612,228
Lilydale	809,980	---	22,352	46,226	20,136	1,798	68,160	33,397	4,203	1,692	5,186	944,970	350,310	---	---	86,729	1,382,009
Lindstrom	2,744,674	112,758	27,906	---	736,164	5,000	741,164	432,306	---	(33,922)	82,401	4,107,287	---	14,000	320,587	1,278,695	5,720,569
Lino Lakes	12,289,795	1,597,697	1,342,805	246,303	855,654	68,721	1,170,678	3,153,506	113,359	(171,260)	288,703	19,785,283	1,917,502	398,355	322,933	2,917,108	25,341,181
Lismore	109,682	---	620	---	115,529	---	115,529	22,993	---	271	37,831	286,926	---	42,556	---	11,591	341,073
Litchfield	2,979,116	20,371	150,696	363,363	2,411,781	50,000	2,825,144	1,113,265	23,178	58,571	148,701	7,319,042	---	4,250	1,526,330	572,779	9,422,401
Little Canada	4,787,271	708,476	195,101	---	1,051,949	51,267	1,103,216	608,970	40,440	6,649	359,069	7,809,192	---	159,775	300,000	1,399,798	9,668,765
Little Falls	4,828,484	693,887	258,721	3,527,445	4,627,785	60,000	8,215,230	440,772	21,742	2,331	655,098	15,116,265	4,386,560	---	722,600	3,690,918	23,916,343
Littlefork	295,860	6,971	1,045	32,348	293,638	84,542	410,528	293,991	---	7,768	91,153	1,107,316	---	---	29,312	---	1,136,628
Long Beach	154,082	---	14,296	22,676	15,938	---	38,614	1,241	---	331	10,996	219,560	---	---	---	---	219,560
Long Lake	1,367,735	32,561	120,529	---	207,584	---	207,584	1,160,386	14,944	(36,865)	65,289	2,932,163	---	252,555	2,884	78,758	3,266,360
Long Prairie	1,260,366	122,192	33,988	200,370	2,675,131	5,053	2,880,554	160,691	30,626	(766)	314,252	4,801,903	---	---	391,934	330,209	5,524,046
Longville	266,396	260	14,130	75,281	72,698	675	148,654	144,144	---	142	19,962	593,688	---	---	---	---	593,688
Lonsdale	2,357,809	751,427	439,858	281,405	704,663	23,486	1,009,554	239,387	15,941	9,385	50,621	4,873,982	6,264,400	272,537	105,580	---	11,516,499
Loretto	463,733	---	26,391	36,282	130,170	4,757	171,209	23,420	2,940	3,442	157,298	848,433	944,138	9,290	9,841	87,584	1,899,286
Louisburg	15,372	---	---	2,404	18,279	---	20,683	70	---	292	113	36,530	---	---	---	---	36,530
Lowry	113,554	12,023	---	---	99,543	---	99,543	35,681	---	4,819	56,063	321,683	---	---	---	369,202	690,885
Lucan	140,966	---	1,160	9,562	85,584	---	95,146	36,148	---	4,437	32,857	310,714	---	---	69,535	10,692	390,941
Luverne	2,948,554	176	45,718	546,736	2,134,358	921,490	3,602,584	768,048	9,252	(34,207)	1,497,429	8,837,554	5,508,345	---	1,430,000	1,056,000	16,831,899
Lyle	119,780	---	1,402	32,471	244,268	---	276,739	15,132	200	12,712	34,744	460,709	---	---	---	1,600	462,309
Lynd	178,649	2,758	4,434	25,463	112,898	---	138,361	18,460	33	98	6,502	349,295	---	---	1,000	64,500	414,795
Mabel	441,830	3,956	6,935	45,926	344,669	---	390,595	225,840	6,423	175	269,256	1,345,010	---	---	---	66,424	1,411,434
Madelia	789,053	30,928	12,021	123,161	1,101,385	6,992	1,231,538	511,075	9,700	12,868	27,315	2,624,498	2,545,000	---	185,000	1,050,659	6,405,157
Madison	636,876	207,177	5,120	287,656	815,994	5,002	1,108,652	247,243	4,362	76,605	371,580	2,657,615	6,395,000	---	944,524	425,000	10,422,139
Madison Lake	956,374	476,628	66,757	64,149	252,268	2,379	318,796	192,715	5,012	602	56,212	2,073,096	800,000	---	45,000	54,883	2,972,979

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Magnolia	46,237	---	25	11,420	72,920	1,295	85,635	36,631	---	1,922	2,743	173,193	---	---	---	---	173,193
Mahnomen	265,128	7,310	7,365	4,600	858,959	10,472	874,031	96,107	21,048	12,858	62,946	1,346,793	1,550,000	---	---	---	2,896,793
Mahtomedi	5,339,179	1,145,565	259,743	---	883,919	90,196	974,115	1,630,372	16,156	(62,703)	85,011	9,387,438	---	15,560	2,198,470	5,125,473	16,726,941
Manchester	26,615	11	1,000	---	25,042	---	25,042	37,521	---	52	3,091	93,332	---	---	---	---	93,332
Manhattan Beach	66,958	---	3,640	3,606	9,249	---	12,855	---	---	448	---	83,901	---	---	---	---	83,901
Mankato	23,271,589	4,139,626	1,735,770	1,212,154	11,671,758	189,853	13,073,765	1,660,549	168,354	(87,893)	861,628	44,823,388	8,931,628	---	2,335,091	7,766,468	63,856,575
Mantorville	528,996	11,034	34,336	66,116	349,531	4,646	420,293	108,629	2,234	1,244	26,141	1,132,907	131,000	---	---	71,498	1,335,405
Maple Grove	39,117,228	20,239,215	5,099,423	3,728,373	8,048,143	329,827	12,106,343	5,941,377	324,745	(1,361,179)	3,243,671	84,710,823	7,957,749	---	4,605,700	33,312,908	130,587,180
Maple Lake	1,098,407	178,097	58,292	2,500	668,381	5,933	676,814	635,524	7,479	6,901	65,154	2,726,668	3,914,116	---	40,000	119,945	6,800,729
Maple Plain	1,532,145	180,887	46,841	---	571,808	30,906	602,714	480,419	12,605	9,060	61,078	2,925,749	1,245,820	11,295	708,400	583,423	5,474,687
Mapleton	855,628	186,011	4,616	5,369	723,764	72,912	802,045	94,660	222	9,235	43,157	1,995,574	---	150	24,712	298,075	2,318,511
Mapleview	31,907	---	2,442	37,759	77,567	---	115,326	100,267	---	104	15,196	265,242	---	---	---	---	265,242
Maplewood	26,620,191	2,370,346	1,955,926	4,572,634	4,581,425	108,081	9,262,140	1,797,474	155,362	(106,853)	1,138,977	43,193,563	18,785,030	38,994	1,839,429	16,709,770	80,566,786
Marble	233,671	---	2,025	36,664	358,853	---	395,517	59,869	974	13,473	5,513	711,042	---	---	---	---	711,042
Marietta	40,622	8,075	715	7,704	79,501	250	87,455	17,520	---	1,087	5,077	160,551	---	---	---	---	160,551
Marine on Saint Croix	930,654	---	71,933	38,904	370,054	5,100	414,058	238,868	1,478	1,784	74,700	1,733,475	---	---	---	450,376	2,183,851
Marshall	10,910,272	1,280,040	398,207	311,062	4,091,501	1,097,988	5,500,551	2,021,922	79,837	155,837	2,161,447	22,508,113	3,720,482	22,800	894,443	2,724,983	29,870,821
Mayer	1,013,546	145,818	103,850	---	395,431	20,121	415,552	145,749	4,147	(1,768)	211,974	2,038,868	4,405,691	19,740	---	267,934	6,732,233
Maynard	261,263	---	1,270	184,803	165,512	---	350,315	55,783	157	3,751	48,283	720,822	---	---	---	11,910	732,732
Mazeppa	387,946	---	24,028	15,143	282,460	28,672	326,275	87,054	2,315	6,490	204,366	1,038,474	---	---	42,000	---	1,080,474
McGrath	11,556	---	1,425	---	38,936	---	38,936	16,764	20	5,924	5,000	79,625	---	---	730	---	80,355
McGregor	298,470	---	7,141	19,835	261,779	---	281,614	213,653	9,854	2,785	210,552	1,024,069	---	---	---	7,300	1,031,369
McIntosh	103,306	1,128	1,262	139,053	312,719	---	451,772	114,635	---	1,155	15,988	689,246	---	---	---	---	689,246
McKinley	69,832	---	---	6,721	71,613	---	78,334	1,945	---	1,690	7,049	158,850	---	---	---	4,500	163,350
Meadowlands	53,997	---	300	334	38,101	---	38,435	---	---	205	20,042	112,979	---	---	---	---	112,979
Medford	725,548	77,585	9,419	---	308,535	1,141,165	1,449,700	47,167	---	9,004	142,583	2,461,006	1,081,577	---	---	118,429	3,661,012
Medicine Lake	529,754	---	19,794	20,436	34,901	1,751	57,088	---	495	208	17,175	624,514	918,640	---	---	180,000	1,723,154
Medina	5,218,215	1,064,005	525,793	4,129	1,416,420	172,567	1,593,116	1,346,052	92,691	(156,489)	221,559	9,904,942	---	18,940	314,136	828,284	11,066,302
Meire Grove	25,065	---	625	---	40,380	---	40,380	2,910	87	721	20	69,808	---	---	---	---	69,808
Melrose	2,645,866	56,730	28,983	24,696	1,050,278	---	1,074,974	233,459	22,485	(6,290)	119,392	4,175,599	---	10,500	---	947,953	5,134,052

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Menahga	489,978	130,158	1,110	71,143	528,167	---	599,310	106,030	3,635	1,843	481,711	1,813,775	---	3,900	60,000	1,207,184	3,084,859
Mendota	162,708	---	16,850	11,857	26,836	1,778	40,471	2,160	1,227	153	19,950	243,519	---	---	---	---	243,519
Mendota Heights	10,692,545	663,644	619,710	220,757	797,779	28,739	1,047,275	1,485,343	94,123	(45,259)	231,374	14,788,755	2,631,327	---	186,455	2,725,452	20,331,989
Mentor	49,046	---	2,525	9,532	75,514	---	85,046	110,607	---	961	150,298	398,483	---	---	42,153	11,760	452,396
Middle River	87,147	---	1,817	3,851	188,490	11,402	203,743	55,410	---	1,455	103,928	453,500	288,000	---	---	6,652	748,152
Miesville	68,726	---	3,516	121,349	35,418	---	156,767	93,897	5,158	3,567	30,868	362,499	---	---	---	42,361	404,860
Milaca	1,108,001	15,096	51,499	136,667	1,231,463	---	1,368,130	208,727	3,634	(53,929)	494,532	3,195,690	731,604	---	192,648	96,771	4,216,713
Milan	141,089	3,468	410	104,733	143,287	1,540	249,560	35,132	---	3,035	123,701	556,395	---	1,853	---	4,862	563,110
Millerville	22,475	---	---	5,683	44,888	---	50,571	25,149	---	26	68,978	167,199	---	---	---	---	167,199
Millville	33,331	---	7,055	9,726	39,141	---	48,867	200	---	1,331	12,109	102,893	---	---	---	---	102,893
Milroy	194,442	---	1,215	12,950	95,791	---	108,741	19,137	53	386	11,007	334,981	---	---	---	9,500	344,481
Miltona	197,612	---	3,710	23,168	103,544	---	126,712	88,598	590	18,993	107,380	543,595	---	---	---	---	543,595
Minneapolis	509,018,551	30,769,370	41,703,355	53,109,379	134,998,575	41,880,092	229,988,046	104,444,812	5,330,005	1,138,447	34,918,396	957,310,982	79,498,000	6,627	13,234,000	125,714,276	1,175,763,885
Minneiska	17,529	---	1,425	---	15,793	---	15,793	---	20	8	5,332	40,107	---	---	---	---	40,107
Minneota	655,745	30,921	5,163	310,101	585,396	15,956	911,453	96,415	3,298	678	156,493	1,860,166	1,691,000	11,300	122,866	584,103	4,269,435
Minnesota City	30,143	---	1,676	---	53,966	---	53,966	---	---	307	1,849	87,941	---	---	---	---	87,941
Minnesota Lake	324,854	19,839	2,510	37,685	255,836	---	293,521	141,078	1,794	5,645	120,997	910,238	---	47,669	---	11,558	969,465
Minnetonka	50,953,416	492,686	4,679,270	2,468,871	5,358,975	3,895,818	11,723,664	6,234,903	232,545	(450,735)	2,356,632	76,222,381	---	250,019	1,804,963	9,836,508	88,113,871
Minnetonka Beach	882,496	32,170	144,229	---	18,916	26,930	45,846	101,355	2,978	(239)	152,353	1,361,188	---	---	---	123,500	1,484,688
Minnetrista	5,104,471	564,718	812,506	---	859,797	---	859,797	785,274	31,180	(49,019)	77,191	8,186,118	---	25,005	---	39,408	8,250,531
Mizpah	24,250	---	828	---	10,304	---	10,304	14,969	---	504	7,723	58,578	---	---	---	---	58,578
Montevideo	2,770,174	172,386	19,550	340,600	6,130,343	25,320	6,496,263	464,255	52,248	(121,345)	765,393	10,618,924	---	48,226	204,500	401,264	11,272,914
Montgomery	1,742,947	548,266	174,847	28,841	1,037,312	24,564	1,090,717	320,424	29,007	6,214	279,709	4,192,131	2,911,857	28,997	---	673,586	7,806,571
Monticello	12,680,923	1,699,141	804,889	2,848,533	990,007	73,527	3,912,067	2,099,582	49,566	(180,723)	1,089,586	22,155,031	---	571,840	---	6,977,964	29,704,835
Montrose	1,534,313	226,872	135,125	---	704,756	17,200	721,956	164,237	---	21,318	131,272	2,935,093	6,114,352	---	---	240,984	9,290,429
Moorhead	14,756,011	9,524,393	1,229,826	1,423,482	24,530,909	856,783	26,811,174	2,380,524	287,969	84,735	4,529,378	59,604,010	52,301,222	---	12,060,114	1,009,369	124,974,715
Moose Lake	1,127,318	28,415	41,424	387,341	1,210,544	10,377	1,608,262	289,320	6,066	8,381	76,576	3,185,762	---	---	140,364	59,000	3,385,126
Mora	1,237,851	117,194	59,140	289,605	1,362,436	---	1,652,041	873,052	10,280	27,623	258,668	4,235,849	---	19,984	347,034	376,403	4,979,270
Morgan	436,011	127	4,527	---	431,853	13,790	445,643	240,081	1,334	6,332	27,550	1,161,605	---	---	68,000	---	1,229,605
Morris	2,180,153	295,534	49,816	942,742	3,134,016	---	4,076,758	435,076	25,497	51,324	225,274	7,339,432	146,105	52,382	260,091	153,600	7,951,610

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*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Morristown	426,415	20,269	9,829	54,368	379,813	---	434,181	74,631	951	2,376	135,306	1,103,958	---	12,700	---	---	1,116,658
Morton	245,349	---	152	20,436	93,558	2,500	116,494	37,287	1,975	4,241	322,973	728,471	102,000	---	---	---	830,471
Motley	402,793	78,150	6,768	36,063	235,225	---	271,288	57,663	15,288	3,104	96,919	931,973	---	---	168,373	53,463	1,153,809
Mound	7,576,661	692,330	497,617	4,483	872,858	3,650	880,991	1,323,306	28,273	11,443	830,141	11,840,762	---	62,715	200,000	695,970	12,799,447
Mounds View	8,618,920	22,774	322,893	728,405	1,642,899	168,216	2,539,520	637,664	54,975	(87,180)	100,647	12,210,213	---	---	340,533	1,621,679	14,172,425
Mountain Iron	1,496,542	36,384	122,623	700	5,060,153	27,000	5,087,853	119,559	10,671	273	135,675	7,009,580	---	---	---	417,014	7,426,594
Mountain Lake	984,465	136,827	15,380	116,304	1,045,028	50,381	1,211,713	604,401	13,419	12,483	114,231	3,092,919	1,519,739	---	120,000	111,180	4,843,838
Murdock	136,552	5	995	14,371	81,788	---	96,159	17,163	1,174	1,873	35,674	289,595	---	1,000	---	---	290,595
Myrtle	15,017	---	1,450	2,458	35,116	---	37,574	---	---	716	1,327	56,084	---	---	---	---	56,084
Nashua	9,517	---	---	---	12,819	---	12,819	---	---	118	---	22,454	---	---	---	---	22,454
Nashwauk	918,892	6,241	9,946	52,018	724,291	150,368	926,677	209,178	39,187	1,118	137,319	2,248,558	55,224	11,953	576,125	190,024	3,081,884
Nassau	20,857	3,744	550	3,661	37,560	1,140	42,361	26,307	---	31	2,580	96,430	---	---	---	---	96,430
Nelson	44,433	---	6,295	---	45,132	---	45,132	60,125	283	234	338	156,840	---	---	---	---	156,840
Nerstrand	133,311	---	1,337	16,064	88,481	7,200	111,745	85,257	---	392	5,035	337,077	---	---	---	25,318	362,395
Nevis	262,708	25	13,052	22,621	111,814	---	134,435	149,494	1,093	437	39,329	600,573	60,000	---	35,000	---	695,573
New Auburn	282,993	19,709	2,585	23,878	161,909	12,097	197,884	43,474	753	812	30,859	579,069	---	---	---	231,518	810,587
New Brighton	15,139,266	275,715	929,073	2,271,856	1,829,832	753,004	4,854,692	7,629,054	40,617	(338,576)	1,139,105	29,668,946	10,479,030	73,466	687,394	7,068,714	47,977,550
New Germany	391,503	8,631	12,621	22,895	66,183	17,401	106,479	122,657	877	2,267	33,774	678,809	240,190	---	---	290,457	1,209,456
New Hope	20,533,302	142,413	399,087	1,241,183	2,004,042	8,124	3,253,349	1,778,180	185,603	34,964	185,564	26,512,462	---	6,800	2,064,168	3,720,701	32,304,131
New London	813,451	262,481	35,591	88,458	456,088	68,483	613,029	401,891	779	13,838	43,843	2,184,903	357,000	12,950	---	308,583	2,863,436
New Munich	104,630	1,094	2,325	---	96,429	---	96,429	2,347	348	2,621	44,773	254,567	---	17,459	---	---	272,026
New Prague	4,534,524	720,424	291,090	4,886,035	2,772,014	305,713	7,963,762	241,982	24,820	12,868	80,029	13,869,499	2,226,837	---	40,000	---	16,136,336
New Richland	636,424	46,484	23,953	2,307	510,179	8,516	521,002	166,706	3,821	5,212	131,727	1,535,329	---	---	---	60,317	1,595,646
New Trier	57,592	---	4,226	5,792	16,092	---	21,884	---	498	2,788	5,805	92,793	---	---	---	---	92,793
New Ulm	10,475,208	1,042,165	332,449	141,560	5,556,359	2,069,127	7,767,046	2,532,245	84,048	(20,598)	469,286	22,681,849	3,299,767	2,500	495,000	5,909,611	32,388,727
New York Mills	614,215	222,575	4,540	107,826	519,188	54,879	681,893	199,935	7,979	57,000	90,206	1,878,343	228,938	347,684	416,304	410,683	3,281,952
Newfolden	86,782	7,334	55	66,335	124,482	---	190,817	86,097	20	785	14,962	386,852	---	---	1,200	---	388,052
Newport	3,065,596	218,428	486,350	---	641,996	7,225	649,221	142,141	32,470	(11,317)	27,702	4,610,591	8,737,019	38,681	---	810,389	14,196,680
Nicollet	482,713	74,042	40,396	3,334	315,896	---	319,230	4,724	---	4,204	24,873	950,182	---	---	---	6,386	956,568
Nielsville	39,556	---	802	4,481	39,718	---	44,199	2,212	---	2,925	2,380	92,074	---	---	---	---	92,074

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Nimrod	19,621	---	1,775	---	17,904	---	17,904	1,400	324	725	4,164	45,913	---	---	---	---	45,913
Nisswa	2,530,258	---	9,203	114,528	226,661	75,565	416,754	421,786	23,979	22,353	193,814	3,618,147	---	---	265,000	536,828	4,419,975
Norcross	36,343	---	---	---	24,229	---	24,229	---	---	2,161	1,201	63,934	---	---	---	---	63,934
North Branch	6,002,485	773,605	445,154	61,284	1,868,166	64,086	1,993,536	1,077,852	17,912	20,614	609,985	10,941,143	---	1,126	266,609	165,600	11,374,478
North Mankato	9,119,247	315,004	629,305	102,316	3,174,031	60,044	3,336,391	1,184,296	18,253	(2,996)	665,264	15,264,764	13,900,457	---	423,250	1,825,620	31,414,091
North Oaks	2,073,704	355,864	499,490	---	63,552	15,234	78,786	86,824	5,747	551	68,678	3,169,644	---	---	---	100,803	3,270,447
North Saint Paul	7,158,145	206,135	697,218	74	2,452,929	106,939	2,559,942	592,441	30,805	1,951	173,605	11,420,242	1,005,928	408,500	790,000	122,658	13,747,328
Northfield	12,505,337	436,211	797,166	1,243,209	4,630,053	206,775	6,080,037	1,782,808	94,857	(296,854)	540,132	21,939,694	4,453,446	47,732	53,609	211,798	26,706,279
Northome	58,502	---	1,200	1,368,788	78,492	88,376	1,535,656	77,234	---	2,442	39,993	1,715,027	1,626,046	---	---	2,000	3,343,073
Northrop	53,243	---	3,148	11,639	81,021	---	92,660	3,278	67	701	4,419	157,516	---	---	---	---	157,516
Norwood Young America	3,434,378	148,643	107,858	---	569,106	72,272	641,378	268,632	10,191	44,829	176,114	4,832,023	792,964	43,898	214,223	1,004,516	6,887,624
Nowthen	1,661,546	275,852	148,619	259,054	150,617	259,093	668,764	267,408	8,144	3,498	40,108	3,073,939	2,800,727	---	---	107,500	5,982,166
Oak Grove	2,551,405	65,244	489,918	---	489,259	43,217	532,476	81,570	21,522	13,426	238,356	3,993,917	---	15,000	---	400,000	4,408,917
Oak Park Heights	5,939,946	75,712	155,726	38,642	215,694	56,167	310,503	291,762	46,198	(43,746)	184,684	6,960,785	---	45,759	679,337	1,833,163	9,519,044
Oakdale	14,821,229	1,657,046	1,012,488	3,056,828	5,220,215	69,536	8,346,579	1,391,420	156,038	62,283	460,563	27,907,646	2,878,760	261,180	2,245,000	10,868,109	44,160,695
Odessa	27,977	---	775	7,158	49,864	---	57,022	12,976	---	57	12,487	111,294	4,774	---	---	---	116,068
Odin	30,798	115,429	---	---	47,325	---	47,325	14,001	---	---	8,146	215,699	---	---	---	---	215,699
Ogema	51,547	11,559	160	15,107	51,728	---	66,835	9,131	140	342	11,801	151,515	---	---	2,000	---	153,515
Ogilvie	125,304	---	3,779	2,209	130,861	---	133,070	77,261	390	1,343	51,119	392,266	---	3,500	5,000	21,382	422,148
Okabena	34,058	---	640	10,655	92,358	---	103,013	12,335	163	608	30,394	181,211	75,000	---	---	---	256,211
Oklee	254,071	2,621	1,345	23,441	180,403	---	203,844	41,486	---	3,587	15,554	522,508	---	---	---	10,170	532,678
Olivia	1,469,423	96,989	61,113	8,892	1,062,532	---	1,071,424	78,937	21,353	37,357	105,004	2,941,600	---	2,873	871,564	204,121	4,020,158
Onamia	441,523	---	9,002	48,764	388,780	---	437,544	114,814	39,247	4,695	24,992	1,071,817	---	---	---	---	1,071,817
Ormsby	36,931	8,580	2,097	---	43,925	---	43,925	9,278	100	766	12,378	114,055	---	---	---	---	114,055
Orono	6,691,522	35,759	781,642	---	694,907	1,350	696,257	4,299,598	244,444	(6,927)	46,522	12,788,817	16,003,923	31,388	212,500	983,297	30,019,925
Oronoco	1,015,132	10,473	64,377	243,911	1,399,108	14,000	1,657,019	16,749	3,366	8,576	37,907	2,813,599	---	---	---	242,169	3,055,768
Orr	118,511	---	3,000	19,054	364,614	331,568	715,236	205,376	620	940	8,498	1,052,181	---	4,122	16,000	10,585	1,082,888
Ortonville	834,169	127,072	34,297	665,152	1,001,419	15,209	1,681,780	110,814	7,317	(16,876)	83,269	2,861,842	155,298	---	789,364	45,000	3,851,504
Osakis	948,526	107,662	38,136	95,294	573,210	---	668,504	148,734	20,558	9,648	190,966	2,132,734	---	4,454	74,951	25,254	2,237,393
Oslo	169,243	---	1,734	17,594	103,936	3,535	125,065	19,436	---	12	32,644	348,134	---	---	---	---	348,134

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Osseo	2,838,668	360,766	155,756	154,521	785,812	106,728	1,047,061	73,723	42,501	(3,341)	173,129	4,688,263	---	---	232,110	1,340,011	6,260,384
Ostrander	196,978	---	2,471	2,041,403	80,435	141,069	2,262,907	2,481	133	780	40,127	2,505,877	9,837	---	862,527	---	3,378,241
Otsego	8,157,387	927,749	2,529,588	---	1,071,389	2,500	1,073,889	2,717,128	27,461	(191,523)	221,998	15,463,677	---	40,000	243,100	2,434,846	18,181,623
Ottertail	534,375	12,540	22,602	35,407	34,039	---	69,446	46,308	---	9,670	177,289	872,230	---	---	---	35,791	908,021
Owatonna	15,621,838	708,911	407,850	3,395,793	8,960,109	512,474	12,868,376	2,270,532	146,250	(43,309)	695,906	32,676,354	3,592,857	33,996	623,350	487,850	37,414,407
Palisade	99,308	---	435	9,234	52,618	3,593	65,445	76,470	66	227	86,905	328,856	---	---	---	---	328,856
Park Rapids	3,525,213	525,662	118,862	705,531	1,340,591	432,000	2,478,122	454,212	34,173	(10,746)	273,267	7,398,765	---	4,725	18,683	32,000	7,454,173
Parkers Prairie	621,165	867	6,936	---	351,486	---	351,486	78,843	15,392	3,856	155,808	1,234,353	---	10,706	---	24,322	1,269,381
Paynesville	979,149	178,676	314,184	169,425	964,585	11,765	1,145,775	296,479	27,539	(12,604)	246,326	3,175,524	---	---	195,500	646,039	4,017,063
Pease	41,183	---	8,678	12,513	51,502	---	64,015	430	---	98	606	115,010	---	---	88,468	---	203,478
Pelican Rapids	1,002,796	126,203	12,310	139,444	1,531,555	12,727	1,683,726	366,647	13,130	3,387	57,710	3,265,909	40,000	1,360	146,139	421,594	3,875,002
Pemberton	224,003	3,195	2,378	13,169	67,764	---	80,933	43,175	897	5,442	31,478	391,501	---	---	---	4,314	395,815
Pennock	138,230	405	4,289	28,031	187,344	---	215,375	2,520	---	1,230	21,981	384,030	85,261	4,239	---	---	473,530
Pequot Lakes	1,880,990	---	18,820	125,620	249,583	83,520	458,723	353,215	15,940	47,110	90,940	2,865,738	---	---	30,539	---	2,896,277
Perham	3,391,476	660,653	173,693	209,926	6,955,834	51,906	7,217,666	385,926	13,520	47,748	1,827,764	13,718,446	11,200,245	61,953	821,473	434,533	26,236,650
Perley	23,522	---	1,152	4,535	35,309	---	39,844	14,024	---	---	6,083	84,625	---	---	---	---	84,625
Peterson	97,642	4,887	903	---	54,806	---	54,806	10,418	175	3,677	10,430	182,938	---	---	19,058	77,265	279,261
Pierz	343,575	34,086	71,149	74,585	561,433	20,800	656,818	90,038	4,266	11,724	64,891	1,276,547	---	---	1,000,000	10,628	2,287,175
Pillager	318,586	18,366	19,396	26,392	218,405	---	244,797	39,529	660	3,488	20,660	665,482	73,639	---	---	117,651	856,772
Pine City	1,713,809	277,557	213,472	---	1,051,986	---	1,051,986	379,213	14,859	6,280	96,622	3,753,798	---	---	180,000	195,329	4,129,127
Pine Island	3,022,254	208,474	127,508	34,978	782,317	165,254	982,549	231,644	3,843	21,778	107,230	4,705,280	2,650,000	---	244,140	348,596	7,948,016
Pine River	542,512	---	25,479	353,066	705,526	---	1,058,592	270,464	15,420	3,814	24,287	1,940,568	1,639,556	15,000	67,817	---	3,662,941
Pine Springs	64,547	---	7,531	21,365	17,582	---	38,947	33,962	26,358	474	2,000	173,819	---	---	---	---	173,819
Pipestone	2,490,677	369,724	39,878	607,181	2,493,919	38,010	3,139,110	829,503	21,432	6,597	364,819	7,261,740	1,290,000	24,301	404,275	677,790	9,658,106
Plainview	2,402,378	---	41,206	---	991,062	56,562	1,047,624	330,320	16,673	34,841	303,199	4,176,241	---	---	765,949	231,550	5,173,740
Plato	175,677	---	11,669	16,611	76,100	996	93,707	95,610	---	4,956	175,380	556,999	---	---	---	---	556,999
Plummer	167,774	---	1,955	15,901	85,537	---	101,438	27,176	---	3,715	11,331	313,389	---	---	---	10,170	323,559
Plymouth	47,350,306	11,254	4,095,777	4,122,923	11,385,688	7,422,402	22,931,013	6,954,836	349,414	(376,875)	1,752,197	83,067,922	20,958,175	---	7,942,923	15,316,056	127,285,076
Porter	65,329	---	1,400	52,120	64,964	---	117,084	17,763	73	1,164	21,136	223,949	23,500	---	---	14,298	261,747
Preston	1,141,002	179,317	8,768	70,432	623,640	37,308	731,380	277,048	2,045	22,344	252,626	2,614,530	3,354,754	---	---	360,971	6,330,255

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Princeton	3,035,565	107,122	217,794	---	1,465,511	70,933	1,536,444	654,168	23,456	(50,101)	319,491	5,843,939	---	4,003	156,050	52,364	6,056,356
Prinsburg	397,761	925	95	---	136,050	---	136,050	26,246	---	4,178	13,928	579,183	---	---	---	---	579,183
Prior Lake	15,835,548	823,992	999,906	4,124	2,412,208	430,675	2,847,007	3,404,445	37,113	(55,755)	296,790	24,189,046	13,213,053	144,502	3,284,941	3,965,536	44,797,078
Proctor	2,284,190	137,236	22,532	348,984	1,264,725	---	1,613,709	209,048	17,736	1,752	16,514	4,302,717	802,215	4,000	5,286	90,900	5,205,118
Quamba	33,175	49,305	77	6,939	36,611	457	44,007	8,840	---	223	4,527	140,154	---	---	---	4,000	144,154
Racine	167,131	---	1,315	32,402	99,024	---	131,426	6,700	---	1,397	2,872	310,841	646,000	---	70,697	---	1,027,538
Ramsey	16,918,048	766,131	917,645	9,310	1,135,838	465,330	1,610,478	2,298,927	51,153	(161,690)	803,688	23,204,380	10,654,201	46,443	482,779	1,567,061	35,954,864
Randall	160,571	7,110	704	34,096	232,005	---	266,101	15,485	773	2,277	12,643	465,664	---	---	---	---	465,664
Randolph	139,965	---	28,638	28,948	82,693	---	111,641	1,200	---	66	11,906	293,416	---	---	---	---	293,416
Ranier	298,282	35,108	2,000	95,223	131,121	11,333	237,677	7,584	---	14	48,390	629,055	428,000	---	20,000	54,678	1,131,733
Raymond	224,470	58,186	607	77,414	304,437	---	381,851	111,582	570	3,009	124,751	905,026	---	24,472	19,000	77,792	1,026,290
Red Lake Falls	554,029	13,124	4,970	229,275	1,008,369	---	1,237,644	203,370	225	49,216	125,125	2,187,703	---	---	---	---	2,187,703
Red Wing	23,805,107	630,228	240,097	4,040,861	2,447,229	225,105	6,713,195	1,394,924	60,982	(6,283)	839,865	33,678,115	---	38,071	723,341	5,629,827	40,069,354
Redwood Falls	3,702,917	---	169,285	80,779	1,999,058	112,931	2,192,768	1,125,385	41,423	(66,650)	177,010	7,342,138	2,326,199	---	702,692	1,188,363	11,559,392
Regal	7,184	---	3,100	---	11,464	---	11,464	8,735	---	---	1,139	31,622	---	---	---	---	31,622
Remer	366,937	---	2,180	21,747	102,715	---	124,462	97,127	3	6,023	179,848	776,580	---	10,185	122,000	31,370	940,135
Renville	681,698	8,511	5,858	67,752	570,660	6,000	644,412	65,432	4,678	2,371	163,690	1,576,650	1,286,605	---	---	---	2,863,255
Revere	61,849	---	1,377	4,808	32,504	---	37,312	---	20	240	2,716	103,514	---	---	---	---	103,514
Rice	608,323	25,051	145,607	76,006	292,317	37,335	405,658	78,557	7,978	627	108,844	1,380,645	---	---	---	---	1,380,645
Rice Lake	1,493,739	5,339	64,488	5,000	652,531	---	657,531	9,575	11,875	(1,267)	89,624	2,330,904	297,560	1,000	---	298,608	2,928,072
Richfield	32,531,903	159,089	1,695,431	4,004,801	7,281,753	1,586,862	12,873,416	2,755,721	230,966	41,280	4,382,266	54,670,072	---	---	827,770	6,652,450	62,150,292
Richmond	637,138	45,308	31,400	13,473	406,359	---	419,832	6,506	5,876	6,828	180,764	1,333,652	1,455,000	---	---	---	2,788,652
Richville	9,820	---	690	---	29,397	2,003	31,400	4,969	---	1,855	1,939	50,673	---	---	---	---	50,673
Riverton	28,948	---	529	6,174	27,358	---	33,532	31	---	350	8,608	71,998	---	---	---	---	71,998
Robbinsdale	10,018,062	546,056	608,259	25,642	2,520,854	31,413	2,577,909	648,808	179,799	(47,202)	78,765	14,610,456	224,015	115,940	599,470	97,101	15,646,982
Rochester	119,369,968	2,821,660	4,610,818	35,166,990	44,030,540	4,529,304	83,726,834	18,193,342	(497,864)	---	3,798,737	232,023,495	---	---	18,960,553	49,086,758	300,070,806
Rock Creek	209,055	430	46,379	90,267	371,342	---	461,609	6,956	1,508	140	60,356	786,433	---	10,750	---	---	797,183
Rockford	1,922,966	18,416	306,738	---	732,907	6,019	738,926	475,157	9,602	122,453	194,579	3,788,837	---	12,437	69,726	319,000	4,190,000
Rockville	1,615,482	31,696	186,843	1,028	361,301	---	362,329	226,534	10,256	21,823	31,401	2,486,364	2,860,238	1,700	---	19,024	5,367,326
Rogers	12,165,934	813,281	1,874,420	218,315	1,830,036	273,347	2,321,698	5,206,487	86,302	(191,551)	1,038,559	23,315,130	3,055,228	212,140	375,817	760,827	27,719,142

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*Failed to meet reporting requirements.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Rollingstone	194,565	39,390	8,034	34,916	215,643	---	250,559	57,162	---	1,999	61,263	612,972	---	---	9,488	59,450	681,910
Roosevelt	17,295	---	1,912	7,540	41,043	---	48,583	8,380	---	23	148	76,341	---	---	---	---	76,341
Roscoe	28,000	---	3,525	5,535	29,137	---	34,672	---	267	664	---	67,128	---	---	23,863	---	90,991
Rose Creek	163,329	---	584	23,168	138,626	---	161,794	14,600	---	760	62,377	403,444	---	---	---	51,720	455,164
Roseau	1,326,562	87,001	52,875	96,099	2,077,251	---	2,173,350	299,163	9,215	21,779	222,822	4,192,767	525,000	53,747	763,071	---	5,534,585
Rosemount	14,582,388	1,327,324	1,374,330	33,736	863,260	46,109	943,105	4,905,791	86,802	(46,982)	116,205	23,288,963	300,222	92,443	1,749,006	---	25,430,634
Roseville	26,005,429	136,930	2,632,917	1,553,997	3,529,606	300,089	5,383,692	8,549,217	77,436	(72,729)	834,894	43,547,786	---	28,440	---	1,852,960	45,429,186
Rothsay	327,098	1,893	4,154	25,736	165,484	958	192,178	119,269	153	973	41,691	687,409	---	23,000	---	---	710,409
Round Lake	129,100	---	993	20,108	160,605	---	180,713	83,650	---	(8,406)	93,651	479,701	---	---	---	---	479,701
Royalton	374,081	8,315	22,094	69,272	669,774	---	739,046	81,419	---	6,795	120,632	1,352,382	1,270,000	---	56,700	11,362	2,690,444
Rush City	850,536	135,865	13,218	227,515	1,292,360	---	1,519,875	287,068	10,443	2,845	123,265	2,943,115	1,575,299	---	125,708	428,436	5,072,558
Rushford	1,059,099	99,984	23,545	673,726	839,556	98,526	1,611,808	420,423	7,785	29,252	189,435	3,441,331	802,000	---	151,000	454,821	4,849,152
Rushford Village	466,272	5,020	3,173	---	112,535	---	112,535	6,111	277	9,031	2,541	604,960	808,000	---	---	1,047	1,414,007
Rushmore	139,871	265	1,326	21,530	156,051	---	177,581	94,464	---	1,088	47,946	462,541	---	---	---	9,100	471,641
Russell	134,954	---	2,065	18,687	110,817	---	129,504	16,088	230	1,182	19,081	303,104	---	6,176	15,000	---	324,280
Ruthton	132,248	---	3,348	12,076	95,661	3,121	110,858	26,600	2,022	642	16,452	292,170	---	1,500	---	68,263	361,933
Rutledge	42,557	---	2,075	12,076	36,436	---	48,512	2,900	---	160	---	96,204	---	---	---	---	96,204
Sabin	159,452	87,511	4,937	103,526	130,668	4,892	239,086	43,928	---	---	8,369	543,283	---	---	---	4,000	547,283
Sacred Heart	404,072	9,308	1,045	187,349	543,576	---	730,925	25,833	2,715	739	72,484	1,247,121	1,957,841	---	---	50,779	3,255,741
Saint Anthony	10,667,999	520,805	1,116,447	42,340	973,531	50,684	1,066,555	1,679,720	120,694	48,456	333,452	15,554,128	3,107,040	19,091	250,000	1,473,691	20,403,950
Saint Anthony [Stearns]	5,886	---	810	---	24,531	---	24,531	281	---	---	141	31,649	---	---	---	---	31,649
Saint Augusta	1,565,006	72,964	128,510	212,034	239,888	---	451,922	107,491	9,742	(2,180)	63,215	2,396,670	---	---	---	---	2,396,670
Saint Bonifacius	733,270	21,242	60,134	5,000	533,350	7,599	545,949	359,837	6,987	4,786	32,603	1,764,808	---	---	123,991	---	1,888,799
Saint Charles	1,476,444	3,356	73,613	---	1,153,827	40,459	1,194,286	211,512	8,355	(935)	172,877	3,139,508	8,280,086	---	190,000	1,254,597	12,864,191
Saint Clair	329,494	---	4,740	45,024	321,240	1,836	368,100	95,504	20	3,100	70,405	871,363	---	3,250	---	---	874,613
Saint Cloud	42,863,251	2,446,482	2,608,656	8,631,472	20,938,602	822,933	30,393,007	4,140,277	649,805	(74,656)	1,828,504	84,855,326	14,088,271	22,003	3,930,873	13,743,178	116,639,651
Saint Francis	4,314,303	75,511	215,030	---	797,971	3,416	801,387	571,429	31,838	(41,650)	137,508	6,105,356	190,000	7,026	284,880	278,018	6,865,280
Saint Hilaire	50,439	---	5,931	14,425	87,797	24,131	126,353	94,859	---	4,177	26,558	308,317	---	---	530	---	308,847
Saint James	1,520,558	133,795	47,962	264,333	2,240,390	2,338	2,507,061	768,064	44,331	12,930	147,197	5,181,898	598,324	8,794	868,627	595,060	7,252,703
Saint Joseph	3,886,039	747,596	151,811	225,427	1,449,697	31,238	1,706,362	570,979	87,381	12,950	122,880	7,285,998	3,560,219	715,000	94,890	3,191,211	14,847,318

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Saint Leo	12,804	---	251	4,972	49,422	---	54,394	7,210	134	884	9,586	85,263	---	---	---	1,971	87,234
Saint Louis Park	54,481,721	1,322,729	4,997,981	3,109,561	3,084,508	673,990	6,868,059	3,807,108	150,964	(238,771)	2,348,898	73,738,689	12,914,431	16,294	2,022,804	8,820,325	97,512,543
Saint Martin	238,475	---	3,800	19,015	87,732	---	106,747	84,075	---	2,372	123,714	559,183	513,763	---	133,937	87,819	1,294,702
Saint Mary's Point	219,002	---	5,198	21,419	17,682	---	39,101	39,139	335	73	48,887	351,735	---	---	---	55,449	407,184
Saint Michael	8,739,391	987,682	1,912,101	---	1,306,136	73,794	1,379,930	2,334,341	250	(9,738)	210,575	15,554,532	---	118,473	178,000	2,715,245	18,566,250
Saint Paul	247,286,264	31,075,961	16,648,887	52,426,778	102,587,078	11,529,912	166,543,768	55,795,658	909,411	(795,830)	20,038,750	537,502,869	80,444,673	179,058	11,958,851	101,700,833	731,786,284
Saint Paul Park	2,506,990	269,943	96,795	294,949	843,147	24,239	1,162,335	488,299	20,203	(11,300)	54,645	4,587,910	1,518,261	37,980	130,538	950,791	7,225,480
Saint Peter	4,313,221	110,765	346,261	28,504	4,044,546	64,238	4,137,288	595,058	36,424	(12,272)	852,364	10,379,109	3,403,463	357,823	1,623,088	397,177	16,160,660
Saint Rosa	21,346	---	1,000	3,880	11,620	---	15,500	6,700	---	371	137,310	182,227	---	---	---	---	182,227
Saint Stephen	267,601	11,787	5,760	47,265	215,006	---	262,271	102,495	2,066	2,177	110,608	764,765	---	---	---	16,653	781,418
Saint Vincent	18,050	---	---	---	30,948	---	30,948	750	---	110	319	50,177	---	---	---	---	50,177
Sanborn	107,384	---	3,239	20,395	123,969	---	144,364	36,005	---	4,840	19,528	315,360	---	---	---	27,766	343,126
Sandstone	547,282	50,628	25,720	182,887	2,026,316	---	2,209,203	155,005	2,736	(28,436)	44,546	3,006,684	---	75,009	---	639,365	3,721,058
Sargeant	30,606	---	106	---	32,137	---	32,137	2,629	---	378	2,600	68,456	---	---	---	---	68,456
Sartell	9,995,359	279,921	756,394	315,349	2,089,934	92,283	2,497,566	862,417	42,070	5,874	439,365	14,878,966	---	710,585	113,361	1,967,355	17,670,267
Sauk Centre	3,008,042	263,889	131,102	213,067	1,500,800	---	1,713,867	2,165,296	51,076	209,877	336,882	7,880,031	---	203,557	---	1,558,890	9,642,478
Sauk Rapids	5,396,823	246,249	436,944	720,215	3,009,640	216,776	3,946,631	1,257,127	55,165	(125,588)	304,455	11,517,806	---	54,200	215,000	3,999,840	15,786,846
Savage	20,546,659	1,108,876	775,945	152,965	2,037,921	214,074	2,404,960	1,546,845	123,445	(62,480)	279,718	26,723,968	3,135,761	366,719	1,673,271	4,750,939	36,650,658
Scandia	2,584,578	2,198	215,320	231,681	148,623	13,062	393,366	66,081	6,899	11,701	94,145	3,374,288	---	---	---	282,690	3,656,978
Scanlon	405,074	---	16,788	52,401	255,364	3,375	311,140	20,124	1,783	648	11,607	767,164	---	---	---	---	767,164
Seaforth	39,642	---	145	4,481	40,338	---	44,819	634	210	26	2,701	88,177	---	---	---	---	88,177
Sebeka	421,108	74,092	989	74,693	318,195	---	392,888	137,392	14,721	14,370	55,657	1,111,217	176,114	---	55,000	16,969	1,359,300
Sedan	21,548	---	3,743	---	26,977	---	26,977	20	---	33	6,196	58,517	---	---	---	---	58,517
Shafer	422,506	11,219	72,795	61,034	294,165	---	355,199	13,857	1,258	4,939	84,328	966,101	---	---	---	---	966,101
Shakopee	26,058,683	1,398,860	4,640,347	4,588,679	2,074,273	3,110,847	9,773,799	8,661,393	53,386	(208,386)	1,269,572	51,647,654	---	---	250,000	6,081,732	57,979,386
Shelly	25,984	---	75	9,781	92,741	2,203	104,725	13,314	---	12	10,817	154,927	---	---	---	---	154,927
Sherburn	631,522	76,190	9,271	59,395	485,026	1,846	546,267	220,481	4,479	(247)	31,861	1,519,824	---	---	---	---	1,519,824
Shevlin	44,595	---	1,850	25,100	49,223	---	74,323	48,772	---	138	23,805	193,483	---	---	---	88,514	281,997
Shoreview	17,051,440	357,681	1,126,540	2,964,827	1,391,712	332,941	4,689,480	6,036,596	36,685	(47,439)	98,417	29,349,400	---	51,053	745,000	8,057,543	38,202,996
Shorewood	6,543,402	6,432	556,916	331,857	97,207	5,615	434,679	1,281,113	56,978	(1,749)	92,700	8,970,471	3,285,000	---	25,000	102,300	12,382,771

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Silver Bay	1,642,774	---	14,745	31,595	1,379,824	369,616	1,781,035	657,866	7,857	13,807	134,046	4,252,130	---	39,838	30,990	405,138	4,728,096
Silver Lake	564,164	22,519	18,160	44,477	301,096	---	345,573	299,654	5,492	1,438	88,778	1,345,778	---	---	82,734	162,711	1,591,223
Skyline	55,317	---	100	16,392	32,818	---	49,210	460	---	2,798	8,245	116,130	---	---	---	---	116,130
Slayton	1,136,034	20,444	11,688	1,430	1,344,437	37,015	1,382,882	137,798	4,712	671	138,691	2,832,920	---	108,067	32,800	419,977	3,393,764
Sleepy Eye	1,717,743	564,877	41,641	183,376	1,803,239	---	1,986,615	740,304	9,625	107,394	654,357	5,822,556	---	---	500,146	647,655	6,970,357
Sobieski	51,439	---	2,368	10,983	44,594	---	55,577	23,252	20	1,675	98,496	232,827	---	---	---	---	232,827
Solway	13,361	---	1,300	---	28,386	---	28,386	4,760	---	951	8,919	57,677	---	---	---	---	57,677
South Haven	142,271	---	6,257	10,546	78,822	912	90,280	200,024	2,401	753	59,972	501,958	250,000	---	---	92,746	844,704
South Saint Paul	18,441,572	621,257	706,073	1,965,785	13,894,120	5,157,654	21,017,559	3,921,520	143,838	(12,599)	288,181	45,127,401	---	---	371,320	1,968,724	47,467,445
Spicer	1,676,309	154,379	25,793	66,771	119,944	---	186,715	234,151	7,002	27,076	59,705	2,371,130	---	35,264	---	127,328	2,533,722
Spring Grove	690,857	7,921	6,122	---	543,613	21,108	564,721	229,706	6,993	10,344	119,749	1,636,413	---	---	604,558	344,379	2,585,350
Spring Hill	17,400	---	2,650	---	20,764	---	20,764	22,000	897	---	1,121	64,832	---	---	---	---	64,832
Spring Lake Park	3,980,842	87,865	181,082	---	943,137	208,292	1,151,429	559,267	64,144	(81,123)	485,242	6,428,748	1,501,330	122,397	88,416	1,500,168	9,641,059
Spring Park	1,288,218	---	59,514	---	64,609	---	64,609	18,847	7,684	(2,127)	5,956	1,442,701	---	---	---	---	1,442,701
Spring Valley	1,698,950	143,596	11,996	---	1,007,800	52,229	1,060,029	58,495	6,547	15,146	201,623	3,196,382	---	---	58,419	301,280	3,556,081
Springfield	1,305,723	159,351	11,765	247,936	1,737,868	899,480	2,885,284	588,233	3,689	14,485	230,022	5,198,552	3,127,218	15,000	35,001	754,745	9,130,516
Squaw Lake	21,704	---	1,500	---	47,100	---	47,100	29,935	---	11	6,041	106,291	---	---	---	2,175	108,466
Stacy	435,762	437,700	38,302	82,945	395,014	---	477,959	20,606	2,079	10,016	141,146	1,563,570	1,955,000	---	140,000	---	3,658,570
Staples	1,595,648	117,414	105,455	175,640	1,345,513	20,700	1,541,853	327,680	23,036	61,309	118,323	3,890,718	---	---	---	162,652	4,053,370
Starbuck	849,567	77,090	29,201	609,408	484,263	---	1,093,671	240,798	8,885	4,608	168,655	2,472,475	---	3,783	84,723	84,658	2,645,639
Steen	27,219	215	---	9,016	57,125	375	66,516	23,225	---	1,914	16,877	135,966	---	---	---	---	135,966
Stephen	168,756	24,570	1,558	---	372,041	25,300	397,341	197,433	78	949	148,062	938,747	---	---	35,497	36,684	1,010,928
Stewart	443,329	70,442	5,347	29,452	196,460	1,750	227,662	48,576	892	4,348	16,609	817,205	---	---	---	---	817,205
Stewartville	3,851,075	447,087	11,515	332,983	1,368,461	56,550	1,757,994	475,761	19,864	5,288	508,449	7,077,033	1,507,000	28,700	343,941	83,196	9,039,870
Stillwater	18,077,087	1,595,539	704,452	1,000	1,811,590	76,102	1,888,692	3,312,532	55,838	(86,488)	2,732,590	28,280,242	3,248,017	2,064	---	3,480,358	35,010,681
Stockton	114,225	8,594	10,826	22,830	228,288	---	251,118	2,791	---	1,968	74,316	463,838	---	---	---	210,956	674,794
Storden	113,849	---	497	11,147	98,332	---	109,479	28,851	---	247	20,728	273,651	---	---	---	11,500	285,151
Strandquist	10,748	---	2,000	3,716	32,272	---	35,988	18,512	284	4	1,135	68,671	---	---	---	---	68,671
Strathcona	2,316	---	20	---	20,002	---	20,002	4,977	---	128	11,500	38,943	---	---	---	---	38,943
Sturgeon Lake	188,439	3,039	8,305	28,441	90,939	---	119,380	88,699	2,469	953	14,636	425,920	---	---	---	---	425,920

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Sunburg	45,154	---	30	2,673	36,510	5,376	44,559	113,044	---	8,052	16,900	227,739	---	---	---	9,290	237,029
Sunfish Lake	674,341	150,257	48,142	29,725	18,059	714	48,498	3,100	3,367	4,562	---	932,267	604,495	---	---	---	1,536,762
Swanville	134,947	20,978	2,380	18,687	131,582	15,055	165,324	5,754	307	563	82,468	412,721	---	---	---	---	412,721
Taconite	201,466	---	1,075	34,588	206,248	---	240,836	49,889	3,290	15,195	23,349	535,100	---	---	59,182	4,000	598,282
Tamarack	42,203	---	---	5,136	592,721	---	597,857	38,265	---	82	52,908	731,315	---	---	---	---	731,315
Taopi	5,827	---	---	3,552	22,376	---	25,928	---	---	505	500	32,760	---	---	---	---	32,760
Taunton	63,873	---	987	17,136	60,839	---	77,975	---	3	469	22,817	166,124	---	---	---	10,000	176,124
Taylor's Falls	727,800	---	28,955	165,526	232,527	8,885	406,938	1,225	1,612	1,732	23,775	1,192,037	---	---	---	107,616	1,299,653
Tenstrike	33,891	---	900	---	26,953	---	26,953	---	---	916	4,520	67,180	---	---	---	---	67,180
Thief River Falls	4,394,646	384,097	168,241	586,818	8,161,157	---	8,747,975	1,597,703	66,209	(9,913)	334,483	15,683,441	---	---	1,289,892	348,170	17,321,503
Tintah	9,301	---	---	---	32,519	---	32,519	23,225	---	35	24,930	90,010	---	---	---	22,069	112,079
Tonka Bay [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tower	421,494	---	10,045	233,580	838,173	191,195	1,262,948	125,661	1,974	5,089	30,496	1,857,707	3,692	800	813,706	224,109	2,900,014
Tracy	1,274,103	174,757	23,227	378,519	1,429,527	16,411	1,824,457	285,015	4,986	10,673	52,450	3,649,668	---	3,500	513,410	---	4,166,578
Trail	10,485	---	1,440	---	12,244	---	12,244	---	---	---	8,000	32,169	---	---	---	---	32,169
Trimont	344,605	1,044	23,298	39,302	326,793	---	366,095	107,463	9,156	5,584	30,866	888,111	689,865	589	---	---	1,578,565
Trommald	34,393	---	575	5,464	28,340	---	33,804	---	---	13	1,005	69,790	---	3,000	---	---	72,790
Trosky	22,901	---	2,225	---	16,294	7,706	24,000	880	---	545	235	50,786	---	---	---	---	50,786
Truman	483,629	418	5,378	56,936	504,542	---	561,478	96,441	3,786	18,995	121,647	1,291,772	---	22,500	16,718	1,492,253	2,823,243
Turtle River	17,520	---	4,250	---	11,229	---	11,229	3,550	---	1,781	---	38,330	---	---	---	---	38,330
Twin Lakes	10,709	---	1,050	8,087	56,956	---	65,043	---	---	24,707	1,302	102,811	---	---	---	---	102,811
Twin Valley	166,601	388	2,265	50,834	439,301	---	490,135	104,959	1,426	2,190	35,283	803,247	---	---	97,400	25,000	925,647
Two Harbors	2,834,290	89,383	53,930	5,000	2,587,193	94,758	2,686,951	836,099	7,472	6,042	102,523	6,616,690	3,473,001	67,416	733,300	1,912,384	12,802,791
Tyler	364,403	---	4,143	160,563	532,070	4,000	696,633	140,384	2,176	11,649	80,992	1,300,380	---	38,763	---	128,872	1,468,015
Ulen	198,820	6,157	2,005	---	168,485	4,131	172,616	36,488	---	4,097	69,360	489,543	---	38,134	303,673	---	831,350
Underwood	134,942	997	3,226	196,370	140,364	2,074	338,808	2,195	467	1,708	2,474	484,817	---	---	30,000	10	514,827
Upsala	248,927	---	4,400	23,168	126,594	2,229	151,991	37,838	---	14,285	13,438	470,879	---	---	---	59,343	530,222
Urbank	15,254	---	25	2,841	17,172	2,375	22,388	265	---	80	14,259	52,271	---	---	1,774	---	54,045
Utica	73,049	2,382	6,962	15,081	56,634	---	71,715	350	---	92	18,253	172,803	---	---	---	---	172,803
Vadnais Heights	6,078,303	460,027	1,071,681	637,821	207,351	45,954	891,126	1,146,382	28,521	(15,354)	308,996	9,969,682	---	230,639	500,000	---	10,700,321

[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, 2021

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Vergas	292,021	76,323	31,198	19,234	80,735	94,629	194,598	17,537	---	1,130	100,071	712,878	---	---	60,000	13,000	785,878
Vermillion	199,108	---	678	---	40,333	---	40,333	---	313	9,493	11,268	261,193	---	---	---	---	261,193
Verndale	200,747	12	2,775	809,084	247,186	---	1,056,270	123,712	2,612	1,228	168,267	1,555,623	261,000	---	---	---	1,816,623
Vernon Center	262,408	21,142	535	226,620	97,643	1,408	325,671	29,584	180	11,698	9,230	660,448	869,000	---	---	782,180	2,311,628
Vesta	177,706	307	3,181	231,023	117,554	---	348,577	15,260	---	651	11,686	557,368	---	---	---	8,219	565,587
Victoria	6,945,871	330,183	620,773	---	215,418	10,608	226,026	1,473,475	7,968	(17,993)	567,101	10,153,404	962,777	274,683	---	2,756,334	14,147,198
Viking	22,127	---	85	5,519	51,335	---	56,854	13,648	---	13	17,369	110,096	---	---	---	---	110,096
Villard	125,175	---	2,660	13,824	62,506	---	76,330	78,449	---	705	49,530	332,849	---	---	---	27,732	360,581
Vining	10,306	---	1,715	---	29,457	---	29,457	13,460	---	8,304	6,509	69,751	---	---	---	---	69,751
Virginia	8,479,906	9,347	84,359	16,176	21,886,015	2,022,909	23,925,100	3,325,398	94,529	531,964	323,367	36,773,970	9,015,065	85,622	60,000	15,567,196	61,501,853
Wabasha	2,159,829	76,974	71,372	330	797,900	62,635	860,865	669,184	20,249	32,096	138,339	4,028,908	---	36,885	55,000	20,500	4,141,293
Wabasso	552,072	8,076	2,920	36,009	323,380	---	359,389	211,190	695	15,622	76,065	1,226,029	47,750	123,395	28,500	96,664	1,522,338
Waconia	8,925,307	705,622	1,175,255	---	2,476,759	70,099	2,546,858	2,253,289	37,632	(44,062)	221,838	15,821,739	3,446,808	274,160	417,966	2,048,876	22,009,549
Wadena	1,108,923	109,701	42,740	611,696	2,428,290	174,312	3,214,298	280,265	17,199	(7,689)	118,132	4,883,569	2,240,000	36,135	447,632	29,714	7,637,050
Wahkon	255,376	---	3,101	11,966	19,637	---	31,603	8,163	786	687	30,489	330,205	---	---	115,000	---	445,205
Waite Park	11,061,916	294,549	143,559	424,452	242,532	34,564	701,548	324,446	67,746	2,456	398,772	12,994,992	---	12,619	---	2,899,396	15,907,007
Waldorf	130,485	---	315	1,727,208	3,654,797	1,923,033	7,305,038	37,048	---	686	25,926	7,499,498	1,976,061	3,804	---	---	9,479,363
Walker	2,337,269	60,889	86,656	421,391	174,341	4,817	600,549	250,482	6,369	17,607	154,523	3,514,344	---	278,700	84,478	1,541,401	5,418,923
Walnut Grove	303,128	32,849	500	1,407	367,729	---	369,136	84,339	83	2,915	38,004	830,954	---	5,698	---	36,806	873,458
Walters	37,337	11,242	614	3,661	43,969	---	47,630	19,568	---	148	17,722	134,261	---	---	6,967	13,443	154,671
Waltham	57,462	---	545	8,196	48,627	---	56,823	---	---	41	1,309	116,180	---	---	5,000	---	121,180
Wanamingo	893,495	88,964	40,579	5,000	337,170	---	342,170	96,973	2,232	1,071	116,085	1,581,569	2,177,821	---	---	60,811	3,820,201
Wanda	43,438	---	2,995	4,371	36,019	---	40,390	12,910	---	245	9,885	109,863	---	---	---	3,000	112,863
Warba	75,549	---	5	9,945	43,064	9,352	62,361	1,548	---	4,979	91	144,533	---	---	---	---	144,533
Warren	738,688	194,794	17,084	90,897	1,486,106	112,113	1,689,116	277,471	1,604	8,473	101,182	3,028,412	---	3,004	---	70,000	3,101,416
Warroad	953,037	145,986	33,885	152,460	978,420	33,174	1,164,054	1,238,851	10,362	259,591	344,440	4,150,206	---	---	355,000	---	4,505,206
Waseca	5,429,907	188,487	351,577	256,940	5,356,801	93,784	5,707,525	576,468	29,764	(303,152)	154,953	12,135,529	---	9,399	636,118	522,220	13,303,266
Watertown	2,819,067	38,201	197,441	28,750	554,675	26,902	610,327	395,419	13,594	28,171	141,942	4,244,162	---	18,795	1,349,160	1,072,008	6,684,125
Waterville	971,427	26,229	11,150	---	633,859	52,915	686,774	45,110	3,486	3,200	93,512	1,840,888	---	---	31,259	103,623	1,975,770
Watkins	521,118	60,877	7,980	52,073	647,652	---	699,725	329,587	1,124	10,099	110,064	1,740,574	---	---	---	59,445	1,800,019

[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, 2021

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Watson	92,459	---	1,995	---	79,926	---	79,926	10,751	---	97	4,313	189,541	291,000	11,000	---	20,194	511,735
Waubun	130,610	13,989	25	22,130	142,341	---	164,471	33,245	---	392	16,030	358,762	---	---	---	---	358,762
Waverly	978,506	175,502	111,255	---	278,527	3,819	282,346	47,431	5,386	8,596	36,220	1,645,242	---	---	---	169,964	1,815,206
Wayzata	9,089,081	480,884	651,413	23,872	311,859	611,213	946,944	1,468,040	71,557	(83,106)	634,778	13,259,591	---	---	480,001	1,352,656	15,092,248
Welcome	1,094,227	55,661	5,354	48,307	273,943	---	322,250	275,270	4,153	6,495	33,580	1,796,990	---	26,296	42,000	---	1,865,286
Wells	1,286,481	158,361	36,701	---	1,110,214	56,795	1,167,009	368,960	7,811	14,474	195,379	3,235,176	2,220,786	---	252,413	---	5,708,375
Wendell	61,743	---	324	9,189	62,221	---	71,410	18,160	277	150	17,588	169,652	---	---	---	---	169,652
West Concord	540,915	180,777	5,843	41,964	366,253	22,828	431,045	120,489	3,384	9,924	10,500	1,302,877	---	6,100	---	156,093	1,465,070
West Saint Paul	21,187,132	576,349	1,255,504	74,797	1,852,212	3,405,238	5,332,247	2,626,844	94,289	(209,056)	146,758	31,010,067	---	43,131	600,000	5,691,673	37,344,871
West Union	12,862	---	1,001	6,775	25,934	---	32,709	---	---	---	3,500	50,072	---	---	---	---	50,072
Westbrook	429,186	15,349	4,955	11,041	342,028	11,152	364,221	69,624	2,146	2,600	86,305	974,386	---	398	57,500	11,250	1,043,534
Westport	2,854	6,792	170	---	20,758	---	20,758	---	---	---	361	30,935	---	---	---	---	30,935
Whalan	51,641	---	1,678	3,606	16,314	---	19,920	467	---	251	5,693	79,650	---	---	125,000	---	204,650
Wheaton	809,870	22,625	5,553	224,837	706,766	---	931,603	117,301	3,650	1,144	27,139	1,918,885	105,000	---	---	---	2,023,885
White Bear Lake	8,344,208	1,235,409	1,405,865	567,995	3,013,948	208,160	3,790,103	2,583,143	78,008	(147,934)	887,052	18,175,854	1,916,720	118,059	688,244	3,011,892	23,910,769
Wilder	34,197	---	75	30,000	30,672	---	60,672	300	---	20	448	95,712	---	---	---	---	95,712
Willernie	321,637	---	22,339	---	102,520	---	102,520	14,192	1,944	1,321	10,837	474,790	---	---	---	---	474,790
Williams	100,437	---	1,180	302	83,093	---	83,395	25,948	---	34	17,291	228,285	---	---	---	---	228,285
Willmar	9,190,288	1,738,363	565,347	165,057	6,956,772	79,284	7,201,113	2,888,071	127,099	(137,804)	970,291	22,542,768	53,386,946	620,750	760,416	8,572,427	85,883,307
Willow River	97,508	2,048	2,800	121,166	98,144	---	219,310	14,711	---	8,199	18,015	362,591	---	---	---	---	362,591
Wilmont	151,476	---	1,268	17,813	162,941	---	180,754	38,007	---	541	36,800	408,846	---	3,562	---	10,710	423,118
Wilton	36,627	---	3,814	16,174	35,865	---	52,039	---	---	10	---	92,490	---	---	---	---	92,490
Windom	2,534,986	298,376	61,671	286,336	1,987,804	18,292	2,292,432	1,340,633	9,575	69,533	329,299	6,936,505	---	---	470,413	248,188	7,655,106
Winger	89,018	2,014	2,170	12,130	75,938	2,013	90,081	13,325	---	2,316	13,375	212,299	---	---	---	---	212,299
Winnebago	692,428	47,222	9,226	87,611	635,888	41,080	764,579	209,594	5,418	12,010	103,458	1,843,935	805,375	21,156	---	---	2,670,466
Winona	10,198,723	271,995	186,244	489,132	11,338,868	53,793	11,881,793	1,354,065	138,307	6,486	64,175	24,101,788	---	111,528	1,209,151	1,321,549	26,744,016
Winsted	1,632,621	83,991	55,059	268,401	1,141,660	6,720	1,416,781	395,874	3,443	(1,157)	247,171	3,833,783	---	44,024	---	796,721	4,674,528
Winthrop	840,944	101,463	46,293	---	511,932	9,430	521,362	302,329	7,866	22,627	206,726	2,049,610	---	---	16,185	57,600	2,123,395
Winton	82,024	---	1,715	9,125	44,656	---	53,781	3,358	---	4	1,737	142,619	---	---	---	---	142,619
Wolf Lake	18,572	---	---	3,060	28,345	---	31,405	101,406	---	91	84,194	235,668	---	176	---	60	235,904

[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, 2021

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Wolverton	43,068	---	16	---	43,291	---	43,291	7,055	187	138	7,712	101,467	---	---	4,304	---	105,771
Wood Lake	200,761	---	2,700	7,499	151,458	---	158,957	76,674	207	1,188	58,575	499,062	1,399,343	---	---	---	1,898,405
Woodbury	39,914,852	13,091,030	7,580,892	1,009,752	6,658,772	117,206	7,785,730	7,130,050	277,424	(636,527)	307,128	75,450,579	---	240,728	2,972,046	12,142,120	90,805,473
Woodland	395,319	---	52,645	26,556	17,962	1,117	45,635	17,386	2,329	888	251	514,453	445,000	---	---	84,626	1,044,079
Woodstock	39,026	6,824	1,325	6,447	52,767	1,608	60,822	7,308	---	136	6,006	121,447	---	---	---	---	121,447
Worthington	6,766,258	467,548	250,206	773,976	4,696,513	19,345	5,489,834	540,750	43,182	(244,154)	119,312	13,432,936	---	141,301	2,093,689	1,982,437	17,650,363
Wrenshall	155,186	29,930	7,410	23,168	106,306	---	129,474	48,591	---	2,791	11,987	385,369	---	---	---	48,364	433,733
Wright	61,505	---	2,050	---	53,598	97,927	151,525	207,047	---	260	111,230	533,617	---	---	---	13,773	547,390
Wykoff	199,497	8,936	1,659	7,330	177,142	---	184,472	53,792	42	1,027	90,844	540,269	---	---	---	23,898	564,167
Wyoming	4,639,911	1,019,669	319,906	48,672	1,011,891	---	1,060,563	1,754,213	12,189	(12,824)	172,530	8,966,157	---	42,027	---	148,817	9,157,001
Zemple	15,447	---	55	4,918	17,989	---	22,907	---	---	52	250	38,711	---	---	---	---	38,711
Zimmerman	2,097,955	87,454	331,798	---	1,004,867	28,459	1,033,326	440,519	15,367	9,275	88,265	4,103,959	---	42,500	50,000	---	4,196,459
Zumbro Falls	140,043	1,804	5,427	---	75,723	---	75,723	254,390	---	---	670	478,057	---	---	---	---	478,057
Zumbrota	2,074,475	91,897	276,537	191,299	811,755	192,172	1,195,226	313,587	53,202	35,022	247,302	4,287,248	3,120,000	---	706,189	1,310,866	9,424,303
State Total	\$3,426,636,469	\$268,827,694	\$245,662,470	\$378,019,027	\$1,130,527,664	\$153,698,743	\$1,662,245,434	\$647,798,873	\$24,610,651	(\$5,604,947)	\$223,315,907	\$6,493,492,551	\$1,018,696,428	\$26,272,273	\$241,466,697	\$906,621,762	\$8,686,549,711

[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, 2021

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
Ada	1,719	309,771	565,366	372,752	385,081	216,667	209,936	2,059,573	220,591	48,000	3,364	2,331,528	---	---	12,000	2,343,528
Adams	689	131,863	212,777	45,204	86,197	23,490	49,709	549,240	1,162,182	285,775	93,230	2,090,427	---	26,883	818,231	2,935,541
Adrian	1,192	178,526	291,837	272,544	218,539	51,853	6,326	1,019,625	1,297,180	117,134	124,435	2,558,374	---	8,500	131,083	2,697,957
Afton	2,966	658,965	735,000	292,316	14,998	---	29,638	1,730,917	1,910,274	908,979	183,832	4,734,002	---	---	578,000	5,312,002
Aitkin	2,196	514,890	1,335,940	585,460	83,811	46,521	62,244	2,628,866	1,434,184	518,055	150,612	4,731,717	475,000	---	698,614	5,905,331
Akeley	416	106,111	116,854	82,904	556	46,039	1,500	353,964	10,995	---	---	364,959	---	---	---	364,959
Albany	2,802	321,787	808,140	272,206	112,235	117,806	---	1,632,174	2,658,029	1,730,000	230,149	6,250,352	---	222,935	2,248,533	8,721,820
Albert Lea	18,301	2,101,907	7,191,519	3,187,706	3,175,679	1,681,486	377,430	17,715,727	3,755,120	2,900,115	629,786	25,000,748	---	---	3,066,311	28,067,059
Alberta	92	39,551	3,990	28,780	---	---	12,972	85,293	---	---	---	85,293	---	27,553	---	112,846
Albertville	7,998	1,021,471	1,733,371	419,418	725,853	203,972	---	4,104,085	1,178,706	864,000	104,729	6,251,520	---	---	1,803,693	8,055,213
Alden	575	249,156	22,990	68,377	40,110	---	4,266	384,899	20,575	51,000	17,846	474,320	---	---	---	474,320
Aldrich	35	4,713	2,269	5,772	6,241	---	60	19,055	---	---	---	19,055	---	---	---	19,055
Alexandria	14,690	2,527,963	4,381,936	1,418,528	1,409,398	2,779,846	851,945	13,369,616	3,215,390	1,994,857	537,625	19,117,488	---	191,050	88,713	19,397,251
Alpha	101	42,671	34,532	7,757	6,752	---	10,361	102,073	30,657	---	---	132,730	---	---	14,700	147,430
Altura	467	234,524	130,765	11,758	12,129	---	---	389,176	111,562	---	---	500,738	---	---	26,250	526,988
Alvarado	388	231,905	13,213	25,111	3,572	149,685	21,036	444,522	26,600	73,925	14,766	559,813	---	---	---	559,813
Amboy	532	112,604	168,493	151,761	5,755	---	5,187	443,800	88,294	---	---	532,094	---	15,000	36,000	583,094
Andover	32,708	2,608,756	5,566,366	2,676,877	2,815,521	297,628	334,461	14,299,609	4,491,458	1,899,000	1,283,530	21,973,597	---	148,705	1,298,291	23,420,593
Annandale	3,387	573,628	1,074,071	417,740	147,103	193,924	27,847	2,434,313	845,087	787,000	186,381	4,252,781	---	---	273,900	4,526,681
Anoka	18,041	2,161,395	6,922,020	1,329,812	2,292,761	1,080,494	69,662	13,856,144	13,943,210	685,000	909,185	29,393,539	---	---	495,000	29,888,539
Apple Valley	56,318	5,917,942	14,170,700	5,292,795	6,246,088	1,285,826	15,564	32,928,915	8,929,293	1,025,000	375,349	43,258,557	---	300,000	9,555,487	53,114,044
Appleton	1,411	639,565	518,314	437,608	327,187	196,147	115,734	2,234,555	608,203	2,951,013	208,452	6,002,223	---	---	2,393,490	8,395,713
Arco	86	28,628	29,903	18,999	1,283	29,654	1,000	109,467	1,138	---	---	110,605	---	---	---	110,605
Arden Hills	9,897	976,569	2,708,137	618,236	749,535	387,054	---	5,439,531	2,527,947	---	---	7,967,478	---	---	548,000	8,515,478
Argyle	547	173,938	89,555	184,812	57,571	34,015	---	539,891	28,500	99,010	73,518	740,919	---	---	---	740,919
Arlington	2,280	534,854	1,059,039	316,945	175,328	47,584	11,340	2,145,090	589,857	463,030	141,690	3,339,667	6,700	---	470,795	3,817,162
Ashby	471	114,023	193,201	27,569	6,160	18,211	---	359,164	66,396	70,592	28,363	524,515	---	---	28,323	552,838
Askov	333	97,704	97,539	40,863	47,393	---	---	283,499	60,295	10,468	466	354,728	---	---	---	354,728
Atwater	1,119	232,831	274,000	147,199	80,188	398	4,493	739,109	253,878	---	---	992,987	---	---	61,107	1,054,094

[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, 2021

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Audubon	554	166,327	183,751	80,274	7,631	4,443	50,857	493,283	135,877	327,000	40,494	996,654	---	---	47,186	1,043,840
Aurora	1,688	422,723	560,647	827,376	193,965	52,205	14,435	2,071,351	829,076	173,808	144,626	3,218,861	---	---	104,934	3,323,795
Austin	26,492	2,210,921	7,800,420	3,532,851	4,475,113	511,203	131,206	18,661,714	8,673,384	---	16,355	27,351,453	---	1,500,000	2,174,000	31,025,453
Avoca	110	30,672	5,469	15,060	14,977	---	---	66,178	---	20,000	17,730	103,908	---	---	---	103,908
Avon	1,647	321,487	734,845	174,008	450,858	120,802	106,550	1,908,550	260,318	292,097	105,089	2,566,054	---	---	161,870	2,727,924
Babbitt	1,384	639,147	951,390	335,826	484,924	5,268	7,202	2,423,757	2,047,644	221,185	65,063	4,757,649	---	---	247,657	5,005,306
Backus	268	85,629	156,895	37,015	4,163	9,222	33,756	326,680	167,381	35,428	18,944	548,433	---	---	3,135	551,568
Badger	425	113,944	45,941	56,074	18,083	10,000	2,431	246,473	100,465	33,102	14,917	394,957	---	142,424	53,861	591,242
Bagley	1,294	250,523	508,145	279,799	86,683	108,489	20,610	1,254,249	757,420	172,271	15,486	2,199,426	---	---	---	2,199,426
Balaton	590	242,800	223,745	126,687	64,402	80,018	---	737,652	78,924	226,749	60,634	1,103,959	---	---	58,200	1,162,159
Barnesville	2,784	730,069	825,743	324,713	410,506	643,122	---	2,934,153	916,687	328,098	161,802	4,340,740	520,566	69,706	120,584	5,051,596
Barnum	625	318,042	32,880	98,874	28,824	---	26,495	505,115	2,296,828	18,330	35,014	2,855,287	---	---	19,125	2,874,412
Barrett	369	127,601	67,072	35,186	20,087	---	62,268	312,214	5,128,345	4,228	13,456	5,458,243	---	6,000	---	5,464,243
Barry	16	4,286	873	1,881	250	---	---	7,290	---	---	---	7,290	---	---	---	7,290
Battle Lake	854	194,588	335,551	208,245	59,737	342,149	16,682	1,156,952	299,727	---	---	1,456,679	---	---	5,971	1,462,650
Baudette	970	194,748	343,408	263,601	200,042	185,851	213,861	1,401,511	504,828	15,000	7,650	1,928,989	---	---	25,000	1,953,989
Baxter	8,911	1,534,236	2,717,190	1,699,959	1,048,880	1,328,093	11,196	8,339,554	3,990,197	2,755,333	710,994	15,796,078	---	1,010,810	3,881,250	20,688,138
Bayport	3,826	680,172	1,588,730	424,417	510,635	38,014	2,679	3,244,647	547,637	125,000	40,661	3,957,945	---	---	---	3,957,945
Beardsley	216	87,499	39,953	26,282	880	---	2,135	156,749	822,990	10,994	2,801	993,534	---	---	732,223	1,725,757
Beaver Bay	122	204,993	---	72,856	11,148	---	3,168	292,165	21,025	---	---	313,190	---	---	---	313,190
Beaver Creek	279	70,529	52,470	104,121	6,795	---	---	233,915	55,361	---	---	289,276	---	---	22,629	311,905
Becker	4,960	1,660,637	1,561,248	1,121,183	4,002,416	129,459	---	8,474,943	7,371,622	135,000	150,461	16,132,026	---	---	2,452,716	18,584,742
Bejou	89	18,459	519	4,513	534	---	979	25,004	---	---	---	25,004	---	---	---	25,004
Belgrade	740	177,494	337,636	96,708	10,608	5,193	3,635	631,274	211,171	141,000	27,034	1,010,479	13,959	26,548	55,302	1,106,288
Belle Plaine	7,373	1,403,863	2,577,394	1,271,205	594,783	119,593	15,122	5,981,960	2,762,442	2,455,113	426,514	11,626,029	---	---	461,574	12,087,603
Bellechester	176	17,781	9,672	14,383	18,758	---	22,358	82,952	---	46,275	1,725	130,952	---	---	---	130,952
Bellingham	148	67,631	49,422	15,110	1,808	---	17,491	151,462	12,905	---	---	164,367	---	---	---	164,367
Beltrami	87	22,642	71,865	22,178	371	---	---	117,056	84,245	---	---	201,301	---	---	---	201,301
Belview	288	120,711	42,543	105,837	7,150	---	---	276,241	230,841	11,855	699	519,636	---	---	---	519,636

[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, 2021

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
Bemidji	15,147	2,408,892	7,207,674	2,588,822	1,706,446	1,371,738	1,818	15,285,390	3,416,304	2,028,849	188,524	20,919,067	---	592,774	1,419,864	22,931,705
Bena	151	32,808	2,800	565	13,356	---	2,025	51,554	---	---	---	51,554	---	---	---	51,554
Benson	3,529	362,564	1,218,868	587,083	641,837	271,148	95,604	3,177,104	574,249	262,530	48,218	4,062,101	---	775,158	1,302,039	6,139,298
Bertha	554	170,246	88,734	41,185	32,887	19,386	---	352,438	100,083	---	---	452,521	---	---	9,322	461,843
Bethel	472	139,694	95,280	81,388	3,097	---	9,014	328,473	---	88,290	12,911	429,674	---	---	24,000	453,674
Big Falls	173	93,790	19,883	91,843	50,524	30,852	2,892	289,784	399,649	---	---	689,433	---	9,499	56,951	755,883
Big Lake	12,165	880,801	2,627,746	736,856	728,788	311,391	12,150	5,297,732	3,411,257	1,829,475	362,572	10,901,036	---	---	1,288,943	12,189,979
Bigelow	225	34,447	53,497	13,756	2,068	---	23,340	127,108	16,500	---	---	143,608	---	---	---	143,608
Bigfork	399	101,607	217,836	151,519	15,083	7,062	16,777	509,884	72,649	---	5,890	588,423	---	17,384	---	605,807
Bingham Lake	139	31,865	6,928	11,469	13,374	---	1,550	65,186	1,000	---	---	66,186	---	2,129	---	68,315
Birchwood Village	864	194,712	100,562	72,098	32,150	---	35,249	434,771	69,155	---	---	503,926	---	2,120	25,040	531,086
Bird Island	1,000	219,878	264,766	128,680	69,084	138,718	850	821,976	79,860	101,374	61,234	1,064,444	---	38,200	115,100	1,217,744
Biscay	113	41,301	1,824	5,542	7,751	---	8,432	64,850	---	---	---	64,850	---	---	---	64,850
Biwabik	960	794,182	436,698	424,552	91,903	---	---	1,747,335	1,420,291	1,419,000	173,335	4,759,961	---	---	1,312,401	6,072,362
Blackduck	840	191,213	220,766	139,291	240,147	36,080	6,984	834,481	535,785	147,111	23,568	1,540,945	20,916	---	32,000	1,593,861
Blaine	70,979	6,930,853	18,456,920	7,473,623	1,488,236	1,322,467	233,473	35,905,572	20,762,157	3,947,313	1,470,460	62,085,502	---	75,000	6,200,000	68,360,502
Blomkest	146	34,753	62,414	9,898	17,413	---	9,408	133,886	---	10,000	4,388	148,274	---	---	7,000	155,274
Blooming Prairie	1,958	328,561	520,098	230,562	238,344	31,172	---	1,348,737	566,398	264,898	92,287	2,272,320	---	---	171,895	2,444,215
Bloomington	90,974	8,281,432	37,191,406	12,573,666	10,855,052	16,334,474	10,227,220	95,463,250	16,674,944	9,250,000	2,447,891	123,836,085	---	1,150,000	23,395,688	148,381,773
Blue Earth	3,157	695,148	868,087	1,062,403	518,450	852,038	224,637	4,220,763	5,795,235	1,287,414	422,769	11,726,181	---	100,000	872,949	12,699,130
Bluffton	208	39,318	37,031	16,428	10,817	---	---	103,594	---	---	---	103,594	---	---	26,391	129,985
Bock	76	32,315	969	5,150	19,403	---	2,534	60,371	---	---	---	60,371	---	10,000	---	70,371
Borup	101	19,977	5,800	5,701	5,376	---	---	36,854	---	---	---	36,854	---	---	---	36,854
Bovey	822	184,392	312,427	262,581	64,704	---	7,999	832,103	18,754	147,059	36,123	1,034,039	---	---	21,960	1,055,999
Bowlus	277	51,600	84,541	18,379	1,336	---	---	155,856	---	---	---	155,856	---	---	4,818	160,674
Boy River [1]	26	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	141	107,853	60,719	19,423	4,596	267	25,740	218,598	452,771	---	19,268	690,637	---	---	---	690,637
Braham	1,782	309,261	842,395	382,374	70,546	9,508	---	1,614,084	290,285	1,794,362	87,034	3,785,765	---	---	164,129	3,949,894
Brainerd	14,679	2,151,653	5,926,172	1,481,110	1,255,264	2,362,267	2,383,587	15,560,053	13,673,739	4,727,918	1,220,925	35,182,635	---	---	1,514,196	36,696,831

[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, 2021

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
Brandon	502	194,465	26,919	80,274	3,000	58,798	321	363,777	149,685	138,197	30,860	682,519	163,000	---	14,592	860,111
Breckenridge	3,343	443,023	1,133,231	748,320	362,377	231,737	1,348	2,920,036	1,423,132	205,000	72,990	4,621,158	---	---	872,809	5,493,967
Breezy Point	2,667	613,501	1,076,072	448,502	6,414	22,497	15,899	2,182,885	612,166	225,000	17,649	3,037,700	---	---	556,387	3,594,087
Brewster	502	95,331	65,112	36,900	14,607	1,789	53,903	267,642	237,365	30,000	14,220	549,227	---	---	---	549,227
Bricelyn	345	93,104	38,571	159,745	9,013	3,881	1,059	305,373	22,256	11,000	4,169	342,798	---	40,000	16,000	398,798
Brook Park	133	45,100	36,141	1,148	1,383	---	---	83,772	8,835	---	---	92,607	---	---	---	92,607
Brooklyn Center	33,585	4,890,405	12,830,866	2,519,268	3,694,331	2,198,989	210,488	26,344,347	13,856,979	4,359,017	739,208	45,299,551	---	---	3,262,100	48,561,651
Brooklyn Park	86,106	6,447,570	32,909,354	7,959,630	11,327,327	7,078,229	---	65,722,110	15,998,810	2,710,000	1,188,277	85,619,197	1,855,000	---	13,684,553	101,158,750
Brooks	119	20,539	4,376	4,433	8,637	9,634	8,777	56,396	---	---	---	56,396	---	---	---	56,396
Brookston	117	31,340	4,200	5,925	15,209	---	---	56,674	146,942	---	---	203,616	---	---	---	203,616
Brooten	634	170,000	189,193	150,819	19,907	---	8,657	538,576	422,889	321,000	20,342	1,302,807	---	1,005	256,000	1,559,812
Browerville	833	59,509	87,577	189,430	40,388	---	---	376,904	30,074	132,106	44,813	583,897	---	40,598	27,479	651,974
Browns Valley	551	245,619	247,929	107,328	111,837	1,280	---	713,993	15,000	---	---	728,993	---	---	285,439	1,014,432
Brownsdale	644	105,093	120,213	87,367	54,958	---	---	367,631	---	106,683	8,393	482,707	---	---	57,970	540,677
Brownsville	565	78,118	26,395	106,544	25,053	32,142	---	268,252	32,700	26,897	9,015	336,864	---	---	2,500	339,364
Brownnton	731	275,794	270,711	91,586	50,581	---	56,376	745,048	1,114,272	4,992,360	159,489	7,011,169	---	---	53,082	7,064,251
Bruno	87	19,919	20,976	7,579	800	---	4,160	53,434	24,631	---	---	78,065	---	---	---	78,065
Buckman	310	34,378	1,769	24,656	4,510	3,420	---	68,733	---	---	---	68,733	---	---	---	68,733
Buffalo	16,378	1,496,297	4,371,685	1,426,471	2,123,305	203,245	1,299,735	10,920,738	8,869,970	2,713,271	850,306	23,354,285	2,005,000	93,533	1,573,165	27,025,983
Buffalo Lake	656	231,399	276,543	137,597	11,866	284,839	---	942,244	214,993	373,548	263,070	1,793,855	---	37,372	194,783	2,026,010
Buhl	957	293,233	156,558	324,413	89,355	191,170	714	1,055,443	643,136	105,569	12,302	1,816,450	---	898,287	167,367	2,882,104
Burnsville	64,627	6,295,397	25,826,402	4,481,108	4,917,666	864,836	1,435,827	43,821,236	28,172,646	4,560,000	1,534,260	78,088,142	---	291,000	3,586,300	81,965,442
Burtrum	122	23,656	8,659	18,449	2,016	---	---	52,780	---	---	---	52,780	---	---	---	52,780
Butterfield	596	102,152	46,840	83,551	44,553	11,074	157	288,327	174,492	34,870	7,594	505,283	---	---	290,894	796,177
Byron	6,553	405,593	678,938	657,933	390,656	427,594	---	2,560,714	1,979,223	987,258	275,924	5,803,119	---	---	503,172	6,306,291
Caledonia	2,841	318,129	1,189,585	461,857	360,676	261,282	---	2,591,529	779,862	178,689	52,247	3,602,327	---	---	553,989	4,156,316
Callaway	193	68,820	141,750	53,354	176,174	---	10,863	450,961	71,855	---	---	522,816	---	---	136,551	659,367
Calumet	331	153,562	78,786	148,024	60,786	---	52	441,210	80,868	34,300	16,717	573,095	---	---	15,500	588,595
Cambridge	9,862	1,242,099	3,386,500	1,613,925	548,607	530,314	104,687	7,426,132	2,275,535	1,070,000	404,296	11,175,963	---	---	5,331,191	16,507,154

[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, 2021

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	159	23,465	42,941	10,923	56,955	---	165	134,449	---	---	---	134,449	---	---	---	134,449
Canby	1,662	486,236	367,011	254,416	266,341	311,756	90,211	1,775,971	769,155	362,188	246,713	3,154,027	---	---	76,659	3,230,686
Cannon Falls	4,236	834,279	1,317,918	844,870	1,024,560	82,901	---	4,104,528	744,383	989,658	166,981	6,005,550	---	90,000	1,100,838	7,196,388
Canton	312	137,912	113,983	84,023	5,691	---	---	341,609	---	29,360	136	371,105	---	---	---	371,105
Carlos	498	86,167	96,256	62,289	40,996	---	---	285,708	13,743	102,510	2,646	404,607	---	---	19,500	424,107
Carlton	961	213,093	551,539	178,488	52,112	42,687	25,986	1,063,905	190,073	90,000	111,662	1,455,640	925,000	---	86,900	2,467,540
Carver	5,861	912,419	1,091,316	717,147	79,211	500	57,619	2,858,212	6,479,625	830,197	649,402	10,817,436	1,375,000	---	1,756,321	13,948,757
Cass Lake	687	186,480	344,571	200,926	30,878	14,355	36,751	813,961	11,057	---	---	825,018	---	---	57,000	882,018
Cedar Mills	63	17,280	1,062	6,504	---	---	---	24,846	---	---	---	24,846	26,716	---	---	51,562
Center City	639	135,160	110,134	128,120	25,704	12,300	---	411,418	196,144	620,500	39,869	1,267,931	---	---	16,175	1,284,106
Centerville	3,912	552,283	1,362,809	296,882	206,665	48,553	39,855	2,507,047	395,254	426,843	74,280	3,403,424	1,285,000	---	442,060	5,130,484
Ceylon	301	103,272	35,532	74,160	5,326	---	43,846	262,136	---	---	---	262,136	---	2,351	---	264,487
Champlin	23,786	1,932,088	5,791,166	2,934,245	1,335,426	744,787	113,954	12,851,666	8,456,869	433,264	177,527	21,919,326	---	1,308,658	3,817,647	27,045,631
Chandler	276	51,668	40,001	63,881	10,607	14,690	---	180,847	2,946	---	---	183,793	---	---	7,610	191,403
Chanhasen	25,936	3,654,685	3,859,012	3,207,828	2,633,838	295,505	1,330	13,652,198	10,379,700	360,000	92,680	24,484,578	---	185,794	---	24,670,372
Chaska	27,931	6,035,328	8,342,505	7,360,334	2,856,851	1,200,386	76,139	25,871,543	8,681,661	8,373,410	2,205,390	45,132,004	2,180,000	2,296,704	3,943,746	53,552,454
Chatfield	3,010	664,059	1,054,772	477,381	748,175	290,929	---	3,235,316	1,413,698	656,000	203,828	5,508,842	---	69,850	368,900	5,947,592
Chickamaw Beach	130	11,346	8,826	3,103	120	---	---	23,395	---	---	---	23,395	---	---	---	23,395
Chisago City	5,632	512,740	1,059,852	575,044	675,526	330,727	8,969	3,162,858	410,274	625,000	132,191	4,330,323	---	---	341,883	4,672,206
Chisholm	4,732	1,241,581	2,185,687	933,863	749,132	518,017	133,780	5,762,060	1,893,583	95,195	7,079	7,757,917	---	442,298	---	8,200,215
Chokio	396	81,478	54,934	58,032	8,890	10,102	60	213,496	21,857	51,000	4,208	290,561	---	---	---	290,561
Circle Pines	4,974	636,593	1,537,902	264,205	463,945	4,454	64,130	2,971,229	551,308	1,290,000	373,152	5,185,689	---	---	483,769	5,669,458
Clara City	1,412	389,064	358,939	249,052	193,704	33,824	---	1,224,583	132,063	576,610	217,735	2,150,991	---	---	---	2,150,991
Claremont	510	170,234	167,563	95,357	30,063	14,431	---	477,648	106,193	105,000	22,762	711,603	---	121,006	---	832,609
Clarissa	657	137,483	99,269	69,618	16,821	14,865	10,537	348,593	242,257	---	---	590,850	---	---	---	590,850
Clarkfield	832	304,435	165,599	163,850	163,061	183,974	38,702	1,019,621	11,418,125	325,810	84,462	12,848,018	---	50,967	384,703	13,283,688
Clarks Grove	687	229,234	34,906	76,917	20,810	---	---	361,867	97,437	---	592	459,896	---	219	34,611	494,726
Clear Lake	651	146,879	248,730	141,673	38,343	---	---	575,625	30,763	10,682	1,144	618,214	---	50,000	30,127	698,341
Clearbrook	461	197,861	229,677	102,385	170,194	99	---	700,216	5,772,525	32,071	30,299	6,535,111	---	---	---	6,535,111

[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, 2021

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
Clearwater	2,088	566,584	516,502	253,982	126,603	20,442	---	1,484,113	608,985	207,000	96,089	2,396,187	---	99,338	149,030	2,644,555
Clements	151	71,388	31,997	39,104	7,205	---	6,638	156,332	18,575	4,946	1,044	180,897	---	---	---	180,897
Cleveland	759	125,782	229,827	97,408	6,000	276	4,484	463,777	131,664	65,000	15,935	676,376	---	---	93,740	770,116
Climax	238	43,657	58,129	74,736	13,997	100	---	190,619	106,629	8,158	1,294	306,700	---	---	---	306,700
Clinton	393	165,670	148,166	97,004	296	31,000	6,133	448,269	541,734	27,165	5,869	1,023,037	---	---	---	1,023,037
Clitherall	63	19,467	1,605	5,636	---	---	540	27,248	---	---	---	27,248	---	---	---	27,248
Clontarf	130	29,560	24,400	9,763	---	---	375	64,098	13,300	12,925	2,075	92,398	---	10,000	10,000	112,398
Cloquet	12,715	1,404,961	3,438,857	1,639,434	1,629,970	455,132	47,059	8,615,413	1,368,485	480,000	256,475	10,720,373	---	30,000	1,257,885	12,008,258
Coates	146	29,613	12,729	6,861	4,194	---	---	53,397	---	---	---	53,397	---	---	10,298	63,695
Cobden	34	7,959	885	3,416	624	---	---	12,884	---	---	---	12,884	---	---	---	12,884
Cohasset	2,677	647,664	292,620	343,835	198,487	43,108	38,020	1,563,734	1,519,937	---	---	3,083,671	---	---	3,718,006	6,801,677
Cokato	2,819	395,309	775,042	804,915	404,490	136,973	1,781	2,518,510	3,236,481	200,000	335,457	6,290,448	---	---	1,058,336	7,348,784
Cold Spring	4,208	367,771	1,859,469	386,989	175,176	221,298	---	3,010,703	810,695	468,086	196,823	4,486,307	---	---	64,696	4,551,003
Coleraine	1,991	403,832	478,176	467,260	152,239	241,282	---	1,742,789	267,307	195,062	39,253	2,244,411	---	---	246,283	2,490,694
Cologne	2,057	487,320	322,198	259,647	213,003	102,972	---	1,385,140	1,317,413	382,000	253,317	3,337,870	---	---	---	3,337,870
Columbia Heights	21,859	2,420,062	7,876,394	1,745,992	3,093,047	5,931,399	266,254	21,333,148	3,034,420	1,000,000	595,962	25,963,530	---	---	1,072,386	27,035,916
Columbus	4,167	763,822	865,571	718,520	54,849	235,394	24,280	2,662,436	1,943,985	1,145,000	396,804	6,148,225	410,000	---	1,195,193	7,753,418
Comfrey	389	136,861	137,793	115,485	52,514	44,619	35,418	522,690	24,490	17,810	20,706	585,696	---	11,250	108,480	705,426
Comstock	98	31,082	6,236	4,931	1,694	---	---	43,943	---	---	---	43,943	---	---	---	43,943
Conger	152	46,451	4,226	5,359	6,284	---	13,906	76,226	18,952	---	---	95,178	---	---	---	95,178
Cook	537	181,222	444,461	120,886	158,672	---	126,259	1,031,500	796,941	495,900	15,050	2,339,391	---	---	67,225	2,406,616
Coon Rapids	64,128	6,193,790	18,545,363	5,796,091	5,576,735	2,684,917	517,245	39,314,141	10,569,738	4,135,000	1,306,433	55,325,312	---	694,366	3,658,146	59,677,824
Corcoran	6,688	1,457,129	2,826,992	1,752,759	220,887	---	10,463	6,268,230	5,066,351	3,995,000	196,272	15,525,853	---	---	---	15,525,853
Correll	26	13,865	1,373	4,174	---	---	---	19,412	---	---	---	19,412	---	---	---	19,412
Cosmos	506	195,915	147,749	81,046	74,002	---	51,503	550,215	1,076,823	39,555	22,041	1,688,634	---	---	---	1,688,634
Cottage Grove	39,605	3,488,094	11,600,301	6,240,259	5,591,207	1,490,399	1,051,101	29,461,361	17,786,563	3,785,000	1,344,234	52,377,158	---	---	2,265,181	54,642,339
Cottonwood	1,145	207,552	261,838	454,599	40,643	185,294	---	1,149,926	256,578	202,200	69,374	1,678,078	---	---	220,992	1,899,070
Courtland	742	94,615	47,386	99,061	3,913	3,000	---	247,975	76,620	---	---	324,595	---	30,000	---	354,595
Credit River	5,474	477,800	467,588	356,068	15,801	---	---	1,317,257	1,464,380	620,000	108,958	3,510,595	---	---	188,101	3,698,696

[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, 2021

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	243	232,054	193,104	16,520	23,600	10,003	---	475,281	---	179,292	146	654,719	---	54,675	4,685	714,079
Crookston	7,332	1,432,087	3,186,505	867,592	2,064,919	299,379	342,277	8,192,759	3,053,101	31,676	1,224	11,278,760	---	---	10,922,526	22,201,286
Crosby	2,392	639,600	1,223,844	394,308	823,288	232,826	43,062	3,356,928	479,935	1,281	84	3,838,228	---	---	---	3,838,228
Crosslake	2,466	714,622	1,102,567	475,484	468,822	23,096	6,893	2,791,484	2,734,588	463,624	131,506	6,121,202	---	8,438	---	6,129,640
Crystal	23,083	2,251,354	9,187,248	1,761,363	3,412,778	1,115,026	99,404	17,827,173	2,812,386	1,410,000	345,872	22,395,431	---	320,622	40,828	22,756,881
Currie	221	95,147	24,767	67,758	4,233	83	9,534	201,522	449,855	31,358	29,301	712,036	---	18,000	144,293	874,329
Cuyuna	311	78,803	154,056	49,106	92,495	---	---	374,460	---	10,097	7,811	392,368	---	---	93,550	485,918
Cyrus	315	72,260	57,424	39,910	6,313	---	---	175,907	---	5,186	1,747	182,840	---	---	---	182,840
Dakota	293	64,368	64,802	83,199	2,324	---	---	214,693	---	---	---	214,693	---	---	---	214,693
Dalton	209	71,694	82,173	22,872	4,397	68,340	1,700	251,176	135	---	---	251,311	---	5,371	11,728	268,410
Danube	455	105,983	168,342	106,661	310	72,667	---	453,963	353,845	---	---	807,808	---	141,545	246,110	1,195,463
Danvers	104	49,855	44,438	40,050	3,979	---	---	138,322	186,741	---	---	325,063	---	---	---	325,063
Darfur	83	63,992	38,497	11,985	6,973	---	---	121,447	24,859	6,000	5,576	157,882	---	---	9,576	167,458
Darwin	347	44,916	15,289	21,727	23,416	---	24,939	130,287	---	---	---	130,287	---	---	---	130,287
Dassel	1,485	269,290	415,314	301,170	218,966	188	---	1,204,928	398,426	662,912	94,318	2,360,584	---	---	423,619	2,784,203
Dawson	1,466	339,012	496,043	796,930	305,582	91,845	15,208	2,044,620	9,515,382	1,544,412	185,524	13,289,938	---	---	22,930	13,312,868
Dayton	8,021	1,117,958	2,537,657	1,033,017	392,597	371,314	145,901	5,598,444	16,391,810	2,068,000	596,268	24,654,522	---	---	791,296	25,445,818
De Graff	112	43,936	15,808	11,411	8,187	---	---	79,342	15,230	---	---	94,572	---	---	---	94,572
Deephaven	3,885	774,247	1,906,527	563,313	103,302	---	---	3,347,389	1,602,232	139,514	55,518	5,144,653	---	---	150,000	5,294,653
Deer Creek	329	44,655	73,555	22,481	18,968	---	3,271	162,930	17,169	---	---	180,099	---	---	40,019	220,118
Deer River	901	363,202	698,037	195,880	60,088	---	8,022	1,325,229	283,220	70,315	68,558	1,747,322	---	---	---	1,747,322
Deerwood	536	161,549	464,234	142,837	47,581	---	20,850	837,051	591,690	80,818	21,758	1,531,317	---	---	25	1,531,342
Delano	6,654	1,261,512	895,846	531,558	1,548,078	1,520,010	---	5,757,004	4,789,681	1,340,000	891,826	12,778,511	---	---	2,650,344	15,428,855
Delavan	170	58,324	55,217	36,713	4,328	---	---	154,582	376	---	---	154,958	---	---	---	154,958
Delhi	46	13,533	1,180	8,464	---	---	2,161	25,338	---	4,697	1,012	31,047	---	---	---	31,047
Dellwood	1,173	174,422	154,679	115,397	---	---	32,909	477,407	---	310,000	39,325	826,732	---	---	---	826,732
Denham	37	7,415	2,450	2,424	---	---	---	12,289	---	---	---	12,289	8	---	---	12,297
Dennison	222	76,566	17,699	54,097	1,925	---	---	150,287	329,432	118,500	15,172	613,391	---	---	---	613,391
Dent	171	54,535	94,395	47,643	34,835	---	---	231,408	---	17,000	35,530	283,938	---	10,000	5,000	298,938

[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, 2021

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Detroit Lakes	9,990	1,408,605	3,047,326	2,339,137	1,494,466	644,951	166,920	9,101,405	10,410,729	7,572,485	798,577	27,883,196	---	---	1,128,614	29,011,810
Dexter	329	113,699	36,373	62,473	4,948	---	---	217,493	10,147	11,000	2,882	241,522	---	---	33,544	275,066
Dilworth	4,639	633,501	1,215,773	426,960	140,983	26,503	4,838	2,448,558	668,288	1,195,000	445,007	4,756,853	---	---	41,853	4,798,706
Dodge Center	2,847	564,607	438,295	514,996	442,603	44,283	71,486	2,076,270	2,824,083	305,000	116,220	5,321,573	---	---	213,868	5,535,441
Donaldson	20	10,188	1,617	5,120	3,641	---	2,950	23,516	---	---	---	23,516	---	---	---	23,516
Donnelly	216	58,116	50,739	13,520	21,383	---	---	143,758	50,131	35,000	6,270	235,159	---	---	2,466	237,625
Doran	35	9,750	3,537	3,919	2,496	---	5,622	25,324	4,970	---	---	30,294	---	5,537	---	35,831
Dover	792	161,409	95,236	45,270	31,704	---	---	333,619	375,473	121,494	35,304	865,890	378,000	---	253,884	1,497,774
Dovray	57	17,729	21,555	6,976	3,312	14,219	726	64,517	2,812	---	---	67,329	---	---	3,756	71,085
Duluth	85,667	31,068,036	46,446,403	13,791,677	17,365,683	22,181,100	---	130,852,899	23,031,006	12,434,461	5,524,515	171,842,881	6,445,000	706,648	29,755,914	208,750,443
Dumont	74	38,107	29,636	36,844	5,488	---	---	110,075	15,825	---	---	125,900	---	---	1,500	127,400
Dundas	1,784	417,499	484,684	236,970	74,487	9,153	---	1,222,793	123,474	218,993	111,111	1,676,371	---	---	1,132,433	2,808,804
Dundee	72	38,511	1,000	7,978	7,430	---	753	55,672	55,399	4,000	4,280	119,351	---	---	---	119,351
Dunnell	132	96,279	29,254	47,013	2,183	---	---	174,729	33,091	---	---	207,820	---	20,000	---	227,820
Eagan	69,086	8,507,920	23,837,165	5,285,906	6,201,329	977,914	---	44,810,234	9,664,591	2,000,000	1,398,896	57,873,721	465,000	974,890	6,651,365	65,964,976
Eagle Bend	541	99,665	91,369	116,656	21,141	19,218	---	348,049	1,053,764	239,054	159,935	1,800,802	---	---	118,222	1,919,024
Eagle Lake	3,282	533,719	474,069	283,942	96,317	109,433	209,445	1,706,925	1,856,183	258,203	88,527	3,909,838	1,360,000	---	12,527	5,282,365
East Bethel	11,791	1,440,342	2,322,597	900,627	464,218	161,278	54,150	5,343,212	7,454,510	1,215,000	575,822	14,588,544	---	---	1,146,754	15,735,298
East Grand Forks	9,105	1,714,963	4,711,996	1,422,924	2,525,260	361,833	720,234	11,457,210	2,327,686	1,155,000	248,998	15,188,894	---	---	685,672	15,874,566
East Gull Lake	1,039	260,333	58,238	117,472	5,974	---	14,559	456,576	109,633	260,000	36,583	862,792	---	161,526	---	1,024,318
Easton	175	67,317	51,414	51,999	6,960	---	---	177,690	4,375,362	---	12,632	4,565,684	---	---	28,142	4,593,826
Echo	237	92,423	31,825	84,569	7,381	5,700	---	221,898	158,297	8,172	5	388,372	---	---	---	388,372
Eden Prairie	64,142	6,443,110	22,753,957	6,026,323	12,345,215	3,736,668	117,005	51,422,278	12,224,168	4,910,611	824,316	69,381,373	6,035,000	---	10,030,618	85,446,991
Eden Valley	1,026	303,739	338,640	208,393	96,242	376,558	3,306	1,326,878	348,955	140,069	110,169	1,926,071	---	---	66,345	1,992,416
Edgerton	1,247	329,891	242,314	314,114	161,669	14,489	7,334	1,069,811	87,580	56,514	36,194	1,250,099	---	---	17,273	1,267,372
Edina	53,572	9,056,295	25,694,255	10,257,872	6,038,452	3,103,155	416,687	54,566,716	12,203,492	8,326,000	1,892,346	76,988,554	---	---	7,639,656	84,628,210
Effie	108	24,247	668	6,064	3,341	---	---	34,320	---	---	---	34,320	---	28,684	---	63,004
Eitzen	277	36,399	117,207	130,847	10,925	6,117	5,778	307,273	---	---	---	307,273	---	---	---	307,273
Elba	128	29,980	1,961	6,617	3,823	---	3,842	46,223	31,402	11,113	---	88,738	---	---	---	88,738

[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, 2021

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	1,281	568,596	247,636	147,933	146,716	135,258	267,750	1,513,889	745,187	345,071	210,403	2,814,550	---	---	36,605	2,851,155
Elgin	1,147	176,875	415,500	127,453	140,572	417,960	10,399	1,288,759	384,212	84,000	29,129	1,786,100	---	---	1,000	1,787,100
Elizabeth	166	68,531	87,378	23,183	6,250	---	---	185,342	136,789	---	---	322,131	---	---	---	322,131
Elk River	26,179	4,439,105	8,335,808	2,329,769	3,891,907	618,650	91,862	19,707,101	28,183,763	2,195,000	1,847,335	51,933,199	5,625,000	---	1,296,197	58,854,396
Elko New Market	4,920	785,427	1,424,077	448,838	225,615	---	---	2,883,957	814,183	707,886	240,819	4,646,845	---	152,102	1,486,697	6,285,644
Elkton	131	27,557	10,464	5,308	15,271	125	726	59,451	---	---	1,456	60,907	---	27,800	3,300	92,007
Ellendale	675	273,123	111,585	50,415	26,777	41,684	---	503,584	431,402	837,563	37,574	1,810,123	---	100	189,912	2,000,135
Ellsworth	500	159,613	52,140	73,041	17,423	---	---	302,217	203,708	---	---	505,925	---	---	---	505,925
Elmdale	113	5,357	2,421	9,015	5,862	---	9,821	32,476	---	---	---	32,476	---	---	---	32,476
Elmore	541	196,600	110,606	193,515	53,283	6,912	3,927	564,843	208,479	19,000	9,571	801,893	---	110,000	34,006	945,899
Elrosa	217	22,566	35,169	6,609	10,000	500	---	74,844	---	---	---	74,844	---	---	---	74,844
Ely	3,209	960,488	1,385,512	1,010,544	1,135,088	955,368	659,332	6,106,332	5,091,194	2,095,718	213,284	13,506,528	---	---	97,998	13,604,526
Elysian	730	188,357	202,644	205,848	42,946	14,286	---	654,081	57,138	297,159	94,800	1,103,178	---	---	56,941	1,160,119
Emily	861	296,727	269,749	267,754	25,609	14,564	36,534	910,937	83,061	164,485	25,353	1,183,836	---	---	25,657	1,209,493
Emmons	365	141,659	27,949	65,532	---	---	---	235,140	38,233	---	---	273,373	---	---	---	273,373
Erhard	133	56,094	3,561	8,899	5,682	---	---	74,236	15,160	54,800	2,404	146,600	---	---	---	146,600
Erskine	397	115,089	77,169	120,044	46,706	---	---	359,008	78,253	---	---	437,261	---	---	---	437,261
Evan	69	10,229	2,196	11,959	---	---	---	24,384	---	---	---	24,384	---	3,753	---	28,137
Evansville	604	87,336	43,995	94,426	6,947	14,065	---	246,769	217,078	259,533	43,232	766,612	---	---	213,524	980,136
Eveleth	3,469	961,601	2,054,552	1,183,915	687,045	387,259	98,560	5,372,932	2,022,447	264,421	90,118	7,749,918	---	72,375	288,428	8,110,721
Excelsior	2,360	809,234	1,129,999	293,761	258,400	---	22,492	2,513,886	5,789,296	228,518	274,922	8,806,622	---	26,174	25,525	8,858,321
Eyota	2,032	295,533	282,187	302,603	122,983	62,696	---	1,066,002	858,565	424,000	197,347	2,545,914	---	100,000	187,500	2,833,414
Fairfax	1,224	328,503	449,494	192,792	193,414	94,774	103,823	1,362,800	420,383	390,000	175,036	2,348,219	---	50,000	319,602	2,717,821
Fairmont	10,417	1,386,605	3,689,336	1,710,292	1,642,493	688,546	733,110	9,850,382	12,430,133	1,635,000	483,581	24,399,096	980,000	63,846	1,452,623	26,895,565
Falcon Heights	5,125	713,630	1,577,389	448,081	96,937	75,448	115,630	3,027,115	1,369,067	445,000	56,875	4,898,057	---	---	650,120	5,548,177
Faribault	24,298	2,652,373	8,184,223	2,986,321	4,545,709	1,943,533	124,849	20,437,008	5,968,522	2,591,500	319,859	29,316,889	---	---	1,764,294	31,081,183
Farmington	23,654	2,605,613	6,891,256	2,153,023	1,972,661	385,434	34,567	14,042,554	3,045,760	2,155,000	368,738	19,612,052	---	---	1,046,718	20,658,770
Farwell	56	23,481	2,068	23,421	1,300	---	---	50,270	---	---	---	50,270	---	---	---	50,270
Federal Dam	125	47,904	3,538	19,647	---	---	4,648	75,737	6,767	4,492	222	87,218	---	---	---	87,218

[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, 2021

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
Felton	176	35,092	16,539	16,592	12,260	---	610	81,093	---	11,991	10,631	103,715	---	---	22,622	126,337
Fergus Falls	14,042	2,112,481	4,624,077	2,383,899	2,701,327	1,296,894	594,716	13,713,394	6,119,362	1,956,201	419,917	22,208,874	---	8,975	953,751	23,171,600
Fertile	800	199,316	149,913	157,185	79,150	7,339	123,018	715,921	1,801,251	140,000	97,014	2,754,186	---	---	---	2,754,186
Fifty Lakes	453	255,603	48,383	299,992	10,722	---	---	614,700	180,059	19,572	3,471	817,802	---	---	12,000	829,802
Finlayson	302	96,187	57,539	21,198	9,179	---	---	184,103	330,292	15,011	8,707	538,113	---	---	---	538,113
Fisher	416	64,926	84,771	73,137	---	---	---	222,834	146,959	---	---	369,793	---	---	---	369,793
Flensburg	215	34,208	25,161	6,865	21,463	---	---	87,697	27,402	---	---	115,099	---	---	---	115,099
Floodwood	512	164,649	295,990	101,289	74,888	2,000	41,694	680,510	57,962	37,622	5,552	781,646	---	128,523	18,733	928,902
Florence	28	14,646	300	3,938	---	---	---	18,884	---	---	---	18,884	---	---	---	18,884
Foley	2,699	612,496	677,298	241,827	145,440	43,517	19,560	1,740,138	660,726	463,000	115,786	2,979,650	---	---	340,000	3,319,650
Forada	170	54,562	108,691	32,575	34	---	---	195,862	32,846	---	---	228,708	---	---	---	228,708
Forest Lake	20,991	2,108,925	5,611,427	2,144,084	789,445	695,525	170,892	11,520,298	4,218,454	1,280,000	997,352	18,016,104	---	---	201,472	18,217,576
Foreston	561	136,594	55,493	73,140	23,405	---	6,740	295,372	3,192	35,000	8,650	342,214	---	---	10,000	352,214
Fort Ripley	85	12,823	1,858	29,652	1,359	---	2,492	48,184	---	---	---	48,184	---	---	1,275	49,459
Fosston	1,416	282,900	486,839	136,823	494,635	78,489	437,081	1,916,767	1,178,255	499,327	188,115	3,782,464	---	---	821,074	4,603,538
Fountain	409	89,688	74,595	46,150	2,426	---	1,268	214,127	143,714	---	---	357,841	---	---	120,000	477,841
Foxhome	122	23,166	2,684	13,386	12,000	---	---	51,236	11,900	---	---	63,136	---	---	---	63,136
Franklin	490	105,128	122,769	81,367	33,896	812	36,378	380,350	---	31,163	44,280	455,793	---	269,756	---	725,549
Frazee	1,329	347,583	466,921	131,225	30,121	48,000	116,818	1,140,668	616,683	250,595	42,164	2,050,110	---	---	84,939	2,135,049
Freeborn	260	99,148	29,472	13,392	8,560	---	---	150,572	26,079	---	---	176,651	---	20,000	---	196,651
Freeport	682	144,779	131,301	131,248	11,591	5,144	---	424,063	2,051,003	300,000	8,127	2,783,193	---	---	170,570	2,953,763
Fridley	29,536	4,739,512	10,208,861	2,427,042	2,712,885	3,583,631	655,817	24,327,748	1,269,626	2,070,000	2,804,784	30,472,158	---	---	6,448,887	36,921,045
Frost	214	55,598	28,225	51,838	23,850	4,973	1,427	165,911	22,000	15,000	6,551	209,462	---	3,000	14,250	226,712
Fulda	1,361	160,351	452,949	350,638	113,283	1,089	---	1,078,310	116,177	114,000	33,723	1,342,210	---	---	181,052	1,523,262
Funkley*	18	2,008	164	300	---	---	---	2,472	---	---	---	2,472	---	---	---	2,472
Garfield	350	76,058	99,005	57,949	3,592	29,995	---	266,599	15,215	55,755	14,464	352,033	---	---	3,000	355,033
Garrison	199	111,429	236,175	102,642	15,255	---	753	466,254	---	35,407	5,570	507,231	---	---	32,340	539,571
Garvin	123	50,319	26,950	37,660	11,450	6,620	---	132,999	7,395	9,425	400	150,219	---	---	35,451	185,670
Gary	232	92,794	44,906	38,896	129,781	---	---	306,377	56,884	10,482	1,039	374,782	---	---	---	374,782

[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, 2021

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
Gaylord	2,313	534,443	868,157	266,591	531,654	163,899	466	2,365,210	2,052,813	720,097	429,795	5,567,915	1,715,363	17,985	228,679	7,529,942
Gem Lake	534	203,134	124,737	26,595	10,549	142,193	---	507,208	225,698	95,000	35,865	863,771	---	---	25,000	888,771
Geneva	508	182,803	19,560	67,364	15,679	---	---	285,406	2,500	---	---	287,906	---	20,000	---	307,906
Genola	70	13,294	897	5,663	455	---	5,854	26,163	---	---	---	26,163	---	---	---	26,163
Georgetown	86	20,123	1,643	10,531	6,473	---	8,267	47,037	1,043	---	---	48,080	---	---	---	48,080
Ghent	375	75,705	77,393	77,572	17,011	31,516	---	279,197	185,329	37,000	6,206	507,732	4,493	---	122,651	634,876
Gibbon	791	171,799	268,136	171,382	85,494	7,552	62,975	767,338	187,022	115,000	52,165	1,121,525	---	---	73,015	1,194,540
Gilbert	1,675	695,840	1,203,014	603,771	315,347	---	6,813	2,824,785	2,688,186	93,036	25,307	5,631,314	---	---	61,050	5,692,364
Gilman	223	35,895	6,811	3,423	47,261	---	---	93,390	7,299	---	---	100,689	---	---	---	100,689
Glencoe	5,761	1,287,149	1,646,968	633,036	767,752	66,535	10,768	4,412,208	3,645,732	1,804,550	660,812	10,523,302	1,230,000	200,000	356,851	12,310,153
Glenville	587	93,455	69,440	76,484	90,763	---	4,001	334,143	51,196	---	---	385,339	---	---	43,500	428,839
Glenwood	2,668	354,253	840,776	249,896	421,498	301,502	117,301	2,285,226	432,829	135,410	73,440	2,926,905	---	---	1,409,260	4,336,165
Glyndon	1,313	407,048	528,748	69,963	11,483	45,856	161,993	1,225,091	728,230	418,000	237,803	2,609,124	---	---	53,250	2,662,374
Golden Valley	22,334	5,873,661	8,851,449	2,898,047	2,669,482	---	---	20,292,639	7,778,271	7,390,000	1,877,201	37,338,111	---	240,155	6,389,390	43,967,656
Gonvick	274	85,035	85,601	68,467	21,792	22,000	---	282,895	183,775	14,952	4,466	486,088	---	2,706	---	488,794
Good Thunder	559	147,956	144,789	90,792	37,976	---	---	421,513	158,288	---	---	579,801	---	180,000	---	759,801
Goodhue	1,261	162,345	481,506	189,393	8,978	116,567	---	958,789	238,489	950,000	85,461	2,232,739	---	78,238	176,977	2,487,954
Goodridge	108	59,456	20,694	8,025	---	---	---	88,175	---	---	---	88,175	---	---	---	88,175
Goodview	4,132	519,966	896,312	341,974	54,009	15,216	---	1,827,477	481,730	318,038	72,376	2,699,621	---	---	207,299	2,906,920
Graceville	537	145,894	164,816	155,980	46,742	9,720	466,206	989,358	360,770	115,789	40,750	1,506,667	---	---	30,000	1,536,667
Granada	289	44,541	33,804	20,825	3,796	---	---	102,966	209,625	2,806	1,844	317,241	---	---	---	317,241
Grand Marais	1,346	387,600	237,460	306,934	1,385,341	---	---	2,317,335	263,803	450,000	146,918	3,178,056	---	---	201,030	3,379,086
Grand Meadow	1,140	157,748	478,870	80,166	188,613	67,071	1,431	973,899	635,349	230,000	29,432	1,868,680	---	105,000	743,017	2,716,697
Grand Rapids	11,283	2,697,408	4,020,689	2,113,235	2,342,542	1,121,870	725,858	13,021,602	12,322,475	2,725,490	706,074	28,775,641	---	---	1,297,912	30,073,553
Granite Falls	2,687	548,155	934,143	526,757	728,127	453,523	110,788	3,301,493	2,222,276	1,617,300	1,119,264	8,260,333	---	22,725	854,864	9,137,922
Grant	4,000	275,730	564,111	781,451	3,693	---	63,764	1,688,749	109,536	---	22,603	1,820,888	---	---	1,069	1,821,957
Grasston	155	48,277	848	5,001	4,704	---	3,782	62,612	---	---	---	62,612	---	---	---	62,612
Green Isle	613	247,474	202,976	123,336	28,354	1,743	---	603,883	334,658	358,786	71,064	1,368,391	---	---	131,304	1,499,695
Greenbush	680	127,830	102,796	173,138	238,696	10,729	---	653,189	875,080	82,255	24,805	1,635,329	---	20,000	13,000	1,668,329

[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, 2021

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
Greenfield	2,921	481,058	502,176	876,860	7,121	5,187	51,540	1,923,942	1,597,552	275,000	22,322	3,818,816	---	---	118,838	3,937,654
Greenwald	200	10,034	2,750	32,168	11,000	---	---	55,952	259	11,000	6,257	73,468	---	---	15,000	88,468
Greenwood	724	85,524	488,336	169,469	14,881	---	69,939	828,149	129,548	---	---	957,697	---	---	133,500	1,091,197
Grey Eagle	327	68,504	96,859	35,422	53,588	---	2,955	257,328	4,369,630	76,000	26,216	4,729,174	---	---	228,672	4,957,846
Grove City	624	143,921	195,338	42,156	33,011	---	---	414,426	595,660	2,075,683	220,935	3,306,704	---	---	---	3,306,704
Grygla	179	59,715	75,789	56,540	39,939	57,131	34,316	323,430	145,995	38,650	5,378	513,453	---	---	256	513,709
Gully	61	12,557	1,948	8,841	14,891	---	---	38,237	---	---	---	38,237	---	---	---	38,237
Hackensack	302	87,375	26,733	105,277	25,146	115,540	2,290	362,361	2,435,241	---	5,550	2,803,152	---	---	175,540	2,978,692
Hadley	55	31,945	2,260	16,526	8,661	---	---	59,392	13,042	1,912	---	74,346	---	---	---	74,346
Hallock	892	204,660	184,898	229,314	186,114	32,192	49,804	886,982	657,466	330,000	41,141	1,915,589	---	---	---	1,915,589
Halma	57	7,311	1,461	6,664	1,265	---	4,113	20,814	---	---	1,363	22,177	---	---	---	22,177
Halstad	558	52,705	110,614	135,969	66,915	9,685	---	375,888	89,673	61,000	46,414	572,975	---	---	46,264	619,239
Ham Lake	16,489	1,145,383	2,159,209	1,079,013	237,858	28,295	95,255	4,745,013	3,343,700	187,920	37,148	8,313,781	---	---	1,852,670	10,166,451
Hamburg	567	269,805	88,502	37,807	113,788	---	1,776	511,678	121,391	37,800	6,348	677,217	---	69,520	169,554	916,291
Hammond	131	31,937	3,476	8,255	8,912	---	---	52,580	---	---	---	52,580	---	8,979	---	61,559
Hampton	741	134,839	20,274	36,848	10,686	---	5,180	207,827	23,853	149,000	112,841	493,521	---	---	191,817	685,338
Hancock	845	136,322	43,806	82,569	33,796	---	---	296,493	291,670	69,061	9,044	666,268	---	---	---	666,268
Hanley Falls	237	88,823	70,909	46,451	11,644	---	---	217,827	183,212	71,960	11,228	484,227	---	---	---	484,227
Hanover	3,610	507,763	557,048	448,840	54,069	188,406	37,721	1,793,847	348,655	225,000	42,206	2,409,708	---	---	40,064	2,449,772
Hanska	379	102,098	54,263	74,170	57,562	34,542	4,581	327,216	1,115,258	113,570	38,692	1,594,736	---	---	9,500	1,604,236
Harding	122	11,041	599	3,805	13,068	---	7,461	35,974	---	---	---	35,974	600	---	---	36,574
Hardwick	188	63,145	32,557	46,538	3,928	---	---	146,168	---	---	---	146,168	---	---	---	146,168
Harmony	1,042	178,128	418,094	137,823	268,768	143,406	---	1,146,219	1,238,664	874,000	68,063	3,326,946	---	---	335,100	3,662,046
Harris	1,119	115,718	128,614	212,385	10,821	---	---	467,538	57,015	---	---	524,553	---	---	---	524,553
Hartland	313	50,878	18,967	54,234	6,147	---	---	130,226	8,317	---	---	138,543	---	726	---	139,269
Hastings	22,303	2,891,454	10,140,823	1,703,709	3,101,694	797,551	59,362	18,694,593	4,795,648	2,955,000	561,770	27,007,011	---	1,453,531	1,770,306	30,230,848
Hatfield	54	7,666	3,473	4,304	1,396	---	---	16,839	---	---	---	16,839	---	---	---	16,839
Hawley	2,228	380,185	755,955	166,472	132,669	184,746	447,183	2,067,210	6,302,933	683,000	207,838	9,260,981	51,750	---	1,306,185	10,618,916
Hayfield	1,371	264,628	197,103	358,342	67,656	406,516	24,192	1,318,437	910,314	154,092	33,959	2,416,802	---	---	39,215	2,456,017

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Hayward	250	123,111	34,359	13,655	---	---	---	171,125	151,741	48,874	5,159	376,899	---	---	---	376,899
Hazel Run	54	10,607	2,062	3,033	3,338	---	198	19,238	---	---	---	19,238	27	---	---	19,265
Hector	1,005	313,303	408,571	163,774	141,899	22,823	109,546	1,159,916	245,021	51,146	9,408	1,465,491	---	60,000	200,768	1,726,259
Heidelberg	137	22,118	3,941	4,687	---	---	680	31,426	---	---	---	31,426	---	---	---	31,426
Henderson	976	192,849	280,001	121,251	84,206	25,685	---	703,992	63,219	305,000	44,366	1,116,577	---	---	---	1,116,577
Hendricks	609	144,794	104,608	241,293	69,655	84,879	635	645,864	86,223	237,456	46,770	1,016,313	---	6,187	221,652	1,244,152
Hendrum	286	71,580	54,054	46,906	39,669	1,142	---	213,351	---	94,134	28,390	335,875	---	7,352	44,002	387,229
Henning	850	151,358	242,836	72,723	36,769	18,512	23,825	546,023	119,110	14,529	1,811	681,473	---	5,000	11,753	698,226
Henriette	59	26,052	---	12,265	3,600	---	11,593	53,510	---	---	---	53,510	---	---	---	53,510
Herman	386	123,068	137,342	233,573	33,086	7,500	3,962	538,531	114,761	111,159	9,318	773,769	---	---	75,000	848,769
Hermantown	10,030	1,070,140	3,543,263	764,046	601,604	683,999	---	6,663,052	4,415,001	2,740,253	1,188,668	15,006,974	2,175,000	207,375	5,238,430	22,627,779
Heron Lake	603	132,913	213,676	135,307	62,239	117,601	---	661,736	18,041	68,151	10,064	757,992	---	---	112,678	870,670
Hewitt	253	94,807	24,516	13,453	11,287	---	---	144,063	585	18,000	563	163,211	---	---	13,379	176,590
Hibbing	16,064	4,339,454	7,605,148	3,095,743	3,001,987	243,656	732,903	19,018,891	3,192,854	1,225,000	105,753	23,542,498	---	25,000	586,815	24,154,313
Hill City	618	131,999	223,368	113,298	65,417	---	8,639	542,721	43,300	30,000	2,401	618,422	---	13,588	3,379	635,389
Hillman	23	2,044	128	6,640	2,291	---	---	11,103	---	---	---	11,103	---	7,465	---	18,568
Hills	689	114,087	95,815	60,822	50,532	2,140	---	323,396	377,728	4,599	401	706,124	---	---	---	706,124
Hilltop	971	326,615	367,550	188,539	6,667	---	27,500	916,871	16,680	---	---	933,551	---	---	852,200	1,785,751
Hinckley	1,926	523,414	371,441	316,721	97,589	17,625	---	1,326,790	517,212	64,048	98,369	2,006,419	---	---	9,000	2,015,419
Hitterdal	208	54,211	43,137	36,438	35,924	600	14	170,324	---	31,473	3,465	205,262	---	---	---	205,262
Hoffman	703	122,410	165,217	81,133	65,741	54,575	---	489,076	22,854	94,766	41,270	647,966	500,000	---	55,439	1,203,405
Hokah	554	209,964	180,878	93,855	95,446	---	---	580,143	119,010	46,941	31,071	777,165	355,000	---	---	1,132,165
Holdingford	745	237,117	120,564	106,687	28,779	53,222	---	546,369	128,248	74,444	9,474	758,535	---	168,424	611	927,570
Holland	175	44,088	36,359	41,114	8,021	---	5,707	135,289	43,943	---	---	179,232	---	---	17,346	196,578
Hollandale	309	124,602	12,998	15,769	1,637	---	---	155,006	34,056	---	---	189,062	---	---	32,000	221,062
Holloway	88	64,279	4,300	11,364	811	---	---	80,754	---	---	---	80,754	---	---	---	80,754
Holt	91	9,005	3,350	11,990	21,173	---	7,189	52,707	---	---	---	52,707	---	---	---	52,707
Hopkins	18,926	2,988,920	8,476,240	3,567,039	2,870,586	3,050,907	37,978	20,991,670	1,931,480	8,265,000	1,975,385	33,163,535	---	---	7,997,447	41,160,982
Houston	994	147,940	327,285	99,828	219,296	18,983	115,684	929,016	372,611	173,450	38,072	1,513,149	---	---	141,823	1,654,972

[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, 2021

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
Howard Lake	2,126	661,509	659,437	553,069	96,543	280,496	157,944	2,408,998	1,053,676	1,176,101	137,373	4,776,148	86,069	---	828,988	5,691,205
Hoyt Lakes	2,003	807,664	1,398,947	686,952	1,343,455	15,708	10,002	4,262,728	497,909	1,681,443	139,433	6,581,513	---	---	259,793	6,841,306
Hugo	16,071	1,397,216	2,288,173	2,046,077	492,040	79,344	---	6,302,850	16,049,056	110,000	222,394	22,684,300	---	---	1,910,207	24,594,507
Humboldt	40	4,582	711	3,824	---	---	5,148	14,265	---	---	---	14,265	---	---	---	14,265
Hutchinson	14,703	2,757,053	5,211,278	2,741,990	3,070,110	1,090,454	262,396	15,133,281	6,933,954	4,645,000	656,389	27,368,624	---	---	1,699,818	29,068,442
Ihlen	63	27,872	5,063	6,772	---	---	6,176	45,883	---	---	---	45,883	---	---	---	45,883
Independence	3,795	2,196,668	1,762,346	640,506	8,897	---	86,061	4,694,478	638,733	153,219	112,425	5,598,855	---	---	177,228	5,776,083
International Falls	5,737	1,293,894	4,034,376	1,768,914	962,812	95,575	118,459	8,274,030	6,121,803	976,443	276,318	15,648,594	---	---	3,434,521	19,083,115
Inver Grove Heights	35,743	3,900,394	13,521,747	5,614,601	5,889,886	1,262,274	---	30,188,902	6,872,747	1,560,000	941,357	39,563,006	---	3,998,408	9,450,566	53,011,980
Iona	162	23,145	19,472	12,381	7,963	---	---	62,961	---	579,000	66,867	708,828	---	35,000	---	743,828
Iron Junction	109	22,914	---	7,260	---	---	600	30,774	836	---	1,419	33,029	---	---	---	33,029
Ironton	584	228,700	155,829	205,637	4,723	78,661	---	673,550	407	6,949	430	681,336	---	---	26,975	708,311
Isanti	7,022	766,853	2,177,982	441,223	356,068	121,139	23,633	3,886,898	3,009,715	670,000	110,878	7,677,491	---	---	149,883	7,827,374
Isle	820	221,176	646,190	137,764	1,987	35,581	4,459	1,047,157	100,889	22,183	18,103	1,188,332	---	---	23,651	1,211,983
Ivanhoe*	549	124,638	189,762	192,013	109,542	279,484	---	895,439	64,455	21,158	3,436	984,488	---	72,000	---	1,056,488
Jackson	3,328	867,456	973,627	637,036	319,071	638,834	156,964	3,592,988	2,593,631	385,000	70,060	6,641,679	---	9,147	1,108,894	7,759,720
Janesville	2,437	516,365	750,524	240,591	69,413	133,103	46,126	1,756,122	690,511	535,367	148,154	3,130,154	---	---	79,500	3,209,654
Jasper	601	154,184	141,903	234,809	11,464	31,781	1,777	575,918	859,652	7,530	5,168	1,448,268	---	---	---	1,448,268
Jeffers	354	60,040	54,763	144,724	3,672	---	12,316	275,515	62,175	46,370	8,450	392,510	---	40,000	17,000	449,510
Jenkins	500	136,526	58,927	43,192	8,199	581	1,984	249,409	51,960	---	---	301,369	---	---	---	301,369
Johnson	26	8,557	650	6,978	---	---	---	16,185	---	---	---	16,185	---	---	---	16,185
Jordan	6,802	1,613,529	2,014,246	658,346	281,152	305,083	---	4,872,356	4,802,526	767,000	336,156	10,778,038	---	---	608,381	11,386,419
Kandiyohi	567	87,080	159,435	64,275	18,472	---	---	329,262	138,480	36,800	6,468	511,010	---	---	74,078	585,088
Karlstad	699	176,292	119,627	167,072	64,714	121,342	60,597	709,644	364,396	157,223	54,933	1,286,196	---	---	82,872	1,369,068
Kasota	713	112,275	128,207	122,645	46,121	---	---	409,248	61,278	---	---	470,526	---	---	---	470,526
Kasson	6,921	523,266	1,613,887	635,907	1,356,382	262,725	21,641	4,413,808	1,297,143	828,149	193,671	6,732,771	---	---	971,738	7,704,509
Keewatin	975	193,062	499,863	374,541	103,463	97,271	---	1,268,200	18,889	6,144	10,816	1,304,049	---	---	---	1,304,049
Kelliher	259	140,449	54,318	88,452	15,954	8,397	---	307,570	35,444	---	---	343,014	---	---	---	343,014
Kellogg	421	97,322	129,153	68,799	31,163	---	---	326,437	49,270	101,298	30,654	507,659	244,000	---	70,102	821,761

[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, 2021

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Kennedy	173	130,978	36,471	85,128	13,653	499	1,380	268,109	5,000	15,988	2,133	291,230	---	60,199	---	351,429
Kenneth	60	26,866	5,449	6,060	2,070	---	272	40,717	---	---	---	40,717	2,750	---	---	43,467
Kensington	267	66,615	76,269	95,933	34,146	---	31,706	304,669	71,943	---	---	376,612	---	---	---	376,612
Kent	63	18,866	2,299	18,939	---	---	---	40,104	---	---	---	40,104	---	---	---	40,104
Kenyon	1,912	478,064	576,081	277,722	387,401	29,114	46,020	1,794,402	488,386	138,768	145,002	2,566,558	---	889,338	426,298	3,882,194
Kerkhoven	816	236,881	173,621	113,265	78,363	70,068	1,779	673,977	13,549	79,152	33,056	799,734	---	---	---	799,734
Kerrick	71	23,613	28,290	11,774	1,615	---	---	65,292	54,442	---	---	119,734	---	---	62,022	181,756
Kettle River	169	71,641	32,795	22,512	16,717	---	---	143,665	6,547	13,796	2,799	166,807	---	---	3,372	170,179
Kiester	483	102,586	102,043	67,581	15,205	78,325	7,621	373,361	100,366	13,895	3,862	491,484	---	---	---	491,484
Kilkenny	151	99,834	77,720	127,604	3,869	---	---	309,027	8,858	---	---	317,885	---	---	5,186	323,071
Kimball	808	165,058	427,523	133,214	57,088	---	---	782,883	111,103	125,000	96,945	1,115,931	---	---	26,344	1,142,275
Kinbrae*	8	1,819	214	947	375	---	270	3,625	---	---	---	3,625	---	---	---	3,625
Kingston	183	9,913	5,404	4,451	4,843	---	932	25,543	---	---	---	25,543	---	---	---	25,543
Kinney	151	69,466	27,797	190,940	9,061	---	7,594	304,858	6,031	---	1	310,890	1,000	58,867	172,786	543,543
La Crescent	5,333	589,420	1,457,223	2,023,491	631,503	99,358	266,266	5,067,261	1,314,271	840,782	342,691	7,565,005	---	40,000	224,191	7,829,196
La Prairie	647	244,457	17,552	76,632	15,468	---	---	354,109	---	---	---	354,109	---	---	---	354,109
La Salle	78	37,146	24,701	5,577	---	---	---	67,424	---	---	---	67,424	---	5,000	---	72,424
Lafayette	494	93,556	149,846	91,700	77,763	861	2,365	416,091	4,502	25,000	6,805	452,398	---	17,845	10,232	480,475
Lake Benton	679	115,664	121,778	239,843	78,386	223,757	---	779,428	28,316	20,356	4,647	832,747	---	---	58,368	891,115
Lake Bronson	175	85,517	59,391	39,851	2,070	41,220	3,934	231,983	40,076	10,000	27,519	309,578	---	---	18,288	327,866
Lake City	5,310	1,295,488	3,064,938	682,363	829,468	309,326	---	6,181,583	5,292,555	1,062,852	76,538	12,613,528	---	---	801,781	13,415,309
Lake Crystal	2,544	542,334	452,888	537,213	198,549	28,441	190,894	1,950,319	2,124,042	428,000	204,597	4,706,958	---	88,090	505,938	5,300,986
Lake Elmo	12,655	1,056,983	3,003,677	1,488,448	258,690	53,264	---	5,861,062	4,915,641	3,641,000	425,797	14,843,500	---	---	882,720	15,726,220
Lake Henry*	72	15,367	249,261	2,762	11,417	---	---	278,807	---	---	9,352	288,159	---	---	---	288,159
Lake Lillian	244	108,414	69,917	30,829	32,298	---	---	241,458	1,339,918	627,925	5,518	2,214,819	---	---	---	2,214,819
Lake Park	729	159,791	300,738	81,711	29,458	3,123	64,816	639,637	6,424	18,000	1,196	665,257	---	---	13,500	678,757
Lake Saint Croix Beach	1,030	303,463	170,861	88,804	53,697	---	25,484	642,309	479,111	---	---	1,121,420	---	---	424,443	1,545,863
Lake Shore	1,080	376,233	426,729	178,297	2,145	---	2,992	986,396	287,101	---	41,854	1,315,351	133,901	---	---	1,449,252
Lake Wilson	251	41,753	58,606	105,324	11,389	56,524	---	273,596	22,547	24,087	15,816	336,046	---	8,277	2,000	346,323

[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, 2021

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
Lakefield	1,739	353,569	381,103	366,155	132,281	59,920	---	1,293,028	2,828,127	790,682	91,414	5,003,251	---	---	1,508,975	6,512,226
Lakeland	1,699	251,850	273,896	150,265	56,802	20,606	48,169	801,588	153,085	35,000	10,850	1,000,523	---	20,000	20,000	1,040,523
Lakeland Shores	339	37,473	57,756	17,667	---	---	8,951	121,847	---	---	---	121,847	---	---	52,708	174,555
Lakeville	72,135	5,072,753	16,959,058	4,987,928	5,031,588	656,925	---	32,708,252	32,856,512	9,160,000	4,147,516	78,872,280	---	400,000	7,336,781	86,609,061
Lamberton	785	149,782	254,049	112,076	227,812	133,965	3,986	881,670	416,740	773,000	185,862	2,257,272	---	---	100,500	2,357,772
Lancaster	361	107,139	52,336	52,709	26,551	5,201	1,429	245,365	5,500	25,002	11,792	287,659	---	---	17,116	304,775
Landfall	817	226,774	183,565	154,334	23,238	669,800	---	1,257,711	155,832	415,554	16,446	1,845,543	---	---	131,984	1,977,527
Lanesboro	723	192,683	301,752	174,252	395,185	124,576	---	1,188,448	966,231	242,000	55,603	2,452,282	---	23,254	114,157	2,589,693
Laporte	140	32,327	3,273	7,078	806	---	---	43,484	5,467	---	---	48,951	---	---	---	48,951
Lastrup	119	16,381	381	5,156	12,418	---	10,224	44,560	15,485	---	---	60,045	---	---	---	60,045
Lauderdale	2,247	401,487	915,827	97,508	111,019	3,331	68,109	1,597,281	179,453	1,395,000	81,377	3,253,111	---	---	67,956	3,321,067
Le Center	2,519	494,699	548,754	461,869	119,936	36,671	---	1,661,929	2,291,303	575,725	218,189	4,747,146	---	---	---	4,747,146
Le Sueur	4,221	934,608	1,389,257	677,101	791,147	414,880	56,834	4,263,827	3,983,425	1,366,192	641,552	10,254,996	---	---	391,759	10,646,755
Lengby	91	24,679	2,010	3,389	1,965	---	---	32,043	3,229	---	---	35,272	---	---	---	35,272
Leonard	41	4,269	256	2,868	977	---	750	9,120	5,238	---	---	14,358	---	---	---	14,358
Leonidas	53	60,789	1,578	7,268	29,896	---	194	99,725	---	---	---	99,725	---	---	---	99,725
LeRoy	968	119,050	140,134	89,212	92,272	86,255	14,509	541,432	262,252	30,087	869	834,640	---	---	41,750	876,390
Lester Prairie	1,904	540,417	434,051	158,207	171,219	31,793	110,500	1,446,187	261,682	268,103	20,687	1,996,659	---	---	---	1,996,659
Lewiston	1,521	337,147	614,447	151,927	92,444	35,499	---	1,231,464	18,917	402,351	182,149	1,834,881	---	50,000	230,210	2,115,091
Lewisville	204	63,864	51,908	51,156	---	---	---	166,928	25,620	4,000	8,931	205,479	655	---	---	206,134
Lexington	2,610	450,325	1,442,426	166,343	98,414	103,051	30,443	2,291,002	588,479	81,801	134,352	3,095,634	---	---	213,200	3,308,834
Lilydale	803	223,851	393,803	104,728	---	---	5,104	727,486	---	144,240	126,975	998,701	---	---	86,729	1,085,430
Lindstrom	4,920	570,770	1,100,429	364,561	373,233	109,467	63,676	2,582,136	2,218,486	355,780	206,900	5,363,302	---	---	1,278,695	6,641,997
Lino Lakes	21,236	2,391,107	5,027,661	1,933,981	958,566	665,871	204,061	11,181,247	5,537,745	3,149,000	748,879	20,616,871	---	---	2,917,108	23,533,979
Lismore	200	87,138	61,488	125,272	3,098	---	---	276,996	43,167	---	---	320,163	---	---	11,591	331,754
Litchfield	6,629	1,067,171	2,318,672	1,356,356	1,395,446	32,413	260,095	6,430,153	529,247	740,000	215,407	7,914,807	---	---	572,779	8,487,586
Little Canada	10,766	657,298	2,463,411	420,607	612,420	282,710	505,466	4,941,912	1,758,160	299,025	136,539	7,135,636	---	---	1,399,798	8,535,434
Little Falls	9,114	1,289,607	2,756,439	1,168,195	716,431	493,870	204,803	6,629,345	10,653,369	1,640,000	737,892	19,660,606	---	201,097	3,690,918	23,552,621
Littlefork	553	191,652	365,307	167,788	49,216	91,065	555	865,583	114,762	168,952	42,707	1,192,004	---	10,000	29,312	1,231,316

[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, 2021

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Long Beach	341	63,546	11,362	10,280	12,314	---	---	97,502	500	---	---	98,002	---	---	---	98,002
Long Lake	1,734	434,673	1,124,981	223,168	76,078	19,532	---	1,878,432	370,891	123,175	25,401	2,397,899	---	---	78,758	2,476,657
Long Prairie	3,720	448,533	895,194	573,478	99,693	1,556,274	83,162	3,656,334	811,420	915,000	246,472	5,629,226	---	---	330,209	5,959,435
Longville	155	88,751	60,254	73,393	50,493	---	131,321	404,212	47,507	---	---	451,719	---	---	---	451,719
Lonsdale	4,779	497,407	1,362,139	435,746	400,767	37,067	---	2,733,126	2,800,406	637,485	472,780	6,643,797	1,565,000	---	---	8,208,797
Loretto	647	145,116	193,031	154,782	76,838	31,302	---	601,069	1,180,784	---	27,317	1,809,170	---	19,000	87,584	1,915,754
Louisburg	31	13,772	1,264	345	3,448	---	3,319	22,148	---	---	---	22,148	---	---	---	22,148
Lowry	333	47,028	57,567	36,889	---	---	---	141,484	7,792	35,000	484	184,760	---	98,785	369,202	652,747
Lucan	212	47,808	38,875	87,839	23,843	1,795	10,084	210,244	39,553	9,552	5,498	264,847	---	---	10,692	275,539
Luverne	4,937	892,315	1,407,801	769,468	1,250,472	2,322,061	232,242	6,874,359	7,594,870	515,000	115,331	15,099,560	---	---	1,056,000	16,155,560
Lyle	527	65,086	118,946	68,984	24,800	677	1,257	279,750	46,977	36,000	7,888	370,615	---	---	1,600	372,215
Lynd	432	53,961	92,358	56,449	---	---	---	202,768	13,653	20,807	6,782	244,010	---	---	64,500	308,510
Mabel	715	205,548	206,453	202,208	78,067	72,091	60,990	825,357	432,493	71,705	31,359	1,360,914	---	1,051	66,424	1,428,389
Madelia	2,388	458,640	692,983	457,182	409,211	97,927	75,651	2,191,594	490,210	68,405	106,086	2,856,295	---	---	1,050,659	3,906,954
Madison	1,519	457,190	457,950	232,657	332,084	228,079	16,893	1,724,853	737,260	6,908,000	619,409	9,989,522	---	---	425,000	10,414,522
Madison Lake	1,258	261,790	413,177	180,454	35,591	120,810	---	1,011,822	594,956	203,784	157,740	1,968,302	---	---	54,883	2,023,185
Magnolia	195	37,535	30,280	25,673	1,648	---	1,321	96,457	---	---	---	96,457	---	---	---	96,457
Mahnomen	1,234	347,007	415,545	183,164	53,192	32,505	---	1,031,413	5,079,316	17,731	184,841	6,313,301	---	---	---	6,313,301
Mahtomedi	8,151	1,270,003	1,656,450	714,373	358,962	---	130,272	4,130,060	3,928,960	1,884,375	630,543	10,573,938	---	---	5,125,473	15,699,411
Manchester	50	11,948	11,344	5,068	1,693	---	---	30,053	253	---	---	30,306	---	---	---	30,306
Manhattan Beach	62	43,255	12,414	7,991	---	19,409	---	83,069	---	---	---	83,069	---	---	---	83,069
Mankato	44,688	2,182,800	15,414,143	5,842,262	3,824,319	1,952,783	---	29,216,307	13,632,767	7,864,857	1,656,477	52,370,408	---	2,678,334	7,766,468	62,815,210
Mantorville	1,115	226,385	207,772	127,393	90,185	20,143	---	671,878	421,252	71,664	19,795	1,184,589	---	52,319	71,498	1,308,406
Maple Grove	70,247	8,359,063	18,379,511	4,608,236	6,055,302	2,342,182	3,583,662	43,327,956	34,473,154	8,610,000	2,350,007	88,761,117	---	7,009,886	33,312,908	129,083,911
Maple Lake	2,182	388,685	628,737	308,334	62,981	36,205	135,665	1,560,607	2,640,973	275,000	175,805	4,652,385	930,000	---	119,945	5,702,330
Maple Plain	2,051	506,025	1,188,225	167,297	77,672	29,763	---	1,968,982	962,300	1,135,000	148,811	4,215,093	---	---	583,423	4,798,516
Mapleton	1,701	180,909	579,015	277,994	113,085	2,230	14,626	1,167,859	300,627	601,345	114,031	2,183,862	---	---	298,075	2,481,937
Mapleview	145	73,449	43,273	12,549	45,681	---	1,528	176,480	56,739	10,000	2,465	245,684	---	---	---	245,684
Maplewood	42,139	3,506,400	13,203,681	3,514,421	1,164,999	2,400,397	1,034,677	24,824,575	10,891,857	6,255,352	1,815,516	43,787,300	5,950,000	792,995	16,709,770	67,240,065

[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, 2021

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
Marble	611	154,223	123,474	262,330	61,337	---	---	601,364	28,154	33,206	5,129	667,853	---	---	---	667,853
Marietta	116	54,641	30,325	13,760	16,054	---	342	115,122	1,125	---	---	116,247	---	---	---	116,247
Marine on Saint Croix	667	443,596	113,683	34,996	50,710	---	155,875	798,860	585,414	31,111	30,552	1,445,937	---	69,092	450,376	1,965,405
Marshall	13,618	2,340,101	4,376,516	3,361,664	4,648,035	895,133	567,140	16,188,589	7,364,512	3,530,099	1,116,458	28,199,658	---	183,000	2,724,983	31,107,641
Mayer	2,526	335,449	273,180	168,481	79,978	---	4,201	861,289	4,795,340	295,000	189,556	6,141,185	---	---	267,934	6,409,119
Maynard	317	101,589	77,906	143,978	58,972	91,692	---	474,137	136,271	10,618	22,744	643,770	---	---	11,910	655,680
Mazeppa	890	287,135	178,438	170,386	26,080	30,306	6,723	699,068	345,874	90,000	11,602	1,146,544	---	48,488	---	1,195,032
McGrath	41	15,907	25,795	12,288	500	---	---	54,490	---	---	---	54,490	---	---	---	54,490
McGregor	387	148,385	116,485	174,682	52,761	956	33,571	526,840	99,037	---	---	625,877	---	---	7,300	633,177
McIntosh	599	97,871	59,187	102,223	65,308	138,034	32,588	495,211	253,107	24,201	1,234	773,753	---	---	---	773,753
McKinley	102	73,870	3,854	3,892	1,138	---	---	82,754	7,311	4,847	1,166	96,078	---	---	4,500	100,578
Meadowlands	133	60,590	---	12,795	6,033	---	1,123	80,541	---	---	---	80,541	---	---	---	80,541
Medford	1,348	262,022	173,206	172,084	54,992	---	---	662,304	1,965,954	62,841	37,975	2,729,074	---	---	118,429	2,847,503
Medicine Lake	333	114,727	113,874	22,759	27,730	---	101,288	380,378	287,264	---	22,910	690,552	---	---	180,000	870,552
Medina	7,123	1,150,047	2,770,699	665,432	299,830	---	16,902	4,902,910	1,982,881	630,000	176,804	7,692,595	4,880,000	204,038	828,284	13,604,917
Meire Grove	180	25,642	1,985	6,964	200	---	---	34,791	52,450	---	---	87,241	---	---	---	87,241
Melrose	3,616	484,158	861,740	482,150	75,501	648,862	9,853	2,562,264	753,386	130,000	22,183	3,467,833	---	---	947,953	4,415,786
Menahga	1,349	490,069	412,635	144,497	84,850	16,412	298	1,148,761	18,470	1,635,000	207,474	3,009,705	---	---	1,207,184	4,216,889
Mendota	209	121,562	97,975	21,783	1,475	---	---	242,795	211	---	---	243,006	---	---	---	243,006
Mendota Heights	11,652	1,801,157	5,192,828	1,686,513	1,309,423	139,444	2,826	10,132,191	2,275,171	1,680,000	669,106	14,756,468	2,075,000	220,757	2,725,452	19,777,677
Mentor	103	121,591	80,770	28,580	15,591	---	---	246,532	67,893	---	---	314,425	---	---	11,760	326,185
Middle River	304	133,019	71,116	43,540	52,444	69,892	1,583	371,594	82,791	197,000	10,120	661,505	---	8,228	6,652	676,385
Miesville	138	51,004	94,659	9,014	39,121	---	---	193,798	---	---	---	193,798	---	---	42,361	236,159
Milaca	3,034	645,616	835,179	266,555	193,535	39,652	65,562	2,046,099	1,519,914	665,179	92,259	4,323,451	---	---	96,771	4,420,222
Milan	422	142,245	89,861	14,269	23,652	89,125	---	359,152	87,406	4,409	489	451,456	---	---	4,862	456,318
Millerville	100	24,945	139,957	5,136	3,200	---	295	173,533	437	---	---	173,970	---	---	---	173,970
Millville	152	15,660	3,590	24,708	1,879	---	---	45,837	---	---	---	45,837	---	---	---	45,837
Milroy	256	162,027	26,276	35,981	9,939	2,618	---	236,841	46,899	---	---	283,740	---	---	9,500	293,240
Miltona	437	157,898	66,151	20,565	16,795	---	---	261,409	39,651	---	---	301,060	---	---	---	301,060

[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, 2021

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
Minneapolis	434,346	123,896,000	290,413,000	62,086,000	138,971,882	148,182,000	34,238,000	797,786,882	173,749,407	47,557,435	17,657,205	1,036,750,929	---	33,635,000	125,714,276	1,196,100,205
Minneiska	97	8,104	3,504	8,843	1,689	---	160	22,300	---	---	---	22,300	---	---	---	22,300
Minneota	1,360	204,245	297,236	280,128	195,380	36,735	13,436	1,027,160	916,129	1,663,125	102,469	3,708,883	---	---	584,103	4,292,986
Minnesota City	200	36,851	1,370	20,573	7,729	1,600	---	68,123	40,150	---	---	108,273	---	---	---	108,273
Minnesota Lake	654	91,424	291,764	134,893	14,610	1,494	4,864	539,049	244,959	40,000	6,285	830,293	---	28,048	11,558	869,899
Minnnetonka	54,704	6,953,977	15,743,231	6,625,896	5,943,361	8,724,881	1,982,001	45,973,347	30,915,289	1,530,000	788,135	79,206,771	---	702,813	9,836,508	89,746,092
Minnnetonka Beach	547	460,888	228,744	182,406	73,126	---	76,854	1,022,018	152,137	34,000	32,425	1,240,580	---	---	123,500	1,364,080
Minnetrista	8,593	1,116,294	3,012,114	1,500,786	172,700	---	---	5,801,894	2,255,519	685,000	269,205	9,011,618	---	---	39,408	9,051,026
Mizpah	57	6,573	4,730	2,166	6,201	---	1,777	21,447	1,272	---	---	22,719	---	---	---	22,719
Montevideo	5,359	969,449	1,761,333	1,242,197	356,573	7,984,510	157,242	12,471,304	5,136,440	884,125	277,414	18,769,283	---	58,700	401,264	19,229,247
Montgomery	3,376	654,422	1,479,013	434,308	169,188	147,000	---	2,883,931	2,198,260	534,996	140,840	5,758,027	---	---	673,586	6,431,613
Monticello	14,619	2,639,420	2,874,183	2,123,898	2,592,286	937,249	870,421	12,037,457	7,405,428	6,555,000	697,793	26,695,678	---	1,773,657	6,977,964	35,447,299
Montrose	3,837	385,019	570,633	135,403	123,069	1,645	---	1,215,769	811,409	448,290	146,598	2,622,066	---	---	240,984	2,863,050
Moorhead	44,583	6,661,927	17,155,961	5,248,176	4,288,347	1,572,503	3,483,636	38,410,550	25,416,920	11,224,777	5,854,425	80,906,672	---	1,058,701	1,009,369	82,974,742
Moose Lake	2,603	776,835	666,016	179,172	364,211	---	12,297	1,998,531	822,818	244,000	46,198	3,111,547	---	20,000	59,000	3,190,547
Mora	3,733	591,671	937,734	536,548	459,803	182,613	214,183	2,922,552	639,358	264,047	98,457	3,924,414	---	7,857	376,403	4,308,674
Morgan	880	174,097	293,407	256,128	186,923	21,715	49,735	982,005	54,142	142,689	52,374	1,231,210	---	49,000	---	1,280,210
Morris	4,863	777,812	1,198,378	987,446	679,913	275,166	713,140	4,631,855	1,747,870	1,096,545	241,963	7,718,233	---	---	153,600	7,871,833
Morristown	955	194,855	303,284	149,112	59,773	14,674	---	721,698	60,608	---	57,385	839,691	---	---	---	839,691
Morton	407	139,767	124,555	111,592	36,055	24,558	26,733	463,260	139,027	51,068	27,426	680,781	---	---	---	680,781
Motley	680	172,542	273,009	190,657	9,204	410	---	645,822	24,376	170,000	33,889	874,087	---	---	53,463	927,550
Mound	9,408	1,137,971	3,719,610	740,960	607,339	78,575	---	6,284,455	971,788	2,821,633	517,246	10,595,122	---	---	695,970	11,291,092
Mounds View	13,133	1,323,638	3,935,954	804,956	1,263,464	2,431,902	93,559	9,853,473	1,239,409	402,551	155,116	11,650,549	---	125,000	1,621,679	13,397,228
Mountain Iron	2,862	1,261,516	741,534	915,659	595,192	255,080	6,000	3,774,981	2,819,228	202,904	19,692	6,816,805	---	---	417,014	7,233,819
Mountain Lake	2,027	283,859	705,911	293,772	296,355	330,629	75,347	1,985,873	174,704	2,035,354	221,551	4,417,482	---	---	111,180	4,528,662
Murdock	310	126,372	60,820	36,393	---	41,854	---	265,439	8,871	8,324	1,026	283,660	---	---	---	283,660
Myrtle	49	18,357	15,980	13,597	2,222	---	---	50,156	12,275	---	---	62,431	---	837	---	63,268
Nashua	65	2,767	3,319	2,916	100	---	---	9,102	---	---	---	9,102	---	---	---	9,102
Nashwauk	957	516,484	710,925	357,866	74,532	920	2,921	1,663,648	706,010	40,885	2,523	2,413,066	---	62,120	190,024	2,665,210

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Nassau	65	17,676	14,233	5,922	12,480	---	15,013	65,324	---	35,613	2,305	103,242	---	---	---	103,242
Nelson	182	45,316	2,488	5,885	6,392	---	---	60,081	124,285	---	---	184,366	---	46	---	184,412
Nerstrand	273	108,940	69,424	17,517	6,988	---	20,945	223,814	22,051	18,406	15,271	279,542	---	---	25,318	304,860
Nevis	384	158,363	221,837	56,526	36,712	---	4,181	477,619	80,761	23,369	1,639	583,388	---	---	---	583,388
New Auburn	414	119,243	48,573	56,803	11,164	---	12,678	248,461	7,989	93,838	44,694	394,982	---	---	231,518	626,500
New Brighton	23,705	2,937,362	7,274,217	1,481,124	4,021,889	741,583	3,696,119	20,152,294	3,598,643	2,010,000	1,704,913	27,465,850	---	519,300	7,068,714	35,053,864
New Germany	465	101,174	109,795	34,897	10,676	---	42,625	299,167	52,035	54,650	19,192	425,044	---	35,000	290,457	750,501
New Hope	21,870	2,148,125	8,591,161	1,665,746	2,629,453	1,337,525	231,524	16,603,534	4,612,615	2,548,885	1,718,861	25,483,895	---	500,000	3,720,701	29,704,596
New London	1,276	250,650	459,850	122,966	49,704	89,691	---	972,861	382,673	551,000	94,144	2,000,678	---	---	308,583	2,309,261
New Munich	360	57,991	32,055	18,996	12,342	---	---	121,384	290	---	---	121,674	---	---	---	121,674
New Prague	8,221	1,103,168	2,083,522	1,074,231	761,002	159,728	---	5,181,651	8,619,348	2,975,530	335,101	17,111,630	---	121,270	---	17,232,900
New Richland	1,229	293,105	485,225	205,031	35,983	51,672	102,601	1,173,617	299,990	225,500	36,184	1,735,291	---	11,272	60,317	1,806,880
New Trier	86	28,077	2,224	23,015	543	---	3,275	57,134	---	15,000	2,387	74,521	---	---	---	74,521
New Ulm	14,070	3,393,780	4,015,691	2,726,722	4,884,455	762,112	427,358	16,210,118	12,790,698	4,375,272	765,005	34,141,093	---	---	5,908,611	40,049,704
New York Mills	1,287	354,017	416,298	146,643	287,119	150,189	---	1,354,266	443,404	381,912	76,891	2,256,473	---	149,000	410,683	2,816,156
Newfolden	351	85,085	55,417	34,016	8,819	---	41,115	224,452	140,673	5,000	3,645	373,770	---	---	---	373,770
Newport	3,890	806,518	1,271,726	428,285	469,918	20,284	14,097	3,010,828	5,318,595	560,000	253,904	9,143,327	650,000	100,000	810,389	10,703,716
Nicollet	1,165	163,868	36,725	147,329	7,277	---	2,400	357,599	51,246	323,000	72,034	803,879	---	---	6,386	810,265
Nielsenville	77	26,702	3,250	315	8,231	---	343	38,841	---	---	---	38,841	---	---	---	38,841
Nimrod	83	7,425	1,212	2,204	4,843	---	8,235	23,919	---	---	---	23,919	---	---	---	23,919
Nisswa	2,033	729,500	899,581	599,743	373,822	15,016	128,257	2,745,919	101,062	497,000	93,334	3,437,315	---	---	536,828	3,974,143
Norcross	52	30,889	5,314	3,704	754	---	3,854	44,515	---	---	---	44,515	---	4,633	---	49,148
North Branch	11,115	1,584,378	2,634,564	1,002,522	280,537	671,690	---	6,173,691	1,967,755	1,705,777	354,579	10,201,802	---	---	165,600	10,367,402
North Mankato	14,461	979,477	2,704,638	1,963,471	2,630,200	1,219,024	184,139	9,680,949	5,041,747	3,850,000	724,735	19,297,431	---	105,000	1,825,620	21,228,051
North Oaks	5,306	729,540	1,550,767	24,307	---	---	374,251	2,678,865	76,603	55,000	2,745	2,813,213	---	---	100,803	2,914,016
North Saint Paul	12,397	1,194,063	4,544,351	921,143	468,472	503,457	159,850	7,791,336	1,274,153	3,213,926	710,441	12,989,856	---	---	122,658	13,112,514
Northfield	20,547	3,157,459	5,138,674	2,758,210	3,396,155	1,354,945	---	15,805,443	4,664,818	2,110,172	745,952	23,326,385	---	25,000	211,798	23,563,183
Northome	153	135,762	56,320	24,544	13,199	71,124	6,960	307,909	2,418,383	494,000	3,134	3,223,426	---	---	2,000	3,225,426
Northrop	221	20,628	33,513	11,342	4,127	---	3,841	73,451	3,605	---	---	77,056	---	---	---	77,056

[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, 2021

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Norwood Young America	3,992	556,466	422,687	662,470	322,652	286,475	36,484	2,287,234	1,472,531	1,555,066	364,694	5,679,525	---	251,200	1,004,516	6,935,241
Nowthen	4,529	629,178	587,731	343,037	37,871	---	64,175	1,661,992	1,381,833	228,000	103,518	3,375,343	---	---	107,500	3,482,843
Oak Grove	9,009	780,342	1,529,872	589,042	82,872	12,217	20,611	3,014,956	1,071,458	---	8,122	4,094,536	---	---	400,000	4,494,536
Oak Park Heights	4,830	1,488,705	2,111,111	460,058	163,146	218,173	300,126	4,741,319	1,631,067	730,000	122,047	7,224,433	---	---	1,833,163	9,057,596
Oakdale	28,135	3,936,420	7,253,921	2,348,397	1,733,901	49,693	14,151	15,336,483	6,911,704	3,710,000	670,765	26,628,952	---	---	10,868,109	37,497,061
Odessa	106	57,161	4,143	15,319	2,047	---	10,284	88,954	8,894	2,029	1,491	101,368	---	---	---	101,368
Odin	119	34,327	37,848	6,991	2,862	---	11,116	93,144	56,812	7,952	8,248	166,156	---	---	---	166,156
Ogema	206	41,716	1,160	25,686	4,907	---	2,651	76,120	---	---	---	76,120	---	2,000	---	78,120
Ogilvie	392	123,749	84,169	57,378	7,646	---	---	272,942	15,990	44,847	10,160	343,939	---	---	21,382	365,321
Okabena	206	69,817	37,237	36,408	5,154	---	---	148,616	116,553	14,496	619	280,284	---	---	---	280,284
Oklee	413	201,273	47,636	53,710	2,847	30,878	30,056	366,400	106,106	4,277	996	477,779	---	---	10,170	487,949
Olivia	2,334	637,584	926,556	431,817	478,534	342,729	59,250	2,876,470	868,349	1,188,744	100,231	5,033,794	---	248,256	204,121	5,486,171
Onamia	786	234,721	446,454	142,678	28,486	37,316	---	889,655	55,634	---	---	945,289	---	---	---	945,289
Ormsby	119	22,976	21,428	9,062	5,829	---	---	59,295	28,094	2,054	3,250	92,693	---	---	---	92,693
Orono	8,485	1,348,364	5,857,391	811,632	636,267	59,265	---	8,712,919	2,892,541	2,150,000	413,377	14,168,837	---	---	983,297	15,152,134
Oronoco	1,808	279,088	540,254	247,216	144,398	151,939	---	1,362,895	1,562,631	36,182	8,749	2,970,457	---	---	242,169	3,212,626
Orr	209	126,939	176,983	22,277	163,038	5,966	---	495,203	419,294	---	---	914,497	---	---	10,585	925,082
Ortonville	2,046	558,404	1,094,706	568,716	377,422	180,522	64,928	2,844,698	427,892	131,210	92,655	3,496,455	---	20,000	45,000	3,561,455
Osakis	1,780	396,860	595,756	169,309	41,033	62,090	8,123	1,273,171	224,223	288,260	42,954	1,828,608	---	---	25,254	1,853,862
Oslo	237	135,010	56,446	149,982	14,206	---	---	355,644	---	9,966	2,037	367,647	---	---	---	367,647
Osseo	2,681	804,379	1,348,311	187,417	160,259	461,577	---	2,961,943	779,199	1,155,000	276,258	5,172,400	---	---	1,340,011	6,512,411
Ostrander	231	99,555	55,193	47,499	5,658	---	---	207,905	2,691,902	757,000	22,394	3,679,201	---	---	---	3,679,201
Otsego	21,289	1,504,698	2,874,479	1,934,040	820,752	423,184	---	7,557,153	2,379,157	1,360,000	154,140	11,450,450	---	---	2,434,846	13,885,296
Ottertail	643	242,208	48,207	57,489	36,423	64,838	5,402	454,567	213,619	80,645	23,900	772,731	---	---	35,791	808,522
Owatonna	26,647	3,665,246	7,876,675	3,955,795	4,749,687	2,033,024	459,162	22,739,589	9,713,725	1,750,000	521,013	34,724,327	---	---	487,850	35,212,177
Palisade	167	94,173	53,438	20,694	963	---	---	169,268	19,639	88,736	4,402	282,045	---	---	---	282,045
Park Rapids	4,247	971,516	1,709,533	597,366	190,604	419,300	249,123	4,137,442	1,165,965	930,000	260,044	6,493,451	---	---	32,000	6,525,451
Parkers Prairie	1,011	251,385	335,476	149,551	163,277	19,326	85	919,100	144,751	71,054	4,799	1,139,704	---	50,000	24,322	1,214,026
Paynesville	2,449	459,320	901,970	244,592	239,377	196,538	150,235	2,192,032	347,546	515,000	149,162	3,203,740	---	1,320	646,039	3,851,099

[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, 2021

Name of City	Current Expenditures								Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Pease	239	45,160	8,365	18,945	5,900	150	---	78,520	---	28,000	5,915	112,435	---	33,793	---	146,228
Pelican Rapids	2,554	375,238	696,957	301,396	469,174	79,234	27,249	1,949,248	797,192	402,542	126,850	3,275,832	---	---	421,594	3,697,426
Pemberton	228	96,997	25,575	21,829	66,287	---	---	210,688	12,280	19,563	26,117	268,648	---	---	4,314	272,962
Pennock	479	87,226	65,286	50,687	20,532	---	1,738	225,469	88,134	115,000	6,593	435,196	---	---	---	435,196
Pequot Lakes	2,449	538,174	1,114,650	420,853	43,646	43,263	3,934	2,164,520	904,742	82,415	62,110	3,213,787	---	---	---	3,213,787
Perham	3,576	273,630	1,433,627	288,231	765,425	838,903	58,820	3,658,636	15,073,968	2,763,000	400,559	21,896,163	---	7,721	434,533	22,338,417
Perley	112	29,710	18,646	7,591	---	---	---	55,947	---	---	---	55,947	---	---	---	55,947
Peterson	234	78,636	3,852	16,041	20,372	---	9,062	127,963	59,744	---	9,266	196,973	---	---	77,265	274,238
Pierz	1,417	298,249	415,625	104,149	20,081	125,487	---	963,591	802,900	25,000	2,320	1,793,811	---	---	10,628	1,804,439
Pillager	513	138,231	178,015	126,936	1,356	25,556	3,489	473,583	76,401	145,600	18,741	714,325	---	---	117,651	831,976
Pine City	3,159	758,325	908,063	607,390	296,825	408,962	7,520	2,987,085	1,081,707	471,000	155,353	4,695,145	---	---	---	4,695,145
Pine Island	3,842	562,590	891,431	940,790	394,654	224,400	2,215	3,016,080	257,588	804,948	323,767	4,402,383	---	4,000	348,596	4,754,979
Pine River	924	182,298	371,647	314,422	39,451	46,388	162,962	1,117,168	1,264,249	157,107	52,461	2,590,985	---	---	---	2,590,985
Pine Springs	376	84,951	7,532	39,670	---	---	5,443	137,596	---	---	---	137,596	---	---	---	137,596
Pipestone	4,138	925,982	1,153,069	1,354,475	958,797	437,726	175,670	5,005,719	1,229,662	934,215	313,222	7,482,818	5,322	286,201	677,790	8,452,131
Plainview	3,516	677,301	1,197,441	628,833	569,247	155,281	48,922	3,277,025	1,677,471	308,000	97,487	5,359,983	---	---	231,550	5,591,533
Plato	332	57,269	128,100	88,065	59,231	---	---	332,665	143,009	---	---	475,674	---	---	---	475,674
Plummer	278	114,869	56,656	27,553	8,569	22,501	---	230,148	---	---	---	230,148	---	---	10,170	240,318
Plymouth	81,184	6,810,345	23,127,606	5,968,870	9,213,605	9,987,900	4,563,230	59,671,556	67,811,077	1,003,931	1,098,048	129,584,612	---	700,888	15,316,056	145,601,556
Porter	158	29,670	45,442	38,193	11,558	---	3,595	128,458	91,727	7,775	1,457	229,417	---	---	14,298	243,715
Preston	1,329	485,776	448,131	173,663	239,941	296,587	24,940	1,669,038	2,105,004	200,280	102,124	4,076,446	---	---	360,971	4,437,417
Princeton	5,100	832,646	2,101,488	731,390	373,831	265,086	48,815	4,353,256	1,336,531	284,000	105,953	6,079,740	---	---	52,364	6,132,104
Prinsburg	517	138,996	61,576	95,425	16,168	---	---	312,165	10,689	9,252	953	333,059	---	651,170	---	984,229
Prior Lake	27,832	3,260,266	7,294,884	2,099,230	2,001,322	235,101	---	14,890,803	9,075,221	4,174,858	1,190,561	29,331,443	10,048,295	---	3,965,536	43,345,274
Proctor	3,097	751,417	1,165,969	549,475	51,300	41,741	---	2,559,902	1,454,110	548,000	146,398	4,708,410	---	10,000	90,900	4,809,310
Quamba	108	20,874	3,174	10,814	3,905	---	3,531	42,298	860	14,000	14,055	71,213	---	---	4,000	75,213
Racine	462	76,182	19,831	31,065	19,146	---	---	146,224	---	69,000	65,844	281,068	623,000	---	---	904,068
Ramsey	28,520	3,941,404	6,415,511	2,164,326	1,417,251	2,140,267	---	16,078,759	16,026,400	1,930,000	851,152	34,886,311	10,510,000	61,853	1,567,061	47,025,225
Randall	605	201,897	51,524	81,989	12,738	---	530	348,678	18,247	31,000	2,366	400,291	---	---	---	400,291

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Randolph	484	57,493	108,352	271,629	5,561	---	778	443,813	---	---	---	443,813	25	---	---	443,838
Ranier	568	223,716	31,000	29,819	57,631	52,577	---	394,743	81,399	480,830	42,074	999,046	---	---	54,678	1,053,724
Raymond	790	147,615	149,079	161,655	11,920	79,914	2,460	552,643	96,234	190,000	28,029	866,906	---	---	77,792	944,698
Red Lake Falls	1,339	180,398	134,786	237,224	227,203	225,830	17,206	1,022,647	535,402	189,779	48,114	1,795,942	---	---	---	1,795,942
Red Wing	16,588	3,017,958	8,198,218	3,282,031	3,629,506	1,935,656	722,215	20,785,584	8,552,921	4,365,000	937,915	34,641,420	---	792,729	5,629,827	41,063,976
Redwood Falls	5,067	1,152,683	2,213,492	1,130,857	2,118,938	186,355	319,048	7,121,373	1,375,550	709,173	62,276	9,268,372	---	169,332	1,188,363	10,626,067
Regal	43	20,929	1,294	1,543	---	---	---	23,766	---	---	---	23,766	---	---	---	23,766
Remer	400	169,961	80,477	155,787	3,800	---	1,860	411,885	33,629	35,069	4,334	484,917	---	139,754	31,370	656,041
Renville	1,292	285,450	357,948	193,560	86,303	23,760	6,081	953,102	1,329,245	38,825	45,482	2,366,654	---	53,278	---	2,419,932
Revere	88	52,726	1,880	5,581	8,577	---	---	68,764	5,507	---	---	74,271	---	---	---	74,271
Rice	2,053	266,199	552,659	124,796	32,077	85,110	---	1,060,841	256,525	25,000	1,000	1,343,366	---	---	---	1,343,366
Rice Lake	4,101	386,151	462,850	724,378	15,655	---	---	1,589,034	519,477	322,391	19,620	2,450,522	---	---	298,608	2,749,130
Richfield	36,661	3,336,138	16,842,030	3,217,671	5,213,905	3,787,192	85,825	32,482,761	9,334,775	4,320,000	4,379,998	50,517,534	1,385,000	1,065,000	6,652,450	59,619,984
Richmond	1,489	183,059	268,752	195,680	205,138	54,315	---	906,944	1,326,121	97,000	115,261	2,445,326	---	---	---	2,445,326
Richville	76	5,831	1,576	14,056	6,350	---	2,827	30,640	---	---	---	30,640	---	---	---	30,640
Riverton	122	44,725	506	7,642	---	---	---	52,873	2,232	---	---	55,105	---	---	---	55,105
Robbinsdale	14,838	915,761	6,278,975	1,736,609	1,600,617	1,085,364	---	11,617,326	2,632,557	1,110,000	342,816	15,702,699	---	336,903	97,101	16,136,703
Rochester	122,065	14,411,232	57,459,898	14,821,876	22,405,061	8,615,159	14,504,885	132,218,111	70,234,124	7,721,000	4,399,073	214,572,308	18,375,000	1,454,196	49,086,758	283,488,262
Rock Creek	1,729	179,412	71,612	339,819	---	---	1,163	592,006	46,408	---	---	638,414	---	---	---	638,414
Rockford	4,601	748,104	952,796	560,329	224,485	55,993	58,117	2,599,824	246,714	220,000	200,611	3,267,149	---	---	319,000	3,586,149
Rockville	2,398	431,269	372,255	346,565	99,757	---	28,278	1,278,124	1,972,877	212,000	69,299	3,532,300	---	84,219	19,024	3,635,543
Rogers	13,905	2,825,494	5,248,912	1,230,475	1,513,215	167,651	246,417	11,232,164	10,802,454	695,000	199,386	22,929,004	---	---	760,827	23,689,831
Rollingstone	678	108,821	63,629	116,405	34,406	---	---	323,261	127,653	151,320	13,163	615,397	---	---	59,450	674,847
Roosevelt	152	26,239	6,268	15,870	1,260	---	11,086	60,723	---	---	---	60,723	---	---	---	60,723
Roscoe	127	23,870	4,261	18,647	---	---	---	46,778	27,550	---	---	74,328	---	8,236	---	82,564
Rose Creek	406	112,654	49,918	45,289	2,560	---	---	210,421	56,382	25,000	6,293	298,096	---	---	51,720	349,816
Roseau	2,729	453,770	1,168,117	365,408	888,231	1,434,323	105,970	4,415,819	1,223,435	113,233	3,731	5,756,218	---	---	---	5,756,218
Rosemount	26,133	4,030,898	5,825,736	2,126,736	2,994,967	325,167	---	15,303,504	10,849,800	1,197,325	300,152	27,650,781	---	130,000	---	27,780,781
Roseville	36,440	8,814,537	13,626,950	2,949,169	5,341,173	3,583,548	---	34,315,377	2,822,041	7,040,000	532,030	44,709,448	---	---	1,852,960	46,562,408

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Rothsay	487	189,572	66,157	78,104	51,454	302	62,826	448,415	11,845	92,957	63,635	616,852	---	---	---	616,852
Round Lake	374	53,567	82,931	112,940	9,873	11,515	52,878	323,704	118,422	19,000	1,330	462,456	---	---	---	462,456
Royalton	1,276	208,860	363,855	173,415	24,860	1,500	---	772,490	551,263	73,000	9,423	1,406,176	222,000	---	11,362	1,639,538
Rush City	3,160	358,185	594,519	209,701	74,302	253,883	184,388	1,674,978	1,610,063	239,816	117,893	3,642,750	---	245,008	428,436	4,316,194
Rushford	1,860	111,669	673,862	107,183	280,115	182,321	48,249	1,403,399	1,763,330	500,539	199,661	3,866,929	---	---	454,821	4,321,750
Rushford Village	794	108,659	26,915	151,726	5,928	16,431	80,870	390,529	5,576	871,000	45,516	1,312,621	---	---	1,047	1,313,668
Rushmore	362	113,844	46,995	87,213	5,184	---	35,910	289,146	104,791	34,513	4,151	432,601	---	---	9,100	441,701
Russell	347	130,159	62,107	62,060	21,583	---	---	275,909	48,362	37,068	3,119	364,458	---	---	---	364,458
Ruthton	224	73,543	46,895	49,110	1,848	12	3,143	174,551	22,239	7,429	352	204,571	---	---	68,263	272,834
Rutledge	220	18,912	2,572	7,018	9,859	---	57,160	95,521	633	14,709	4,422	115,285	---	---	---	115,285
Sabin	617	81,562	33,581	37,713	18,071	73,036	---	243,963	126,291	120,064	21,922	512,240	---	5,129	4,000	521,369
Sacred Heart	506	157,459	189,512	138,147	24,430	8,044	---	517,592	596,521	1,897,000	133,434	3,144,547	---	84,110	50,779	3,279,436
Saint Anthony	9,175	1,222,461	5,437,381	829,525	635,920	1,225,977	48,484	9,399,748	3,721,843	3,155,000	950,987	17,227,578	885,000	86,300	1,473,691	19,672,569
Saint Anthony [Stearns]	91	8,634	1,910	1,644	---	---	---	12,188	---	---	---	12,188	---	---	---	12,188
Saint Augusta	3,559	340,081	340,509	200,999	93,276	---	---	974,865	945,057	33,333	3,367	1,956,622	---	337,633	---	2,294,255
Saint Bonifacius	2,296	368,388	552,320	349,538	3,405	---	3,977	1,277,628	66,867	271,659	43,190	1,659,344	---	62,000	---	1,721,344
Saint Charles	3,981	348,614	881,383	266,277	681,807	65,454	31,409	2,274,944	5,541,583	499,690	137,616	8,453,833	---	---	1,254,597	9,708,430
Saint Clair	746	124,768	155,637	318,354	4,529	212	---	603,500	64,745	---	7,298	675,543	---	---	---	675,543
Saint Cloud	68,746	6,208,905	33,329,835	5,837,466	5,135,120	2,523,394	1,260,844	54,295,564	24,829,683	10,215,000	2,753,466	92,093,713	---	472,158	13,743,178	106,309,049
Saint Francis	8,292	1,282,643	2,555,588	516,042	325,778	28,050	68,117	4,776,218	1,484,250	410,000	182,890	6,853,358	190,000	---	278,018	7,321,376
Saint Hilaire	264	130,749	6,906	17,231	36,749	---	---	191,635	35,184	---	---	226,819	---	---	---	226,819
Saint James	4,749	534,568	1,570,042	1,796,919	342,957	210,574	554,850	5,009,910	435,333	601,147	158,449	6,204,839	---	---	595,060	6,799,899
Saint Joseph	7,151	997,357	1,969,804	443,748	371,412	326,612	---	4,108,933	2,813,281	1,193,000	498,879	8,614,093	1,315,000	240,000	3,191,211	13,360,304
Saint Leo	91	14,459	20,955	5,064	8,338	---	---	48,816	16,335	---	---	65,151	---	---	1,971	67,122
Saint Louis Park	50,144	9,941,030	19,290,081	21,366,729	7,266,355	11,886,883	---	69,751,078	6,339,203	3,495,000	2,065,444	81,650,725	---	1,439,929	8,820,325	91,910,979
Saint Martin	313	131,606	116,197	37,613	---	2,654	---	288,070	487,416	94,316	82,056	951,858	---	---	87,819	1,039,677
Saint Mary's Point	350	63,429	91,646	46,008	995	---	40,490	242,568	---	---	---	242,568	---	---	55,449	298,017
Saint Michael	19,029	1,437,396	2,047,582	2,581,450	1,034,567	366,565	9,000	7,476,560	2,261,268	1,551,982	451,594	11,741,404	---	120,000	2,715,245	14,576,649
Saint Paul	312,040	76,425,668	215,768,039	47,450,705	67,869,770	37,373,883	10,944,653	455,832,718	35,135,603	73,291,241	19,261,197	583,520,759	---	4,468,902	101,700,833	689,690,494

[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, 2021

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
Saint Paul Park	5,507	546,766	1,566,416	741,067	260,014	4,152	12,459	3,130,874	97,671	655,000	188,562	4,072,107	1,475,000	---	950,791	6,497,898
Saint Peter	12,066	1,243,423	3,392,183	1,528,658	2,551,918	703,382	---	9,419,564	2,343,847	1,158,450	333,070	13,254,931	2,040,000	---	397,177	15,692,108
Saint Rosa	58	14,842	3,530	5,418	27,130	---	---	50,920	95,000	---	---	145,920	---	---	---	145,920
Saint Stephen	802	136,588	174,405	330,592	21,992	---	---	663,577	281	66,000	10,537	740,395	---	---	16,653	757,048
Saint Vincent	56	5,089	4,484	12,034	---	---	1,557	23,164	---	---	---	23,164	---	---	---	23,164
Sanborn	320	97,057	49,819	91,301	35,205	2,745	4,196	280,323	17,440	---	---	297,763	---	---	27,766	325,529
Sandstone	2,228	534,718	276,085	350,008	218,793	163,714	12,662	1,555,980	1,572,471	119,000	69,526	3,316,977	---	167,337	639,365	4,123,679
Sargeant	62	47,192	1,619	13,124	13,102	---	181	75,218	---	---	---	75,218	---	---	---	75,218
Sartell	19,522	1,289,165	4,556,929	1,322,673	1,144,037	273,992	25,704	8,612,500	4,111,176	3,355,000	1,721,835	17,800,511	---	---	1,967,355	19,767,866
Sauk Centre	4,624	940,234	2,121,457	664,172	618,207	174,035	85,386	4,603,491	2,919,958	1,573,000	425,950	9,522,399	---	---	1,558,890	11,081,289
Sauk Rapids	13,730	1,017,629	3,567,343	1,267,356	550,795	708,540	---	7,111,663	7,520,283	1,175,000	131,050	15,937,996	---	---	3,999,840	19,937,836
Savage	32,516	3,227,278	9,139,212	2,774,070	2,347,019	56,268	143,056	17,686,903	6,317,239	9,418,200	1,229,775	34,652,117	---	450,000	4,750,939	39,853,056
Scandia	4,034	489,185	539,313	557,554	116,894	2,754	26,803	1,732,503	1,570,189	312,000	115,018	3,729,710	---	---	282,690	4,012,400
Scanlon	996	173,334	130,110	86,966	60,773	---	---	451,183	68,261	20,000	4,150	543,594	---	---	---	543,594
Seaforth	81	19,783	22,221	25,605	10,663	---	407	78,679	1,000	3,449	636	83,764	---	---	---	83,764
Sebeka	738	233,505	258,208	127,858	55,423	103,716	2,963	781,673	212,702	222,030	75,703	1,292,108	15,000	---	16,969	1,324,077
Sedan	45	12,841	20,177	9,163	2,000	---	---	44,181	---	4,300	282	48,763	---	---	---	48,763
Shafer	1,169	242,064	90,823	108,988	47,822	3,280	---	492,977	51,076	65,000	22,823	631,876	---	---	---	631,876
Shakopee	45,593	5,048,553	14,359,463	4,091,022	7,113,053	3,189,028	146,810	33,947,929	9,657,176	3,685,481	1,397,438	48,688,024	---	17,900	6,081,732	54,787,656
Shelly	177	57,669	34,209	45,128	7,559	2,626	1,978	149,169	---	---	---	149,169	---	---	---	149,169
Sherburn	1,052	222,023	500,560	265,610	43,255	---	---	1,031,448	160,400	1,530,000	55,856	2,777,704	---	---	---	2,777,704
Shevlin	136	33,770	38,785	3,196	21,912	---	---	97,663	8,724	---	---	106,387	---	---	88,514	194,901
Shoreview	26,967	3,053,828	5,321,939	1,394,642	7,855,359	2,064,494	681,686	20,371,948	5,845,499	1,965,000	758,250	28,940,697	---	---	8,057,543	36,998,240
Shorewood	7,827	1,641,103	1,950,567	1,072,369	382,188	---	---	5,046,227	5,717,399	955,000	148,034	11,866,660	---	---	102,300	11,968,960
Silver Bay	1,862	610,826	693,306	509,090	979,011	132,200	19,818	2,944,251	398,674	58,247	32,702	3,433,874	---	---	405,138	3,839,012
Silver Lake	871	152,294	479,712	173,059	147,246	---	2,743	955,054	171,494	61,000	18,192	1,205,740	---	---	162,711	1,368,451
Skyline	286	26,247	37,967	9,090	7,440	---	---	80,744	---	---	---	80,744	---	---	---	80,744
Slayton	1,996	365,672	785,206	427,741	346,554	6,923	23,657	1,955,753	733,103	183,801	61,079	2,933,736	---	---	419,977	3,353,713
Sleepy Eye	3,431	777,760	902,746	389,757	650,431	283,401	580,465	3,584,560	2,587,950	571,434	375,799	7,119,743	---	---	647,655	7,767,398

[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, 2021

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
Sobieski	209	25,711	5,198	137,121	79,501	---	1,570	249,101	---	---	---	249,101	---	---	---	249,101
Solway	78	12,417	3,866	4,815	13,000	---	1,525	35,623	---	---	---	35,623	---	---	---	35,623
South Haven	185	125,523	255,429	18,054	5,208	---	13,733	417,947	302,152	---	9,749	729,848	---	25,000	92,745	847,593
South Saint Paul	20,745	2,486,988	9,548,805	2,978,401	3,417,929	1,169,882	1,520,167	21,122,172	17,697,983	1,705,000	831,426	41,356,581	---	10,209	1,968,724	43,335,514
Spicer	1,107	264,799	255,310	184,704	198,951	154,222	6,931	1,064,917	360,737	785,000	112,881	2,323,535	---	16,402	127,328	2,467,265
Spring Grove	1,250	400,570	383,175	122,991	369,658	111,163	81,472	1,469,029	84,950	1,226,000	30,462	2,810,441	---	---	344,379	3,154,820
Spring Hill	68	7,075	970	3,168	13,709	---	7,936	32,858	---	---	---	32,858	---	---	---	32,858
Spring Lake Park	7,544	934,871	2,358,239	583,744	799,430	370,243	181,263	5,227,790	145,404	822,021	81,109	6,276,324	1,485,000	---	1,500,168	9,261,492
Spring Park	1,736	384,745	702,693	103,495	25,434	143,245	16,089	1,375,701	157,688	121,250	12,658	1,667,297	---	---	---	1,667,297
Spring Valley	2,455	220,094	432,893	317,474	382,196	145,011	---	1,497,668	462,464	694,000	180,802	2,834,934	---	35,058	301,280	3,171,272
Springfield	2,012	813,347	617,076	359,936	681,823	282,814	62,320	2,817,316	3,245,368	486,262	172,637	6,721,583	---	10,285	754,745	7,486,613
Squaw Lake	100	31,003	52,080	4,066	1,185	---	4,808	93,142	14,415	2,292	4,328	114,177	---	---	2,175	116,352
Stacy	1,708	312,128	253,533	106,536	77,468	14,915	---	764,580	1,713,850	130,000	102,245	2,710,675	---	---	---	2,710,675
Staples	2,957	418,371	1,107,358	424,768	153,668	389,450	89,060	2,582,675	447,489	652,000	195,402	3,877,566	---	---	162,652	4,040,218
Starbuck	1,376	299,673	605,628	166,993	73,610	197,498	20,434	1,363,836	150,569	331,589	76,678	1,922,672	---	---	84,658	2,007,330
Steen	170	30,596	12,544	8,990	5,450	---	17,034	74,614	24,546	---	---	99,160	---	---	---	99,160
Stephen	588	219,927	224,269	47,574	137,409	270,749	78,340	978,268	155,244	46,869	15,660	1,196,041	220,700	---	36,684	1,453,425
Stewart	489	209,862	186,209	145,732	4,663	5	---	546,471	41,240	118,000	72,028	777,739	---	---	---	777,739
Stewartville	6,850	791,264	866,660	613,047	975,279	511,930	99,946	3,858,126	3,487,700	540,000	164,169	8,049,995	1,260,000	---	83,196	9,393,191
Stillwater	19,464	4,303,597	6,819,522	1,854,200	4,174,642	865,891	15,082	18,032,934	6,436,487	3,422,667	997,999	28,890,087	---	17,274	3,480,358	32,387,719
Stockton	806	115,101	17,014	67,897	1,361	---	809	202,182	3,929	---	---	206,111	---	---	210,956	417,067
Storden	228	61,497	39,874	46,486	16,909	10,421	16,446	191,633	31,799	3,952	1,445	228,829	---	---	11,500	240,329
Strandquist	71	25,221	4,172	7,812	1,118	---	11,982	50,305	1,929	---	5	52,239	---	---	---	52,239
Strathcona	25	7,328	1,700	6,286	2,264	---	3,360	20,938	---	---	---	20,938	---	---	---	20,938
Sturgeon Lake	443	116,671	63,764	34,780	3,359	---	869	219,443	16,738	---	---	236,181	2,565	300,000	---	538,746
Sunburg	93	34,722	62,820	9,834	12,302	35,409	---	155,087	22,369	---	---	177,456	---	---	9,290	186,746
Sunfish Lake	527	138,006	201,198	97,844	---	---	18,385	455,433	421,753	170,000	36,117	1,083,303	---	---	---	1,083,303
Swanville	331	97,951	30,345	53,816	31,342	5,696	5,480	224,630	20,039	55,000	11,730	311,399	---	---	---	311,399
Taconite	645	197,205	50,523	101,184	32,878	---	59,349	441,139	17,364	---	---	458,503	---	---	4,000	462,503

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Tamarack	62	73,167	981	13,317	5,436	---	38,211	131,112	565,340	4,003	630	701,085	---	---	---	701,085
Taopi	62	5,175	4,098	4,198	3,250	---	400	17,121	---	---	---	17,121	---	---	---	17,121
Taunton	135	57,474	30,347	8,553	291	---	---	96,665	12,276	---	---	108,941	---	---	10,000	118,941
Taylor's Falls	1,067	255,428	208,187	166,349	34,790	12,030	474	677,258	365,555	135,000	44,707	1,222,520	---	---	107,616	1,330,136
Tenstrike	186	9,887	9,047	18,061	100	---	---	37,095	---	---	---	37,095	---	---	---	37,095
Thief River Falls	8,647	1,502,315	3,751,058	747,027	673,028	5,546,234	1,067,219	13,286,881	1,236,908	1,007,618	236,516	15,767,923	---	631,531	348,170	16,747,624
Tintah	66	9,261	23,859	9,348	5,258	---	5,151	52,877	---	3,100	---	55,977	---	88	22,069	78,134
Tonka Bay [1]	1,433	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tower	426	319,350	83,729	118,009	72,005	124,778	68,051	785,922	1,003,485	122,200	34,177	1,945,784	---	108,937	224,109	2,278,830
Tracy	2,065	806,876	555,014	864,667	326,210	557,530	858	3,111,155	1,774,198	502,240	242,887	5,630,480	---	---	---	5,630,480
Trail	39	7,357	596	5,304	8,570	---	5,982	27,809	---	---	---	27,809	---	---	---	27,809
Trimont	700	294,218	244,909	189,928	34,835	13,284	---	777,174	55,468	43,889	13,512	890,043	---	---	---	890,043
Trommald	103	21,169	---	14,418	---	---	2,632	38,219	---	---	---	38,219	---	---	---	38,219
Trosky	96	15,142	5,259	12,121	1,090	---	1,900	35,512	---	---	---	35,512	---	600,440	---	635,952
Truman	1,084	198,125	261,768	280,901	117,273	70	8,455	866,592	443,574	72,478	19,741	1,402,385	---	64,868	1,492,253	2,959,506
Turtle River	88	16,882	2,860	6,040	---	---	450	26,232	---	---	---	26,232	---	---	---	26,232
Twin Lakes	133	29,116	14,666	6,814	3,633	---	---	54,229	6,556	---	---	60,785	---	---	---	60,785
Twin Valley	717	140,195	267,601	90,570	132,686	3,757	2,467	637,276	110,197	28,529	511	776,513	---	---	25,000	801,513
Two Harbors	3,631	653,441	1,438,749	1,312,419	965,615	55,552	471,010	4,896,786	2,013,700	197,140	193,921	7,301,547	---	500,000	1,912,384	9,713,931
Tyler	1,121	204,986	268,556	201,307	166,203	236,822	5,614	1,083,488	282,247	46,397	16,538	1,428,670	---	---	128,872	1,557,542
Ulen	484	127,410	44,970	71,887	41,655	12,184	1,203	299,309	345,216	---	---	644,525	---	45,250	---	689,775
Underwood	359	57,643	55,872	86,378	15,085	195,037	---	410,015	186,862	---	---	596,877	---	35,012	10	631,899
Upsala	484	144,724	59,715	130,730	30,623	10,061	---	375,853	109,312	89,600	28,856	603,621	---	---	59,343	662,964
Urbank	52	28,583	617	3,192	11,224	---	---	43,616	---	---	---	43,616	---	---	---	43,616
Utica	264	27,592	27,180	19,393	12,951	---	2,697	89,813	6,915	25,000	5,402	127,130	---	---	---	127,130
Vadnais Heights	13,080	1,510,401	2,895,746	935,385	825,445	431,989	29,350	6,628,316	2,097,325	335,000	63,214	9,123,855	---	---	---	9,123,855
Vergas	349	103,976	64,001	86,380	176,227	3,181	13,867	447,632	32,068	102,125	33,409	615,234	---	---	13,000	628,234
Vermillion	439	72,597	13,760	34,628	11,464	---	---	132,449	4,450	---	---	136,899	---	38,218	---	175,117
Verndale	507	85,561	265,453	63,078	38,156	3,185	5,016	460,449	983,615	37,625	7,526	1,489,215	---	---	---	1,489,215

[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, 2021

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Vernon Center	326	97,266	89,210	83,361	430	114,408	---	384,675	862,373	---	26,821	1,273,869	---	---	782,180	2,056,049
Vesta	273	87,640	52,055	90,173	13,768	134,197	---	377,833	187,531	---	---	565,364	---	7,750	8,219	581,333
Victoria	10,968	1,604,077	1,404,047	817,300	1,182,777	4,579	21,754	5,034,534	1,769,042	1,760,000	522,890	9,086,466	---	---	2,756,334	11,842,800
Viking	76	43,005	27,826	9,511	5,533	---	81	85,956	---	---	---	85,956	---	---	---	85,956
Villard	226	62,289	41,650	34,758	44,627	---	---	183,324	4,165	---	---	187,489	---	---	27,732	215,221
Vining	66	13,504	8,787	6,722	11,160	---	---	40,173	16,233	---	---	56,406	---	---	---	56,406
Virginia	8,331	2,353,223	9,395,049	3,464,463	3,595,935	1,302,164	---	20,110,834	31,285,939	1,317,945	1,528,146	54,242,864	---	---	15,567,196	69,810,060
Wabasha	2,590	632,115	1,518,035	787,114	251,405	131,895	---	3,320,564	325,037	453,000	41,894	4,140,495	---	---	20,500	4,160,995
Wabasso	734	199,868	275,082	273,021	124,769	20,205	1,096	894,041	280,554	232,246	45,887	1,452,728	---	---	96,664	1,549,392
Waconia	13,297	2,071,778	1,728,694	2,794,043	2,293,964	280,564	---	9,169,043	5,379,574	3,046,363	802,019	18,396,999	---	---	2,048,876	20,445,875
Wadena	4,311	358,968	1,485,216	603,148	371,153	625,406	102,691	3,546,582	2,449,582	368,000	32,619	6,396,783	---	170,412	29,714	6,596,909
Wahkon	240	144,158	11,875	92,154	33,416	---	---	281,603	---	75,000	10,516	367,119	---	---	---	367,119
Waite Park	8,368	1,447,390	3,690,738	1,584,033	1,086,393	372,288	449,994	8,630,836	2,926,805	2,175,267	621,338	14,354,246	---	---	2,899,396	17,253,642
Waldorf	200	102,871	44,327	95,983	16,684	---	5,050	264,915	8,418,034	1,576,000	69,012	10,327,961	---	---	---	10,327,961
Walker	980	442,573	389,824	214,348	129,219	110,358	85,020	1,371,342	790,389	50,000	5,950	2,217,681	---	502,884	1,541,401	4,261,966
Walnut Grove	744	149,169	215,753	90,055	21,154	69,152	6,506	551,789	186,249	45,000	21,137	804,175	---	27,734	36,806	868,715
Walters	66	18,606	38,506	13,529	1,312	---	5,692	77,645	---	23,370	17,676	118,691	---	---	13,443	132,134
Waltham	169	27,009	3,020	19,632	2,046	---	---	51,707	---	---	---	51,707	---	21,669	---	73,376
Wanamingo	1,143	156,828	248,046	190,208	112,357	279,929	---	987,368	116,347	434,000	173,381	1,711,096	735,000	---	60,811	2,506,907
Wanda	75	28,960	21,708	12,323	2,535	---	1,520	67,046	---	---	---	67,046	---	---	3,000	70,046
Warba	165	53,345	29,986	11,276	9,463	---	1,527	105,597	---	---	---	105,597	---	---	---	105,597
Warren	1,592	886,855	190,470	393,032	119,874	83,301	91,028	1,764,560	949,919	204,784	74,423	2,993,686	---	---	70,000	3,063,686
Warroad	1,823	381,272	1,375,072	262,281	617,331	92,971	531,180	3,260,107	1,734,194	---	---	4,994,301	---	---	---	4,994,301
Waseca	9,221	1,503,131	3,572,476	1,706,330	1,177,864	299,368	66,775	8,325,944	2,020,035	360,000	121,700	10,827,679	---	181,442	522,220	11,531,341
Watertown	4,819	803,806	608,926	567,770	206,781	265,986	---	2,453,269	1,468,637	510,000	103,050	4,534,956	---	---	1,072,008	5,606,964
Waterville	1,754	230,277	732,233	288,996	79,356	21,399	---	1,352,261	209,737	144,000	30,001	1,735,999	---	---	103,623	1,839,622
Watkins	1,034	547,690	319,815	171,599	90,556	1,710	---	1,131,370	201,682	110,000	101,719	1,544,771	---	---	59,445	1,604,216
Watson	181	83,420	2,912	44,478	2,785	---	---	133,595	13,680	8,052	16,157	171,484	---	---	20,194	191,678
Waubun	410	55,546	53,175	48,010	16,567	---	1,075	174,373	---	24,890	8,927	208,190	---	272,534	---	480,724

[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, 2021

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
Waverly	1,999	434,760	419,085	312,104	28,151	21,011	2,665	1,217,776	343,551	89,472	25,757	1,676,556	---	---	169,964	1,846,520
Wayzata	4,481	1,970,991	2,846,507	787,898	1,013,609	3,883,479	9,326	10,511,810	2,445,011	815,000	456,164	14,227,985	---	---	1,352,656	15,580,641
Welcome	704	123,682	298,506	196,225	45,787	28,957	15,183	708,340	586,473	168,000	89,358	1,552,171	---	---	---	1,552,171
Wells	2,386	708,368	785,397	609,442	432,581	221,556	44,514	2,801,858	1,488,064	732,500	206,962	5,229,384	---	---	---	5,229,384
Wendell	167	96,990	40,977	12,694	14,614	---	97	165,372	---	---	---	165,372	---	---	---	165,372
West Concord	859	387,492	214,430	150,247	108,706	19,618	---	880,493	319,496	322,250	77,763	1,600,002	---	36,606	156,093	1,792,701
West Saint Paul	20,882	3,114,484	9,293,648	2,757,994	1,029,452	584,201	87,754	16,867,533	7,994,269	4,820,000	1,255,096	30,936,898	---	---	5,691,673	36,628,571
West Union	91	5,819	1,101	26,553	1,872	---	---	35,345	---	---	---	35,345	---	---	---	35,345
Westbrook	772	161,286	221,730	223,075	147,379	3,992	1,848	759,310	53,077	90,000	32,125	934,512	---	---	11,250	945,762
Westport	44	5,989	950	1,506	---	---	5,925	14,370	---	---	---	14,370	---	---	---	14,370
Whalan	69	30,325	4,685	26,598	618	---	---	62,226	---	---	---	62,226	---	---	---	62,226
Wheaton	1,440	284,960	558,543	299,966	223,467	128,947	28,962	1,524,845	688,554	73,979	32,281	2,319,659	---	---	---	2,319,659
White Bear Lake	25,067	2,440,675	7,098,405	2,406,231	1,492,158	638,484	---	14,075,953	3,858,090	895,000	592,195	19,421,238	---	134,000	3,011,892	22,567,130
Wilder	62	20,690	2,048	6,453	60	---	4,013	33,264	17,064	---	---	50,328	---	---	---	50,328
Willernie	519	165,761	61,484	121,976	9,510	---	---	358,731	80,623	10,233	850	450,437	---	---	---	450,437
Williams	179	82,213	62,778	10,231	13,813	---	---	169,035	27,466	22,000	1,450	219,951	---	---	---	219,951
Willmar	21,076	4,083,790	6,370,943	3,749,349	2,392,094	826,234	177,253	17,599,663	15,930,077	36,804,000	3,091,759	73,425,499	---	---	6,562,312	79,987,811
Willow River	393	177,487	32,029	28,557	689	---	---	238,762	6,483	---	---	245,245	---	---	---	245,245
Wilmont	329	110,279	72,908	225,484	46,463	---	---	455,134	69,501	---	---	524,635	---	---	10,710	535,345
Wilton	268	28,009	7,536	16,931	33,161	---	---	85,637	---	3,182	672	89,491	---	---	---	89,491
Windom	4,868	296,821	2,233,901	507,480	576,915	1,013,468	161,685	4,790,270	740,675	990,103	327,919	6,848,967	3,968,785	30,649	248,188	11,096,589
Winger	174	91,942	19,078	13,330	1,557	---	2,075	127,982	14,070	27,501	633	170,186	---	---	---	170,186
Winnepago	1,377	374,099	625,920	215,168	221,152	124,838	---	1,561,177	298,075	1,040,000	53,073	2,952,325	---	---	---	2,952,325
Winona	25,405	3,356,095	10,049,466	2,950,517	2,011,982	1,505,813	222,568	20,096,441	2,987,965	845,000	130,937	24,060,343	---	359,500	1,321,549	25,741,392
Winsted	2,242	516,415	819,775	303,234	76,677	298,171	37,069	2,051,341	713,317	368,000	87,748	3,220,406	---	---	796,721	4,017,127
Winthrop	1,340	379,378	661,058	276,079	115,762	40,430	77,636	1,550,343	560,434	153,087	89,208	2,353,072	---	---	57,600	2,410,672
Winton	167	69,576	1,646	25,019	3,103	---	1,879	101,223	---	8,153	2,429	111,805	---	11,605	---	123,410
Wolf Lake	70	28,431	74,016	3,794	29,125	---	10,632	145,998	18,203	---	---	164,201	---	90	60	164,351
Wolverton	124	49,658	10,658	12,854	17,951	---	---	91,121	---	---	---	91,121	---	---	---	91,121

[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, 2021

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
Wood Lake	372	86,160	99,425	94,534	49,499	544	---	330,162	1,063,850	---	26,189	1,420,201	---	---	---	1,420,201
Woodbury	75,723	7,825,503	19,986,977	12,902,783	5,632,140	949,179	---	47,296,582	21,452,331	3,870,000	1,743,272	74,362,185	4,295,000	1,128,783	12,142,120	91,928,088
Woodland	390	90,049	159,572	144,671	---	---	27,252	421,544	462,847	---	20,000	904,391	---	---	84,626	989,017
Woodstock	110	28,327	20,738	9,424	6,210	---	---	64,699	---	---	293	64,992	---	---	---	64,992
Worthington	13,861	1,444,810	4,717,059	1,396,964	1,658,746	527,965	273,762	10,019,306	12,917,189	935,000	445,580	24,317,075	---	21,114	1,982,437	26,320,626
Wrenshall	441	87,915	43,057	69,169	8,547	---	---	208,688	42,083	26,000	8,832	285,603	---	---	48,364	333,967
Wright	172	27,986	186,707	6,071	4,454	---	---	225,218	68,912	100,145	2,639	396,914	---	---	13,773	410,687
Wykoff	434	88,986	87,104	48,239	29,493	---	---	253,822	101,208	40,000	22,774	417,804	---	10,000	23,898	451,702
Wyoming	8,070	2,006,056	2,254,518	815,629	217,789	23,230	---	5,317,222	3,218,689	837,676	284,786	9,658,373	---	250,000	148,817	10,057,190
Zemple	77	9,411	3,313	5,671	---	---	---	18,395	---	---	---	18,395	---	---	---	18,395
Zimmerman	6,383	584,547	1,118,662	406,471	245,971	8,922	---	2,364,573	1,648,800	---	67,936	4,081,309	---	---	---	4,081,309
Zumbro Falls	156	38,566	199,121	25,034	21,221	193,603	1,591	479,136	---	---	---	479,136	---	1,803	---	480,939
Zumbrota	3,781	601,322	875,838	649,169	684,577	87,886	214,067	3,112,859	564,713	145,000	22,057	3,844,629	---	866,268	1,310,866	6,021,763
State Total	4,784,725	\$785,347,398	\$1,830,556,848	\$619,868,788	\$665,919,415	\$453,992,554	\$135,405,711	\$4,491,090,714	\$1,811,792,597	\$682,158,076	\$197,367,446	\$7,182,408,833	\$114,156,165	\$97,511,889	\$906,383,337	\$8,300,460,224

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	1,719	---	82,894	68,862	---	68,835	---	---	---	---	220,591
Adams	689	---	---	362,840	---	15,030	784,312	---	---	---	1,162,182
Adrian	1,192	16,210	3,846	1,222,371	---	50,707	4,046	---	---	---	1,297,180
Afton	2,966	911,816	---	968,200	---	30,258	---	---	---	---	1,910,274
Aitkin	2,196	---	33,161	556,852	---	---	4,050	---	840,121	---	1,434,184
Akeley	416	291	---	4,000	---	6,704	---	---	---	---	10,995
Albany	2,802	---	732,963	1,889,812	---	35,254	---	---	---	---	2,658,029
Albert Lea	18,301	99,716	518,412	2,278,654	---	645,024	174,997	38,317	---	---	3,755,120
Alberta	92	---	---	---	---	---	---	---	---	---	---
Albertville	7,998	870	61,678	893,153	---	199,005	24,000	---	---	---	1,178,706
Alden	575	---	13,640	6,935	---	---	---	---	---	---	20,575
Aldrich	35	---	---	---	---	---	---	---	---	---	---
Alexandria	14,690	37,431	75,796	1,725,343	---	207,406	---	1,169,414	---	---	3,215,390
Alpha	101	10,000	19,513	1,144	---	---	---	---	---	---	30,657
Altura	467	---	111,562	---	---	---	---	---	---	---	111,562
Alvarado	388	26,600	---	---	---	---	---	---	---	---	26,600
Amboy	532	---	14,802	73,492	---	---	---	---	---	---	88,294
Andover	32,708	183,187	752,041	2,232,599	---	580,428	---	---	743,203	---	4,491,458
Annandale	3,387	10,940	162,437	622,756	---	26,060	22,894	---	---	---	845,087
Anoka	18,041	212,102	276,063	8,418,190	---	1,952,140	3,044,496	---	---	40,219	13,943,210
Apple Valley	56,318	678,541	18,158	7,801,668	---	430,926	---	---	---	---	8,929,293
Appleton	1,411	123,128	2,089	---	---	73,045	---	409,941	---	---	608,203
Arco	86	---	937	201	---	---	---	---	---	---	1,138
Arden Hills	9,897	283,556	111,065	1,993,539	---	139,787	---	---	---	---	2,527,947
Argyle	547	---	16,000	6,250	---	6,250	---	---	---	---	28,500
Arlington	2,280	---	365,804	179,022	---	31,205	7,799	---	---	6,027	589,857
Ashby	471	628	28,648	37,120	---	---	---	---	---	---	66,396
Askov	333	---	3,948	53,707	---	2,640	---	---	---	---	60,295
Atwater	1,119	---	65,449	35,055	---	153,374	---	---	---	---	253,878
Audubon	554	---	54,472	76,405	---	---	5,000	---	---	---	135,877
Aurora	1,688	34,110	40,267	218,433	---	68,531	---	---	467,735	---	829,076
Austin	26,492	31,313	911,969	4,453,854	---	2,052,800	809,368	414,080	---	---	8,673,384

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	110	---	---	---	---	---	---	---	---	---	---
Avon	1,647	9,300	33,286	217,732	---	---	---	---	---	---	260,318
Babbitt	1,384	21,436	157,106	404,054	---	1,426,272	38,776	---	---	---	2,047,644
Backus	268	48,991	104,931	---	---	---	---	13,459	---	---	167,381
Badger	425	22,680	---	77,785	---	---	---	---	---	---	100,465
Bagley	1,294	17,587	97,853	245,129	---	9,504	---	387,347	---	---	757,420
Balaton	590	---	39,910	1,250	---	37,764	---	---	---	---	78,924
Barnesville	2,784	5,700	11,405	768,624	---	130,958	---	---	---	---	916,687
Barnum	625	1,116,730	12,678	---	---	---	---	---	1,167,420	---	2,296,828
Barrett	369	---	---	5,128,345	---	---	---	---	---	---	5,128,345
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	854	329	15,243	281,155	---	---	---	3,000	---	---	299,727
Baudette	970	---	41,518	463,310	---	---	---	---	---	---	504,828
Baxter	8,911	10,800	86,426	3,417,082	---	442,444	---	---	---	33,445	3,990,197
Bayport	3,826	6,445	71,223	378,603	---	13,330	---	---	---	78,036	547,637
Beardsley	216	1,222	727,451	94,317	---	---	---	---	---	---	822,990
Beaver Bay	122	2,997	---	16,190	---	1,838	---	---	---	---	21,025
Beaver Creek	279	---	---	---	---	55,361	---	---	---	---	55,361
Becker	4,960	78,277	993,753	3,399,274	---	721,323	2,178,995	---	---	---	7,371,622
Bejou	89	---	---	---	---	---	---	---	---	---	---
Belgrade	740	8,631	51,103	66,172	---	85,265	---	---	---	---	211,171
Belle Plaine	7,373	268,779	231,736	2,150,854	---	107,882	3,191	---	---	---	2,762,442
Bellechester	176	---	---	---	---	---	---	---	---	---	---
Bellingham	148	---	---	12,905	---	---	---	---	---	---	12,905
Beltrami	87	---	84,245	---	---	---	---	---	---	---	84,245
Belview	288	---	---	10,594	---	220,247	---	---	---	---	230,841
Bemidji	15,147	---	547,042	2,832,539	---	34,570	2,153	---	---	---	3,416,304
Bena	151	---	---	---	---	---	---	---	---	---	---
Benson	3,529	---	---	456,417	---	36,398	---	81,434	---	---	574,249
Bertha	554	7,133	50,191	35,560	---	7,199	---	---	---	---	100,083
Bethel	472	---	---	---	---	---	---	---	---	---	---
Big Falls	173	1,535	---	---	---	398,114	---	---	---	---	399,649

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	12,165	35,752	533,286	2,621,495	---	11,061	209,663	---	---	---	3,411,257
Bigelow	225	---	7,000	9,500	---	---	---	---	---	---	16,500
Bigfork	399	---	63,410	---	---	9,239	---	---	---	---	72,649
Bingham Lake	139	1,000	---	---	---	---	---	---	---	---	1,000
Birchwood Village	864	69,155	---	---	---	---	---	---	---	---	69,155
Bird Island	1,000	38,955	2,984	1,375	---	14,350	22,196	---	---	---	79,860
Biscay	113	---	---	---	---	---	---	---	---	---	---
Biwabik	960	---	301,429	1,069,614	---	49,248	---	---	---	---	1,420,291
Blackduck	840	---	187,644	140,202	---	156,190	51,749	---	---	---	535,785
Blaine	70,979	9,746	727,982	15,618,266	---	771,774	3,634,389	---	---	---	20,762,157
Blomkest	146	---	---	---	---	---	---	---	---	---	---
Blooming Prairie	1,958	6,428	424,180	117,495	---	18,295	---	---	---	---	566,398
Bloomington	90,974	---	388,138	11,063,864	---	2,058,124	3,164,818	---	---	---	16,674,944
Blue Earth	3,157	---	568,968	4,729,805	---	25,316	370,165	100,981	---	---	5,795,235
Bluffton	208	---	---	---	---	---	---	---	---	---	---
Bock	76	---	---	---	---	---	---	---	---	---	---
Borup	101	---	---	---	---	---	---	---	---	---	---
Bovey	822	---	---	17,375	---	1,379	---	---	---	---	18,754
Bowlus	277	---	---	---	---	---	---	---	---	---	---
Boy River [1]	26	---	---	---	---	---	---	---	---	---	---
Boyd	141	1,363	203,407	248,001	---	---	---	---	---	---	452,771
Braham	1,782	13,990	36,437	190,832	---	49,026	---	---	---	---	290,285
Brainerd	14,679	---	138,199	7,556,122	---	1,002	---	5,002,416	976,000	---	13,673,739
Brandon	502	---	109,784	39,901	---	---	---	---	---	---	149,685
Breckenridge	3,343	89,722	1,099,332	22,335	---	211,743	---	---	---	---	1,423,132
Breezy Point	2,667	48,495	52,856	323,359	---	187,456	---	---	---	---	612,166
Brewster	502	---	234,563	1,500	---	1,302	---	---	---	---	237,365
Bricelyn	345	---	---	---	---	---	22,256	---	---	---	22,256
Brook Park	133	---	8,835	---	---	---	---	---	---	---	8,835
Brooklyn Center	33,585	---	---	13,845,227	---	10,000	1,752	---	---	---	13,856,979
Brooklyn Park	86,106	---	---	5,100,828	---	3,588,022	7,309,960	---	---	---	15,998,810
Brooks	119	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Brookston	117	---	---	---	---	146,942	---	---	---	---	146,942
Brooten	634	1,425	72,116	82,501	---	31,771	---	235,076	---	---	422,889
Browerville	833	---	26,924	3,150	---	---	---	---	---	---	30,074
Browns Valley	551	---	15,000	---	---	---	---	---	---	---	15,000
Brownsdale	644	---	---	---	---	---	---	---	---	---	---
Brownsville	565	---	32,700	---	---	---	---	---	---	---	32,700
Brownton	731	44,812	61,574	38,163	---	1,900	---	---	967,823	---	1,114,272
Bruno	87	24,631	---	---	---	---	---	---	---	---	24,631
Buckman	310	---	---	---	---	---	---	---	---	---	---
Buffalo	16,378	39,799	5,429,448	2,872,242	---	177,476	---	351,005	---	---	8,869,970
Buffalo Lake	656	716	3,033	480	---	210,764	---	---	---	---	214,993
Buhl	957	---	317,506	160,640	---	4,967	160,023	---	---	---	643,136
Burnsville	64,627	274,951	13,600,701	8,413,415	---	5,711,486	110,000	---	---	62,093	28,172,646
Burtrum	122	---	---	---	---	---	---	---	---	---	---
Butterfield	596	3,500	22,500	57,338	---	60,504	30,650	---	---	---	174,492
Byron	6,553	456,693	34,472	1,389,570	---	98,488	---	---	---	---	1,979,223
Caledonia	2,841	---	194,454	59,515	---	525,893	---	---	---	---	779,862
Callaway	193	---	21,076	50,779	---	---	---	---	---	---	71,855
Calumet	331	8,420	---	63,108	---	9,340	---	---	---	---	80,868
Cambridge	9,862	505,291	80,840	261,169	---	640,957	683,704	103,574	---	---	2,275,535
Campbell	159	---	---	---	---	---	---	---	---	---	---
Canby	1,662	---	454,312	58,170	---	116,182	45,099	95,392	---	---	769,155
Cannon Falls	4,236	---	513,534	136,341	---	37,071	57,437	---	---	---	744,383
Canton	312	---	---	---	---	---	---	---	---	---	---
Carlos	498	---	2,496	11,247	---	---	---	---	---	---	13,743
Carlton	961	4,250	183,778	2,045	---	---	---	---	---	---	190,073
Carver	5,861	47,131	316,474	5,885,940	---	70,527	159,553	---	---	---	6,479,625
Cass Lake	687	11,057	---	---	---	---	---	---	---	---	11,057
Cedar Mills	63	---	---	---	---	---	---	---	---	---	---
Center City	639	---	177,793	18,351	---	---	---	---	---	---	196,144
Centerville	3,912	43,919	---	318,043	---	33,292	---	---	---	---	395,254
Ceylon	301	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Champlin	23,786	68,632	127,139	3,043,934	---	4,750,164	467,000	---	---	---	8,456,869
Chandler	276	---	1,696	1,250	---	---	---	---	---	---	2,946
Chanhasen	25,936	---	---	9,195,898	---	1,183,802	---	---	---	---	10,379,700
Chaska	27,931	29,951	542,932	5,928,536	---	480,058	435,463	---	1,264,721	---	8,681,661
Chatfield	3,010	---	255,791	---	---	1,157,907	---	---	---	---	1,413,698
Chickamaw Beach	130	---	---	---	---	---	---	---	---	---	---
Chisago City	5,632	43,204	113,271	190,155	---	44,579	19,065	---	---	---	410,274
Chisholm	4,732	248,049	350,111	1,210,302	---	78,894	---	---	---	6,227	1,893,583
Chokio	396	---	7,022	14,835	---	---	---	---	---	---	21,857
Circle Pines	4,974	983	---	512,638	---	37,687	---	---	---	---	551,308
Clara City	1,412	---	90,786	31,055	---	---	10,222	---	---	---	132,063
Claremont	510	2,676	---	92,718	---	10,799	---	---	---	---	106,193
Clarissa	657	---	19,072	223,185	---	---	---	---	---	---	242,257
Clarkfield	832	1,706	113,640	11,297,286	---	5,493	---	---	---	---	11,418,125
Clarks Grove	687	---	1,293	96,144	---	---	---	---	---	---	97,437
Clear Lake	651	---	---	30,035	---	728	---	---	---	---	30,763
Clearbrook	461	7,209	---	21,500	---	378,769	---	---	5,365,047	---	5,772,525
Clearwater	2,088	---	466,204	69,786	---	72,995	---	---	---	---	608,985
Clements	151	18,575	---	---	---	---	---	---	---	---	18,575
Cleveland	759	---	50,109	81,555	---	---	---	---	---	---	131,664
Climax	238	55,085	51,544	---	---	---	---	---	---	---	106,629
Clinton	393	---	---	541,734	---	---	---	---	---	---	541,734
Clitherall	63	---	---	---	---	---	---	---	---	---	---
Clontarf	130	---	13,300	---	---	---	---	---	---	---	13,300
Cloquet	12,715	5,000	65,552	1,241,817	---	56,116	---	---	---	---	1,368,485
Coates	146	---	---	---	---	---	---	---	---	---	---
Cobden	34	---	---	---	---	---	---	---	---	---	---
Cohasset	2,677	67,551	4,745	338,977	---	448,835	648,631	---	---	11,198	1,519,937
Cokato	2,819	1,375	285,917	2,944,189	---	5,000	---	---	---	---	3,236,481
Cold Spring	4,208	89,155	358,047	233,180	---	130,313	---	---	---	---	810,695
Coleraine	1,991	224,552	---	42,755	---	---	---	---	---	---	267,307
Cologne	2,057	22,127	29,104	1,234,412	---	21,575	10,195	---	---	---	1,317,413

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	21,859	278,738	798,428	1,890,539	---	65,069	1,646	---	---	---	3,034,420
Columbus	4,167	45,444	71,622	1,822,878	---	---	4,041	---	---	---	1,943,985
Comfrey	389	5,765	7,187	---	---	11,538	---	---	---	---	24,490
Comstock	98	---	---	---	---	---	---	---	---	---	---
Conger	152	---	18,952	---	---	---	---	---	---	---	18,952
Cook	537	38,525	239,966	19,201	---	750	---	414,883	83,616	---	796,941
Coon Rapids	64,128	763,947	1,238,281	7,264,818	22,342	816,788	463,562	---	---	---	10,569,738
Corcoran	6,688	589,661	138,921	4,242,680	---	95,089	---	---	---	---	5,066,351
Correll	26	---	---	---	---	---	---	---	---	---	---
Cosmos	506	---	---	1,076,823	---	---	---	---	---	---	1,076,823
Cottage Grove	39,605	172,732	193,386	7,471,251	---	2,501,072	---	---	7,448,122	---	17,786,563
Cottonwood	1,145	14,968	90,897	---	---	150,713	---	---	---	---	256,578
Courtland	742	14,358	5,890	56,372	---	---	---	---	---	---	76,620
Credit River	5,474	288	---	1,458,488	---	5,604	---	---	---	---	1,464,380
Cromwell	243	---	---	---	---	---	---	---	---	---	---
Crookston	7,332	181,607	141,836	2,316,845	---	335,752	---	77,061	---	---	3,053,101
Crosby	2,392	426	86,985	307,858	---	84,666	---	---	---	---	479,935
Crosslake	2,466	1,157,744	999,654	440,886	---	136,304	---	---	---	---	2,734,588
Crystal	23,083	---	101,105	1,970,566	---	740,715	---	---	---	---	2,812,386
Currie	221	1,760	366,690	2,668	---	2,045	---	---	76,692	---	449,855
Cuyuna	311	---	---	---	---	---	---	---	---	---	---
Cyrus	315	---	---	---	---	---	---	---	---	---	---
Dakota	293	---	---	---	---	---	---	---	---	---	---
Dalton	209	---	---	---	---	135	---	---	---	---	135
Danube	455	6,055	84,531	175,644	---	87,615	---	---	---	---	353,845
Danvers	104	71,306	105,486	---	---	9,949	---	---	---	---	186,741
Darfur	83	4,740	20,119	---	---	---	---	---	---	---	24,859
Darwin	347	---	---	---	---	---	---	---	---	---	---
Dassel	1,485	27,517	---	370,909	---	---	---	---	---	---	398,426
Dawson	1,466	50,367	36,548	8,407,447	---	34,033	33,539	---	953,448	---	9,515,382
Dayton	8,021	21,424	576,240	15,625,123	---	169,023	---	---	---	---	16,391,810
De Graff	112	1,146	14,084	---	---	---	---	---	---	---	15,230

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	3,885	87,239	12,896	1,447,042	---	55,055	---	---	---	---	1,602,232
Deer Creek	329	6,046	11,123	---	---	---	---	---	---	---	17,169
Deer River	901	---	15,165	140,484	---	127,571	---	---	---	---	283,220
Deerwood	536	---	490,563	98,827	---	2,300	---	---	---	---	591,690
Delano	6,654	149,713	86,975	2,533,233	---	1,873,410	146,350	---	---	---	4,789,681
Delavan	170	---	---	376	---	---	---	---	---	---	376
Delhi	46	---	---	---	---	---	---	---	---	---	---
Dellwood	1,173	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	222	---	---	---	---	---	---	---	329,432	---	329,432
Dent	171	---	---	---	---	---	---	---	---	---	---
Detroit Lakes	9,990	60,759	2,950,093	4,292,279	---	732,689	---	2,374,909	---	---	10,410,729
Dexter	329	---	---	10,147	---	---	---	---	---	---	10,147
Dilworth	4,639	200,494	66,883	348,291	---	52,620	---	---	---	---	668,288
Dodge Center	2,847	---	23,670	2,053,272	---	69,623	213	677,305	---	---	2,824,083
Donaldson	20	---	---	---	---	---	---	---	---	---	---
Donnelly	216	32,156	12,175	---	---	5,800	---	---	---	---	50,131
Doran	35	---	---	---	---	4,970	---	---	---	---	4,970
Dover	792	---	---	375,473	---	---	---	---	---	---	375,473
Dovray	57	---	2,812	---	---	---	---	---	---	---	2,812
Duluth	85,667	1,355,441	2,646,204	14,071,761	---	4,957,600	---	---	---	---	23,031,006
Dumont	74	---	---	15,825	---	---	---	---	---	---	15,825
Dundas	1,784	5,975	43,377	---	---	74,122	---	---	---	---	123,474
Dundee	72	3,524	---	51,875	---	---	---	---	---	---	55,399
Dunnell	132	16,820	15,000	1,271	---	---	---	---	---	---	33,091
Eagan	69,086	418,779	804,749	3,577,621	---	3,132,540	20,951	---	1,709,951	---	9,664,591
Eagle Bend	541	---	99,844	953,920	---	---	---	---	---	---	1,053,764
Eagle Lake	3,282	---	171,730	1,610,500	---	73,953	---	---	---	---	1,856,183
East Bethel	11,791	---	---	7,108,141	---	231,627	114,742	---	---	---	7,454,510
East Grand Forks	9,105	25,682	131,329	1,380,667	340	530,816	5,296	---	---	253,556	2,327,686
East Gull Lake	1,039	2,090	---	11,526	---	96,017	---	---	---	---	109,633
Easton	175	6,575	---	4,365,337	---	3,450	---	---	---	---	4,375,362

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

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	237	---	---	158,297	---	---	---	---	---	---	158,297
Eden Prairie	64,142	20,154	1,269,855	4,933,976	---	1,776,435	222,237	---	---	4,001,511	12,224,168
Eden Valley	1,026	5,340	966	342,649	---	---	---	---	---	---	348,955
Edgerton	1,247	4,117	12,920	59,120	---	11,423	---	---	---	---	87,580
Edina	53,572	144,659	519,458	7,510,434	---	1,173,166	2,824,795	---	---	30,980	12,203,492
Effie	108	---	---	---	---	---	---	---	---	---	---
Eitzen	277	---	---	---	---	---	---	---	---	---	---
Elba	128	---	---	---	---	31,402	---	---	---	---	31,402
Elbow Lake	1,281	18,876	65,874	14,681	---	74,387	---	571,369	---	---	745,187
Elgin	1,147	---	---	384,212	---	---	---	---	---	---	384,212
Elizabeth	166	---	---	---	---	---	---	---	136,789	---	136,789
Elk River	26,179	744,602	12,590,476	8,429,806	---	6,418,879	---	---	---	---	28,183,763
Elko New Market	4,920	97,508	94,449	607,226	---	15,000	---	---	---	---	814,183
Elkton	131	---	---	---	---	---	---	---	---	---	---
Ellendale	675	4,784	5,679	196,828	---	---	224,111	---	---	---	431,402
Ellsworth	500	---	85,000	118,708	---	---	---	---	---	---	203,708
Elmdale	113	---	---	---	---	---	---	---	---	---	---
Elmore	541	12,112	118,853	---	---	2,158	75,356	---	---	---	208,479
Elrosa	217	---	---	---	---	---	---	---	---	---	---
Ely	3,209	40,395	16,800	1,538,719	---	172,344	2,027,697	1,295,239	---	---	5,091,194
Elysian	730	---	18,245	---	---	38,893	---	---	---	---	57,138
Emily	861	---	83,061	---	---	---	---	---	---	---	83,061
Emmons	365	---	---	30,300	---	7,933	---	---	---	---	38,233
Erhard	133	11,213	---	---	---	3,947	---	---	---	---	15,160
Erskine	397	---	---	75,653	---	2,600	---	---	---	---	78,253
Evan	69	---	---	---	---	---	---	---	---	---	---
Evansville	604	---	32,477	122,877	---	---	---	---	61,724	---	217,078
Eveleth	3,469	38,660	31,277	1,950,166	---	1,344	---	---	1,000	---	2,022,447
Excelsior	2,360	1,384,209	---	2,872,187	---	1,299,017	233,883	---	---	---	5,789,296
Eyota	2,032	3,700	11,275	427,838	---	5,350	2,500	---	407,902	---	858,565
Fairfax	1,224	---	72,604	291,098	---	56,681	---	---	---	---	420,383
Fairmont	10,417	85,099	150,612	9,921,535	---	2,168,416	33,394	71,077	---	---	12,430,133

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Falcon Heights	5,125	10,996	---	1,016,702	---	13,098	328,271	---	---	---	1,369,067
Faribault	24,298	215,342	176,971	4,502,598	---	968,122	63,133	42,356	---	---	5,968,522
Farmington	23,654	14,832	1,930,206	41,890	---	905,650	27,744	---	125,438	---	3,045,760
Farwell	56	---	---	---	---	---	---	---	---	---	---
Federal Dam	125	6,767	---	---	---	---	---	---	---	---	6,767
Felton	176	---	---	---	---	---	---	---	---	---	---
Fergus Falls	14,042	255,835	742,924	987,314	---	3,633,036	---	428,768	71,485	---	6,119,362
Fertile	800	---	---	81,694	---	7,045	---	1,712,512	---	---	1,801,251
Fifty Lakes	453	68,309	111,750	---	---	---	---	---	---	---	180,059
Finlayson	302	---	330,292	---	---	---	---	---	---	---	330,292
Fisher	416	179	28,757	118,023	---	---	---	---	---	---	146,959
Flensburg	215	---	---	---	---	27,402	---	---	---	---	27,402
Floodwood	512	---	50,494	7,468	---	---	---	---	---	---	57,962
Florence	28	---	---	---	---	---	---	---	---	---	---
Foley	2,699	97,847	67,927	406,177	---	88,775	---	---	---	---	660,726
Forada	170	---	32,846	---	---	---	---	---	---	---	32,846
Forest Lake	20,991	---	640,862	3,551,015	---	---	---	26,577	---	---	4,218,454
Foreston	561	657	2,535	---	---	---	---	---	---	---	3,192
Fort Ripley	85	---	---	---	---	---	---	---	---	---	---
Fosston	1,416	---	112,870	626,869	98,820	19,358	---	320,338	---	---	1,178,255
Fountain	409	---	7,050	136,664	---	---	---	---	---	---	143,714
Foxhome	122	---	---	---	---	11,900	---	---	---	---	11,900
Franklin	490	---	---	---	---	---	---	---	---	---	---
Frazee	1,329	---	590,873	16,385	---	9,425	---	---	---	---	616,683
Freeborn	260	---	---	24,500	---	1,579	---	---	---	---	26,079
Freeport	682	---	134,914	1,916,089	---	---	---	---	---	---	2,051,003
Fridley	29,536	15,615	11,236	923,861	---	318,914	---	---	---	---	1,269,626
Frost	214	---	---	11,000	---	11,000	---	---	---	---	22,000
Fulda	1,361	32,198	21,384	---	---	62,595	---	---	---	---	116,177
Funkley*	18	---	---	---	---	---	---	---	---	---	---
Garfield	350	---	---	15,215	---	---	---	---	---	---	15,215
Garrison	199	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Garvin	123	---	7,395	---	---	---	---	---	---	---	7,395
Gary	232	2,469	17,000	37,415	---	---	---	---	---	---	56,884
Gaylord	2,313	549	97,106	1,949,910	---	3,998	1,250	---	---	---	2,052,813
Gem Lake	534	1,646	---	224,052	---	---	---	---	---	---	225,698
Geneva	508	2,500	---	---	---	---	---	---	---	---	2,500
Genola	70	---	---	---	---	---	---	---	---	---	---
Georgetown	86	---	---	1,043	---	---	---	---	---	---	1,043
Ghent	375	---	145,179	---	---	40,150	---	---	---	---	185,329
Gibbon	791	---	103,292	54,844	---	28,886	---	---	---	---	187,022
Gilbert	1,675	91,777	72,718	2,453,185	29,895	38,441	---	---	---	2,170	2,688,186
Gilman	223	---	---	---	---	7,299	---	---	---	---	7,299
Glencoe	5,761	4,578	125,571	3,347,737	---	116,958	50,888	---	---	---	3,645,732
Glenville	587	---	23,856	---	---	27,340	---	---	---	---	51,196
Glenwood	2,668	13,936	195,955	36,234	---	163,119	---	23,585	---	---	432,829
Glyndon	1,313	995	---	727,235	---	---	---	---	---	---	728,230
Golden Valley	22,334	293,487	285,663	6,137,212	---	499,058	562,851	---	---	---	7,778,271
Gonvick	274	411	156,809	26,555	---	---	---	---	---	---	183,775
Good Thunder	559	15,400	26,901	104,395	---	11,592	---	---	---	---	158,288
Goodhue	1,261	---	35,314	203,175	---	---	---	---	---	---	238,489
Goodridge	108	---	---	---	---	---	---	---	---	---	---
Goodview	4,132	---	55,944	211,752	---	56,646	157,388	---	---	---	481,730
Graceville	537	242	330,978	8,305	---	---	---	---	---	21,245	360,770
Granada	289	5,319	22,500	181,806	---	---	---	---	---	---	209,625
Grand Marais	1,346	6,350	74,413	157,902	---	25,138	---	---	---	---	263,803
Grand Meadow	1,140	---	603,162	25,687	---	6,500	---	---	---	---	635,349
Grand Rapids	11,283	33,402	4,978,610	2,283,381	---	1,128,338	134,927	3,681,177	---	82,640	12,322,475
Granite Falls	2,687	52,109	566,359	1,309,915	---	271,980	---	21,913	---	---	2,222,276
Grant	4,000	---	---	109,536	---	---	---	---	---	---	109,536
Grasston	155	---	---	---	---	---	---	---	---	---	---
Green Isle	613	3,027	22,647	35,386	---	273,598	---	---	---	---	334,658
Greenbush	680	---	---	844,030	---	31,050	---	---	---	---	875,080
Greenfield	2,921	1,794	---	1,507,959	---	87,799	---	---	---	---	1,597,552

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Greenwald	200	259	---	---	---	---	---	---	---	---	259
Greenwood	724	---	---	129,548	---	---	---	---	---	---	129,548
Grey Eagle	327	---	1,633	4,367,997	---	---	---	---	---	---	4,369,630
Grove City	624	---	---	594,258	---	1,402	---	---	---	---	595,660
Grygla	179	---	139,000	6,995	---	---	---	---	---	---	145,995
Gully	61	---	---	---	---	---	---	---	---	---	---
Hackensack	302	6,199	---	2,427,806	---	1,236	---	---	---	---	2,435,241
Hadley	55	---	---	---	---	13,042	---	---	---	---	13,042
Hallock	892	594,415	39,498	2,295	---	---	---	21,258	---	---	657,466
Halma	57	---	---	---	---	---	---	---	---	---	---
Halstad	558	7,769	74,652	7,252	---	---	---	---	---	---	89,673
Ham Lake	16,489	35,840	162,464	2,856,576	---	246,406	42,414	---	---	---	3,343,700
Hamburg	567	37,057	58,397	16,825	---	9,112	---	---	---	---	121,391
Hammond	131	---	---	---	---	---	---	---	---	---	---
Hampton	741	19,600	---	4,253	---	---	---	---	---	---	23,853
Hancock	845	13,689	37,174	233,217	---	7,590	---	---	---	---	291,670
Hanley Falls	237	1,000	159,934	22,278	---	---	---	---	---	---	183,212
Hanover	3,610	42,360	83,269	213,530	---	9,496	---	---	---	---	348,655
Hanska	379	---	---	---	---	---	---	---	---	1,115,258	1,115,258
Harding	122	---	---	---	---	---	---	---	---	---	---
Hardwick	188	---	---	---	---	---	---	---	---	---	---
Harmony	1,042	43,443	461,700	194,082	---	12,673	526,766	---	---	---	1,238,664
Harris	1,119	33,000	24,015	---	---	---	---	---	---	---	57,015
Hartland	313	---	---	---	---	8,317	---	---	---	---	8,317
Hastings	22,303	265,280	233,339	3,682,480	---	613,774	775	---	---	---	4,795,648
Hatfield	54	---	---	---	---	---	---	---	---	---	---
Hawley	2,228	2,004	760,830	5,199,059	---	46,558	153,016	141,466	---	---	6,302,933
Hayfield	1,371	349	---	909,193	---	772	---	---	---	---	910,314
Hayward	250	14,620	137,121	---	---	---	---	---	---	---	151,741
Hazel Run	54	---	---	---	---	---	---	---	---	---	---
Hector	1,005	306	19,846	62,029	---	40,831	---	122,009	---	---	245,021
Heidelberg	137	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Henderson	976	---	---	58,868	---	4,351	---	---	---	---	63,219
Hendricks	609	396	72,149	13,678	---	---	---	---	---	---	86,223
Hendrum	286	---	---	---	---	---	---	---	---	---	---
Henning	850	---	49,751	7,409	---	18,857	---	43,093	---	---	119,110
Henriette	59	---	---	---	---	---	---	---	---	---	---
Herman	386	---	96,986	3,713	---	---	4,985	217	8,860	---	114,761
Hermantown	10,030	6,725	126,374	3,009,044	---	570,858	---	---	702,000	---	4,415,001
Heron Lake	603	5,561	12,480	---	---	---	---	---	---	---	18,041
Hewitt	253	---	585	---	---	---	---	---	---	---	585
Hibbing	16,064	38,975	292,604	2,059,402	---	801,873	---	---	---	---	3,192,854
Hill City	618	---	43,300	---	---	---	---	---	---	---	43,300
Hillman	23	---	---	---	---	---	---	---	---	---	---
Hills	689	---	115,677	238,490	---	23,561	---	---	---	---	377,728
Hilltop	971	---	---	16,680	---	---	---	---	---	---	16,680
Hinckley	1,926	28,587	45,597	434,581	---	8,447	---	---	---	---	517,212
Hitterdal	208	---	---	---	---	---	---	---	---	---	---
Hoffman	703	---	8,500	11,803	---	2,096	455	---	---	---	22,854
Hokah	554	2,261	96,629	10,185	---	---	---	---	9,935	---	119,010
Holdingsford	745	38,637	15,036	69,600	---	4,975	---	---	---	---	128,248
Holland	175	9,943	---	34,000	---	---	---	---	---	---	43,943
Hollandale	309	12,424	21,632	---	---	---	---	---	---	---	34,056
Holloway	88	---	---	---	---	---	---	---	---	---	---
Holt	91	---	---	---	---	---	---	---	---	---	---
Hopkins	18,926	---	8,275	1,855,036	---	66,269	---	---	---	1,900	1,931,480
Houston	994	1,530	26,161	140,744	---	204,176	---	---	---	---	372,611
Howard Lake	2,126	27,110	277,308	6,578	---	445,465	10,000	---	287,215	---	1,053,676
Hoyt Lakes	2,003	9,110	310,379	141,888	---	34,632	---	---	---	1,900	497,909
Hugo	16,071	2,263	48,898	15,280,733	---	93,402	623,760	---	---	---	16,049,056
Humboldt	40	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,703	146,512	2,427,774	3,988,641	---	226,823	127,070	---	---	17,134	6,933,954
Ihlen	63	---	---	---	---	---	---	---	---	---	---
Independence	3,795	577,475	---	61,258	---	---	---	---	---	---	638,733

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
International Falls	5,737	41,952	142,800	5,699,015	---	238,036	---	---	---	---	6,121,803
Inver Grove Heights	35,743	---	457,901	5,144,102	---	1,229,492	41,252	---	---	---	6,872,747
Iona	162	---	---	---	---	---	---	---	---	---	---
Iron Junction	109	---	---	836	---	---	---	---	---	---	836
Ironton	584	407	---	---	---	---	---	---	---	---	407
Isanti	7,022	33,187	1,577,386	1,076,565	---	322,577	---	---	---	---	3,009,715
Isle	820	4,340	96,549	---	---	---	---	---	---	---	100,889
Ivanhoe*	549	---	---	34,379	---	30,076	---	---	---	---	64,455
Jackson	3,328	62,564	44,405	2,431,165	---	55,497	---	---	---	---	2,593,631
Janesville	2,437	18,289	214,498	432,672	---	25,052	---	---	---	---	690,511
Jasper	601	---	304,622	555,030	---	---	---	---	---	---	859,652
Jeffers	354	4,615	23,740	33,741	---	79	---	---	---	---	62,175
Jenkins	500	---	---	51,960	---	---	---	---	---	---	51,960
Johnson	26	---	---	---	---	---	---	---	---	---	---
Jordan	6,802	51,658	132,771	4,253,537	---	364,560	---	---	---	---	4,802,526
Kandiyohi	567	---	11,296	93,215	---	33,969	---	---	---	---	138,480
Karlstad	699	---	---	37,571	---	---	---	326,825	---	---	364,396
Kasota	713	23,500	12,650	22,955	---	2,173	---	---	---	---	61,278
Kasson	6,921	27,980	207,930	593,162	---	458,834	9,237	---	---	---	1,297,143
Keewatin	975	6,850	---	---	---	12,039	---	---	---	---	18,889
Kelliher	259	---	20,700	12,032	---	2,712	---	---	---	---	35,444
Kellogg	421	---	12,366	35,262	---	1,642	---	---	---	---	49,270
Kennedy	173	---	5,000	---	---	---	---	---	---	---	5,000
Kenneth	60	---	---	---	---	---	---	---	---	---	---
Kensington	267	984	33,175	---	---	37,784	---	---	---	---	71,943
Kent	63	---	---	---	---	---	---	---	---	---	---
Kenyon	1,912	---	---	462,301	---	26,085	---	---	---	---	488,386
Kerkhoven	816	---	13,549	---	---	---	---	---	---	---	13,549
Kerrick	71	---	54,442	---	---	---	---	---	---	---	54,442
Kettle River	169	---	6,547	---	---	---	---	---	---	---	6,547
Kiester	483	751	92,827	3,600	---	3,188	---	---	---	---	100,366
Kilkenny	151	---	7,948	---	---	910	---	---	---	---	8,858

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Kimball	808	5,940	5,408	58,643	---	25,859	15,253	---	---	---	111,103
Kinbrae*	8	---	---	---	---	---	---	---	---	---	---
Kingston	183	---	---	---	---	---	---	---	---	---	---
Kinney	151	---	6,031	---	---	---	---	---	---	---	6,031
La Crescent	5,333	412,891	85,434	805,133	---	10,813	---	---	---	---	1,314,271
La Prairie	647	---	---	---	---	---	---	---	---	---	---
La Salle	78	---	---	---	---	---	---	---	---	---	---
Lafayette	494	---	---	---	---	4,502	---	---	---	---	4,502
Lake Benton	679	---	9,500	13,500	---	5,316	---	---	---	---	28,316
Lake Bronson	175	---	40,076	---	---	---	---	---	---	---	40,076
Lake City	5,310	3,681	276,465	1,312,700	---	3,699,709	---	---	---	---	5,292,555
Lake Crystal	2,544	7,216	351,100	729,623	---	1,036,103	---	---	---	---	2,124,042
Lake Elmo	12,655	602,994	319,895	3,992,752	---	---	---	---	---	---	4,915,641
Lake Henry*	72	---	---	---	---	---	---	---	---	---	---
Lake Lillian	244	---	13,996	---	---	6,500	---	---	1,319,422	---	1,339,918
Lake Park	729	---	6,424	---	---	---	---	---	---	---	6,424
Lake Saint Croix Beach	1,030	---	---	337,882	---	34,349	---	---	---	106,880	479,111
Lake Shore	1,080	5,617	---	245,969	---	35,515	---	---	---	---	287,101
Lake Wilson	251	6,524	8,712	7,311	---	---	---	---	---	---	22,547
Lakefield	1,739	34,307	31,535	2,752,933	---	9,222	130	---	---	---	2,828,127
Lakeland	1,699	---	23,085	130,000	---	---	---	---	---	---	153,085
Lakeland Shores	339	---	---	---	---	---	---	---	---	---	---
Lakeville	72,135	856,709	1,140,684	18,698,156	---	11,563,816	---	---	597,147	---	32,856,512
Lamberton	785	---	174,043	231,807	---	10,890	---	---	---	---	416,740
Lancaster	361	---	5,500	---	---	---	---	---	---	---	5,500
Landfall	817	---	---	71,083	---	84,749	---	---	---	---	155,832
Lanesboro	723	---	608,715	348,299	---	9,217	---	---	---	---	966,231
Laporte	140	5,467	---	---	---	---	---	---	---	---	5,467
Lastrup	119	---	---	---	---	15,485	---	---	---	---	15,485
Lauderdale	2,247	---	---	173,777	---	---	5,676	---	---	---	179,453
Le Center	2,519	---	12,363	2,239,130	---	39,810	---	---	---	---	2,291,303
Le Sueur	4,221	34,373	902,436	2,888,289	---	82,119	---	76,208	---	---	3,983,425

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lengby	91	1,891	---	1,338	---	---	---	---	---	---	3,229
Leonard	41	5,238	---	---	---	---	---	---	---	---	5,238
Leonidas	53	---	---	---	---	---	---	---	---	---	---
LeRoy	968	---	32,352	196,355	---	33,545	---	---	---	---	262,252
Lester Prairie	1,904	5,774	185,017	53,937	---	16,954	---	---	---	---	261,682
Lewiston	1,521	88	7,130	11,699	---	---	---	---	---	---	18,917
Lewisville	204	---	---	25,620	---	---	---	---	---	---	25,620
Lexington	2,610	44,377	28,214	324,835	---	191,053	---	---	---	---	588,479
Lilydale	803	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,920	14,591	1,223,406	772,738	4,350	186,096	6,611	---	---	10,694	2,218,486
Lino Lakes	21,236	8,873	255,755	3,637,379	---	472,878	---	---	1,162,860	---	5,537,745
Lismore	200	2,560	16,060	24,547	---	---	---	---	---	---	43,167
Litchfield	6,629	38,911	4,125	348,062	---	119,370	---	18,779	---	---	529,247
Little Canada	10,766	57,488	237,211	1,119,159	61,301	283,001	---	---	---	---	1,758,160
Little Falls	9,114	17,657	309,351	5,422,968	---	80,507	9,619	1,125,783	3,687,484	---	10,653,369
Littlefork	553	3,480	26,090	21,870	---	50,066	---	13,256	---	---	114,762
Long Beach	341	500	---	---	---	---	---	---	---	---	500
Long Lake	1,734	---	286,728	32,587	---	---	51,576	---	---	---	370,891
Long Prairie	3,720	---	100,277	609,794	---	2,438	---	98,911	---	---	811,420
Longville	155	5,576	---	33,743	---	---	---	7,688	---	500	47,507
Lonsdale	4,779	---	1,102,573	1,566,473	---	131,360	---	---	---	---	2,800,406
Loretto	647	1,555	---	903,175	65,265	210,789	---	---	---	---	1,180,784
Louisburg	31	---	---	---	---	---	---	---	---	---	---
Lowry	333	---	---	---	---	7,792	---	---	---	---	7,792
Lucan	212	---	---	9,325	---	30,228	---	---	---	---	39,553
Luverne	4,937	130,688	81,695	741,588	---	5,160,456	303,237	1,177,206	---	---	7,594,870
Lyle	527	30,009	11,774	4,317	---	877	---	---	---	---	46,977
Lynd	432	---	13,653	---	---	---	---	---	---	---	13,653
Mabel	715	5,018	271,468	147,741	---	8,266	---	---	---	---	432,493
Madelia	2,388	37,013	14,541	259,429	---	179,227	---	---	---	---	490,210
Madison	1,519	277,455	3,648	65,266	---	186,957	203,934	---	---	---	737,260
Madison Lake	1,258	235	77,095	501,781	---	15,597	248	---	---	---	594,956

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Magnolia	195	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,234	13,664	81,681	59,219	---	---	---	---	4,924,752	---	5,079,316
Mahtomedi	8,151	---	138,836	3,604,184	---	185,940	---	---	---	---	3,928,960
Manchester	50	---	---	253	---	---	---	---	---	---	253
Manhattan Beach	62	---	---	---	---	---	---	---	---	---	---
Mankato	44,688	---	---	12,903,497	---	729,270	---	---	---	---	13,632,767
Mantorville	1,115	67,504	1,858	315,382	---	36,508	---	---	---	---	421,252
Maple Grove	70,247	541,660	958,899	21,235,554	---	1,187,486	719,721	---	9,124,216	705,618	34,473,154
Maple Lake	2,182	15,679	43,119	2,578,994	---	3,181	---	---	---	---	2,640,973
Maple Plain	2,051	1,980	19,882	916,793	---	23,156	489	---	---	---	962,300
Mapleton	1,701	---	67,776	213,383	---	19,468	---	---	---	---	300,627
Mapleview	145	103	56,486	150	---	---	---	---	---	---	56,739
Maplewood	42,139	299,489	5,377,443	4,575,547	---	639,378	---	---	---	---	10,891,857
Marble	611	90	---	26,767	---	1,297	---	---	---	---	28,154
Marietta	116	---	---	1,125	---	---	---	---	---	---	1,125
Marine on Saint Croix	667	1,122	30,460	553,832	---	---	---	---	---	---	585,414
Marshall	13,618	2,535,562	236,069	3,992,396	---	600,485	---	---	---	---	7,364,512
Mayer	2,526	136,052	3,588,716	994,316	---	75,155	1,101	---	---	---	4,795,340
Maynard	317	---	---	136,271	---	---	---	---	---	---	136,271
Mazeppa	890	---	235,792	110,082	---	---	---	---	---	---	345,874
McGrath	41	---	---	---	---	---	---	---	---	---	---
McGregor	387	---	8,713	415	---	---	---	89,909	---	---	99,037
McIntosh	599	253,107	---	---	---	---	---	---	---	---	253,107
McKinley	102	7,311	---	---	---	---	---	---	---	---	7,311
Meadowlands	133	---	---	---	---	---	---	---	---	---	---
Medford	1,348	11,866	25,358	1,893,199	---	35,531	---	---	---	---	1,965,954
Medicine Lake	333	---	8,232	206,861	65,197	6,974	---	---	---	---	287,264
Medina	7,123	8,117	301,401	990,888	---	452,349	230,126	---	---	---	1,982,881
Meire Grove	180	---	---	52,450	---	---	---	---	---	---	52,450
Melrose	3,616	5,927	98,433	647,026	---	---	2,000	---	---	---	753,386
Menahga	1,349	---	8,529	5,675	---	4,266	---	---	---	---	18,470
Mendota	209	---	211	---	---	---	---	---	---	---	211

[1] Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mendota Heights	11,652	27,257	79,241	1,734,788	---	433,885	---	---	---	---	2,275,171
Mentor	103	6,000	---	---	---	61,893	---	---	---	---	67,893
Middle River	304	11,089	---	---	---	---	71,702	---	---	---	82,791
Miesville	138	---	---	---	---	---	---	---	---	---	---
Milaca	3,034	---	254,219	573,540	---	451,513	---	240,642	---	---	1,519,914
Milan	422	6,212	79,694	1,500	---	---	---	---	---	---	87,406
Millerville	100	---	437	---	---	---	---	---	---	---	437
Millville	152	---	---	---	---	---	---	---	---	---	---
Milroy	256	---	---	46,899	---	---	---	---	---	---	46,899
Miltona	437	22,359	16,744	548	---	---	---	---	---	---	39,651
Minneapolis	434,346	9,065,000	568,000	98,289,000	---	18,745,407	47,082,000	---	---	---	173,749,407
Minneiska	97	---	---	---	---	---	---	---	---	---	---
Minneota	1,360	---	414,865	22,138	105,990	179,289	193,847	---	---	---	916,129
Minnesota City	200	35,050	---	---	---	5,100	---	---	---	---	40,150
Minnesota Lake	654	5,029	199,978	37,702	---	2,250	---	---	---	---	244,959
Minnetonka	54,704	455,334	10,335,597	15,368,676	---	4,755,682	---	---	---	---	30,915,289
Minnetonka Beach	547	---	---	4,951	---	147,186	---	---	---	---	152,137
Minnetrista	8,593	---	111,866	1,962,467	---	181,186	---	---	---	---	2,255,519
Mizpah	57	---	---	---	1,272	---	---	---	---	---	1,272
Montevideo	5,359	1,446	151,416	4,910,034	---	5,183	---	68,361	---	---	5,136,440
Montgomery	3,376	3,522	192,538	1,957,780	---	44,420	---	---	---	---	2,198,260
Monticello	14,619	64,288	23,998	6,612,061	---	705,081	---	---	---	---	7,405,428
Montrose	3,837	20,415	17,529	689,489	---	83,976	---	---	---	---	811,409
Moorhead	44,583	1,780,816	168,068	22,905,135	---	357,919	---	---	---	204,982	25,416,920
Moose Lake	2,603	646,013	51,815	118,850	---	6,140	---	---	---	---	822,818
Mora	3,733	11,645	130,692	96,647	---	74,399	---	294,374	---	31,601	639,358
Morgan	880	2,155	35,219	1,629	---	15,139	---	---	---	---	54,142
Morris	4,863	170,010	88,364	670,199	---	202,260	---	617,037	---	---	1,747,870
Morristown	955	---	39,957	20,651	---	---	---	---	---	---	60,608
Morton	407	---	---	139,027	---	---	---	---	---	---	139,027
Motley	680	2,296	6,080	16,000	---	---	---	---	---	---	24,376
Mound	9,408	---	83,658	604,243	---	118,297	165,590	---	---	---	971,788

[1] Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mounds View	13,133	396,084	135,539	582,594	---	125,192	---	---	---	---	1,239,409
Mountain Iron	2,862	6,800	87,912	156,000	---	37,927	2,530,589	---	---	---	2,819,228
Mountain Lake	2,027	49,730	55,408	39,551	---	30,015	---	---	---	---	174,704
Murdock	310	---	---	8,871	---	---	---	---	---	---	8,871
Myrtle	49	12,275	---	---	---	---	---	---	---	---	12,275
Nashua	65	---	---	---	---	---	---	---	---	---	---
Nashwauk	957	---	9,769	83,656	---	39,717	---	---	572,868	---	706,010
Nassau	65	---	---	---	---	---	---	---	---	---	---
Nelson	182	---	---	124,285	---	---	---	---	---	---	124,285
Nerstrand	273	---	22,051	---	---	---	---	---	---	---	22,051
Nevis	384	495	---	80,266	---	---	---	---	---	---	80,761
New Auburn	414	---	1,269	---	---	3,360	---	---	---	3,360	7,989
New Brighton	23,705	---	---	2,046,872	---	194,045	978,877	---	---	378,849	3,598,643
New Germany	465	2,304	---	40,827	---	8,904	---	---	---	---	52,035
New Hope	21,870	212,151	181,616	3,658,690	---	439,210	120,948	---	---	---	4,612,615
New London	1,276	---	128,172	163,630	---	90,871	---	---	---	---	382,673
New Munich	360	290	---	---	---	---	---	---	---	---	290
New Prague	8,221	131,226	10,451	8,458,060	---	19,611	---	---	---	---	8,619,348
New Richland	1,229	---	116,084	183,906	---	---	---	---	---	---	299,990
New Trier	86	---	---	---	---	---	---	---	---	---	---
New Ulm	14,070	27,033	206,753	4,058,629	---	8,323,356	---	174,927	---	---	12,790,698
New York Mills	1,287	357	43,798	17,778	---	381,471	---	---	---	---	443,404
Newfolden	351	---	8,957	131,716	---	---	---	---	---	---	140,673
Newport	3,890	2,496,973	2,593,731	217,300	---	10,591	---	---	---	---	5,318,595
Nicollet	1,165	8,310	---	42,936	---	---	---	---	---	---	51,246
Nielsville	77	---	---	---	---	---	---	---	---	---	---
Nimrod	83	---	---	---	---	---	---	---	---	---	---
Nisswa	2,033	8,767	60,242	20,860	---	11,193	---	---	---	---	101,062
Norcross	52	---	---	---	---	---	---	---	---	---	---
North Branch	11,115	---	139,916	1,612,253	---	215,586	---	---	---	---	1,967,755
North Mankato	14,461	29,327	150,393	2,314,761	---	2,530,823	16,443	---	---	---	5,041,747
North Oaks	5,306	---	63,905	12,698	---	---	---	---	---	---	76,603

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
North Saint Paul	12,397	8,206	5,809	1,108,073	---	8,796	119,110	---	---	24,159	1,274,153
Northfield	20,547	438,857	156,451	3,818,325	---	207,980	43,205	---	---	---	4,664,818
Northome	153	---	---	2,418,383	---	---	---	---	---	---	2,418,383
Northrop	221	---	3,605	---	---	---	---	---	---	---	3,605
Norwood Young America	3,992	2,546	89,954	1,358,511	---	12,172	9,348	---	---	---	1,472,531
Nowthen	4,529	200,000	89,413	1,050,003	42,417	---	---	---	---	---	1,381,833
Oak Grove	9,009	20,351	83,567	962,278	5,095	167	---	---	---	---	1,071,458
Oak Park Heights	4,830	37,132	230,774	1,354,825	---	---	---	---	8,336	---	1,631,067
Oakdale	28,135	65,450	196,722	3,359,600	---	385,125	---	---	2,904,807	---	6,911,704
Odessa	106	4,120	---	---	---	4,774	---	---	---	---	8,894
Odin	119	---	56,812	---	---	---	---	---	---	---	56,812
Ogema	206	---	---	---	---	---	---	---	---	---	---
Ogilvie	392	---	15,990	---	---	---	---	---	---	---	15,990
Okabena	206	---	---	116,553	---	---	---	---	---	---	116,553
Oklee	413	106,106	---	---	---	---	---	---	---	---	106,106
Olivia	2,334	115,642	85,144	548,747	---	34,294	---	84,522	---	---	868,349
Onamia	786	3,944	42,637	9,053	---	---	---	---	---	---	55,634
Ormsby	119	---	18,909	---	---	9,185	---	---	---	---	28,094
Orono	8,485	---	305,671	2,054,964	---	531,906	---	---	---	---	2,892,541
Oronoco	1,808	---	7,104	---	---	25,979	---	---	1,529,548	---	1,562,631
Orr	209	---	1,374	---	---	417,920	---	---	---	---	419,294
Ortonville	2,046	234,612	9,426	150,881	---	19,868	---	13,105	---	---	427,892
Osakis	1,780	86,409	45,061	87,737	---	5,016	---	---	---	---	224,223
Oslo	237	---	---	---	---	---	---	---	---	---	---
Osseo	2,681	---	181,183	440,067	---	157,949	---	---	---	---	779,199
Ostrander	231	---	---	2,651,273	---	40,629	---	---	---	---	2,691,902
Otsego	21,289	33,307	14,340	1,716,559	---	614,388	---	---	---	563	2,379,157
Ottertail	643	---	11,062	202,557	---	---	---	---	---	---	213,619
Owatonna	26,647	20,413	125,317	7,244,402	---	1,657,635	---	665,958	---	---	9,713,725
Palisade	167	---	19,639	---	---	---	---	---	---	---	19,639
Park Rapids	4,247	---	191,495	190,582	---	24,500	---	759,388	---	---	1,165,965
Parkers Prairie	1,011	---	2,503	102,568	---	39,680	---	---	---	---	144,751

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Paynesville	2,449	7,695	192,192	74,833	---	33,739	685	38,402	---	---	347,546
Pease	239	---	---	---	---	---	---	---	---	---	---
Pelican Rapids	2,554	354	80,528	118,045	---	595,838	2,066	361	---	---	797,192
Pemberton	228	---	8,960	2,605	---	715	---	---	---	---	12,280
Pennock	479	---	1,089	83,593	---	3,452	---	---	---	---	88,134
Pequot Lakes	2,449	25,062	139,503	719,323	---	20,854	---	---	---	---	904,742
Perham	3,576	239,187	9,034	1,634,784	---	13,188,863	---	2,100	---	---	15,073,968
Perley	112	---	---	---	---	---	---	---	---	---	---
Peterson	234	---	---	59,744	---	---	---	---	---	---	59,744
Pierz	1,417	2,650	5,853	793,987	---	410	---	---	---	---	802,900
Pillager	513	736	2,026	73,639	---	---	---	---	---	---	76,401
Pine City	3,159	122,852	290,401	663,322	---	5,132	---	---	---	---	1,081,707
Pine Island	3,842	---	16,498	160,449	---	32,278	48,363	---	---	---	257,588
Pine River	924	---	---	1,052,466	---	---	---	211,783	---	---	1,264,249
Pine Springs	376	---	---	---	---	---	---	---	---	---	---
Pipestone	4,138	333,440	---	680,400	---	39,711	---	175,000	---	1,111	1,229,662
Plainview	3,516	77,631	1,088,396	372,165	---	109,524	---	---	---	29,755	1,677,471
Plato	332	3,361	2,474	5,243	---	131,931	---	---	---	---	143,009
Plummer	278	---	---	---	---	---	---	---	---	---	---
Plymouth	81,184	58,228	11,443,900	20,351,167	---	28,367,615	697,363	---	---	6,892,804	67,811,077
Porter	158	707	91,020	---	---	---	---	---	---	---	91,727
Preston	1,329	4,766	110,461	1,978,451	---	9,920	1,406	---	---	---	2,105,004
Princeton	5,100	4,912	371,569	606,078	---	243,747	110,225	---	---	---	1,336,531
Prinsburg	517	---	5,459	5,230	---	---	---	---	---	---	10,689
Prior Lake	27,832	14,236	749,645	4,197,795	---	1,291,754	1,865,150	---	956,641	---	9,075,221
Proctor	3,097	2,719	1,087,220	363,977	---	194	---	---	---	---	1,454,110
Quamba	108	---	---	---	---	860	---	---	---	---	860
Racine	462	---	---	---	---	---	---	---	---	---	---
Ramsey	28,520	---	657,383	15,207,618	---	146,248	15,151	---	---	---	16,026,400
Randall	605	9,940	---	7,660	---	647	---	---	---	---	18,247
Randolph	484	---	---	---	---	---	---	---	---	---	---
Ranier	568	---	---	29,231	---	18,283	---	---	---	33,885	81,399

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Raymond	790	3,626	26,966	59,862	---	5,780	---	---	---	---	96,234
Red Lake Falls	1,339	---	31,614	152,370	---	69,598	281,820	---	---	---	535,402
Red Wing	16,588	65,364	539,165	3,998,247	---	2,809,052	134,375	995,458	---	11,260	8,552,921
Redwood Falls	5,067	185,558	86,957	117,000	---	611,605	295,138	79,292	---	---	1,375,550
Regal	43	---	---	---	---	---	---	---	---	---	---
Remer	400	28,999	4,630	---	---	---	---	---	---	---	33,629
Renville	1,292	1,978	597,755	453,239	---	276,273	---	---	---	---	1,329,245
Revere	88	3,095	---	---	---	2,412	---	---	---	---	5,507
Rice	2,053	17,370	16,489	205,216	---	17,450	---	---	---	---	256,525
Rice Lake	4,101	38,077	355,991	121,714	---	3,695	---	---	---	---	519,477
Richfield	36,661	30,001	---	7,631,807	---	1,170,075	502,892	---	---	---	9,334,775
Richmond	1,489	1,800	16,844	1,256,123	---	51,354	---	---	---	---	1,326,121
Richville	76	---	---	---	---	---	---	---	---	---	---
Riverton	122	2,232	---	---	---	---	---	---	---	---	2,232
Robbinsdale	14,838	---	---	1,865,950	---	766,607	---	---	---	---	2,632,557
Rochester	122,065	1,491,107	1,387,945	20,164,320	---	6,406,296	29,449,614	9,537,197	1,184,592	613,053	70,234,124
Rock Creek	1,729	---	8,705	37,703	---	---	---	---	---	---	46,408
Rockford	4,601	5,243	295	205,073	---	36,103	---	---	---	---	246,714
Rockville	2,398	---	19,807	1,953,070	---	---	---	---	---	---	1,972,877
Rogers	13,905	31,661	1,028,624	5,791,076	---	2,687,689	1,263,404	---	---	---	10,802,454
Rollingstone	678	3,141	72,980	4,060	---	47,472	---	---	---	---	127,653
Roosevelt	152	---	---	---	---	---	---	---	---	---	---
Roscoe	127	---	---	---	---	---	---	---	27,550	---	27,550
Rose Creek	406	---	300	56,082	---	---	---	---	---	---	56,382
Roseau	2,729	2,557	155,739	644,595	---	102,923	190,416	127,205	---	---	1,223,435
Rosemount	26,133	59,406	430,067	7,331,767	---	3,028,560	---	---	---	---	10,849,800
Roseville	36,440	68,564	412,808	2,084,702	---	249,598	6,369	---	---	---	2,822,041
Rothsay	487	---	---	---	---	11,845	---	---	---	---	11,845
Round Lake	374	500	---	12,442	---	105,480	---	---	---	---	118,422
Royalton	1,276	---	10,069	541,194	---	---	---	---	---	---	551,263
Rush City	3,160	3,585	88,963	1,204,345	---	15,336	96,058	201,776	---	---	1,610,063
Rushford	1,860	11,526	177,171	657,833	---	102,961	15,517	793,984	4,338	---	1,763,330

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Rushford Village	794	---	---	5,576	---	---	---	---	---	---	5,576
Rushmore	362	93,564	6,159	5,068	---	---	---	---	---	---	104,791
Russell	347	5,009	23,594	7,625	---	12,134	---	---	---	---	48,362
Ruthton	224	760	2,002	11,827	---	---	---	---	---	7,650	22,239
Rutledge	220	---	---	633	---	---	---	---	---	---	633
Sabin	617	25,000	---	---	---	101,291	---	---	---	---	126,291
Sacred Heart	506	51,401	19,645	41,996	---	7,241	---	---	476,238	---	596,521
Saint Anthony	9,175	---	---	3,387,832	---	---	---	---	---	334,011	3,721,843
Saint Anthony [Stearns]	91	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,559	---	107,385	696,682	---	140,990	---	---	---	---	945,057
Saint Bonifacius	2,296	3,575	47,001	16,291	---	---	---	---	---	---	66,867
Saint Charles	3,981	2,174	37,368	3,836,679	---	461,407	1,203,955	---	---	---	5,541,583
Saint Clair	746	---	14,897	49,848	---	---	---	---	---	---	64,745
Saint Cloud	68,746	7,834,141	549,785	13,611,903	---	974,670	---	1,859,184	---	---	24,829,683
Saint Francis	8,292	59,767	643,614	563,936	---	216,933	---	---	---	---	1,484,250
Saint Hilaire	264	3,009	---	---	---	32,175	---	---	---	---	35,184
Saint James	4,749	32,127	48,544	147,177	---	207,185	---	300	---	---	435,333
Saint Joseph	7,151	89,417	130,063	1,319,077	---	33,793	422	---	1,240,509	---	2,813,281
Saint Leo	91	---	---	---	---	16,335	---	---	---	---	16,335
Saint Louis Park	50,144	---	109,713	3,840,041	---	1,428,491	960,958	---	---	---	6,339,203
Saint Martin	313	---	17,443	452,389	---	17,584	---	---	---	---	487,416
Saint Mary's Point	350	---	---	---	---	---	---	---	---	---	---
Saint Michael	19,029	13,870	155,889	644,963	---	1,446,546	---	---	---	---	2,261,268
Saint Paul	312,040	2,158,696	3,262,528	16,752,453	---	12,961,926	---	---	---	---	35,135,603
Saint Paul Park	5,507	10,361	14,925	---	---	72,385	---	---	---	---	97,671
Saint Peter	12,066	386,262	---	795,395	---	84,078	339,464	---	---	738,648	2,343,847
Saint Rosa	58	---	---	---	---	95,000	---	---	---	---	95,000
Saint Stephen	802	281	---	---	---	---	---	---	---	---	281
Saint Vincent	56	---	---	---	---	---	---	---	---	---	---
Sanborn	320	---	---	10,057	---	7,383	---	---	---	---	17,440
Sandstone	2,228	8,300	32,915	800,547	---	730,709	---	---	---	---	1,572,471
Sargeant	62	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sartell	19,522	222,313	1,706,671	1,787,850	---	394,342	---	---	---	---	4,111,176
Sauk Centre	4,624	18,129	28,602	1,574,516	---	206,999	665,240	426,472	---	---	2,919,958
Sauk Rapids	13,730	1,543,770	1,097,665	2,015,953	---	2,615,136	247,759	---	---	---	7,520,283
Savage	32,516	371,939	409,410	2,985,965	---	2,061,506	488,419	---	---	---	6,317,239
Scandia	4,034	37,977	237,940	1,238,245	---	56,027	---	---	---	---	1,570,189
Scanlon	996	---	---	68,261	---	---	---	---	---	---	68,261
Seaforth	81	---	---	---	---	1,000	---	---	---	---	1,000
Sebeka	738	---	25,292	184,394	---	3,016	---	---	---	---	212,702
Sedan	45	---	---	---	---	---	---	---	---	---	---
Shafer	1,169	13,472	---	1,300	---	36,304	---	---	---	---	51,076
Shakopee	45,593	---	45,315	3,753,450	---	4,520,569	1,294,764	---	---	43,078	9,657,176
Shelly	177	---	---	---	---	---	---	---	---	---	---
Sherburn	1,052	4,508	17,719	132,982	---	5,191	---	---	---	---	160,400
Shevlin	136	558	1,191	---	---	6,975	---	---	---	---	8,724
Shoreview	26,967	272,520	27,860	1,946,374	---	3,455,551	55,878	---	87,316	---	5,845,499
Shorewood	7,827	---	474,560	4,634,027	---	362,646	246,166	---	---	---	5,717,399
Silver Bay	1,862	1,982	68,431	149,721	---	31,101	147,439	---	---	---	398,674
Silver Lake	871	995	13,599	97,464	---	59,436	---	---	---	---	171,494
Skyline	286	---	---	---	---	---	---	---	---	---	---
Slayton	1,996	1,748	37,217	31,481	---	139,879	224,459	298,319	---	---	733,103
Sleepy Eye	3,431	5,948	50,338	2,339,332	---	100,212	86,657	---	---	5,463	2,587,950
Sobieski	209	---	---	---	---	---	---	---	---	---	---
Solway	78	---	---	---	---	---	---	---	---	---	---
South Haven	185	731	1,395	297,384	---	2,642	---	---	---	---	302,152
South Saint Paul	20,745	91,511	155,963	16,067,902	---	212,028	943,960	226,619	---	---	17,697,983
Spicer	1,107	1,200	143,933	146,322	---	40,285	28,997	---	---	---	360,737
Spring Grove	1,250	781	6,562	33,357	---	44,250	---	---	---	---	84,950
Spring Hill	68	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	7,544	6,364	71,338	30,468	9,599	9,823	17,812	---	---	---	145,404
Spring Park	1,736	---	---	---	---	---	---	---	---	157,688	157,688
Spring Valley	2,455	4,951	86,566	256,800	---	103,044	11,103	---	---	---	462,464
Springfield	2,012	7,571	18,209	2,951,742	---	73,847	18,750	175,249	---	---	3,245,368

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Squaw Lake	100	7,415	7,000	---	---	---	---	---	---	---	14,415
Stacy	1,708	---	---	1,675,274	---	38,576	---	---	---	---	1,713,850
Staples	2,957	29,685	56,284	132,638	---	145,746	---	83,136	---	---	447,489
Starbuck	1,376	82,980	61,559	6,030	---	---	---	---	---	---	150,569
Steen	170	---	---	24,546	---	---	---	---	---	---	24,546
Stephen	588	351	123,377	31,516	---	---	---	---	---	---	155,244
Stewart	489	774	2,414	38,052	---	---	---	---	---	---	41,240
Stewartville	6,850	31,542	378,853	2,094,406	---	281,885	701,014	---	---	---	3,487,700
Stillwater	19,464	1,996,487	635,501	2,526,366	---	1,278,133	---	---	---	---	6,436,487
Stockton	806	3,682	247	---	---	---	---	---	---	---	3,929
Storden	228	---	31,799	---	---	---	---	---	---	---	31,799
Strandquist	71	1,801	---	---	---	128	---	---	---	---	1,929
Strathcona	25	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	443	---	16,738	---	---	---	---	---	---	---	16,738
Sunburg	93	4,067	11,705	---	---	4,235	2,362	---	---	---	22,369
Sunfish Lake	527	---	---	421,753	---	---	---	---	---	---	421,753
Swanville	331	---	---	11,289	---	---	8,750	---	---	---	20,039
Taconite	645	---	---	---	13,363	4,001	---	---	---	---	17,364
Tamarack	62	---	---	27,025	---	11,580	---	---	526,735	---	565,340
Taopi	62	---	---	---	---	---	---	---	---	---	---
Taunton	135	---	12,276	---	---	---	---	---	---	---	12,276
Taylors Falls	1,067	---	161,179	195,246	---	9,130	---	---	---	---	365,555
Tenstrike	186	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,647	277,623	---	893,116	58,369	7,800	---	---	---	---	1,236,908
Tintah	66	---	---	---	---	---	---	---	---	---	---
Tonka Bay [1]	1,433	---	---	---	---	---	---	---	---	---	---
Tower	426	---	---	835,713	---	---	15,684	152,088	---	---	1,003,485
Tracy	2,065	154,433	19,420	1,166,306	---	16,948	---	417,091	---	---	1,774,198
Trail	39	---	---	---	---	---	---	---	---	---	---
Trimont	700	---	53,960	---	---	1,508	---	---	---	---	55,468
Trommald	103	---	---	---	---	---	---	---	---	---	---
Trosky	96	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Truman	1,084	3,646	282,693	21,541	---	2,794	132,900	---	---	---	443,574
Turtle River	88	---	---	---	---	---	---	---	---	---	---
Twin Lakes	133	---	---	4,873	---	1,683	---	---	---	---	6,556
Twin Valley	717	---	6,000	57,630	---	46,567	---	---	---	---	110,197
Two Harbors	3,631	---	132,245	1,822,386	---	50,310	---	8,759	---	---	2,013,700
Tyler	1,121	14,237	129,392	77,214	---	52,127	9,000	277	---	---	282,247
Ulen	484	8,408	4,138	20,025	---	5,975	306,670	---	---	---	345,216
Underwood	359	---	---	---	---	---	---	---	186,862	---	186,862
Upsala	484	---	---	85,462	---	23,850	---	---	---	---	109,312
Urbank	52	---	---	---	---	---	---	---	---	---	---
Utica	264	---	---	---	---	---	---	---	6,915	---	6,915
Vadnais Heights	13,080	29,974	476,992	1,058,101	---	136,311	395,947	---	---	---	2,097,325
Vergas	349	11,335	---	14,355	---	6,378	---	---	---	---	32,068
Vermillion	439	4,450	---	---	---	---	---	---	---	---	4,450
Verndale	507	---	174	978,441	---	5,000	---	---	---	---	983,615
Vernon Center	326	---	121,105	728,376	---	12,892	---	---	---	---	862,373
Vesta	273	78,975	101,827	4,360	---	2,369	---	---	---	---	187,531
Victoria	10,968	38,963	---	929,066	---	615,749	185,264	---	---	---	1,769,042
Viking	76	---	---	---	---	---	---	---	---	---	---
Villard	226	1,861	---	---	---	2,304	---	---	---	---	4,165
Vining	66	---	---	---	---	16,233	---	---	---	---	16,233
Virginia	8,331	---	1,898,987	4,373,475	---	25,013,477	---	---	---	---	31,285,939
Wabasha	2,590	10,840	150,042	82,015	---	46,731	35,409	---	---	---	325,037
Wabasso	734	19,098	9,127	222,704	---	13,186	16,439	---	---	---	280,554
Waconia	13,297	48,658	527,548	4,140,249	---	663,119	---	---	---	---	5,379,574
Wadena	4,311	---	360,202	1,879,335	---	100,736	---	109,309	---	---	2,449,582
Wahkon	240	---	---	---	---	---	---	---	---	---	---
Waite Park	8,368	65,176	255,257	1,272,620	---	1,333,752	---	---	---	---	2,926,805
Waldorf	200	50,123	---	1,381,602	---	---	---	---	6,986,309	---	8,418,034
Walker	980	8,066	421	437,970	---	10,000	829	333,103	---	---	790,389
Walnut Grove	744	---	7,374	175,472	---	---	3,403	---	---	---	186,249
Walters	66	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Waltham	169	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,143	6,523	20,561	79,734	---	7,695	1,834	---	---	---	116,347
Wanda	75	---	---	---	---	---	---	---	---	---	---
Warba	165	---	---	---	---	---	---	---	---	---	---
Warren	1,592	51,575	---	64,965	---	156,015	---	677,364	---	---	949,919
Warroad	1,823	20,074	114,458	1,287,817	---	214,651	---	97,194	---	---	1,734,194
Waseca	9,221	59,189	103,529	1,470,567	---	346,830	---	39,920	---	---	2,020,035
Watertown	4,819	319,684	22,781	307,770	---	364,088	---	---	454,314	---	1,468,637
Waterville	1,754	10,796	61,819	117,500	---	19,622	---	---	---	---	209,737
Watkins	1,034	36,034	84,945	77,688	---	3,015	---	---	---	---	201,682
Watson	181	13,680	---	---	---	---	---	---	---	---	13,680
Waubun	410	---	---	---	---	---	---	---	---	---	---
Waverly	1,999	191,886	---	126,548	---	25,117	---	---	---	---	343,551
Wayzata	4,481	196,121	229,921	1,004,486	---	1,014,483	---	---	---	---	2,445,011
Welcome	704	---	390,837	---	---	---	195,636	---	---	---	586,473
Wells	2,386	---	11,048	1,028,728	---	16,220	432,068	---	---	---	1,488,064
Wendell	167	---	---	---	---	---	---	---	---	---	---
West Concord	859	41,882	13,714	246,271	---	17,629	---	---	---	---	319,496
West Saint Paul	20,882	144,137	477,898	4,446,033	---	2,926,201	---	---	---	---	7,994,269
West Union	91	---	---	---	---	---	---	---	---	---	---
Westbrook	772	5,355	45,943	750	---	1,029	---	---	---	---	53,077
Westport	44	---	---	---	---	---	---	---	---	---	---
Whalan	69	---	---	---	---	---	---	---	---	---	---
Wheaton	1,440	---	398,277	288,069	---	2,208	---	---	---	---	688,554
White Bear Lake	25,067	104,754	1,062,288	1,772,530	---	865,463	53,055	---	---	---	3,858,090
Wilder	62	15,302	---	1,762	---	---	---	---	---	---	17,064
Willernie	519	9,007	---	71,616	---	---	---	---	---	---	80,623
Williams	179	---	---	---	---	27,466	---	---	---	---	27,466
Willmar	21,076	58,515	279,253	3,746,046	---	11,846,263	---	---	---	---	15,930,077
Willow River	393	483	6,000	---	---	---	---	---	---	---	6,483
Wilmont	329	5,570	52,431	5,000	---	6,500	---	---	---	---	69,501
Wilton	268	---	---	---	---	---	---	---	---	---	---

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

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2021

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Windom	4,868	1,258	506,657	115,527	---	37,165	9,310	70,758	---	---	740,675
Winger	174	14,070	---	---	---	---	---	---	---	---	14,070
Winnebago	1,377	---	166,160	87,715	---	44,200	---	---	---	---	298,075
Winona	25,405	---	113,502	2,567,837	---	300,241	6,385	---	---	---	2,987,965
Winsted	2,242	---	123,667	270,188	---	16,389	---	303,073	---	---	713,317
Winthrop	1,340	---	419,398	135,825	---	5,211	---	---	---	---	560,434
Winton	167	---	---	---	---	---	---	---	---	---	---
Wolf Lake	70	---	---	---	---	18,203	---	---	---	---	18,203
Wolverton	124	---	---	---	---	---	---	---	---	---	---
Wood Lake	372	7,750	11,074	1,042,026	---	3,000	---	---	---	---	1,063,850
Woodbury	75,723	460,387	1,071,608	12,894,875	---	4,118,209	136,990	---	2,770,262	---	21,452,331
Woodland	390	---	---	462,847	---	---	---	---	---	---	462,847
Woodstock	110	---	---	---	---	---	---	---	---	---	---
Worthington	13,861	41,052	90,786	3,038,501	---	7,989,178	1,757,672	---	---	---	12,917,189
Wrenshall	441	8,389	---	---	---	33,694	---	---	---	---	42,083
Wright	172	---	68,912	---	---	---	---	---	---	---	68,912
Wykoff	434	3,640	15,709	75,799	---	6,060	---	---	---	---	101,208
Wyoming	8,070	301,985	237,375	2,334,801	---	344,528	---	---	---	---	3,218,689
Zemple	77	---	---	---	---	---	---	---	---	---	---
Zimmerman	6,383	36,209	607,039	129,182	---	765,168	111,202	---	---	---	1,648,800
Zumbro Falls	156	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,781	---	60,784	503,929	---	---	---	---	---	---	564,713
State Total	4,784,725	\$64,101,212	\$171,766,076	\$1,007,755,286	\$583,615	\$309,387,378	\$133,385,979	\$43,766,200	\$64,945,700	\$16,101,151	\$1,811,792,597

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

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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	1,719	187,000	---	---	---	3,490,243	---	---	3,677,243	470,000	293,000
Adams	689	---	---	---	2,625,000	---	---	---	2,625,000	---	701,580
Adrian	1,192	---	---	---	2,100,000	1,510,000	---	---	3,610,000	1,755,000	708,703
Afton	2,966	4,920,000	---	---	605,000	---	---	---	5,525,000	1,830,000	1,782,000
Aitkin	2,196	2,745,000	---	---	---	350,000	---	---	3,095,000	2,585,000	2,467,100
Akeley	416	615,000	---	---	---	---	---	---	615,000	---	---
Albany	2,802	---	---	---	9,020,000	---	---	---	9,020,000	2,172,000	1,252,874
Albert Lea	18,301	---	---	---	18,710,000	10,035,000	---	---	28,745,000	---	6,297,981
Alberta	92	---	---	---	---	138,000	---	---	138,000	---	---
Albertville	7,998	---	---	---	2,310,000	6,435,000	---	---	8,745,000	3,360,000	2,064,000
Alden	575	---	---	---	---	---	---	---	---	---	1,984,000
Alexandria	14,690	13,265,000	---	---	5,140,000	6,855,000	---	---	25,260,000	3,555,000	3,180,235
Alvarado	388	---	---	---	---	---	---	---	---	---	600,914
Andover	32,708	43,180,000	---	---	---	1,610,000	---	---	44,790,000	1,365,000	1,625,000
Annandale	3,387	80,000	745,000	---	4,795,000	---	---	---	5,620,000	1,615,000	7,073,000
Anoka	18,041	14,840,000	7,710,000	---	---	---	1,370,000	---	23,920,000	6,370,000	2,308,137
Apple Valley	56,318	15,785,000	---	---	120,000	6,405,000	---	---	22,310,000	13,915,000	3,390,761
Appleton	1,411	2,441,000	---	---	---	2,230,000	---	---	4,671,000	3,965,000	5,797,769
Arden Hills	9,897	---	---	---	---	2,005,000	---	---	2,005,000	---	---
Argyle	547	---	---	---	---	1,921,000	---	---	1,921,000	---	267,658
Arlington	2,280	---	---	---	5,875,000	1,210,000	553,000	---	7,638,000	1,210,000	2,485,000
Ashby	471	---	---	---	810,000	1,460,000	---	---	2,270,000	1,355,000	---
Askov	333	---	---	---	---	214,000	---	---	214,000	---	633,481
Atwater	1,119	---	---	---	---	---	---	---	---	---	2,213,778
Audubon	554	---	---	---	891,720	802,280	---	---	1,694,000	557,000	1,659,000
Aurora	1,688	---	---	---	3,224,000	979,000	---	---	4,203,000	---	3,465,192
Austin	26,492	14,160,000	---	---	---	3,115,000	3,839,000	---	21,114,000	4,529,000	1,532,787
Avoca	110	---	---	---	---	365,000	---	---	365,000	365,000	---
Avon	1,647	1,226,000	---	---	3,595,000	---	---	---	4,821,000	4,821,000	2,504,311
Babbitt	1,384	4,275,000	---	---	---	---	---	---	4,275,000	---	1,193,593
Backus	268	---	---	---	431,804	664,000	---	---	1,095,804	---	113,201

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Badger	425	143,000	---	---	---	91,000	---	---	234,000	---	286,608
Bagley	1,294	---	---	---	365,000	845,000	---	---	1,210,000	1,070,000	1,737,505
Balaton	590	1,041,000	---	---	---	814,870	---	---	1,855,870	1,041,000	294,208
Barnesville	2,784	165,000	---	---	6,125,000	---	2,760,000	---	9,050,000	165,000	3,905,977
Barnum	625	2,655,000	---	---	---	129,000	---	---	2,784,000	---	457,567
Barrett	369	---	---	---	---	990,000	---	---	990,000	990,000	2,711,035
Battle Lake	854	---	---	---	---	6,120,000	---	---	6,120,000	2,985,000	2,705,180
Baudette	970	300,000	---	---	---	3,266,000	---	---	3,566,000	1,390,000	360,000
Baxter	8,911	1,425,000	1,370,000	---	17,480,000	2,480,000	---	---	22,755,000	3,905,000	4,173,805
Bayport	3,826	1,455,000	---	---	---	905,000	---	---	2,360,000	---	---
Beardsley	216	200,000	---	---	---	---	---	---	200,000	---	485,671
Beaver Bay	122	---	---	---	---	---	---	---	---	---	583,000
Becker	4,960	8,550,000	---	---	725,000	3,790,000	---	---	13,065,000	830,000	---
Bejou	89	---	---	---	---	---	---	---	---	---	183,496
Belgrade	740	---	139,630	---	---	1,305,000	315,000	---	1,759,630	1,444,630	504,000
Belle Plaine	7,373	6,315,000	---	---	9,368,835	2,431,165	---	---	18,115,000	2,170,000	768,488
Bellechester	176	---	---	---	---	---	---	---	---	---	133,725
Belview	288	---	---	---	---	549,040	---	---	549,040	410,000	---
Bemidji	15,147	4,510,000	---	---	---	47,675,000	3,240,000	---	55,425,000	48,310,000	1,694,625
Benson	3,529	1,260,000	---	---	---	455,000	2,298,000	---	4,013,000	2,298,000	3,260,163
Bertha	554	---	---	---	---	3,235,000	---	---	3,235,000	---	---
Bethel	472	265,000	---	---	---	---	---	---	265,000	265,000	83,360
Big Falls	173	---	---	---	---	880,631	---	---	880,631	---	---
Big Lake	12,165	---	---	---	9,185,000	6,355,000	---	---	15,540,000	6,225,000	9,844,000
Bigelow	225	---	---	---	---	630,000	---	---	630,000	630,000	---
Bigfork	399	---	---	---	---	---	---	---	---	---	786,000
Bird Island	1,000	---	---	---	1,755,000	4,490,000	210,974	---	6,455,974	4,490,000	1,666,615
Biscay	113	30,000	---	---	---	---	---	---	30,000	---	176,341
Biwabik	960	4,100,000	---	---	---	6,858,485	---	---	10,958,485	---	---
Blackduck	840	---	---	---	114,000	1,415,000	---	---	1,529,000	786,000	550,204
Blaine	70,979	11,170,000	---	---	34,010,000	30,485,000	---	---	75,665,000	9,930,000	2,931,068

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Blomkest	146	112,000	---	---	---	885,000	---	---	997,000	885,000	---
Blooming Prairie	1,958	1,950,000	---	---	305,000	70,000	2,820,000	---	5,145,000	---	1,058,111
Bloomington	90,974	6,525,000	14,083,540	5,990,000	41,235,000	12,025,000	6,450,000	---	86,308,540	9,880,000	1,574,720
Blue Earth	3,157	7,643,990	---	---	19,007,887	---	---	---	26,651,877	3,936,096	9,583,926
Bock	76	---	---	---	---	---	177,800	---	177,800	---	---
Borup	101	---	---	---	---	---	---	---	---	---	250,000
Bovey	822	---	---	---	---	1,015,000	---	---	1,015,000	---	132,754
Boyd	141	---	---	---	---	770,400	---	---	770,400	---	329,000
Braham	1,782	---	370,723	---	---	1,228,000	---	---	1,598,723	245,000	3,639,172
Brainerd	14,679	1,447,500	---	---	4,370,000	23,360,000	---	---	29,177,500	4,295,000	14,326,471
Brandon	502	---	---	---	775,000	2,287,000	---	---	3,062,000	729,000	129,247
Breckenridge	3,343	---	---	---	2,580,000	---	---	---	2,580,000	975,000	4,061,000
Breezy Point	2,667	---	---	---	570,000	---	---	---	570,000	---	---
Brewster	502	---	---	---	---	380,000	---	---	380,000	---	19,688
Bricelyn	345	67,000	---	---	---	1,090,000	---	---	1,157,000	---	---
Brooklyn Center	33,585	---	4,870,000	---	18,750,000	24,770,000	---	---	48,390,000	695,000	13,799,445
Brooklyn Park	86,106	38,800,000	---	---	---	---	---	---	38,800,000	3,040,000	35,353
Brooten	634	490,000	---	---	---	623,967	---	---	1,113,967	---	1,059,000
Browerville	833	---	---	---	400,000	1,149,000	---	---	1,549,000	400,000	3,626,999
Browns Valley	551	---	---	---	---	1,908,000	---	---	1,908,000	---	---
Brownsdale	644	---	---	---	242,000	---	---	---	242,000	177,000	---
Brownsville	565	68,469	---	---	---	510,000	---	---	578,469	---	5,440
Brownnton	731	1,971,000	---	---	165,000	855,000	---	---	2,991,000	1,971,000	5,831,355
Buffalo	16,378	23,680,000	---	---	5,095,000	48,009,998	5,705,000	---	82,489,998	46,149,998	2,664,477
Buffalo Lake	656	---	---	---	5,824,000	1,885,000	---	---	7,709,000	279,000	736,396
Buhl	957	1,195,000	---	---	---	---	---	---	1,195,000	---	2,776,047
Burnsville	64,627	35,875,000	1,475,000	---	7,870,000	14,195,000	---	---	59,415,000	15,425,000	7,195,319
Butterfield	596	65,000	---	---	---	---	---	---	65,000	---	1,542,561
Byron	6,553	2,205,000	---	---	8,952,000	1,005,000	---	---	12,162,000	---	345,000
Caledonia	2,841	1,961,000	---	---	---	89,000	---	---	2,050,000	---	2,856,569
Callaway	193	---	---	---	---	---	---	---	---	---	468,000

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Calumet	331	---	---	---	---	---	---	---	---	---	496,000
Cambridge	9,862	---	---	---	3,945,000	19,980,000	---	---	23,925,000	2,075,000	6,991,000
Canby	1,662	615,000	3,470,000	---	180,000	3,255,000	---	---	7,520,000	740,000	19,765,260
Cannon Falls	4,236	---	---	---	8,638,001	---	---	---	8,638,001	3,045,000	815,909
Canton	312	---	---	---	---	---	---	---	---	---	419,000
Carlos	498	---	---	---	---	---	---	---	---	---	1,913,377
Carlton	961	1,965,000	---	---	---	114,000	---	---	2,079,000	1,965,000	3,619,000
Carver	5,861	10,215,000	955,000	---	5,755,044	19,759,957	---	---	36,685,001	5,275,000	1,883,000
Cass Lake	687	---	---	---	---	1,081,000	---	---	1,081,000	---	306,000
Cedar Mills	63	---	---	---	---	7,477	---	---	7,477	---	---
Center City	639	---	---	---	62,000	---	---	---	62,000	---	1,482,500
Centerville	3,912	---	---	---	2,270,000	---	---	---	2,270,000	2,270,000	34,072
Champlin	23,786	2,645,000	---	---	4,810,000	2,405,000	---	---	9,860,000	2,645,000	1,624,683
Chandler	276	---	---	---	---	---	---	---	---	---	148,490
Chanhassen	25,936	3,770,000	---	---	---	25,180,000	---	---	28,950,000	5,950,000	835,037
Chaska	27,931	6,495,000	2,990,000	---	28,205,000	16,720,000	57,930,000	---	112,340,000	34,655,000	3,068,149
Chatfield	3,010	5,752,000	---	---	730,000	3,255,000	---	---	9,737,000	4,695,000	785,000
Chisago City	5,632	---	---	---	4,775,000	563,000	---	---	5,338,000	2,540,000	---
Chisholm	4,732	1,345,000	---	---	---	---	---	---	1,345,000	---	1,841,000
Chokio	396	---	---	---	---	441,000	---	---	441,000	490,000	250,000
Circle Pines	4,974	500,000	1,120,000	---	7,470,000	7,815,000	---	---	16,905,000	4,815,000	1,075,000
Clara City	1,412	7,045,000	---	---	---	5,574,000	---	---	12,619,000	3,955,000	(16,051)
Claremont	510	---	527,000	---	---	2,285,000	---	---	2,812,000	2,399,000	411,000
Clarissa	657	---	---	---	---	3,738,000	---	---	3,738,000	---	---
Clarkfield	832	477,000	145,000	---	2,000,000	8,110,779	91,632	---	10,824,411	314,000	189,882
Clear Lake	651	---	---	---	---	---	---	---	---	---	1,989,111
Clearbrook	461	---	---	---	---	---	---	---	---	---	4,206,380
Clearwater	2,088	---	---	---	2,860,000	---	---	---	2,860,000	---	4,205,634
Clements	151	---	---	---	---	---	---	---	---	---	56,990
Cleveland	759	482,000	---	---	---	395,000	---	---	877,000	410,000	288,711
Climax	238	---	---	---	---	---	---	---	---	---	1,114,429

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Clinton	393	---	---	---	1,106,000	---	---	---	1,106,000	---	994,939
Clontarf	130	---	---	---	---	---	---	---	---	---	394,817
Cloquet	12,715	2,290,000	---	---	---	8,850,000	---	---	11,140,000	---	6,602,093
Cobden	34	---	---	---	---	---	---	---	---	---	74,900
Cokato	2,819	11,160,000	---	---	---	---	---	---	11,160,000	95,000	1,421,385
Cold Spring	4,208	---	---	---	7,257,000	---	---	---	7,257,000	---	1,118,020
Coleraine	1,991	---	---	---	---	2,192,000	---	---	2,192,000	535,000	256,670
Cologne	2,057	8,225,000	---	---	---	3,805,000	---	---	12,030,000	5,965,000	7,173,000
Columbia Heights	21,859	16,940,000	5,935,000	1,805,000	325,000	610,000	---	---	25,615,000	11,435,000	---
Columbus	4,167	1,715,000	---	---	2,849,000	7,585,000	---	---	12,149,000	6,525,000	---
Comfrey	389	---	---	---	---	---	474,634	---	474,634	---	1,038,000
Conger	152	---	---	---	---	515,000	---	---	515,000	515,000	---
Cook	537	---	---	---	---	1,565,000	---	---	1,565,000	1,565,000	---
Coon Rapids	64,128	18,555,000	---	---	25,010,000	22,405,000	---	---	65,970,000	12,940,000	730,000
Corcoran	6,688	6,200,000	---	---	---	3,505,000	---	---	9,705,000	3,365,000	1,725,057
Cosmos	506	1,258,000	---	---	---	1,155,000	---	---	2,413,000	---	928,724
Cottage Grove	39,605	14,245,000	820,000	---	26,610,000	---	---	---	41,675,000	3,840,000	2,340,000
Cottonwood	1,145	1,735,000	---	---	103,300	1,270,500	150,000	---	3,258,800	80,000	1,436,680
Courtland	742	---	---	---	---	---	---	---	---	---	2,342,000
Credit River	5,474	---	---	---	3,270,000	---	---	---	3,270,000	---	---
Cromwell	243	---	---	---	---	59,200	---	---	59,200	---	136,981
Crookston	7,332	---	---	---	---	---	---	---	---	---	1,814,435
Crosby	2,392	---	---	---	---	4,317,080	---	---	4,317,080	---	1,249,542
Crosslake	2,466	4,590,000	---	---	---	1,330,000	---	---	5,920,000	1,015,000	876,973
Crystal	23,083	---	---	---	11,060,000	---	---	---	11,060,000	---	---
Currie	221	---	---	---	---	410,000	---	---	410,000	410,000	1,516,152
Cuyuna	311	---	---	---	---	275,962	---	---	275,962	---	927
Cyrus	315	54,331	---	---	---	795,800	---	---	850,131	---	---
Dalton	209	---	---	---	---	2,319,300	---	---	2,319,300	---	333,000
Danube	455	102,483	---	---	---	---	---	---	102,483	---	---
Darfur	83	---	---	---	---	130,000	---	---	130,000	---	133,400

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Darwin	347	---	---	---	---	---	---	---	---	---	219,000
Dassel	1,485	---	---	---	2,586,000	---	---	---	2,586,000	---	4,702,259
Dawson	1,466	5,024,278	---	---	2,065,000	8,761,000	140,000	---	15,990,278	2,700,000	411,943
Dayton	8,021	695,000	---	---	16,840,000	265,000	---	---	17,800,000	12,250,000	343,000
De Graff	112	---	---	---	---	111,000	---	---	111,000	---	63,435
Deephaven	3,885	1,375,000	---	---	---	---	---	---	1,375,000	---	62,766
Deer Creek	329	---	---	---	---	316,300	---	---	316,300	---	---
Deer River	901	3,395,000	---	---	---	2,351,823	---	---	5,746,823	---	2,027,027
Deerwood	536	29,000	---	---	450,000	695,000	---	---	1,174,000	29,000	512,122
Delano	6,654	10,865,000	2,815,000	---	14,170,000	6,480,000	---	---	34,330,000	5,750,000	5,825,664
Delhi	46	---	---	---	---	59,100	---	---	59,100	---	4,523
Dellwood	1,173	990,000	---	---	---	---	---	---	990,000	---	---
Dennison	222	478,000	---	---	---	---	---	---	478,000	478,000	---
Dent	171	---	---	---	---	405,000	---	---	405,000	---	---
Detroit Lakes	9,990	---	---	---	19,662,500	3,675,000	5,249,531	---	28,587,031	2,190,000	16,905,806
Dexter	329	---	---	---	208,000	250,000	---	---	458,000	---	---
Dilworth	4,639	---	---	---	16,490,000	---	---	---	16,490,000	2,275,000	---
Dodge Center	2,847	---	---	---	4,784,000	---	---	---	4,784,000	190,000	3,711,000
Donnelly	216	---	---	---	115,000	---	---	---	115,000	---	---
Dover	792	---	---	---	---	---	---	---	---	---	651,744
Dovray	57	---	---	---	---	174,000	---	---	174,000	---	---
Duluth	85,667	91,055,000	---	---	645,000	36,123,164	---	---	127,823,164	52,650,000	34,591,170
Dumont	74	---	---	---	---	181,000	---	---	181,000	---	346,000
Dundas	1,784	3,590,000	---	---	---	2,190,000	---	---	5,780,000	970,000	23,992
Dundee	72	---	---	---	---	221,000	---	---	221,000	---	---
Dunnell	132	---	---	---	---	---	---	---	---	---	159,821
Eagan	69,086	31,090,000	15,195,000	---	845,000	---	---	---	47,130,000	8,940,000	---
Eagle Bend	541	---	---	---	1,086,000	1,406,000	---	---	2,492,000	1,605,000	3,299,601
Eagle Lake	3,282	1,813,000	---	---	1,295,000	---	---	---	3,108,000	1,813,000	266,275
East Bethel	11,791	---	---	---	---	15,930,000	---	---	15,930,000	15,930	995,062
East Grand Forks	9,105	---	---	---	4,225,000	---	---	---	4,225,000	3,380,000	9,625,521

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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					
East Gull Lake	1,039	---	---	---	1,100,000	---	---	---	---	1,100,000	620,000	1,615,000	
Easton	175	---	---	---	---	2,914,000	---	---	---	2,914,000	---	---	
Echo	237	---	---	---	---	1,266,000	---	---	---	1,266,000	---	10,895	
Eden Prairie	64,142	30,921,000	---	---	2,575,000	10,965,000	---	---	---	44,461,000	20,061,000	---	
Eden Valley	1,026	---	---	---	2,142,000	---	---	---	---	2,142,000	1,225,000	5,220,736	
Edgerton	1,247	---	---	---	---	---	---	---	---	---	---	2,274,652	
Edina	53,572	15,185,000	---	---	27,740,000	43,318,000	13,970,000	---	---	100,213,000	24,178,000	3,300,000	
Effie	108	---	---	---	---	---	---	---	---	---	---	249,000	
Eitzen	277	---	---	---	---	---	---	---	---	---	---	82,500	
Elbow Lake	1,281	---	---	---	175,000	---	5,045,000	---	---	5,220,000	20,000	2,628,627	
Elgin	1,147	---	---	---	738,000	80,500	---	---	---	818,500	---	1,646,461	
Elizabeth	166	---	---	---	---	180,000	---	---	---	180,000	---	475,000	
Elk River	26,179	58,540,000	---	---	---	16,575,000	29,930,000	---	---	105,045,000	20,650,000	209,124	
Elko New Market	4,920	9,500,323	---	---	1,915,000	445,000	---	---	---	11,860,323	1,510,000	8,399,023	
Elkton	131	---	---	---	---	---	---	---	---	---	---	199,000	
Ellendale	675	---	---	---	1,137,000	285,000	---	---	---	1,422,000	1,137,000	1,348,791	
Ellsworth	500	---	---	---	---	165,000	---	---	---	165,000	---	---	
Elmore	541	74,000	---	---	241,000	3,060,000	---	---	---	3,375,000	241,000	---	
Ely	3,209	1,735,000	---	---	---	4,990,000	2,726,000	---	---	9,451,000	4,990,000	1,397,294	
Elysian	730	---	---	---	2,954,400	1,145,600	---	---	---	4,100,000	---	245,525	
Emily	861	290,000	---	---	345,000	1,065,000	---	---	---	1,700,000	1,355,000	201,025	
Erhard	133	---	---	---	---	---	---	---	---	---	---	1,075	
Erskine	397	---	---	---	---	327,666	---	---	---	327,666	327,666	417,338	
Evan	69	---	---	---	---	---	---	---	---	---	---	277,500	
Evansville	604	---	---	---	1,199,467	---	---	---	---	1,199,467	530,000	1,342,000	
Eveleth	3,469	---	---	---	1,907,292	324,669	---	---	---	2,231,961	---	5,459,436	
Excelsior	2,360	890,000	---	---	18,625,000	115,000	---	---	---	19,630,000	---	566,000	
Eyota	2,032	2,915,000	---	---	4,290,000	---	---	---	---	7,205,000	1,580,000	---	
Fairfax	1,224	---	---	---	---	5,875,000	---	---	---	5,875,000	2,970,000	771,068	
Fairmont	10,417	---	---	---	19,500,000	---	---	---	---	19,500,000	6,180,000	24,896,737	
Falcon Heights	5,125	---	---	---	1,165,000	---	---	---	---	1,165,000	---	---	

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Faribault	24,298	13,120,000	---	---	1,840,000	---	---	---	14,960,000	12,620,000	21,742,545
Farmington	23,654	6,655,000	---	---	1,500,000	595,000	---	---	8,750,000	5,535,000	1,105,000
Federal Dam	125	---	---	---	---	---	---	---	---	---	23,708
Felton	176	---	---	---	---	---	---	---	---	---	555,000
Fergus Falls	14,042	7,780,000	---	---	1,960,000	6,700,000	---	---	16,440,000	---	1,330,257
Fertile	800	1,391,660	400,000	---	---	2,365,000	---	---	4,156,660	---	2,578,187
Fifty Lakes	453	---	---	---	---	---	---	---	---	---	106,242
Finlayson	302	305,340	---	---	---	70,000	155,734	---	531,074	70,000	225,040
Fisher	416	---	---	---	---	930,000	---	---	930,000	930,000	339,000
Floodwood	512	---	---	---	---	46,000	---	---	46,000	---	226,664
Foley	2,699	---	---	---	4,928,000	---	---	---	4,928,000	1,908,000	---
Forada	170	---	---	---	---	1,355,000	---	---	1,355,000	1,355,000	---
Forest Lake	20,991	24,105,000	---	---	---	15,140,000	---	---	39,245,000	660,000	40,000
Foreston	561	---	---	---	285,000	110,000	---	---	395,000	395,000	---
Fosston	1,416	1,743,000	850,000	---	2,650,000	1,234,000	---	---	6,477,000	1,923,000	4,978,081
Fountain	409	---	---	---	---	---	---	---	---	---	413,641
Franklin	490	---	---	---	---	3,504,000	---	---	3,504,000	---	30,051
Frazee	1,329	---	1,518,000	---	1,058,000	112,000	---	---	2,688,000	591,000	1,883,411
Freeborn	260	---	---	---	---	1,063,000	---	---	1,063,000	---	77,200
Freeport	682	---	---	---	430,000	1,125,000	---	---	1,555,000	430,000	1,884,685
Fridley	29,536	44,495,000	13,420,000	---	---	3,580,000	---	---	61,495,000	585,000	150,000
Frost	214	---	---	---	---	821,000	---	---	821,000	590,000	3,445
Fulda	1,361	248,000	---	---	---	745,000	---	---	993,000	---	---
Garfield	350	252,000	---	---	---	936,163	---	---	1,188,163	---	69,430
Garrison	199	94,000	---	---	---	---	---	---	94,000	---	6,435
Garvin	123	---	---	---	---	231,000	---	---	231,000	---	5,106
Gary	232	---	---	---	---	1,841,000	---	---	1,841,000	755,000	41,970
Gaylord	2,313	5,959,201	---	---	8,412,545	5,807,455	---	---	20,179,201	971,306	---
Gem Lake	534	1,065,000	---	---	---	---	---	---	1,065,000	470,000	---
Ghent	375	---	---	---	---	---	---	---	---	---	174,000
Gibbon	791	1,880,000	---	---	---	---	---	---	1,880,000	---	2,286,749

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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					
Gilbert	1,675	4,645,000	---	---	---	200,000	---	---	---	4,845,000	---	5,059,617	
Glencoe	5,761	1,911,000	639,000	---	19,501,000	---	645,000	---	---	22,696,000	3,834,000	12,431,529	
Glenwood	2,668	2,228,718	---	---	---	---	399,964	---	---	2,628,682	---	1,326,243	
Glyndon	1,313	8,370,000	---	---	---	2,044,000	---	---	---	10,414,000	1,759,000	753,604	
Golden Valley	22,334	4,715,000	915,000	---	36,300,000	17,265,000	---	985,000	---	60,180,000	21,490,000	---	
Gonvick	274	---	---	---	---	391,000	---	---	---	391,000	---	239,075	
Goodhue	1,261	1,052,000	---	---	1,121,000	825,000	---	---	---	2,998,000	---	---	
Goodridge	108	---	---	---	---	---	---	---	---	---	---	36,000	
Goodview	4,132	1,170,000	---	---	980,000	---	---	---	---	2,150,000	---	1,781,932	
Graceville	537	---	---	---	---	5,717,600	---	---	---	5,717,600	1,210,000	31,964	
Granada	289	---	---	---	---	209,000	---	---	---	209,000	---	182,194	
Grand Marais	1,346	1,690,000	---	---	4,630,000	1,285,000	860,000	---	---	8,465,000	5,490,000	332,000	
Grand Meadow	1,140	1,084,000	---	---	---	575,000	---	---	---	1,659,000	---	---	
Grand Rapids	11,283	11,360,000	615,000	---	13,905,000	4,680,500	---	---	---	30,560,500	5,055,500	13,802,165	
Granite Falls	2,687	100,000	---	---	10,630,000	19,710,513	2,185,000	---	---	32,625,513	2,860,000	715,741	
Grant	4,000	---	---	---	1,172,000	---	---	---	---	1,172,000	---	---	
Green Isle	613	---	---	---	---	665,000	1,265,932	---	---	1,930,932	1,265,932	491,368	
Greenbush	680	---	---	---	---	183,213	---	---	---	183,213	---	2,110,292	
Greenfield	2,921	---	---	---	1,430,000	---	---	---	---	1,430,000	---	170,000	
Greenwald	200	114,141	---	---	---	---	---	---	---	114,141	---	---	
Grey Eagle	327	224,000	---	---	---	1,624,000	---	---	---	1,848,000	224,000	---	
Grove City	624	2,068,000	---	---	---	4,500,000	---	---	---	6,568,000	---	498,077	
Grygla	179	---	---	---	123,500	---	---	---	---	123,500	64,000	---	
Hackensack	302	---	---	---	---	207,000	---	---	---	207,000	---	680,000	
Hadley	55	---	---	---	---	724,000	---	---	---	724,000	---	---	
Hallock	892	223,000	---	---	1,260,000	724,000	---	---	---	2,207,000	1,580,000	---	
Halstad	558	---	---	---	---	---	---	---	---	---	---	1,462,200	
Ham Lake	16,489	900,000	---	---	---	---	---	---	---	900,000	---	87,948	
Hamburg	567	---	---	---	30,000	730,000	---	---	---	760,000	730,000	1,651,994	
Hampton	741	---	---	---	1,816,000	---	1,135,000	---	---	2,951,000	---	280,000	
Hancock	845	---	---	---	173,000	2,001,000	---	---	---	2,174,000	2,164,000	65,561	

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Hanley Falls	237	---	---	---	---	1,159,000	---	---	1,159,000	810,000	818,305
Hanover	3,610	---	---	---	1,285,000	---	---	---	1,285,000	1,285,000	---
Hanska	379	---	---	---	2,310,000	250,000	---	---	2,560,000	---	873,307
Harmony	1,042	48,000	---	---	26,000	---	---	---	74,000	---	3,858,083
Harris	1,119	---	---	---	---	---	---	---	---	---	4,444,000
Hartland	313	---	---	---	---	1,115,000	---	---	1,115,000	---	---
Hastings	22,303	3,730,000	1,435,000	---	10,550,000	5,550,000	---	---	21,265,000	1,775,000	340,000
Hawley	2,228	---	450,000	---	5,355,000	---	---	---	5,805,000	---	2,151,959
Hayfield	1,371	---	---	---	130,000	140,000	541,000	---	811,000	811,000	4,802,001
Hayward	250	---	---	---	16,755	57,000	---	---	73,755	---	182,418
Hazel Run	54	58,200	---	---	---	44,000	---	---	102,200	---	---
Hector	1,005	---	---	---	---	7,750,000	---	---	7,750,000	---	299,831
Henderson	976	550,000	---	---	135,000	4,108,000	---	---	4,793,000	425,000	1,827,338
Hendricks	609	300,000	1,370,000	---	---	---	1,229,776	---	2,899,776	1,301,000	32,835
Hendrum	286	116,000	---	---	---	146,000	---	---	262,000	---	643,651
Henning	850	142,471	---	---	---	3,108,000	2,936,910	---	6,187,381	3,004,000	2,867,229
Henriette	59	---	---	---	---	---	---	---	---	---	41,407
Herman	386	---	---	---	135,000	1,662,000	---	---	1,797,000	935,000	506,166
Hermantown	10,030	26,200,000	---	---	8,815,000	---	---	---	35,015,000	10,160,000	283,609
Heron Lake	603	---	210,000	---	---	907,000	---	---	1,117,000	1,117,000	1,609,758
Hewitt	253	9,000	---	---	---	---	---	---	9,000	---	---
Hibbing	16,064	3,385,000	765,000	---	---	---	3,680,000	---	7,830,000	765,000	5,046,605
Hill City	618	---	---	---	---	790,000	---	---	790,000	790,000	92,049
Hills	689	---	---	---	---	---	---	---	---	---	13,993
Hinckley	1,926	2,085,000	---	---	---	1,035,000	---	---	3,120,000	2,049,000	2,325,472
Hitterdal	208	---	---	---	---	---	---	---	---	---	452,134
Hoffman	703	2,475,000	---	---	---	1,133,500	---	---	3,608,500	2,475,000	1,335,416
Hokah	554	---	---	---	---	351,000	---	---	351,000	---	159,119
Holdingford	745	886,000	---	---	---	3,239,000	---	---	4,125,000	886,000	133,334
Holloway	88	---	---	---	---	---	---	---	---	---	228,000
Hopkins	18,926	50,855,000	11,105,000	---	1,200,000	---	17,875,000	---	81,035,000	17,970,000	---

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Houston	994	454,955	---	---	828,000	1,206,045	---	---	2,489,000	---	1,554,497
Howard Lake	2,126	1,070,000	1,306,000	---	205,000	2,180,000	---	---	4,761,000	2,676,000	4,887,134
Hoyt Lakes	2,003	1,670,000	---	---	---	3,890,000	---	---	5,560,000	---	3,429,743
Hugo	16,071	16,170,000	---	---	335,000	---	---	---	16,505,000	---	---
Hutchinson	14,703	7,795,000	---	---	16,595,000	7,705,000	24,240,000	---	56,335,000	13,975,000	9,261,788
Independence	3,795	4,550,000	---	---	330,000	---	---	---	4,880,000	---	2,479
International Falls	5,737	---	---	---	---	---	12,840,000	---	12,840,000	7,560,000	37,499
Inver Grove Heights	35,743	24,605,000	---	---	4,640,000	14,645,000	---	---	43,890,000	19,025,000	148,376
Iona	162	---	---	---	---	604,000	---	---	604,000	604,000	---
Iron Junction	109	---	---	---	---	246,000	---	---	246,000	---	40,400
Ironton	584	---	---	---	---	---	---	---	---	---	54,039
Isanti	7,022	3,220,000	---	---	355,000	3,800,000	---	---	7,375,000	1,710,000	4,774,056
Isle	820	629,405	---	---	---	4,690,000	---	---	5,319,405	2,550,000	121,216
Ivanhoe*	549	---	---	---	---	2,146,793	432,515	---	2,579,308	---	---
Jackson	3,328	567,000	240,000	---	4,220,000	8,210,000	---	---	13,237,000	567,000	4,824,247
Janesville	2,437	---	---	---	4,731,564	2,123,435	---	---	6,854,999	1,365,000	395,875
Jasper	601	---	---	---	---	79,000	326,749	---	405,749	---	98,487
Jeffers	354	---	---	---	665,000	---	---	---	665,000	---	194,000
Jordan	6,802	8,910,000	---	---	1,110,000	10,435,000	---	---	20,455,000	1,990,000	1,157,000
Kandiyohi	567	---	---	---	---	320,000	---	---	320,000	---	2,380,600
Karlstad	699	---	---	---	---	426,487	20,271	---	446,758	---	2,129,467
Kasson	6,921	450,112	692,000	---	4,266,726	2,483,100	---	---	7,891,938	1,732,003	5,065,021
Keewatin	975	---	---	---	---	---	---	---	---	---	403,081
Kelliher	259	---	---	---	---	678,926	---	---	678,926	---	---
Kellogg	421	---	---	---	---	129,000	---	---	129,000	129,000	418,224
Kennedy	173	---	---	---	---	8,000	---	---	8,000	---	48,587
Kenneth	60	---	---	---	---	158,500	---	---	158,500	---	---
Kent	63	---	---	---	---	---	---	---	---	---	134,235
Kenyon	1,912	---	---	---	7,901,876	---	---	---	7,901,876	---	1,978,185
Kerkhoven	816	---	---	---	820,000	781,000	119,283	---	1,720,283	---	75,915
Kettle River	169	---	---	---	---	479,000	---	---	479,000	---	60,765

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Kiester	483	---	---	---	---	---	---	---	---	---	79,445
Kilkenny	151	---	---	---	---	---	---	---	---	---	99,000
Kimball	808	---	---	---	3,588,000	250,000	---	---	3,838,000	3,308,000	400,000
La Crescent	5,333	6,325,000	357,050	---	2,835,000	4,210,000	---	342,950	14,070,000	4,395,000	988,751
La Salle	78	---	---	---	---	290,000	---	---	290,000	---	---
Lafayette	494	---	---	---	2,113,000	---	---	---	2,113,000	---	---
Lake Benton	679	---	---	---	---	2,210,000	---	---	2,210,000	---	105,519
Lake Bronson	175	621,000	---	---	---	---	---	---	621,000	---	---
Lake City	5,310	---	---	---	2,448,000	455,000	---	---	2,903,000	360,000	911,232
Lake Crystal	2,544	1,765,000	---	---	4,070,000	3,050,000	465,000	---	9,350,000	1,740,000	201,000
Lake Elmo	12,655	26,705,000	---	---	---	22,195,000	---	---	48,900,000	3,540,000	755,000
Lake Henry*	72	122,182	---	---	---	---	---	---	122,182	---	---
Lake Lillian	244	---	---	---	---	---	---	---	---	---	1,802,888
Lake Park	729	---	---	---	---	37,000	135,000	---	172,000	---	1,500,643
Lake Shore	1,080	1,945,000	---	---	---	---	---	---	1,945,000	---	---
Lake Wilson	251	292,703	---	---	---	---	---	---	292,703	---	162,056
Lakefield	1,739	---	---	---	---	5,795,000	---	---	5,795,000	1,430,000	3,581,356
Lakeland	1,699	---	---	---	---	740,000	---	---	740,000	740,000	---
Lakeville	72,135	46,455,000	265,000	---	58,830,000	6,450,000	19,750,000	---	131,750,000	25,895,000	14,515,275
Lamberton	785	5,259,400	---	---	---	2,055,600	---	---	7,315,000	1,831,000	---
Lancaster	361	---	---	---	---	---	---	---	---	---	304,306
Landfall	817	---	---	---	---	---	---	---	---	---	874,592
Lanesboro	723	402,000	---	---	900,000	212,500	---	---	1,514,500	242,000	4,706,688
Laporte	140	595,000	---	---	---	---	---	---	595,000	---	---
Lauderdale	2,247	900,000	1,365,000	---	---	---	---	---	2,265,000	1,365,000	---
Le Center	2,519	---	---	---	7,345,716	2,759,284	---	---	10,105,000	3,780,000	1,988,984
Le Sueur	4,221	9,850,000	---	---	70,000	5,680,000	8,850,239	---	24,450,239	1,055,000	10,053,208
LeRoy	968	---	---	---	---	1,010,000	---	---	1,010,000	1,010,000	5,911
Lester Prairie	1,904	---	---	---	485,233	---	---	---	485,233	---	2,723,344
Lewiston	1,521	4,030,000	---	---	1,470,000	1,889,000	---	---	7,389,000	2,145,000	998,853
Lewisville	204	---	---	---	---	792,000	---	---	792,000	792,000	236,000

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Lexington	2,610	---	---	---	1,655,000	410,000	---	---	2,065,000	---	11,278
Lilydale	803	42,000	---	---	---	---	---	---	42,000	---	2,118,407
Lindstrom	4,920	---	---	---	6,780,000	1,120,000	---	---	7,900,000	1,195,000	371,560
Lino Lakes	21,236	9,695,000	790,000	---	845,000	6,700,000	3,485,000	---	21,515,000	1,085,000	434,720
Lismore	200	---	---	---	---	578,000	---	---	578,000	---	---
Litchfield	6,629	14,070,000	---	---	6,720,000	2,655,000	7,555,000	---	31,000,000	17,955,000	10,331,048
Little Canada	10,766	3,100,000	---	---	---	---	---	---	3,100,000	705,000	25,282
Little Falls	9,114	---	290,000	---	11,415,000	---	580,000	---	12,285,000	2,970,000	14,328,567
Littlefork	553	---	395,000	---	160,000	4,530,495	---	---	5,085,495	---	469,876
Long Beach	341	---	---	---	---	250,000	---	---	250,000	250,000	---
Long Lake	1,734	---	---	---	2,360,000	---	---	---	2,360,000	---	---
Long Prairie	3,720	4,360,000	---	765,000	3,140,000	12,605,000	---	---	20,870,000	1,160,000	2,724,997
Longville	155	---	---	---	---	758,500	---	---	758,500	161,000	---
Lonsdale	4,779	---	1,000,000	---	9,718,000	5,425,000	---	---	16,143,000	4,203,000	1,582,306
Loretto	647	1,495,000	---	---	---	---	---	---	1,495,000	---	194,000
Lowry	333	83,291	---	---	---	1,127,000	---	---	1,210,291	276,000	1,112,751
Lucan	212	---	---	---	---	1,189,726	---	---	1,189,726	---	157,024
Luverne	4,937	5,385,000	70,000	---	---	12,350,000	4,350,000	---	22,155,000	3,545,000	---
Lyle	527	---	45,000	---	---	---	---	---	45,000	---	185,000
Lynd	432	---	---	---	---	68,700	---	---	68,700	---	50,245
Mabel	715	---	---	---	---	2,964,000	---	---	2,964,000	---	1,043,080
Madelia	2,388	---	---	---	3,256,000	10,030,000	---	---	13,286,000	---	1,372,000
Madison	1,519	7,230,000	---	---	5,675,000	---	160,000	---	13,065,000	13,065,000	896,000
Madison Lake	1,258	---	---	---	4,311,192	2,645,808	---	---	6,957,000	---	2,048,441
Magnolia	195	---	---	---	---	285,000	---	---	285,000	285,000	---
Mahnomen	1,234	11,255,000	---	---	---	1,650,000	---	---	12,905,000	1,030,000	464,623
Mahtomedi	8,151	---	---	---	18,743,229	6,611,771	---	---	25,355,000	---	---
Manchester	50	76,000	---	---	---	---	---	---	76,000	38,000	---
Mankato	44,688	1,815,000	2,805,000	---	47,917,000	4,240,000	---	---	56,777,000	4,240,000	22,501,397
Mantorville	1,115	1,445,000	---	---	---	---	---	---	1,445,000	---	765,220
Maple Grove	70,247	76,330,000	---	---	16,465,000	---	---	---	92,795,000	57,795,000	5,384,126

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Maple Lake	2,182	---	---	---	6,105,000	2,960,000	---	---	9,065,000	4,575,000	800,000
Maple Plain	2,051	---	---	---	3,860,000	4,640,000	---	---	8,500,000	1,045,000	1,067,000
Mapleton	1,701	---	---	---	4,335,000	---	---	---	4,335,000	370,000	1,216,695
Mapleview	145	---	---	---	---	53,000	---	---	53,000	---	---
Maplewood	42,139	19,645,000	1,572,807	---	40,260,000	4,750,000	---	---	66,227,807	23,890,000	707,278
Marble	611	---	---	---	---	---	---	---	---	---	172,368
Marine on Saint Croix	667	840,000	---	---	---	---	---	---	840,000	---	---
Marshall	13,618	10,235,000	2,230,000	---	17,139,154	11,360,847	13,905,000	---	54,870,001	---	15,891,159
Mayer	2,526	---	---	---	5,254,000	1,100,000	---	---	6,354,000	1,450,000	1,749,538
Maynard	317	285,000	---	---	---	490,000	---	---	775,000	490,000	1,883,458
Mazeppa	890	---	---	---	350,000	---	---	---	350,000	---	---
McGrath	41	24,100	---	---	---	---	---	---	24,100	---	---
McGregor	387	---	---	---	---	1,137,000	---	---	1,137,000	---	---
McIntosh	599	916,000	---	---	---	1,495,000	---	---	2,411,000	355,000	454,124
McKinley	102	---	---	---	---	---	---	---	---	---	29,669
Medford	1,348	---	---	---	570,823	---	---	---	570,823	---	2,849,236
Medicine Lake	333	930,000	---	---	---	---	---	---	930,000	---	---
Medina	7,123	---	---	---	7,735,000	405,000	---	---	8,140,000	6,980,000	---
Melrose	3,616	990,000	---	---	---	---	---	---	990,000	---	---
Menahga	1,349	1,680,000	---	---	515,000	4,450,000	---	---	6,645,000	1,860,000	5,030,000
Mendota Heights	11,652	7,090,000	---	---	15,440,000	---	---	---	22,530,000	2,025,000	---
Middle River	304	---	288,000	---	---	184,400	---	---	472,400	---	181,423
Milaca	3,034	1,530,000	---	---	220,000	---	135,000	---	1,885,000	220,000	1,075,726
Milan	422	---	---	---	---	1,225,000	---	---	1,225,000	---	18,591
Milroy	256	---	---	---	---	156,000	---	---	156,000	---	---
Miltona	437	---	---	---	---	1,261,000	---	---	1,261,000	---	---
Minneapolis	434,346	649,680,000	---	14,500,000	74,105,000	---	---	---	738,285,000	74,900,000	105,751,046
Minneota	1,360	---	---	---	355,000	---	---	---	355,000	355,000	2,343,009
Minnesota City	200	---	---	---	---	---	302,043	---	302,043	---	---
Minnesota Lake	654	---	---	---	90,000	---	---	---	90,000	---	160,000
Minnetonka	54,704	27,905,000	---	---	---	34,195,000	---	---	62,100,000	8,285,000	---

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Minnetonka Beach	547	6,585,000	---	---	---	---	---	---	6,585,000	1,185,000	---
Minnetrista	8,593	2,845,000	---	---	4,255,000	4,555,000	---	---	11,655,000	1,875,000	7,258,544
Montevideo	5,359	6,340,000	---	---	3,080,000	2,105,000	5,140,000	---	16,665,000	315,000	5,063,000
Montgomery	3,376	---	---	---	4,190,100	6,704,900	440,000	---	11,335,000	4,975,000	771,752
Monticello	14,619	14,765,000	---	---	8,050,000	---	---	---	22,815,000	195,000	1,591,000
Montrose	3,837	11,259,000	---	---	240,000	---	---	---	11,499,000	570,000	1,922,635
Moorhead	44,583	---	2,095,000	---	188,490,000	11,655,000	16,940,000	---	219,180,000	102,835,000	39,992,859
Moose Lake	2,603	745,000	---	---	510,000	3,715,000	1,515,000	---	6,485,000	1,530,000	3,663,942
Mora	3,733	3,395,000	---	---	---	---	3,080,000	---	6,475,000	1,025,000	4,300,527
Morgan	880	---	---	---	---	12,692,776	321,511	---	13,014,287	---	---
Morris	4,863	3,911,000	---	---	1,740,000	---	---	---	5,651,000	3,911,000	5,503,250
Morristown	955	2,270,000	---	---	---	---	---	---	2,270,000	1,170,000	---
Morton	407	---	94,594	---	---	1,315,000	---	---	1,409,594	---	542,412
Motley	680	1,160,000	---	---	---	---	---	---	1,160,000	310,000	3,732,000
Mound	9,408	4,035,000	3,187,000	---	9,702,886	26,372,113	---	---	43,296,999	16,964,114	---
Mounds View	13,133	5,622,400	---	---	---	5,830,000	---	---	11,452,400	322,400	106,175
Mountain Iron	2,862	325,000	---	---	---	---	1,290,000	---	1,615,000	390,000	4,335,203
Mountain Lake	2,027	1,600,000	675,000	---	6,353,500	10,070,255	3,934,949	---	22,633,704	7,001,000	4,682,820
Murdock	310	---	---	---	---	---	---	---	---	---	382,676
Nashwauk	957	---	---	---	---	---	---	---	---	---	2,353,502
Nerstrand	273	192,000	---	---	---	805,000	---	---	997,000	805,000	73,930
Nevis	384	---	---	---	---	50,120	---	---	50,120	---	42,192
New Auburn	414	---	---	---	1,165,472	263,770	---	---	1,429,242	1,165,472	---
New Brighton	23,705	9,875,000	24,605,000	---	3,830,000	---	---	---	38,310,000	---	---
New Germany	465	1,635,000	---	---	---	6,794,600	---	---	8,429,600	1,440,000	---
New Hope	21,870	39,195,000	6,545,000	---	---	65,000	---	---	45,805,000	6,610,000	935,376
New London	1,276	2,756,000	---	---	---	---	---	---	2,756,000	1,741,000	3,085,251
New Munich	360	---	---	---	---	---	261,000	---	261,000	---	---
New Prague	8,221	2,525,000	---	---	6,598,435	6,229,565	248,000	---	15,601,000	10,570,000	25,169,000
New Richland	1,229	---	---	---	1,125,000	91,000	---	---	1,216,000	210,000	1,521,140
New Trier	86	---	---	---	---	---	---	---	---	---	90,000

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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 Ulm	14,070	---	---	---	11,050,000	23,350,000	---	---	34,400,000	5,925,000	1,341,272
New York Mills	1,287	450,000	55,000	---	1,830,000	709,000	---	---	3,044,000	113,000	3,514,276
Newfolden	351	---	---	---	65,000	63,000	---	---	128,000	---	292,000
Newport	3,890	12,930,000	---	---	---	3,155,000	---	---	16,085,000	970,000	---
Nicollet	1,165	194,000	194,000	---	1,444,000	706,000	---	---	2,538,000	564,000	1,820,000
Nielsville	77	---	---	---	---	119,300	---	---	119,300	---	---
Nisswa	2,033	2,005,000	---	---	---	550,000	---	---	2,555,000	---	5,394,979
North Branch	11,115	462,000	4,155,000	---	1,730,000	2,800,000	9,622,000	---	18,769,000	18,224,000	7,416,732
North Mankato	14,461	11,865,000	370,000	780,000	11,150,000	13,900,000	---	---	38,065,000	7,395,000	1,170,340
North Oaks	5,306	---	---	---	120,000	---	---	---	120,000	---	---
North Saint Paul	12,397	2,615,000	7,310,000	---	8,284,873	13,800,127	---	---	32,010,000	7,470,000	---
Northfield	20,547	12,680,000	275,500	---	10,530,000	2,365,000	22,661,414	---	48,511,914	945,000	2,068,220
Northome	153	---	---	---	---	---	---	---	---	---	3,018,888
Northrop	221	---	---	---	---	983,000	---	---	983,000	---	284,000
Norwood Young America	3,992	3,110,000	---	---	4,676,895	8,023,104	---	---	15,809,999	7,060,000	1,398,176
Nowthen	4,529	85,000	---	---	3,755,000	---	---	---	3,840,000	85,000	40,000
Oak Grove	9,009	---	---	---	---	---	---	---	---	---	207,000
Oak Park Heights	4,830	3,435,000	---	---	1,310,000	---	---	---	4,745,000	3,435,000	---
Oakdale	28,135	---	3,665,000	---	15,540,000	730,000	---	---	19,935,000	1,415,000	1,745,000
Odessa	106	---	---	---	---	254,000	---	---	254,000	---	42,512
Odin	119	---	---	---	---	147,676	---	---	147,676	---	35,518
Ogema	206	---	---	---	---	---	---	---	---	---	208,689
Ogilvie	392	---	52,000	---	---	327,000	---	---	379,000	52,000	884,536
Okabena	206	---	---	---	---	156,000	---	---	156,000	156,000	71,425
Oklee	413	---	---	---	---	108,000	---	---	108,000	---	18,987
Olivia	2,334	---	1,635,000	---	1,433,000	5,206,000	---	---	8,274,000	1,198,000	5,756,455
Onamia	786	---	---	---	---	---	122,000	---	122,000	---	1,185,000
Ormsby	119	68,216	---	---	---	606,000	---	---	674,216	---	49,767
Orono	8,485	18,385,000	---	---	---	725,000	---	---	19,110,000	---	---
Oronoco	1,808	---	---	---	209,000	---	---	---	209,000	---	589,359
Orr	209	---	---	---	---	---	---	---	---	---	196,000

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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					
Ortonville	2,046	1,950,000	---	---	---	791,429	---	---	2,741,429	2,575,000	22,881,123		
Osakis	1,780	---	---	---	1,100,000	1,781,000	---	---	2,881,000	495,000	2,142,170		
Oslo	237	57,500	---	---	---	30,000	1,265,000	---	1,352,500	---	---		
Osseo	2,681	6,790,000	515,000	---	4,285,000	---	890,000	---	12,480,000	2,715,000	---		
Ostrander	231	---	---	---	---	1,897,269	---	---	1,897,269	---	---		
Otsego	21,289	---	---	---	4,400,000	15,260,000	---	---	19,660,000	17,705,000	16,305,983		
Ottertail	643	640,000	---	---	---	745,000	---	---	1,385,000	745,000	273,515		
Owatonna	26,647	8,805,000	405,000	---	5,295,000	2,785,000	---	---	17,290,000	835,000	2,414,928		
Park Rapids	4,247	725,000	---	---	8,200,000	---	---	---	8,925,000	7,170,000	1,536,133		
Parkers Prairie	1,011	---	---	---	---	3,156,000	---	---	3,156,000	---	392,000		
Paynesville	2,449	---	---	---	4,995,000	2,785,000	---	---	7,780,000	---	4,162,000		
Pease	239	---	---	---	154,000	96,912	---	---	250,912	---	---		
Pelican Rapids	2,554	1,191,250	---	---	2,404,850	113,899	---	---	3,709,999	439,999	8,605,690		
Pemberton	228	---	---	---	---	---	---	---	---	---	1,038,015		
Pennock	479	85,000	---	---	---	1,385,000	---	---	1,470,000	890,000	---		
Pequot Lakes	2,449	2,073,000	---	---	---	730,000	---	---	2,803,000	---	323,083		
Perham	3,576	2,600,000	---	---	7,890,000	8,840,000	1,714,000	---	21,044,000	8,429,000	5,682,603		
Perley	112	---	---	---	---	292,438	---	---	292,438	---	---		
Peterson	234	250,000	---	---	---	527,000	---	---	777,000	---	---		
Pierz	1,417	---	---	---	80,000	---	---	---	80,000	---	39,000		
Pillager	513	---	---	---	580,750	9,250	---	---	590,000	590,000	413,639		
Pine City	3,159	2,770,000	40,000	---	3,348,000	7,031,000	---	---	13,189,000	---	164,000		
Pine Island	3,842	---	---	---	12,677,000	166,000	---	---	12,843,000	5,053,000	311,000		
Pine River	924	1,639,000	---	---	---	35,000	---	---	1,674,000	---	313,896		
Pipestone	4,138	1,935,000	---	---	7,805,000	5,620,000	---	---	15,360,000	915,000	12,328,023		
Plainview	3,516	806,000	---	---	---	2,400,000	---	---	3,206,000	806,000	945,422		
Plummer	278	---	---	---	---	---	---	---	---	---	176,000		
Plymouth	81,184	63,200,000	570,000	---	---	14,490,000	---	---	78,260,000	16,530,000	806,860		
Porter	158	---	---	---	---	---	---	---	---	---	49,039		
Preston	1,329	5,151,536	---	13,613	---	3,563,465	---	---	8,728,614	---	---		
Princeton	5,100	1,902,000	---	---	2,336,000	13,590,147	2,350,000	---	20,178,147	1,720,000	997,000		

*Failed to meet reporting requirements.

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Prinsburg	517	---	---	---	---	1,885,000	111,047	---	1,996,047	1,885,000	310,416
Prior Lake	27,832	9,225,000	85,000	---	16,075,000	7,375,000	---	---	32,760,000	5,510,000	1,008,939
Proctor	3,097	---	---	---	4,500,000	---	---	---	4,500,000	2,110,000	794,215
Quamba	108	---	---	---	---	460,000	---	---	460,000	---	---
Racine	462	12,000	---	---	---	---	---	---	12,000	12,000	1,468,000
Ramsey	28,520	---	---	---	25,885,000	---	---	---	25,885,000	11,045,000	420,000
Randall	605	---	---	---	---	---	---	---	---	---	894,000
Ranier	568	---	---	---	170,000	1,044,000	---	---	1,214,000	---	453,123
Raymond	790	---	---	---	720,000	---	---	---	720,000	75,000	2,269,000
Red Lake Falls	1,339	1,760,000	---	---	---	---	---	---	1,760,000	493,500	3,507,163
Red Wing	16,588	25,925,000	---	---	---	10,718,000	---	---	36,643,000	1,955,000	460,000
Redwood Falls	5,067	4,084,000	---	---	---	4,852,000	---	---	8,936,000	2,119,000	5,571,347
Remer	400	13,026	---	---	---	26,637	---	---	39,663	26,637	314,089
Renville	1,292	49,645	---	---	1,195,000	170,000	---	---	1,414,645	---	2,654,427
Revere	88	---	---	---	---	224,967	---	---	224,967	---	---
Rice	2,053	---	---	---	---	---	---	---	---	---	291,346
Rice Lake	4,101	960,026	---	---	2,285,000	---	---	---	3,245,026	2,285,000	608,822
Richfield	36,661	42,660,000	2,715,000	---	3,435,000	12,380,000	---	---	61,190,000	19,875,000	---
Richmond	1,489	3,329,000	---	---	---	110,000	---	---	3,439,000	---	5,036,000
Riverton	122	---	---	---	---	---	---	---	---	---	30,408
Robbinsdale	14,838	545,000	3,315,000	---	4,260,000	11,950,000	---	---	20,070,000	2,210,000	29,868,701
Rochester	122,065	16,460,000	20,630,000	---	---	127,810,000	189,788,000	---	354,688,000	146,610,000	1,945,000
Rockford	4,601	345,000	875,000	---	1,415,000	3,235,000	---	---	5,870,000	1,585,000	---
Rockville	2,398	3,750,000	---	---	---	485,000	---	---	4,235,000	485,000	1,441,000
Rogers	13,905	---	---	---	5,890,000	---	6,125,000	---	12,015,000	---	50,000
Rollingstone	678	---	---	---	310,000	1,225,000	---	---	1,535,000	310,000	24,865
Rose Creek	406	334,000	---	---	---	---	---	---	334,000	---	---
Roseau	2,729	---	---	---	---	---	1,039,664	---	1,039,664	---	3,298,483
Rosemount	26,133	645,000	4,195,000	---	1,320,000	815,000	---	---	6,975,000	3,930,000	1,440,693
Roseville	36,440	13,700,000	---	2,405,000	---	2,565,000	---	---	18,670,000	---	---
Rothsay	487	1,795,000	---	---	---	1,598,000	---	---	3,393,000	24,000	334,439

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Round Lake	374	---	---	---	---	---	---	---	---	---	99,745
Royalton	1,276	---	---	---	---	5,072,000	---	---	5,072,000	2,182,000	2,657,000
Rush City	3,160	1,295,000	---	---	1,905,000	---	---	---	3,200,000	---	1,244,600
Rushford	1,860	---	---	---	4,285,000	1,585,000	---	---	5,870,000	3,295,000	3,748,692
Rushford Village	794	700,000	---	---	108,000	68,453	---	---	876,453	---	181,000
Rushmore	362	---	---	---	---	74,679	---	---	74,679	---	357,876
Russell	347	---	---	---	---	727,000	---	---	727,000	---	63,710
Rutledge	220	140,291	---	---	---	---	---	---	140,291	---	---
Sabin	617	---	---	---	450,000	74,230	---	---	524,230	450,000	345,555
Sacred Heart	506	341,000	---	---	---	2,801,898	---	---	3,142,898	---	4,838,743
Saint Anthony	9,175	4,820,000	---	5,345,000	16,960,000	440,000	---	---	27,565,000	12,465,000	360,000
Saint Augusta	3,559	295,000	---	---	---	---	---	---	295,000	295,000	1,976,396
Saint Bonifacius	2,296	1,165,000	---	---	---	30,000	---	---	1,195,000	890,000	477,523
Saint Charles	3,981	10,192,000	---	---	1,161,344	1,053,656	---	---	12,407,000	7,282,000	8,569
Saint Clair	746	---	---	---	23,000	1,861,000	---	---	1,884,000	1,153,000	---
Saint Cloud	68,746	14,775,000	1,220,000	---	26,145,000	62,675,000	2,655,000	---	107,470,000	43,380,000	88,908,080
Saint Francis	8,292	---	---	---	5,885,000	19,220,000	---	---	25,105,000	2,965,000	3,830,000
Saint Hilaire	264	---	---	---	---	---	---	---	---	---	444,660
Saint James	4,749	1,355,458	---	---	---	19,931,860	---	---	21,287,318	1,750,458	139,515
Saint Joseph	7,151	4,223,000	---	---	9,509,000	3,625,000	---	---	17,357,000	5,065,000	4,693,625
Saint Leo	91	---	---	---	---	440,000	---	---	440,000	---	---
Saint Louis Park	50,144	65,525,000	1,615,000	---	2,610,000	27,125,000	---	---	96,875,000	4,355,000	103,026
Saint Martin	313	---	---	---	78,000	---	---	---	78,000	---	4,889,469
Saint Michael	19,029	4,460,000	1,740,000	---	4,298,782	---	2,976,217	---	13,474,999	2,979,999	---
Saint Paul	312,040	272,648,488	10,785,000	35,142,000	15,741,012	---	238,228,862	---	572,545,362	64,778,000	286,335,794
Saint Paul Park	5,507	---	---	---	5,005,000	---	---	---	5,005,000	1,335,000	628,000
Saint Peter	12,066	2,015,000	2,970,000	---	---	2,480,000	39,461,875	---	46,926,875	11,617,000	20,157,093
Saint Stephen	802	973,000	---	---	---	---	---	---	973,000	---	---
Sanborn	320	---	---	---	---	700,000	---	---	700,000	655,000	---
Sandstone	2,228	1,610,000	---	---	210,000	390,000	---	---	2,210,000	210,000	1,424,137
Sartell	19,522	49,585,000	---	---	2,525,000	9,120,000	---	---	61,230,000	10,525,000	11,951,536

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Sauk Centre	4,624	---	---	---	5,440,000	7,060,000	---	---	12,500,000	7,195,000	3,651,000
Sauk Rapids	13,730	655,000	---	---	---	5,285,000	---	---	5,940,000	655,000	4,311,216
Savage	32,516	5,630,000	---	---	25,450,000	8,750,000	---	---	39,830,000	---	---
Scandia	4,034	3,245,000	---	---	---	---	---	---	3,245,000	---	152,000
Scanlon	996	130,000	---	---	---	655,000	---	---	785,000	---	---
Seaforth	81	---	---	---	---	293,000	---	---	293,000	---	16,973
Sebeka	738	---	---	---	2,070,000	---	---	---	2,070,000	2,070,000	269,746
Sedan	45	---	---	---	8,900	---	---	---	8,900	---	---
Shafer	1,169	80,000	---	---	---	1,360,000	---	---	1,440,000	565,000	135,000
Shakopee	45,593	25,010,000	12,385,000	---	---	---	---	---	37,395,000	---	---
Shelly	177	---	---	---	---	347,000	---	---	347,000	---	---
Sherburn	1,052	550,000	---	---	1,692,000	6,184,330	---	---	8,426,330	4,025,000	3,734,060
Shoreview	26,967	18,775,000	---	---	2,405,000	27,035,000	---	---	48,215,000	5,355,000	6,095,035
Shorewood	7,827	6,315,000	---	---	---	5,790,000	2,270,000	---	14,375,000	2,550,000	---
Silver Bay	1,862	---	---	---	---	---	---	---	---	---	3,573,816
Silver Lake	871	---	---	---	548,000	---	---	---	548,000	---	---
Skyline	286	---	---	---	---	---	---	---	---	---	56,227
Slayton	1,996	1,130,000	---	---	55,000	---	241,239	---	1,426,239	---	245,299
Sleepy Eye	3,431	---	---	---	13,137,000	2,950,000	---	---	16,087,000	6,555,000	1,701,314
South Haven	185	---	---	---	---	381,000	---	---	381,000	381,000	376,000
South Saint Paul	20,745	21,960,000	770,000	---	---	---	---	---	22,730,000	---	3,194,593
Spicer	1,107	645,000	---	---	3,625,000	270,000	---	---	4,540,000	175,000	---
Spring Grove	1,250	571,000	104,000	---	242,000	2,430,000	---	---	3,347,000	2,344,000	4,856
Spring Lake Park	7,544	1,494,951	---	---	---	---	---	---	1,494,951	1,155,000	1,180,728
Spring Park	1,736	1,400,000	---	---	---	---	---	---	1,400,000	---	---
Spring Valley	2,455	---	---	---	5,936,000	842,000	4,925,000	---	11,703,000	493,000	400,000
Springfield	2,012	366,425	---	---	4,978,670	2,021,329	1,490,000	---	8,856,424	---	---
Squaw Lake	100	---	---	---	---	---	---	---	---	---	93,089
Stacy	1,708	---	---	---	4,000,000	1,796,175	739,000	---	6,535,175	739,000	905,000
Staples	2,957	1,085,000	---	---	3,453,000	559,000	450,000	---	5,547,000	4,465,000	6,174,028
Starbuck	1,376	290,000	---	---	1,612,000	---	---	---	1,902,000	290,000	2,214,964

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Stephen	588	1,750,000	---	---	263,000	333,000	---	---	2,346,000	1,852,000	381,729
Stewart	489	892,275	---	---	538,000	1,086,000	---	---	2,516,275	---	1,328,006
Stewartville	6,850	2,137,000	---	---	1,682,000	2,110,000	---	---	5,929,000	1,935,000	---
Stillwater	19,464	22,350,000	2,060,000	4,585,000	---	830,000	---	---	29,825,000	3,980,000	191,813
Stockton	806	---	---	---	---	---	---	---	---	---	616,000
Storden	228	---	---	---	687,000	505,000	---	---	1,192,000	505,000	46,315
Strandquist	71	88,500	---	---	---	---	---	---	88,500	---	---
Sturgeon Lake	443	---	---	---	---	---	---	---	---	---	4,485,000
Sunburg	93	---	---	---	---	---	---	---	---	---	8,983
Sunfish Lake	527	---	---	---	1,870,000	---	---	---	1,870,000	---	---
Swanville	331	---	---	---	---	---	---	---	---	---	1,246,000
Tamarack	62	---	---	---	---	---	---	---	---	---	18,704
Taylors Falls	1,067	---	645,000	---	475,000	---	---	---	1,120,000	475,000	471,000
Thief River Falls	8,647	---	---	---	8,145,000	19,975,000	---	---	28,120,000	---	644,416
Tower	426	---	220,000	---	---	---	541,520	---	761,520	---	2,175,333
Tracy	2,065	15,645,000	---	---	2,905,000	9,405,000	---	---	27,955,000	11,700,000	159,303
Trimont	700	273,000	---	---	---	58,394	---	---	331,394	---	959,135
Trosky	96	---	---	---	---	---	---	---	---	---	600,440
Truman	1,084	330,000	---	---	---	---	1,075,000	---	1,405,000	1,075,000	1,585,936
Twin Valley	717	---	---	---	---	2,063,000	---	---	2,063,000	2,063,000	335,097
Two Harbors	3,631	6,455,000	---	---	---	---	---	---	6,455,000	---	7,968,900
Tyler	1,121	---	---	---	---	770,000	---	---	770,000	770,000	5,493,994
Ulen	484	---	---	---	---	1,141,921	---	---	1,141,921	---	1,088,000
Underwood	359	---	---	---	---	1,199,000	---	---	1,199,000	---	---
Upsala	484	---	628,000	---	---	98,000	---	---	726,000	98,000	311,109
Urbank	52	---	---	---	---	---	---	---	---	---	86,000
Utica	264	---	---	---	109,000	---	---	---	109,000	---	52,450
Vadnais Heights	13,080	5,045,000	---	---	---	---	---	---	5,045,000	5,045,000	400,000
Vergas	349	1,116,000	---	---	---	40,000	---	---	1,156,000	211,000	70,250
Verndale	507	---	---	---	---	1,331,000	---	---	1,331,000	30,000	1,504,675
Vernon Center	326	---	---	---	---	2,024,000	---	---	2,024,000	---	644,000

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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			
Vesta	273	---	---	---	---	697,000	---	---	697,000	---	---
Victoria	10,968	10,585,000	1,410,000	---	8,915,000	4,255,000	---	---	25,165,000	5,610,000	---
Viking	76	---	---	---	---	492,000	---	---	492,000	---	---
Villard	226	---	---	---	---	844,000	---	---	844,000	844,000	---
Virginia	8,331	9,656,000	---	---	---	25,040,000	---	---	34,696,000	1,315,000	23,560,484
Wabasha	2,590	---	---	---	1,767,000	307,000	---	---	2,074,000	89,000	528,708
Wabasso	734	379,000	220,000	---	83,000	1,985,000	19,407	---	2,686,407	523,000	205,563
Waconia	13,297	10,565,000	---	---	12,770,000	15,380,000	2,456,689	---	41,171,689	4,515,000	766,000
Wadena	4,311	2,240,000	---	---	---	---	1,770,000	---	4,010,000	945,000	10,555,000
Wahkon	240	---	---	---	---	---	---	---	---	---	410,000
Waite Park	8,368	14,055,000	---	---	2,245,000	1,250,000	---	---	17,550,000	1,695,000	346,720
Waldorf	200	857,000	---	---	---	---	---	---	857,000	---	3,439,000
Walker	980	---	---	---	100,000	---	---	---	100,000	---	6,042,565
Walnut Grove	744	---	---	---	---	3,755,000	---	---	3,755,000	2,520,000	---
Walters	66	---	---	---	62,102	93,700	---	---	155,802	---	---
Waltham	169	---	---	---	---	714,000	---	---	714,000	---	---
Wanamingo	1,143	---	235,000	---	4,432,000	363,000	---	---	5,030,000	3,863,000	291,000
Warren	1,592	625,000	---	---	777,000	2,723,000	---	---	4,125,000	3,348,000	5,136,272
Waseca	9,221	3,645,000	---	---	---	1,425,000	---	---	5,070,000	1,460,000	9,109,000
Watertown	4,819	---	---	753,000	3,496,000	---	---	---	4,249,000	2,454,000	---
Waterville	1,754	---	---	---	---	4,148,000	---	---	4,148,000	3,750,000	5,615,000
Watkins	1,034	3,940,000	---	---	---	---	---	---	3,940,000	3,940,000	395,000
Watson	181	291,000	---	---	---	1,365,000	---	---	1,656,000	637,000	33,948
Waubun	410	272,400	---	---	---	3,037,600	---	---	3,310,000	---	58,047
Waverly	1,999	---	---	---	529,000	7,565,000	---	---	8,094,000	1,425,000	2,886,633
Wayzata	4,481	455,000	10,900,000	---	4,490,000	4,510,000	---	---	20,355,000	6,405,000	---
Welcome	704	---	---	---	3,986,000	1,475,000	---	---	5,461,000	1,146,000	1,063,000
Wells	2,386	500,000	---	---	5,492,500	3,407,656	---	---	9,400,156	2,820,000	516,000
Wendell	167	---	---	---	---	---	---	---	---	---	402,385
West Concord	859	129,000	---	---	3,545,000	890,000	---	---	4,564,000	302,000	---
West Saint Paul	20,882	29,965,000	970,000	---	8,195,000	10,845,000	---	---	49,975,000	6,655,000	---

*Failed to meet reporting requirements.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2021

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					
Westbrook	772	---	---	---	1,010,000	---	---	---	---	1,010,000	1,010,000	---	
Wheaton	1,440	---	---	---	---	2,923,987	---	---	---	2,923,987	265,000	2,055,080	
White Bear Lake	25,067	3,080,000	2,305,000	---	13,585,000	3,325,000	---	---	---	22,295,000	340,000	---	
Willernie	519	---	---	---	---	---	---	---	---	---	---	241,860	
Williams	179	---	---	---	---	228,000	---	---	---	228,000	228,000	24,000	
Willmar	21,076	2,555,000	---	---	15,603,000	18,210,000	---	---	---	36,368,000	---	57,572,151	
Willow River	393	---	---	---	---	779,917	---	---	---	779,917	---	---	
Wilmont	329	---	---	---	---	---	---	---	---	---	---	468,000	
Wilton	268	---	---	---	---	---	---	---	---	---	---	12,402	
Windom	4,868	---	---	---	16,165,000	4,275,000	7,249,000	---	---	27,689,000	13,799,000	11,309,951	
Winger	174	---	---	---	---	---	---	---	---	---	---	832,343	
Winnebago	1,377	---	---	---	1,145,000	40,000	---	---	---	1,185,000	1,055,000	9,378,532	
Winona	25,405	3,885,000	---	---	---	3,335,000	---	---	---	7,220,000	---	930,000	
Winsted	2,242	3,567,000	---	---	345,000	6,227,000	---	---	---	10,139,000	---	1,622,000	
Winthrop	1,340	---	1,781,862	---	160,000	3,737,002	50,000	---	---	5,728,864	1,781,862	---	
Winton	167	---	---	---	---	---	---	---	---	---	---	94,946	
Wolverton	124	---	---	---	---	164,000	---	---	---	164,000	---	---	
Wood Lake	372	---	---	---	---	1,475,000	---	---	---	1,475,000	575,000	2,270,034	
Woodbury	75,723	33,685,000	140,000	---	17,030,000	---	---	---	---	50,855,000	1,080,000	73,287	
Woodland	390	445,000	---	---	---	---	---	---	---	445,000	---	---	
Woodstock	110	---	---	---	---	236,200	---	---	---	236,200	---	33,500	
Worthington	13,861	12,410,000	---	---	---	8,990,000	---	---	---	21,400,000	---	4,647,249	
Wrenshall	441	---	---	---	295,000	---	---	---	---	295,000	295,000	571,000	
Wykoff	434	---	---	---	---	1,290,000	---	---	---	1,290,000	---	800,000	
Wyoming	8,070	---	---	---	8,570,000	2,935,000	---	---	---	11,505,000	---	204,534	
Zimmerman	6,383	2,900,000	---	---	---	---	---	---	---	2,900,000	---	1,699,000	
Zumbro Falls	156	1,219,000	---	---	---	---	---	---	---	1,219,000	---	262,841	
Zumbrota	3,781	3,430,000	---	---	---	---	---	---	---	3,430,000	310,000	---	
State Total	4,751,625	\$3,113,811,640	\$253,500,706	\$72,083,613	\$1,939,259,634	\$1,979,598,523	\$851,463,381	\$1,327,950	\$8,211,045,447	\$1,827,544,502	\$1,819,144,973		

*Failed to meet reporting requirements.

**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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue		General Fund Unrestricted Fund Balance	Special Revenue				
			Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance		Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Adrian	1,192	\$1,161,641	\$542,539	\$1,704,180	\$1,292,475	\$538,022	\$1,830,497	7.4%	\$1,019,625	179.5%
Afton	2,966	741,522	829,745	1,571,267	750,836	232,022	982,858	-37.4%	1,730,917	56.8%
Aitkin	2,196	377,559	55,469	433,028	401,256	246,774	648,030	49.7%	2,628,866	24.7%
Albany	2,802	1,047,065	---	1,047,065	1,042,204	(20,098)	1,022,106	-2.4%	1,632,174	62.6%
Albert Lea	18,301	9,985,667	3,430,091	13,415,758	9,038,246	4,035,980	13,074,226	-2.5%	17,715,727	73.8%
Alberta	92	123,011	---	123,011	141,115	---	141,115	14.7%	85,293	165.4%
Albertville	7,998	3,200,223	156,143	3,356,366	2,178,219	155,195	2,333,414	-30.5%	4,104,085	56.9%
Alexandria	14,690	5,231,227	943,928	6,175,155	5,780,545	239,345	6,019,890	-2.5%	13,369,616	45.0%
Alpha	101	295,145	95,076	390,221	308,182	109,957	418,139	7.2%	102,073	409.6%
Alvarado	388	6,221	168,698	174,919	34,584	171,643	206,227	17.9%	444,522	46.4%
Amboy	532	417,008	42,620	459,628	572,730	48,800	621,530	35.2%	443,800	140.0%
Andover	32,708	9,513,916	881,413	10,395,329	9,471,730	1,291,508	10,763,238	3.5%	14,299,609	75.3%
Annandale	3,387	2,103,274	563,745	2,667,019	2,446,320	379,414	2,825,734	6.0%	2,434,313	116.1%
Anoka	18,041	5,533,135	2,408,579	7,941,714	5,973,420	2,048,874	8,022,294	1.0%	13,856,144	57.9%
Apple Valley	56,318	19,093,972	---	19,093,972	19,618,981	---	19,618,981	2.7%	32,928,915	59.6%
Appleton	1,411	1,987,512	412,222	2,399,734	2,089,632	423,623	2,513,255	4.7%	2,234,555	112.5%
Arco	86	(27,044)	37,229	10,185	29,139	37,780	66,919	557.0%	109,467	61.1%
Arden Hills	9,897	3,351,724	583,791	3,935,515	3,138,660	625,383	3,764,043	-4.4%	5,439,531	69.2%
Arlington	2,280	1,101,606	736,601	1,838,207	1,217,640	921,715	2,139,355	16.4%	2,145,090	99.7%
Askov	333	648,871	---	648,871	761,936	---	761,936	17.4%	283,499	268.8%
Atwater	1,119	1,446,835	---	1,446,835	1,796,863	1,636	1,798,499	24.3%	739,109	243.3%
Audubon**	554	---	---	---	1,040,433	404,176	1,444,609	---	493,283	292.9%
Aurora	1,688	1,618,187	---	1,618,187	1,912,890	---	1,912,890	18.2%	2,071,351	92.3%
Austin	26,492	12,252,676	938,423	13,191,099	11,082,156	1,125,572	12,207,728	-7.5%	18,661,714	65.4%
Avon	1,647	2,703,701	359,662	3,063,363	2,877,062	361,747	3,238,809	5.7%	1,908,550	169.7%
Babbitt	1,384	3,074,900	209,185	3,284,085	3,273,875	307,416	3,581,291	9.0%	2,423,757	147.8%
Badger	425	564,457	16,929	581,386	473,412	17,317	490,729	-15.6%	246,473	199.1%
Balaton	590	48,872	304,055	352,927	108,606	328,323	436,929	23.8%	737,652	59.2%
Barnesville	2,784	2,068,116	468,529	2,536,645	1,990,641	775,655	2,766,296	9.1%	2,934,153	94.3%
Barnum	625	223,625	129,632	353,257	286,347	184,699	471,046	33.3%	505,115	93.3%
Barrett	369	607,590	---	607,590	660,811	---	660,811	8.8%	312,214	211.7%
Battle Lake	854	1,620,950	268,683	1,889,633	1,693,762	396,476	2,090,238	10.6%	1,156,952	180.7%
Baudette	970	544,047	120,309	664,356	781,286	92,641	873,927	31.5%	1,401,511	62.4%
Baxter	8,911	3,273,348	32,576	3,305,924	3,442,354	(167,891)	3,274,463	-1.0%	8,339,554	39.3%
Bayport	3,826	4,706,870	2,036,281	6,743,151	4,348,593	2,182,304	6,530,897	-3.1%	3,244,647	201.3%
Beaver Bay	122	556,187	---	556,187	728,778	---	728,778	31.0%	292,165	249.4%
Becker	4,960	2,713,402	1,181,422	3,894,824	2,930,258	1,200,415	4,130,673	6.1%	8,474,943	48.7%
Belgrade	740	510,784	117,578	628,362	598,914	126,117	725,031	15.4%	631,274	114.9%
Belle Plaine	7,373	2,632,451	1,223,945	3,856,396	3,187,907	1,451,521	4,639,428	20.3%	5,981,960	77.6%
Belview	288	608,669	38,939	647,608	774,659	39,191	813,850	25.7%	276,241	294.6%
Bemidji	15,147	8,386,995	2,062,035	10,449,030	8,058,137	2,314,834	10,372,971	-0.7%	15,285,390	67.9%

*Reported on a GAAP basis in 2020; reported on a cash basis in 2021.

**Reported on a cash basis in 2020; reported on a GAAP basis in 2021.

***Failed to meet reporting deadline in 2020.

****A former town that incorporated as a city in 2021.

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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Benson	3,529	1,720,751	22,008,978	23,729,729	1,871,731	21,373,003	23,244,734	-2.0%	3,177,104	731.6%
Bertha*	554	424,247	200,734	624,981	---	---	---	-100.0%	---	---
Bethel	472	552,302	---	552,302	615,051	---	615,051	11.4%	328,473	187.2%
Big Lake	12,165	3,821,497	136,539	3,958,036	3,993,132	248,568	4,241,700	7.2%	5,297,732	80.1%
Bigelow	225	249,185	54,795	303,980	296,597	50,774	347,371	14.3%	127,108	273.3%
Biwabik	960	(1,257,459)	85,727	(1,171,732)	(1,248,743)	139,195	(1,109,548)	5.3%	1,747,335	-63.5%
Blackduck	840	339,507	367,291	706,798	277,343	261,660	539,003	-23.7%	834,481	64.6%
Blaine	70,979	18,258,055	9,700,466	27,958,521	17,204,675	9,457,482	26,662,157	-4.6%	35,905,572	74.3%
Blooming Prairie	1,958	1,219,930	---	1,219,930	1,456,541	260,820	1,717,361	40.8%	1,348,737	127.3%
Bloomington	90,974	39,050,038	5,907,657	44,957,695	42,553,870	5,434,289	47,988,159	6.7%	95,463,250	50.3%
Blue Earth	3,157	2,985,523	(411,159)	2,574,364	4,091,804	(289,023)	3,802,781	47.7%	4,220,763	90.1%
Bluffton	208	280,778	18,163	298,941	332,950	34,355	367,305	22.9%	103,594	354.6%
Boyd	141	353,200	---	353,200	318,608	1,932	320,540	-9.2%	218,598	146.6%
Braham	1,782	123,012	149,733	272,745	(36,640)	193,617	156,977	-42.4%	1,614,084	9.7%
Brainerd	14,679	4,766,755	2,099,177	6,865,932	4,722,156	1,237,870	5,960,026	-13.2%	15,560,053	38.3%
Breckenridge	3,343	1,567,307	---	1,567,307	1,559,487	---	1,559,487	-0.5%	2,920,036	53.4%
Bricelyn	345	1,126,059	---	1,126,059	1,199,092	184,747	1,383,839	22.9%	305,373	453.2%
Brooklyn Center	33,585	14,121,566	(5,471)	14,116,095	13,090,687	43,018	13,133,705	-7.0%	26,344,347	49.9%
Brooklyn Park	86,106	25,956,166	(279,061)	25,677,105	27,688,224	(156,640)	27,531,584	7.2%	65,722,110	41.9%
Brooten	634	1,145,230	44,685	1,189,915	1,017,295	44,685	1,061,980	-10.8%	538,576	197.2%
Browerville	833	1,198,398	227,482	1,425,880	1,378,803	231,515	1,610,318	12.9%	376,904	427.2%
Brownton	731	276,749	170,970	447,719	313,955	213,099	527,054	17.7%	745,048	70.7%
Buffalo	16,378	3,061,504	(1,158,549)	1,902,955	3,364,018	(788,148)	2,575,870	35.4%	10,920,738	23.6%
Buffalo Lake	656	55,970	---	55,970	169,632	---	169,632	203.1%	942,244	18.0%
Buhl	957	1,420,451	93,348	1,513,799	1,509,305	100,024	1,609,329	6.3%	1,055,443	152.5%
Burnsville	64,627	27,212,038	2,566,865	29,778,903	27,582,405	2,559,293	30,141,698	1.2%	43,821,236	68.8%
Butterfield	596	518,177	165,238	683,415	306,969	126,029	432,998	-36.6%	288,327	150.2%
Byron	6,553	1,585,494	524,173	2,109,667	2,135,591	385,747	2,521,338	19.5%	2,560,714	98.5%
Caledonia	2,841	1,109,847	317,966	1,427,813	1,145,209	377,548	1,522,757	6.6%	2,591,529	58.8%
Callaway	193	177,922	752,351	930,273	188,587	1,336,551	1,525,138	63.9%	450,961	338.2%
Cambridge	9,862	3,323,690	1,995,784	5,319,474	3,538,186	1,781,505	5,319,691	0.0%	7,426,132	71.6%
Canby	1,662	1,072,156	58,133	1,130,289	1,051,086	---	1,051,086	-7.0%	1,775,971	59.2%
Cannon Falls	4,236	2,950,873	362,496	3,313,369	3,188,656	361,112	3,549,768	7.1%	4,104,528	86.5%
Carver	5,861	1,533,894	(117,072)	1,416,822	1,491,428	71,446	1,562,874	10.3%	2,858,212	54.7%
Cass Lake	687	92,024	57,353	149,377	381,803	57,936	439,739	194.4%	813,961	54.0%
Centerville	3,912	1,568,989	---	1,568,989	1,974,074	---	1,974,074	25.8%	2,507,047	78.7%
Ceylon	301	348,138	---	348,138	422,943	---	422,943	21.5%	262,136	161.3%
Champlin	23,786	4,702,514	2,879,596	7,582,110	5,101,257	1,744,522	6,845,779	-9.7%	12,851,666	53.3%
Chandler	276	279,755	418,224	697,979	359,055	708,043	1,067,098	52.9%	1,880,847	590.1%
Chanhassen	25,936	6,684,991	595,623	7,280,614	7,919,562	542,915	8,462,477	16.2%	13,652,198	62.0%
Chaska	27,931	1,879,195	(622,841)	1,256,354	2,976,058	(633,286)	2,342,772	86.5%	25,871,543	9.1%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue		General Fund Unrestricted Fund Balance	Special Revenue				
			Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance		Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Chatfield	3,010	1,280,133	1,170,222	2,450,355	1,465,234	1,295,992	2,761,226	12.7%	3,235,316	85.3%
Chisago City	5,632	1,083,085	108,260	1,191,345	1,051,015	96,357	1,147,372	-3.7%	3,162,858	36.3%
Chisholm	4,732	11,386,317	---	11,386,317	11,241,110	---	11,241,110	-1.3%	5,762,060	195.1%
Chokio	396	538,433	69,062	607,495	585,173	67,795	652,968	7.5%	213,496	305.8%
Circle Pines	4,974	3,878,947	(125,449)	3,753,498	3,938,482	(120,932)	3,817,550	1.7%	2,971,229	128.5%
Clara City	1,412	1,923,982	642,493	2,566,475	2,129,291	683,545	2,812,836	9.6%	1,224,583	229.7%
Clarissa	657	1,164,721	261,331	1,426,052	1,287,883	307,978	1,595,861	11.9%	348,593	457.8%
Clarkfield	832	740,723	(170,626)	570,097	765,919	(148,677)	617,242	8.3%	1,019,621	60.5%
Cleveland	759	345,148	258,511	603,659	525,745	480,820	1,006,565	66.7%	463,777	217.0%
Climax	238	69,511	---	69,511	60,884	---	60,884	-12.4%	190,619	31.9%
Cloquet	12,715	3,579,806	343,007	3,922,813	3,522,816	257,662	3,780,478	-3.6%	8,615,413	43.9%
Cohasset	2,677	993,215	(55,706)	937,509	1,478,211	(45,868)	1,432,343	52.8%	1,563,734	91.6%
Cokato	2,819	1,034,713	269,518	1,304,231	1,962,940	159,712	2,122,652	62.8%	2,518,510	84.3%
Cold Spring	4,208	2,749,113	(889,867)	1,859,246	2,811,733	(526,370)	2,285,363	22.9%	3,010,703	75.9%
Cologne	2,057	2,933,623	---	2,933,623	2,302,407	---	2,302,407	-21.5%	1,385,140	166.2%
Columbia Heights	21,859	8,245,356	3,474,852	11,720,208	8,802,310	4,725,347	13,527,657	15.4%	21,333,148	63.4%
Columbus	4,167	4,747,550	416,954	5,164,504	4,840,945	297,683	5,138,628	-0.5%	2,662,436	193.0%
Cook	537	1,768,771	686,503	2,455,274	1,891,868	621,968	2,513,836	2.4%	1,031,500	243.7%
Coon Rapids	64,128	19,276,548	7,906,833	27,183,381	20,102,256	7,981,503	28,083,759	3.3%	39,314,141	71.4%
Corcoran	6,688	2,898,026	73,875	2,971,901	3,566,452	70,652	3,637,104	22.4%	6,268,230	58.0%
Cosmos	506	737,961	19,636	757,597	790,770	14,218	804,988	6.3%	550,215	146.3%
Cottage Grove	39,605	12,248,334	1,464,082	13,712,416	13,061,151	1,859,296	14,920,447	8.8%	29,461,361	50.6%
Cottonwood	1,145	726,783	883,851	1,610,634	732,003	794,495	1,526,498	-5.2%	1,149,926	132.7%
Courtland	742	589,545	32,176	621,721	660,109	32,176	692,285	11.3%	247,975	279.2%
Credit River****	5,474	---	---	---	1,080,283	1,407,865	2,488,148	---%	1,317,257	188.9%
Cromwell	243	38,047	245,012	283,059	73,486	263,829	337,315	19.2%	475,281	71.0%
Crookston	7,332	4,420,259	2,341,406	6,761,665	4,889,037	2,098,954	6,987,991	3.3%	8,192,759	85.3%
Crosslake	2,466	6,901,264	---	6,901,264	7,751,556	---	7,751,556	12.3%	2,791,484	277.7%
Crystal	23,083	8,331,252	2,513,057	10,844,309	7,723,086	2,367,684	10,090,770	-6.9%	17,827,173	56.6%
Currie	221	61,349	132,989	194,338	40,515	151,361	191,876	-1.3%	201,522	95.2%
Dalton	209	117,446	---	117,446	197,967	---	197,967	68.6%	251,176	78.8%
Danvers	104	220,826	---	220,826	172,893	---	172,893	-21.7%	138,322	125.0%
Darfur	83	184,293	---	184,293	214,258	---	214,258	16.3%	121,447	176.4%
Darwin	347	226,226	24,419	250,645	312,092	24,924	337,016	34.5%	130,287	258.7%
Dassel	1,485	701,993	392,308	1,094,301	821,791	333,903	1,155,694	5.6%	1,204,928	95.9%
Dawson	1,466	772,886	1,669,582	2,442,468	946,854	1,888,862	2,835,716	16.1%	2,044,620	138.7%
Dayton	8,021	1,961,845	493,662	2,455,507	2,052,639	685,814	2,738,453	11.5%	5,598,444	48.9%
Deephaven	3,885	3,580,859	---	3,580,859	3,714,865	---	3,714,865	3.7%	3,347,389	111.0%
Deer River	901	(73,813)	911,072	837,259	(23,716)	1,084,772	1,061,056	26.7%	1,325,229	80.1%
Delano	6,654	2,919,143	(1,683,973)	1,235,170	2,903,640	(1,209,918)	1,693,722	37.1%	5,757,004	29.4%
Delavan	170	516,952	---	516,952	670,050	---	670,050	29.6%	154,582	433.5%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Detroit Lakes	9,990	5,797,121	4,466,623	10,263,744	6,342,141	4,896,206	11,238,347	9.5%	9,101,405	123.5%
Dilworth	4,639	3,806,221	---	3,806,221	3,819,655	---	3,819,655	0.4%	2,448,558	156.0%
Dodge Center	2,847	1,808,961	214,422	2,023,383	2,316,025	509,965	2,825,990	39.7%	2,076,270	136.1%
Dover	792	714,310	412,819	1,127,129	793,938	475,093	1,269,031	12.6%	333,619	380.4%
Dovray	57	135,302	73,562	208,864	147,729	66,695	214,424	2.7%	64,517	332.4%
Duluth	85,667	20,775,546	24,686,269	45,461,815	25,269,305	35,147,230	60,416,535	32.9%	130,852,899	46.2%
Dundas	1,784	1,739,076	---	1,739,076	749,751	(178)	749,573	-56.9%	1,222,793	61.3%
Dundee	72	58,303	---	58,303	53,255	---	53,255	-8.7%	55,672	95.7%
Dunnell	132	319,800	70,779	390,579	321,406	72,139	393,545	0.8%	174,729	225.2%
Eagan	69,086	26,537,398	2,443,131	28,980,529	27,152,741	(15,182,176)	11,970,565	-58.7%	44,810,234	26.7%
Eagle Bend	541	555,111	199,290	754,401	572,538	253,006	825,544	9.4%	348,049	237.2%
Eagle Lake	3,282	2,819,742	---	2,819,742	3,154,004	---	3,154,004	11.9%	1,706,925	184.8%
East Bethel	11,791	3,424,322	---	3,424,322	3,411,004	---	3,411,004	-0.4%	5,343,212	63.8%
East Grand Forks	9,105	6,807,461	(253,476)	6,553,985	6,828,205	(334,512)	6,493,693	-0.9%	11,457,210	56.7%
East Gull Lake	1,039	485,885	12,901	498,786	548,366	14,128	562,494	12.8%	456,576	123.2%
Easton	175	570,001	---	570,001	673,760	---	673,760	18.2%	177,690	379.2%
Echo***	237	---	---	---	173,689	(5,700)	167,989	---%	221,898	75.7%
Eden Prairie	64,142	26,197,429	(130)	26,197,299	29,132,535	(130)	29,132,405	11.2%	51,422,278	56.7%
Edgerton	1,247	932,946	547,900	1,480,846	1,209,472	542,428	1,751,900	18.3%	1,069,811	163.8%
Edina	53,572	27,156,624	(50,610)	27,106,014	23,630,372	---	23,630,372	-12.8%	54,566,716	43.3%
Elk River	26,179	7,967,868	7,534,758	15,502,626	8,590,610	7,007,468	15,598,078	0.6%	19,707,101	79.1%
Elko New Market	4,920	1,150,413	179,659	1,330,072	1,244,095	213,387	1,457,482	9.6%	2,883,957	50.5%
Elmore	541	190,127	(37,034)	153,093	226,462	(50,261)	176,201	15.1%	564,843	31.2%
Ely	3,209	3,161,167	1,156,471	4,317,638	3,777,080	3,003,893	6,780,973	57.1%	6,106,332	111.0%
Elysian	730	639,579	232,813	872,392	711,080	258,659	969,739	11.2%	654,081	148.3%
Eveleth	3,469	6,802,999	283,381	7,086,380	7,887,728	232,305	8,120,033	14.6%	5,372,932	151.1%
Excelsior	2,360	1,265,884	43,981	1,309,865	1,357,174	36,022	1,393,196	6.4%	2,513,886	55.4%
Eyota	2,032	979,841	400,852	1,380,693	811,258	416,295	1,227,553	-11.1%	1,066,002	115.2%
Fairfax	1,224	1,092,475	---	1,092,475	1,180,321	---	1,180,321	8.0%	1,362,800	86.6%
Fairmont	10,417	6,141,660	1,028,069	7,169,729	7,022,959	1,080,233	8,103,192	13.0%	9,850,382	82.3%
Falcon Heights	5,125	3,188,689	426,849	3,615,538	3,245,298	471,616	3,716,914	2.8%	3,027,115	122.8%
Faribault	24,298	10,253,754	1,795,599	12,049,353	9,736,078	1,542,311	11,278,389	-6.4%	20,437,008	55.2%
Farmington	23,654	6,060,870	2,739,703	8,800,573	6,843,396	424,366	7,267,762	-17.4%	14,042,554	51.8%
Fergus Falls	14,042	7,202,173	4,522,772	11,724,945	7,872,726	5,275,846	13,148,572	12.1%	13,713,394	95.9%
Fertile	800	780,349	(195,560)	584,789	946,351	(270,354)	675,997	15.6%	715,921	94.4%
Finlayson	302	325,718	---	325,718	310,933	---	310,933	-4.5%	184,103	168.9%
Fisher	416	435,208	---	435,208	440,809	---	440,809	1.3%	222,834	197.8%
Foley	2,699	2,834,496	742,255	3,576,751	2,834,502	879,453	3,713,955	3.8%	1,740,138	213.4%
Forest Lake	20,991	6,095,456	277,213	6,372,669	6,252,418	272,446	6,524,864	2.4%	11,520,298	56.6%
Fountain	409	248,193	179,435	427,628	198,722	200,394	399,116	-6.7%	214,127	186.4%
Franklin	490	486,407	---	486,407	719,176	---	719,176	47.9%	380,350	189.1%

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		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Frazee	1,329	855,201	254,074	1,109,275	945,640	284,732	1,230,372	10.9%	1,140,668	107.9%
Freeport	682	654,558	414,207	1,068,765	748,424	462,725	1,211,149	13.3%	424,063	285.6%
Fridley	29,536	13,603,533	1,498,101	15,101,634	10,598,912	1,453,375	12,052,287	-20.2%	24,327,748	49.5%
Frost	214	149,365	5,102	154,467	201,289	5,077	206,366	33.6%	165,911	124.4%
Fulda	1,361	234,334	354,744	589,078	238,588	409,217	647,805	10.0%	1,078,310	60.1%
Garvin	123	121,769	(10,226)	111,543	98,247	(2,110)	96,137	-13.8%	132,999	72.3%
Gaylord	2,313	635,625	432,708	1,068,333	845,762	461,475	1,307,237	22.4%	2,365,210	55.3%
Gem Lake	534	262,050	---	262,050	252,617	---	252,617	-3.6%	507,208	49.8%
Gibbon	791	1,110,992	12,075	1,123,067	1,079,706	59,365	1,139,071	1.4%	767,338	148.4%
Gilbert	1,675	1,328,840	224,110	1,552,950	1,459,239	249,812	1,709,051	10.1%	2,824,785	60.5%
Glencoe	5,761	2,301,004	(76,615)	2,224,389	2,279,909	(89,104)	2,190,805	-1.5%	4,412,208	49.7%
Glenwood	2,668	2,022,337	(119,566)	1,902,771	2,099,252	68,164	2,167,416	13.9%	2,285,226	94.8%
Golden Valley	22,334	17,654,039	127,269	17,781,308	15,528,255	161,790	15,690,045	-11.8%	20,292,639	77.3%
Good Thunder	559	852,683	177,357	1,030,040	874,074	177,374	1,051,448	2.1%	421,513	249.4%
Goodridge	108	(34,419)	84	(34,335)	(12,149)	84	(12,065)	64.9%	88,175	-13.7%
Goodview	4,132	1,425,353	211,163	1,636,516	1,496,092	64,794	1,560,886	-4.6%	1,827,477	85.4%
Granada	289	275,966	80,104	356,070	308,317	80,234	388,551	9.1%	102,966	377.4%
Grand Marais	1,346	5,240,436	329,578	5,570,014	6,021,932	347,869	6,369,801	14.4%	2,317,335	274.9%
Grand Meadow	1,140	920,349	170,014	1,090,363	448,465	190,700	639,165	-41.4%	973,899	65.6%
Grand Rapids	11,283	5,834,683	717,192	6,551,875	5,862,039	880,863	6,742,902	2.9%	13,021,602	51.8%
Granite Falls	2,687	580,799	533,446	1,114,245	750,636	488,720	1,239,356	11.2%	3,301,493	37.5%
Grant	4,000	2,032,770	---	2,032,770	2,102,038	---	2,102,038	3.4%	1,688,749	124.5%
Greenbush	680	565,055	212,510	777,565	411,013	240,149	651,162	-16.3%	653,189	99.7%
Greenfield	2,921	935,129	---	935,129	1,067,318	10,004	1,077,322	15.2%	1,923,942	56.0%
Grove City	624	1,017,797	(3,001)	1,014,796	1,156,508	(3,001)	1,153,507	13.7%	414,426	278.3%
Grygla	179	146,734	193,391	340,125	203,202	64,969	268,171	-21.2%	323,430	82.9%
Hadley	55	45,102	---	45,102	42,418	---	42,418	-6.0%	59,392	71.4%
Hallock	892	740,577	(14,482)	726,095	795,394	(14,482)	780,912	7.5%	886,982	88.0%
Halstad	558	593,050	---	593,050	610,009	---	610,009	2.9%	375,888	162.3%
Ham Lake	16,489	3,749,117	822,956	4,572,073	3,572,304	803,527	4,375,831	-4.3%	4,745,013	92.2%
Hamburg	567	521,059	14,416	535,475	463,085	16,775	479,860	-10.4%	511,678	93.8%
Hancock	845	1,432,103	139,253	1,571,356	1,482,464	168,517	1,650,981	5.1%	296,493	556.8%
Hanley Falls	237	105,701	105,820	211,521	130,310	113,073	243,383	15.1%	217,827	111.7%
Hanover	3,610	806,668	---	806,668	1,196,892	---	1,196,892	48.4%	1,793,847	66.7%
Hanska	379	173,044	58,959	232,003	236,628	58,254	294,882	27.1%	327,216	90.1%
Harmony	1,042	696,638	755,577	1,452,215	753,366	902,290	1,655,656	14.0%	1,146,219	144.4%
Harris	1,119	1,993,055	3,681	1,996,736	2,154,882	3,681	2,158,563	8.1%	467,538	461.7%
Hastings	22,303	7,940,056	4,972,251	12,912,307	9,033,202	4,019,570	13,052,772	1.1%	18,694,593	69.8%
Hayfield	1,371	497,962	13,011	510,973	473,595	30,147	503,742	-1.4%	1,318,437	38.2%
Hector	1,005	1,110,531	15,942	1,126,473	1,299,702	(12,291)	1,287,411	14.3%	1,159,916	111.0%
Henderson	976	3,397	2,565	5,962	196,918	10,633	207,551	3381.2%	703,992	29.5%

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Hendricks	609	126,446	97,261	223,707	205,538	89,982	295,520	32.1%	645,864	45.8%
Hendrum	286	(3,633)	(214,606)	(218,239)	63,223	(207,907)	(144,684)	33.7%	213,351	-67.8%
Henning	850	346,145	253,402	599,547	395,733	280,553	676,286	12.8%	546,023	123.9%
Herman	386	418,437	91,443	509,880	384,156	44,082	428,238	-16.0%	538,531	79.5%
Hermantown	10,030	4,018,261	735,250	4,753,511	4,658,981	1,073,565	5,732,546	20.6%	6,663,052	86.0%
Heron Lake	603	1,043,437	451,998	1,495,435	1,224,523	506,667	1,731,190	15.8%	661,736	261.6%
Hibbing	16,064	24,194,017	246,339	24,440,356	26,130,962	210,396	26,341,358	7.8%	19,018,891	138.5%
Hills	689	450,453	(34,160)	416,293	527,124	208,308	735,432	76.7%	323,396	227.4%
Hilltop	971	1,560,558	---	1,560,558	977,178	---	977,178	-37.4%	916,871	106.6%
Hinckley	1,926	1,693,741	---	1,693,741	1,724,713	---	1,724,713	1.8%	1,326,790	130.0%
Hitterdal	208	95,108	(179,358)	(84,250)	144,805	(217,201)	(72,396)	14.1%	170,324	-42.5%
Hoffman	703	207,030	74,939	281,969	318,259	67,569	385,828	36.8%	489,076	78.9%
Holdingsford	745	295,982	---	295,982	308,115	---	308,115	4.1%	546,369	56.4%
Holloway	88	84,214	---	84,214	216,130	---	216,130	156.6%	80,754	267.6%
Hopkins	18,926	7,167,508	2,980,388	10,147,896	8,234,893	1,839,904	10,074,797	-0.7%	20,991,670	48.0%
Houston	994	356,809	273,773	630,582	357,431	330,355	687,786	9.1%	929,016	74.0%
Howard Lake	2,126	2,335,800	(323,673)	2,012,127	2,664,435	(302,168)	2,362,267	17.4%	2,408,998	98.1%
Hoyt Lakes	2,003	1,230,272	1,147,301	2,377,573	1,501,781	1,018,281	2,520,062	6.0%	4,262,728	59.1%
Hugo	16,071	3,392,924	1,487,279	4,880,203	3,772,709	1,790,943	5,563,652	14.0%	6,302,850	88.3%
Hutchinson	14,703	7,934,074	308,252	8,242,326	8,337,906	335,535	8,673,441	5.2%	15,133,281	57.3%
Independence	3,795	1,535,130	66,580	1,601,710	1,811,809	104,732	1,916,541	19.7%	4,694,478	40.8%
International Falls	5,737	4,059,708	1,007,897	5,067,605	4,282,344	1,132,469	5,414,813	6.9%	8,274,030	65.4%
Inver Grove Heights	35,743	12,870,165	2,328,946	15,199,111	13,171,545	(826,106)	12,345,439	-18.8%	30,188,902	40.9%
Isanti	7,022	1,509,947	570,515	2,080,462	1,715,258	587,351	2,302,609	10.7%	3,886,898	59.2%
Ivanhoe	549	281,689	251,531	533,220	311,578	295,691	607,269	13.9%	895,439	67.8%
Jackson	3,328	6,182,292	269,219	6,451,511	5,624,304	248,291	5,872,595	-9.0%	3,592,988	163.4%
Janesville	2,437	969,479	304,963	1,274,442	940,722	317,675	1,258,397	-1.3%	1,756,122	71.7%
Jasper	601	1,257,319	311,429	1,568,748	865,544	137,454	1,002,998	-36.1%	575,918	174.2%
Jeffers	354	237,083	149,776	386,859	217,160	156,448	373,608	-3.4%	275,515	135.6%
Jordan	6,802	2,488,457	819,634	3,308,091	3,201,353	935,067	4,136,420	25.0%	4,872,356	84.9%
Kandiyohi	567	1,513,063	---	1,513,063	1,632,349	---	1,632,349	7.9%	329,262	495.8%
Karlstad	699	573,806	160,567	734,373	491,386	124,738	616,124	-16.1%	709,644	86.8%
Kasota	713	816,080	---	816,080	907,754	---	907,754	11.2%	409,248	221.8%
Kasson	6,921	2,902,867	168,384	3,071,251	2,968,857	(573,968)	2,394,889	-22.0%	4,413,808	54.3%
Kellogg	421	434,997	161,865	596,862	497,656	196,710	694,366	16.3%	326,437	212.7%
Kennedy	173	48,109	93,929	142,038	74,230	103,888	178,118	25.4%	268,109	66.4%
Kenyon	1,912	856,818	324,433	1,181,251	781,106	408,487	1,189,593	0.7%	1,794,402	66.3%
Kimball	808	203,574	246,309	449,883	203,774	368,061	571,835	27.1%	782,883	73.0%
La Crescent	5,333	1,709,336	(33,020)	1,676,316	1,130,826	---	1,130,826	-32.5%	5,067,261	22.3%
Lake Benton	679	485,869	447,702	933,571	504,516	514,431	1,018,947	9.1%	779,428	130.7%
Lake City	5,310	7,181,088	(86,267)	7,094,821	7,528,340	(48,994)	7,479,346	5.4%	6,181,583	121.0%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Lake Crystal	2,544	3,619,777	483,331	4,103,108	3,601,011	80,020	3,681,031	-10.3%	1,950,319	188.7%
Lake Elmo	12,655	5,212,435	69,031	5,281,466	5,618,812	22,173	5,640,985	6.8%	5,861,062	96.2%
Lake Park	729	(118,768)	(70,281)	(189,049)	(61,496)	32,765	(28,731)	84.8%	639,637	-4.5%
Lake Saint Croix Beach	1,030	413,625	---	413,625	304,732	---	304,732	-26.3%	642,309	47.4%
Lake Wilson	251	136,579	106,527	243,106	300,348	102,403	402,751	65.7%	273,596	147.2%
Lakefield	1,739	1,696,735	840,720	2,537,455	1,575,982	804,262	2,380,244	-6.2%	1,293,028	184.1%
Lakeville	72,135	23,928,291	1,018,074	24,946,365	23,314,371	990,092	24,304,463	-2.6%	32,708,252	74.3%
Lancaster	361	270,146	60,364	330,510	334,786	76,383	411,169	24.4%	245,365	167.6%
Lanesboro	723	365,283	328,548	693,831	416,178	368,759	784,937	13.1%	1,188,448	66.0%
Lauderdale	2,247	827,767	90,005	917,772	833,425	80,343	913,768	-0.4%	1,597,281	57.2%
Le Center	2,519	1,309,919	429,003	1,738,922	1,392,024	482,201	1,874,225	7.8%	1,661,929	112.8%
Le Sueur	4,221	1,055,386	1,489,350	2,544,736	1,524,428	1,449,798	2,974,226	16.9%	4,263,827	69.8%
LeRoy	968	796,849	(180,142)	616,707	790,987	(131,718)	659,269	6.9%	541,432	121.8%
Lewiston	1,521	595,769	919,436	1,515,205	631,323	1,294,965	1,926,288	27.1%	1,231,464	156.4%
Lewisville	204	134,917	1,743	136,660	135,945	1,743	137,688	0.8%	166,928	82.5%
Lexington	2,610	1,004,952	---	1,004,952	1,212,756	---	1,212,756	20.7%	2,291,002	52.9%
Lindstrom	4,920	1,169,365	5,227	1,174,592	1,129,195	4,379	1,133,574	-3.5%	2,582,136	43.9%
Lino Lakes	21,236	7,212,498	470,047	7,682,545	7,791,131	482,900	8,274,031	7.7%	11,181,247	74.0%
Lismore	200	295,654	29,644	325,298	289,947	33,335	323,282	-0.6%	276,996	116.7%
Litchfield	6,629	3,780,658	1,908,968	5,689,626	4,197,284	2,094,307	6,291,591	10.6%	6,430,153	97.8%
Little Canada	10,766	3,501,498	718,479	4,219,977	2,697,975	758,336	3,456,311	-18.1%	4,941,912	69.9%
Little Falls	9,114	1,601,743	4,791,171	6,392,914	1,608,251	6,283,530	7,891,781	23.4%	6,629,345	119.0%
Littlefork	553	402,201	183,012	585,213	457,705	127,825	585,530	0.1%	865,583	67.6%
Long Lake	1,734	1,622,316	115,244	1,737,560	1,859,159	345,022	2,204,181	26.9%	1,878,432	117.3%
Long Prairie	3,720	973,329	250,583	1,223,912	955,020	348,050	1,303,070	6.5%	3,656,334	35.6%
Lonsdale	4,779	2,787,776	---	2,787,776	3,368,207	---	3,368,207	20.8%	2,733,126	123.2%
Lowry	333	92,221	52,940	145,161	163,566	480,306	643,872	343.6%	141,484	455.1%
Luverne	4,937	1,784,475	639,486	2,423,961	2,205,229	435,459	2,640,688	8.9%	6,874,359	38.4%
Lynd	432	(7,467)	(9,243)	(16,710)	6,455	16,892	23,347	239.7%	202,768	11.5%
Madelia	2,388	2,711,414	10,000	2,721,414	1,829,176	10,000	1,839,176	-32.4%	2,191,594	83.9%
Madison	1,519	886,295	858,506	1,744,801	917,674	1,167,199	2,084,873	19.5%	1,724,853	120.9%
Madison Lake	1,258	1,255,449	977,224	2,232,673	1,589,218	1,118,595	2,707,813	21.3%	1,011,822	267.6%
Mahnomen	1,234	3,211,851	---	3,211,851	3,348,866	---	3,348,866	4.3%	1,031,413	324.7%
Mahtomedi	8,151	5,911,088	1,234,041	7,145,129	5,627,478	978,995	6,606,473	-7.5%	4,130,060	160.0%
Mankato	44,688	12,455,535	5,199,412	17,654,947	12,879,841	5,053,519	17,933,360	1.6%	29,216,307	61.4%
Mantorville	1,115	871,796	193,063	1,064,859	1,031,465	223,021	1,254,486	17.8%	671,878	186.7%
Maple Grove	70,247	10,895,874	7,636,857	18,532,731	11,806,372	4,236,536	16,042,908	-13.4%	43,327,956	37.0%
Maple Lake	2,182	2,297,352	916,191	3,213,543	2,802,309	1,095,536	3,897,845	21.3%	1,560,607	249.8%
Maple Plain	2,051	1,012,641	331,185	1,343,826	1,037,465	378,615	1,416,080	5.4%	1,968,982	71.9%
Mapleton	1,701	1,376,397	103,615	1,480,012	1,385,086	144,061	1,529,147	3.3%	1,167,859	130.9%
Maplewood	42,139	13,489,547	1,218,058	14,707,605	17,385,403	1,382,050	18,767,453	27.6%	24,824,575	75.6%

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Table 20
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		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Marshall	13,618	7,274,876	547,638	7,822,514	6,838,785	767,972	7,606,757	-2.8%	16,188,589	47.0%
Mayer	2,526	443,042	377,072	820,114	581,995	(3,415)	578,580	-29.5%	861,289	67.2%
Maynard	317	57,664	12,124	69,788	66,185	67,245	133,430	91.2%	474,137	28.1%
Mazeppa	890	412,040	490,299	902,339	396,789	411,006	807,795	-10.5%	699,068	115.6%
McIntosh	599	440,596	---	440,596	381,080	---	381,080	-13.5%	495,211	77.0%
Medford	1,348	1,183,427	19,342	1,202,769	1,536,254	19,551	1,555,805	29.4%	662,304	234.9%
Medina	7,123	3,459,696	1,226,769	4,686,465	3,854,076	1,251,807	5,105,883	8.9%	4,902,910	104.1%
Melrose	3,616	1,930,025	407,952	2,337,977	2,285,938	430,242	2,716,180	16.2%	2,562,264	106.0%
Menahga	1,349	49,591	(3,292)	46,299	403	(4,236)	(3,833)	-108.3%	1,148,761	-0.3%
Mendota Heights	11,652	10,330,546	901,102	11,231,648	10,995,660	1,082,404	12,078,064	7.5%	10,132,191	119.2%
Mentor	103	154,381	166,900	321,281	182,057	265,435	447,492	39.3%	246,532	181.5%
Middle River	304	149,567	165,067	314,634	149,004	215,107	364,111	15.7%	371,594	98.0%
Milaca	3,034	2,034,712	76,808	2,111,520	2,192,200	103,602	2,295,802	8.7%	2,046,099	112.2%
Milan	422	501,441	5	501,446	533,322	20,124	553,446	10.4%	359,152	154.1%
Milroy	256	231,448	39,149	270,597	238,098	224,381	462,479	70.9%	236,841	195.3%
Miltona	437	49,335	(32,379)	16,956	101,098	(40,765)	60,333	255.8%	261,409	23.1%
Minneapolis	434,346	167,654,000	149,967,000	317,621,000	142,828,000	152,770,000	295,598,000	-6.9%	797,786,882	37.1%
Minneota	1,360	266,595	341,903	608,498	258,562	338,877	597,439	-1.8%	1,027,160	58.2%
Minnesota City	200	168,364	---	168,364	148,032	---	148,032	-12.1%	68,123	217.3%
Minnesota Lake	654	662,497	15,644	678,141	895,570	(110,531)	785,039	15.8%	539,049	145.6%
Minnnetonka	54,704	26,001,135	5,797,629	31,798,764	27,686,899	6,170,040	33,856,939	6.5%	45,973,347	73.6%
Minnetrissa	8,593	3,438,208	638,936	4,077,144	3,296,379	645,534	3,941,913	-3.3%	5,801,894	67.9%
Montevideo	5,359	1,520,074	584,662	2,104,736	1,545,531	606,128	2,151,659	2.2%	12,471,304	17.3%
Montgomery	3,376	845,065	340,946	1,186,011	784,054	307,757	1,091,811	-7.9%	2,883,931	37.9%
Monticello	14,619	6,494,632	4,640,210	11,134,842	6,481,936	361,224	6,843,160	-38.5%	12,037,457	56.8%
Montrose	3,837	1,604,952	1,572,964	3,177,916	1,718,412	1,866,987	3,585,399	12.8%	1,215,769	294.9%
Moorhead	44,583	16,850,832	676,373	17,527,205	18,569,878	1,953,651	20,523,529	17.1%	38,410,550	53.4%
Moose Lake	2,603	1,565,144	---	1,565,144	1,463,280	---	1,463,280	-6.5%	1,998,531	73.2%
Mora	3,733	1,866,866	(175,254)	1,691,612	2,112,383	(131,944)	1,980,439	17.1%	2,922,552	67.8%
Morgan	880	1,241,599	54,901	1,296,500	1,232,845	34,260	1,267,105	-2.3%	982,005	129.0%
Morris	4,863	4,254,768	(4,360)	4,250,408	4,467,255	(2,297)	4,464,958	5.0%	4,631,855	96.4%
Morton***	407	---	---	---	752,240	---	752,240	---	463,260	162.4%
Mound	9,408	3,327,320	1,500,458	4,827,778	3,322,335	923,992	4,246,327	-12.0%	6,284,455	67.6%
Mounds View	13,133	10,144,547	---	10,144,547	10,110,716	378,775	10,489,491	3.4%	9,853,473	106.5%
Mountain Iron	2,862	3,253,850	2,027	3,255,877	3,557,692	3,987	3,561,679	9.4%	3,774,981	94.3%
Mountain Lake	2,027	1,894,447	1,155,712	3,050,159	2,251,683	1,261,902	3,513,585	15.2%	1,985,873	176.9%
Murdock	310	197,158	---	197,158	218,160	---	218,160	10.7%	265,439	82.2%
New Brighton	23,705	9,264,026	(1,503)	9,262,523	10,601,276	---	10,601,276	14.5%	20,152,294	52.6%
New Hope	21,870	8,901,587	4,639,390	13,540,977	8,624,063	4,520,972	13,145,035	-2.9%	16,603,534	79.2%
New London	1,276	938,972	924,696	1,863,668	955,648	1,084,212	2,039,860	9.5%	672,861	209.7%
New Prague	8,221	5,582,530	113,856	5,696,386	5,655,693	113,095	5,768,788	1.3%	5,181,651	111.3%

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		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
New Richland	1,229	646,830	(139,557)	507,273	462,406	(189,776)	272,630	-46.3%	1,173,617	23.2%
New Ulm	14,070	6,465,948	1,194,181	7,660,129	6,611,108	1,720,576	8,331,684	8.8%	16,210,118	51.4%
Newfolden	351	351,973	38,833	390,806	387,890	31,629	419,519	7.3%	224,452	186.9%
Newport	3,890	3,422,356	---	3,422,356	3,393,045	---	3,393,045	-0.9%	3,010,828	112.7%
Nicollet	1,165	316,909	---	316,909	304,603	---	304,603	-3.9%	357,599	85.2%
North Branch	11,115	3,762,560	79,121	3,841,681	4,094,422	27,310	4,121,732	7.3%	6,173,691	66.8%
North Mankato	14,461	3,868,284	969,410	4,837,694	4,582,220	1,060,338	5,642,558	16.6%	9,680,949	58.3%
North Oaks	5,306	1,814,965	---	1,814,965	2,115,603	---	2,115,603	16.6%	2,678,865	79.0%
North Saint Paul	12,397	2,789,714	(3,374,834)	(585,120)	3,606,817	(4,014,984)	(408,167)	30.2%	7,791,336	-5.2%
Northfield	20,547	8,904,986	1,209,014	10,114,000	9,644,553	1,204,632	10,849,185	7.3%	15,805,443	68.6%
Northrop	221	591,684	---	591,684	671,839	---	671,839	13.5%	73,451	914.7%
Norwood Young America	3,992	2,255,236	11,077	2,266,313	1,792,135	50,234	1,842,369	-18.7%	2,287,234	80.6%
Nowthen	4,529	683,867	---	683,867	1,274,657	---	1,274,657	86.4%	1,661,992	76.7%
Oak Grove	9,009	1,738,257	258,904	1,997,161	2,005,251	283,510	2,288,761	14.6%	3,014,956	75.9%
Oak Park Heights	4,830	5,020,165	(368,677)	4,651,488	5,549,934	(364,927)	5,185,007	11.5%	4,741,319	109.4%
Oakdale	28,135	11,731,636	777,171	12,508,807	10,012,971	1,059,559	11,072,530	-11.5%	15,336,483	72.2%
Ogilvie	392	366,813	---	366,813	396,496	---	396,496	8.1%	272,942	145.3%
Okabena	206	124,962	---	124,962	100,078	---	100,078	-19.9%	148,616	67.3%
Oklee	413	471,676	47,358	519,034	524,792	69,849	594,641	14.6%	366,400	162.3%
Olivia	2,334	721,194	40,959	762,153	900,193	29,947	930,140	22.0%	2,876,470	32.3%
Ormsby	119	194,370	---	194,370	204,014	---	204,014	5.0%	59,295	344.1%
Orono***	8,485	---	---	---	4,619,903	(980,982)	3,638,921	---	8,712,919	41.8%
Oronoco	1,808	1,047,585	---	1,047,585	1,060,577	18,941	1,079,518	3.0%	1,362,895	79.2%
Orr	209	91,379	152,511	243,890	130,677	270,916	401,593	64.7%	495,203	81.1%
Oslo	237	79,644	---	79,644	52,518	---	52,518	-34.1%	355,644	14.8%
Osseo	2,681	1,243,550	390,350	1,633,900	1,170,205	61,858	1,232,063	-24.6%	2,961,943	41.6%
Otsego	21,289	5,652,787	484,582	6,137,369	4,845,428	347,417	5,192,845	-15.4%	7,557,153	68.7%
Ottertail	643	1,478,954	52,608	1,531,562	1,754,130	88,726	1,842,856	20.3%	454,567	405.4%
Owatonna	26,647	11,663,406	---	11,663,406	11,927,809	---	11,927,809	2.3%	22,739,589	52.5%
Park Rapids	4,247	3,745,244	826,089	4,571,333	4,298,019	834,571	5,132,590	12.3%	4,137,442	124.1%
Parkers Prairie	1,011	468,116	---	468,116	517,602	---	517,602	10.6%	919,100	56.3%
Paynesville	2,449	1,273,743	843,867	2,117,610	1,447,876	944,840	2,392,716	13.0%	2,192,032	109.2%
Pelican Rapids	2,554	3,693,481	132,520	3,826,001	3,660,325	161,941	3,822,266	-0.1%	1,949,248	196.1%
Pennock	479	715,091	53,787	768,878	737,429	60,248	797,677	3.7%	225,469	353.8%
Pequot Lakes	2,449	1,699,962	801,431	2,501,393	1,798,454	268,244	2,066,698	-17.4%	2,164,520	95.5%
Perham	3,576	1,032,486	2,168,929	3,201,415	1,001,050	2,249,921	3,250,971	1.5%	3,658,636	88.9%
Pillager	513	744,329	126,274	870,603	747,441	126,876	874,317	0.4%	473,583	184.6%
Pine City	3,159	2,010,396	707,842	2,718,238	1,993,245	795,513	2,788,758	2.6%	2,987,085	93.4%
Pine Island	3,842	1,251,689	193,775	1,445,464	1,467,072	216,470	1,683,542	16.5%	3,016,080	55.8%
Pipestone	4,138	1,278,714	2,778,650	4,057,364	1,443,936	3,482,638	4,926,574	21.4%	5,005,719	98.4%
Plainview	3,516	1,693,085	371,216	2,064,301	940,154	455,478	1,395,632	-32.4%	3,277,025	42.6%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Plato	332	343,983	110,144	454,127	402,227	128,944	531,171	17.0%	332,665	159.7%
Plummer	278	682,992	11,396	694,388	753,974	26,675	780,649	12.4%	230,148	339.2%
Plymouth	81,184	17,815,122	877,590	18,692,712	18,635,990	1,151,687	19,787,677	5.9%	59,671,556	33.2%
Preston	1,329	653,596	916,315	1,569,911	782,401	976,922	1,759,323	12.1%	1,669,038	105.4%
Princeton	5,100	3,188,216	(1,125,235)	2,062,981	2,600,956	(1,558,044)	1,042,912	-49.4%	4,353,256	24.0%
Prinsburg	517	1,192,743	---	1,192,743	792,345	---	792,345	-33.6%	312,165	253.8%
Prior Lake	27,832	10,044,082	---	10,044,082	10,430,617	---	10,430,617	3.8%	14,890,803	70.0%
Proctor	3,097	1,557,525	---	1,557,525	2,242,353	---	2,242,353	44.0%	2,559,902	87.6%
Racine	462	233,082	---	233,082	270,721	---	270,721	16.1%	146,224	185.1%
Ramsey	28,520	10,073,204	1,326,070	11,399,274	10,413,294	1,611,150	12,024,444	5.5%	16,078,759	74.8%
Ranier	568	202,466	---	202,466	243,666	---	243,666	20.3%	394,743	61.7%
Raymond	790	100,388	397,960	498,348	130,395	345,867	476,262	-4.4%	552,643	86.2%
Red Lake Falls	1,339	1,205,003	122,113	1,327,116	1,610,938	137,367	1,748,305	31.7%	1,022,647	171.0%
Red Wing	16,588	28,036,860	721,658	28,758,518	28,375,246	660,586	29,035,832	1.0%	20,785,584	139.7%
Redwood Falls	5,067	5,525,883	583,381	6,109,264	5,620,454	1,249,439	6,869,893	12.5%	7,121,373	96.5%
Renville	1,292	897,525	101,424	998,949	1,092,754	101,613	1,194,367	19.6%	953,102	125.3%
Revere	88	196,639	---	196,639	209,325	---	209,325	6.5%	68,764	304.4%
Rice Lake	4,101	824,448	(124,935)	699,513	755,580	32,561	788,141	12.7%	1,589,034	49.6%
Richfield	36,661	9,942,205	1,819,917	11,762,122	10,517,440	2,344,480	12,861,920	9.4%	32,482,761	39.6%
Richmond	1,489	1,902,675	117,248	2,019,923	2,044,185	130,393	2,174,578	7.7%	906,944	239.8%
Robbinsdale	14,838	5,914,555	(3,765,743)	2,148,812	6,671,209	(3,551,317)	3,119,892	45.2%	11,617,326	26.9%
Rochester	122,065	41,712,614	13,928,016	55,640,630	43,641,972	11,468,755	55,110,727	-1.0%	132,218,111	41.7%
Rockford	4,601	1,589,319	3,292,037	4,881,356	1,926,847	3,336,269	5,263,116	7.8%	2,599,824	202.4%
Rockville	2,398	1,756,232	34,206	1,790,438	2,063,572	81,278	2,144,850	19.8%	1,278,124	167.8%
Rogers	13,905	6,475,241	1,878,337	8,353,578	7,073,171	2,605,017	9,678,188	15.9%	11,232,164	86.2%
Rollingstone	678	202,637	198,507	401,144	235,341	89,835	325,176	-18.9%	323,261	100.6%
Roseau	2,729	685,779	457,752	1,143,531	639,171	78,693	717,864	-37.2%	4,415,819	16.3%
Rosemount	26,133	12,293,930	590,017	12,883,947	12,704,069	634,527	13,338,596	3.5%	15,303,504	87.2%
Roseville	36,440	8,348,392	1,613,737	9,962,129	9,769,496	1,923,773	11,693,269	17.4%	34,315,377	34.1%
Rush City	3,160	918,417	(45,668)	872,749	1,297,813	86,128	1,383,941	58.6%	1,674,978	82.6%
Rushford	1,860	870,871	---	870,871	940,752	1,581,893	2,522,645	189.7%	1,403,399	179.8%
Rushford Village	794	463,493	225,773	689,266	603,678	---	603,678	-12.4%	390,529	154.6%
Rushmore	362	324,939	120,597	445,536	354,700	129,811	484,511	8.7%	289,146	167.6%
Russell	347	45,348	36,610	81,958	9,774	(5,254)	4,520	-94.5%	275,909	1.6%
Ruthton	224	390,339	55,927	446,266	428,717	111,751	540,468	21.1%	174,551	309.6%
Sacred Heart	506	394,775	---	394,775	385,583	---	385,583	-2.3%	517,592	74.5%
Saint Anthony	9,175	3,238,208	203,422	3,441,630	3,730,206	337,173	4,067,379	18.2%	9,399,748	43.3%
Saint Augusta	3,559	1,274,638	522,173	1,796,811	1,484,391	317,392	1,801,783	0.3%	974,865	184.8%
Saint Bonifacius	2,296	1,058,209	---	1,058,209	1,246,657	---	1,246,657	17.8%	1,277,628	97.6%
Saint Charles	3,981	682,420	408,512	1,090,932	783,113	1,668,919	2,452,032	124.8%	2,274,944	107.8%
Saint Clair	746	604,058	360,664	964,722	1,014,517	417,238	1,431,755	48.4%	603,500	237.2%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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 Cloud	68,746	23,268,645	2,289,213	25,557,858	28,826,944	3,686,883	32,513,827	27.2%	54,295,564	59.9%
Saint Francis	8,292	3,444,951	---	3,444,951	3,180,668	---	3,180,668	-7.7%	4,776,218	66.6%
Saint Hilaire	264	244,338	---	244,338	321,527	---	321,527	31.6%	191,635	167.8%
Saint James	4,749	3,222,670	(365,788)	2,856,882	2,650,327	(814,712)	1,835,615	-35.7%	5,009,910	36.6%
Saint Joseph	7,151	2,809,465	304,913	3,114,378	4,181,125	459,813	4,640,938	49.0%	4,108,933	112.9%
Saint Louis Park	50,144	26,379,091	7,263,600	33,642,691	23,203,456	6,999,622	30,203,078	-10.2%	69,751,078	43.3%
Saint Michael	19,029	4,676,377	---	4,676,377	6,225,139	117	6,225,256	33.1%	7,476,560	83.3%
Saint Paul	312,040	68,797,968	50,854,640	119,652,608	64,720,784	61,982,972	126,703,756	5.9%	455,832,718	27.8%
Saint Paul Park	5,507	1,612,671	98,246	1,710,917	1,594,447	99,603	1,694,050	-1.0%	3,130,874	54.1%
Saint Peter	12,066	4,208,335	706,886	4,915,221	4,665,814	758,888	5,424,702	10.4%	9,419,564	57.6%
Sanborn	320	187,542	95,844	283,386	175,096	112,429	287,525	1.5%	280,323	102.6%
Sandstone	2,228	2,148,455	1,436,636	3,585,091	1,987,233	1,194,969	3,182,202	-11.2%	1,555,980	204.5%
Sartell	19,522	3,991,500	(201,959)	3,789,541	4,220,953	(467,617)	3,753,336	-1.0%	8,612,500	43.6%
Sauk Centre	4,624	1,887,626	3,096,272	4,983,898	1,495,261	1,841,692	3,336,953	-33.0%	4,603,491	72.5%
Sauk Rapids	13,730	4,949,231	---	4,949,231	4,981,038	---	4,981,038	0.6%	7,111,663	70.0%
Savage	32,516	9,747,123	2,009,906	11,757,029	9,365,056	2,463,735	11,828,791	0.6%	17,686,903	66.9%
Scandia	4,034	1,520,422	46,408	1,566,830	1,330,672	68,517	1,399,189	-10.7%	1,732,503	80.8%
Scanlon*	996	672,375	---	672,375	---	---	---	-100.0%	---	---
Sebeko	738	558,608	(15,447)	543,161	587,194	3,535	590,729	8.8%	781,673	75.6%
Shakopee	45,593	15,995,656	124,018	16,119,674	17,574,333	46,300	17,620,633	9.3%	33,947,929	51.9%
Sherburn	1,052	1,090,951	---	1,090,951	1,010,318	---	1,010,318	-7.4%	1,031,448	98.0%
Shoreview	26,967	5,209,854	1,461,318	6,671,172	5,256,575	3,060,343	8,316,918	24.7%	20,371,948	40.8%
Shorewood	7,827	5,073,739	57,382	5,131,121	5,398,172	87,736	5,485,908	6.9%	5,046,227	108.7%
Silver Bay	1,862	2,117,663	1,350,377	3,468,040	2,588,237	1,406,857	3,995,094	15.2%	2,944,251	135.7%
Silver Lake	871	522,477	430,065	952,542	680,779	479,441	1,160,220	21.8%	955,054	121.5%
Skyline	286	64,270	---	64,270	99,507	---	99,507	54.8%	80,744	123.2%
Slayton	1,996	742,481	317,703	1,060,184	761,038	404,875	1,165,913	10.0%	1,955,753	59.6%
Sleepy Eye	3,431	3,440,437	618,106	4,058,543	4,400,241	646,022	5,046,263	24.3%	3,584,560	140.8%
South Haven	185	369,585	---	369,585	185,201	162,875	348,076	-5.8%	417,947	83.3%
South Saint Paul	20,745	14,687,294	(922,242)	13,765,052	14,657,786	(824,011)	13,833,775	0.5%	21,122,172	65.5%
Spicer	1,107	1,797,810	1,600,303	3,398,113	2,233,360	1,779,482	4,012,842	18.1%	1,064,917	376.8%
Spring Grove	1,250	539,610	35,901	575,511	874,440	94,858	969,298	68.4%	1,469,029	66.0%
Spring Lake Park	7,544	2,539,245	1,447,063	3,986,308	2,531,535	1,568,791	4,100,326	2.9%	5,227,790	78.4%
Spring Park	1,736	728,881	---	728,881	687,903	---	687,903	-5.6%	1,375,701	50.0%
Spring Valley	2,455	1,504,998	760,862	2,265,860	1,804,144	789,182	2,593,326	14.5%	1,497,668	173.2%
Springfield	2,012	1,376,723	1,119,809	2,496,532	1,150,538	1,142,300	2,292,838	-8.2%	2,817,316	81.4%
Stacy	1,708	1,306,582	145,207	1,451,789	1,373,993	113,107	1,487,100	2.4%	764,580	194.5%
Staples	2,957	792,188	823,442	1,615,630	667,460	851,481	1,518,941	-6.0%	2,582,675	58.8%
Stephen	588	236,596	(332,794)	(96,198)	308,626	(571,274)	(262,648)	-173.0%	978,268	-26.8%
Stewart	489	1,205,404	25,105	1,230,509	1,276,069	29,440	1,305,509	6.1%	546,471	238.9%
Stewartville	6,850	1,820,789	488,950	2,309,739	1,938,137	436,659	2,374,796	2.8%	3,858,126	61.6%

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		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Stillwater	19,464	6,530,010	3,575,480	10,105,490	6,999,307	3,144,396	10,143,703	0.4%	18,032,934	56.3%
Stockton	806	1,081,808	483,623	1,565,431	1,113,297	494,738	1,608,035	2.7%	202,182	795.3%
Storden	228	47,392	133,610	181,002	110,506	130,103	240,609	32.9%	191,633	125.6%
Sturgeon Lake	443	581,854	---	581,854	425,639	---	425,639	-26.8%	219,443	194.0%
Swanville	331	105,757	(25,759)	79,998	211,371	(21,769)	189,602	137.0%	224,630	84.4%
Thief River Falls	8,647	8,744,892	433,622	9,178,514	10,698,179	(581,924)	10,116,255	10.2%	13,286,881	76.1%
Tower	426	185,357	997,279	1,182,636	7,508	(26,694)	(19,186)	-101.6%	785,922	-2.4%
Tracy	2,065	629,832	447,253	1,077,085	641,521	256,435	897,956	-16.6%	3,111,155	28.9%
Trimont	700	883,979	527,464	1,411,443	891,880	530,578	1,422,458	0.8%	777,174	183.0%
Truman	1,084	2,075,415	350,724	2,426,139	577,962	1,436,833	2,014,795	-17.0%	866,592	232.5%
Twin Valley	717	624,004	---	624,004	757,688	---	757,688	21.4%	637,276	118.9%
Two Harbors	3,631	2,092,946	59,283	2,152,229	2,006,635	244,396	2,251,031	4.6%	4,896,786	46.0%
Tyler	1,121	1,403,829	20,857	1,424,686	1,493,581	(125,685)	1,367,896	-4.0%	1,083,488	126.2%
Ulen	484	753,557	---	753,557	895,140	---	895,140	18.8%	299,309	299.1%
Underwood	359	639,034	47,086	686,120	549,988	52,626	602,614	-12.2%	410,015	147.0%
Vadnais Heights	13,080	3,331,570	63,923	3,395,493	3,892,241	55,332	3,947,573	16.3%	6,628,316	59.6%
Vergas	349	179,917	1,370	181,287	264,608	16,889	281,497	55.3%	447,632	62.9%
Verndale*	507	724,784	131,941	856,725	---	---	---	-100.0%	---	---
Vernon Center	326	907,213	---	907,213	372,663	773,241	1,145,904	26.3%	384,675	297.9%
Vesta	273	273,916	8,213	282,129	265,297	---	265,297	-6.0%	377,833	70.2%
Victoria	10,968	2,587,456	1,752,372	4,339,828	2,741,453	1,167,821	3,909,274	-9.9%	5,034,534	77.6%
Viking	76	53,975	14,525	68,500	75,680	16,960	92,640	35.2%	85,956	107.8%
Villard	226	508,585	74,200	582,785	589,735	137,372	727,107	24.8%	183,324	396.6%
Virginia	8,331	1,206,701	251,283	1,457,984	493,570	(854,538)	(360,968)	-124.8%	20,110,834	-1.8%
Wabasha	2,590	1,795,959	---	1,795,959	1,799,629	---	1,799,629	0.2%	3,320,564	54.2%
Wabasso	734	751,881	1,016,596	1,768,477	696,606	1,083,821	1,780,427	0.7%	894,041	199.1%
Waconia	13,297	3,888,742	629,216	4,517,958	4,651,020	441,153	5,092,173	12.7%	9,169,043	55.5%
Wadena	4,311	1,706,289	518,349	2,224,638	1,785,606	150,764	1,936,370	-13.0%	3,546,582	54.6%
Waite Park	8,368	6,720,107	492,261	7,212,368	6,494,662	328,765	6,823,427	-5.4%	8,630,836	79.1%
Walnut Grove	744	631,109	433,494	1,064,603	967,532	401,830	1,369,362	28.6%	551,789	248.2%
Wanamingo	1,143	511,607	113,314	624,921	531,115	115,336	646,451	3.4%	987,368	65.5%
Warren	1,592	675,330	(9,572)	665,758	771,737	(8,541)	763,196	14.6%	1,764,560	43.3%
Waseca	9,221	3,856,535	675,308	4,531,843	3,884,401	604,377	4,488,778	-1.0%	8,325,944	53.9%
Watertown	4,819	1,751,705	540,405	2,292,110	1,673,539	486,655	2,160,194	-5.8%	2,453,269	88.1%
Waterville	1,754	1,034,616	77,898	1,112,514	1,127,652	73,311	1,200,963	8.0%	1,352,261	88.8%
Watson	181	204,163	---	204,163	234,875	---	234,875	15.0%	133,595	175.8%
Waubun	410	507,606	---	507,606	385,644	---	385,644	-24.0%	174,373	221.2%
Waverly	1,999	1,487,615	(90,175)	1,397,440	1,593,652	(87,583)	1,506,069	7.8%	1,217,776	123.7%
Wayzata	4,481	3,562,025	127,334	3,689,359	2,326,975	122,660	2,449,635	-33.6%	10,511,810	23.3%
Welcome	704	1,711,607	106,287	1,817,894	2,056,107	50,612	2,106,719	15.9%	708,340	297.4%
Wells	2,386	1,062,058	16,527	1,078,585	1,093,427	32,960	1,126,387	4.4%	2,801,858	40.2%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
West Saint Paul	20,882	11,844,786	3,780,137	15,624,923	10,526,314	3,879,952	14,406,266	-7.8%	16,867,533	85.4%
Westbrook	772	408,102	76,719	484,821	463,274	84,504	547,778	13.0%	759,310	72.1%
White Bear Lake	25,067	5,804,642	5,296,029	11,100,671	6,657,580	5,260,388	11,917,968	7.4%	14,075,953	84.7%
Willernie	519	358,231	---	358,231	382,584	---	382,584	6.8%	358,731	106.6%
Williams	179	105,060	169,467	274,527	127,486	155,375	282,861	3.0%	169,035	167.3%
Willmar	21,076	10,296,152	12,248,960	22,545,112	9,639,255	13,308,999	22,948,254	1.8%	17,599,663	130.4%
Wilmont	329	368,265	182,901	551,166	256,650	158,062	414,712	-24.8%	455,134	91.1%
Windom	4,868	3,906,378	1,772,601	5,678,979	4,256,273	1,846,830	6,103,103	7.5%	4,790,270	127.4%
Winger	174	450,407	---	450,407	512,311	---	512,311	13.7%	127,982	400.3%
Winnebago	1,377	1,002,985	(1,617)	1,001,368	938,931	(1,933)	936,998	-6.4%	1,561,177	60.0%
Winona	25,405	9,253,208	548,412	9,801,620	10,724,819	620,901	11,345,720	15.8%	20,096,441	56.5%
Winsted	2,242	958,629	323,811	1,282,440	1,157,597	274,240	1,431,837	11.6%	2,051,341	69.8%
Wood Lake	372	347,580	175,192	522,772	312,463	231,670	544,133	4.1%	330,162	164.8%
Woodbury	75,723	17,464,321	4,532,660	21,996,981	16,636,024	10,257,506	26,893,530	22.3%	47,296,582	56.9%
Worthington	13,861	8,977,573	16,902,369	25,879,942	9,236,529	11,303,306	20,539,835	-20.6%	10,019,306	205.0%
Wykoff	434	385,266	93,151	478,417	416,318	105,147	521,465	9.0%	253,822	205.4%
Wyoming	8,070	2,199,314	192,041	2,391,355	2,439,364	218,054	2,657,418	11.1%	5,317,222	50.0%
Zimmerman	6,383	2,761,312	189,081	2,950,393	3,079,742	252,945	3,332,687	13.0%	2,364,573	140.9%
Zumbrota	3,781	1,868,707	1,568,893	3,437,600	2,203,847	1,928,129	4,131,976	20.2%	3,112,859	132.7%
Total	4,648,960	\$1,878,595,973	\$562,977,025	\$2,441,572,998	\$1,926,615,763	\$569,599,211	\$2,496,214,974	2.2%	\$4,369,883,921	57.1%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hendrum	286	(\$3,633)	(\$214,606)	(\$218,239)	\$63,223	(\$207,907)	(\$144,684)	33.7%	\$213,351	-67.8%
Biwabik	960	(1,257,459)	85,727	(1,171,732)	(1,248,743)	139,195	(1,109,548)	5.3%	1,747,335	-63.5%
Hitterdal	208	95,108	(179,358)	(84,250)	144,805	(217,201)	(72,396)	14.1%	170,324	-42.5%
Stephen	588	236,596	(332,794)	(96,198)	308,626	(571,274)	(262,648)	-173.0%	978,268	-26.8%
Goodridge	108	(34,419)	84	(34,335)	(12,149)	84	(12,065)	64.9%	88,175	-13.7%
North Saint Paul	12,397	2,789,714	(3,374,834)	(585,120)	3,606,817	(4,014,984)	(408,167)	30.2%	7,791,336	-5.2%
Lake Park	729	(118,768)	(70,281)	(189,049)	(61,496)	32,765	(28,731)	84.8%	639,637	-4.5%
Tower	426	185,357	997,279	1,182,636	7,508	(26,694)	(19,186)	-101.6%	785,922	-2.4%
Virginia	8,331	1,206,701	251,283	1,457,984	493,570	(854,538)	(360,968)	-124.8%	20,110,834	-1.8%
Menahga	1,349	49,591	(3,292)	46,299	403	(4,236)	(3,833)	-108.3%	1,148,761	-0.3%
Bertha*	554	424,247	200,734	624,981	---	---	---	-100.0%	---	---
Scanlon*	996	672,375	---	672,375	---	---	---	-100.0%	---	---
Verndale*	507	724,784	131,941	856,725	---	---	---	-100.0%	---	---
Russell	347	45,348	36,610	81,958	9,774	(5,254)	4,520	-94.5%	275,909	1.6%
Chaska	27,931	1,879,195	(622,841)	1,256,354	2,976,058	(633,286)	2,342,772	86.5%	25,871,543	9.1%
Braham	1,782	123,012	149,733	272,745	(36,640)	193,617	156,977	-42.4%	1,614,084	9.7%
Lynd	432	(7,467)	(9,243)	(16,710)	6,455	16,892	23,347	239.7%	202,768	11.5%
Oslo	237	79,644	---	79,644	52,518	---	52,518	-34.1%	355,644	14.8%
Roseau	2,729	685,779	457,752	1,143,531	639,171	78,693	717,864	-37.2%	4,415,819	16.3%
Montevideo	5,359	1,520,074	584,662	2,104,736	1,545,531	606,128	2,151,659	2.2%	12,471,304	17.3%
Buffalo Lake	656	55,970	---	55,970	169,632	---	169,632	203.1%	942,244	18.0%
La Crescent	5,333	1,709,336	(33,020)	1,676,316	1,130,826	---	1,130,826	-32.5%	5,067,261	22.3%
Miltona	437	49,335	(32,379)	16,956	101,098	(40,765)	60,333	255.8%	261,409	23.1%
New Richland	1,229	646,830	(139,557)	507,273	462,406	(189,776)	272,630	-46.3%	1,173,617	23.2%
Wayzata	4,481	3,562,025	127,334	3,689,359	2,326,975	122,660	2,449,635	-33.6%	10,511,810	23.3%
Buffalo	16,378	3,061,504	(1,158,549)	1,902,955	3,364,018	(788,148)	2,575,870	35.4%	10,920,738	23.6%
Princeton	5,100	3,188,216	(1,125,235)	2,062,981	2,600,956	(1,558,044)	1,042,912	-49.4%	4,353,256	24.0%
Aitkin	2,196	377,559	55,469	433,028	401,256	246,774	648,030	49.7%	2,628,866	24.7%
Eagan	69,086	26,537,398	2,443,131	28,980,529	27,152,741	(15,182,176)	11,970,565	-58.7%	44,810,234	26.7%
Robbinsdale	14,838	5,914,555	(3,765,743)	2,148,812	6,671,209	(3,551,317)	3,119,892	45.2%	11,617,326	26.9%
Saint Paul	312,040	68,797,968	50,854,640	119,652,608	64,720,784	61,982,972	126,703,756	5.9%	455,832,718	27.8%
Maynard	317	57,664	12,124	69,788	66,185	67,245	133,430	91.2%	474,137	28.1%
Tracy	2,065	629,832	447,253	1,077,085	641,521	256,435	897,956	-16.6%	3,111,155	28.9%
Delano	6,654	2,919,143	(1,683,973)	1,235,170	2,903,640	(1,209,918)	1,693,722	37.1%	5,757,004	29.4%
Henderson	976	3,397	2,565	5,962	196,918	10,633	207,551	3381.2%	703,992	29.5%
Elmore	541	190,127	(37,034)	153,093	226,462	(50,261)	176,201	15.1%	564,843	31.2%
Climax	238	69,511	---	69,511	60,884	---	60,884	-12.4%	190,619	31.9%
Olivia	2,334	721,194	40,959	762,153	900,193	29,947	930,140	22.0%	2,876,470	32.3%
Plymouth	81,184	17,815,122	877,590	18,692,712	18,635,990	1,151,687	19,787,677	5.9%	59,671,556	33.2%
Roseville	36,440	8,348,392	1,613,737	9,962,129	9,769,496	1,923,773	11,693,269	17.4%	34,315,377	34.1%
Long Prairie	3,720	973,329	250,583	1,223,912	955,020	348,050	1,303,070	6.5%	3,656,334	35.6%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Chisago City	5,632	1,083,085	108,260	1,191,345	1,051,015	96,357	1,147,372	-3.7%	3,162,858	36.3%
Saint James	4,749	3,222,670	(365,788)	2,856,882	2,650,327	(814,712)	1,835,615	-35.7%	5,009,910	36.6%
Maple Grove	70,247	10,895,874	7,636,857	18,532,731	11,806,372	4,236,536	16,042,908	-13.4%	43,327,956	37.0%
Minneapolis	434,346	167,654,000	149,967,000	317,621,000	142,828,000	152,770,000	295,598,000	-6.9%	797,786,882	37.1%
Granite Falls	2,687	580,799	533,446	1,114,245	750,636	488,720	1,239,356	11.2%	3,301,493	37.5%
Montgomery	3,376	845,065	340,946	1,186,011	784,054	307,757	1,091,811	-7.9%	2,883,931	37.9%
Hayfield	1,371	497,962	13,011	510,973	473,595	30,147	503,742	-1.4%	1,318,437	38.2%
Brainerd	14,679	4,766,755	2,099,177	6,865,932	4,722,156	1,237,870	5,960,026	-13.2%	15,560,053	38.3%
Luverne	4,937	1,784,475	639,486	2,423,961	2,205,229	435,459	2,640,688	8.9%	6,874,359	38.4%
Baxter	8,911	3,273,348	32,576	3,305,924	3,442,354	(167,891)	3,274,463	-1.0%	8,339,554	39.3%
Richfield	36,661	9,942,205	1,819,917	11,762,122	10,517,440	2,344,480	12,861,920	9.4%	32,482,761	39.6%
Wells	2,386	1,062,058	16,527	1,078,585	1,093,427	32,960	1,126,387	4.4%	2,801,858	40.2%
Shoreview	26,967	5,209,854	1,461,318	6,671,172	5,256,575	3,060,343	8,316,918	24.7%	20,371,948	40.8%
Independence	3,795	1,535,130	66,580	1,601,710	1,811,809	104,732	1,916,541	19.7%	4,694,478	40.8%
Inver Grove Heights	35,743	12,870,165	2,328,946	15,199,111	13,171,545	(826,106)	12,345,439	-18.8%	30,188,902	40.9%
Osseo	2,681	1,243,550	390,350	1,633,900	1,170,205	61,858	1,232,063	-24.6%	2,961,943	41.6%
Rochester	122,065	41,712,614	13,928,016	55,640,630	43,641,972	11,468,755	55,110,727	-1.0%	132,218,111	41.7%
Orono***	8,485	---	---	---	4,619,903	(980,982)	3,638,921	---	8,712,919	41.8%
Brooklyn Park	86,106	25,956,166	(279,061)	25,677,105	27,688,224	(156,640)	27,531,584	7.2%	65,722,110	41.9%
Plainview	3,516	1,693,085	371,216	2,064,301	940,154	455,478	1,395,632	-32.4%	3,277,025	42.6%
Warren	1,592	675,330	(9,572)	665,758	771,737	(8,541)	763,196	14.6%	1,764,560	43.3%
Saint Anthony	9,175	3,238,208	203,422	3,441,630	3,730,206	337,173	4,067,379	18.2%	9,399,748	43.3%
Saint Louis Park	50,144	26,379,091	7,263,600	33,642,691	23,203,456	6,999,622	30,203,078	-10.2%	69,751,078	43.3%
Edina	53,572	27,156,624	(50,610)	27,106,014	23,630,372	---	23,630,372	-12.8%	54,566,716	43.3%
Sartell	19,522	3,991,500	(201,959)	3,789,541	4,220,953	(467,617)	3,753,336	-1.0%	8,612,500	43.6%
Cloquet	12,715	3,579,806	343,007	3,922,813	3,522,816	257,662	3,780,478	-3.6%	8,615,413	43.9%
Lindstrom	4,920	1,169,365	5,227	1,174,592	1,129,195	4,379	1,133,574	-3.5%	2,582,136	43.9%
Alexandria	14,690	5,231,227	943,928	6,175,155	5,780,545	239,345	6,019,890	-2.5%	13,369,616	45.0%
Hendricks	609	126,446	97,261	223,707	205,538	89,982	295,520	32.1%	645,864	45.8%
Two Harbors	3,631	2,092,946	59,283	2,152,229	2,006,635	244,396	2,251,031	4.6%	4,896,786	46.0%
Duluth	85,667	20,775,546	24,686,269	45,461,815	25,269,305	35,147,230	60,416,535	32.9%	130,852,899	46.2%
Alvarado	388	6,221	168,698	174,919	34,584	171,643	206,227	17.9%	444,522	46.4%
Marshall	13,618	7,274,876	547,638	7,822,514	6,838,785	767,972	7,606,757	-2.8%	16,188,589	47.0%
Lake Saint Croix Beach	1,030	413,625	---	413,625	304,732	---	304,732	-26.3%	642,309	47.4%
Hopkins	18,926	7,167,508	2,980,388	10,147,896	8,234,893	1,839,904	10,074,797	-0.7%	20,991,670	48.0%
Becker	4,960	2,713,402	1,181,422	3,894,824	2,930,258	1,200,415	4,130,673	6.1%	8,474,943	48.7%
Dayton	8,021	1,961,845	493,662	2,455,507	2,052,639	685,814	2,738,453	11.5%	5,598,444	48.9%
Fridley	29,536	13,603,533	1,498,101	15,101,634	10,598,912	1,453,375	12,052,287	-20.2%	24,327,748	49.5%
Rice Lake	4,101	824,448	(124,935)	699,513	755,580	32,561	788,141	12.7%	1,589,034	49.6%
Glencoe	5,761	2,301,004	(76,615)	2,224,389	2,279,909	(89,104)	2,190,805	-1.5%	4,412,208	49.7%
Gem Lake	534	262,050	---	262,050	252,617	---	252,617	-3.6%	507,208	49.8%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue		General Fund Unrestricted Fund Balance	Special Revenue				
			Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance		Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Brooklyn Center	33,585	14,121,566	(5,471)	14,116,095	13,090,687	43,018	13,133,705	-7.0%	26,344,347	49.9%
Wyoming	8,070	2,199,314	192,041	2,391,355	2,439,364	218,054	2,657,418	11.1%	5,317,222	50.0%
Spring Park	1,736	728,881	---	728,881	687,903	---	687,903	-5.6%	1,375,701	50.0%
Bloomington	90,974	39,050,038	5,907,657	44,957,695	42,553,870	5,434,289	47,988,159	6.7%	95,463,250	50.3%
Elko New Market	4,920	1,150,413	179,659	1,330,072	1,244,095	213,387	1,457,482	9.6%	2,883,957	50.5%
Cottage Grove	39,605	12,248,334	1,464,082	13,712,416	13,061,151	1,859,296	14,920,447	8.8%	29,461,361	50.6%
New Ulm	14,070	6,465,948	1,194,181	7,660,129	6,611,108	1,720,576	8,331,684	8.8%	16,210,118	51.4%
Farmington	23,654	6,060,870	2,739,703	8,800,573	6,843,396	424,366	7,267,762	-17.4%	14,042,554	51.8%
Grand Rapids	11,283	5,834,683	717,192	6,551,875	5,862,039	880,863	6,742,902	2.9%	13,021,602	51.8%
Shakopee	45,593	15,995,656	124,018	16,119,674	17,574,333	46,300	17,620,633	9.3%	33,947,929	51.9%
Owatonna	26,647	11,663,406	---	11,663,406	11,927,809	---	11,927,809	2.3%	22,739,589	52.5%
New Brighton	23,705	9,264,026	(1,503)	9,262,523	10,601,276	---	10,601,276	14.5%	20,152,294	52.6%
Lexington	2,610	1,004,952	---	1,004,952	1,212,756	---	1,212,756	20.7%	2,291,002	52.9%
Champlin	23,786	4,702,514	2,879,596	7,582,110	5,101,257	1,744,522	6,845,779	-9.7%	12,851,666	53.3%
Breckenridge	3,343	1,567,307	---	1,567,307	1,559,487	---	1,559,487	-0.5%	2,920,036	53.4%
Moorhead	44,583	16,850,832	676,373	17,527,205	18,569,878	1,953,651	20,523,529	17.1%	38,410,550	53.4%
Waseca	9,221	3,856,535	675,308	4,531,843	3,884,401	604,377	4,488,778	-1.0%	8,325,944	53.9%
Cass Lake	687	92,024	57,353	149,377	381,803	57,936	439,739	194.4%	813,961	54.0%
Saint Paul Park	5,507	1,612,671	98,246	1,710,917	1,594,447	99,603	1,694,050	-1.0%	3,130,874	54.1%
Wabasha	2,590	1,795,959	---	1,795,959	1,799,629	---	1,799,629	0.2%	3,320,564	54.2%
Kasson	6,921	2,902,867	168,384	3,071,251	2,968,857	(573,968)	2,394,889	-22.0%	4,413,808	54.3%
Wadena	4,311	1,706,289	518,349	2,224,638	1,785,606	150,764	1,936,370	-13.0%	3,546,582	54.6%
Carver	5,861	1,533,894	(117,072)	1,416,822	1,491,428	71,446	1,562,874	10.3%	2,858,212	54.7%
Faribault	24,298	10,253,754	1,795,599	12,049,353	9,736,078	1,542,311	11,278,389	-6.4%	20,437,008	55.2%
Gaylord	2,313	635,625	432,708	1,068,333	845,762	461,475	1,307,237	22.4%	2,365,210	55.3%
Excelsior	2,360	1,265,884	43,981	1,309,865	1,357,174	36,022	1,393,196	6.4%	2,513,886	55.4%
Waconia	13,297	3,888,742	629,216	4,517,958	4,651,020	441,153	5,092,173	12.7%	9,169,043	55.5%
Pine Island	3,842	1,251,689	193,775	1,445,464	1,467,072	216,470	1,683,542	16.5%	3,016,080	55.8%
Greenfield	2,921	935,129	---	935,129	1,067,318	10,004	1,077,322	15.2%	1,923,942	56.0%
Stillwater	19,464	6,530,010	3,575,480	10,105,490	6,999,307	3,144,396	10,143,703	0.4%	18,032,934	56.3%
Parkers Prairie	1,011	468,116	---	468,116	517,602	---	517,602	10.6%	919,100	56.3%
Holdingsford	745	295,982	---	295,982	308,115	---	308,115	4.1%	546,369	56.4%
Winona	25,405	9,253,208	548,412	9,801,620	10,724,819	620,901	11,345,720	15.8%	20,096,441	56.5%
Crystal	23,083	8,331,252	2,513,057	10,844,309	7,723,086	2,367,684	10,090,770	-6.9%	17,827,173	56.6%
Forest Lake	20,991	6,095,456	277,213	6,372,669	6,252,418	272,446	6,524,864	2.4%	11,520,298	56.6%
Eden Prairie	64,142	26,197,429	(130)	26,197,299	29,132,535	(130)	29,132,405	11.2%	51,422,278	56.7%
East Grand Forks	9,105	6,807,461	(253,476)	6,553,985	6,828,205	(334,512)	6,493,693	-0.9%	11,457,210	56.7%
Afton	2,966	741,522	829,745	1,571,267	750,836	232,022	982,858	-37.4%	1,730,917	56.8%
Monticello	14,619	6,494,632	4,640,210	11,134,842	6,481,936	361,224	6,843,160	-38.5%	12,037,457	56.8%
Albertville	7,998	3,200,223	156,143	3,356,366	2,178,219	155,195	2,333,414	-30.5%	4,104,085	56.9%
Woodbury	75,723	17,464,321	4,532,660	21,996,981	16,636,024	10,257,506	26,893,530	22.3%	47,296,582	56.9%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Lauderdale	2,247	827,767	90,005	917,772	833,425	80,343	913,768	-0.4%	1,597,281	57.2%
Hutchinson	14,703	7,934,074	308,252	8,242,326	8,337,906	335,535	8,673,441	5.2%	15,133,281	57.3%
Saint Peter	12,066	4,208,335	706,886	4,915,221	4,665,814	758,888	5,424,702	10.4%	9,419,564	57.6%
Anoka	18,041	5,533,135	2,408,579	7,941,714	5,973,420	2,048,874	8,022,294	1.0%	13,856,144	57.9%
Corcoran	6,688	2,898,026	73,875	2,971,901	3,566,452	70,652	3,637,104	22.4%	6,268,230	58.0%
Minneota	1,360	266,595	341,903	608,498	258,562	338,877	597,439	-1.8%	1,027,160	58.2%
North Mankato	14,461	3,868,284	969,410	4,837,694	4,582,220	1,060,338	5,642,558	16.6%	9,680,949	58.3%
Caledonia	2,841	1,109,847	317,966	1,427,813	1,145,209	377,548	1,522,757	6.6%	2,591,529	58.8%
Staples	2,957	792,188	823,442	1,615,630	667,460	851,481	1,518,941	-6.0%	2,582,675	58.8%
Hoyt Lakes	2,003	1,230,272	1,147,301	2,377,573	1,501,781	1,018,281	2,520,062	6.0%	4,262,728	59.1%
Canby	1,662	1,072,156	58,133	1,130,289	1,051,086	---	1,051,086	-7.0%	1,775,971	59.2%
Balaton	590	48,872	304,055	352,927	108,606	328,323	436,929	23.8%	737,652	59.2%
Isanti	7,022	1,509,947	570,515	2,080,462	1,715,258	587,351	2,302,609	10.7%	3,886,898	59.2%
Vadnais Heights	13,080	3,331,570	63,923	3,395,493	3,892,241	55,332	3,947,573	16.3%	6,628,316	59.6%
Apple Valley	56,318	19,093,972	---	19,093,972	19,618,981	---	19,618,981	2.7%	32,928,915	59.6%
Slayton	1,996	742,481	317,703	1,060,184	761,038	404,875	1,165,913	10.0%	1,955,753	59.6%
Saint Cloud	68,746	23,268,645	2,289,213	25,557,858	28,826,944	3,686,883	32,513,827	27.2%	54,295,564	59.9%
Winnebago	1,377	1,002,985	(1,617)	1,001,368	938,931	(1,933)	936,998	-6.4%	1,561,177	60.0%
Fulda	1,361	234,334	354,744	589,078	538,588	409,217	647,805	10.0%	1,078,310	60.1%
Gilbert	1,675	1,328,840	224,110	1,552,950	1,459,239	249,812	1,709,051	10.1%	2,824,785	60.5%
Clarkfield	832	740,723	(170,626)	570,097	765,919	(148,677)	617,242	8.3%	1,019,621	60.5%
Arco	86	(27,044)	37,229	10,185	29,139	37,780	66,919	557.0%	109,467	61.1%
Dundas	1,784	1,739,076	---	1,739,076	749,751	(178)	749,573	-56.9%	1,222,793	61.3%
Mankato	44,688	12,455,535	5,199,412	17,654,947	12,879,841	5,053,519	17,933,360	1.6%	29,216,307	61.4%
Stewartville	6,850	1,820,789	488,950	2,309,739	1,938,137	436,659	2,374,796	2.8%	3,858,126	61.6%
Ranier	568	202,466	---	202,466	243,666	---	243,666	20.3%	394,743	61.7%
Chanhasen	25,936	6,684,991	595,623	7,280,614	7,919,562	542,915	8,462,477	16.2%	13,652,198	62.0%
Baudette	970	544,047	120,309	664,356	781,286	92,641	873,927	31.5%	1,401,511	62.4%
Albany	2,802	1,047,065	---	1,047,065	1,042,204	(20,098)	1,022,106	-2.4%	1,632,174	62.6%
Vergas	349	179,917	1,370	181,287	264,608	16,889	281,497	55.3%	447,632	62.9%
Columbia Heights	21,859	8,245,356	3,474,852	11,720,208	8,802,310	4,725,347	13,527,657	15.4%	21,333,148	63.4%
East Bethel	11,791	3,424,322	---	3,424,322	3,411,004	---	3,411,004	-0.4%	5,343,212	63.8%
Blackduck	840	339,507	367,291	706,798	277,343	261,660	539,003	-23.7%	834,481	64.6%
Austin	26,492	12,252,676	938,423	13,191,099	11,082,156	1,125,572	12,207,728	-7.5%	18,661,714	65.4%
International Falls	5,737	4,059,708	1,007,897	5,067,605	4,282,344	1,132,469	5,414,813	6.9%	8,274,030	65.4%
Wanamingo	1,143	511,607	113,314	624,921	531,115	115,336	646,451	3.4%	987,368	65.5%
South Saint Paul	20,745	14,687,294	(922,242)	13,765,052	14,657,786	(824,011)	13,833,775	0.5%	21,122,172	65.5%
Grand Meadow	1,140	920,349	170,014	1,090,363	448,465	190,700	639,165	-41.4%	973,899	65.6%
Spring Grove	1,250	539,610	35,901	575,511	874,440	94,858	969,298	68.4%	1,469,029	66.0%
Lanesboro	723	365,283	328,548	693,831	416,178	368,759	784,937	13.1%	1,188,448	66.0%
Kenyon	1,912	856,818	324,433	1,181,251	781,106	408,487	1,189,593	0.7%	1,794,402	66.3%

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		General Fund Unrestricted Fund Balance	Special Revenue	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue	Total Unrestricted Fund Balance			
			Funds Unrestricted Fund Balance			Funds Unrestricted Fund Balance				
Kennedy	173	48,109	93,929	142,038	74,230	103,888	178,118	25.4%	268,109	66.4%
Saint Francis	8,292	3,444,951	---	3,444,951	3,180,668	---	3,180,668	-7.7%	4,776,218	66.6%
Hanover	3,610	806,668	---	806,668	1,196,892	---	1,196,892	48.4%	1,793,847	66.7%
North Branch	11,115	3,762,560	79,121	3,841,681	4,094,422	27,310	4,121,732	7.3%	6,173,691	66.8%
Savage	32,516	9,747,123	2,009,906	11,757,029	9,365,056	2,463,735	11,828,791	0.6%	17,686,903	66.9%
Mayer	2,526	443,042	377,072	820,114	581,995	(3,415)	578,580	-29.5%	861,289	67.2%
Okabena	206	124,962	---	124,962	100,078	---	100,078	-19.9%	148,616	67.3%
Mound	9,408	3,327,320	1,500,458	4,827,778	3,322,335	923,992	4,246,327	-12.0%	6,284,455	67.6%
Littlefork	553	402,201	183,012	585,213	457,705	127,825	585,530	0.1%	865,583	67.6%
Mora	3,733	1,866,866	(175,254)	1,691,612	2,112,383	(131,944)	1,980,439	17.1%	2,922,552	67.8%
Ivanhoe	549	281,689	251,531	533,220	311,578	295,691	607,269	13.9%	895,439	67.8%
Bemidji	15,147	8,386,995	2,062,035	10,449,030	8,058,137	2,314,834	10,372,971	-0.7%	15,285,390	67.9%
Minnetrista	8,593	3,438,208	638,936	4,077,144	3,296,379	645,534	3,941,913	-3.3%	5,801,894	67.9%
Northfield	20,547	8,904,986	1,209,014	10,114,000	9,644,553	1,204,632	10,849,185	7.3%	15,805,443	68.6%
Otsego	21,289	5,652,787	484,582	6,137,369	4,845,428	347,417	5,192,845	-15.4%	7,557,153	68.7%
Burnsville	64,627	27,212,038	2,566,865	29,778,903	27,582,405	2,559,293	30,141,698	1.2%	43,821,236	68.8%
Arden Hills	9,897	3,351,724	583,791	3,935,515	3,138,660	625,383	3,764,043	-4.4%	5,439,531	69.2%
Le Sueur	4,221	1,055,386	1,489,350	2,544,736	1,524,428	1,449,798	2,974,226	16.9%	4,263,827	69.8%
Winsted	2,242	958,629	323,811	1,282,440	1,157,597	274,240	1,431,837	11.6%	2,051,341	69.8%
Hastings	22,303	7,940,056	4,972,251	12,912,307	9,033,202	4,019,570	13,052,772	1.1%	18,694,593	69.8%
Little Canada	10,766	3,501,498	718,479	4,219,977	2,697,975	758,336	3,456,311	-18.1%	4,941,912	69.9%
Sauk Rapids	13,730	4,949,231	---	4,949,231	4,981,038	---	4,981,038	0.6%	7,111,663	70.0%
Prior Lake	27,832	10,044,082	---	10,044,082	10,430,617	---	10,430,617	3.8%	14,890,803	70.0%
Vesta	273	273,916	8,213	282,129	265,297	---	265,297	-6.0%	377,833	70.2%
Brownnton	731	276,749	170,970	447,719	313,955	213,099	527,054	17.7%	745,048	70.7%
Cromwell	243	38,047	245,012	283,059	73,486	263,829	337,315	19.2%	475,281	71.0%
Hadley	55	45,102	---	45,102	42,418	---	42,418	-6.0%	59,392	71.4%
Coon Rapids	64,128	19,276,548	7,906,833	27,183,381	20,102,256	7,981,503	28,083,759	3.3%	39,314,141	71.4%
Cambridge	9,862	3,323,690	1,995,784	5,319,474	3,538,186	1,781,505	5,319,691	0.0%	7,426,132	71.6%
Janesville	2,437	969,479	304,963	1,274,442	940,722	317,675	1,258,397	-1.3%	1,756,122	71.7%
Maple Plain	2,051	1,012,641	331,185	1,343,826	1,037,465	378,615	1,416,080	5.4%	1,968,982	71.9%
Westbrook	772	408,102	76,719	484,821	463,274	84,504	547,778	13.0%	759,310	72.1%
Oakdale	28,135	11,731,636	777,171	12,508,807	10,012,971	1,059,559	11,072,530	-11.5%	15,336,483	72.2%
Garvin	123	121,769	(10,226)	111,543	98,247	(2,110)	96,137	-13.8%	132,999	72.3%
Sauk Centre	4,624	1,887,626	3,096,272	4,983,898	1,495,261	1,841,692	3,336,953	-33.0%	4,603,491	72.5%
Kimball	808	203,574	246,309	449,883	203,774	368,061	571,835	27.1%	782,883	73.0%
Moose Lake	2,603	1,565,144	---	1,565,144	1,463,280	---	1,463,280	-6.5%	1,998,531	73.2%
Minnetonka	54,704	26,001,135	5,797,629	31,798,764	27,686,899	6,170,040	33,856,939	6.5%	45,973,347	73.6%
Albert Lea	18,301	9,985,667	3,430,091	13,415,758	9,038,246	4,035,980	13,074,226	-2.5%	17,715,727	73.8%
Lino Lakes	21,236	7,212,498	470,047	7,682,545	7,791,131	482,900	8,274,031	7.7%	11,181,247	74.0%
Houston	994	356,809	273,773	630,582	357,431	330,355	687,786	9.1%	929,016	74.0%

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		General Fund Unrestricted Fund Balance	Special Revenue	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue	Total Unrestricted Fund Balance			
			Funds Unrestricted Fund Balance			Funds Unrestricted Fund Balance				
Blaine	70,979	18,258,055	9,700,466	27,958,521	17,204,675	9,457,482	26,662,157	-4.6%	35,905,572	74.3%
Lakeville	72,135	23,928,291	1,018,074	24,946,365	23,314,371	990,092	24,304,463	-2.6%	32,708,252	74.3%
Sacred Heart	506	394,775	---	394,775	385,583	---	385,583	-2.3%	517,592	74.5%
Ramsey	28,520	10,073,204	1,326,070	11,399,274	10,413,294	1,611,150	12,024,444	5.5%	16,078,759	74.8%
Andover	32,708	9,513,916	881,413	10,395,329	9,471,730	1,291,508	10,763,238	3.5%	14,299,609	75.3%
Sebekka	738	558,608	(15,447)	543,161	587,194	3,535	590,729	8.8%	781,673	75.6%
Maplewood	42,139	13,489,547	1,218,058	14,707,605	17,385,403	1,382,050	18,767,453	27.6%	24,824,575	75.6%
Echo***	237	---	---	---	173,689	(5,700)	167,989	---%	221,898	75.7%
Cold Spring	4,208	2,749,113	(889,867)	1,859,246	2,811,733	(526,370)	2,285,363	22.9%	3,010,703	75.9%
Oak Grove	9,009	1,738,257	258,904	1,997,161	2,005,251	283,510	2,288,761	14.6%	3,014,956	75.9%
Thief River Falls	8,647	8,744,892	433,622	9,178,514	10,698,179	(581,924)	10,116,255	10.2%	13,286,881	76.1%
Nowthen	4,529	683,867	---	683,867	1,274,657	---	1,274,657	86.4%	1,661,992	76.7%
McIntosh	599	440,596	---	440,596	381,080	---	381,080	-13.5%	495,211	77.0%
Golden Valley	22,334	17,654,039	127,269	17,781,308	15,528,255	161,790	15,690,045	-11.8%	20,292,639	77.3%
Belle Plaine	7,373	2,632,451	1,223,945	3,856,396	3,187,907	1,451,521	4,639,428	20.3%	5,981,960	77.6%
Victoria	10,968	2,587,456	1,752,372	4,339,828	2,741,453	1,167,821	3,909,274	-9.9%	5,034,534	77.6%
Spring Lake Park	7,544	2,539,245	1,447,063	3,986,308	2,531,535	1,568,791	4,100,326	2.9%	5,227,790	78.4%
Centerville	3,912	1,568,989	---	1,568,989	1,974,074	---	1,974,074	25.8%	2,507,047	78.7%
Dalton	209	117,446	---	117,446	197,967	---	197,967	68.6%	251,176	78.8%
Hoffman	703	207,030	74,939	281,969	318,259	67,569	385,828	36.8%	489,076	78.9%
North Oaks	5,306	1,814,965	---	1,814,965	2,115,603	---	2,115,603	16.6%	2,678,865	79.0%
Waite Park	8,368	6,720,107	492,261	7,212,368	6,494,662	328,765	6,823,427	-5.4%	8,630,836	79.1%
Elk River	26,179	7,967,868	7,534,758	15,502,626	8,590,610	7,007,468	15,598,078	0.6%	19,707,101	79.1%
New Hope	21,870	8,901,587	4,639,390	13,540,977	8,624,063	4,520,972	13,145,035	-2.9%	16,603,534	79.2%
Oronoco	1,808	1,047,585	---	1,047,585	1,060,577	18,941	1,079,518	3.0%	1,362,895	79.2%
Herman	386	418,437	91,443	509,880	384,156	44,082	428,238	-16.0%	538,531	79.5%
Deer River	901	(73,813)	911,072	837,259	(23,716)	1,084,772	1,061,056	26.7%	1,325,229	80.1%
Big Lake	12,165	3,821,497	136,539	3,958,036	3,993,132	248,568	4,241,700	7.2%	5,297,732	80.1%
Norwood Young America	3,992	2,255,236	11,077	2,266,313	1,792,135	50,234	1,842,369	-18.7%	2,287,234	80.6%
Scandia	4,034	1,520,422	46,408	1,566,830	1,330,672	68,517	1,399,189	-10.7%	1,732,503	80.8%
Orr	209	91,379	152,511	243,890	130,677	270,916	401,593	64.7%	495,203	81.1%
Springfield	2,012	1,376,723	1,119,809	2,496,532	1,150,538	1,142,300	2,292,838	-8.2%	2,817,316	81.4%
Murdock	310	197,158	---	197,158	218,160	---	218,160	10.7%	265,439	82.2%
Fairmont	10,417	6,141,660	1,028,069	7,169,729	7,022,959	1,080,233	8,103,192	13.0%	9,850,382	82.3%
Lewisville	204	134,917	1,743	136,660	135,945	1,743	137,688	0.8%	166,928	82.5%
Rush City	3,160	918,417	(45,668)	872,749	1,297,813	86,128	1,383,941	58.6%	1,674,978	82.6%
Grygla	179	146,734	193,391	340,125	203,202	64,969	268,171	-21.2%	323,430	82.9%
Saint Michael	19,029	4,676,377	---	4,676,377	6,225,139	117	6,225,256	33.1%	7,476,560	83.3%
South Haven	185	369,585	---	369,585	185,201	162,875	348,076	-5.8%	417,947	83.3%
Madelia	2,388	2,711,414	10,000	2,721,414	1,829,176	10,000	1,839,176	-32.4%	2,191,594	83.9%
Cokato	2,819	1,034,713	269,518	1,304,231	1,962,940	159,712	2,122,652	62.8%	2,518,510	84.3%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Swanville	331	105,757	(25,759)	79,998	211,371	(21,769)	189,602	137.0%	224,630	84.4%
White Bear Lake	25,067	5,804,642	5,296,029	11,100,671	6,657,580	5,260,388	11,917,968	7.4%	14,075,953	84.7%
Jordan	6,802	2,488,457	819,634	3,308,091	3,201,353	935,067	4,136,420	25.0%	4,872,356	84.9%
Nicollet	1,165	316,909	---	316,909	304,603	---	304,603	-3.9%	357,599	85.2%
Crookston	7,332	4,420,259	2,341,406	6,761,665	4,889,037	2,098,954	6,987,991	3.3%	8,192,759	85.3%
Chatfield	3,010	1,280,133	1,170,222	2,450,355	1,465,234	1,295,992	2,761,226	12.7%	3,235,316	85.3%
West Saint Paul	20,882	11,844,786	3,780,137	15,624,923	10,526,314	3,879,952	14,406,266	-7.8%	16,867,533	85.4%
Goodview	4,132	1,425,353	211,163	1,636,516	1,496,092	64,794	1,560,886	-4.6%	1,827,477	85.4%
Hermantown	10,030	4,018,261	735,250	4,753,511	4,658,981	1,073,565	5,732,546	20.6%	6,663,052	86.0%
Rogers	13,905	6,475,241	1,878,337	8,353,578	7,073,171	2,605,017	9,678,188	15.9%	11,232,164	86.2%
Raymond	790	100,388	397,960	498,348	130,395	345,867	476,262	-4.4%	552,643	86.2%
Cannon Falls	4,236	2,950,873	362,496	3,313,369	3,188,656	361,112	3,549,768	7.1%	4,104,528	86.5%
Fairfax	1,224	1,092,475	---	1,092,475	1,180,321	---	1,180,321	8.0%	1,362,800	86.6%
Karlstad	699	573,806	160,567	734,373	491,386	124,738	616,124	-16.1%	709,644	86.8%
Rosemount	26,133	12,293,930	590,017	12,883,947	12,704,069	634,527	13,338,596	3.5%	15,303,504	87.2%
Proctor	3,097	1,557,525	---	1,557,525	2,242,353	---	2,242,353	44.0%	2,559,902	87.6%
Hallock	892	740,577	(14,482)	726,095	795,394	(14,482)	780,912	7.5%	886,982	88.0%
Watertown	4,819	1,751,705	540,405	2,292,110	1,673,539	486,655	2,160,194	-5.8%	2,453,269	88.1%
Hugo	16,071	3,392,924	1,487,279	4,880,203	3,772,709	1,790,943	5,563,652	14.0%	6,302,850	88.3%
Waterville	1,754	1,034,616	77,898	1,112,514	1,127,652	73,311	1,200,963	8.0%	1,352,261	88.8%
Perham	3,576	1,032,486	2,168,929	3,201,415	1,001,050	2,249,921	3,250,971	1.5%	3,658,636	88.9%
Blue Earth	3,157	2,985,523	(411,159)	2,574,364	4,091,804	(289,023)	3,802,781	47.7%	4,220,763	90.1%
Hanska	379	173,044	58,959	232,003	236,628	58,254	294,882	27.1%	327,216	90.1%
Wilmont	329	368,265	182,901	551,166	256,650	158,062	414,712	-24.8%	455,134	91.1%
Cohasset	2,677	993,215	(55,706)	937,509	1,478,211	(45,868)	1,432,343	52.8%	1,563,734	91.6%
Ham Lake	16,489	3,749,117	822,956	4,572,073	3,572,304	803,527	4,375,831	-4.3%	4,745,013	92.2%
Aurora	1,688	1,618,187	---	1,618,187	1,912,890	---	1,912,890	18.2%	2,071,351	92.3%
Barnum	625	223,625	129,632	353,257	286,347	184,699	471,046	33.3%	505,115	93.3%
Pine City	3,159	2,010,396	707,842	2,718,238	1,993,245	795,513	2,788,758	2.6%	2,987,085	93.4%
Hamburg	567	521,059	14,416	535,475	463,085	16,775	479,860	-10.4%	511,678	93.8%
Barnesville	2,784	2,068,116	468,529	2,536,645	1,990,641	775,655	2,766,296	9.1%	2,934,153	94.3%
Mountain Iron	2,862	3,253,850	2,027	3,255,877	3,557,692	3,987	3,561,679	9.4%	3,774,981	94.3%
Fertile	800	780,349	(195,560)	584,789	946,351	(270,354)	675,997	15.6%	715,921	94.4%
Glenwood	2,668	2,022,337	(119,566)	1,902,771	2,099,252	68,164	2,167,416	13.9%	2,285,226	94.8%
Currie	221	61,349	132,989	194,338	40,515	151,361	191,876	-1.3%	201,522	95.2%
Pequot Lakes	2,449	1,699,962	801,431	2,501,393	1,798,454	268,244	2,066,698	-17.4%	2,164,520	95.5%
Dundee	72	58,303	---	58,303	53,255	---	53,255	-8.7%	55,672	95.7%
Fergus Falls	14,042	7,202,173	4,522,772	11,724,945	7,872,726	5,275,846	13,148,572	12.1%	13,713,394	95.9%
Dassel	1,485	701,993	392,308	1,094,301	821,791	333,903	1,155,694	5.6%	1,204,928	95.9%
Lake Elmo	12,655	5,212,435	69,031	5,281,466	5,618,812	22,173	5,640,985	6.8%	5,861,062	96.2%
Morris	4,863	4,254,768	(4,360)	4,250,408	4,467,255	(2,297)	4,464,958	5.0%	4,631,855	96.4%

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Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Redwood Falls	5,067	5,525,883	583,381	6,109,264	5,620,454	1,249,439	6,869,893	12.5%	7,121,373	96.5%
Saint Bonifacius	2,296	1,058,209	---	1,058,209	1,246,657	---	1,246,657	17.8%	1,277,628	97.6%
Litchfield	6,629	3,780,658	1,908,968	5,689,626	4,197,284	2,094,307	6,291,591	10.6%	6,430,153	97.8%
Sherburn	1,052	1,090,951	---	1,090,951	1,010,318	---	1,010,318	-7.4%	1,031,448	98.0%
Middle River	304	149,567	165,067	314,634	149,004	215,107	364,111	15.7%	371,594	98.0%
Howard Lake	2,126	2,335,800	(323,673)	2,012,127	2,664,435	(302,168)	2,362,267	17.4%	2,408,998	98.1%
Pipestone	4,138	1,278,714	2,778,650	4,057,364	1,443,936	3,482,638	4,926,574	21.4%	5,005,719	98.4%
Byron	6,553	1,585,494	524,173	2,109,667	2,135,591	385,747	2,521,338	19.5%	2,560,714	98.5%
Greenbush	680	565,055	212,510	777,565	411,013	240,149	651,162	-16.3%	653,189	99.7%
Arlington	2,280	1,101,606	736,601	1,838,207	1,217,640	921,715	2,139,355	16.4%	2,145,090	99.7%
Rollingstone	678	202,637	198,507	401,144	235,341	89,835	325,176	-18.9%	323,261	100.6%
Sanborn	320	187,542	95,844	283,386	175,096	112,429	287,525	1.5%	280,323	102.6%
Medina	7,123	3,459,696	1,226,769	4,686,465	3,854,076	1,251,807	5,105,883	8.9%	4,902,910	104.1%
Preston	1,329	653,596	916,315	1,569,911	782,401	976,922	1,759,323	12.1%	1,669,038	105.4%
Melrose	3,616	1,930,025	407,952	2,337,977	2,285,938	430,242	2,716,180	16.2%	2,562,264	106.0%
Mounds View	13,133	10,144,547	---	10,144,547	10,110,716	378,775	10,489,491	3.4%	9,853,473	106.5%
Hilltop	971	1,560,558	---	1,560,558	977,178	---	977,178	-37.4%	916,871	106.6%
Willernie	519	358,231	---	358,231	382,584	---	382,584	6.8%	358,731	106.6%
Viking	76	53,975	14,525	68,500	75,680	16,960	92,640	35.2%	85,956	107.8%
Saint Charles	3,981	682,420	408,512	1,090,932	783,113	1,668,919	2,452,032	124.8%	2,274,944	107.8%
Frazee	1,329	855,201	254,074	1,109,275	945,640	284,732	1,230,372	10.9%	1,140,668	107.9%
Shorewood	7,827	5,073,739	57,382	5,131,121	5,398,172	87,736	5,485,908	6.9%	5,046,227	108.7%
Paynesville	2,449	1,273,743	843,867	2,117,610	1,447,876	944,840	2,392,716	13.0%	2,192,032	109.2%
Oak Park Heights	4,830	5,020,165	(368,677)	4,651,488	5,549,934	(364,927)	5,185,007	11.5%	4,741,319	109.4%
Deephaven	3,885	3,580,859	---	3,580,859	3,714,865	---	3,714,865	3.7%	3,347,389	111.0%
Hector	1,005	1,110,531	15,942	1,126,473	1,299,702	(12,291)	1,287,411	14.3%	1,159,916	111.0%
Ely	3,209	3,161,167	1,156,471	4,317,638	3,777,080	3,003,893	6,780,973	57.1%	6,106,332	111.0%
New Prague	8,221	5,582,530	113,856	5,696,386	5,655,693	113,095	5,768,788	1.3%	5,181,651	111.3%
Hanley Falls	237	105,820	105,820	211,521	130,310	113,073	243,383	15.1%	217,827	111.7%
Milaca	3,034	2,034,712	76,808	2,111,520	2,192,200	103,602	2,295,802	8.7%	2,046,099	112.2%
Appleton	1,411	1,987,512	412,222	2,399,734	2,089,632	423,623	2,513,255	4.7%	2,234,555	112.5%
Newport	3,890	3,422,356	---	3,422,356	3,393,045	---	3,393,045	-0.9%	3,010,828	112.7%
Le Center	2,519	1,309,919	429,003	1,738,922	1,392,024	482,201	1,874,225	7.8%	1,661,929	112.8%
Saint Joseph	7,151	2,809,465	304,913	3,114,378	4,181,125	459,813	4,640,938	49.0%	4,108,933	112.9%
Belgrade	740	510,784	117,578	628,362	598,914	126,117	725,031	15.4%	631,274	114.9%
Eyota	2,032	979,841	400,852	1,380,693	811,258	416,295	1,227,553	-11.1%	1,066,002	115.2%
Mazeppa	890	412,040	490,299	902,339	396,789	411,006	807,795	-10.5%	699,068	115.6%
Annandale	3,387	2,103,274	563,745	2,667,019	2,446,320	379,414	2,825,734	6.0%	2,434,313	116.1%
Lismore	200	295,654	29,644	325,298	289,947	33,335	323,282	-0.6%	276,996	116.7%
Long Lake	1,734	1,622,316	115,244	1,737,560	1,859,159	345,022	2,204,181	26.9%	1,878,432	117.3%
Twin Valley	717	624,004	---	624,004	757,688	---	757,688	21.4%	637,276	118.9%

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		General Fund Unrestricted Fund Balance	Special Revenue		General Fund Unrestricted Fund Balance	Special Revenue				
			Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance		Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Little Falls	9,114	1,601,743	4,791,171	6,392,914	1,608,251	6,283,530	7,891,781	23.4%	6,629,345	119.0%
Mendota Heights	11,652	10,330,546	901,102	11,231,648	10,995,660	1,082,404	12,078,064	7.5%	10,132,191	119.2%
Madison	1,519	886,295	858,506	1,744,801	917,674	1,167,199	2,084,873	19.5%	1,724,853	120.9%
Lake City	5,310	7,181,088	(86,267)	7,094,821	7,528,340	(48,994)	7,479,346	5.4%	6,181,583	121.0%
Silver Lake	871	522,477	430,065	952,542	680,779	479,441	1,160,220	21.8%	955,054	121.5%
LeRoy	968	796,849	(180,142)	616,707	790,987	(131,718)	659,269	6.9%	541,432	121.8%
Falcon Heights	5,125	3,188,689	426,849	3,615,538	3,245,298	471,616	3,716,914	2.8%	3,027,115	122.8%
East Gull Lake	1,039	485,885	12,901	498,786	548,366	14,128	562,494	12.8%	456,576	123.2%
Lonsdale	4,779	2,787,776	---	2,787,776	3,368,207	---	3,368,207	20.8%	2,733,126	123.2%
Skyline	286	64,270	---	64,270	99,507	---	99,507	54.8%	80,744	123.2%
Detroit Lakes	9,990	5,797,121	4,466,623	10,263,744	6,342,141	4,896,206	11,238,347	9.5%	9,101,405	123.5%
Waverly	1,999	1,487,615	(90,175)	1,397,440	1,593,652	(87,583)	1,506,069	7.8%	1,217,776	123.7%
Henning	850	346,145	253,402	599,547	395,733	280,553	676,286	12.8%	546,023	123.9%
Park Rapids	4,247	3,745,244	826,089	4,571,333	4,298,019	834,571	5,132,590	12.3%	4,137,442	124.1%
Frost	214	149,365	5,102	154,467	201,289	5,077	206,366	33.6%	165,911	124.4%
Grant	4,000	2,032,770	---	2,032,770	2,102,038	---	2,102,038	3.4%	1,688,749	124.5%
Danvers	104	220,826	---	220,826	172,893	---	172,893	-21.7%	138,322	125.0%
Renville	1,292	897,525	101,424	998,949	1,092,754	101,613	1,194,367	19.6%	953,102	125.3%
Storden	228	47,392	133,610	181,002	110,506	130,103	240,609	32.9%	191,633	125.6%
Tyler	1,121	1,403,829	20,857	1,424,686	1,493,581	(125,685)	1,367,896	-4.0%	1,083,488	126.2%
Blooming Prairie	1,958	1,219,930	---	1,219,930	1,456,541	260,820	1,717,361	40.8%	1,348,737	127.3%
Windom	4,868	3,906,378	1,772,601	5,678,979	4,256,273	1,846,830	6,103,103	7.5%	4,790,270	127.4%
Circle Pines	4,974	3,878,947	(125,449)	3,753,498	3,938,482	(120,932)	3,817,550	1.7%	2,971,229	128.5%
Morgan	880	1,241,599	54,901	1,296,500	1,232,845	34,260	1,267,105	-2.3%	982,005	129.0%
Hinckley	1,926	1,693,741	---	1,693,741	1,724,713	---	1,724,713	1.8%	1,326,790	130.0%
Willmar	21,076	10,296,152	12,248,960	22,545,112	9,639,255	13,308,999	22,948,254	1.8%	17,599,663	130.4%
Lake Benton	679	485,869	447,702	933,571	504,516	514,431	1,018,947	9.1%	779,428	130.7%
Mapleton	1,701	1,376,397	103,615	1,480,012	1,385,086	144,061	1,529,147	3.3%	1,167,859	130.9%
Zumbrota	3,781	1,868,707	1,568,893	3,437,600	2,203,847	1,928,129	4,131,976	20.2%	3,112,859	132.7%
Cottonwood	1,145	726,783	883,851	1,610,634	732,003	794,495	1,526,498	-5.2%	1,149,926	132.7%
Jeffers	354	237,083	149,776	386,859	217,160	156,448	373,608	-3.4%	275,515	135.6%
Silver Bay	1,862	2,117,663	1,350,377	3,468,040	2,588,237	1,406,857	3,995,094	15.2%	2,944,251	135.7%
Dodge Center	2,847	1,808,961	214,422	2,023,383	2,316,025	509,965	2,825,990	39.7%	2,076,270	136.1%
Hibbing	16,064	24,194,017	246,339	24,440,356	26,130,962	210,396	26,341,358	7.8%	19,018,891	138.5%
Dawson	1,466	772,886	1,669,582	2,442,468	946,854	1,888,862	2,835,716	16.1%	2,044,620	138.7%
Red Wing	16,588	28,036,860	721,658	28,758,518	28,375,246	660,586	29,035,832	1.0%	20,785,584	139.7%
Amboy	532	417,008	42,620	459,628	572,730	48,800	621,530	35.2%	443,800	140.0%
Sleepy Eye	3,431	3,440,437	618,106	4,058,543	4,400,241	646,022	5,046,263	24.3%	3,584,560	140.8%
Zimmerman	6,383	2,761,312	189,081	2,950,393	3,079,742	252,945	3,332,687	13.0%	2,364,573	140.9%
Harmony	1,042	696,638	755,577	1,452,215	753,366	902,290	1,655,656	14.0%	1,146,219	144.4%
Ogilvie	392	366,813	---	366,813	396,496	---	396,496	8.1%	272,942	145.3%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Minnesota Lake	654	662,497	15,644	678,141	895,570	(110,531)	785,039	15.8%	539,049	145.6%
Cosmos	506	737,961	19,636	757,597	790,770	14,218	804,988	6.3%	550,215	146.3%
Boyd	141	353,200	---	353,200	318,608	1,932	320,540	-9.2%	218,598	146.6%
Underwood	359	639,034	47,086	686,120	549,988	52,626	602,614	-12.2%	410,015	147.0%
Lake Wilson	251	136,579	106,527	243,106	300,348	102,403	402,751	65.7%	273,596	147.2%
Babbitt	1,384	3,074,900	209,185	3,284,085	3,273,875	307,416	3,581,291	9.0%	2,423,757	147.8%
Elysian	730	639,579	232,813	872,392	711,080	258,659	969,739	11.2%	654,081	148.3%
Gibbon	791	1,110,992	12,075	1,123,067	1,079,706	59,365	1,139,071	1.4%	767,338	148.4%
Butterfield	596	518,177	165,238	683,415	306,969	126,029	432,998	-36.6%	288,327	150.2%
Eveleth	3,469	6,802,999	283,381	7,086,380	7,887,728	232,305	8,120,033	14.6%	5,372,932	151.1%
Buhl	957	1,420,451	93,348	1,513,799	1,509,305	100,024	1,609,329	6.3%	1,055,443	152.5%
Milan	422	501,441	5	501,446	533,322	20,124	553,446	10.4%	359,152	154.1%
Rushford Village	794	463,493	225,773	689,266	603,678	---	603,678	-12.4%	390,529	154.6%
Dilworth	4,639	3,806,221	---	3,806,221	3,819,655	---	3,819,655	0.4%	2,448,558	156.0%
Lewiston	1,521	595,769	919,436	1,515,205	631,323	1,294,965	1,926,288	27.1%	1,231,464	156.4%
Plato	332	343,983	110,144	454,127	402,227	128,944	531,171	17.0%	332,665	159.7%
Mahtomedi	8,151	5,911,088	1,234,041	7,145,129	5,627,478	978,995	6,606,473	-7.5%	4,130,060	160.0%
Ceylon	301	348,138	---	348,138	422,943	---	422,943	21.5%	262,136	161.3%
Halstad	558	593,050	---	593,050	610,009	---	610,009	2.9%	375,888	162.3%
Oklee	413	471,676	47,358	519,034	524,792	69,849	594,641	14.6%	366,400	162.3%
Morton***	407	---	---	---	752,240	---	752,240	---%	463,260	162.4%
Jackson	3,328	6,182,292	269,219	6,451,511	5,624,304	248,291	5,872,595	-9.0%	3,592,988	163.4%
Edgerton	1,247	932,946	547,900	1,480,846	1,209,472	542,428	1,751,900	18.3%	1,069,811	163.8%
Wood Lake	372	347,580	175,192	522,772	312,463	231,670	544,133	4.1%	330,162	164.8%
Alberta	92	123,011	---	123,011	141,115	---	141,115	14.7%	85,293	165.4%
Cologne	2,057	2,933,623	---	2,933,623	2,302,407	---	2,302,407	-21.5%	1,385,140	166.2%
Williams	179	105,060	169,467	274,527	127,486	155,375	282,861	3.0%	169,035	167.3%
Rushmore	362	324,939	120,597	445,536	354,700	129,811	484,511	8.7%	289,146	167.6%
Lancaster	361	270,146	60,364	330,510	334,786	76,383	411,169	24.4%	245,365	167.6%
Saint Hilaire	264	244,338	---	244,338	321,527	---	321,527	31.6%	191,635	167.8%
Rockville	2,398	1,756,232	34,206	1,790,438	2,063,572	81,278	2,144,850	19.8%	1,278,124	167.8%
Finlayson	302	325,718	---	325,718	310,933	---	310,933	-4.5%	184,103	168.9%
Avon	1,647	2,703,701	359,662	3,063,363	2,877,062	361,747	3,238,809	5.7%	1,908,550	169.7%
Red Lake Falls	1,339	1,205,003	122,113	1,327,116	1,610,938	137,367	1,748,305	31.7%	1,022,647	171.0%
Spring Valley	2,455	1,504,998	760,862	2,265,860	1,804,144	789,182	2,593,326	14.5%	1,497,668	173.2%
Jasper	601	1,257,319	311,429	1,568,748	865,544	137,454	1,002,998	-36.1%	575,918	174.2%
Watson	181	204,163	---	204,163	234,875	---	234,875	15.0%	133,595	175.8%
Darfur	83	184,293	---	184,293	214,258	---	214,258	16.3%	121,447	176.4%
Mountain Lake	2,027	1,894,447	1,155,712	3,050,159	2,251,683	1,261,902	3,513,585	15.2%	1,985,873	176.9%
Adrian	1,192	1,161,641	542,539	1,704,180	1,292,475	538,022	1,830,497	7.4%	1,019,625	179.5%
Rushford	1,860	870,871	---	870,871	940,752	1,581,893	2,522,645	189.7%	1,403,399	179.8%

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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, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Battle Lake	854	1,620,950	268,683	1,889,633	1,693,762	396,476	2,090,238	10.6%	1,156,952	180.7%
Mentor	103	154,381	166,900	321,281	182,057	265,435	447,492	39.3%	246,532	181.5%
Trimont	700	883,979	527,464	1,411,443	891,880	530,578	1,422,458	0.8%	777,174	183.0%
Lakefield	1,739	1,696,735	840,720	2,537,455	1,575,982	804,262	2,380,244	-6.2%	1,293,028	184.1%
Pillager	513	744,329	126,274	870,603	747,441	126,876	874,317	0.4%	473,583	184.6%
Eagle Lake	3,282	2,819,742	---	2,819,742	3,154,004	---	3,154,004	11.9%	1,706,925	184.8%
Saint Augusta	3,559	1,274,638	522,173	1,796,811	1,484,391	317,392	1,801,783	0.3%	974,865	184.8%
Racine	462	233,082	---	233,082	270,721	---	270,721	16.1%	146,224	185.1%
Fountain	409	248,193	179,435	427,628	198,722	200,394	399,116	-6.7%	214,127	186.4%
Mantorville	1,115	871,796	193,063	1,064,859	1,031,465	223,021	1,254,486	17.8%	671,878	186.7%
Newfolden	351	351,973	38,833	390,806	387,890	31,629	419,519	7.3%	224,452	186.9%
Bethel	472	552,302	---	552,302	615,051	---	615,051	11.4%	328,473	187.2%
Lake Crystal	2,544	3,619,777	483,331	4,103,108	3,601,011	80,020	3,681,031	-10.3%	1,950,319	188.7%
Credit River****	5,474	---	---	---	1,080,283	1,407,865	2,488,148	---	1,317,257	188.9%
Franklin	490	486,407	---	486,407	719,176	---	719,176	47.9%	380,350	189.1%
Columbus	4,167	4,747,550	416,954	5,164,504	4,840,945	297,683	5,138,628	-0.5%	2,662,436	193.0%
Sturgeon Lake	443	581,854	---	581,854	425,639	---	425,639	-26.8%	219,443	194.0%
Stacy	1,708	1,306,582	145,207	1,451,789	1,373,993	113,107	1,487,100	2.4%	764,580	194.5%
Chisholm	4,732	11,386,317	---	11,386,317	11,241,110	---	11,241,110	-1.3%	5,762,060	195.1%
Milroy	256	231,448	39,149	270,597	238,098	224,381	462,479	70.9%	236,841	195.3%
Pelican Rapids	2,554	3,693,481	132,520	3,826,001	3,660,325	161,941	3,822,266	-0.1%	1,949,248	196.1%
Brooten	634	1,145,230	44,685	1,189,915	1,017,295	44,685	1,061,980	-10.8%	538,576	197.2%
Fisher	416	435,208	---	435,208	440,809	---	440,809	1.3%	222,834	197.8%
Badger	425	564,457	16,929	581,386	473,412	17,317	490,729	-15.6%	246,473	199.1%
Wabasso	734	751,881	1,016,596	1,768,477	696,606	1,083,821	1,780,427	0.7%	894,041	199.1%
Bayport	3,826	4,706,870	2,036,281	6,743,151	4,348,593	2,182,304	6,530,897	-3.1%	3,244,647	201.3%
Rockford	4,601	1,589,319	3,292,037	4,881,356	1,926,847	3,336,269	5,263,116	7.8%	2,599,824	202.4%
Sandstone	2,228	2,148,455	1,436,636	3,585,091	1,987,233	1,194,969	3,182,202	-11.2%	1,555,980	204.5%
Worthington	13,861	8,977,573	16,902,369	25,879,942	9,236,529	11,303,306	20,539,835	-20.6%	10,019,306	205.0%
Wykoff	434	385,266	93,151	478,417	416,318	105,147	521,465	9.0%	253,822	205.4%
New London	1,276	938,972	924,696	1,863,668	955,648	1,084,212	2,039,860	9.5%	972,861	209.7%
Barrett	369	607,590	---	607,590	660,811	---	660,811	8.8%	312,214	211.7%
Kellogg	421	434,997	161,865	596,862	497,656	196,710	694,366	16.3%	326,437	212.7%
Foley	2,699	2,834,496	742,255	3,576,751	2,834,502	879,453	3,713,955	3.8%	1,740,138	213.4%
Cleveland	759	345,148	258,511	603,659	525,745	480,820	1,006,565	66.7%	463,777	217.0%
Minnesota City	200	168,364	---	168,364	148,032	---	148,032	-12.1%	68,123	217.3%
Waubun	410	507,606	---	507,606	385,644	---	385,644	-24.0%	174,373	221.2%
Kasota	713	816,080	---	816,080	907,754	---	907,754	11.2%	409,248	221.8%
Dunnell	132	319,800	70,779	390,579	321,406	72,139	393,545	0.8%	174,729	225.2%
Hills	689	450,453	(34,160)	416,293	427,124	208,308	735,432	76.7%	323,396	227.4%
Clara City	1,412	1,923,982	642,493	2,566,475	2,129,291	683,545	2,812,836	9.6%	1,224,583	229.7%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue		General Fund Unrestricted Fund Balance	Special Revenue				
			Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance		Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Truman	1,084	2,075,415	350,724	2,426,139	577,962	1,436,833	2,014,795	-17.0%	866,592	232.5%
Medford	1,348	1,183,427	19,342	1,202,769	1,536,254	19,551	1,555,805	29.4%	662,304	234.9%
Eagle Bend	541	555,111	199,290	754,401	572,538	253,006	825,544	9.4%	348,049	237.2%
Saint Clair	746	604,058	360,664	964,722	1,014,517	417,238	1,431,755	48.4%	603,500	237.2%
Stewart	489	1,205,404	25,105	1,230,509	1,276,069	29,440	1,305,509	6.1%	546,471	238.9%
Richmond	1,489	1,902,675	117,248	2,019,923	2,044,185	130,393	2,174,578	7.7%	906,944	239.8%
Atwater	1,119	1,446,835	---	1,446,835	1,796,863	1,636	1,798,499	24.3%	739,109	243.3%
Cook	537	1,768,771	686,503	2,455,274	1,891,868	621,968	2,513,836	2.4%	1,031,500	243.7%
Walnut Grove	744	631,109	433,494	1,064,603	1,064,532	401,830	1,369,362	28.6%	551,789	248.2%
Beaver Bay	122	556,187	---	556,187	728,778	---	728,778	31.0%	292,165	249.4%
Good Thunder	559	852,683	177,357	1,030,040	874,074	177,374	1,051,448	2.1%	421,513	249.4%
Maple Lake	2,182	2,297,352	916,191	3,213,543	2,802,309	1,095,536	3,897,845	21.3%	1,560,607	249.8%
Prinsburg	517	1,192,743	---	1,192,743	792,345	---	792,345	-33.6%	312,165	253.8%
Darwin	347	226,226	24,419	250,645	312,092	24,924	337,016	34.5%	130,287	258.7%
Heron Lake	603	1,043,437	451,998	1,495,435	1,224,523	506,667	1,731,190	15.8%	661,736	261.6%
Madison Lake	1,258	1,255,449	977,224	2,232,673	1,589,218	1,118,595	2,707,813	21.3%	1,011,822	267.6%
Holloway	88	84,214	---	84,214	216,130	---	216,130	156.6%	80,754	267.6%
Askov	333	648,871	---	648,871	761,936	---	761,936	17.4%	283,499	268.8%
Bigelow	225	249,185	54,795	303,980	296,597	50,774	347,371	14.3%	127,108	273.3%
Grand Marais	1,346	5,240,436	329,578	5,570,014	6,021,932	347,869	6,369,801	14.4%	2,317,335	274.9%
Crosslake	2,466	6,901,264	---	6,901,264	7,751,556	---	7,751,556	12.3%	2,791,484	277.7%
Grove City	624	1,017,797	(3,001)	1,014,796	1,156,508	(3,001)	1,153,507	13.7%	414,426	278.3%
Courtland	742	589,545	32,176	621,721	660,109	32,176	692,285	11.3%	247,975	279.2%
Freeport	682	654,558	414,207	1,068,765	748,424	462,725	1,211,149	13.3%	424,063	285.6%
Audubon**	554	---	---	---	1,040,433	404,176	1,444,609	---%	493,283	292.9%
Belview	288	608,669	38,939	647,608	774,659	39,191	813,850	25.7%	276,241	294.6%
Montrose	3,837	1,604,952	1,572,964	3,177,916	1,718,412	1,866,987	3,585,399	12.8%	1,215,769	294.9%
Welcome	704	1,711,607	106,287	1,817,894	2,056,107	50,612	2,106,719	15.9%	708,340	297.4%
Vernon Center	326	907,213	---	907,213	372,663	773,241	1,145,904	26.3%	384,675	297.9%
Ulen	484	753,557	---	753,557	895,140	---	895,140	18.8%	299,309	299.1%
Revere	88	196,639	---	196,639	209,325	---	209,325	6.5%	68,764	304.4%
Chokio	396	538,433	69,062	607,495	585,173	67,795	652,968	7.5%	213,496	305.8%
Ruthton	224	390,339	55,927	446,266	428,717	111,751	540,468	21.1%	174,551	309.6%
Mahnomen	1,234	3,211,851	---	3,211,851	3,348,866	---	3,348,866	4.3%	1,031,413	324.7%
Dovray	57	135,302	73,562	208,864	147,729	66,695	214,424	2.7%	64,517	332.4%
Callaway	193	177,922	752,351	930,273	188,587	1,336,551	1,525,138	63.9%	450,961	338.2%
Plummer	278	682,992	11,396	694,388	753,974	26,675	780,649	12.4%	230,148	339.2%
Ormsby	119	194,370	---	194,370	204,014	---	204,014	5.0%	59,295	344.1%
Pennock	479	715,091	53,787	768,878	737,429	60,248	797,677	3.7%	225,469	353.8%
Bluffton	208	280,778	18,163	298,941	332,950	34,355	367,305	22.9%	103,594	354.6%
Spicer	1,107	1,797,810	1,600,303	3,398,113	2,233,360	1,779,482	4,012,842	18.1%	1,064,917	376.8%

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

Name of City	Population	December 31, 2020			December 31, 2021			2020/2021 Percent Change	2021 Total Current Expenditures	2021 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			
Granada	289	275,966	80,104	356,070	308,317	80,234	388,551	9.1%	102,966	377.4%
Easton	175	570,001	---	570,001	673,760	---	673,760	18.2%	177,690	379.2%
Dover	792	714,310	412,819	1,127,129	793,938	475,093	1,269,031	12.6%	333,619	380.4%
Villard	226	508,585	74,200	582,785	589,735	137,372	727,107	24.8%	183,324	396.6%
Winger	174	450,407	---	450,407	512,311	---	512,311	13.7%	127,982	400.3%
Ottertail	643	1,478,954	52,608	1,531,562	1,754,130	88,726	1,842,856	20.3%	454,567	405.4%
Alpha	101	295,145	95,076	390,221	308,182	109,957	418,139	7.2%	102,073	409.6%
Browerville	833	1,198,398	227,482	1,425,880	1,378,803	231,515	1,610,318	12.9%	376,904	427.2%
Delavan	170	516,952	---	516,952	670,050	---	670,050	29.6%	154,582	433.5%
Bricelyn	345	1,126,059	---	1,126,059	1,199,092	184,747	1,383,839	22.9%	305,373	453.2%
Lowry	333	92,221	52,940	145,161	163,566	480,306	643,872	343.6%	141,484	455.1%
Clarissa	657	1,164,721	261,331	1,426,052	1,287,883	307,978	1,595,861	11.9%	348,593	457.8%
Harris	1,119	1,993,055	3,681	1,996,736	2,154,882	3,681	2,158,563	8.1%	467,538	461.7%
Kandiyohi	567	1,513,063	---	1,513,063	1,632,349	---	1,632,349	7.9%	329,262	495.8%
Hancock	845	1,432,103	139,253	1,571,356	1,482,464	168,517	1,650,981	5.1%	296,493	556.8%
Chandler	276	279,755	418,224	697,979	359,055	708,043	1,067,098	52.9%	180,847	590.1%
Benson	3,529	1,720,751	22,008,978	23,729,729	1,871,731	21,373,003	23,244,734	-2.0%	3,177,104	731.6%
Stockton	806	1,081,808	483,623	1,565,431	1,113,297	494,738	1,608,035	2.7%	202,182	795.3%
Northrop	221	591,684	---	591,684	671,839	---	671,839	13.5%	73,451	914.7%
Total	4,648,960	\$1,878,595,973	\$562,977,025	\$2,441,572,998	\$1,926,615,763	\$569,599,211	\$2,496,214,974	2.2%	\$4,369,883,921	57.1%

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ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Borrowing	Principal Payments
Ada														
Light	1,925,292	1,251,301	673,991	---	---	673,991	---	---	---	465,000	---	---	---	---
Liquor	600,774	614,713	(13,939)	7,500	---	(6,439)	---	---	7,500	---	---	---	---	---
Water and Sewer	796,179	546,701	249,478	---	53,823	195,655	---	---	---	---	95,901	246,441	53,823	398,734
Total	3,322,245	2,412,715	909,530	7,500	53,823	863,207	---	---	7,500	465,000	95,901	246,441	53,823	398,734
Adams														
Sewer	115,647	174,558	(58,911)	33	---	(58,878)	---	---	---	(26,883)	---	---	---	---
Water	137,030	128,707	8,323	150	---	8,473	---	---	---	30,000	---	---	---	---
Total	252,677	303,265	(50,588)	183	---	(50,405)	---	---	---	3,117	---	---	---	---
Adrian														
Adrian Country Living Cottages	1,037,763	1,026,619	11,144	8,188	37,797	(18,465)	---	---	---	3,780	---	---	37,797	65,000
Ambulance	113,425	123,628	(10,203)	16,721	---	6,518	---	---	1,925	(8,500)	---	---	---	---
Electric	1,559,926	1,350,383	209,543	56,222	---	265,765	---	---	---	8,750	124,366	---	---	---
Refuse	134,448	131,777	2,671	194	---	2,865	---	---	---	---	---	---	---	---
Sewer	138,657	111,225	27,432	3,042	---	30,474	---	---	---	4,375	1,240	---	---	---
Water	282,365	206,618	75,747	870	---	76,617	---	---	---	4,375	234,528	---	---	---
Total	3,266,584	2,950,250	316,334	85,237	37,797	363,774	---	---	1,925	12,780	360,134	---	37,797	65,000
Afton														
Sewer	52,123	639,233	(587,110)	15,005	---	(572,105)	15,000	---	---	---	---	---	---	---
Total	52,123	639,233	(587,110)	15,005	---	(572,105)	15,000	---	---	---	---	---	---	---
Aitkin														
Electric [29]	4,385,876	4,347,171	38,705	51,311	150,875	(60,859)	---	---	---	---	277,719	---	875	3,123
Liquor	1,607,998	1,517,620	90,378	21,589	---	111,967	---	---	---	78,000	29,852	---	---	---
Sewer [29]	585,044	397,021	188,023	---	188,023	---	---	---	---	---	14,477	---	---	---
Water [29]	354,361	215,011	139,350	---	78,502	60,848	---	---	---	---	250,486	---	---	---
Total	6,933,279	6,476,823	456,456	72,900	417,400	111,956	---	---	---	78,000	572,534	---	875	3,123

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Akeley														
Liquor	487,237	415,334	71,903	1,583	---	73,486	---	---	---	5,000	---	---	---	---
Park	182,310	105,934	76,376	436	---	76,812	---	---	---	40,750	5,300	---	---	---
Sewer	90,095	65,262	24,833	4,700	---	29,533	---	---	---	---	---	---	---	---
Water	127,564	155,161	(27,597)	15,796	21,179	(32,980)	---	---	---	---	---	---	21,179	40,000
Total	887,206	741,691	145,515	22,515	21,179	146,851	---	---	---	45,750	5,300	---	21,179	40,000
Albany														
Golf Course	972,481	954,491	17,990	10,265	---	28,255	---	---	---	(222,054)	240,413	---	---	---
Sewer	586,251	494,688	91,563	58,122	3,470	146,215	---	---	---	74,119	24,333	---	3,470	89,000
Water	815,680	406,797	408,883	22,613	25,909	405,587	---	---	---	75,000	---	---	25,909	276,000
Total	2,374,412	1,855,976	518,436	91,000	29,379	580,057	---	---	---	(72,935)	264,746	---	29,379	365,000
Albert Lea														
Housing and Redevelopment Authority [12] [29]	679,694	1,961,583	(1,281,889)	1,318,834	267	36,678	---	1,883,164	---	---	613,135	---	267	2,102
Port Authority - Real Estate [29]	974,441	1,023,223	(48,782)	258,754	697,421	(487,449)	---	---	8,500	---	5,062	---	154,976	175,039
Sewer	4,374,686	4,036,527	338,159	(12,024)	8,519	317,616	---	---	8,324	1,208,000	2,447,798	99,153	8,519	39,000
Solid Waste Management	204,064	158,432	45,632	3,664	---	49,296	---	---	---	60,000	---	---	---	---
Water	3,754,751	1,791,982	1,962,769	34,347	75,248	1,921,868	---	---	38,827	954,000	2,491,350	7,993,368	75,248	246,000
Total	9,987,636	8,971,747	1,015,889	1,603,575	781,455	1,838,009	---	1,883,164	55,651	2,222,000	5,557,345	8,092,521	239,010	462,141
Alberta														
Sewer	11,666	32,302	(20,636)	6,799	---	(13,837)	1,390	5,409	---	---	7,270	---	---	---
Water	33,664	44,660	(10,996)	1,392	6,460	(16,064)	1,391	---	---	(27,553)	---	---	6,460	27,000
Total	45,330	76,962	(31,632)	8,191	6,460	(29,901)	2,781	5,409	---	(27,553)	7,270	---	6,460	27,000
Albertville														
Recycling	116,911	118,432	(1,521)	10,998	---	9,477	---	---	---	---	---	---	---	---
Sewer	927,848	919,808	8,040	234,769	147,329	95,480	219,679	19,079	---	---	102,774	---	147,329	500,900
Storm Water	280,898	223,267	57,631	(546)	2,119	54,966	---	---	---	---	---	---	2,119	75,000
Water	427,597	412,367	15,230	50,475	1,841	63,864	---	28,416	---	---	---	---	1,841	9,100

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	1,753,254	1,673,874	79,380	295,696	151,289	223,787	219,679	47,495	---	---	102,774	---	151,289	585,000
Alden														
Garbage [0]	50,351	47,172	3,179	8	---	3,187	---	---	---	---	---	---	---	---
Sewer [0]	62,160	43,396	18,764	155	1,481	17,438	---	---	---	---	---	---	1,481	4,000
Water	193,614	96,632	96,982	211	14,508	82,685	---	---	---	---	21,312	27,694	14,508	75,610
Total	306,125	187,200	118,925	374	15,989	103,310	---	---	---	---	21,312	27,694	15,989	79,610
Alexandria														
Electric [29]	27,039,236	22,624,579	4,414,657	139,069	1,245,193	3,308,533	---	---	---	---	3,213,981	---	240,306	545,000
Fiber Optics [29]	462,322	369,213	93,109	(8,026)	---	85,083	---	---	---	---	87,231	---	---	---
Liquor	7,845,752	7,207,263	638,489	14,469	5,648	647,310	---	9,397	---	255,000	42,175	---	---	---
Storm Water	859,131	712,488	146,643	16,690	31,762	131,571	---	---	83	46,634	230,849	---	31,762	155,000
Water [29]	2,892,659	2,521,642	371,017	(4,639)	47,268	319,110	---	---	---	---	703,109	---	47,268	254,000
Total	39,099,100	33,435,185	5,663,915	157,563	1,329,871	4,491,607	---	9,397	83	301,634	4,277,345	---	319,336	954,000
Alpha														
Electric	134,878	116,695	18,183	11,939	---	30,122	---	---	---	---	---	---	---	---
Water and Sewer	37,680	67,743	(30,063)	---	---	(30,063)	---	---	---	---	---	---	---	---
Total	172,558	184,438	(11,880)	11,939	---	59	---	---	---	---	---	---	---	---
Altura														
Liquor Store Building Lease [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	91,529	95,067	(3,538)	359	---	(3,179)	---	---	---	---	---	---	---	---
Water [0]	77,263	64,770	12,493	440	---	12,933	---	---	---	---	---	---	---	---
Total	168,792	159,837	8,955	799	---	9,754	---	---	---	---	---	---	---	---
Alvarado														
Electric	455,314	339,422	115,892	53	---	115,945	---	---	---	125,000	---	---	---	---
Refuse	33,841	14,581	19,260	142	---	19,402	---	---	---	---	---	---	---	---
Sewer	61,549	41,992	19,557	232	---	19,789	---	---	---	---	9,377	---	---	---
Water	122,414	105,422	16,992	---	---	16,992	---	---	---	---	---	---	---	---
Total	673,118	501,417	171,701	427	---	172,128	---	---	---	125,000	9,377	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Amboy														
Refuse Collection	47,361	43,540	3,821	1,047	---	4,868	---	---	---	---	---	---	---	---
Sewer Utility	132,643	171,380	(38,737)	7,610	---	(31,127)	---	---	3,922	---	---	---	---	---
Water Utility	104,730	104,619	111	5,728	---	5,839	---	---	---	(15,000)	134,493	---	---	---
Total	284,734	319,539	(34,805)	14,385	---	(20,420)	---	---	3,922	(15,000)	134,493	---	---	---
Andover														
Sewer	2,395,512	2,444,074	(48,562)	(9,694)	---	(58,256)	---	---	---	499,478	1,500	---	---	---
Storm Sewer	634,815	610,567	24,248	759	---	25,007	---	---	---	43,490	2,500	---	---	---
Water	3,806,408	2,533,797	1,272,611	(8,668)	25,427	1,238,516	---	---	---	289,158	968,851	---	25,427	735,000
Total	6,836,735	5,588,438	1,248,297	(17,603)	25,427	1,205,267	---	---	---	832,126	972,851	---	25,427	735,000
Annandale														
Refuse and Recycling	211,281	189,224	22,057	5,680	---	27,737	---	---	---	---	---	---	---	---
Sewer	1,179,770	1,013,237	166,533	1,250,542	281,092	1,135,983	---	---	---	144,000	6,250	---	129,447	983,000
Storm Utility	47,228	91,480	(44,252)	7,885	---	(36,367)	---	---	---	42,000	---	---	---	---
Water	676,708	516,554	160,154	94,840	22,243	232,751	---	---	---	70,000	6,250	---	22,243	244,000
Total	2,114,987	1,810,495	304,492	1,358,947	303,335	1,360,104	---	---	---	256,000	12,500	---	151,690	1,227,000
Anoka														
Electric	30,831,936	29,038,263	1,793,673	568,397	15,444	2,346,626	---	---	---	802,324	4,106,226	---	---	---
Golf	1,422,446	1,395,339	27,107	797,641	5,284	819,464	---	---	---	---	917,570	---	---	---
Liquor	4,607,366	4,391,317	216,049	2,765	---	218,814	---	---	---	440,000	---	---	---	---
Recycling	401,629	435,740	(34,111)	69,509	---	35,398	---	---	---	---	---	---	---	---
Sewer	2,755,045	2,306,589	448,456	108,931	24,881	532,506	---	---	---	30,000	225,880	---	24,881	35,000
Storm Drainage	797,425	338,493	458,932	290,577	74,733	674,776	---	---	---	---	327,645	---	74,733	85,000
Water	1,909,921	1,519,222	390,699	305,627	14,992	681,334	---	---	---	40,000	407,446	---	14,992	20,000
Total	42,725,768	39,424,963	3,300,805	2,143,447	135,334	5,308,918	---	---	---	1,312,324	5,984,767	---	114,606	140,000
Apple Valley														
Cemetery	382,162	196,488	185,674	315,359	---	501,033	---	---	---	---	612,991	---	---	---
Golf	1,579,236	1,485,940	93,296	137,963	12,223	219,036	---	---	---	---	304,510	167,010	12,223	97,945

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	11,128,773	9,881,226	1,247,547	(18,235)	---	1,229,312	---	---	---	1,680,000	64,479	---	---	---	---
Sport Arena	642,781	956,673	(313,892)	156,243	---	(157,649)	121,000	---	---	---	149,195	---	---	---	---
Storm Drainage	2,584,937	2,139,293	445,644	(8,241)	58,973	378,430	---	---	---	(300,000)	1,095,151	---	21,688	180,000	
Street Light Utility	590,897	522,752	68,145	(1,788)	---	66,357	---	---	---	---	---	---	---	---	---
Water and Sewer	12,795,642	9,859,046	2,936,596	(14,505)	164,726	2,757,365	---	---	---	746,000	2,134,204	6,379,051	164,726	7,079,598	
Total	29,704,428	25,041,418	4,663,010	566,796	235,922	4,993,884	121,000	---	---	2,126,000	4,360,530	6,546,061	198,637	7,357,543	
Appleton															
Appleton Area Health Services [14]	16,730,375	16,008,550	721,825	6,237,278	96,934	6,862,169	---	3,960,299	---	(48,060)	1,168,158	---	---	---	---
Garbage	108,819	98,724	10,095	834	---	10,929	---	---	---	---	---	---	---	---	---
Liquor	642,322	625,591	16,731	---	153	16,578	---	---	---	40,000	---	---	---	---	---
Sewer	572,605	487,314	85,291	36,383	7,427	114,247	33,214	---	---	---	54,771	---	7,427	115,400	
Water	325,452	206,460	118,992	39,489	28,853	129,628	33,213	---	---	---	4,212,995	4,169,640	28,853	80,937	
Total	18,379,573	17,426,639	952,934	6,313,984	133,367	7,133,551	66,427	3,960,299	---	(8,060)	5,435,924	4,169,640	36,280	196,337	
Arco															
Sewer	14,581	13,113	1,468	36	---	1,504	---	---	---	---	---	---	---	---	---
Water and Garbage [2]	17,921	17,312	609	39	---	648	---	---	---	---	---	---	---	---	---
Total	32,502	30,425	2,077	75	---	2,152	---	---	---	---	---	---	---	---	
Arden Hills															
Recycling	177,057	154,611	22,446	25,754	---	48,200	---	---	---	---	---	---	---	---	---
Sewer	2,110,766	1,746,702	364,064	(2,626)	8,051	353,387	---	---	432	126,000	434,455	---	8,051	30,000	
Surface Water Management	902,044	599,084	302,960	(1,712)	---	301,248	---	---	274	74,000	641,440	---	---	---	
Water	2,789,472	2,114,670	674,802	(4,845)	51,692	618,265	---	522,781	376	100,000	527,810	---	51,692	180,000	
Total	5,979,339	4,615,067	1,364,272	16,571	59,743	1,321,100	---	522,781	1,082	300,000	1,603,705	---	59,743	210,000	
Argyle															
Gas	420,392	275,206	145,186	---	---	145,186	---	---	---	---	---	---	---	---	---
Refuse	88,025	94,435	(6,410)	---	---	(6,410)	---	---	---	---	---	---	---	---	---
Wastewater	81,774	142,489	(60,715)	7,776	---	(52,939)	---	---	7,776	---	---	---	---	---	---
Water	163,847	166,151	(2,304)	---	---	(2,304)	---	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Total	754,038	678,281	75,757	7,776	---	83,533	---	---	7,776	---	---	---	---	---	
Arlington															
Electric	2,207,970	2,232,429	(24,459)	8,377	18,140	(34,222)	---	---	---	---	129,905	---	18,140	40,000	
Sewer	694,049	501,461	192,588	6,925	40,598	158,915	---	---	---	---	81,358	---	40,598	281,161	
Storm Water Drainage	138,432	67,521	70,911	1,391	36,617	35,685	---	---	---	---	---	---	36,617	84,041	
Water	438,443	337,233	101,210	39,768	20,215	120,763	---	---	---	---	163,143	---	20,215	53,768	
Total	3,478,894	3,138,644	340,250	56,461	115,570	281,141	---	---	---	---	374,406	---	115,570	458,970	
Ashby															
Garbage [0]	92,221	91,592	629	9	---	638	---	---	---	---	---	---	---	---	
Sewer	259,661	163,949	95,712	15,437	22,850	88,299	---	---	---	---	---	---	22,850	18,000	
Storm Sewer [0]	10,949	2,054	8,895	5	---	8,900	---	---	---	---	---	---	---	---	
Water [0]	219,079	111,913	107,166	4,173	11,928	99,411	---	---	---	---	---	---	11,928	59,000	
Total	581,910	369,508	212,402	19,624	34,778	197,248	---	---	---	---	---	---	34,778	77,000	
Askov															
Sewer	88,355	66,215	22,140	61	9,182	13,019	---	---	---	---	---	---	9,182	13,000	
Water	95,012	104,196	(9,184)	1,820,436	4,528	1,806,724	---	920,920	898,092	---	1,925,365	562,988	4,528	259,566	
Total	183,367	170,411	12,956	1,820,497	13,710	1,819,743	---	920,920	898,092	---	1,925,365	562,988	13,710	272,566	
Atwater															
Economic Development Authority [29]	5,915	9,725	(3,810)	---	---	(3,810)	---	---	---	---	---	---	---	---	
Sewer	86,956	69,735	17,221	58,485	13,251	62,455	51,184	---	---	---	---	---	13,251	76,000	
Water	155,629	111,335	44,294	49,202	16,404	77,092	41,216	---	---	---	17,005	---	16,404	90,000	
Total	248,500	190,795	57,705	107,687	29,655	135,737	92,400	---	---	---	17,005	---	29,655	166,000	
Audubon															
Sewer	177,409	90,753	86,656	36,251	14,857	108,050	---	---	---	---	---	---	14,587	655,000	
Water	184,602	142,560	42,042	67,550	18,171	91,421	---	---	---	---	---	---	18,171	64,000	
Total	362,011	233,313	128,698	103,801	33,028	199,471	---	---	---	---	---	---	32,758	719,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Aurora														
Sanitation	349,621	301,205	48,416	123	---	48,539	---	---	30	---	---	---	---	---
Wastewater	677,194	599,144	78,050	7,139	59,414	25,775	---	100,000	86	41,001	523,953	757,000	59,414	166,000
Water	373,500	341,631	31,869	263	22,121	10,011	---	---	86	---	---	---	22,121	34,000
Total	1,400,315	1,241,980	158,335	7,525	81,535	84,325	---	100,000	202	41,001	523,953	757,000	81,535	200,000
Austin														
Central Office Cost Care [14][29]	502,790	391,195	111,595	215,863	97,416	230,042	213,707	---	---	---	---	---	---	---
Courtyard/Chauncey [14][29]	1,759,761	1,146,287	613,474	9,424	143,059	479,839	---	---	---	---	449,405	---	143,059	711,000
Electric	35,528,834	34,207,303	1,321,531	(111,223)	206,422	1,003,886	---	---	---	---	3,480,145	---	206,422	337,865
Gas	23,097,609	24,526,758	(1,429,149)	(85,013)	146,855	(1,661,017)	---	---	---	---	1,253,382	---	146,855	240,260
Pickett Place [14][29]	461,142	845,160	(384,018)	136,105	---	(247,913)	---	1,333,086	---	---	---	---	---	---
Port Authority Component Unit [29]	96,321	957,371	(861,050)	827,626	744,279	(777,703)	50,595	---	2	---	15,045	---	---	---
Scattered Sites [14][29]	211,458	473,621	(262,163)	98,230	---	(163,933)	---	96,659	---	---	261,482	228,751	---	---
Section 8 Voucher Program [14][29]	4,390	850,928	(846,538)	912,147	---	65,609	---	912,147	---	---	---	---	---	---
Sewer	7,401,327	5,733,242	1,668,085	36,694	---	1,704,779	---	---	56,422	---	2,168,799	---	---	---
Storm Water Utility District	729,481	490,153	239,328	(6,737)	---	232,591	---	---	---	---	375,432	---	---	---
Transitional Housing and CHIP Programs [14][29]	97,062	7,877	89,185	5,125	---	94,310	---	---	---	---	34,575	---	---	---
Twin Towers [14][29]	1,193,267	1,798,267	(605,000)	342,605	---	(262,395)	---	336,450	---	---	---	---	---	---
Waste Transfer Station	52,435	68,159	(15,724)	(4,122)	---	(19,846)	---	---	---	---	---	---	---	---
Water	5,441,410	4,623,048	818,362	(61,104)	161,753	595,505	---	---	---	---	1,247,332	---	161,753	547,687
Total	76,577,287	76,119,369	457,918	2,315,620	1,499,784	1,273,754	264,302	2,678,342	56,424	---	9,285,597	228,751	658,089	1,836,812
Avoca														
A and I Fund	14,266	13,396	870	---	---	870	---	---	---	---	---	---	---	---
Liquor	210,164	190,182	19,982	44,136	3,238	60,880	---	---	15,000	25,482	1,980	---	---	---
Water and Sewer	34,849	68,949	(34,100)	32,802	10,442	(11,740)	---	7,377	---	23,346	---	370,616	10,116	360,500
Total	259,279	272,527	(13,248)	76,938	13,680	50,010	---	7,377	15,000	48,828	1,980	370,616	10,116	360,500
Avon														
Sewer	349,752	578,176	(228,424)	86,137	81,981	(224,268)	61,792	---	---	---	38,628	---	55,288	398,690

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	287,118	258,631	28,487	29,981	46,624	11,844	16,272	---	---	40,900	---	---	27,133	72,824
Total	636,870	836,807	(199,937)	116,118	128,605	(212,424)	78,064	---	---	40,900	38,628	---	82,421	471,514
Babbitt														
Public Utility [3]	894,851	657,003	237,848	60	24,820	213,088	---	---	1,973,096	1,500	62,435	895,182	24,820	862,698
Sanitation	108,493	118,540	(10,047)	---	---	(10,047)	---	---	---	---	---	---	---	---
Total	1,003,344	775,543	227,801	60	24,820	203,041	---	---	1,973,096	1,500	62,435	895,182	24,820	862,698
Backus														
Sewer	90,797	139,215	(48,418)	2,367	14,691	(60,742)	---	---	---	---	---	---	14,691	26,753
Water	88,232	61,936	26,296	6,476	1,774	30,998	---	---	5,476	---	5,476	---	1,774	9,753
Total	179,029	201,151	(22,122)	8,843	16,465	(29,744)	---	---	5,476	---	5,476	---	16,465	36,506
Badger														
Refuse	48,428	43,946	4,482	---	---	4,482	---	---	---	---	---	---	---	---
Sewer	59,980	45,904	14,076	221	853	13,444	---	---	---	---	24,785	---	853	3,500
Water	107,189	52,463	54,726	294	2,560	52,460	---	---	---	(142,424)	160,187	---	2,560	10,500
Total	215,597	142,313	73,284	515	3,413	70,386	---	---	---	(142,424)	184,972	---	3,413	14,000
Bagley														
Liquor	1,890,669	1,692,196	198,473	519	22,111	176,881	---	---	---	---	---	---	22,111	150,000
Public Utilities Commission [9][31]	4,381,649	3,866,892	514,757	22,026	23,183	513,600	---	---	---	24,569	322,505	536,000	23,183	262,000
Total	6,272,318	5,559,088	713,230	22,545	45,294	690,481	---	---	---	24,569	322,505	536,000	45,294	412,000
Balaton														
Garbage	52,567	49,533	3,034	805	---	3,839	---	---	---	---	---	---	---	---
Liquor	398,529	391,958	6,571	6,671	---	13,242	---	---	---	1	10,075	---	---	---
Sewer	123,875	93,520	30,355	4,739	---	35,094	---	---	---	---	1,377	---	---	---
Water	161,686	126,847	34,839	2,140	5,948	31,031	---	---	---	---	1,377	---	5,948	48,000
Total	736,657	661,858	74,799	14,355	5,948	83,206	---	---	---	1	12,829	---	5,948	48,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Barnesville														
Ambulance	258,761	428,884	(170,123)	200,019	---	29,896	96,000	---	68,500	---	---	---	---	15,332
Broadband Internet	461,969	92,233	369,736	1,262	---	370,998	---	---	---	202,523	---	---	---	---
Cable Television	365,116	355,560	9,556	5,996	9,279	6,273	---	---	---	---	---	---	9,279	76,000
Electric	2,311,080	2,262,096	48,984	22,470	---	71,454	---	---	---	206,192	18,386	---	---	---
Liquor	759,944	759,886	58	3,335	14,144	(10,751)	---	---	---	---	995,986	1,140,523	14,144	---
Sanitation	251,347	270,024	(18,677)	32,579	---	13,902	---	---	---	18,000	---	---	---	---
Sewer	714,927	376,897	338,030	11,855	39,198	310,687	---	---	---	55,000	83,771	502,713	39,198	363,315
Storm Sewer	44,731	33,903	10,828	668	---	11,496	---	---	---	7,500	---	---	---	---
Telephone	1,167,476	911,676	255,800	532,970	115,077	673,693	---	---	1,370	234,250	---	---	115,077	165,000
Water	513,583	426,605	86,978	84,252	20,240	150,990	---	---	73,244	50,000	211,602	315,000	20,240	387,000
Total	6,848,934	5,917,764	931,170	895,406	197,938	1,628,638	96,000	---	143,114	773,465	1,309,745	1,958,236	197,938	1,006,647
Barnum														
Liquor	559,179	583,891	(24,712)	45,286	---	20,574	---	---	---	22,284	---	---	---	---
Sewer	100,309	51,800	48,509	537	6,745	42,301	---	---	---	---	---	---	6,745	25,000
Water	143,010	114,138	28,872	16,391	4,964	40,299	---	---	---	---	---	---	4,964	41,000
Total	802,498	749,829	52,669	62,214	11,709	103,174	---	---	---	22,284	---	---	11,709	66,000
Barrett														
Sewer	88,976	109,305	(20,329)	57	---	(20,272)	---	---	---	22,511	12,560	---	---	---
Water	134,736	115,667	19,069	7,943	33,439	(6,427)	---	---	7,025	(28,511)	6,706	---	33,439	35,000
Total	223,712	224,972	(1,260)	8,000	33,439	(26,699)	---	---	7,025	(6,000)	19,266	---	33,439	35,000
Barry														
Water and Sewer [0]	2,250	3,121	(871)	2,979	---	2,108	---	---	---	---	---	---	---	---
Total	2,250	3,121	(871)	2,979	---	2,108	---	---	---	---	---	---	---	---
Battle Lake														
Liquor	1,991,642	1,803,676	187,966	4,626	---	192,592	---	---	---	55,750	74,833	---	---	---
Natural Gas	599,155	282,226	316,929	2,152	163,665	155,416	---	---	---	6,000	89,256	2,985,000	163,665	85,000
Sewer	297,486	188,505	108,981	14,842	18,231	105,592	---	---	---	9,622	441,866	212,766	18,231	193,240

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	259,838	160,567	99,271	89,988	17,174	172,085	---	---	82,438	2,378	712,389	150,113	17,174	134,760
Total	3,148,121	2,434,974	713,147	111,608	199,070	625,685	---	---	82,438	73,750	1,318,344	3,347,879	199,070	413,000
Baudette														
Electric	2,418,639	1,992,307	426,332	(2,980)	---	423,352	---	---	---	630,000	9,589	---	---	---
Liquor	1,918,716	1,705,150	213,566	26,659	---	240,225	---	---	---	170,000	14,628	---	---	---
Sewer	313,785	406,663	(92,878)	---	45,944	(138,822)	---	---	---	---	270,535	---	45,944	116,000
Water	591,214	524,713	66,501	---	45,734	20,767	---	---	---	---	217,007	---	45,734	84,113
Total	5,242,354	4,628,833	613,521	23,679	91,678	545,522	---	---	---	800,000	511,759	---	91,678	200,113
Baxter														
Sewer	1,420,689	2,102,906	(682,217)	173,576	---	(508,641)	---	---	200	284,716	299,556	---	---	---
Storm Water	563,718	654,338	(90,620)	(2,195)	---	(92,815)	---	---	28	90,500	43,308	---	---	---
Water	1,630,451	2,738,492	(1,108,041)	320,802	35,414	(822,653)	---	---	7,572	(748,803)	1,289,361	---	35,414	510,000
Total	3,614,858	5,495,736	(1,880,878)	492,183	35,414	(1,424,109)	---	---	7,800	(373,587)	1,632,225	---	35,414	510,000
Bayport														
Sewer	876,715	902,375	(25,660)	91,949	14,793	51,496	---	---	259	11,475	626	---	14,793	32,082
Water	574,025	598,505	(24,480)	45,688	9,993	11,215	---	---	243	6,475	76,903	---	9,993	47,918
Total	1,450,740	1,500,880	(50,140)	137,637	24,786	62,711	---	---	502	17,950	77,529	---	24,786	80,000
Beardsley														
Garbage	31,730	17,741	13,989	---	---	13,989	---	---	---	---	---	---	---	---
Sewer	20,416	17,363	3,053	9,476	---	12,529	---	---	---	---	---	---	---	---
Water	30,417	30,478	(61)	9,526	694	8,771	---	---	---	---	---	---	694	6,000
Total	82,563	65,582	16,981	19,002	694	35,289	---	---	---	---	---	---	694	6,000
Beaver Bay														
Liquor	579,442	571,794	7,648	10,601	---	18,249	---	---	---	---	9,482	---	---	---
Sewer	88,370	166,694	(78,324)	16,782	3,025	(64,567)	16,782	---	---	---	17,220	---	3,025	14,000
Water	144,656	121,656	23,000	---	3,422	19,578	---	---	---	---	18,146	---	3,422	47,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	812,468	860,144	(47,676)	27,383	6,447	(26,740)	16,782	---	---	---	44,848	---	6,447	61,000
Beaver Creek														
Refuse [0]	24,680	16,689	7,991	---	---	7,991	---	---	---	---	---	---	---	---
Sewer [0]	51,169	10,634	40,535	---	---	40,535	---	---	---	---	---	---	---	---
Water [0]	61,597	106,261	(44,664)	247	---	(44,417)	---	---	---	48,035	---	---	---	---
Total	137,446	133,584	3,862	247	---	4,109	---	---	---	48,035	---	---	---	---
Becker														
Sewer	1,499,592	2,145,018	(645,426)	836,444	102,760	88,258	781,755	---	---	---	466,947	---	102,760	1,480,000
Water	810,445	781,247	29,198	95,472	3,493	121,177	104,208	---	---	---	142,132	---	3,493	65,000
Total	2,310,037	2,926,265	(616,228)	931,916	106,253	209,435	885,963	---	---	---	609,079	---	106,253	1,545,000
Bejou														
Sewage Collection and Disposal [0]	6,902	2,788	4,114	---	---	4,114	---	---	---	---	---	---	---	---
Water [0]	19,942	4,464	15,478	---	821	14,657	---	---	---	---	---	---	821	9,000
Total	26,844	7,252	19,592	---	821	18,771	---	---	---	---	---	---	821	9,000
Belgrade														
Economic Development Authority - Housing	119,586	88,255	31,331	3,320	2,071	32,580	2,403	---	---	---	2,850	---	2,071	65,000
Sewer	170,074	267,678	(97,604)	9,491	31,881	(119,994)	---	---	---	(14,671)	8,497	---	31,881	30,000
Water	161,228	178,711	(17,483)	15,025	3,946	(6,404)	---	10,459	---	(11,877)	17,338	---	3,946	17,000
Total	450,888	534,644	(83,756)	27,836	37,898	(93,818)	2,403	10,459	---	(26,548)	28,685	---	37,898	112,000
Belle Plaine														
Sewer	2,139,850	1,386,380	753,470	(475)	27,676	725,319	---	---	---	---	443,117	---	27,676	773,689
Water	1,558,488	1,321,469	237,019	(1,394)	45,576	190,049	---	---	---	---	406,440	---	45,576	340,000
Total	3,698,338	2,707,849	990,489	(1,869)	73,252	915,368	---	---	---	---	849,557	---	73,252	1,113,689
Bellechester														
Sewage Collection and Disposal [0]	32,287	51,965	(19,678)	---	---	(19,678)	---	---	---	---	---	---	---	---
Water [0]	43,091	24,244	18,847	---	---	18,847	---	---	---	---	---	---	---	---
Total	75,378	76,209	(831)	---	---	(831)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Bellingham														
Sewer [0]	41,180	24,904	16,276	2,002	---	18,278	---	---	---	---	---	---	---	---
Water [0]	51,400	31,296	20,104	724	---	20,828	---	---	---	---	289	---	---	---
Total	92,580	56,200	36,380	2,726	---	39,106	---	---	---	---	289	---	---	---
Beltrami														
Water [0]	12,572	17,906	(5,334)	26,009	---	20,675	15,740	---	10,000	---	---	---	---	---
Total	12,572	17,906	(5,334)	26,009	---	20,675	15,740	---	10,000	---	---	---	---	---
Belview														
Parkview Home and Parkwood Apartments [14][29][38]	2,260,048	3,179,628	(919,580)	959,168	59,703	(20,115)	---	---	---	---	---	---	17,134	80,000
Sewer and Garbage	67,563	69,158	(1,595)	2,617	---	1,022	---	---	1,500	---	---	---	---	---
Village Park Townhomes	27,360	18,926	8,434	2	6,927	1,509	---	---	---	---	---	---	6,927	12,457
Water	56,661	35,337	21,324	3,005	---	24,329	---	---	3,000	---	3,350	---	---	---
Total	2,411,632	3,303,049	(891,417)	964,792	66,630	6,745	---	---	4,500	---	3,350	---	24,061	92,457
Bemidji														
Liquor	8,595,959	7,612,959	983,000	11,984	164,005	830,979	---	---	---	525,404	30,631	---	118,269	130,000
Refuse	625,511	393,468	232,043	3,632	---	235,675	---	---	---	180,166	59,786	---	---	---
Sanford Center	1,515,689	3,693,511	(2,177,822)	3,596,854	1,701,521	(282,489)	3,073,866	305,000	162,239	(450,000)	208,776	---	1,701,521	1,000,000
Sewer	3,718,625	3,037,139	681,486	83,988	42,938	722,536	---	---	---	350,070	1,931,943	---	42,938	85,000
Storm Water	1,025,932	496,717	529,215	210,541	---	739,756	---	---	202,200	652,992	488,087	---	---	---
Water	2,471,985	1,212,306	1,259,679	12,555,832	42,939	13,772,572	---	---	---	736,993	174,791	---	42,939	85,000
Total	17,953,701	16,446,100	1,507,601	16,462,831	1,951,403	16,019,029	3,073,866	305,000	364,439	1,995,625	2,894,014	---	1,905,667	1,300,000
Benson														
Electric	3,749,410	3,551,330	198,080	(63,145)	62,917	72,018	---	---	---	---	375,179	---	59,635	407,000
Garbage Collection	165,443	173,998	(8,555)	2,291	---	(6,264)	---	---	---	---	---	---	---	---
Liquor	1,332,511	1,250,127	82,384	48,270	---	130,654	---	---	---	80,000	7,461	---	---	---
Sewer	976,917	827,950	148,967	487	36,153	113,301	---	---	---	(635,184)	700,397	---	36,153	308,367
Water	720,318	578,528	141,790	9,672	36,666	114,796	---	---	---	(139,975)	142,305	---	36,666	194,000

*Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	6,944,599	6,381,933	562,666	(2,425)	135,736	424,505	---	---	---	(695,159)	1,225,342	---	132,454	909,367
Bertha														
Ambulance	142,507	159,209	(16,702)	5,143	---	(11,559)	1,442	---	4	---	---	---	---	---
Sewer	121,155	207,243	(86,088)	2,068	43,116	(127,136)	---	---	---	---	---	---	43,116	30,380
Water	72,554	136,816	(64,262)	89,414	44,875	(19,723)	---	---	---	---	---	---	44,875	31,620
Total	336,216	503,268	(167,052)	96,625	87,991	(158,418)	1,442	---	4	---	---	---	87,991	62,000
Bethel														
Sewer	114,764	94,376	20,388	2,652	12,854	10,186	---	---	---	42,000	---	492,000	12,854	458,000
Total	114,764	94,376	20,388	2,652	12,854	10,186	---	---	---	42,000	---	492,000	12,854	458,000
Big Falls														
Liquor	319,143	298,942	20,201	95	---	20,296	---	---	---	3,701	---	---	---	---
Sewer	50,804	35,044	15,760	63	17,850	(2,027)	---	---	---	(5,400)	---	---	17,850	20,000
Water	43,875	94,563	(50,688)	59	15,263	(65,892)	---	---	---	(2,800)	---	---	15,263	14,000
Total	413,822	428,549	(14,727)	217	33,113	(47,623)	---	---	---	(4,499)	---	---	33,113	34,000
Big Lake														
Liquor	5,634,710	4,848,660	786,050	21,084	8,638	798,496	---	3,352	---	493,620	59,826	---	8,638	79,937
Sanitary Sewer	2,877,254	2,503,429	373,825	792,924	256,727	910,022	---	---	---	37,355	92,968	---	256,727	1,119,645
Storm Sewer	262,900	349,165	(86,265)	14,508	---	(71,757)	---	---	---	45,641	---	---	---	---
Water	2,416,615	2,056,739	359,876	457,006	86,414	730,468	---	---	---	48,067	89,572	---	86,414	716,355
Total	11,191,479	9,757,993	1,433,486	1,285,522	351,779	2,367,229	---	3,352	---	624,683	242,366	---	351,779	1,915,937
Bigelow														
Electric	239,775	223,148	16,627	10,881	646	26,862	---	---	---	---	---	---	---	---
Sewer	57,505	111,340	(53,835)	8,562	20,685	(65,958)	5,985	---	---	---	---	---	20,685	20,000
Water	18,709	69,667	(50,958)	18,065	---	(32,893)	17,508	---	---	---	---	---	---	---
Total	315,989	404,155	(88,166)	37,508	21,331	(71,989)	23,493	---	---	---	---	---	20,685	20,000
Bigfork														
Sewer	94,929	154,936	(60,007)	18,147	276	(42,136)	1,706	---	12,500	(19,940)	---	---	276	5,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)							Interest Paid	Principal Payments
Water	152,606	214,808	(62,202)	12,927	14,767	(64,042)	---	---	12,500	2,556	---	---	14,767	40,000
Total	247,535	369,744	(122,209)	31,074	15,043	(106,178)	1,706	---	25,000	(17,384)	---	---	15,043	45,000
Bingham Lake														
Sewer	24,373	55,130	(30,757)	46	---	(30,711)	---	---	---	(2,599)	---	---	---	---
Water	76,995	55,722	21,273	340	---	21,613	---	---	---	19,406	19,000	---	---	---
Total	101,368	110,852	(9,484)	386	---	(9,098)	---	---	---	16,807	19,000	---	---	---
Birchwood Village														
Sewer [0]	104,762	134,268	(29,506)	11,290	---	(18,216)	---	---	---	(2,120)	---	---	---	---
Water [0]	127,016	132,076	(5,060)	54,826	---	49,766	---	48,193	---	35,000	149,370	---	---	---
Total	231,778	266,344	(34,566)	66,116	---	31,550	---	48,193	---	32,880	149,370	---	---	---
Bird Island														
Economic Development Authority [0][29]	58,051	84,560	(26,509)	89,138	8,149	54,480	55,435	---	---	---	---	---	6,898	20,826
Sewer	172,251	235,350	(63,099)	126,128	25,740	37,289	---	---	---	---	2,609	---	25,740	270,500
Storm Sewer	30,691	26,687	4,004	882	28,330	(23,444)	---	---	---	(38,200)	---	---	28,330	40,125
Water	362,923	273,213	89,710	9,154	89,854	9,010	---	---	4,243	---	3,617	---	89,713	146,000
Total	623,916	619,810	4,106	225,302	152,073	77,335	55,435	---	4,243	(38,200)	6,226	---	150,681	477,451
Biscay														
Sewer [0]	30,533	8,001	22,532	---	1,858	20,674	---	---	---	---	---	---	1,858	12,642
Water [0]	10,114	39,537	(29,423)	17,701	1,253	(12,975)	---	6,011	---	---	---	---	1,253	12,000
Total	40,647	47,538	(6,891)	17,701	3,111	7,699	---	6,011	---	---	---	---	3,111	24,642
Biwabik														
Ambulance	141,857	146,284	(4,427)	---	---	(4,427)	---	---	---	---	---	---	---	---
Electric Utilities	744,663	836,848	(92,185)	(1,847)	---	(94,032)	---	---	---	---	30,720	---	---	---
Sewer	367,804	352,788	15,016	(118)	42,614	(27,716)	---	---	---	40,000	---	---	42,614	81,996
Solid Waste Management	133,963	194,512	(60,549)	---	---	(60,549)	---	---	---	---	---	---	---	---
Water Utilities	403,446	513,590	(110,144)	241,831	340,644	(208,957)	---	---	242,645	---	---	---	97,999	103,519

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	1,791,733	2,044,022	(252,289)	239,866	383,258	(395,681)	---	---	242,645	40,000	30,720	---	140,613	185,515	
Blackduck															
Golf [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	1,411,790	1,383,153	28,637	10,718	2,460	36,895	---	---	---	75,000	794,475	650,000	2,460	11,848	
Sewer	218,086	187,058	31,028	11,831	3,212	39,647	8,156	---	---	---	27,171	---	3,212	26,000	
Water	220,225	236,147	(15,922)	3,074	19,308	(32,156)	---	---	---	---	27,172	---	19,308	48,163	
Total	1,850,101	1,806,358	43,743	25,623	24,980	44,386	8,156	---	---	75,000	848,818	650,000	24,980	86,011	
Blaine															
Refuse	4,595,169	4,354,743	240,426	1,422	---	241,848	---	---	---	---	---	---	---	---	---
Sewer	7,027,214	6,714,807	312,407	(49,614)	---	262,793	---	---	---	252,645	491,361	---	---	---	
Storm Drainage	1,931,799	1,769,115	162,684	(19,486)	---	143,198	---	---	---	---	116,745	---	---	---	
Water	7,361,158	5,526,621	1,834,537	(136,499)	1,103,393	594,645	---	---	---	607,681	5,410,332	---	1,103,393	1,100,000	
Total	20,915,340	18,365,286	2,550,054	(204,177)	1,103,393	1,242,484	---	---	---	860,326	6,018,438	---	1,103,393	1,100,000	
Blomkest															
Sewer [0]	59,379	56,358	3,021	49	---	3,070	---	---	---	---	---	---	---	---	---
Water [0]	19,207	19,066	141	12	---	153	---	---	---	---	---	---	---	---	---
Total	78,586	75,424	3,162	61	---	3,223	---	---	---	---	---	---	---	---	---
Blooming Prairie															
Ambulance	131,360	152,456	(21,096)	24,299	---	3,203	---	---	---	---	1,054	---	---	---	---
Cemetery	5,215	3,804	1,411	18	---	1,429	---	---	---	---	---	---	---	---	---
Light and Power Utility [29]	3,194,651	3,016,610	178,041	19,233	11,279	185,995	---	---	---	---	794,940	---	11,279	92,423	
Sewer Utility	513,366	613,945	(100,579)	17,743	6,948	(89,784)	---	---	---	---	41,997	---	---	---	
Storm Sewer	57,210	79,544	(22,334)	74,587	20,146	32,107	70,000	---	---	---	---	---	20,146	109,000	
Water Utility [29]	370,135	270,616	99,519	3,490	94,466	8,543	---	---	---	---	81,717	1,760,000	36,522	88,061	
Total	4,271,937	4,136,975	134,962	139,370	132,839	141,493	70,000	---	---	---	919,708	1,760,000	67,947	289,484	
Bloomington															
Assisted Rental [29]	316,095	395,470	(79,375)	---	---	(79,375)	---	---	---	---	---	---	---	---	---
Motor Vehicle	71,182	261,695	(190,513)	(1,646)	---	(192,159)	---	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Police Contractual	796,832	696,612	100,220	---	---	100,220	---	---	---	100,220	---	---	---	---
Property Management [29]	217,533	287,688	(70,155)	---	---	(70,155)	---	---	---	---	---	---	---	---
Recreation Facilities	3,504,692	5,493,288	(1,988,596)	1,980,357	48,693	(56,932)	1,963,695	---	---	---	114,284	---	48,693	140,000
Solid Waste Management	8,084,184	8,241,708	(157,524)	307,222	---	149,698	185,000	---	---	309,000	---	---	---	---
Storm Water	7,074,383	4,788,259	2,286,124	(14,276)	372,618	1,899,230	---	---	15,000	---	2,538,799	---	372,618	555,000
Water and Sewer	31,736,641	25,714,589	6,022,052	(66,252)	23,394	5,932,406	---	---	---	(695,000)	3,787,288	---	23,394	110,000
Total	51,801,542	45,879,309	5,922,233	2,205,405	444,705	7,682,933	2,148,695	---	15,000	(285,780)	6,440,371	---	444,705	805,000
Blue Earth														
Electric [29]	5,857,316	5,546,929	310,387	317,809	53,088	575,108	---	---	---	---	598,956	---	10,951	130,140
Fitness Center	136,960	182,785	(45,825)	3,460	7,886	(50,251)	---	---	---	---	---	---	7,886	30,000
Liquor	1,864,653	1,718,460	146,193	433	---	146,626	---	---	---	100,000	---	---	---	---
Sewer	1,388,792	1,052,795	335,997	247	116,084	220,160	---	---	---	(70,000)	---	---	116,084	656,000
Water [29]	1,284,155	835,460	448,695	2,895	130,777	320,813	---	---	---	---	1,029,093	953,860	120,821	375,224
Total	10,531,876	9,336,429	1,195,447	324,844	307,835	1,212,456	---	---	---	30,000	1,628,049	953,860	255,742	1,191,364
Bluffton														
Sewer	39,560	24,451	15,109	1,594	---	16,703	---	---	---	---	---	---	---	---
Total	39,560	24,451	15,109	1,594	---	16,703	---	---	---	---	---	---	---	---
Bock														
Sewage Collection and Disposal [0]	28,268	34,105	(5,837)	4	1,546	(7,379)	---	---	---	(10,000)	---	---	1,546	600
Water [0]	25,135	20,694	4,441	---	6,720	(2,279)	---	---	---	---	---	---	6,720	5,300
Total	53,403	54,799	(1,396)	4	8,266	(9,658)	---	---	---	(10,000)	---	---	8,266	5,900
Borup														
Water, Sewer, and Garbage [0]	27,154	33,005	(5,851)	80	---	(5,771)	---	---	---	---	---	---	---	---
Total	27,154	33,005	(5,851)	80	---	(5,771)	---	---	---	---	---	---	---	---
Bovey														
Refuse or Garbage Collection [0]	70,528	79,737	(9,209)	---	---	(9,209)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	216,885	180,358	36,527	---	---	36,527	---	---	---	56,762	---	---	---	---
Water [0]	98,902	53,850	45,052	---	---	45,052	---	---	---	56,762	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	386,315	313,945	72,370	---	---	72,370	---	---	---	113,524	---	---	---	---
Bowlus														
Community Center [0]	7,605	6,767	838	---	---	838	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	22,721	26,101	(3,380)	1,955	---	(1,425)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	25,408	34,800	(9,392)	16	---	(9,376)	---	---	---	---	---	---	---	---
Water [0]	28,694	28,507	187	---	---	187	---	---	---	---	---	---	---	---
Total	84,428	96,175	(11,747)	1,971	---	(9,776)	---	---	---	---	---	---	---	---
Boyd														
Liquor	538,517	547,715	(9,198)	28,376	14,112	5,066	---	---	---	---	999	---	---	---
Sewer	40,160	45,458	(5,298)	8,529	4,469	(1,238)	8,500	---	---	---	5,862	---	4,469	5,700
Water	57,444	50,923	6,521	8,615	28,266	(13,130)	8,500	---	---	---	---	---	28,266	28,000
Total	636,121	644,096	(7,975)	45,520	46,847	(9,302)	17,000	---	---	---	6,861	---	32,735	33,700
Braham														
Housing and Redevelopment Authority [29]	129,486	259,047	(129,561)	108,885	27,370	(48,046)	---	142,162	---	---	6,758	---	---	---
Liquor	1,892,248	1,745,846	146,402	22,084	---	168,486	---	---	---	105,000	5,820	---	---	---
Sewer	373,221	657,805	(284,584)	113,648	19,276	(190,212)	---	104,228	---	---	130,810	132,000	19,276	69,600
Water	372,632	300,818	71,814	24,095	27,069	68,840	---	---	---	---	258,157	456,000	27,069	214,400
Total	2,767,587	2,963,516	(195,929)	268,712	73,715	(932)	---	246,390	---	105,000	401,545	588,000	46,345	284,000
Brainerd														
Bridges Rental Assistance [29]	6,090	53,018	(46,928)	52,805	---	5,877	---	52,805	---	9,129	---	---	---	---
Housing Choice Vouchers Fund [29]	317,237	1,740,776	(1,423,539)	1,459,830	---	36,291	---	1,459,828	---	---	---	---	---	---
Public Housing Fund [29]	957,297	1,555,659	(598,362)	430,073	464	(168,753)	---	1,347,354	---	---	872,206	---	---	---
Public Utilities Commission [29]	27,673,774	26,450,321	1,223,453	1,971,697	957,551	2,237,599	1,714,974	88,709	---	761,150	3,720,050	---	373,700	3,323,402
Sanitary Sewer Collection System	865,892	761,280	104,612	237,066	44,709	296,969	---	---	---	---	68,776	---	44,709	401,666
Storm Sewer	457,383	389,161	68,222	138,836	1,286	205,772	---	---	---	1,500	422,830	---	1,286	78,616
Trail Ridge II [29]	166,201	157,706	8,495	---	4,239	4,256	---	---	---	---	---	---	---	---
Total	30,443,874	31,107,921	(664,047)	4,290,307	1,008,249	2,618,011	1,714,974	2,948,696	---	771,779	5,083,862	---	419,695	3,803,684

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Brandon														
Liquor	609,245	545,039	64,206	69	---	64,275	---	---	---	11,776	---	---	---	---
Sewer	173,990	115,787	58,203	16	31,092	27,127	---	---	---	(11,776)	---	564,000	31,092	620,871
Water	183,469	127,998	55,471	6,720	44,217	17,974	---	---	6,720	---	---	---	44,217	76,000
Total	966,704	788,824	177,880	6,805	75,309	109,376	---	---	6,720	---	---	564,000	75,309	696,871
Breckenridge														
Electric	3,349,771	2,444,870	904,901	12,225	---	917,126	---	---	---	225,000	459,945	---	---	---
Sewer	400,576	263,944	136,632	1,724	15,901	122,455	---	---	---	---	121,976	---	15,901	82,000
Storm Sewer	108,906	18,131	90,775	333	---	91,108	---	---	---	---	---	---	---	---
Water	1,073,959	1,057,365	16,594	37,333	39,740	14,187	---	---	---	---	167,870	---	39,740	116,000
Total	4,933,212	3,784,310	1,148,902	51,615	55,641	1,144,876	---	---	---	225,000	749,791	---	55,641	198,000
Breezy Point														
Sewer [0]	413,766	291,111	122,655	244,499	---	367,154	---	---	---	---	26,992	---	---	---
Total	413,766	291,111	122,655	244,499	---	367,154	---	---	---	---	26,992	---	---	---
Brewster														
Electric [23]	616,139	581,009	35,130	236	---	35,366	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [23]	15,600	8,229	7,371	61	1,267	6,165	---	---	---	---	---	---	1,267	6,140
Sewer [23]	155,282	105,833	49,449	2,688	---	52,137	---	---	---	---	87,678	---	---	---
Water [23]	178,909	152,478	26,431	---	---	26,431	---	---	---	50,067	---	---	---	---
Total	965,930	847,549	118,381	2,985	1,267	120,099	---	---	---	50,067	87,678	---	1,267	6,140
Bricelyn														
Sewer	92,228	186,599	(94,371)	3,200	20,925	(112,096)	---	---	---	---	---	---	20,925	26,000
Swimming Pool	9,563	45,772	(36,209)	5,244	---	(30,965)	---	---	---	(40,000)	---	---	---	---
Water	40,545	36,772	3,773	---	---	3,773	---	---	---	---	---	---	---	---
Total	142,336	269,143	(126,807)	8,444	20,925	(139,288)	---	---	---	(40,000)	---	---	20,925	26,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	
Brook Park															
Water [0]	25,597	21,196	4,401	---	---	4,401	---	---	---	---	---	---	---	---	---
Total	25,597	21,196	4,401	---	---	4,401	---	---	---	---	---	---	---	---	---
Brooklyn Center															
Earle Brown Heritage Center	1,423,803	2,697,770	(1,273,967)	315,952	---	(958,015)	---	300,000	---	---	---	---	---	---	---
Liquor	5,556,568	5,886,445	(329,877)	348,102	69,396	(51,171)	---	---	---	---	---	---	---	69,396	100,000
Recycling	393,347	403,057	(9,710)	(459)	---	(10,169)	---	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	4,680,679	4,348,566	332,113	(14,154)	148,917	169,042	---	---	---	---	2,438,339	1,421,407	148,917	577,233	
Storm Drainage Utility	1,770,889	2,307,558	(536,669)	34,278	130,687	(633,078)	---	---	---	---	1,902,483	2,230,629	130,687	315,000	
Street Light Utility	448,957	389,853	59,104	35,665	---	94,769	---	---	---	---	553,500	---	---	---	
Water Utility	4,610,129	4,058,995	551,134	58,561	409,078	200,617	---	---	---	---	2,552,583	1,929,083	409,078	1,840,750	
Total	18,884,372	20,092,244	(1,207,872)	777,945	758,078	(1,188,005)	---	300,000	---	---	7,446,905	5,581,119	758,078	2,832,983	
Brooklyn Park															
Park Dome	239,999	175,619	64,380	166	---	64,546	---	---	---	(2,369)	---	---	---	---	---
Public Utilities [1]	21,144,966	17,083,592	4,061,374	(352,173)	375,483	3,333,718	---	---	121,346	51,490	2,044,791	32,020	375,483	791,483	
Recreation	2,856,383	2,307,977	548,406	13,779	---	562,185	---	---	---	(2,300,000)	1,986,158	---	---	---	
Storm Sewer Utility	2,427,057	1,890,914	536,143	(77,454)	---	458,689	---	---	---	---	686,294	---	---	---	
Street and Signal Light Utility	1,615,930	1,156,160	459,770	(58,872)	---	400,898	---	---	---	---	265,170	---	---	---	
Total	28,284,335	22,614,262	5,670,073	(474,554)	375,483	4,820,036	---	---	121,346	(2,250,879)	4,982,413	32,020	375,483	791,483	
Brooten															
Refuse	52,969	55,138	(2,169)	---	---	(2,169)	---	---	---	---	---	---	---	---	---
Sewer	164,225	211,313	(47,088)	762	22,910	(69,236)	---	---	---	1,203	16,914	---	22,910	124,934	
Water	120,281	128,967	(8,686)	7,896	8,063	(8,853)	---	---	7,896	2,208	12,165	---	8,063	12,099	
Total	337,475	395,418	(57,943)	8,658	30,973	(80,258)	---	---	7,896	3,411	29,079	---	30,973	137,033	
Browerville															
Ambulance	140,664	110,564	30,100	3,382	---	33,482	---	---	---	24,450	---	---	---	---	---
Liquor	580,652	550,566	30,086	40,171	---	70,257	---	---	---	10,800	5,389	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	61,589	64,332	(2,743)	341	---	(2,402)	---	---	---	---	---	---	---	---	---
Sewer	292,501	388,687	(96,186)	49,304	26,975	(73,857)	27,654	---	---	(40,598)	---	---	---	26,975	166,856
Storm Water Utility	27,829	64,056	(36,227)	15,142	6,928	(28,013)	9,548	---	---	---	---	---	---	6,928	42,872
Water	339,553	245,417	94,136	14,748	25,137	83,747	---	---	---	---	---	---	---	25,137	146,632
Total	1,442,788	1,423,622	19,166	123,088	59,040	83,214	37,202	---	---	(5,348)	5,389	---	---	59,040	356,360
Browns Valley															
Refuse [0]	81,228	61,679	19,549	---	---	19,549	---	---	---	---	---	---	---	---	---
Wastewater	156,138	221,241	(65,103)	62,520	38,978	(41,561)	---	---	---	---	---	---	---	38,978	81,000
Water [0]	86,561	66,093	20,468	20,004	---	40,472	---	---	20,004	---	36,553	---	---	---	---
Total	323,927	349,013	(25,086)	82,524	38,978	18,460	---	---	20,004	---	36,553	---	---	38,978	81,000
Brownsdale															
Water and Sewer [34]	149,174	150,851	(1,677)	---	---	(1,677)	---	---	---	---	---	---	---	---	---
Total	149,174	150,851	(1,677)	---	---	(1,677)	---	---	---	---	---	---	---	---	---
Brownsville															
Refuse or Garbage Collection [0]	38,086	36,290	1,796	---	---	1,796	---	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	64,884	65,057	(173)	---	1,082	(1,255)	---	---	---	---	---	---	---	1,082	22,914
Total	102,970	101,347	1,623	---	1,082	541	---	---	---	---	---	---	---	1,082	22,914
Brownton															
Electric	553,188	539,654	13,534	1,784	270	15,048	---	---	---	---	45,724	---	---	270	40,000
Natural Gas	431,073	288,679	142,394	3,706	34,426	111,674	---	---	---	---	---	---	---	34,426	81,000
Sewer	218,675	253,763	(35,088)	1,155	32,199	(66,132)	---	---	---	(1,457,401)	2,525	---	---	32,199	40,000
Storm Sewer	37,170	30,090	7,080	128	32,521	(25,313)	---	---	---	---	---	---	---	32,521	---
Water	129,368	95,199	34,169	2,890	25,380	11,679	---	---	---	---	1,450	---	---	25,380	---
Total	1,369,474	1,207,385	162,089	9,663	124,796	46,956	---	---	---	(1,457,401)	49,699	---	---	124,796	161,000
Buckman															
Garbage/Recycling [0]	23,729	18,256	5,473	5,358	---	10,831	3,443	---	---	---	---	---	---	---	---
Water [0]	25,670	11,267	14,403	3,443	---	17,846	---	---	---	---	---	---	---	---	---
Total	49,399	29,523	19,876	8,801	---	28,677	3,443	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	17,196,019	14,639,848	2,556,171	109,219	163,516	2,501,874	---	---	---	1,000,000	1,212,149	---	163,516	1,282,710
Liquor	6,758,008	6,256,679	501,329	51,062	427	551,964	---	---	---	500,000	42,384	---	427	11,753
Water and Sewer	8,875,554	6,267,618	2,607,936	1,874,260	1,260,972	3,221,224	502,418	161,631	---	---	668,729	2,313,166	1,260,972	5,754,373
Wild Marsh Golf Course	1,332,882	1,116,464	216,418	486,296	93,979	608,735	449,111	---	---	(93,533)	---	---	93,979	338,218
Total	34,162,463	28,280,609	5,881,854	2,520,837	1,518,894	6,883,797	951,529	161,631	---	1,406,467	1,923,262	2,313,166	1,518,894	7,387,054
Buffalo Lake														
Ambulance	89,398	153,183	(63,785)	6,373	---	(57,412)	1,711	---	---	(37,372)	---	---	---	---
Liquor	465,100	469,308	(4,208)	16,618	---	12,410	---	---	---	---	---	---	---	---
Sewer	83,589	145,544	(61,955)	1,443	14,965	(75,477)	---	---	---	---	---	---	14,965	20,000
Storm Water	19,109	---	19,109	---	---	19,109	---	---	---	30,000	---	---	---	---
Water	331,851	224,472	107,379	1,655	30,738	78,296	---	---	---	---	32,215	---	30,738	40,000
Total	989,047	992,507	(3,460)	26,089	45,703	(23,074)	1,711	---	---	(7,372)	32,215	---	45,703	60,000
Buhl														
Ambulance	---	---	---	416	---	416	---	---	---	200,000	---	---	---	---
Electric	686,165	711,675	(25,510)	2,423	---	(23,087)	---	---	---	3,000	---	---	---	---
Refuse	147,033	146,916	117	14	---	131	---	---	---	3,000	---	---	---	---
Sewer	377,880	310,825	67,055	432	---	67,487	---	---	---	---	---	---	---	---
Utility Infrastructure	---	---	---	---	66,334	(66,334)	---	---	---	(894,288)	5,076,370	1,652,020	66,334	---
Water	207,783	97,891	109,892	181	---	110,073	---	---	---	9,763	---	---	---	---
Total	1,418,861	1,267,307	151,554	3,466	66,334	88,686	---	---	---	(678,525)	5,076,370	1,652,020	66,334	---
Burnsville														
Ames Center	1,202,727	2,224,212	(1,021,485)	1,911,277	9,471	880,321	---	1,028,183	---	(291,000)	81,344	---	---	---
Golf Course	387,902	361,360	26,542	2,215	---	28,757	---	---	206	---	---	---	---	---
Ice Arena	969,308	1,370,543	(401,235)	4,846	---	(396,389)	---	---	616	---	---	---	---	---
Sewer	7,615,792	8,838,859	(1,223,067)	54,914	43,434	(1,211,587)	---	---	647	154,845	377,515	---	43,433	214,700
Storm Drainage	4,521,217	4,519,506	1,711	316,415	71,257	246,869	---	---	14,355	97,575	1,808,719	---	---	---
Street Lighting	587,816	656,699	(68,883)	5,252	---	(63,631)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	10,747,864	9,468,476	1,279,388	115,180	461,337	933,231	---	---	1,201	287,568	1,391,650	1,337,435	456,480	2,207,497
Total	26,032,626	27,439,655	(1,407,029)	2,410,099	585,499	417,571	---	1,028,183	17,025	248,988	3,659,228	1,337,435	499,913	2,422,197
Butterfield														
Liquor	204,928	215,333	(10,405)	3,046	---	(7,359)	---	---	---	---	---	---	---	---
Refuse	32,376	28,515	3,861	---	---	3,861	---	---	---	---	---	---	---	---
Sewer	419,411	346,476	72,935	42,840	22,630	93,145	26,884	---	---	---	---	---	22,630	137,550
Water	163,938	171,531	(7,593)	58,185	3,235	47,357	57,891	---	---	---	---	---	3,235	78,450
Total	820,653	761,855	58,798	104,071	25,865	137,004	84,775	---	---	---	---	---	25,865	216,000
Byron														
Sewer	1,353,139	1,217,297	135,842	15,204	6,881	144,165	---	---	---	---	428,201	---	6,881	4,200
Water	777,812	747,667	30,145	19,333	15,187	34,291	---	---	---	---	717,005	697,000	15,187	8,400
Total	2,130,951	1,964,964	165,987	34,537	22,068	178,456	---	---	---	---	1,145,206	697,000	22,068	12,600
Caledonia														
Dump Site	63,237	60,088	3,149	298	---	3,447	---	---	---	---	---	---	---	---
Economic Development Authority	6,374	---	6,374	---	528	5,846	---	---	---	(13,607)	---	---	528	22,609
Light	3,097,239	2,656,665	440,574	62,194	669	502,099	---	---	---	223,097	42,343	---	---	---
Liquor	989,799	931,214	58,585	815	---	59,400	---	---	---	31,687	6,934	---	---	---
Sewer	735,090	516,439	218,651	8,446	41,937	185,160	---	44,195	82,584	(9,671)	402,442	739,272	41,937	884,000
Storm Water	83,937	68,045	15,892	269	---	16,161	---	---	---	---	---	---	---	---
Water	515,714	333,895	181,819	26,075	14,449	193,445	---	---	---	9,671	316,819	374,931	14,449	25,239
Total	5,491,390	4,566,346	925,044	98,097	57,583	965,558	---	44,195	82,584	241,177	768,538	1,114,203	56,914	931,848
Callaway														
Liquor	478,589	383,228	95,361	12,110	---	107,471	---	10,000	---	---	---	---	---	---
Sewer	22,720	38,874	(16,154)	170	8,814	(24,798)	---	---	---	---	134,285	234,000	8,814	---
Water	72,290	132,671	(60,381)	2,682	8,814	(66,513)	---	---	---	---	134,285	234,000	8,814	---
Total	573,599	554,773	18,826	14,962	17,628	16,160	---	10,000	---	---	268,570	468,000	17,628	---

*Failed to meet reporting requirements.

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

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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]	89,635	1,218	88,417	---	---	88,417	---	---	---	70,431	430	---	---	---
Sewer [0]	127,529	107,849	19,680	---	---	19,680	---	---	---	14,219	---	---	---	---
Water [0]	42,509	36,277	6,232	---	---	6,232	---	---	---	14,219	---	---	---	---
Total	259,673	145,344	114,329	---	---	114,329	---	---	---	98,869	430	---	---	---
Cambridge														
Housing	185,790	247,332	(61,542)	88,068	---	26,526	---	138,102	---	---	---	---	---	---
Liquor	6,755,848	6,041,401	714,447	6,477	---	720,924	---	---	---	700,000	---	---	---	---
Sewer	2,573,206	3,106,180	(532,974)	(13,051)	100,744	(646,769)	---	---	---	75,000	35,209	---	98,329	745,940
Storm Sewer	388,223	450,662	(62,439)	---	47,817	(110,256)	---	---	---	---	---	---	47,817	200,717
Street Light Utility	238,772	251,192	(12,420)	---	---	(12,420)	---	---	---	---	---	---	---	---
Water	2,225,925	1,650,929	574,996	(7,581)	141,377	426,038	---	---	---	(75,000)	139,401	---	135,763	856,343
Total	12,367,764	11,747,696	620,068	73,913	289,938	404,043	---	138,102	---	700,000	174,610	---	281,909	1,803,000
Campbell														
Refuse or Garbage Collection [0]	14,147	13,452	695	---	---	695	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	19,641	18,573	1,068	7,195	---	8,263	6,965	---	---	---	---	---	---	---
Water [0]	20,251	37,382	(17,131)	6,005	---	(11,126)	5,970	---	---	---	---	---	---	---
Total	54,039	69,407	(15,368)	13,200	---	(2,168)	12,935	---	---	---	---	---	---	---
Canby														
Sanitation	121,382	154,820	(33,438)	1	10,505	(43,942)	---	---	---	---	---	---	---	---
Sewer	351,689	784,746	(433,057)	293,598	173,476	(312,935)	231,692	---	6,054	---	405,800	324,856	166,174	430,000
Storm Sewer	164,251	161,793	2,458	36,767	147,134	(107,909)	6,346	---	---	---	78,886	---	147,134	185,000
Water	504,192	908,435	(404,243)	296,505	134,514	(242,252)	217,027	---	---	---	486,087	295,934	123,019	340,500
Total	1,141,514	2,009,794	(868,280)	626,871	465,629	(707,038)	455,065	---	6,054	---	970,773	620,790	436,327	955,500
Cannon Falls														
Ambulance	1,006,363	929,859	76,504	24,255	---	100,759	---	---	---	(50,000)	37,000	---	---	---
Deputy Registrar	125,847	59,793	66,054	(21)	---	66,033	---	---	---	30,277	---	---	---	---
Disposal	1,630,242	1,023,719	606,523	1,031	75,850	531,704	---	---	---	209,350	60,690	---	75,850	947,468

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Recycling Program	84,056	65,724	18,332	213	---	18,545	---	---	---	---	---	---	---	---
Storm Water	149,262	52,618	96,644	114	17,503	79,255	---	---	---	49,100	---	---	17,503	42,197
Water	1,019,262	630,155	389,107	1,935	58,292	332,750	---	---	---	561,200	93,874	---	58,292	472,677
Total	4,015,032	2,761,868	1,253,164	27,527	151,645	1,129,046	---	---	---	799,927	191,564	---	151,645	1,462,342
Canton														
Refuse [0]	25,932	26,883	(951)	---	---	(951)	---	---	---	---	---	---	---	---
Sewer [0]	72,247	59,865	12,382	561	2,380	10,563	---	---	---	---	---	349,310	2,380	346,500
Water [0]	82,190	82,254	(64)	414	1,696	(1,346)	---	---	---	---	---	---	1,696	14,000
Total	180,369	169,002	11,367	975	4,076	8,266	---	---	---	---	---	---	349,310	4,076
Carlos														
Sewer Fund	76,211	33,525	42,686	---	---	42,686	---	---	---	---	---	---	---	---
Water Fund	191,749	96,735	95,014	51	19,419	75,646	---	---	---	---	16,478	---	19,419	104,000
Total	267,960	130,260	137,700	51	19,419	118,332	---	---	---	---	16,478	---	19,419	104,000
Carlton														
Sewer	244,698	204,997	39,701	4,364	27,401	16,664	---	---	20	---	---	663,170	27,401	690,300
Water	442,446	379,710	62,736	32,528	51,836	43,428	---	2,000	16,505	---	---	406,830	51,836	608,200
Total	687,144	584,707	102,437	36,892	79,237	60,092	---	2,000	16,525	---	---	1,070,000	79,237	1,298,500
Carver														
Sewer	779,325	1,068,815	(289,490)	6,860	46,664	(329,294)	---	---	---	168,706	---	522,673	42,349	154,751
Storm Water	231,928	363,806	(131,878)	41,743	124,567	(214,702)	---	---	---	527,398	32,266	1,164,186	114,952	228,326
Water	1,423,674	1,072,119	351,555	33,835	439,960	(54,570)	---	---	---	(107,056)	5,214,222	11,253,366	341,046	598,725
Total	2,434,927	2,504,740	(69,813)	82,438	611,191	(598,566)	---	---	---	589,048	5,246,488	12,940,225	498,347	981,802
Cass Lake														
Sewer	280,926	205,779	75,147	297	30,277	45,167	---	---	98	---	---	---	30,277	40,000
Water	308,183	227,489	80,694	9,830	13,052	77,472	---	---	9,631	---	---	---	13,052	110,000
Total	589,109	433,268	155,841	10,127	43,329	122,639	---	---	9,729	---	---	---	43,329	150,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	29,484	60,438	(30,954)	688	483	(30,749)	---	---	---	---	7,330	---	483	14,023
Total	29,484	60,438	(30,954)	688	483	(30,749)	---	---	---	---	7,330	---	483	14,023
Center City														
ATT Escrow Fund [34]	4,642	---	4,642	---	---	4,642	---	---	---	---	---	---	---	---
Sewer [34]	146,250	150,799	(4,549)	---	---	(4,549)	---	---	---	---	---	---	---	---
Storm Water [34]	5,375	2,173	3,202	---	---	3,202	---	---	---	---	---	---	---	---
Water [34]	77,263	68,972	8,291	4,870	3,075	10,086	---	---	4,870	---	---	---	3,075	15,000
Total	233,530	221,944	11,586	4,870	3,075	13,381	---	---	4,870	---	---	---	3,075	15,000
Centerville														
Garbage	208,798	199,376	9,422	(29)	---	9,393	---	---	---	---	---	---	---	---
Recycling	57,902	52,407	5,495	(22)	---	5,473	---	---	---	---	---	---	---	---
Sewer	442,428	510,605	(68,177)	(1,358)	---	(69,535)	---	---	---	---	---	---	---	---
Storm Water	130,799	71,718	59,081	131,641	---	190,722	---	---	131,552	---	47,647	---	---	---
Water	402,744	486,285	(83,541)	61,897	---	(21,644)	---	---	54,459	---	---	---	---	---
Total	1,242,671	1,320,391	(77,720)	192,129	---	114,409	---	---	186,011	---	47,647	---	---	---
Ceylon														
Electric	262,068	282,047	(19,979)	24,607	---	4,628	1,291	---	---	---	---	---	---	---
Municipal Fitness Fund [32]	---	777	(777)	---	---	(777)	---	---	---	(2,351)	---	---	---	---
Sewer	44,847	67,847	(23,000)	41,618	---	18,618	28,568	---	---	---	---	---	---	---
Water	48,750	147,269	(98,519)	83,598	---	(14,921)	82,765	---	---	---	---	---	---	---
Total	355,665	497,940	(142,275)	149,823	---	7,548	112,624	---	---	(2,351)	---	---	---	---
Champlin														
Recycling	419,552	474,301	(54,749)	35,272	---	(19,477)	---	---	---	---	---	---	---	---
Refuse Collection	1,478,928	1,315,827	163,101	(6,792)	---	156,309	---	---	---	150,000	---	---	---	---
Sewer Utility	3,271,862	2,799,448	472,414	(8,174)	---	464,240	---	---	---	(86,942)	172,688	---	---	---
Storm Water	812,408	1,110,049	(297,641)	379,137	43,147	38,349	---	---	349,999	(1,268,590)	770,852	---	43,147	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Water Utility	2,652,212	2,733,287	(81,075)	44,772	---	(36,303)	---	---	---	(103,126)	2,044,565	---	---	---	---
Total	8,634,962	8,432,912	202,050	444,215	43,147	603,118	---	---	349,999	(1,308,658)	2,988,105	---	43,147	---	
Chandler															
Sewer	167,256	119,129	48,127	1,020	1,949	47,198	---	---	---	---	---	---	---	1,949	73,000
Water	86,633	63,614	23,019	1,160	---	24,179	---	---	---	---	---	---	---	---	---
Total	253,889	182,743	71,146	2,180	1,949	71,377	---	---	---	---	---	---	---	1,949	73,000
Chanhasen															
Sewer	3,468,452	4,977,667	(1,509,215)	(33,930)	48,199	(1,591,344)	---	209	---	(185,794)	253,883	---	---	48,199	125,000
Surface Water Management	1,458,704	2,520,371	(1,061,667)	27,484	21,343	(1,055,526)	---	---	---	---	308,508	---	---	21,343	115,000
Water	4,367,188	4,644,339	(277,151)	(14,961)	600,679	(892,791)	---	209	---	---	1,694,680	---	---	600,679	1,865,000
Total	9,294,344	12,142,377	(2,848,033)	(21,407)	670,221	(3,539,661)	---	418	---	(185,794)	2,257,071	---	---	670,221	2,105,000
Chaska															
Chaska Curling Center	915,179	1,778,764	(863,585)	(3,681)	438,380	(1,305,646)	---	---	642	(1,586,101)	---	---	---	438,380	1,025,000
Community Center	2,163,808	4,244,950	(2,081,142)	40,695	138,142	(2,178,589)	---	---	41,926	(477,000)	450,713	280,594	133,732	349,528	
Electric	49,019,072	41,525,135	7,493,937	107,762	273,482	7,328,217	---	---	2,630	6,173,395	105,468	---	273,482	2,585,000	
Par 30 Golf Course	59	(39,916)	39,975	(1,344)	63,637	(25,006)	---	---	76	---	2,300,295	3,560,000	58,325	---	
Sewer	4,986,322	4,562,168	424,154	653	115,495	309,312	---	---	983	214,582	21,930	---	115,495	203,561	
Storm Water Utility	2,131,730	1,238,342	893,388	92,341	77,072	908,657	---	---	91,847	111,935	299,692	---	77,072	115,999	
Town Course Golf Course	3,006,247	2,736,282	269,965	8,523	30,399	248,089	---	---	963	---	134,438	---	---	---	
Turbine Generator	1,422,057	328,146	1,093,911	46,510	539,215	601,206	---	---	---	---	---	---	539,215	1,275,000	
Water	4,004,847	3,308,521	696,326	14,689	295,062	415,953	---	---	853	(354,860)	178,705	---	295,062	8,410,440	
Total	67,649,321	59,682,392	7,966,929	306,148	1,970,884	6,302,193	---	---	139,920	4,081,951	3,491,241	3,840,594	1,930,763	13,964,528	
Chatfield															
Garbage	233,395	237,036	(3,641)	9,495	---	5,854	---	---	---	16,900	---	---	---	---	
Sewer	960,431	615,904	344,527	78,512	63,786	359,253	---	---	---	61,359	1,496	---	63,786	470,500	
Water	418,847	363,730	55,117	49,872	3,849	101,140	---	---	3,700	183,935	31,343	---	3,849	35,500	
Total	1,612,673	1,216,670	396,003	137,879	67,635	466,247	---	---	3,700	262,194	32,839	---	67,635	506,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Chisago City														
Deputy Registrar	281,206	367,051	(85,845)	549	---	(85,296)	---	---	---	2,000	---	---	---	---
Sewer	781,645	807,051	(25,406)	54,517	155,102	(125,991)	45,000	---	---	20,000	7,796	---	---	---
Water	438,904	604,532	(165,628)	602	10,822	(175,848)	---	---	---	93,320	77,725	---	10,822	133,000
Total	1,501,755	1,778,634	(276,879)	55,668	165,924	(387,135)	45,000	---	---	115,320	85,521	---	10,822	133,000
Chisholm														
Campground	143,443	100,629	42,814	---	---	42,814	---	---	---	---	37,845	---	---	---
Garbage	730,113	709,880	20,233	19,644	---	39,877	---	---	---	---	---	---	---	---
Sewer	1,712,552	1,696,854	15,698	1,489	9,681	7,506	---	---	---	(209,306)	80,420	---	9,681	38,600
Water	732,846	775,433	(42,587)	124	40,880	(83,343)	---	---	---	(232,992)	8,000	---	40,880	227,800
Total	3,318,954	3,282,796	36,158	21,257	50,561	6,854	---	---	---	(442,298)	126,265	---	50,561	266,400
Chokio														
Garbage	53,896	54,588	(692)	---	---	(692)	---	---	---	---	---	---	---	---
Sewer	67,763	103,787	(36,024)	---	11,475	(47,499)	---	---	---	---	---	---	11,475	19,600
Storm Sewer	32,882	26,351	6,531	---	---	6,531	---	---	---	---	---	---	---	29,400
Water	123,327	117,490	5,837	---	2,606	3,231	---	---	---	---	---	---	2,606	39,000
Total	277,868	302,216	(24,348)	---	14,081	(38,429)	---	---	---	---	---	---	14,081	88,000
Circle Pines														
Gas	4,002,969	3,976,114	26,855	(2,058)	4,000	20,797	---	---	---	---	338,065	---	---	---
Sewer	782,455	683,058	99,397	(5,461)	92,107	1,829	---	---	---	961,319	33,835	---	92,107	197,500
Solid Waste	418,748	450,232	(31,484)	48,132	---	16,648	---	---	---	---	---	---	---	---
Storm Water	209,682	203,076	6,606	(4,579)	50,618	(48,591)	---	---	---	657,228	150,009	---	50,618	89,750
Water	580,456	520,774	59,682	50,111	82,274	27,519	---	---	---	882,844	53,815	---	82,274	167,750
Total	5,994,310	5,833,254	161,056	86,145	228,999	18,202	---	---	---	2,501,391	575,724	---	224,999	455,000
Clara City														
Ambulance	123,675	110,095	13,580	6,729	---	20,309	---	---	1,375	---	---	---	---	---
Assisted Living	1,226,927	911,715	315,212	43,751	200,493	158,470	---	---	---	25,000	---	2,585,000	200,493	2,695,000
Care Center [14]	4,128,610	4,484,214	(355,604)	767,552	73,431	338,517	---	313,009	---	30,000	52,776	---	73,431	166,667

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Congregate Housing	245,585	285,336	(39,751)	15	288	(40,024)	---	---	---	10,000	---	---	---	---
Sewer	414,492	380,581	33,911	133	11,714	22,330	1	---	---	63,800	---	---	11,714	---
Water	486,807	258,230	228,577	25,103	2,382	251,298	24,971	---	---	90,600	---	---	2,382	154,000
Total	6,626,096	6,430,171	195,925	843,283	288,308	750,900	24,972	313,009	1,375	219,400	52,776	2,585,000	288,020	3,015,667
Claremont														
Sewer Utility	138,098	166,313	(28,215)	31,589	47,200	(43,826)	---	29,342	---	(78,135)	95,578	320,000	46,833	46,750
Water Utility	133,490	164,686	(31,196)	6,039	27,061	(52,218)	---	---	---	(42,871)	---	---	26,623	43,250
Total	271,588	330,999	(59,411)	37,628	74,261	(96,044)	---	29,342	---	(121,006)	95,578	320,000	73,456	90,000
Clarissa														
Gas	530,913	471,650	59,263	2,180	6,616	54,827	---	---	---	---	---	---	6,616	38,750
Liquor	480,197	434,708	45,489	7,055	---	52,544	---	---	---	---	---	---	---	---
Sewer	184,003	121,890	62,113	738	46,282	16,569	---	---	---	---	---	---	46,282	109,970
Water	216,396	143,389	73,007	513	40,167	33,353	---	---	---	---	21,336	---	40,167	105,280
Total	1,411,509	1,171,637	239,872	10,486	93,065	157,293	---	---	---	---	21,336	---	93,065	254,000
Clarkfield														
Clarkfield Care Center [14]	3,647,869	4,070,778	(422,909)	626,711	---	203,802	---	208,944	---	---	22,549	---	---	50,000
Economic Development Authority Apartments	105,643	61,975	43,668	35,384	10,955	68,097	---	---	---	97,117	30,657	---	10,955	47,605
Economic Development Authority Café	---	1,092	(1,092)	---	---	(1,092)	---	---	---	(148,084)	---	---	---	---
Garbage	59,921	55,174	4,747	5,499	---	10,246	---	---	---	---	---	---	---	---
Sewer	181,956	94,486	87,470	35,979	---	123,449	---	---	---	500,000	2,886	---	---	---
Storm Sewer	68,360	30,709	37,651	---	---	37,651	---	---	---	50,000	---	---	---	---
Water	206,268	168,436	37,832	---	---	37,832	---	---	---	70,144	---	---	---	---
Total	4,270,017	4,482,650	(212,633)	703,573	10,955	479,985	---	208,944	---	569,177	56,092	---	10,955	97,605
Clarks Grove														
Garbage [0]	32,581	33,701	(1,120)	867	---	(253)	---	---	---	(219)	---	---	---	---
Sewer [0]	80,589	8,778	71,811	6,551	---	78,362	---	5,618	---	1,895	28,412	---	---	---
Storm Sewer [0]	4,677	347	4,330	11	---	4,341	---	---	---	242	---	---	---	---
Water [0]	112,798	44,383	68,415	33,101	---	101,516	---	31,920	---	799	55,074	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	230,645	87,209	143,436	40,530	---	183,966	---	37,538	---	2,717	83,486	---	---	---
Clear Lake														
Sewer [0]	363,153	113,342	249,811	---	11,445	238,366	---	---	---	(11,000)	---	---	11,445	116,000
Water	138,363	90,428	47,935	19,254	10,490	56,699	---	---	---	(33,000)	251,610	211,862	10,490	65,000
Total	501,516	203,770	297,746	19,254	21,935	295,065	---	---	---	(44,000)	251,610	211,862	21,935	181,000
Clearbrook														
Liquor	751,848	650,000	101,848	---	---	101,848	---	---	---	---	9,025	---	---	---
Natural Gas	392,581	353,908	38,673	---	106	38,567	---	---	---	---	---	---	106	2,635
Sewer	132,884	80,774	52,110	16	107	52,019	---	---	---	---	---	---	107	2,634
Water	189,451	98,362	91,089	---	107	90,982	---	---	---	---	---	---	107	2,634
Total	1,466,764	1,183,044	283,720	16	320	283,416	---	---	---	---	9,025	---	320	7,903
Clearwater														
Clear Lake Clearwater Sewer Authority [0][29]	434,749	455,334	(20,585)	2,839	---	(17,746)	---	---	---	---	160,990	---	---	---
Refuse and Recycling [0]	122,026	112,199	9,827	11,629	---	21,456	---	---	---	---	---	---	---	---
Sewer	1,019,961	605,630	414,331	42,115	305,020	151,426	---	---	115	---	9,269	---	52,504	440,000
Storm Sewer [0]	23,955	1,858	22,097	---	---	22,097	---	---	---	---	---	---	---	---
Water	238,790	235,756	3,034	135,341	24,890	113,485	53,513	---	45,573	(99,338)	694,546	694,634	18,640	35,000
Total	1,839,481	1,410,777	428,704	191,924	329,910	290,718	53,513	---	45,688	(99,338)	864,805	694,634	71,144	475,000
Clements														
Water and Sewer	50,776	52,134	(1,358)	84	1,706	(2,980)	---	---	---	---	3,802	---	1,706	4,000
Total	50,776	52,134	(1,358)	84	1,706	(2,980)	---	---	---	---	3,802	---	1,706	4,000
Cleveland														
Liquor	262,656	283,045	(20,389)	57,758	---	37,369	---	---	---	---	---	---	---	---
Refuse	26,478	24,504	1,974	---	---	1,974	---	---	---	---	---	---	---	---
Sewer	160,872	197,216	(36,344)	9,303	3,773	(30,814)	---	---	---	18,332	---	---	3,773	30,000
Water	243,560	236,973	6,587	5,317	13,268	(1,364)	---	---	---	(18,332)	---	---	13,268	87,000
Total	693,566	741,738	(48,172)	72,378	17,041	7,165	---	---	---	---	---	---	17,041	117,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Climax														
Garbage	20,739	20,493	246	---	---	246	---	---	---	---	---	---	---	---
Sewer	78,032	163,133	(85,101)	345	33,438	(118,194)	---	---	---	---	---	---	33,438	310,000
Water	72,473	67,636	4,837	30,000	---	34,837	---	30,000	---	---	27,156	---	---	---
Total	171,244	251,262	(80,018)	30,345	33,438	(83,111)	---	30,000	---	---	27,156	---	33,438	310,000
Clinton														
Garbage	32,795	24,728	8,067	---	---	8,067	---	---	---	---	---	---	---	---
Sewer	124,977	54,886	70,091	1,301,796	74,962	1,296,925	---	1,301,796	---	---	2,550,801	1,700,000	74,962	361,400
Water	82,756	83,009	(253)	---	14,647	(14,900)	---	---	---	---	325,308	567,818	14,647	227,600
Total	240,528	162,623	77,905	1,301,796	89,609	1,290,092	---	1,301,796	---	---	2,876,109	2,267,818	89,609	589,000
Clontarf														
Refuse or Garbage Collection [0]	---	11,478	(11,478)	12,162	---	684	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	700	17,598	(16,898)	85,282	28,582	39,802	---	---	---	(10,000)	---	---	28,582	43,901
Total	700	29,076	(28,376)	97,444	28,582	40,486	---	---	---	(10,000)	---	---	28,582	43,901
Cloquet														
Sewer	1,907,384	1,443,400	463,984	2,000	9,567	456,417	---	---	---	278,500	145,659	---	9,567	---
Storm Water	330,072	78,634	251,438	100	7,242	244,296	---	---	---	190,000	268,873	---	7,242	---
Water	5,099,008	3,696,140	1,402,868	5,200	88,859	1,319,209	---	---	---	673,500	308,884	---	88,859	375,248
Total	7,336,464	5,218,174	2,118,290	7,300	105,668	2,019,922	---	---	---	1,142,000	723,416	---	105,668	375,248
Cobden														
Water and Sewer [0]	20,307	11,937	8,370	---	3,260	5,110	---	---	---	---	---	---	3,260	1,800
Total	20,307	11,937	8,370	---	3,260	5,110	---	---	---	---	---	---	3,260	1,800
Cohasset														
Natural Gas	1,493,092	1,085,534	407,558	2,454	---	410,012	---	---	---	---	95,955	---	---	---
Sewer	438,442	435,274	3,168	2,423	---	5,591	---	---	---	---	55,352	---	---	---
Water	299,444	309,718	(10,274)	608	---	(9,666)	---	---	---	---	39,216	---	---	---
Total	2,230,978	1,830,526	400,452	5,485	---	405,937	---	---	---	---	190,523	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Cokato														
Sewer	638,514	646,859	(8,345)	22,144	899,888	(886,089)	---	---	2,563,987	41,058	4,397,474	806,133	11,766	8,748
Storm Sewer	104,555	94,481	10,074	18	3,246	6,846	---	---	---	12,204	409,776	---	3,246	---
Water	723,541	874,656	(151,115)	39,491	39,426	(151,050)	---	---	---	33,952	1,150,494	---	33,015	276,000
Total	1,466,610	1,615,996	(149,386)	61,653	942,560	(1,030,293)	---	---	2,563,987	87,214	5,957,744	806,133	48,027	284,748
Cold Spring														
Sewer	2,103,444	1,182,338	921,106	9,901	28,062	902,945	---	---	364	72,793	2,802,357	---	28,062	415,000
Storm Water	43,570	50,119	(6,549)	(160)	---	(6,709)	---	---	19	---	---	---	---	---
Water	1,083,059	792,996	290,063	18,782	5,920	302,925	---	---	189	95,792	2,888,888	---	5,920	41,947
Total	3,230,073	2,025,453	1,204,620	28,523	33,982	1,199,161	---	---	572	168,585	5,691,245	---	33,982	456,947
Coleraine														
Eagle Ridge Golf Course [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities	607,630	506,794	100,836	2,088	111,055	(8,131)	---	---	---	11,567	34,203	---	5,328	99,488
Waste Management [32]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	607,630	506,794	100,836	2,088	111,055	(8,131)	---	---	---	11,567	34,203	---	5,328	99,488
Cologne														
Sanitary Sewer	342,020	432,065	(90,045)	116	4,587	(94,516)	---	---	---	---	30,985	---	4,587	---
Storm Sewer	32,184	27,635	4,549	---	21,310	(16,761)	---	---	---	---	100,752	---	21,310	---
Water	515,763	517,544	(1,781)	116	112,699	(114,364)	---	---	---	---	166,370	395,000	112,699	408,000
Total	889,967	977,244	(87,277)	232	138,596	(225,641)	---	---	---	---	298,107	395,000	138,596	408,000
Columbia Heights														
Liquor	8,940,449	8,535,827	404,622	2,014	46,718	359,918	---	---	4,414	165,250	306,164	---	46,718	260,000
Refuse	2,168,952	2,026,287	142,665	104,437	---	247,102	---	---	107,937	97,800	---	---	---	---
Sewer	2,375,931	2,149,892	226,039	23,914	4,033	245,920	---	23,697	---	105,600	660,260	---	4,033	53,400
Storm Sewer	579,975	545,509	34,466	(1,300)	4,868	28,298	---	---	---	10,136	---	---	4,868	56,600
Water	4,052,290	2,873,910	1,178,380	2,103	6,198	1,174,285	---	---	---	105,600	1,563,448	---	6,198	80,000
Total	18,117,597	16,131,425	1,986,172	131,168	61,817	2,055,523	---	23,697	112,351	484,386	2,529,872	---	61,817	450,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Borrowing	Principal Payments
Columbus														
Sewer	123,635	201,272	(77,637)	23	---	(77,614)	---	---	---	---	---	---	---	---
Water	473,158	198,219	274,939	47	---	274,986	---	---	---	---	---	---	---	---
Total	596,793	399,491	197,302	70	---	197,372	---	---	---	---	---	---	---	---
Comfrey														
Sewer	94,072	110,558	(16,486)	781	4,168	(19,873)	---	---	---	(5,625)	5,625	---	4,168	20,000
Water	99,528	71,132	28,396	2,381	7,149	23,628	---	---	---	(5,625)	5,625	---	7,149	39,000
Total	193,600	181,690	11,910	3,162	11,317	3,755	---	---	---	(11,250)	11,250	---	11,317	59,000
Comstock														
Refuse or Garbage Collection [0]	18,383	18,146	237	---	---	237	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	18,631	39,246	(20,615)	---	---	(20,615)	---	---	---	---	---	---	---	---
Water [0]	8,698	10,114	(1,416)	---	---	(1,416)	---	---	---	---	---	---	---	---
Total	45,712	67,506	(21,794)	---	---	(21,794)	---	---	---	---	---	---	---	---
Conger														
Sewer [0]	46,231	6,688	39,543	8,612	46,247	1,908	---	---	---	---	6,286	515,000	46,247	509,836
Water [0]	16,093	5,226	10,867	---	---	10,867	---	---	---	---	22,397	---	---	---
Total	62,324	11,914	50,410	8,612	46,247	12,775	---	---	---	---	28,683	515,000	46,247	509,836
Cook														
Liquor	1,665,818	1,540,977	124,841	16,689	---	141,530	---	---	---	112,696	18,585	---	---	---
Sewer	202,117	215,837	(13,720)	---	20,240	(33,960)	---	---	---	(12,250)	---	643,500	20,240	666,900
Water	201,264	212,953	(11,689)	---	16,607	(28,296)	---	---	---	(12,250)	69,426	528,000	16,607	547,200
Water/Sewer Line Replacement	41,974	---	41,974	---	---	41,974	---	---	---	24,500	---	---	---	---
Total	2,111,173	1,969,767	141,406	16,689	36,847	121,248	---	---	---	112,696	88,011	1,171,500	36,847	1,214,100
Coon Rapids														
Golf Course	7,112,120	6,602,031	510,089	1,910,732	130,973	2,289,848	---	---	---	---	368,322	---	130,973	195,000
Sewer	6,701,315	5,584,760	1,116,555	(56,722)	---	1,059,833	---	---	---	---	1,048,263	---	---	---
Storm Water Drainage	1,685,291	1,424,582	260,709	(79,316)	4,276	177,117	---	---	7,819	---	1,147,192	---	4,276	85,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	6,898,489	5,910,602	987,887	36,629	281,285	743,231	---	---	5,401	---	6,142,230	4,076,995	215,916	2,200,000
Total	22,397,215	19,521,975	2,875,240	1,811,323	416,534	4,270,029	---	---	13,220	---	8,706,007	4,076,995	351,165	2,480,000
Corcoran														
Sewer	346,950	356,232	(9,282)	57,884	42,113	6,489	---	---	---	134,582	---	---	42,113	77,500
Water	470,871	499,288	(28,417)	76,689	61,093	(12,821)	---	---	---	134,582	408,235	---	61,093	101,601
Total	817,821	855,520	(37,699)	134,573	103,206	(6,332)	---	---	---	269,164	408,235	---	103,206	179,101
Correll														
Water [0]	11,830	4,442	7,388	---	---	7,388	---	---	---	---	---	---	---	---
Total	11,830	4,442	7,388	---	---	7,388	---	---	---	---	---	---	---	---
Cosmos														
Sewer	49,760	50,278	(518)	679	---	161	---	---	---	---	---	---	---	---
Storm Water	10,284	---	10,284	11	---	10,295	---	---	---	---	---	---	---	---
Water	185,462	186,418	(956)	307	7,359	(8,008)	---	---	---	---	45,013	---	7,359	96,000
Total	245,506	236,696	8,810	997	7,359	2,448	---	---	---	---	45,013	---	7,359	96,000
Cottage Grove														
Cottage Grove Emergency Medical Services	2,446,021	1,992,024	453,997	191,676	55,064	590,609	---	112,983	---	95,000	281,236	---	---	---
Sewer Operating	3,336,966	3,520,633	(183,667)	26,040	---	(157,627)	---	---	---	243,412	95,095	---	---	---
Street Light Utility	1,042,274	1,253,608	(211,334)	69,944	---	(141,390)	---	---	---	48,650	---	---	---	---
Water Operating	3,604,419	3,399,927	204,492	33,208	---	237,700	---	---	34,711	245,601	---	---	---	---
Total	10,429,680	10,166,192	263,488	320,868	55,064	529,292	---	112,983	34,711	632,663	376,331	---	---	---
Cottonwood														
Sewer	248,629	281,902	(33,273)	12,771	14,396	(34,898)	---	---	---	---	221,443	213,280	14,396	102,501
Water	221,651	279,766	(58,115)	12,431	30,223	(75,907)	---	---	---	---	381,435	363,280	30,223	79,465
Total	470,280	561,668	(91,388)	25,202	44,619	(110,805)	---	---	---	---	602,878	576,560	44,619	181,966

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	466,616	542,490	(75,874)	1,922	23,918	(97,870)	---	---	---	(30,000)	9,082	93,081	23,918	126,377
Total	466,616	542,490	(75,874)	1,922	23,918	(97,870)	---	---	---	(30,000)	9,082	93,081	23,918	126,377
Credit River														
Sewer System	252,262	362,146	(109,884)	110	7,666	(117,440)	---	---	---	---	---	158,136	7,666	---
Total	252,262	362,146	(109,884)	110	7,666	(117,440)	---	---	---	---	---	158,136	7,666	---
Cromwell														
Liquor	467,373	366,681	100,692	8,576	---	109,268	---	---	---	50,000	8,296	---	---	---
Sewer	42,774	31,127	11,647	15,689	213	27,123	7,650	---	---	54,078	---	---	213	14,975
Water	42,174	36,096	6,078	8,045	6,582	7,541	---	---	---	(78,811)	241,377	136,951	6,582	6,894
Total	552,321	433,904	118,417	32,310	6,795	143,932	7,650	---	---	25,267	249,673	136,951	6,795	21,869
Crookston														
Housing and Redevelopment and Economic Development Authority [29][35]	282,269	1,554,482	(1,272,213)	1,249,181	---	(23,032)	---	1,059,328	---	---	---	540,957	---	---
Sewer	435,047	516,594	(81,547)	(3,279)	---	(84,826)	---	---	---	---	213,002	---	---	---
Water	1,332,992	1,406,235	(73,243)	(4,356)	---	(77,599)	---	---	---	177,508	376,023	---	---	---
Total	2,050,308	3,477,311	(1,427,003)	1,241,546	---	(185,457)	---	1,059,328	---	177,508	589,025	540,957	---	---
Crosby														
Deputy Registrar [0]	160,135	115,001	45,134	331	---	45,465	---	---	---	---	---	---	---	---
Range Collectors [0]	183,875	161,461	22,414	88	---	22,502	---	---	---	---	---	---	---	---
Sewer	648,633	587,607	61,026	2,647	17,964	45,709	---	---	---	---	217,546	---	17,964	106,000
Storm Drainage [0]	67,103	25,947	41,156	1,333	---	42,489	---	---	---	---	---	---	---	---
Water	558,574	418,794	139,780	9,544	57,495	91,829	---	---	---	---	83,438	---	57,495	286,000
Total	1,618,320	1,308,810	309,510	13,943	75,459	247,994	---	---	---	---	300,984	---	75,459	392,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	323,702	629,286	(305,584)	374,316	26,790	41,942	341,534	---	---	(8,438)	71,466	---	26,790	290,000
Total	323,702	629,286	(305,584)	374,316	26,790	41,942	341,534	---	---	(8,438)	71,466	---	26,790	290,000
Crystal														
Recycling	365,448	344,702	20,746	(887)	---	19,859	---	---	---	9,023	---	---	---	---
Sanitary Sewer	3,114,385	2,742,022	372,363	52,217	---	424,580	---	---	---	200,261	464,992	---	---	---
Storm Drainage	1,310,107	817,652	492,455	(12,041)	---	480,414	---	---	---	53,985	463,394	---	---	---
Street Lights	194,537	180,314	14,223	(1,666)	---	12,557	---	---	---	15,251	---	---	---	---
Water	5,060,454	3,713,204	1,347,250	190,381	4,800	1,532,831	---	---	---	200,621	620,992	---	---	---
Total	10,044,931	7,797,894	2,247,037	228,004	4,800	2,470,241	---	---	---	479,141	1,549,378	---	---	---
Currie														
Garbage	8,379	7,806	573	---	---	573	---	---	---	---	---	---	---	---
Sewer	57,197	107,435	(50,238)	37,161	9,171	(22,248)	---	---	11	1,965	---	---	9,171	---
Storm Sewer	12,953	9,059	3,894	---	---	3,894	---	---	---	16,124	---	---	---	---
Water	71,174	118,205	(47,031)	1,506	4	(45,529)	---	---	---	(5,369)	198	---	---	---
Total	149,703	242,505	(92,802)	38,667	9,175	(63,310)	---	---	11	12,720	198	---	9,171	---
Cuyuna														
Sewer	38,926	23,002	15,924	---	---	15,924	---	---	---	13,689	---	---	---	---
Water	19,084	14,872	4,212	---	---	4,212	---	---	---	---	---	---	---	---
Total	58,010	37,874	20,136	---	---	20,136	---	---	---	13,689	---	---	---	---
Cyrus														
Garbage [0]	35,437	34,050	1,387	---	---	1,387	---	---	---	---	---	---	---	---
Sewer [0]	47,844	31,834	16,010	---	---	16,010	---	---	---	---	---	---	---	---
Water [0]	85,556	45,069	40,487	---	30,799	9,688	---	---	---	---	---	---	30,799	34,000
Total	168,837	110,953	57,884	---	30,799	27,085	---	---	---	---	---	---	30,799	34,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Dalton														
Liquor	255,522	226,506	29,016	178	---	29,194	---	---	---	3,334	---	---	---	---
Sewer	64,442	166,433	(101,991)	29,449	51,035	(123,577)	---	29,010	---	(30,922)	---	---	51,035	67,757
Water	90,253	156,539	(66,286)	210	35,822	(101,898)	---	---	---	32,217	---	---	35,822	50,243
Total	410,217	549,478	(139,261)	29,837	86,857	(196,281)	---	29,010	---	4,629	---	---	86,857	118,000
Danube														
Economic Development Authority [29]	24,490	21,158	3,332	---	2,005	1,327	---	---	---	---	---	---	1,999	12,483
Garbage	33,470	26,582	6,888	31	---	6,919	---	---	---	---	---	---	---	---
Sewer	45,496	44,103	1,393	1,429	---	2,822	---	---	---	(98,349)	100,324	---	---	---
Water	80,317	78,949	1,368	3,369	---	4,737	---	---	---	(147,761)	158,407	---	---	---
Total	183,773	170,792	12,981	4,829	2,005	15,805	---	---	---	(246,110)	258,731	---	1,999	12,483
Danvers														
Refuse	13,691	8,536	5,155	---	---	5,155	---	---	---	---	---	---	---	---
Sewer	10,981	31,828	(20,847)	6,636	---	(14,211)	---	---	---	---	---	---	---	---
Total	24,672	40,364	(15,692)	6,636	---	(9,056)	---	---	---	---	---	---	---	---
Darfur														
Sewer	27,308	45,856	(18,548)	26	4,225	(22,747)	---	9,574	---	---	---	---	4,225	4,000
Water	17,024	44,468	(27,444)	9,576	---	(17,868)	---	---	---	---	---	---	---	---
Total	44,332	90,324	(45,992)	9,602	4,225	(40,615)	---	9,574	---	---	---	---	4,225	4,000
Darwin														
Liquor	881,815	828,301	53,514	990	---	54,504	---	---	143	---	---	---	---	---
Sewer	42,369	30,898	11,471	1,090	---	12,561	---	---	---	---	---	---	---	---
Water	72,502	86,331	(13,829)	11,506	2,622	(4,945)	---	---	9,639	---	10,271	---	2,622	9,000
Total	996,686	945,530	51,156	13,586	2,622	62,120	---	---	9,782	---	10,271	---	2,622	9,000
Dassel														
Liquor	1,407,204	1,378,880	28,324	17,023	2,449	42,898	---	---	---	---	---	---	2,449	55,000
Sewer	414,320	294,369	119,951	14,413	12,986	121,378	---	---	---	27,708	326,520	225,548	12,986	134,000

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	17,631	16,178	1,453	132	3,383	(1,798)	---	---	---	---	---	78,000	3,383	84,000
Water	485,107	420,669	64,438	29,961	41,229	53,170	---	---	6,745	11,875	140,235	342,823	41,229	201,000
Total	2,324,262	2,110,096	214,166	61,529	60,047	215,648	---	---	6,745	39,583	466,755	646,371	60,047	474,000
Dawson														
Armory Housing	72,290	62,122	10,168	1,017	7,350	3,835	---	---	---	---	---	---	7,053	25,000
Liquor	581,650	554,115	27,535	408	---	27,943	---	---	---	---	6,580	---	---	---
Refuse	116,862	108,221	8,641	651	---	9,292	---	---	---	---	---	---	---	---
Wastewater	550,107	397,324	152,783	30,084	133,022	49,845	---	---	---	---	---	3,695,000	117,266	796,500
Water	669,490	429,137	240,353	32,148	185,005	87,496	---	---	---	---	---	4,955,000	169,249	822,500
Total	1,990,399	1,550,919	439,480	64,308	325,377	178,411	---	---	---	---	6,580	8,650,000	293,568	1,644,000
Dayton														
Sewer	780,658	925,403	(144,745)	(2,291)	---	(147,036)	---	---	---	335,086	30,390	---	---	---
Water	1,196,928	1,531,408	(334,480)	(6,633)	---	(341,113)	---	353,746	---	467,850	1,956,738	---	---	---
Total	1,977,586	2,456,811	(479,225)	(8,924)	---	(488,149)	---	353,746	---	802,936	1,987,128	---	---	---
De Graff														
Garbage	16,828	17,802	(974)	---	---	(974)	---	---	---	---	---	---	---	---
Liquor	340,558	401,594	(61,036)	54,197	678	(7,517)	---	20,500	---	---	---	---	678	5,683
Sewer	32,293	147,490	(115,197)	5,438	1,040	(110,799)	---	---	---	---	---	---	1,040	900
Water	15,538	30,190	(14,652)	---	10,530	(25,182)	---	---	---	---	---	---	10,530	8,000
Total	405,217	597,076	(191,859)	59,635	12,248	(144,472)	---	20,500	---	---	---	---	12,248	14,583
Deephaven														
Marina	166,620	136,928	29,692	112	---	29,804	---	---	---	16,000	---	---	---	---
Recycling	13,168	13,039	129	7,605	---	7,734	---	---	---	---	---	---	---	---
Sewer	811,365	859,006	(47,641)	218	---	(47,423)	---	---	---	35,104	128,094	---	---	---
Storm Water	232,622	94,114	138,508	32	4,017	134,523	---	---	---	---	24,248	---	---	---
Water	110,159	115,485	(5,326)	117	---	(5,209)	---	---	---	---	---	---	---	---
Total	1,333,934	1,218,572	115,362	8,084	4,017	119,429	---	---	---	51,104	152,342	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	61,772	35,973	25,799	69	3,339	22,529	---	---	---	---	---	---	3,339	19,900
Water [0]	55,295	32,245	23,050	844	22,753	1,141	---	---	---	---	---	---	22,753	14,000
Total	117,067	68,218	48,849	913	26,092	23,670	---	---	---	---	---	---	26,092	33,900
Deer River														
License Bureau	165,170	129,146	36,024	---	---	36,024	---	---	---	---	---	---	---	---
Sewer	288,001	210,752	77,249	---	84,492	(7,243)	---	---	1,756,972	844	2,628,824	864,007	69,812	62,415
Water	277,080	231,410	45,670	---	108,155	(62,485)	---	---	---	---	71,867	72,280	93,582	72,270
Total	730,251	571,308	158,943	---	192,647	(33,704)	---	---	1,756,972	844	2,700,691	936,287	163,394	134,685
Deerwood														
Sewer Fund	116,413	146,761	(30,348)	8,222	---	(22,126)	---	---	---	---	154,558	---	---	---
Water Fund	200,662	127,022	73,640	895,635	17,563	951,712	---	886,084	---	20,703	1,073,332	695,000	16,298	709,000
Total	317,075	273,783	43,292	903,857	17,563	929,586	---	886,084	---	20,703	1,227,890	695,000	16,298	709,000
Delano														
Electric [29]	7,449,998	7,290,722	159,276	240,609	100,649	299,236	---	---	---	---	837,610	---	100,649	300,151
Liquor	3,692,662	3,331,493	361,169	1,889	---	363,058	---	---	---	133,050	50,968	---	---	---
Sanitary Sewer	2,052,937	1,660,849	392,088	1,634,879	163,625	1,863,342	---	---	---	51,254	449,900	2,180,000	163,625	965,000
Water [29]	1,380,148	1,188,744	191,404	675,344	111,706	755,042	---	---	---	---	181,904	---	110,783	500,000
Total	14,575,745	13,471,808	1,103,937	2,552,721	375,980	3,280,678	---	---	---	184,304	1,520,382	2,180,000	375,057	1,765,151
Delavan														
Sewer	43,098	74,437	(31,339)	---	---	(31,339)	---	---	---	---	9,404	---	---	---
Water	55,651	77,504	(21,853)	---	---	(21,853)	---	---	---	---	---	---	---	---
Total	98,749	151,941	(53,192)	---	---	(53,192)	---	---	---	---	9,404	---	---	---
Delhi														
Sewage Collection and Disposal [0]	22,565	64,690	(42,125)	37,999	3,007	(7,133)	---	---	---	---	---	---	3,007	1,400
Total	22,565	64,690	(42,125)	37,999	3,007	(7,133)	---	---	---	---	---	---	3,007	1,400

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Dennison														
Refuse or Garbage Collection	15,543	18,244	(2,701)	---	---	(2,701)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	26,023	40,816	(14,793)	---	---	(14,793)	---	---	---	---	---	---	---	---
Water	12,961	32,853	(19,892)	---	---	(19,892)	---	---	---	---	---	---	---	---
Total	54,527	91,913	(37,386)	---	---	(37,386)	---	---	---	---	---	---	---	---
Dent														
Sewage Collection and Disposal [0]	33,856	13,427	20,429	7	---	20,436	---	---	---	16,595	---	---	---	---
Total	33,856	13,427	20,429	7	---	20,436	---	---	---	16,595	---	---	---	---
Detroit Lakes														
Electric	19,617,064	16,696,671	2,920,393	146,390	147,663	2,919,120	---	---	---	623,150	4,541,602	---	13,363	320,000
Liquor	8,682,450	7,462,385	1,220,065	2,546	142,267	1,080,344	---	---	---	588,969	26,405	---	23,117	122,287
Sewer	4,403,959	2,781,738	1,622,221	15,968	200,595	1,437,594	---	---	---	510,004	1,138,014	2,105,098	200,595	927,000
Water	2,195,126	1,540,052	655,074	15,724	71,258	599,540	---	---	---	(510,004)	500,230	---	71,258	253,894
Total	34,898,599	28,480,846	6,417,753	180,628	561,783	6,036,598	---	---	---	1,212,119	6,206,251	2,105,098	308,333	1,623,181
Dexter														
Sewer [0]	16,247	14,150	2,097	17,103	2,158	17,042	16,905	---	---	---	---	---	2,158	---
Water [0]	49,547	27,500	22,047	36,809	6,978	51,878	31,877	---	---	---	7,325	---	6,978	15,000
Total	65,794	41,650	24,144	53,912	9,136	68,920	48,782	---	---	---	7,325	---	9,136	15,000
Dilworth														
Forestry	29,457	16,945	12,512	1,381	---	13,893	---	---	---	---	---	---	---	---
Pest Control	53,024	56,198	(3,174)	778	---	(2,396)	---	---	---	---	---	---	---	---
Refuse	621,228	642,039	(20,811)	2,279	---	(18,532)	---	---	---	5,000	---	---	---	---
Sewer	846,685	901,710	(55,025)	174,186	75,869	43,292	16,994	---	5,243	7,500	1,281,805	---	75,869	70,000
Water	795,896	853,287	(57,391)	12,237	---	(45,154)	---	---	---	7,500	4,838	---	---	---
Total	2,346,290	2,470,179	(123,889)	190,861	75,869	(8,897)	16,994	---	5,243	20,000	1,286,643	---	75,869	70,000
Dodge Center														
Ambulance	773,918	792,616	(18,698)	60,470	14,445	27,327	---	---	4,200	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sewer	490,181	444,425	45,756	23,036	52,125	16,667	---	---	---	30,409	---	---	52,125	179,300
Water	514,669	429,267	85,402	24,235	54,601	55,036	---	---	---	40,309	---	---	54,601	180,700
Total	1,778,768	1,666,308	112,460	107,741	121,171	99,030	---	---	4,200	70,718	---	---	106,726	360,000
Donaldson														
Sewer [0]	5,450	368	5,082	15	---	5,097	---	---	---	---	---	---	---	---
Total	5,450	368	5,082	15	---	5,097	---	---	---	---	---	---	---	---
Donnelly														
Garbage [0]	28,758	28,758	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	55,396	29,187	26,209	---	---	26,209	---	---	---	---	---	---	---	---
Water [0]	59,127	58,235	892	22	---	914	---	---	---	---	---	---	---	---
Total	143,281	116,180	27,101	22	---	27,123	---	---	---	---	---	---	---	---
Doran														
Wastewater [0]	6,475	12,693	(6,218)	117	---	(6,101)	---	---	---	(5,537)	---	---	---	---
Total	6,475	12,693	(6,218)	117	---	(6,101)	---	---	---	(5,537)	---	---	---	---
Dover														
Water and Sewer	231,654	191,033	40,621	10,000	4,300	46,321	---	---	10,000	---	109,717	97,000	4,300	103,000
Total	231,654	191,033	40,621	10,000	4,300	46,321	---	---	10,000	---	109,717	97,000	4,300	103,000
Dovray														
Sewer	28,875	27,162	1,713	53	7,565	(5,799)	---	---	---	---	---	---	7,565	4,000
Water	8,986	13,005	(4,019)	162	---	(3,857)	---	---	---	---	---	---	---	---
Total	37,861	40,167	(2,306)	215	7,565	(9,656)	---	---	---	---	---	---	7,565	4,000
Duluth														
Airport [29]	5,478,451	16,134,831	(10,656,380)	499,721	183,040	(10,339,699)	---	3,369,844	728,133	---	3,927,811	2,845,000	183,040	4,292,223
Duluth Entertainment and Convention Center [29]	6,148,382	9,151,367	(3,002,985)	3,447,159	---	444,174	1,979,567	751,745	500,000	---	115,536	---	---	---
Gas Utility	41,070,876	35,456,995	5,613,881	(77,182)	27,713	5,508,986	---	---	---	2,744,522	3,713,488	---	27,713	242,931
Golf	1,378,539	1,275,995	102,544	---	---	102,544	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)							Interest Paid	Principal Payments
Parking	3,253,133	3,240,006	13,127	(33,635)	161,861	(182,369)	---	---	---	1,414,798	---	---	161,861	845,000
Priley Drive Parking Facility	434,544	745,968	(311,424)	(4,013)	476,242	(791,679)	---	---	---	(506,648)	---	---	476,242	171,476
Sewer Utility	19,836,926	15,540,859	4,296,067	(14,043)	128,934	4,153,090	---	---	---	118,549	2,158,647	---	128,934	2,375,210
Spirit Mountain Recreation Area Authority [29][33]	3,454,921	4,188,886	(733,965)	604,875	52,824	(181,914)	620,700	---	---	---	137,816	202,270	52,824	169,820
Steam District #1	8,229,505	8,854,378	(624,873)	(65,239)	335,295	(1,025,407)	---	---	---	154,492	5,825,096	---	335,295	670,000
Storm Water	6,298,247	3,360,806	2,937,441	(317)	---	2,937,124	---	---	6,784	532,865	890,537	---	---	140,000
Transit [29]	1,828,416	25,287,415	(23,458,999)	15,231,281	---	(8,227,718)	1,666,896	2,394,870	10,369,101	---	1,447,256	---	---	---
Water Utility	15,920,408	9,242,083	6,678,325	(25,172)	192,141	6,461,012	---	---	---	54,233	2,218,503	---	192,141	1,302,017
Total	113,332,348	132,479,589	(19,147,241)	19,563,435	1,558,050	(1,141,856)	4,267,163	6,516,459	11,604,018	4,512,811	20,434,690	3,047,270	1,558,050	10,208,677
Dumont														
Sanitation	8,009	8,690	(681)	---	---	(681)	---	---	---	---	---	---	---	---
Sewer	30,775	14,680	16,095	746,987	9,474	753,608	---	746,858	---	---	892,133	---	9,474	16,000
Water	24,782	42,483	(17,701)	166,919	5,559	143,659	---	166,919	---	---	321,828	369,038	5,559	207,000
Total	63,566	65,853	(2,287)	913,906	15,033	896,586	---	913,777	---	---	1,213,961	369,038	15,033	223,000
Dundas														
Refuse	113,876	94,224	19,652	272	---	19,924	---	---	---	---	---	---	---	---
Sewer	484,140	685,808	(201,668)	2,308	36,920	(236,280)	---	---	---	---	11,031	---	30,669	140,000
Storm Water Utility	84,934	48,970	35,964	860	---	36,824	---	---	---	---	---	---	---	---
Water	506,622	524,939	(18,317)	2,832	34,365	(49,850)	---	---	---	---	24,825	---	30,562	140,000
Total	1,189,572	1,353,941	(164,369)	6,272	71,285	(229,382)	---	---	---	---	35,856	---	61,231	280,000
Dundee														
Electric	67,769	70,873	(3,104)	10,897	7,326	467	---	---	---	---	10,475	---	---	---
Sewer	7,215	81,943	(74,728)	10,453	---	(64,275)	---	---	---	8,280	---	---	---	---
Water	10,169	24,640	(14,471)	13,802	5,535	(6,204)	---	---	---	---	---	---	5,535	12,000
Total	85,153	177,456	(92,303)	35,152	12,861	(70,012)	---	---	---	8,280	10,475	---	5,535	12,000
Dunnell														
Electric	95,658	129,696	(34,038)	10,987	---	(23,051)	---	---	---	---	---	---	---	---
Sewer	44,248	68,661	(24,413)	16,175	6,967	(15,205)	16,175	---	---	---	---	---	6,967	5,333

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	32,526	34,417	(1,891)	3	---	(1,888)	---	---	---	(20,000)	---	---	---	---
Total	172,432	232,774	(60,342)	27,165	6,967	(40,144)	16,175	---	---	(20,000)	---	---	6,967	5,333
Eagan														
Aquatic Facility	1,066,459	1,483,872	(417,413)	(1,921)	269	(419,603)	---	---	---	(348,100)	379,437	---	---	---
Civic Arena	976,795	1,284,094	(307,299)	46,588	1,724	(262,435)	---	---	---	(190,600)	223,960	---	---	---
Community Center	942,663	2,074,051	(1,131,388)	49,009	2,340	(1,084,719)	---	---	---	(832,790)	15,977	---	944	1,025,000
Sanitary Sewer	7,786,638	7,964,316	(177,678)	85,591	---	(92,087)	7,169	---	---	723,141	375,956	---	---	---
Storm Drainage/Water Quality	3,088,817	3,448,915	(360,098)	170,739	---	(189,359)	15,718	---	---	119,500	2,171,407	---	---	---
Street Light Utility	918,931	627,489	291,442	---	---	291,442	---	---	---	51,200	---	---	---	---
Water	7,011,679	7,186,002	(174,323)	1,974,191	---	1,799,868	22,783	---	---	1,269,441	6,388,652	---	---	---
Total	21,791,982	24,068,739	(2,276,757)	2,324,197	4,333	43,107	45,670	---	---	791,792	9,555,389	---	944	1,025,000
Eagle Bend														
Garbage	55,949	54,322	1,627	871	---	2,498	---	---	---	---	---	---	---	---
Gas	336,395	264,268	72,127	6,903	3,009	76,021	---	---	---	38,500	---	---	3,009	66,000
Liquor	279,205	293,238	(14,033)	37,067	---	23,034	---	---	---	---	---	---	---	---
Sewer	123,612	99,923	23,689	3,143	---	26,832	---	---	---	59,174	---	---	---	---
Water	125,028	92,710	32,318	9,525	2,535	39,308	---	---	3,705	21,243	---	---	2,535	16,000
Total	920,189	804,461	115,728	57,509	5,544	167,693	---	---	3,705	118,917	---	---	5,544	82,000
Eagle Lake														
Sanitary Sewer	550,975	457,056	93,919	---	---	93,919	---	---	---	50,000	5,821	---	---	---
Water	426,732	289,661	137,071	---	---	137,071	---	---	---	50,000	---	---	---	---
Total	977,707	746,717	230,990	---	---	230,990	---	---	---	100,000	5,821	---	---	---
East Bethel														
Arena	213,624	215,888	(2,264)	239	---	(2,025)	---	---	---	---	---	---	---	---
Sewer	211,842	387,553	(175,711)	960	146,468	(321,219)	---	---	---	---	---	146,468	---	34,948
Water	241,201	400,022	(158,821)	1,199	---	(157,622)	---	---	---	---	---	---	---	---
Total	666,667	1,003,463	(336,796)	2,398	146,468	(480,866)	---	---	---	---	---	146,468	---	34,948

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
East Grand Forks														
Commercial Properties	75,134	96,739	(21,605)	(5,376)	---	(26,981)	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	688,760	752,954	(64,194)	(55,074)	---	(119,268)	---	---	---	---	---	---	---	---
Electric	14,213,753	13,295,308	918,445	(173,060)	---	745,385	---	---	---	490,521	537,331	---	---	---
Refuse	1,053,764	998,564	55,200	(4,726)	---	50,474	---	---	---	---	---	---	---	---
Sewer	1,664,566	2,172,870	(508,304)	(29,477)	103,487	(641,268)	---	---	---	---	---	390,726	103,487	552,000
Storm Water	494,944	684,280	(189,336)	110,739	---	(78,597)	---	---	---	131,388	---	---	---	---
Water	2,592,272	2,230,648	361,624	4,632	---	366,256	---	---	---	---	803,984	---	---	---
Total	20,783,193	20,231,363	551,830	(152,342)	103,487	296,001	---	---	---	621,909	1,341,315	390,726	103,487	552,000
East Gull Lake														
Wastewater	590,654	795,732	(205,078)	252,511	26,877	20,556	186,010	---	4,500	(161,526)	69,476	---	25,230	398,000
Total	590,654	795,732	(205,078)	252,511	26,877	20,556	186,010	---	4,500	(161,526)	69,476	---	25,230	398,000
Easton														
Sewer	45,170	35,706	9,464	13,000	---	22,464	---	---	---	---	---	---	---	---
Water	70,591	21,923	48,668	---	---	48,668	---	---	---	---	---	---	---	---
Total	115,761	57,629	58,132	13,000	---	71,132	---	---	---	---	---	---	---	---
Echo														
Cemetery	2,000	225	1,775	112	---	1,887	---	---	---	---	---	---	---	---
Sewer	55,608	129,540	(73,932)	(2)	10,490	(84,424)	---	---	---	---	---	---	10,490	25,476
Water	84,058	114,228	(30,170)	353	15,457	(45,274)	---	---	---	---	---	---	15,457	26,524
Total	141,666	243,993	(102,327)	463	25,947	(127,811)	---	---	---	---	---	---	25,947	52,000
Eden Prairie														
Liquor	11,923,359	10,917,484	1,005,875	(4,659)	---	1,001,216	---	---	---	800,000	---	---	---	---
Sewer	7,460,750	7,479,832	(19,082)	(24,815)	---	(43,897)	---	---	---	131,990	266,783	---	---	---
Storm Water	3,631,369	2,876,223	755,146	28,234	12,820	770,560	---	---	5,500	15,861	366,449	---	---	---
Water	10,682,945	12,178,395	(1,495,450)	(98,514)	714,218	(2,308,182)	---	---	16,492	375,376	203,192	5,944,687	165,425	340,000
Total	33,698,423	33,451,934	246,489	(99,754)	727,038	(580,303)	---	---	21,992	1,323,227	836,424	5,944,687	165,425	340,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Eden Valley														
Sewer	223,151	221,696	1,455	14,576	24,103	(8,072)	---	---	---	---	1,565,837	1,647,266	21,264	106,000
Water	393,811	227,129	166,682	21,818	17,098	171,402	---	---	---	---	1,014,481	1,058,950	7,808	84,000
Total	616,962	448,825	168,137	36,394	41,201	163,330	---	---	---	---	2,580,318	2,706,216	29,072	190,000
Edgerton														
Refuse	105,909	96,301	9,608	9	---	9,617	---	---	---	---	---	---	---	---
Sewer	135,597	89,133	46,464	155	---	46,619	---	---	---	---	---	---	---	---
Water	330,023	321,603	8,420	387,533	24,009	371,944	---	---	382,297	---	350,000	---	24,009	51,911
Total	571,529	507,037	64,492	387,697	24,009	428,180	---	---	382,297	---	350,000	---	24,009	51,911
Edina														
Aquatic Center	1,069,724	1,079,317	(9,593)	32,755	21,667	1,495	---	---	---	(17,269)	346	---	21,667	80,000
Arena	2,347,070	2,846,078	(499,008)	12,045	73,226	(560,189)	---	---	---	(340,605)	51,570	1,800,054	73,226	264,000
Art Center	62,194	119,167	(56,973)	15,617	---	(41,356)	---	---	---	(250,000)	---	---	---	---
Braemar Field	488,896	743,937	(255,041)	45,372	---	(209,669)	---	---	---	(692)	108,457	---	---	---
Centennial Lakes	863,097	1,087,868	(224,771)	1,934	---	(222,837)	---	---	---	(149,112)	12,863	---	---	---
Edinborough Park	677,252	1,380,490	(703,238)	11,897	---	(691,341)	3,090	---	---	(12,673)	45,818	---	---	---
Golf	5,384,684	4,835,667	549,017	149,842	269,713	429,146	---	---	---	(53,364)	49,053	601,624	269,713	565,000
Liquor	14,313,232	13,519,779	793,453	(12,954)	---	780,499	---	---	---	845,844	64,684	---	---	---
Utilities [1]	27,663,593	21,950,832	5,712,761	1,274,805	1,048,696	5,938,870	---	---	384,268	750,331	9,819,247	---	1,048,696	6,920,000
Total	52,869,742	47,563,135	5,306,607	1,531,313	1,413,302	5,424,618	3,090	---	384,268	772,460	10,152,038	2,401,678	1,413,302	7,829,000
Effie														
Sewage Collection and Disposal [0]	41,984	42,447	(463)	---	10,684	(11,147)	---	---	---	(28,684)	---	---	10,684	10,000
Total	41,984	42,447	(463)	---	10,684	(11,147)	---	---	---	(28,684)	---	---	10,684	10,000
Eitzen														
Electric [0]	272,925	266,969	5,956	4,644	---	10,600	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	11,887	9,401	2,486	---	---	2,486	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	30,850	41,899	(11,049)	703	---	(10,346)	---	---	---	---	---	---	---	---
Water [0]	40,281	16,634	23,647	---	3,344	20,303	---	---	---	---	---	---	3,344	27,500

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	355,943	334,903	21,040	5,347	3,344	23,043	---	---	---	---	---	---	---	3,344	27,500
Elba															
Water [0]	11,990	7,675	4,315	---	---	4,315	---	---	---	---	---	---	---	---	---
Total	11,990	7,675	4,315	---	---	4,315	---	---	---	---	---	---	---	---	---
Elbow Lake															
Electric	1,921,879	1,627,737	294,142	68,526	19,160	343,508	---	---	---	146,500	14,044	---	---	16,952	54,227
Sewer	266,452	204,284	62,168	334	9,817	52,685	---	---	---	8,500	29,305	45,709	---	8,797	59,115
Tipsinah Mounds Campground	295,586	265,808	29,778	3,090	---	32,868	---	---	---	20,500	53,539	---	---	---	---
Water	326,802	276,113	50,689	608,316	7,097	651,908	---	---	604,033	8,500	1,268,343	1,022,026	---	6,077	15,300
Total	2,810,719	2,373,942	436,777	680,266	36,074	1,080,969	---	---	604,033	184,000	1,365,231	1,067,735	---	31,826	128,642
Elgin															
Building [23][37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [23]	191,852	149,491	42,361	---	1,665	40,696	---	---	---	---	---	---	---	1,665	31,000
Water [23]	252,851	232,115	20,736	---	16,143	4,593	---	---	---	---	---	---	---	16,143	117,087
Total	444,703	381,606	63,097	---	17,808	45,289	---	---	---	---	---	---	---	17,808	148,087
Elizabeth															
Liquor	485,746	479,899	5,847	15	---	5,862	---	---	---	---	---	---	---	---	---
Sewer	13,190	9,241	3,949	---	717	3,232	---	---	---	---	---	---	---	---	---
Water	73,007	70,375	2,632	---	2,900	(268)	---	---	---	---	---	---	---	2,900	35,000
Total	571,943	559,515	12,428	15	3,617	8,826	---	---	---	---	---	---	---	2,900	35,000
Elk River															
Electric	40,760,944	37,625,842	3,135,102	688,278	881,688	2,941,692	---	---	---	1,407,734	9,626,428	12,409,897	---	836,474	1,351,616
Garbage	1,773,620	1,623,785	149,835	(4,908)	---	144,927	---	---	---	52,000	---	---	---	---	---
Liquor	8,620,643	7,683,695	936,948	(67,485)	---	869,463	---	---	---	1,001,394	68,440	---	---	---	---
Sewer	2,517,025	3,417,504	(900,479)	(67,640)	434,513	(1,402,632)	---	---	---	160,000	---	---	---	325,999	440,000
Storm Water	586,049	612,527	(26,478)	(12,724)	5,489	(44,691)	---	---	---	121,000	---	---	---	---	---
Water	3,120,660	3,145,098	(24,438)	317,007	65,958	226,611	---	---	---	90,000	1,368,686	1,715,935	---	65,296	330,000
Total	57,378,941	54,108,451	3,270,490	852,528	1,387,648	2,735,370	---	---	---	2,832,128	11,063,554	14,125,832	---	1,227,769	2,121,616

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Elko New Market														
Sewer	1,363,002	1,208,796	154,206	675,142	88,604	740,744	---	---	---	(76,051)	1,370,919	1,627,512	88,604	176,972
Storm Water	335,886	237,631	98,255	11,426	3,200	106,481	---	---	---	---	---	---	3,200	35,000
Water	1,609,157	986,195	622,962	922,063	143,028	1,401,997	---	---	---	(76,051)	2,002,509	2,093,682	143,028	620,527
Total	3,308,045	2,432,622	875,423	1,608,631	234,832	2,249,222	---	---	---	(152,102)	3,373,428	3,721,194	234,832	832,499
Elkton														
Water and Sewer [0]	31,781	41,073	(9,292)	1,263	4,050	(12,079)	---	---	---	(27,800)	18,850	---	4,050	16,000
Total	31,781	41,073	(9,292)	1,263	4,050	(12,079)	---	---	---	(27,800)	18,850	---	4,050	16,000
Ellendale														
Garbage	47,912	42,594	5,318	---	---	5,318	---	---	---	---	---	---	---	---
Sewer	105,185	76,979	28,206	250	4,430	24,026	---	---	---	53,140	14,304	---	4,430	29,470
Water	317,925	224,942	92,983	---	21,608	71,375	---	---	---	---	7,488	---	21,608	181,000
Total	471,022	344,515	126,507	250	26,038	100,719	---	---	---	53,140	21,792	---	26,038	210,470
Ellsworth														
Parkview Manor Municipal Nursing Home [14] [29][35]	2,328,562	2,759,851	(431,289)	334,786	---	(96,503)	---	213,805	---	---	---	---	---	---
Refuse [0]	47,158	42,711	4,447	---	---	4,447	---	---	---	---	---	---	---	---
Sewer [0]	118,604	66,788	51,816	2,812	7,690	46,938	---	---	---	---	---	---	7,690	25,000
Water [0]	172,909	93,946	78,963	12,249	---	91,212	---	---	---	---	---	---	---	---
Total	2,667,233	2,963,296	(296,063)	349,847	7,690	46,094	---	213,805	---	---	---	---	7,690	25,000
Elmore														
Liquor	98,830	104,698	(5,868)	944	---	(4,924)	---	---	---	---	---	---	---	---
Refuse	52,635	57,005	(4,370)	1,873	---	(2,497)	---	---	---	---	---	---	---	---
Sewer	98,882	188,612	(89,730)	36,512	39,424	(92,642)	28,436	---	---	(35,000)	---	---	39,424	29,680
Water	155,860	222,330	(66,470)	33,398	50,646	(83,718)	22,342	---	---	(75,000)	24,075	---	50,646	32,320
Total	406,207	572,645	(166,438)	72,727	90,070	(183,781)	50,778	---	---	(110,000)	24,075	---	90,070	62,000

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Ely														
Electric	4,243,825	4,219,077	24,748	4,609	---	29,357	---	103,521	120,421	---	254,355	---	---	---
Housing and Redevelopment Authority Business Activities [29]	322,090	199,230	122,860	916	95,354	28,422	---	33,156	---	---	---	---	95,354	85,000
Housing and Redevelopment Authority Capital Program Fund [29]	---	1,185	(1,185)	22,400	---	21,215	---	40,519	---	39,334	---	---	---	---
Housing and Redevelopment Authority Low Rent Public Housing [29]	474,991	944,847	(469,856)	389,322	94,739	(175,273)	---	388,691	---	(39,334)	47,740	---	22,966	40,382
Sewer	1,155,064	1,079,972	75,092	949	32,377	43,664	---	---	316	50,000	183,272	---	32,377	209,000
Water	808,712	703,764	104,948	2,764	---	107,712	---	79,800	316	50,000	84,633	---	---	---
Total	7,004,682	7,148,075	(143,393)	420,960	222,470	55,097	---	645,687	121,053	100,000	570,000	---	150,697	334,382
Elysian														
Environmental Utility	38,432	14,208	24,224	---	11,645	12,579	---	---	---	---	---	---	11,645	21,450
Refuse Collection	64,049	64,902	(853)	---	---	(853)	---	---	---	---	---	---	---	---
Sewer Utility	230,777	188,440	42,337	3,169	2,587	42,919	---	---	---	---	---	---	2,587	4,950
Water Utility	189,034	201,548	(12,514)	30,818	14,971	3,333	---	---	---	---	---	---	14,971	72,000
Total	522,292	469,098	53,194	33,987	29,203	57,978	---	---	---	---	---	---	29,203	98,400
Emily														
Sewer	73,809	43,920	29,889	59,198	29,658	59,429	57,324	---	---	---	---	---	29,658	60,000
Total	73,809	43,920	29,889	59,198	29,658	59,429	57,324	---	---	---	---	---	29,658	60,000
Emmons														
Garbage [0]	22,641	23,992	(1,351)	2	---	(1,349)	---	---	---	---	---	---	---	---
Sewer [0]	31,587	24,287	7,300	5	---	7,305	---	---	---	---	---	---	---	---
Water [0]	32,213	35,650	(3,437)	131	---	(3,306)	---	---	---	---	---	---	---	---
Total	86,441	83,929	2,512	138	---	2,650	---	---	---	---	---	---	---	---
Erskine														
Sewer	105,714	82,230	23,484	50	2,593	20,941	---	---	---	---	---	---	2,593	18,000
Water	129,894	162,964	(33,070)	38	13,966	(46,998)	---	---	---	---	---	---	13,966	59,149
Total	235,608	245,194	(9,586)	88	16,559	(26,057)	---	---	---	---	---	---	16,559	77,149

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	
Evan															
Water and Sewer [0]	39,247	24,356	14,891	33	26,204	(11,280)	---	---	---	(3,753)	---	---	---	26,204	9,000
Total	39,247	24,356	14,891	33	26,204	(11,280)	---	---	---	(3,753)	---	---	---	26,204	9,000
Evansville															
Sewer	136,250	174,205	(37,955)	623	2,116	(39,448)	---	---	---	22,465	---	---	---	2,116	10,000
Water	152,063	212,775	(60,712)	---	11,700	(72,412)	---	---	---	22,465	---	---	---	11,700	37,000
Total	288,313	386,980	(98,667)	623	13,816	(111,860)	---	---	---	44,930	---	---	---	13,816	47,000
Eveleth															
Economic Development Authority - Lincoln Place [29]	368,337	285,945	82,392	1,021	24,705	58,708	---	---	---	---	---	---	---	24,090	78,564
Golf Course	153,744	241,732	(87,988)	---	---	(87,988)	---	---	---	(72,375)	---	---	---	---	---
Housing and Redevelopment Authority	145,070	318,852	(173,782)	126,150	---	(47,632)	---	116,950	---	---	---	34,250	48,469	---	---
Medical Office Building	103,360	41,652	61,708	---	10,332	51,376	---	---	---	---	---	---	---	10,332	53,335
Refuse	629,183	619,551	9,632	453	4,714	5,371	---	---	---	---	---	---	---	4,714	38,387
Sewer Treatment Plants	709,709	778,489	(68,780)	5,802	11,426	(74,404)	---	---	---	---	---	218,559	194,297	11,426	202,000
Water Utility	901,284	890,755	10,529	6,832	37,542	(20,181)	---	---	---	---	---	555,465	555,465	37,542	181,965
Total	3,010,687	3,176,976	(166,289)	140,258	88,719	(114,750)	---	116,950	---	(72,375)	---	808,274	798,231	88,104	554,251
Excelsior															
Commercial Docks	408,346	168,373	239,973	(1,084)	---	238,889	---	---	---	173,826	---	---	---	---	---
Sewer	649,922	613,135	36,787	(6,062)	93,930	(63,205)	---	3,646	---	---	---	663,601	1,191,755	70,376	80,998
Solid Waste	157,233	181,862	(24,629)	(73)	---	(24,702)	---	---	---	---	---	---	---	---	---
Street Light Utility	67,105	49,915	17,190	(84)	---	17,106	---	---	---	---	---	---	---	---	---
Surface Water Management	249,823	190,458	59,365	(1,641)	51,249	6,475	---	3,386	---	---	---	382,189	663,626	39,451	51,677
Water	791,312	589,976	201,336	6,374	130,697	77,013	---	5,322	---	---	---	645,867	1,237,776	109,309	264,807
Total	2,323,741	1,793,719	530,022	(2,570)	275,876	251,576	---	12,354	---	173,826	---	1,691,657	3,093,157	219,136	397,482
Eyota															
Sewer Utility	384,306	379,378	4,928	722	---	5,650	---	---	---	(100,000)	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Storm Water Utility	18,431	42,276	(23,845)	8	---	(23,837)	---	---	---	---	45,493	---	---	---
Water Utility	226,126	172,297	53,829	14,264	---	68,093	---	---	---	108,325	20,119	---	---	---
Total	628,863	593,951	34,912	14,994	---	49,906	---	---	---	8,325	65,612	---	---	---
Fairfax														
Electric	995,171	738,668	256,503	155,504	---	412,007	---	---	---	310,000	72,860	---	---	---
Housing and Redevelopment Authority - Fairview	142,313	155,814	(13,501)	---	405	(13,906)	---	---	---	(50,000)	22,682	---	---	---
Housing and Redevelopment Authority - Southview	59,245	57,304	1,941	388	5,146	(2,817)	---	---	---	---	22,682	---	5,146	5,602
Natural Gas	1,929,586	1,742,749	186,837	(16)	49,786	137,035	---	---	---	225,000	---	---	49,786	865,000
Sanitary Sewer	217,107	204,474	12,633	1,327	---	13,960	---	---	---	85,063	11,395	---	---	---
Storm Sewer	94,544	69,428	25,116	(491)	---	24,625	---	---	---	38,578	69,440	---	---	---
Water	339,695	286,335	53,360	1,317	9,409	45,268	---	---	---	166,000	---	---	9,409	32,000
Total	3,777,661	3,254,772	522,889	158,029	64,746	616,172	---	---	---	774,641	199,059	---	64,341	902,602
Fairmont														
Electric Department	15,371,028	14,142,063	1,228,965	524,213	73,228	1,679,950	---	---	---	540,282	1,476,482	---	---	---
Liquor	4,551,173	3,799,070	752,103	(9,538)	---	742,565	---	---	---	571,711	---	---	---	---
Parking Lot	8,165	8,092	73	(27)	---	46	---	---	---	---	---	---	---	---
Sewer	2,637,253	2,104,758	532,495	138,887	60,322	611,060	---	---	---	372,142	944,432	---	49,704	768,000
Storm Sewer Utility	589,268	537,441	51,827	8,780	2,625	57,982	---	---	---	---	226,274	---	2,625	210,000
Water Department	4,657,030	4,815,058	(158,028)	155,534	495,350	(497,844)	---	---	---	588,653	1,007,258	1,596,737	479,196	836,000
Total	27,813,917	25,406,482	2,407,435	817,849	631,525	2,593,759	---	---	---	2,072,788	3,654,446	1,596,737	531,525	1,814,000
Falcon Heights														
Sanitary Sewer	1,153,186	960,715	192,471	957	---	193,428	---	---	---	---	---	---	---	---
Storm Drainage	188,125	158,873	29,252	1,919	---	31,171	---	---	---	---	---	---	---	---
Total	1,341,311	1,119,588	221,723	2,876	---	224,599	---	---	---	---	---	---	---	---
Faribault														
Sewer	6,395,531	4,694,029	1,701,502	1,691,639	340,267	3,052,874	---	---	1,702,610	210,000	4,071,276	---	292,622	1,194,000
Storm Water	1,171,138	786,369	384,769	(14,922)	35,025	334,822	---	---	---	---	102,275	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	3,779,560	2,334,161	1,445,399	(30,594)	671,008	743,797	---	---	2,125	90,000	1,912,228	1,369,065	82,509	466,000
Total	11,346,229	7,814,559	3,531,670	1,646,123	1,046,300	4,131,493	---	---	1,704,735	300,000	6,085,779	1,369,065	375,131	1,660,000
Farmington														
Liquor	5,621,602	5,256,311	365,291	100,528	---	465,819	---	---	638	165,410	332,376	---	---	---
Sewer Utility	2,260,523	2,474,696	(214,173)	15,186	1,911	(200,898)	---	---	---	444,419	---	---	---	---
Solid Waste	2,854,452	2,566,976	287,476	224,185	---	511,661	---	---	235,290	114,063	---	---	---	---
Storm Water Utility	1,158,564	581,402	577,162	(5,643)	---	571,519	---	---	---	524,951	117,239	---	---	---
Street Light Utility	230,479	180,528	49,951	927	---	50,878	---	---	---	---	---	---	---	---
Water Utility	2,908,352	1,746,446	1,161,906	314,078	18,462	1,457,522	---	---	---	582,728	---	---	18,462	60,000
Total	15,033,972	12,806,359	2,227,613	649,261	20,373	2,856,501	---	---	235,928	1,831,571	449,615	---	18,462	60,000
Federal Dam														
Sewage Collection and Disposal [0]	24,238	34,325	(10,087)	17,850	3,159	4,604	11,712	---	---	---	---	---	3,159	1,000
Total	24,238	34,325	(10,087)	17,850	3,159	4,604	11,712	---	---	---	---	---	3,159	1,000
Felton														
Garbage [0]	38,887	43,805	(4,918)	---	---	(4,918)	---	---	---	---	---	---	---	---
Sewer [0]	24,543	5,857	18,686	---	---	18,686	---	---	---	10,396	---	---	---	---
Water [0]	10,903	15,768	(4,865)	---	---	(4,865)	---	---	---	---	---	---	---	---
Total	74,333	65,430	8,903	---	---	8,903	---	---	---	10,396	---	---	---	---
Fergus Falls														
Liquor	7,384,820	6,236,582	1,148,238	(1,474)	---	1,146,764	---	---	897	1,083,888	29,326	---	---	---
Sewage Disposal	2,183,871	1,918,933	264,938	(67,885)	---	197,053	---	---	667	272,187	68,648	---	---	---
Storm Water	648,558	403,565	244,993	(7,157)	19,373	218,463	---	---	86	110,327	7,488	---	19,373	20,000
Waste Management	3,528,231	3,094,286	433,945	(29,143)	42,037	362,765	---	---	1,016	244,300	---	---	42,037	115,000
Water Department	2,820,341	1,758,735	1,061,606	5,549	52,472	1,014,683	---	---	685	260,569	297,123	---	52,472	185,000
Total	16,565,821	13,412,101	3,153,720	(100,110)	113,882	2,939,728	---	---	3,351	1,971,271	402,585	---	113,882	320,000
Fertile														
Nursing Home	5,556,477	5,571,199	(14,722)	933,229	135,958	782,549	---	343,774	---	135,758	7,616	---	132,494	53,340

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Sewer	84,152	93,674	(9,522)	---	---	(9,522)	---	---	---	---	---	---	---	---	---
Water	315,879	216,886	98,993	---	42,232	56,761	---	16,244	---	---	---	50,055	47,148	42,232	258,558
Total	5,956,508	5,881,759	74,749	933,229	178,190	829,788	---	360,018	---	---	135,758	57,671	47,148	174,726	311,898
Fifty Lakes															
Liquor	766,541	664,343	102,198	---	---	102,198	---	---	---	---	30,064	24,120	---	---	---
Total	766,541	664,343	102,198	---	---	102,198	---	---	---	---	30,064	24,120	---	---	---
Finlayson															
Liquor	916,565	834,750	81,815	39	6,145	75,709	---	---	---	---	20,000	8,375	---	5,204	11,607
Sewer	55,829	43,400	12,429	5,027	---	17,456	5,027	---	---	---	---	---	---	---	---
Water	76,705	79,735	(3,030)	25,663	4,338	18,295	25,663	---	---	---	---	---	---	4,338	35,000
Total	1,049,099	957,885	91,214	30,729	10,483	111,460	30,690	---	---	---	20,000	8,375	---	9,542	46,607
Fisher															
Refuse and Recycling	38,876	39,293	(417)	---	---	(417)	---	---	---	---	---	---	---	---	---
Sewer	103,087	44,585	58,502	---	34,915	23,587	---	---	---	---	---	---	---	34,915	30,000
Water	142,265	158,526	(16,261)	4,198	6,444	(18,507)	---	---	---	---	---	---	---	4,500	111,000
Total	284,228	242,404	41,824	4,198	41,359	4,663	---	---	---	---	---	---	---	39,415	141,000
Flensburg															
Refuse or Garbage Collection [0]	12,663	21,637	(8,974)	---	---	(8,974)	---	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	11,193	14,708	(3,515)	---	---	(3,515)	---	---	---	---	---	---	---	---	---
Total	23,856	36,345	(12,489)	---	---	(12,489)	---	---	---	---	---	---	---	---	---
Floodwood															
Sewer [0]	100,990	75,795	25,195	---	3,572	21,623	---	---	---	---	13,018	---	33,634	3,572	22,394
Water [0]	262,463	107,153	155,310	---	2,231	153,079	---	---	---	---	(128,523)	432,313	33,634	2,231	20,092
Total	363,453	182,948	180,505	---	5,803	174,702	---	---	---	---	(115,505)	432,313	67,268	5,803	42,486
Florence															
Garbage [0]	2,490	1,728	762	---	---	762	---	---	---	---	---	---	---	---	---
Water [0]	5,879	2,955	2,924	750,424	---	753,348	---	450,424	---	---	---	70,299	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	8,369	4,683	3,686	750,424	---	754,110	---	450,424	---	---	---	70,299	---	---
Foley														
Sewer	592,007	257,601	334,406	(13,903)	---	320,503	---	---	---	---	---	754,868	---	---
Water	506,393	292,963	213,430	5,821	---	219,251	---	---	---	---	---	3,957	---	---
Total	1,098,400	550,564	547,836	(8,082)	---	539,754	---	---	---	---	---	758,825	---	---
Forada														
Sewer	139,491	133,936	5,555	23,516	30,913	(1,842)	23,372	---	---	---	---	---	---	30,913
Total	139,491	133,936	5,555	23,516	30,913	(1,842)	23,372	---	---	---	---	---	---	30,913
Forest Lake														
Sewer	3,440,656	2,904,122	536,534	1,019	81,689	455,864	---	---	507	25,000	113,234	---	---	81,689
Water	2,539,333	1,898,657	640,676	(44,039)	362,524	234,113	---	---	975	25,000	1,573,489	---	---	362,524
Total	5,979,989	4,802,779	1,177,210	(43,020)	444,213	689,977	---	---	1,482	50,000	1,686,723	---	---	444,213
Foreston														
Liquor Store	461,984	436,713	25,271	23,349	---	48,620	---	---	62	---	---	---	---	---
Sewage Collection and Disposal [0]	67,902	23,378	44,524	23	3,850	40,697	---	---	---	---	398	---	---	3,850
Water [0]	30,171	17,661	12,510	120	---	12,630	---	---	---	---	398	---	---	---
Total	560,057	477,752	82,305	23,492	3,850	101,947	---	---	62	---	796	---	---	3,850
Fosston														
Cable Television	384,802	222,549	162,253	---	---	162,253	---	---	---	---	---	---	---	---
Light and Power	3,816,686	3,256,919	559,767	33,529	18,044	575,252	---	---	---	300,000	174,232	---	---	18,044
Natural Gas	1,547,926	1,225,595	322,331	---	16,324	306,007	---	---	---	250,000	401,102	---	---	16,324
Omland Court	70,790	56,082	14,708	183	---	14,891	---	---	---	---	---	---	---	5,100
Sewer	777,059	668,170	108,889	61,173	53,432	116,630	---	---	46,235	116,836	383,920	250,200	53,432	207,200
Water	594,049	379,579	214,470	18,068	24,316	208,222	18,068	---	---	62,723	298,316	166,800	24,316	170,800
Total	7,191,312	5,808,894	1,382,418	112,953	112,116	1,383,255	18,068	---	46,235	729,559	1,257,570	417,000	112,116	607,597
Fountain														
Sewer	148,172	289,583	(141,411)	72,619	4,995	(73,787)	65,323	---	---	---	---	---	---	4,995

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	60,243	69,348	(9,105)	31,143	---	22,038	---	---	---	---	---	---	---	---	---
Total	208,415	358,931	(150,516)	103,762	4,995	(51,749)	65,323	---	---	---	---	---	---	4,995	54,000
Franklin															
Sewer	131,728	155,427	(23,699)	19,824	46,948	(50,823)	---	---	---	(148,366)	---	---	---	46,948	53,680
Water	129,933	115,752	14,181	15,947	38,592	(8,464)	---	---	---	(121,390)	---	---	---	38,592	43,920
Total	261,661	271,179	(9,518)	35,771	85,540	(59,287)	---	---	---	(269,756)	---	---	---	85,540	97,600
Frazee															
Economic Development Authority [29]	23,561	60,332	(36,771)	52,648	35,982	(20,105)	---	---	---	---	---	---	1,518,000	35,982	---
Event Center	33,251	53,622	(20,371)	8,953	---	(11,418)	---	8,953	---	---	---	---	---	---	---
Liquor	561,509	514,982	46,527	10,096	---	56,623	---	10,000	---	---	---	---	---	---	---
Sewer	228,833	150,766	78,067	966	9,562	69,471	---	---	---	---	---	---	---	9,562	22,679
Water	371,084	192,323	178,761	17	16,829	161,949	---	251,179	---	---	459,986	220,780	16,829	93,500	
Total	1,218,238	972,025	246,213	72,680	62,373	256,520	---	270,132	---	---	459,986	1,738,780	62,373	116,179	
Freeborn															
Garbage	19,982	19,035	947	---	---	947	---	---	---	---	---	---	---	---	---
Sewer	41,728	26,337	15,391	135	---	15,526	---	---	---	---	---	---	---	---	---
Water	63,771	119,197	(55,426)	118	18,450	(73,758)	---	---	---	(20,000)	---	---	18,450	26,000	
Total	125,481	164,569	(39,088)	253	18,450	(57,285)	---	---	---	(20,000)	---	---	18,450	26,000	
Freeport															
Sewer	134,588	82,368	52,220	1,555	---	53,775	---	---	---	41,000	---	---	---	---	30,000
Water	136,443	101,743	34,700	19,136	28,961	24,875	---	---	8,993	41,000	---	---	28,961	69,000	
Total	271,031	184,111	86,920	20,691	28,961	78,650	---	---	8,993	82,000	---	---	28,961	99,000	
Fridley															
Liquor	7,290,355	6,588,338	702,017	(1,406)	---	700,611	---	---	---	338,500	10,000	---	---	---	---
Sewer	6,325,191	5,789,772	535,419	(4,447)	6,729	524,243	---	---	---	---	712,338	---	6,729	245,000	
Storm Water	1,600,201	1,309,618	290,583	(11,976)	4,982	273,625	---	---	50,000	---	512,931	---	4,982	185,000	
Water	4,666,860	2,941,132	1,725,728	7,097	185,746	1,547,079	---	---	---	---	506,415	---	185,746	1,445,000	

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	19,882,607	16,628,860	3,253,747	(10,732)	197,457	3,045,558	---	---	50,000	338,500	1,741,684	---	197,457	1,875,000	
Frost															
Ambulance	19,859	23,443	(3,584)	4,675	---	1,091	---	---	---	---	---	---	---	---	---
Sewer	68,904	61,972	6,932	652	19,385	(11,801)	---	---	---	---	---	---	19,385	23,220	
Water	54,635	52,953	1,682	2,844	1,310	3,216	---	---	---	(3,000)	---	---	1,310	21,000	
Total	143,398	138,368	5,030	8,171	20,695	(7,494)	---	---	---	(3,000)	---	---	20,695	44,220	
Fulda															
Sewer	90,186	105,517	(15,331)	25,267	---	9,936	---	---	---	23,493	1,303	---	---	---	
Water and Refuse [2]	212,783	247,603	(34,820)	280,306	96,129	149,357	---	---	52	84,673	4,334	---	---	---	
Total	302,969	353,120	(50,151)	305,573	96,129	159,293	---	---	52	108,166	5,637	---	---	---	
Garfield															
Sewer	82,520	83,438	(918)	---	10,485	(11,403)	---	---	---	---	17,181	---	10,485	12,320	
Water	66,192	52,907	13,285	36	8,238	5,083	---	---	---	---	2,099	---	8,238	9,680	
Total	148,712	136,345	12,367	36	18,723	(6,320)	---	---	---	---	19,280	---	18,723	22,000	
Garvin															
Garbage	14,237	12,021	2,216	---	---	2,216	---	---	---	---	---	---	---	---	
Sewer	38,994	68,896	(29,902)	16,371	10,354	(23,885)	15,118	---	---	---	---	---	10,354	9,000	
Water	22,571	25,924	(3,353)	72	---	(3,281)	---	---	---	---	---	---	---	---	
Total	75,802	106,841	(31,039)	16,443	10,354	(24,950)	15,118	---	---	---	---	---	10,354	9,000	
Gary															
Garbage [0]	20,022	16,564	3,458	---	---	3,458	---	---	---	5,000	---	---	---	---	
Laundromat Fund [0]	14,515	6,267	8,248	---	---	8,248	---	---	---	10,000	---	---	---	---	
Sewer [0]	71,685	28,460	43,225	27	21,769	21,483	---	---	---	---	---	---	21,769	25,000	
Water [0]	68,297	36,524	31,773	1,079,001	11,393	1,099,381	---	---	1,078,949	80,000	1,228,949	150,000	11,393	---	
Total	174,519	87,815	86,704	1,079,028	33,162	1,132,570	---	---	1,078,949	95,000	1,228,949	150,000	33,162	25,000	
Gaylord															
Refuse	175,721	166,714	9,007	34	---	9,041	---	---	---	---	---	---	---	---	

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)						Borrowing	Interest Paid	Principal Payments
Sewer Utility	389,257	501,784	(112,527)	26,186	37,247	(123,588)	---	20,261	---	(17,985)	146,786	162,029	37,247	58,623
Storm Water	188,629	301,274	(112,645)	7,091	71,056	(176,610)	---	---	---	---	738,362	890,486	71,056	61,547
Water Utility	633,634	498,018	135,616	5,511	81,732	59,395	---	---	---	---	416,196	343,195	81,732	174,734
Total	1,387,241	1,467,790	(80,549)	38,822	190,035	(231,762)	---	20,261	---	(17,985)	1,301,344	1,395,710	190,035	294,904
Gem Lake														
Sewer	55,823	54,102	1,721	---	2,394	(673)	---	---	---	---	---	---	---	---
Water	33,051	36,958	(3,907)	---	525	(4,432)	---	---	---	---	---	---	---	---
Total	88,874	91,060	(2,186)	---	2,919	(5,105)	---	---	---	---	---	---	---	---
Geneva														
Garbage [0]	29,897	29,626	271	---	---	271	---	---	---	---	---	---	---	---
Sewer [0]	48,024	39,572	8,452	700	---	9,152	---	---	---	---	---	---	---	---
Water [0]	51,033	186,346	(135,313)	30,262	---	(105,051)	---	29,342	---	(20,000)	---	---	---	---
Total	128,954	255,544	(126,590)	30,962	---	(95,628)	---	29,342	---	(20,000)	---	---	---	---
Georgetown														
Garbage [0]	9,660	12,104	(2,444)	---	---	(2,444)	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,448	---	2,448	---	---	2,448	---	---	---	---	---	---	---	---
Sewer [0]	9,028	2,477	6,551	---	---	6,551	---	---	---	---	---	---	---	---
Water [0]	10,568	13,423	(2,855)	---	---	(2,855)	---	---	---	---	---	---	---	---
Total	31,704	28,004	3,700	---	---	3,700	---	---	---	---	---	---	---	---
Ghent														
Refuse	33,776	30,457	3,319	2,952	2,950	3,321	2,952	---	---	---	---	---	---	---
Sewer	78,528	71,870	6,658	432	---	7,090	---	---	---	---	15,882	---	---	---
Water	105,746	73,289	32,457	2,199	1,885	32,771	1,053	---	---	---	---	---	821	26,000
Total	218,050	175,616	42,434	5,583	4,835	43,182	4,005	---	---	---	15,882	---	821	26,000
Gibbon														
Sewer	117,336	103,020	14,316	3,962	8,029	10,249	---	---	---	---	---	5,419	8,029	32,000
Storm Sewer Fund	23,177	39,444	(16,267)	---	---	(16,267)	---	---	---	---	---	---	---	---
Water	232,361	153,387	78,974	4,368	35,691	47,651	---	---	---	---	---	---	35,691	86,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Total	372,874	295,851	77,023	8,330	43,720	41,633	---	---	---	---	---	---	5,419	43,720	118,000
Gilbert															
Electric	1,146,485	1,317,181	(170,696)	---	338	(171,034)	---	---	---	150,000	175,735	---	---	338	---
Sanitation	186,959	264,090	(77,131)	---	---	(77,131)	---	---	---	---	---	---	---	---	---
Sewer Usage	1,020,101	835,742	184,359	9,928	55,566	138,721	9,928	---	1,193,381	---	332,634	411,530	55,566	370,512	
Water	413,324	585,693	(172,369)	---	5,215	(177,584)	---	---	---	---	15,306	---	5,215	40,488	
Total	2,766,869	3,002,706	(235,837)	9,928	61,119	(287,028)	9,928	---	1,193,381	150,000	523,675	411,530	61,119	411,000	
Gilman															
Liquor	468,272	421,932	46,340	50,754	---	97,094	---	---	---	(40,000)	7,190	---	---	---	
Sewer [0]	26,323	13,117	13,206	227	---	13,433	---	---	---	90,000	---	---	---	---	
Total	494,595	435,049	59,546	50,981	---	110,527	---	---	---	50,000	7,190	---	---	---	
Glencoe															
Airport	70,560	546,980	(476,420)	206,191	35	(270,264)	25	150,868	55,298	---	62,227	---	---	---	
City Center	72,101	320,975	(248,874)	152,945	47,271	(143,200)	150,445	---	---	(200,000)	---	---	47,271	144,000	
Light and Power Commission [29]	10,204,102	8,736,255	1,467,847	43,821	121,983	1,389,685	---	---	---	---	743,934	19,208	2,094	5,633	
Liquor	2,453,321	2,156,159	297,162	28	13,616	283,574	---	---	---	250,000	29,075	---	13,569	33,000	
Sanitation	32,290	24,816	7,474	5	---	7,479	---	---	---	7,000	---	---	---	---	
Storm Water Management	524,489	346,416	178,073	175	21,984	156,264	---	---	---	430,000	65,334	659,000	---	747,474	
Wastewater Treatment Plant	2,469,280	1,764,748	704,532	911,602	114,778	1,501,356	---	---	909,521	466,000	3,743,352	3,205,763	114,778	819,828	
Water	1,491,375	956,714	534,661	1,148	1,532	534,277	---	---	---	455,000	129,211	---	1,532	50,000	
Total	17,317,518	14,853,063	2,464,455	1,315,915	321,199	3,459,171	150,470	150,868	964,819	1,408,000	4,773,133	3,883,971	179,244	1,799,935	
Glenville															
Garbage	36,834	39,199	(2,365)	---	---	(2,365)	---	---	---	---	---	---	---	---	
Sewer	80,937	64,281	16,656	5	---	16,661	---	---	---	---	---	---	---	---	
Water	51,224	93,008	(41,784)	9	---	(41,775)	---	---	---	---	---	---	---	---	
Total	168,995	196,488	(27,493)	14	---	(27,479)	---	---	---	---	---	---	---	---	
Glenwood															
Ballroom	79,576	104,060	(24,484)	9,786	32,521	(47,219)	---	---	---	(20,000)	6,330	---	32,521	14,076	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Liquor	1,737,813	1,517,479	220,334	2,216	---	222,550	---	---	147	60,000	15,572	---	---	---
Refuse and Recycling	196,022	174,168	21,854	184	---	22,038	---	---	---	45,000	---	---	---	---
Sewer Utility	790,783	908,645	(117,862)	135,020	---	17,158	20,024	---	228	---	122,502	---	---	---
Storm Water Utility	77,584	64,928	12,656	10	---	12,666	---	---	10	---	180,661	---	---	---
Water Utility	769,881	471,580	298,301	33,943	19,343	312,901	---	---	9,794	---	215,494	---	19,343	130,000
Total	3,651,659	3,240,860	410,799	181,159	51,864	540,094	20,024	---	10,179	85,000	540,559	---	51,864	144,076
Glyndon														
Sewer	359,531	268,720	90,811	1,595	14,911	77,495	---	---	---	---	9,087	---	5,889	53,000
Water	422,017	326,387	95,630	95	50,527	45,198	---	---	---	34,000	15,541	1,009,000	50,527	123,804
Total	781,548	595,107	186,441	1,690	65,438	122,693	---	---	---	34,000	24,628	1,009,000	56,416	176,804
Golden Valley														
Brookview Golf	3,927,131	3,376,731	550,400	14,972	---	565,372	---	---	---	7,970	75,159	---	---	---
Motor Vehicle	317,229	491,927	(174,698)	(1,858)	---	(176,556)	---	---	---	30,000	---	---	---	---
Recycling	501,335	526,822	(25,487)	47,241	---	21,754	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,592,294	1,992,442	599,852	49,430	79,964	569,318	---	---	---	(240,155)	1,146,973	---	57,293	120,000
Utility	11,203,708	9,775,721	1,427,987	1,440,731	39,762	2,828,956	---	---	---	(240,155)	1,296,724	---	---	---
Total	18,541,697	16,163,643	2,378,054	1,550,516	119,726	3,808,844	---	---	---	(442,340)	2,518,856	---	57,293	120,000
Gonvick														
Water, Sewer, and Refuse	156,632	128,896	27,736	1,964	24,090	5,610	---	---	---	(2,706)	---	---	24,090	14,000
Total	156,632	128,896	27,736	1,964	24,090	5,610	---	---	---	(2,706)	---	---	24,090	14,000
Good Thunder														
Refuse Collection	52,153	57,257	(5,104)	6	---	(5,098)	---	---	---	---	---	---	---	---
Sewer Utility	101,698	104,458	(2,760)	21	---	(2,739)	---	---	---	(180,000)	533,636	---	---	---
Water Utility	84,824	68,437	16,387	2,236	---	18,623	---	---	---	---	50,000	---	---	---
Total	238,675	230,152	8,523	2,263	---	10,786	---	---	---	(180,000)	583,636	---	---	---
Goodhue														
Gas [0]	801,381	707,100	94,281	---	245	94,036	10,019	---	---	---	---	100,000	245	100,000
New Sewer Facility [0]	---	---	---	---	---	---	---	---	---	(25,000)	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)						Borrowing	Interest Paid	Principal Payments
Pool [0]	42,680	72,547	(29,867)	---	8,131	(37,998)	---	---	---	(78,238)	---	390,000	8,131	435,000
Refuse or Garbage Collection [0]	156,595	164,399	(7,804)	---	---	(7,804)	4,924	---	---	---	---	---	---	---
Sewer [0]	208,759	201,720	7,039	---	44,723	(37,684)	---	---	---	(25,000)	262	---	---	---
Water [0]	229,898	206,378	23,520	---	33,031	(9,511)	3,436	---	---	---	262	825,000	26,765	840,000
Total	1,439,313	1,352,144	87,169	---	86,130	1,039	18,379	---	---	(128,238)	524	1,315,000	35,141	1,375,000
Goodridge														
Liquor	389,748	354,571	35,177	---	---	35,177	---	---	---	5,000	---	---	---	---
Refuse	16,364	10,945	5,419	---	---	5,419	---	---	---	---	---	---	---	---
Sewer	19,652	41,430	(21,778)	---	---	(21,778)	---	---	---	---	---	---	---	---
Water	21,776	26,037	(4,261)	---	1,080	(5,341)	---	---	---	---	---	---	1,080	8,000
Total	447,540	432,983	14,557	---	1,080	13,477	---	---	---	5,000	---	---	1,080	8,000
Goodview														
Sewer	770,907	747,050	23,857	9,533	---	33,390	---	---	---	---	---	---	---	---
Water	744,897	588,001	156,896	4,357	50,822	110,431	---	---	---	---	57,827	---	50,822	229,000
Total	1,515,804	1,335,051	180,753	13,890	50,822	143,821	---	---	---	---	57,827	---	50,822	229,000
Graceville														
Sewer	177,748	249,706	(71,958)	10,874	53,085	(114,169)	---	---	---	---	---	---	53,085	117,100
Water	158,621	163,409	(4,788)	5,128	29,921	(29,581)	---	---	---	---	---	---	29,921	73,000
Total	336,369	413,115	(76,746)	16,002	83,006	(143,750)	---	---	---	---	---	---	83,006	190,100
Granada														
Utility [3][27]	70,973	69,354	1,619	25,569	8,374	18,814	24,893	---	---	---	---	---	8,374	17,000
Total	70,973	69,354	1,619	25,569	8,374	18,814	24,893	---	---	---	---	---	8,374	17,000
Grand Marais														
Electric	2,966,371	2,460,863	505,508	7,716	46,993	466,231	---	---	324	184,347	180,818	---	46,993	300,000
Liquor	2,408,503	2,101,566	306,937	4,019	---	310,956	---	---	303	200,004	---	---	---	---
Sewer	686,677	630,117	56,560	8,253	44,167	20,646	---	---	222	(58,399)	783,130	205,000	44,167	105,000
Water	413,329	380,693	32,636	36,180	13,089	55,727	34,412	---	101	72,051	322,680	---	13,089	78,000
Total	6,474,880	5,573,239	901,641	56,168	104,249	853,560	34,412	---	950	398,003	1,286,628	205,000	104,249	483,000

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Grand Meadow														
Water and Sewer Utility	348,254	255,828	92,426	---	11,187	81,239	---	---	---	(105,000)	268,422	---	11,187	55,000
Total	348,254	255,828	92,426	---	11,187	81,239	---	---	---	(105,000)	268,422	---	11,187	55,000
Grand Rapids														
Electric [29]	18,212,360	17,741,539	470,821	119,599	1,308,785	(718,365)	---	---	---	---	530,019	610,400	29,861	701,508
Pokegama Golf Course	776,841	718,957	57,884	7,179	3,391	61,672	---	---	---	---	174,207	---	3,391	29,621
Storm Water Utility	873,563	624,495	249,068	5,262	---	254,330	---	---	---	---	8,877	---	---	---
Wastewater Collection [29]	1,866,283	1,472,915	393,368	30,766	18,866	405,268	---	---	---	---	62,139	522,800	17,471	570,323
Wastewater Treatment [29]	3,354,423	4,995,486	(1,641,063)	555,886	483,900	(1,569,077)	---	---	---	---	870,758	1,340,800	462,597	2,065,638
Water [29]	1,886,511	1,814,421	72,090	3,265	31,251	44,104	---	---	---	---	93,176	728,000	28,643	930,323
Total	26,969,981	27,367,813	(397,832)	721,957	1,846,193	(1,522,068)	---	---	---	---	1,739,176	3,202,000	541,963	4,297,413
Granite Falls														
Cable Television	31,981	8,461	23,520	56	---	23,576	---	---	---	23,970	---	---	---	---
Community Housing [29]	266,565	125,542	141,023	519	32,079	109,463	4	---	---	---	47,387	---	32,079	81,016
Electric	3,800,124	2,872,704	927,420	273,226	109,934	1,090,712	---	---	366,471	360,550	535,233	---	109,934	375,000
Liquor	1,378,571	1,192,312	186,259	3,091	172	189,178	---	---	---	68,275	71,887	---	172	40,000
Motor Vehicle	169,572	159,452	10,120	212	---	10,332	---	---	---	---	---	---	---	---
Sewer	690,583	760,154	(69,571)	271,870	102,409	99,890	254,460	---	---	20,964	333,388	278,337	102,409	1,309,000
Water	969,507	1,149,318	(179,811)	160,478	211,110	(230,443)	149,974	---	---	27,547	224,491	202,808	211,110	1,121,700
Total	7,306,903	6,267,943	1,038,960	709,452	455,704	1,292,708	404,438	---	366,471	501,306	1,212,386	481,145	455,704	2,926,716
Grasston														
Sewage Collection and Disposal [0]	15,498	5,378	10,120	5,384	---	15,504	---	---	---	---	---	---	---	---
Total	15,498	5,378	10,120	5,384	---	15,504	---	---	---	---	---	---	---	---
Green Isle														
Refuse [0]	48,109	44,027	4,082	1,610	---	5,692	---	---	---	---	---	---	---	---
Sewer [0]	217,299	100,252	117,047	155	12,955	104,247	---	---	---	15,726	---	---	12,955	16,250
Water [0]	110,144	110,408	(264)	71	6,976	(7,169)	---	---	---	(15,726)	---	---	6,976	8,750

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	375,552	254,687	120,865	1,836	19,931	102,770	---	---	---	---	---	---	---	19,931	25,000
Greenbush															
Sanitation	91,607	91,001	606	844	---	1,450	---	---	---	---	---	---	---	---	---
Sewer	111,889	98,774	13,115	15,096	5,083	23,128	---	---	---	---	---	---	---	5,083	13,984
Water	239,231	383,546	(144,315)	669,514	25,111	500,088	---	650,619	---	(20,000)	786,299	130,661	25,111	251,860	
Total	442,727	573,321	(130,594)	685,454	30,194	524,666	---	650,619	---	(20,000)	786,299	130,661	---	30,194	265,844
Greenfield															
Industrial Park Sewer	79,007	150,063	(71,056)	---	---	(71,056)	---	---	---	---	10,000	---	---	---	---
Industrial Park Water	86,409	129,084	(42,675)	800	494	(42,369)	---	---	---	---	10,000	---	---	---	---
Lake Sarah Sewer	22,782	36,011	(13,229)	---	317	(13,546)	---	---	---	---	---	---	---	---	---
Storm Water Management	113,969	154,895	(40,926)	---	953	(41,879)	---	---	---	---	29,916	---	---	---	---
Total	302,167	470,053	(167,886)	800	1,764	(168,850)	---	---	---	---	49,916	---	---	---	---
Greenwood															
Marina [34]	42,000	18,500	23,500	---	---	23,500	---	---	---	15,000	---	---	---	---	---
Sewer [34]	133,363	198,656	(65,293)	41,090	---	(24,203)	---	41,090	---	---	---	---	---	---	---
Total	175,363	217,156	(41,793)	41,090	---	(703)	---	41,090	---	15,000	---	---	---	---	---
Grey Eagle															
Garage [0]	29,108	28,229	879	---	---	879	---	---	---	---	---	---	---	---	---
Sewer [0]	96,967	35,125	61,842	426	9,548	52,720	---	---	---	5,242	---	---	---	9,548	27,000
Water [0]	39,569	46,201	(6,632)	193	---	(6,439)	---	---	---	12,524	---	---	---	---	---
Total	165,644	109,555	56,089	619	9,548	47,160	---	---	---	17,766	---	---	---	9,548	27,000
Grove City															
Economic Development Authority - Senior Housing [29]	142,333	88,669	53,664	4,198	4,772	53,090	---	---	---	---	---	---	---	4,772	72,000
Electric	1,025,910	1,046,114	(20,204)	8,123	---	(12,081)	---	---	---	---	---	---	---	---	---
Sewer	188,751	236,125	(47,374)	31,816	82,594	(98,152)	---	---	---	---	5,108	---	---	82,594	145,183
Water	214,372	156,970	57,402	---	21,162	36,240	---	---	---	---	---	---	---	21,162	100,817
Total	1,571,366	1,527,878	43,488	44,137	108,528	(20,903)	---	---	---	---	5,108	---	---	108,528	318,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Grygla														
Sewer	47,650	41,538	6,112	495	---	6,607	---	---	---	6,743	---	---	---	---
Water	74,041	50,422	23,619	750	---	24,369	---	---	---	14,427	---	---	---	---
Total	121,691	91,960	29,731	1,245	---	30,976	---	---	---	21,170	---	---	---	---
Gully														
Garbage Fund [0]	12,446	12,379	67	---	---	67	---	---	---	---	---	---	---	---
Total	12,446	12,379	67	---	---	67	---	---	---	---	---	---	---	---
Hackensack														
Liquor	1,746,862	1,534,534	212,328	10,760	---	223,088	---	---	---	20,000	25,103	---	---	---
Sewer	124,851	128,883	(4,032)	442	13,007	(16,597)	---	---	---	---	6,836	---	13,007	12,000
Water	110,453	149,898	(39,445)	233	8,500	(47,712)	---	---	---	---	1,527	---	8,500	12,000
Total	1,982,166	1,813,315	168,851	11,435	21,507	158,779	---	---	---	20,000	33,466	---	21,507	24,000
Hadley														
Liquor	331,429	230,244	101,185	2,831	363	103,653	---	---	---	---	---	---	---	---
Sewer	28,344	33,673	(5,329)	3,491	18,478	(20,316)	---	---	---	---	---	---	18,478	17,785
Water	19,951	38,696	(18,745)	3,446	19,047	(34,346)	---	---	---	---	---	---	19,047	17,215
Total	379,724	302,613	77,111	9,768	37,888	48,991	---	---	---	---	---	---	37,525	35,000
Hallock														
Economic Development Authority	3,017	5,811	(2,794)	978	---	(1,816)	---	---	---	---	---	---	---	---
Gas	545,779	473,557	72,222	370	---	72,592	---	---	---	---	---	---	---	---
Sewer	140,490	73,917	66,573	---	4,336	62,237	---	---	---	---	---	---	4,336	25,000
Water	268,998	249,898	19,100	---	7,435	11,665	---	---	---	---	---	---	7,435	45,000
Total	958,284	803,183	155,101	1,348	11,771	144,678	---	---	---	---	---	---	11,771	70,000
Halstad														
John Wimmer Homes	40,686	33,128	7,558	32	---	7,590	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,454,844	1,407,806	47,038	2,503	---	49,541	---	---	---	40,227	46,653	---	---	---
Sunrise Apartments	63,584	102,365	(38,781)	24,850	---	(13,931)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	1,559,114	1,543,299	15,815	27,385	---	43,200	---	---	---	40,227	46,653	---	---	---
Hamburg														
Sewer	61,091	69,735	(8,644)	30	1,437	(10,051)	---	---	---	---	---	---	1,437	16,000
Storm Water	68,688	24,914	43,774	---	14,252	29,522	---	---	---	---	---	---	14,252	52,250
Water	200,929	160,093	40,836	925	20,374	21,387	---	---	---	(69,520)	7,769	51,794	20,374	122,750
Total	330,708	254,742	75,966	955	36,063	40,858	---	---	---	(69,520)	7,769	51,794	36,063	191,000
Hammond														
Sewer	36,094	94,704	(58,610)	---	---	(58,610)	228	---	---	(28,546)	---	---	---	---
Water	34,321	28,138	6,183	---	---	6,183	---	---	---	19,567	---	---	---	---
Total	70,415	122,842	(52,427)	---	---	(52,427)	228	---	---	(8,979)	---	---	---	---
Hampton														
Sewer	131,897	94,289	37,608	1,174	---	38,782	---	---	---	741	18,575	---	---	---
Water	92,711	101,178	(8,467)	732	---	(7,735)	---	---	---	28,507	---	---	---	---
Total	224,608	195,467	29,141	1,906	---	31,047	---	---	---	29,248	18,575	---	---	---
Hancock														
Garbage	85,310	87,166	(1,856)	---	---	(1,856)	---	---	---	---	---	---	---	---
Sewer	180,269	199,278	(19,009)	54,804	82,761	(46,966)	54,391	---	---	---	---	---	82,761	75,000
Water	173,104	172,894	210	1,702	25,513	(23,601)	---	---	---	---	---	---	25,513	88,000
Total	438,683	459,338	(20,655)	56,506	108,274	(72,423)	54,391	---	---	---	---	---	108,274	163,000
Hanley Falls														
Garbage	21,420	21,615	(195)	---	---	(195)	---	---	---	---	---	---	---	---
Liquor	216,908	202,229	14,679	11,479	621	25,537	---	---	---	---	3,525	---	---	---
Sewer	60,966	49,472	11,494	2,172	18,181	(4,515)	---	---	---	---	36,951	227,120	13,135	11,280
Water	111,594	70,149	41,445	2,588	27,677	16,356	---	---	---	---	20,395	313,960	20,702	26,570
Total	410,888	343,465	67,423	16,239	46,479	37,183	---	---	---	---	60,871	541,080	33,837	37,850
Hanover														
Sewer	378,717	358,738	19,979	668,616	440,294	248,301	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Storm Sewer	55,460	94,108	(38,648)	120,479	3,282	78,549	---	---	---	---	---	---	---	---
Water	136,909	157,768	(20,859)	317,108	173,752	122,497	---	---	---	---	---	---	---	---
Total	571,086	610,614	(39,528)	1,106,203	617,328	449,347	---	---	---	---	---	---	---	---
Hanska														
Liquor	144,362	179,708	(35,346)	6,181	99	(29,264)	---	---	---	---	11,358	---	---	---
Wastewater	40,003	43,893	(3,890)	145	---	(3,745)	---	---	---	---	---	---	---	---
Water	81,199	72,016	9,183	12,129	12,761	8,551	---	---	---	---	---	---	12,761	45,720
Total	265,564	295,617	(30,053)	18,455	12,860	(24,458)	---	---	---	---	11,358	---	12,761	45,720
Hardwick														
Refuse [0]	21,576	16,936	4,640	---	---	4,640	---	---	---	---	---	---	---	---
Sewer [0]	21,317	47,536	(26,219)	5	---	(26,214)	---	---	---	---	---	---	---	---
Water [0]	25,366	19,321	6,045	---	515	5,530	---	---	---	---	---	---	515	9,399
Total	68,259	83,793	(15,534)	5	515	(16,044)	---	---	---	---	---	---	515	9,399
Harmony														
Electric	992,917	894,095	98,822	2,143	---	100,965	---	---	---	28,000	93,173	---	---	---
Refuse and Recycling	76,633	67,139	9,494	116	---	9,610	---	---	---	1,000	---	---	---	---
Sewer	321,195	369,986	(48,791)	5	1,374	(50,160)	---	---	---	39,000	88,436	---	1,374	36,000
Storm Water	29,557	34,153	(4,596)	161	---	(4,435)	---	---	---	2,500	---	---	---	---
Water	266,085	188,747	77,338	1,226	9,833	68,731	---	---	---	66,000	17,580	77,000	9,833	124,000
Total	1,686,387	1,554,120	132,267	3,651	11,207	124,711	---	---	---	136,500	199,189	77,000	11,207	160,000
Harris														
Cemetery	5,600	3,245	2,355	634	---	2,989	---	---	---	---	---	---	---	---
Sewer	118,333	453,607	(335,274)	201,563	38,348	(172,059)	197,367	---	---	---	---	---	38,348	181,000
Water	120,239	210,033	(89,794)	47,291	11,635	(54,138)	47,260	---	---	---	---	---	11,635	42,000
Total	244,172	666,885	(422,713)	249,488	49,983	(223,208)	244,627	---	---	---	---	---	49,983	223,000
Hartland														
Sewer Utility	43,837	35,589	8,248	---	---	8,248	---	---	---	---	---	---	---	---
Water Utility	75,824	92,293	(16,469)	600	19,932	(35,801)	---	---	---	(726)	---	---	19,932	24,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	119,661	127,882	(8,221)	600	19,932	(27,553)	---	---	---	(726)	---	---	---	19,932	24,000
Hastings															
Hydro	737,563	522,273	215,290	(257)	---	215,033	---	---	---	(90,049)	99,267	---	---	---	---
Sewer	2,754,704	2,538,419	216,285	(2,774)	32,301	181,210	---	---	---	369,096	444,211	536,886	32,068	40,000	---
Storm Water	761,135	403,487	357,648	118,255	---	475,903	---	---	119,525	7,526	157,659	---	---	---	---
Water	2,732,572	2,309,562	423,010	106,619	102,647	426,982	---	---	---	33,806	1,142,369	692,873	102,647	360,000	---
Total	6,985,974	5,773,741	1,212,233	221,843	134,948	1,299,128	---	---	119,525	320,379	1,843,506	1,229,759	134,715	400,000	---
Hatfield															
Garbage [0]	2,823	2,576	247	---	---	247	---	---	---	---	---	---	---	---	---
Sewer [0]	12,830	6,386	6,444	66	---	6,510	---	---	---	---	---	---	---	---	---
Water [0]	6,015	5,543	472	217	---	689	---	---	---	---	---	---	---	---	---
Total	21,668	14,505	7,163	283	---	7,446	---	---	---	---	---	---	---	---	---
Hawley															
Electric	2,491,949	2,380,444	111,505	18,498	---	130,003	---	---	---	146,714	15,170	---	---	---	---
Gas	828,207	711,355	116,852	5,185	---	122,037	---	---	---	59,568	11,093	---	---	---	---
Liquor	1,537,664	1,433,956	103,708	52	6,533	97,227	---	---	---	15,000	---	---	6,533	28,000	---
Sewer	300,734	302,445	(1,711)	28,677	---	26,966	---	---	---	86,700	41,447	---	---	---	---
Water	403,679	299,354	104,325	304	996	103,633	---	---	---	617,573	---	---	996	45,000	---
Total	5,562,233	5,127,554	434,679	52,716	7,529	479,866	---	---	---	925,555	67,710	---	7,529	73,000	---
Hayfield															
Field Crest Care Center [14][29]	5,068,130	5,533,111	(464,981)	831,244	17,273	348,990	---	824,446	---	---	57,504	---	17,273	84,888	---
Water and Sewer	404,654	559,916	(155,262)	435,254	84,299	195,693	420,771	---	---	---	501,639	1,229,000	80,200	881,000	---
Total	5,472,784	6,093,027	(620,243)	1,266,498	101,572	544,683	420,771	824,446	---	---	559,143	1,229,000	97,473	965,888	---
Hayward															
Sewer	54,088	44,480	9,608	1,355	1,159	9,804	---	---	---	---	---	---	1,159	11,000	---
Water	65,284	53,076	12,208	---	1,380	10,828	---	---	---	---	---	---	1,380	12,000	---
Total	119,372	97,556	21,816	1,355	2,539	20,632	---	---	---	---	---	---	2,539	23,000	---

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Hazel Run														
Sewage Collection and Disposal [0]	12,451	9,075	3,376	---	1,934	1,442	---	---	---	1,200	---	---	1,934	2,000
Water [0]	12,302	13,638	(1,336)	17	5,526	(6,845)	---	---	---	(1,200)	---	---	5,526	3,200
Total	24,753	22,713	2,040	17	7,460	(5,403)	---	---	---	---	---	---	7,460	5,200
Hector														
Hummingbird Court	31,847	27,877	3,970	1	---	3,971	---	---	---	---	---	---	---	---
Sewer	454,370	611,029	(156,659)	48	68,421	(225,032)	---	---	---	(28,410)	56,208	---	68,421	72,750
Water	373,492	563,130	(189,638)	41	76,061	(265,658)	---	---	---	(31,590)	20,953	---	76,061	81,250
Total	859,709	1,202,036	(342,327)	90	144,482	(486,719)	---	---	---	(60,000)	77,161	---	144,482	154,000
Henderson														
Environmental Services	28,252	21,334	6,918	---	704	6,214	---	---	---	---	---	---	704	6,800
Sewer Utility	443,846	211,255	232,591	64,401	66,978	230,014	---	41,488	---	252,000	1,154,446	---	66,978	243,600
Water Utility	139,724	198,504	(58,780)	1,061	39,117	(96,836)	---	---	---	---	55,020	---	39,117	113,269
Total	611,822	431,093	180,729	65,462	106,799	139,392	---	41,488	---	252,000	1,209,466	---	106,799	363,669
Hendricks														
Garbage	51,284	49,732	1,552	(3)	---	1,549	---	---	---	---	---	---	---	---
Sewer	224,917	152,690	72,227	1,224	50,450	23,001	---	---	---	(4,594)	---	1,123,000	40,304	1,143,129
Water	147,595	144,281	3,314	1,731	6,216	(1,171)	---	---	---	(1,593)	46,368	---	6,216	8,300
Total	423,796	346,703	77,093	2,952	56,666	23,379	---	---	---	(6,187)	46,368	1,123,000	46,520	1,151,429
Hendrum														
Economic Development Authority	8,304	17,106	(8,802)	9	---	(8,793)	---	---	---	(7,352)	---	---	---	---
Garbage	28,614	35,527	(6,913)	2,449	---	(4,464)	---	---	---	---	---	---	---	---
Sewer	54,632	47,833	6,799	9,736	6,432	10,103	---	---	---	(1,693)	---	---	6,432	26,000
Water	55,971	43,529	12,442	5,098	6,955	10,585	---	---	---	2,938	---	---	6,955	14,000
Total	147,521	143,995	3,526	17,292	13,387	7,431	---	---	---	(6,107)	---	---	13,387	40,000
Henning														
Ambulance	273,513	251,237	22,276	8,867	5,504	25,639	---	---	---	(5,000)	---	---	5,504	19,610

*Failed to meet reporting requirements.

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	
Country View Apartments	57,960	34,260	23,700	4,345	637	27,408	---	---	---	---	---	---	---	637	23,338
Electric	890,730	708,407	182,323	44,464	302	226,485	---	---	---	---	1,888,113	---	---	302	1,078
Natural Gas	592,656	436,943	155,713	2,270	11,156	146,827	---	---	---	---	7,400	---	---	11,156	61,077
Sewer	222,154	215,356	6,798	482,953	23,119	466,632	---	---	479,652	---	606,791	119,913	---	23,119	90,077
Water	293,447	297,495	(4,048)	450,290	43,476	402,766	---	---	435,016	---	547,017	692,754	---	37,451	660,077
Willow Creek Senior Housing	727,190	669,928	57,262	21,188	64,406	14,044	---	---	19,000	---	---	---	---	64,406	90,000
Total	3,057,650	2,613,626	444,024	1,014,377	148,600	1,309,801	---	---	933,668	(5,000)	3,049,321	812,667	---	142,575	945,257
Henriette															
Sewer [0]	19,512	18,948	564	---	1,804	(1,240)	---	---	---	---	---	---	---	1,804	800
Total	19,512	18,948	564	---	1,804	(1,240)	---	---	---	---	---	---	---	1,804	800
Herman															
Garbage	40,636	40,431	205	---	---	205	---	---	---	---	---	---	---	---	---
Mosquito Control	7,057	7,290	(233)	---	---	(233)	---	---	---	---	---	---	---	---	---
Recycling	10,820	14,523	(3,703)	---	---	(3,703)	---	---	---	---	---	---	---	---	---
Sewer	90,528	85,989	4,539	20	24,529	(19,970)	---	---	---	---	---	---	---	24,529	40,000
Water	100,090	134,330	(34,240)	87	16,376	(50,529)	---	---	---	---	---	---	---	16,376	44,000
Total	249,131	282,563	(33,432)	107	40,905	(74,230)	---	---	---	---	---	---	---	40,905	84,000
Hermantown															
Sewage Disposal	1,695,395	1,685,061	10,334	47,377	---	57,711	---	---	---	181,489	---	---	---	---	---
Storm Water	417,038	252,131	164,907	3,991	---	168,898	---	---	---	111,265	---	---	---	---	---
Street Lighting	139,542	35,245	104,297	19,863	---	124,160	---	---	---	---	---	---	---	---	---
Water Utility	1,973,148	2,038,401	(65,253)	90,250	---	24,997	---	---	---	91,838	279,174	---	---	---	---
Total	4,225,123	4,010,838	214,285	161,481	---	375,766	---	---	---	384,592	279,174	---	---	---	---
Heron Lake															
Liquor	367,448	153,144	214,304	1,922	---	216,226	---	---	---	---	---	---	---	---	---
Sewer	183,778	123,680	60,098	1,044	11,573	49,569	---	---	---	45,800	---	---	---	11,573	68,000
Water	492,903	458,807	34,096	2,898	35,650	1,344	---	---	---	(20,187)	---	---	---	35,650	115,000
Total	1,044,129	735,631	308,498	5,864	47,223	267,139	---	---	---	25,613	---	---	---	47,223	183,000

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Hewitt														
Garbage [0]	23,760	20,389	3,371	---	---	3,371	---	---	---	---	---	---	---	---
Sewer [0]	34,579	16,997	17,582	---	---	17,582	---	---	---	---	---	---	---	---
Water [0]	42,060	79,595	(37,535)	---	---	(37,535)	---	---	---	10,000	---	---	---	---
Total	100,399	116,981	(16,582)	---	---	(16,582)	---	---	---	10,000	---	---	---	---
Hibbing														
1111 7th Avenue East [29]	28,000	29,600	(1,600)	3,793	---	2,193	---	---	---	(25,000)	40,307	---	---	24,655
Garbage and Refuse Collection	2,983,814	2,279,901	703,913	10,794	2,462	712,245	---	---	---	---	386,154	---	---	---
Memorial Building Concessions	675	2,395	(1,720)	15	---	(1,705)	---	---	---	---	---	---	---	---
Public Utility Commission [29]	29,166,162	32,372,187	(3,206,025)	173,456	150,220	(3,182,789)	---	---	---	---	4,892,441	---	35,220	125,000
Sewer Operations and Maintenance	4,140,791	3,044,319	1,096,472	1,983	169,788	928,667	---	193,173	116,386	---	749,346	---	165,289	1,212,000
Total	36,319,442	37,728,402	(1,408,960)	190,041	322,470	(1,541,389)	---	193,173	116,386	(25,000)	6,068,248	---	200,509	1,361,655
Hill City														
Garbage [0]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	241,448	115,637	125,811	3,947	27,175	102,583	1,061	---	---	59,012	18,200	---	27,175	25,000
Water [0]	153,499	118,576	34,923	3,759	---	38,682	1,061	---	---	---	---	---	---	---
Total	394,947	234,213	160,734	7,706	27,175	141,265	2,122	---	---	59,012	18,200	---	27,175	25,000
Hillman														
Refuse and Recycling [0]	---	7,465	(7,465)	---	---	(7,465)	---	---	---	(7,465)	---	---	---	---
Total	---	7,465	(7,465)	---	---	(7,465)	---	---	---	(7,465)	---	---	---	---
Hills														
Garbage	65,447	56,822	8,625	---	---	8,625	---	---	---	---	---	---	---	---
Sewer	124,612	188,885	(64,273)	71,175	---	6,902	---	71,175	---	---	---	---	---	---
Water	162,134	141,949	20,185	---	---	20,185	---	---	---	---	---	---	---	---
Total	352,193	387,656	(35,463)	71,175	---	35,712	---	71,175	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	261,598	259,788	1,810	---	---	1,810	---	---	---	---	---	---	---	---
Total	261,598	259,788	1,810	---	---	1,810	---	---	---	---	---	---	---	---
Hinckley														
Liquor	3,143,294	2,760,481	382,813	1,140	3,768	380,185	---	---	---	180,000	2,978	---	3,768	245,323
Sewer Utility	714,615	600,718	113,897	5,175	21,081	97,991	---	---	---	(224,992)	65,165	---	21,081	166,928
Water Utility	591,885	527,429	64,456	106,159	1,673	168,942	---	105,348	---	275,008	1,202	---	1,673	89,000
Total	4,449,794	3,888,628	561,166	112,474	26,522	647,118	---	105,348	---	230,016	69,345	---	26,522	501,251
Hitterdal														
Liquor	471,850	407,476	64,374	---	---	64,374	---	---	---	---	---	---	---	---
Refuse	36,753	37,683	(930)	---	---	(930)	---	---	---	---	---	---	---	---
Sewer	52,468	24,089	28,379	---	1,875	26,504	---	---	---	5,000	---	---	1,875	13,000
Water	60,845	80,439	(19,594)	11,529	2,167	(10,232)	---	11,529	---	---	158,328	158,328	2,167	29,194
Total	621,916	549,687	72,229	11,529	4,042	79,716	---	11,529	---	5,000	158,328	158,328	4,042	42,194
Hoffman														
113 Main	26,245	26,954	(709)	---	6,119	(6,828)	---	---	---	---	---	---	6,119	7,240
Center Apartments	37,164	29,095	8,069	---	2,286	5,783	---	---	---	---	---	---	2,286	15,000
Garbage	90,499	99,079	(8,580)	---	---	(8,580)	---	---	---	---	---	---	---	---
Health Care Mall	24,086	20,323	3,763	---	687	3,076	---	---	---	---	---	---	687	6,634
Sewer	212,812	220,904	(8,092)	20,977	48,640	(35,755)	---	---	---	(11,392)	---	---	48,640	340,616
Water	224,295	231,580	(7,285)	6,661	40,209	(40,833)	---	---	---	22,758	---	---	40,209	321,212
Total	615,101	627,935	(12,834)	27,638	97,941	(83,137)	---	---	---	11,366	---	---	97,941	690,702
Hokah														
Refuse [0]	51,275	46,537	4,738	---	---	4,738	---	---	---	---	---	---	---	---
Sewer [0]	170,683	136,369	34,314	234	---	34,548	---	---	---	---	---	---	---	---
Water [0]	71,791	64,906	6,885	30	---	6,915	---	---	---	---	9,046	---	---	---
Total	293,749	247,812	45,937	264	---	46,201	---	---	---	---	9,046	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	358,352	354,698	3,654	1,681	---	5,335	---	---	---	---	2,521	---	---	---
Refuse	74,322	75,394	(1,072)	1,247	---	175	---	---	---	---	---	---	---	---
Sewer	191,430	215,153	(23,723)	4,467	48,855	(68,111)	---	---	---	(124,438)	5,842	---	48,855	95,700
Water	148,673	132,075	16,598	2,116	34,761	(16,047)	---	---	---	(43,986)	15,000	---	34,761	65,300
Total	772,777	777,320	(4,543)	9,511	83,616	(78,648)	---	---	---	(168,424)	23,363	---	83,616	161,000
Holland														
Garbage [0]	11,269	5,948	5,321	---	---	5,321	---	---	---	---	---	---	---	---
Sewer [0]	15,540	11,767	3,773	1	---	3,774	---	---	---	(3,000)	---	---	---	---
Water [0]	43,434	14,870	28,564	54	---	28,618	---	---	---	---	---	---	---	---
Total	70,243	32,585	37,658	55	---	37,713	---	---	---	(3,000)	---	---	---	---
Hollandale														
Garbage	21,069	16,516	4,553	---	---	4,553	---	---	---	---	---	---	---	---
Sewer	22,754	18,413	4,341	116	---	4,457	---	---	---	---	---	---	---	---
Water	34,718	24,667	10,051	135	---	10,186	---	---	---	---	---	---	---	---
Total	78,541	59,596	18,945	251	---	19,196	---	---	---	---	---	---	---	---
Holloway														
Garbage	10,277	9,579	698	---	---	698	---	---	---	---	---	---	---	---
Sewer	7,770	15,980	(8,210)	---	---	(8,210)	---	---	---	---	---	---	---	---
Water	24,931	47,629	(22,698)	---	7,505	(30,203)	---	---	---	---	13,582	---	7,505	18,000
Total	42,978	73,188	(30,210)	---	7,505	(37,715)	---	---	---	---	13,582	---	7,505	18,000
Holt														
Water [0]	4,055	5,236	(1,181)	---	---	(1,181)	---	---	---	---	---	---	---	---
Total	4,055	5,236	(1,181)	---	---	(1,181)	---	---	---	---	---	---	---	---
Hopkins														
Housing Authority	263,898	606,643	(342,745)	202,126	---	(140,619)	---	---	---	---	---	---	---	---
Pavillion/Ice Arena	464,169	1,051,976	(587,807)	341,694	86,110	(332,223)	340,249	---	127	---	---	---	86,110	220,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Refuse	975,107	1,111,069	(135,962)	18,069	---	(117,893)	---	---	156	25,000	138,288	---	---	---
Sewer	3,128,088	2,506,093	621,995	117	117,890	504,222	---	---	117	131,832	1,371,448	1,429,771	117,890	546,400
Storm Sewer	802,568	505,449	297,119	498	72,114	225,503	---	---	33	155,504	1,344,426	1,429,771	72,114	492,400
Water	2,399,191	1,974,328	424,863	3,225	145,493	282,595	---	---	2,030	159,426	1,663,530	1,752,622	145,493	116,200
Total	8,033,021	7,755,558	277,463	565,729	421,607	421,585	340,249	---	2,463	471,762	4,517,692	4,612,164	421,607	1,375,000
Houston														
Sewer	265,134	176,440	88,694	---	24,821	63,873	---	---	1,406,280	---	2,272,791	563,068	24,821	287,765
Water	247,889	257,638	(9,749)	---	23,493	(33,242)	---	---	---	---	---	---	23,493	19,500
Total	513,023	434,078	78,945	---	48,314	30,631	---	---	1,406,280	---	2,272,791	563,068	48,314	307,265
Howard Lake														
Liquor	995,912	981,509	14,403	230	13,156	1,477	---	---	---	---	---	---	---	---
Sewer	1,618,223	1,007,092	611,131	193,597	80,998	723,730	---	---	---	---	---	---	62,957	543,500
Water	860,220	364,000	496,220	1,280	46,201	451,299	---	---	---	---	---	---	46,201	330,500
Total	3,474,355	2,352,601	1,121,754	195,107	140,355	1,176,506	---	---	---	---	---	---	109,158	874,000
Hoyt Lakes														
Sanitation	267,076	287,898	(20,822)	---	---	(20,822)	---	---	---	---	---	---	---	---
Sewer	701,665	521,696	179,969	3,597	97,106	86,460	---	---	4,208,568	11,102	4,963,074	751,083	68,091	182,370
Water	467,095	456,813	10,282	1,505	407	11,380	---	---	250,000	8,000	302,219	---	407	5,000
Total	1,435,836	1,266,407	169,429	5,102	97,513	77,018	---	---	4,458,568	19,102	5,265,293	751,083	68,498	187,370
Hugo														
Water and Sewer	3,506,507	2,941,919	564,588	1,809,187	---	2,373,775	279,176	---	10,642	2,053,185	167,608	---	---	---
Total	3,506,507	2,941,919	564,588	1,809,187	---	2,373,775	279,176	---	10,642	2,053,185	167,608	---	---	---
Hutchinson														
Composting	2,868,762	2,584,868	283,894	(8,203)	19,016	256,675	---	---	---	110,000	337,616	---	10,211	149,182
Housing and Redevelopment Authority [29]	439,503	851,888	(412,385)	800,085	43,574	344,126	199,095	585,766	---	---	45,742	---	---	---
Liquor	7,343,719	6,753,016	590,703	774	---	591,477	---	---	---	550,000	8,011	---	---	---
Public Utilities Commission	44,902,853	41,872,011	3,030,842	512,947	1,023,283	2,520,506	---	---	---	1,867,192	3,269,717	---	984,345	2,240,000
Refuse	1,317,169	1,188,470	128,699	2,972	---	131,671	---	---	---	55,000	66,770	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sewer	3,135,273	2,870,746	264,527	930,233	242,017	952,743	875,964	---	---	170,686	2,203,691	3,460,000	242,017	1,236,000
Storm Water	1,019,531	657,667	361,864	2,956	49,189	315,631	---	---	---	158,600	135,173	---	49,189	140,000
Water	2,449,148	2,340,690	108,458	991,539	183,131	916,866	875,964	---	---	119,092	---	---	183,131	1,269,000
Total	63,475,958	59,119,356	4,356,602	3,233,303	1,560,210	6,029,695	1,951,023	585,766	---	3,030,570	6,066,720	3,460,000	1,468,893	5,034,182
Ihlen														
Community Center [0]	1,605	971	634	147	177	604	---	---	---	13,920	---	---	177	35,251
Garbage [0]	5,985	5,925	60	---	---	60	---	---	---	244	---	---	---	---
Sewer [0]	22,113	13,933	8,180	---	---	8,180	---	---	---	(8,681)	---	---	---	---
Water [0]	11,642	28,432	(16,790)	---	---	(16,790)	---	---	---	(1,032)	---	---	---	---
Total	41,345	49,261	(7,916)	147	177	(7,946)	---	---	---	4,451	---	---	177	35,251
Independence														
Sanitary Sewer	288,819	290,423	(1,604)	70,936	11,775	57,557	12,272	---	---	---	---	---	11,775	60,000
Total	288,819	290,423	(1,604)	70,936	11,775	57,557	12,272	---	---	---	---	---	11,775	60,000
International Falls														
Sewer	1,874,597	1,363,845	510,752	11,835	---	522,587	39	---	106	479,491	---	---	---	---
Water	2,068,336	1,731,049	337,287	13,229	20	350,496	---	---	863	629,634	16,443	---	---	---
Total	3,942,933	3,094,894	848,039	25,064	20	873,083	39	---	969	1,109,125	16,443	---	---	---
Inver Grove Heights														
Golf Course	2,419,528	1,966,693	452,835	7,799	---	460,634	---	---	---	(17,151)	---	---	---	---
Sewer	3,929,095	3,550,843	378,252	125,129	393,881	109,500	---	---	---	552,003	1,022,468	2,900,129	344,088	880,000
Storm Water Management	1,109,046	743,576	365,470	(20,007)	---	345,463	---	---	---	(1,852,841)	524,514	---	---	---
Water	3,602,230	3,022,110	580,120	46,534	---	626,654	---	---	10,000	657,259	83,987	---	---	390,000
Total	11,059,899	9,283,222	1,776,677	159,455	393,881	1,542,251	---	---	10,000	(660,730)	1,630,969	2,900,129	344,088	1,270,000
Iona														
Sewer	39,588	45,357	(5,769)	165	---	(5,604)	---	---	---	(9,879)	---	---	---	---
Water	40,987	56,238	(15,251)	57,460	---	42,209	---	7,158	---	25,372	---	---	---	---
Total	80,575	101,595	(21,020)	57,625	---	36,605	---	7,158	---	15,493	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Iron Junction														
Sewage Collection and Disposal [0]	24,247	9,160	15,087	1,339	1,767	14,659	---	---	---	---	1,900	---	1,067	---
Water [0]	8,305	3,294	5,011	1,421	---	6,432	---	---	---	---	3,818	---	---	---
Total	32,552	12,454	20,098	2,760	1,767	21,091	---	---	---	---	5,718	---	1,067	---
Ironton														
Recycling [0]	23,340	26,772	(3,432)	---	---	(3,432)	---	---	---	---	---	---	---	---
Sanitation [0]	29,794	41,392	(11,598)	---	---	(11,598)	---	---	---	---	---	---	---	---
Sewer [0]	86,415	75,608	10,807	---	---	10,807	---	---	---	---	---	---	---	---
Water [0]	71,059	53,734	17,325	270,031	755	286,601	---	---	246,000	---	288,291	---	755	23,000
Total	210,608	197,506	13,102	270,031	755	282,378	---	---	246,000	---	288,291	---	755	23,000
Isanti														
Liquor	4,157,164	3,710,362	446,802	199,944	118,687	528,059	---	---	---	607,150	1,800,445	3,186,245	118,687	---
Sewer	1,376,215	1,348,600	27,615	8,303	53,223	(17,305)	---	---	---	70,431	18,517	---	53,223	365,000
Storm Water	391,866	145,842	246,024	661	---	246,685	---	---	---	65,000	115,470	---	---	---
Water	1,335,173	943,356	391,817	10,132	96,646	305,303	---	---	---	44,429	108,492	---	96,646	423,000
Total	7,260,418	6,148,160	1,112,258	219,040	268,556	1,062,742	---	---	---	787,010	2,042,924	3,186,245	268,556	788,000
Isle														
Liquor	892,768	808,792	83,976	166	9,349	74,793	---	---	149	7,623	---	---	---	---
Sewer	433,212	227,451	205,761	250	121,337	84,674	---	---	50	12,000	---	---	120,930	150,669
Water	122,724	98,070	24,654	32,748	1,754	55,648	---	---	48	12,000	---	---	1,754	11,000
Water/Sewer Extension	---	2,391	(2,391)	151,911	---	149,520	---	---	151,911	---	229,711	---	---	---
Total	1,448,704	1,136,704	312,000	185,075	132,440	364,635	---	---	152,158	31,623	229,711	---	122,684	161,669
Ivanhoe*														
Economic Development Authority	101,238	92,274	8,964	3	8,155	812	---	---	---	---	---	---	---	---
Garbage	35,276	32,129	3,147	---	---	3,147	---	---	---	---	---	---	---	---
Liquor	555,772	590,767	(34,995)	3	---	(34,992)	---	---	---	---	---	---	---	---
Sewer	141,390	92,797	48,593	---	47,728	865	---	---	---	---	---	---	---	---
Water	164,278	127,792	36,486	8	18,334	18,160	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Total	997,954	935,759	62,195	14	74,217	(12,008)	---	---	---	---	---	---	---	---	
Jackson															
Airport	105,573	274,644	(169,071)	---	---	(169,071)	---	---	---	---	---	1,282,558	---	---	---
Ambulance Service	530,816	640,680	(109,864)	27,781	---	(82,083)	---	11,286	---	---	---	6,380	---	---	---
Electric	5,802,225	4,305,844	1,496,381	(60,872)	115,933	1,319,576	---	---	---	456,808	997,744	---	115,933	393,200	
Liquor	1,574,253	1,430,156	144,097	1,738	19,410	126,425	---	---	---	56,000	---	---	---	---	---
Sewer	801,134	510,201	290,933	27,021	88,165	229,789	---	---	---	90,823	1,306,163	12,258	88,165	239,150	
Water	912,324	653,007	259,317	15,673	87,126	187,864	---	---	---	127,028	774,301	---	87,126	115,150	
Total	9,726,325	7,814,532	1,911,793	11,341	310,634	1,612,500	---	11,286	---	730,659	4,367,146	12,258	291,224	747,500	
Janesville															
Golf Course	402,416	402,912	(496)	29,228	352	28,380	20,000	---	---	---	---	---	352	13,147	
Housing and Redevelopment Authority [39]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Light and Power	1,620,065	1,285,191	334,874	2,651	15	337,510	---	---	---	17,500	192,450	---	15	748	
Nursing Home	3,035,176	3,294,616	(259,440)	607,202	135	347,627	---	---	---	---	63,488	---	135	16,547	
Sewage Collection	336,463	358,769	(22,306)	317	16,714	(38,703)	---	---	---	26,758	89,901	---	16,714	47,155	
Storm Water	146,471	4,524	141,947	47	6,021	135,973	---	---	---	16,000	5,047	---	6,021	---	
Waterworks	384,518	263,709	120,809	284	25,832	95,261	---	---	---	28,605	26,360	---	25,832	73,348	
Total	5,925,109	5,609,721	315,388	639,729	49,069	906,048	20,000	---	---	88,863	377,246	---	49,069	150,945	
Jasper															
Economic Development Authority - Housing	69,547	49,121	20,426	644	141,294	(120,224)	---	---	---	---	6,496	---	16,294	22,377	
Garbage	57,215	48,792	8,423	---	---	8,423	---	---	---	---	---	---	---	---	
Sewer	25,651	77,869	(52,218)	153	---	(52,065)	---	---	---	---	---	---	---	---	
Sunrise Village	1,424	26,359	(24,935)	53	183,899	(208,781)	---	---	---	167,481	---	---	---	---	
Water	105,778	59,163	46,615	117	5,250	41,482	---	---	---	---	---	---	5,250	23,900	
Wellness Center	7,122	4,715	2,407	---	---	2,407	---	---	---	---	---	---	---	---	
Total	266,737	266,019	718	967	330,443	(328,758)	---	---	---	167,481	6,496	---	21,544	46,277	
Jeffers															
Sewer	79,906	57,166	22,740	3,577	8,633	17,684	---	---	---	---	---	---	8,633	27,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	104,254	114,554	(10,300)	12,260	5,747	(3,787)	9,000	---	---	(40,000)	6,500	---	5,747	26,800
Total	184,160	171,720	12,440	15,837	14,380	13,897	9,000	---	---	(40,000)	6,500	---	14,380	53,800
Johnson														
Water [0]	2,530	2,803	(273)	---	---	(273)	---	---	---	---	2,803	---	---	---
Total	2,530	2,803	(273)	---	---	(273)	---	---	---	---	2,803	---	---	---
Jordan														
Sewer Utility	1,364,653	1,152,659	211,994	(548)	216,609	(5,163)	---	---	---	20,000	422,615	---	216,609	637,165
Storm Sewer Utility	233,534	223,296	10,238	1,417	28,108	(16,453)	---	---	---	---	---	---	28,108	147,925
Water Utility	1,792,081	933,541	858,540	10,269	60,256	808,553	---	---	---	20,000	72,511	---	60,256	858,910
Total	3,390,268	2,309,496	1,080,772	11,138	304,973	786,937	---	---	---	40,000	495,126	---	304,973	1,644,000
Kandiyohi														
Sewer	295,564	317,678	(22,114)	2,276	5,276	(25,114)	---	---	---	---	---	---	5,276	37,000
Storm Sewer	30,634	17,411	13,223	362	10,672	2,913	---	---	---	---	---	---	10,672	20,000
Water	127,202	121,280	5,922	62,247	17,029	51,140	50,002	---	7,188	---	---	---	17,029	64,000
Total	453,400	456,369	(2,969)	64,885	32,977	28,939	50,002	---	7,188	---	---	---	32,977	121,000
Karlstad														
Sewer	63,873	42,655	21,218	161	---	21,379	---	---	---	---	11,436	---	---	---
Water	128,511	147,112	(18,601)	5,083	12,615	(26,133)	---	---	---	---	---	---	12,615	91,000
Total	192,384	189,767	2,617	5,244	12,615	(4,754)	---	---	---	---	11,436	---	12,615	91,000
Kasota														
Electric	418,258	424,360	(6,102)	148	---	(5,954)	---	---	---	---	---	---	---	---
Refuse	97,101	96,849	252	---	---	252	---	---	---	---	---	---	---	---
Sewer	136,070	148,406	(12,336)	182	---	(12,154)	---	---	---	---	---	---	---	---
Water	63,524	72,388	(8,864)	173	---	(8,691)	---	---	---	---	---	---	---	---
Total	714,953	742,003	(27,050)	503	---	(26,547)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Kasson														
Electric	4,535,256	3,328,887	1,206,369	273,643	13,861	1,466,151	---	---	---	248,000	78,567	---	13,861	54,226
Liquor	1,705,176	1,558,567	146,609	(22,593)	---	124,016	---	---	---	16,000	---	---	---	---
Maple Grove Cemetery	23,950	43,617	(19,667)	559	---	(19,108)	---	---	---	---	---	---	---	---
Storm Water	484,813	555,469	(70,656)	108,724	24,303	13,765	---	---	---	---	---	---	24,303	116,422
Wastewater Treatment	2,160,133	1,573,782	586,351	304,774	70,470	820,655	---	---	---	---	17,267	15,201	70,470	817,962
Water Utility	937,218	773,509	163,709	248,588	32,700	379,597	---	---	---	---	69,767	15,201	32,700	254,052
Total	9,846,546	7,833,831	2,012,715	913,695	141,334	2,785,076	---	---	---	264,000	165,601	30,402	141,334	1,242,662
Keewatin														
Public Utilities	1,352,967	3,004,286	(1,651,319)	1,767,388	1,537	114,532	---	---	1,766,994	---	1,627,011	---	1,537	32,000
Total	1,352,967	3,004,286	(1,651,319)	1,767,388	1,537	114,532	---	---	1,766,994	---	1,627,011	---	1,537	32,000
Kelliher														
Liquor	733,327	687,394	45,933	2,786	---	48,719	---	---	---	20,000	5,369	---	---	---
Sewer	50,451	65,482	(15,031)	1,330	5,759	(19,460)	---	---	---	---	29,113	---	5,759	3,228
Water	65,695	95,935	(30,240)	1,297	13,163	(42,106)	---	---	---	---	---	---	13,163	7,806
Total	849,473	848,811	662	5,413	18,922	(12,847)	---	---	---	20,000	34,482	---	18,922	11,034
Kellogg														
Sewer	40,665	85,047	(44,382)	10	3,829	(48,201)	---	---	---	2,411	---	54,000	3,791	56,000
Water	53,366	82,778	(29,412)	1,309	---	(28,103)	---	---	---	2,411	3,679	---	---	---
Total	94,031	167,825	(73,794)	1,319	3,829	(76,304)	---	---	---	4,822	3,679	54,000	3,791	56,000
Kennedy														
Sewer	35,310	22,666	12,644	9	---	12,653	---	---	---	(14,478)	---	---	---	---
Water	55,566	58,439	(2,873)	2,301	558	(1,130)	---	---	---	(45,721)	60,199	---	558	10,000
Total	90,876	81,105	9,771	2,310	558	11,523	---	---	---	(60,199)	60,199	---	558	10,000
Kenneth														
Sewage Collection and Disposal [0]	12,843	1,201	11,642	---	13,929	(2,287)	---	---	---	---	---	---	13,929	8,000
Water [0]	6,275	8,759	(2,484)	---	---	(2,484)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	19,118	9,960	9,158	---	13,929	(4,771)	---	---	---	---	---	---	13,929	8,000
Kent														
Refuse [0]	8,387	7,531	856	---	---	856	---	---	---	---	---	---	---	---
Sewer [0]	20,572	12,941	7,631	---	5,979	1,652	---	---	---	---	---	---	5,979	2,429
Water [0]	8,549	13,711	(5,162)	---	---	(5,162)	---	---	---	---	---	---	---	---
Total	37,508	34,183	3,325	---	5,979	(2,654)	---	---	---	---	---	---	5,979	2,429
Kenyon														
Electric	2,022,105	1,584,735	437,370	145,544	186	582,728	---	---	---	68,704	---	---	186	3,480
Liquor	870,243	835,923	34,320	48,531	32	82,819	---	---	---	---	---	---	---	---
Sewer	415,830	430,817	(14,987)	60,589	48,296	(2,694)	30,000	68,377	---	(196,685)	148,250	---	48,296	134,692
Storm Sewer	53,896	86,336	(32,440)	263	23,991	(56,168)	---	50,411	---	(165,737)	108,552	---	23,991	30,487
Water	261,220	232,680	28,540	28,363	37,718	19,185	---	89,720	7,262	(526,916)	562,675	---	37,718	25,350
Total	3,623,294	3,170,491	452,803	283,290	110,223	625,870	30,000	208,508	7,262	(820,634)	819,477	---	110,191	194,009
Kerkhoven														
Garbage [0]	112,967	109,676	3,291	1,475	1,510	3,256	---	---	---	---	1,515	---	1,510	10,000
Sewer [0]	86,416	71,811	14,605	1,008	3,915	11,698	---	---	---	---	10,269	---	3,915	15,000
Water [0]	141,977	38,466	103,511	1,132	22,003	82,640	---	---	---	---	---	---	22,003	71,000
Total	341,360	219,953	121,407	3,615	27,428	97,594	---	---	---	---	11,784	---	27,428	96,000
Kettle River														
Sewer [0]	38,951	26,517	12,434	18	8,538	3,914	---	---	---	---	---	85,340	4,217	93,820
Water [0]	77,589	49,734	27,855	924	46,806	(18,027)	---	---	---	---	---	416,660	25,712	415,680
Total	116,540	76,251	40,289	942	55,344	(14,113)	---	---	---	---	---	502,000	29,929	509,500
Kiester														
Liquor	216,217	219,124	(2,907)	1,798	500	(1,609)	---	---	---	---	---	---	---	---
Sewer [0]	67,654	33,598	34,056	3,219	---	37,275	---	---	---	---	---	---	---	---
Water [0]	79,662	42,406	37,256	2,242	14,038	25,460	---	---	---	---	---	---	640	15,000
Total	363,533	295,128	68,405	7,259	14,538	61,126	---	---	---	---	---	---	640	15,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Kilkenny														
Public Works [0]	47,153	48,089	(936)	8,555	---	7,619	---	---	---	(29,388)	---	---	---	---
Refuse or Garbage Collection [0]	7,226	16,865	(9,639)	---	485	(10,124)	---	---	---	29,388	---	---	---	---
Total	54,379	64,954	(10,575)	8,555	485	(2,505)	---	---	---	---	---	---	---	---
Kimball														
Refuse	69,133	60,750	8,383	224	---	8,607	---	---	---	---	---	---	---	---
Sewer	204,199	181,129	23,070	14,917	7,085	30,902	---	---	---	35,000	55,121	---	2,998	30,000
Water	237,707	263,240	(25,533)	37,673	9,479	2,661	---	---	---	35,000	35,344	---	9,479	16,000
Total	511,039	505,119	5,920	52,814	16,564	42,170	---	---	---	70,000	90,465	---	12,477	46,000
Kinney														
Refuse or Garbage Collection [0]	8,274	---	8,274	818	12,846	(3,754)	767	---	---	(4,290)	---	---	---	---
Sewage Collection and Disposal [0]	14,966	2,014	12,952	---	46,975	(34,023)	---	---	---	(35,109)	---	---	---	---
Water [0]	15,722	33,548	(17,826)	10,000	7,086	(14,912)	---	10,000	---	(19,469)	---	---	---	---
Total	38,962	35,562	3,400	10,818	66,907	(52,689)	767	10,000	---	(58,868)	---	---	---	---
La Crescent														
Arena	56,829	143,761	(86,932)	---	1,798	(88,730)	---	---	---	(40,000)	---	---	---	---
Golf Course	457,646	450,408	7,238	---	102	7,136	---	790	---	---	---	---	---	---
License Bureau	108,754	176,007	(67,253)	2,298	---	(64,955)	---	---	---	---	---	---	---	---
Sewer	739,251	833,958	(94,707)	2,249	63,878	(156,336)	---	---	---	32,942	41,170	765,000	63,878	1,002,500
Solid Waste	272,748	262,843	9,905	156	---	10,061	---	---	---	---	---	---	---	---
Water	895,623	746,225	149,398	---	66,200	83,198	---	---	---	42,000	83,746	---	66,200	257,500
Total	2,530,851	2,613,202	(82,351)	4,703	131,978	(209,626)	---	790	---	34,942	124,916	765,000	130,078	1,260,000
La Prairie														
Sewer [0]	82,846	58,058	24,788	11,002	4,319	31,471	---	---	---	---	---	---	---	---
Water [0]	88,399	49,454	38,945	6,060	2,932	42,073	---	---	---	---	---	---	---	---
Total	171,245	107,512	63,733	17,062	7,251	73,544	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
La Salle														
Wastewater	40,398	70,274	(29,876)	10	7,716	(37,582)	---	---	---	---	---	---	7,716	8,250
Water	25,921	21,514	4,407	6	4,124	289	---	---	---	(5,000)	4,500	---	4,124	2,750
Total	66,319	91,788	(25,469)	16	11,840	(37,293)	---	---	---	(5,000)	4,500	---	11,840	11,000
Lafayette														
Garbage	38,340	38,887	(547)	265	---	(282)	---	---	---	---	---	---	---	---
Sewer	125,934	173,635	(47,701)	36,221	21,614	(33,094)	---	---	---	(17,845)	17,845	---	21,614	23,460
Water	151,884	197,084	(45,200)	37,075	20,717	(28,842)	---	---	---	---	10,080	---	20,717	22,540
Total	316,158	409,606	(93,448)	73,561	42,331	(62,218)	---	---	---	(17,845)	27,925	---	42,331	46,000
Lake Benton														
Garbage	46,997	46,246	751	286	---	1,037	---	---	---	---	---	---	---	---
Sewer	125,333	117,924	7,409	111,340	38,462	80,287	39,918	---	34,697	---	186,210	---	38,214	27,500
Water	170,190	207,113	(36,923)	48,923	38,462	(26,462)	39,918	---	---	---	47,315	---	38,214	27,500
Total	342,520	371,283	(28,763)	160,549	76,924	54,862	79,836	---	34,697	---	233,525	---	76,428	55,000
Lake Bronson														
Sewage Collection and Disposal [0]	16,678	6,915	9,763	---	---	9,763	---	---	---	---	---	---	---	---
Water [0]	79,896	31,625	48,271	148	---	48,419	---	---	---	37,519	---	---	---	---
Total	96,574	38,540	58,034	148	---	58,182	---	---	---	37,519	---	---	---	---
Lake City														
Electric	10,514,467	9,998,756	515,711	568,378	11,708	1,072,381	---	52,453	---	930,000	550,292	---	---	---
Garbage	107,126	90,185	16,941	7,262	---	24,203	---	---	---	---	---	---	---	---
Marina	2,204,190	1,113,816	1,090,374	7,685	8,512	1,089,547	---	---	---	2,645,000	636,913	---	---	---
Sewer	1,404,690	1,398,691	5,999	5,503	24,295	(12,793)	---	---	---	22,500	43,995	---	24,295	298,000
Storm Water	170,234	215,991	(45,757)	1,877	8,649	(52,529)	---	---	21,181	---	---	---	8,649	40,000
Water	705,474	689,058	16,416	2,119	10,035	8,500	---	---	---	22,500	136,769	---	9,607	70,000
Total	15,106,181	13,506,497	1,599,684	592,824	63,199	2,129,309	---	52,453	21,181	3,620,000	1,367,969	---	42,551	408,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Lake Crystal														
Ambulance	174,001	236,050	(62,049)	3,676	---	(58,373)	---	---	---	(88,090)	7,818	---	---	---
Electric	1,174,681	832,577	342,104	80,820	16,356	406,568	---	---	---	146,856	59,767	---	16,356	130,000
Sewer	729,191	595,515	133,676	19,211	41,751	111,136	---	---	---	36,777	61,154	---	41,751	192,000
Water	1,101,185	681,511	419,674	51,649	45,513	425,810	---	---	---	55,242	248,123	---	45,513	380,000
Total	3,179,058	2,345,653	833,405	155,356	103,620	885,141	---	---	---	150,785	376,862	---	103,620	702,000
Lake Elmo														
Sewer	549,567	1,417,524	(867,957)	(7,335)	145,484	(1,020,776)	---	---	---	1,500,000	2,597,887	6,026,615	145,484	2,240,000
Storm Sewer	512,624	780,685	(268,061)	(2,038)	49,359	(319,458)	---	---	---	---	---	---	49,359	200,000
Water	1,711,596	2,442,438	(730,842)	24,063	223,270	(930,049)	---	---	7,006,533	3,750,000	7,693,521	605,002	223,270	1,385,000
Total	2,773,787	4,640,647	(1,866,860)	14,690	418,113	(2,270,283)	---	---	7,006,533	5,250,000	10,291,408	6,631,617	418,113	3,825,000
Lake Henry*														
Sewage Collection and Disposal	18,650	22,059	(3,409)	12,934	---	9,525	---	---	---	---	---	---	8,102	12,959
Total	18,650	22,059	(3,409)	12,934	---	9,525	---	---	---	---	---	---	8,102	12,959
Lake Lillian														
Sewer	43,508	32,899	10,609	1	747	9,863	---	---	---	---	---	---	747	12,000
Storm Sewer	10,519	---	10,519	---	---	10,519	---	---	---	---	---	---	---	---
Water	97,162	77,846	19,316	2	1,928	17,390	---	---	---	---	---	---	1,928	32,000
Total	151,189	110,745	40,444	3	2,675	37,772	---	---	---	---	---	---	2,675	44,000
Lake Park														
Economic Development Authority [29]	59,841	51,767	8,074	724	3,161	5,637	---	---	---	---	---	---	3,161	---
Electric	892,121	805,060	87,061	1,127	---	88,188	---	---	---	32,800	---	---	---	---
Gas	312,732	318,928	(6,196)	5,728	5,159	(5,627)	---	---	---	---	---	---	5,159	31,000
Liquor	936,986	880,788	56,198	1,325	---	57,523	---	---	---	---	---	---	---	---
Sewer	214,396	148,301	66,095	1,187	11,266	56,016	---	---	---	---	783,106	768,290	11,266	100,000
Storm Water	11,537	---	11,537	---	---	11,537	---	---	---	---	---	---	---	---
Water	203,221	155,801	47,420	---	1,698	45,722	---	---	---	(16,000)	56,153	---	1,698	53,000
Total	2,630,834	2,360,645	270,189	10,091	21,284	258,996	---	---	---	16,800	839,259	768,290	21,284	184,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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]	136,613	83,956	52,657	466	---	53,123	---	---	---	---	---	---	---	---
Total	136,613	83,956	52,657	466	---	53,123	---	---	---	---	---	---	---	---
Lake Wilson														
Apartment	22,470	21,562	908	---	148	760	---	---	---	9,723	2,496	---	148	1,148
Water and Sewer	118,432	77,862	40,570	21	---	40,591	---	---	---	21,903	20,723	---	---	---
Total	140,902	99,424	41,478	21	148	41,351	---	---	---	31,626	23,219	---	148	1,148
Lakefield														
Ambulance	117,484	133,384	(15,900)	18,800	---	2,900	---	---	1,925	---	239,909	---	---	---
Liquor	730,733	627,849	102,884	1,944	---	104,828	---	---	---	6,000	---	---	---	---
Municipal Utilities	2,254,396	2,066,863	187,533	11,342	34,646	164,229	---	---	---	77,314	2,022,337	1,144,301	34,646	435,811
Sewer	483,171	397,461	85,710	10,322	50,422	45,610	---	---	---	(4,559)	1,928,511	1,246,088	50,422	457,508
Total	3,585,784	3,225,557	360,227	42,408	85,068	317,567	---	---	1,925	78,755	4,190,757	2,390,389	85,068	893,319
Lakeland														
Water [0]	495,605	251,095	244,510	177	10,080	234,607	---	---	---	(20,000)	---	---	10,080	90,000
Total	495,605	251,095	244,510	177	10,080	234,607	---	---	---	(20,000)	---	---	10,080	90,000
Lakeville														
Environmental Resources	2,118,919	1,698,656	420,263	471,441	---	891,704	---	---	24,000	38,046	---	---	---	---
Liquor	19,683,002	18,109,700	1,573,302	(42,374)	---	1,530,928	---	---	5,445	1,096,825	---	---	---	240,000
Sewer	8,213,601	8,118,913	94,688	158,088	95,582	157,194	---	---	1,280	195,318	---	---	11,375	60,000
Street Light Utility	1,164,456	880,706	283,750	13,019	18,305	278,464	---	---	---	5,853	---	---	11,667	40,000
Water	9,738,985	6,817,298	2,921,687	80,502	353,164	2,649,025	---	---	3,373	713,687	---	---	31,082	835,000
Total	40,918,963	35,625,273	5,293,690	680,676	467,051	5,507,315	---	---	34,098	2,049,729	---	---	54,124	1,175,000
Lamberton														
Refuse	23,320	16,811	6,509	10	---	6,519	---	---	---	---	---	---	---	---
Sanitary Sewer	186,081	126,888	59,193	3,736	94,821	(31,892)	---	---	---	7,000	1,019	1,242,718	40,120	1,289,200

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Storm Sewer	79,756	38,062	41,694	20	9,471	32,243	---	---	---	8,000	---	---	---	9,471	52,800
Water	208,084	140,840	67,244	9,974	12,312	64,906	---	---	---	(15,000)	30,369	---	---	12,312	41,000
Total	497,241	322,601	174,640	13,740	116,604	71,776	---	---	---	---	31,388	1,242,718	61,903	1,383,000	
Lancaster															
Liquor	324,878	288,454	36,424	208	---	36,632	---	---	81	20,000	---	---	---	---	---
Sewer	59,342	59,986	(644)	18,557	---	17,913	---	18,250	34	---	---	---	---	---	---
Water	94,494	81,749	12,745	1,060	---	13,805	---	---	32	---	---	---	---	---	---
Total	478,714	430,189	48,525	19,825	---	68,350	---	18,250	147	20,000	---	---	---	---	---
Landfall															
Sewer [0]	71,031	55,717	15,314	1,672	---	16,986	---	---	---	---	---	---	---	---	---
Water [0]	113,992	91,283	22,709	1,029	---	23,738	---	---	---	---	---	---	---	---	---
Total	185,023	147,000	38,023	2,701	---	40,724	---	---	---	---	---	---	---	---	---
Lanesboro															
Utilities Commission	1,749,845	1,422,277	327,568	182,131	45,836	463,863	---	---	---	83,274	3,231,057	1,562,840	45,836	395,831	
Total	1,749,845	1,422,277	327,568	182,131	45,836	463,863	---	---	---	83,274	3,231,057	1,562,840	45,836	395,831	
Laporte															
Water and Sewer	87,385	59,603	27,782	33,115	20,610	40,287	33,115	---	---	---	---	---	---	20,610	25,000
Total	87,385	59,603	27,782	33,115	20,610	40,287	33,115	---	---	---	---	---	---	20,610	25,000
Lauderdale															
Sewer	323,668	318,690	4,978	2,248	1,859	5,367	---	---	---	---	206,088	---	---	---	---
Storm Sewer	118,472	164,497	(46,025)	70	777	(46,732)	---	---	---	---	206,088	---	---	---	---
Total	442,140	483,187	(41,047)	2,318	2,636	(41,365)	---	---	---	---	412,176	---	---	---	---
Le Center															
Liquor	1,077,777	1,045,504	32,273	98,258	4,256	126,275	---	---	---	50,000	---	---	4,256	8,729	
Refuse	154,326	173,938	(19,612)	3,704	8,881	(24,789)	---	---	---	---	170,493	164,000	8,881	18,698	
Sewer	561,423	508,856	52,567	2,316	55,916	(1,033)	---	---	---	---	110,567	---	55,916	236,510	
Water	513,681	422,050	91,631	46,392	53,034	84,989	---	---	---	---	16,195	---	53,034	272,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	2,307,207	2,150,348	156,859	150,670	122,087	185,442	---	---	---	50,000	297,255	164,000	122,087	535,937
Le Sueur														
Electric	10,533,700	9,448,104	1,085,596	400,942	34,618	1,451,920	---	---	---	541,288	99,935	---	34,618	148,729
Refuse and Recycling	314,945	272,777	42,168	---	---	42,168	---	---	---	13,510	---	---	---	---
Sewer	2,680,612	2,152,498	528,114	217,862	119,120	626,856	---	---	---	131,818	771,471	---	119,120	1,249,141
Storm Utility	178,164	4,361	173,803	1,391	12,988	162,206	---	---	---	5,505	795,635	168,288	12,988	---
Water	2,175,975	1,746,300	429,675	28,325	156,728	301,272	---	---	---	114,975	6,108,506	5,782,649	156,728	39,566
Total	15,883,396	13,624,040	2,259,356	648,520	323,454	2,584,422	---	---	---	807,096	7,775,547	5,950,937	323,454	1,437,436
LeRoy														
Sewer	111,686	138,149	(26,463)	211	---	(26,252)	---	---	---	7,240	---	---	---	---
Water	138,520	132,221	6,299	2,706	---	9,005	2,389	---	---	12,409	---	---	---	---
Wildwood Grove	1,647,139	1,789,309	(142,170)	89,568	19,543	(72,145)	89,542	---	---	---	92,055	1,106,637	19,543	1,155,000
Total	1,897,345	2,059,679	(162,334)	92,485	19,543	(89,392)	91,931	---	---	19,649	92,055	1,106,637	19,543	1,155,000
Lester Prairie														
Sewer	651,307	286,935	364,372	51,797	24,282	391,887	---	---	---	---	---	---	20,299	264,000
Water	313,424	190,628	122,796	58,984	21,285	160,495	---	---	---	---	---	---	17,568	97,000
Total	964,731	477,563	487,168	110,781	45,567	552,382	---	---	---	---	---	---	37,867	361,000
Lewiston														
Sewer	532,228	660,238	(128,010)	946	64,356	(191,420)	---	---	---	(110,000)	94,490	---	53,939	166,000
Water	289,287	226,652	62,635	1,378	11,661	52,352	---	---	---	60,000	24,574	---	7,197	46,000
Total	821,515	886,890	(65,375)	2,324	76,017	(139,068)	---	---	---	(50,000)	119,064	---	61,136	212,000
Lewisville														
Liquor	197,842	199,544	(1,702)	35,727	---	34,025	---	---	---	---	6,452	---	---	---
Sewer	105,095	80,424	24,671	2,913	28,969	(1,385)	---	---	---	---	21,421	509,000	11,403	551,464
Water	68,853	85,824	(16,971)	54	16,394	(33,311)	---	---	---	---	4,000	283,000	6,210	277,000
Total	371,790	365,792	5,998	38,694	45,363	(671)	---	---	---	---	31,873	792,000	17,613	828,464

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Lexington															
Liquor	3,722,819	3,470,500	252,319	1,719	---	254,038	---	---	---	175,000	80,204	---	---	---	
Lovell Building	---	---	---	---	---	---	---	---	---	100,000	---	---	---	---	
Sewer	267,362	290,636	(23,274)	7,656	9,865	(25,483)	---	---	---	---	1,450	---	9,865	45,000	
Storm Sewer	43,469	57,000	(13,531)	21,069	2,939	4,599	25,008	---	---	---	---	---	2,939	1,778	
Water	228,103	216,120	11,983	181	5,447	6,717	---	---	---	---	10,190	---	5,447	25,000	
Total	4,261,753	4,034,256	227,497	30,625	18,251	239,871	25,008	---	---	275,000	91,844	---	18,251	71,778	
Lilydale															
Sewer	135,049	209,182	(74,133)	769	---	(73,364)	---	---	---	---	---	---	---	---	
Storm Water	46,003	86,340	(40,337)	547	---	(39,790)	---	---	---	---	---	---	---	---	
Total	181,052	295,522	(114,470)	1,316	---	(113,154)	---	---	---	---	---	---	---	---	
Lindstrom															
Liquor	2,852,467	2,745,642	106,825	80,298	---	187,123	---	---	---	188,330	---	---	---	---	
Sewer	1,203,354	1,281,228	(77,874)	(601)	---	(78,475)	---	---	---	52,585	319,116	---	---	---	
Storm Water Management	145,395	122,761	22,634	(205)	---	22,429	---	---	---	3,300	33,725	---	---	---	
Water	404,772	621,271	(216,499)	17,345	---	(199,154)	---	---	---	76,372	377,398	---	---	---	
Total	4,605,988	4,770,902	(164,914)	96,837	---	(68,077)	---	---	---	320,587	730,239	---	---	---	
Lino Lakes															
Sewer	1,892,040	2,186,992	(294,952)	14,506	52,696	(333,142)	---	---	---	---	99,189	---	---	---	
Water	1,683,290	1,621,486	61,804	14,506	34,068	42,242	---	---	---	322,933	92,652	---	---	---	
Total	3,575,330	3,808,478	(233,148)	29,012	86,764	(290,900)	---	---	---	322,933	191,841	---	---	---	
Lismore															
Refuse	19,117	19,046	71	---	---	71	---	---	---	---	---	---	---	---	
Sewer	33,921	42,985	(9,064)	82	---	(8,982)	---	---	---	---	---	---	---	---	
Water	67,401	83,695	(16,294)	66	17,749	(33,977)	---	---	---	---	---	---	17,749	24,000	
Total	120,439	145,726	(25,287)	148	17,749	(42,888)	---	---	---	---	---	---	17,749	24,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Litchfield														
Electric	11,289,651	9,364,787	1,924,864	276,492	264,432	1,936,924	---	---	---	700,000	508,666	530,000	254,294	870,200
Liquor	3,091,681	2,818,562	273,119	5,341	---	278,460	---	---	---	276,330	---	---	---	---
Sewer	4,446,561	3,156,586	1,289,975	418,802	555,057	1,153,720	83,654	---	---	350,000	199,196	6,305,000	546,349	1,602,800
Water	1,033,472	670,845	362,627	13,313	34,261	341,679	---	---	---	200,000	---	520,000	28,777	35,000
Total	19,861,365	16,010,780	3,850,585	713,948	853,750	3,710,783	83,654	---	---	1,526,330	707,862	7,355,000	829,420	2,508,000
Little Canada														
Sewer Operating	1,596,146	1,520,796	75,350	(31)	---	75,319	---	---	---	100,000	---	---	---	---
Water Operating	1,799,177	1,773,159	26,018	84,801	---	110,819	---	---	---	200,000	2,252	---	---	---
Total	3,395,323	3,293,955	101,368	84,770	---	186,138	---	---	---	300,000	2,252	---	---	---
Little Falls														
Garbage and Recycling	831,745	925,353	(93,608)	29,344	---	(64,264)	---	---	---	104,755	---	---	---	---
Golf	455,691	581,277	(125,586)	95,913	---	(29,673)	---	---	218	(69,368)	154,610	121,008	---	26,498
Sewer	2,155,988	1,300,696	855,292	14,196	126,495	742,993	---	---	366	328,966	29,946	---	126,495	884,000
Storm Water	108,754	72,784	35,970	(6,242)	---	29,728	---	---	---	34,841	---	---	---	---
Water	1,740,257	1,219,950	520,307	38,827	---	559,134	---	---	313	282,488	148,707	---	---	---
Total	5,292,435	4,100,060	1,192,375	172,038	126,495	1,237,918	---	---	897	681,682	333,263	121,008	126,495	910,498
Littlefork														
Liquor	273,224	293,306	(20,082)	10,814	---	(9,268)	---	---	---	(10,000)	---	---	---	---
Sewer	100,778	80,959	19,819	5,489	23,104	2,204	---	---	---	---	7,000	---	23,104	26,402
Water	210,309	201,361	8,948	130,722	51,175	88,495	---	122,124	---	---	172,208	---	51,175	69,103
Total	584,311	575,626	8,685	147,025	74,279	81,431	---	122,124	---	(10,000)	179,208	---	74,279	95,505
Long Beach														
Sewer [0]	218,991	145,361	73,630	2,967	8,604	67,993	---	---	---	---	---	275,000	7,879	345,000
Total	218,991	145,361	73,630	2,967	8,604	67,993	---	---	---	---	---	275,000	7,879	345,000
Long Lake														
Recycling	43,708	48,052	(4,344)	3,954	---	(390)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)							Interest Paid	Principal Payments
Sewer	447,681	500,582	(52,901)	17,568	11,301	(46,634)	---	99,228	---	---	---	---	11,301	47,030
Surface Water Management	64,044	78,938	(14,894)	(1,855)	1,546	(18,295)	---	---	---	2,884	---	---	1,546	11,325
Water	340,552	387,387	(46,835)	3,480	23,883	(67,238)	---	---	---	---	---	---	23,883	68,470
Total	895,985	1,014,959	(118,974)	23,147	36,730	(132,557)	---	99,228	---	2,884	---	---	36,730	126,825
Long Prairie														
Liquor	1,956,420	1,781,874	174,546	3,836	---	178,382	---	---	248	109,000	---	---	---	---
Sewer	2,296,437	996,989	1,299,448	94,470	499,484	894,434	---	---	221	182,479	545,436	---	499,484	746,000
Water	838,185	360,178	478,007	21,281	37,424	461,864	---	---	104	100,455	---	---	37,424	205,000
Total	5,091,042	3,139,041	1,952,001	119,587	536,908	1,534,680	---	---	573	391,934	545,436	---	536,908	951,000
Longville														
Liquor	2,210,104	1,857,868	352,236	3,420	---	355,656	---	---	---	---	32,415	---	---	---
Sewer	152,104	140,368	11,736	36,040	20,908	26,868	28,751	---	---	---	---	---	20,908	56,500
Total	2,362,208	1,998,236	363,972	39,460	20,908	382,524	28,751	---	---	---	32,415	---	20,908	56,500
Lonsdale														
Liquor	2,025,118	1,894,025	131,093	274	---	131,367	---	---	---	---	6,044	---	---	---
Sewer	1,048,549	869,488	179,061	265,387	33,863	410,585	---	---	---	33,330	---	---	33,863	421,000
Water	736,913	737,109	(196)	205,596	71,364	134,036	---	---	---	72,250	---	---	71,364	201,000
Total	3,810,580	3,500,622	309,958	471,257	105,227	675,988	---	---	---	105,580	6,044	---	105,227	622,000
Loretto														
Garbage	53,756	60,739	(6,983)	2,460	---	(4,523)	---	---	---	---	---	---	---	---
Storm Water	80,989	79,131	1,858	290	---	2,148	---	---	---	(19,000)	6,000	---	---	---
Wastewater	185,352	130,803	54,549	1,416	7,007	48,958	---	---	432,930	3,166	615,760	182,429	1,514	---
Water	233,601	174,317	59,284	924	19,949	40,259	---	---	---	---	353,970	384,225	8,369	46,000
Total	553,698	444,990	108,708	5,090	26,956	86,842	---	---	432,930	(15,834)	975,730	566,654	9,883	46,000
Lowry														
Economic Development Authority	67,200	42,850	24,350	1,080	4,841	20,589	---	---	---	(98,785)	---	---	4,841	30,808
Sewer	83,822	112,844	(29,022)	449	19,949	(48,522)	---	---	---	---	---	---	19,949	43,000
Water	140,942	163,116	(22,174)	45,200	27,763	(4,737)	---	---	45,200	---	---	284,800	15,073	315,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	291,964	318,810	(26,846)	46,729	52,553	(32,670)	---	---	45,200	(98,785)	---	284,800	39,863	388,808
Lucan														
Economic Development Authority [29]	1,750	1,002	748	3,478	---	4,226	---	---	---	---	---	---	---	---
Sewer	56,433	63,201	(6,768)	423	15,100	(21,445)	---	---	---	69,535	---	---	15,100	17,275
Water	64,185	67,656	(3,471)	5,398	12,070	(10,143)	---	---	---	---	---	---	12,070	14,000
Total	122,368	131,859	(9,491)	9,299	27,170	(27,362)	---	---	---	69,535	---	---	27,170	31,275
Luverne														
Economic Development Authority [29]	5,200	82,045	(76,845)	477,912	600,000	(198,933)	---	---	---	---	---	---	---	---
Electric	7,440,275	7,224,947	215,328	282,607	395,848	102,087	---	---	---	890,000	979,979	---	155,751	190,000
Lewis and Clark Reserve Fund	---	---	---	(2,018)	---	(2,018)	---	---	---	---	---	---	---	---
Liquor	1,685,786	1,634,898	50,888	(5,992)	---	44,896	---	---	---	45,000	---	---	---	---
Refuse and Recycling	812,990	491,440	321,550	(6,785)	30,001	284,764	---	---	---	190,000	93,971	---	---	---
Sewer	1,891,045	1,264,614	626,431	6,111	320,286	312,256	25	---	---	115,000	2,662,865	566,019	245,705	1,479,750
Storm Sewer	158,973	129,213	29,760	(3,690)	---	26,070	---	---	---	5,000	147,337	---	---	---
Water	2,051,337	1,346,572	704,765	32,895	89,918	647,742	---	---	---	85,000	233,135	557,139	40,487	2,820,250
Total	14,045,606	12,173,729	1,871,877	781,040	1,436,053	1,216,864	25	---	---	1,330,000	4,117,287	1,123,158	441,943	4,490,000
Lyle														
Sewer	48,212	83,826	(35,614)	---	---	(35,614)	---	---	---	---	---	---	---	---
Water	92,429	60,455	31,974	---	---	31,974	---	---	---	---	---	---	---	---
Total	140,641	144,281	(3,640)	---	---	(3,640)	---	---	---	---	---	---	---	---
Lynd														
Garbage	25,475	19,603	5,872	29	---	5,901	---	---	---	---	---	---	---	2,000
Housing	28,795	42,185	(13,390)	1,014	1,837	(14,213)	---	---	---	---	---	---	1,837	9,560
Sewer	60,053	107,505	(47,452)	6,725	---	(40,727)	---	---	---	500	102,616	---	---	500
Water	79,307	114,547	(35,240)	1,918	---	(33,322)	---	---	---	500	34,278	---	---	500
Total	193,630	283,840	(90,210)	9,686	1,837	(82,361)	---	---	---	1,000	136,894	---	1,837	12,560
Mabel														
Electric [34]	671,235	518,953	152,282	---	11,147	141,135	---	---	---	---	35,860	---	11,147	21,083

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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]	261,380	105,033	156,347	---	27,651	128,696	---	---	---	(1,051)	---	---	---	27,651	118,524
Water [34]	188,460	149,536	38,924	---	24,962	13,962	---	---	---	---	---	---	---	24,962	32,492
Total	1,121,075	773,522	347,553	---	63,760	283,793	---	---	---	(1,051)	35,860	---	---	63,760	172,099
Madelia															
Electric [29]	5,303,120	5,049,649	253,471	7,584	87,690	173,365	---	---	---	---	262,133	4,070,247	6,855	---	---
Liquor	753,267	700,961	52,306	1,389	---	53,695	---	---	---	10,000	---	---	---	---	---
Wastewater	2,003,096	1,622,184	380,912	15,813	80,991	315,734	---	3,148	---	50,000	1,893,863	403,803	79,794	331,000	---
Water	696,489	503,356	193,133	7,223	53,906	146,450	---	3,153	---	125,000	1,003,178	2,488,353	25,526	---	---
Total	8,755,972	7,876,150	879,822	32,009	222,587	689,244	---	6,301	---	185,000	3,159,174	6,962,403	112,175	331,000	---
Madison															
Apartments	166,882	109,435	57,447	---	3,733	53,714	---	---	---	---	44,256	---	---	3,733	80,000
Electric	1,518,782	1,224,537	294,245	4,113	564	297,794	---	---	---	404,671	59,065	---	---	---	---
Liquor	483,410	451,609	31,801	---	---	31,801	---	---	---	20,000	---	---	---	---	---
Sanitation	227,235	215,781	11,454	---	---	11,454	---	---	---	15,000	---	---	---	---	---
Sewer	461,931	500,295	(38,364)	---	9,170	(47,534)	---	---	---	149,840	2,013	---	---	9,170	33,000
Storm Sewer	149,001	106,602	42,399	---	---	42,399	---	---	---	119,838	---	---	---	---	---
Water	591,490	516,181	75,309	---	---	75,309	---	---	---	235,175	---	---	---	---	---
Total	3,598,731	3,124,440	474,291	4,113	13,467	464,937	---	---	---	944,524	105,334	---	---	12,903	113,000
Madison Lake															
Refuse	161,921	86,448	75,473	---	---	75,473	---	---	---	45,000	---	---	---	---	---
Sewer Utility	439,363	460,213	(20,850)	36,117	36,313	(21,046)	---	---	---	---	407,629	427,887	36,313	139,349	---
Water Utility	303,774	382,486	(78,712)	43,990	42,759	(77,481)	---	---	---	---	822,790	826,914	42,759	137,303	---
Total	905,058	929,147	(24,089)	80,107	79,072	(23,054)	---	---	---	45,000	1,230,419	1,254,801	79,072	276,652	---
Magnolia															
Sewer [0]	43,395	12,248	31,147	173	7,970	23,350	---	---	---	---	---	---	---	7,970	20,000
Water [0]	18,948	19,595	(647)	166	---	(481)	---	---	---	---	---	---	---	---	---
Total	62,343	31,843	30,500	339	7,970	22,869	---	---	---	---	---	---	---	7,970	20,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Mahnomen														
Liquor	1,406,700	1,366,962	39,738	24,273	---	64,011	---	---	---	---	8,307	---	---	---
Revolving Loan	---	1,846	(1,846)	152	---	(1,694)	---	---	---	---	---	---	---	---
Sewer	341,613	226,310	115,303	5,792	13,922	107,173	---	---	5,600	---	10,012	---	13,922	75,000
Storm Water	1,694	3,504	(1,810)	---	---	(1,810)	---	---	---	---	---	---	---	---
Water	420,877	291,594	129,283	9,649	37,088	101,844	---	---	4,400	---	12,440	620,000	37,088	67,000
Total	2,170,884	1,890,216	280,668	39,866	51,010	269,524	---	---	10,000	---	30,759	620,000	51,010	142,000
Mahtomedi														
Sewer Utility	1,384,013	1,229,181	154,832	(3,511)	29,040	122,281	---	---	---	520,438	---	---	29,040	202,982
Water Utility	1,442,884	1,264,126	178,758	(2,215)	89,454	87,089	---	---	---	1,678,032	---	---	89,454	412,643
Total	2,826,897	2,493,307	333,590	(5,726)	118,494	209,370	---	---	---	2,198,470	---	---	118,494	615,625
Manchester														
Sewage Collection and Disposal [0]	25,421	16,143	9,278	1,343	1,463	9,158	---	---	---	1,828	---	---	1,463	1,000
Sewer Connection Fund [0]	3,941	---	3,941	1,000	1,660	3,281	---	---	---	---	---	---	1,660	7,000
Short Lived Assets Reserv [0]	---	---	---	6	---	6	---	---	---	(1,000)	---	---	---	---
System Replacement Fund [0]	---	---	---	---	---	---	---	---	---	(828)	---	---	---	---
Water [0]	4,253	2,705	1,548	65	---	1,613	---	---	---	---	---	---	---	---
Total	33,615	18,848	14,767	2,414	3,123	14,058	---	---	---	---	---	---	3,123	8,000
Mankato														
Airport	588,244	2,009,436	(1,421,192)	161,890	---	(1,259,302)	---	4,444,226	792,166	(1,925,682)	4,371,708	---	---	38,400
Eastwood Park	---	1,407	(1,407)	---	451	(1,858)	---	---	---	---	---	---	---	---
Economic Development Authority	1,064,559	2,585,746	(1,521,187)	1,987,834	159,168	307,479	914,616	349,611	343,594	(429,339)	---	---	159,168	---
Economic Development Authority - Housing	905,713	5,337,349	(4,431,636)	3,977,120	---	(454,516)	---	3,972,491	---	---	145,160	---	---	---
Mass Transit	150,209	4,540,583	(4,390,374)	4,077,383	---	(312,991)	165,000	1,369,236	2,385,731	(12,500)	139,983	---	---	---
Parking System	122,138	1,406,724	(1,284,586)	326,994	---	(957,592)	---	---	---	(330,813)	450,850	---	---	---
Refuse	2,269,671	2,159,778	109,893	7,519	---	117,412	---	---	---	60,944	---	---	---	---
Riverfront 2000/Civic Center	3,768,462	8,193,765	(4,425,303)	7,854,112	202,299	3,226,510	7,044,675	---	450,000	299,344	620,586	4,519,318	202,299	6,500,000
Sewer	7,549,401	1,538,785	6,010,616	2,486	52,685	5,960,417	---	---	---	4,682,652	11,861	---	52,685	312,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Storm Water	3,137,472	1,334,921	1,802,551	6,075	---	1,808,626	---	---	---	828,288	25,000	---	---	---
Street Light Utility	683,554	650,918	32,636	48,055	---	80,691	---	---	---	59,094	---	---	---	---
Utility Operations/Administration	3,320,790	1,622,223	1,698,567	93,198	---	1,791,765	---	---	---	1,758,449	---	---	---	---
Wastewater Plant	1,575,531	4,530,124	(2,954,593)	(4,008)	45,851	(3,004,452)	---	---	---	(4,199,496)	876,685	---	45,851	312,000
Water	10,075,229	6,453,195	3,622,034	(6,128)	366,715	3,249,191	---	---	8,215	(392,129)	63,110	---	366,715	2,371,000
Total	35,210,973	42,364,954	(7,153,981)	18,532,530	827,169	10,551,380	8,124,291	10,135,564	3,979,706	398,812	6,704,943	4,519,318	826,718	9,533,400
Mantorville														
Sewer	310,179	333,934	(23,755)	19,114	19,115	(23,756)	---	---	---	(52,319)	---	---	19,115	60,000
Storm Sewer	18,473	2,659	15,814	---	---	15,814	---	---	---	---	---	---	---	---
Water	172,003	166,069	5,934	18,155	18,479	5,610	---	---	---	---	114,950	119,000	18,479	25,000
Total	500,655	502,662	(2,007)	37,269	37,594	(2,332)	---	---	---	(52,319)	114,950	119,000	37,594	85,000
Maple Grove														
Community Center	2,000,234	3,930,707	(1,930,473)	(32,395)	---	(1,962,868)	---	---	---	(1,088,000)	---	---	---	---
Recycling	1,358,549	1,615,434	(256,885)	123,382	---	(133,503)	---	---	---	9,500	---	---	---	---
Sewer	7,322,887	8,278,202	(955,315)	(231,636)	---	(1,186,951)	---	---	564	(2,513,886)	---	---	---	---
Sports Dome	343,926	428,844	(84,918)	7,056	---	(77,862)	---	---	---	1,200	---	---	---	---
Street Light Utility	964,557	860,934	103,623	(7,965)	---	95,658	---	---	---	400,000	---	---	---	---
Water	7,093,054	7,279,504	(186,450)	(384,214)	---	(570,664)	---	---	1,300	3,074,000	---	---	---	---
Total	19,083,207	22,393,625	(3,310,418)	(525,772)	---	(3,836,190)	---	---	1,864	(117,186)	---	---	---	---
Maple Lake														
Airport	77,792	226,557	(148,765)	95,448	25	(53,342)	---	---	94,715	(10,000)	---	---	25	---
Liquor	2,282,854	2,117,387	165,467	9,945	---	175,412	---	---	---	50,000	---	---	---	---
Sewer	715,350	767,995	(52,645)	253,862	206,157	(4,940)	237,333	13,409	---	---	287,319	---	57,512	107,000
Water	412,863	347,359	65,504	37,884	41,498	61,890	24,926	---	---	---	14,976	---	41,498	155,000
Total	3,488,859	3,459,298	29,561	397,139	247,680	179,020	262,259	13,409	94,715	40,000	302,295	---	99,035	262,000
Maple Plain														
Sewer	351,203	395,833	(44,630)	614	54,313	(98,329)	---	---	---	330,402	314,235	782,565	28,095	185,000
Storm Water	72,148	53,464	18,684	1,297	30,819	(10,838)	---	---	---	---	242,017	188,745	23,396	40,000

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
Water	464,403	439,859	24,544	13,963	111,906	(73,399)	---	---	---	377,998	353,088	933,173	80,445	470,000	
Total	887,754	889,156	(1,402)	15,874	197,038	(182,566)	---	---	---	708,400	909,340	1,904,483	131,936	695,000	
Mapleton															
Liquor	678,664	603,372	75,292	1,242	---	76,534	---	---	---	24,712	18,295	---	---	---	
Refuse and Recycling	122,685	130,553	(7,868)	441	---	(7,427)	---	---	---	---	---	---	---	---	
Sewer Utility	204,483	213,021	(8,538)	1,535	14,768	(21,771)	---	---	---	(45,000)	14,030	---	14,768	88,000	
Storm Sewer	75,657	25,311	50,346	493	1,589	49,250	---	---	---	---	20,064	---	1,589	41,083	
Water Utility	256,781	222,783	33,998	962	---	34,960	---	---	---	45,000	16,133	---	---	---	
Total	1,338,270	1,195,040	143,230	4,673	16,357	131,546	---	---	---	24,712	68,522	---	16,357	129,083	
Mapleview															
Water and Sewer [0][3]	47,749	78,713	(30,964)	---	---	(30,964)	---	---	---	---	---	---	---	---	
Total	47,749	78,713	(30,964)	---	---	(30,964)	---	---	---	---	---	---	---	---	
Maplewood															
Ambulance	2,448,358	3,424,593	(976,235)	259,840	593	(716,988)	306	254,544	---	(751,556)	7,201	---	593	46,522	
Environmental Utility	3,125,044	2,031,409	1,093,635	3,566	---	1,097,201	---	---	925	1,001,142	---	---	---	---	
Recycling Program	1,179,153	1,033,172	145,981	117,309	---	263,290	---	---	116,994	54,059	---	---	---	---	
Sanitary Sewer	5,550,967	4,902,935	648,032	(1,472)	---	646,560	---	---	544	733,176	---	---	---	---	
Street Light Utility	448,473	199,427	249,046	(1,389)	---	247,657	---	---	---	25,000	---	---	---	---	
Total	12,751,995	11,591,536	1,160,459	377,854	593	1,537,720	306	254,544	118,463	1,061,821	7,201	---	593	46,522	
Marble															
Sewage Collection and Disposal [0]	145,316	7,972	137,344	---	---	137,344	---	---	---	138,825	---	---	---	---	
Wastewater Treatment Plan [0]	90,086	234,784	(144,698)	20,631	---	(124,067)	---	---	---	(138,825)	---	---	---	---	
Water [0]	95,053	31,625	63,428	---	---	63,428	---	---	---	---	---	---	---	---	
Water Tower [0]	15,439	---	15,439	---	---	15,439	---	---	---	---	---	---	---	---	
Total	345,894	274,381	71,513	20,631	---	92,144	---	---	---	---	---	---	---	---	
Marietta															
Garbage [0]	19,030	14,140	4,890	---	---	4,890	---	---	---	---	---	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Sewer [0]	28,021	36,711	(8,690)	---	---	(8,690)	---	---	---	---	---	---	---	---	---
Total	47,051	50,851	(3,800)	---	---	(3,800)	---	---	---	---	---	---	---	---	---
Marine on Saint Croix															
Wastewater [0]	152,469	223,724	(71,255)	21,176	---	(50,079)	---	---	---	(62,691)	---	---	---	---	---
Water [0]	15,278	18,975	(3,697)	59	---	(3,638)	---	---	---	(6,401)	---	---	---	---	---
Total	167,747	242,699	(74,952)	21,235	---	(53,717)	---	---	---	(69,092)	---	---	---	---	---
Marshall															
Liquor	6,725,679	5,761,924	963,755	41,934	61,384	944,305	---	---	---	894,443	---	---	---	61,384	215,000
Marshall Municipal Utilities [4][29]	44,519,542	41,392,127	3,127,415	623,660	377,858	3,373,217	---	---	---	1,007,851	4,036,193	5,920,883	579,255	11,895,000	---
Public Housing Commission [14][29]	440,625	1,039,936	(599,311)	461,443	---	(137,868)	---	793,368	---	---	334,221	---	---	---	---
Surface Water Management	1,260,382	1,215,366	45,016	177,851	115,458	107,409	---	---	---	---	1,172,327	665,703	96,129	283,227	---
Wastewater Treatment Facility	5,301,123	5,234,921	66,202	105,590	271,916	(100,124)	---	---	---	---	3,668,898	3,042,845	271,916	1,993,674	---
Total	58,247,351	54,644,274	3,603,077	1,410,478	826,616	4,186,939	---	793,368	---	1,902,294	9,211,639	9,629,431	1,008,684	14,386,901	---
Mayer															
Sewer Utility	551,962	595,153	(43,191)	251,995	32,594	176,210	234,500	---	---	---	39,274	---	---	32,594	368,650
Storm Water Utility	78,303	57,194	21,109	(783)	---	20,326	---	---	---	---	---	---	---	---	---
Water Utility	511,903	419,972	91,931	55,364	36,726	110,569	---	---	---	---	1,077,926	826,976	36,726	305,330	---
Total	1,142,168	1,072,319	69,849	306,576	69,320	307,105	234,500	---	---	---	1,117,200	826,976	69,320	673,980	---
Maynard															
Garbage	37,941	38,587	(646)	16	---	(630)	---	---	---	---	---	---	---	---	---
Sewer	69,901	192,457	(122,556)	19,193	34,139	(137,502)	---	---	---	---	---	---	---	34,139	29,044
Water	66,183	79,886	(13,703)	30,593	19,075	(2,185)	7,943	---	---	---	---	---	---	19,075	35,000
Total	174,025	310,930	(136,905)	49,802	53,214	(140,317)	7,943	---	---	---	---	---	---	53,214	64,044
Mazeppa															
Liquor	694,418	666,162	28,256	45,354	1,066	72,544	---	3,195	---	---	9,589	---	---	---	---
Sewer Utility	180,420	205,150	(24,730)	3,120	---	(21,610)	---	---	---	(38,488)	100,704	---	---	---	---
Water Utility	96,207	102,219	(6,012)	3,455	---	(2,557)	---	---	---	32,000	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	971,045	973,531	(2,486)	51,929	1,066	48,377	---	3,195	---	(6,488)	110,293	---	---	---
McGrath														
Sewer [0]	13,270	19,816	(6,546)	5,597	1,111	(2,060)	5,597	---	---	730	---	---	1,111	600
Total	13,270	19,816	(6,546)	5,597	1,111	(2,060)	5,597	---	---	730	---	---	1,111	600
McGregor														
Ambulance [0]	257,934	340,253	(82,319)	30,367	---	(51,952)	---	---	23,194	---	---	---	---	---
Sewer [0]	84,452	87,233	(2,781)	23	3,023	(5,781)	---	---	---	---	---	---	3,023	31,000
Water [0]	93,703	50,558	43,145	24	49,481	(6,312)	---	---	---	---	---	---	49,481	27,000
Total	436,089	478,044	(41,955)	30,414	52,504	(64,045)	---	---	23,194	---	---	---	52,504	58,000
McIntosh														
Economic Development Authority	730,586	686,339	44,247	106,470	54,267	96,450	60,342	32,010	---	---	18,824	---	54,267	140,000
Sewer	29,841	55,733	(25,892)	29,016	6,542	(3,418)	23,092	---	---	---	---	---	6,542	62,000
Water	103,165	93,471	9,694	35,179	15,926	28,947	28,182	---	---	---	---	---	15,926	84,000
Total	863,592	835,543	28,049	170,665	76,735	121,979	111,616	32,010	---	---	18,824	---	76,735	286,000
McKinley														
Public Utilities [0][3]	44,377	46,226	(1,849)	---	---	(1,849)	---	---	---	---	---	---	---	---
Total	44,377	46,226	(1,849)	---	---	(1,849)	---	---	---	---	---	---	---	---
Meadowlands														
Sewage Collection and Disposal [0]	12,863	7,104	5,759	22	---	5,781	---	---	---	---	---	---	---	---
Water [0]	18,658	15,104	3,554	24	---	3,578	---	---	---	---	---	---	---	---
Total	31,521	22,208	9,313	46	---	9,359	---	---	---	---	---	---	---	---
Medford														
Liquor	364,060	359,039	5,021	26,098	---	31,119	---	---	---	---	---	---	---	---
Sewer Utility	272,078	385,821	(113,743)	4,666	11,029	(120,106)	65,185	---	---	---	102,619	---	11,029	82,000
Water Utility	284,703	378,227	(93,524)	7,487	14,174	(100,211)	121,057	---	---	---	42,880	---	14,174	140,000
Total	920,841	1,123,087	(202,246)	38,251	25,203	(189,198)	186,242	---	---	---	145,499	---	25,203	222,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Medina														
Sanitary Sewer	932,562	732,609	199,953	(20,732)	---	179,221	---	---	---	128,001	61,836	---	---	---
Storm Water	283,586	203,773	79,813	(6,132)	---	73,681	---	---	---	61,733	14,241	---	---	---
Water	1,512,344	971,042	541,302	(34,194)	1,459	505,649	---	---	---	(79,636)	7,718	---	1,459	195,000
Total	2,728,492	1,907,424	821,068	(61,058)	1,459	758,551	---	---	---	110,098	83,795	---	1,459	195,000
Melrose														
Ambulance	805,740	693,129	112,611	9,031	---	121,642	---	---	107	---	6,399	---	---	---
Electric	10,724,112	9,144,893	1,579,219	12,304	---	1,591,523	---	---	625	---	448,311	---	---	---
Wastewater	3,038,325	2,030,321	1,008,004	8,462	---	1,016,466	---	---	516	---	381,442	---	---	---
Water	1,270,892	1,393,689	(122,797)	(1,107)	---	(123,904)	---	---	109	---	---	---	---	---
Total	15,839,069	13,262,032	2,577,037	28,690	---	2,605,727	---	---	1,357	---	836,152	---	---	---
Menahga														
Greenwood Connections [29]	8,705,267	7,709,077	996,190	929,904	145,002	1,781,092	---	---	---	---	113,379	---	145,002	245,000
Liquor	1,098,112	953,726	144,386	2,275	---	146,661	---	---	---	60,000	---	---	---	---
Sewer	303,868	314,560	(10,692)	7	3,119	(13,804)	---	---	---	---	---	---	3,119	130,000
Water	222,725	384,415	(161,690)	(1)	1,922	(163,613)	---	---	---	---	42,998	---	1,922	14,000
Total	10,329,972	9,361,778	968,194	932,185	150,043	1,750,336	---	---	---	60,000	156,377	---	150,043	389,000
Mendota														
Sewer [34]	35,099	35,708	(609)	---	---	(609)	---	---	---	---	---	---	---	---
Total	35,099	35,708	(609)	---	---	(609)	---	---	---	---	---	---	---	---
Mendota Heights														
Sewer Utility	2,386,252	2,273,926	112,326	13,167	---	125,493	---	---	---	(209,607)	297,461	---	---	---
Storm Sewer Utility	582,537	404,573	177,964	(1,557)	---	176,407	---	---	---	175,305	---	---	---	---
Total	2,968,789	2,678,499	290,290	11,610	---	301,900	---	---	---	(34,302)	297,461	---	---	---
Mentor														
Liquor	557,580	441,783	115,797	5,847	---	121,644	---	---	---	42,153	---	---	---	---
Total	557,580	441,783	115,797	5,847	---	121,644	---	---	---	42,153	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Middle River														
Garbage	15,453	32,954	(17,501)	14	---	(17,487)	---	---	---	---	---	---	---	---
Sewer	44,946	67,170	(22,224)	267	904	(22,861)	---	---	---	(7,030)	---	---	904	9,000
Water	53,515	108,517	(55,002)	31,580	8,673	(32,095)	15,085	16,447	---	(1,198)	---	100,000	8,673	9,400
Total	113,914	208,641	(94,727)	31,861	9,577	(72,443)	15,085	16,447	---	(8,228)	---	100,000	9,577	18,400
Milaca														
Liquor	2,892,947	2,733,229	159,718	7,293	---	167,011	---	---	---	192,648	143,166	---	---	---
Sewer	332,893	360,895	(28,002)	27,359	336	(979)	---	160,098	---	---	17,244	---	336	35,000
Water	544,829	673,697	(128,868)	198,610	10,184	59,558	---	---	---	---	55,679	---	10,184	169,000
Total	3,770,669	3,767,821	2,848	233,262	10,520	225,590	---	160,098	---	192,648	216,089	---	10,520	204,000
Milan														
Refuse	55,030	53,830	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	28,109	12,867	15,242	658	---	15,900	---	---	---	---	---	---	---	---
Water	93,671	184,967	(91,296)	8,808	40,560	(123,048)	8,808	---	---	---	115,158	---	40,560	45,000
Total	176,810	251,664	(74,854)	9,466	40,560	(105,948)	8,808	---	---	---	115,158	---	40,560	45,000
Millerville														
Liquor	341,720	292,258	49,462	625	---	50,087	---	---	---	---	---	---	---	---
Sewer [0]	15,072	15,778	(706)	36	---	(670)	---	---	---	---	---	---	---	---
Total	356,792	308,036	48,756	661	---	49,417	---	---	---	---	---	---	---	---
Millville														
Water [0]	16,707	10,323	6,384	851	---	7,235	---	---	---	---	---	---	---	---
Total	16,707	10,323	6,384	851	---	7,235	---	---	---	---	---	---	---	---
Milroy														
Garbage	18,832	14,732	4,100	---	---	4,100	---	---	---	---	---	---	---	---
Sewer	39,880	50,199	(10,319)	24	---	(10,295)	---	---	24	8,000	---	---	---	---
Water	93,764	77,028	16,736	24	5,140	11,620	---	---	24	(8,000)	---	---	4,765	29,000
Total	152,476	141,959	10,517	48	5,140	5,425	---	---	48	---	---	---	4,765	29,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Miltona														
Liquor	780,467	683,090	97,377	---	---	97,377	---	---	---	---	---	---	---	---
Sewer	106,314	99,924	6,390	---	33,127	(26,737)	---	---	---	---	---	---	33,127	47,000
Total	886,781	783,014	103,767	---	33,127	70,640	---	---	---	---	---	---	33,127	47,000
Minneapolis														
Community Planning and Economic Development	2,907,000	677,000	2,230,000	(76,000)	2,229,000	(75,000)	---	---	---	---	---	---	2,229,000	15,910,000
Meet Minneapolis	9,467,534	10,009,823	(542,289)	2,206,178	346	1,663,543	---	---	---	---	77,440	---	---	32,093
Minneapolis Parks Foundation	1,559,971	1,024,308	535,663	244,882	33,709	746,836	---	---	---	---	---	---	---	---
Municipal Parking	43,290,000	41,629,000	1,661,000	26,000	948,000	739,000	---	---	10,000	10,760,000	8,764,000	9,944,000	948,000	2,060,000
Park Operations	13,453,067	10,573,828	2,879,239	210,116	2,031,158	1,058,197	---	---	8,041	70,000	892,029	---	825	33,074
Sanitary Sewer	86,709,000	76,597,000	10,112,000	12,000	868,000	9,256,000	---	---	12,000	1,072,000	18,380,000	16,733,000	859,000	6,355,000
Solid Waste and Recycling	42,410,000	43,670,000	(1,260,000)	1,869,000	620,000	(11,000)	---	---	33,000	(4,607,000)	---	6,798,000	618,000	3,860,000
Storm Water	43,577,000	31,118,000	12,459,000	1,744,000	131,000	14,072,000	---	---	1,272,000	1,671,000	18,686,000	10,408,000	131,000	1,725,000
Water Works	85,853,000	68,349,000	17,504,000	994,000	2,492,000	16,006,000	---	---	41,000	(1,325,000)	30,410,000	22,923,000	2,492,000	16,570,000
Total	329,226,572	283,647,959	45,578,613	7,230,176	9,353,213	43,455,576	---	---	1,376,041	7,641,000	77,209,469	66,806,000	7,277,825	46,545,167
Minnesota														
Garbage	142,185	108,152	34,033	933	---	34,966	---	---	---	30,000	---	---	---	---
Sewer	149,242	214,456	(65,214)	64,034	---	(1,180)	---	---	53	80,030	9,379	---	---	---
Water	222,015	222,602	(587)	1,705	---	1,118	---	---	49	12,836	---	---	---	---
Total	513,442	545,210	(31,768)	66,672	---	34,904	---	---	102	122,866	9,379	---	---	---
Minnesota City														
Sewer	41,698	137,627	(95,929)	16,393	3,580	(83,116)	---	10,218	---	---	---	---	3,580	35,722
Total	41,698	137,627	(95,929)	16,393	3,580	(83,116)	---	10,218	---	---	---	---	3,580	35,722
Minnesota Lake														
Garbage	96,089	101,504	(5,415)	10,530	6,049	(934)	---	---	---	(28,048)	192,229	160,000	6,049	---
Sewer	106,014	123,122	(17,108)	12,049	---	(5,059)	---	---	---	---	---	---	---	---
Water	87,507	124,562	(37,055)	1,021	---	(36,034)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	289,610	349,188	(59,578)	23,600	6,049	(42,027)	---	---	---	(28,048)	192,229	160,000	6,049	---	
Minnetonka															
Environmental	1,349,490	1,276,425	73,065	102,604	---	175,669	---	---	---	213,100	---	---	---	---	
Gray's Bay Marina	262,648	234,143	28,505	3,583	---	32,088	---	---	6,060	12,200	---	---	---	---	
Ice Arena	929,176	495,614	433,562	3,807	2,731,691	(2,294,322)	---	---	---	(567,913)	---	---	---	---	
Storm Water	2,845,185	1,942,559	902,626	8,330	---	910,956	---	---	---	300,221	2,907,912	---	---	---	
Water and Sewer Utilities	19,096,446	14,225,676	4,870,770	(83,533)	702,974	4,084,263	---	---	---	1,192,142	10,298,803	9,995,000	603,134	1,160,000	
Williston Fitness Center	1,953,683	2,340,833	(387,150)	(5,979)	---	(393,129)	---	---	---	(47,600)	---	---	---	---	
Total	26,436,628	20,515,250	5,921,378	28,812	3,434,665	2,515,525	---	---	6,060	1,102,150	13,206,715	9,995,000	603,134	1,160,000	
Minnetonka Beach															
Sewer	91,343	101,486	(10,143)	34,232	---	24,089	---	31,747	---	---	24,114	---	---	---	
Storm Water	18,295	3,288	15,007	---	---	15,007	---	---	---	---	---	---	---	---	
Water	186,982	201,936	(14,954)	163,220	140,750	7,516	162,324	---	---	---	997,607	1,223,677	104,750	136,000	
Total	296,620	306,710	(10,090)	197,452	140,750	46,612	162,324	31,747	---	---	1,021,721	1,223,677	104,750	136,000	
Minnetrissa															
Cable Television	51,573	63,154	(11,581)	(1,620)	---	(13,201)	---	---	---	---	---	---	---	---	
Recycling	146,241	216,037	(69,796)	41,315	---	(28,481)	---	---	---	---	---	---	---	---	
Sewer	1,122,506	1,342,954	(220,448)	12,607	14,033	(221,874)	---	---	---	---	787,448	---	14,033	67,500	
Storm Water	365,889	405,317	(39,428)	(3,417)	---	(42,845)	---	---	---	---	394,020	---	---	---	
Water	1,425,519	1,628,458	(202,939)	332,841	119,093	10,809	---	---	---	---	1,524,657	---	119,093	760,500	
Total	3,111,728	3,655,920	(544,192)	381,726	133,126	(295,592)	---	---	---	---	2,706,125	---	133,126	828,000	
Montevideo															
Building Inspection	67,288	122,411	(55,123)	138	---	(54,985)	---	---	117	(58,700)	---	---	---	---	
Economic Development and Housing	508,307	313,372	194,935	1,572	132,823	63,684	---	---	---	---	---	---	111,864	185,000	
Liquor	2,605,144	2,391,902	213,242	2,594	---	215,836	---	---	341	204,500	34,580	---	---	---	
Refuse	760,362	760,362	---	---	---	---	---	---	---	---	---	---	---	---	
Utilities	2,855,741	2,083,324	772,417	84,766	183,550	673,633	19,822	---	20,659	---	673,081	---	183,550	786,875	
Total	6,796,842	5,671,371	1,125,471	89,070	316,373	898,168	19,822	---	21,117	145,800	707,661	---	295,414	971,875	

*Failed to meet reporting requirements.

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

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Montgomery														
Sewer Utility	949,705	711,344	238,361	23,300	50,506	211,155	---	17,617	---	---	329,961	361,401	41,303	630,000
Storm Water Utility	195,314	210,901	(15,587)	---	32,030	(47,617)	---	---	---	---	564,179	857,036	10,205	---
Water Utility	1,005,835	640,346	365,489	81,428	131,462	315,455	---	71,832	---	---	810,840	836,385	109,425	501,900
Total	2,150,854	1,562,591	588,263	104,728	213,998	478,993	---	89,449	---	---	1,704,980	2,054,822	160,933	1,131,900
Monticello														
Deputy Registrar	942,674	592,254	350,420	(11,867)	---	338,553	---	---	---	---	514,585	---	---	---
Fiber Optics	1,947,738	2,079,275	(131,537)	49,446	---	(82,091)	---	---	---	---	92,701	---	---	---
Liquor	7,105,934	6,113,714	992,220	(9,622)	---	982,598	---	---	---	---	---	---	---	---
Sewer	2,686,445	2,979,935	(293,490)	(42)	64,371	(357,903)	---	---	38,978	(200,000)	246,737	---	64,371	300,000
Water	1,782,204	1,261,603	520,601	(11,473)	---	509,128	---	---	17,491	---	178,462	---	---	---
Water Quality	356,458	732,851	(376,393)	31,408	---	(344,985)	---	---	39,132	---	419,159	---	---	---
Total	14,821,453	13,759,632	1,061,821	47,850	64,371	1,045,300	---	---	95,601	(200,000)	1,451,644	---	64,371	300,000
Montrose														
Refuse	62,244	98,588	(36,344)	6,930	---	(29,414)	---	---	---	---	---	---	---	---
Sanitary Sewer	417,758	312,896	104,862	9,900	26,437	88,325	---	---	---	18,605	---	1,146,383	26,437	---
Storm Water	79,047	59,112	19,935	2,195	23,446	(1,316)	---	---	---	---	---	1,027,985	23,446	---
Wastewater Treatment	712,651	432,451	280,200	3,602	17,555	266,247	---	---	---	(18,605)	---	---	17,555	379,000
Water	558,694	388,921	169,773	47,747	72,961	144,559	41,351	---	---	---	---	2,093,697	72,961	228,000
Total	1,830,394	1,291,968	538,426	70,374	140,399	468,401	41,351	---	---	---	---	4,268,065	140,399	607,000
Moorhead														
Airport	87,593	532,488	(444,895)	51,791	---	(393,104)	---	13,000	38,791	(141,897)	751,919	---	---	---
Electric	43,325,016	29,134,703	14,190,313	202,261	445,128	13,947,446	---	---	---	9,115,772	2,764,645	---	445,128	1,096,450
Forestry	934,365	909,877	24,488	90	---	24,578	---	---	---	46,722	---	---	---	---
Golf Course	1,751,388	1,874,155	(122,767)	675	---	(122,092)	---	---	---	(638,550)	271,171	---	---	---
Pest Control	703,640	467,253	236,387	49,305	---	285,692	---	---	49,128	97,337	---	---	---	---
Public Housing [13][29]	588,104	1,757,195	(1,169,091)	950,944	---	(218,147)	50,000	543,469	356,978	---	582,570	---	---	---
Sanitation	5,050,674	4,558,600	492,074	225,206	---	717,280	---	---	225,000	263,793	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sports Center	256,034	363,388	(107,354)	48,178	---	(59,176)	---	---	---	---	---	---	---	---
Storm Water	2,893,277	2,478,091	415,186	670	---	415,856	---	---	---	1,145,343	---	---	---	---
Street Light Utility	827,386	652,819	174,567	144	---	174,711	---	---	---	41,376	---	---	---	---
Wastewater Treatment	10,013,520	6,903,128	3,110,392	2,299	655,591	2,457,100	---	---	---	686,456	9,534,498	10,076,883	654,591	2,378,080
Water	11,106,788	7,056,109	4,050,679	337,059	624,209	3,763,529	---	---	---	679,565	5,392,664	---	624,209	1,067,550
Total	77,537,785	56,687,806	20,849,979	1,868,622	1,724,928	20,993,673	50,000	556,469	669,897	11,295,917	19,297,467	10,076,883	1,723,928	4,542,080
Moose Lake														
Electric	4,831,303	3,650,445	1,180,858	38,447	47,671	1,171,634	---	---	---	140,364	213,843	---	47,671	799,848
Hillside Manor [29]	156,482	259,176	(102,694)	83,113	228	(19,809)	---	82,980	---	---	17,316	---	---	---
Liquor	1,900,052	1,695,485	204,567	---	---	204,567	---	---	---	---	---	---	---	---
Motor Vehicle	168,806	183,864	(15,058)	372	---	(14,686)	---	---	---	(20,000)	---	---	---	---
Sewer	281,916	441,093	(159,177)	---	25,697	(184,874)	---	---	---	---	120,146	---	25,697	341,000
Water	322,198	206,423	115,775	---	137,305	(21,530)	---	---	---	---	1,400,063	2,633,957	137,305	2,634,984
Total	7,660,757	6,436,486	1,224,271	121,932	210,901	1,135,302	---	82,980	---	120,364	1,751,368	2,633,957	210,673	3,775,832
Mora														
Electric	6,418,928	5,723,613	695,315	37,143	614	731,844	---	---	---	27,075	340,442	---	---	---
Housing and Redevelopment Authority [12] [29]	1,676,329	2,597,435	(921,106)	1,055,208	154,028	(19,926)	---	669,913	193,292	---	202,751	189,385	150,455	182,802
Liquor	4,442,390	3,858,115	584,275	12,120	29,250	567,145	---	---	---	303,219	---	---	---	---
Sewer	1,093,229	916,937	176,292	50,309	29,936	196,665	---	---	---	3,840	83,978	---	29,936	176,818
Storm Water	118,292	27,226	91,066	34	15,031	76,069	---	---	---	1,203	---	---	15,031	32,953
Water	845,506	715,683	129,823	32,116	20,717	141,222	---	---	---	3,840	106,872	---	20,717	99,182
Total	14,594,674	13,839,009	755,665	1,186,930	249,576	1,693,019	---	669,913	193,292	339,177	734,043	189,385	216,139	491,755
Morgan														
Natural Gas	434,317	538,897	(104,580)	2,410	---	(102,170)	---	---	---	68,000	---	---	---	---
Sewer	323,115	433,366	(110,251)	1,128	100,763	(209,886)	---	---	---	---	---	---	100,763	214,135
Water	301,532	309,984	(8,452)	1,982	52,240	(58,710)	---	---	---	(49,000)	---	---	52,240	95,508
Total	1,058,964	1,282,247	(223,283)	5,520	153,003	(370,766)	---	---	---	19,000	---	---	153,003	309,643

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Morris														
Liquor	2,360,388	2,195,002	165,386	38,539	---	203,925	---	---	---	82,359	62,021	---	---	---
Refuse Collection	408,767	388,332	20,435	3,517	---	23,952	---	---	---	22,000	---	---	---	---
Sewer Utility	564,440	389,524	174,916	11,763	---	186,679	---	---	---	62,267	---	---	---	---
Water Utility	1,368,872	1,061,504	307,368	64,399	83,567	288,200	---	---	---	89,865	303,235	---	83,567	187,641
Total	4,702,467	4,034,362	668,105	118,218	83,567	702,756	---	---	---	256,491	365,256	---	83,567	187,641
Morristown														
Refuse [34]	83,197	76,753	6,444	52	---	6,496	---	---	---	---	---	---	---	---
Wastewater [34]	244,576	199,774	44,802	5,396	---	50,198	---	---	---	---	---	---	---	---
Water [34]	112,322	71,462	40,860	7,959	---	48,819	---	---	---	---	---	---	---	---
Total	440,095	347,989	92,106	13,407	---	105,513	---	---	---	---	---	---	---	---
Morton														
Sewer	125,837	130,047	(4,210)	8,740	28,501	(23,971)	---	---	---	---	---	---	28,501	59,000
Water	75,831	63,648	12,183	---	1,319	10,864	---	---	---	---	---	---	1,319	33,000
Total	201,668	193,695	7,973	8,740	29,820	(13,107)	---	---	---	---	---	---	29,820	92,000
Motley														
Sewer Utility	397,286	283,423	113,863	57,318	13,664	157,517	---	---	---	85,457	---	---	13,664	137,756
Solid Waste	47,194	48,304	(1,110)	3,889	---	2,779	---	---	---	3,412	---	---	---	---
Water Utility	396,541	276,949	119,592	27,897	27,104	120,385	---	---	---	79,504	---	---	27,104	226,244
Total	841,021	608,676	232,345	89,104	40,768	280,681	---	---	---	168,373	---	---	40,768	364,000
Mound														
Liquor	3,873,955	3,411,372	462,583	1,362	---	463,945	---	---	---	200,000	---	---	---	---
Recycling	185,332	197,986	(12,654)	18,508	---	5,854	---	---	---	---	---	---	---	---
Sewer	2,596,377	2,149,340	447,037	228,165	231,826	443,376	180,000	---	---	---	611,298	---	231,826	589,318
Storm Sewer	137,839	273,077	(135,238)	---	82,466	(217,704)	---	---	---	---	---	---	82,466	290,866
Water	2,116,407	1,576,996	539,411	405,091	354,882	589,620	---	362,124	---	---	447,770	---	354,882	1,096,183
Total	8,909,910	7,608,771	1,301,139	653,126	669,174	1,285,091	180,000	362,124	---	200,000	1,059,068	---	669,174	1,976,367

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Mounds View														
Sanitary Sewer	1,918,051	1,635,600	282,451	(12,108)	---	270,343	---	---	407	140,345	399,104	---	---	---
Storm Water	371,233	288,349	82,884	(11,040)	---	71,844	---	---	149	41,815	14,456	---	---	---
Street Light	105,072	95,709	9,363	(846)	---	8,517	---	---	---	3,028	---	---	---	---
Water	1,459,316	1,016,188	443,128	4,621	77,350	370,399	---	---	464	30,345	1,772,293	---	77,350	---
Total	3,853,672	3,035,846	817,826	(19,373)	77,350	721,103	---	---	1,020	215,533	2,185,853	---	77,350	---
Mountain Iron														
Electric	2,895,611	3,073,651	(178,040)	3,326	---	(174,714)	---	---	---	---	1,140	---	---	---
Mountain Manor Apartments	280,332	229,568	50,764	53,790	46,898	57,656	---	---	---	---	---	---	46,898	28,149
Refuse Removal and Recycling	614,540	625,869	(11,329)	210	---	(11,119)	---	---	---	---	254	---	---	---
Wastewater Treatment	511,366	583,779	(72,413)	292	7,449	(79,570)	---	---	---	---	---	---	6,579	31,000
Water	371,811	387,316	(15,505)	554,928	25,657	513,766	---	154,853	---	---	1,998,657	---	25,657	60,000
Total	4,673,660	4,900,183	(226,523)	612,546	80,004	306,019	---	154,853	---	---	2,000,051	---	79,134	119,149
Mountain Lake														
EDA-Midway	50,650	27,767	22,883	1,861	45,899	(21,155)	---	---	---	---	1,032,591	---	45,899	---
Electric	3,008,222	2,390,378	617,844	340,626	134,743	823,727	---	---	---	120,000	327,835	1,782,253	123,771	251,750
Heritage Estates 4-Plex	32,125	29,555	2,570	24	2,295	299	---	---	---	(10,000)	7,809	---	2,295	15,000
Heritage Estates 8-Plex	67,100	71,739	(4,639)	755	7,676	(11,560)	---	---	---	10,000	2,231	---	7,676	20,000
Mason Manor 4-Plex	35,660	28,653	7,007	35	8,995	(1,953)	---	---	---	---	---	---	8,995	6,488
Sewer	1,108,968	457,116	651,852	395,224	110,635	936,441	---	384,903	---	---	1,974,100	1,198,228	110,635	825,275
Water	651,655	500,431	151,224	7,358	48,880	109,702	---	---	---	---	26,049	1,372,978	40,387	1,657,340
Total	4,954,380	3,505,639	1,448,741	745,883	359,123	1,835,501	---	384,903	---	120,000	3,370,615	4,353,459	339,658	2,775,853
Murdock														
Garbage	32,708	35,296	(2,588)	52	---	(2,536)	---	---	---	---	---	---	---	---
Sewer	30,936	52,409	(21,473)	46	---	(21,427)	---	---	---	---	5,311	---	---	---
Water	64,522	32,859	31,663	114	8,568	23,209	---	---	---	---	96,390	---	8,173	---
Total	128,166	120,564	7,602	212	8,568	(754)	---	---	---	---	101,701	---	8,173	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Borrowing	Principal Payments
Myrtle														
Water [0]	3,953	3,422	531	---	---	531	---	---	---	(837)	---	---	---	---
Total	3,953	3,422	531	---	---	531	---	---	---	(837)	---	---	---	---
Nashua														
Water [0]	---	1,543	(1,543)	1,296	---	(247)	---	---	---	---	---	---	---	---
Total	---	1,543	(1,543)	1,296	---	(247)	---	---	---	---	---	---	---	---
Nashwauk														
Ambulance	408,790	433,003	(24,213)	---	---	(24,213)	---	---	---	27,058	226,705	---	---	---
Ambulance Transfers	27,518	105,676	(78,158)	---	---	(78,158)	---	---	---	127,000	---	---	---	---
Electric Utilities	887,151	859,802	27,349	35	---	27,384	---	---	---	---	32,872	---	---	---
Garbage	130,466	105,925	24,541	---	---	24,541	---	---	---	15,000	---	---	---	---
Mesabi Metallics Substations Utilities	336,614	354,878	(18,264)	361	---	(17,903)	---	---	---	---	---	---	---	---
Mesabi Metallics Water and Sewer Utilities [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utilities	159,257	245,773	(86,516)	7,910	2,727	(81,333)	---	---	4,336,993	217,223	5,942,734	1,267,508	2,727	---
Water Utilities	223,759	236,883	(13,124)	7,821	9,467	(14,770)	---	---	---	127,724	35,248	---	9,467	52,000
Total	2,173,555	2,341,940	(168,385)	16,127	12,194	(164,452)	---	---	4,336,993	514,005	6,237,559	1,267,508	12,194	52,000
Nelson														
Sewer [0]	225	22,076	(21,851)	234	---	(21,617)	---	---	---	(46)	---	---	---	---
Total	225	22,076	(21,851)	234	---	(21,617)	---	---	---	(46)	---	---	---	---
Nerstrand														
Sewer	110,040	130,569	(20,529)	187	28,450	(48,792)	---	---	---	---	---	---	28,450	25,000
Water	72,152	45,364	26,788	187	---	26,975	---	---	---	---	32,850	---	---	---
Total	182,192	175,933	6,259	374	28,450	(21,817)	---	---	---	---	32,850	---	28,450	25,000
Nevis														
Liquor	857,734	869,193	(11,459)	22,244	---	10,785	---	---	---	35,000	13,562	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	82,503	185,583	(103,080)	12,675	69	(90,474)	---	---	---	---	21,424	---	69	188,000	
Water	136,619	62,089	74,530	305	---	74,835	---	---	---	---	---	---	---	---	
Total	1,076,856	1,116,865	(40,009)	35,224	69	(4,854)	---	---	---	35,000	34,986	---	69	188,000	
New Auburn															
Garbage	19,584	15,565	4,019	---	---	4,019	---	---	---	---	---	---	---	---	
Sewer	129,570	66,598	62,972	70	5,386	57,656	---	---	---	---	5,729	---	5,386	26,483	
Storm Sewer	15,691	1,649	14,042	---	---	14,042	---	---	---	---	2,865	---	---	---	
Water	121,779	106,990	14,789	6,071	2,011	18,849	---	---	---	---	2,865	---	2,011	43,000	
Total	286,624	190,802	95,822	6,141	7,397	94,566	---	---	---	---	11,459	---	7,397	69,483	
New Brighton															
Sewer Utility	3,819,908	3,195,084	624,824	9,525	---	634,349	---	---	508	221,200	97,515	---	---	---	
Storm Water Management Utility	1,053,950	739,400	314,550	8,745	49,674	273,621	5,743	---	125,983	96,000	188,109	---	---	---	
Street Light Utility	321,530	183,507	138,023	(5,637)	23,443	108,943	---	---	---	31,600	503,168	---	---	---	
Water Utility	3,233,400	2,067,280	1,166,120	598,227	61,926	1,702,421	---	---	954	338,594	3,133,271	---	---	---	
Total	8,428,788	6,185,271	2,243,517	610,860	135,043	2,719,334	5,743	---	127,445	687,394	3,922,063	---	---	---	
New Germany															
Sewer [0]	185,701	13,749	171,952	56,994	102,107	126,839	---	---	---	---	43,334	678,005	102,107	304,361	
Water [0]	203,973	41,573	162,400	52,327	128,211	86,516	---	---	---	(35,000)	---	576,665	128,211	254,389	
Total	389,674	55,322	334,352	109,321	230,318	213,355	---	---	---	(35,000)	43,334	1,254,670	230,318	558,750	
New Hope															
Golf Course	450,307	358,282	92,025	20,274	---	112,299	---	---	---	11,040	11,348	---	---	---	
Ice Arena	883,968	1,059,816	(175,848)	137,914	26,725	(64,659)	---	---	---	(488,960)	549,388	2,064,747	26,725	3,725,000	
Sewer	3,906,809	2,868,543	1,038,266	(15,262)	18,883	1,004,121	---	---	---	56,952	262,040	---	18,883	57,500	
Storm Water	1,321,518	890,301	431,217	114,240	35,319	510,138	---	---	---	24,828	287,530	---	35,319	154,834	
Street Light Utility	170,656	136,112	34,544	(1,053)	---	33,491	---	---	---	---	---	---	---	---	
Water	5,545,731	4,677,022	868,709	332,675	66,078	1,135,306	---	---	---	59,388	147,614	---	66,078	324,781	
Total	12,278,989	9,990,076	2,288,913	588,788	147,005	2,730,696	---	---	---	(336,752)	1,257,920	2,064,747	147,005	4,262,115	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
New London														
Sewer	642,409	484,937	157,472	16,938	9,280	165,130	10,676	---	---	---	---	---	9,280	89,000
Water	430,886	398,675	32,211	91,139	19,648	103,702	79,535	---	---	---	---	3,722	19,648	117,000
Total	1,073,295	883,612	189,683	108,077	28,928	268,832	90,211	---	---	---	---	3,722	28,928	206,000
New Munich														
Sewage Collection and Disposal [0]	61,976	27,168	34,808	258	3,268	31,798	---	---	---	---	---	---	2,968	28,000
Water [0]	42,877	39,934	2,943	---	---	2,943	---	---	---	---	21,100	---	---	---
Total	104,853	67,102	37,751	258	3,268	34,741	---	---	---	---	21,100	---	2,968	28,000
New Prague														
Ambulance	20,086	11,441	8,645	120	---	8,765	---	---	---	---	---	---	---	---
Economic Development Authority [29]	53	30,338	(30,285)	50,139	---	19,854	49,770	---	---	---	---	---	---	---
Electric	8,835,728	8,050,215	785,513	365,695	154	1,151,054	---	---	1,333	40,000	1,470,656	---	---	---
Golf	1,211,352	1,191,035	20,317	946	11,944	9,319	---	---	296	(121,270)	---	---	11,944	284,100
Sewer	3,363,964	2,680,060	683,904	17,169	976,431	(275,358)	---	---	516	---	1,050,032	1,546,835	352,784	1,180,370
Storm Water	393,632	323,730	69,902	3,155	36,287	36,770	---	---	83	---	11,397	121,515	34,513	395,888
Water	1,667,770	1,331,564	336,206	34,745	103,122	267,829	---	---	576	---	926,563	2,158,236	70,101	1,163,669
Total	15,492,585	13,618,383	1,874,202	471,969	1,127,938	1,218,233	49,770	---	2,804	(81,270)	3,458,648	3,826,586	469,342	3,024,027
New Richland														
Cedar Pointe Housing	66,890	76,785	(9,895)	32	36	(9,899)	---	---	---	---	---	---	36	---
Nursing Home	4,838,507	5,682,928	(844,421)	588,120	---	(256,301)	---	506,519	---	---	81,439	---	---	---
Refuse Utility	92,056	74,976	17,080	---	---	17,080	---	---	---	---	---	---	---	---
Sewer Utility	244,885	367,590	(122,705)	3,555	10,785	(129,935)	---	---	---	(5,636)	---	---	10,785	114,501
Water Utility	225,285	224,308	977	26,614	3,520	24,071	---	---	---	(5,636)	---	---	3,520	139,999
Total	5,467,623	6,426,587	(958,964)	618,321	14,341	(354,984)	---	506,519	---	(11,272)	81,439	---	14,341	254,500
New Trier														
Water [0]	18,764	11,926	6,838	317	---	7,155	---	---	---	---	---	---	---	---
Total	18,764	11,926	6,838	317	---	7,155	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
New Ulm															
District Energy [29]	1,134,836	1,281,294	(146,458)	(1,517)	---	(147,975)	---	---	---	---	---	2,618	---	---	---
Electric [29]	26,043,432	25,771,078	272,354	2,016	80,289	194,081	---	---	---	---	---	3,534,152	1,256,567	43,511	1,455,000
Market Rate Housing [13][29]	993,695	933,578	60,117	5,773	39	65,851	---	---	---	495,000	---	120,502	---	---	---
Natural Gas [29]	9,843,616	11,978,318	(2,134,702)	1,376	---	(2,133,326)	---	---	---	---	---	223,566	---	---	---
Public and Indian Housing [13][29]	170,125	352,663	(182,538)	96,887	---	(85,651)	---	95,062	---	(41,334)	---	109,245	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	52	---	52	---	41,334	---	41,334	---	---	---	---	---
Rental Property [13][29]	11,235	4,041	7,194	1,290	---	8,484	---	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	---	440,385	(440,385)	468,103	---	27,718	---	467,544	---	---	---	---	---	---	---
Wastewater [29]	4,254,610	3,602,647	651,963	120,190	232,606	539,547	---	---	---	---	---	2,357,439	2,055,818	188,306	482,000
Water [29]	3,451,669	2,988,534	463,135	49,003	72,772	439,366	---	---	---	---	---	1,349,594	1,519,159	45,387	1,680,000
Total	45,903,218	47,352,538	(1,449,320)	743,173	385,706	(1,091,853)	---	603,940	---	495,000	---	7,697,116	4,831,544	277,204	3,617,000
New York Mills															
Gas	1,082,790	855,676	227,114	2,197	---	229,311	---	---	---	186,304	---	30,012	---	---	---
Liquor	796,645	726,069	70,576	8,631	---	79,207	---	---	---	24,000	---	---	---	---	---
Sewer	511,844	366,849	144,995	178	46,649	98,524	35,667	---	---	21,000	---	666,722	---	46,649	322,000
Water	349,995	300,793	49,202	---	13,505	35,697	---	---	---	36,000	---	73,939	---	13,505	124,750
Total	2,741,274	2,249,387	491,887	11,006	60,154	442,739	35,667	---	---	267,304	---	770,673	---	60,154	446,750
Newfolden															
Electric	345,378	279,556	65,822	326	---	66,148	---	---	---	400	---	8,000	---	---	---
Newfolden Café	1,385	6,176	(4,791)	---	---	(4,791)	---	---	---	---	---	---	---	---	---
Sewer	63,820	43,456	20,364	409	2,102	18,671	---	---	---	400	---	---	---	2,102	9,500
Water	92,023	56,119	35,904	431	5,301	31,034	---	---	---	400	---	---	---	5,301	37,500
Total	502,606	385,307	117,299	1,166	7,403	111,062	---	---	---	1,200	---	8,000	---	7,403	47,000
Newport															
Sewer	1,211,618	852,870	358,748	5,867	32,795	331,820	---	---	143	(50,000)	---	---	566,233	32,795	242,794
Storm Sewer	181,132	84,394	96,738	155	12,320	84,573	---	---	31	---	---	21,307	280,000	12,320	24,412
Street Light Utility	87,953	54,934	33,019	(125)	---	32,894	---	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	716,772	484,783	231,989	1,720	36,286	197,423	---	---	144	(50,000)	---	628,081	36,286	252,794
Total	2,197,475	1,476,981	720,494	7,617	81,401	646,710	---	---	318	(100,000)	21,307	1,474,314	81,401	520,000
Nicollet														
Economic Development Authority [29]	117,320	104,753	12,567	7	---	12,574	---	---	---	---	---	---	---	---
Sewer Utility	234,022	220,569	13,453	2,206	8,846	6,813	---	1,333	---	25,000	---	---	8,846	38,000
Water Utility	328,719	255,007	73,712	31,292	32,257	72,747	25,000	1,333	---	(25,000)	---	---	32,257	180,000
Total	680,061	580,329	99,732	33,505	41,103	92,134	25,000	2,666	---	---	---	---	41,103	218,000
Nielsville														
Electric	65,032	52,729	12,303	---	---	12,303	---	---	---	---	---	---	---	---
Garbage	6,565	6,354	211	---	---	211	---	---	---	---	---	---	---	---
Sewer	17,954	40,317	(22,363)	2,000	4,888	(25,251)	2,000	---	---	---	---	---	4,888	2,000
Water	19,166	25,882	(6,716)	2,000	1,123	(5,839)	2,000	---	---	---	---	---	1,123	5,800
Total	108,717	125,282	(16,565)	4,000	6,011	(18,576)	4,000	---	---	---	---	---	6,011	7,800
Nisswa														
Liquor	5,190,960	4,568,760	622,200	3,546	---	625,746	---	---	---	265,000	3,967	---	---	---
Sewer	632,319	538,316	94,003	371,668	42,497	423,174	---	---	---	---	3,883,922	2,944,930	42,497	254,648
Water	---	13,944	(13,944)	---	---	(13,944)	---	---	---	---	---	---	---	---
Total	5,823,279	5,121,020	702,259	375,214	42,497	1,034,976	---	---	---	265,000	3,887,889	2,944,930	42,497	254,648
Norcross														
Water and Refuse [0][2]	23,989	21,829	2,160	---	---	2,160	---	---	---	(4,633)	---	---	---	---
Total	23,989	21,829	2,160	---	---	2,160	---	---	---	(4,633)	---	---	---	---
North Branch														
Electric [29]	4,479,455	4,160,480	318,975	31,443	122,448	227,970	---	---	---	370,000	57,795	---	122,448	413,000
Liquor	4,026,907	3,900,668	126,239	219	---	126,458	---	---	---	100,000	21,522	---	---	---
Sewer	1,704,528	1,245,185	459,343	3,618	188,226	274,735	31	---	---	166,609	150,469	---	188,226	670,000
Storm Sewer Utility	430,405	551,522	(121,117)	1,392	1,109	(120,834)	---	---	---	---	---	---	1,109	15,000
Water [29]	2,172,091	1,566,450	605,641	117,170	149,532	573,279	---	---	---	(370,000)	837,762	---	149,532	731,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	12,813,386	11,424,305	1,389,081	153,842	461,315	1,081,608	31	---	---	266,609	1,067,548	---	461,315	1,829,000	
North Mankato															
Hotel	334,167	92,467	241,700	363,644	150,427	454,917	---	---	---	---	3,525,144	4,500,000	7,131	---	
Recycling	587,618	408,177	179,441	---	10,921	168,520	---	---	---	3,607	11,646	---	10,067	90,000	
Sewer	2,708,578	2,103,768	604,810	37,438	61,681	580,567	---	---	---	185,000	327,969	702,000	42,878	952,500	
Solid Waste	771,711	758,315	13,396	9,038	7,412	15,022	---	---	---	1,393	17,410	108,000	4,890	160,000	
Storm Water	469,716	302,337	167,379	273,015	20,430	419,964	---	271,953	---	(11,750)	2,886	---	20,430	94,583	
Water	2,247,536	1,664,687	582,849	9,453	68,155	524,147	---	---	---	140,000	194,727	90,000	63,824	385,877	
Total	7,119,326	5,329,751	1,789,575	692,588	319,026	2,163,137	---	271,953	---	318,250	4,079,782	5,400,000	149,220	1,682,960	
North Oaks															
Utilities	320,863	381,268	(60,405)	1,251	---	(59,154)	---	---	---	---	38,181	---	---	---	
Total	320,863	381,268	(60,405)	1,251	---	(59,154)	---	---	---	---	38,181	---	---	---	
North Saint Paul															
Electric	10,415,639	9,162,567	1,253,072	170,848	40,624	1,383,296	---	7,288	---	431,412	84,542	---	40,624	140,000	
Fiber Optics	208,915	141,471	67,444	---	---	67,444	---	---	---	---	---	---	---	---	
Solid Waste	997,011	936,115	60,896	36,534	3,478	93,952	---	---	---	60,000	---	---	3,478	52,800	
Surface Water	946,086	511,566	434,520	(85)	72,632	361,803	---	---	---	80,000	62,002	468,352	72,632	249,903	
Wastewater	2,482,664	1,674,105	808,559	(527)	119,021	689,011	---	---	---	145,000	25,170	456,320	119,021	613,842	
Water	2,138,165	946,013	1,192,152	3,918	111,551	1,084,519	---	4,333	---	205,000	11,259	579,349	111,551	346,029	
Total	17,188,480	13,371,837	3,816,643	210,688	347,306	3,680,025	---	11,621	---	921,412	182,973	1,504,021	347,306	1,402,574	
Northfield															
Garbage	974,553	950,605	23,948	(20,331)	---	3,617	---	---	---	---	120,637	---	---	---	
Liquor	2,871,877	2,694,745	177,132	(19,768)	---	157,364	---	---	---	50,000	---	---	---	---	
Municipal Hospital [29]	117,290,666	116,055,404	1,235,262	7,052,408	132,220	8,155,450	---	3,444,580	---	---	5,033,214	565,913	622,229	2,610,090	
Storm Water Drainage	1,064,413	665,951	398,462	(8,556)	14,959	374,947	---	---	---	2,675	958,678	---	14,959	84,915	
Wastewater	4,969,964	3,384,351	1,585,613	20,339	50,347	1,555,605	---	---	---	522	610,006	---	50,347	1,368,631	
Water	2,120,107	1,928,141	191,966	(92,471)	363	99,132	---	---	---	412	211,743	---	363	2,626	
Total	129,291,580	125,679,197	3,612,383	6,931,621	197,889	10,346,115	---	3,444,580	---	53,609	6,934,278	565,913	687,898	4,066,262	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Northome														
Liquor	320,757	295,574	25,183	4	---	25,187	---	---	---	---	---	---	---	---
Sewer	61,159	37,890	23,269	---	17,723	5,546	---	---	---	---	1,017,200	---	17,723	19,245
Water	89,835	59,096	30,739	---	27,213	3,526	---	---	---	---	1,525,800	---	27,213	42,866
Total	471,751	392,560	79,191	4	44,936	34,259	---	---	---	---	2,543,000	---	44,936	62,111
Northrop														
Sewer	56,257	133,198	(76,941)	807	22,523	(98,657)	---	---	---	---	---	---	22,523	18,000
Water	58,293	59,394	(1,101)	370	2,932	(3,663)	---	---	---	---	---	2,288	2,932	16,766
Total	114,550	192,592	(78,042)	1,177	25,455	(102,320)	---	---	---	---	---	2,288	25,455	34,766
Norwood Young America														
Harbor at Peace	1,579,836	1,612,071	(32,235)	128,895	122,302	(25,642)	---	117,498	---	---	29,960	---	116,563	195,000
Sewer	769,730	613,453	156,277	52,304	53,352	155,229	---	---	---	153,556	794,263	831,001	19,175	294,445
Water	884,480	693,888	190,592	19,797	83,873	126,516	---	---	---	(190,533)	179,039	---	83,248	393,901
Total	3,234,046	2,919,412	314,634	200,996	259,527	256,103	---	117,498	---	(36,977)	1,003,262	831,001	218,986	883,346
Oak Grove														
Sewer - Lake George	87,602	140,524	(52,922)	14,674	3,761	(42,009)	---	---	---	---	---	---	3,761	24,000
Sewer - The Ponds	192,222	358,703	(166,481)	11,900	2,709	(157,290)	---	---	---	---	---	---	2,709	---
Street Light Utility	11,424	6,439	4,985	448	---	5,433	---	---	---	---	---	---	---	---
Water - Lake George	43,101	54,331	(11,230)	3,500	---	(7,730)	---	---	---	---	---	---	---	---
Water - The Ponds	155,505	178,084	(22,579)	7,683	---	(14,896)	---	---	---	---	---	---	---	---
Total	489,854	738,081	(248,227)	38,205	6,470	(216,492)	---	---	---	---	---	---	6,470	24,000
Oak Park Heights														
Sewer	966,652	912,975	53,677	(2,249)	---	51,428	---	---	---	232,108	---	---	---	---
Storm Sewer	99,823	66,704	33,119	(296)	---	32,823	---	---	---	7,412	---	---	---	---
Water	913,587	688,613	224,974	(2,522)	---	222,452	---	---	---	439,817	---	---	---	---
Total	1,980,062	1,668,292	311,770	(5,067)	---	306,703	---	---	---	679,337	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Oakdale														
Ambulance	1,055,079	1,969,735	(914,656)	397,263	---	(517,393)	300,000	---	96,847	---	---	---	---	---
Sewer	4,147,704	3,514,221	633,483	8,526	---	642,009	---	---	---	975,004	---	---	---	---
Street Light Utility	558,793	624,093	(65,300)	2,799	---	(62,501)	---	---	---	294,992	---	---	---	---
Water	2,735,488	2,295,002	440,486	14,264	---	454,750	---	---	---	975,004	---	---	---	---
Total	8,497,064	8,403,051	94,013	422,852	---	516,865	300,000	---	96,847	2,245,000	---	---	---	---
Odessa														
Sewer	20,510	61,399	(40,889)	8,003	7,200	(40,086)	7,994	---	---	---	---	4,056	---	7,200
Water	45,277	51,609	(6,332)	7,994	3,645	(1,983)	7,994	---	---	---	---	27,256	---	3,645
Total	65,787	113,008	(47,221)	15,997	10,845	(42,069)	15,988	---	---	---	---	31,312	---	10,845
Odin														
Sewage Collection and Disposal [0]	25,036	18,702	6,334	---	---	6,334	---	---	---	---	---	---	---	---
Water [0]	17,189	13,286	3,903	---	18,553	(14,650)	---	---	---	---	---	---	---	18,553
Total	42,225	31,988	10,237	---	18,553	(8,316)	---	---	---	---	---	---	---	18,553
Ogema														
Municipal Liquor Store [0]	467,543	398,552	68,991	4,699	---	73,690	---	---	---	2,000	---	4,474	---	---
Sewage Collection and Disposal [0]	11,960	15,690	(3,730)	---	102	(3,832)	---	---	---	(2,000)	---	---	---	102
Water [0]	28,523	35,549	(7,026)	257	20,042	(26,811)	---	---	---	---	---	---	---	14,074
Total	508,026	449,791	58,235	4,956	20,144	43,047	---	---	---	---	---	4,474	---	14,176
Ogilvie														
Liquor	778,470	688,932	89,538	291	---	89,829	---	---	---	5,000	---	21,568	---	---
Sewer	103,090	129,630	(26,540)	619	3,675	(29,596)	---	---	---	---	---	58,644	---	3,675
Water	91,985	93,716	(1,731)	2,139	22,040	(21,632)	---	---	---	---	---	39,019	---	22,040
Total	973,545	912,278	61,267	3,049	25,715	38,601	---	---	---	5,000	---	119,231	---	25,715
Okabena														
Liquor	340,557	357,675	(17,118)	---	---	(17,118)	---	---	---	---	---	---	---	---
Sewer	31,177	43,907	(12,730)	24,944	---	12,214	24,944	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	70,462	86,070	(15,608)	38,000	6,928	15,464	38,000	---	---	---	---	---	6,928	7,000
Total	442,196	487,652	(45,456)	62,944	6,928	10,560	62,944	---	---	---	---	---	6,928	7,000
Oklee														
Sewer	54,802	55,905	(1,103)	5,066	259	3,704	---	---	---	---	---	---	259	5,000
Water	106,611	131,608	(24,997)	10,712	3,600	(17,885)	---	---	10,000	---	---	---	3,600	50,000
Total	161,413	187,513	(26,100)	15,778	3,859	(14,181)	---	---	10,000	---	---	---	3,859	55,000
Olivia														
Bayberry Court [29]	134,081	87,274	46,807	83,815	18,315	112,307	---	---	---	13,000	82,772	---	18,315	45,000
Electric Utility	3,063,957	2,373,598	690,359	111,339	40,736	760,962	---	---	---	702,864	251,790	---	33,823	11,961
Fairview Place [29]	34,889	314,151	(279,262)	21,027	---	(258,235)	---	---	---	---	---	---	---	---
Liquor	1,189,780	1,141,391	48,389	13,418	---	61,807	---	---	---	---	---	---	---	---
Storm Sewer Utility	260,842	472,208	(211,366)	16,151	87,123	(282,338)	---	---	---	---	49,902	60,143	86,494	59,000
Utility Reserve	105,271	---	105,271	3,930	---	109,201	---	---	---	---	---	---	---	---
Wastewater Utility	586,569	659,381	(72,812)	5,441	40,295	(107,666)	---	---	---	(1,138)	149,339	360,855	36,650	237,738
Water Utility	612,164	581,730	30,434	7,720	62,582	(24,428)	---	---	---	(91,418)	413,749	766,837	39,669	312,517
Total	5,987,553	5,629,733	357,820	262,841	249,051	371,610	---	---	---	623,308	947,552	1,187,835	214,951	666,216
Onamia														
Sewer	179,734	318,808	(139,074)	1,234,855	20,616	1,075,165	---	1,234,575	---	---	1,821,543	948,000	20,616	21,000
Water	181,533	119,163	62,370	310,037	3,674	368,733	---	308,644	---	---	455,385	237,000	3,674	---
Total	361,267	437,971	(76,704)	1,544,892	24,290	1,443,898	---	1,543,219	---	---	2,276,928	1,185,000	24,290	21,000
Ormsby														
Sewer Fund	56,979	73,496	(16,517)	---	12,281	(28,798)	---	---	---	---	5,377	---	10,733	12,000
Water Fund	42,069	34,855	7,214	---	9,034	(1,820)	---	---	---	---	---	---	9,034	12,938
Total	99,048	108,351	(9,303)	---	21,315	(30,618)	---	---	---	---	5,377	---	19,767	24,938
Orono														
Cable	74,742	99,775	(25,033)	45	148	(25,136)	---	---	---	---	---	---	---	---
Recycling	224,559	231,602	(7,043)	26,155	180	18,932	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sewer	2,229,327	1,665,272	564,055	3,219	7,953	559,321	---	---	---	143,750	791,652	---	---	---
Storm Water	714,953	307,331	407,622	84	6,007	401,699	---	---	---	---	32,552	---	---	---
Water	1,605,511	1,085,679	519,832	10,924	20,318	510,438	---	---	---	68,750	200,277	---	18,831	80,000
Total	4,849,092	3,389,659	1,459,433	40,427	34,606	1,465,254	---	---	---	212,500	1,024,481	---	18,831	80,000
Oronoco														
Water Utility	221,318	241,583	(20,265)	---	5,707	(25,972)	---	---	---	---	38,102	---	5,707	63,000
Total	221,318	241,583	(20,265)	---	5,707	(25,972)	---	---	---	---	38,102	---	5,707	63,000
Orr														
Aiport	56,677	174,602	(117,925)	34,001	---	(83,924)	---	203,202	34,001	(12,500)	220,468	---	---	---
Liquor	626,911	607,098	19,813	263	---	20,076	---	---	---	46,500	---	---	---	---
Sewer	96,062	138,640	(42,578)	230	8,524	(50,872)	---	---	---	(8,500)	11,989	---	8,524	8,000
Water	62,568	90,824	(28,256)	230	---	(28,026)	---	---	---	(9,500)	---	---	---	---
Total	842,218	1,011,164	(168,946)	34,724	8,524	(142,746)	---	203,202	34,001	16,000	232,457	---	8,524	8,000
Ortonville														
Golf	275,881	304,435	(28,554)	---	2,753	(31,307)	---	---	---	(20,000)	28,937	---	2,753	11,239
Light	2,729,159	2,911,215	(182,056)	(36,063)	---	(218,119)	---	---	---	417,132	42,049	---	---	---
Ortonville Area Health Services [14]	33,616,737	31,413,686	2,203,051	7,368,149	644,993	8,926,207	---	299,801	---	---	697,221	---	644,993	1,776,596
Sewer	587,744	371,647	216,097	(6,920)	10,228	198,949	---	---	---	158,583	44,479	4,162	10,228	26,206
Storm Water	100,195	12,137	88,058	---	7,451	80,607	---	---	---	---	---	---	7,451	256
Water	1,009,288	634,163	375,125	(11,897)	24,993	338,235	---	---	---	213,649	---	---	24,993	120,328
Total	38,319,004	35,647,283	2,671,721	7,313,269	690,418	9,294,572	---	299,801	---	769,364	812,686	4,162	690,418	1,934,625
Osakis														
Garbage and Recycling [0]	127,956	126,266	1,690	20	---	1,710	---	---	---	---	---	---	---	---
Liquor	947,831	914,566	33,265	62,281	---	95,546	---	---	---	---	6,800	---	---	---
Sewer	318,324	640,157	(321,833)	6,934	14,701	(329,600)	---	---	---	10,000	28,549	---	14,701	66,000
Water	523,268	491,913	31,355	4,218	91,490	(55,917)	---	---	---	64,951	---	---	91,490	163,000
Total	1,917,379	2,172,902	(255,523)	73,453	106,191	(288,261)	---	---	---	74,951	35,349	---	106,191	229,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Borrowing	Principal Payments
Oslo														
Garbage	48,583	48,169	414	---	---	414	---	---	---	---	---	---	---	---
Sewer	91,660	63,275	28,385	11,781	4,434	35,732	11,781	---	---	---	---	---	4,434	16,200
Water	161,002	218,843	(57,841)	82,884	17,477	7,566	57,359	25,525	---	---	12,575	---	17,477	30,800
Total	301,245	330,287	(29,042)	94,665	21,911	43,712	69,140	25,525	---	---	12,575	---	21,911	47,000
Osseo														
Sewer	543,950	455,987	87,963	1,746	98,917	(9,208)	---	---	---	125,220	1,407,699	---	28,094	9,090
Storm Water	208,750	97,891	110,859	3,859	8,617	106,101	---	---	---	67,489	---	---	8,160	11,785
Water	536,457	414,598	121,859	107,132	70,452	158,539	---	---	---	39,401	441,303	---	8,900	3,982
Total	1,289,157	968,476	320,681	112,737	177,986	255,432	---	---	---	232,110	1,849,002	---	45,154	24,857
Ostrander														
Sewer [0]	79,243	40,001	39,242	34,317	16,633	56,926	---	---	119,173	401,648	---	288,000	16,633	12,142
Water [0]	79,034	22,289	56,745	6	13,938	42,813	---	---	---	460,879	---	469,000	13,876	12,589
Total	158,277	62,290	95,987	34,323	30,571	99,739	---	---	119,173	862,527	---	757,000	30,509	24,731
Otsego														
Sewer	3,028,939	2,785,098	243,841	(121,546)	472,163	(349,868)	---	---	---	182,325	10,148,674	8,633,491	472,163	1,627,770
Storm Water	122,200	188,245	(66,045)	30,150	---	(35,895)	34,000	---	---	---	---	---	---	---
Water	2,873,324	1,854,678	1,018,646	29,323	295,538	752,431	---	---	---	60,775	3,238,644	4,596,118	295,538	842,009
Total	6,024,463	4,828,021	1,196,442	(62,073)	767,701	366,668	34,000	---	---	243,100	13,387,318	13,229,609	767,701	2,469,779
Ottertail														
Water	313,437	274,026	39,411	4,448	51,478	(7,619)	---	---	---	---	13,965	---	51,478	82,000
Total	313,437	274,026	39,411	4,448	51,478	(7,619)	---	---	---	---	13,965	---	51,478	82,000
Owatonna														
Electric	43,340,773	40,046,387	3,294,386	70,142	1,568,799	1,795,729	---	---	---	---	---	---	---	---
Gas	22,942,554	22,224,734	717,820	148,930	---	866,750	---	---	---	---	1,797,300	---	---	---
Housing Programs [29]	58,334	710,896	(652,562)	737,311	---	84,749	---	737,604	---	---	---	---	---	---
Sewer	4,150,093	2,405,918	1,744,175	(5,230)	37,378	1,701,567	---	---	---	544,845	2,838,838	---	37,378	550,000

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Storm Water	1,307,822	568,488	739,334	314,648	22,334	1,031,648	317,938	---	---	78,505	---	---	67,487	410,000
Water	4,721,999	3,617,865	1,104,134	79,658	---	1,183,792	---	---	---	---	1,941,865	---	---	---
Total	76,521,575	69,574,288	6,947,287	1,345,459	1,628,511	6,664,235	317,938	737,604	---	623,350	6,578,003	---	104,865	960,000
Palisade														
Liquor	189,597	235,478	(45,881)	21,695	---	(24,186)	---	---	---	---	6,323	---	---	---
Water and Sewer	90,417	121,921	(31,504)	8,275	---	(23,229)	---	---	8,275	---	23,729	---	---	---
Total	280,014	357,399	(77,385)	29,970	---	(47,415)	---	---	8,275	---	30,052	---	---	---
Park Rapids														
Liquor	3,505,887	3,208,956	296,931	3,880	---	300,811	---	---	---	---	12,576	---	---	---
Sewer	455,759	714,288	(258,529)	54,999	---	(203,530)	---	---	---	---	304,868	---	---	---
Storm Water	118,569	44,447	74,122	1,102	---	75,224	---	---	---	18,683	130,154	---	---	---
Water	696,349	864,299	(167,950)	94,172	14,819	(88,597)	---	---	20,000	---	593,136	---	14,819	89,000
Total	4,776,564	4,831,990	(55,426)	154,153	14,819	83,908	---	---	20,000	18,683	1,040,734	---	14,819	89,000
Parkers Prairie														
Event Center	41,346	127,978	(86,632)	---	---	(86,632)	---	---	---	(50,000)	---	---	---	---
Sewer	240,460	186,225	54,235	---	33,815	20,420	---	---	---	---	---	66,410	29,900	64,740
Water	243,278	195,984	47,294	---	83,036	(35,742)	---	---	---	---	---	162,590	74,378	124,260
Total	525,084	510,187	14,897	---	116,851	(101,954)	---	---	---	(50,000)	---	229,000	104,278	189,000
Paynesville														
Liquor	1,896,274	1,853,541	42,733	2,087	---	44,820	---	---	---	40,000	---	---	---	---
Sewer	1,301,963	1,002,236	299,727	143,777	99,300	344,204	---	---	132,581	108,840	619,889	---	99,300	363,000
Water	749,091	662,255	86,836	20,260	22,970	84,126	---	---	4,836	45,340	314,110	---	22,970	177,000
Total	3,947,328	3,518,032	429,296	166,124	122,270	473,150	---	---	137,417	194,180	933,999	---	122,270	540,000
Pease														
Sewage Collection and Disposal	59,731	85,787	(26,056)	---	---	(26,056)	---	---	---	54,675	---	---	---	---
Water	43,358	66,822	(23,464)	159,023	2,333	133,226	---	159,023	---	---	158,805	---	2,333	1,562
Total	103,089	152,609	(49,520)	159,023	2,333	107,170	---	159,023	---	54,675	158,805	---	2,333	1,562

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	1,542,160	1,328,474	213,686	1,143	3,037	211,792	---	---	---	100,000	7,924	---	3,037	189,492
Sewer	1,452,673	1,228,381	224,292	23,461	126,552	121,201	---	---	---	24,846	---	5,130	126,552	686,494
Water	482,668	439,534	43,134	53,015	27,732	68,417	---	---	---	21,293	---	6,638	27,732	130,811
Total	3,477,501	2,996,389	481,112	77,619	157,321	401,410	---	---	---	146,139	7,924	11,768	157,321	1,006,797
Pemberton														
Garbage	21,352	16,213	5,139	292	---	5,431	---	---	---	---	---	---	---	---
Sewer	56,503	23,870	32,633	1,022	---	33,655	---	---	---	---	---	---	---	---
Water	38,968	53,170	(14,202)	1,216	2,790	(15,776)	---	---	---	---	---	---	2,790	7,000
Total	116,823	93,253	23,570	2,530	2,790	23,310	---	---	---	---	---	---	2,790	7,000
Pennock														
Sewer	70,554	114,697	(44,143)	795	40,621	(83,969)	---	---	---	---	---	805,000	40,621	10,000
Water	60,626	42,958	17,668	15,319	23,808	9,179	14,852	---	---	---	---	---	23,808	15,000
Total	131,180	157,655	(26,475)	16,114	64,429	(74,790)	14,852	---	---	---	---	805,000	64,429	25,000
Pequot Lakes														
Sewer	354,070	233,743	120,327	16,572	18,610	118,289	---	---	---	15,270	38,620	---	14,085	12,500
Water	346,558	226,097	120,461	20,646	39,202	101,905	---	---	---	15,269	---	---	35,206	72,500
Total	700,628	459,840	240,788	37,218	57,812	220,194	---	---	---	30,539	38,620	---	49,291	85,000
Perham														
Gas	7,079,028	6,266,416	812,612	66,452	70,403	808,661	---	---	---	200,956	398,423	---	70,403	391,000
Liquor	4,394,940	3,771,248	623,692	25,910	3,250	646,352	---	---	---	195,712	---	---	---	---
Recycling	107,660	84,388	23,272	1,033	---	24,305	---	---	---	---	---	---	---	---
Sewer and Wastewater	1,514,310	1,195,850	318,460	68,855	26,017	361,298	---	---	---	187,566	243,080	---	26,017	191,510
Water	974,895	590,114	384,781	90,692	30,601	444,872	---	---	10,000	229,518	---	---	30,601	132,000
Total	14,070,833	11,908,016	2,162,817	252,942	130,271	2,285,488	---	---	10,000	813,752	641,503	---	127,021	714,510
Perley														
Refuse or Garbage Collection [0]	13,783	16,614	(2,831)	---	---	(2,831)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sewage Collection and Disposal [0]	29,739	23,506	6,233	---	---	6,233	---	---	---	---	---	---	---	7,446
Water [0]	13,502	18,723	(5,221)	---	---	(5,221)	---	---	---	---	---	---	---	---
Total	57,024	58,843	(1,819)	---	---	(1,819)	---	---	---	---	---	---	---	7,446
Peterson														
Campground [0]	18,843	6,407	12,436	---	---	12,436	---	---	---	---	---	---	---	---
Electric [0]	187,266	177,359	9,907	807	---	10,714	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	22,009	22,126	(117)	897	---	780	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	69,698	37,554	32,144	982	11,963	21,163	---	---	---	---	---	---	11,963	7,000
Water [0]	49,995	13,948	36,047	467	---	36,514	---	---	---	19,058	---	---	---	---
Total	347,811	257,394	90,417	3,153	11,963	81,607	---	---	---	19,058	---	---	11,963	7,000
Pierz														
Electric [0]	1,176,198	1,187,092	(10,894)	19,632	---	8,738	---	---	---	1,000,000	---	---	---	---
Golf Course [0]	416,744	352,636	64,108	43,537	---	107,645	21,994	---	---	---	227,852	---	---	---
Solid Waste [0]	85,343	84,458	885	6,337	---	7,222	---	---	---	---	---	---	---	---
Storm Water [0]	43,452	1,142	42,310	179	1,450	41,039	---	---	---	---	---	---	1,450	38,000
Total	1,721,737	1,625,328	96,409	69,685	1,450	164,644	21,994	---	---	1,000,000	227,852	---	1,450	38,000
Pillager														
Sewer	181,846	151,483	30,363	37,666	8,954	59,075	37,278	---	---	---	---	---	8,954	65,520
Water	145,751	184,030	(38,279)	9,960	3,920	(32,239)	---	---	6,395	---	37,866	---	3,920	28,880
Total	327,597	335,513	(7,916)	47,626	12,874	26,836	37,278	---	6,395	---	37,866	---	12,874	94,400
Pine City														
Housing and Redevelopment Authority	236,562	239,287	(2,725)	18	---	(2,707)	---	---	---	---	16,024	---	---	---
Liquor	2,281,390	2,073,066	208,324	257	---	208,581	---	---	---	180,000	---	---	---	---
Sewer	852,849	593,971	258,878	12,379	64,171	207,086	---	---	---	---	---	---	64,171	99,800
Water	1,351,482	629,616	721,866	13,258	133,468	601,656	---	---	---	---	---	---	133,468	480,200
Total	4,722,283	3,535,940	1,186,343	25,912	197,639	1,014,616	---	---	---	180,000	16,024	---	197,639	580,000
Pine Island														
Cemetery	31,210	31,841	(631)	151	7,497	(7,977)	---	---	---	(4,000)	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	
Deputy Registrar	92,177	83,957	8,220	715	---	8,935	---	---	---	---	146,306	---	---	---	---
Evergreen Place	265,151	265,159	(8)	3,566	4,231	(673)	---	---	---	4,202	---	---	---	4,231	80,000
Sewer	902,881	880,085	22,796	5,684	---	28,480	---	---	---	119,969	68,326	---	---	---	---
Water	607,501	509,244	98,257	11,502	4,530	105,229	---	---	---	119,969	39,900	---	---	4,530	58,052
Total	1,898,920	1,770,286	128,634	21,618	16,258	133,994	---	---	---	240,140	254,532	---	---	8,761	138,052
Pine River															
Water	166,910	84,208	82,702	1,331	3,932	80,101	---	---	---	67,817	5,230	---	---	3,449	45,154
Total	166,910	84,208	82,702	1,331	3,932	80,101	---	---	---	67,817	5,230	---	---	3,449	45,154
Pipestone															
Garbage	479,037	369,264	109,773	5,457	---	115,230	---	---	---	9,513	10,488	---	---	---	---
Liquor	1,872,308	1,664,946	207,362	2,698	1,965	208,095	---	---	---	125,705	68,949	---	---	---	---
Prairie Winds	110,989	131,234	(20,245)	152	204,378	(224,471)	---	---	---	114,620	---	---	---	23,970	908,900
Sewer	1,181,196	1,056,832	124,364	8,840	87,787	45,417	---	---	---	(16,405)	1,402,791	1,336,386	---	87,787	523,000
Water	1,585,603	1,477,247	108,356	1,605,200	153,688	1,559,868	---	---	1,598,185	(126,283)	2,728,743	714,044	---	153,688	507,000
Total	5,229,133	4,699,523	529,610	1,622,347	447,818	1,704,139	---	---	1,598,185	107,150	4,210,971	2,050,430	---	265,445	1,938,900
Plainview															
Sewer	1,512,081	992,307	519,774	35,785	---	555,559	---	---	---	382,975	53,511	---	---	---	---
Water	530,571	342,063	188,508	179,414	4,159	363,763	---	---	---	382,974	98,574	---	---	4,159	79,000
Total	2,042,652	1,334,370	708,282	215,199	4,159	919,322	---	---	---	765,949	152,085	---	---	4,159	79,000
Plato															
Sewer	175,853	284,450	(108,597)	37,906	949	(71,640)	37,102	---	---	---	---	---	---	949	51,000
Water	48,861	55,590	(6,729)	21,434	---	14,705	21,065	---	---	---	22,669	---	---	---	---
Total	224,714	340,040	(115,326)	59,340	949	(56,935)	58,167	---	---	---	22,669	---	---	949	51,000
Plummer															
Sanitation	18,821	19,683	(862)	---	---	(862)	---	---	---	---	---	---	---	---	---
Wastewater	55,375	29,575	25,800	20	---	25,820	---	---	20	---	163,680	---	---	---	---
Water	51,532	65,361	(13,829)	5,245	1,811	(10,395)	---	---	5,245	---	---	---	---	1,811	8,000
Total	125,728	114,619	11,109	5,265	1,811	14,563	---	---	5,265	---	163,680	---	---	1,811	8,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	
Plymouth															
Field House	311,378	424,203	(112,825)	(7,679)	162	(120,666)	---	---	---	---	22,050	---	---	---	---
Ice Center	1,840,486	2,141,317	(300,831)	15,077	18,137	(303,891)	---	2,244	---	21,381	135,204	---	6,597	---	---
Plymouth Towne Square [29]	776,410	836,522	(60,112)	(12,852)	13,263	(86,227)	---	---	---	(258,000)	112,798	980,000	13,263	1,301,000	---
Solid Waste Management	1,070,525	1,410,397	(339,872)	167,347	7,062	(179,587)	---	---	---	---	---	---	---	---	---
Vicksburg Crossing [29]	1,328,587	937,160	391,427	(1,337)	389,565	525	---	---	---	(40,000)	78,496	7,270,844	389,565	450,000	---
Water and Sewer Utility	20,874,178	19,341,034	1,533,144	338,767	127,423	1,744,488	---	---	---	7,345,579	1,428,485	---	---	---	---
Water Resources	4,274,103	3,107,762	1,166,341	(24,501)	24,307	1,117,533	---	---	713	286,932	1,202,967	---	---	---	---
Total	30,475,667	28,198,395	2,277,272	474,822	579,919	2,172,175	---	2,244	713	7,355,892	2,980,000	8,250,844	409,425	1,751,000	---
Porter															
Water and Sewer	57,266	48,539	8,727	538	603	8,662	---	---	---	---	---	---	---	---	---
Total	57,266	48,539	8,727	538	603	8,662	---	---	---	---	---	---	---	---	---
Preston															
Electric	2,299,436	2,064,681	234,755	94,165	2	328,918	---	---	---	---	396,293	---	2	---	---
Preston Emergency Services	294,082	282,775	11,307	46,667	---	57,974	---	---	---	---	8,297	---	---	---	---
Sewer	455,933	332,332	123,601	11,755	20,559	114,797	---	---	---	---	389,799	868,555	16,862	55,187	---
Storm Sewer	59,452	38,053	21,399	501	5,537	16,363	---	---	---	---	113,400	249,200	4,907	15,600	---
Water	515,233	354,556	160,677	16,532	21,504	155,705	---	---	---	---	808,375	1,215,971	15,522	51,273	---
Total	3,624,136	3,072,397	551,739	169,620	47,602	673,757	---	---	---	---	1,716,164	2,333,726	37,293	122,060	---
Princeton															
Airport	86,189	239,169	(152,980)	---	---	(152,980)	---	---	---	(2,800)	1,117,427	---	---	---	---
Electric [29]	7,657,163	6,927,041	730,122	51,668	64,577	717,213	---	---	---	---	259,435	---	64,577	530,000	---
Liquor	5,456,787	4,826,267	630,520	9,875	---	640,395	---	---	---	158,850	7,554	---	---	---	---
Sanitary Sewer	1,393,480	1,321,226	72,254	8,862	264,170	(183,054)	---	---	---	---	31,440	---	264,170	413,000	---
Water [29]	1,432,626	917,088	515,538	10,235	76,185	449,588	---	---	---	---	218,429	---	76,185	429,000	---
Total	16,026,245	14,230,791	1,795,454	80,640	404,932	1,471,162	---	---	---	156,050	1,634,285	---	404,932	1,372,000	---
Prinsburg															
Senior Housing	30,000	19,698	10,302	---	3,386	6,916	---	---	---	(171,405)	---	---	3,386	7,225	---

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	183,492	146,098	37,394	4,914	59,094	(16,786)	---	---	---	---	15,474	---	59,094	57,000	
Water	52,968	35,437	17,531	8,264	3,043	22,752	---	---	---	(479,765)	301,107	239,601	3,043	3,000	
Total	266,460	201,233	65,227	13,178	65,523	12,882	---	---	---	(651,170)	316,581	239,601	65,523	67,225	
Prior Lake															
Sewer	4,761,256	3,365,918	1,395,338	4,320	32,688	1,366,970	---	---	842	1,031,690	145,423	---	32,688	120,000	
Water Quality	1,206,566	730,212	476,354	41,542	---	517,896	---	---	33,661	451,795	1,097	---	---	---	
Water Utility	5,569,995	3,212,458	2,357,537	16,945	32,688	2,341,794	---	---	1,954	1,801,456	1,022,705	---	32,688	120,000	
Total	11,537,817	7,308,588	4,229,229	62,807	65,376	4,226,660	---	---	36,457	3,284,941	1,169,225	---	65,376	240,000	
Proctor															
Liquor	1,171,317	1,030,127	141,190	---	4,072	137,118	---	---	---	5,286	1,316	---	---	---	
Municipal Golf Course	12,349	83,505	(71,156)	37,728	---	(33,428)	---	---	---	(10,000)	---	---	---	---	
Public Utilities	3,857,384	3,577,679	279,705	5,755	---	285,460	---	---	---	---	---	---	---	---	
Sewer	539,457	494,561	44,896	13,743	---	58,639	---	---	---	---	---	---	---	---	
Total	5,580,507	5,185,872	394,635	57,226	4,072	447,789	---	---	---	(4,714)	1,316	---	---	---	
Racine															
Sewer	95,973	54,733	41,240	---	---	41,240	---	---	---	---	2,895	---	---	---	
Water	139,520	102,586	36,934	---	---	36,934	---	---	---	70,697	---	---	---	---	
Total	235,493	157,319	78,174	---	---	78,174	---	---	---	70,697	2,895	---	---	---	
Ramsey															
Recycling Utility	440,097	507,067	(66,970)	61,491	---	(5,479)	---	---	62,950	---	---	---	---	---	
Sewer Utility	1,805,614	1,742,380	63,234	(65,637)	---	(2,403)	---	---	260	152,795	52,216	---	---	---	
Storm Water Utility	1,197,572	715,349	482,223	(15,118)	---	467,105	---	---	---	99,804	336,988	---	---	---	
Street Light Utility	222,364	178,576	43,788	(6,322)	---	37,466	---	---	---	23,000	---	---	---	---	
Water Utility	3,057,474	1,772,358	1,285,116	(121,804)	---	1,163,312	---	---	10,054	145,327	457,833	---	---	---	
Total	6,723,121	4,915,730	1,807,391	(147,390)	---	1,660,001	---	---	73,264	420,926	847,037	---	---	---	
Randall															
Electric	523,122	559,245	(36,123)	4,072	---	(32,051)	---	---	23	---	---	---	---	---	
Liquor	796,813	754,753	42,060	31,643	---	73,703	---	---	140	---	10,949	---	---	---	

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	244,022	179,210	64,812	1,220	---	66,032	---	---	23	16,243	2,211	---	---	---
Sewer	106,737	86,617	20,120	14,625	2,639	32,106	13,020	---	35	(16,243)	11,340	---	2,639	50,500
Solid Waste	50,791	46,609	4,182	3,091	---	7,273	---	---	---	---	---	---	---	---
Water	119,883	129,212	(9,329)	16,531	8,940	(1,738)	13,020	---	35	---	3,041	---	8,940	69,500
Total	1,841,368	1,755,646	85,722	71,182	11,579	145,325	26,040	---	256	---	27,541	---	11,579	120,000
Randolph														
Water	92,823	47,625	45,198	1	100	45,099	---	---	---	---	37,869	---	---	---
Total	92,823	47,625	45,198	1	100	45,099	---	---	---	---	37,869	---	---	---
Ranier														
Liquor	444,001	395,656	48,345	17,284	---	65,629	---	---	---	20,000	---	---	---	---
Water and Sewer	379,122	384,747	(5,625)	38,587	31,980	982	---	---	---	---	---	---	31,980	44,000
Total	823,123	780,403	42,720	55,871	31,980	66,611	---	---	---	20,000	---	---	31,980	44,000
Raymond														
Sewer	175,266	181,475	(6,209)	103	38,314	(44,420)	---	---	---	9,500	---	---	38,314	73,000
Water	104,711	88,244	16,467	53,822	18,119	52,170	50,910	---	---	9,500	6,630	---	17,724	42,000
Total	279,977	269,719	10,258	53,925	56,433	7,750	50,910	---	---	19,000	6,630	---	56,038	115,000
Red Lake Falls														
Garbage	184,145	153,558	30,587	---	---	30,587	---	---	---	---	---	---	---	---
Sewer	218,437	234,809	(16,372)	112,959	15,848	80,739	104,400	---	---	---	80,109	---	15,848	90,850
Water	323,234	283,817	39,417	214,335	38,565	215,187	188,300	---	---	---	133,553	---	38,565	184,100
Total	725,816	672,184	53,632	327,294	54,413	326,513	292,700	---	---	---	213,662	---	54,413	274,950
Red Wing														
Ambulance	2,561,594	2,549,329	12,265	170,213	---	182,478	---	84,357	83,415	---	55,193	---	---	---
Incinerator	5,171,917	4,617,614	554,303	124,141	261,480	416,964	---	---	---	(23,135)	621,904	---	261,480	415,000
Marina	873,597	697,642	175,955	---	3,485	172,470	---	---	---	143,614	53,377	---	---	---
Refuse Collection and Recycling	2,851,377	2,901,177	(49,800)	22,992	---	(26,808)	---	---	25,000	---	279,974	---	---	---
Sewer Utility	5,223,686	4,558,695	664,991	245,700	34,382	876,309	---	---	---	188,000	838,255	---	34,382	418,000
Storm Water	1,323,842	860,419	463,423	1,379	---	464,802	---	---	---	99,000	---	---	---	---

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)							Interest Paid	Principal Payments
Water Utility	3,581,160	3,130,682	450,478	254,800	74,091	631,187	---	---	5,550	238,000	578,613	---	74,091	965,000
Total	21,587,173	19,315,558	2,271,615	819,225	373,438	2,717,402	---	84,357	113,965	645,479	2,427,316	---	369,953	1,798,000
Redwood Falls														
Electric Utility	7,004,336	5,623,125	1,381,211	139,118	117,140	1,403,189	---	---	1,918	470,917	1,488,155	1,205,000	117,140	321,000
Liquor	2,551,638	2,423,151	128,487	31	5,520	122,998	---	---	555	120,000	11,853	---	5,520	49,999
Sewer Utility	1,022,651	1,015,036	7,615	(10,020)	20,448	(22,853)	---	---	530	13,416	837,945	531,583	20,448	87,649
Storm Sewer Utility	334,684	258,401	76,283	(3,456)	397	72,430	---	---	209	4,943	71,699	---	397	6,762
Water Utility	1,542,097	1,270,053	272,044	32,699	185,457	119,286	---	---	598	93,416	962,113	1,143,607	185,457	322,639
Total	12,455,406	10,589,766	1,865,640	158,372	328,962	1,695,050	---	---	3,810	702,692	3,371,765	2,880,190	328,962	788,049
Remer														
Airport	3,500	1,512	1,988	9,164	---	11,152	---	---	9,129	---	9,056	---	---	---
Ambulance	214,879	273,344	(58,465)	18,318	---	(40,147)	---	---	---	(37,754)	19,572	---	---	---
Liquor	1,074,319	1,032,987	41,332	263	---	41,595	---	---	---	25,000	438	---	---	---
Sewer	92,825	40,321	52,504	8,564	17,510	43,558	8,564	---	---	---	---	---	17,510	25,767
Storm Sewer	---	---	---	---	100	(100)	---	---	---	---	---	---	---	---
Water	59,829	44,737	15,092	3,366	1,150	17,308	3,332	---	---	---	---	---	1,150	2,000
Water/Sewer Maintenance	---	---	---	---	---	---	---	---	---	(4,200)	---	---	---	---
Total	1,445,352	1,392,901	52,451	39,675	18,760	73,366	11,896	---	9,129	(16,954)	29,066	---	18,660	27,767
Renville														
Sewer Utility	394,789	596,162	(201,373)	54,254	4,751	(151,870)	---	---	---	---	---	---	4,751	198,000
Water Utility	218,967	261,665	(42,698)	158,357	---	115,659	141,680	---	---	(53,278)	105,957	---	---	15,000
Total	613,756	857,827	(244,071)	212,611	4,751	(36,211)	141,680	---	---	(53,278)	105,957	---	4,751	213,000
Revere														
Refuse	4,315	3,951	364	---	---	364	---	---	---	---	---	---	---	---
Sewer	30,502	56,979	(26,477)	461	6,099	(32,115)	---	---	---	---	---	---	6,099	3,500
Water	23,760	38,567	(14,807)	172,148	3,511	153,830	---	172,148	---	---	144,917	---	3,511	5,133
Total	58,577	99,497	(40,920)	172,609	9,610	122,079	---	172,148	---	---	144,917	---	9,610	8,633

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Rice														
Sewer	280,124	247,198	32,926	85,830	4,981	113,775	---	---	93	---	---	---	4,981	67,000
Storm Water	27,593	559	27,034	---	---	27,034	---	---	---	---	---	---	---	---
Water	332,081	242,769	89,312	62,777	---	152,089	---	---	73	---	---	---	---	---
Total	639,798	490,526	149,272	148,607	4,981	292,898	---	---	166	---	---	---	4,981	67,000
Rice Lake														
Sewer Fund	322,829	409,858	(87,029)	107,648	297,627	(277,008)	---	---	---	---	193,115	1,513,853	81,103	1,654,834
Water Fund	434,503	450,717	(16,214)	165,932	49,456	100,262	---	---	---	---	1,052,119	982,086	49,456	1,024,799
Total	757,332	860,575	(103,243)	273,580	347,083	(176,746)	---	---	---	---	1,245,234	2,495,939	130,559	2,679,633
Richfield														
Liquor	13,916,528	12,913,910	1,002,618	12,339	---	1,014,957	---	---	---	827,770	9,335	---	---	---
Storm Sewer	1,869,763	1,910,721	(40,958)	193,527	96,861	55,708	---	---	---	---	918,735	---	96,861	2,195,000
Water and Sewer	9,220,649	8,106,095	1,114,554	54,102	147,251	1,021,405	---	---	1,837	---	1,450,173	---	147,251	490,000
Total	25,006,940	22,930,726	2,076,214	259,968	244,112	2,092,070	---	---	1,837	827,770	2,378,243	---	244,112	2,685,000
Richmond														
Civic Arena	181,706	262,534	(80,828)	1,936	---	(78,892)	---	---	77	---	189,400	---	---	---
Wastewater	359,948	443,001	(83,053)	102,257	35,574	(16,370)	55,000	---	43	---	---	---	35,574	270,000
Water	320,716	174,599	146,117	54,456	41,146	159,427	35,000	260	43	---	---	---	41,146	124,000
Total	862,370	880,134	(17,764)	158,649	76,720	64,165	90,000	260	163	---	189,400	---	76,720	394,000
Riverton														
Sewage Collection and Disposal	13,245	9,194	4,051	---	572	3,479	---	---	---	---	---	---	572	11,983
Water	20,707	11,001	9,706	---	1,147	8,559	---	---	---	---	---	---	1,147	4,023
Total	33,952	20,195	13,757	---	1,719	12,038	---	---	---	---	---	---	1,719	16,006
Robbinsdale														
Broadway Court	912,513	691,441	221,072	(7,455)	61,652	151,965	---	---	---	---	101,826	---	61,562	250,000
Deputy Registrar	490,459	492,511	(2,052)	(808)	---	(2,860)	---	---	---	50,000	---	---	---	---
Liquor	4,177,117	4,029,167	147,950	(2,701)	---	145,249	---	---	577	200,000	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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 Utility	2,634,606	1,670,979	963,627	65,521	54,782	974,366	---	---	---	19,135	1,627,069	---	54,782	480,000	
Solid Waste Removal	2,115,339	1,795,174	320,165	26,667	---	346,832	---	---	---	200,000	---	---	---	---	
Storm Sewer Utility	1,542,694	730,185	812,509	1,643	98,153	715,999	---	---	---	41,606	1,859,273	---	98,153	320,000	
Water Utility	3,459,453	1,194,301	2,265,152	(7,376)	184,938	2,072,838	---	---	---	87,739	22,857,384	20,728,989	184,938	455,904	
Total	15,332,181	10,603,758	4,728,423	75,491	399,525	4,404,389	---	---	577	598,480	26,445,552	20,728,989	399,435	1,505,904	
Rochester															
Electric Utility	175,253,869	142,092,779	33,161,090	(388,228)	6,314,544	26,458,318	---	---	---	8,469,289	15,920,644	1,288,880	5,549,633	6,515,000	
Parking	6,231,066	4,995,056	1,236,010	1,062,589	---	2,298,599	---	---	---	3,699,591	969,527	---	---	---	
Sewer Utility	31,764,137	15,024,035	16,740,102	102,288	1,287,240	15,555,150	---	---	---	5,519,628	11,889,193	---	1,287,240	7,570,000	
Storm Water Utility	9,699,308	5,562,958	4,136,350	(76,883)	---	4,059,467	---	---	12,000	460,786	745,125	---	---	---	
Water Utility	12,606,890	11,016,048	1,590,842	196,069	126,689	1,660,222	---	---	---	407,125	3,577,340	---	---	---	
Total	235,555,270	178,690,876	56,864,394	895,835	7,728,473	50,031,756	---	---	12,000	18,556,419	33,101,829	1,288,880	6,836,873	14,085,000	
Rockford															
Sewer	757,174	575,087	182,087	3,578	54,524	131,141	---	---	---	34,863	---	---	54,524	192,000	
Water	752,554	531,242	221,312	112,161	36,433	297,040	---	---	---	34,863	---	---	36,433	128,000	
Total	1,509,728	1,106,329	403,399	115,739	90,957	428,181	---	---	---	69,726	---	---	90,957	320,000	
Rockville															
Sewer	528,106	739,563	(211,457)	103,703	33,850	(141,604)	---	---	---	---	---	---	33,850	468,000	
Water	330,404	181,436	148,968	82,267	13,644	217,591	16,011	122	---	(84,219)	---	---	13,644	123,000	
Total	858,510	920,999	(62,489)	185,970	47,494	75,987	16,011	122	---	(84,219)	---	---	47,494	591,000	
Rogers															
Liquor	4,157,749	4,141,809	15,940	1,459	---	17,399	---	---	---	234,773	19,055	---	---	---	
Sewer	1,398,479	1,841,277	(442,798)	(160,246)	---	(603,044)	---	---	---	8,700	---	---	---	---	
Storm Sewer	701,843	594,264	107,579	(19,431)	---	88,148	---	---	---	55,609	---	---	---	---	
Water	1,874,504	1,778,759	95,745	(143,348)	123,010	(170,613)	---	---	---	76,735	177,963	4,000,000	54,707	115,000	
Total	8,132,575	8,356,109	(223,534)	(321,566)	123,010	(668,110)	---	---	---	375,817	197,018	4,000,000	54,707	115,000	
Rollingstone															
Sewer	92,838	87,014	5,824	594	---	6,418	---	---	---	4,744	---	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	95,126	81,339	13,787	1,011	36,875	(22,077)	---	---	---	4,744	258,326	---	36,875	50,000	
Total	187,964	168,353	19,611	1,605	36,875	(15,659)	---	---	---	9,488	258,326	---	36,875	50,000	
Roscoe															
Sewer [0]	21,034	12,160	8,874	22,263	---	31,137	---	---	---	23,863	---	---	---	---	
Water [0]	11,926	20,162	(8,236)	---	---	(8,236)	---	---	---	(8,236)	---	---	---	---	
Total	32,960	32,322	638	22,263	---	22,901	---	---	---	15,627	---	---	---	---	
Rose Creek															
Water and Sewer [0]	84,452	36,528	47,924	---	2,912	45,012	---	---	---	---	---	---	2,912	12,000	
Total	84,452	36,528	47,924	---	2,912	45,012	---	---	---	---	---	---	2,912	12,000	
Roseau															
Economic Development [29]	36,366	124,144	(87,778)	1,137,672	---	1,049,894	---	---	1,007,856	---	3,015,932	1,311,668	---	---	
Electric	4,072,435	3,611,781	460,654	8,435	---	469,089	---	---	---	410,000	4,891	---	---	---	
Garbage Collection	468,796	426,146	42,650	33,505	---	76,155	---	---	---	45,000	164,779	---	---	---	
Liquor	2,155,511	1,880,293	275,218	533	---	275,751	---	---	---	200,000	---	---	---	---	
Roseau Court Townhomes	227,206	184,996	42,210	3,814	14,971	31,053	---	---	---	36,071	8,500	---	14,971	12,734	
Sewer Service	367,973	459,425	(91,452)	25,182	---	(66,270)	---	---	---	35,000	70,625	---	---	---	
Water	403,555	526,674	(123,119)	305,176	---	182,057	---	287,373	---	37,000	484,532	---	---	---	
Total	7,731,842	7,213,459	518,383	1,514,317	14,971	2,017,729	---	287,373	1,007,856	763,071	3,749,259	1,311,668	14,971	12,734	
Rosemount															
Arena	443,353	540,369	(97,016)	2,940	---	(94,076)	---	---	254	(126,500)	53,300	---	---	---	
Sewer	2,593,452	3,204,395	(610,943)	593,782	437	(17,598)	---	---	---	143,576	18,741	---	437	4,474	
Storm Water	1,487,645	1,976,940	(489,295)	1,271,262	437	781,530	---	---	---	1,185,690	166,898	---	437	4,474	
Street Light	235,641	206,117	29,524	20	---	29,544	---	---	---	---	---	---	---	---	
Water	3,372,672	2,418,818	953,854	1,676,117	16,896	2,613,075	---	---	---	416,240	58,584	---	16,896	160,115	
Total	8,132,763	8,346,639	(213,876)	3,544,121	17,770	3,312,475	---	---	254	1,619,006	297,523	---	17,770	169,063	
Roseville															
Golf	473,405	520,137	(46,732)	(621)	---	(47,353)	---	---	---	---	---	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Sanitary Sewer	6,162,785	4,569,332	1,593,453	266,900	---	1,860,353	---	---	---	---	1,693,099	---	---	---
Solid Waste and Recycling	765,140	586,429	178,711	84,784	---	263,495	---	---	87,513	---	---	---	---	---
Storm Water	2,654,349	1,498,814	1,155,535	1,094,600	---	2,250,135	---	55,000	1,039,047	---	3,983,944	---	---	---
Water	7,244,014	7,375,887	(131,873)	1,949	30,287	(160,211)	---	---	---	---	1,278,575	---	30,287	---
Total	17,299,693	14,550,599	2,749,094	1,447,612	30,287	4,166,419	---	55,000	1,126,560	---	6,955,618	---	30,287	---
Rothsay														
Sewer	116,605	43,201	73,404	5,275	138,875	(60,196)	---	---	4,275	---	---	---	80,875	58,000
Water	81,418	71,165	10,253	54,939	55,614	9,578	47,283	---	4,275	---	8,500	---	2,114	45,000
Total	198,023	114,366	83,657	60,214	194,489	(50,618)	47,283	---	8,550	---	8,500	---	82,989	103,000
Round Lake														
Electric	464,520	413,693	50,827	61,044	1,998	109,873	---	---	---	---	2,195	---	---	---
Gas	356,715	359,434	(2,719)	3,106	760	(373)	---	---	---	---	2,195	---	---	---
Sewer	31,355	56,488	(25,133)	458	325	(25,000)	---	---	---	---	4,094	---	---	---
Water	107,470	100,204	7,266	3,236	741	9,761	---	---	---	---	22,573	---	---	---
Total	960,060	929,819	30,241	67,844	3,824	94,261	---	---	---	---	31,057	---	---	---
Royalton														
Refuse [0]	109,751	117,262	(7,511)	5,660	---	(1,851)	---	---	---	200	---	---	---	---
Sewer	279,041	213,488	65,553	902,234	3,304	964,483	152	---	900,000	17,000	1,315,561	1,820,000	3,304	1,024,000
Water	290,792	208,717	82,075	49,812	38,867	93,020	28,841	---	4,625	39,500	1,081,000	3,560,000	38,867	69,000
Total	679,584	539,467	140,117	957,706	42,171	1,055,652	28,993	---	904,625	56,700	2,396,561	5,380,000	42,171	1,093,000
Rush City														
Sewer	624,597	292,831	331,766	68,239	8,386	391,619	---	---	---	73,469	4,250	---	8,386	48,000
Storm Sewer	33,128	28,429	4,699	(41)	963	3,695	---	---	---	(1,500)	---	---	---	---
Water	456,344	467,623	(11,279)	56,536	11,210	34,047	---	---	---	49,739	4,250	---	11,210	50,000
Total	1,114,069	788,883	325,186	124,734	20,559	429,361	---	---	---	121,708	8,500	---	19,596	98,000
Rushford														
Electric	1,815,002	1,602,526	212,476	25,999	1,500	236,975	---	---	---	85,000	267,282	---	---	---
Sewer	646,149	508,336	137,813	16,534	21,930	132,417	---	---	---	24,000	23,133	---	21,930	129,500

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	607,697	448,837	158,860	6,078	38,325	126,613	---	---	---	42,000	13,513	---	24,576	177,500
Total	3,068,848	2,559,699	509,149	48,611	61,755	496,005	---	---	---	151,000	303,928	---	46,506	307,000
Rushford Village														
Sewage Collection and Disposal	56,692	61,671	(4,979)	1,394	785	(4,370)	---	---	---	---	---	---	785	7,230
Water	51,001	36,108	14,893	1,743	2,792	13,844	---	---	---	---	---	---	2,792	15,000
Total	107,693	97,779	9,914	3,137	3,577	9,474	---	---	---	---	---	---	3,577	22,230
Rushmore														
Electric	237,908	248,098	(10,190)	22,148	---	11,958	---	---	---	---	---	---	---	---
Sewer	74,011	59,824	14,187	751	996	13,942	---	---	---	---	---	---	996	24,000
Water	56,543	72,381	(15,838)	---	---	(15,838)	---	---	---	---	7,403	---	---	---
Total	368,462	380,303	(11,841)	22,899	996	10,062	---	---	---	---	7,403	---	996	24,000
Russell														
Liquor	395,699	391,950	3,749	9,465	1,928	11,286	---	---	---	---	125,531	---	---	---
Refuse	37,085	33,290	3,795	---	---	3,795	---	---	---	---	---	---	---	---
Sewer	42,977	71,438	(28,461)	980	8,156	(35,637)	---	---	---	15,000	162,261	298,070	2,072	---
Water	66,889	62,749	4,140	686	11,738	(6,912)	---	---	---	---	187,750	428,930	2,982	---
Total	542,650	559,427	(16,777)	11,131	21,822	(27,468)	---	---	---	15,000	475,542	727,000	5,054	---
Ruthton														
Garbage	18,753	20,530	(1,777)	---	---	(1,777)	---	---	---	---	---	---	---	---
Sewer	47,987	45,856	2,131	178	---	2,309	---	---	---	---	---	---	---	---
Water	62,299	54,424	7,875	1,453	---	9,328	---	---	---	---	6,601	---	---	---
Total	129,039	120,810	8,229	1,631	---	9,860	---	---	---	---	6,601	---	---	---
Sabin														
Garbage [0]	59,975	61,841	(1,866)	---	---	(1,866)	---	---	---	---	---	---	---	---
Mosquito Control [0]	5,038	4,118	920	---	---	920	---	---	---	---	---	---	---	---
Recycling [0]	5,574	7,097	(1,523)	---	---	(1,523)	---	---	---	---	---	---	---	---
Sewer [0]	61,954	29,598	32,356	3,602	364	35,594	---	---	---	(2,565)	---	---	364	2,850

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	174,349	122,062	52,287	39,297	6,945	84,639	39,297	---	---	(2,564)	---	---	6,945	90,480	
Total	306,890	224,716	82,174	42,899	7,309	117,764	39,297	---	---	(5,129)	---	---	7,309	93,330	
Sacred Heart															
Economic Development Authority [29]	79,200	59,961	19,239	13,005	17,873	14,371	---	---	---	---	---	59,200	13,163	46,881	
Liquor	679,759	653,995	25,764	16,366	---	42,130	---	---	---	---	8,338	---	---	---	
Sewer Fund	116,938	305,049	(188,111)	121,623	15,647	(82,135)	27,189	---	---	(3,380,989)	3,296,879	---	15,647	39,221	
Storm Sewer	109,385	43,510	65,875	2,486	40,395	27,966	---	---	---	---	---	---	40,395	70,035	
Water Fund	154,130	217,482	(63,352)	4,742	30,157	(88,767)	---	---	---	(2,087,000)	2,087,000	---	30,157	43,296	
Total	1,139,412	1,279,997	(140,585)	158,222	104,072	(86,435)	27,189	---	---	(5,467,989)	5,392,217	59,200	99,362	199,433	
Saint Anthony															
Liquor	7,259,565	6,812,270	447,295	(2,440)	---	444,855	---	---	---	250,000	49,273	---	---	---	
Sewer	1,314,285	1,254,680	59,605	5,681	5,881	59,405	---	---	---	---	---	---	5,881	70,000	
Storm Water Utility	212,308	343,881	(131,573)	6,620	747	(125,700)	---	---	---	---	---	---	747	---	
Water	1,300,250	1,399,903	(99,653)	5,681	5,881	(99,853)	---	---	---	---	---	---	5,881	70,000	
Total	10,086,408	9,810,734	275,674	15,542	12,509	278,707	---	---	---	250,000	49,273	---	12,509	140,000	
Saint Augusta															
Sewer	334,816	401,241	(66,425)	12,312	27,479	(81,592)	---	---	---	(236,204)	---	---	27,479	281,795	
Storm Water	47,529	75,281	(27,752)	(23)	---	(27,775)	---	---	---	---	---	---	---	---	
Street Utility	4,554	3,556	998	(3)	---	995	---	---	---	---	---	---	---	---	
Water	321,621	321,533	88	7,272	8,293	(933)	---	---	---	(101,429)	---	---	8,293	128,205	
Total	708,520	801,611	(93,091)	19,558	35,772	(109,305)	---	---	---	(337,633)	---	---	35,772	410,000	
Saint Bonifacius															
Sewer	321,813	327,898	(6,085)	133,856	---	127,771	---	125,605	---	2,912	---	---	---	---	
Storm Sewer	61,376	32,998	28,378	1,889	1,240	29,027	---	---	---	18,114	---	---	1,240	25,000	
Water	430,222	395,837	34,385	10,140	7,384	37,141	---	---	---	40,965	---	---	7,384	125,000	
Total	813,411	756,733	56,678	145,885	8,624	193,939	---	125,605	---	61,991	---	---	8,624	150,000	

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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
Saint Charles														
Ambulance	172,850	156,570	16,280	17,306	---	33,586	---	---	---	15,000	---	---	---	---
Electric	3,135,327	3,078,108	57,219	43,951	6,933	94,237	---	---	---	135,000	81,485	---	6,933	550,000
Garbage	283,516	274,711	8,805	---	---	8,805	---	---	---	---	---	---	---	---
Sewer	812,792	781,966	30,826	(2,350)	---	28,476	---	---	---	---	379,077	340,000	---	---
Storm Water	156,146	170,327	(14,181)	---	---	(14,181)	---	---	---	---	---	---	---	---
Water	611,081	492,360	118,721	8,353	3,449	123,625	---	---	---	40,000	1,282,090	340,000	3,449	25,390
Total	5,171,712	4,954,042	217,670	67,260	10,382	274,548	---	---	---	190,000	1,742,652	680,000	10,382	575,390
Saint Clair														
Refuse	64,265	53,250	11,015	---	---	11,015	---	---	---	---	---	---	---	---
Sewer	187,011	230,773	(43,762)	538,497	3,179	491,556	14,742	523,755	---	---	---	---	3,179	24,000
Storm Sewer	39,563	15,465	24,098	---	503	23,595	---	---	---	---	---	---	503	---
Water	206,288	178,726	27,562	26,384	27,261	26,685	14,742	---	---	---	---	---	27,261	166,000
Total	497,127	478,214	18,913	564,881	30,943	552,851	29,484	523,755	---	---	---	---	30,943	190,000
Saint Cloud														
Civic Center	668,599	2,717,500	(2,048,901)	3,330,109	1,129,923	151,285	1,879,139	1,460,979	985	184,487	10,995	21,292,680	1,129,923	21,490,000
Housing and Redevelopment Authority [29]	6,868,603	17,672,765	(10,804,162)	12,860,568	98,471	1,957,935	486,222	9,815,340	542,065	---	472,711	2,360,000	98,471	3,204,602
Hydroelectric Utility	2,188,641	1,236,375	952,266	(5,377)	71,143	875,746	---	---	151	150,000	257,925	---	71,143	335,000
Municipal Athletic Complex	1,272,413	1,722,418	(450,005)	515,799	8,553	57,241	34,375	482,450	617	(339,487)	166,460	---	8,553	146,410
Parking System	849,945	1,629,281	(779,336)	1,357,493	145,034	433,123	690,378	669,493	491	(31,109)	---	---	52,132	280,000
Refuse Service	4,306,490	3,870,028	436,462	(2,714)	68,152	365,596	---	---	1,986	---	283,900	---	---	---
Storm Water Utility	1,814,939	2,848,766	(1,033,827)	74,225	---	(959,602)	---	---	22,894	55,321	1,022,944	---	---	---
Street Light Utility	1,474,614	1,332,675	141,939	(2,254)	127,233	12,452	---	---	221	(226,447)	180,254	---	127,233	325,000
Wastewater Utility	10,715,087	13,496,104	(2,781,017)	817,169	1,001,129	(2,964,977)	---	---	72,506	1,801,655	4,023,752	3,328,594	742,418	3,924,000
Water Utility	13,963,870	12,193,435	1,770,435	1,665	447,944	1,324,156	---	---	2,855	1,637,848	13,680,378	15,481,706	312,949	2,722,140
Total	44,123,201	58,719,347	(14,596,146)	18,946,683	3,097,582	1,252,955	3,090,114	12,428,262	644,771	3,232,268	20,099,319	42,462,980	2,542,822	32,427,152
Saint Francis														
Liquor	2,501,792	2,439,164	62,628	(10,520)	---	52,108	---	---	---	60,000	822,461	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Sewer	1,835,511	1,650,786	184,725	108,828	249,551	44,002	---	---	---	150,858	---	1,792,838	249,551	2,486,650
Storm Water	178,695	64,812	113,883	10,027	---	123,910	---	---	---	---	42,596	---	---	---
Water	1,487,888	1,027,388	460,500	92,888	176,006	377,382	---	---	---	74,022	30,906	1,176,721	176,006	1,883,320
Total	6,003,886	5,182,150	821,736	201,223	425,557	597,402	---	---	---	284,880	895,963	2,969,559	425,557	4,369,970
Saint Hilaire														
Sanitation	25,588	22,718	2,870	---	---	2,870	---	---	---	---	---	---	---	---
Sewer	76,086	70,192	5,894	9	3,647	2,256	---	---	9	530	---	---	3,647	43,000
Water	34,129	22,643	11,486	9	---	11,495	---	---	9	---	---	---	---	---
Total	135,803	115,553	20,250	18	3,647	16,621	---	---	18	530	---	---	3,647	43,000
Saint James														
Economic Development Authority - Housing	174,377	81,538	92,839	626	10,390	83,075	---	---	---	20,000	---	---	10,067	40,370
Electric	5,202,483	4,112,970	1,089,513	176,601	49,154	1,216,960	---	---	---	360,000	101,637	---	179	---
Housing and Redevelopment Authority [14] [29]	280,605	558,332	(277,727)	284,570	---	6,843	---	309,326	---	---	40,479	---	---	---
Liquor	1,120,167	1,040,949	79,218	1,800	---	81,018	---	---	---	126,000	---	---	---	---
Wastewater Treatment	1,941,177	1,160,450	780,727	16,069	126,156	670,640	---	---	---	139,414	1,356,992	2,601,684	107,396	539,868
Water	1,571,771	1,117,744	454,027	27,439	100,635	380,831	---	---	---	223,213	1,022,219	392,066	95,538	509,312
Total	10,290,580	8,071,983	2,218,597	507,105	286,335	2,439,367	---	309,326	---	868,627	2,521,327	2,993,750	213,180	1,089,550
Saint Joseph														
Refuse	359,675	368,772	(9,097)	1,793	---	(7,304)	---	---	---	10,425	---	---	---	---
Sewer	1,395,818	1,133,200	262,618	14,816	105,052	172,382	---	---	---	(35,425)	36,125	---	105,052	836,709
Storm Sewer	184,603	216,472	(31,869)	797	---	(31,072)	---	---	---	46,595	---	---	---	---
Street Light Utility	85,201	67,231	17,970	566	---	18,536	---	---	---	---	---	---	---	---
Water	1,153,777	886,023	267,754	69,748	152,972	184,530	249	---	---	(166,705)	15,712	2,185,000	152,972	2,974,547
Total	3,179,074	2,671,698	507,376	87,720	258,024	337,072	249	---	---	(145,110)	51,837	2,185,000	258,024	3,811,256
Saint Leo														
Refuse	8,828	7,886	942	---	---	942	---	---	---	---	---	---	---	---
Sewer	19,709	42,426	(22,717)	9,033	9,225	(22,909)	---	---	---	---	---	---	---	---
Water	15,006	15,124	(118)	400	---	282	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	43,543	65,436	(21,893)	9,433	9,225	(21,685)	---	---	---	---	---	---	---	---	---
Saint Louis Park															
Sewer Utility	8,528,207	6,581,290	1,946,917	21,405	57,359	1,910,963	---	---	---	906,008	692,507	---	---	57,359	133,000
Solid Waste	4,267,345	3,676,403	590,942	164,348	---	755,290	---	---	---	260,645	---	---	---	---	---
Storm Water Utility	3,322,640	2,151,727	1,170,913	17,800	67,616	1,121,097	---	---	---	359,796	1,020,307	---	---	67,616	190,500
Water Utility	8,535,668	5,114,841	3,420,827	180,334	750,630	2,850,531	---	---	24,246	669,656	2,469,878	---	---	750,136	1,811,500
Total	24,653,860	17,524,261	7,129,599	383,887	875,605	6,637,881	---	---	24,246	2,196,105	4,182,692	---	---	875,111	2,135,000
Saint Martin															
Sewer	85,917	19,983	65,934	---	---	65,934	---	---	---	68,660	---	---	---	---	---
Water	131,197	33,908	97,289	---	---	97,289	---	---	---	65,277	---	---	---	---	---
Total	217,114	53,891	163,223	---	---	163,223	---	---	---	133,937	---	---	---	---	---
Saint Michael															
Recycling	347,853	359,985	(12,132)	24,689	---	12,557	---	---	---	---	---	---	---	---	---
Sewer	4,551,533	1,872,379	2,679,154	(34,512)	64,597	2,580,045	---	---	---	(120,000)	386,411	---	---	64,597	233,103
Storm Water	162,908	387,101	(224,193)	(7,195)	5,131	(236,519)	---	---	---	78,000	---	---	---	5,131	22,438
Water	1,418,040	993,715	424,325	(8,907)	13,217	402,201	---	---	---	100,000	---	---	---	13,217	77,477
Total	6,480,334	3,613,180	2,867,154	(25,925)	82,945	2,758,284	---	---	---	58,000	386,411	---	---	82,945	333,018
Saint Paul															
Capital City Properties	661,982	2,473,862	(1,811,880)	454,831	8,247,941	(9,604,990)	---	---	---	---	---	---	---	6,476,822	405,858
Go Wild, LLC	5,338,460	7,667,081	(2,328,621)	1,357,855	2,073,188	(3,043,954)	520,864	---	---	---	---	2,154,986	912,561	2,073,188	730,502
Housing and Redevelopment Authority - Loan	215,529	1,916,949	(1,701,420)	83,318	35,064	(1,653,166)	---	---	2,275	1,728,035	---	---	---	20,977	629,985
Housing and Redevelopment Authority - Parking	7,318,917	7,132,683	186,234	2,265,563	1,271,691	1,180,106	1,282,605	---	---	4,038,573	182,653	---	---	1,083,446	2,690,000
Housing and Redevelopment Authority - Penfield	---	---	---	---	---	---	---	---	---	603,242	---	---	---	---	---
Housing and Redevelopment Authority - World Trade Center Parking	1,892,287	1,375,464	516,823	---	7,364	509,459	---	---	---	---	---	---	---	---	---
Impound Lot	3,665,042	2,999,774	665,268	---	---	665,268	---	---	---	4,733	---	---	---	---	---
Parks Special Services	3,262,704	2,560,511	702,193	---	---	702,193	---	---	---	274,193	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Port Authority	14,637,000	10,239,000	4,398,000	10,636,000	10,564,000	4,470,000	10,646,000	---	---	---	1,689,000	86,027,000	6,331,000	21,631,000
Regional Water Services	69,096,030	54,069,601	15,026,429	699,040	1,399,325	14,326,144	---	74,000	60,000	---	22,817,400	610,967	477,313	4,038,000
RiverCentre Convention and Visitors Authority	6,844,831	9,870,972	(3,026,141)	5,436,102	1,130,544	1,279,417	---	---	---	---	735,174	---	4,520	25,402
Sewer Utility	67,486,806	51,854,268	15,632,538	72,505	2,723,292	12,981,751	---	---	12,603	3,427,674	8,602,798	14,665,000	2,523,536	16,530,000
Total	180,419,588	152,160,165	28,259,423	21,005,214	27,452,409	21,812,228	12,449,469	74,000	74,878	10,076,450	36,182,011	102,215,528	18,990,802	46,680,747
Saint Paul Park														
Sewer	733,901	684,702	49,199	674	---	49,873	---	---	---	32,368	---	---	---	---
Water	580,045	998,467	(418,422)	453,204	10,854	23,928	---	---	242,286	98,170	339,700	---	10,854	47,000
Total	1,313,946	1,683,169	(369,223)	453,878	10,854	73,801	---	---	242,286	130,538	339,700	---	10,854	47,000
Saint Peter														
Electric Utility	12,555,614	11,104,229	1,451,385	7,428	178,479	1,280,334	---	789	---	925,038	679,108	---	178,479	663,807
Environmental Services	955,065	939,583	15,482	1,892	---	17,374	---	1,892	---	---	10,350	---	---	---
Hospital	47,703,082	48,461,420	(758,338)	5,555,372	---	4,797,034	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority	394,161	417,526	(23,365)	10,381	---	(12,984)	---	---	---	---	---	---	---	---
Medical Office Building	290,515	215,490	75,025	(31)	69,416	5,578	---	---	---	---	---	---	69,416	109,000
Storm Water	600,165	754,055	(153,890)	902	---	(152,988)	---	268	---	32,042	73,464	---	---	---
Telecommunications	2,226	14,265	(12,039)	20	---	(12,019)	---	---	---	---	---	---	---	---
Wastewater Utility	3,837,108	2,788,597	1,048,511	3,638	95,601	956,548	---	500	---	504,089	289,853	---	95,601	1,294,724
Water Utility	3,530,127	2,959,326	570,801	12,932	326,601	257,132	---	12,608	---	161,919	51,035	---	326,601	1,324,000
Total	69,868,063	67,654,491	2,213,572	5,592,534	670,097	7,136,009	---	16,057	---	1,623,088	1,103,810	---	670,097	3,391,531
Sanborn														
Garbage	24,199	23,620	579	62	---	641	---	---	---	---	---	---	---	---
Sewage Disposal	52,663	20,101	32,562	12,047	727	43,882	4,328	---	---	---	15,369	---	727	4,200
Water	96,863	78,958	17,905	36,331	26,541	27,695	25,267	---	---	---	---	---	26,541	34,800
Total	173,725	122,679	51,046	48,440	27,268	72,218	29,595	---	---	---	15,369	---	27,268	39,000
Sandstone														
Sewer	309,575	417,861	(108,286)	(35,935)	3,691	(147,912)	---	---	---	3,364	84,934	---	3,566	---
Storm Sewer	45,069	47,022	(1,953)	(932)	5,604	(8,489)	---	---	---	11,227	87,893	---	5,604	---

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	248,715	272,527	(23,812)	106,606	2,550	80,244	49,966	---	38,689	(153,714)	898,960	636,137	2,550	---
Total	603,359	737,410	(134,051)	69,739	11,845	(76,157)	49,966	---	38,689	(139,123)	1,071,787	636,137	11,720	---
Sargeant														
Sewer [0]	18,505	5,474	13,031	---	475	12,556	---	---	---	---	---	---	475	20,000
Water [0]	7,511	5,758	1,753	---	---	1,753	---	---	---	---	---	---	---	---
Total	26,016	11,232	14,784	---	475	14,309	---	---	---	---	---	---	475	20,000
Sartell														
Sewer	3,232,669	2,528,717	703,952	2,185	249,034	457,103	---	---	178	(196,438)	130,293	---	249,034	1,334,936
Storm Water	600,423	584,075	16,348	1,149	---	17,497	---	---	---	272,012	---	---	---	---
Water	3,219,209	2,459,407	759,802	95,500	663,997	191,305	---	---	8,770	37,787	84,355	1,031,873	204,079	1,015,000
Total	7,052,301	5,572,199	1,480,102	98,834	913,031	665,905	---	---	8,948	113,361	214,648	1,031,873	453,113	2,349,936
Sauk Centre														
Housing and Redevelopment Authority [14] [29]	178,230	287,902	(109,672)	96,202	3,855	(17,325)	---	198,117	---	---	108,543	---	---	---
Public Utilities Commission - Electric [29]	5,665,622	4,864,947	800,675	130,985	39,585	892,075	152,695	---	---	---	---	---	---	368,000
Public Utilities Commission - Sewer [29]	1,423,329	992,697	430,632	17,611	74,244	373,999	---	---	---	---	14,710	---	---	---
Public Utilities Commission - Water [29]	1,019,905	676,092	343,813	37,572	---	381,385	---	---	---	---	25,663	---	---	---
Total	8,287,086	6,821,638	1,465,448	282,370	117,684	1,630,134	152,695	198,117	---	---	148,916	---	---	368,000
Sauk Rapids														
Liquor	3,636,862	3,386,183	250,679	(8,805)	---	241,874	---	---	---	215,000	---	---	---	---
Sewer	1,907,533	1,724,802	182,731	1,187,168	70,820	1,299,079	---	1,133,555	---	---	1,218,480	---	70,820	363,334
Storm Water	403,015	515,147	(112,132)	42,685	---	(69,447)	---	---	---	---	448,500	---	---	---
Street Light	291,101	322,079	(30,978)	43,262	---	12,284	---	---	---	---	---	---	---	---
Water	2,035,298	1,766,799	268,499	67,013	---	335,512	---	---	---	---	295,552	---	---	---
Total	8,273,809	7,715,010	558,799	1,331,323	70,820	1,819,302	---	1,133,555	---	215,000	1,962,532	---	70,820	363,334
Savage														
Liquor	7,025,084	6,457,360	567,724	10,581	---	578,305	---	---	---	450,000	12,801	---	---	---

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)						Interest Paid	Principal Payments	
Sports Center	365,862	426,456	(60,594)	56,059	51,585	(56,120)	52,500	---	---	(250,000)	---	---	51,585	320,000
Storm Water	1,399,198	1,574,099	(174,901)	8,390	---	(166,511)	---	---	---	---	---	---	---	82,250
Street Light Utility	394,568	381,322	13,246	(586)	---	12,660	---	---	---	27,900	---	---	---	---
Water and Sewer	10,771,952	9,739,138	1,032,814	19,694	150,006	902,502	---	---	---	955,071	863,258	---	141,821	1,184,550
Total	19,956,664	18,578,375	1,378,289	94,138	201,591	1,270,836	52,500	---	---	1,182,971	876,059	---	193,406	1,586,800
Scandia														
Sewer	98,001	101,246	(3,245)	8,832	---	5,587	---	---	25	---	5,690	---	---	---
Uptown Sewer Fund	15,132	19,582	(4,450)	71	---	(4,379)	---	---	7	---	---	---	---	---
Total	113,133	120,828	(7,695)	8,903	---	1,208	---	---	32	---	5,690	---	---	---
Scanlon														
Water and Sewer	440,663	424,915	15,748	17,379	10,751	22,376	---	---	---	---	---	---	10,751	---
Total	440,663	424,915	15,748	17,379	10,751	22,376	---	---	---	---	---	---	10,751	---
Seaforth														
Garbage	3,199	4,062	(863)	---	---	(863)	---	---	---	---	---	---	---	---
Wastewater	34,317	54,280	(19,963)	72	4,600	(24,491)	---	---	---	---	---	---	4,600	4,000
Water	22,983	26,540	(3,557)	72	3,949	(7,434)	---	---	---	---	---	---	3,949	8,000
Total	60,499	84,882	(24,383)	144	8,549	(32,788)	---	---	---	---	---	---	8,549	12,000
Sebeka														
Liquor	542,577	492,893	49,684	---	105	49,579	---	---	---	---	5,507	---	---	---
Sewer	161,537	113,371	48,166	46	---	48,212	---	---	---	55,000	17,378	---	---	---
Water	165,205	94,745	70,460	79	1,137	69,402	---	---	---	---	85,183	---	338	15,000
Total	869,319	701,009	168,310	125	1,242	167,193	---	---	---	55,000	108,068	---	338	15,000
Shafer														
Sewer	240,673	225,276	15,397	39,808	13,189	42,016	39,439	---	---	---	---	---	13,189	133,500
Storm Water	9,124	---	9,124	63	---	9,187	---	---	---	---	---	---	---	---
Water	176,976	252,303	(75,327)	20,218	7,569	(62,678)	19,980	---	---	---	---	---	7,569	52,500
Total	426,773	477,579	(50,806)	60,089	20,758	(11,475)	59,419	---	---	---	---	---	20,758	186,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Shakopee														
Electric [29]	52,853,012	48,980,140	3,872,872	124,060	3,954	3,992,978	---	---	---	---	4,714,315	---	---	---
Refuse	131,240	117,111	14,129	398	4,268	10,259	---	---	---	---	---	---	---	---
Sewer	4,377,349	4,442,226	(64,877)	(58,220)	3,832	(126,929)	---	---	---	117,900	461,637	---	---	---
Storm Drainage	1,296,199	1,887,823	(591,624)	(33,335)	63,450	(688,409)	---	---	---	114,200	1,934,057	---	---	---
Water [29]	6,610,535	5,717,448	893,087	145,012	185	1,037,914	---	---	---	---	4,027,468	---	---	---
Total	65,268,335	61,144,748	4,123,587	177,915	75,689	4,225,813	---	---	---	232,100	11,137,477	---	---	---
Shelly														
Electric [0]	212,538	236,312	(23,774)	1,451	---	(22,323)	---	---	---	---	---	---	---	---
Garbage [0]	18,670	20,684	(2,014)	---	---	(2,014)	---	---	---	---	---	---	---	---
Sewer [0]	44,223	71,193	(26,970)	9	8,757	(35,718)	---	---	---	---	---	---	8,757	7,000
Water [0]	32,634	19,592	13,042	2	759	12,285	---	---	---	---	---	---	759	19,300
Total	308,065	347,781	(39,716)	1,462	9,516	(47,770)	---	---	---	---	---	---	9,516	26,300
Sherburn														
Economic Development Authority	60,925	58,244	2,681	548	7,688	(4,459)	---	---	---	---	---	---	7,688	11,393
Liquor	962,190	974,708	(12,518)	37,568	---	25,050	---	---	---	---	6,879	---	---	---
Sewer	171,323	222,836	(51,513)	272,281	6,477	214,291	---	272,131	---	---	420,289	---	6,477	65,000
Temperance Lake Ridge	3,140,551	2,901,861	238,690	102,451	165,801	175,340	---	---	---	---	---	---	165,801	316,000
Water	250,799	370,336	(119,537)	644	39,232	(158,125)	---	---	---	---	237,071	---	39,232	129,000
Total	4,585,788	4,527,985	57,803	413,492	219,198	252,097	---	272,131	---	---	664,239	---	219,198	521,393
Shoreview														
Sewer	4,791,667	4,114,781	676,886	(12,800)	122,284	541,802	---	---	812	208,000	1,213,739	---	122,284	290,000
Street Light Utility	795,591	388,110	407,481	(3,748)	---	403,733	---	---	---	42,400	107,914	---	---	---
Surface Water	2,114,438	1,527,047	587,391	(5,657)	114,115	467,619	---	---	486	191,000	965,614	---	114,115	470,000
Water	4,592,272	2,941,852	1,650,420	(2,473)	409,123	1,238,824	---	---	4,788	423,000	189,750	---	409,123	1,205,000
Total	12,293,968	8,971,790	3,322,178	(24,678)	645,522	2,651,978	---	---	6,086	864,400	2,477,017	---	645,522	1,965,000
Shorewood														
Recycling	174,156	208,592	(34,436)	16,185	---	(18,251)	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	1,171,092	1,464,204	(293,112)	1,211	4,800	(296,701)	---	---	---	12,500	325,756	44,550	4,520	---	
Storm Water Management Utility	447,514	208,657	238,857	51,651	45,107	245,401	---	---	---	---	1,764,185	438,556	42,345	---	
Water	766,069	969,015	(202,946)	95,079	23,432	(131,299)	---	---	---	12,500	936,858	550,831	19,965	275,000	
Total	2,558,831	2,850,468	(291,637)	164,126	73,339	(200,850)	---	---	---	25,000	3,026,799	1,033,937	66,830	275,000	
Silver Bay															
Liquor	1,232,387	1,118,121	114,266	1,316	2,357	113,225	---	---	---	30,990	3,547	---	2,357	19,357	
Sewer	1,021,963	547,566	474,397	12,377	25,921	460,853	---	741,844	---	---	1,432,050	695,831	25,921	134,204	
Water	1,190,721	709,434	481,287	11,108	4,029	488,366	---	---	---	---	93,788	---	4,029	41,000	
Total	3,445,071	2,375,121	1,069,950	24,801	32,307	1,062,444	---	741,844	---	30,990	1,529,385	695,831	32,307	194,561	
Silver Lake															
Liquor	611,085	603,128	7,957	30,051	2,567	35,441	---	---	---	10,000	3,902	---	---	---	
Sewer	261,839	124,513	137,326	520	---	137,846	---	---	---	5,000	---	---	---	---	
Storm Sewer	37,780	34,871	2,909	(23)	---	2,886	---	---	---	---	---	---	---	---	
Water	197,472	80,898	116,574	6,704	---	123,278	---	---	---	67,734	23,537	---	---	---	
Total	1,108,176	843,410	264,766	37,252	2,567	299,451	---	---	---	82,734	27,439	---	---	---	
Skyline															
Refuse	23,016	28,493	(5,477)	---	---	(5,477)	---	---	---	---	---	---	---	---	
Sewer	34,032	45,440	(11,408)	3,456	942	(8,894)	---	---	---	---	---	---	942	53,119	
Water	30,767	43,610	(12,843)	92,583	---	79,740	---	---	---	---	73,812	---	---	---	
Total	87,815	117,543	(29,728)	96,039	942	65,369	---	---	---	---	73,812	---	942	53,119	
Slayton															
Water	535,582	540,261	(4,679)	62,263	---	57,584	---	---	229	32,800	58,885	---	---	---	
Total	535,582	540,261	(4,679)	62,263	---	57,584	---	---	229	32,800	58,885	---	---	---	
Sleepy Eye															
Ambulance	305,769	334,360	(28,591)	18,789	---	(9,802)	---	---	3,750	---	8,286	---	---	---	
Event Center	134,132	332,686	(198,554)	5,042	---	(193,512)	---	---	---	---	---	---	---	---	
Medical Center	20,158,745	18,488,225	1,670,520	5,325,782	79,482	6,916,820	---	---	---	---	809,813	---	74,726	197,737	
Public Utilities Commission	4,990,744	4,544,943	445,801	538,513	44,030	940,284	---	---	---	250,146	2,419,882	---	44,030	184,000	

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

Name of City Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/ (Loss)						Borrowing	Interest Paid	Principal Payments
Sewer	410,907	160,121	250,786	415,547	15,560	650,773	---	---	---	250,000	1,175,324	396,940	15,560	---
Total	26,000,297	23,860,335	2,139,962	6,303,673	139,072	8,304,563	---	---	3,750	500,146	4,413,305	396,940	134,316	381,737
Sobieski														
Refuse or Garbage Collection [0]	20,036	20,782	(746)	1,867	---	1,121	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	20,416	28,858	(8,442)	182	---	(8,260)	---	---	---	---	---	---	---	---
Total	40,452	49,640	(9,188)	2,049	---	(7,139)	---	---	---	---	---	---	---	---
South Haven														
Sewer	48,789	70,498	(21,709)	3,026	36,732	(55,415)	---	---	---	(25,000)	---	376,585	12,317	391,000
Water	23,267	22,465	802	1,335	---	2,137	---	---	---	---	---	---	---	---
Total	72,056	92,963	(20,907)	4,361	36,732	(53,278)	---	---	---	(25,000)	---	376,585	12,317	391,000
South Saint Paul														
Low Rent Housing	2,686,295	2,468,490	217,805	5,989	15,003	208,791	---	---	---	---	414,356	---	15,003	128,287
Storm Water	640,596	514,160	126,436	200,738	23,248	303,926	---	---	200,990	58,299	290,271	---	23,248	85,000
Street Light Utility	314,315	263,057	51,258	(780)	---	50,478	---	---	---	20,004	---	---	---	---
Water and Sewer	7,333,807	5,493,729	1,840,078	33,580	113,738	1,759,920	---	---	---	282,808	---	---	47,150	231,000
Total	10,975,013	8,739,436	2,235,577	239,527	151,989	2,323,115	---	---	200,990	361,111	704,627	---	85,401	444,287
Spicer														
Sewer	668,838	657,846	10,992	6,124	---	17,116	---	---	---	---	225,530	---	---	---
Water	457,479	432,923	24,556	4,820	5,907	23,469	---	---	---	(16,402)	---	---	5,907	15,000
Total	1,126,317	1,090,769	35,548	10,944	5,907	40,585	---	---	---	(16,402)	225,530	---	5,907	15,000
Spring Grove														
Electric	1,539,103	1,234,238	304,865	30,190	507	334,548	---	---	---	534,558	52,228	---	507	11,283
Liquor	406,017	442,134	(36,117)	9,732	---	(26,385)	---	7,500	---	---	---	---	---	---
Sewer	241,927	194,129	47,798	842	21,321	27,319	---	---	---	35,000	13,761	---	21,321	300,000
Water	280,372	203,527	76,845	1,952	41,178	37,619	---	---	---	35,000	42,658	---	41,178	1,230,000
Total	2,467,419	2,074,028	393,391	42,716	63,006	373,101	---	7,500	---	604,558	108,647	---	63,006	1,541,283

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Spring Lake Park														
Sewer Utility	856,251	971,663	(115,412)	1,548	---	(113,864)	---	---	---	(81,547)	231,480	---	---	---
Water Utility	957,771	804,938	152,833	138,298	17,957	273,174	---	---	---	169,963	333,279	---	17,957	231,000
Total	1,814,022	1,776,601	37,421	139,846	17,957	159,310	---	---	---	88,416	564,759	---	17,957	231,000
Spring Park														
Sewer	449,552	529,476	(79,924)	19	11,447	(91,352)	---	---	---	---	31,576	---	11,447	57,500
Water	343,990	391,734	(47,744)	(2,286)	10,740	(60,770)	---	---	11,076	---	18,075	---	10,740	56,250
Total	793,542	921,210	(127,668)	(2,267)	22,187	(152,122)	---	---	11,076	---	49,651	---	22,187	113,750
Spring Valley														
Ambulance	574,187	607,389	(33,202)	1,232	---	(31,970)	---	---	---	(35,058)	35,058	---	---	---
Electric	2,981,481	2,662,297	319,184	101,375	184,457	236,102	---	---	---	83,873	80,684	---	146,205	300,000
Sewer	489,542	396,563	92,979	2,840	281	95,538	---	---	---	---	44,640	---	281	12,250
Storm Water Utility	77,063	34,292	42,771	632	3,389	40,014	---	---	---	---	---	---	3,389	63,750
Water	491,907	519,990	(28,083)	---	23,740	(51,823)	---	---	---	(25,454)	44,382	---	23,740	70,000
Total	4,614,180	4,220,531	393,649	106,079	211,867	287,861	---	---	---	23,361	204,764	---	173,615	446,000
Springfield														
Community Ambulance	178,444	276,850	(98,406)	19,389	---	(79,017)	---	3,726	2,905	(10,285)	---	---	---	---
Electric Utility	2,848,983	2,417,489	431,494	31,051	2,377	460,168	---	---	9,900	(43,333)	276,288	64,512	2,377	---
Rental Housing	231,950	134,537	97,413	5,431	48,324	54,520	---	---	---	---	---	---	48,324	90,000
Sewer Utility	570,641	435,113	135,528	3,646	18,425	120,749	---	---	---	36,667	435,331	448	10,779	29,341
Storm Sewer	96,064	5,470	90,594	34,516	17,118	107,992	---	---	---	---	431,901	383,663	10,157	14,400
Water Utility	594,228	412,247	181,981	3,466	22,310	163,137	---	---	---	41,667	477,488	443,081	14,271	44,998
Total	4,520,310	3,681,706	838,604	97,499	108,554	827,549	---	3,726	12,805	24,716	1,621,008	891,704	85,908	178,739
Stacy														
Liquor	3,723,805	3,577,618	146,187	62,524	19,963	188,748	---	---	---	175,000	21,163	---	19,917	64,000
Sewer	475,421	302,932	172,489	42,393	14,485	200,397	36,845	---	---	---	23,094	---	14,423	221,000
Storm Sewer	29,946	8,384	21,562	1,580	---	23,142	---	---	---	---	---	---	---	---
Water	222,894	227,036	(4,142)	10,449	64,829	(58,522)	1,472	---	---	(35,000)	23,094	---	64,829	61,369

*Failed to meet reporting requirements.

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	4,452,066	4,115,970	336,096	116,946	99,277	353,765	38,317	---	---	140,000	67,351	---	99,169	346,369	
Staples															
Community Center	53,155	258,014	(204,859)	182,739	---	(22,120)	51,067	---	129,017	---	2,854	---	---	---	
Light	3,258,634	2,687,991	570,643	27,294	28,476	569,461	---	---	600	---	198,498	---	28,476	134,772	
Sewer	650,085	481,410	168,675	4,663,477	40,629	4,791,523	---	---	4,544,891	---	8,036,448	3,027,134	40,629	166,000	
Water	661,290	549,236	112,054	10,478	29,787	92,745	---	---	1,700	---	224,352	---	29,787	144,000	
Total	4,623,164	3,976,651	646,513	4,883,988	98,892	5,431,609	51,067	---	4,676,208	---	8,462,152	3,027,134	98,892	444,772	
Starbuck															
Garbage [0]	115,743	94,547	21,196	---	---	21,196	---	---	---	---	---	---	---	---	
Hobo Park [0]	284,210	138,610	145,600	217	---	145,817	---	---	---	60,775	46,697	---	---	---	
Sewer	394,900	260,960	133,940	53,259	17,674	169,525	---	---	---	6,655	24,549	22,509	17,674	548,065	
Storm Sewer [0]	45,206	152	45,054	---	---	45,054	---	---	---	8,196	---	---	---	---	
Water	312,910	140,396	172,514	15,149	10,426	177,237	---	---	---	9,097	28,046	20,821	10,426	496,909	
Total	1,152,969	634,665	518,304	68,625	28,100	558,829	---	---	---	84,723	99,292	43,330	28,100	1,044,974	
Steen															
Sewer Fund [0]	24,197	17,403	6,794	1,274	---	8,068	---	---	---	---	---	---	---	---	
Water Fund [0]	29,950	17,287	12,663	---	---	12,663	---	---	---	---	---	---	---	---	
Total	54,147	34,690	19,457	1,274	---	20,731	---	---	---	---	---	---	---	---	
Stephen															
Electric	281,471	155,057	126,414	117	---	126,531	---	---	117	---	---	---	---	---	
Gas	290,368	148,975	141,393	7,099	10,700	137,792	---	---	7,099	35,497	15,000	---	---	---	
Refuse	91,819	83,081	8,738	---	---	8,738	---	---	---	---	---	---	---	---	
Sewer	144,196	60,806	83,390	---	15,806	67,584	---	---	---	---	---	---	15,806	55,900	
Tamarac Senior Housing	330,201	679,295	(349,094)	218,132	80,329	(211,291)	---	7,372	---	---	---	---	80,329	130,000	
Water	135,350	186,428	(51,078)	6,375	5,450	(50,153)	---	---	90	---	---	---	5,450	5,100	
Total	1,273,405	1,313,642	(40,237)	231,723	112,285	79,201	---	7,372	7,306	35,497	15,000	---	101,585	191,000	
Stewart															
Garbage	1,492	283	1,209	---	---	1,209	---	---	---	---	---	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	132,146	148,660	(16,514)	26,848	8,951	1,383	---	---	20,746	---	24,567	5,186	8,951	65,000
Storm Water	102,622	104,428	(1,806)	237	18,396	(19,965)	---	---	---	---	15,368	---	18,396	79,000
Water	144,162	184,937	(40,775)	655	7,199	(47,319)	---	---	---	---	3,021	---	7,199	60,600
Total	380,422	438,308	(57,886)	27,740	34,546	(64,692)	---	---	20,746	---	42,956	5,186	34,546	204,600
Stewartville														
Sewer	1,159,625	838,579	321,046	5,189	23,151	303,084	---	---	---	152,941	154,680	---	22,235	171,000
Storm Sewer	215,947	82,105	133,842	882	---	134,724	---	---	---	---	130,137	---	---	---
Water	970,614	564,380	406,234	5,707	13,988	397,953	---	---	---	191,000	213,125	---	13,988	62,000
Total	2,346,186	1,485,064	861,122	11,778	37,139	835,761	---	---	---	343,941	497,942	---	36,223	233,000
Stillwater														
Parking	378,132	431,890	(53,758)	(2,012)	---	(55,770)	134	---	---	---	54,116	---	---	---
Sanitary Sewer	3,783,295	3,442,657	340,638	254,776	---	595,414	1,060	---	---	---	562,829	---	---	---
Signs and Lighting	398,396	410,752	(12,356)	(86)	---	(12,442)	---	---	---	---	---	---	---	---
Storm Sewer	615,792	684,436	(68,644)	63,186	---	(5,458)	44,116	---	---	---	---	---	---	---
Water Commissioners Board	1,712,559	1,787,001	(74,442)	64,512	---	(9,930)	2,724	---	---	(17,274)	49,133	---	---	90,000
Total	6,888,174	6,756,736	131,438	380,376	---	511,814	48,034	---	---	(17,274)	666,078	---	---	90,000
Stockton														
Sewer Operations	97,285	94,468	2,817	16	---	2,833	---	---	---	---	59,702	---	---	---
Water Operations	87,020	150,035	(63,015)	---	6,719	(69,734)	---	---	---	---	---	---	6,719	38,000
Total	184,305	244,503	(60,198)	16	6,719	(66,901)	---	---	---	---	59,702	---	6,719	38,000
Storden														
Water and Sewer	132,624	139,189	(6,565)	8,524	32,444	(30,485)	---	---	---	---	---	---	32,444	16,000
Total	132,624	139,189	(6,565)	8,524	32,444	(30,485)	---	---	---	---	---	---	32,444	16,000
Strandquist														
Sewage Collection and Disposal [0]	16,816	13,063	3,753	7,525	4,550	6,728	---	---	---	---	---	---	4,550	5,600
Total	16,816	13,063	3,753	7,525	4,550	6,728	---	---	---	---	---	---	4,550	5,600

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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							Interest Paid	Principal Payments	
Sturgeon Lake														
Sewer Fund	300,917	288,042	12,875	28,186	42,059	(998)	26,872	---	---	(300,000)	---	---	42,059	179,000
Water Fund	182,335	152,183	30,152	33,511	23,730	39,933	26,872	---	---	---	12,577	---	23,730	83,000
Total	483,252	440,225	43,027	61,697	65,789	38,935	53,744	---	---	(300,000)	12,577	---	65,789	262,000
Sunburg														
Sewer [0]	25,248	12,096	13,152	2,120	1,844	13,428	---	---	---	---	---	---	1,844	15,000
Total	25,248	12,096	13,152	2,120	1,844	13,428	---	---	---	---	---	---	1,844	15,000
Swanville														
Refuse and Recycling	34,804	34,611	193	2,351	---	2,544	---	---	---	---	---	---	---	---
Sewer	67,383	50,513	16,870	17	---	16,887	---	---	---	---	---	---	---	---
Water	81,434	81,499	(65)	2,827	14,495	(11,733)	---	---	---	---	---	---	14,495	27,000
Total	183,621	166,623	16,998	5,195	14,495	7,698	---	---	---	---	---	---	14,495	27,000
Taconite														
Sewage Disposal [0]	68,683	13,339	55,344	20,752	27	76,069	3,492	---	138	59,182	---	---	---	---
Water [0]	52,595	43,206	9,389	8,659	---	18,048	4,369	---	173	---	---	---	---	---
Total	121,278	56,545	64,733	29,411	27	94,117	7,861	---	311	59,182	---	---	---	---
Tamarack														
Sewer [0]	34,357	59,697	(25,340)	115,111	---	89,771	---	80,794	---	---	92,010	---	---	---
Total	34,357	59,697	(25,340)	115,111	---	89,771	---	80,794	---	---	92,010	---	---	---
Taunton														
Water and Sewer	52,415	56,065	(3,650)	522	---	(3,128)	---	---	---	---	---	---	---	---
Total	52,415	56,065	(3,650)	522	---	(3,128)	---	---	---	---	---	---	---	---
Taylor's Falls														
Sewer	99,354	129,337	(29,983)	38	---	(29,945)	---	---	---	---	---	---	---	---
Storm Sewer	10,434	35,958	(25,524)	---	---	(25,524)	---	---	---	---	---	---	---	---
Water	139,008	113,488	25,520	14,914	4,172	36,262	14,880	---	---	---	---	---	4,172	63,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	248,796	278,783	(29,987)	14,952	4,172	(19,207)	14,880	---	---	---	---	---	4,172	63,000
Thief River Falls														
Electric	16,345,778	14,671,022	1,674,756	1,736,397	128,330	3,282,823	---	---	---	521,403	2,407,190	---	128,330	261,000
Liquor	5,450,266	5,031,984	418,282	65,418	---	483,700	---	---	---	431,307	---	---	---	---
Multi-Events Complex (MEC)	9,422	105,107	(95,685)	1,177	---	(94,508)	---	---	---	(171,634)	76,912	---	---	---
Ralph Engelstad Arena	401,423	1,468,608	(1,067,185)	94,163	---	(973,022)	---	64,897	---	307,843	774,493	---	---	120,000
Storm Water	305,970	330,512	(24,542)	1,029	32,198	(55,711)	---	---	---	(2,469,864)	68,400	---	32,198	125,000
Tourist Park	74,721	50,665	24,056	756	---	24,812	---	---	---	(35,524)	---	---	---	---
Wastewater	1,192,894	729,537	463,357	66,952	65,331	464,978	---	---	---	(489,239)	175,935	---	65,331	218,150
Water	3,103,184	2,025,817	1,077,367	46,168	270,781	852,754	---	---	---	(122,216)	---	---	270,781	760,850
Total	26,883,658	24,413,252	2,470,406	2,012,060	496,640	3,985,826	---	64,897	---	(2,027,924)	3,502,930	---	496,640	1,485,000
Tintah														
Water [0]	8,716	6,112	2,604	---	---	2,604	---	---	---	(88)	---	---	---	---
Total	8,716	6,112	2,604	---	---	2,604	---	---	---	(88)	---	---	---	---
Tower														
Airport Fuel	53,579	50,845	2,734	---	---	2,734	---	---	---	(108,937)	---	---	---	---
Ambulance	317,651	450,709	(133,058)	23,703	3,919	(113,274)	7,530	---	3,150	653,138	---	---	---	---
Hoodoo Point	271,326	141,871	129,455	9	19,104	110,360	---	---	---	160,568	---	---	19,104	18,000
Sewer	88,160	105,866	(17,706)	87	---	(17,619)	---	---	87	---	---	---	---	---
Water	146,831	140,495	6,336	87	---	6,423	---	---	87	---	17,739	---	---	---
Total	877,547	889,786	(12,239)	23,886	23,023	(11,376)	7,530	---	3,324	704,769	17,739	---	19,104	18,000
Tracy														
Deputy Registrar and License	1,263,767	1,150,804	112,963	---	---	112,963	---	---	---	72,285	---	---	---	---
Liquor	799,767	822,774	(23,007)	72,523	---	49,516	---	---	---	37,827	---	---	---	---
Public Housing	134,888	117,347	17,541	1,922	37,108	(17,645)	---	---	---	15,500	---	---	37,108	35,000
Refuse Collection	156,536	147,950	8,586	(4)	---	8,582	---	---	---	30,000	---	---	---	---
Sewer	550,546	511,654	38,892	(833)	249,341	(211,282)	---	570,704	---	507,798	1,586,112	---	249,341	367,900
Storm Water	55,149	73,284	(18,135)	(622)	43,855	(62,612)	---	---	---	---	524,838	---	43,855	15,300

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	643,583	649,078	(5,495)	7,293	88,181	(86,383)	---	14,731	---	(150,000)	---	---	88,181	130,800
Total	3,604,236	3,472,891	131,345	80,279	418,485	(206,861)	---	585,435	---	513,410	2,110,950	---	418,485	549,000
Trimont														
Refuse	53,622	51,205	2,417	---	---	2,417	---	---	---	---	---	---	---	---
Wastewater	234,188	227,153	7,035	13,325	3,543	16,817	9,535	---	---	---	8,861	---	3,543	95,000
Water	123,929	242,649	(118,720)	2,707	---	(116,013)	---	---	---	---	---	---	---	---
Water Project 2000	18,372	40,858	(22,486)	384	---	(22,102)	---	---	---	---	---	---	---	---
Total	430,111	561,865	(131,754)	16,416	3,543	(118,881)	9,535	---	---	---	8,861	---	3,543	95,000
Trommald														
Water [0]	9,126	18,903	(9,777)	20	---	(9,757)	---	---	---	---	---	---	---	---
Total	9,126	18,903	(9,777)	20	---	(9,757)	---	---	---	---	---	---	---	---
Trosky														
Garbage [0]	5,727	5,661	66	---	---	66	---	---	---	---	---	---	---	---
Sewer [0]	11,145	---	11,145	---	17,202	(6,057)	---	---	---	---	268,318	600,440	---	---
Water [0]	4,436	4,797	(361)	---	---	(361)	---	---	---	---	---	---	---	---
Total	21,308	10,458	10,850	---	17,202	(6,352)	---	---	---	---	268,318	600,440	---	---
Truman														
Ambulance	151,309	113,196	38,113	7,530	---	45,643	---	---	---	---	34,000	---	---	---
Electric	1,824,302	1,786,824	37,478	97,889	37,697	97,670	---	---	---	16,718	38,537	---	37,697	71,328
Sewer	279,817	307,259	(27,442)	7,069	2,300	(22,673)	---	---	---	---	56,877	---	---	---
Storm Sewer	42,181	81,810	(39,629)	478	36,914	(76,065)	---	---	---	(64,868)	---	---	36,914	70,000
Water	288,819	334,328	(45,509)	33,877	4,523	(16,155)	---	---	---	---	31,730	---	4,523	8,672
Total	2,586,428	2,623,417	(36,989)	146,843	81,434	28,420	---	---	---	(48,150)	161,144	---	79,134	150,000
Twin Lakes														
Sewer [0]	19,461	13,065	6,396	---	---	6,396	---	---	---	---	---	---	---	---
Water [0]	20,516	13,437	7,079	---	---	7,079	---	---	---	---	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	39,977	26,502	13,475	---	---	13,475	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	618,230	586,337	31,893	5,978	---	37,871	---	---	---	40,500	33,786	---	---	---
Sanitation	87,559	75,400	12,159	---	---	12,159	---	---	---	15,000	---	---	---	---
Sewer	130,757	188,902	(58,145)	25,947	20,513	(52,711)	14,767	---	---	18,450	---	---	20,513	56,850
Storm Utility	28,040	13,081	14,959	9,423	829	23,553	5,156	---	---	5,000	---	---	829	14,250
Water	235,627	253,828	(18,201)	47,090	37,679	(8,790)	3,775	---	---	18,450	13,641	---	37,679	57,900
Total	1,100,213	1,117,548	(17,335)	88,438	59,021	12,082	23,698	---	---	97,400	47,427	---	59,021	129,000
Two Harbors														
Campground	892,137	381,174	510,963	4,281	6,341	508,903	---	---	---	---	30,695	---	6,341	5,000
Electric	4,302,627	3,581,550	721,077	92,686	886	812,877	---	---	---	490,975	103,556	---	886	---
Gas	3,432,028	3,655,451	(223,423)	4,680	31	(218,774)	---	---	---	240,493	9,101	---	31	---
Liquor	3,086,004	2,783,030	302,974	2,597	---	305,571	---	---	---	1,832	183,460	---	---	---
Sewer	1,396,653	1,451,551	(54,898)	8,306	17,634	(64,226)	---	---	---	(100,000)	813,650	---	17,634	96,300
Storm Water Utility	164,462	79,845	84,617	22,734	14,187	93,164	---	---	---	---	50,037	---	14,187	110,000
Water	1,311,071	1,361,141	(50,070)	1,121	84,109	(133,058)	---	---	---	(400,000)	24,993	---	84,109	502,000
Total	14,584,982	13,293,742	1,291,240	136,405	123,188	1,304,457	---	---	---	233,300	1,215,492	---	123,188	713,300
Tyler														
Electric	1,184,923	1,070,063	114,860	24,277	3,274	135,863	---	---	173	---	105,264	---	3,274	10,744
Garbage	187,404	156,172	31,232	1,049	11,798	20,483	---	---	48	---	---	---	11,798	48,744
Natural Gas	815,286	729,569	85,717	1,115	34,389	52,443	---	---	90	---	---	---	29,242	115,744
Sewer	128,303	86,521	41,782	59,954	14,498	87,238	---	---	58,452	---	244,391	---	14,498	36,744
Water	408,708	353,757	54,951	1,391	39,964	16,378	---	---	41	---	---	---	39,964	177,744
Total	2,724,624	2,396,082	328,542	87,786	103,923	312,405	---	---	58,804	---	349,655	---	98,776	389,720
Ulen														
Garbage	44,693	58,878	(14,185)	13,400	---	(785)	---	---	---	---	---	---	---	---
Liquor	412,045	388,710	23,335	25	---	23,360	---	---	---	---	---	---	---	---
Nursing Home	4,778,154	4,510,130	268,024	92,770	---	360,794	---	---	---	247,673	122,071	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	120,146	110,626	9,520	28,535	11,170	26,885	28,535	---	---	---	3,591	---	11,170	49,000	
Water	124,876	153,259	(28,383)	91,050	21,455	41,212	28,535	29,725	---	---	109,449	---	21,455	48,079	
Total	5,479,914	5,221,603	258,311	225,780	32,625	451,466	57,070	29,725	---	---	247,673	235,111	---	32,625	97,079
Underwood															
Liquor	768,583	730,165	38,418	2,962	---	41,380	---	---	---	30,000	49,511	---	---	---	
Sewer	100,571	95,487	5,084	2,863	51,466	(43,519)	---	---	---	---	---	---	51,466	51,000	
Water	118,829	125,267	(6,438)	22,028	14,479	1,111	---	19,944	---	(35,012)	51,183	---	14,273	49,000	
Total	987,983	950,919	37,064	27,853	65,945	(1,028)	---	19,944	---	(5,012)	100,694	---	65,739	100,000	
Upsala															
Garbage and Recycling [0]	52,025	36,882	15,143	669	---	15,812	---	---	---	---	---	---	---	---	
Sewer [0]	54,352	9,468	44,884	354	---	45,238	---	---	---	---	---	---	---	---	
Water [0]	126,721	85,277	41,444	14,927	4,000	52,371	---	---	---	---	---	---	4,000	31,000	
Total	233,098	131,627	101,471	15,950	4,000	113,421	---	---	---	---	---	---	4,000	31,000	
Urbank															
Sewage Collection and Disposal [0]	20,961	15,407	5,554	921	7,343	(868)	896	---	---	1,774	---	---	7,343	4,000	
Total	20,961	15,407	5,554	921	7,343	(868)	896	---	---	1,774	---	---	7,343	4,000	
Utica															
Water and Sewer [0]	69,444	35,655	33,789	769	228	34,330	---	---	---	---	---	---	228	11,000	
Total	69,444	35,655	33,789	769	228	34,330	---	---	---	---	---	---	228	11,000	
Vadnais Heights															
Sewer Utility	2,134,962	1,933,436	201,526	3,241	---	204,767	---	---	---	400,000	---	---	---	---	
Surface Water Management	536,615	418,141	118,474	242	---	118,716	---	---	---	50,000	---	---	---	---	
Water Utility	1,849,458	1,170,293	679,165	17,250	---	696,415	---	---	---	50,000	796,475	---	---	---	
Total	4,521,035	3,521,870	999,165	20,733	---	1,019,898	---	---	---	500,000	796,475	---	---	---	
Vergas															
Liquor	728,795	665,852	62,943	1,505	---	64,448	---	---	---	60,000	5,631	---	---	---	
Sewer	98,684	91,957	6,727	1,136	2,673	5,190	---	---	---	(9,519)	---	---	2,673	24,000	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	128,075	121,686	6,389	1,561	1,782	6,168	---	---	---	9,091	---	---	1,782	16,000
Total	955,554	879,495	76,059	4,202	4,455	75,806	---	---	---	59,572	5,631	---	4,455	40,000
Vermillion														
Sewer	60,094	100,525	(40,431)	(42)	---	(40,473)	---	---	---	(31,753)	33,125	---	---	---
Water	67,687	134,757	(67,070)	117	---	(66,953)	---	---	---	(6,465)	7,800	---	---	---
Total	127,781	235,282	(107,501)	75	---	(107,426)	---	---	---	(38,218)	40,925	---	---	---
Verndale														
Liquor	367,539	311,406	56,133	50	---	56,183	---	---	---	---	---	---	---	---
Sewer	117,054	168,536	(51,482)	29,176	40,345	(62,651)	---	---	---	---	---	---	40,345	82,366
Water	151,442	269,021	(117,579)	2,382	9,833	(125,030)	---	---	---	---	---	---	9,833	58,633
Total	636,035	748,963	(112,928)	31,608	50,178	(131,498)	---	---	---	---	---	---	50,178	140,999
Vernon Center														
Sanitation	28,822	26,788	2,034	---	---	2,034	---	---	---	---	---	---	---	---
Sewer	94,018	205,775	(111,757)	58,450	12,300	(65,607)	25,680	---	---	---	12,915	---	12,300	32,000
Water	125,947	73,389	52,558	10,536	32,608	30,486	5,000	---	---	---	---	---	32,608	70,000
Total	248,787	305,952	(57,165)	68,986	44,908	(33,087)	30,680	---	---	---	---	12,915	---	102,000
Vesta														
Garbage	19,991	17,662	2,329	1	---	2,330	---	---	---	---	---	---	---	---
Wastewater	38,308	43,872	(5,564)	474	---	(5,090)	---	---	---	---	7,770	---	---	---
Water	117,454	110,238	7,216	2,645	19,607	(9,746)	---	---	---	(7,750)	17,299	---	19,607	27,000
Total	175,753	171,772	3,981	3,120	19,607	(12,506)	---	---	---	(7,750)	25,069	---	19,607	27,000
Victoria														
Sewer	1,209,436	1,548,778	(339,342)	8,065	56,630	(387,907)	---	---	---	---	1,765,132	2,948,338	56,630	---
Storm Sewer	434,882	453,140	(18,258)	932	---	(17,326)	---	---	---	---	---	---	---	---
Water	1,870,628	1,576,466	294,162	13,139	64,456	242,845	---	---	---	---	546,777	---	64,456	735,000
Total	3,514,946	3,578,384	(63,438)	22,136	121,086	(162,388)	---	---	---	---	2,311,909	2,948,338	121,086	735,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Viking														
Garbage	9,163	8,879	284	---	---	284	---	---	---	---	---	---	---	---
Sanitary Sewer	34,988	102,663	(67,675)	---	21,612	(89,287)	---	---	---	---	---	---	21,612	22,000
Water	7,071	3,796	3,275	---	---	3,275	---	---	---	---	---	---	---	---
Total	51,222	115,338	(64,116)	---	21,612	(85,728)	---	---	---	---	---	---	21,612	22,000
Villard														
Sewer	112,713	131,526	(18,813)	793	58,443	(76,463)	---	---	---	---	---	---	877,000	58,443
Total	112,713	131,526	(18,813)	793	58,443	(76,463)	---	---	---	---	---	---	877,000	58,443
Virginia														
Clinic Facility Capital Lease	1,346,237	387,379	958,858	1,370	433,010	527,218	---	---	---	---	---	---	433,010	912,868
Electric	14,274,912	13,831,457	443,455	198,384	4,025,479	(3,383,640)	---	---	---	60,000	1,012,641	---	22,438	50,834
Gas	4,015,342	3,918,651	96,691	5,906	27,959	74,638	---	---	---	---	193,967	---	23,126	151,921
Golf Course	410,008	499,258	(89,250)	33	---	(89,217)	---	---	---	---	---	---	---	---
Hospital [32]	---	524,412	(524,412)	---	---	(524,412)	---	---	---	---	---	---	---	---
Sewer	2,649,890	1,833,857	816,033	167,157	172,597	810,593	---	---	4,119,891	---	19,800	---	172,597	810,000
Solid Waste Disposal	1,845,397	1,658,896	186,501	83,861	---	270,362	---	---	---	---	478,161	---	---	---
Steam	1,681,291	8,718,276	(7,036,985)	1,873	1,492,112	(8,527,224)	---	---	---	---	3,612,840	---	175	113,196
Washington Manor	729,997	478,751	251,246	335	18,488	233,093	---	---	---	---	5,602	---	18,488	245,000
Water	1,760,729	2,161,508	(400,779)	73,364	52,454	(379,869)	---	---	1,243,607	---	980,249	---	49,369	245,162
Total	28,713,803	34,012,445	(5,298,642)	532,283	6,222,099	(10,988,458)	---	---	5,363,498	60,000	6,303,260	---	719,203	2,528,981
Wabasha														
Sewer	776,803	516,684	260,119	34,141	15,629	278,631	---	---	---	27,500	167,500	167,500	15,629	436,712
Water	431,051	216,649	214,402	10,516	9,243	215,675	---	---	---	27,500	---	---	9,243	64,080
Total	1,207,854	733,333	474,521	44,657	24,872	494,306	---	---	---	55,000	167,500	167,500	24,872	500,792
Wabasso														
Garbage	37,717	37,554	163	---	---	163	---	---	---	---	---	---	---	---
Sewer	206,350	120,427	85,923	16,378	8,776	93,525	---	---	---	28,500	82,265	---	8,776	44,145
Water	184,102	198,129	(14,027)	26,266	48,385	(36,146)	---	---	---	---	5,570	---	48,385	70,855

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	428,169	356,110	72,059	42,644	57,161	57,542	---	---	---	28,500	87,835	---	57,161	115,000	
Waconia															
Sewer	2,284,961	2,954,653	(669,692)	25,194	125,560	(770,058)	---	---	---	124,986	1,205,013	1,480,535	124,263	2,265,000	
Storm Water	1,245,564	1,320,752	(75,188)	271,493	66,208	130,097	---	---	---	94,129	1,559,120	1,383,954	65,776	321,434	
Street Light Utility	264,874	247,259	17,615	(433)	---	17,182	---	---	---	---	---	---	---	---	
Water	1,887,096	1,908,119	(21,023)	73,015	160,985	(108,993)	---	---	---	198,851	1,188,313	1,482,633	160,841	4,178,200	
Total	5,682,495	6,430,783	(748,288)	369,269	352,753	(731,772)	---	---	---	417,966	3,952,446	4,347,122	350,880	6,764,634	
Wadena															
Commercial Apartments [13][29]	96,692	116,341	(19,649)	1,069	---	(18,580)	---	---	---	---	---	---	---	---	
Electric	5,778,134	4,660,166	1,117,968	68,618	53,557	1,133,029	---	---	78,750	287,632	308,236	---	29,114	55,000	
Fair Oaks Apartments [13][29]	204,356	132,307	72,049	(46)	63,448	8,555	---	---	---	---	41,958	---	63,448	90,000	
Golf	539,959	492,581	47,378	1,744	---	49,122	---	---	---	---	---	---	---	---	
Humphrey Manor East Section 8 New Construction [13][29]	223,684	362,190	(138,506)	221,719	135	83,078	---	221,585	---	---	1,827	---	---	---	
Humphrey Manor West Owned Public Housing [13][29]	249,960	427,546	(177,586)	190,746	---	13,160	---	187,854	---	---	1,827	---	---	---	
Liquor	2,664,481	2,651,886	12,595	265	---	12,860	---	---	---	120,000	19,017	---	---	---	
Section 8 [13][29]	394	275,843	(275,449)	329,978	---	54,529	---	329,978	---	---	---	---	---	---	
Sewer	1,010,913	1,286,404	(275,491)	185,101	88,598	(178,988)	200,773	---	---	(398)	74,357	---	87,318	2,221,000	
Thelen Building [13][29]	---	---	---	2,629	---	2,629	---	---	---	---	---	---	---	---	
Water	842,783	802,136	40,647	160,380	53,739	147,288	181,713	---	---	19,986	50,000	---	53,739	2,168,000	
Wellness Center	371,015	1,014,605	(643,590)	(899)	528	(645,017)	---	---	---	(150,000)	---	---	---	---	
Total	11,982,371	12,222,005	(239,634)	1,161,304	260,005	661,665	382,486	739,417	78,750	277,220	497,222	---	233,619	4,534,000	
Wahkon															
Sewer	228,028	126,306	101,722	22,404	---	124,126	---	---	---	115,000	---	---	---	---	
Total	228,028	126,306	101,722	22,404	---	124,126	---	---	---	115,000	---	---	---	---	
Waite Park															
Sewer	1,701,160	1,830,311	(129,151)	2,676	---	(126,475)	---	---	---	---	---	---	---	---	
Storm Water	47,503	17,670	29,833	31	---	29,864	---	---	---	---	---	---	---	---	

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Water	2,072,124	1,854,440	217,684	5,354	37,929	185,109	---	---	---	---	162,835	---	37,929	395,000
Total	3,820,787	3,702,421	118,366	8,061	37,929	88,498	---	---	---	---	162,835	---	37,929	395,000
Waldorf														
Sewer [0]	79,816	6,972	72,844	---	---	72,844	---	---	---	---	205,572	---	---	---
Water [0]	79,744	54,677	25,067	---	---	25,067	---	---	---	---	305,883	---	---	---
Total	159,560	61,649	97,911	---	---	97,911	---	---	---	---	511,455	---	---	---
Walker														
Deputy Registrar	2,558,596	2,555,964	2,632	136	---	2,768	---	---	---	---	---	---	---	---
Liquor	1,116,786	1,046,677	70,109	1,689	---	71,798	---	---	---	84,478	---	---	---	---
Sewer	320,720	336,923	(16,203)	338,622	33,677	288,742	---	---	---	(269,056)	269,421	283,061	33,677	138,959
Storm Water	8,282	5,188	3,094	---	---	3,094	---	---	---	---	---	---	---	---
Water	342,595	301,799	40,796	305,798	21,697	324,897	---	78,236	---	(233,828)	250,490	157,217	21,697	103,454
Total	4,346,979	4,246,551	100,428	646,245	55,374	691,299	---	78,236	---	(418,406)	519,911	440,278	55,374	242,413
Walnut Grove														
Garbage	45,830	41,991	3,839	15	---	3,854	---	---	---	---	---	---	---	---
Liquor	447,682	460,228	(12,546)	50,001	---	37,455	---	40,000	---	---	---	---	---	---
Senior Housing	126,834	212,140	(85,306)	45	48,750	(134,011)	---	---	---	---	---	---	48,750	135,000
Sewer	156,206	147,260	8,946	447	6,350	3,043	---	---	---	(6,102)	34,395	---	6,350	27,000
Storm Water	66,563	41,120	25,443	352	14,150	11,645	---	---	---	(14,144)	51,605	---	14,150	66,000
Water	127,427	149,221	(21,794)	1,180	6,900	(27,514)	---	---	---	(7,488)	22,464	---	6,900	32,000
Total	970,542	1,051,960	(81,418)	52,040	76,150	(105,528)	---	40,000	---	(27,734)	108,464	---	76,150	260,000
Walters														
Sewer [0]	19,313	11,076	8,237	---	---	8,237	---	---	---	6,967	---	---	---	---
Water [0]	9,102	7,735	1,367	286	760	893	---	---	---	---	---	---	---	---
Total	28,415	18,811	9,604	286	760	9,130	---	---	---	6,967	---	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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
Waltham														
Water, Sewer, and Refuse [0][1]	69,292	93,156	(23,864)	10	14,809	(38,663)	---	---	---	(16,669)	70,969	81,000	14,809	32,000
Total	69,292	93,156	(23,864)	10	14,809	(38,663)	---	---	---	(16,669)	70,969	81,000	14,809	32,000
Wanamingo														
Medical Center	35,623	23,539	12,084	5,348	16,080	1,352	5,348	---	---	---	---	---	16,080	25,000
Sanitation	101,360	101,670	(310)	52,755	---	52,445	---	---	---	52,755	11,342	---	---	---
Wastewater	296,153	271,482	24,671	7,260	---	31,931	---	---	---	---	17,307	---	---	---
Water	315,221	249,966	65,255	21,429	2,003	84,681	---	---	---	(52,755)	103,034	---	2,003	122,000
Total	748,357	646,657	101,700	86,792	18,083	170,409	5,348	---	---	---	131,683	---	18,083	147,000
Wanda														
Refuse or Garbage Collection [0]	6,001	5,489	512	---	---	512	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	12,949	12,987	(38)	---	---	(38)	---	---	---	---	---	---	---	---
Water [0]	17,583	42,064	(24,481)	10,553	---	(13,928)	---	---	---	---	---	---	---	---
Total	36,533	60,540	(24,007)	10,553	---	(13,454)	---	---	---	---	---	---	---	---
Warba														
Water/Sewer Fund [0]	43,143	50,605	(7,462)	---	---	(7,462)	---	---	---	---	---	---	---	---
Total	43,143	50,605	(7,462)	---	---	(7,462)	---	---	---	---	---	---	---	---
Warren														
Electric	2,148,169	2,138,747	9,422	89,786	---	99,208	---	---	1,229	---	---	---	---	---
Gas Distribution	904,169	749,214	154,955	2,870	---	157,825	---	---	1,077	---	15,953	---	---	---
Housing	9,300	7,216	2,084	167	2,780	(529)	---	---	---	---	---	---	2,780	3,438
Long-Term Care	4,723,434	5,684,477	(961,043)	1,151,339	67,159	123,137	---	---	---	---	88,900	7,666	67,159	944
Mosquito Control	42,066	19,977	22,089	63	---	22,152	---	---	---	---	---	---	---	---
Sanitation	343,260	313,609	29,651	19,987	5,206	44,432	---	---	---	---	191,510	---	5,206	27,738
Sewer	262,152	224,021	38,131	5,580	8,692	35,019	---	---	2,599	---	---	---	8,692	69,450
Warren Economic Development Authority [29]	1,160,476	1,835,624	(675,148)	196,530	166,685	(645,303)	---	11,000	185,530	---	---	---	166,685	169,440
Water	477,579	475,598	1,981	1,487	18,474	(15,006)	---	---	789	---	---	---	18,474	149,600

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	10,070,605	11,448,483	(1,377,878)	1,467,809	268,996	(179,065)	---	11,000	191,224	---	296,363	7,666	268,996	420,610
Warroad														
Electric Utility	5,479,727	5,157,532	322,195	---	---	322,195	---	---	---	270,000	---	---	---	---
Liquor	2,036,442	1,801,914	234,528	---	---	234,528	---	---	---	85,000	39,216	---	---	---
Wastewater Utility	416,294	373,430	42,864	6,738	---	49,602	---	---	---	---	231,166	---	---	---
Water Utility	352,165	263,414	88,751	406	---	89,157	---	---	---	---	271,132	---	---	---
Total	8,284,628	7,596,290	688,338	7,144	---	695,482	---	---	---	355,000	541,514	---	---	---
Waseca														
Electric	7,598,143	6,595,457	1,002,686	6,969	1,166	1,008,489	---	---	---	482,000	249,705	---	---	---
Housing and Redevelopment Authority [29]	271,738	438,094	(166,356)	111,831	---	(54,525)	---	320,258	---	---	224,193	---	---	---
Sanitary Sewer	2,783,556	2,618,500	165,056	23,150	172,128	16,078	---	---	---	(60,974)	294,600	---	172,128	772,810
Surface Water	367,864	310,821	57,043	923	---	57,966	---	---	---	6,400	---	---	---	---
Water	1,830,321	1,301,767	528,554	536,460	27,832	1,037,182	---	---	532,086	27,250	1,591,298	---	27,832	155,190
Total	12,851,622	11,264,639	1,586,983	679,333	201,126	2,065,190	---	320,258	532,086	454,676	2,359,796	---	199,960	928,000
Watertown														
Sewer	1,151,181	677,402	473,779	29,240	---	503,019	---	---	---	777,517	---	---	---	---
Storm Water	72,297	104,650	(32,353)	2,306	---	(30,047)	---	---	---	50,000	---	---	---	---
Water	931,608	602,250	329,358	25,187	4,093	350,452	---	---	---	521,643	---	---	4,093	172,000
Total	2,155,086	1,384,302	770,784	56,733	4,093	823,424	---	---	---	1,349,160	---	---	4,093	172,000
Waterville														
Refuse	2,392	2,693	(301)	12	---	(289)	---	---	---	---	---	---	---	---
Sewer Utility	658,822	608,543	50,279	10,298	58,245	2,332	---	---	---	11,189	---	---	58,245	203,000
Water Utility	306,747	373,871	(67,124)	5,622	39,702	(101,204)	---	---	---	20,070	42,649	---	39,702	210,000
Total	967,961	985,107	(17,146)	15,932	97,947	(99,161)	---	---	---	31,259	42,649	---	97,947	413,000
Watkins														
Sewer	236,151	86,507	149,644	7,753	6,236	151,161	---	---	---	---	---	---	6,236	96,000
Water	231,795	178,379	53,416	3,569	464	56,521	---	---	---	---	---	---	464	20,000
Total	467,946	264,886	203,060	11,322	6,700	207,682	---	---	---	---	---	---	6,700	116,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Watson														
Sewer	78,007	103,205	(25,198)	258	15,671	(40,611)	---	---	---	(8,604)	---	---	15,671	22,000
Water	75,239	84,097	(8,858)	31	16,785	(25,612)	---	---	6,000	(8,604)	---	---	16,785	35,000
Total	153,246	187,302	(34,056)	289	32,456	(66,223)	---	---	6,000	(17,208)	---	---	32,456	57,000
Waubun														
Sewer	90,002	31,477	58,525	544,686	23,943	579,268	---	280,330	264,119	(272,534)	587,458	---	23,943	35,000
Water	145,328	200,666	(55,338)	4,021	21,013	(72,330)	---	3,284	---	---	---	---	21,013	43,200
Total	235,330	232,143	3,187	548,707	44,956	506,938	---	283,614	264,119	(272,534)	587,458	---	44,956	78,200
Waverly														
Liquor	991,327	995,649	(4,322)	---	---	(4,322)	---	---	---	---	---	---	---	---
Refuse and Recycling	150,905	145,657	5,248	---	---	5,248	---	---	---	---	---	---	---	---
Sewer	873,132	680,680	192,452	946,665	32,553	1,106,564	56,937	889,799	---	---	1,732,428	1,440,346	32,553	219,450
Storm Sewer	40,927	62,802	(21,875)	1,250	5,685	(26,310)	1,250	---	---	---	96,684	---	5,685	25,250
Water	634,275	283,212	351,063	127,620	222,059	256,624	54,015	---	---	---	1,445,836	1,660,000	222,059	206,300
Total	2,690,566	2,168,000	522,566	1,075,535	260,297	1,337,804	112,202	889,799	---	---	3,274,948	3,100,346	260,297	451,000
Wayzata														
Licensing	646,473	493,355	153,118	(391)	---	152,727	---	---	---	81,000	---	---	---	---
Liquor	6,325,674	5,968,478	357,196	8,506	36,923	328,779	---	---	---	175,000	5,000	---	36,923	140,000
Sewer	1,451,684	1,035,525	416,159	(8,295)	8,338	399,526	---	---	---	89,433	6,872	---	8,338	40,000
Solid Waste	363,556	379,117	(15,561)	14,562	---	(999)	---	---	---	---	---	---	---	---
Storm Water	346,557	363,297	(16,740)	(3,527)	---	(20,267)	---	---	---	65,000	87,133	---	---	---
Water	1,077,649	810,395	267,254	(14,827)	91,620	160,807	---	---	---	69,568	---	---	91,620	255,000
Total	10,211,593	9,050,167	1,161,426	(3,972)	136,881	1,020,573	---	---	---	480,001	99,005	---	136,881	435,000
Welcome														
Sewer	163,773	155,245	8,528	35,092	12,239	31,381	35,031	---	---	21,000	---	---	12,239	66,000
Storm Sewer	12,182	---	12,182	---	---	12,182	---	---	---	---	---	---	---	---
Water	155,660	217,597	(61,937)	11,325	38,629	(89,241)	9,312	---	---	21,000	115,005	---	38,629	86,000
Total	331,615	372,842	(41,227)	46,417	50,868	(45,678)	44,343	---	---	42,000	115,005	---	50,868	152,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Wells														
Broadway Apartments [29]	117,658	181,739	(64,081)	158,778	---	94,697	---	153,650	---	152,417	4,249	---	---	---
Electric Utility	3,406,850	3,271,211	135,639	13,546	---	149,185	---	---	114,060	99,996	340,389	---	---	---
Golf Course	41,522	72,721	(31,199)	12,449	---	(18,750)	---	12,208	---	---	22,708	---	---	---
Liquor	1,168,568	1,065,725	102,843	1,905	12,760	91,988	---	---	---	---	---	---	12,760	15,000
Park Place Apartments [29]	36,190	24,936	11,254	39	---	11,293	---	---	---	---	---	---	---	---
Sewer Utility	581,755	430,101	151,654	884	132,188	20,350	---	---	---	---	313,610	502,851	28,580	134,157
Storm Water Utility	114,748	25,037	89,711	282	32,194	57,799	---	---	---	---	234,980	410,558	21,084	3,223
Water Utility	466,218	310,559	155,659	2,294	63,377	94,576	---	---	---	---	16,338	735,000	63,377	76,965
Total	5,933,509	5,382,029	551,480	190,177	240,519	501,138	---	165,858	114,060	252,413	932,274	1,648,409	125,801	229,345
Wendell														
Refuse or Garbage Collection [0]	15,936	16,818	(882)	748	---	(134)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	19,509	15,414	4,095	10,971	322	14,744	10,971	---	---	---	---	---	---	---
Water [0]	58,466	41,549	16,917	24,595	23,245	18,267	15,971	8,624	---	---	---	---	23,085	21,661
Total	93,911	73,781	20,130	36,314	23,567	32,877	26,942	8,624	---	---	---	---	23,085	21,661
West Concord														
Liquor	174,698	163,164	11,534	22,934	---	34,468	---	---	---	---	---	---	---	---
Sewer	256,152	275,390	(19,238)	4,408	11,021	(25,851)	261	---	---	(10,894)	---	---	11,021	125,000
Storm Sewer	24,959	13,251	11,708	2,035	6,248	7,495	---	---	---	---	---	---	6,248	10,000
Water	138,399	121,937	16,462	32,613	55,464	(6,389)	31,593	---	---	(25,711)	5,600	478,000	55,178	253,500
Total	594,208	573,742	20,466	61,990	72,733	9,723	31,854	---	---	(36,605)	5,600	478,000	72,447	388,500
West Saint Paul														
Arena	238,354	586,103	(347,749)	420,181	---	72,432	147,126	---	---	---	---	---	---	---
Golf Course	---	5,379	(5,379)	(2,873)	---	(8,252)	---	---	---	---	---	---	---	---
Pool	9,248	114,642	(105,394)	65,943	---	(39,451)	---	---	65,500	---	9,675	---	---	---
Regional Athletic Center	611,845	708,502	(96,657)	216,702	60,169	59,876	231,820	---	---	---	---	---	60,169	2,785,000
Sanitary Sewer	4,792,516	4,730,178	62,338	82,043	229,466	(85,085)	---	---	---	450,000	---	2,306,596	108,053	294,000
Storm Sewer	502,209	456,545	45,664	6,463	15,074	37,053	---	---	---	150,000	---	---	15,074	61,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Total	6,154,172	6,601,349	(447,177)	788,459	304,709	36,573	378,946	---	65,500	600,000	9,675	2,306,596	183,296	3,140,000
Westbrook														
Ambulance	219,349	197,918	21,431	---	---	21,431	---	---	---	---	6,115	---	---	---
Electric Utility	961,944	955,384	6,560	24,486	---	31,046	---	---	---	27,500	101,897	---	---	---
Natural Gas	356,221	363,407	(7,186)	---	---	(7,186)	---	---	---	---	---	---	---	---
Sewer and Lagoon	134,346	125,076	9,270	167	---	9,437	---	---	---	30,000	199,615	---	---	---
Sewer Utility	13,562	1,624	11,938	---	---	11,938	---	---	---	---	---	---	---	---
Water Utility	176,645	118,611	58,034	---	---	58,034	---	---	---	---	8,820	---	---	---
Total	1,862,067	1,762,020	100,047	24,653	---	124,700	---	---	---	57,500	316,447	---	---	---
Whalan														
Electric [0]	68,922	55,136	13,786	---	---	13,786	---	---	---	125,000	---	---	---	---
Total	68,922	55,136	13,786	---	---	13,786	---	---	---	125,000	---	---	---	---
Wheaton														
Garbage	123,056	163,385	(40,329)	---	2,896	(43,225)	---	---	---	---	---	---	2,896	35,000
Sewer	369,724	457,391	(87,667)	437	18,362	(105,592)	---	---	---	---	---	---	18,362	307,000
Water	342,464	251,300	91,164	---	29,649	61,515	---	---	---	---	---	---	29,649	181,129
Total	835,244	872,076	(36,832)	437	50,907	(87,302)	---	---	---	---	---	---	50,907	523,129
White Bear Lake														
Ambulance	1,940,031	1,859,049	80,982	132,285	---	213,267	---	133,522	---	140,000	---	---	---	---
License Bureau	687,676	685,070	2,606	49,736	---	52,342	---	50,000	---	---	---	---	---	---
Pioneer Manor	409,825	312,338	97,487	729	---	98,216	---	---	---	177,000	---	---	---	---
Refuse	1,794,562	1,589,288	205,274	61,143	---	266,417	---	---	---	110,000	---	---	---	---
Sewer	3,665,021	3,026,827	638,194	(5,613)	---	632,581	---	---	---	120,000	75,961	---	---	---
Water	2,079,875	1,870,077	209,798	29,672	39,084	200,386	---	---	---	141,244	2,128,154	2,554,276	39,084	---
Total	10,576,990	9,342,649	1,234,341	267,952	39,084	1,463,209	---	183,522	---	688,244	2,204,115	2,554,276	39,084	---
Wilder														
Water	15,951	5,668	10,283	---	1,029	9,254	---	---	---	---	1,029	---	---	---
Total	15,951	5,668	10,283	---	1,029	9,254	---	---	---	---	1,029	---	---	---

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Willernie														
Refuse	45,374	38,449	6,925	1,958	---	8,883	---	---	---	---	---	---	---	---
Sewer	56,822	64,913	(8,091)	---	---	(8,091)	---	---	---	---	---	---	---	---
Water	182,387	116,404	65,983	---	8,666	57,317	---	---	---	---	---	---	8,666	53,232
Total	284,583	219,766	64,817	1,958	8,666	58,109	---	---	---	---	---	---	8,666	53,232
Williams														
Sewer	63,597	76,732	(13,135)	29,916	11,258	5,523	---	9,206	---	---	---	---	11,258	12,000
Total	63,597	76,732	(13,135)	29,916	11,258	5,523	---	9,206	---	---	---	---	11,258	12,000
Willmar														
Electric [29]	34,045,843	24,215,815	9,830,028	(37,406)	2,143,475	7,649,147	---	---	---	---	1,860,622	---	---	---
Waste Treatment Plant	10,538,229	5,384,887	5,153,342	(27,374)	1,633,177	3,492,791	---	---	---	760,416	77,808	---	1,633,177	3,082,700
Water [29]	4,169,781	2,196,968	1,972,813	7,408	---	1,980,221	---	---	---	---	846,949	---	---	---
Total	48,753,853	31,797,670	16,956,183	(57,372)	3,776,652	13,122,159	---	---	---	760,416	2,785,379	---	1,633,177	3,082,700
Willow River														
Sewer [0]	63,688	22,503	41,185	3,079	35,370	8,894	---	---	---	---	---	---	35,370	37,000
Water [0]	46,993	76,936	(29,943)	11,882	3,413	(21,474)	---	---	---	---	---	---	3,413	20,000
Total	110,681	99,439	11,242	14,961	38,783	(12,580)	---	---	---	---	---	---	38,783	57,000
Wilmont														
Refuse	37,171	30,178	6,993	198	---	7,191	---	---	---	---	---	---	---	---
Sewer	55,946	55,643	303	134	---	437	---	---	---	---	1,315	---	---	---
Water	77,440	96,993	(19,553)	1,097	73,176	(91,632)	---	---	---	---	---	---	5,077	23,000
Total	170,557	182,814	(12,257)	1,429	73,176	(84,004)	---	---	---	---	1,315	---	5,077	23,000
Windom														
Arena	57,420	419,516	(362,096)	538,306	30,581	145,629	281,791	---	176	(30,649)	264,617	---	30,581	45,000
Electric	7,293,777	5,639,704	1,654,073	24,687	---	1,678,760	---	---	840	200,750	527,138	---	---	---
Liquor	2,297,173	2,171,055	126,118	2,410	---	128,528	---	---	295	100,000	---	---	---	---
Multi-Purpose Center	154,145	356,625	(202,480)	266,910	---	64,430	265,497	---	160	40,843	90,763	---	---	---

*Failed to meet reporting requirements.

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

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Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments		
River Bluff Townhomes	102,365	78,571	23,794	8	5,447	18,355	---	---	---	---	---	---	2,940	5,447	20,720
Telecom	2,935,680	2,138,652	797,028	1,091	164,070	634,049	---	---	630	2,250	66,442	---	---	164,070	661,000
Wastewater	2,054,553	1,845,253	209,300	104,102	145,461	167,941	---	---	30,874	42,647	478,621	266,967	---	145,461	3,128,000
Water	1,306,276	1,105,691	200,585	11,264	58,380	153,469	---	---	2,034	83,923	145,674	---	---	49,745	1,086,000
Windom Area Hospital [33]	21,903,708	20,084,877	1,818,831	1,291,011	170,884	2,938,958	---	---	---	---	169,415	1,929,500	---	170,884	230,000
Windom Area Hospital Foundation [29][33]	25,292	25	25,267	32,080	68,659	(11,312)	---	---	---	---	---	---	---	---	---
Total	38,130,389	33,839,969	4,290,420	2,271,869	643,482	5,918,807	547,288	---	35,009	439,764	1,742,670	2,199,407	566,188	5,170,720	
Winger															
Sewer	32,387	17,830	14,557	3	---	14,560	---	---	3	---	103,593	102,343	---	---	---
Water	74,678	137,686	(63,008)	36,018	7,275	(34,265)	---	36,015	3	---	37,140	---	---	7,275	24,000
Total	107,065	155,516	(48,451)	36,021	7,275	(19,705)	---	36,015	6	---	140,733	102,343	---	7,275	24,000
Winnebago															
Duplex	---	---	---	143	---	143	---	---	---	---	---	---	---	---	---
Garbage	110,799	116,336	(5,537)	---	---	(5,537)	---	---	---	---	---	---	---	---	---
Recycling	32,556	30,350	2,206	---	---	2,206	---	---	---	---	---	---	---	---	---
Sewer Utility	325,801	519,514	(193,713)	2,641	49,733	(240,805)	---	---	---	---	387,688	420,089	---	49,733	312,961
Storm Water	57,707	13,822	43,885	68	34,513	9,440	---	---	385,860	---	21,739	---	---	34,513	61,031
Water Utility	327,355	258,990	68,365	---	22,514	45,851	---	---	---	---	288,213	235,696	---	22,514	131,806
Total	854,218	939,012	(84,794)	2,852	106,760	(188,702)	---	---	385,860	---	697,640	655,785	---	106,760	505,798
Winona															
Airport	30,660	938,909	(908,249)	519,816	10,977	(399,410)	167,199	19,000	110,680	---	82,352	---	---	8,525	115,000
Inspections	512,873	557,053	(44,180)	8,040	---	(36,140)	---	---	---	---	31,582	---	---	---	---
Library	8,820	1,209,484	(1,200,664)	1,176,207	---	(24,457)	523,762	10,141	397,953	(163,954)	210,748	---	---	---	---
Public Transportation	205,182	1,146,342	(941,160)	702,612	---	(238,548)	---	---	700,146	---	---	---	---	---	---
Recreation	425,409	2,231,935	(1,806,526)	1,608,030	---	(198,496)	819,987	---	723,572	(39,296)	---	---	---	---	---
Sanitary Sewer	3,508,051	3,592,151	(84,100)	36,480	91,043	(138,663)	---	---	---	---	270,610	---	---	87,762	365,000
Storm Sewer	436,781	373,770	63,011	27,465	---	90,476	---	1,709	22,512	61,000	---	---	---	---	---
Water	3,524,840	3,405,742	119,098	24,213	---	143,311	---	---	---	---	140,535	---	---	---	---
Total	8,652,616	13,455,386	(4,802,770)	4,102,863	102,020	(801,927)	1,510,948	30,850	1,954,863	(142,250)	735,827	---	---	96,287	480,000

*Failed to meet reporting requirements.

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

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Winsted														
Sewer	973,064	764,620	208,444	6,580	114,821	100,203	---	---	---	---	96,217	---	114,821	386,750
Water	439,288	451,763	(12,475)	---	53,678	(66,153)	---	---	---	---	12,178	---	29,463	94,250
Total	1,412,352	1,216,383	195,969	6,580	168,499	34,050	---	---	---	---	108,395	---	144,284	481,000
Winthrop														
Electric	1,797,941	1,723,745	74,196	4,047	155,436	(77,193)	---	---	---	---	102,589	---	2,847	50,000
Garbage	140,517	94,448	46,069	---	---	46,069	---	---	---	---	---	---	---	---
Sewer	307,954	134,297	173,657	13,444	97,592	89,509	---	---	---	6,718	---	---	29,804	67,788
Water	385,723	328,641	57,082	77,866	86,758	48,190	---	---	---	9,466	44,896	---	17,737	24,125
Total	2,632,135	2,281,131	351,004	95,357	339,786	106,575	---	---	---	16,184	147,485	---	50,388	141,913
Winton														
Hydrant [0]	6,970	---	6,970	---	---	6,970	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	19,234	14,143	5,091	---	---	5,091	---	---	---	(8,605)	---	---	---	---
Water [0]	28,140	117,983	(89,843)	70,000	---	(19,843)	---	---	---	(3,000)	---	---	---	---
Total	54,344	132,126	(77,782)	70,000	---	(7,782)	---	---	---	(11,605)	---	---	---	---
Wolf Lake														
Liquor	261,160	242,489	18,671	5,369	---	24,040	---	---	---	---	2,200	---	---	---
Sewer	22,443	75,134	(52,691)	8,151	---	(44,540)	15	---	---	(90)	---	---	---	---
Total	283,603	317,623	(34,020)	13,520	---	(20,500)	15	---	---	(90)	2,200	---	---	---
Wolverton														
Garbage	14,822	9,935	4,887	---	---	4,887	---	---	---	---	---	---	---	---
Sewer	46,552	33,853	12,699	---	1,395	11,304	---	---	---	4,304	---	---	1,395	7,000
Water	39,209	97,588	(58,379)	---	10,400	(68,779)	---	---	---	---	---	141,000	10,400	---
Total	100,583	141,376	(40,793)	---	11,795	(52,588)	---	---	---	4,304	---	141,000	11,795	7,000
Wood Lake														
Refuse	31,063	33,817	(2,754)	---	---	(2,754)	---	---	---	---	---	---	---	---
Sewer	130,510	72,982	57,528	2,104,245	36,528	2,125,245	---	836,260	1,266,287	---	2,316,846	182,367	36,528	20,000

*Failed to meet reporting requirements.

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

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

Table 22

Public Service Enterprises - Analysis of All Enterprise Operations

For the Year Ended December 31, 2021

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	130,300	111,317	18,983	431,288	22,732	427,539	---	429,462	---	---	1,033,431	593,324	22,732	15,000
Total	291,873	218,116	73,757	2,535,533	59,260	2,550,030	---	1,265,722	1,266,287	---	3,350,277	775,691	59,260	35,000
Woodbury														
Golf Course Operations	2,054,615	1,663,043	391,572	(5,926)	---	385,646	---	---	781	---	53,072	---	---	---
M Health Fairview Sports Center	1,635,156	1,842,000	(206,844)	280,860	93,459	(19,443)	---	---	---	(32,500)	---	---	---	---
Sewer	8,574,380	7,370,139	1,204,241	214,941	---	1,419,182	---	---	---	875,101	581,449	---	---	---
Storm Water Utility	2,400,878	2,094,511	306,367	7,314	---	313,681	---	---	---	830,712	---	---	---	---
Street Light Utility	614,778	555,712	59,066	(10,386)	---	48,680	---	---	---	---	---	---	---	---
Water	7,453,235	7,366,730	86,505	562,714	73,396	575,823	---	---	270,163	909,500	3,435,670	---	---	---
Total	22,733,042	20,892,135	1,840,907	1,049,517	166,855	2,723,569	---	---	270,944	2,582,813	4,070,191	---	---	---
Woodland														
Sewer	29,793	38,665	(8,872)	98	---	(8,774)	---	---	---	---	---	---	---	---
Water	18,245	17,405	840	74	---	914	---	---	---	---	---	---	---	---
Total	48,038	56,070	(8,032)	172	---	(7,860)	---	---	---	---	---	---	---	---
Woodstock														
Garbage [0]	8,151	7,767	384	---	---	384	---	---	---	---	---	---	---	---
Sewer [0]	43,215	11,776	31,439	---	22,019	9,420	---	---	---	---	---	---	22,019	11,900
Water [0]	20,050	15,073	4,977	21,330	---	26,307	---	21,000	---	---	17,640	7,500	---	---
Total	71,416	34,616	36,800	21,330	22,019	36,111	---	21,000	---	---	17,640	7,500	22,019	11,900
Worthington														
Airport	165,970	847,505	(681,535)	8,320	12,202	(685,417)	---	135,850	---	---	99,545	---	---	---
Cable Television	122,410	122,410	---	---	---	---	---	---	---	---	---	---	---	---
Electric	21,275,396	19,976,755	1,298,641	642,442	---	1,941,083	---	---	---	1,403,689	1,393,036	---	---	---
Industrial Wastewater Facility	1,849,590	2,058,365	(208,775)	14,503	---	(194,272)	---	---	---	---	---	---	---	---
Liquor	5,161,533	4,602,466	559,067	5,142	19,163	545,046	---	---	---	275,000	---	---	19,163	151,892
Municipal Wastewater	2,552,051	1,819,965	732,086	82,937	---	815,023	---	---	---	(10,557)	3,914,567	3,477,249	---	---
Storm Water Management	707,151	416,169	290,982	11,280	35,051	267,211	---	---	---	---	270,690	---	35,051	65,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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	Interest Paid							Principal Payments	
Street Lighting	265,831	48,387	217,444	5,462	---	222,906	---	---	---	165,000	---	---	---	---
Water	4,010,810	2,687,503	1,323,307	61,756	63,216	1,321,847	---	---	---	(10,557)	1,328,022	---	63,216	180,000
Total	36,110,742	32,579,525	3,531,217	831,842	129,632	4,233,427	---	135,850	---	1,822,575	7,005,860	3,477,249	117,430	396,892
Wrenshall														
Sewer	86,069	64,911	21,158	587	---	21,745	---	---	---	---	---	---	---	---
Water	91,799	64,232	27,567	52,508	12,259	67,816	21,242	---	43	---	---	---	12,259	60,000
Total	177,868	129,143	48,725	53,095	12,259	89,561	21,242	---	43	---	---	---	12,259	60,000
Wykoff														
Sewer	189,386	271,024	(81,638)	11,783	29,846	(99,701)	---	---	---	(10,000)	7,434	---	29,846	21,000
Water	101,993	115,347	(13,354)	1,091	3,262	(15,525)	---	---	---	---	---	---	3,262	43,000
Total	291,379	386,371	(94,992)	12,874	33,108	(115,226)	---	---	---	(10,000)	7,434	---	33,108	64,000
Wyoming														
Sewer	1,242,999	1,251,954	(8,955)	12,500	14,316	(10,771)	---	---	---	---	1,294,744	---	11,869	107,911
Surface Water	118,146	127,136	(8,990)	---	3,504	(12,494)	---	---	---	(250,000)	---	---	---	---
Water	676,589	642,023	34,566	14,091	63,375	(14,718)	---	---	12,298	---	50,556	---	60,236	157,089
Total	2,037,734	2,021,113	16,621	26,591	81,195	(37,983)	---	---	12,298	(250,000)	1,345,300	---	72,105	265,000
Zemple														
Sewer	6,934	7,512	(578)	1,062	---	484	---	---	---	---	---	---	---	---
Total	6,934	7,512	(578)	1,062	---	484	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	1,118,409	1,058,883	59,526	47,319	27,787	79,058	19,402	---	---	25,000	7,497	---	27,787	123,000
Water	921,699	718,151	203,548	23,313	17,069	209,792	18,447	---	---	25,000	158,109	---	17,069	112,000
Total	2,040,108	1,777,034	263,074	70,632	44,856	288,850	37,849	---	---	50,000	165,606	---	44,856	235,000
Zumbro Falls														
Water and Sewer [0]	122,980	57,958	65,022	---	31,383	33,639	---	---	---	(1,803)	---	369,000	31,383	25,000
Total	122,980	57,958	65,022	---	31,383	33,639	---	---	---	(1,803)	---	369,000	31,383	25,000

*Failed to meet reporting requirements.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2021

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
Zumbrota														
Sewer	1,158,362	1,001,209	157,153	15,810	---	172,963	---	---	---	171,320	219,366	---	---	---
Water	743,458	598,778	144,680	23,383	---	168,063	---	---	---	(11,241)	214,839	---	---	---
Total	1,901,820	1,599,987	301,833	39,193	---	341,026	---	---	---	160,079	434,205	---	---	---
State Totals	\$4,399,920,071	\$3,996,779,817	\$403,140,254	\$290,697,035	\$148,647,035	\$545,190,254	\$51,084,198	\$75,685,136	\$78,059,743	\$177,447,420	\$845,217,387	\$614,008,990	\$107,750,400	\$510,055,700

*Failed to meet reporting requirements.

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

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

ENTERPRISE FUND FOOTNOTES

- [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.
- [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.
- [35] Unaudited numbers used; audited numbers used in previous years.
- [37] There was no activity during the year in the enterprise fund.
- [38] Unaudited numbers used.
- [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

Glossary

THE AMERICAN RESCUE PLAN ACT (ARPA) - ARPA was signed into law in 2021. ARPA provides stimulus to individuals, businesses, and government entities to assist in their respective COVID-19 responses. ARPA will provide \$644 million directly to 21 cities with a population over 50,000. These 21 cities are Apple Valley, Blaine, Bloomington, Brooklyn Park, Burnsville, Coon Rapids, Duluth, Eagan, Eden Prairie, Edina, Lakeville, Mankato, Maple Grove, Minneapolis, Minnetonka, Moorhead, Plymouth, Rochester, St. Cloud, Saint Paul, and Woodbury. Cities and towns under 50,000 will receive pass-through funds totaling \$377 million. ARPA was designed to support state and local governments over several years. These funds do not need to be obligated (designated for specific uses) until the end of 2024 and do not need to be spent until the end of 2026.

ASSIGNED FUND BALANCES - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - These funds include expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CASH BASIS OF ACCOUNTING - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

COMMITTED FUND BALANCE - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT - The CARES Act established a \$150 billion Coronavirus Relief Fund to provide payments to state, local, and tribal governments navigating the impact of the COVID-19 outbreak. The CARES Act required that the payments from the Coronavirus Relief Fund only be used to cover expenses that were necessary expenditures incurred due to the public health emergency and were incurred during the period of March 1, 2020, until December 31, 2021.

Glossary

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.

Glossary

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.

Glossary

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.

Glossary

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.