

State of Minnesota



**Office of the State Auditor**

Julie Blaha  
State Auditor

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**Minnesota City Finances**

2020 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

## 2020 Revenues, Expenditures, and Debt

For the Year Ended December 31, 2020



**March 16, 2022**

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## Scope and Methodology

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This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 848 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2020.<sup>1</sup> 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).<sup>2</sup>

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, 2020, 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 2019 and 2020 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 2020 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.

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<sup>1</sup>There are 853 cities. The Cities of Bena, Boy River, Echo, Morton, and Orono failed to comply with the reporting requirements of Minn. Stat. § 6.74 and §§ 471.697-.698 in time for this report.

<sup>2</sup>City classifications are designated based on the decennial census. This report uses the class designations based on the 2020 census population figures. Cities over 2,500 in population are designated as first, second, third, and fourth class based on their population. All cities under 2,500 in population are designated as fifth class cities.

## **Accounting Difference for Cities Over and Under 2,500 in Population**

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have a financial statement in compliance with generally accepted accounting principles (GAAP), which is a modified accrual basis of accounting.<sup>3</sup> 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 2020, 341 of the 619 small cities (55.1 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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

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## Executive Summary

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### Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$6.6 billion in 2020, an increase of 6.3 percent over 2019 revenues. Total revenues of cities over 2,500 in population increased 6.3 percent, and revenues of cities under 2,500 in population increased 5.7 percent over the two-year period (pg. 5).
- In 2020, total expenditures of the governmental funds for all cities totaled \$7.3 billion. This represents an increase of 3.1 percent over 2019. Total expenditures for cities over 2,500 in population increased 3.0 percent, while those under 2,500 in population increased 4.1 percent in 2020 (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 27.0 percent of expenditures, while streets and highways accounted for 23.4 percent. Among small cities, streets and highways accounted for 26.8 percent of total expenditures, while public safety accounted for 21.7 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2020, small cities carried long-term debt of \$1.4 billion, or \$4,052 per capita, compared to \$8.4 billion, or \$1,927 per capita, for large cities<sup>4</sup> (pg. 6).
- In 2020, unrestricted fund balances as a percent of current expenditures averaged 52.8 percent for large cities, compared to 112.7 percent for small cities (pg. 6).

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

- In 2020, cities over 2,500 in population, or large cities, had total governmental revenues of \$6.1 billion. This represents an increase of 6.3 percent over 2019 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 67.9 percent of all large city revenues. Cities over 2,500 in population expended \$6.7 billion from governmental funds to provide city services. This represents an increase of 3.0 percent over 2019 total governmental expenditures (pgs. 11-12).
- In 2020, cities under 2,500 in population, or small cities, had total governmental revenues of \$525.1 million. This represents an increase of \$28.4 million, or 5.7 percent, over 2019. In 2020, cities under 2,500 in population expended \$625.3 million to provide city services. This represents an increase of 4.1 percent over 2019 total governmental expenditures (pgs. 18-19).

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<sup>4</sup>Per capita figures reflect only those entities that have debt.



## Ten-Year Trends - All Cities

### Governmental Revenues

- Over the ten-year period of 2011 to 2020, an examination of city revenues shows that, when adjusted for inflation, revenues increased 18.4 percent<sup>5</sup> (pg. 7).
- Between 2011 and 2020, actual revenues derived from property taxes grew 49.6 percent, compared to an increase of 59.0 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 124.9 percent, state grants increased 38.4 percent, and local grants increased 78.1 percent. The large increase in federal grants is largely attributable to the 2020 Coronavirus Aid, Relief, and Economic Security (CARES) act<sup>6</sup> (pg. 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 38.3 percent in 2011 to 40.5 percent in 2020. During this same time frame, revenues derived from intergovernmental sources increased from 25.4 percent of total revenues to 28.6 percent (pg. 8).

### Governmental Expenditures

- Between 2011 and 2020, an examination of city finances shows that, when adjusted for inflation, expenditures increased 18.0 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.2 billion to \$7.3 billion. This represents an increase of 41.0 percent (pg. 9).

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<sup>5</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2011 as the base year (N.I.P.A. Table 1.1.9, November 24, 2021).

<sup>6</sup>The federal CARES act provided \$342.5 million to the cities in this report.

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## Comparison and Overview

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### 2020 Finances for All Minnesota Cities

#### Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$6.6 billion in 2020, an increase of 6.3 percent over 2019 revenues. Total revenues of cities over 2,500 in population increased 6.3 percent, and revenues of cities under 2,500 in population increased 5.7 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 2020, intergovernmental revenues accounted for 38.3 percent of total revenues for small cities, compared to 27.7 percent for large cities. Among all cities, intergovernmental revenues accounted for 28.6 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 2020, tax revenue from all sources accounted for 50.7 percent of large city revenues, compared to 38.9 percent of small city revenues. Property taxes accounted for 40.9 percent of large city revenues, compared to 36.5 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,399, and small cities had total revenues of \$1,403.

#### Expenditures

In 2020, total expenditures of the governmental funds for all cities totaled \$7.3 billion. This represents an increase of 3.1 percent over 2019. Total expenditures for cities over 2,500 in population increased 3.0 percent, while those under 2,500 in population increased 4.1 percent in 2020.

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 27.0 percent of expenditures, while streets and highways accounted for 23.4 percent. Among small cities, streets and highways accounted for 26.8 percent of total expenditures, while public safety accounted for 21.7 percent.

## Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2020, small cities carried long-term debt of \$1.4 billion, or \$4,052 per capita, compared to \$8.4 billion, or \$1,927 per capita, for large cities.<sup>7</sup> 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 2020, unrestricted fund balances as a percent of current expenditures averaged 52.8 percent for large cities, compared to 112.7 percent for small cities.

In 2020, of the 278 small cities that reported a fund balance, 160 (57.6 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. Of the 228 large cities that reported a fund balance, 40 (17.5 percent) had an unrestricted fund balance greater than or equal to 100 percent of total current expenditures. In 2020, unrestricted fund balance as a percent of total current expenditures among small cities ranged from -93.5 percent in Hendrum to 675.8 percent in Stockton. Among large cities, the range was from -3.9 percent in North Saint Paul to 623.1 percent in Benson.<sup>8</sup>

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.<sup>9</sup>

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<sup>7</sup>Per capita figures reflect only those entities that have debt.

<sup>8</sup>The City of Benson received a \$20 million grant payable in installments over four years from Northern States Power to compensate the community from the economic loss of the Benson Power plant.

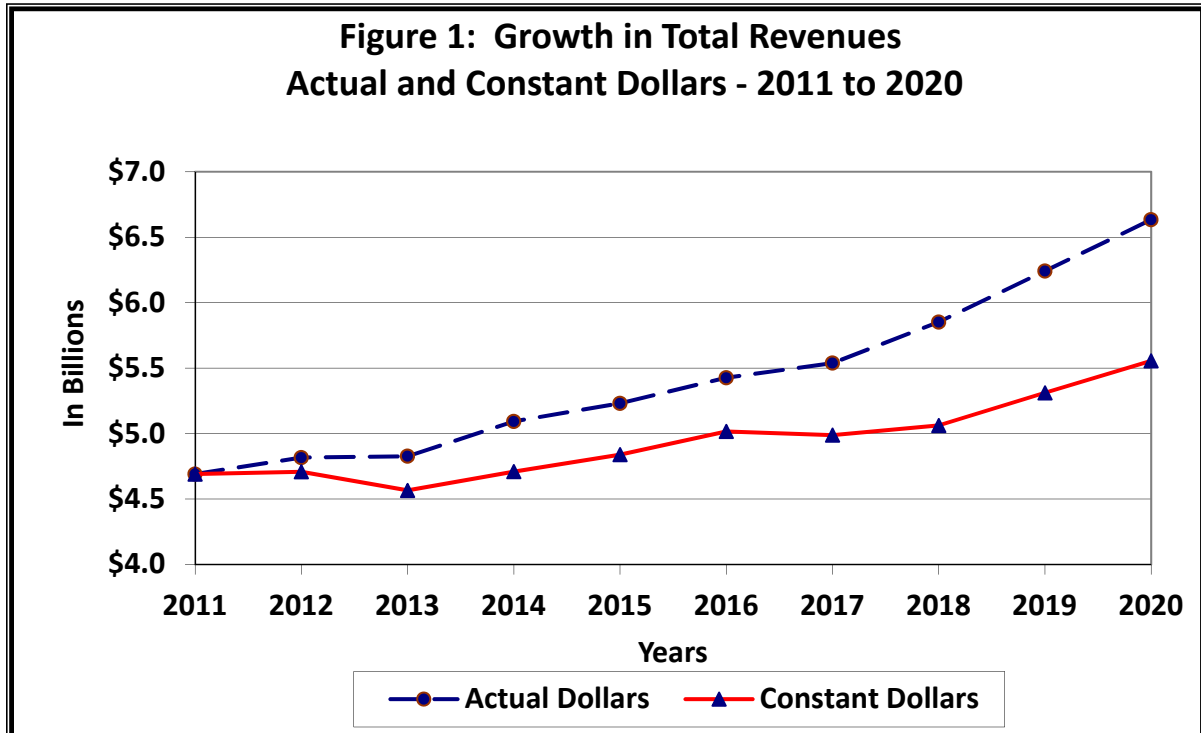
<sup>9</sup>The OSA's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

# Ten-Year Trends

## Governmental Revenues

Over the ten-year period of 2011 to 2020, an examination of city revenues shows that, when adjusted for inflation, revenues increased 18.4 percent.<sup>10</sup>

During that same period, total city revenues, in actual dollars, grew from \$4.7 billion in 2011 to \$6.6 billion in 2020, an increase of 41.4 percent. See Figure 1 below.



Between 2011 and 2020, actual revenues derived from property taxes grew 49.6 percent, compared to an increase of 59.0 percent for revenues derived from intergovernmental sources. Over the ten-year period, federal grants increased 124.9 percent, state grants increased 38.4 percent, and local grants increased 78.1 percent. The large increase in federal grants is largely attributable to the 2020 Coronavirus Aid, Relief, and Economic Security (CARES) act.<sup>11</sup>

When revenues are adjusted for inflation, the ten-year period shows a 25.3 percent increase in property tax revenues, while intergovernmental revenues increased 33.2 percent.

<sup>10</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2011 as the base year (N.I.P.A. Table 1.1.9, November 24, 2021).

<sup>11</sup>The federal CARES act provided \$342.5 million to the cities in this report.

In actual dollars, the proportion of total revenues derived from property taxes grew from 38.3 percent in 2011 to 40.5 percent in 2020. During this same time frame, revenues derived from intergovernmental sources increased from 25.4 percent of total revenues to 28.6 percent. Figure 2 below shows the jump in intergovernmental revenues largely attributable to the Federal CARES program.

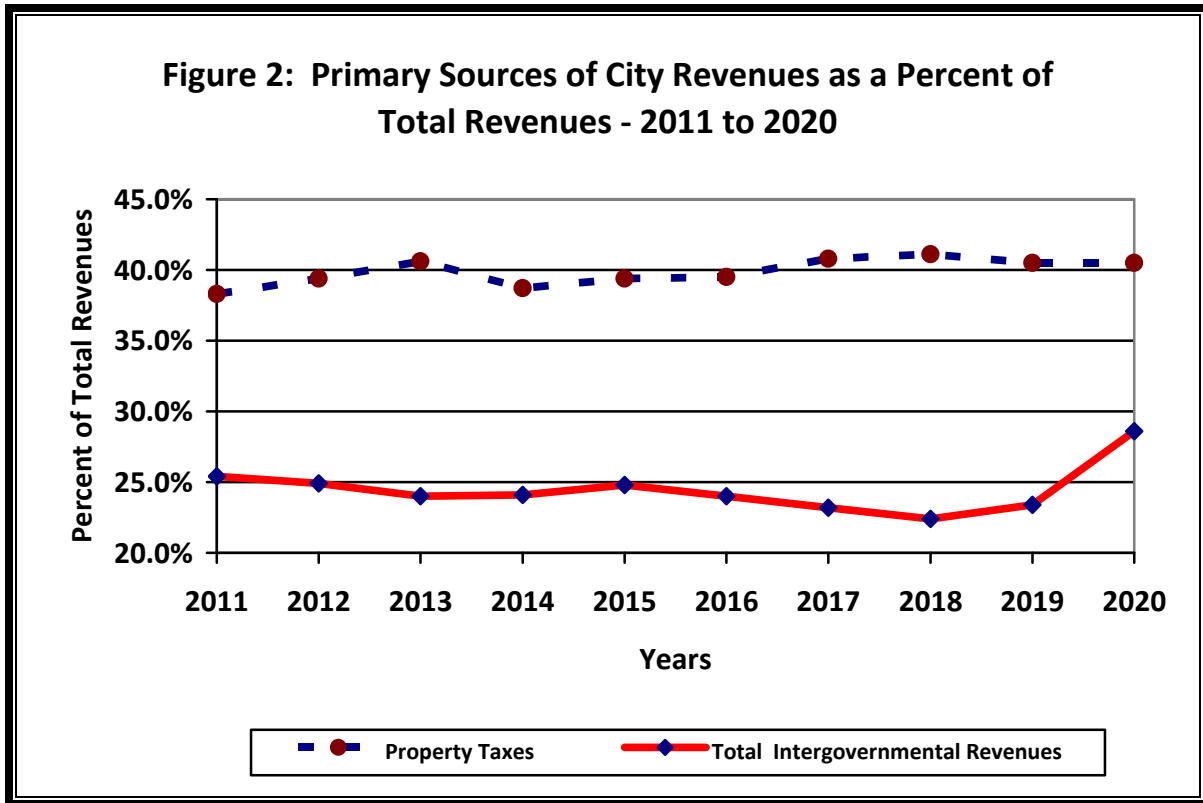


Table 1 on the following page provides a summary of the trend in city revenues from 2011 to 2020 when adjusted for inflation. Only two of the revenue categories showed a decrease over the ten-year period: fines and forfeits (-58.0 percent) and special assessments (-19.2 percent).

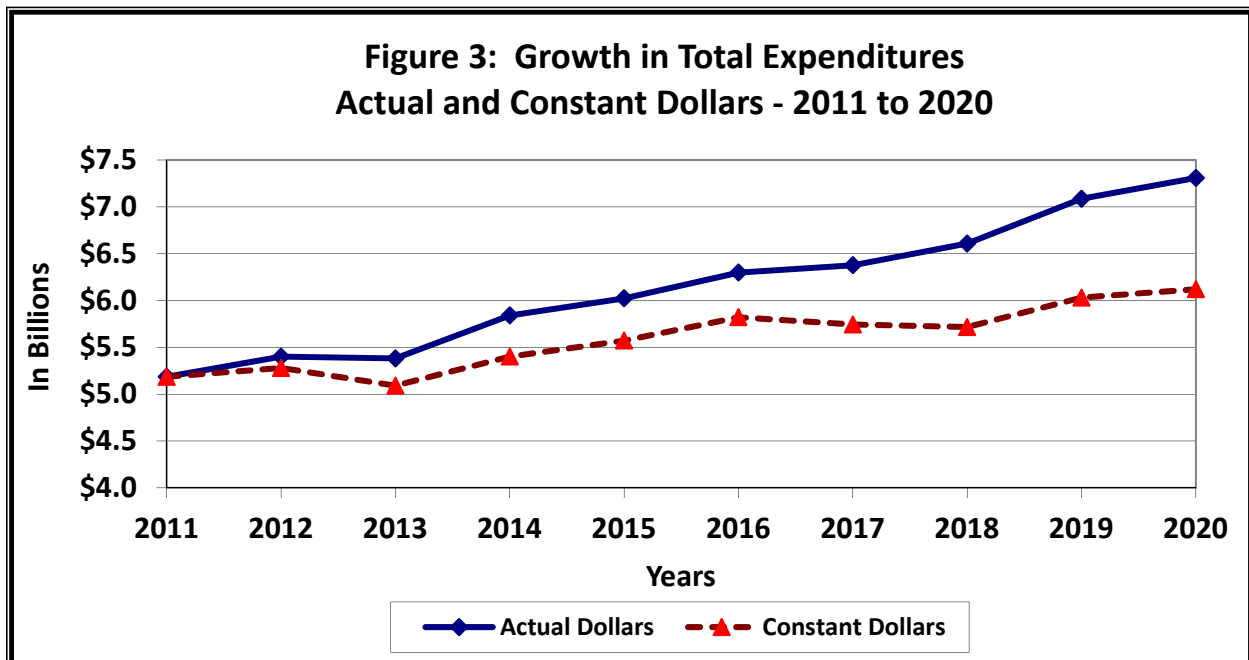
**Table 1: Total City Revenues in Constant Dollars**

Revenues	2011*	2015*	2016*	2020*	2011 - 15	2016 - 20	10-Year
					5-Year	5-Year	
Taxes	\$2,311,975,755	\$2,387,655,284	\$2,498,422,916	\$2,762,958,259	3.3%	10.6%	19.5%
Special Assessments	261,328,356	259,389,649	261,692,673	211,212,928	-0.7%	-19.3%	-19.2%
Licenses and Permits	139,305,989	181,255,441	186,348,298	185,115,542	30.1%	-0.7%	32.9%
Federal Grants	248,828,057	153,427,276	154,402,695	468,547,174	-38.3%	203.5%	88.3%
State Grants	863,669,142	966,226,025	940,190,324	1,000,616,964	11.9%	6.4%	15.9%
Local Unit Grants	78,355,594	82,066,462	107,563,080	116,884,522	4.7%	8.7%	49.2%
Charges for Services	445,704,036	518,675,481	568,437,058	469,045,395	16.4%	-17.5%	5.2%
Fines and Forfeits	44,911,013	30,567,791	28,663,980	18,880,609	-31.9%	-34.1%	-58.0%
Interest Earnings	97,678,010	46,330,143	47,352,562	121,298,553	-52.6%	156.2%	24.2%
All Other Revenues	199,176,503	213,692,482	223,134,944	200,768,824	7.3%	-10.0%	0.8%
<b>Total Revenues</b>	<b>\$4,690,932,455</b>	<b>\$4,839,286,033</b>	<b>\$5,016,208,530</b>	<b>\$5,555,328,770</b>	<b>3.2%</b>	<b>10.7%</b>	<b>18.4%</b>

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

### Governmental Expenditures

Between 2011 and 2020, an examination of city finances shows that, when adjusted for inflation, expenditures increased 18.0 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.2 billion to \$7.3 billion. This represents an increase of 41.0 percent. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures increased 14.8 percent, capital outlays increased 53.4 percent, and debt service decreased 14.7 percent.

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

<b>Expenditures</b>	<b>2011*</b>	<b>2015*</b>	<b>2016*</b>	<b>2020*</b>	<b>2011 - 15</b>	<b>2016 - 20</b>	<b>10-Year</b>
					<b>5-Year</b>	<b>5-Year</b>	
General Government	\$557,336,256	\$595,589,409	\$640,155,749	\$821,713,454	6.9%	28.4%	47.4%
Public Safety	1,419,289,287	1,427,272,981	1,494,032,618	1,627,000,605	0.6%	8.9%	14.6%
Streets and Highways	1,110,383,176	1,320,875,530	1,359,701,137	1,447,462,344	19.0%	6.5%	30.4%
Sanitation	17,379,320	20,396,711	20,427,202	24,125,730	17.4%	18.1%	38.8%
Health	28,796,626	30,580,926	30,896,714	36,581,692	6.2%	18.4%	27.0%
Culture and Recreation	588,576,836	741,426,393	777,677,588	783,686,787	26.0%	0.8%	33.1%
Housing/Economic Development	453,820,801	477,400,242	553,502,689	526,081,773	5.2%	-5.0%	15.9%
Conservation of Natural Resources	5,825,781	9,822,184	11,188,084	9,405,757	68.6%	-15.9%	61.5%
Airport	43,082,377	38,679,414	46,607,884	53,702,694	-10.2%	15.2%	24.7%
All Other Expenditures	128,148,425	81,103,701	76,693,665	80,764,525	-36.7%	5.3%	-37.0%
Debt Service	832,192,442	828,785,890	810,602,274	709,584,166	-0.4%	-12.5%	-14.7%
<b>Total Expenditures</b>	<b>\$5,184,831,327</b>	<b>\$5,571,933,381</b>	<b>\$5,821,485,603</b>	<b>\$6,120,109,530</b>	<b>7.5%</b>	<b>5.1%</b>	<b>18.0%</b>
Total Current Expenditures	\$3,278,238,733	\$3,383,244,077	\$3,532,373,652	\$3,762,391,076	3.2%	6.5%	14.8%
Total Capital Outlays	1,074,400,152	1,359,903,414	1,478,509,678	1,648,134,287	26.6%	11.5%	53.4%
Total Debt Service	832,192,442	828,785,890	810,602,274	709,584,166	-0.4%	-12.5%	-14.7%
<b>Total Expenditures</b>	<b>\$5,184,831,327</b>	<b>\$5,571,933,381</b>	<b>\$5,821,485,603</b>	<b>\$6,120,109,530</b>	<b>7.5%</b>	<b>5.1%</b>	<b>18.0%</b>

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

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# Overview of Cities Over 2,500 in Population

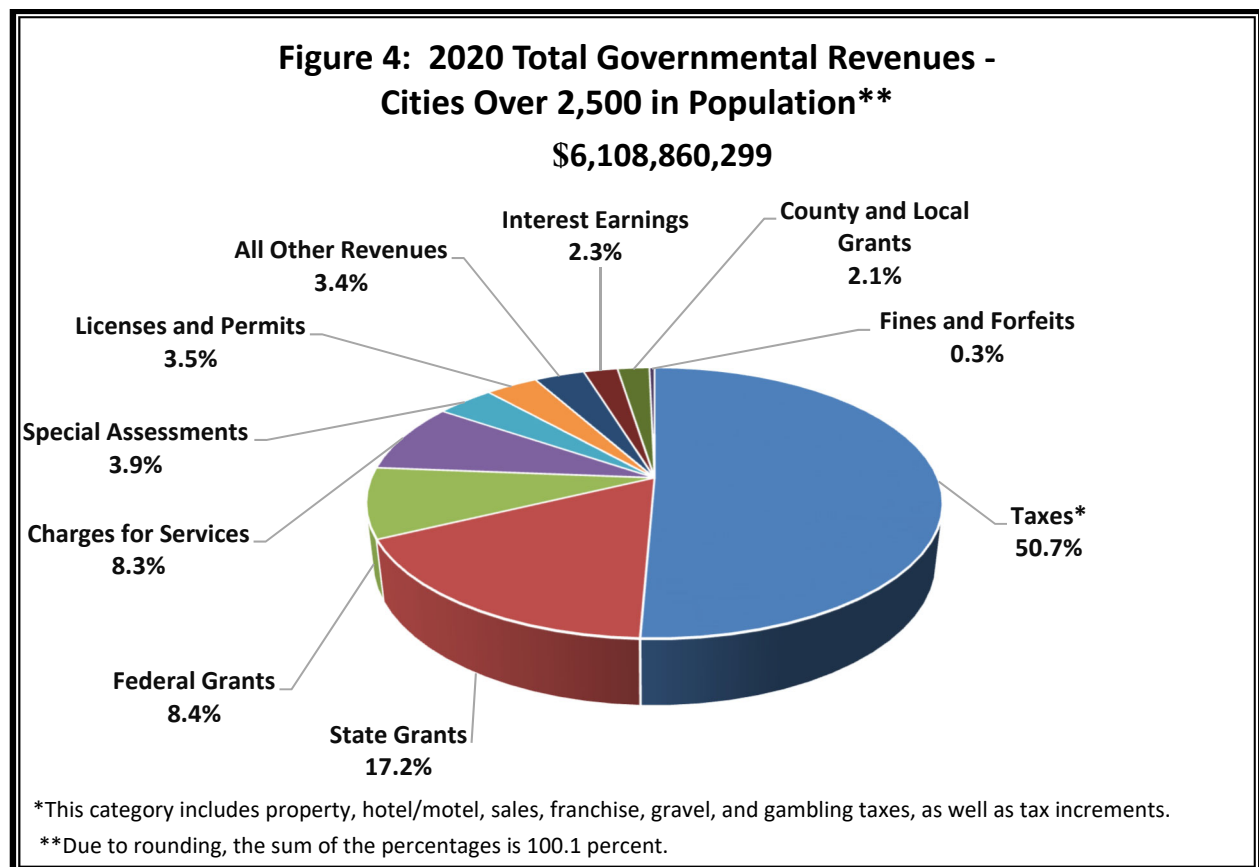
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## Total Governmental Revenues

In 2020, cities over 2,500 in population, or large cities, had total governmental revenues of \$6.1 billion. This represents an increase of 6.3 percent over 2019 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 67.9 percent of all large city revenues.

Although total revenues grew 6.3 percent between 2019 and 2020, a number of categories of revenues were negatively impacted by the pandemic. The following categories showed double digit decreases: hotel/motel taxes (-53.8 percent), fines and forfeits (-30.0 percent), interest earnings (-24.0 percent), charges for services (-16.3 percent), and local sales taxes (-12.8 percent). The decrease in revenues from these sources was largely offset by a 284.5 percent increase in federal aid primarily attributable to CARES grants totaling \$316.2 million. A 6.5 percent increase in revenue derived from property taxes also helped offset the loss in revenues from other categories.

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 27.



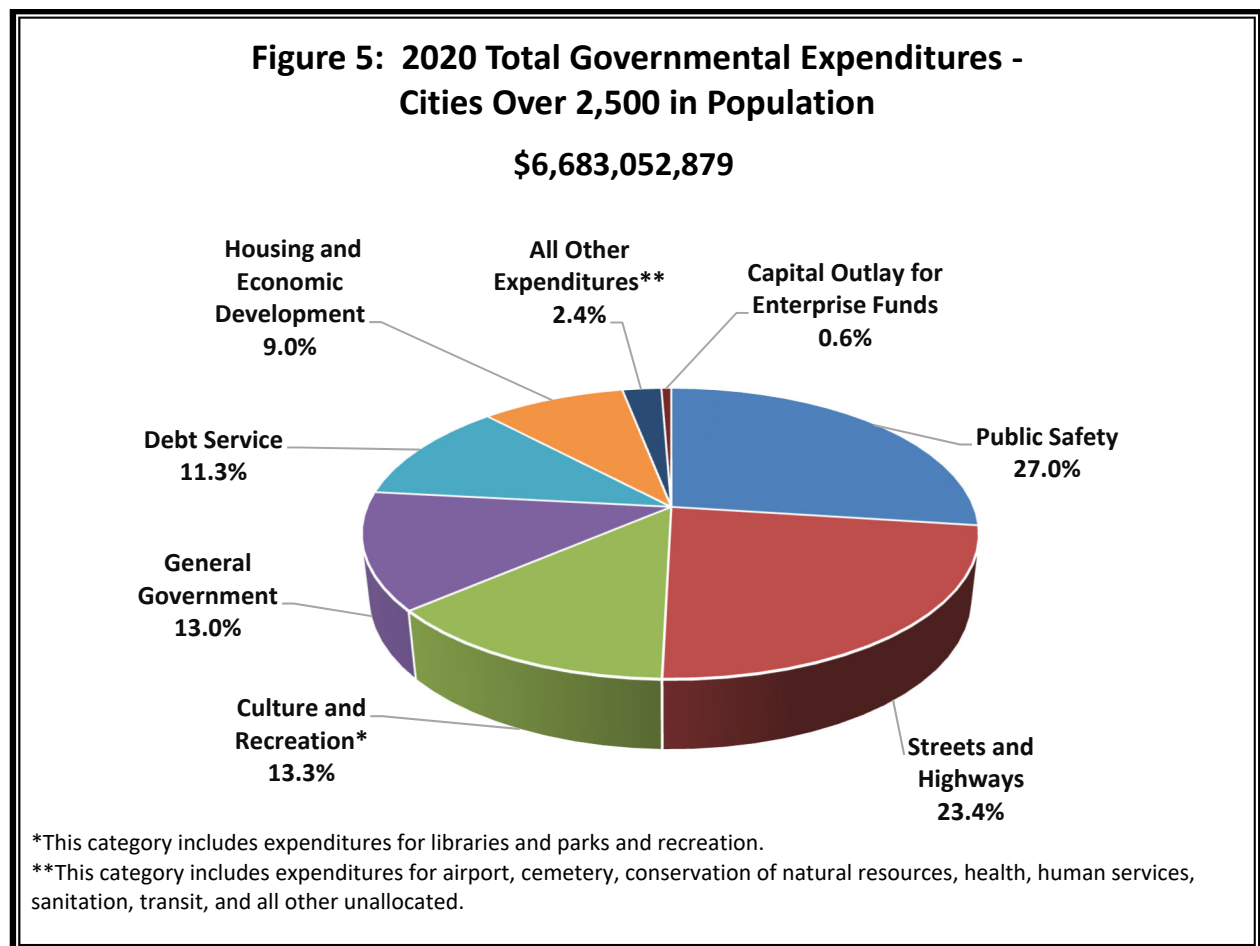


## Total Governmental Expenditures

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 2020, cities over 2,500 in population expended \$6.7 billion from these various governmental funds to provide city services. This represents an increase of 3.0 percent over 2019 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 62.1 percent of total governmental expenditures, capital outlays accounted for 26.6 percent, and debt service accounted for 11.3 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40.5 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 56.3 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 28.



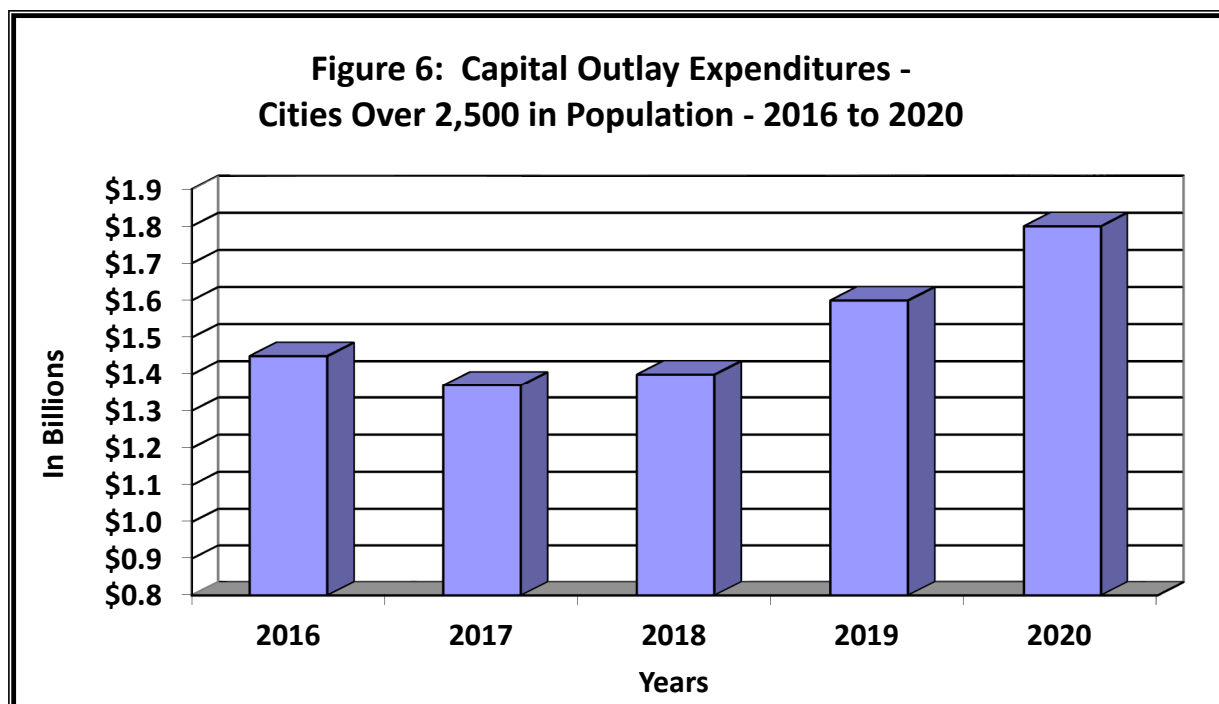
## Capital Outlay Expenditures

In 2020, cities over 2,500 in population expended \$1.8 billion on capital investments. This represents an increase of 11.7 percent over the level expended in 2019. 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.

<b>Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita</b>		
<b>Year</b>	<b>Total Capital Outlay (Actual Dollars)</b>	<b>Per Capita*</b>
2016	\$1,453,084,363	\$346
2017	\$1,372,951,348	\$324
2018	\$1,402,619,295	\$327
2019	\$1,594,123,919	\$368
2020	\$1,780,009,875	\$408

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

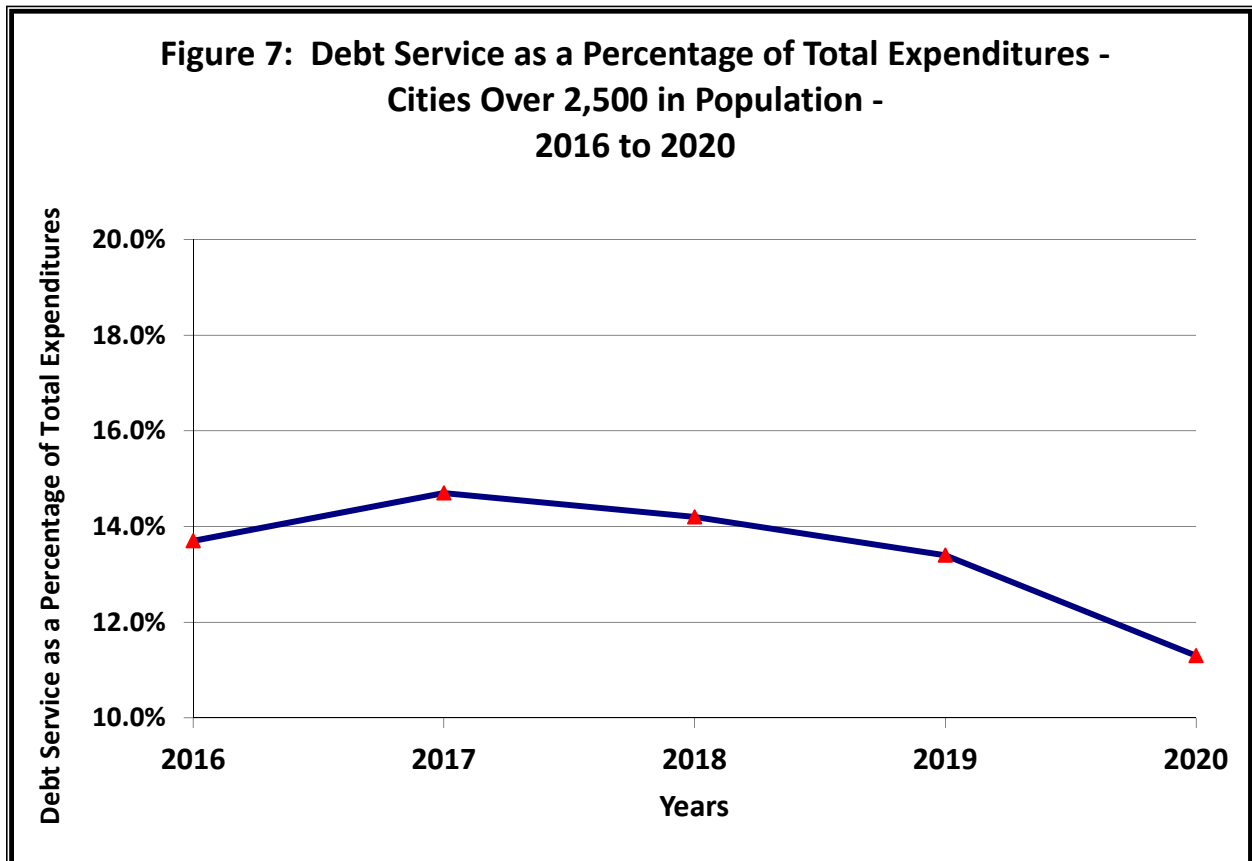
Figure 6 below illustrates the trend in capital outlay expenditures between 2016 and 2020.



## Debt Service

In 2020, large cities expended a total of \$755.4 million on debt service, which represented 11.3 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2019 and 2020, large city debt service expenditures decreased \$112.2 million, or 12.9 percent.

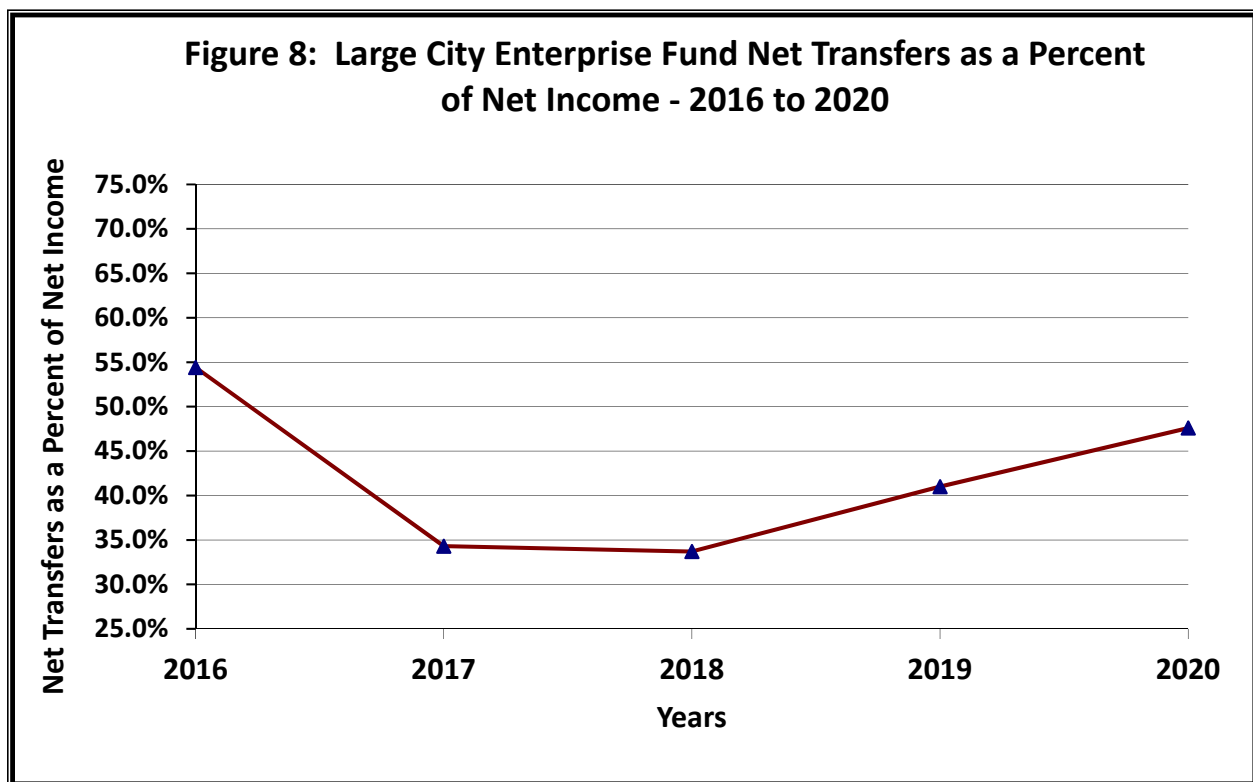
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



## 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 \$409.4 million and net transfers (transfers out minus transfers in) of \$194.7 million in 2020. This represents a decrease of 5.8 percent in net income but an increase of 9.4 percent increase 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 47.6 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.

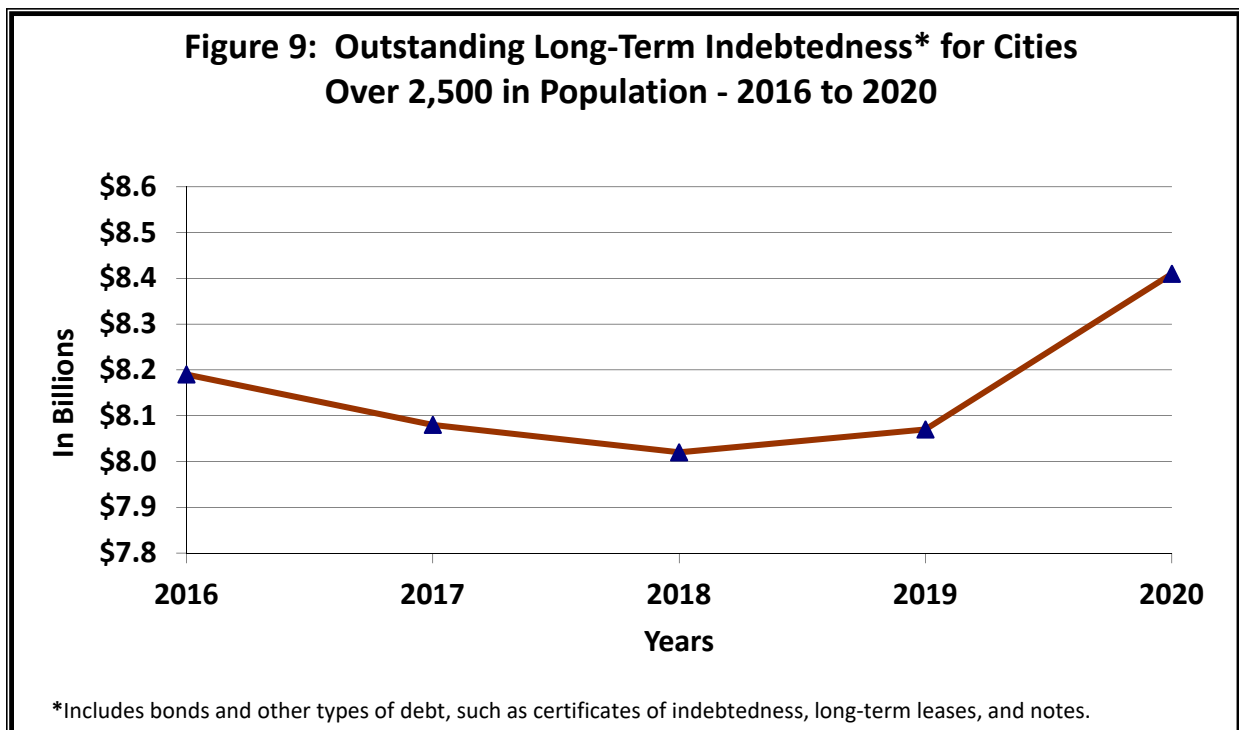


## Outstanding Long-Term Indebtedness

Large cities carried long-term debt of \$8.4 billion, or \$1,927 per capita, at the end of 2020. This represents an increase of 4.1 percent over 2019. 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 2019 and 2020.

	<b>2019 Amount</b>	<b>2020 Amount</b>
General Obligation	\$2,595,944,461	\$2,704,003,290
General Obligation Tax Increment	221,167,695	237,773,205
Revenue Tax Increment	78,371,000	79,254,000
Special Assessment	1,696,751,923	1,733,682,651
General Obligation Revenue	1,443,653,805	1,520,444,205
Revenue	822,888,470	853,585,931
All Other	4,816,000	4,673,000
<b>Total Bonded Indebtedness</b>	<b><u>\$6,863,593,354</u></b>	<b><u>\$7,133,416,282</u></b>

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

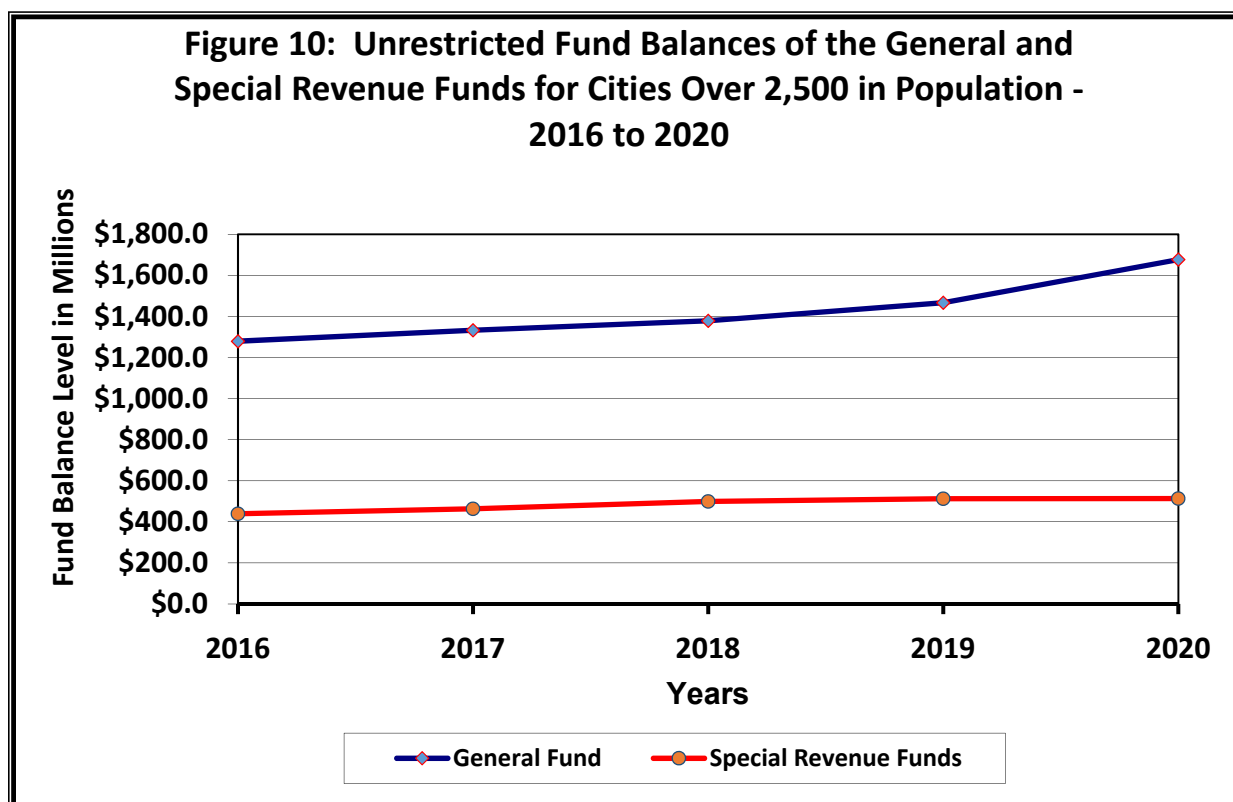


## Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$2.2 billion in 2020.<sup>12</sup> This was an increase of 10.6 percent over 2019. Cities should have relatively large fund balances at the end of the year (December 31) because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state-aid payments.

Large city unrestricted fund balances as a percent of total current expenditures averaged 52.8 percent in 2020, compared to 49.2 percent for unrestricted fund balances in 2019. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 35.3 percent for cities of the first class, compared to 80.4 percent for fourth-class cities.

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



<sup>12</sup>In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. The appendix starting on page 330 provides a more detailed discussion of fund balances.

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## Overview of Cities Under 2,500 in Population

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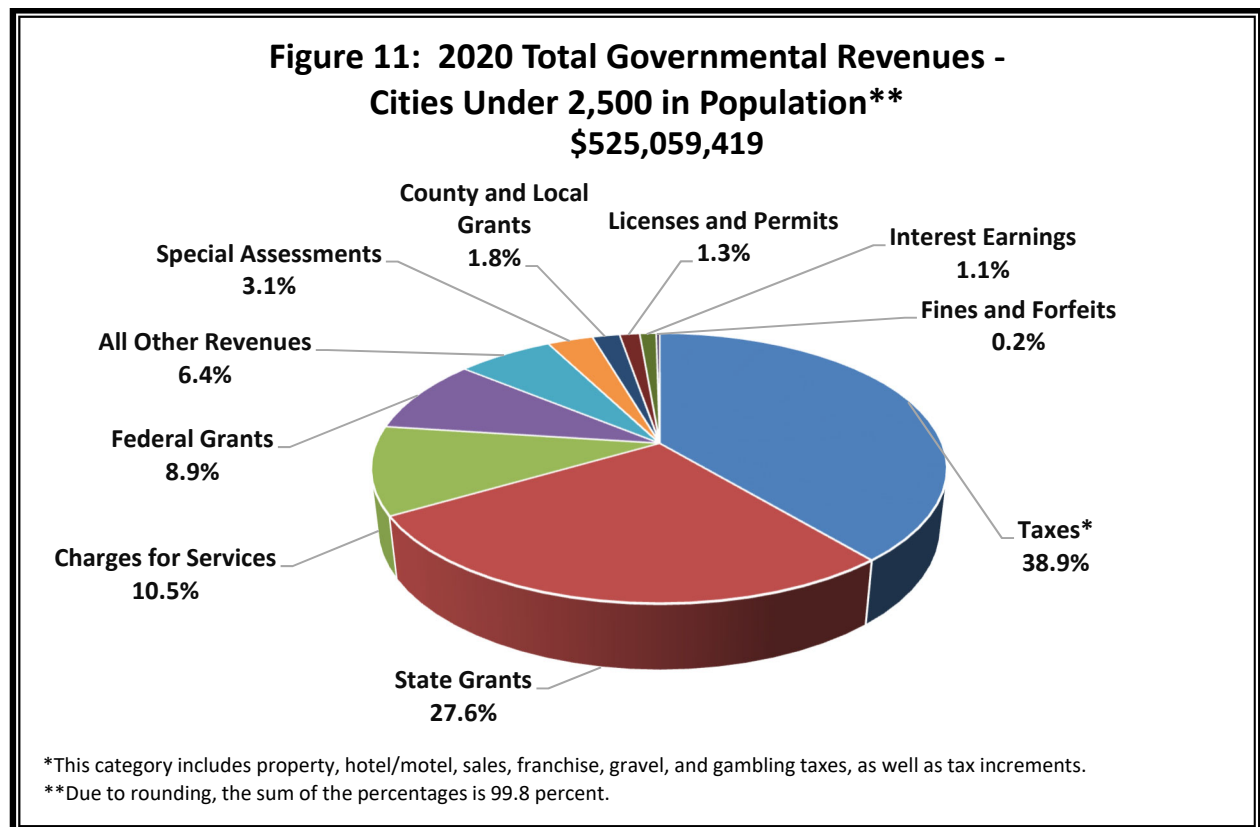
### Total Governmental Revenues

In 2020, cities under 2,500 in population, or small cities, had total governmental revenues of \$525.1 million. This represents an increase of \$28.4 million, or 5.7 percent, over 2019.

Although total revenues grew by 5.7 percent between 2019 and 2020, only federal grants (119.1 percent), local sales/motel and hotel taxes (58.4 percent), state grants (7.0 percent), and property taxes (2.5 percent) increased over this period. Federal CARES grants totaling \$26.3 million were largely responsible for the overall increase in revenues. Local sales tax revenue among small cities increased almost \$1.0 million due to approval and full implementation of the tax in a few cities.

The main sources of revenues for small cities in 2020 were taxes and state grants, which together accounted for 66.5 percent of all revenues. The share of total revenues derived from federal grants increased from 4.3 percent in 2019 to 8.9 percent in 2020 due to CARES funding.

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 31.

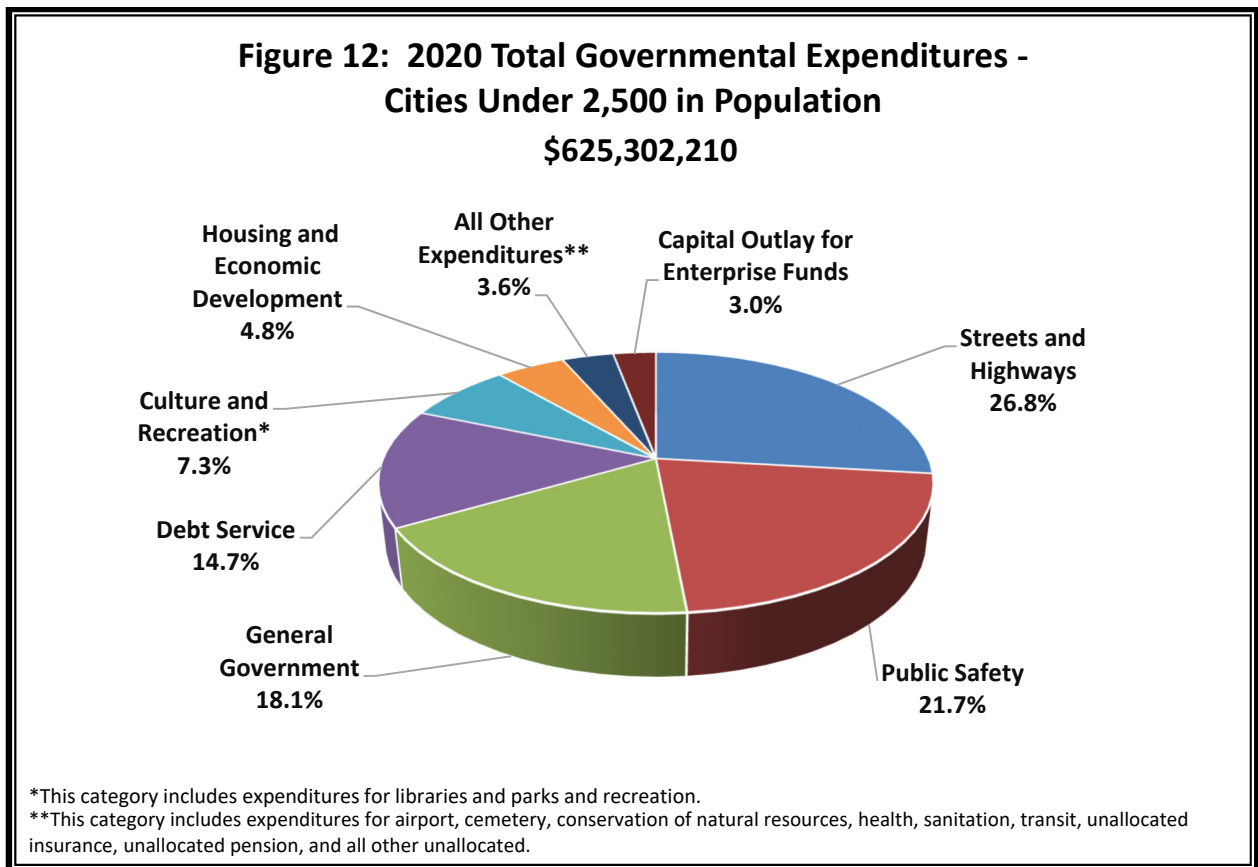


## Total Governmental Expenditures

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 2020, cities under 2,500 in population expended \$625.3 million to provide city services. This represents an increase of 4.1 percent over 2019 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 55.2 percent of total governmental expenditures, capital outlay accounted for 30.1 percent, and debt service accounted for 14.7 percent.

In 2020, the four largest expenditure categories for small cities were streets and highways, public safety, general government, and debt service. These four categories together accounted for 81.3 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 32.



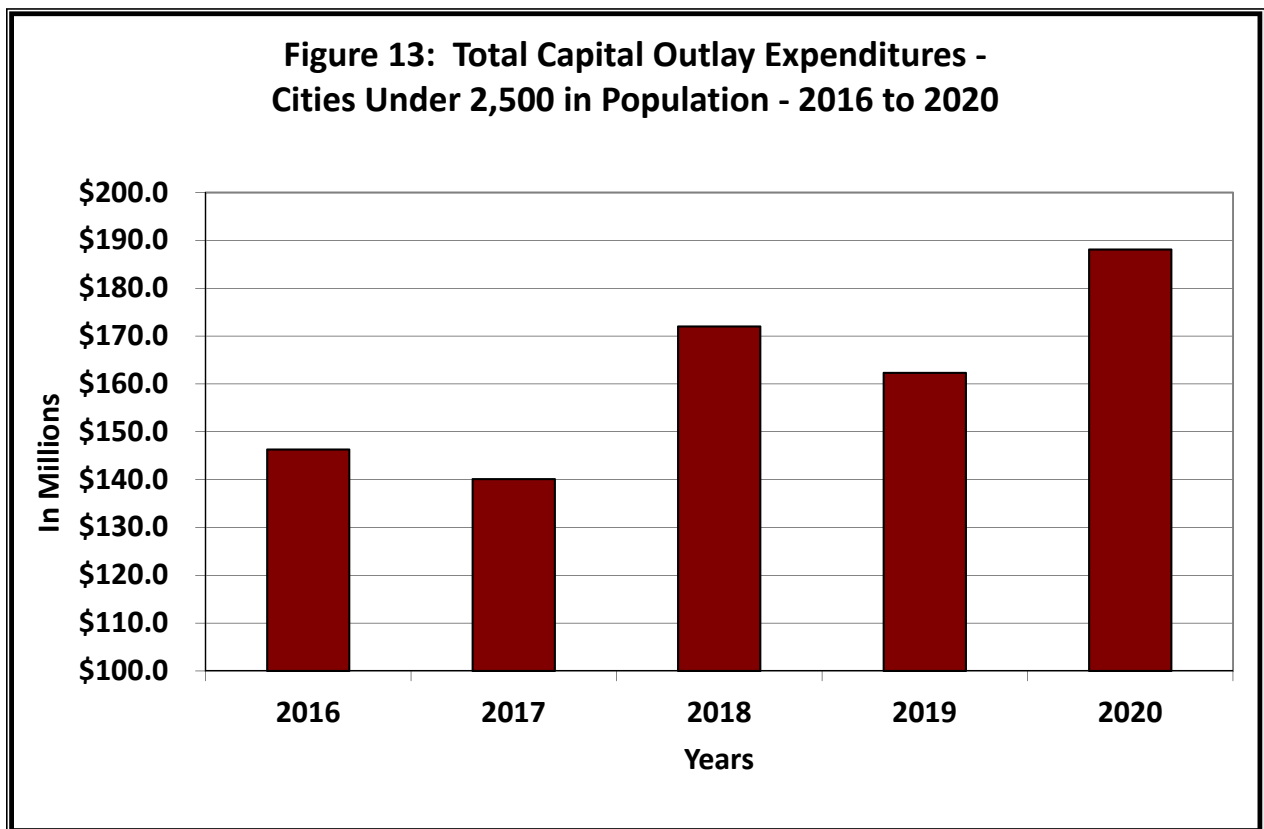


## Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$188.1 million on capital outlay in 2020. This represents an increase of 15.9 percent over the level expended in 2019. The categories of streets and highways, public safety, and airports 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.

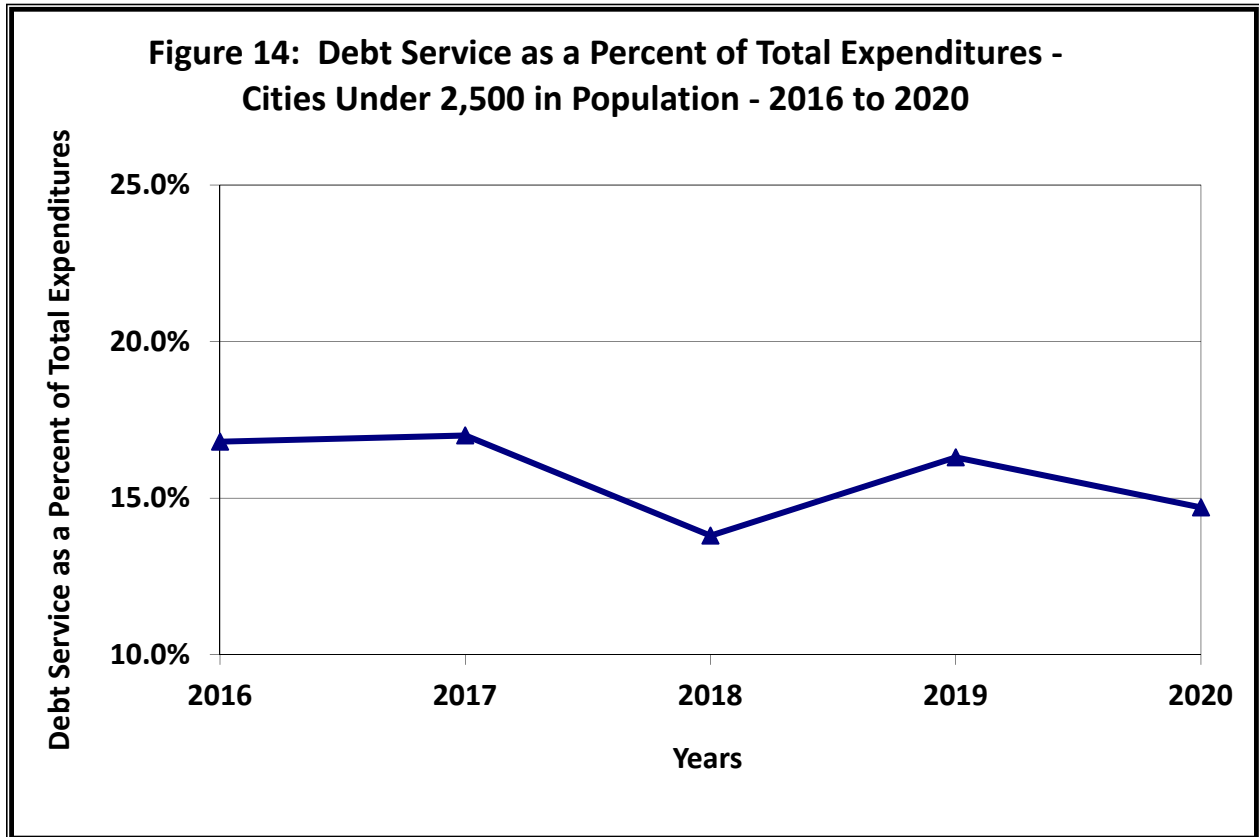
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2016 through 2020.



## Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2020, small cities expended a total of \$92.0 million on debt service. This represents a decrease of 6.1 percent from 2019. Overall, debt service expenditures accounted for 14.7 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.

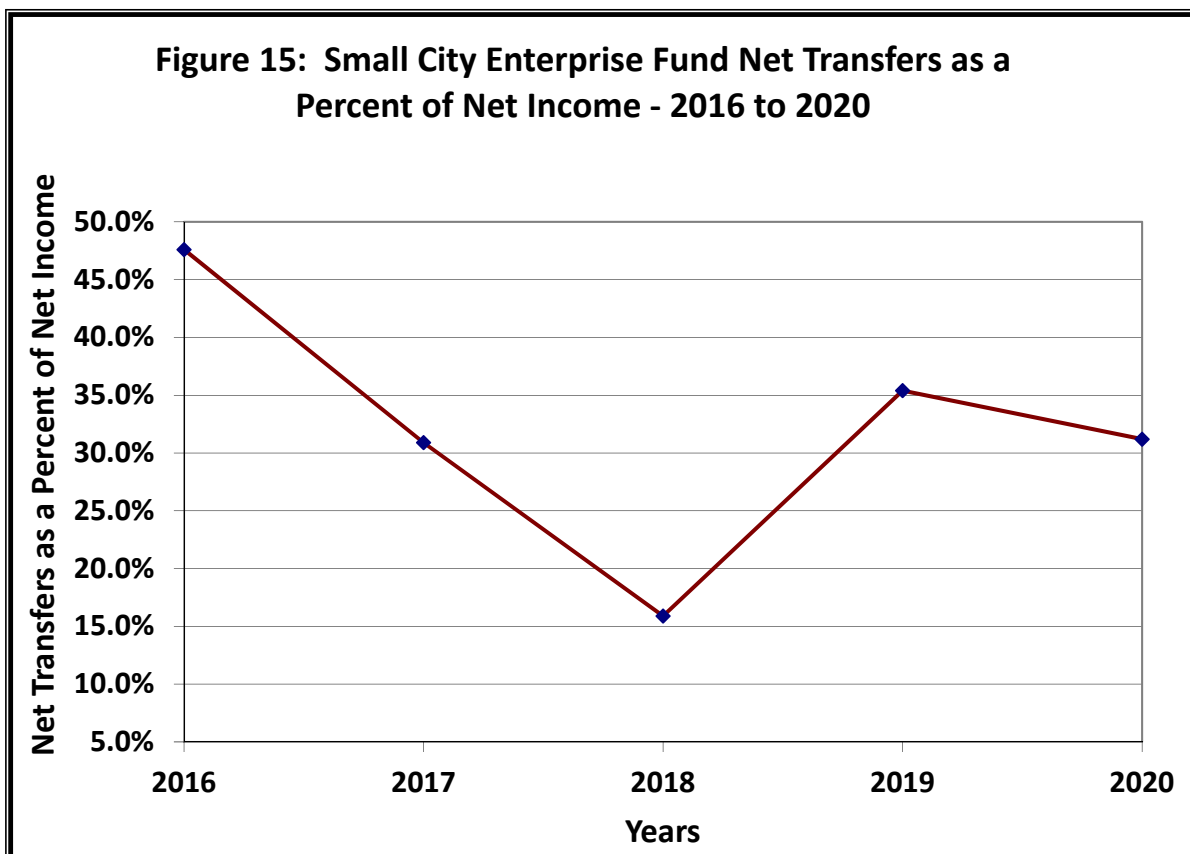


## Municipal Enterprises

The total net income of small city enterprises in 2020 was \$50.4 million, and the net amount transferred to other funds was \$15.7 million. This represents a decrease in net income of 4.3 percent and a decrease in net transfers (transfers out minus transfers in) of 15.6 percent from 2019.

In 2020, the municipal enterprises of small cities transferred 31.2 percent of their net income to other funds, compared to 35.4 percent in 2019.

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



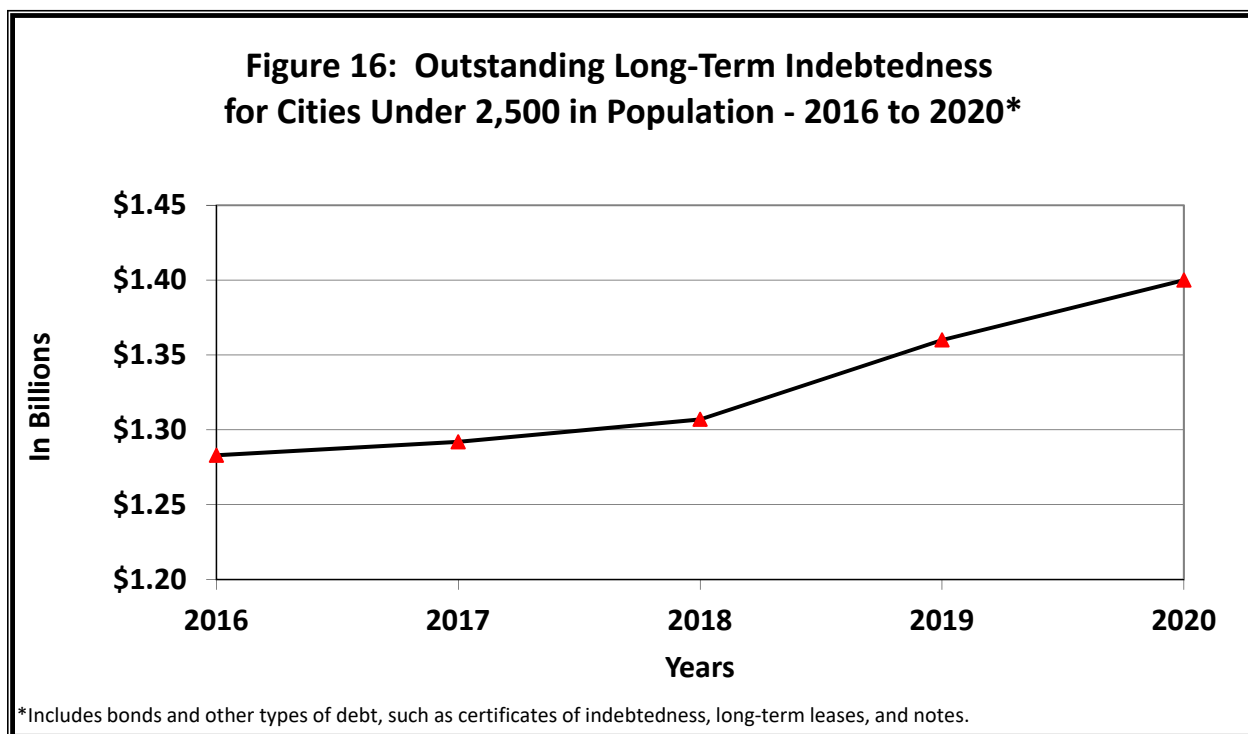
## Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.4 billion at the end of 2020. This represents an increase of 3.0 percent over the level in 2019. On a per capita basis, small cities carried \$4,052 in long-term debt, compared to \$1,927 for large cities.<sup>13</sup> 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 2019 and 2020 for small cities.

	<b>2019 Amount</b>	<b>2020 Amount</b>
General Obligation	\$216,837,205	\$238,405,604
General Obligation Tax Increment	21,529,903	18,782,353
Revenue Tax Increment	1,333,074	25,953
Special Assessment	240,861,931	223,699,949
General Obligation Revenue	428,751,745	444,653,979
Revenue	37,806,195	40,094,645
All Other	---	---
<b>Total Bonded Indebtedness</b>	<b>\$947,120,053</b>	<b>\$965,662,483</b>

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



<sup>13</sup>Per 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, 2016 Through 2020**

Governmental Fund Revenues	2016		2017		2018		2019		2020		5-Year Change	2019 - 20
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$2,144,123,804	39.5%	\$2,258,590,686	40.8%	\$2,403,706,898	41.1%	\$2,530,640,617	40.5%	\$2,688,208,534	40.5%	25.4%	6.2%
Tax Increments	202,866,842	3.7%	194,180,745	3.5%	223,961,524	3.8%	238,061,974	3.8%	252,579,461	3.8%	24.5%	6.1%
Franchise Taxes	147,966,451	2.7%	163,496,950	3.0%	173,162,232	3.0%	171,938,246	2.8%	173,760,643	2.6%	17.4%	1.1%
Local Sales Taxes	157,876,015	2.9%	160,032,995	2.9%	173,136,206	3.0%	179,730,210	2.9%	157,793,337	2.4%	-0.1%	-12.2%
Hotel/Motel Taxes	48,120,999	0.9%	49,703,887	0.9%	53,822,625	0.9%	54,638,908	0.9%	25,320,649	0.4%	-47.4%	-53.7%
Gravel and Gambling Taxes	1,745,110	0.0%	1,622,820	0.0%	1,501,312	0.0%	1,763,022	0.0%	1,735,851	0.0%	-0.5%	-1.5%
Special Assessments	283,089,215	5.2%	262,407,436	4.7%	253,073,212	4.3%	250,799,742	4.0%	252,220,826	3.8%	-10.9%	0.6%
Licenses and Permits	201,584,526	3.7%	220,758,143	4.0%	223,001,780	3.8%	240,562,787	3.9%	221,056,520	3.3%	9.7%	-8.1%
<b>Intergovernmental Revenues</b>												
<b>Federal Grants</b>												
Community Development Block Grants	\$45,178,463	0.8%	\$41,651,385	0.8%	\$45,923,956	0.8%	\$31,399,436	0.5%	\$35,650,234	0.5%	-21.1%	13.5%
All Other***	121,848,521	2.2%	117,640,294	2.1%	122,111,322	2.1%	123,288,684	2.0%	523,867,387 ***	7.9%	329.9%	324.9%
<b>State Grants</b>												
Local Government Aid	518,098,375	9.5%	517,918,970	9.4%	523,477,482	8.9%	533,050,007	8.5%	559,861,042	8.4%	8.1%	5.0%
Market Value Credit	543,521	0.0%	513,683	0.0%	501,704	0.0%	508,785	0.0%	516,114	0.0%	-5.0%	1.4%
Taconite Relief and Aids	12,649,524	0.2%	11,673,165	0.2%	11,201,992	0.2%	11,958,121	0.2%	13,506,320	0.2%	6.8%	12.9%
PERA Aid	4,580,461	0.1%	4,421,933	0.1%	4,153,137	0.1%	4,370,953	0.1%	71,717	0.0%	-98.4%	-98.4%
Highways	167,984,321	3.1%	209,434,415	3.8%	226,078,383	3.9%	301,721,402	4.8%	213,403,934	3.2%	-27.0%	-29.3%
All Other	313,206,057	5.8%	252,795,698	4.6%	271,282,027	4.6%	318,278,732	5.1%	407,531,919	6.1%	30.1%	28.0%
County Grants	38,430,038	0.7%	51,186,047	0.9%	56,459,499	1.0%	50,264,695	0.8%	53,889,951	0.8%	40.2%	7.2%
Local Unit Grants	77,927,625	1.4%	78,315,909	1.4%	51,486,802	0.9%	87,444,521	1.4%	85,688,203	1.3%	10.0%	-2.0%
<b>Total Intergovernmental Revenues</b>	<b>\$1,300,446,906</b>	<b>24.0%</b>	<b>\$1,285,551,499</b>	<b>23.2%</b>	<b>\$1,312,676,304</b>	<b>22.4%</b>	<b>\$1,462,285,336</b>	<b>23.4%</b>	<b>\$1,893,986,821</b>	<b>28.6%</b>	45.6%	29.5%
<b>Departmental Fees and Service Charges</b>												
General Government	\$128,011,052	2.4%	\$108,196,295	2.0%	\$120,274,075	2.1%	\$123,874,623	2.0%	\$115,651,782	1.7%	-9.7%	-6.6%
Public Safety	114,422,233	2.1%	121,548,620	2.2%	126,141,776	2.2%	136,468,935	2.2%	127,406,733	1.9%	11.3%	-6.6%
Streets and Highways	56,709,714	1.0%	110,787,397	2.0%	82,389,499	1.4%	61,249,182	1.0%	79,286,871	1.2%	39.8%	29.4%
Sanitation (Refuse Collection)	16,257,431	0.3%	16,798,498	0.3%	20,708,958	0.4%	20,088,822	0.3%	20,017,837	0.3%	23.1%	-0.4%
Libraries	1,532,709	0.0%	1,209,411	0.0%	1,377,110	0.0%	1,155,582	0.0%	797,025	0.0%	-48.0%	-31.0%
Parks and Recreation	134,736,619	2.5%	141,492,620	2.6%	154,312,127	2.6%	171,827,401	2.8%	100,079,820	1.5%	-25.7%	-41.8%
Airport	11,053,379	0.2%	12,861,670	0.2%	12,954,782	0.2%	13,047,093	0.2%	10,971,560	0.2%	-0.7%	-15.9%
Transit	6,102,628	0.1%	7,093,439	0.1%	8,023,202	0.1%	7,551,785	0.1%	1,899,626	0.0%	-68.9%	-74.8%
Cemetery	1,438,118	0.0%	1,807,751	0.0%	1,665,357	0.0%	1,773,725	0.0%	2,209,608	0.0%	53.6%	24.6%
All Others	144,649,783	2.7%	126,345,354	2.3%	139,247,183	2.4%	123,882,100	2.0%	101,791,712	1.5%	-29.6%	-17.8%
<b>Total Departmental Fees and Service Charges</b>	<b>\$614,913,666</b>	<b>11.3%</b>	<b>\$648,141,055</b>	<b>11.7%</b>	<b>\$667,094,069</b>	<b>11.4%</b>	<b>\$660,919,248</b>	<b>10.6%</b>	<b>\$560,112,574</b>	<b>8.4%</b>	-8.9%	-15.3%
Fines and Forfeits	31,007,607	0.6%	36,487,938	0.7%	32,409,523	0.6%	32,389,088	0.5%	22,546,360	0.3%	-27.3%	-30.4%
Interest Earnings**	51,224,207	0.9%	63,738,632	1.2%	82,567,680	1.4%	191,700,237	3.1%	144,849,188	2.2%	182.8%	-24.4%
All Other Revenues	241,378,926	4.4%	193,341,416	3.5%	251,490,710	4.3%	226,424,314	3.6%	239,748,954	3.6%	-0.7%	5.9%
<b>Total Revenues</b>	<b>\$5,426,344,274</b>	<b>100.0%</b>	<b>\$5,538,054,202</b>	<b>100.0%</b>	<b>\$5,851,604,075</b>	<b>100.0%</b>	<b>\$6,241,853,729</b>	<b>100.0%</b>	<b>\$6,633,919,718</b>	<b>100.0%</b>	22.3%	6.3%
<b>Other Financing Sources</b>												
<b>Borrowing</b>												
Bonded Indebtedness	\$965,080,568		\$773,541,672		\$774,960,811		\$972,703,313		\$975,705,012			
Other Long-Term Indebtedness	80,206,118		103,060,435		54,805,700		46,806,207		52,330,518			
Short-Term Indebtedness	30,374		3,522,645		83,171		1,348,785		52,502			
<b>Total Borrowing</b>	<b>\$1,045,317,060</b>		<b>\$880,124,752</b>		<b>\$829,849,682</b>		<b>\$1,020,858,305</b>		<b>\$1,028,088,032</b>			
Other Financing Sources	\$17,775,469		\$22,367,414		\$36,426,525		\$22,736,919		\$24,301,282			
Transfers from Enterprise Funds	200,219,576		216,075,184		241,178,174		264,930,442		253,255,469			
Transfers from Governmental Funds	683,637,296		698,717,631		755,705,029		861,830,193		794,169,783			
<b>Total Revenues and Other Financing Sources</b>	<b>\$7,373,293,675</b>		<b>\$7,355,339,183</b>		<b>\$7,714,763,485</b>		<b>\$8,412,209,588</b>		<b>\$8,733,734,284</b>			

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

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

\*\*\*The 2020 Federal All Other Grants includes \$342.5 million in Coronavirus Aid, Relief, and Economic Security Act (CARES) funding.

**Table 7**  
**Summary of Governmental Fund Expenditures for All Cities**  
**5-Year Change**  
**For the Years Ended December 31, 2016 Through 2020**

Governmental Fund Expenditures	2016		2017		2018		2019		2020		5-Year Change	2019 - 20 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$641,753,595	10.2%	\$660,808,941	10.4%	\$694,173,131	10.5%	\$718,514,712	10.1%	\$806,252,414	11.0%	25.6%	12.2%
Capital Outlay	50,742,632	0.8%	76,845,087	1.2%	107,942,652	1.6%	150,297,521	2.1%	175,000,238	2.4%	244.9%	16.4%
Public Safety												
Current Expenditures	1,503,437,594	23.9%	1,572,962,811	24.7%	1,647,462,407	24.9%	1,718,223,876	24.2%	1,785,145,273	24.4%	18.7%	3.9%
Capital Outlay	112,750,269	1.8%	125,622,445	2.0%	113,577,291	1.7%	156,199,630	2.2%	157,744,490	2.2%	39.9%	1.0%
Streets and Highways												
Current Expenditures	549,503,093	8.7%	566,152,667	8.9%	593,968,951	9.0%	664,931,910	9.4%	626,686,172	8.6%	14.0%	-5.8%
Capital Outlay	921,370,064	14.6%	917,446,731	14.4%	910,319,576	13.8%	1,005,415,166	14.2%	1,101,807,205	15.1%	19.6%	9.6%
Sanitation												
Current Expenditures	21,159,882	0.3%	21,592,997	0.3%	27,554,864	0.4%	27,146,763	0.4%	27,255,116	0.4%	28.8%	0.4%
Capital Outlay	937,491	0.0%	12,820,092	0.2%	890,870	0.0%	1,541,280	0.0%	1,554,728	0.0%	65.8%	0.9%
Health												
Current Expenditures	32,983,962	0.5%	34,342,141	0.5%	34,445,395	0.5%	36,481,941	0.5%	43,683,489	0.6%	32.4%	19.7%
Capital Outlay	438,932	0.0%	---	---	625,893	0.0%	554,003	0.0%	696	0.0%	-99.8%	-99.9%
Libraries												
Current Expenditures	74,421,191	1.2%	68,626,386	1.1%	70,715,553	1.1%	73,117,388	1.0%	69,792,359	1.0%	-6.2%	-4.5%
Capital Outlay	13,711,825	0.2%	6,906,129	0.1%	9,066,252	0.1%	3,702,506	0.1%	13,736,476	0.2%	0.2%	271.0%
Parks and Recreation												
Current Expenditures	457,107,300	7.3%	494,835,303	7.8%	522,856,727	7.9%	610,221,854	8.6%	547,742,820	7.5%	19.8%	-10.2%
Capital Outlay	296,021,825	4.7%	209,865,127	3.3%	231,998,154	3.5%	248,983,883	3.5%	304,571,289	4.2%	2.9%	22.3%
Housing/Economic Development												
Current Expenditures	478,315,352	7.6%	436,658,291	6.8%	448,175,754	6.8%	451,676,466	6.4%	527,480,658	7.2%	10.3%	16.8%
Capital Outlay	120,442,879	1.9%	91,881,986	1.4%	106,732,226	1.6%	103,064,747	1.5%	100,742,152	1.4%	-16.4%	-2.3%
Conservation of Natural Resources												
Current Expenditures	7,946,510	0.1%	8,238,005	0.1%	8,561,972	0.1%	9,541,217	0.1%	9,832,234	0.1%	23.7%	3.1%
Capital Outlay	4,156,335	0.1%	4,348,183	0.1%	8,655,482	0.1%	1,717,727	0.0%	1,399,691	0.0%	-66.3%	-18.5%
Airport												
Current Expenditures	17,908,532	0.3%	17,384,822	0.3%	19,089,172	0.3%	20,301,675	0.3%	19,752,500	0.3%	10.3%	-2.7%
Capital Outlay	32,510,111	0.5%	34,203,456	0.5%	30,345,208	0.5%	30,013,781	0.4%	44,376,803	0.6%	36.5%	47.9%
Transit												
Current Expenditures	22,678,992	0.4%	24,520,348	0.4%	25,814,671	0.4%	28,408,307	0.4%	23,956,149	0.3%	5.6%	-15.7%
Capital Outlay	2,884,865	0.0%	4,392,182	0.1%	10,614,887	0.2%	7,644,299	0.1%	6,361,389	0.1%	120.5%	-16.8%
Unallocated Insurance	2,856,529	0.0%	---	---	---	---	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	11,115,408	0.2%	6,205,460	0.1%	5,514,355	0.1%	5,950,148	0.1%	5,296,284	0.1%	-52.4%	-11.0%
Capital Outlay	9,163,840	0.1%	1,149,663	0.0%	570,004	0.0%	1,945,194	0.0%	1,046,673	0.0%	-88.6%	-46.2%
Capital Outlay for Enterprise Funds	34,264,666	0.5%	27,601,872	0.4%	43,286,145	0.7%	45,366,631	0.6%	59,784,810	0.8%	74.5%	31.8%
Debt Service												
Principal Payments	690,297,955	11.0%	771,358,602	12.1%	754,855,737	11.4%	776,925,569	11.0%	655,805,282	9.0%	-5.0%	-15.6%
Interest and Fiscal Charges	186,580,863	3.0%	179,550,434	2.8%	179,730,727	2.7%	188,586,851	2.7%	191,547,699	2.6%	2.7%	1.6%
<i>Total Current Expenditures</i>	<i>\$3,821,187,940</i>	<i>60.7%</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>17.6%</i>	<i>2.9%</i>
<i>Total Capital Outlay</i>	<i>1,599,395,734</i>	<i>25.4%</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>23.1%</i>	<i>12.1%</i>
<i>Total Debt Service</i>	<i>876,878,818</i>	<i>13.9%</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>-3.4%</i>	<i>-12.2%</i>
<b>Total Expenditures</b>	<b>\$6,297,462,492</b>	<b>100.0%</b>	<b>\$6,376,320,161</b>	<b>100.0%</b>	<b>\$6,607,544,056</b>	<b>100.0%</b>	<b>\$7,086,475,045</b>	<b>100.0%</b>	<b>\$7,308,355,089</b>	<b>100.0%</b>	<b>16.1%</b>	<b>3.1%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$112,616,245		\$147,048,874		\$63,436,136		\$81,577,525		\$89,180,334			
Other Financing Uses	8,504,969		326,117		1,534,414		1,944,735		1,168,062			
Transfers to Enterprise Funds	64,464,815		96,398,009		62,778,911		60,869,061		54,322,471			
Transfers to Governmental Funds	684,881,213		698,722,893		756,704,985		862,022,268		793,710,978			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$7,167,929,734</b>		<b>\$7,318,816,054</b>		<b>\$7,491,998,502</b>		<b>\$8,092,888,634</b>		<b>\$8,246,736,934</b>			

\*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, 2016 Through 2020**

Governmental Fund Revenues	2016		2017		2018		2019		2020		5-Year Change	2019 - 20
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$1,977,980,839	39.8%	\$2,085,925,174	41.1%	\$2,224,376,843	41.5%	\$2,343,703,805	40.8%	\$2,496,538,989	40.9%	26.2%	6.5%
Tax Increments	194,701,443	3.9%	186,863,902	3.7%	216,444,296	4.0%	229,785,814	4.0%	244,899,010	4.0%	25.8%	6.6%
Franchise Taxes	145,443,199	2.9%	160,900,590	3.2%	170,438,484	3.2%	169,120,295	2.9%	171,205,732	2.8%	17.7%	1.2%
Local Sales Taxes	157,587,646	3.2%	159,705,092	3.1%	171,975,962	3.2%	178,275,930	3.1%	155,386,787	2.5%	-1.4%	-12.8%
Hotel/Motel Taxes	48,004,922	1.0%	49,542,331	1.0%	53,664,521	1.0%	54,480,366	0.9%	25,172,720	0.4%	-47.6%	-53.8%
Gravel and Gambling Taxes	1,658,671	0.0%	1,572,126	0.0%	1,483,277	0.0%	1,725,335	0.0%	1,704,458	0.0%	2.8%	-1.2%
Special Assessments	267,132,631	5.4%	246,031,093	4.8%	237,104,388	4.4%	233,859,647	4.1%	236,185,119	3.9%	-11.6%	1.0%
Licenses and Permits	195,153,662	3.9%	213,383,799	4.2%	215,872,370	4.0%	232,701,730	4.1%	213,998,701	3.5%	9.7%	-8.0%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$36,762,836	0.7%	\$34,926,598	0.7%	\$39,083,891	0.7%	\$24,623,047	0.4%	\$29,927,549	0.5%	-18.6%	21.5%
All Other***	108,382,744	2.2%	107,589,525	2.1%	106,412,173	2.0%	108,708,973	1.9%	482,795,053 ***	7.9%	345.5%	344.1%
State Grants												
Local Government Aid	422,438,095	8.5%	422,352,722	8.3%	425,865,620	7.9%	435,193,588	7.6%	460,023,569	7.5%	8.9%	5.7%
Market Value Credit	339,759	0.0%	319,399	0.0%	307,609	0.0%	316,402	0.0%	322,856	0.0%	-5.0%	2.0%
Taconite Relief and Aids	8,419,773	0.2%	7,660,806	0.2%	7,368,692	0.1%	7,932,740	0.1%	8,859,914	0.1%	5.2%	11.7%
PERA Aid	4,177,634	0.1%	4,023,561	0.1%	3,759,512	0.1%	3,980,763	0.1%	71,389	0.0%	-98.3%	-98.2%
Highways	167,272,693	3.4%	201,980,919	4.0%	218,516,267	4.1%	300,501,985	5.2%	210,398,680	3.4%	25.8%	-30.0%
All Others	283,550,770	5.7%	224,606,847	4.4%	243,845,553	4.5%	286,600,130	5.0%	370,328,469	6.1%	30.6%	29.2%
County Grants	34,314,133	0.7%	45,353,037	0.9%	45,192,880	0.8%	43,221,978	0.8%	50,364,640	0.8%	46.8%	16.5%
Local Unit Grants	71,823,098	1.4%	74,597,798	1.5%	47,580,489	0.9%	82,720,440	1.4%	79,618,871	1.3%	10.9%	-3.7%
<b>Total Intergovernmental Revenues</b>	<b>\$1,137,481,535</b>	<b>22.9%</b>	<b>\$1,123,411,212</b>	<b>22.1%</b>	<b>\$1,137,932,686</b>	<b>21.2%</b>	<b>\$1,293,800,046</b>	<b>22.5%</b>	<b>\$1,692,710,990</b>	<b>27.7%</b>	<b>48.8%</b>	<b>30.8%</b>
<b>Departmental Fees and Service Charges</b>												
General Government	\$125,026,902	2.5%	\$104,669,016	2.1%	\$116,203,157	2.2%	\$119,770,752	2.1%	\$111,719,748	1.8%	-10.6%	-6.7%
Public Safety	89,173,677	1.8%	94,778,825	1.9%	98,052,125	1.8%	107,941,217	1.9%	98,678,148	1.6%	10.7%	-8.6%
Streets and Highways	55,391,646	1.1%	109,179,353	2.2%	80,798,252	1.5%	59,272,314	1.0%	77,715,635	1.3%	40.3%	31.1%
Sanitation (Refuse Collection)	12,764,408	0.3%	13,169,031	0.3%	16,799,477	0.3%	16,167,329	0.3%	16,232,518	0.3%	27.2%	0.4%
Libraries	1,255,971	0.0%	990,192	0.0%	1,151,445	0.0%	911,532	0.0%	654,398	0.0%	-47.9%	-28.2%
Parks and Recreation	126,845,881	2.6%	132,809,655	2.6%	145,804,221	2.7%	162,939,510	2.8%	93,084,971	1.5%	-26.6%	-42.9%
Airport	9,591,724	0.2%	11,229,534	0.2%	11,318,836	0.2%	11,359,358	0.2%	9,745,135	0.2%	1.6%	-14.2%
Transit	6,088,797	0.1%	7,020,698	0.1%	7,880,882	0.1%	7,374,440	0.1%	1,893,572	0.0%	-68.9%	-74.3%
Cemetery	1,128,179	0.0%	1,353,204	0.0%	1,257,331	0.0%	1,419,299	0.0%	1,783,629	0.0%	58.1%	25.7%
All Others	136,387,781	2.7%	118,299,971	2.3%	130,588,725	2.4%	115,656,184	2.0%	93,253,854	1.5%	-31.6%	-19.4%
<b>Total Departmental Fees and Service Charges</b>	<b>\$563,654,966</b>	<b>11.3%</b>	<b>\$593,499,479</b>	<b>11.7%</b>	<b>\$609,854,451</b>	<b>11.4%</b>	<b>\$602,811,935</b>	<b>10.5%</b>	<b>\$504,761,608</b>	<b>8.3%</b>	<b>-10.4%</b>	<b>-16.3%</b>
Fines and Forfeits	\$29,301,074	0.6%	\$34,681,770	0.7%	\$30,465,946	0.6%	\$30,454,684	0.5%	\$21,309,159	0.3%	-27.3%	-30.0%
Interest Earnings**	47,934,327	1.0%	59,931,360	1.2%	77,615,197	1.4%	183,051,279	3.2%	139,041,192	2.3%	190.1%	-24.0%
All Other Revenues	203,267,205	4.1%	160,726,552	3.2%	215,293,061	4.0%	191,402,301	3.3%	205,945,834	3.4%	1.3%	7.6%
<b>Total Revenues</b>	<b>\$4,969,302,120</b>	<b>100.0%</b>	<b>\$5,076,174,480</b>	<b>100.0%</b>	<b>\$5,362,521,482</b>	<b>100.0%</b>	<b>\$5,745,173,167</b>	<b>100.0%</b>	<b>\$6,108,860,299</b>	<b>100.0%</b>	<b>22.9%</b>	<b>6.3%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$884,782,435		\$711,873,366		\$702,444,055		\$875,271,010		\$879,818,908			
Other Long-Term Indebtedness	54,203,059		85,492,680		26,933,601		27,283,902		22,054,780			
Short-Term Indebtedness	---		3,500,000		---		---		---			
<b>Total Borrowing</b>	<b>\$938,985,494</b>		<b>\$800,866,046</b>		<b>\$729,377,656</b>		<b>\$902,554,912</b>		<b>\$901,873,688</b>			
Other Financing Sources	\$14,736,397		\$17,396,406		\$30,553,764		\$19,822,724		\$19,051,718			
Transfers from Enterprise Funds	175,173,583		194,154,715		220,382,420		237,229,079		231,824,974			
Transfers from Governmental Funds	644,773,891		657,109,968		718,660,931		815,944,530		750,282,956			
<b>Total Revenues and Other Financing Sources</b>	<b>\$6,742,971,485</b>		<b>\$6,745,701,615</b>		<b>\$7,061,496,253</b>		<b>\$7,720,724,412</b>		<b>\$8,011,893,635</b>			

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

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

\*\*\*The 2020 Federal All Other Grants Includes \$316.2 million in Coronavirus Aid, Relief, and Economic Security Act (CARES) funding.



**Table 9**  
**Summary of Governmental Fund Expenditures for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2016 Through 2020**

Governmental Fund Expenditures	2016		2017		2018		2019		2020		5-Year Change	2019 - 20 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$560,050,695	9.7%	\$575,891,762	9.9%	\$605,147,704	10.0%	\$627,257,604	9.7%	\$704,836,422	10.5%	25.9%	12.4%
Capital Outlay	42,658,903	0.7%	71,929,085	1.2%	101,109,781	1.7%	138,586,670	2.1%	163,181,219	2.4%	282.5%	17.7%
Public Safety												
Current Expenditures	1,407,204,325	24.5%	1,473,512,147	25.3%	1,545,915,193	25.6%	1,612,781,617	24.9%	1,678,007,199	25.1%	19.2%	4.0%
Capital Outlay	89,904,689	1.6%	99,444,265	1.7%	89,880,912	1.5%	134,357,831	2.1%	129,448,585	1.9%	44.0%	-3.7%
Streets and Highways												
Current Expenditures	488,915,249	8.5%	503,953,903	8.6%	526,571,826	8.7%	591,136,119	9.1%	558,276,620	8.4%	14.2%	-5.6%
Capital Outlay	852,446,075	14.8%	839,438,733	14.4%	824,448,867	13.7%	923,832,619	14.2%	1,002,335,744	15.0%	17.6%	8.5%
Sanitation												
Current Expenditures	16,702,901	0.3%	16,761,453	0.3%	22,586,616	0.4%	22,002,212	0.3%	21,529,638	0.3%	28.9%	-2.1%
Capital Outlay	792,962	0.0%	12,295,404	0.2%	412,409	0.0%	1,143,858	0.0%	144,177	0.0%	-81.8%	-87.4%
Health												
Current Expenditures	31,496,851	0.5%	33,732,487	0.6%	33,819,717	0.6%	35,799,849	0.6%	42,717,426	0.6%	35.6%	19.3%
Capital Outlay	15,000	0.0%	---	---	---	---	---	---	---	---	-100.0%	---
Libraries												
Current Expenditures	67,001,703	1.2%	61,029,701	1.0%	62,788,509	1.0%	65,116,319	1.0%	62,208,385	0.9%	-7.2%	-4.5%
Capital Outlay	13,182,912	0.2%	6,497,468	0.1%	8,302,037	0.1%	3,032,781	0.0%	12,295,660	0.2%	-6.7%	305.4%
Parks and Recreation												
Current Expenditures	430,612,985	7.5%	467,562,273	8.0%	493,876,832	8.2%	580,952,624	9.0%	522,040,563	7.8%	21.2%	-10.1%
Capital Outlay	283,526,982	4.9%	199,703,798	3.4%	219,933,749	3.6%	236,349,148	3.6%	293,447,377	4.4%	3.5%	24.2%
Housing/Economic Development												
Current Expenditures	456,082,574	7.9%	414,765,068	7.1%	426,474,956	7.1%	429,500,318	6.6%	503,013,625	7.5%	10.3%	17.1%
Capital Outlay	115,249,441	2.0%	84,414,312	1.4%	92,992,927	1.5%	98,006,221	1.5%	95,228,985	1.4%	-17.4%	-2.8%
Conservation of Natural Resources												
Current Expenditures	7,716,368	0.1%	8,059,575	0.1%	8,428,609	0.1%	9,353,374	0.1%	9,623,588	0.1%	24.7%	2.9%
Capital Outlay	4,146,076	0.1%	4,347,269	0.1%	8,655,482	0.1%	1,475,789	0.0%	987,133	0.0%	-76.2%	-33.1%
Airport												
Current Expenditures	14,607,310	0.3%	14,915,658	0.3%	16,262,808	0.3%	17,192,116	0.3%	17,159,469	0.3%	17.5%	-0.2%
Capital Outlay	28,627,937	0.5%	30,969,603	0.5%	25,695,568	0.4%	24,478,417	0.4%	34,355,552	0.5%	20.0%	40.4%
Transit												
Current Expenditures	22,571,826	0.4%	24,372,427	0.4%	25,586,998	0.4%	28,216,139	0.4%	23,764,634	0.4%	5.3%	-15.8%
Capital Outlay	2,884,865	0.1%	4,392,182	0.1%	10,614,887	0.2%	7,560,578	0.1%	6,361,389	0.1%	120.5%	-15.9%
Unallocated Insurance	2,557,165	0.0%	---	---	---	---	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	8,695,383	0.2%	5,226,609	0.1%	4,716,202	0.1%	5,004,560	0.1%	4,484,073	0.1%	-48.4%	-10.4%
Capital Outlay	3,146,274	0.1%	943,350	0.0%	201,403	0.0%	977,929	0.0%	1,031,468	0.0%	-67.2%	5.5%
Capital Outlay for Enterprise Funds	16,502,247	0.3%	18,575,879	0.3%	20,371,273	0.3%	24,322,078	0.4%	41,192,586	0.6%	149.6%	69.4%
Debt Service												
Principal Payments	616,318,732	10.7%	695,488,463	11.9%	691,649,766	11.5%	697,655,488	10.8%	582,025,903	8.7%	-5.6%	-16.6%
Interest and Fiscal Charges	168,948,778	2.9%	162,820,115	2.8%	162,921,511	2.7%	169,939,919	2.6%	173,355,459	2.6%	2.6%	2.0%
<i>Total Current Expenditures</i>	<i>\$3,514,215,335</i>	<i>61.1%</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>18.0%</i>	<i>3.1%</i>
<i>Total Capital Outlay</i>	<i>1,453,084,363</i>	<i>25.3%</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>22.5%</i>	<i>11.7%</i>
<i>Total Debt Service</i>	<i>785,267,510</i>	<i>13.7%</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>-3.8%</i>	<i>-12.9%</i>
<b>Total Expenditures</b>	<b>\$5,752,567,208</b>	<b>100.0%</b>	<b>\$5,831,042,989</b>	<b>100.0%</b>	<b>\$6,029,366,542</b>	<b>100.0%</b>	<b>\$6,486,032,177</b>	<b>100.0%</b>	<b>\$6,683,052,879</b>	<b>100.0%</b>	<b>16.2%</b>	<b>3.0%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$105,161,828		\$140,582,047		\$53,604,136		\$69,991,297		\$84,295,334			
Other Financing Uses	8,198,155		138,976		783,233		271,750		484,131			
Transfers to Enterprise Funds	57,448,923		87,928,511		49,717,159		52,279,010		48,578,665			
Transfers to Governmental Funds	646,174,927		657,109,968		719,717,970		816,208,759		749,860,817			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$6,569,551,041</b>		<b>\$6,716,802,491</b>		<b>\$6,853,189,040</b>		<b>\$7,424,782,993</b>		<b>\$7,566,271,826</b>			

\*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, 2016 Through 2020**

Governmental Fund Revenues	2016		2017		2018		2019		2020		5-Year Change	2019 - 20
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$166,142,965	36.4%	\$172,665,512	37.4%	\$179,330,055	36.7%	\$186,936,812	37.6%	\$191,669,545	36.5%	15.4%	2.5%
Tax Increments	8,165,399	1.8%	7,316,843	1.6%	7,517,228	1.5%	8,276,160	1.7%	7,680,451	1.5%	-5.9%	-7.2%
Franchise Taxes	2,523,252	0.6%	2,596,360	0.6%	2,723,748	0.6%	2,817,951	0.6%	2,554,911	0.5%	1.3%	-9.3%
Local Sales and Hotel/Motel Taxes	404,446	0.1%	489,459	0.1%	1,318,348	0.3%	1,612,822	0.3%	2,554,479	0.5%	531.6%	58.4%
Gravel and Gambling Taxes	86,439	0.0%	50,694	0.0%	18,035	0.0%	37,687	0.0%	31,393	0.0%	-63.7%	-16.7%
Special Assessments	15,956,584	3.5%	16,376,343	3.5%	15,968,824	3.3%	16,940,095	3.4%	16,035,707	3.1%	0.5%	-5.3%
Licenses and Permits	6,430,864	1.4%	7,374,344	1.6%	7,129,410	1.5%	7,861,057	1.6%	7,057,819	1.3%	9.7%	-10.2%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$8,415,627	1.8%	\$6,724,787	1.5%	\$6,840,065	1.4%	\$6,776,389	1.4%	\$5,722,685	1.1%	-32.0%	-15.5%
All Other***	13,465,777	2.9%	10,050,769	2.2%	15,699,149	3.2%	14,579,711	2.9%	41,072,334 ***	7.8%	205.0%	181.7%
State Grants												
Local Government Aid	95,660,280	20.9%	95,566,248	20.7%	97,611,862	20.0%	97,856,419	19.7%	99,837,473	19.0%	4.4%	2.0%
Market Value Credit	203,762	0.0%	194,284	0.0%	194,095	0.0%	192,383	0.0%	193,258	0.0%	-5.2%	0.5%
Taconite Relief and Aids	4,229,751	0.9%	4,012,359	0.9%	3,833,300	0.8%	4,025,381	0.8%	4,646,406	0.9%	9.9%	15.4%
Highways	711,628	0.2%	7,453,496	1.6%	7,562,116	1.5%	1,219,417	0.2%	3,005,254	0.6%	322.3%	146.5%
All Other	30,058,114	6.6%	28,587,223	6.2%	27,830,099	5.7%	32,068,792	6.5%	37,203,778	7.1%	23.8%	16.0%
County Grants	4,115,905	0.9%	5,833,010	1.3%	11,266,619	2.3%	7,042,717	1.4%	3,525,311	0.7%	-14.3%	-49.9%
Local Unit Grants	6,104,527	1.3%	3,718,111	0.8%	3,906,313	0.8%	4,724,081	1.0%	6,069,332	1.2%	-0.6%	28.5%
<b>Total Intergovernmental Revenues</b>	<b>\$162,965,371</b>	<b>35.7%</b>	<b>\$162,140,287</b>	<b>35.1%</b>	<b>\$174,743,618</b>	<b>35.7%</b>	<b>\$168,485,290</b>	<b>33.9%</b>	<b>\$201,275,831</b>	<b>38.3%</b>	<b>23.5%</b>	<b>19.5%</b>
<b>Departmental Fees and Service Charges</b>												
General Government	\$2,984,150	0.7%	\$3,527,279	0.8%	\$4,070,918	0.8%	\$4,103,871	0.8%	\$3,932,034	0.7%	31.8%	-4.2%
Public Safety	25,248,556	5.5%	26,769,795	5.8%	28,089,651	5.7%	28,527,718	5.7%	28,728,585	5.5%	13.8%	0.7%
Streets and Highways	1,318,068	0.3%	1,608,044	0.3%	1,591,247	0.3%	1,976,868	0.4%	1,571,236	0.3%	19.2%	-20.5%
Sanitation (Refuse Collection)	3,493,023	0.8%	3,629,467	0.8%	3,909,481	0.8%	3,921,493	0.8%	3,785,319	0.7%	8.4%	-3.5%
Libraries	276,738	0.1%	219,219	0.0%	225,665	0.0%	244,050	0.0%	142,627	0.0%	-48.5%	-41.6%
Parks and Recreation	7,890,738	1.7%	8,682,965	1.9%	8,507,906	1.7%	8,887,891	1.8%	6,994,849	1.3%	-11.4%	-21.3%
Airport	1,461,655	0.3%	1,632,136	0.4%	1,635,946	0.3%	1,687,735	0.3%	1,226,425	0.2%	-16.1%	-27.3%
Transit	13,831	0.0%	72,741	0.0%	142,320	0.0%	177,345	0.0%	6,054	0.0%	-56.2%	-96.6%
Cemetery	309,939	0.1%	454,547	0.1%	408,026	0.1%	354,426	0.1%	425,979	0.1%	37.4%	20.2%
All Others	8,262,002	1.8%	8,045,383	1.7%	8,658,458	1.8%	8,225,916	1.7%	8,537,858	1.6%	3.3%	3.8%
<b>Total Departmental Fees and Service Charges</b>	<b>\$51,258,700</b>	<b>11.2%</b>	<b>\$54,641,576</b>	<b>11.8%</b>	<b>\$57,239,618</b>	<b>11.7%</b>	<b>\$58,107,313</b>	<b>11.7%</b>	<b>\$55,350,966</b>	<b>10.5%</b>	<b>8.0%</b>	<b>-4.7%</b>
Fines and Forfeits	\$1,706,533	0.4%	\$1,806,168	0.4%	\$1,943,577	0.4%	\$1,934,404	0.4%	\$1,237,201	0.2%	-27.5%	-36.0%
Interest Earnings**	3,289,880	0.7%	3,807,272	0.8%	4,952,483	1.0%	8,648,958	1.7%	5,807,996	1.1%	76.5%	-32.8%
All Other Revenues	38,111,721	8.3%	32,614,864	7.1%	36,197,649	7.4%	35,022,013	7.1%	33,803,120	6.4%	-11.3%	-3.5%
<b>Total Revenues</b>	<b>\$457,042,154</b>	<b>100.0%</b>	<b>\$461,879,722</b>	<b>100.0%</b>	<b>\$489,082,593</b>	<b>100.0%</b>	<b>\$496,680,562</b>	<b>100.0%</b>	<b>\$525,059,419</b>	<b>100.0%</b>	<b>14.9%</b>	<b>5.7%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$80,298,133		\$61,668,306		\$72,516,756		\$97,432,303		\$95,886,104			
Other Long-Term Indebtedness	26,003,059		17,567,755		27,872,099		19,522,305		30,275,738			
Short-Term Indebtedness	30,374		22,645		83,171		1,348,785		52,502			
<b>Total Borrowing</b>	<b>\$106,331,566</b>		<b>\$79,258,706</b>		<b>\$100,472,026</b>		<b>\$118,303,393</b>		<b>\$126,214,344</b>			
Other Financing Sources	\$3,039,072		\$4,971,008		\$5,872,761		\$2,914,195		\$5,249,564			
Transfers from Enterprise Funds	25,045,993		21,920,469		20,795,754		27,701,363		21,430,495			
Transfers from Governmental Funds	38,863,405		41,607,663		37,044,098		45,885,663		43,886,827			
<b>Total Revenues and Other Financing Sources</b>	<b>\$630,322,190</b>		<b>\$609,637,568</b>		<b>\$653,267,232</b>		<b>\$691,485,176</b>		<b>\$721,840,649</b>			

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

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

\*\*\*The 2020 Federal All Other Grants includes \$26.3 million in Coronavirus Aid, Relief, and Economic Security Act (CARES) funding.

**Table 13**  
**Summary of Governmental Fund Expenditures for Cities Under 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2016 Through 2020**

Governmental Fund Expenditures	2016		2017		2018		2019		2020		5-Year Change	2019 - 20 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$81,702,900	15.0%	\$84,917,179	15.6%	\$89,025,427	15.4%	\$91,257,108	15.2%	\$101,415,992	16.2%	24.1%	11.1%
Capital Outlay	8,083,729	1.5%	4,916,002	0.9%	6,832,871	1.2%	11,710,851	2.0%	11,819,019	1.9%	46.2%	0.9%
Public Safety												
Current Expenditures	96,233,269	17.7%	99,450,664	18.2%	101,547,214	17.6%	105,442,259	17.6%	107,138,074	17.1%	11.3%	1.6%
Capital Outlay	22,845,580	4.2%	26,178,180	4.8%	23,696,379	4.1%	21,841,799	3.6%	28,295,905	4.5%	23.9%	29.5%
Streets and Highways												
Current Expenditures	60,587,844	11.1%	62,198,764	11.4%	67,397,125	11.7%	73,795,791	12.3%	68,409,552	10.9%	12.9%	-7.3%
Capital Outlay	68,923,989	12.6%	78,007,998	14.3%	85,870,709	14.9%	81,582,547	13.6%	99,471,461	15.9%	44.3%	21.9%
Sanitation												
Current Expenditures	4,456,981	0.8%	4,831,544	0.9%	4,968,248	0.9%	5,144,551	0.9%	5,725,478	0.9%	28.5%	11.3%
Capital Outlay	144,529	0.0%	524,688	0.1%	478,461	0.1%	397,422	0.1%	1,410,551	0.2%	876.0%	254.9%
Health												
Current Expenditures	1,487,111	0.3%	609,654	0.1%	625,678	0.1%	682,092	0.1%	966,063	0.2%	-35.0%	41.6%
Capital Outlay	423,932	0.1%	---	---	625,893	0.1%	554,003	0.1%	696	0.0%	-99.8%	-99.9%
Libraries												
Current Expenditures	7,419,488	1.4%	7,596,685	1.4%	7,927,044	1.4%	8,001,069	1.3%	7,583,974	1.2%	2.2%	-5.2%
Capital Outlay	528,913	0.1%	408,661	0.1%	764,215	0.1%	669,725	0.1%	1,440,816	0.2%	172.4%	115.1%
Parks and Recreation												
Current Expenditures	26,494,315	4.9%	27,273,030	5.0%	28,979,895	5.0%	29,269,230	4.9%	25,702,257	4.1%	-3.0%	-12.2%
Capital Outlay	12,494,843	2.3%	10,161,329	1.9%	12,064,405	2.1%	12,634,735	2.1%	11,123,912	1.8%	-11.0%	-12.0%
Housing/Economic Development												
Current Expenditures	22,232,778	4.1%	21,893,223	4.0%	21,700,798	3.8%	22,176,148	3.7%	24,467,033	3.9%	10.0%	10.3%
Capital Outlay	5,193,438	1.0%	7,467,674	1.4%	13,739,299	2.4%	5,058,526	0.8%	5,513,167	0.9%	6.2%	9.0%
Airport												
Current Expenditures	3,301,222	0.6%	2,469,164	0.5%	2,826,364	0.5%	3,109,559	0.5%	2,593,031	0.4%	-21.5%	-16.6%
Capital Outlay	3,882,174	0.7%	3,233,853	0.6%	4,649,640	0.8%	5,535,364	0.9%	10,021,251	1.6%	158.1%	81.0%
Unallocated Insurance	299,364	0.1%	---	---	---	---	---	---	---	---	-100.0%	---
All Other Expenditures												
Current Expenditures	2,757,333	0.5%	1,305,202	0.2%	1,159,189	0.2%	1,325,599	0.2%	1,212,372	0.2%	-56.0%	-8.5%
Capital Outlay	6,027,825	1.1%	207,227	0.0%	368,601	0.1%	1,292,924	0.2%	427,763	0.1%	-92.9%	-66.9%
Capital Outlay for Enterprise Funds	17,762,419	3.3%	9,025,993	1.7%	22,914,872	4.0%	21,044,553	3.5%	18,592,224	3.0%	4.7%	-11.7%
Debt Service												
Principal Payments	73,979,223	13.6%	75,870,139	13.9%	63,205,971	10.9%	79,270,081	13.2%	73,779,379	11.8%	-0.3%	-6.9%
Interest and Fiscal Charges	17,632,085	3.2%	16,730,319	3.1%	16,809,216	2.9%	18,646,932	3.1%	18,192,240	2.9%	3.2%	-2.4%
<i>Total Current Expenditures</i>	<i>\$306,972,605</i>	<i>56.3%</i>	<i>\$312,545,109</i>	<i>57.3%</i>	<i>\$326,156,982</i>	<i>56.4%</i>	<i>\$340,203,406</i>	<i>56.7%</i>	<i>\$345,213,826</i>	<i>55.2%</i>	<i>12.5%</i>	<i>1.5%</i>
<i>Total Capital Outlay</i>	<i>146,311,371</i>	<i>26.9%</i>	<i>140,131,605</i>	<i>25.7%</i>	<i>172,005,345</i>	<i>29.7%</i>	<i>162,322,449</i>	<i>27.0%</i>	<i>188,116,765</i>	<i>30.1%</i>	<i>28.6%</i>	<i>15.9%</i>
<i>Total Debt Service</i>	<i>91,611,308</i>	<i>16.8%</i>	<i>92,600,458</i>	<i>17.0%</i>	<i>80,015,187</i>	<i>13.8%</i>	<i>97,917,013</i>	<i>16.3%</i>	<i>91,971,619</i>	<i>14.7%</i>	<i>0.4%</i>	<i>-6.1%</i>
<b>Total Expenditures</b>	<b>\$544,895,284</b>	<b>100.0%</b>	<b>\$545,277,172</b>	<b>100.0%</b>	<b>\$578,177,514</b>	<b>100.0%</b>	<b>\$600,442,868</b>	<b>100.0%</b>	<b>\$625,302,210</b>	<b>100.0%</b>	<b>14.8%</b>	<b>4.1%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$7,454,417		\$6,466,827		\$9,832,000		\$11,586,228		\$4,885,000			
Other Financing Uses	306,814		187,141		751,181		1,672,985		683,931			
Transfers to Enterprise Funds	7,015,892		8,469,498		13,061,752		8,590,051		5,743,806			
Transfers to Governmental Funds	38,706,286		41,612,925		36,987,015		45,813,509		43,850,161			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$598,378,693</b>		<b>\$602,013,563</b>		<b>\$638,809,462</b>		<b>\$668,105,641</b>		<b>\$680,465,108</b>			

\*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, 2020**

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	503,937	5,585	7,944	153,344	721,823	---	875,167	410,328	5,767	45,573	152,948	2,007,249	341,000	---	604,130	94,801	3,047,180
Adams	425,277	240,070	1,330	135,122	348,199	---	483,321	355,683	---	12,100	51,588	1,569,369	2,500,073	1,923,160	8,107	448,421	6,449,130
Adrian	522,543	46,482	11,183	209,142	640,836	99,590	949,568	199,973	669	25,158	9,436	1,765,012	---	41,207	21,798	363,517	2,191,534
Afton	2,404,462	154,758	264,424	255,353	370,407	434,561	1,060,321	8,010	15,479	16,076	2,552	3,926,082	941,902	---	---	3,295,015	8,162,999
Aitkin	1,310,676	6,939	40,077	156,301	1,038,688	645,713	1,840,702	216,909	17,978	23,988	353,336	3,810,605	123,852	---	75,000	724,957	4,734,414
Akeley	209,996	588	535	34,460	158,645	---	193,105	2,103	2,157	699	11,460	420,643	---	5,130	25,000	37,834	488,607
Albany	1,061,200	411,771	41,686	320,978	818,268	9,204	1,148,450	196,873	5,334	28,485	305,859	3,199,658	1,773,000	15,262	150,000	1,790,044	6,927,964
Albert Lea	8,638,196	1,478,069	294,938	1,655,471	7,034,785	284,845	8,975,101	923,360	70,336	594,207	103,719	21,077,926	2,857,621	197,265	2,260,500	3,982,595	30,375,907
Alberta	73,413	---	---	---	23,397	---	23,397	13,858	383	43	1,841	112,935	---	---	---	---	112,935
Albertville	4,411,627	352,949	300,888	563,922	1,513,520	---	2,077,442	886,079	---	190,441	181,825	8,401,251	---	---	---	---	8,401,251
Alden	254,114	31,356	880	51,986	204,208	---	256,194	50,346	484	1,980	31,485	626,839	---	800	---	---	627,639
Aldrich	11,779	---	200	---	6,253	---	6,253	6	67	44	300	18,649	---	---	---	---	18,649
Alexandria	9,172,584	595,100	744,372	1,109,876	4,157,987	998,980	6,266,843	2,043,846	71,203	208,097	3,003,228	22,105,273	2,362,400	21,885	240,000	1,092,058	25,821,616
Alpha	58,212	---	15	---	45,696	---	45,696	23,570	---	185	2,467	130,145	---	---	---	6,000	136,145
Altura	135,256	---	4,238	35,109	97,988	---	133,097	113,155	---	7,086	59,294	452,126	---	---	---	629,371	1,081,497
Alvarado	81,621	76,800	1,005	110,854	108,447	3,689	222,990	5,687	67	349	28,561	417,080	---	---	125,000	---	542,080
Amboy	312,301	---	899	38,424	176,070	1,211	215,705	71,087	1,127	12,231	28,329	641,679	---	---	---	51,000	692,679
Andover	14,552,716	631,999	892,279	2,494,924	3,495,847	118,699	6,109,470	4,254,392	47,630	913,671	574,911	27,977,068	1,405,481	3,000	959,488	1,569,322	31,914,359
Annandale	1,571,397	124,985	117,378	264,289	610,972	3,440	878,701	477,365	11,859	58,949	144,854	3,385,488	3,304,912	---	271,000	1,301,618	8,263,018
Anoka	9,715,861	866,887	605,468	1,135,400	9,744,467	---	10,879,867	1,185,883	65,841	59,336	282,742	23,661,885	5,530,701	998,780	1,638,470	1,062,000	32,891,836
Apple Valley	29,784,017	3,610,828	1,090,784	4,127,636	4,661,325	264,041	9,053,002	3,736,961	172,992	2,243,089	429,169	50,120,842	---	3,100	1,385,000	12,271,038	63,779,980
Appleton	1,328,708	11,829	53,265	134,884	928,907	31,252	1,095,043	352,802	4,333	12,268	83,748	2,941,996	2,094,000	7,531	---	20,000	5,063,527
Arco	50,155	---	160	10,000	24,747	---	34,747	19,190	---	698	5,327	110,277	---	---	---	---	110,277
Arden Hills	4,473,919	329,781	431,628	745,040	486,212	---	1,231,252	587,535	13,581	338,444	201,208	7,607,348	---	17,500	237,000	478,000	8,339,848
Argyle	162,013	102,612	1,410	110,781	246,308	18,000	375,089	127,836	50	15,968	101,941	886,919	---	---	205,865	---	1,092,784
Arlington	951,439	290,097	70,403	209,856	882,083	---	1,091,939	614,284	11,676	71,057	86,158	3,187,053	---	10,800	---	773,677	3,971,530
Ashby	251,085	3,535	2,375	60,868	132,164	---	193,032	121,196	573	2,726	15,171	589,693	---	8,630	---	63,634	661,957
Askov	175,378	---	1,881	26,294	91,434	---	117,728	61,438	34	2,154	8,132	366,745	---	---	---	---	366,745
Atwater	431,035	26,701	37,358	254,230	376,178	---	630,408	131,575	1,167	11,891	14,743	1,284,878	---	4,254	---	---	1,289,132
Audubon	284,648	68,370	14,621	40,081	177,792	---	217,873	219,422	930	7,802	22,928	836,594	502,000	88,000	1,200	20,758	1,448,552

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	1,233,283	36,453	3,314	126,869	968,102	---	1,094,971	34,709	3,573	7,409	42,793	2,456,505	---	---	---	---	2,456,505
Austin	9,530,235	845,871	512,918	1,946,809	10,995,018	224,351	13,166,178	749,328	120,726	505,968	1,226,363	26,657,587	---	---	1,660,773	1,797,042	30,115,402
Avoca	53,864	---	200	---	22,656	---	22,656	1,646	---	44	1,597	80,007	---	---	21,802	---	101,809
Avon	1,491,878	161,769	62,072	170,733	406,023	---	576,756	198,401	11,085	71,666	35,389	2,609,016	---	16,125	---	204,428	2,829,569
Babbitt	1,189,002	---	4,341	126,222	1,325,054	54,055	1,505,331	411,323	4,788	51,601	55,960	3,222,346	---	10,300	1,500	269,080	3,503,226
Backus	163,092	17,272	1,567	18,835	85,375	---	104,210	113,350	290	4,449	48,194	452,424	58,221	---	18,000	---	528,645
Badger	123,669	10,612	2,447	6,066	130,657	6,392	143,115	46,170	---	2,452	16,464	344,929	---	---	---	---	344,929
Bagley	784,132	70,106	8,049	157,059	643,534	---	800,593	136,464	7,445	5,952	46,192	1,858,933	249,000	---	25,421	---	2,133,354
Balaton	474,648	244	3,628	80,830	297,011	---	377,841	210,233	145	10,350	62,154	1,139,243	444,000	12,309	1	5,000	1,600,553
Barnesville	990,228	192,946	61,295	200,857	954,442	175,946	1,331,245	336,551	7,620	42,090	314,423	3,276,398	2,580,267	---	783,429	---	6,640,094
Barnum	222,440	---	4,713	45,581	178,614	5,000	229,195	70,253	---	752	26,385	553,738	2,665,041	---	190,000	136,883	3,545,662
Barrett	176,362	---	3,675	230,018	120,265	---	350,283	97,616	753	462	24,905	654,056	---	---	---	---	654,056
Barry	9,493	---	---	---	1,826	---	1,826	---	---	1,216	135	12,670	---	---	---	---	12,670
Battle Lake	830,184	23,931	12,010	108,550	1,729,869	---	1,838,419	10,672	3,135	17,548	164,306	2,900,205	2,283,206	---	95,000	45,577	5,323,988
Baudette	511,184	---	3,645	80,539	329,307	---	409,846	153,240	2,995	47,493	53,835	1,182,238	---	---	335,208	25,000	1,542,446
Baxter	11,354,341	2,284,284	259,890	583,753	1,442,235	284,044	2,310,032	346,619	53,588	875,192	1,003,590	18,487,536	6,037,822	---	1,321,540	6,949,045	32,795,943
Bayport	1,543,252	23,393	196,325	322,696	828,591	4,458	1,155,745	623,884	20,436	345,468	284,677	4,193,180	---	---	95,975	32,747	4,321,902
Beardsley	38,251	---	935	16,273	68,291	---	84,564	25,513	---	715	13,533	163,511	---	---	---	---	163,511
Beaver Bay	305,203	---	6,100	13,561	5,716	6,400	25,677	35,783	---	420	32,794	405,977	---	---	---	---	405,977
Beaver Creek	119,834	---	1,650	21,547	78,192	---	99,739	29,492	159	74	67,701	318,649	---	25,524	70,963	41,398	456,534
Becker	6,609,611	1,603,450	173,178	365,852	2,081,809	17,840	2,465,501	2,658,486	7,087	377,755	476,461	14,371,529	---	424,987	---	396,221	15,192,737
Bejou	15,490	---	3,500	---	20,883	---	20,883	4	---	27	1,228	41,132	---	---	---	---	41,132
Belgrade	346,538	11,739	5,680	60,251	286,385	6,710	353,346	185,745	12,741	9,158	241,231	1,166,178	---	15,111	---	34,539	1,215,828
Belle Plaine	6,327,545	428,618	163,616	540,314	1,057,216	16,000	1,613,530	281,657	12,183	144,577	93,991	9,065,717	3,365,523	---	---	2,408,244	14,839,484
Bellechester	66,252	---	2,528	---	23,394	---	23,394	18,937	1,431	1,529	3,186	117,257	---	---	---	---	117,257
Bellingham	69,745	---	600	11,301	68,733	---	80,034	61,965	98	4,222	22,805	239,469	---	---	---	---	239,469
Beltrami	38,583	---	100	---	28,360	---	28,360	11,200	---	116	25,394	103,753	---	21,500	---	---	125,253
Belview	136,112	---	4,650	10,097	138,061	39,484	187,642	19,635	---	1,618	27,659	377,316	---	---	---	---	377,316
Bemidji	7,112,250	359,831	608,070	1,208,044	4,928,732	---	6,136,776	2,165,225	135,155	167,384	124,990	16,809,681	---	20,404	2,124,470	324,238	19,278,793
Bena [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	2,121,503	11,167	17,076	375,003	1,927,849	---	2,302,852	437,502	15,426	311,997	930,679	6,148,202	---	24,799	80,000	428,162	6,681,163
Bertha	144,759	---	2,345	37,107	178,782	---	215,889	37,863	277	3,135	28,486	432,754	---	---	---	9,322	442,076
Bethel	251,428	---	2,958	38,047	66,994	10,750	115,791	1,153	428	496	20,829	393,083	---	---	41,900	37,947	472,930
Big Falls	64,004	---	242	15,821	817,301	41,692	874,814	42,871	---	2,914	43,703	1,028,548	---	1,000	---	---	1,029,548
Big Lake	5,306,750	323,729	674,636	1,254,062	1,534,230	854,580	3,642,872	618,551	72,207	220,407	120,127	10,979,279	---	127,220	633,063	1,381,253	13,120,815
Bigelow	37,412	---	23	17,630	61,776	---	79,406	40,560	---	1,017	24,302	182,720	---	---	---	---	182,720
Bigfork	180,965	---	1,875	33,074	195,687	5,000	233,761	98,434	---	4,447	29,605	549,087	196,000	---	---	---	745,087
Bingham Lake	128,916	---	82	9,418	20,034	---	29,452	900	---	1,557	26,929	187,836	---	24,000	---	---	211,836
Birchwood	687,541	6,173	69,908	65,998	1,740	2,213	69,951	5,994	1,435	---	5,209	846,211	---	---	56,710	274,467	1,177,388
Bird Island	581,987	62,982	21,466	74,062	425,285	---	499,347	43,983	3,074	26,361	95,214	1,334,414	---	---	---	464,694	1,799,108
Biscay	20,762	---	250	---	36,050	---	36,050	6	---	123	66,326	123,517	---	---	---	---	123,517
Biwabik	1,147,419	73,816	40,133	85,966	371,061	500,000	957,027	145,491	3,503	1,467	78,998	2,447,854	---	---	25,000	---	2,472,854
Blackduck	314,102	27,946	14,435	113,296	331,298	11,000	455,594	105,676	428	18,800	113,223	1,050,204	106,823	9,750	92,500	37,159	1,296,436
Blaine	33,074,343	2,324,065	2,298,453	5,122,597	2,638,710	223,870	7,985,177	7,065,577	195,333	1,480,898	228,650	54,652,496	10,924,535	1,124,774	2,412,326	4,492,767	73,606,898
Blomkest	74,840	---	---	2,945	26,467	---	29,412	49,279	6	956	35,755	190,248	---	5,522	---	7,000	202,770
Blooming Prairie	665,429	53,761	6,206	133,162	827,661	69,582	1,030,405	135,004	14,092	40,246	77,080	2,022,223	---	12,563	2,125	633,182	2,670,093
Bloomington	92,028,920	4,004,688	6,536,353	18,331,579	6,209,653	877,113	25,418,345	4,038,512	457,090	3,505,019	4,891,445	140,880,372	10,644,991	---	281,920	13,362,143	165,169,426
Blue Earth	2,266,831	559,391	57,864	446,216	2,312,499	79,286	2,838,001	724,618	11,040	64,964	145,412	6,668,121	3,514,627	30,757	---	300,000	10,513,505
Bluffton	54,235	---	2,038	10,957	55,598	---	66,555	5,200	---	1,685	27,179	156,892	---	---	---	20,840	177,732
Bock	26,053	---	6,210	---	18,638	2,000	20,638	8	150	682	1,161	54,902	---	---	---	---	54,902
Borup	13,988	---	54	---	30,703	---	30,703	---	---	91	12,107	56,943	---	---	---	---	56,943
Bovey	438,662	17,620	1,679	110,803	436,012	11,826	558,641	48,010	4,769	1,235	40,357	1,110,973	45,444	---	124,846	112,701	1,393,964
Bowlus	68,186	---	1,380	21,623	78,057	5,903	105,583	24,942	153	7,965	6,716	214,925	---	---	20,874	99,805	335,604
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	92,781	---	2,093	2,500	73,694	31,017	107,211	38,547	22	1,693	79,225	321,572	---	---	---	---	321,572
Braham	699,992	62,393	30,923	144,280	690,261	4,792	839,333	98,240	29,726	8,202	60,481	1,829,290	---	2,242	193,300	587,193	2,612,025
Brainerd	8,024,356	683,087	470,115	2,728,111	7,539,177	477,186	10,744,474	2,220,344	110,616	253,224	1,265,767	23,771,983	4,087,800	259,053	2,245	1,651,953	29,773,034
Brandon	293,414	83,364	1,166	37,815	117,604	---	155,419	49,953	219	4,854	110,399	698,788	---	---	4,559	62,055	765,402
Breckenridge	964,864	119,954	22,549	286,947	3,142,013	6,940	3,435,900	317,322	24,982	108,100	204,623	5,198,294	---	1,201	225,000	897,907	6,322,402
Breezy Point	2,406,605	280,635	153,402	187,221	57,986	---	245,207	88,182	7,918	144,502	29,873	3,356,324	---	---	---	441,261	3,797,585

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**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	228,981	2,523	2,640	89,095	201,988	1,000	292,083	91,098	86	8,908	5,214	631,533	---	---	59,815	6,095	697,443
Bricelyn	177,811	---	241	26,068	130,612	---	156,680	39,927	669	24,819	26,054	426,201	---	1,000	---	16,000	443,201
Brook Park	25,444	4,777	4,022	---	30,585	---	30,585	28,984	---	767	3,036	97,615	---	---	---	---	97,615
Brooklyn Center	27,797,008	1,770,820	991,972	2,043,357	4,333,616	1,458,270	7,835,243	844,338	156,102	827,905	210,210	40,433,598	2,036,687	---	---	3,832,630	46,302,915
Brooklyn Park	56,926,634	1,246,683	2,546,596	27,845,551	9,298,994	2,656,652	39,801,197	3,060,690	300,104	4,883,932	1,871,025	110,636,861	---	3,127	100,355	9,542,077	120,282,420
Brooks	36,843	---	231	---	31,159	---	31,159	19,820	---	4,322	452	92,827	---	---	---	---	92,827
Brookston	37,545	---	---	121	20,649	---	20,770	---	---	1	---	58,316	---	---	---	---	58,316
Brooten	369,851	1,140	6,545	6,345	237,233	5,492	249,070	52,949	2,217	7,081	150,997	839,850	636,000	560	11,040	---	1,487,450
Browerville	198,698	115,377	684	59,982	276,396	---	336,378	75,572	3,269	12,157	15,802	757,937	117,523	---	264,199	79,955	1,219,614
Browns Valley	281,983	---	2,467	42,115	737,932	---	780,047	66,321	1,643	7,175	63,048	1,202,684	---	---	---	---	1,202,684
Brownsdale	214,259	3,096	2,812	51,457	253,833	15,424	320,714	75	---	359	22,403	563,718	---	---	---	---	563,718
Brownsville	138,455	15,860	2,540	36,841	74,138	---	110,979	88,728	450	1,108	7,673	365,793	---	---	46,787	660	413,240
Brownton	466,994	498,041	17,495	450,452	792,556	---	1,243,008	144,157	1,532	10,119	72,823	2,454,169	98,000	---	---	6,244	2,558,413
Bruno	39,534	---	950	---	28,793	---	28,793	25,911	---	1,648	5,127	101,963	---	---	---	---	101,963
Buckman	60,370	---	3,695	22,527	36,348	---	58,875	251	27	24	6,253	129,495	---	---	---	---	129,495
Buffalo	8,106,303	130,253	458,071	1,723,421	1,345,560	281,000	3,349,981	3,062,814	39,538	124,973	1,928,763	17,200,696	8,236,663	112,003	1,475,000	1,673,464	28,697,826
Buffalo Lake	579,709	144,206	19,978	51,486	293,343	53,798	398,627	89,945	3,908	75,232	40,976	1,352,581	---	11,000	---	226,567	1,590,148
Buhl	313,847	5,526	4,041	91,354	607,581	50,000	748,935	72,515	1,388	2,370	13,080	1,161,702	---	128,434	37,683	13,180	1,340,999
Burnsville	41,194,258	1,931,638	2,028,388	4,916,173	3,976,234	2,968,082	11,860,489	7,618,252	205,089	933,690	289,642	66,061,446	20,399,433	82,737	511,458	1,955,416	89,010,490
Burtrum	35,983	---	2,319	---	35,818	---	35,818	448	887	13	1,268	76,736	---	---	---	---	76,736
Butterfield	95,763	1,940	2,992	43,095	225,392	---	268,487	60,044	1,354	3,175	125,679	559,434	---	---	---	1,320	560,754
Byron	4,232,944	413,536	181,890	434,713	1,427,572	---	1,862,285	385,200	---	96,186	413,168	7,585,209	4,597,413	---	---	1,382,299	13,564,921
Caledonia	973,063	640	14,091	564,839	1,145,407	35,696	1,745,942	476,283	10,744	9,477	108,685	3,338,925	---	---	233,335	386,764	3,959,024
Callaway	55,886	1,767	114	16,601	70,224	---	86,825	66,959	4,104	8,515	564,061	788,231	---	---	---	126,074	914,305
Calumet	195,189	---	725	26,218	150,675	251,443	428,336	2,821	275	280	42,595	670,221	---	10,050	140,240	29,702	850,213
Cambridge	7,439,583	601,838	489,618	2,508,439	1,919,727	21,460	4,449,626	767,020	62,265	285,020	75,896	14,170,866	3,890,909	803	715,000	3,888,668	22,666,246
Campbell	39,218	---	---	---	227,030	---	227,030	12,356	224	2,082	288	281,198	---	---	---	---	281,198
Canby	858,980	5,344	1,615	235,483	1,331,959	---	1,567,442	264,777	1,541	63,941	208,436	2,972,076	---	3,000	---	25,412	3,000,488
Cannon Falls	3,916,499	273,919	103,041	246,420	828,275	125,185	1,199,880	350,850	63,723	26,450	354,364	6,288,726	1,765,464	---	469,900	141,975	8,666,065
Canton	155,963	---	1,337	26,822	98,586	---	125,408	36,159	193	5,181	23,572	347,813	---	---	---	---	347,813

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**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	181,833	19,203	3,139	38,109	118,415	---	156,524	70,081	772	5,882	17,562	454,996	---	---	---	13,000	467,996
Carlton	456,988	19,524	22,030	105,107	354,864	5,000	464,971	563,607	2,066	15,134	84,201	1,628,521	1,200,000	---	---	3,630	2,832,151
Carver	3,341,744	177,239	731,446	286,194	327,681	76,076	689,951	380,324	6,894	115,712	398,355	5,841,665	---	17,580	---	586,540	6,445,785
Cass Lake	348,735	---	11,706	57,259	485,739	13,033	556,031	104,519	955	19,714	18,805	1,060,465	---	---	621,908	---	1,682,373
Cedar Mills	22,624	---	55	---	6,191	---	6,191	---	---	26	20	28,916	---	638	---	---	29,554
Center City	309,051	673	9,450	51,862	51,947	---	103,809	110,463	1,113	1,265	81,821	617,645	---	---	---	74,736	692,381
Centerville	2,884,239	122,221	244,352	306,939	188,955	36,052	531,946	67,981	10,188	31,981	31,685	3,924,593	---	---	---	494,446	4,419,039
Ceylon	36,984	2,382	1,020	25,465	166,186	1,152	192,803	37,056	503	1,379	35,692	307,819	---	---	---	---	307,819
Champlin	12,955,452	2,192,389	705,535	1,814,934	966,083	78,632	2,859,649	4,464,733	173,060	626,996	2,060,196	26,038,010	6,741,819	22,642	117,201	6,948,315	39,867,987
Chandler	117,069	---	25	19,212	77,486	---	96,698	43,300	---	13,750	22,276	293,118	---	---	---	5,500	298,618
Chanhasseen	13,863,278	464,373	1,546,669	1,988,969	16,172,458	407,902	18,569,329	829,846	73,800	368,168	153,322	35,868,785	546,108	46,443	2,812,153	40,724	39,314,213
Chaska	12,501,723	1,970,086	764,239	2,088,746	2,151,439	5,986,803	10,226,988	7,641,292	55,563	173,903	401,281	33,735,075	14,190,429	14,671	7,294,051	7,566,713	62,800,939
Chatfield	2,459,112	10,106	20,775	207,081	890,035	76,739	1,173,855	415,936	5,165	106,467	261,774	4,453,190	---	---	764,179	5,450	5,222,819
Chickamaw Beach	36,001	---	2,102	---	213	---	213	---	---	1,623	---	39,939	---	---	---	---	39,939
Chisago City	2,997,840	233,950	38,745	407,892	606,256	42,068	1,056,216	342,831	35	32,126	171,494	4,873,237	---	---	114,320	18,347	5,005,904
Chisholm	1,609,737	104,157	39,076	425,902	4,875,588	204,059	5,505,549	265,587	35,035	16,114	423,440	7,998,695	---	34,301	---	---	8,032,996
Chokio	111,974	---	830	64,107	152,096	---	216,203	23,668	697	1,504	11,208	366,084	---	---	---	---	366,084
Circle Pines	3,159,180	498,680	77,935	385,418	681,900	355,463	1,422,781	267,821	9,429	194,813	130,259	5,760,898	4,937,515	684	---	352,506	11,051,603
Clara City	1,170,365	121,931	5,662	176,779	470,769	---	647,548	263,276	4,009	18,921	61,164	2,292,876	1,231,718	52,000	144,100	11,700	3,732,394
Claremont	688,465	5,352	12,278	40,307	196,913	---	237,220	23,124	1,038	11,827	16,841	996,145	---	---	---	3,336	999,481
Clarissa	201,850	---	330	54,666	240,320	---	294,986	30,389	684	25,597	50,646	604,482	---	---	---	36,975	641,457
Clarkfield	750,997	301,599	5,258	452,338	530,423	43,381	1,026,142	55,489	6,939	2,815	35,696	2,184,935	4,287,048	---	33,345	55,494	6,560,822
Clarks Grove	140,478	---	1,970	57,071	224,406	---	281,477	60,247	---	1,102	23,985	509,259	---	---	1,287	1,723	512,269
Clear Lake	397,818	---	9,773	46,636	116,223	---	162,859	282,513	1,133	8,462	33,388	895,946	---	2,089	10,600	27,859	936,494
Clearbrook	241,641	---	120	45,658	195,842	---	241,500	121,240	470	2,326	67,445	674,742	---	3,475	60,000	144,389	882,606
Clearwater	1,444,220	56,807	142,409	135,942	361,310	---	497,252	244,235	5,872	31,519	224,402	2,646,716	790,000	---	---	176,000	3,612,716
Clements	63,767	---	830	---	49,579	5,000	54,579	24,949	20	1,328	18,348	163,821	---	---	---	---	163,821
Cleveland	334,525	10,000	30,258	56,014	217,704	14,357	288,075	56,077	8,433	4,828	102,515	834,711	---	---	---	57,500	892,211
Climax	77,081	---	550	24,316	73,930	---	98,246	7,446	615	1,116	19,259	204,313	---	36,000	---	---	240,313
Clinton	74,735	---	139	46,851	175,896	---	222,747	28,004	250	245	1,629	327,749	---	---	---	---	327,749

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**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	11,188	---	2,785	5,554	24,444	---	29,998	8	---	179	1,376	45,534	---	---	---	---	45,534
Clontarf	49,912	560	500	11,346	27,526	---	38,872	20,496	3	---	15,772	126,115	---	---	---	---	126,115
Cloquet	4,499,349	140,298	147,587	987,820	4,083,627	1,800	5,073,247	705,489	38,664	89,124	335,910	11,029,668	---	---	1,045,000	843,597	12,918,265
Coates	52,398	---	1,950	---	263	9,988	10,251	24,717	2,978	3,108	491	95,893	---	---	---	---	95,893
Cobden	3,132	---	1,612	---	2,926	---	2,926	4	---	11	3,041	10,726	---	---	---	---	10,726
Cohasset	3,076,803	---	13,383	206,282	1,761,236	---	1,967,518	110,677	1,798	45,921	45,489	5,261,589	---	---	---	1,892,697	7,154,286
Cokato	1,549,355	---	43,357	208,090	746,966	2,756	957,812	279,935	6,059	13,581	145,377	2,995,476	4,606,224	40,106	---	560,831	8,202,637
Cold Spring	1,973,244	585,064	253,036	487,275	851,164	---	1,338,439	623,387	22,565	195,527	126,296	5,117,558	2,980,657	6,002	151,621	120,029	8,375,867
Coleraine	1,064,274	5,537	7,464	146,687	680,956	5,954	833,597	104,882	8,505	1,563	79,530	2,105,352	1,688,145	2,783	---	141,901	3,938,181
Cologne	1,489,215	59,075	69,976	138,701	272,409	---	411,110	336,214	2,203	26,425	242,161	2,636,379	3,110,398	---	---	---	5,746,777
Columbia Heights	14,832,152	599,358	680,826	1,663,824	2,515,999	34,898	4,214,721	888,626	109,901	429,267	468,716	22,223,567	---	22,555	389,100	976,782	23,612,004
Columbus	3,491,476	527,501	246,786	---	1,020,652	39,544	1,060,196	7,250	13,536	2,921	294,396	5,644,062	3,640,000	---	---	282,115	9,566,177
Comfrey	271,734	7,779	2,421	26,595	125,971	16,300	168,866	148,861	92	15,194	72,756	687,703	---	---	---	33,050	720,753
Comstock	17,420	---	---	---	14,667	---	14,667	---	---	198	1,594	33,879	---	---	---	---	33,879
Conger	66,062	---	---	---	39,244	500	39,744	46,240	825	2,321	1,468	156,660	---	---	---	---	156,660
Cook	429,442	---	4,260	137,264	212,524	843,619	1,193,407	427,828	727	6,451	52,843	2,114,958	---	16,873	25,568	127,908	2,285,307
Coon Rapids	34,858,609	2,358,599	1,995,039	4,514,230	9,858,065	574,433	14,946,728	3,149,604	138,382	1,394,379	1,631,265	60,472,605	3,823,231	105,154	---	768,488	65,169,478
Corcoran	4,693,641	114,386	1,246,444	445,428	279,531	23,992	748,951	321,061	18,829	59,504	91,464	7,294,280	4,304,983	---	283,952	1,028,922	12,912,137
Correll	15,270	---	25	---	6,838	---	6,838	4	---	66	326	22,529	---	---	---	---	22,529
Cosmos	289,095	52,703	2,885	34,729	164,844	---	199,573	122,448	1,932	8,787	49,896	727,319	---	---	---	---	727,319
Cottage Grove	18,953,433	6,085,906	2,480,933	2,949,696	16,619,059	959,163	20,527,918	9,870,445	141,380	557,652	1,181,784	59,799,451	---	13,771	827,442	4,267,119	64,907,783
Cottonwood	780,971	17,935	5,712	137,854	808,860	---	946,714	185,209	1,572	5,759	70,887	2,014,759	---	7,500	---	58,000	2,080,259
Courtland	209,520	13,768	3,612	57,749	103,775	---	161,524	211	---	2,492	5,741	396,868	---	---	---	---	396,868
Cromwell	184,489	---	425	18,107	57,442	17,501	93,050	52,133	---	542	54,763	385,402	---	---	---	8,848	394,250
Crookston	2,900,471	223,755	96,150	1,030,180	4,510,048	250,000	5,790,228	1,038,168	207,157	245,022	150,647	10,651,598	---	16,455	222,687	650,152	11,540,892
Crosby	1,498,459	46,446	65,995	177,803	1,390,802	83,400	1,652,005	442,771	9,663	99,460	384,853	4,199,652	---	---	---	439,626	4,639,278
Crosslake	4,045,961	206,615	102,792	171,399	111,609	486,212	769,220	326,486	8,377	88,300	68,215	5,615,966	11,886	54,050	---	---	5,681,902
Crystal	12,660,825	2,460,519	676,382	1,851,315	3,384,032	224,756	5,460,103	332,551	196,239	930,168	107,560	22,824,347	---	27,240	474,257	---	23,325,844
Currie	144,962	149	2,785	1,141,874	1,208,403	---	2,350,277	22,250	---	3,719	35,770	2,559,912	1,435,209	150	---	1,463,690	5,458,961
Cuyuna	189,908	---	6,880	25,691	14,745	2,500	42,936	24,127	27	271	27,631	291,780	---	---	13,895	---	305,675

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**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Cyrus	82,759	13,345	1,390	101,150	101,265	---	202,415	30,520	15	7,248	19,293	356,985	---	300	---	---	357,285
Dakota	106,520	---	538	27,753	54,706	---	82,459	35,577	---	552	17,823	243,469	---	---	---	---	243,469
Dalton	57,987	---	325	280,591	78,244	---	358,835	45,171	---	367	10,858	473,543	---	---	---	16,444	489,987
Danube	345,136	7,901	2,505	38,509	230,893	---	269,402	133,629	757	10,499	135,557	905,386	---	---	---	116,545	1,021,931
Danvers	56,334	---	1,686	140,278	9,679	---	149,957	31,281	207	3,167	46,257	288,889	---	---	---	---	288,889
Darfur	53,503	---	572	---	50,984	1,934	52,918	21,078	---	884	49,623	178,578	---	---	---	9,816	188,394
Darwin	88,239	15,085	1,667	17,453	55,448	---	72,901	25,989	447	3,447	51,035	258,810	---	---	100,000	---	358,810
Dassel	846,165	80,876	21,761	110,750	452,359	15,000	578,109	186,084	2,275	17,522	56,248	1,789,040	2,605,000	---	---	5,000	4,399,040
Dawson	1,263,767	48,288	2,430	245,323	796,691	12,180	1,054,194	117,316	1,671	36,363	144,195	2,668,224	13,783,407	---	---	22,553	16,474,184
Dayton	6,097,947	1,245,564	1,157,559	9,853,561	1,580,880	---	11,434,441	1,974,356	35,092	335,217	69,794	22,349,970	2,052,398	7,830	746,789	1,570,798	26,727,785
De Graff	17,988	---	140	9,001	28,259	21,000	58,260	2,715	93	217	20,384	99,797	---	750	---	---	100,547
Deephaven	2,731,168	---	416,678	295,666	234,284	31,423	561,373	607,941	49,467	90,952	123,148	4,580,727	78,227	20	31,726	200,000	4,890,700
Deer Creek	71,962	413	535	74,486	89,955	---	164,441	32,589	---	4,153	41,353	315,446	---	7,000	---	61,506	383,952
Deer River	956,226	8,569	9,371	74,305	385,357	2,958	462,620	252,742	13,484	1,475	49,694	1,754,181	219,000	12,407	---	14,689	2,000,277
Deerwood	551,928	49,509	13,786	99,967	79,466	150,000	329,433	266,217	2,672	5,268	79,095	1,297,908	---	1,002	20,953	---	1,319,863
Delano	4,383,307	28,503	612,998	425,726	1,801,943	178,359	2,406,028	3,549,282	---	84,677	174,404	11,239,199	5,450,039	8,482	152,662	3,679,778	20,530,160
Delavan	179,667	374	1,571	---	43,894	167,144	211,038	21,719	180	3,643	10,186	428,378	---	---	---	302,437	730,815
Delhi	49,531	---	55	---	12,660	---	12,660	4	---	322	312	62,884	---	1,200	---	---	64,084
Dellwood	836,480	---	68,116	85,511	1,126	2,297	88,934	35,355	758	1,975	2,795	1,034,413	---	---	---	---	1,034,413
Denham	11,567	---	1,900	---	946	---	946	3,530	---	151	---	18,094	---	---	---	---	18,094
Dennison	94,114	62,901	4,909	16,047	36,333	---	52,380	2,607	563	590	1,989	220,053	---	---	25,361	---	245,414
Dent	58,163	4,755	8,780	113,477	48,186	547	162,210	69,796	---	668	114,269	418,641	---	---	25,935	---	444,576
Detroit Lakes	9,093,458	1,631,706	316,375	12,226,667	5,118,610	67,986	17,413,263	1,951,925	65,799	266,189	721,574	31,460,289	8,495,505	48,185	1,190,717	1,509,628	42,704,324
Dexter	140,598	3,407	2,625	25,691	79,834	---	105,525	1,771	---	166	14,478	268,570	250,000	---	---	---	518,570
Dilworth	1,640,036	1,082,645	42,734	340,086	1,361,349	28,980	1,730,415	152,594	53,247	137,030	100,487	4,939,188	1,300,640	---	20,000	648,281	6,908,109
Dodge Center	1,949,572	460,569	77,614	213,837	1,125,174	26,384	1,365,395	164,901	7,229	12,385	868,091	4,905,756	3,032,978	---	66,623	322,034	8,327,391
Donaldson	19,953	1,279	---	---	6,178	---	6,178	3,045	---	750	1,278	32,483	---	---	---	---	32,483
Donnelly	45,217	26,321	925	16,876	74,469	---	91,345	20,936	470	137	18,831	204,182	---	3,500	---	20,500	228,182
Doran	14,338	---	---	---	13,122	---	13,122	7,477	---	1,064	586	36,587	---	---	---	---	36,587
Dover	346,151	28,245	14,399	57,183	182,680	---	239,863	24,098	1,057	12,219	116,548	782,580	---	---	---	48,272	830,852

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**For the Year Ended December 31, 2020**

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
Dovray	31,320	---	20	---	18,726	---	18,726	12,974	---	1,303	6,269	70,612	---	500	---	4,466	75,578
Duluth	73,505,920	1,286,902	1,951,586	16,369,893	48,154,994	1,780,725	66,305,612	9,942,040	593,625	5,181,142	7,161,322	165,928,149	13,551,705	---	4,053,170	29,761,147	213,294,171
Dumont	63,789	---	2,202	3,715	31,237	---	34,952	22,460	---	25	20,257	143,685	---	---	---	---	143,685
Dundas	1,144,650	---	184,064	118,360	212,070	---	330,430	120,165	11,329	14,377	25,528	1,830,543	2,196,246	---	---	425,841	4,452,630
Dundee	32,370	---	175	---	18,264	---	18,264	2,830	---	53	1,249	54,941	---	---	4,200	---	59,141
Dunnell	116,959	---	742	411	57,244	1,405	59,060	250	422	2,470	4,841	184,744	---	---	---	---	184,744
Eagan	42,578,065	1,882,788	2,030,131	7,029,624	5,637,671	77,567	12,744,862	4,670,481	386,325	477,896	517,730	65,288,278	---	269,323	1,719,019	16,275,820	83,552,440
Eagle Bend	240,776	87,153	610	39,602	211,406	---	251,008	25,024	2,410	13,215	41,192	661,388	---	---	115,895	139,867	917,150
Eagle Lake	918,030	34,957	72,556	237,342	720,818	---	958,160	375,925	3,047	31,924	128,553	2,523,152	---	30,000	100,000	---	2,653,152
East Bethel	6,194,425	99,294	293,959	911,396	1,041,936	65,380	2,018,712	476,219	23,272	25,961	39,375	9,171,217	---	---	---	610,000	9,781,217
East Grand Forks	6,616,753	1,344,335	107,263	1,686,470	4,638,877	22,172	6,347,519	1,277,234	110,300	339,326	339,574	16,482,304	---	19,340	309,192	340,241	17,151,077
East Gull Lake	627,515	41,338	39,780	77,902	9,897	---	87,799	700	---	1,695	4,259	803,086	171,000	---	---	---	974,086
Easton	155,454	---	2,933	183,275	53,451	6,013	242,739	33,187	---	1,317	5,583	441,213	2,910,000	---	---	---	3,351,213
Echo [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Eden Prairie	45,723,054	2,667,419	4,225,678	7,742,914	2,675,389	137,298	10,555,601	5,421,553	231,166	1,458,094	2,330,548	72,613,113	7,417,000	---	1,301,468	7,976,929	89,308,510
Eden Valley	596,065	7,351	6,200	88,655	384,946	---	473,601	86,297	1,428	46,091	118,449	1,335,482	---	---	---	214,885	1,550,367
Edgerton	428,673	8,183	12,214	84,532	388,034	21,818	494,384	258,955	530	12,302	79,154	1,294,395	80,000	---	---	---	1,374,395
Edina	49,041,763	4,629,551	6,454,749	4,428,056	6,873,773	28,971	11,330,800	5,447,436	547,803	1,835,870	2,894,877	82,182,849	2,025,176	251,670	1,024,003	5,236,383	90,720,081
Effie	43,319	---	100	9,267	17,515	---	26,782	75	---	43	3,515	73,834	---	---	---	---	73,834
Eitzen	113,876	---	105	20,725	67,508	---	88,233	4,606	---	1,397	87,345	295,562	---	---	---	---	295,562
Elba	38,428	---	4,480	---	25,953	176	26,129	1,012	---	---	12,267	82,316	---	---	---	---	82,316
Elbow Lake	739,186	183,466	6,738	171,748	542,527	24,051	738,326	277,483	2,705	9,363	388,108	2,345,375	---	---	113,000	49,000	2,507,375
Elgin	530,082	3,281	49,142	148,232	622,972	31,528	802,732	125,317	4,155	8,508	25,960	1,549,177	960,000	---	---	462,125	2,971,302
Elizabeth	30,103	---	1,125	48,482	54,030	---	102,512	20,740	---	1,248	12,762	168,490	---	---	---	19	168,509
Elk River	19,073,893	122,000	665,519	1,875,294	1,921,035	68,917	3,865,246	3,508,172	107,018	1,249,420	874,956	29,466,224	16,139,913	432,271	2,315,865	2,217,561	50,571,834
Elko New Market	2,454,005	93,310	142,109	359,298	403,435	---	762,733	514,854	14,841	10,896	156,818	4,149,566	4,638,711	---	19,340	1,494,637	10,302,254
Elkton	48,653	---	651	10,623	12,633	---	23,256	738	---	346	1,368	75,012	72,000	4,101	---	43,000	194,113
Ellendale	327,410	109,395	4,566	50,629	215,486	7,090	273,205	66,542	---	3,122	116,715	900,955	1,137,000	---	---	618,343	2,656,298
Ellsworth	149,415	196	2,150	35,184	184,704	---	219,888	31,509	160	21,918	9,515	434,751	---	---	---	---	434,751
Elmdale	15,882	---	1,600	---	10,369	1,607	11,976	10,469	---	615	3,799	44,341	---	---	---	---	44,341

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



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Elmore	319,681	6,789	1,173	113,716	261,197	21,086	395,999	19,426	541	1,115	12,454	757,178	260,000	---	---	25,000	1,042,178
Elrosa	29,384	---	1,569	16,273	56,717	---	72,990	31,992	290	1,236	7,027	144,488	---	---	---	---	144,488
Ely	1,990,915	92	66,622	1,045,768	3,599,918	1,300,208	5,945,894	748,904	32,162	34,948	297,732	9,117,269	4,537,713	84,581	100,000	84,581	13,924,144
Elysian	701,201	107,631	70,223	90,049	35,225	36,061	161,335	94,068	603	2,333	61,044	1,198,438	53,603	7,000	---	28,814	1,287,855
Emily	976,821	44,462	49,343	145,487	25,439	31,184	202,110	54,299	1,587	(6,443)	34,080	1,356,259	---	---	---	20,472	1,376,731
Emmons	177,730	19,414	638	27,499	103,616	---	131,115	46,329	---	3,676	37,322	416,224	---	---	---	---	416,224
Erhard	33,906	---	1,980	---	32,334	---	32,334	3,614	---	5,358	3,164	80,356	---	450	---	---	80,806
Erskine	182,194	533	420	161,424	140,188	---	301,612	29,805	---	994	14,227	529,785	---	650	---	---	530,435
Evan	26,346	---	1,000	---	14,636	---	14,636	---	---	844	---	42,826	---	---	---	---	42,826
Evansville	268,810	101,006	1,970	45,430	472,274	544	518,248	36,038	1,792	18,254	163,321	1,109,439	---	21,364	51,166	158,939	1,340,908
Eveleth	1,903,531	26,364	12,608	286,507	3,894,162	258,587	4,439,256	671,769	26,374	14,394	442,729	7,537,025	43,028	2,000	---	686,633	8,268,686
Excelsior	2,836,311	144,299	191,215	103,597	1,536	11,760	116,893	384,296	64,043	131,476	29,732	3,898,265	1,576,245	---	200,000	200,000	5,874,510
Eyota	856,922	110,464	30,803	151,143	587,634	84,897	823,674	78,408	2,388	19,368	57,587	1,979,614	---	---	451,821	291,364	2,722,799
Fairfax	487,526	133,256	10,000	86,792	499,959	---	586,751	286,021	4,569	1,874	46,845	1,556,842	---	683	1,432,925	371,631	3,362,081
Fairmont	6,606,416	499,423	334,988	1,249,510	8,322,962	109,454	9,681,926	881,713	42,131	253,563	295,923	18,596,083	---	13,649	1,655,000	9,819,061	30,083,793
Falcon Heights	2,480,814	45,900	214,568	412,789	1,023,645	15,726	1,452,160	214,497	15,109	89,682	70,089	4,582,819	---	---	---	158,000	4,740,819
Faribault	10,706,937	645,690	546,332	2,114,034	10,208,994	229,819	12,552,847	3,181,596	106,582	681,651	2,404,343	30,825,978	---	731,606	300,000	1,158,097	33,015,681
Farmington	13,429,341	407,412	588,347	1,509,600	1,601,350	47,458	3,158,408	928,569	45,959	463,738	123,526	19,145,300	1,279,300	12,867	1,782,570	2,480,520	24,700,557
Farwell	10,545	---	---	---	13,606	---	13,606	5,076	---	24	2,039	31,290	---	---	---	---	31,290
Federal Dam	67,264	2,658	---	---	---	---	---	---	---	---	709	70,631	---	---	588	---	71,219
Felton	19,855	11,392	859	13,514	44,717	---	58,231	4,163	---	4,533	713	99,746	---	---	10,271	21,837	131,854
Fergus Falls	8,495,620	361,151	182,754	2,340,711	5,867,540	255,472	8,463,723	1,327,908	109,761	520,371	407,100	19,868,388	6,519,986	1,200	1,714,853	694,266	28,798,693
Fertile	251,762	---	1,530	90,091	1,099,045	---	1,189,136	97,964	1,443	3,885	115,320	1,661,040	---	---	118,050	---	1,779,090
Fifty Lakes	477,184	---	21,925	11,291	10,325	6,067	27,683	8,065	770	10,738	23,193	569,558	---	10,020	816	12,000	592,394
Finlayson	92,085	---	831	23,054	48,847	---	71,901	71,260	---	1,119	10,250	247,446	---	---	---	18,496	265,942
Fisher	144,044	7,486	1,706	32,321	119,483	---	151,804	42,242	---	2,802	13,863	363,947	---	---	---	85,250	449,197
Flensburg	81,599	---	100	20,527	52,914	---	73,441	5,113	67	---	19,124	179,444	---	---	---	---	179,444
Floodwood	346,770	---	9,232	47,095	249,859	---	296,954	487,192	7,629	481	67,530	1,215,788	---	---	13,018	31,189	1,259,995
Florence	17,319	---	---	---	10,187	---	10,187	790	3	346	273	28,918	---	---	---	---	28,918
Foley	1,146,999	148,374	44,638	341,401	907,967	115,989	1,365,357	285,875	11,540	50,026	70,510	3,123,319	2,281,000	16,750	164,000	533,306	6,118,375

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**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Forada	122,740	1,608	1,769	---	22,712	425	23,137	120,140	---	6,268	57,116	332,778	---	---	---	---	332,778
Forest Lake	12,070,943	47,699	531,168	3,358,230	2,582,119	1,202,489	7,142,838	1,436,214	85,245	312,790	169,705	21,796,602	---	37,005	325,000	561,904	22,720,511
Foreston	126,348	---	2,315	40,280	128,323	---	168,603	20,201	33	474	38,392	356,366	---	---	27,093	---	383,459
Fort Ripley	18,714	---	2,268	---	586	---	586	1,308	---	2,252	4,600	29,728	---	---	---	1,575	31,303
Fosston	554,505	45,650	2,527	453,570	697,993	---	1,151,563	619,561	3,162	25,375	65,264	2,467,607	853,000	1,625	580,801	252,314	4,155,347
Fountain	134,400	---	3,710	31,417	91,382	---	122,799	10,243	957	507	35,863	308,479	---	---	---	4,380	312,859
Foxhome	19,317	---	600	---	29,808	---	29,808	50	---	2,947	1,700	54,422	---	---	---	---	54,422
Franklin	185,315	5,564	4,735	107,677	180,265	500	288,442	76,198	528	12,470	31,984	605,236	---	---	---	---	605,236
Frazee	481,343	115,522	27,876	108,944	616,110	---	725,054	186,622	3,397	10,158	43,935	1,593,907	---	---	---	85,609	1,679,516
Freeborn	116,807	---	---	20,869	85,802	---	106,671	14,796	---	635	25,528	264,437	---	---	---	---	264,437
Freeport	484,966	7,453	13,397	91,400	144,030	---	235,430	120,328	1,113	17,152	115,910	995,749	---	---	82,000	196,500	1,274,249
Fridley	21,208,288	819,347	1,301,971	2,376,563	5,749,302	486	8,126,351	2,831,766	169,156	999,150	19,118,400	54,574,429	5,169,659	21,429	338,500	2,288,812	62,392,829
Frost	118,612	---	1,201	14,979	55,177	---	70,156	22,017	67	1,583	37,609	251,245	---	10,601	---	13,121	274,967
Fulda	450,130	437	5,235	179,443	543,059	25,154	747,656	148,429	2,448	2,211	70,657	1,427,203	---	71,500	111,648	341,838	1,952,189
Funkley	1,603	---	---	---	622	---	622	---	---	---	---	2,225	---	---	---	---	2,225
Garfield	184,851	---	4,710	27,656	81,274	---	108,930	100,541	467	3,871	54,664	458,034	---	---	---	13,118	471,152
Garrison	214,588	---	10,460	34,942	44,819	---	79,761	190,264	848	135	47,757	543,813	---	---	---	---	543,813
Garvin	53,526	---	1,000	23,670	40,013	---	63,683	3,457	159	832	20,881	143,538	---	---	---	256	143,794
Gary	53,231	10,433	400	15,219	67,704	132,500	215,423	22,999	---	676	17,098	320,260	---	18,213	---	---	338,473
Gaylord	1,647,367	261,383	56,944	217,681	965,403	14,685	1,197,769	297,834	14,816	74,356	370,187	3,920,656	---	10,900	55,000	520,552	4,507,108
Gem Lake	556,972	117,305	31,439	---	12	1,095	1,107	5,256	620	11,501	12,176	736,376	---	---	---	410,000	1,146,376
Geneva	133,750	60	810	39,930	118,819	---	158,749	20,908	---	7,997	9,818	332,092	---	---	57,000	68,000	457,092
Genola	16,039	---	8,155	3,400	26	1,525	4,951	4,324	146	1,092	729	35,436	---	---	---	---	35,436
Georgetown	543	---	950	6,187	8,315	22,109	36,611	3,750	---	332	691	42,877	---	---	---	---	42,877
Ghent	282,748	---	6,480	99,178	118,083	---	217,261	24,409	70	71	16,636	547,675	---	40,498	---	106,455	694,628
Gibbon	513,894	61,875	4,665	73,793	331,743	9,838	415,374	125,658	3,488	7,140	19,933	1,152,027	---	5,000	20,586	---	1,177,613
Gilbert	1,049,317	2,481	6,368	304,329	1,254,398	278,548	1,837,275	460,171	4,173	11,683	107,780	3,479,248	4,676,949	14,017	150,000	61,350	8,381,564
Gilman	38,470	---	738	17,705	26,370	45	44,120	18,342	---	829	6,016	108,515	---	---	---	---	108,515
Glencoe	2,875,303	415,733	85,405	429,649	3,471,621	97,500	3,998,770	167,813	27,463	4,247	232,661	7,807,395	---	1,408	1,723,000	262,991	9,794,794
Glenville	129,705	---	3,790	44,827	298,667	---	343,494	46,802	---	3,259	23,504	550,554	---	---	---	19,750	570,304

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**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Glenwood	2,154,561	---	69,147	359,086	844,581	---	1,203,667	245,364	9,933	42,573	124,940	3,850,185	---	3,500	85,000	679,170	4,617,855
Glyndon	535,841	506,416	18,528	105,778	487,870	---	593,648	218,125	25,369	7,215	78,208	1,983,350	---	---	---	163,316	2,146,666
Golden Valley	27,099,500	592,614	1,350,417	1,663,334	1,061,599	348,939	3,073,872	1,354,914	148,372	747,355	178,296	34,545,340	---	147,736	649,769	2,707,835	38,050,680
Gonvick	116,281	---	1,685	21,623	94,665	---	116,288	74,855	---	5,337	58,075	372,521	---	---	---	---	372,521
Good Thunder	337,224	21,336	1,056	39,855	236,101	1,436	277,392	100	428	2,148	65,702	705,386	---	---	---	---	705,386
Goodhue	529,607	25,017	16,433	87,771	377,184	1,162	466,117	25,565	6,244	12,342	49,867	1,131,192	362,000	102,593	---	337,340	1,933,125
Goodridge	20,617	---	---	---	46,136	---	46,136	---	---	---	3,651	70,404	---	---	---	19,281	89,685
Goodview	1,769,687	76,168	31,863	314,018	805,275	---	1,119,293	2,172	8,699	38,437	60,144	3,106,463	---	---	---	2,000	3,108,463
Graceville	217,932	10,294	2,046	63,658	241,149	23,000	327,807	534,287	---	1,274	54,912	1,148,552	---	---	---	---	1,148,552
Granada	16,169	---	747	78,506	110,323	---	188,829	---	542	2,664	30,335	239,286	---	4,529	---	---	243,815
Grand Marais	956,006	129,094	80,078	106,230	73,637	198,037	377,904	1,612,391	868	13,470	29,486	3,199,297	---	---	410,369	191,978	3,801,644
Grand Meadow	558,380	87,170	3,378	121,623	408,555	40,373	570,551	23,961	1,829	345	83,719	1,329,333	---	---	---	4,766	1,334,099
Grand Rapids	7,680,504	432,474	450,688	1,620,509	3,157,181	3,415,394	8,193,084	2,358,549	92,407	146,075	503,873	19,857,654	3,008,520	2,701,905	---	806,486	26,374,565
Granite Falls	1,746,301	115,018	62,334	427,374	1,832,307	11,000	2,270,681	473,589	20,410	53,774	852,104	5,594,211	823,332	1,601	773,719	1,024,342	8,217,205
Grant	1,355,756	374,403	266,416	71,952	3,827	7,952	83,731	22,279	6,364	18,766	8,092	2,135,807	1,172,000	---	---	---	3,307,807
Grasston	18,944	---	615	10,708	26,642	---	37,350	10,655	---	35	775	68,374	---	---	---	---	68,374
Green Isle	618,452	80,744	39,641	54,612	123,199	2,364	180,175	143,857	2,277	3,656	46,530	1,115,332	---	---	---	50,118	1,165,450
Greenbush	303,079	416	1,615	57,468	295,341	1,000	353,809	78,199	320	4,814	77,026	819,278	---	---	---	13,000	832,278
Greenfield	1,960,875	27,145	117,964	218,788	7,692	6,910	233,390	81,410	4,213	17,062	1,525	2,443,584	---	---	---	44,681	2,488,265
Greenwald	36,212	2,092	1,780	---	39,771	---	39,771	726	33	3,805	8,430	92,849	---	---	---	15,000	107,849
Greenwood	638,952	---	71,982	54,568	---	2,049	56,617	97,801	5,282	17,683	1,857	890,174	---	---	46,464	190,110	1,126,748
Grey Eagle	101,056	9,735	3,986	---	99,062	---	99,062	68,027	225	5,777	13,373	301,241	996,000	---	24,528	---	1,321,769
Grove City	219,630	98,295	11,987	46,711	242,423	---	289,134	54,343	986	3,357	35,849	713,581	41,845	1,100	---	---	756,526
Grygla	82,530	22,058	2,859	20,803	72,792	32,631	126,226	91,796	---	1,372	73,509	400,350	---	---	14,304	3,804	418,458
Gully	13,289	---	1,724	---	14,542	---	14,542	2,910	---	1,313	9,167	42,945	---	---	---	---	42,945
Hackensack	240,750	---	4,856	24,260	25,726	---	49,986	---	---	---	26,515	322,107	---	---	43,006	---	365,113
Hadley	37,716	---	---	---	12,655	---	12,655	---	---	1	30,335	80,707	---	---	---	---	80,707
Hallock	468,626	116,803	3,575	533,552	2,121,870	7,500	2,662,922	120,365	313	24,411	69,751	3,466,766	---	---	---	---	3,466,766
Halma	18,302	---	700	---	14,003	---	14,003	721	---	---	---	33,726	---	---	---	---	33,726
Halstad	202,385	18,852	1,653	47,155	230,603	595	278,353	22,848	1,100	13,406	27,016	565,613	147,000	6,921	---	145,245	864,779

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**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Ham Lake	5,160,767	44,489	570,476	1,246,072	1,909,467	131,167	3,286,706	402,805	22,131	139,105	163,832	9,790,311	---	24,410	---	1,271,350	11,086,071
Hamburg	514,657	1,126	11,006	41,150	83,373	6,982	131,505	32,953	418	3,279	10,000	704,944	---	---	---	14,000	718,944
Hammond	25,570	---	2,650	---	37,988	---	37,988	3,890	13	67	25,756	95,934	---	---	---	---	95,934
Hampton	312,217	64,499	16,611	53,190	139,838	18	193,046	2,576	2,739	3,516	30,446	625,650	---	---	51,620	112,823	790,093
Hancock	269,896	23,100	5,260	59,885	315,938	---	375,823	26,732	813	3,017	36,895	741,536	---	---	---	---	741,536
Hanley Falls	127,721	219	195	12,914	104,865	---	117,779	14,626	267	3,788	46,370	310,965	---	---	---	---	310,965
Hanover	1,871,239	49,996	190,395	283,883	187,179	---	471,062	388,877	3,182	81,711	34,934	3,091,396	---	---	---	309,000	3,400,396
Hanska	228,124	29,354	110	27,801	153,295	---	181,096	58,891	971	5,806	38,888	543,240	---	---	---	---	543,240
Harding	15,636	1,769	3,133	---	10,614	1,625	12,239	6,153	---	78	7,542	46,550	---	---	---	---	46,550
Hardwick	56,164	---	1,340	---	39,625	61,489	101,114	45,903	---	63	15,800	220,384	---	---	---	---	220,384
Harmony	757,317	169,262	5,523	68,471	404,068	48,768	521,307	221,294	1,098	17,829	108,825	1,802,455	2,000,000	---	33,500	177,500	4,013,455
Harris	251,372	---	9,662	89,046	208,585	---	297,631	2,753	610	3,024	32,384	597,436	---	---	---	---	597,436
Hartland	151,123	---	1,655	23,205	82,096	---	105,301	24,491	---	1,191	35,967	319,728	---	---	---	65,599	385,327
Hastings	15,337,703	1,025,473	468,688	1,741,410	2,605,140	771,921	5,118,471	4,389,683	72,396	455,259	114,995	26,982,668	2,347,018	30,560	99,378	526,107	29,985,731
Hatfield	14,760	---	1,200	3,541	2,578	1,194	7,313	---	---	720	1,225	25,218	---	---	---	---	25,218
Hawley	928,091	505,952	19,395	196,679	721,973	77,247	995,899	718,105	19,145	18,597	152,883	3,358,067	---	500,000	405,354	193,650	4,457,071
Hayfield	625,593	31,949	8,749	217,289	439,149	7,416	663,854	15,123	4,534	1,791	239,771	1,591,364	---	---	---	56,000	1,647,364
Hayward	179,301	---	---	153,945	54,357	104,650	312,952	53,773	---	1,481	23,838	571,345	---	---	---	---	571,345
Hazel Run	13,679	---	---	---	11,994	---	11,994	356	---	79	---	26,108	---	1,200	---	---	27,308
Hector	796,229	33,830	12,122	294,745	446,497	---	741,242	170,469	10,355	1,439	195,599	1,961,285	250,000	---	673,406	361,808	3,246,499
Heidelberg	31,655	---	700	---	2,069	---	2,069	6	---	85	731	35,246	---	---	---	---	35,246
Henderson	584,079	1,763	8,871	121,830	358,522	---	480,352	15,490	1,766	460	54,168	1,146,949	---	---	100,000	---	1,246,949
Hendricks	426,928	---	2,682	53,416	284,456	---	337,872	109,821	230	5,364	44,697	927,594	---	19,171	7,078	211,382	1,165,225
Hendrum	134,689	2,028	1,064	30,242	80,120	4,375	114,737	19,039	---	---	18,378	289,935	42,502	---	1,680	54,495	388,612
Henning	246,265	---	2,173	62,156	366,141	---	428,297	54,179	697	10,031	184,714	926,356	---	26,788	---	8,026	961,170
Henriette	8,475	---	1,212	---	14,838	---	14,838	918	---	9	---	25,452	---	---	---	---	25,452
Herman	271,951	44,801	1,625	189,230	163,610	---	352,840	42,156	637	3,663	22,578	740,251	---	---	---	51,774	792,025
Hermantown	10,005,974	966,640	216,936	555,433	9,222,859	---	9,778,292	429,308	52,401	148,344	164,152	21,762,047	7,848,248	74,700	228,924	3,664,061	33,577,980
Heron Lake	258,349	520	4,579	51,464	301,390	5,667	358,521	114,226	2,644	4,694	192,352	935,885	---	9,550	12,893	145,143	1,103,471
Hewitt	71,113	---	1,400	20,086	74,050	---	94,136	14,715	50	712	35,133	217,259	---	---	15,000	8,173	240,432

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Hibbing	7,495,937	35,267	104,615	1,694,145	13,436,424	715,152	15,845,721	2,234,644	60,462	366,240	112,898	26,255,784	3,282,560	6,482	---	680,419	30,225,245
Hill City	252,299	807	7,640	46,862	150,355	3,603	200,820	95,280	4,862	1,711	137,457	700,876	---	431	72,600	16,688	790,595
Hillman	3,295	---	1,880	---	5,783	---	5,783	---	227	---	---	11,185	---	---	---	---	11,185
Hills	134,914	---	495	50,327	209,801	---	260,128	83,196	184	36,340	47,085	562,342	---	---	---	---	562,342
Hilltop	703,947	---	14,708	61,635	157,309	17,296	236,240	90,971	1,796	2,218	2,071	1,051,951	---	---	---	---	1,051,951
Hinckley	910,508	6,804	34,249	46,869	390,696	---	437,565	165,805	4,177	27,287	51,168	1,637,563	---	---	155,000	9,000	1,801,563
Hitterdal	47,550	---	---	27,793	48,412	603	76,808	23,205	---	634	29,032	177,229	---	---	---	9,300	186,529
Hoffman	165,893	17,097	1,401	101,683	226,780	10,683	339,146	161,478	1,288	1,777	107,974	796,054	2,631,470	---	93,745	70,769	3,592,038
Hokah	314,069	---	4,570	40,985	304,394	60,314	405,693	44,052	6,129	7,374	10,630	792,517	142,480	---	---	---	934,997
Holdingford	301,989	22,193	7,537	85,737	416,021	153,689	655,447	166,692	1,146	5,596	158,896	1,319,496	925,000	---	---	---	2,244,496
Holland	37,065	102	60	2,500	57,630	2,467	62,597	1,795	193	892	2,438	105,142	---	---	---	20,000	125,142
Hollandale	106,948	---	1,612	21,924	59,893	---	81,817	38,896	---	1,908	15,654	246,835	---	---	---	16,000	262,835
Holloway	182,938	---	680	8,314	4,821	---	13,135	1,610	931	973	22,829	223,096	---	---	---	---	223,096
Holt	7,361	---	---	3,832	19,956	---	23,788	---	---	---	76	31,225	---	---	---	---	31,225
Hopkins	22,617,369	1,469,269	660,802	1,212,201	2,215,292	102,876	3,530,369	1,131,867	154,458	124,848	258,952	29,947,934	5,836,513	---	1,071,630	5,750,674	42,606,751
Houston	528,597	146,792	4,885	186,944	402,595	53,824	643,363	267,771	1,285	487	182,885	1,776,065	962,000	35,075	---	210,040	2,983,180
Howard Lake	1,493,712	38,435	88,572	156,858	679,789	5,750	842,397	606,136	3,548	35,559	82,790	3,191,149	---	34,459	---	152,924	3,378,532
Hoyt Lakes	1,519,044	---	3,286	152,754	1,529,581	280,441	1,962,776	980,239	2,119	36,214	116,790	4,620,468	2,204,882	---	6,000	245,456	7,076,806
Hugo	8,210,556	264,459	830,845	1,149,039	1,005,256	56,388	2,210,683	649,562	42,363	140,142	12,467	12,361,077	8,420,895	40,000	---	2,823,362	23,645,334
Humboldt	3,018	---	---	---	12,112	---	12,112	---	---	---	433	15,563	---	---	---	---	15,563
Hutchinson	7,982,346	612,621	505,409	1,216,812	3,282,821	197,593	4,697,226	2,184,047	45,158	497,669	579,752	17,104,228	2,405,000	2,500	3,634,077	1,025,067	24,170,872
Ihlen	31,653	---	1,000	---	14,528	---	14,528	4,519	213	183	472	52,568	---	---	---	---	52,568
Independence	3,092,725	---	273,858	283,505	18,422	9,993	311,920	65,004	35,323	9,981	9,136	3,797,947	3,918,358	---	---	75,000	7,791,305
International Falls	4,044,330	91	85,423	518,488	5,807,624	31,526	6,357,638	2,939,689	48,534	152,723	152,858	13,781,286	14,062,236	---	1,303,545	12,627,533	41,774,600
Inver Grove Heights	26,121,453	1,424,389	1,232,336	2,707,758	2,542,892	1,319,333	6,569,983	6,988,370	145,283	1,393,306	1,159,838	45,034,958	1,659,437	---	1,761,335	7,551,754	56,007,484
Iona	43,880	---	850	---	45,479	---	45,479	6,615	---	16	1,958	98,798	---	---	41,287	---	140,085
Iron Junction	16,919	---	---	---	23,410	---	23,410	---	---	123	899	41,351	---	---	---	---	41,351
Ironton	298,465	---	8,749	45,579	263,515	10,000	319,094	7,500	2,036	2,057	7,284	645,185	---	500	---	---	645,685
Isanti	3,090,463	40,460	445,053	417,149	1,578,527	---	1,995,676	305,715	33,500	88,317	55,220	6,054,404	---	1,325	390,807	105,976	6,552,512
Isle	672,756	1,790	13,429	60,801	144,818	---	205,619	148,945	8,997	6,603	11,370	1,069,509	---	2,865	20,000	43,966	1,136,340

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**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Ivanhoe	336,257	---	1,645	239,195	257,775	14,000	510,970	169,638	1,070	4,110	44,997	1,068,687	---	8,750	---	95,300	1,172,737
Jackson	1,960,549	9,169	37,954	373,811	1,458,170	50,799	1,882,780	218,071	14,409	291,452	290,125	4,704,509	2,625,000	25,000	766,996	478,318	8,599,823
Janesville	1,183,054	200,980	53,975	162,364	907,239	---	1,069,603	155,988	5,783	7,524	168,794	2,845,701	1,496,920	---	56,000	76,276	4,474,897
Jasper	207,789	3,270	1,419	83,127	241,531	16,760	341,418	112,738	349	6,597	56,524	730,104	---	---	---	---	730,104
Jeffers	193,057	9,244	1,418	26,294	124,808	---	151,102	29,459	---	3,901	20,673	408,854	---	3,800	---	30,000	442,654
Jenkins	276,528	2,541	4,275	39,430	16,917	---	56,347	3,864	3,781	907	9,072	357,315	---	39	---	58,745	416,099
Johnson	3,496	---	---	---	5,590	---	5,590	3,491	---	386	---	12,963	---	---	---	---	12,963
Jordan	5,106,564	64,870	245,761	443,186	659,029	94,422	1,196,637	540,229	18,805	78,608	287,880	7,539,354	1,871,387	8,975	30,000	1,512,441	10,962,157
Kandiyohi	185,612	---	3,638	33,670	145,759	---	179,429	168,296	---	8,950	68,863	614,788	261,400	1,651	---	---	877,839
Karlstad	246,727	54,129	1,000	69,809	408,516	---	478,325	132,922	---	8,677	48,333	970,113	924,410	---	---	---	1,894,523
Kasota	79,850	13,647	17,424	51,700	216,087	15,047	282,834	105,273	2,208	4,061	75,104	580,401	---	15,000	---	---	595,401
Kasson	3,603,199	262,224	129,845	490,013	2,488,870	223,243	3,202,126	581,574	19,116	110,775	44,227	7,953,086	2,405,527	18,825	446,000	444,435	11,267,873
Keewatin	559,853	285	4,285	77,826	653,878	19,179	750,883	36,224	5,463	356	23,981	1,381,330	---	---	---	---	1,381,330
Kelliher	37,977	---	180	125,199	228,683	44,403	398,285	70,243	---	23,011	6,480	536,176	---	---	20,000	7,128	563,304
Kellogg	271,132	24,933	7,610	33,903	129,278	2,025	165,206	78,110	516	304	26,742	574,553	57,633	---	---	68,512	700,698
Kennedy	108,968	2,052	2,365	2,118	74,780	---	76,898	39,729	---	2,694	92,323	325,029	---	---	---	---	325,029
Kenneth	15,650	---	1,950	4,596	8,525	---	13,121	4,405	---	1,587	3,914	40,627	---	---	---	---	40,627
Kensington	53,617	130	3,240	602,869	86,301	---	689,170	37,851	---	5,894	79,137	869,039	---	---	---	---	869,039
Kent	15,853	---	---	---	20,196	---	20,196	195	---	596	1,989	38,829	---	---	---	---	38,829
Kenyon	1,010,922	110,609	3,202	514,624	632,150	37,700	1,184,474	205,901	4,748	9,584	37,469	2,566,909	2,565,460	350	800,628	402,945	6,336,292
Kerkhoven	296,616	29,089	2,062	166,006	264,691	---	430,697	120,554	517	23,468	20,625	923,628	---	---	---	---	923,628
Kerrick	20,543	---	1,000	38,496	9,681	---	48,177	22,916	---	41	7,529	100,206	---	---	---	42,541	142,747
Kettle River	96,874	---	3,427	11,717	30,841	---	42,558	53,091	---	248	9,216	205,414	---	---	---	55,554	260,968
Kiester	297,798	---	1,503	66,085	180,025	519	246,629	61,798	---	6,554	24,714	638,996	---	---	---	---	638,996
Kilkenny	51,309	---	2,033	---	60,568	---	60,568	99,486	---	432	722	214,550	---	---	---	9,259	223,809
Kimball	543,142	57,380	28,224	60,462	223,624	1,850	285,936	147,824	5,318	3,360	89,530	1,160,714	---	---	9,127	70,000	1,239,841
Kinbrae	6,597	---	---	---	---	---	---	---	---	---	---	6,597	---	---	---	---	6,597
Kingston	20,635	---	---	---	22,892	---	22,892	2,057	---	1,188	1,457	48,229	---	---	---	---	48,229
Kinney	225,451	---	375	1,180	180,411	3,000	184,591	16	70	451	24,994	435,948	---	---	---	187,650	623,598
La Crescent	3,191,797	534,598	67,307	478,468	1,204,809	125,436	1,808,713	109,953	17,692	67,943	91,075	5,889,078	3,574,956	22,897	81,386	---	9,568,317

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**For the Year Ended December 31, 2020**

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 Prairie	248,196	15,450	8,760	49,122	95,502	---	144,624	10,212	305	1,255	764	429,566	---	---	---	---	429,566
La Salle	36,899	---	---	4,153	27,782	---	31,935	2,544	---	183	24,499	96,060	---	---	---	---	96,060
Lafayette	130,189	73,506	2,388	36,465	173,432	---	209,897	55,005	145	1,680	83,113	555,923	---	---	---	11,189	567,112
Lake Benton	190,813	6,255	6,539	176,834	422,539	---	599,373	180,539	---	7,337	47,134	1,037,990	---	47,169	---	126,218	1,211,377
Lake Bronson	52,573	---	2,704	24,253	98,308	---	122,561	11,201	---	825	31,441	221,305	---	---	38,563	---	259,868
Lake City	3,723,398	18,887	83,276	717,893	1,165,145	307,546	2,190,584	1,344,692	25,545	159,180	183,442	7,729,004	---	461,500	1,126,270	573,037	9,889,811
Lake Crystal	1,192,547	255,066	50,427	140,158	867,141	---	1,007,299	317,533	4,389	52,004	163,614	3,042,879	---	4,066	358,340	460,049	3,865,334
Lake Elmo	5,045,344	474,099	1,425,695	749,999	273,194	---	1,023,193	1,824,364	33,584	348,766	248,935	10,423,980	---	13,805	---	1,900,244	12,338,029
Lake Henry	11,090	---	945	7,534	28,827	14,071	50,432	33,162	---	261	32,633	128,523	---	---	---	---	128,523
Lake Lillian	122,163	---	469	552,562	59,532	---	612,094	51,892	90	16,201	20,269	823,178	779,784	---	---	---	1,602,962
Lake Park	178,247	---	680	60,574	316,507	---	377,081	93,249	3,611	2,112	68,732	723,712	---	---	29,000	6,000	758,712
Lake Saint Croix Beach	581,468	---	22,813	131,044	94,599	132,289	357,932	99,316	2,257	3,049	27,061	1,093,896	---	---	---	265,749	1,359,645
Lake Shore	1,278,928	41,260	26,974	80,388	25,501	2,500	108,389	26,922	7,905	12,999	7,849	1,511,226	2,051,133	---	---	---	3,562,359
Lake Wilson	80,190	---	60	64,655	89,795	---	154,450	26,514	---	2,680	18,677	282,571	---	---	40,293	30,100	352,964
Lakefield	666,229	102,366	4,267	131,737	737,480	---	869,217	150,095	1,940	155,058	75,935	2,025,107	---	6,024	167,299	256,563	2,454,993
Lakeland	930,992	---	40,916	137,941	124,322	---	262,263	22,216	4,094	10,840	498	1,271,819	---	22,854	---	14,000	1,308,673
Lakeland Shores	164,909	---	3,239	24,109	974	1,783	26,866	6,568	17	1,911	960	204,470	---	---	---	71,476	275,946
Lakeville	33,645,869	3,953,438	4,938,353	4,842,003	5,068,417	4,661,439	14,571,859	15,239,684	213,070	2,144,654	819,685	75,526,612	17,555,996	249,015	2,292,009	4,180,711	99,804,343
Lamberton	764,087	124,380	4,282	60,198	342,453	15,567	418,218	202,303	1,749	16,167	41,538	1,572,724	---	---	100,000	87,000	1,759,724
Lancaster	97,689	3,624	250	24,862	160,952	18,322	204,136	22,577	---	5,556	79,680	413,512	---	---	10,000	30,456	453,968
Landfall	734,143	---	6,085	163,159	108,806	---	271,965	1,140,875	4,474	18,604	33,285	2,209,431	---	---	---	294,133	2,503,564
Lanesboro	794,232	44,432	16,395	62,060	3,818,302	58,712	3,939,074	196,812	1,091	4,012	168,777	5,164,825	---	---	137,546	131,308	5,433,679
Laporte	52,822	---	4,185	---	9,203	---	9,203	---	---	209	13,236	79,655	---	---	---	---	79,655
Lastrup	26,174	360	2,761	---	8,146	1,583	9,729	18,357	50	---	145	57,576	---	---	---	---	57,576
Lauderdale	862,803	76,967	36,457	181,419	548,671	125,806	855,896	57,303	24,203	32,284	34,890	1,980,803	---	---	---	184,666	2,165,469
Le Center	1,152,387	118,579	56,247	187,965	908,499	13,354	1,109,818	60,021	13,694	9,741	34,790	2,555,277	4,464,470	---	16,530	---	7,036,277
Le Sueur	2,819,297	450,899	123,712	803,554	1,169,544	37,000	2,010,098	621,742	26,061	12,205	596,718	6,660,732	1,229,078	---	718,000	970,497	9,578,307
Lengby	13,219	---	---	---	22,135	---	22,135	1,221	---	247	793	37,615	---	---	---	---	37,615
Leonard	3,830	---	1,800	---	6,656	---	6,656	185	---	239	4,855	17,565	---	---	---	---	17,565
Leonidas	26,014	---	5	---	45,420	---	45,420	1,040	---	8,650	8,547	89,676	---	---	---	---	89,676

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
LeRoy	411,123	4,383	3,219	71,950	370,597	40,126	482,673	56,054	---	17,534	175,254	1,150,240	---	---	609,767	30,000	1,790,007
Lester Prairie	1,050,302	30,481	157,267	128,455	584,748	4,477	717,680	182,078	3,901	30,028	96,437	2,268,174	500,000	---	32,000	84,761	2,884,935
Lewiston	991,921	100,261	13,793	114,743	535,061	47,627	697,431	227,529	601	5,034	106,952	2,143,522	296,425	18,000	---	249,639	2,707,586
Lewisville	81,054	853	380	22,719	92,252	---	114,971	3,339	---	480	6,025	207,102	---	1,003	---	---	208,105
Lexington	1,376,898	45,511	157,617	158,893	482,034	63,493	704,420	195,542	12,133	99,399	34,189	2,625,709	---	58,690	275,000	137,052	3,096,451
Lilydale	779,979	---	18,412	72,162	894	1,606	74,662	7,637	4,466	3,247	5,946	894,349	---	---	423	91,222	985,994
Lindstrom	2,497,489	55,809	32,768	351,462	517,660	10,038	879,160	435,181	---	69,540	24,933	3,994,880	6,826,831	2,761	339,506	1,254,171	12,418,149
Lino Lakes	11,422,335	987,053	935,009	1,608,289	579,718	409,737	2,597,744	1,655,852	160,279	684,384	47,854	18,490,510	5,059,858	240,842	127,357	3,995,432	27,913,999
Lismore	105,181	---	540	19,328	83,438	---	102,766	23,478	---	335	25,436	257,736	---	3,600	---	11,591	272,927
Litchfield	2,843,703	22,503	218,445	724,876	2,341,148	50,360	3,116,384	925,177	22,870	113,722	55,019	7,317,823	---	12,015	1,545,318	763,386	9,638,542
Little Canada	4,567,298	974,538	221,328	1,007,158	1,585,091	1,422,341	4,014,590	552,867	24,151	442,497	1,051,102	11,848,371	---	386,379	300,000	900,585	13,435,335
Little Falls	4,614,624	605,106	161,800	5,846,854	3,981,790	61,740	9,890,384	348,606	20,775	107,960	89,641	15,838,896	11,020,100	13,851	609,340	4,374,961	31,857,148
Littlefork	268,866	9,845	2,020	202,558	281,607	59,029	543,194	316,393	---	14,582	89,256	1,244,156	192,716	---	---	48,549	1,485,421
Long Beach	117,517	---	12,370	---	596	---	596	987	---	2,262	10,711	144,443	---	---	---	608	145,051
Long Lake	1,223,978	33,458	108,564	136,743	148,435	---	285,178	681,908	22,313	128,929	97,999	2,582,327	---	---	---	28,665	2,610,992
Long Prairie	1,163,872	124,645	72,783	340,806	1,215,144	72,296	1,628,246	175,209	27,319	49,064	211,368	3,452,506	---	---	387,636	358,893	4,199,035
Longville	244,254	---	10,053	142,094	164,435	---	306,529	129,712	---	144	37,118	727,810	---	---	---	---	727,810
Lonsdale	2,218,994	631,636	223,822	588,928	608,166	143,311	1,340,405	185,633	23,958	20,211	123,879	4,768,538	2,050,000	---	207,578	145,822	7,171,938
Loretto	442,819	---	48,653	49,800	83,695	683	134,178	8,328	1,914	8,437	133,896	778,225	---	---	7,057	224,398	1,009,680
Louisburg	18,367	---	---	---	11,083	---	11,083	133	---	308	---	29,891	---	---	---	---	29,891
Lowry	116,244	12,756	2,300	23,355	79,640	---	102,995	38,826	---	8,296	64,200	345,617	---	---	---	46,950	392,567
Lucan	138,455	---	1,095	13,827	67,994	---	81,821	35,713	---	5,768	25,094	287,946	---	---	---	---	287,946
Luverne	2,758,562	164	70,398	720,352	1,728,826	55,687	2,504,865	720,842	9,362	155,977	739,894	6,960,064	---	84,709	1,275,000	1,375,550	9,695,323
Lyle	112,785	---	984	41,136	227,305	---	268,441	17,147	525	4,032	16,492	420,406	---	---	---	1,600	422,006
Lynd	184,595	2,999	2,124	80,702	84,816	---	165,518	17,906	1,051	242	1,147	375,582	---	---	---	49,000	424,582
Mabel	414,094	4,290	6,850	58,087	321,211	---	379,298	199,533	4,914	267	285,624	1,294,870	---	2,000	---	30,726	1,327,596
Madelia	670,332	15,750	10,573	409,945	1,036,599	6,837	1,453,381	322,822	9,376	14,878	121,558	2,618,670	494,593	---	---	322,513	3,435,776
Madison	671,929	214,056	4,300	426,189	818,624	30,002	1,274,815	183,387	2,515	45,919	269,576	2,666,497	---	4,742	638,252	281,500	3,590,991
Madison Lake	821,298	251,867	39,439	91,614	219,080	2,351	313,045	143,341	13,287	19,411	19,780	1,621,468	---	---	45,000	388,500	2,054,968
Magnolia	42,488	---	40	15,746	59,511	3,430	78,687	30,069	75	6,925	3,068	161,352	---	---	---	---	161,352

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



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Mahnomen	265,980	29,752	3,875	166,701	853,879	10,472	1,031,052	102,222	---	198,588	70,558	1,702,027	---	---	---	116	1,702,143
Mahtomedi	4,984,486	947,542	308,510	605,736	1,152,151	14,460	1,772,347	1,451,884	12,564	377,257	188,979	10,043,569	7,778,793	30,425	137,859	3,134,059	21,124,705
Manchester	26,836	23	1,100	5,000	14,196	2,000	21,196	38,152	---	740	779	88,826	---	---	---	---	88,826
Manhattan Beach	95,760	---	5,895	---	176	---	176	---	---	3,780	852	106,463	---	---	---	---	106,463
Mankato	22,833,968	4,171,749	1,089,209	3,507,012	10,799,394	247,119	14,553,525	1,592,048	178,765	668,860	776,386	45,864,510	5,862,000	---	3,040,752	3,107,708	57,874,970
Mantorville	515,723	18,183	24,141	222,482	427,239	3,296	653,017	105,918	2,135	10,120	206,881	1,536,118	---	---	14,415	246,863	1,797,396
Maple Grove	37,996,410	18,079,520	4,599,680	6,430,754	10,760,993	533,145	17,724,892	7,339,141	247,349	6,708,365	2,257,516	94,952,873	28,755,686	---	1,705,700	21,858,281	147,272,540
Maple Lake	1,159,231	165,992	35,239	184,701	597,081	15,402	797,184	619,071	8,958	7,487	32,964	2,826,126	---	28,982	40,000	5,000	2,900,108
Maple Plain	1,432,369	81,102	83,187	140,434	285,939	5,704	432,077	485,129	17,129	9,560	49,406	2,589,959	---	100,000	104,783	173,615	2,968,357
Mapleton	851,509	173,348	4,988	138,831	679,902	53,739	872,472	90,324	2,576	29,256	50,356	2,074,829	3,005,975	125	10,000	385,359	5,476,288
Mapleview	32,118	---	200	11,540	74,764	---	86,304	108,624	---	434	12,582	240,262	---	---	---	---	240,262
Maplewood	26,794,360	2,501,586	1,933,984	3,143,890	4,071,973	358,126	7,573,989	1,919,784	156,926	697,000	1,940,161	43,517,790	12,303,447	41,113	4,032,047	14,702,048	74,596,445
Marble	156,099	---	3,850	50,779	318,023	---	368,802	45,068	280	1,057	3,561	578,717	---	---	---	---	578,717
Marietta	42,456	1,808	890	---	64,239	3,732	67,971	18,017	68	2,499	17,333	151,042	---	---	---	---	151,042
Marine on Saint Croix	962,030	---	18,566	53,567	591,841	115,490	760,898	174,397	424	3,471	30,707	1,950,493	---	---	---	652,461	2,602,954
Marshall	9,889,462	818,893	251,480	1,371,720	4,374,894	1,161,502	6,908,116	1,919,100	82,124	338,812	2,100,563	22,308,550	7,458,693	138,456	300,000	5,019,539	35,225,238
Mayer	1,020,970	65,389	169,781	138,072	301,426	5,501	444,999	107,228	2,684	33,156	48,946	1,893,153	114,000	---	---	656,464	2,663,617
Maynard	234,625	---	1,425	124,389	596,996	---	721,385	52,050	---	2,866	29,166	1,041,517	269,488	---	---	1,800	1,312,805
Mazeppa	388,386	---	12,081	82,141	251,733	2,353	336,227	87,899	2,082	18,746	109,341	954,762	---	---	42,000	---	996,762
McGrath	14,999	---	1,300	---	25,906	---	25,906	7,171	---	163	706	50,245	---	---	---	---	50,245
McGregor	293,567	---	2,915	28,705	145,563	14,638	188,906	201,768	383	3,056	61,746	752,341	---	---	---	139,365	891,706
McIntosh	96,870	1,790	2,331	---	262,807	---	262,807	76,850	---	1,354	105,207	547,209	---	---	---	---	547,209
McKinley	55,863	---	27	---	73,347	5,308	78,655	55,774	---	5,172	36,148	231,639	---	---	---	21,500	253,139
Meadowlands	52,093	---	850	---	49,628	46,694	96,322	54	---	243	10,825	160,387	---	---	---	---	160,387
Medford	692,924	71,465	7,893	92,731	255,110	75,220	423,061	33,568	---	14,955	42,602	1,286,468	---	---	---	312,531	1,598,999
Medicine Lake	523,222	---	47,314	29,232	14,738	113,578	157,548	2,820	696	902	2,093	734,595	---	---	---	288,392	1,022,987
Medina	4,973,658	494,504	492,055	512,132	289,893	24,214	826,239	895,863	91,645	320,427	151,651	8,246,042	6,001,458	19,556	316,050	267,789	14,850,895
Meire Grove	24,713	---	1,750	652	26,811	---	27,463	2,608	---	305	154	56,993	---	---	---	---	56,993
Melrose	2,565,337	47,082	38,829	505,903	955,491	3,000	1,464,394	229,103	18,528	210,573	253,054	4,826,900	---	38,975	---	979,667	5,845,542
Menahga	505,480	129,466	590	271,949	477,454	11,051	760,454	63,161	4,816	4,457	397,774	1,866,198	1,392,347	3,843	---	---	3,262,388

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Mendota	128,512	---	30,952	15,962	14,830	835	31,627	2,250	893	153	9,006	203,393	---	---	---	---	203,393
Mendota Heights	10,077,344	533,182	405,376	864,557	2,264,886	117,214	3,246,657	1,444,546	103,176	203,522	1,162,260	17,176,063	3,460,068	---	302,918	3,642,392	24,581,441
Mentor	47,106	---	1,825	---	53,528	---	53,528	73,361	---	968	90,118	266,906	---	---	23,500	12,150	302,556
Middle River	79,499	---	2,357	23,280	140,997	9,709	173,986	38,978	20	3,956	79,750	378,546	---	---	1,394	1,068	381,008
Miesville	73,712	---	5,195	---	6,186	---	6,186	114,536	7,256	3,750	544	211,179	---	---	---	---	211,179
Milaca	1,072,979	13,606	41,700	218,110	965,464	---	1,183,574	228,889	6,953	85,647	521,691	3,155,039	20,000	---	92,650	197,712	3,465,401
Milan	138,432	4,673	490	88,578	126,996	11,850	227,424	34,810	---	7,369	36,032	449,230	23,000	30,251	---	---	502,481
Millerville	21,440	---	---	13,061	31,177	---	44,238	26,993	---	477	89,292	182,440	---	---	---	---	182,440
Millville	26,905	---	4,860	---	27,053	---	27,053	300	---	2,558	8,763	70,439	---	---	---	---	70,439
Milroy	181,379	---	---	92,109	73,832	---	165,941	31,067	---	1,171	10,533	390,091	---	---	---	9,500	399,591
Miltona	197,309	229	4,420	32,622	75,385	---	108,007	85,528	487	20,155	59,107	475,242	---	---	---	---	475,242
Minneapolis	542,192,441	29,935,021	46,720,495	67,246,410	169,971,176	36,645,852	273,863,438	91,586,723	4,924,351	25,335,833	41,621,934	1,056,180,236	88,288,000	---	26,363,319	86,673,089	1,257,504,644
Minneiska	17,616	---	2,010	---	4,663	---	4,663	8	---	31	1,665	25,993	---	---	---	---	25,993
Minneota	584,648	35,905	5,768	344,932	563,350	15,956	924,238	73,041	3,787	2,931	60,228	1,690,546	---	61,559	128,265	226,983	2,107,353
Minnesota City	29,363	---	1,980	2,415	40,670	---	43,085	---	---	351	4,079	78,858	---	---	---	---	78,858
Minnesota Lake	325,438	21,139	2,961	49,875	222,728	15,625	288,228	101,951	1,292	657	37,923	779,589	---	---	---	---	779,589
Minnetonka	49,131,371	458,275	4,360,985	4,185,247	4,278,234	1,189,757	9,653,238	2,036,189	219,097	2,902,961	374,894	69,137,010	25,434,301	865,335	1,720,552	8,777,813	105,935,011
Minnetonka Beach	880,724	---	130,705	42,266	9,573	1,179	53,018	90,770	3,779	11,603	45,641	1,216,240	---	---	---	134,668	1,350,908
Minnetrista	4,909,287	291,189	956,557	579,517	1,448,696	5,358	2,033,571	498,953	22,743	72,226	166,065	8,950,591	510,353	7,765	50,000	39,408	9,558,117
Mizpah*	2,500	---	1,230	1,296	22,028	---	23,324	3,427	---	758	43	31,282	---	---	---	---	31,282
Montevideo	2,607,292	156,751	6,563	988,888	4,997,636	44,610	6,031,134	436,247	40,714	197,974	100,400	9,577,075	4,869,267	35,034	255,000	764,813	15,501,189
Montgomery	1,708,118	180,780	205,214	231,973	984,979	21,065	1,238,017	229,802	17,584	16,327	149,251	3,745,093	220,978	---	---	422,927	4,388,998
Monticello	11,986,165	633,016	521,369	677,156	903,919	75,153	1,656,228	1,474,527	31,852	641,446	529,744	17,474,347	2,256,280	333,550	1,560,000	1,200,000	22,824,177
Montrose	1,453,457	233,207	97,789	203,028	630,704	17,784	851,516	148,217	---	34,556	21,669	2,840,411	---	---	---	205,790	3,046,201
Moorhead	14,358,868	9,370,172	713,324	8,082,072	22,782,419	728,885	31,593,376	969,362	263,809	835,182	1,850,812	59,954,905	---	---	12,057,092	2,311,929	74,323,926
Moose Lake	996,025	31,918	29,742	210,501	966,246	10,377	1,187,124	222,935	6,146	10,237	92,213	2,576,340	79,000	---	141,293	---	2,796,633
Mora	1,024,732	115,581	60,021	529,751	1,241,844	---	1,771,595	570,914	12,285	63,594	230,330	3,849,052	---	10,000	372,870	405,508	4,637,430
Morgan	422,907	1,154	139	107,747	442,194	13,790	563,731	256,046	511	16,159	23,074	1,283,721	2,518,005	463	63,000	---	3,865,189
Morris	2,126,927	339,341	38,290	2,811,441	2,743,142	---	5,554,583	392,232	9,854	79,694	72,388	8,613,309	2,233,000	18,173	350,741	129,991	11,345,214
Morristown	423,570	33,164	11,781	79,964	386,538	---	466,502	73,765	2,439	10,014	123,776	1,145,011	1,170,000	---	---	---	2,315,011

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Intergovernmental Revenues											Total 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		Borrowing	Other Financing Sources	Enterprise Funds		Governmental Funds
Morton [1]	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Motley	377,804	62,077	7,316	49,921	212,563	--	262,484	63,470	11,981	19,317	37,719	842,168	--	458	157,573	28,500	1,028,699
Mound	7,599,933	772,846	454,660	855,963	976,522	1,809	1,834,294	1,258,403	19,804	27,938	102,567	12,070,445	2,588,375	54,004	175,000	648,653	15,536,477
Mounds View	8,277,905	31,818	269,446	1,018,326	1,692,578	240,717	2,951,621	468,760	48,412	271,838	80,525	12,400,325	--	--	332,216	2,163,036	14,895,577
Mountain Iron	1,510,130	41,750	26,211	219,872	2,729,057	40,000	2,988,929	306,616	8,884	65,284	173,439	5,121,243	--	--	--	556,607	5,677,850
Mountain Lake	931,845	148,386	10,275	158,817	991,005	40,857	1,190,679	562,880	15,412	31,597	203,455	3,094,529	3,278,411	--	120,000	747,234	7,240,174
Murdock	139,290	441	1,019	20,267	70,401	--	90,668	16,288	600	1,988	28,943	279,237	35,000	161,069	--	--	475,306
Myrtle	14,365	--	1,050	--	9,757	--	9,757	--	--	786	6,707	32,665	--	--	--	--	32,665
Nashua	10,141	--	--	--	70	--	70	--	--	3	204	10,418	--	--	--	--	10,418
Nashwauk	420,329	6,586	10,078	86,474	623,817	28,928	739,219	115,300	15,773	1,568	113,878	1,422,731	--	--	166,001	272,384	1,861,116
Nassau	20,101	1,192	550	5,000	28,426	1,140	34,566	22,251	--	111	2,533	81,304	--	--	--	--	81,304
Nelson	42,130	408	5,081	--	31,985	--	31,985	32,762	877	686	146	114,075	--	--	378	--	114,453
Nerstrand	124,170	--	1,085	23,280	50,487	6,000	79,767	104,950	--	356	2,961	313,289	--	23,259	--	--	336,548
Nevis	239,744	--	7,148	31,342	89,837	--	121,179	145,416	1,190	1,380	70,343	586,400	70,000	--	35,000	--	691,400
New Auburn	269,594	19,276	3,855	33,602	153,294	10,691	197,587	52,893	703	5,592	3,956	553,456	--	--	--	43,518	596,974
New Brighton	14,686,349	417,056	1,027,241	1,746,200	1,978,775	763,576	4,488,551	6,484,955	47,702	1,534,348	1,747,557	30,433,759	--	987,542	687,198	4,789,834	36,898,333
New Germany	391,006	8,393	14,992	34,280	48,040	27,718	110,038	115,516	1,218	11,757	48,165	701,085	252,206	--	--	92,454	1,045,745
New Hope	19,633,127	234,265	393,911	1,683,138	2,228,122	378,478	4,289,738	986,887	138,922	607,490	26,700	26,311,040	--	--	251,869	166,792	26,729,701
New London	774,476	175,324	103,510	109,862	406,708	--	516,570	431,187	1,172	14,294	62,002	2,078,535	--	16,101	200,000	174,394	2,469,030
New Munich	110,030	--	2,002	--	103,936	--	103,936	8,424	275	2,536	1,705	228,908	--	3,400	--	--	232,308
New Prague	4,515,675	437,748	337,554	2,918,261	1,696,991	165,565	4,780,817	308,657	20,976	68,368	62,497	10,532,292	1,208,495	3,700	40,000	--	11,784,487
New Richland	577,252	63,666	21,304	90,785	489,169	11,016	590,970	209,673	5,198	7,528	123,320	1,598,911	--	2,813	--	89,895	1,691,619
New Trier	53,643	--	4,109	--	4,056	--	4,056	--	970	1,291	2,378	66,447	--	--	--	--	66,447
New Ulm	9,831,795	1,098,891	200,147	1,153,842	5,993,114	1,976,077	9,123,033	1,799,969	143,314	394,838	593,442	23,185,429	9,996,901	10,434	107,194	6,099,434	39,399,392
New York Mills	646,332	223,273	3,799	166,407	496,253	260	662,920	229,065	6,066	65,888	323,844	2,161,187	--	10,108	391,304	292,047	2,854,646
Newfolden	78,393	7,400	1,365	28,554	110,095	--	138,649	94,447	409	1,312	11,997	333,972	--	--	22,057	--	356,029
Newport	2,744,441	249,022	377,965	313,915	597,015	7,168	918,098	16,014	24,642	153,935	79,410	4,563,527	--	397,000	414,000	540,000	5,914,527
Nicollet	462,834	76,449	27,112	49,032	334,063	--	383,095	--	--	5,785	65,705	1,020,980	--	--	--	--	1,020,980
Nielsville	26,410	--	342	6,623	28,435	--	35,058	3,969	--	2,027	5,008	72,814	--	603	--	--	73,417
Nimrod	20,875	--	1,770	--	7,420	--	7,420	908	--	1,003	2,935	34,911	--	--	--	--	34,911

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Nisswa	2,529,151	---	6,542	155,879	123,787	294,123	573,789	277,172	20,302	33,979	90,697	3,531,632	---	---	260,000	399,501	4,191,133
Norcross	16,543	---	---	11,629	13,321	---	24,950	---	---	2,859	96	44,448	---	---	---	---	44,448
North Branch	6,127,364	683,093	422,641	808,622	3,593,840	11,423	4,413,885	120,768	65,337	17,520	904,606	12,755,214	2,558,509	271,599	362,611	725,325	16,673,258
North Mankato	8,523,749	651,737	515,126	882,348	2,747,762	60,044	3,690,154	792,629	18,564	40,483	377,014	14,609,456	5,994,310	12,386	423,250	3,863,133	24,902,535
North Oaks	1,954,650	310,930	461,752	399,605	---	15,224	414,829	48,988	3,451	8,375	24,850	3,227,825	---	---	---	148,050	3,375,875
North Saint Paul	6,941,977	233,359	630,386	916,228	2,849,724	99,736	3,865,688	453,631	27,025	145,889	281,088	12,579,043	6,447,131	1,211,430	966,780	820,617	22,025,001
Northfield	11,067,510	1,393,145	633,539	1,660,363	6,962,340	204,291	8,826,994	1,729,527	61,857	286,586	571,178	24,570,336	4,676,937	40,648	1,549,994	209,631	31,047,546
Northome	61,366	---	3,800	42,911	101,639	54,013	198,563	83,987	---	2,773	18,255	368,744	2,404,508	24,459	---	2,000	2,799,711
Northrop	52,587	---	1,667	54,342	67,172	---	121,514	3,267	---	769	3,063	182,867	---	---	---	---	182,867
Norwood Young America	3,290,677	109,735	163,635	370,612	462,472	51,713	884,797	513,776	9,708	120,942	106,674	5,199,944	5,483,039	---	216,297	606,456	11,505,736
Nowthen	1,549,789	177,872	121,128	357,472	61,878	62,320	481,670	135,829	5,574	32,842	30,142	2,534,846	---	---	---	479,984	3,014,830
Oak Grove	2,353,474	111,085	263,888	654,632	1,034,966	66,523	1,756,121	125,775	14,775	123,985	179,214	4,928,317	---	---	---	410,153	5,338,470
Oak Park Heights	5,501,693	89,166	176,729	361,709	1,205,404	118,272	1,685,385	129,935	38,674	400,847	64,653	8,087,082	---	---	666,189	2,766,873	11,520,144
Oakdale	14,105,107	1,392,702	1,215,355	2,150,585	1,666,078	205,889	4,022,552	1,292,706	110,742	410,978	512,430	23,062,572	3,526,930	89,964	800,000	1,207,500	28,686,966
Odessa	28,772	---	732	---	47,964	---	47,964	11,545	---	955	6,564	96,532	---	---	---	---	96,532
Odin	34,826	9,205	---	---	35,891	1,500	37,391	11,544	---	---	6,188	99,154	---	---	---	3,500	102,654
Ogema	55,467	3,177	60	13,486	39,023	1,107	53,616	7,061	452	429	3,810	124,072	---	---	5,000	---	129,072
Ogilvie	109,340	---	3,953	15,755	117,692	---	133,447	69,584	568	1,493	40,337	358,722	---	---	5,000	17,645	381,367
Okabena	34,726	---	600	15,219	67,160	---	82,379	13,055	48	717	18,095	149,620	---	---	---	---	149,620
Oklee	250,562	---	1,112	28,830	146,155	---	174,985	40,855	---	1,110	61,650	530,274	---	---	---	10,170	540,444
Olivia	1,375,291	109,045	57,240	182,820	964,591	1,000	1,148,411	268,262	14,835	60,147	144,321	3,177,552	693,000	27,919	913,564	370,919	5,182,954
Onamia	310,353	---	4,263	66,240	350,476	13,842	430,558	104,398	31,984	11,715	32,366	925,637	---	---	---	---	925,637
Ormsby	36,411	5,189	2,820	5,274	44,793	---	50,067	7,275	40	850	11,276	113,928	---	---	---	---	113,928
Orono [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Oronoco	968,853	12,054	42,113	181,968	2,536,941	63	2,718,972	16,035	3,567	8,516	24,903	3,795,013	---	---	---	26	3,795,039
Orr	114,811	---	250	32,863	171,780	85,030	289,673	172,031	233	5,899	40,637	623,534	---	10,403	4,600	16,795	655,332
Ortonville	815,192	43,973	54,716	164,513	972,197	---	1,136,710	324,502	4,855	35,835	177,127	2,592,910	1,783,878	---	514,106	45,000	4,935,894
Osakis	934,584	122,419	26,381	135,570	527,931	---	663,501	146,453	6,283	10,412	80,083	1,990,116	---	3,436	54,347	72,688	2,120,587
Oslo	156,710	---	1,750	100,843	98,326	---	199,169	18,490	67	13	9,992	386,191	---	4,250	---	---	390,441
Osseo	2,674,142	512,311	128,086	---	985,861	---	985,861	56,690	41,160	138,747	194,083	4,731,080	804,191	---	232,982	1,348,011	7,116,264

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

# Table 16

## Classification of Revenues for All Governmental Funds

### For the Year Ended December 31, 2020

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
Ostrander	198,205	---	47	18,835	455,532	---	474,367	1,325	67	776	5,533	680,320	1,654,163	---	336,632	267,383	2,938,498
Otsego	7,549,554	457,606	2,532,789	1,305,119	1,235,453	500	2,541,072	1,994,941	19,959	625,964	149,472	15,871,357	3,262,200	---	262,369	2,202,979	21,598,905
Ottertail	512,090	19,545	16,029	48,218	1,085	16,240	65,543	72,944	---	14,869	177,258	878,278	---	---	---	56,775	935,053
Owatonna	14,970,694	812,614	570,608	2,548,260	5,990,986	517,186	9,056,432	1,922,967	137,314	418,031	1,108,411	28,997,071	1,772,124	---	627,700	1,350,920	32,747,815
Palisade	92,503	---	260	12,652	22,881	4,379	39,912	70,009	71	382	26,046	229,183	---	---	---	---	229,183
Park Rapids	3,738,807	500,929	78,125	380,398	3,544,518	71,026	3,995,942	443,947	44,504	124,059	702,023	9,628,336	---	26,298	106,172	81,800	9,842,606
Parkers Prairie	604,409	906	5,258	302,148	394,154	---	696,302	64,528	1,756	10,612	31,757	1,415,528	---	---	---	34,768	1,450,296
Paynesville	903,944	282,233	47,876	1,158,991	914,195	63,328	2,136,514	507,648	15,501	130,553	179,906	4,204,175	---	---	163,000	440,666	4,807,841
Pease	39,653	---	1,476	17,630	36,427	437	54,494	1,050	---	209	1,851	98,733	---	---	33,793	46,627	179,153
Pelican Rapids	985,485	122,620	12,998	190,234	1,713,427	10,019	1,913,680	367,039	8,053	9,868	41,423	3,461,166	43,000	3,380	153,047	561,403	4,221,996
Pemberton	205,049	10,134	10,160	20,797	49,398	6,000	76,195	38,401	1,178	4,125	27,762	373,004	233,000	---	---	30,325	636,329
Pennoch	141,428	802	1,157	39,142	148,985	---	188,127	512	---	3,829	40,309	376,164	---	26,951	---	---	403,115
Pequot Lakes	1,864,708	---	12,808	182,739	173,925	19,696	376,360	394,630	12,115	163,766	188,076	3,012,463	2,098,000	241,875	---	1,965,186	7,317,524
Perham	3,121,252	751,366	143,910	288,527	2,481,776	49,605	2,819,908	393,592	9,388	94,744	2,614,416	9,948,576	1,237,812	25,000	791,190	654,008	12,656,586
Perley	12,015	---	1,052	759	17,991	---	18,750	7,703	---	---	---	39,520	---	---	---	---	39,520
Peterson	91,701	3,389	1,770	---	41,970	---	41,970	9,588	1,289	4,788	1,221	155,716	---	---	19,310	18,183	193,209
Pierz	329,820	65,855	32,967	104,572	525,735	15,000	645,307	94,075	18,245	22,342	73,742	1,282,353	---	---	---	55,351	1,337,704
Pillager	296,191	26,542	74,210	36,841	193,775	---	230,616	45,983	997	8,827	8,799	692,165	---	---	---	90,541	782,706
Pine City	1,673,940	175,856	197,562	264,103	774,266	15,179	1,053,548	339,742	14,390	48,752	130,305	3,634,095	1,769,557	59,905	350,000	434,396	6,247,953
Pine Island	2,801,584	300,142	91,083	255,235	743,074	239,041	1,237,350	143,568	3,152	57,881	74,560	4,709,320	3,656,557	7,737	310,228	236,809	8,920,651
Pine River	521,980	---	57,593	363,486	697,783	---	1,061,269	193,313	5,734	5,660	25,966	1,871,515	74,276	83,976	51,000	---	2,080,767
Pine Springs	61,634	---	7,651	31,191	1	---	31,192	39,732	13,694	4,055	6,252	164,210	---	---	---	---	164,210
Pipestone	2,436,890	189,977	48,481	431,162	2,392,783	38,010	2,861,955	667,942	16,934	14,745	558,954	6,795,878	2,255,000	5,001	284,386	732,878	10,073,143
Plainview	2,488,410	---	47,781	255,177	923,306	50,518	1,229,001	157,901	9,233	88,147	315,485	4,335,958	2,630,000	---	1,592,523	622,645	9,181,126
Plato	159,588	---	24,619	41,185	56,091	1,486	98,762	74,388	---	6,448	38,004	401,809	---	---	---	---	401,809
Plummer	164,444	---	1,805	22,451	70,005	5,000	97,456	15,949	---	7,077	21,209	307,940	---	6,012	---	11,125	325,077
Plymouth	43,140,544	45,788	4,104,662	8,807,066	20,383,289	4,772,682	33,963,037	4,278,638	321,938	2,735,373	5,424,573	94,014,553	41,837,457	---	5,989,663	22,301,689	164,143,362
Porter	56,988	---	1,406	143,064	45,384	---	188,448	15,808	40	2,509	8,573	273,772	---	---	---	9,232	283,004
Preston	1,083,310	81,046	4,378	9,030	556,494	36,540	602,064	238,952	928	25,003	212,054	2,247,735	---	---	---	268,102	2,515,837
Princeton	2,972,509	110,631	149,541	360,458	1,159,388	13,125	1,532,971	554,200	21,515	124,512	81,999	5,547,878	1,902,000	---	158,350	47,953	7,656,181

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

# Table 16

## Classification of Revenues for All Governmental Funds

### For the Year Ended December 31, 2020

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
Prinsburg	386,845	929	90	36,624	123,138	---	159,762	59,483	---	5,464	12,047	624,620	---	---	---	---	624,620
Prior Lake	15,037,110	936,363	900,601	1,975,412	2,404,304	460,265	4,839,981	2,316,988	1,652	773,613	250,514	25,056,822	---	247,188	1,933,050	1,220,426	28,457,486
Proctor	2,229,829	165,725	21,457	233,643	1,195,741	---	1,429,384	174,993	8,878	15,312	31,033	4,076,611	---	---	5,286	201,367	4,283,264
Quamba	33,596	34,038	1,818	10,409	23,936	---	34,345	11,544	---	981	822	117,144	---	---	---	61,308	178,452
Racine	162,150	---	1,665	34,091	82,093	---	116,184	1,800	---	4,607	2,272	288,678	---	---	66,831	21,166	376,675
Ramsey	14,105,393	484,810	850,504	2,047,461	3,407,217	338,510	5,793,188	1,246,378	34,735	1,020,655	842,747	24,378,410	9,059,068	2,372	6,362,000	4,876,331	44,678,181
Randall	159,606	7,047	974	47,921	207,528	---	255,449	12,784	157	6,456	51,336	493,809	---	---	---	571	494,380
Randolph	161,872	5,430	22,696	35,410	69,063	---	104,473	756	---	85	32,632	327,944	---	---	---	---	327,944
Ranier	258,792	35,108	4,609	77,105	67,101	11,333	155,539	3,575	---	12	18,257	475,892	---	---	---	39,669	515,561
Raymond	240,410	42,190	980	137,406	262,373	---	399,779	99,847	353	7,071	73,091	863,721	---	3,500	19,000	15,940	902,161
Red Lake Falls	559,453	9,532	15,541	236,899	1,711,097	38,814	1,986,810	201,393	150	70,110	100,033	2,943,022	---	---	---	80,000	3,023,022
Red Wing	24,332,356	867,216	278,897	1,946,301	4,291,828	357,289	6,595,418	1,050,696	44,602	617,155	850,623	34,636,963	---	70,263	408,310	5,341,816	40,457,352
Redwood Falls	3,562,233	---	146,246	582,052	2,007,372	111,981	2,701,405	1,396,932	45,344	536,789	446,046	8,834,995	1,049,181	---	1,128,956	3,114,557	14,127,689
Regal	6,505	---	900	2,945	2,453	---	5,398	8,925	---	---	41	21,769	---	---	---	---	21,769
Remer	220,968	---	2,976	1,546	89,748	---	91,294	105,567	67	1,772	107,070	529,714	25,000	39,546	---	10,000	604,260
Renville	745,564	14,257	6,913	131,646	543,720	---	675,366	49,631	6,749	2,025	245,803	1,746,308	---	---	---	32,442	1,778,750
Revere	58,233	240	1,365	5,534	20,170	---	25,704	---	---	539	6,421	92,502	---	---	---	---	92,502
Rice	581,502	1	84,085	101,785	246,536	17,412	365,733	118,391	3,134	6,645	214,229	1,373,720	---	---	---	4,770	1,378,490
Rice Lake	1,412,174	6,710	68,906	350,203	521,778	8,039	880,020	26,848	10,650	5,341	60,322	2,470,971	600,000	74,000	---	818,917	3,963,888
Richfield	30,528,894	229,692	1,743,695	4,822,833	9,431,472	2,643,079	16,897,384	2,592,038	202,012	359,796	1,277,053	53,830,564	4,535,520	---	768,210	11,564,247	70,698,541
Richmond	736,257	68,777	21,523	187,335	362,770	---	550,105	4,480	3,531	8,928	96,582	1,490,183	1,150,000	---	130,305	1,924	2,772,412
Richville	13,118	---	350	---	18,148	---	18,148	4	---	1,568	---	33,188	---	---	---	---	33,188
Riverton	38,229	---	393	5,565	3,872	---	9,437	95	---	1,700	862	50,716	---	---	---	---	50,716
Robbinsdale	8,884,859	452,687	536,823	1,138,817	3,330,460	77,921	4,547,198	653,873	137,250	549,464	263,092	16,025,246	1,719,764	450	628,877	1,243,076	19,617,413
Rochester	108,065,353	2,827,586	4,016,237	19,161,177	44,499,676	1,620,359	65,281,212	15,558,112	342,996	5,563,994	2,815,538	204,471,028	40,815,124	---	19,246,355	16,196,972	280,729,479
Rock Creek	204,992	825	49,413	123,106	279,263	---	402,369	5,407	873	114	9,729	673,722	---	---	---	---	673,722
Rockford	1,870,830	34,440	213,002	330,744	647,220	9,381	987,345	531,447	9,171	145,609	53,639	3,845,483	---	2,115	70,672	350,269	4,268,539
Rockville	1,634,872	55,365	27,728	194,833	267,632	---	462,465	48,374	7,129	25,730	84,452	2,346,115	---	---	---	5,952	2,352,067
Rogers	11,632,104	524,650	1,337,642	989,863	1,806,919	231,742	3,028,524	2,269,933	63,273	580,294	1,419,869	20,856,289	---	153,422	632,579	4,013,482	25,655,772
Rollingstone	187,486	48,121	7,742	49,197	189,856	---	239,053	45,157	---	6,760	63,751	598,070	---	---	6,250	55,083	659,403

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Roosevelt	15,167	---	1,924	9,796	27,848	---	37,644	454	---	46	1,464	56,699	---	---	---	---	56,699
Roscoe	22,310	---	3,525	---	19,171	---	19,171	---	---	1,036	---	46,042	---	---	870	---	46,912
Rose Creek	133,876	---	1,292	34,985	122,479	---	157,464	22,790	---	2,600	32,986	351,008	---	---	---	7,619	358,627
Roseau	1,238,832	93,580	33,986	1,054,163	1,699,424	---	2,753,587	259,966	11,392	50,492	173,542	4,615,377	---	135,914	836,071	---	5,587,362
Rosemount	13,930,058	2,742,173	1,098,631	1,860,161	2,371,435	736,064	4,967,660	4,548,491	75,452	495,275	2,414,372	30,272,112	1,182,844	144,594	1,600,368	138,214	33,338,132
Roseville	24,688,009	206,878	2,604,573	2,750,626	3,345,221	466,986	6,562,833	7,348,956	56,929	580,411	936,531	42,985,120	5,096,604	173,079	---	3,653,259	51,908,062
Rothsay	289,664	9,039	5,584	36,465	164,721	---	201,186	112,158	837	1,004	73,934	693,406	---	---	---	---	693,406
Round Lake	127,481	---	1,039	29,253	142,809	---	172,062	80,793	133	46,792	13,231	441,531	---	---	1,222	---	442,753
Royalton	376,193	2,955	31,926	94,503	356,323	---	450,826	68,855	2,661	13,394	119,142	1,065,952	---	---	32,500	62,500	1,160,952
Rush City	720,116	30,027	13,961	264,239	1,027,226	---	1,291,465	302,798	7,201	21,960	87,850	2,475,378	---	---	335,490	424,747	3,235,615
Rushford	1,015,227	141,909	16,232	138,919	844,616	39,471	1,023,006	347,110	5,264	37,694	619,638	3,206,080	594,000	---	151,000	801,696	4,752,776
Rushford Village	436,229	4,772	4,066	63,361	59,661	---	123,022	2,408	31	11,075	8,200	589,803	---	---	---	19,345	609,148
Rushmore	141,365	2,519	2,260	45,803	142,650	---	188,453	91,241	---	2,757	4,930	433,525	---	---	---	9,100	442,625
Russell	121,551	---	845	28,477	95,837	---	124,314	20,053	3	2,068	10,993	279,827	---	---	---	---	279,827
Ruthton	133,031	---	2,670	209,910	84,050	---	293,960	27,250	381	1,142	9,826	468,260	---	4,281	---	25,731	498,272
Rutledge	41,855	---	3,020	16,801	19,042	---	35,843	1,670	---	343	---	82,731	---	---	---	---	82,731
Sabin	153,991	64,468	5,229	190,592	112,291	2,900	305,783	35,199	---	---	5,824	570,494	---	---	---	4,000	574,494
Sacred Heart	452,645	2,354	710	376,463	693,799	1,985	1,072,247	24,999	1,435	1,612	89,281	1,645,283	2,402,069	---	---	---	4,047,352
Saint Anthony	10,104,477	377,937	318,232	735,799	2,369,309	76,082	3,181,190	1,186,119	87,539	313,955	76,447	15,645,896	3,154,026	---	250,000	1,313,982	20,363,904
Saint Anthony [Stearns]	3,564	---	810	---	12,107	---	12,107	---	---	493	141	17,115	---	---	---	---	17,115
Saint Augusta	1,629,623	68,963	118,725	292,727	135,766	---	428,493	176,495	5,769	73,346	20,113	2,521,527	---	---	---	533,730	3,055,257
Saint Bonifacius	700,439	29,349	63,966	94,873	393,429	---	488,302	315,324	7,666	7,185	30,779	1,643,010	---	---	123,991	---	1,767,001
Saint Charles	1,353,387	22,799	95,223	191,751	1,071,822	39,815	1,303,388	97,609	15,018	54,863	200,924	3,143,211	---	---	230,000	98,504	3,471,715
Saint Clair	307,494	---	5,580	65,607	293,445	1,743	360,795	92,790	27	2,389	27,628	796,703	435,000	3,000	---	---	1,234,703
Saint Cloud	40,728,037	2,955,748	2,614,946	9,283,363	19,700,682	1,877,203	30,861,248	3,077,488	507,518	984,276	493,805	82,223,066	---	28,958	5,857,293	12,079,825	100,189,142
Saint Francis	4,029,335	86,444	264,898	593,079	2,536,692	28,676	3,158,447	433,015	38,158	120,007	167,760	8,298,064	---	19,109	1,146,680	187,000	9,650,853
Saint Hilaire	49,537	---	1,208	20,342	82,777	---	103,119	18,562	---	11,914	18,205	202,545	---	---	2,932	---	205,477
Saint James	1,529,511	65,236	61,946	61	3,590,980	2,338	3,593,379	694,103	9,551	30,503	141,495	6,125,724	25,000	5,950	2,111,292	827,059	9,095,025
Saint Joseph	3,738,547	431,803	178,139	719,125	1,505,357	47,310	2,271,792	840,269	43,317	236,233	162,073	7,902,173	3,168,073	55,373	108,160	849,913	12,083,692
Saint Leo	12,185	---	292	---	26,760	---	26,760	11,747	67	712	12,819	64,582	---	---	---	---	64,582

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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 Louis Park	51,634,023	1,127,497	5,294,314	3,792,805	2,847,189	264,313	6,904,307	3,055,615	126,192	1,176,200	1,901,751	71,219,899	11,443,458	56,625	1,963,887	5,573,129	90,256,998
Saint Martin	187,315	---	2,188	25,691	74,859	---	100,550	27,187	---	3,860	69,108	390,208	1,527,022	---	78,719	185,578	2,181,527
Saint Mary's Point	209,074	---	1,692	41,801	1,152	34,800	77,753	6,316	333	1,225	8,560	304,953	---	---	---	57,326	362,279
Saint Michael	8,176,794	1,488,658	1,439,859	1,384,276	1,696,977	71,942	3,153,195	912,704	---	340,474	136,728	15,648,412	7,328,545	147,498	200,000	5,657,142	28,981,597
Saint Paul	241,299,401	27,457,135	15,249,379	44,553,692	112,843,129	12,456,182	169,853,003	62,754,872	1,287,830	10,102,588	16,324,572	544,328,780	37,030,812	---	13,412,696	85,222,458	679,994,746
Saint Paul Park	2,456,842	282,512	71,031	433,213	1,664,378	24,358	2,121,949	461,791	22,882	74,893	25,325	5,517,225	---	---	125,102	1,843,509	7,485,836
Saint Peter	4,164,333	54,064	171,778	1,024,598	3,920,342	73,515	5,018,455	644,037	40,541	122,767	628,340	10,844,315	368,250	78,000	1,528,709	989,163	13,808,437
Saint Rosa	21,328	---	1,024	4,792	437	---	5,229	3,006	33	1,229	52,489	84,338	---	---	---	---	84,338
Saint Stephen	223,686	4,607	7,414	66,375	213,521	---	279,896	124,199	3,013	3,785	58,268	704,868	922,757	---	---	16,653	1,644,278
Saint Vincent	16,220	---	---	---	18,522	---	18,522	550	---	365	---	35,657	---	---	---	---	35,657
Sanborn	99,195	---	2,555	44,349	118,328	---	162,677	38,161	---	3,451	28,957	334,996	---	---	---	27,079	362,075
Sandstone	584,184	53,349	48,937	323,245	1,197,553	---	1,520,798	122,132	1,043	100,498	244,095	2,675,036	1,610,000	28,981	18,000	62,182	4,394,199
Sargeant	45,347	---	50	4,219	9,280	---	13,499	8	---	243	423	59,570	---	---	---	---	59,570
Sartell	9,341,217	322,658	484,853	2,451,063	1,580,344	---	4,031,407	814,752	44,771	389,593	127,732	15,556,983	5,118,245	68,271	325,061	3,405,881	24,474,441
Sauk Centre	2,766,881	222,138	97,586	464,493	1,395,213	---	1,859,706	2,081,783	36,435	549,570	963,031	8,577,130	---	---	---	1,727,700	10,304,830
Sauk Rapids	6,067,807	244,122	418,928	2,447,406	3,343,171	978,814	6,769,391	528,147	41,277	817,474	157,128	15,044,274	5,838,745	---	90,000	1,605,826	22,578,845
Savage	19,447,810	1,095,951	912,015	2,415,184	2,133,924	20,255	4,569,363	1,431,474	39,684	599,729	189,542	28,285,568	8,809,224	120,231	2,838,755	5,043,878	45,097,656
Scandia	2,465,604	---	151,164	311,080	71,165	11,100	393,345	43,276	7,561	43,124	33,181	3,137,255	---	---	---	47,700	3,184,955
Scanlon	316,950	---	17,312	74,738	227,019	---	301,757	13,001	190	1,588	16,318	667,116	---	---	---	---	667,116
Seaforth	39,920	---	170	78,160	27,457	6,106	111,723	353	---	35	7,627	159,828	22,465	---	---	13,110	195,403
Sebeka	427,752	83,908	540	82,344	300,178	---	382,522	82,712	17,871	8,247	43,082	1,046,634	---	---	40,000	29,728	1,116,362
Sedan	20,713	---	1,525	---	6,634	---	6,634	---	---	45	10,420	39,337	---	---	---	1,885	41,222
Shafer	397,332	13,050	74,120	81,895	278,868	---	360,763	1,815	642	2,836	74,987	925,545	---	---	---	---	925,545
Shakopee	24,370,324	990,509	3,577,062	3,117,605	2,953,448	2,420,658	8,491,711	3,527,508	26,991	845,101	1,398,188	43,227,394	8,997,845	10,284	550,000	2,676,176	55,461,699
Shelly	32,753	---	175	---	80,016	2,203	82,219	13,547	---	532	11,563	140,789	---	---	3,250	---	144,039
Sherburn	588,018	96,711	8,329	96,593	418,484	---	515,077	181,887	2,796	28,950	43,147	1,464,915	---	---	---	---	1,464,915
Shevlin	39,485	---	1,875	---	44,461	---	44,461	22,962	---	382	13,482	122,647	---	---	---	106,375	229,022
Shoreview	15,645,637	292,214	1,034,606	2,006,837	1,486,471	402,444	3,895,752	4,772,871	36,689	462,585	65,677	26,206,031	918,727	---	720,190	12,995,569	40,840,517
Shorewood	6,411,517	5,395	535,220	585,560	138,450	41,706	765,716	1,195,650	52,115	96,326	75,732	9,137,671	3,030,000	---	25,000	1,222,415	13,415,086
Silver Bay	1,429,855	---	18,124	166,531	1,813,513	641,199	2,621,243	642,046	6,242	24,491	98,869	4,840,870	---	575	---	469,906	5,311,351

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\*\*Failed to meet reporting requirements.



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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 Lake	543,290	11,177	13,056	77,737	279,935	---	357,672	177,099	8,753	1,883	63,398	1,176,328	---	---	100,000	194,940	1,471,268
Skyline	52,790	---	110	---	17,958	---	17,958	720	---	3,204	294	75,076	---	---	---	---	75,076
Slayton	1,100,522	22,090	9,506	357,264	1,460,233	36,390	1,853,887	160,419	9,823	5,022	86,227	3,247,496	---	146,799	501,500	537,131	4,432,926
Sleepy Eye	1,573,300	203,927	46,804	260,979	3,410,051	---	3,671,030	712,208	7,775	442,189	231,145	6,888,378	12,083,467	---	500,167	361,000	19,833,012
Sobieski	48,938	---	2,885	13,743	30,841	---	44,584	15,174	---	33	24,969	136,583	---	---	---	---	136,583
Solway	13,794	---	1,700	---	13,094	---	13,094	5,165	---	1,014	10,818	45,585	---	---	---	---	45,585
South Haven	138,209	605	7,433	---	65,101	323	65,424	150,354	610	1,679	85,505	449,819	126,000	962	---	---	576,781
South Saint Paul	17,229,259	716,373	395,394	1,692,129	6,593,303	3,237,199	11,522,631	3,781,605	132,746	250,393	356,269	34,384,670	---	---	281,038	971,872	35,637,580
Spicer	1,575,687	159,781	22,059	86,189	86,419	---	172,608	178,033	5,740	39,197	69,348	2,222,453	---	45,000	---	341,488	2,608,941
Spring Grove	655,287	13,705	6,159	94,740	475,913	19,197	589,850	163,925	5,157	15,426	88,902	1,538,411	813,000	26,031	548,356	665,742	3,591,540
Spring Hill	15,135	---	1,050	---	8,319	---	8,319	6,506	127	---	130	31,267	---	---	---	---	31,267
Spring Lake Park	3,920,302	115,880	135,550	482,931	1,331,909	196,720	2,011,560	638,644	43,333	225,719	1,102,014	8,193,002	---	---	87,292	997,216	9,277,510
Spring Park	1,273,958	6,853	51,131	43,876	12,510	2,257	58,643	25,175	8,496	13,698	8,080	1,446,034	---	---	---	---	1,446,034
Spring Valley	1,556,401	174,197	11,625	80,952	1,558,763	49,796	1,689,511	56,701	10,917	40,949	177,648	3,717,949	---	---	41,719	777,999	4,537,667
Springfield	1,279,841	191,395	5,145	337,883	1,117,938	16,300	1,472,121	425,242	3,119	25,728	1,956,930	5,359,521	---	---	35,000	192,409	5,586,930
Squaw Lake	21,336	---	1,400	---	25,744	---	25,744	26,912	---	15	10,389	85,796	---	5,055	---	2,280	93,131
Stacy	423,989	10,340	35,391	73,852	356,889	---	430,741	24,970	1,248	10,783	244,155	1,181,617	---	---	140,000	---	1,321,617
Staples	1,599,602	106,712	146,101	233,520	1,383,014	18,901	1,635,435	339,913	19,709	95,558	74,483	4,017,513	---	---	60,000	173,517	4,251,030
Starbuck	805,465	67,125	22,402	158,781	459,228	---	618,009	228,695	7,733	7,047	63,584	1,820,060	---	151	89,801	50,115	1,960,127
Steen	22,359	144	---	13,712	42,577	679	56,968	23,507	20	2,742	20,697	126,437	---	---	---	---	126,437
Stephen	162,602	19,111	1,545	51,317	306,543	21,634	379,494	140,336	657	2,222	152,631	858,598	---	---	386,400	41,478	1,286,476
Stewart	420,858	90,656	7,423	40,985	199,964	1,799	242,748	61,941	240	4,743	27,540	856,149	---	---	---	58,506	914,655
Stewartville	3,675,101	237,936	16,446	461,779	1,156,891	55,122	1,673,792	448,935	1,450	47,396	334,596	6,435,652	---	100,000	80,000	---	6,615,652
Stillwater	17,334,887	1,391,545	672,357	1,500,401	2,702,709	190,441	4,393,551	2,469,154	199,397	590,907	639,635	27,691,433	---	13,400	---	2,544,570	30,249,403
Stockton	113,069	708	7,320	54,320	200,939	---	255,259	2,000	---	2,260	5,628	386,244	---	---	200,000	561	586,805
Storden	113,590	---	477	15,594	58,648	---	74,242	48,644	---	424	123,792	361,169	---	---	---	53,900	415,069
Strandquist	3,981	35	2,125	---	19,984	---	19,984	6,928	---	---	5,742	38,795	---	---	1,124	---	39,919
Strathcona	2,704	---	15	---	7,187	---	7,187	4,585	---	---	1,750	16,241	---	---	---	---	16,241
Sturgeon Lake	166,014	900	2,153	32,170	80,667	---	112,837	82,207	---	2,114	22,836	389,061	---	7,450	---	---	396,511
Sunburg	41,563	---	10	17,818	28,050	2,260	48,128	112,073	---	7,835	66,674	276,283	---	---	---	34,219	310,502

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**For the Year Ended December 31, 2020**

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
Sunfish Lake	675,676	25,341	35,579	---	681	2,046	2,727	1,015	2,348	5,865	---	748,551	---	---	---	---	748,551
Swanville	107,895	15,780	2,900	26,218	107,363	---	133,581	7,415	27	470	7,358	275,426	---	4,827	---	---	280,253
Taconite	220,402	3,673	1,043	49,341	151,316	13,000	213,657	68,366	954	10,530	32,511	551,136	---	---	---	4,000	555,136
Tamarack	45,899	---	300	---	18,847	3,231	22,078	23,971	---	56	32,007	124,311	---	---	---	---	124,311
Taopi	5,514	---	---	3,918	10,674	---	14,592	---	---	1,877	---	21,983	---	100	---	---	22,083
Taunton	52,016	---	260	---	52,951	---	52,951	---	---	1,467	3,175	109,869	---	---	---	10,500	120,369
Taylor Falls	758,921	---	39,668	77,148	210,889	4,627	292,664	29,241	2,379	1,969	29,401	1,154,243	---	---	---	55,664	1,209,907
Tenstrike	33,054	---	1,400	---	9,797	---	9,797	---	---	1,398	6,455	52,104	---	---	---	---	52,104
Thief River Falls	3,131,787	836,819	163,698	768,348	4,007,590	---	4,775,938	1,638,974	55,462	121,373	1,056,361	11,780,412	3,021,887	---	1,409,892	72,926	16,285,117
Tintah	29,661	---	---	---	22,223	---	22,223	11,691	---	77	43,229	106,881	---	---	---	---	106,881
Tonka Bay	1,211,639	762,505	307,069	116,777	---	22,000	138,777	276,623	7,097	8,966	106,060	2,818,736	---	---	142,450	117,670	3,078,856
Tower	417,250	---	10,939	8,429	642,857	108,765	760,051	855,584	2,302	8,058	87,448	2,141,632	421,702	4,700	---	15,000	2,583,034
Tracy	1,263,904	96,869	16,218	297,995	1,032,812	---	1,330,807	180,550	10,079	49,065	212,450	3,159,942	---	29,581	---	693,560	3,883,083
Trail	13,058	---	---	---	485	---	485	---	---	7,592	---	21,135	---	---	---	---	21,135
Trimont	337,812	293	905	57,091	327,040	---	384,131	90,971	3,963	13,168	63,565	894,808	---	14,622	6,178	---	915,608
Trommald	32,109	---	1,174	---	13,700	---	13,700	---	29	17	455	47,484	---	8,000	---	---	55,484
Trosky	22,952	---	2,175	5,123	16,776	1,134	23,033	425	215	676	6,705	56,181	---	---	---	---	56,181
Truman	472,389	772	4,427	316,649	469,571	---	786,220	202,122	3,583	14,431	47,712	1,531,656	---	---	16,798	---	1,548,454
Turtle River	18,137	---	4,350	---	216	---	216	3,975	---	2,014	750	29,442	---	---	---	---	29,442
Twin Lakes	11,041	---	1,050	---	44,790	---	44,790	---	---	3,441	1,223	61,545	---	---	---	---	61,545
Twin Valley	159,230	1,670	2,380	60,046	406,647	10,000	476,693	91,879	1,815	5,178	52,250	791,095	72,344	---	28,000	5,000	896,439
Two Harbors	2,905,387	83,297	41,666	1,036,970	2,195,302	101,234	3,333,506	789,229	12,393	36,805	84,262	7,286,545	---	20,929	682,660	1,776,319	9,766,453
Tyler	358,971	---	5,073	390,483	489,019	32,916	912,418	138,117	2,948	13,403	73,856	1,504,786	490,000	5,521	92,000	9,203	2,101,510
Ulen	191,732	33,111	1,860	41,739	159,561	3,800	205,100	48,394	---	6,040	100,873	587,110	---	39,264	632,097	---	1,258,471
Underwood	129,620	997	2,480	27,122	112,996	---	140,118	1,835	953	2,527	1,361	279,891	---	22,745	---	---	302,636
Upsala	244,430	---	1,760	32,321	106,817	7,690	146,828	33,349	---	17,155	23,855	467,377	---	---	---	105,722	573,099
Urbank	15,255	---	37	3,918	8,506	---	12,424	88	---	---	17,812	45,616	---	---	2,906	---	48,522
Utica	74,436	4,047	696	23,944	43,307	---	67,251	80	---	432	4,745	151,687	52,450	---	---	---	204,137
Vadnais Heights	5,442,842	508,062	358,636	994,341	1,227,087	90,153	2,311,581	788,882	15,177	196,738	255,330	9,877,248	5,380,000	---	500,000	1,000,000	16,757,248
Vergas	245,503	77,241	26,266	27,349	288,817	5,000	321,166	11,590	---	377	169,583	851,726	---	---	30,000	132,621	1,014,347

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Vermillion	191,434	---	4,778	---	24,257	---	24,257	---	120	9,966	15,503	246,058	---	---	---	---	246,058
Verndale	174,469	---	3,220	34,732	390,231	---	424,963	119,046	1,783	1,712	27,002	752,195	463,182	2,109	---	---	1,217,486
Vernon Center	254,576	---	566	53,495	83,856	1,337	138,688	43,303	---	11,056	38,402	486,591	---	---	---	---	486,591
Vesta	181,494	---	840	255,493	105,516	2,000	363,009	12,787	50	1,079	7,793	567,052	---	---	---	---	567,052
Victoria	6,723,886	424,157	700,833	744,225	193,952	23,806	961,983	1,249,497	10,771	234,623	296,827	10,602,577	6,420,010	71,650	---	3,212,504	20,306,741
Viking	21,338	---	135	7,384	34,075	---	41,459	13,067	---	67	10,020	86,086	---	---	---	150	86,236
Villard	118,917	---	365	135,249	61,821	---	197,070	66,241	---	977	36,950	420,520	---	---	57,963	32,000	510,483
Vining	13,877	---	4,540	---	11,964	---	11,964	13,779	---	7,824	8,304	60,288	---	---	---	---	60,288
Virginia	7,623,029	12,724	53,212	951,094	8,765,354	1,353,013	11,069,461	3,562,793	76,501	382,427	638,731	23,418,878	27,205,269	66,014	1,298,000	15,102,789	67,090,950
Wabasha	2,000,249	83,504	30,637	230,680	721,818	69,059	1,021,557	669,866	10,975	13,411	130,443	3,960,642	---	235	55,000	---	4,015,877
Wabasso	530,923	6,930	2,205	75,184	285,494	---	360,678	234,183	115	8,052	85,477	1,228,563	---	---	28,500	102,586	1,359,649
Waconia	8,793,898	325,343	548,910	988,766	419,907	8,090	1,416,763	2,203,967	28,998	197,058	152,896	13,667,833	3,126,152	2,340	417,966	2,544,762	19,759,053
Wadena	912,973	130,457	28,231	1,813,779	1,997,528	---	3,811,307	296,577	17,953	172,813	389,949	5,760,260	---	54,442	492,196	594,629	6,901,527
Wahkon	249,187	---	3,101	16,650	4,055	---	20,705	5,698	331	1,492	26,980	307,494	---	---	115,000	---	422,494
Waite Park	10,634,584	355,535	131,739	588,073	6,022,763	96,750	6,707,586	139,045	45,629	81,764	548,705	18,644,587	---	290,338	---	6,657,816	25,592,741
Waldorf	126,575	---	845	17,952	478,331	5,000	501,283	28,170	---	1,279	1,227,446	1,885,598	2,319,939	---	---	1,223,741	5,429,278
Walker	2,090,318	74,570	14,565	226,473	137,017	67,879	431,369	228,052	5,967	39,783	30,968	2,915,592	---	---	53,508	222,392	3,191,492
Walnut Grove	248,763	93,970	630	83,435	332,036	14,529	430,000	102,990	192	10,986	47,844	935,375	846,478	8,500	15,920	570,734	2,377,007
Walters	33,183	---	512	1,707	32,337	2,338	36,382	19,579	---	154	5,044	94,854	---	---	---	13,443	108,297
Waltham	54,987	---	1,431	423	36,137	---	36,560	---	---	87	765	93,830	---	---	---	---	93,830
Wanamingo	863,774	105,918	64,078	82,648	293,858	---	376,506	130,987	1,993	8,031	55,042	1,606,329	581,000	---	---	87,466	2,274,795
Wanda	40,562	---	40	4,221	21,123	---	25,344	7,490	---	318	11,341	85,095	---	---	---	---	85,095
Warba	72,986	---	---	13,637	19,952	---	33,589	4,448	---	1,848	4,038	116,909	---	---	---	---	116,909
Warren	666,809	246,487	19,955	127,818	1,457,830	17,912	1,603,560	238,366	1,165	35,392	119,745	2,931,479	---	---	70,276	69,341	3,071,096
Warroad	938,396	44,944	32,514	624,762	1,001,542	32,295	1,658,599	925,658	12,071	250,286	236,912	4,099,380	---	26,783	355,000	---	4,481,163
Waseca	5,154,382	149,888	316,696	877,732	3,765,349	388,423	5,031,504	306,642	40,548	68,316	194,488	11,262,464	---	2,588	638,118	2,450,671	14,353,841
Watertown	2,725,808	52,454	233,734	531,509	443,808	141,048	1,116,365	301,650	8,449	35,227	737,156	5,210,843	1,825,000	20,836	950,094	1,159,180	9,165,953
Waterville	913,331	32,297	12,820	143,537	588,108	21,626	753,271	144,573	2,943	5,773	62,928	1,927,936	1,083,189	---	---	378,701	3,389,826
Watkins	541,482	60,167	7,165	72,025	479,333	---	551,358	282,945	828	10,140	116,925	1,571,010	---	40,195	---	259,600	1,870,805
Watson	90,203	31	1,505	44,000	65,988	---	109,988	10,767	---	437	2,058	214,989	42,000	---	---	---	256,989

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Waubun	130,354	8,231	100	---	122,881	---	122,881	19,525	---	1,148	448,292	730,531	---	---	---	---	730,531
Waverly	920,249	185,762	101,303	115,120	231,746	4,333	351,199	50,887	2,573	15,470	13,512	1,640,955	---	---	---	735	1,641,690
Wayzata	8,597,783	489,521	724,557	355,531	230,710	1,568,296	2,154,537	2,128,803	57,838	294,537	1,936,536	16,384,112	5,679,868	14,940	763,254	1,329,774	24,171,948
Welcome	1,046,281	73,949	5,112	176,233	328,417	---	504,650	54,732	3,462	13,397	45,830	1,747,413	2,759,000	---	37,428	34,655	4,578,496
Wells	1,314,743	149,106	25,421	295,140	1,156,822	51,455	1,503,417	317,357	5,874	35,875	126,025	3,477,818	---	20,831	134,341	78,597	3,711,587
Wendell	85,129	---	702	50,213	56,219	---	106,432	12,910	167	130	31,991	237,461	---	---	---	---	237,461
West Concord	520,225	161,782	3,572	95,890	338,126	21,980	455,996	111,364	2,120	5,381	19,034	1,279,474	1,290,801	---	---	105,475	2,675,750
West Saint Paul	19,301,467	511,580	846,736	1,665,309	2,351,815	525,748	4,542,872	942,390	46,676	909,230	828,647	27,929,598	---	49,104	1,029,750	883,956	29,892,408
West Union	12,187	---	750	404	15,795	---	16,199	414	---	---	---	29,550	---	---	---	---	29,550
Westbrook	410,728	17,203	4,355	55,992	313,479	10,370	379,841	59,890	2,158	3,929	45,589	923,693	---	13,450	57,500	11,250	1,005,893
Westport	2,422	5,676	285	---	8,735	---	8,735	8	---	163	113	17,402	---	---	---	---	17,402
Whalan	32,943	---	438	1,799	4,811	---	6,610	750	---	44	908	41,693	---	---	---	---	41,693
Wheaton	776,325	---	9,866	102,915	717,973	---	820,888	132,567	425	2,146	192,868	1,935,085	---	---	---	---	1,935,085
White Bear Lake	7,766,161	1,424,125	845,633	1,908,303	3,079,852	164,870	5,153,025	2,628,330	60,489	472,064	511,195	18,861,022	3,921,970	460,571	715,000	3,566,435	27,524,998
Wilder	33,636	---	8	4,219	14,902	---	19,121	---	20	24	173	52,982	---	---	---	---	52,982
Willernie	302,964	---	20,617	40,834	83,911	---	124,745	10,482	473	347	4,564	464,192	---	---	---	---	464,192
Williams	101,690	---	1,610	13,637	48,385	---	62,022	14,217	---	154	4,554	184,247	---	---	---	---	184,247
Willmar	8,410,610	1,327,989	772,014	2,233,551	8,109,580	282,770	10,625,901	4,938,749	102,040	561,939	2,669,414	29,408,656	1,965,000	45,010	774,000	6,872,026	39,064,692
Willow River	100,652	2,069	2,850	86,902	89,864	---	176,766	19,754	---	6,603	7,157	315,851	---	---	---	---	315,851
Wilmont	137,161	---	195	30,962	117,843	---	148,805	42,971	50	186	8,424	337,792	---	963	---	---	338,755
Wilton	27,218	---	3,585	18,383	20,389	---	38,772	602	---	18	5,367	75,562	10,000	---	---	---	85,562
Windom	2,379,720	480,669	59,319	405,121	2,037,671	19,056	2,461,848	1,109,753	23,826	54,816	344,759	6,914,710	7,042,619	20,000	411,184	27,641	14,416,154
Winger	88,263	901	190	16,198	46,931	2,275	65,404	10,970	---	3,151	4,013	172,892	---	---	---	---	172,892
Winnebago	690,381	50,255	12,493	100,429	604,681	35,299	740,409	247,220	2,883	14,335	112,645	1,870,621	---	60,507	---	---	1,931,128
Winona	9,691,617	476,232	121,739	4,144,731	11,641,787	63,042	15,849,560	1,374,447	139,603	102,569	822,724	28,578,491	---	598,204	1,266,989	2,385,885	32,829,569
Winsted	1,520,477	25,210	72,239	2,932,997	1,726,810	1,139	4,660,946	297,712	11,673	31,413	167,670	6,787,340	4,584,000	5,150	---	646,920	12,023,410
Winthrop	796,799	67,909	19,378	164,470	492,703	57,942	715,115	256,976	9,746	20,316	469,157	2,355,396	1,173,999	---	---	441,664	3,971,059
Winton	80,497	31,100	2,075	435	32,384	---	32,819	3,703	---	1,942	5,537	157,673	---	---	---	---	157,673
Wolf Lake	15,370	---	24	4,520	13,963	954	19,437	82,782	---	284	52,531	170,428	---	225	1,800	1,320	173,773
Wolverton	39,772	---	114	---	28,968	---	28,968	4,254	402	159	2,648	76,317	---	---	---	---	76,317

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

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Wood Lake	174,712	---	2,655	30,643	129,712	---	160,355	60,831	287	2,216	55,160	456,216	---	650	---	---	456,866
Woodbury	38,441,815	11,033,606	4,564,701	6,162,930	4,971,336	217,206	11,351,472	6,431,911	205,616	4,023,906	620,871	76,673,898	7,439,171	369,803	3,434,945	16,005,980	103,923,797
Woodland	406,771	---	103,313	35,184	1,252	2,660	39,096	4,100	1,340	866	123	555,609	---	---	---	168,556	724,165
Woodstock	39,132	7,143	1,300	7,835	38,143	1,635	47,613	6,690	53	154	5,000	107,085	---	---	---	---	107,085
Worthington	6,223,878	294,830	421,719	1,056,246	4,883,715	312,207	6,252,168	572,748	43,015	749,911	3,004,973	17,563,242	8,177,855	83,176	1,596,727	861,467	28,282,467
Wrenshall	153,930	13,011	8,756	35,671	59,587	---	95,258	40,601	---	3,087	28,228	342,871	426,000	---	85,846	86,326	941,043
Wright	38,015	---	2,050	---	16,791	82,238	99,029	299,887	---	403	2,930	442,314	---	---	---	12,199	454,513
Wykoff	182,876	39,260	2,389	126,936	193,640	---	320,576	46,978	993	3,852	69,036	665,960	558,000	---	---	47,913	1,271,873
Wyoming	4,350,367	335,475	145,773	625,209	1,092,994	---	1,718,203	48,945	26,188	267,485	372,291	7,264,727	3,705,101	22,796	---	638,136	11,630,760
Zemple	15,419	---	15	---	5,139	---	5,139	---	---	129	---	20,702	---	---	---	---	20,702
Zimmerman	1,790,151	69,307	280,937	280,986	986,705	35,926	1,303,617	359,321	12,252	75,160	54,243	3,944,988	2,900,000	2,000	103,213	617,085	7,567,286
Zumbro Falls	137,417	1,403	8,999	67,191	103,053	---	170,244	324,892	27	1,933	10,551	655,466	---	---	---	---	655,466
Zumbrota	1,983,806	82,740	214,301	263,386	744,793	193,659	1,201,838	240,884	33,320	36,061	249,166	4,042,116	---	---	1,646,232	1,952,033	7,640,381
<b>State Total</b>	<b>\$3,299,398,475</b>	<b>\$252,220,826</b>	<b>\$221,056,520</b>	<b>\$559,517,621</b>	<b>\$1,194,891,046</b>	<b>\$139,578,154</b>	<b>\$1,893,986,821</b>	<b>\$560,112,574</b>	<b>\$22,546,360</b>	<b>\$144,849,188</b>	<b>\$239,748,954</b>	<b>\$6,633,919,718</b>	<b>\$1,028,088,032</b>	<b>\$24,301,282</b>	<b>\$253,255,469</b>	<b>\$794,169,783</b>	<b>\$8,733,734,284</b>

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Ada	1,740	307,361	552,941	400,841	378,411	148,650	196,419	1,984,623	470,470	---	14,635	2,469,728	330,000	---	94,801	2,894,529
Adams	683	210,243	209,248	61,933	128,552	---	321,260	931,236	2,101,768	375,000	74,864	3,482,868	---	440,780	448,421	4,372,069
Adrian	1,194	174,700	266,499	152,843	208,168	237,364	16,957	1,056,531	252,943	191,249	43,067	1,543,790	---	8,500	363,517	1,915,807
Afton	2,955	603,249	697,040	200,688	24,234	---	9,995	1,535,206	1,556,454	2,627,000	202,211	5,920,871	---	---	3,295,015	9,215,886
Aitkin	2,168	669,624	1,308,204	548,628	127,953	99,229	78,333	2,831,971	664,841	633,539	95,593	4,225,944	---	---	724,957	4,950,901
Akeley	404	125,972	125,747	96,468	14,728	59,997	1,500	424,412	22,399	---	---	446,811	---	16,912	37,834	501,557
Albany	2,780	643,222	803,913	325,542	76,906	170,305	---	2,019,888	1,950,140	543,000	206,321	4,719,349	---	8,404	1,790,044	6,517,797
Albert Lea	18,492	2,087,627	6,651,818	2,978,719	2,840,975	679,385	356,639	15,595,163	7,052,832	2,749,931	629,322	26,027,248	---	---	3,982,595	30,009,843
Alberta	94	33,737	3,875	25,629	---	---	12,818	76,059	12,527	---	---	88,586	---	14,066	---	102,652
Albertville	7,896	920,918	1,629,347	427,682	763,021	210,170	---	3,951,138	3,646,864	856,000	123,168	8,577,170	---	---	---	8,577,170
Alden	583	172,717	21,800	96,036	34,431	---	7,315	332,299	72,163	50,000	19,435	473,897	---	---	---	473,897
Aldrich	35	4,831	1,316	5,643	2,792	---	60	14,642	---	---	---	14,642	---	---	---	14,642
Alexandria	14,335	2,534,823	4,418,663	1,584,756	1,291,619	1,798,294	803,665	12,431,820	9,707,710	2,200,347	620,277	24,960,154	---	---	1,092,058	26,052,212
Alpha	97	37,147	23,703	10,792	6,912	---	11,319	89,873	2,060	---	---	91,933	---	---	6,000	97,933
Altura	471	283,993	109,083	49,802	3,936	---	---	446,814	283,806	---	---	730,620	---	---	629,371	1,359,991
Alvarado	388	218,465	14,940	38,070	3,025	131,095	1,812	407,407	26,974	72,324	17,117	523,822	---	---	---	523,822
Amboy	535	116,457	203,387	153,589	5,571	4,258	2,810	486,072	13,140	---	---	499,212	---	18,000	51,000	568,212
Andover	32,601	2,534,345	5,716,027	5,104,386	2,504,594	4,154,244	261,473	20,275,069	16,837,343	1,561,000	1,334,060	40,007,472	---	59,740	1,569,322	41,636,534
Anndale	3,330	544,999	986,680	418,670	130,956	65,275	24,304	2,170,884	2,566,314	2,695,000	233,706	7,665,904	---	---	1,301,618	8,967,522
Anoka	17,921	2,357,883	6,811,923	1,303,728	2,139,628	867,133	66,297	13,546,592	17,388,150	700,000	811,889	32,446,631	---	245,000	1,062,000	33,753,631
Apple Valley	56,374	5,968,018	13,958,344	4,816,316	4,522,796	1,270,574	350	30,536,398	13,369,176	1,245,000	291,884	45,442,458	---	1,300	12,271,038	57,714,796
Appleton	1,392	569,626	624,667	475,149	268,861	369,060	126,177	2,433,540	242,481	639,176	157,251	3,472,448	---	48,727	20,000	3,541,175
Arco	87	33,685	32,519	23,039	3,841	4,000	---	97,084	53,430	---	---	150,514	---	---	---	150,514
Arden Hills	9,939	1,021,077	2,435,773	675,739	685,145	458,547	---	5,276,281	633,816	---	---	5,910,097	---	---	478,000	6,388,097
Argyle	544	222,831	113,055	345,266	57,631	36,093	---	774,876	132,425	96,382	76,443	1,080,126	---	---	---	1,080,126
Arlington	2,247	611,598	875,407	247,998	155,062	113,200	9,811	2,013,076	623,103	740,844	170,139	3,547,162	---	---	773,677	4,320,839
Ashby	469	123,500	172,137	26,665	7,464	26,425	---	356,191	360,955	70,171	30,028	817,345	---	---	63,634	880,979
Askov	331	116,735	57,866	46,253	50,205	---	---	271,059	18,700	20,572	1,295	311,626	---	58,104	---	369,730
Atwater	1,124	291,413	275,611	136,254	75,171	29,000	6,678	814,127	327,816	---	---	1,141,943	---	---	---	1,141,943
Audubon	560	304,196	183,843	5,475	1,802	14,718	42,119	552,153	492,277	59,359	14,163	1,117,952	---	5,000	20,758	1,143,710

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	Enter- prise Funds		Govern- mental Funds
Aurora	1,678	377,230	555,008	707,860	199,720	15,000	5,647	1,860,465	106,366	126,000	120,936	2,213,767	---	105,706	---	2,319,473
Austin	26,174	2,107,325	7,557,561	3,439,336	3,818,015	514,409	111,237	17,547,883	8,050,442	340,000	17,367	25,955,692	---	150,000	1,797,042	27,902,734
Avoca	111	30,366	5,334	10,883	9,555	---	300	56,438	---	---	---	56,438	---	43,600	---	100,038
Avon	1,618	402,157	653,197	196,747	84,853	209,512	---	1,546,466	326,270	297,915	116,719	2,287,370	---	---	204,428	2,491,798
Babbitt	1,397	560,952	883,916	334,265	418,721	102,319	8,776	2,308,949	275,091	269,494	48,829	2,902,363	---	---	269,080	3,171,443
Backus	263	95,312	135,016	79,128	2,889	9,119	47,954	369,418	117,296	30,522	18,848	536,084	---	---	---	536,084
Badger	429	125,247	38,978	116,702	4,275	5,692	1,651	292,545	---	25,207	15,804	333,556	---	---	---	333,556
Bagley	1,285	396,006	416,567	341,325	68,737	113,606	32,445	1,368,686	390,205	157,000	13,380	1,929,271	---	---	---	1,929,271
Balaton	595	208,103	205,354	112,218	55,271	82,755	1,129	664,830	49,678	647,771	85,703	1,447,982	---	---	5,000	1,452,982
Barnesville	2,759	757,466	878,651	313,012	453,533	601,652	---	3,004,314	2,648,670	280,159	132,164	6,065,307	---	---	---	6,065,307
Barnum	620	203,646	89,668	134,884	17,559	---	24,498	470,255	209,729	17,255	42,154	739,393	---	---	136,883	876,276
Barrett	366	167,469	56,716	63,067	21,999	---	57,011	366,262	268,998	4,189	12,629	652,078	---	6,000	---	658,078
Barry	16	3,909	1,015	2,761	250	---	---	7,935	---	---	---	7,935	---	---	---	7,935
Battle Lake	857	233,566	340,886	119,829	63,177	192,060	14,857	964,375	3,915,714	---	---	4,880,089	---	675	45,577	4,926,341
Baudette	966	216,012	305,465	298,485	219,549	94,718	204,027	1,338,256	275,477	15,000	7,950	1,636,683	---	---	25,000	1,661,683
Baxter	8,612	1,609,089	2,789,226	2,549,709	931,719	1,236,652	34,868	9,151,263	15,236,439	2,390,333	755,864	27,533,899	---	503,850	6,949,045	34,986,794
Bayport	4,024	758,729	1,519,129	380,543	437,912	71,053	5,367	3,172,733	906,024	125,000	43,137	4,246,894	---	---	32,747	4,279,641
Beardsley	216	88,929	54,042	13,284	807	---	470	157,532	18,900	10,677	3,118	190,227	---	---	---	190,227
Beaver Bay	120	187,206	19,709	79,158	9,374	---	---	295,447	31,510	---	---	326,957	---	---	---	326,957
Beaver Creek	280	78,056	41,978	89,811	2,238	---	---	212,083	366,635	---	---	578,718	---	---	41,398	620,116
Becker	4,877	1,442,388	1,785,631	1,093,679	3,424,431	125,918	---	7,872,047	4,972,334	135,000	43,085	13,022,466	---	7,217	396,221	13,425,904
Bejou	84	21,165	569	7,515	530	---	4,572	34,351	---	4,039	7,673	46,063	---	---	---	46,063
Belgrade	738	196,373	392,442	97,554	9,379	6,851	3,242	705,841	220,271	136,370	31,966	1,094,448	---	---	34,539	1,128,987
Belle Plaine	7,395	967,997	2,374,529	973,862	533,067	331,569	18,208	5,199,232	3,660,590	1,301,230	502,452	10,663,504	---	---	2,408,244	13,071,748
Bellechester	176	15,316	9,974	78,430	12,929	---	17,122	133,771	---	45,000	3,088	181,859	---	---	---	181,859
Bellingham	148	75,512	63,390	31,391	11,603	---	15,255	197,151	128,078	---	---	325,229	---	---	---	325,229
Beltrami	88	22,286	37,326	20,692	2,939	---	3,535	86,778	47,000	---	---	133,778	---	---	---	133,778
Belview	291	98,921	38,774	83,702	12,778	---	---	234,175	69,690	11,193	1,361	316,419	---	---	---	316,419
Bemidji	14,574	2,280,549	6,485,118	2,391,305	1,510,528	613,400	1,564	13,282,464	2,718,881	3,327,297	241,238	19,569,880	---	570,285	324,238	20,464,403
Bena [1]	143	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Benson	3,480	411,487	1,271,139	578,678	648,261	813,195	85,421	3,808,181	1,154,647	305,391	54,052	5,322,271	---	921,226	428,162	6,671,659
Bertha	560	123,004	87,932	46,701	13,237	16,575	---	287,449	28,663	---	---	316,112	---	25,000	9,322	350,434
Bethel	476	113,560	77,285	83,542	1,270	---	8,454	284,111	86,846	87,891	15,151	473,999	---	---	37,947	511,946
Big Falls	175	109,406	12,163	73,263	18,285	2,600	3,633	219,350	758,662	---	---	978,012	---	---	---	978,012
Big Lake	11,686	903,503	2,875,985	681,823	787,164	843,383	2,473	6,094,331	1,970,592	2,197,032	335,364	10,597,319	---	1,453	1,381,253	11,980,025
Bigelow	227	45,995	25,235	14,136	3,683	15,700	18,673	123,422	3,491	---	---	126,913	---	---	---	126,913
Bigfork	400	124,074	115,266	253,817	8,625	67,853	42,361	611,996	20,565	---	9,790	642,351	---	---	---	642,351
Bingham Lake	137	33,873	5,522	23,246	11,652	1,149	---	75,442	9,173	---	---	84,615	---	12,780	---	97,395
Birchwood	863	200,272	118,430	86,657	45,239	---	21,530	472,128	71,172	---	---	543,300	---	---	274,467	817,767
Bird Island	1,005	214,124	235,011	132,856	75,665	105,949	5,863	769,468	431,952	71,438	65,046	1,337,904	---	56,480	464,694	1,859,078
Biscay	113	24,284	603	4,883	9,662	---	---	39,432	---	---	---	39,432	---	---	---	39,432
Biwabik	961	774,068	404,039	413,119	73,981	53,000	---	1,718,207	769,733	15,000	168,479	2,671,419	---	---	---	2,671,419
Blackduck	845	202,210	304,887	167,292	102,491	40,169	6,390	823,439	203,449	57,705	14,217	1,098,810	14,817	21,330	37,159	1,172,116
Blaine	70,222	5,845,338	18,975,115	7,306,084	1,215,967	3,037,025	84,740	36,464,269	19,935,024	3,686,163	1,351,731	61,437,187	---	---	4,492,767	65,929,954
Blomkest	145	29,184	30,254	9,123	25,074	---	9,409	103,044	37,092	---	6,062	146,198	---	---	7,000	153,198
Blooming Prairie	1,974	327,851	535,733	309,136	189,786	10,566	7,505	1,380,577	432,282	175,000	70,087	2,057,946	---	19,000	633,182	2,710,128
Bloomington	89,987	8,413,628	38,518,362	11,243,353	10,543,781	22,201,079	10,383,097	101,303,300	20,448,256	8,390,000	2,353,724	132,495,280	---	713,239	13,362,143	146,570,662
Blue Earth	3,174	516,168	927,912	1,197,878	435,634	834,155	451,681	4,363,428	3,752,286	1,903,408	588,360	10,607,482	---	---	300,000	10,907,482
Bluffton	210	51,807	30,659	24,278	11,961	---	---	118,705	4,598	---	---	123,303	---	---	20,840	144,143
Bock	78	23,630	1,016	10,955	1,918	---	1,646	39,165	---	---	---	39,165	---	1,500	---	40,665
Borup	96	19,977	12,494	7,389	4,891	---	---	44,751	432	---	---	45,183	---	---	---	45,183
Bovey	829	269,465	312,638	280,408	54,817	6,575	---	923,903	53,319	163,268	50,183	1,190,673	---	---	112,701	1,303,374
Bowlus	279	54,714	71,535	15,256	13,385	2,355	---	157,245	6,180	---	---	163,425	68,474	---	120,679	352,578
Boy River [1]	26	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	141	95,984	61,944	21,800	1,556	10,343	49,060	240,687	24,320	---	---	265,007	---	---	---	265,007
Braham	1,769	357,873	820,798	404,862	58,243	50,872	---	1,692,648	494,496	236,362	72,862	2,496,368	---	---	587,193	3,083,561
Brainerd	14,395	2,235,184	5,522,837	1,371,383	1,153,973	2,501,552	2,194,921	14,979,850	8,647,244	1,487,865	156,921	25,271,880	---	---	1,651,953	26,923,833
Brandon	501	193,150	31,207	61,820	3,051	52,368	---	341,596	119,487	152,758	30,369	644,210	4,000	---	62,055	710,265
Breckenridge	3,430	595,125	1,045,778	808,550	245,605	225,822	17,687	2,938,567	1,935,309	260,000	75,940	5,209,816	---	---	897,907	6,107,723
Breezy Point	2,574	631,582	905,733	436,159	11,391	4,275	10,463	1,999,603	268,566	225,000	21,525	2,514,694	---	---	441,261	2,955,955

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



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Brewster	506	174,051	83,729	83,853	6,661	2,370	55,991	406,655	43,470	25,000	15,182	490,307	---	---	6,095	496,402
Bricelyn	348	85,757	37,539	164,321	2,993	10,367	2,381	303,358	41,278	11,000	4,801	360,437	---	75,000	16,000	451,437
Brook Park	132	41,683	25,744	7,204	1,330	---	---	75,961	---	---	---	75,961	---	---	---	75,961
Brooklyn Center	33,782	4,751,195	12,389,182	2,142,853	2,697,088	2,968,379	171,344	25,120,041	9,497,602	4,090,757	803,239	39,511,639	---	135,500	3,832,630	43,479,769
Brooklyn Park	86,478	6,417,131	32,339,090	4,556,204	9,752,859	13,778,486	---	66,843,770	32,589,758	2,625,000	1,746,702	103,805,230	---	53,863	9,542,077	113,401,170
Brooks	117	22,678	4,230	4,084	11,230	9,421	8,164	59,807	---	---	---	59,807	---	---	---	59,807
Brookston	118	29,685	4,200	6,465	50,097	---	---	90,447	1,455	---	---	91,902	---	---	---	91,902
Brooten	626	151,019	176,455	135,110	28,149	---	6,344	497,077	196,739	696,000	41,931	1,431,747	---	278	---	1,432,025
Browerville	839	90,285	84,156	174,314	16,093	---	---	364,848	57,150	234,020	74,518	730,536	---	46,853	79,955	857,344
Browns Valley	558	276,384	634,959	97,779	109,729	13,000	---	1,131,851	34,172	---	---	1,166,023	---	---	---	1,166,023
Brownsdale	633	149,746	88,107	113,866	60,993	---	---	412,712	---	240,234	14,686	667,632	---	---	---	667,632
Brownsville	566	105,650	57,907	120,079	26,867	31,847	455	342,805	12,615	143,830	42,979	542,229	---	---	660	542,889
Brownnton	731	211,417	268,722	119,685	36,945	---	57,681	694,450	2,345,805	156,649	212,370	3,409,274	---	---	6,244	3,415,518
Bruno	85	18,439	14,895	14,761	396	---	3,050	51,541	29,900	---	---	81,441	---	---	---	81,441
Buckman	307	56,076	3,303	17,164	9,367	3,420	---	89,330	---	---	---	89,330	---	---	---	89,330
Buffalo	16,168	2,213,609	3,795,643	1,425,410	2,077,972	660,560	1,273,947	11,447,141	7,501,803	4,303,497	1,048,380	24,300,821	1,340,000	---	1,673,464	27,314,285
Buffalo Lake	660	252,497	257,648	70,122	15,763	140,739	---	736,769	261,256	236,527	272,125	1,506,677	---	37,759	226,567	1,771,003
Buhl	952	353,954	142,870	283,819	94,436	23,251	1,783	900,113	138,343	20,494	1,666	1,060,616	---	47,445	13,180	1,121,241
Burnsville	64,317	6,317,441	24,131,415	4,630,539	4,337,598	2,915,710	1,232,520	43,565,223	22,944,609	4,811,153	1,218,226	72,539,211	1,458,847	291,000	1,955,416	76,244,474
Burtrum	123	22,572	11,445	18,087	3,048	---	---	55,152	---	---	---	55,152	---	---	---	55,152
Butterfield	601	101,047	47,369	100,514	33,830	5,891	802	289,453	163,605	15,000	7,515	475,573	---	---	1,320	476,893
Byron	6,312	547,798	751,074	1,084,199	380,582	124,544	---	2,888,197	3,421,538	949,242	346,878	7,605,855	2,790,000	---	1,382,299	11,778,154
Caledonia	2,847	374,808	1,106,644	419,987	298,368	520,380	---	2,720,187	166,700	167,079	55,782	3,109,748	---	2,878	386,764	3,499,390
Callaway	178	71,784	135,613	50,366	186,978	---	11,789	456,530	20,546	---	---	477,076	---	9,484	126,074	612,634
Calumet	334	124,388	61,012	159,259	52,547	---	98	397,304	602,711	71,222	22,105	1,093,342	---	---	29,702	1,123,044
Cambridge	9,611	1,602,614	2,894,886	1,651,597	832,139	1,190,014	133,742	8,304,992	12,517,942	510,000	293,212	21,626,146	---	100,000	3,788,668	25,514,814
Campbell	164	35,197	93,342	12,118	17,477	---	1,248	159,382	114,715	---	---	274,097	---	---	---	274,097
Canby	1,695	474,358	336,203	309,256	236,934	523,296	88,574	1,968,621	762,193	281,048	207,848	3,219,710	---	---	25,412	3,245,122
Cannon Falls	4,220	982,904	1,579,674	654,761	949,932	264,134	---	4,431,405	157,869	807,378	213,052	5,609,704	1,725,000	---	159,500	7,494,204
Canton	310	97,933	63,921	122,568	5,203	225	---	289,850	34,257	3,758	1,398	329,263	---	---	---	329,263

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Carlos	497	123,781	47,333	50,082	20,418	---	---	241,614	26,049	97,079	5,988	370,730	---	---	13,000	383,730
Carlton	948	246,822	605,597	215,509	68,689	19,797	23,930	1,180,344	1,318,097	30,000	46,478	2,574,919	---	---	3,630	2,578,549
Carver	5,829	845,198	1,144,935	651,415	55,149	500	69,380	2,766,577	1,725,217	680,198	534,809	5,706,801	---	---	586,540	6,293,341
Cass Lake	675	216,755	352,235	145,287	38,231	27,203	34,209	813,920	54,140	---	---	868,060	---	---	---	868,060
Cedar Mills	62	15,894	---	12,170	---	---	---	28,064	---	---	---	28,064	---	---	---	28,064
Center City	629	146,303	117,184	110,810	20,686	33,533	---	428,516	54,751	79,500	36,961	599,728	---	---	74,736	674,464
Centerville	3,896	545,047	1,608,901	254,568	125,327	32,830	38,793	2,605,466	1,552,595	1,451,346	76,618	5,686,025	---	---	494,446	6,180,471
Ceylon	303	111,623	37,800	50,605	4,574	14,632	45,244	264,478	4,159	---	---	268,637	---	---	---	268,637
Champlin	23,919	1,702,594	6,164,157	2,694,617	1,101,984	776,471	118,363	12,558,186	8,641,448	411,350	176,430	21,787,414	---	---	6,948,315	28,735,729
Chandler	279	84,792	35,019	76,630	13,704	15,939	---	226,084	20,798	---	---	246,882	---	---	5,500	252,382
Chanhasen	25,947	3,285,628	3,926,825	20,146,101	2,176,619	394,696	3,563	29,933,432	7,280,266	1,585,000	143,970	38,942,668	---	---	40,724	38,983,392
Chaska	27,810	6,125,890	7,925,269	4,771,325	2,369,808	1,332,462	88,993	22,613,747	12,731,606	6,200,609	2,312,364	43,858,326	2,280,000	2,357,112	7,566,713	56,062,151
Chatfield	2,997	666,687	1,028,384	418,921	767,405	353,040	---	3,234,437	820,646	567,000	219,990	4,842,073	---	505,150	5,450	5,352,673
Chickamaw Beach	128	12,072	8,841	4,647	200	---	---	25,760	---	---	---	25,760	---	---	---	25,760
Chisago City	5,558	619,287	1,085,320	486,823	631,388	208,437	6,364	3,037,619	484,295	620,000	143,181	4,285,095	---	---	18,347	4,303,442
Chisholm	4,775	1,390,710	1,989,823	952,971	592,283	502,957	115,285	5,544,029	1,826,454	143,275	10,416	7,524,174	---	190,000	---	7,714,174
Chokio	405	78,156	56,233	70,488	9,962	48,818	1,023	264,680	35,705	51,000	5,783	357,168	---	---	---	357,168
Cirele Pines	5,025	634,534	1,640,949	293,930	452,131	5,649	65,058	3,092,251	5,257,631	1,265,000	361,821	9,976,703	2,415,000	---	349,413	12,741,116
Clara City	1,423	440,015	365,528	272,658	155,534	57,067	---	1,290,802	436,691	1,516,761	275,626	3,519,880	---	14,531	11,700	3,546,111
Claremont	513	174,954	201,329	83,871	10,959	11,098	---	482,211	32,545	105,000	25,493	645,249	---	116,382	3,336	764,967
Clarissa	661	137,667	61,464	121,217	27,378	11,372	5,999	365,097	48,720	---	---	413,817	---	---	36,975	450,792
Clarkfield	852	320,426	173,618	200,635	443,796	154,989	24,860	1,318,324	1,616,054	1,590,000	82,172	4,606,550	171,307	---	55,494	4,833,351
Clarks Grove	694	254,254	45,436	74,366	21,080	---	---	395,136	23,572	50,495	2,086	471,289	---	503	1,723	473,515
Clear Lake	641	153,159	234,806	139,532	36,641	---	---	564,138	118,202	19,159	1,764	703,263	---	70,000	27,859	801,122
Clearbrook	464	210,238	231,080	89,820	134,524	---	---	665,662	57,432	167,354	28,501	918,949	---	---	144,389	1,063,338
Clearwater	1,922	513,867	526,311	226,449	91,721	12,913	---	1,371,261	502,572	115,000	89,233	2,078,066	---	10,000	176,000	2,264,066
Clements	155	68,452	34,463	26,696	1,993	---	9,035	140,639	14,119	4,613	1,377	160,748	---	---	---	160,748
Cleveland	747	161,657	213,229	104,871	450	1,875	3,903	485,985	266,856	82,072	18,723	853,636	---	---	57,500	911,136
Climax	243	47,543	45,110	44,271	18,402	450	---	155,776	68,773	14,011	1,728	240,288	---	---	---	240,288
Clinton	386	135,046	52,951	96,735	559	10,335	4,913	300,539	---	26,123	6,911	333,573	---	---	---	333,573

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Clietherall	62	24,340	4,383	5,549	---	---	860	35,132	---	---	---	35,132	---	---	---	35,132
Clontarf	128	35,736	12,915	10,712	---	---	562	59,925	---	12,401	2,599	74,925	---	---	---	74,925
Cloquet	12,568	1,454,233	3,108,687	1,713,173	1,343,429	429,740	22,695	8,071,957	5,138,743	420,000	256,867	13,887,567	---	---	843,597	14,731,164
Coates	147	23,738	23,773	7,680	4,143	---	---	59,334	---	---	---	59,334	---	---	---	59,334
Cobden	36	9,768	1,020	3,817	897	---	---	15,502	---	---	---	15,502	---	---	---	15,502
Cohasset	2,689	708,677	282,871	470,026	164,710	143,884	32,462	1,802,630	4,003,106	---	---	5,805,736	---	---	1,892,697	7,698,433
Cokato	2,799	329,569	782,966	1,018,618	392,440	144,578	2,691	2,670,862	2,817,653	465,000	246,175	6,199,690	---	---	560,831	6,760,521
Cold Spring	4,164	487,963	1,864,257	526,150	180,334	409,208	---	3,467,912	3,645,764	632,874	147,294	7,893,844	---	---	120,029	8,013,873
Coleraine	2,006	393,428	423,193	532,781	164,574	212,029	---	1,726,005	165,309	1,810,644	60,671	3,762,629	---	---	141,901	3,904,530
Cologne	2,047	646,797	293,466	333,362	227,866	12,506	---	1,513,997	2,437,446	463,000	186,510	4,600,953	---	---	---	4,600,953
Columbia Heights	21,973	2,706,143	7,595,046	1,834,280	2,819,672	1,728,918	324,314	17,008,373	3,670,955	980,000	555,801	22,215,129	---	12,000	976,782	23,203,911
Columbus	4,159	1,035,901	729,499	948,622	57,461	38,927	16,009	2,826,419	2,191,757	1,192,000	414,821	6,624,997	---	---	282,115	6,907,112
Comfrey	392	138,398	154,257	112,926	46,942	18,813	29,922	501,258	86,973	16,242	22,240	626,713	---	---	33,050	659,763
Comstock	100	27,487	5,011	6,966	---	---	---	39,464	---	---	---	39,464	---	---	---	39,464
Conger	153	35,400	15,086	8,471	14,642	---	13,511	87,110	56,470	---	---	143,580	---	---	---	143,580
Cook	534	195,438	420,162	130,410	139,806	601,736	97,780	1,585,332	910,746	24,650	15,039	2,535,767	---	---	127,908	2,663,675
Coon Rapids	63,599	5,175,575	18,291,534	4,707,418	5,150,764	7,959,847	488,395	41,773,533	18,921,427	3,405,000	1,228,556	65,328,516	---	721,257	768,488	66,818,261
Corcoran	6,185	1,475,072	2,400,162	1,371,773	193,426	---	11,778	5,452,211	1,638,834	784,000	287,298	8,162,343	---	---	1,028,922	9,191,265
Correll	26	15,595	179	2,992	650	---	---	19,416	---	---	---	19,416	---	---	---	19,416
Cosmos	507	175,338	118,597	128,324	29,097	---	39,251	490,607	380,608	18,369	10,186	899,770	---	---	---	899,770
Cottage Grove	38,839	3,276,248	10,808,239	6,711,725	4,627,926	1,193,569	358,666	26,976,373	28,300,834	2,435,000	1,352,629	59,064,836	---	---	4,267,119	63,331,955
Cottonwood	1,149	226,573	288,926	215,815	53,223	460,265	1,781	1,246,583	31,076	170,000	75,734	1,523,393	---	---	58,000	1,581,393
Courtland	734	102,536	61,183	106,759	2,287	2,991	---	275,756	183,067	---	---	458,823	---	30,000	---	488,823
Cromwell	240	184,226	68,365	4,857	13,137	1,811	---	272,396	10,750	33,330	8,109	324,585	---	---	8,848	333,433
Crookston	7,482	1,283,739	3,106,437	1,074,890	1,716,212	1,219,693	581,067	8,982,038	2,191,475	31,361	1,539	11,206,413	---	---	650,152	11,856,565
Crosby	2,360	698,736	1,229,090	670,952	672,877	106,617	34,689	3,412,961	1,263,440	61,256	2,883	4,740,540	---	---	439,626	5,180,166
Crosslake	2,394	769,299	1,011,424	496,384	404,521	23,710	2,474	2,707,812	5,403,758	418,818	110,938	8,641,326	---	---	---	8,641,326
Crystal	23,330	2,246,529	8,994,982	1,549,456	2,855,393	916,021	58,798	16,621,179	3,139,828	3,090,000	402,855	23,253,862	---	556,756	---	23,810,618
Currie	224	105,763	38,908	70,302	4,000	8,000	2,149	229,122	2,264,792	1,021,324	66,599	3,581,837	---	25,000	1,463,690	5,070,527
Cuyuna	296	78,069	118,304	59,352	12,401	---	---	268,126	39,100	9,842	8,066	325,134	---	---	---	325,134

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Cyrus	305	105,410	58,799	63,575	6,642	---	---	234,426	102,719	5,034	1,899	344,078	---	---	---	344,078
Dakota	295	66,134	73,744	18,184	1,265	---	---	159,327	63,667	---	---	222,994	---	---	---	222,994
Dalton	215	95,035	50,481	14,108	23,425	106,932	---	289,981	117,769	---	---	407,750	---	---	16,444	424,194
Danube	458	94,958	154,958	164,227	3,986	137,873	---	556,002	69,639	---	---	625,641	---	---	116,545	742,186
Danvers	103	47,539	28,960	25,061	216	---	---	101,776	185,744	---	---	287,520	---	---	---	287,520
Darfur	84	90,319	52,369	14,375	6,355	---	---	163,418	25,476	6,000	5,816	200,710	---	---	9,816	210,526
Darwin	348	63,064	15,830	72,758	18,297	---	23,077	193,026	226,341	---	---	419,367	---	---	---	419,367
Dassel	1,472	241,824	394,060	218,179	164,015	52,333	---	1,070,411	2,260,541	93,493	62,892	3,487,337	---	---	5,000	3,492,337
Dawson	1,466	383,550	473,666	302,748	258,753	97,214	17,888	1,533,819	5,307,091	221,392	190,253	7,252,555	---	---	22,553	7,275,108
Dayton	7,262	1,508,229	2,133,844	916,932	341,611	386,524	124,661	5,411,801	14,904,764	3,900,000	635,534	24,852,099	---	---	1,570,798	26,422,897
De Graff	110	33,836	9,556	12,543	5,720	---	---	61,655	46,149	---	---	107,804	---	---	---	107,804
Deephaven	3,899	826,545	1,801,040	528,141	143,664	---	---	3,299,390	817,097	947	58,425	4,175,859	---	---	200,000	4,375,859
Deer Creek	330	63,147	66,204	31,590	17,359	---	960	179,260	96,815	---	---	276,075	---	---	61,506	337,581
Deer River	909	382,135	700,767	191,111	43,099	10,965	6,837	1,334,914	506,111	90,840	69,981	2,001,846	---	463,453	14,689	2,479,988
Deerwood	526	226,355	473,114	153,817	48,316	---	23,310	924,912	417,388	63,506	20,500	1,426,306	---	---	---	1,426,306
Delano	6,484	1,159,059	884,023	754,843	1,537,970	914,924	---	5,250,819	10,360,683	1,280,000	736,235	17,627,737	---	---	3,679,778	21,307,515
Delavan	172	63,992	22,379	90,875	996	---	---	178,242	69,691	---	---	247,933	---	---	302,437	550,370
Delhi	46	21,226	154	6,936	---	---	3,407	31,723	---	4,326	943	36,992	---	---	---	36,992
Dellwood	1,171	252,251	155,896	277,364	---	275	46,786	732,572	---	300,000	44,725	1,077,297	7,324	---	---	1,084,621
Denham	37	11,391	2,301	3,083	---	---	---	16,775	---	---	---	16,775	8	---	---	16,783
Dennison	223	54,859	16,810	44,518	11	---	66,764	182,962	---	60,000	9,518	252,480	---	---	---	252,480
Dent	173	68,549	58,270	42,632	7,845	14,000	---	191,296	122,835	8,000	18,275	340,406	---	18,000	---	358,406
Detroit Lakes	9,869	1,317,300	2,795,084	2,275,092	1,422,439	1,050,896	637,409	9,498,220	22,300,483	2,568,145	786,969	35,153,817	---	---	1,509,628	36,663,445
Dexter	324	106,408	40,899	57,360	1,392	---	---	206,059	319,216	11,000	8,279	544,554	---	25,000	---	569,554
Dilworth	4,612	527,229	1,030,635	437,804	55,564	38,476	8,109	2,097,817	1,541,521	1,169,290	482,001	5,290,629	---	---	648,281	5,938,910
Dodge Center	2,844	653,824	429,579	401,624	384,604	153,929	80,272	2,103,832	2,350,534	310,000	53,887	4,818,253	---	---	322,034	5,140,287
Donaldson	20	8,693	1,540	6,705	8,225	---	3,043	28,206	---	---	---	28,206	---	---	---	28,206
Donnelly	221	77,358	20,634	14,795	18,893	---	---	131,680	92,509	35,000	7,840	267,029	---	---	20,500	287,529
Doran	36	8,181	2,276	5,126	3,693	---	7,288	26,564	---	---	---	26,564	---	---	---	26,564
Dover	782	224,784	91,660	61,309	17,598	---	---	395,351	237,722	94,251	20,431	747,755	---	---	48,272	796,027

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Dovray	58	20,101	22,340	8,693	3,305	81	638	55,158	9,221	---	---	64,379	---	3,000	4,466	71,845
Duluth	86,697	27,273,940	47,331,716	14,287,888	11,342,696	16,518,091	---	116,754,331	40,676,915	10,805,000	4,143,658	172,379,904	---	810,711	29,761,147	202,951,762
Dumont	75	37,952	48,105	34,291	14,032	---	---	134,380	---	---	---	134,380	---	---	---	134,380
Dundas	1,712	379,953	432,953	227,070	84,166	---	---	1,124,142	1,626,805	123,993	115,804	2,990,744	---	---	425,841	3,416,585
Dundee	73	40,420	1,000	5,724	6,873	---	473	54,490	1,962	2,000	2,200	60,652	---	---	---	60,652
Dunnell	133	64,556	25,534	52,603	8,005	---	---	150,698	7,870	---	---	158,568	---	---	---	158,568
Eagan	68,855	8,402,407	23,137,153	4,944,691	5,866,253	1,872,156	---	44,222,660	15,975,206	1,795,000	1,324,472	63,317,338	---	473,452	16,275,820	80,066,610
Eagle Bend	546	205,188	55,822	87,151	17,945	---	---	366,106	184,867	228,000	113,875	892,848	---	---	139,867	1,032,715
Eagle Lake	3,278	469,206	479,341	117,683	158,600	174,756	204,656	1,604,242	955,892	258,137	53,632	2,871,903	---	---	---	2,871,903
East Bethel	11,786	1,451,397	2,685,307	879,209	414,350	342,269	63,806	5,836,338	863,768	625,000	596,710	7,921,816	---	---	610,000	8,531,816
East Grand Forks	9,176	1,902,404	4,463,000	1,354,128	2,385,162	1,134,184	955,680	12,194,558	1,419,489	1,346,000	285,779	15,245,826	---	121,539	340,241	15,707,606
East Gull Lake	986	278,789	46,400	137,867	13,321	---	15,455	491,832	27,480	255,000	41,801	816,113	---	---	---	816,113
Easton	177	71,947	52,819	45,682	9,912	---	---	180,360	401,332	---	26,190	607,882	---	---	---	607,882
Echo [1]	243	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Eden Prairie	64,198	6,477,977	21,916,145	5,991,750	11,085,030	3,091,568	151,473	48,713,943	13,411,943	3,698,478	975,882	66,800,246	1,325,000	---	7,976,929	76,102,175
Eden Valley	1,027	253,448	384,209	226,963	118,254	7,978	2,331	993,183	113,296	119,807	53,636	1,279,922	---	---	214,885	1,494,807
Egerton	1,258	281,319	209,481	455,074	145,916	74,457	7,640	1,173,887	98,000	46,652	38,056	1,356,595	---	74,270	---	1,430,865
Edina	53,494	8,103,287	24,702,443	8,745,155	4,969,929	1,292,390	109,602	47,922,806	13,045,249	5,865,000	2,007,730	68,840,785	---	740,167	5,236,383	74,817,335
Effie	109	27,900	800	7,429	3,265	4,548	---	43,942	---	---	---	43,942	---	29,196	---	73,138
Eitzen	279	41,837	123,439	58,191	9,906	5,752	5,523	244,648	38,261	---	---	282,909	---	---	---	282,909
Elba	129	15,908	1,872	25,311	2,039	---	4,419	49,549	34,300	20,000	2,564	106,413	---	---	---	106,413
Elbow Lake	1,276	580,491	70,804	160,006	126,980	351,145	252,385	1,541,811	579,023	484,858	227,346	2,833,038	---	---	49,000	2,882,038
Elgin	1,115	195,936	475,001	147,400	160,010	262,708	10,586	1,251,641	590,651	845,000	38,484	2,725,776	---	---	462,125	3,187,901
Elizabeth	168	67,775	42,206	24,361	10,570	---	---	144,912	---	---	---	144,912	---	---	19	144,931
Elk River	25,835	4,333,018	7,764,843	2,171,759	3,056,757	1,005,530	102,857	18,434,764	24,843,076	1,900,000	1,865,033	47,042,873	---	34,985	2,217,561	49,295,419
Elko New Market	4,846	833,697	1,193,880	426,591	187,840	188,062	---	2,830,070	3,993,672	426,886	141,180	7,391,808	---	1,601	1,494,637	8,888,046
Elkton	130	31,252	8,857	77,350	8,403	10,623	427	136,912	---	---	5,050	141,962	---	55,000	43,000	239,962
Ellendale	676	299,154	125,348	128,729	29,971	69,576	---	652,778	371,271	84,006	40,415	1,148,470	---	963	618,343	1,767,776
Ellsworth	497	163,145	47,204	53,286	2,502	15,000	---	281,137	725,424	---	---	1,006,561	---	---	---	1,006,561
Elmdale	114	5,258	2,618	16,833	5,676	---	10,512	40,897	---	---	---	40,897	---	---	---	40,897

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Elmore	549	193,405	130,357	167,246	51,000	6,628	3,358	551,994	43,137	255,000	31,441	881,572	---	75,000	25,000	981,572
Elrosa	213	39,040	37,297	10,540	10,000	7,565	---	104,442	13,863	---	---	118,305	---	---	---	118,305
Ely	3,268	864,956	1,364,098	1,225,745	1,599,991	434,114	240,427	5,729,331	3,987,852	348,332	163,636	10,229,151	---	---	84,581	10,313,732
Elysian	708	187,695	204,959	229,888	32,342	26,405	1,607	682,896	154,964	274,838	99,359	1,212,057	---	---	28,814	1,240,871
Emily	843	385,138	272,849	232,535	19,290	129,306	42,298	1,081,416	239,329	208,546	31,418	1,560,709	---	---	20,472	1,581,181
Emmons	367	117,523	22,704	78,440	---	32,749	---	251,416	---	---	---	251,416	---	---	---	251,416
Erhard	132	36,225	3,456	7,052	1,961	---	885	49,579	118,656	---	---	168,235	---	---	---	168,235
Erskine	403	113,574	250,272	106,996	28,350	---	---	499,192	75,704	---	---	574,896	---	---	---	574,896
Evan	70	19,229	2,305	9,499	---	---	---	31,033	---	---	---	31,033	---	---	---	31,033
Evansville	603	87,618	58,303	129,559	4,812	16,498	---	296,790	475,302	228,000	46,810	1,046,902	---	---	158,939	1,205,841
Eveleth	3,493	1,001,488	2,330,692	1,145,915	633,473	309,618	96,826	5,518,012	863,898	244,260	97,200	6,723,370	---	91,562	686,633	7,501,565
Excelsior	2,355	639,418	1,090,720	283,076	250,267	---	22,642	2,286,123	3,162,617	178,518	185,810	5,813,068	---	---	200,000	6,013,068
Eyota	2,006	307,268	238,991	243,723	51,102	152,340	---	993,424	446,918	810,000	202,276	2,452,618	---	---	291,364	2,743,982
Fairfax	1,250	329,143	405,074	185,198	206,476	116,950	101,128	1,343,969	603,076	335,000	152,702	2,434,747	---	---	371,631	2,806,378
Fairmont	10,487	1,513,347	3,387,809	1,657,140	1,529,001	875,444	629,832	9,592,573	8,864,130	1,470,000	333,672	20,260,375	---	---	9,819,061	30,079,436
Falcon Heights	5,369	655,714	1,527,055	285,303	89,144	1,493	107,379	2,666,088	497,043	265,000	35,249	3,463,380	---	---	158,000	3,621,380
Faribault	24,453	4,049,070	7,879,433	2,940,856	3,572,765	3,210,282	166,711	21,819,117	7,838,409	1,436,500	256,774	31,350,800	---	---	1,158,097	32,508,897
Farmington	23,632	2,104,653	6,343,143	2,757,593	1,668,430	614,406	36,973	13,525,198	2,664,884	2,910,000	397,231	19,497,313	---	23,022	2,480,520	22,000,855
Farwell	56	27,329	2,068	5,362	1,300	---	---	36,059	---	---	---	36,059	---	---	---	36,059
Federal Dam	123	36,025	3,429	22,919	---	---	4,996	67,369	---	4,255	459	72,083	---	---	---	72,083
Felton	177	45,250	16,402	9,275	9,829	---	1,170	81,926	---	11,000	10,837	103,763	---	---	21,837	125,600
Fergus Falls	14,119	2,389,820	4,542,135	2,799,058	2,463,628	2,040,734	602,489	14,837,864	2,470,722	2,085,061	577,805	19,971,452	5,705,000	8,975	694,265	26,379,692
Fertile	804	190,373	119,236	149,141	56,331	84,209	104,330	703,620	947,098	95,000	94,313	1,840,031	---	---	---	1,840,031
Fifty Lakes	443	219,184	45,502	189,284	---	---	---	453,970	43,248	19,023	4,021	520,262	---	---	12,000	532,262
Finlayson	295	86,726	92,642	11,895	3,768	---	---	195,031	---	14,606	9,112	218,749	---	---	18,496	237,245
Fisher	422	130,968	97,702	83,055	---	4,201	---	315,926	29,299	---	---	345,225	---	---	85,250	430,475
Flensburg	216	71,371	29,373	21,088	8,913	---	---	130,745	75,092	---	---	205,837	---	---	---	205,837
Floodwood	517	504,665	381,521	106,612	72,765	30,760	1,265	1,097,588	12,825	34,787	9,389	1,154,589	---	---	31,189	1,185,778
Florence	28	11,386	300	12,787	2,967	---	---	27,440	---	---	---	27,440	---	---	---	27,440
Foley	2,711	577,173	639,877	207,751	67,467	43,426	36,003	1,571,697	1,278,193	440,000	170,362	3,460,252	2,260,000	---	533,306	6,253,558

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Forada	170	49,948	105,491	32,748	11,000	---	---	199,187	36,986	146,666	1,565	384,404	---	---	---	384,404
Forest Lake	20,611	1,595,822	6,736,018	4,255,925	653,027	2,342,546	173,172	15,756,510	6,803,818	1,385,000	747,611	24,692,939	---	---	561,904	25,254,843
Foreston	559	123,296	49,814	62,289	440	10,000	7,424	253,263	20,173	30,000	9,220	312,656	---	---	---	312,656
Fort Ripley	84	12,820	1,824	8,026	1,033	---	1,884	25,587	1,854	---	---	27,441	---	---	1,575	29,016
Fosston	1,434	245,081	329,589	155,898	538,927	279,526	358,664	1,907,685	1,418,679	415,318	171,335	3,913,017	---	---	252,314	4,165,331
Fountain	409	111,664	70,374	64,994	7,204	---	2,110	256,346	17,133	---	---	273,479	---	2,500	4,380	280,359
Foxhome	126	19,306	2,479	23,988	2,730	---	---	48,503	---	---	---	48,503	---	---	---	48,503
Franklin	493	118,178	126,380	68,451	31,456	8,331	37,329	390,125	75,077	18,139	23,511	506,852	---	---	---	506,852
Frazee	1,335	349,061	438,275	118,414	19,543	78,000	110,446	1,113,739	176,303	211,992	40,623	1,542,657	---	---	85,609	1,628,266
Freeborn	264	120,696	42,005	12,683	4,050	7,363	---	186,797	24,999	---	---	211,796	---	20,000	---	231,796
Freeport	675	158,436	140,693	204,935	7,264	92,828	---	604,156	28,550	295,000	14,081	941,787	---	---	196,500	1,138,287
Fridley	29,590	4,914,356	9,327,506	2,385,212	2,343,245	33,575,889	566,195	53,112,403	4,412,516	1,540,000	2,308,195	61,373,114	---	80,996	2,288,812	63,742,922
Frost	216	74,062	42,431	34,103	29,432	5,953	1,032	187,013	10,894	19,872	7,270	225,049	---	7,150	13,121	245,320
Fulda	1,371	162,875	431,554	325,129	115,297	31,060	---	1,065,915	362,449	124,847	39,468	1,592,679	---	---	341,838	1,934,517
Funkley	18	1,341	355	865	---	---	---	2,561	---	---	---	2,561	---	---	---	2,561
Garfield	349	101,404	75,664	54,402	4,872	31,504	---	267,846	17,511	53,325	16,220	354,902	---	---	13,118	368,020
Garrison	194	106,324	256,415	46,639	8,752	---	949	419,079	---	35,074	7,075	461,228	---	---	---	461,228
Garvin	124	53,779	23,906	29,620	13,064	---	---	120,369	48,910	4,370	835	174,484	---	55,029	256	229,769
Gary	227	131,504	36,810	54,709	20,751	---	---	243,774	9,591	10,094	1,416	264,875	---	---	---	264,875
Gaylord	2,273	559,502	1,156,853	401,375	440,643	261,644	452	2,820,469	595,032	1,162,537	313,831	4,891,869	---	---	520,552	5,412,421
Gem Lake	528	123,222	114,078	48,720	1,414	58,520	9,000	354,954	8,961	90,000	43,566	497,481	---	---	410,000	907,481
Geneva	508	194,379	39,568	49,349	705	---	---	284,001	61,269	---	---	345,270	---	10,000	68,000	423,270
Genola	70	16,988	579	7,389	595	---	1,992	27,543	---	---	---	27,543	---	---	---	27,543
Georgetown	86	16,155	2,051	5,309	16,950	---	1,510	41,975	1,043	---	---	43,018	---	---	---	43,018
Ghent	376	75,215	76,716	74,428	7,890	154,006	---	388,255	109,025	72,000	11,240	580,520	904	---	106,455	687,879
Gibbon	784	160,994	252,966	136,530	60,479	48,836	62,493	722,298	162,131	75,000	45,975	1,005,404	---	---	---	1,005,404
Gilbert	1,687	645,138	1,109,118	689,905	295,101	---	6,592	2,745,854	2,611,612	112,492	4,852	5,474,810	---	---	61,350	5,536,160
Gilman	226	37,274	6,046	2,841	28,381	---	---	74,542	17,705	---	---	92,247	---	---	---	92,247
Glencoe	5,744	1,526,289	1,536,442	554,629	585,533	105,960	11,208	4,320,061	1,344,011	1,802,372	680,674	8,147,118	---	300,000	262,991	8,710,109
Glenville	568	114,119	70,150	85,065	89,438	---	---	358,772	26,447	---	---	385,219	---	23,000	19,750	427,969

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Glenwood	2,657	401,832	822,231	234,912	385,372	339,001	120,394	2,303,742	568,886	127,490	84,490	3,084,608	---	---	679,170	3,763,778
Glyndon	1,306	565,394	442,239	215,281	8,135	43,492	156,518	1,431,059	2,940,550	348,000	288,641	5,008,250	---	---	163,316	5,171,566
Golden Valley	22,552	5,223,495	9,062,880	2,639,051	2,539,460	---	---	19,464,886	2,207,445	5,100,000	1,942,181	28,714,512	---	696,272	2,707,835	32,118,619
Gonvick	263	111,832	80,785	79,070	29,691	8,279	---	309,657	12,523	---	---	322,180	---	1,696	---	323,876
Good Thunder	560	158,420	133,470	154,251	38,917	---	---	485,058	68,183	---	---	553,241	---	150,000	---	703,241
Goodhue	1,250	138,108	396,703	149,840	25,237	142,304	---	852,192	749,786	182,000	74,884	1,858,862	---	78,339	337,340	2,274,541
Goodridge	112	59,868	13,609	9,403	---	---	---	82,880	---	---	---	82,880	---	---	19,281	102,161
Goodview	4,158	697,466	944,364	359,467	57,085	15,678	---	2,074,060	884,547	320,414	80,428	3,359,449	---	14,864	2,000	3,376,313
Graceville	529	145,309	170,586	113,262	48,766	33,687	311,582	823,192	72,936	114,657	43,411	1,054,196	---	---	---	1,054,196
Granada	291	47,436	37,983	17,381	2,246	---	---	105,046	93,758	---	---	198,804	---	---	---	198,804
Grand Marais	1,337	435,077	223,633	291,867	1,238,394	---	106,230	2,295,201	193,760	1,525,000	150,082	4,164,043	---	---	191,978	4,356,021
Grand Meadow	1,127	114,989	485,840	67,368	157,953	43,198	4,596	873,944	---	224,000	35,453	1,133,397	---	---	4,766	1,138,163
Grand Rapids	11,126	2,766,523	3,890,341	1,955,045	2,083,976	2,279,189	816,191	13,791,265	8,166,886	2,545,062	690,673	25,193,886	---	---	806,486	26,000,372
Granite Falls	2,737	689,174	967,811	501,394	686,602	575,889	113,999	3,534,869	1,510,947	740,200	751,280	6,537,296	---	---	1,024,342	7,561,638
Grant	3,966	300,981	535,078	624,839	3,354	---	61,450	1,525,702	1,117,601	---	24,400	2,667,703	---	---	---	2,667,703
Grasston	154	52,825	3,360	7,890	---	---	4,396	68,471	---	---	---	68,471	---	---	---	68,471
Green Isle	591	287,219	104,981	126,146	37,982	7,328	---	563,656	46,931	347,109	77,301	1,034,997	---	---	50,118	1,085,115
Greenbush	682	170,551	111,285	211,262	131,808	19,794	---	644,700	204,103	21,516	4,543	874,862	---	20,000	13,000	907,862
Greenfield	2,903	502,570	505,752	870,832	7,911	---	---	1,887,065	237,876	370,000	20,903	2,515,844	---	---	44,681	2,560,525
Greenwald	197	14,703	2,800	23,761	6,019	---	---	47,283	111,340	10,000	6,757	175,380	---	---	15,000	190,380
Greenwood	726	169,955	443,538	61,636	13,840	---	55,061	744,030	70,629	---	---	814,659	---	4,621	190,110	1,009,390
Grey Eagle	330	62,164	89,232	44,042	28,818	---	---	224,256	773,893	108,720	8,865	1,115,734	---	---	---	1,115,734
Grove City	624	175,936	227,809	36,176	23,814	---	---	463,735	113,169	16,085	140	593,129	---	---	---	593,129
Grygla	180	66,720	40,258	41,953	33,321	625	31,259	214,136	42,902	38,780	6,406	302,224	---	21,170	3,804	327,198
Gully	59	20,829	2,036	8,002	8,059	---	---	38,926	---	---	---	38,926	---	---	---	38,926
Hackensack	294	101,447	50,612	117,139	18,679	---	15,945	303,822	2,179	---	---	306,001	---	12,753	---	318,754
Hadley	54	28,968	2,208	21,638	471	---	---	53,285	---	1,912	---	55,197	---	---	---	55,197
Hallock	906	174,392	282,741	210,646	182,204	20,544	49,453	919,980	2,124,177	334,000	49,056	3,427,213	---	---	---	3,427,213
Halma	58	8,286	1,349	43,725	1,870	---	3,780	59,010	---	---	---	59,010	---	---	---	59,010
Halstad	564	60,428	102,644	122,850	27,563	176,050	---	489,535	174,114	7,000	53,961	724,610	---	---	145,245	869,855

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



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Ham Lake	16,464	2,055,401	2,188,143	954,842	230,263	38,695	88,180	5,555,524	3,910,855	187,920	45,634	9,699,933	---	---	1,271,350	10,971,283
Hamburg	566	271,890	72,001	58,082	55,153	---	2,483	459,609	177,807	37,800	7,808	683,024	---	---	14,000	697,024
Hammond	130	39,447	3,303	7,753	6,274	---	---	56,777	---	---	---	56,777	---	31,710	---	88,487
Hampton	744	159,205	17,639	47,704	12,327	---	2,918	239,793	297,388	85,000	127,122	749,303	---	---	112,823	862,126
Hancock	863	146,311	53,398	71,994	37,621	---	---	309,324	429,169	67,633	10,775	816,901	---	---	---	816,901
Hanley Falls	243	90,612	60,270	48,415	9,548	---	---	208,845	12,644	39,303	13,257	274,049	---	---	---	274,049
Hanover	3,548	509,551	607,587	341,186	43,536	167,511	42,923	1,712,294	1,121,996	330,000	51,934	3,216,224	---	---	309,000	3,525,224
Hanska	382	115,854	41,187	116,287	54,163	18,540	3,986	350,017	---	112,972	42,006	504,995	---	---	---	504,995
Harding	123	9,900	555	28,730	13,506	---	7,840	60,531	---	---	---	60,531	---	---	---	60,531
Hardwick	189	67,696	26,010	36,197	3,573	---	---	133,476	42,376	---	---	175,852	---	---	---	175,852
Harmony	1,043	218,487	374,380	75,062	253,428	183,948	---	1,105,305	1,768,518	142,500	83,731	3,100,054	---	---	177,500	3,277,554
Harris	1,111	120,640	138,049	153,985	11,919	---	---	424,593	117,181	---	---	541,774	---	---	---	541,774
Hartland	321	82,556	20,075	73,318	5,989	---	---	181,938	65,541	203,096	2,090	452,665	---	---	65,599	518,264
Hastings	22,154	2,971,879	9,521,712	1,520,193	2,716,887	1,321,187	28,794	18,080,652	4,668,577	3,100,000	562,345	26,411,574	---	400,000	526,107	27,337,681
Hatfield	53	9,570	4,311	3,455	1,397	---	---	18,733	---	---	---	18,733	---	---	---	18,733
Hawley	2,219	382,034	757,698	187,286	127,963	190,568	414,706	2,060,255	444,781	669,000	104,495	3,278,531	179,025	---	193,650	3,651,206
Hayfield	1,364	408,267	200,829	340,577	67,058	185,067	23,823	1,225,621	79,462	153,499	27,429	1,486,011	---	---	56,000	1,542,011
Hayward	252	132,849	38,353	19,371	---	---	---	190,573	20,299	141,315	6,590	358,777	---	---	---	358,777
Hazel Run	55	10,268	1,937	7,027	3,047	---	5,000	27,279	---	---	---	27,279	500	---	---	27,779
Hector	1,012	290,888	497,799	171,971	148,855	24,957	93,402	1,227,872	768,000	44,943	14,258	2,055,073	---	60,000	361,808	2,476,881
Heidelberg	137	18,065	6,303	2,797	---	---	350	27,515	---	---	---	27,515	---	---	---	27,515
Henderson	960	190,531	279,211	133,463	79,450	30,001	---	712,656	---	360,000	68,852	1,141,508	---	---	---	1,141,508
Hendricks	616	197,443	98,644	262,277	100,769	22,758	3,692	685,583	96,641	58,038	48,318	888,580	---	---	211,382	1,099,962
Hendrum	289	67,886	39,852	100,403	14,806	10,442	---	233,389	---	86,271	18,198	337,858	---	8,125	54,495	400,478
Henning	854	212,250	267,668	71,433	65,427	27,446	24,071	668,295	140,637	16,119	7,741	832,792	---	5,000	8,026	845,818
Henriette	57	23,489	---	7,461	3,700	---	1,740	36,390	---	---	---	36,390	---	---	---	36,390
Herman	384	116,262	102,057	177,343	22,942	41,445	3,719	463,768	195,045	89,024	13,299	761,136	---	3,696	51,774	816,606
Hermantown	10,221	1,012,120	3,607,215	776,862	785,197	727,953	---	6,909,347	6,711,403	2,265,000	1,193,135	17,078,885	1,435,000	---	3,664,061	22,177,946
Heron Lake	602	140,432	178,398	128,766	71,180	30,154	---	548,930	37,836	148,609	14,575	749,950	---	---	145,143	895,093
Hewitt	251	93,472	29,712	18,802	5,842	---	2,679	150,507	21,711	18,000	1,013	191,231	---	---	8,173	199,404

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	Current Expenditures							Total 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 Capital Outlay		Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
Hibbing	16,214	4,007,450	7,401,511	3,218,669	2,729,869	234,326	622,116	18,213,941	3,054,701	697,612	269,891	22,236,145	1,745,000	---	680,419	24,661,564
Hill City	613	142,644	235,414	120,778	45,224	---	7,061	551,121	66,708	29,000	3,058	649,887	---	---	16,688	666,575
Hillman	23	1,655	128	1,140	1,238	---	---	4,161	5,283	---	---	9,444	---	3,019	---	12,463
Hills	686	157,468	95,464	69,437	40,697	836	---	363,902	199,917	---	---	563,819	1,554	---	---	565,373
Hilltop	958	344,188	358,738	171,658	1,565	---	20,279	896,428	54,492	---	---	950,920	---	---	---	950,920
Hinckley	1,904	518,581	354,460	310,683	73,493	9,116	---	1,266,333	122,613	63,921	76,933	1,529,800	---	---	9,000	1,538,800
Hitterdal	199	50,274	27,357	40,119	15,386	650	1,389	135,175	47,360	29,695	4,508	216,738	---	---	9,300	226,038
Hoffman	698	162,657	151,929	83,574	56,194	87,621	---	541,975	210,155	127,525	90,149	969,804	1,665,000	60,000	70,769	2,765,573
Hokah	553	243,987	173,295	102,113	55,828	---	---	575,223	179,005	470,966	35,404	1,260,598	---	---	---	1,260,598
Holdingford	743	289,828	140,116	154,977	33,271	48,387	---	666,579	974,905	767,222	67,843	2,476,549	---	25,450	---	2,501,999
Holland	178	39,830	46,832	28,280	5,285	---	5,625	125,852	15,808	---	---	141,660	---	6,000	20,000	167,660
Hollandale	308	118,215	5,710	100,922	6,550	---	---	231,397	7,410	---	---	238,807	---	---	16,000	254,807
Holloway	87	88,969	4,300	15,825	173	---	---	109,267	---	---	---	109,267	---	---	---	109,267
Holt	90	6,290	778	5,569	6,036	---	7,189	25,862	---	---	---	25,862	---	---	---	25,862
Hopkins	19,079	3,158,192	8,406,864	4,029,879	1,563,283	3,242,027	179,037	20,579,282	3,792,987	4,715,000	2,064,981	31,152,250	---	377,233	5,750,674	37,280,157
Houston	997	149,754	345,108	112,090	209,528	153,700	92,164	1,062,344	850,054	222,580	62,803	2,197,781	---	---	210,040	2,407,821
Howard Lake	2,071	681,865	620,374	628,582	80,752	358,574	171,759	2,541,906	569,014	330,806	131,444	3,573,170	---	---	152,924	3,726,094
Hoyt Lakes	2,020	767,684	1,341,191	651,444	685,779	15,000	6,696	3,467,794	2,257,108	264,468	151,610	6,140,980	---	---	245,456	6,386,436
Hugo	15,766	1,358,472	2,088,637	1,574,904	464,780	258,687	---	5,745,480	4,173,043	1,600,000	85,515	11,604,038	---	---	2,823,362	14,427,400
Humboldt	41	4,024	697	9,119	---	---	4,190	18,030	---	---	---	18,030	---	---	---	18,030
Hutchinson	14,599	3,947,659	4,779,423	2,726,698	2,448,251	1,535,556	316,347	15,753,934	6,844,765	2,325,000	563,662	25,487,361	---	---	1,025,067	26,512,428
Ihlen	61	24,881	5,055	4,926	385	---	10,530	45,777	---	---	---	45,777	---	7,404	---	53,181
Independence	3,755	791,932	1,810,675	672,045	12,097	---	51,640	3,338,389	1,262,251	253,122	117,755	4,971,517	---	---	75,000	5,046,517
International Falls	5,802	1,396,630	3,929,192	1,901,075	885,949	148,958	557,938	8,819,742	7,599,210	625,416	558,237	17,602,605	8,075,000	---	12,627,533	38,305,138
Inver Grove Heights	35,801	2,569,221	14,566,406	5,388,327	5,123,142	1,649,707	---	29,296,803	7,622,647	2,135,000	1,117,454	40,171,904	1,640,000	157,628	7,551,754	49,521,286
Iona	166	25,935	15,912	12,171	2,361	---	---	56,379	---	16,000	25,287	97,666	---	14,000	---	111,666
Iron Junction	110	37,697	3,000	3,488	---	---	---	44,185	---	---	---	44,185	---	---	---	44,185
Ironton	576	98,750	139,046	188,929	6,130	66,368	---	499,223	34,422	6,217	571	540,433	---	---	---	540,433
Isanti	6,804	833,621	2,114,034	456,444	358,291	127,098	23,024	3,912,512	2,274,731	655,000	86,469	6,928,712	---	---	105,976	7,034,688
Isle	803	243,519	653,606	108,693	3,323	10,000	---	1,019,141	22,596	21,725	18,562	1,082,024	---	5,636	43,966	1,131,626

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Ivanhoe	560	182,025	236,014	227,335	120,424	139,103	---	904,901	35,050	28,066	4,001	972,018	---	---	95,300	1,067,318
Jackson	3,323	800,351	919,418	546,758	254,019	651,833	156,057	3,328,436	1,700,863	436,000	146,350	5,611,649	---	---	478,318	6,089,967
Janesville	2,421	554,533	709,342	229,259	49,928	94,086	42,336	1,679,484	1,530,663	600,879	169,731	3,980,757	---	---	76,276	4,057,033
Jasper	610	177,651	123,682	158,579	14,019	1,888	1,335	477,154	65,673	7,180	5,518	555,525	---	---	---	555,525
Jeffers	349	71,312	38,755	97,043	10,834	20,000	10,799	248,743	72,897	49,091	8,903	379,634	---	25,000	30,000	434,634
Jenkins	490	124,937	58,437	74,020	2,167	581	1,306	261,448	29,914	---	---	291,362	---	---	58,745	350,107
Johnson	24	10,151	688	5,003	---	---	---	15,842	---	---	---	15,842	---	---	---	15,842
Jordan	6,656	1,530,594	2,016,956	418,690	247,493	279,944	---	4,493,677	2,621,728	868,995	289,105	8,273,505	---	---	1,512,441	9,785,946
Kandiyohti	569	90,556	111,646	62,053	16,575	10,000	---	290,830	275,176	380,000	33,212	979,218	---	---	---	979,218
Karlstad	710	182,828	126,655	146,693	67,601	80,142	132,777	736,696	834,617	63,349	31,204	1,665,866	---	71,871	---	1,737,737
Kasota	714	152,660	133,348	100,653	38,118	---	---	424,779	50,305	---	---	475,084	---	---	---	475,084
Kasson	6,851	664,446	1,732,833	563,943	1,324,644	152,228	20,220	4,458,314	1,261,413	800,231	336,275	6,856,233	3,085,000	---	444,435	10,385,668
Keewatin	984	107,327	465,929	417,497	76,441	25,351	---	1,092,545	51,381	5,972	---	1,149,898	---	---	---	1,149,898
Kelliher	258	98,872	46,185	99,300	16,491	13,800	---	274,648	277,896	---	---	552,544	---	---	7,128	559,672
Kellogg	415	102,799	115,418	51,501	26,073	---	---	295,791	190,960	94,205	20,837	601,793	---	---	68,512	670,305
Kennedy	176	97,579	41,167	87,668	11,375	5,500	999	244,288	62,782	15,308	2,795	325,173	---	---	---	325,173
Kenneth	60	21,714	4,282	6,349	3,007	---	---	35,352	---	---	---	35,352	---	---	---	35,352
Kensington	266	72,560	54,107	25,832	24,001	---	574,042	750,542	---	---	---	750,542	---	---	---	750,542
Kent	65	24,906	8,300	10,052	---	---	---	43,258	---	---	---	43,258	---	---	---	43,258
Kenyon	1,894	438,084	514,140	261,478	317,801	229,971	52,735	1,814,209	2,564,049	236,434	169,357	4,784,049	---	---	402,945	5,186,994
Kerkhoven	805	211,395	153,762	127,592	63,870	117,376	4,514	678,509	73,378	82,586	34,839	869,312	---	---	---	869,312
Kerrick	71	15,046	25,727	7,140	1,755	---	---	49,668	43,867	---	---	93,535	---	---	42,541	136,076
Kettle River	166	75,022	38,032	33,230	8,623	---	---	154,907	---	17,188	2,887	174,982	---	---	55,554	230,536
Kiester	488	123,366	119,749	119,678	10,571	57,561	2,613	433,538	49,253	13,351	4,406	500,548	---	---	---	500,548
Kilkenny	148	61,393	95,948	76,293	1,459	---	---	235,093	9,795	---	---	244,888	---	---	9,259	254,147
Kimball	799	218,159	347,172	108,064	35,049	---	---	708,444	1,244,413	126,486	100,093	2,179,436	---	---	9,127	2,188,563
Kinbrae	10	2,227	208	5,377	---	---	1,329	9,141	---	---	---	9,141	---	---	---	9,141
Kingston	184	10,691	5,784	34,120	9,428	---	---	60,023	---	---	---	60,023	---	---	---	60,023
Kinney	152	87,916	50,201	170,237	13,003	---	3,423	324,780	---	---	---	324,780	---	54,752	187,650	567,182
La Crescent	5,276	616,342	1,348,820	574,024	538,262	87,291	316,941	3,481,680	4,294,375	714,000	238,868	8,728,923	---	---	---	8,728,923

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
La Prairie	653	253,853	16,951	88,205	10,229	---	---	369,238	---	---	---	369,238	---	---	---	369,238
La Salle	79	24,736	17,647	11,761	7,990	---	---	62,134	---	---	---	62,134	---	5,000	---	67,134
Lafayette	492	110,684	123,424	178,595	38,558	1,038	---	452,299	43,610	25,000	17,227	538,136	---	---	11,189	549,325
Lake Benton	687	110,971	124,390	212,327	80,358	211,524	---	739,570	106,462	19,152	5,970	871,154	---	---	126,218	997,372
Lake Bronson	178	90,392	40,400	37,442	3,583	8,055	5,039	184,911	78,825	10,000	28,563	302,299	---	---	---	302,299
Lake City	5,252	1,197,409	2,928,273	657,607	817,181	470,168	---	6,070,638	3,504,096	689,098	94,211	10,358,043	---	---	573,037	10,931,080
Lake Crystal	2,539	537,822	507,819	498,149	200,658	29,886	188,576	1,962,910	4,048,299	489,000	315,436	6,815,645	---	---	460,049	7,275,694
Lake Elmo	11,335	1,053,646	2,593,378	1,493,370	310,066	46,371	---	5,496,831	1,846,843	1,790,000	420,299	9,553,973	---	---	1,900,244	11,454,217
Lake Henry	72	34,765	70,345	3,684	1,980	---	---	110,774	---	13,547	9,893	134,214	---	---	---	134,214
Lake Lillian	246	69,177	68,877	37,644	16,838	6,550	---	199,086	1,392,759	4,925	15,568	1,612,338	---	---	---	1,612,338
Lake Park	728	211,756	281,380	81,473	28,835	3,991	65,410	672,845	---	18,000	1,664	692,509	---	---	6,000	698,509
Lake Saint Croix Beach	1,043	261,943	254,150	78,450	60,629	---	24,307	679,479	559,493	---	---	1,238,972	---	---	265,749	1,504,721
Lake Shore	1,056	347,385	384,529	149,329	1,426	---	4,439	887,108	1,761,038	---	64,124	2,712,270	---	---	---	2,712,270
Lake Wilson	254	39,688	49,745	103,623	16,436	63,732	---	273,224	9,393	20,888	19,405	322,910	---	9,171	30,100	362,181
Lakefield	1,735	236,149	368,443	283,629	102,748	96,014	---	1,086,983	360,711	308,742	92,750	1,849,186	---	---	256,563	2,105,749
Lakeland	1,710	411,703	298,265	149,773	41,041	160,358	42,262	1,103,402	904,250	35,000	11,013	2,053,665	---	---	14,000	2,067,665
Lakeland Shores	339	45,253	58,473	12,512	---	---	8,545	124,783	39,776	---	---	164,559	---	---	71,476	236,035
Lakeville	69,490	4,828,426	15,684,048	4,692,478	4,453,840	1,235,498	---	30,894,290	34,788,668	9,715,000	3,909,208	79,307,166	---	---	4,180,711	83,487,877
Lamberton	792	154,211	257,830	148,390	229,167	16,320	4,863	810,781	1,008,870	205,000	204,360	2,229,011	---	---	87,000	2,316,011
Lancaster	364	111,247	88,134	71,890	28,166	28,954	567	328,958	83,788	24,798	12,356	449,900	---	---	30,456	480,356
Landfall	843	259,241	179,768	141,293	21,053	756,516	---	1,357,871	142,289	406,208	25,792	1,932,160	---	---	294,133	2,226,293
Lanesboro	724	218,482	286,800	214,170	330,127	49,582	---	1,099,161	3,556,507	232,000	48,659	4,936,327	---	35,046	131,308	5,102,681
Laporte	134	29,271	2,825	9,599	867	---	---	42,562	24,327	---	---	66,889	---	---	---	66,889
Lastrup	120	13,053	362	6,902	3,576	---	10,226	34,119	2,750	---	---	36,869	---	---	---	36,869
Lauderdale	2,271	437,705	880,976	112,839	101,096	4,652	63,800	1,601,068	295,465	---	50,068	1,946,601	---	---	184,666	2,131,267
Le Center	2,517	489,401	530,376	439,375	113,728	22,403	---	1,595,283	2,127,139	403,310	195,395	4,321,127	---	---	---	4,321,127
Le Sueur	4,213	729,405	1,337,074	782,076	899,331	1,135,598	62,176	4,945,660	962,690	1,581,817	658,085	8,148,252	---	---	970,497	9,118,749
Lengby	92	24,566	1,886	6,538	4,566	---	---	37,556	---	---	---	37,556	---	---	---	37,556
Leonard	41	4,324	245	4,176	2,513	---	825	12,083	1,894	---	---	13,977	---	---	---	13,977
Leonidas	50	73,532	5,759	2,184	26,127	---	72	107,674	---	---	---	107,674	---	---	---	107,674

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
LeRoy	957	140,250	164,578	111,408	123,192	196,565	9,141	745,134	308,233	33,389	10,280	1,097,036	---	---	30,000	1,127,036
Lester Prairie	1,894	540,592	419,224	182,493	81,377	11,869	111,231	1,346,786	901,399	139,524	11,029	2,398,738	---	13,679	84,761	2,497,178
Lewiston	1,533	212,167	524,219	195,222	106,610	46,931	---	1,085,149	816,608	626,492	198,289	2,726,538	---	70,000	249,639	3,046,177
Lewisville	204	110,848	41,892	42,884	---	---	---	195,624	38,011	4,000	9,150	246,785	---	---	---	246,785
Lexington	2,248	748,650	1,297,155	177,542	85,484	---	27,042	2,335,873	265,349	156,802	115,626	2,873,650	---	---	137,052	3,010,702
Lilydale	809	186,514	372,561	7,642	---	2,287	9,097	578,101	---	150,777	132,259	861,137	---	---	91,222	952,359
Lindstrom	4,888	661,174	1,070,364	323,288	307,816	164,224	76,520	2,603,386	773,110	375,780	190,353	3,942,629	---	134,480	1,254,171	5,331,280
Lino Lakes	21,399	2,310,078	4,818,662	2,183,127	735,142	665,405	160,884	10,873,298	7,580,571	2,855,000	629,282	21,938,151	---	83,821	3,995,432	26,017,404
Lismore	202	94,574	44,608	47,610	15,493	---	---	202,285	73,177	---	---	275,462	---	---	11,591	287,053
Litchfield	6,624	1,179,119	2,190,614	1,296,838	1,232,848	12,832	240,727	6,152,978	1,187,760	3,210,000	271,528	10,822,266	---	---	763,386	11,585,652
Little Canada	10,819	575,115	2,557,076	420,329	554,358	226,265	471,814	4,804,957	5,354,497	301,859	178,782	10,640,095	---	---	900,585	11,540,680
Little Falls	9,140	1,632,082	2,518,798	1,109,849	653,031	972,122	165,095	7,050,977	17,787,326	1,725,000	309,255	26,872,558	484,131	190,553	4,374,961	31,922,203
Littlefork	553	218,936	285,813	153,079	63,395	9,575	907	731,705	412,366	221,426	43,222	1,408,719	---	15,000	48,549	1,472,268
Long Beach	338	68,981	11,802	140,253	18,008	---	---	239,044	20,821	---	---	259,865	---	---	608	260,473
Long Lake	1,741	500,219	1,088,542	281,709	75,512	15,758	---	1,961,740	70,983	121,950	27,788	2,182,461	---	---	28,665	2,211,126
Long Prairie	3,661	620,574	884,115	517,880	65,115	168,094	41,974	2,297,752	893,088	875,000	269,372	4,335,212	---	---	358,893	4,694,105
Longville	153	89,759	65,562	69,585	60,159	---	105,235	390,300	321,640	---	---	711,940	---	---	---	711,940
Lonsdale	4,686	686,034	1,051,357	646,619	352,662	135,080	---	2,871,752	3,370,108	595,000	349,860	7,186,720	1,775,000	---	145,822	9,107,542
Loretto	646	145,889	197,376	179,297	60,278	1,147	---	583,987	63,214	---	---	647,201	---	---	224,398	871,599
Louisburg	31	18,236	3,850	8,945	2,974	---	3,042	37,047	---	---	---	37,047	---	---	---	37,047
Lowry	334	99,096	55,820	36,390	---	975	---	192,281	277,481	75,000	2,436	547,198	---	---	46,950	594,148
Lucan	214	62,335	70,349	84,698	16,691	---	11,249	245,322	78,445	37,430	6,176	367,373	---	---	---	367,373
Luverne	4,946	798,033	1,390,448	828,588	1,179,896	976,101	280,774	5,453,840	1,976,775	305,225	54,567	7,790,407	---	---	1,375,550	9,165,957
Lyle	522	97,449	127,883	74,635	42,486	799	---	343,252	635,092	20,000	8,600	1,006,944	---	---	1,600	1,008,544
Lynd	436	62,872	64,065	57,043	---	---	---	183,980	115,451	20,807	7,898	328,136	---	---	49,000	377,136
Mabel	716	202,291	250,929	205,439	89,878	55,325	60,723	864,585	107,206	51,925	32,760	1,056,476	---	---	30,726	1,087,202
Madelia	2,396	496,877	623,594	442,387	361,028	127,952	80,297	2,132,135	853,900	15,697	15,963	3,017,695	---	---	322,513	3,340,208
Madison	1,518	581,971	537,408	244,077	175,887	418,101	17,034	1,974,478	246,535	356,000	463,533	3,040,546	---	8,000	281,500	3,330,046
Madison Lake	1,247	244,549	367,132	199,533	27,921	8,785	---	847,920	52,818	239,325	88,567	1,228,630	---	---	388,500	1,617,130
Magnolia	196	46,939	33,920	29,961	9,664	---	2,821	123,305	---	---	---	123,305	---	---	---	123,305

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Mahnomen	1,240	284,822	404,395	149,434	48,370	116,074	---	1,003,095	3,672,618	17,731	138,900	4,832,344	---	---	116	4,832,460
Mahtomedi	8,138	1,372,824	1,727,415	749,557	350,294	---	119,440	4,319,530	10,042,760	1,794,375	387,929	16,544,594	---	---	3,134,059	19,678,653
Manchester	52	11,554	40,342	5,931	1,568	---	---	59,395	253	---	---	59,648	---	---	---	59,648
Manhattan Beach	61	46,793	11,720	2,178	---	---	---	60,691	---	---	---	60,691	---	---	---	60,691
Mankato	44,488	2,181,693	14,928,469	7,209,197	3,846,354	1,235,094	---	29,400,807	14,265,458	7,944,662	1,895,108	53,506,035	---	3,245,835	3,107,708	59,859,578
Mantorville	1,111	248,660	205,834	127,599	73,046	95,181	---	750,320	657,377	264,424	27,891	1,700,012	---	35,801	246,863	1,982,676
Maple Grove	70,253	10,140,687	17,505,463	4,601,322	5,300,919	1,807,560	3,852,489	43,208,440	51,008,617	10,790,000	2,346,537	107,353,594	---	1,832,902	21,858,281	131,044,777
Maple Lake	2,159	386,545	684,158	310,797	69,527	216,053	142,988	1,810,068	812,983	250,000	97,976	2,971,027	---	---	5,000	2,976,027
Maple Plain	1,743	555,716	1,253,712	276,440	27,426	10,000	---	2,123,294	1,006,419	270,000	109,460	3,509,173	---	30,600	173,615	3,713,388
Mapleton	1,710	192,396	531,210	241,539	133,006	142,025	13,150	1,253,326	1,472,656	496,493	204,584	3,427,059	1,375,118	---	385,359	5,187,536
Mapleview	144	80,305	14,818	9,186	47,403	---	1,673	153,385	4,883	9,000	2,869	170,137	---	---	---	170,137
Maplewood	42,088	3,986,668	12,672,047	3,743,790	1,334,934	3,783,695	14,760	25,535,894	13,257,484	6,749,899	1,810,195	47,353,472	---	---	14,702,048	62,055,520
Marble	610	184,325	66,147	247,922	50,599	---	---	548,993	35,483	33,411	5,816	623,703	---	---	---	623,703
Marietta	116	70,718	19,607	61,104	10,470	---	362	162,261	55,299	---	---	217,560	---	---	---	217,560
Marine on Saint Croix	664	382,992	118,547	174,933	18,301	43,775	151,201	889,749	992,752	50,089	36,286	1,968,876	---	---	652,461	2,621,337
Marshall	13,628	2,640,852	4,129,381	3,898,384	4,004,645	1,822,144	546,952	17,042,358	8,325,103	3,613,490	1,136,774	30,117,725	---	---	5,019,539	35,137,264
Mayer	2,453	333,600	348,649	206,562	78,181	969	4,087	972,048	969,195	290,000	42,501	2,273,744	---	---	656,464	2,930,208
Maynard	319	105,216	55,493	136,678	66,088	197,310	---	560,785	764,101	18,140	13,364	1,356,390	---	---	1,800	1,358,190
Mazeppa	874	228,403	160,778	125,213	17,013	4,575	7,006	542,988	229,310	90,000	13,717	876,015	---	55,796	---	931,811
McGrath	41	15,745	20,763	3,284	300	---	---	40,092	---	---	---	40,092	---	---	---	40,092
McGregor	384	154,181	102,547	215,294	56,403	1,066	30,566	560,057	183,632	---	---	743,689	---	---	139,365	883,054
McIntosh	606	91,253	34,450	102,507	93,570	713	---	322,493	58,100	25,760	1,474	407,827	---	---	---	407,827
McKinley	103	69,439	12,111	2,933	774	---	---	85,257	13,750	4,679	1,335	105,021	---	12,500	21,500	139,021
Meadowlands	134	68,857	3,993	118,323	649	---	769	192,591	---	---	---	192,591	---	---	---	192,591
Medford	1,315	288,449	192,731	168,505	52,582	45,067	---	747,334	128,381	60,500	23,444	959,659	---	---	312,531	1,272,190
Medicine Lake	337	90,108	113,796	34,243	25,887	---	100,141	364,175	15,576	---	---	379,751	---	---	288,392	668,143
Medina	6,837	1,205,045	2,948,521	640,117	250,144	---	15,776	5,059,603	2,026,970	2,355,000	325,882	9,767,455	---	612,428	11,389	10,391,272
Meire Grove	180	23,881	1,954	7,207	---	---	---	33,042	1,843	---	---	34,885	---	---	---	34,885
Melrose	3,602	470,437	846,920	504,010	69,643	1,013,143	9,497	2,913,650	1,318,112	320,000	26,841	4,578,603	---	---	979,667	5,558,270
Menahga	1,340	462,813	420,102	157,058	88,360	190,329	1,172	1,319,834	423,104	445,000	256,024	2,443,962	---	---	---	2,443,962

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Mendota	183	92,096	101,828	26,778	685	---	2,698	224,085	---	---	---	224,085	---	---	---	224,085
Mendota Heights	11,744	2,248,122	5,184,245	1,704,752	1,113,458	15,244	24,143	10,289,964	7,240,199	1,265,000	743,925	19,539,088	1,290,000	54,742	3,642,392	24,526,222
Mentor	104	128,321	49,439	23,410	12,710	---	---	213,880	---	---	---	213,880	---	---	12,150	226,030
Middle River	304	141,324	71,061	49,444	107,074	66,948	8,831	444,682	---	7,000	8,129	459,811	---	---	1,068	460,879
Miesville	138	66,625	75,822	9,416	12,305	---	---	164,168	---	24,391	235	188,794	---	---	---	188,794
Milaca	3,021	690,370	831,069	301,558	171,285	60,134	60,566	2,114,982	576,175	426,111	120,986	3,238,254	---	---	197,712	3,435,966
Milan	428	143,523	83,060	90,584	36,161	53,879	---	407,207	265,336	---	---	672,543	---	---	---	672,543
Millerville	100	29,674	51,847	4,841	3,200	---	---	89,562	24,789	---	---	114,351	---	---	---	114,351
Millville	151	22,187	3,375	43,519	2,307	---	---	71,388	---	---	---	71,388	---	---	---	71,388
Milroy	259	168,042	26,075	36,794	6,311	3,122	---	240,344	38,253	---	---	278,597	---	---	9,500	288,097
Miltona	431	171,952	69,244	21,635	24,851	---	---	287,682	10,353	55,000	1,375	354,410	---	---	---	354,410
Minneapolis	429,954	124,788,000	299,277,000	71,092,000	152,523,149	138,773,000	31,689,000	818,142,149	231,209,716	108,679,325	19,626,099	1,177,657,289	---	7,323,927	86,673,089	1,271,654,305
Minneiska	97	9,096	3,379	27,255	1,265	---	200	41,195	---	---	---	41,195	---	---	---	41,195
Minneota	1,366	232,353	262,147	268,086	164,062	289,242	12,613	1,228,503	198,890	266,125	75,202	1,768,720	---	---	226,983	1,995,703
Minnesota City	202	44,682	6,915	26,214	7,270	1,200	---	86,281	---	---	---	86,281	---	---	---	86,281
Minnesota Lake	661	132,442	267,931	146,110	16,237	270	---	562,990	72,124	40,000	8,065	683,179	---	---	---	683,179
Minnnetonka	53,781	5,618,428	15,887,031	5,981,030	4,972,287	6,808,249	1,992,838	41,259,863	40,071,578	1,395,000	854,420	83,580,861	---	503,700	8,777,813	92,862,374
Minnnetonka Beach	546	525,482	221,075	141,431	35,185	---	78,717	1,001,890	148,424	---	34,789	1,185,103	---	109,751	134,668	1,429,522
Minnetrista	8,262	1,154,466	2,896,621	1,559,521	149,744	---	---	5,760,352	709,382	764,000	271,847	7,505,581	---	---	39,408	7,544,989
Mizpah*	58	3,520	2,532	2,270	5,858	---	3,310	17,490	720	---	---	18,210	---	---	---	18,210
Montevideo	5,398	906,954	1,817,979	886,177	709,856	221,377	149,391	4,691,734	6,911,370	914,125	223,453	12,740,682	---	70,700	764,813	13,576,195
Montgomery	3,249	669,590	1,291,213	561,856	77,270	201,763	---	2,801,692	1,196,142	607,823	75,920	4,681,577	---	---	422,927	5,104,504
Monticello	14,455	2,170,661	2,743,954	1,899,315	2,507,750	1,917,973	788,293	12,027,946	4,910,889	3,385,000	810,383	21,134,218	---	---	1,200,000	22,334,218
Montrose	3,775	369,559	650,820	147,258	107,422	1,568	---	1,276,627	860,415	431,218	49,530	2,617,790	---	---	205,790	2,823,580
Moorhead	44,505	7,903,401	16,834,680	5,803,183	3,891,092	1,351,045	3,136,419	38,919,820	23,214,399	10,775,920	6,190,131	79,100,270	8,745,000	415,000	2,311,929	90,572,199
Moose Lake	2,789	495,519	660,054	102,475	407,349	---	13,477	1,678,874	250,550	227,285	60,764	2,217,473	---	20,000	---	2,237,473
Mora	3,665	558,923	965,140	480,311	238,196	162,319	250,347	2,655,236	457,715	259,525	95,999	3,468,475	---	86,548	405,508	3,960,531
Morgan	888	159,029	278,193	217,214	200,232	36,519	52,067	943,254	671,533	2,364,420	41,719	4,020,926	50,400	49,000	---	4,120,326
Morris	5,105	830,372	1,159,670	647,604	774,793	471,668	659,308	4,543,415	3,182,850	1,423,664	336,388	9,486,317	1,965,000	2,423	129,991	11,583,731
Morristown	949	182,009	262,599	174,930	64,384	---	---	683,922	437,403	---	69,767	1,191,092	---	---	---	1,191,092

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	
Morton [1]	410	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Motley	680	180,969	315,768	179,847	2,949	410	---	679,943	267,871	170,000	37,581	1,155,395	---	---	28,500	---	1,183,895
Mound	9,398	1,694,250	3,568,621	789,247	582,428	92,800	---	6,727,346	1,454,967	2,891,119	683,479	11,756,911	1,930,000	---	648,653	---	14,335,564
Mounds View	13,249	1,177,348	3,766,434	764,675	1,024,628	2,285,754	22,434	9,041,273	2,031,977	897,302	188,668	12,159,220	---	---	2,163,036	---	14,322,256
Mountain Iron	2,878	1,367,000	729,703	838,243	474,400	225,270	---	3,634,616	835,453	169,809	24,045	4,663,923	---	79,000	556,607	---	5,299,530
Mountain Lake	1,999	304,912	680,694	308,244	272,952	461,304	68,440	2,096,546	128,155	3,964,221	359,742	6,548,664	---	---	747,234	---	7,295,898
Murdock	306	120,541	49,844	87,953	---	41,392	---	299,730	16,387	22,000	539	338,656	---	---	---	---	338,656
Myrtle	47	20,845	873	6,232	4,254	---	---	32,204	---	---	---	32,204	---	2,609	---	---	34,813
Nashua	67	2,928	3,724	3,960	100	---	---	10,712	---	---	---	10,712	---	---	---	---	10,712
Nashwauk	970	467,045	655,225	359,198	58,109	46	---	1,539,623	218,202	220,951	11,230	1,990,006	---	90,000	272,384	---	2,352,390
Nassau	65	14,632	22,144	7,528	2,951	---	15,168	62,423	---	13,000	2,188	77,611	---	---	---	---	77,611
Nelson	182	40,810	2,317	55,078	3,402	---	---	101,607	---	---	---	101,607	---	408	---	---	102,015
Nerstrand	273	115,825	55,480	39,420	9,947	---	17,697	238,369	132,414	33,037	4,634	408,454	---	---	---	---	408,454
Nevis	377	196,108	241,483	61,517	27,037	---	698	526,843	123,633	14,292	268	665,036	---	---	---	---	665,036
New Auburn	411	129,194	67,156	30,524	11,125	32,060	11,118	281,177	1,388	93,471	25,528	401,564	---	---	43,518	---	445,082
New Brighton	23,454	2,759,390	6,725,980	1,388,842	4,267,909	1,915,612	3,608,241	20,665,974	2,830,714	1,810,000	1,604,883	26,911,571	---	519,300	4,789,834	---	32,220,705
New Germany	464	148,067	122,831	37,236	8,328	---	27,563	344,025	82,174	121,800	21,614	569,613	---	35,000	92,454	---	697,067
New Hope	21,986	2,062,733	8,361,209	1,622,046	2,035,658	1,291,350	231,349	15,604,345	8,669,758	1,905,890	1,778,653	27,958,646	---	400,000	166,792	---	28,525,438
New London	1,252	261,964	450,420	134,481	67,045	141,280	---	1,055,190	118,486	271,493	2,769	1,447,938	---	---	174,394	---	1,622,332
New Munich	356	73,723	49,435	20,473	6,613	---	---	150,244	23,785	---	---	174,029	---	---	---	---	174,029
New Prague	8,162	1,052,967	2,012,812	1,044,321	606,824	153,599	---	4,870,523	4,472,768	1,481,035	342,138	11,166,464	---	144,934	---	---	11,311,398
New Richland	1,229	239,768	530,054	209,597	24,728	7,796	41,906	1,053,849	128,430	220,500	44,089	1,446,868	---	11,272	89,895	---	1,548,035
New Trier	86	28,811	1,382	9,148	---	---	1,800	41,141	---	15,000	2,387	58,528	---	---	---	---	58,528
New Ulm	14,120	3,463,613	3,787,601	2,564,570	3,960,699	869,863	666,210	15,312,556	14,051,600	3,461,326	822,268	33,647,750	---	---	6,099,434	---	39,747,184
New York Mills	1,294	432,415	436,701	138,839	280,777	215,235	---	1,503,967	333,764	283,750	83,918	2,205,399	---	162,800	292,047	---	2,660,246
Newfolden	352	98,273	39,738	35,138	2,850	13,686	46,710	236,395	134,466	5,000	3,870	379,731	---	20,890	---	---	400,621
Newport	3,797	728,284	1,207,790	446,557	423,074	82,790	5,410	2,893,905	2,635,789	540,000	201,843	6,271,537	---	---	540,000	---	6,811,537
Nicollet	1,143	168,778	89,332	103,834	6,876	---	4,311	373,131	318,580	277,000	83,664	1,052,375	---	---	---	---	1,052,375
Nielsville	78	38,108	6,191	5,070	5,646	---	428	55,443	4,522	---	---	59,965	---	---	---	---	59,965
Nimrod	84	7,677	1,862	2,717	---	---	7,979	20,235	---	---	---	20,235	---	---	---	---	20,235

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



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Nisswa	1,967	697,055	818,262	491,674	258,565	78,251	58,356	2,402,163	1,362,543	481,000	107,507	4,353,213	---	---	399,501	4,752,714
Norcross	52	33,107	2,754	4,278	---	---	2,236	42,375	---	---	---	42,375	---	2,691	---	45,066
North Branch	10,787	1,204,163	2,469,603	925,429	253,232	1,165,504	---	6,017,931	4,679,605	1,854,950	366,512	12,918,998	1,300,000	37,012	725,325	14,981,335
North Mankato	14,275	941,091	2,589,752	1,943,095	2,225,400	1,032,935	206,634	8,938,907	5,628,524	4,595,000	658,126	19,820,557	---	147,490	3,863,133	23,831,180
North Oaks	5,272	756,860	1,449,609	40,325	---	---	402,224	2,649,018	203,364	55,000	3,474	2,910,856	---	---	148,050	3,058,906
North Saint Paul	12,364	1,518,042	4,606,832	873,472	539,235	7,150,184	167,091	14,854,856	5,750,968	2,744,028	674,408	24,024,260	---	---	820,617	24,844,877
Northfield	20,790	3,515,540	4,944,085	2,684,042	2,747,671	1,963,868	---	15,855,206	9,674,579	2,131,280	672,680	28,333,745	---	---	209,631	28,543,376
Northome	155	137,968	28,983	27,698	14,631	33,670	16,585	259,535	1,070,834	2,031,229	47,244	3,408,842	24,459	---	2,000	3,435,301
Northrop	223	36,733	30,364	19,828	3,330	---	3,646	93,901	---	---	---	93,901	---	---	---	93,901
Norwood Young America	3,863	654,736	442,896	561,027	290,737	458,961	16,161	2,424,518	2,128,683	5,812,670	414,283	10,780,154	---	---	606,456	11,386,610
Nowthen	4,536	584,483	488,631	459,114	24,788	---	73,825	1,630,841	1,188,770	127,000	45,675	2,992,286	---	---	479,984	3,472,270
Oak Grove	8,929	811,443	1,306,285	578,355	64,611	229,950	32,610	3,023,254	2,039,161	---	8,302	5,070,717	---	19,098	410,153	5,499,968
Oak Park Heights	4,849	1,507,624	1,976,945	1,041,900	155,213	271,622	274,264	5,227,568	410,632	735,000	136,253	6,509,453	---	28,410	2,766,873	9,304,736
Oakdale	28,303	4,730,697	6,968,191	1,060,143	1,498,521	7,214	323,283	14,588,049	6,085,007	4,400,000	700,204	25,773,260	3,526,930	100,000	1,207,500	30,607,690
Odessa	103	45,980	17,654	25,248	3,537	---	11,970	104,389	---	1,320	1,541	107,250	---	---	---	107,250
Odin	123	39,328	45,459	17,075	3,556	---	16,506	121,924	---	4,938	5,707	132,569	196	---	3,500	136,265
Ogema	208	35,194	1,842	29,360	3,190	---	5,360	74,946	7,215	---	---	82,161	---	---	---	82,161
Ogilvie	388	130,053	87,055	48,947	4,525	---	---	270,580	24,550	44,847	8,475	348,452	---	---	17,645	366,097
Okabena	203	79,084	34,544	20,939	4,478	---	---	139,045	17,603	2,740	---	159,388	---	---	---	159,388
Oklee	413	170,808	51,260	74,338	192	31,071	29,831	357,500	59,497	4,103	1,163	422,263	---	---	10,170	432,433
Olivia	2,343	534,713	810,100	404,740	447,417	341,099	53,613	2,591,682	1,256,693	452,538	125,202	4,426,115	---	60,000	370,919	4,857,034
Onamia	784	289,406	415,424	99,317	30,876	45,530	---	880,553	44,292	---	---	924,845	---	---	---	924,845
Ormsby	118	29,046	34,686	7,393	6,379	---	---	77,504	2,500	1,963	3,341	85,308	---	---	---	85,308
Orono [1]	8,315	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Oronoco	1,802	362,992	128,939	300,379	91,493	104,143	---	987,946	2,514,450	110,000	14,671	3,627,067	---	---	26	3,627,093
Orr	211	125,678	224,625	22,582	167,096	6,170	---	546,151	73,731	---	---	619,882	---	---	16,795	636,677
Ortonville	2,021	631,142	557,825	815,493	328,863	279,514	78,292	2,691,129	1,895,131	125,699	74,268	4,786,227	---	20,000	45,000	4,851,227
Osakis	1,771	340,546	527,547	177,121	45,471	173,681	8,103	1,272,469	144,005	417,098	55,539	1,889,111	---	---	76,021	1,965,132
Oslo	239	146,676	40,506	166,533	238	---	2,280	356,233	77,197	11,573	3,764	448,767	---	---	---	448,767
Osseo	2,688	720,508	1,266,027	217,489	134,768	460,643	---	2,799,435	1,185,195	1,085,000	318,168	5,387,798	---	---	1,348,011	6,735,809

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Ostrander	231	114,466	35,661	41,724	4,369	50	---	196,270	882,314	1,221,000	20,205	2,319,789	---	---	267,383	2,587,172
Otsego	19,966	1,479,856	2,667,435	1,640,892	695,747	889,173	---	7,373,103	5,137,983	1,330,000	287,733	14,128,819	3,170,000	---	2,202,979	19,501,798
Ottertail	629	297,589	76,330	169,242	20,692	98,344	5,331	667,528	120,429	78,664	26,511	893,132	---	---	56,775	949,907
Owatonna	26,420	4,160,891	7,724,843	3,895,281	4,137,060	3,519,597	482,792	23,920,464	3,942,857	1,648,607	488,967	30,000,895	---	---	1,350,920	31,351,815
Palisade	162	104,551	37,750	8,842	825	---	---	151,968	10,126	42,259	4,310	208,663	---	---	---	208,663
Park Rapids	4,142	900,271	1,583,186	567,001	225,670	1,261,661	259,525	4,797,314	604,069	3,197,504	335,514	8,934,401	---	---	81,800	9,016,201
Parkers Prairie	1,020	235,534	373,831	152,932	124,386	17,647	---	904,330	426,683	24,946	4,634	1,360,593	---	57,000	34,768	1,452,361
Paynesville	2,388	641,223	962,957	347,003	216,970	177,164	146,519	2,491,836	1,708,821	505,000	159,629	4,865,286	---	1,320	440,666	5,307,272
Pease	238	48,882	9,030	17,213	3,688	310	---	79,123	---	27,000	6,980	113,103	---	---	46,627	159,730
Pelican Rapids	2,577	337,798	751,953	528,008	437,692	540,892	37,294	2,633,637	578,556	401,710	135,158	3,749,061	---	---	561,403	4,310,464
Pemberton	229	139,613	39,424	99,724	62,047	---	---	340,808	258,483	18,989	29,701	647,981	---	31,000	30,325	709,306
Pennock	479	102,495	46,042	51,190	11,240	---	2,178	213,145	67,367	35,000	5,167	320,679	---	---	---	320,679
Pequot Lakes	2,395	599,384	1,026,852	462,521	60,956	56,856	1,595	2,208,164	3,429,742	79,359	78,282	5,795,547	---	---	1,965,186	7,760,733
Perham	3,512	334,828	1,445,553	288,456	627,896	1,021,082	64,565	3,782,380	3,668,756	1,170,850	371,807	8,993,793	---	7,345	654,008	9,655,146
Perley	113	21,219	17,682	74,188	---	---	---	113,089	---	---	---	113,089	---	---	---	113,089
Peterson	234	82,972	3,291	15,911	16,557	---	9,648	128,379	8,799	45,000	27,949	210,127	---	---	18,183	228,310
Pierz	1,418	228,597	408,284	115,681	14,594	122,526	7,442	897,124	737,205	25,000	2,879	1,662,208	---	6,714	55,351	1,724,273
Pillager	507	142,851	155,636	147,147	1,672	43,303	8,081	498,690	233,870	130,000	23,036	885,596	---	---	90,541	976,137
Pine City	3,130	570,232	876,272	440,661	323,182	194,562	9,733	2,414,642	2,666,216	411,000	194,367	5,686,225	---	---	434,396	6,120,621
Pine Island	3,769	535,708	862,077	1,050,855	314,648	320,479	6,434	3,090,201	2,177,179	1,167,828	353,033	6,788,241	1,524,557	---	310,228	8,623,026
Pine River	911	243,634	391,090	570,386	51,836	12,058	303,647	1,572,651	387,872	160,688	9,953	2,131,164	---	---	---	2,131,164
Pine Springs	377	53,554	21,007	60,774	---	---	5,206	140,541	9,655	---	---	150,196	---	---	---	150,196
Pipetstone	4,215	760,713	1,154,093	1,070,409	893,379	655,887	161,487	4,695,968	2,227,813	1,041,325	307,214	8,272,320	---	734,669	732,878	9,739,867
Plainview	3,483	764,717	1,051,131	610,662	433,306	249,295	39,417	3,148,528	4,411,423	1,044,000	92,361	8,696,312	---	---	622,645	9,318,957
Plato	329	57,536	112,987	74,070	41,816	---	---	286,409	97,870	---	---	384,279	---	---	---	384,279
Plummer	276	126,889	48,236	29,032	4,372	4,170	---	212,699	32,731	---	---	245,430	---	---	11,125	256,555
Plymouth	81,026	7,306,020	22,227,001	7,640,628	8,434,588	9,688,770	4,391,676	59,688,683	27,766,734	2,450,000	447,334	90,352,751	---	669,759	22,301,689	113,324,199
Porter	166	26,254	64,267	131,976	15,452	---	4,551	242,500	9,887	7,449	1,783	261,619	---	---	9,232	270,851
Preston	1,322	473,734	410,537	174,671	221,729	185,774	10,621	1,477,066	167,810	195,683	78,801	1,919,360	---	---	268,102	2,187,462
Princeton	4,819	773,875	2,037,566	772,817	338,544	257,607	33,895	4,214,304	1,586,367	453,000	84,489	6,338,160	---	---	47,953	6,386,113

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Prinsburg	520	169,511	50,380	125,129	20,917	---	---	365,937	13,955	8,973	1,232	390,097	45,670	40,000	---	475,767
Prior Lake	27,617	3,284,404	6,706,401	1,999,412	1,639,924	170,354	---	13,800,495	4,383,058	4,199,126	1,125,331	23,508,010	---	100,000	1,220,426	24,828,436
Proctor	3,120	993,389	1,217,607	478,361	52,342	11,419	---	2,753,118	124,578	592,000	144,146	3,613,842	---	10,000	201,367	3,825,209
Quamba	107	30,255	1,692	12,765	5,941	---	1,597	52,250	4,896	109,000	16,507	182,653	---	---	61,308	243,961
Racine	458	66,888	21,573	39,470	19,869	---	---	147,800	50,258	53,000	55,213	306,271	---	125,593	21,166	453,030
Ramsey	27,646	4,849,293	5,967,770	2,068,827	1,476,727	481,858	---	14,844,475	7,406,231	4,045,000	873,623	27,169,329	---	132,301	4,876,331	32,177,961
Randall	607	282,517	50,528	72,672	21,104	37,173	1,864	465,858	10,890	52,000	3,997	532,745	---	6,490	571	539,806
Randolph	466	43,296	137,209	58,405	4,524	---	629	244,063	---	---	---	244,063	---	---	---	244,063
Ranier	569	221,383	31,000	48,371	42,786	38,822	---	382,362	41,242	70,573	25,047	519,224	---	---	39,669	558,893
Raymond	782	137,074	96,109	144,134	22,995	83,642	4,403	488,357	234,832	180,000	33,328	936,517	---	---	15,940	952,457
Red Lake Falls	1,339	263,117	148,027	295,728	192,119	202,950	20,910	1,122,851	1,439,274	181,776	53,226	2,797,127	---	---	80,000	2,877,127
Red Wing	16,547	2,166,810	8,303,007	3,211,907	3,607,285	2,661,920	700,398	20,651,327	8,313,078	4,240,000	1,059,000	34,263,405	---	591,417	5,341,816	40,196,638
Redwood Falls	5,102	1,079,822	2,011,870	1,089,557	1,927,696	147,515	384,154	6,640,614	956,384	1,177,553	74,651	8,849,202	---	77,763	3,114,557	12,041,522
Regal	43	13,448	1,410	1,502	---	---	---	16,360	---	---	---	16,360	---	---	---	16,360
Remer	391	122,947	108,296	74,857	---	40,814	15,869	362,783	219,333	29,670	5,042	616,828	---	45,707	10,000	672,535
Renville	1,301	269,891	374,979	207,896	99,553	138,162	9,750	1,100,231	460,702	27,849	1,566	1,590,348	---	---	32,442	1,622,790
Revere	89	60,167	2,209	8,379	4,315	---	---	75,070	21,530	---	---	96,600	---	---	---	96,600
Rice	1,975	294,717	549,994	94,737	26,439	157,505	---	1,123,392	178,233	25,000	1,500	1,328,125	---	---	4,770	1,332,895
Rice Lake	4,112	526,074	466,233	1,598,308	15,366	---	9,710	2,615,691	785,375	200,451	15,542	3,617,059	---	41,000	818,917	4,476,976
Richfield	36,994	2,847,078	15,642,921	2,885,865	4,456,484	4,571,580	212,477	30,616,405	11,261,384	3,290,000	1,615,536	46,783,325	---	1,015,000	11,564,247	59,362,572
Richmond	1,475	182,007	262,622	177,945	130,713	237,266	---	990,553	97,235	1,246,000	135,670	2,469,458	---	---	1,924	2,471,382
Richville	77	8,873	2,173	15,356	8,284	---	2,000	36,686	17,105	---	---	53,791	---	---	---	53,791
Riverton	118	38,988	394	6,056	---	---	6,110	51,548	2,418	---	---	53,966	---	---	---	53,966
Robbinsdale	14,646	984,773	5,774,432	1,832,241	1,461,627	1,488,986	---	11,542,059	693,725	1,105,000	373,709	13,714,493	3,735,000	1,322,245	1,243,076	20,014,814
Rochester	121,395	17,542,221	54,050,371	14,929,155	21,062,903	9,398,880	13,947,769	130,931,299	61,299,453	6,482,000	4,329,461	203,042,213	---	1,605,759	16,196,972	220,844,944
Rock Creek	1,682	269,237	49,274	129,909	2,902	---	6,875	458,197	155,858	---	---	614,055	---	---	---	614,055
Rockford	4,500	675,110	930,301	510,302	235,889	99,978	50,533	2,502,113	213,192	295,000	201,758	3,212,063	---	---	350,269	3,562,332
Rockville	2,382	336,847	450,338	328,851	57,837	1,209	28,924	1,204,006	190,234	170,000	32,632	1,596,872	---	84,319	5,952	1,687,143
Rogers	13,295	2,951,656	4,737,959	1,193,199	1,380,944	455,509	190,902	10,910,169	7,127,086	2,860,000	240,672	21,137,927	---	---	4,013,482	25,151,409
Rollingstone	678	153,158	56,511	89,412	30,145	---	---	329,226	17,781	146,257	17,649	510,913	---	---	55,083	565,996

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Roosevelt	153	29,980	1,275	7,440	1,788	---	7,551	48,034	---	---	---	48,034	---	---	---	48,034
Roscoe	130	25,945	4,480	7,438	---	---	---	37,863	---	---	---	37,863	---	1,142	---	39,005
Rose Creek	397	124,994	43,330	36,747	2,229	---	---	207,300	311,266	24,000	6,890	549,456	---	2,910	7,619	559,985
Roseau	2,744	467,775	1,181,950	352,428	600,379	306,350	85,068	2,993,950	2,678,622	54,493	4,191	5,731,256	---	---	---	5,731,256
Rosemount	25,650	4,573,559	4,954,705	2,280,617	2,666,805	840,341	---	15,316,027	10,295,198	1,729,931	291,068	27,632,224	---	130,074	138,214	27,900,512
Roseville	36,254	9,306,583	12,680,585	2,819,007	4,231,252	2,758,358	---	31,795,785	5,238,059	1,900,000	680,486	39,614,330	---	---	3,653,259	43,267,589
Rothsay	498	187,626	54,772	83,009	77,824	33,500	65,624	502,355	38,510	55,649	66,785	663,299	---	---	---	663,299
Round Lake	377	53,482	61,575	83,498	9,490	11,927	53,700	273,672	27,309	19,000	5,130	325,111	---	---	---	325,111
Royalton	1,281	254,481	316,883	123,568	15,891	6,709	---	717,532	406,552	70,000	11,098	1,205,182	---	---	62,500	1,267,682
Rush City	3,228	485,867	571,231	237,686	92,153	27,967	225,728	1,640,632	307,914	143,971	50,972	2,143,489	---	4,000	424,747	2,572,236
Rushford	1,860	147,853	612,059	101,617	233,266	241,180	29,320	1,365,295	1,013,115	401,979	228,225	3,008,614	570,000	---	801,696	4,380,310
Rushford Village	790	172,185	27,715	118,015	4,283	13,862	74,781	410,841	1,603	87,000	24,452	523,896	---	---	19,345	543,241
Rushmore	365	123,478	41,108	109,824	2,357	---	35,518	312,285	46,278	33,385	5,446	397,394	---	---	9,100	406,494
Russell	348	112,029	57,594	44,226	24,119	---	---	237,968	34,480	35,769	4,417	312,634	---	---	---	312,634
Ruthton	226	92,593	39,783	80,355	1,237	204,545	5,198	423,711	25,465	7,161	620	456,957	---	---	25,731	482,688
Rutledge	212	14,616	4,994	6,691	9,110	---	3,211	38,622	---	15,000	4,394	58,016	---	---	---	58,016
Sabin	619	130,752	42,298	31,526	27,798	148,853	---	381,227	5,068	118,064	25,555	529,914	---	5,295	4,000	539,209
Sacred Heart	510	136,444	197,736	162,681	14,001	7,753	---	518,615	884,110	2,371,132	158,418	3,932,275	---	---	---	3,932,275
Saint Anthony	9,257	1,224,710	5,169,275	897,820	403,034	1,281,448	76,147	9,052,434	3,019,101	2,900,000	926,351	15,897,886	---	86,300	1,313,982	17,298,168
Saint Anthony [Stearns]	91	4,135	1,984	2,980	---	---	---	9,099	---	---	---	9,099	---	---	---	9,099
Saint Augusta	3,497	573,176	218,233	216,384	70,212	139,739	---	1,217,744	497,213	37,833	5,245	1,758,035	---	341,749	533,730	2,633,514
Saint Bonifacius	2,307	431,124	523,050	336,890	---	---	4,185	1,295,249	55,599	296,457	52,501	1,699,806	---	62,000	---	1,761,806
Saint Charles	3,990	453,200	856,052	261,729	589,179	138,938	---	2,299,098	229,289	---	62,245	2,590,632	---	---	98,504	2,689,136
Saint Clair	750	177,165	129,949	183,917	14,940	301	---	506,272	354,268	---	11,270	871,810	---	---	---	871,810
Saint Cloud	68,881	6,278,657	32,566,669	5,826,522	4,991,694	3,310,423	1,055,069	54,029,034	14,915,820	9,780,000	2,962,543	81,687,397	---	5,334	12,079,825	93,772,556
Saint Francis	8,142	943,028	2,636,569	512,907	294,034	840,471	62,387	5,289,396	3,361,791	405,000	193,480	9,249,667	---	---	187,000	9,436,667
Saint Hilaire	273	146,567	19,449	29,791	21,908	---	165	217,880	64,937	---	---	282,817	---	---	---	282,817
Saint James	4,793	504,081	1,643,067	1,101,233	236,460	1,034,777	396,882	4,916,500	1,075,059	596,487	148,789	6,736,835	---	785,905	827,059	8,349,799
Saint Joseph	7,029	1,020,077	1,741,056	473,547	434,177	527,583	---	4,196,440	3,649,330	1,854,000	564,330	10,264,100	---	395,109	849,912	11,509,121
Saint Leo	93	12,668	11,288	4,660	5,053	---	---	33,669	509	---	---	34,178	---	---	---	34,178

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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 Louis Park	50,010	10,008,045	17,806,753	17,097,698	7,330,704	13,282,648	---	65,525,848	8,140,774	11,915,000	2,262,351	87,843,973	---	---	5,573,129	93,417,102
Saint Martin	312	116,611	113,264	33,357	---	2,122	---	265,354	1,234,551	441,550	111,777	2,053,232	---	---	185,578	2,238,810
Saint Mary's Point	353	85,177	71,770	55,971	16,030	---	38,649	267,597	---	---	---	267,597	---	---	57,326	324,923
Saint Michael	18,235	2,554,078	1,856,276	2,443,303	929,843	418,645	7,634	8,209,779	7,056,284	2,608,068	479,153	18,353,284	1,985,000	120,000	5,657,142	26,115,426
Saint Paul	311,527	83,156,920	206,479,050	48,004,017	61,469,684	50,093,557	10,473,370	459,676,598	94,069,431	58,269,156	19,726,765	631,741,950	---	6,016,589	85,222,458	722,980,997
Saint Paul Park	5,544	610,043	1,557,765	600,379	266,033	1,035	4,517	3,039,772	604,016	375,000	167,621	4,186,409	---	---	1,843,509	6,029,918
Saint Peter	12,066	1,107,594	3,359,070	1,347,888	2,310,930	1,407,501	---	9,532,983	1,435,935	1,328,800	269,552	12,567,270	3,565,000	---	989,163	17,121,433
Saint Rosa	58	13,247	8,456	4,802	43,245	---	---	69,750	---	---	---	69,750	---	---	---	69,750
Saint Stephen	797	140,543	347,230	826,441	14,702	---	---	1,328,916	908	---	---	1,329,824	---	---	16,653	1,346,477
Saint Vincent	57	4,666	9,659	5,936	---	---	2,161	22,422	---	---	---	22,422	---	---	---	22,422
Sanborn	323	108,166	46,633	72,310	28,701	24,093	3,855	283,758	53,972	---	---	337,730	---	---	27,079	364,809
Sandstone	2,462	648,139	290,854	360,368	32,752	328,673	16,503	1,677,289	3,761,192	85,000	51,299	5,574,780	---	---	62,182	5,636,962
Sargeant	63	16,775	1,709	8,524	4,023	---	---	31,031	---	---	---	31,031	---	---	---	31,031
Sartell	19,351	1,335,604	3,757,349	1,342,054	1,392,767	1,105,915	34,796	8,968,485	11,909,314	3,170,000	1,972,066	26,019,865	---	52,669	3,405,881	29,478,415
Sauk Centre	4,555	887,489	1,931,581	544,409	558,167	355,270	119,004	4,395,920	1,984,498	1,154,000	370,765	7,905,183	---	---	1,727,700	9,632,883
Sauk Rapids	13,862	946,601	3,703,749	1,166,401	407,148	1,628,854	---	7,852,753	9,574,449	636,714	156,066	18,219,982	---	273,000	1,605,826	20,098,808
Savage	32,465	3,382,373	8,629,985	2,668,115	1,818,481	720,866	118,054	17,337,874	7,812,949	4,716,600	1,304,390	31,171,813	1,930,000	409,000	5,043,878	38,554,691
Scandia	3,984	486,296	492,836	570,282	145,880	881	27,846	1,724,021	1,008,466	350,000	122,540	3,205,027	---	---	47,700	3,252,727
Scanlon	987	173,028	126,992	94,646	53,621	---	---	448,287	101,038	30,000	12,522	591,847	---	---	---	591,847
Seaforth	82	29,762	18,643	3,960	6,888	---	---	59,253	4,723	14,732	420	79,128	---	---	13,110	92,238
Sebeka	741	265,659	257,018	135,158	68,862	71,431	---	798,128	203,405	172,205	83,132	1,256,870	---	---	29,728	1,286,598
Sedan	43	12,441	1,304	5,326	---	---	4,550	23,621	---	4,200	377	28,198	---	---	1,885	30,083
Shafer	1,142	301,395	93,736	116,292	42,523	2,517	---	556,463	54,822	65,000	23,933	700,218	---	---	---	700,218
Shakopee	43,698	4,817,654	13,577,981	3,912,669	6,340,745	6,034,930	97,166	34,781,145	13,690,958	1,771,135	1,172,368	51,415,606	---	---	2,676,176	54,091,782
Shelly	179	57,320	29,917	43,640	9,514	2,566	8,687	151,644	23,206	25,128	1,059	201,037	---	---	---	201,037
Sherburn	1,058	270,375	441,764	330,975	39,211	---	---	1,082,325	175,378	205,000	103,223	1,565,926	---	---	---	1,565,926
Shevlin	137	32,830	27,222	9,942	15,911	---	---	85,905	3,056	---	---	88,961	---	---	106,375	195,336
Shoreview	26,921	3,170,396	5,575,155	1,398,482	6,700,744	1,566,759	896,823	19,308,359	11,124,686	2,015,000	811,349	33,259,394	---	2,435	12,995,569	46,257,398
Shorewood	7,783	1,524,219	1,870,788	1,120,619	368,957	---	---	4,884,583	3,319,602	940,000	109,498	9,253,683	---	---	1,222,415	10,476,098
Silver Bay	1,857	581,453	658,921	575,223	925,928	187,743	17,054	2,946,322	1,311,581	56,578	34,393	4,348,874	---	---	469,906	4,818,780

[1] Failed to meet reporting deadline.  
\*Data could not be fully verified.  
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**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Silver Lake	866	165,805	389,483	201,703	79,081	---	5,504	841,576	242,143	59,000	20,385	1,163,104	---	---	194,940	1,358,044
Skyline	288	28,050	31,797	25,943	7,090	---	---	92,880	---	---	---	92,880	---	---	---	92,880
Slayton	2,013	324,788	734,613	417,533	448,041	147,019	25,627	2,097,621	951,171	165,299	67,573	3,281,664	---	500,000	537,131	4,318,795
Sleepy Eye	3,452	664,706	906,468	365,120	642,474	492,954	530,307	3,602,029	7,736,165	3,403,414	158,031	14,899,639	---	157,103	361,000	15,417,742
Sobieski	210	29,457	3,871	17,119	44,976	---	---	95,423	---	---	---	95,423	---	---	---	95,423
Solway	73	14,342	3,700	14,160	1,654	---	2,420	36,276	---	---	---	36,276	---	---	---	36,276
South Haven	185	125,634	210,253	32,611	3,367	---	13,103	384,968	104,070	---	---	489,038	---	---	---	489,038
South Saint Paul	20,759	2,630,726	9,467,330	2,318,558	3,569,927	1,256,268	1,136,961	20,379,770	4,217,575	1,755,000	812,468	27,164,813	---	20,000	971,872	28,156,685
Spicer	1,112	252,739	272,813	171,305	226,096	108,801	4,143	1,035,897	369,542	530,000	129,099	2,064,538	---	16,270	341,488	2,422,296
Spring Grove	1,256	400,330	339,528	117,252	321,508	150,134	57,953	1,386,705	480,445	193,000	51,753	2,111,903	---	---	665,742	2,777,645
Spring Hill	68	7,796	970	4,115	2,929	---	7,936	23,746	---	---	---	23,746	---	---	---	23,746
Spring Lake Park	7,188	994,514	2,271,807	975,472	702,192	260,550	199,180	5,403,715	571,237	806,642	90,557	6,872,151	---	---	997,216	7,869,367
Spring Park	1,734	404,894	662,685	118,587	30,966	124,279	41,510	1,382,921	34,993	111,250	14,216	1,543,380	---	---	---	1,543,380
Spring Valley	2,447	271,580	422,798	307,175	358,115	235,194	---	1,594,862	1,029,412	686,773	199,532	3,510,579	---	---	777,999	4,288,578
Springfield	2,027	878,330	717,224	337,407	669,678	429,890	97,488	3,130,017	521,193	481,387	94,083	4,226,680	---	---	192,409	4,419,089
Squaw Lake	98	32,913	32,344	3,696	5,471	---	4,910	79,334	14,696	2,193	4,400	100,623	---	---	2,280	102,903
Stacy	1,703	323,804	198,721	72,643	40,830	15,618	---	651,616	45,516	125,000	47,763	869,895	---	---	---	869,895
Staples	2,989	439,230	1,025,646	423,118	146,407	402,909	61,917	2,499,227	468,533	505,000	213,210	3,685,970	---	39,600	173,517	3,899,087
Starbuck	1,365	275,485	581,892	136,039	44,478	79,784	21,292	1,138,970	151,074	378,516	88,000	1,756,560	---	---	50,115	1,806,675
Steen	171	26,757	12,185	6,705	4,233	11,000	17,171	78,051	45,772	---	---	123,823	---	---	---	123,823
Stephen	592	265,054	143,469	103,272	109,970	305,323	74,019	1,001,107	94,191	46,033	18,210	1,159,541	---	---	41,478	1,201,019
Stewart	489	243,517	205,075	210,663	1,444	9,359	---	670,058	62,620	161,000	74,913	968,591	---	765	58,506	1,027,862
Stewartville	6,687	713,167	845,783	575,105	813,990	402,059	53,339	3,403,443	3,003,692	1,158,000	146,067	7,711,202	---	---	---	7,711,202
Stillwater	19,394	3,658,605	7,091,080	1,830,806	3,615,447	908,109	12,321	17,116,368	6,354,883	3,775,000	1,074,133	28,320,384	---	---	2,544,570	30,864,954
Stockton	809	145,325	13,669	71,051	404	---	1,186	231,635	37,801	---	---	269,436	---	112,000	561	381,997
Storden	225	68,827	62,826	48,677	11,320	4,703	14,989	211,342	93,636	23,841	3,481	332,300	---	30,000	53,900	416,200
Strandquist	70	17,914	1,522	7,323	1,464	---	12,616	40,839	---	---	---	40,839	---	---	---	40,839
Strathcona	25	7,183	1,700	3,031	1,657	---	3,360	16,931	---	---	---	16,931	---	---	---	16,931
Sturgeon Lake	436	135,522	65,797	27,336	245	---	3,834	232,734	937	---	---	233,671	---	---	---	233,671
Sunburg	94	37,366	55,316	13,168	15,823	29,741	90	151,504	70,649	8,856	303	231,312	---	---	34,219	265,531

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Sunfish Lake	522	142,029	200,086	113,187	---	---	17,955	473,257	40,980	114,000	39,978	668,215	---	---	---	668,215
Swanville	326	92,614	19,671	61,348	26,814	2,677	5,653	208,777	3,730	53,000	12,891	278,398	---	---	---	278,398
Taconite	651	193,311	46,726	103,728	31,679	---	14,468	389,912	48,177	---	---	438,089	---	---	4,000	442,089
Tamarack	62	59,263	984	14,145	---	---	1,704	76,096	---	3,985	648	80,729	---	---	---	80,729
Taopi	61	7,123	3,350	11,248	735	---	500	22,956	---	---	---	22,956	---	---	---	22,956
Taunton	136	48,439	16,371	16,365	221	---	---	81,396	112,447	---	---	193,843	---	---	10,500	204,343
Taylor's Falls	1,055	237,381	276,431	170,491	22,012	11,620	---	717,935	215,101	135,000	48,368	1,116,404	---	---	55,664	1,172,068
Tenstrike	186	10,563	9,024	16,242	100	---	---	35,929	---	---	---	35,929	---	---	---	35,929
Thief River Falls	8,749	1,493,481	3,835,351	745,356	773,499	1,083,953	1,177,459	9,109,099	4,940,700	903,708	198,751	15,152,258	---	---	72,926	15,225,184
Tintah	67	17,422	31,106	8,803	4,425	---	4,074	65,830	---	9,300	---	75,130	---	---	---	75,130
Tonka Bay	1,442	491,518	806,126	217,089	88,207	---	18,744	1,621,684	972,399	---	---	2,594,083	---	200,000	117,670	2,911,753
Tower	430	300,364	542,017	287,024	199,450	58,591	326,087	1,713,533	749,663	120,929	56,226	2,640,351	---	---	15,000	2,655,351
Tracy	2,076	679,537	600,739	503,005	193,602	433,110	56,530	2,466,523	1,982,862	476,501	291,300	5,217,186	---	167,866	693,560	6,078,612
Trail	40	6,563	575	5,054	2,055	---	5,982	20,229	---	---	---	20,229	---	---	---	20,229
Trimont	705	257,283	228,373	131,006	39,534	13,316	---	669,512	106,127	30,426	14,757	820,822	---	---	---	820,822
Trommald	99	20,626	1,500	17,379	---	---	921	40,426	51,946	---	---	92,372	---	---	---	92,372
Trosky	98	18,078	4,134	14,881	1,000	---	1,500	39,593	7,833	---	---	47,426	---	---	---	47,426
Truman	1,092	407,544	256,974	219,515	82,254	688	24,325	991,300	162,480	90,418	23,007	1,267,205	---	101,724	---	1,368,929
Turtle River	88	11,078	2,377	4,739	---	---	800	18,994	---	---	---	18,994	---	---	---	18,994
Twin Lakes	134	37,557	14,163	4,734	1,828	---	---	58,282	---	---	---	58,282	---	---	---	58,282
Twin Valley	723	153,055	238,266	151,260	92,908	34,300	8,173	677,962	209,234	9,956	998	898,150	---	---	5,000	903,150
Two Harbors	3,633	742,598	1,386,220	1,258,551	770,138	231,390	270,588	4,659,485	1,972,310	90,000	110,120	6,831,915	---	550,000	1,776,319	9,158,234
Tyler	1,138	275,013	242,148	97,749	187,337	250,160	4,886	1,057,293	479,545	95,260	14,501	1,646,599	---	---	9,203	1,655,802
Ulen	476	126,110	94,325	48,631	43,831	1,728	1,186	315,811	810,657	---	---	1,126,468	---	56,000	---	1,182,468
Underwood	356	79,526	40,768	68,425	14,243	625	---	203,587	---	---	---	203,587	---	6,354	---	209,941
Upsala	487	143,590	66,979	136,849	42,037	15,801	---	405,256	26,616	61,600	30,063	523,535	---	---	105,722	629,257
Urbank	52	25,414	587	2,723	9,511	---	---	38,235	---	---	---	38,235	---	---	---	38,235
Utica	266	54,258	7,164	24,465	6,315	---	46,603	138,805	---	24,000	4,745	167,550	---	---	---	167,550
Vadnais Heights	12,912	1,446,829	2,703,015	954,331	788,275	366,284	26,320	6,285,054	2,491,249	285,000	350,985	9,412,288	5,245,000	---	1,000,000	15,657,288
Vergas	348	82,607	33,885	66,903	94,867	12,702	12,059	303,023	529,964	44,562	38,380	915,929	---	5,203	132,621	1,053,753

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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
Vermillion	441	62,833	13,275	33,289	10,303	---	---	119,700	---	---	---	119,700	---	18,890	---	138,590
Verndale	511	86,148	224,609	48,294	36,217	46,564	5,363	447,195	746,866	25,650	8,439	1,228,150	---	4,315	---	1,232,465
Vernon Center	328	86,816	125,428	118,434	516	---	---	331,194	83,950	---	---	415,144	---	36,675	---	451,819
Vesta	276	118,993	33,937	64,114	11,244	233,117	---	461,405	107,129	3,764	73	572,371	---	---	---	572,371
Victoria	10,546	1,848,193	1,391,500	759,924	1,033,652	24,680	9,355	5,067,304	6,193,103	1,945,000	539,334	13,744,741	3,035,000	---	3,212,504	19,992,245
Viking	79	36,552	30,795	8,533	2,982	---	82	78,944	---	---	---	78,944	---	---	150	79,094
Villard	225	80,341	54,821	42,849	25,438	9,983	---	213,432	133,177	---	---	346,609	---	---	32,000	378,609
Vining	62	17,725	21,118	6,848	6,486	---	395	52,572	---	---	---	52,572	---	---	---	52,572
Virginia	8,421	3,662,902	9,159,837	3,885,016	2,714,766	1,154,414	34,000	20,610,935	15,341,456	836,284	354,150	37,142,825	---	---	15,102,789	52,245,614
Wabasha	2,559	590,768	1,447,092	783,601	196,907	25,556	---	3,043,924	423,545	410,000	47,243	3,924,712	---	---	---	3,924,712
Wabasso	739	218,975	248,938	126,851	124,566	82,497	323	802,150	48,838	214,181	43,008	1,108,177	---	---	102,586	1,210,763
Waconia	13,033	2,652,092	1,615,329	1,953,137	1,989,996	230,006	---	8,440,560	3,360,609	3,095,908	845,659	15,742,736	---	---	2,544,762	18,287,498
Wadena	4,325	528,662	1,243,786	608,093	391,788	810,454	99,388	3,682,171	1,563,581	383,000	55,632	5,684,384	---	333,308	594,629	6,612,321
Wahkon	235	155,998	14,928	148,643	24,818	---	---	344,387	---	75,000	12,279	431,666	---	---	---	431,666
Waite Park	8,341	1,930,710	3,597,332	1,504,200	603,311	328,368	429,397	8,393,318	7,039,137	1,558,826	660,794	17,652,075	---	---	6,657,816	24,309,891
Waldorf	201	67,375	49,407	63,077	62,941	---	4,683	247,483	3,082,454	---	72,173	3,402,110	---	---	1,223,741	4,625,851
Walker	966	516,799	365,783	225,018	134,223	87,877	66,952	1,396,652	1,798,995	45,000	8,093	3,248,740	---	---	222,392	3,471,132
Walnut Grove	751	148,367	223,104	119,133	24,203	43,030	5,951	563,788	979,882	---	---	1,543,670	25,175	60,986	570,734	2,200,565
Walters	69	19,541	36,319	15,702	1,259	---	5,026	77,847	2,564	9,570	3,873	93,854	---	---	13,443	107,297
Waltham	164	27,201	3,594	14,150	2,125	---	---	47,070	---	20,000	1,187	68,257	---	---	---	68,257
Wanamingo	1,113	154,759	256,839	147,373	101,599	140,447	---	801,017	709,932	417,000	118,644	2,046,593	---	---	87,466	2,134,059
Wanda	72	28,940	7,187	12,098	5,271	---	---	53,496	---	---	---	53,496	---	---	---	53,496
Warba	168	55,760	15,136	11,558	18,664	---	3,026	104,144	21,750	---	---	125,894	---	---	---	125,894
Warren	1,605	768,032	140,650	165,121	137,649	91,559	129,243	1,432,254	972,358	165,852	78,185	2,648,649	---	---	69,341	2,717,990
Warroad	1,830	427,304	1,256,628	261,036	600,348	16,160	389,603	2,951,079	1,349,402	---	---	4,300,481	---	---	---	4,300,481
Waseca	9,229	1,549,219	3,497,276	1,738,522	1,003,099	604,556	93,643	8,486,315	2,606,420	350,000	133,292	11,576,027	---	181,215	2,450,671	14,207,913
Watertown	4,659	1,287,362	682,928	588,264	195,126	270,566	---	3,024,246	2,628,657	585,000	180,387	6,418,290	565,000	---	1,159,180	8,142,470
Waterville	1,750	265,622	675,540	339,291	68,448	136,033	---	1,484,934	280,966	122,000	104,653	1,992,553	1,035,000	---	378,701	3,406,254
Watkins	991	320,398	326,974	190,763	31,874	163,305	---	1,033,314	183,889	20,343	80,647	1,318,193	---	---	259,600	1,577,793
Watson	182	81,988	2,438	49,766	8,387	---	---	142,579	86,100	---	---	228,679	---	---	---	228,679

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



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Waubun	409	50,230	487,519	46,688	12,025	--	1,764	598,226	99,608	24,663	11,823	734,320	--	136,018	--	870,338
Waverly	1,900	432,978	473,235	414,694	38,375	26,870	2,595	1,388,747	114,326	87,364	22,527	1,612,964	--	--	735	1,613,699
Wayzata	4,434	1,883,898	2,761,501	957,066	1,153,797	4,375,956	8,539	11,140,757	10,795,846	630,000	571,047	23,137,650	1,730,000	--	1,329,774	26,197,424
Welcome	710	150,747	262,726	196,168	42,119	132,102	13,436	797,298	1,811,846	1,405,020	146,859	4,161,023	--	--	34,655	4,195,678
Wells	2,410	679,823	716,661	691,862	353,014	224,186	36,741	2,702,287	395,918	397,500	186,564	3,682,269	--	--	78,597	3,760,866
Wendell	166	69,854	39,360	10,218	29,502	--	--	148,934	59,397	--	--	208,331	--	--	--	208,331
West Concord	861	309,496	164,150	161,497	69,900	17,203	--	722,246	1,241,921	170,500	121,661	2,256,328	--	--	105,475	2,361,803
West Saint Paul	20,615	3,111,083	8,875,836	3,025,901	912,644	594,758	59,202	16,579,424	3,748,521	3,050,000	1,361,166	24,739,111	--	--	883,956	25,623,067
West Union	92	9,722	943	12,314	2,546	--	--	25,525	--	--	--	25,525	--	--	--	25,525
Westbrook	758	157,893	211,596	215,363	145,121	43,689	1,563	775,225	19,997	85,000	34,750	914,972	--	--	11,250	926,222
Westport	44	5,310	1,182	2,366	--	--	6,217	15,075	7,706	--	--	22,781	--	--	--	22,781
Whalan	67	24,998	4,221	3,066	788	--	--	33,073	--	--	--	33,073	--	--	--	33,073
Wheaton	1,460	311,891	466,476	316,947	182,534	111,688	43,745	1,433,281	131,794	87,408	40,166	1,692,649	--	--	--	1,692,649
White Bear Lake	24,883	2,406,339	6,508,838	2,193,221	1,366,047	1,278,974	--	13,753,419	5,012,902	775,000	560,709	20,102,030	--	1,524,156	3,566,435	25,192,621
Wilder	62	21,011	1,807	10,907	488	--	1,611	35,824	22,391	--	--	58,215	--	--	--	58,215
Willernie	515	161,897	58,214	116,001	4,400	--	--	340,512	69,535	9,740	1,344	421,131	--	--	--	421,131
Williams	157	98,479	30,406	11,404	18,145	--	132	158,566	49,162	11,000	1,287	220,015	--	--	--	220,015
Wilmar	21,015	5,188,740	5,743,970	3,584,378	2,514,020	913,936	175,664	18,120,708	8,320,882	3,974,900	1,917,367	32,333,857	--	--	6,872,026	39,205,883
Willow River	384	177,829	49,506	33,149	2,470	--	--	262,954	11,692	--	--	274,646	--	--	--	274,646
Wilmont	332	128,192	59,189	66,441	29,713	--	--	283,535	19,346	9,753	113	312,747	--	--	--	312,747
Wilton	263	22,894	6,205	8,686	4,200	19,725	--	61,710	--	12,504	1,176	75,390	--	--	--	75,390
Windom	4,798	445,298	1,882,995	841,097	556,649	733,469	140,838	4,600,346	3,813,075	931,208	404,263	9,748,892	--	80,833	27,641	9,857,366
Winger	174	104,462	6,510	12,209	2,361	--	2,830	128,372	--	454	943	129,769	--	--	--	129,769
Winnebago	1,391	383,517	513,511	219,754	229,230	112,115	--	1,458,127	85,694	249,000	44,900	1,837,721	--	--	--	1,837,721
Winona	25,948	3,428,743	10,255,039	2,937,676	2,163,023	1,603,387	55,277	20,443,145	7,568,370	1,115,000	151,667	29,278,182	--	246,465	2,385,885	31,910,532
Winsted	2,240	565,724	773,369	273,708	68,884	366,946	38,550	2,087,181	5,602,448	3,169,000	166,997	11,025,626	--	--	646,920	11,672,546
Winthrop	1,332	475,050	506,611	269,234	121,318	60,396	15,811	1,448,420	1,292,938	708,087	94,248	3,543,693	--	--	441,664	3,985,357
Winton	169	62,394	3,846	23,143	7,712	--	1,625	98,720	4,866	36,346	5,345	145,277	--	6,000	--	151,277
Wolf Lake	71	19,259	75,141	4,451	18,685	--	8,077	125,613	14,694	--	--	140,307	--	6,809	1,320	148,436
Wolverton	128	49,529	10,854	20,997	26,004	--	--	107,384	--	--	--	107,384	--	4,984	--	112,368

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

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	Enter- prise Funds		Govern- mental Funds
Wood Lake	381	90,485	80,723	95,235	38,243	4,988	---	309,674	63,677	---	---	373,351	---	9,411	---	382,762
Woodbury	75,102	8,943,298	21,279,686	5,693,593	4,627,191	712,894	---	41,256,662	29,418,577	3,910,000	1,956,903	76,542,142	---	64,536	16,005,980	92,612,658
Woodland	384	101,345	160,015	117,923	---	---	17,631	396,914	44,378	---	---	441,292	---	---	168,556	609,848
Woodstock	110	33,681	24,896	14,453	4,275	---	---	77,305	78,804	6,000	360	162,469	---	---	---	162,469
Worthington	13,947	2,088,157	4,537,380	1,131,198	1,223,657	2,867,579	241,241	12,089,212	12,464,596	720,000	308,197	25,582,005	---	159,668	861,466	26,603,139
Wrenshall	428	99,821	49,205	48,193	1,470	---	---	198,689	509,677	---	12,690	721,056	---	---	86,326	807,382
Wright	168	27,115	221,862	5,905	3,497	---	---	258,379	22,967	73,868	6,237	361,451	---	---	12,199	373,650
Wykoff	432	139,500	91,159	64,280	65,414	175	---	360,528	681,680	38,000	25,534	1,105,742	---	19,675	47,913	1,173,330
Wyoming	8,032	1,269,281	2,070,037	968,832	27,578	110,646	---	4,446,374	4,266,994	811,806	297,646	9,822,820	---	---	638,136	10,460,956
Zemple	78	7,875	3,313	4,988	---	---	1,403	17,579	1,500	---	---	19,079	---	---	---	19,079
Zimmerman	6,189	615,795	1,080,709	384,489	228,250	16,131	---	2,325,374	4,136,041	---	32,524	6,493,939	---	---	617,085	7,111,024
Zumbro Falls	155	40,112	355,027	25,047	11,170	166,684	---	598,040	---	---	---	598,040	---	2,159	---	600,199
Zumbrota	3,726	894,249	1,007,407	484,685	431,535	85,492	---	2,903,368	138,637	140,000	16,593	3,198,598	---	1,799,819	1,798,446	6,796,863
<b>State Total</b>	<b>4,748,703</b>	<b>\$806,252,414</b>	<b>\$1,785,145,273</b>	<b>\$626,686,172</b>	<b>\$617,535,179</b>	<b>\$527,480,658</b>	<b>\$129,775,772</b>	<b>\$4,492,875,468</b>	<b>\$1,968,126,640</b>	<b>\$655,805,282</b>	<b>\$191,547,699</b>	<b>\$7,308,355,089</b>	<b>\$90,348,396</b>	<b>\$54,322,471</b>	<b>\$793,710,978</b>	<b>\$8,246,736,934</b>

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	1,740	---	25,818	397,483	---	47,169	---	---	---	---	470,470
Adams	683	---	---	2,101,768	---	---	---	---	---	---	2,101,768
Adrian	1,194	8,263	33,468	4,775	---	45,191	5,164	---	---	156,082	252,943
Afton	2,955	524,915	35,003	958,445	---	38,091	---	---	---	---	1,556,454
Aitkin	2,168	13,131	126,972	92,866	---	428,750	3,122	---	---	---	664,841
Akeley	404	269	---	22,130	---	---	---	---	---	---	22,399
Albany	2,780	14,400	34,740	1,876,500	---	24,500	---	---	---	---	1,950,140
Albert Lea	18,492	324,629	2,211,477	4,126,301	---	203,863	171,838	14,724	---	---	7,052,832
Alberta	94	---	---	12,527	---	---	---	---	---	---	12,527
Albertville	7,896	20,405	182,083	3,301,579	---	115,065	27,732	---	---	---	3,646,864
Alden	583	18,552	17,517	11,509	---	24,585	---	---	---	---	72,163
Aldrich	35	---	---	---	---	---	---	---	---	---	---
Alexandria	14,335	223,527	153,576	6,779,298	---	1,524,636	---	1,026,673	---	---	9,707,710
Alpha	97	200	---	1,860	---	---	---	---	---	---	2,060
Altura	471	---	283,806	---	---	---	---	---	---	---	283,806
Alvarado	388	19,774	---	---	---	---	7,200	---	---	---	26,974
Amboy	535	---	---	13,140	---	---	---	---	---	---	13,140
Andover	32,601	295,237	318,484	3,658,805	20,287	12,514,379	30,151	---	---	---	16,837,343
Annandale	3,330	68,121	76,712	2,384,614	---	15,725	21,142	---	---	---	2,566,314
Anoka	17,921	6,615	19,465	11,139,732	---	5,206,126	1,009,472	---	---	6,740	17,388,150
Apple Valley	56,374	1,205,926	240,955	10,810,319	---	959,756	---	---	152,220	---	13,369,176
Appleton	1,392	24,830	217,651	---	---	---	---	---	---	---	242,481
Arco	87	---	53,430	---	---	---	---	---	---	---	53,430
Arden Hills	9,939	94,643	299,107	204,169	---	22,675	---	---	---	13,222	633,816
Argyle	544	---	12,238	105,000	---	15,187	---	---	---	---	132,425
Arlington	2,247	---	224,149	363,994	---	24,164	7,346	---	---	3,450	623,103
Ashby	469	7,153	281,849	37,203	---	34,750	---	---	---	---	360,955
Askov	331	2,640	5,550	2,640	---	7,870	---	---	---	---	18,700
Atwater	1,124	---	217,748	85,450	---	24,618	---	---	---	---	327,816
Audubon	560	---	2,424	489,853	---	---	---	---	---	---	492,277
Aurora	1,678	---	14,365	---	---	51,000	---	---	41,001	---	106,366
Austin	26,174	38,762	2,974,375	3,989,151	---	918,011	---	130,143	---	---	8,050,442

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	111	---	---	---	---	---	---	---	---	---	---
Avon	1,618	2,362	40,947	282,961	---	---	---	---	---	---	326,270
Babbitt	1,397	---	59,154	140,751	---	58,193	8,467	---	---	8,526	275,091
Backus	263	---	60,325	56,971	---	---	---	---	---	---	117,296
Badger	429	---	---	---	---	---	---	---	---	---	---
Bagley	1,285	2,604	333,180	---	---	21,825	---	32,596	---	---	390,205
Balaton	595	---	16,669	12,000	---	14,016	6,993	---	---	---	49,678
Barnesville	2,759	18,990	2,400	21,097	---	379,435	2,226,748	---	---	---	2,648,670
Barnum	620	103,756	21,521	---	---	---	---	---	84,452	---	209,729
Barrett	366	35,294	9,391	224,313	---	---	---	---	---	---	268,998
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	857	1,642	41,921	833	---	---	---	---	3,871,318	---	3,915,714
Baudette	966	---	---	275,477	---	---	---	---	---	---	275,477
Baxter	8,612	107,038	192,117	13,551,516	---	1,385,768	---	---	---	---	15,236,439
Bayport	4,024	125,527	75,683	619,645	---	85,169	---	---	---	---	906,024
Beardsley	216	8,900	10,000	---	---	---	---	---	---	---	18,900
Beaver Bay	120	7,488	---	21,134	---	2,888	---	---	---	---	31,510
Beaver Creek	280	5,759	186,140	33,062	---	141,674	---	---	---	---	366,635
Becker	4,877	229,295	110,285	1,538,629	---	594,631	2,499,494	---	---	---	4,972,334
Bejou	84	---	---	---	---	---	---	---	---	---	---
Belgrade	738	11,606	69,745	138,920	---	---	---	---	---	---	220,271
Belle Plaine	7,395	73,713	472,416	2,688,330	---	424,059	2,072	---	---	---	3,660,590
Bellechester	176	---	---	---	---	---	---	---	---	---	---
Bellingham	148	3,600	---	124,478	---	---	---	---	---	---	128,078
Beltrami	88	---	47,000	---	---	---	---	---	---	---	47,000
Belview	291	1,361	5,450	2,700	---	19,152	---	---	41,027	---	69,690
Bemidji	14,574	58,232	310,129	2,191,650	---	157,076	1,794	---	---	---	2,718,881
Bena [1]	143	---	---	---	---	---	---	---	---	---	---
Benson	3,480	---	54,942	271,163	---	81,709	---	746,833	---	---	1,154,647
Bertha	560	3,279	25,384	---	---	---	---	---	---	---	28,663
Bethel	476	20,219	---	48,799	---	17,828	---	---	---	---	86,846
Big Falls	175	---	33,500	---	---	725,162	---	---	---	---	758,662

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 \*Data could not be fully verified.  
 \*\*Failed to meet reporting requirements.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Big Lake	11,686	269,980	579,177	868,438	---	55,441	197,556	---	---	---	1,970,592
Bigelow	227	3,491	---	---	---	---	---	---	---	---	3,491
Bigfork	400	---	20,565	---	---	---	---	---	---	---	20,565
Bingham Lake	137	9,173	---	---	---	---	---	---	---	---	9,173
Birchwood	863	---	---	---	---	1,747	---	---	69,425	---	71,172
Bird Island	1,005	15,754	5,493	395,005	---	15,700	---	---	---	---	431,952
Biscay	113	---	---	---	---	---	---	---	---	---	---
Biwabik	961	---	85,966	683,767	---	---	---	---	---	---	769,733
Blackduck	845	---	1,000	200,308	---	2,141	---	---	---	---	203,449
Blaine	70,222	23,506	1,638,864	16,682,263	---	100,113	1,490,278	---	---	---	19,935,024
Blomkest	145	2,590	29,636	---	---	4,866	---	---	---	---	37,092
Blooming Prairie	1,974	60,646	254,243	99,516	---	17,877	---	---	---	---	432,282
Bloomington	89,987	---	3,276,476	14,790,476	---	1,860,174	521,130	---	---	---	20,448,256
Blue Earth	3,174	6,094	40,032	2,760,427	---	5,624	781,209	158,900	---	---	3,752,286
Bluffton	210	---	4,598	---	---	---	---	---	---	---	4,598
Bock	78	---	---	---	---	---	---	---	---	---	---
Borup	96	---	---	---	---	432	---	---	---	---	432
Bovey	829	---	---	53,319	---	---	---	---	---	---	53,319
Bowlus	279	---	---	6,180	---	---	---	---	---	---	6,180
Boy River [1]	26	---	---	---	---	---	---	---	---	---	---
Boyd	141	---	24,320	---	---	---	---	---	---	---	24,320
Braham	1,769	58,683	131,710	279,963	---	24,140	---	---	---	---	494,496
Brainerd	14,395	158,256	154,099	7,592,082	---	45,938	---	696,869	---	---	8,647,244
Brandon	501	---	2,447	117,040	---	---	---	---	---	---	119,487
Breckenridge	3,430	4,185	1,743,582	10,445	8,125	168,972	---	---	---	---	1,935,309
Breezy Point	2,574	148,222	88,059	5,127	---	27,158	---	---	---	---	268,566
Brewster	506	18,457	20,013	5,000	---	---	---	---	---	---	43,470
Bricelyn	348	---	38,278	3,000	---	---	---	---	---	---	41,278
Brook Park	132	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	33,782	752	51,889	9,431,671	---	13,290	---	---	---	---	9,497,602
Brooklyn Park	86,478	---	49,078	29,228,812	---	2,773,408	538,460	---	---	---	32,589,758
Brooks	117	---	---	---	---	---	---	---	---	---	---

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	118	850	---	605	---	---	---	---	---	---	1,455
Brooten	626	1,283	27,273	135,607	---	5,250	---	27,326	---	---	196,739
Browerville	839	2,995	13,880	40,275	---	---	---	---	---	---	57,150
Browns Valley	558	---	10,000	16,115	---	8,057	---	---	---	---	34,172
Brownsdale	633	---	---	---	---	---	---	---	---	---	---
Brownsville	566	---	5,508	1,413	5,694	---	---	---	---	---	12,615
Brownton	731	6,769	280,973	446,906	---	3,649	---	---	1,607,508	---	2,345,805
Bruno	85	---	29,900	---	---	---	---	---	---	---	29,900
Buckman	307	---	---	---	---	---	---	---	---	---	---
Buffalo	16,168	85,709	340,192	5,261,890	---	1,492,325	---	321,687	---	---	7,501,803
Buffalo Lake	660	913	190,892	54,178	---	15,273	---	---	---	---	261,256
Buhl	952	5,260	39,650	2,656	---	90,777	---	---	---	---	138,343
Burnsville	64,317	972,488	7,073,154	9,035,987	---	5,825,007	---	---	---	37,973	22,944,609
Burtrum	123	---	---	---	---	---	---	---	---	---	---
Butterfield	601	19,826	13,955	10,480	---	119,344	---	---	---	---	163,605
Byron	6,312	117,696	4,801	2,977,300	---	321,741	---	---	---	---	3,421,538
Caledonia	2,847	---	91,490	15,478	---	59,732	---	---	---	---	166,700
Callaway	178	---	---	---	---	---	20,546	---	---	---	20,546
Calumet	334	32,061	---	242,482	---	13,658	---	---	314,510	---	602,711
Cambridge	9,611	126,604	214,045	3,814,507	---	7,452,982	31,875	877,929	---	---	12,517,942
Campbell	164	---	114,715	---	---	---	---	---	---	---	114,715
Canby	1,695	33,336	160,344	22,666	---	65,924	8,225	470,648	---	1,050	762,193
Cannon Falls	4,220	8,130	5,394	39,042	---	55,553	49,750	---	---	---	157,869
Canton	310	23,830	---	10,427	---	---	---	---	---	---	34,257
Carlos	497	---	14,208	11,841	---	---	---	---	---	---	26,049
Carlton	948	13,206	1,201,908	102,983	---	---	---	---	---	---	1,318,097
Carver	5,829	147,419	342,374	927,467	---	15,270	268,298	---	---	24,389	1,725,217
Cass Lake	675	30,643	---	18,497	---	5,000	---	---	---	---	54,140
Cedar Mills	62	---	---	---	---	---	---	---	---	---	---
Center City	629	---	21,780	32,971	---	---	---	---	---	---	54,751
Centerville	3,896	309,714	---	1,241,887	---	994	---	---	---	---	1,552,595
Ceylon	303	---	4,159	---	---	---	---	---	---	---	4,159

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\*\*Failed to meet reporting requirements.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	23,919	152,410	850,249	6,192,536	---	1,412,377	33,876	---	---	---	8,641,448
Chandler	279	---	18,120	1,400	---	1,278	---	---	---	---	20,798
Chanhasen	25,947	833,034	387,528	4,938,481	---	1,121,223	---	---	---	---	7,280,266
Chaska	27,810	1,172,713	210,865	10,166,355	---	46,433	8,858	---	1,126,382	---	12,731,606
Chatfield	2,997	---	88,372	12,436	---	719,838	---	---	---	---	820,646
Chickamaw Beach	128	---	---	---	---	---	---	---	---	---	---
Chisago City	5,558	41,401	63,028	261,393	---	100,867	17,606	---	---	---	484,295
Chisholm	4,775	360,038	55,523	1,059,432	---	351,461	---	---	---	---	1,826,454
Chokio	405	---	---	29,955	---	5,750	---	---	---	---	35,705
Circle Pines	5,025	241,553	---	4,826,744	---	189,334	---	---	---	---	5,257,631
Clara City	1,423	---	23,690	375,474	---	37,527	---	---	---	---	436,691
Claremont	513	2,228	5,500	24,817	---	---	---	---	---	---	32,545
Clarissa	661	---	44,540	4,180	---	---	---	---	---	---	48,720
Clarkfield	852	2,958	2,189	1,610,907	---	---	---	---	---	---	1,616,054
Clarks Grove	694	---	---	23,572	---	---	---	---	---	---	23,572
Clear Lake	641	---	81,218	21,856	---	15,128	---	---	---	---	118,202
Clearbrook	464	---	48,903	---	---	---	---	---	8,529	---	57,432
Clearwater	1,922	5,021	356,652	82,244	---	58,655	---	---	---	---	502,572
Clements	155	835	6,912	6,372	---	---	---	---	---	---	14,119
Cleveland	747	2,075	119,487	145,294	---	---	---	---	---	---	266,856
Climax	243	6,327	49,373	---	---	13,073	---	---	---	---	68,773
Clinton	386	---	---	---	---	---	---	---	---	---	---
Clitherall	62	---	---	---	---	---	---	---	---	---	---
Clontarf	128	---	---	---	---	---	---	---	---	---	---
Cloquet	12,568	35,274	214,399	1,869,162	---	3,019,908	---	---	---	---	5,138,743
Coates	147	---	---	---	---	---	---	---	---	---	---
Cobden	36	---	---	---	---	---	---	---	---	---	---
Cohasset	2,689	20,516	48,972	398,737	---	3,211,242	323,639	---	---	---	4,003,106
Cokato	2,799	3,700	---	2,804,901	---	9,052	---	---	---	---	2,817,653
Cold Spring	4,164	55,694	946,622	2,587,467	---	51,182	4,799	---	---	---	3,645,764
Coleraine	2,006	56,851	45,408	43,489	---	19,561	---	---	---	---	165,309
Cologne	2,047	---	182,046	2,152,564	---	102,836	---	---	---	---	2,437,446

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

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	21,973	308,088	549,401	2,252,061	---	525,270	---	---	36,135	---	3,670,955
Columbus	4,159	20,088	166,083	2,005,586	---	---	---	---	---	---	2,191,757
Comfrey	392	9,065	26,936	29,004	---	1,569	20,399	---	---	---	86,973
Comstock	100	---	---	---	---	---	---	---	---	---	---
Conger	153	21,442	13,418	21,610	---	---	---	---	---	---	56,470
Cook	534	36,346	45,975	444,962	---	233,703	---	149,760	---	---	910,746
Coon Rapids	63,599	2,106,584	1,201,771	7,335,280	14,894	1,102,782	7,160,116	---	---	---	18,921,427
Corcoran	6,185	214,507	268,592	1,009,750	---	145,985	---	---	---	---	1,638,834
Correll	26	---	---	---	---	---	---	---	---	---	---
Cosmos	507	---	35,618	27,210	---	87,328	---	---	230,452	---	380,608
Cottage Grove	38,839	242,450	682,508	25,135,487	---	2,240,389	---	---	---	---	28,300,834
Cottonwood	1,149	1,623	15,834	4,750	---	8,869	---	---	---	---	31,076
Courtland	734	675	---	182,392	---	---	---	---	---	---	183,067
Cromwell	240	1,000	---	---	---	9,750	---	---	---	---	10,750
Crookston	7,482	113,992	273,398	1,647,328	7,495	114,941	---	34,321	---	---	2,191,475
Crosby	2,360	8,940	317,184	787,066	---	150,250	---	---	---	---	1,263,440
Crosslake	2,394	2,328,489	1,098,278	1,731,664	---	245,327	---	---	---	---	5,403,758
Crystal	23,330	---	440,800	2,051,438	---	647,590	---	---	---	---	3,139,828
Currie	224	---	1,010	653,580	---	4,250	---	---	1,605,952	---	2,264,792
Cuyuna	296	---	31,610	---	---	7,490	---	---	---	---	39,100
Cyrus	305	---	98,739	---	---	3,980	---	---	---	---	102,719
Dakota	295	---	63,667	---	---	---	---	---	---	---	63,667
Dalton	215	---	---	---	---	125	---	---	117,644	---	117,769
Danube	458	23,124	19,227	---	---	27,288	---	---	---	---	69,639
Danvers	103	3,948	181,796	---	---	---	---	---	---	---	185,744
Darfur	84	---	---	---	---	25,476	---	---	---	---	25,476
Darwin	348	---	---	196,668	---	29,673	---	---	---	---	226,341
Dassel	1,472	52,528	38,669	2,169,344	---	---	---	---	---	---	2,260,541
Dawson	1,466	---	59,965	4,659,066	---	11,625	154,112	---	422,323	---	5,307,091
Dayton	7,262	57,953	416,033	13,362,768	---	1,068,010	---	---	---	---	14,904,764
De Graff	110	---	24,509	---	---	21,640	---	---	---	---	46,149
Deephaven	3,899	7,410	134,259	550,148	---	125,280	---	---	---	---	817,097

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Deer Creek	330	462	96,353	---	---	---	---	---	---	---	96,815
Deer River	909	31,548	210,644	255,652	---	8,267	---	---	---	---	506,111
Deerwood	526	---	10,388	---	---	---	---	---	407,000	---	417,388
Delano	6,484	218,423	1,343,177	6,756,521	---	452,944	1,589,618	---	---	---	10,360,683
Delavan	172	2,024	4,288	63,379	---	---	---	---	---	---	69,691
Delhi	46	---	---	---	---	---	---	---	---	---	---
Dellwood	1,171	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	223	---	---	---	---	---	---	---	---	---	---
Dent	173	---	122,835	---	---	---	---	---	---	---	122,835
Detroit Lakes	9,869	49,156	3,631,944	5,729,092	---	1,395,485	---	11,494,806	---	---	22,300,483
Dexter	324	---	7,870	86,741	---	4,355	---	---	220,250	---	319,216
Dilworth	4,612	108,251	62,213	1,271,843	---	99,214	---	---	---	---	1,541,521
Dodge Center	2,844	84,053	27,708	2,100,043	---	101,631	1,800	35,299	---	---	2,350,534
Donaldson	20	---	---	---	---	---	---	---	---	---	---
Donnelly	221	---	73,808	---	---	18,701	---	---	---	---	92,509
Doran	36	---	---	---	---	---	---	---	---	---	---
Dover	782	---	41,873	195,849	---	---	---	---	---	---	237,722
Dovray	58	---	---	3,257	---	5,964	---	---	---	---	9,221
Duluth	86,697	1,700,705	1,610,948	15,399,890	---	21,965,372	---	---	---	---	40,676,915
Dumont	75	---	---	---	---	---	---	---	---	---	---
Dundas	1,712	1,510,517	1,072	114,876	---	340	---	---	---	---	1,626,805
Dundee	73	1,962	---	---	---	---	---	---	---	---	1,962
Dunnell	133	7,870	---	---	---	---	---	---	---	---	7,870
Eagan	68,855	2,091,799	2,510,689	5,389,211	---	3,179,276	---	---	2,804,231	---	15,975,206
Eagle Bend	546	---	---	184,867	---	---	---	---	---	---	184,867
Eagle Lake	3,278	61,823	716,377	86,241	---	91,451	---	---	---	---	955,892
East Bethel	11,786	---	---	767,268	---	57,024	39,476	---	---	---	863,768
East Grand Forks	9,176	19,051	369,232	412,893	73,269	118,310	---	---	---	426,734	1,419,489
East Gull Lake	986	20,599	---	5,528	---	1,353	---	---	---	---	27,480
Easton	177	---	187,292	214,040	---	---	---	---	---	---	401,332
Echo [1]	243	---	---	---	---	---	---	---	---	---	---

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

**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Eden Prairie	64,198	14,694	426,666	8,476,923	---	1,231,045	266,072	---	---	2,996,543	13,411,943
Eden Valley	1,027	16,200	35,196	61,900	---	---	---	---	---	---	113,296
Edgerton	1,258	5,750	7,700	80,000	---	4,550	---	---	---	---	98,000
Edina	53,494	1,874,557	2,438,209	6,536,827	---	601,507	1,454,131	---	---	140,018	13,045,249
Effie	109	---	---	---	---	---	---	---	---	---	---
Eitzen	279	1,250	8,049	19,620	---	9,342	---	---	---	---	38,261
Elba	129	---	---	34,300	---	---	---	---	---	---	34,300
Elbow Lake	1,276	50,567	27,703	63,586	---	17,872	9,500	409,795	---	---	579,023
Elgin	1,115	16,557	462,023	85,216	---	26,855	---	---	---	---	590,651
Elizabeth	168	---	---	---	---	---	---	---	---	---	---
Elk River	25,835	1,497,763	1,623,366	1,616,285	---	19,818,721	286,941	---	---	---	24,843,076
Elko New Market	4,846	156,904	2,604,478	1,198,029	---	34,261	---	---	---	---	3,993,672
Elkton	130	---	---	---	---	---	---	---	---	---	---
Ellendale	676	7,823	15,983	347,465	---	---	---	---	---	---	371,271
Ellsworth	497	499,822	---	225,602	---	---	---	---	---	---	725,424
Elmdale	114	---	---	---	---	---	---	---	---	---	---
Elmore	549	27,627	13,955	---	---	1,555	---	---	---	---	43,137
Elrosa	213	---	2,148	11,715	---	---	---	---	---	---	13,863
Ely	3,268	31,026	38,038	2,200,691	---	278,084	772,224	667,789	---	---	3,987,852
Elysian	708	19,114	101,722	2,610	---	16,268	15,250	---	---	---	154,964
Emily	843	---	---	239,329	---	---	---	---	---	---	239,329
Emmons	367	---	---	---	---	---	---	---	---	---	---
Erhard	132	---	---	118,656	---	---	---	---	---	---	118,656
Erskine	403	---	70,000	---	---	5,704	---	---	---	---	75,704
Evan	70	---	---	---	---	---	---	---	---	---	---
Evansville	603	---	204,196	---	---	---	---	---	271,106	---	475,302
Eveleth	3,493	85,401	129,147	311,551	---	54,359	152,281	---	131,159	---	863,898
Excelsior	2,355	106,984	---	2,608,320	---	152,823	294,490	---	---	---	3,162,617
Eyota	2,006	---	289,896	149,800	---	7,222	---	---	---	---	446,918
Fairfax	1,250	16,107	79,201	78,471	---	190,626	238,671	---	---	---	603,076
Fairmont	10,487	51,850	128,202	6,122,272	---	1,082,995	---	1,299,026	---	179,785	8,864,130
Falcon Heights	5,369	16,429	54,708	125,174	---	34,360	266,372	---	---	---	497,043

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Faribault	24,453	544,334	424,059	3,020,490	---	1,548,405	490,221	1,810,900	---	---	7,838,409
Farmington	23,632	165,432	571,486	1,528,125	---	397,239	---	---	---	2,602	2,664,884
Farwell	56	---	---	---	---	---	---	---	---	---	---
Federal Dam	123	---	---	---	---	---	---	---	---	---	---
Felton	177	---	---	---	---	---	---	---	---	---	---
Fergus Falls	14,119	201,017	72,743	610,755	---	906,059	69,208	606,188	4,752	---	2,470,722
Fertile	804	---	---	135,084	---	14,514	---	797,500	---	---	947,098
Fifty Lakes	443	10,673	25,218	7,357	---	---	---	---	---	---	43,248
Finlayson	295	---	---	---	---	---	---	---	---	---	---
Fisher	422	---	29,299	---	---	---	---	---	---	---	29,299
Flensburg	216	17,983	21,480	7,350	---	28,279	---	---	---	---	75,092
Floodwood	517	---	12,825	---	---	---	---	---	---	---	12,825
Florence	28	---	---	---	---	---	---	---	---	---	---
Foley	2,711	111,067	978,627	134,789	---	53,710	---	---	---	---	1,278,193
Forada	170	---	36,986	---	---	---	---	---	---	---	36,986
Forest Lake	20,611	290,315	1,223,850	5,048,324	---	---	---	241,329	---	---	6,803,818
Foreston	559	9,110	11,063	---	---	---	---	---	---	---	20,173
Fort Ripley	84	1,854	---	---	---	---	---	---	---	---	1,854
Fosston	1,434	---	61,309	1,284,715	---	7,315	---	65,340	---	---	1,418,679
Fountain	409	13,596	3,537	---	---	---	---	---	---	---	17,133
Foxhome	126	---	---	---	---	---	---	---	---	---	---
Franklin	493	---	---	75,077	---	---	---	---	---	---	75,077
Frazee	1,335	11,789	161,453	3,061	---	---	---	---	---	---	176,303
Freeborn	264	---	---	24,999	---	---	---	---	---	---	24,999
Freeport	675	---	21,103	7,447	---	---	---	---	---	---	28,550
Fridley	29,590	224,694	345,773	3,233,801	---	608,248	---	---	---	---	4,412,516
Frost	216	---	5,215	---	---	5,679	---	---	---	---	10,894
Fulda	1,371	8,755	344,051	7,873	---	1,770	---	---	---	---	362,449
Funkley	18	---	---	---	---	---	---	---	---	---	---
Garfield	349	510	9,821	7,180	---	---	---	---	---	---	17,511
Garrison	194	---	---	---	---	---	---	---	---	---	---
Garvin	124	4,006	7,648	37,256	---	---	---	---	---	---	48,910

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Gary	227	---	---	9,591	---	---	---	---	---	---	9,591
Gaylord	2,273	6,373	110,465	309,312	---	1,312	167,570	---	---	---	595,032
Gem Lake	528	---	---	8,961	---	---	---	---	---	---	8,961
Geneva	508	3,650	---	---	---	57,619	---	---	---	---	61,269
Genola	70	---	---	---	---	---	---	---	---	---	---
Georgetown	86	---	---	1,043	---	---	---	---	---	---	1,043
Ghent	376	4,355	81,391	14,543	---	8,736	---	---	---	---	109,025
Gibbon	784	50,034	---	112,097	---	---	---	---	---	---	162,131
Gilbert	1,687	4,969	16,746	1,093,186	1,403,842	92,869	---	---	---	---	2,611,612
Gilman	226	13,856	2,255	---	---	1,594	---	---	---	---	17,705
Glencoe	5,744	92,202	59,251	988,209	---	119,349	85,000	---	---	---	1,344,011
Glenville	568	---	6,434	14,720	---	5,293	---	---	---	---	26,447
Glenwood	2,657	33,378	55,973	427,955	---	48,179	---	3,401	---	---	568,886
Glyndon	1,306	9,281	---	2,931,269	---	---	---	---	---	---	2,940,550
Golden Valley	22,552	450,467	243,478	883,329	---	210,206	419,965	---	---	---	2,207,445
Gonvick	263	949	11,574	---	---	---	---	---	---	---	12,523
Good Thunder	560	10,028	43,122	14,398	---	635	---	---	---	---	68,183
Goodhue	1,250	105,274	---	391,281	---	---	238,225	---	15,006	---	749,786
Goodridge	112	---	---	---	---	---	---	---	---	---	---
Goodview	4,158	49,758	213,269	596,253	---	25,267	---	---	---	---	884,547
Graceville	529	13,063	59,177	---	---	---	---	---	---	696	72,936
Granada	291	53,098	38,910	1,750	---	---	---	---	---	---	93,758
Grand Marais	1,337	---	18,128	112,175	---	63,457	---	---	---	---	193,760
Grand Meadow	1,127	---	---	---	---	---	---	---	---	---	---
Grand Rapids	11,126	590,288	734,918	6,040,239	19,561	260,173	---	489,061	---	32,646	8,166,886
Granite Falls	2,737	36,044	113,619	245,935	---	1,106,349	---	9,000	---	---	1,510,947
Grant	3,966	---	---	1,117,601	---	---	---	---	---	---	1,117,601
Grasston	154	---	---	---	---	---	---	---	---	---	---
Green Isle	591	9,750	18,207	4,824	---	14,150	---	---	---	---	46,931
Greenbush	682	---	144,777	---	---	59,326	---	---	---	---	204,103
Greenfield	2,903	153,899	---	59,451	---	24,526	---	---	---	---	237,876
Greenwald	197	265	---	111,075	---	---	---	---	---	---	111,340

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Greenwood	726	---	---	70,629	---	---	---	---	---	---	70,629
Grey Eagle	330	---	25,711	748,182	---	---	---	---	---	---	773,893
Grove City	624	---	5,807	77,696	---	29,666	---	---	---	---	113,169
Grygla	180	---	19,164	6,324	---	17,414	---	---	---	---	42,902
Gully	59	---	---	---	---	---	---	---	---	---	---
Hackensack	294	---	---	---	---	---	---	---	---	2,179	2,179
Hadley	54	---	---	---	---	---	---	---	---	---	---
Hallock	906	1,484,083	19,086	224,419	---	154	---	396,435	---	---	2,124,177
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	564	2,612	29,844	140,555	---	1,103	---	---	---	---	174,114
Ham Lake	16,464	38,473	77,558	3,562,525	---	232,299	---	---	---	---	3,910,855
Hamburg	566	5,055	67,876	99,819	---	5,057	---	---	---	---	177,807
Hammond	130	---	---	---	---	---	---	---	---	---	---
Hampton	744	53,345	---	215,743	---	5,400	---	---	22,900	---	297,388
Hancock	863	12,833	53,209	356,703	---	6,424	---	---	---	---	429,169
Hanley Falls	243	---	6,694	5,950	---	---	---	---	---	---	12,644
Hanover	3,548	73,657	762,109	247,754	---	38,476	---	---	---	---	1,121,996
Hanska	382	---	---	---	---	---	---	---	---	---	---
Harding	123	---	---	---	---	---	---	---	---	---	---
Hardwick	189	19,435	---	22,941	---	---	---	---	---	---	42,376
Harmony	1,043	1,698	41,717	1,696,059	---	15,889	13,155	---	---	---	1,768,518
Harris	1,111	117,181	---	---	---	---	---	---	---	---	117,181
Hartland	321	---	---	60,434	---	5,107	---	---	---	---	65,541
Hastings	22,154	68,891	86,919	3,969,149	---	543,618	---	---	---	---	4,668,577
Hatfield	53	---	---	---	---	---	---	---	---	---	---
Hawley	2,219	26,030	183,820	227,780	---	3,800	3,351	---	---	---	444,781
Hayfield	1,364	3,179	---	68,160	---	5,123	3,000	---	---	---	79,462
Hayward	252	---	16,512	3,787	---	---	---	---	---	---	20,299
Hazel Run	55	---	---	---	---	---	---	---	---	---	---
Hector	1,012	4,636	326,249	153,782	---	8,723	---	274,610	---	---	768,000
Heidelberg	137	---	---	---	---	---	---	---	---	---	---
Henderson	960	---	---	---	---	---	---	---	---	---	---

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\*\*Failed to meet reporting requirements.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Hendricks	616	22,077	21,089	50,325	---	---	3,150	---	---	---	96,641
Hendrum	289	---	---	---	---	---	---	---	---	---	---
Henning	854	---	8,584	25,173	---	70,279	---	36,601	---	---	140,637
Henriette	57	---	---	---	---	---	---	---	---	---	---
Herman	384	---	17,975	---	---	---	---	3,758	173,312	---	195,045
Hermantown	10,221	30,184	63,470	2,624,940	---	518,112	387,592	---	3,087,105	---	6,711,403
Heron Lake	602	8,382	10,490	2,114	---	16,850	---	---	---	---	37,836
Hewitt	251	3,495	12,441	5,775	---	---	---	---	---	---	21,711
Hibbing	16,214	183,982	1,316,902	1,349,985	---	149,816	---	---	---	54,016	3,054,701
Hill City	613	19,439	36,630	10,639	---	---	---	---	---	---	66,708
Hillman	23	---	---	5,283	---	---	---	---	---	---	5,283
Hills	686	4,090	23,036	155,791	---	17,000	---	---	---	---	199,917
Hilltop	958	1,303	---	53,189	---	---	---	---	---	---	54,492
Hinckley	1,904	---	18,442	59,690	---	20,490	23,991	---	---	---	122,613
Hitterdal	199	---	9,787	---	---	37,573	---	---	---	---	47,360
Hoffman	698	---	16,650	104,461	---	51,129	37,915	---	---	---	210,155
Hokah	553	39,232	93,473	29,600	---	---	---	---	16,700	---	179,005
Holdingsford	743	216,629	33,402	723,104	---	1,770	---	---	---	---	974,905
Holland	178	15,808	---	---	---	---	---	---	---	---	15,808
Hollandale	308	---	---	7,410	---	---	---	---	---	---	7,410
Holloway	87	---	---	---	---	---	---	---	---	---	---
Holt	90	---	---	---	---	---	---	---	---	---	---
Hopkins	19,079	312,614	5,375	3,300,636	---	174,362	---	---	---	---	3,792,987
Houston	997	3,062	36,016	409,843	---	401,133	---	---	---	---	850,054
Howard Lake	2,071	94,598	125,761	28,092	---	309,713	10,850	---	---	---	569,014
Hoyt Lakes	2,020	83,898	36,765	2,033,922	---	102,523	---	---	---	---	2,257,108
Hugo	15,766	130,577	75,259	3,323,799	---	630,998	12,410	---	---	---	4,173,043
Humboldt	41	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,599	400,772	1,076,845	4,219,986	---	1,141,804	5,000	358	---	---	6,844,765
Ihlen	61	---	---	---	---	---	---	---	---	---	---
Independence	3,755	149,138	---	1,113,113	---	---	---	---	---	---	1,262,251
International Falls	5,802	105,827	414,070	6,923,318	---	155,995	---	---	---	---	7,599,210

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**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Inver Grove Heights	35,801	642	342,469	5,663,327	---	1,615,008	1,201	---	---	---	7,622,647
Iona	166	---	---	---	---	---	---	---	---	---	---
Iron Junction	110	---	---	---	---	---	---	---	---	---	---
Ironton	576	---	34,422	---	---	---	---	---	---	---	34,422
Isanti	6,804	124,022	245,028	1,873,743	---	31,438	500	---	---	---	2,274,731
Isle	803	5,933	13,080	3,583	---	---	---	---	---	---	22,596
Ivanhoe	560	---	19,400	15,650	---	---	---	---	---	---	35,050
Jackson	3,323	18,246	254,512	1,068,836	438	358,831	---	---	---	---	1,700,863
Janesville	2,421	60,686	79,707	1,380,327	---	9,943	---	---	---	---	1,530,663
Jasper	610	29,942	28,676	---	---	7,055	---	---	---	---	65,673
Jeffers	349	10,298	---	58,943	---	3,656	---	---	---	---	72,897
Jenkins	490	29,914	---	---	---	---	---	---	---	---	29,914
Johnson	24	---	---	---	---	---	---	---	---	---	---
Jordan	6,656	66,930	456,635	1,957,505	---	140,658	---	---	---	---	2,621,728
Kandiyohi	569	2,981	44,831	227,364	---	---	---	---	---	---	275,176
Karlstad	710	9,440	17,960	797,794	---	9,423	---	---	---	---	834,617
Kasota	714	---	20,068	---	---	30,237	---	---	---	---	50,305
Kasson	6,851	---	113,589	1,086,060	---	52,801	8,963	---	---	---	1,261,413
Keewatin	984	8,874	14,185	26,995	---	1,327	---	---	---	---	51,381
Kelliher	258	---	115,043	150,453	---	12,400	---	---	---	---	277,896
Kellogg	415	---	25,087	165,417	---	456	---	---	---	---	190,960
Kennedy	176	56,782	6,000	---	---	---	---	---	---	---	62,782
Kenneth	60	---	---	---	---	---	---	---	---	---	---
Kensington	266	---	---	---	---	---	---	---	---	---	---
Kent	65	---	---	---	---	---	---	---	---	---	---
Kenyon	1,894	---	136,776	2,413,273	---	---	14,000	---	---	---	2,564,049
Kerkhoven	805	7,814	64,300	1,264	---	---	---	---	---	---	73,378
Kerrick	71	---	43,867	---	---	---	---	---	---	---	43,867
Kettle River	166	---	---	---	---	---	---	---	---	---	---
Kiester	488	1,189	23,884	11,680	---	1,401	11,099	---	---	---	49,253
Kilkenny	148	---	9,178	---	---	617	---	---	---	---	9,795
Kimball	799	15,110	121,641	75,757	---	1,019,128	12,777	---	---	---	1,244,413

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Kinbrae	10	---	---	---	---	---	---	---	---	---	---
Kingston	184	---	---	---	---	---	---	---	---	---	---
Kinney	152	---	---	---	---	---	---	---	---	---	---
La Crescent	5,276	68,031	672,675	3,450,594	---	90,118	---	---	12,957	---	4,294,375
La Prairie	653	---	---	---	---	---	---	---	---	---	---
La Salle	79	---	---	---	---	---	---	---	---	---	---
Lafayette	492	25,482	---	---	---	18,128	---	---	---	---	43,610
Lake Benton	687	1,200	16,388	21,746	---	25,858	41,270	---	---	---	106,462
Lake Bronson	178	---	78,825	---	---	---	---	---	---	---	78,825
Lake City	5,252	---	560,239	2,779,259	---	164,598	---	---	---	---	3,504,096
Lake Crystal	2,539	58,707	303,731	3,654,900	---	30,961	---	---	---	---	4,048,299
Lake Elmo	11,335	---	297,090	1,549,753	---	---	---	---	---	---	1,846,843
Lake Henry	72	---	---	---	---	---	---	---	---	---	---
Lake Lillian	246	---	29,880	1,362,879	---	---	---	---	---	---	1,392,759
Lake Park	728	---	---	---	---	---	---	---	---	---	---
Lake Saint Croix Beach	1,043	53,002	---	242,390	---	7,625	---	---	---	256,476	559,493
Lake Shore	1,056	79,109	10,155	1,669,551	---	2,223	---	---	---	---	1,761,038
Lake Wilson	254	---	9,393	---	---	---	---	---	---	---	9,393
Lakefield	1,735	---	74,264	219,538	---	66,909	---	---	---	---	360,711
Lakeland	1,710	---	---	904,250	---	---	---	---	---	---	904,250
Lakeland Shores	339	1,000	---	38,776	---	---	---	---	---	---	39,776
Lakeville	69,490	829,913	729,619	27,937,782	---	4,777,009	1,732	---	512,613	---	34,788,668
Lamberton	792	---	200,242	806,667	---	1,961	---	---	---	---	1,008,870
Lancaster	364	---	50,000	33,788	---	---	---	---	---	---	83,788
Landfall	843	---	---	11,149	---	2,081	129,059	---	---	---	142,289
Lanesboro	724	16,635	3,525,859	11,313	---	2,700	---	---	---	---	3,556,507
Laporte	134	8,602	---	---	---	15,725	---	---	---	---	24,327
Lastrup	120	---	---	---	---	2,750	---	---	---	---	2,750
Lauderdale	2,271	---	---	114,504	---	176,346	4,615	---	---	---	295,465
Le Center	2,517	125,477	64,143	1,859,712	---	77,807	---	---	---	---	2,127,139
Le Sueur	4,213	48,969	43,321	405,730	---	269,534	---	195,136	---	---	962,690
Lengby	92	---	---	---	---	---	---	---	---	---	---

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



**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Leonard	41	1,894	---	---	---	---	---	---	---	---	1,894
Leonidas	50	---	---	---	---	---	---	---	---	---	---
LeRoy	957	2,714	63,133	222,433	---	19,953	---	---	---	---	308,233
Lester Prairie	1,894	52,645	118,038	640,680	---	23,577	66,459	---	---	---	901,399
Lewiston	1,533	13,841	365,137	421,754	---	---	15,876	---	---	---	816,608
Lewisville	204	---	5,500	32,511	---	---	---	---	---	---	38,011
Lexington	2,248	16,036	98,725	94,524	---	56,064	---	---	---	---	265,349
Lilydale	809	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,888	30,852	329,075	331,567	---	81,616	---	---	---	---	773,110
Lino Lakes	21,399	1,248,992	324,341	1,452,305	---	390,727	---	---	4,164,206	---	7,580,571
Lismore	202	---	73,177	---	---	---	---	---	---	---	73,177
Litchfield	6,624	121,761	23,784	543,547	---	153,514	380	344,774	---	---	1,187,760
Little Canada	10,819	44,621	81,898	4,712,375	---	233,607	---	---	281,996	---	5,354,497
Little Falls	9,140	47,297	337,165	2,399,446	---	147,048	78,000	688,523	14,089,847	---	17,787,326
Littlefork	553	---	172,580	201,302	---	34,910	---	3,574	---	---	412,366
Long Beach	338	---	8,845	11,976	---	---	---	---	---	---	20,821
Long Lake	1,741	6,229	39,502	18,812	---	3,683	2,757	---	---	---	70,983
Long Prairie	3,661	160	10,690	762,096	---	---	---	120,142	---	---	893,088
Longville	153	1,891	---	44,205	---	1,324	---	274,220	---	---	321,640
Lonsdale	4,686	42,634	644,997	1,779,938	---	902,539	---	---	---	---	3,370,108
Loretto	646	6,543	25,146	18,801	---	12,724	---	---	---	---	63,214
Louisburg	31	---	---	---	---	---	---	---	---	---	---
Lowry	334	894	274,848	---	---	---	1,739	---	---	---	277,481
Lucan	214	---	---	78,445	---	---	---	---	---	---	78,445
Luverne	4,946	42,074	209,063	459,122	---	880,437	372,613	13,466	---	---	1,976,775
Lyle	522	399,129	198,619	26,549	---	10,795	---	---	---	---	635,092
Lynd	436	19,210	7,760	88,481	---	---	---	---	---	---	115,451
Mabel	716	5,917	98,039	---	---	3,250	---	---	---	---	107,206
Madelia	2,396	12,770	99,783	731,386	---	9,961	---	---	---	---	853,900
Madison	1,518	49,433	71,239	23,039	---	48,310	---	---	54,514	---	246,535
Madison Lake	1,247	523	2,295	48,294	---	1,600	106	---	---	---	52,818
Magnolia	196	---	---	---	---	---	---	---	---	---	---

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

**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mahnomen	1,240	6,247	67,509	133,626	---	---	---	---	3,465,236	---	3,672,618
Mahtomedi	8,138	---	720,297	8,168,947	---	1,153,516	---	---	---	---	10,042,760
Manchester	52	---	---	253	---	---	---	---	---	---	253
Manhattan Beach	61	---	---	---	---	---	---	---	---	---	---
Mankato	44,488	---	224,605	12,992,236	---	1,048,617	---	---	---	---	14,265,458
Mantorville	1,111	63,810	147,567	359,920	---	86,080	---	---	---	---	657,377
Maple Grove	70,253	404,565	897,484	39,587,824	---	1,836,479	812,394	---	7,175,529	294,342	51,008,617
Maple Lake	2,159	32,896	532,146	171,397	---	76,078	466	---	---	---	812,983
Maple Plain	1,743	13,672	307,430	5,048	---	680,142	127	---	---	---	1,006,419
Mapleton	1,710	19,268	61,848	1,361,309	---	30,231	---	---	---	---	1,472,656
Mapleview	144	4,441	---	442	---	---	---	---	---	---	4,883
Maplewood	42,088	576,865	498,092	12,027,712	---	154,815	---	---	---	---	13,257,484
Marble	610	9,090	---	24,102	---	2,291	---	---	---	---	35,483
Marietta	116	---	---	55,299	---	---	---	---	---	---	55,299
Marine on Saint Croix	664	5,909	8,041	978,802	---	---	---	---	---	---	992,752
Marshall	13,628	13,840	540,321	6,942,393	---	562,071	---	266,478	---	---	8,325,103
Mayer	2,453	35,928	259,267	545,671	---	128,329	---	---	---	---	969,195
Maynard	319	6,900	5,764	743,531	---	7,906	---	---	---	---	764,101
Mazeppa	874	---	95,282	93,840	---	40,188	---	---	---	---	229,310
McGrath	41	---	---	---	---	---	---	---	---	---	---
McGregor	384	1,235	24,985	49,403	---	---	---	108,009	---	---	183,632
McIntosh	606	---	---	58,100	---	---	---	---	---	---	58,100
McKinley	103	3,750	10,000	---	---	---	---	---	---	---	13,750
Meadowlands	134	---	---	---	---	---	---	---	---	---	---
Medford	1,315	1,496	38,415	77,069	---	11,401	---	---	---	---	128,381
Medicine Lake	337	4,311	8,075	---	---	3,190	---	---	---	---	15,576
Medina	6,837	62,798	90,230	1,567,590	108	91,719	214,525	---	---	---	2,026,970
Meire Grove	180	1,843	---	---	---	---	---	---	---	---	1,843
Melrose	3,602	105,944	251,547	952,269	---	8,352	---	---	---	---	1,318,112
Menahga	1,340	6,012	372,092	45,000	---	---	---	---	---	---	423,104
Mendota	183	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,744	10,137	3,343,335	3,709,501	---	177,226	---	---	---	---	7,240,199

[1] Failed to meet reporting deadline.

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mentor	104	---	---	---	---	---	---	---	---	---	---
Middle River	304	---	---	---	---	---	---	---	---	---	---
Miesville	138	---	---	---	---	---	---	---	---	---	---
Milaca	3,021	---	559	93,302	---	442,644	39,670	---	---	---	576,175
Milan	428	160	254,503	---	---	10,673	---	---	---	---	265,336
Millerville	100	---	24,789	---	---	---	---	---	---	---	24,789
Millville	151	---	---	---	---	---	---	---	---	---	---
Milroy	259	---	9,600	16,123	---	12,530	---	---	---	---	38,253
Miltona	431	---	10,252	101	---	---	---	---	---	---	10,353
Minneapolis	429,954	99,458,000	306,000	79,231,000	---	28,995,716	23,219,000	---	---	---	231,209,716
Minneiska	97	---	---	---	---	---	---	---	---	---	---
Minneota	1,366	3,968	60,725	33,582	295	88,874	11,446	---	---	---	198,890
Minnesota City	202	---	---	---	---	---	---	---	---	---	---
Minnesota Lake	661	3,717	45,978	15,125	---	7,304	---	---	---	---	72,124
Minnetonka	53,781	867,708	17,871,159	18,575,387	---	2,757,324	---	---	---	---	40,071,578
Minnetonka Beach	546	---	---	148,424	---	---	---	---	---	---	148,424
Minnetrista	8,262	---	133,155	528,124	---	48,103	---	---	---	---	709,382
Mizpah*	58	---	---	---	720	---	---	---	---	---	720
Montevideo	5,398	6,981	134,374	6,191,021	---	21,423	---	557,571	---	---	6,911,370
Montgomery	3,249	146,960	171,349	820,770	---	57,063	---	---	---	---	1,196,142
Monticello	14,455	---	2,343,036	1,672,429	---	895,424	---	---	---	---	4,910,889
Montrose	3,775	4,288	280,520	556,597	---	19,010	---	---	---	---	860,415
Moorhead	44,505	630,687	15,835	19,884,160	---	1,057,384	---	---	---	1,626,333	23,214,399
Moose Lake	2,789	108,648	---	48,202	---	93,700	---	---	---	---	250,550
Mora	3,665	28,960	164,217	53,858	---	137,761	---	61,849	---	11,070	457,715
Morgan	888	---	10,887	651,200	---	9,446	---	---	---	---	671,533
Morris	5,105	1,799	141,916	674,205	---	212,064	---	2,152,866	---	---	3,182,850
Morristown	949	1,405	65,039	369,084	---	1,875	---	---	---	---	437,403
Morton [1]	410	---	---	---	---	---	---	---	---	---	---
Motley	680	12,692	255,179	---	---	---	---	---	---	---	267,871
Mound	9,398	28,211	213,547	910,193	---	154,577	148,439	---	---	---	1,454,967
Mounds View	13,249	199,433	308,688	1,466,812	---	57,044	---	---	---	---	2,031,977

[1] Failed to meet reporting deadline.

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mountain Iron	2,878	147,340	22,504	561,770	---	6,839	97,000	---	---	---	835,453
Mountain Lake	1,999	17,547	84,639	19,539	---	6,430	---	---	---	---	128,155
Murdock	306	4,681	7,500	4,206	---	---	---	---	---	---	16,387
Myrtle	47	---	---	---	---	---	---	---	---	---	---
Nashua	67	---	---	---	---	---	---	---	---	---	---
Nashwauk	970	8,400	138,120	5,283	---	45,399	---	---	21,000	---	218,202
Nassau	65	---	---	---	---	---	---	---	---	---	---
Nelson	182	---	---	---	---	---	---	---	---	---	---
Nerstrand	273	---	101,414	---	---	31,000	---	---	---	---	132,414
Nevis	377	2,935	74,859	2,500	---	43,339	---	---	---	---	123,633
New Auburn	411	---	1,388	---	---	---	---	---	---	---	1,388
New Brighton	23,454	9,653	75,437	2,134,248	---	---	123,819	---	---	487,557	2,830,714
New Germany	464	2,286	33,074	45,314	---	1,500	---	---	---	---	82,174
New Hope	21,986	621,732	48,669	2,513,630	---	5,403,942	81,785	---	---	---	8,669,758
New London	1,252	---	15,739	95,528	---	7,219	---	---	---	---	118,486
New Munich	356	7,660	16,125	---	---	---	---	---	---	---	23,785
New Prague	8,162	277,705	274,826	3,824,855	---	95,382	---	---	---	---	4,472,768
New Richland	1,229	9,396	25,573	90,461	---	3,000	---	---	---	---	128,430
New Trier	86	---	---	---	---	---	---	---	---	---	---
New Ulm	14,120	122,723	250,690	5,032,084	---	8,646,103	---	---	---	---	14,051,600
New York Mills	1,294	160,621	18,600	31,258	---	123,285	---	---	---	---	333,764
Newfolden	352	---	9,355	58,940	---	---	66,171	---	---	---	134,466
Newport	3,797	588,757	---	2,045,529	---	1,503	---	---	---	---	2,635,789
Nicollet	1,143	---	---	310,607	---	7,973	---	---	---	---	318,580
Nielsville	78	4,522	---	---	---	---	---	---	---	---	4,522
Nimrod	84	---	---	---	---	---	---	---	---	---	---
Nisswa	1,967	47,343	61,827	1,195,667	---	57,706	---	---	---	---	1,362,543
Norcross	52	---	---	---	---	---	---	---	---	---	---
North Branch	10,787	7,484	538,624	4,036,878	---	96,619	---	---	---	---	4,679,605
North Mankato	14,275	65,865	108,659	5,039,587	---	380,027	34,386	---	---	---	5,628,524
North Oaks	5,272	---	198,549	4,815	---	---	---	---	---	---	203,364
North Saint Paul	12,364	475,438	18,690	4,994,056	---	63,245	177,102	---	---	22,437	5,750,968

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Northfield	20,790	---	278,938	9,088,261	---	120,282	187,098	---	---	---	9,674,579
Northome	155	---	---	1,070,834	---	---	---	---	---	---	1,070,834
Northrop	223	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,863	12,541	870,075	1,201,835	---	26,574	17,658	---	---	---	2,128,683
Nowthen	4,536	8,363	203,073	837,334	---	140,000	---	---	---	---	1,188,770
Oak Grove	8,929	13,838	563,053	1,416,405	---	45,865	---	---	---	---	2,039,161
Oak Park Heights	4,849	56,586	---	291,126	---	62,920	---	---	---	---	410,632
Oakdale	28,303	587,210	246,518	4,789,123	---	365,770	---	---	---	96,386	6,085,007
Odessa	103	---	---	---	---	---	---	---	---	---	---
Odin	123	---	---	---	---	---	---	---	---	---	---
Ogema	208	7,215	---	---	---	---	---	---	---	---	7,215
Ogilvie	388	---	24,550	---	---	---	---	---	---	---	24,550
Okabena	203	---	---	17,603	---	---	---	---	---	---	17,603
Oklee	413	2,697	30,000	26,800	---	---	---	---	---	---	59,497
Olivia	2,343	128,749	13,785	714,732	---	191,420	78,825	129,182	---	---	1,256,693
Onamia	784	2,698	37,214	4,114	---	266	---	---	---	---	44,292
Ormsby	118	2,500	---	---	---	---	---	---	---	---	2,500
Orono [1]	8,315	---	---	---	---	---	---	---	---	---	---
Oronoco	1,802	---	9,739	---	---	124,361	---	---	2,380,350	---	2,514,450
Orr	211	2,024	13,472	---	---	58,235	---	---	---	---	73,731
Ortonville	2,021	14,038	68,438	1,798,984	---	7,491	---	6,180	---	---	1,895,131
Osakis	1,771	---	20,147	123,858	---	---	---	---	---	---	144,005
Oslo	239	9,440	54,712	---	---	13,045	---	---	---	---	77,197
Osseo	2,688	2,150	206,767	971,874	---	4,404	---	---	---	---	1,185,195
Ostrander	231	---	43,962	838,352	---	---	---	---	---	---	882,314
Otsego	19,966	174,650	32,869	4,602,014	---	328,450	---	---	---	---	5,137,983
Ottertail	629	---	21,275	24,958	---	74,196	---	---	---	---	120,429
Owatonna	26,420	797,825	276,026	2,428,827	---	430,566	---	9,613	---	---	3,942,857
Palisade	162	---	10,126	---	---	---	---	---	---	---	10,126
Park Rapids	4,142	60,002	229,657	36,748	---	17,826	160,521	99,315	---	---	604,069
Parkers Prairie	1,020	1,885	16,445	404,905	---	2,627	821	---	---	---	426,683
Paynesville	2,388	6,077	135,355	594,406	---	38,518	---	934,465	---	---	1,708,821

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Pease	238	---	---	---	---	---	---	---	---	---	---
Pelican Rapids	2,577	24,008	37,717	308,336	---	198,631	9,864	---	---	---	578,556
Pemberton	229	10,592	23,438	221,987	---	2,466	---	---	---	---	258,483
Pennock	479	---	7,179	429	---	59,759	---	---	---	---	67,367
Pequot Lakes	2,395	149,044	42,262	3,192,493	---	45,943	---	---	---	---	3,429,742
Perham	3,512	26,478	---	2,987,382	---	608,471	---	46,425	---	---	3,668,756
Perley	113	---	---	---	---	---	---	---	---	---	---
Peterson	234	---	---	---	---	8,799	---	---	---	---	8,799
Pierz	1,418	33,773	21,844	681,588	---	---	---	---	---	---	737,205
Pillager	507	74,705	19,551	139,614	---	---	---	---	---	---	233,870
Pine City	3,130	28,013	17,301	2,267,269	---	133,143	220,490	---	---	---	2,666,216
Pine Island	3,769	---	30,593	1,893,850	---	211,720	41,016	---	---	---	2,177,179
Pine River	911	---	---	387,872	---	---	---	---	---	---	387,872
Pine Springs	377	---	9,655	---	---	---	---	---	---	---	9,655
Pipestone	4,215	59,182	2,559	1,866,022	---	10,692	---	286,341	---	3,017	2,227,813
Plainview	3,483	5,500	362,256	3,932,016	---	103,609	---	---	---	8,042	4,411,423
Plato	329	---	3,991	39,443	---	54,436	---	---	---	---	97,870
Plummer	276	---	32,731	---	---	---	---	---	---	---	32,731
Plymouth	81,026	1,336,499	56,035	14,011,693	---	12,003,371	341,136	---	---	18,000	27,766,734
Porter	166	9,887	---	---	---	---	---	---	---	---	9,887
Preston	1,322	20,118	90,883	44,977	---	11,832	---	---	---	---	167,810
Princeton	4,819	4,772	877,292	133,498	---	459,146	77,740	---	---	33,919	1,586,367
Prinsburg	520	---	13,955	---	---	---	---	---	---	---	13,955
Prior Lake	27,617	96,185	573,116	2,150,816	---	569,787	704,254	---	---	288,900	4,383,058
Proctor	3,120	5,260	3,796	97,792	---	17,730	---	---	---	---	124,578
Quamba	107	4,194	---	---	---	702	---	---	---	---	4,896
Racine	458	33,602	---	16,656	---	---	---	---	---	---	50,258
Ramsey	27,646	57,667	376,651	6,843,738	---	128,175	---	---	---	---	7,406,231
Randall	607	10,890	---	---	---	---	---	---	---	---	10,890
Randolph	466	---	---	---	---	---	---	---	---	---	---
Ranier	569	---	---	41,242	---	---	---	---	---	---	41,242
Raymond	782	16,732	96,553	119,047	---	2,500	---	---	---	---	234,832

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Red Lake Falls	1,339	---	---	822,612	---	93,299	77,195	446,168	---	---	1,439,274
Red Wing	16,547	204,827	269,848	6,019,246	---	1,748,871	52,716	17,570	---	---	8,313,078
Redwood Falls	5,102	266,802	53,345	48,873	---	545,440	---	41,924	---	---	956,384
Regal	43	---	---	---	---	---	---	---	---	---	---
Remer	391	5,238	117,957	96,138	---	---	---	---	---	---	219,333
Renville	1,301	4,286	297,829	52,114	---	101,473	5,000	---	---	---	460,702
Revere	89	21,530	---	---	---	---	---	---	---	---	21,530
Rice	1,975	78,529	---	99,704	---	---	---	---	---	---	178,233
Rice Lake	4,112	45,183	94,922	641,103	---	4,167	---	---	---	---	785,375
Richfield	36,994	50,202	92,421	4,636,528	---	3,680,074	2,802,159	---	---	---	11,261,384
Richmond	1,475	1,800	29,119	60,515	---	5,801	---	---	---	---	97,235
Richville	77	---	---	---	---	17,105	---	---	---	---	17,105
Riverton	118	2,418	---	---	---	---	---	---	---	---	2,418
Robbinsdale	14,646	---	---	598,142	---	95,583	---	---	---	---	693,725
Rochester	121,395	14,099,786	857,341	9,663,692	---	4,690,978	25,081,925	3,348,428	2,503,689	1,053,614	61,299,453
Rock Creek	1,682	102,088	4,303	49,467	---	---	---	---	---	---	155,858
Rockford	4,500	358	20,716	55,832	---	136,286	---	---	---	---	213,192
Rockville	2,382	---	21,833	160,901	---	7,500	---	---	---	---	190,234
Rogers	13,295	47,089	446,284	3,885,468	---	2,103,475	644,770	---	---	---	7,127,086
Rollingstone	678	---	13,955	3,000	---	826	---	---	---	---	17,781
Roosevelt	153	---	---	---	---	---	---	---	---	---	---
Roscoe	130	---	---	---	---	---	---	---	---	---	---
Rose Creek	397	4,615	26,468	280,183	---	---	---	---	---	---	311,266
Roseau	2,744	25,297	---	257,812	---	107,099	241,551	2,046,863	---	---	2,678,622
Rosemount	25,650	69,878	1,300,799	7,644,859	---	1,279,662	---	---	---	---	10,295,198
Roseville	36,254	219,911	1,744,255	2,355,331	---	918,562	---	---	---	---	5,238,059
Rothsay	498	2,065	2,621	5,975	---	27,849	---	---	---	---	38,510
Round Lake	377	1,840	---	25,469	---	---	---	---	---	---	27,309
Royalton	1,281	---	356,308	40,311	---	9,933	---	---	---	---	406,552
Rush City	3,228	23,295	111,435	142,064	---	---	---	31,120	---	---	307,914
Rushford	1,860	7,489	114,553	685,316	---	35,756	13,602	156,399	---	---	1,013,115
Rushford Village	790	---	---	1,603	---	---	---	---	---	---	1,603

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

**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Rushmore	365	29,353	16,925	---	---	---	---	---	---	---	46,278
Russell	348	10,791	17,789	---	---	5,900	---	---	---	---	34,480
Ruthton	226	9,036	13,384	3,045	---	---	---	---	---	---	25,465
Rutledge	212	---	---	---	---	---	---	---	---	---	---
Sabin	619	---	---	---	---	5,068	---	---	---	---	5,068
Sacred Heart	510	123,405	116,384	66,776	---	1,985	---	---	575,560	---	884,110
Saint Anthony	9,257	---	---	2,503,696	---	---	---	---	---	515,405	3,019,101
Saint Anthony [Stearns]	91	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,497	3,408	62,664	431,141	---	---	---	---	---	---	497,213
Saint Bonifacius	2,307	---	51,466	4,133	---	---	---	---	---	---	55,599
Saint Charles	3,990	19,832	62,551	20,673	---	90,929	35,304	---	---	---	229,289
Saint Clair	750	---	14,240	340,028	---	---	---	---	---	---	354,268
Saint Cloud	68,881	690,275	755,394	12,353,556	---	618,530	---	498,065	---	---	14,915,820
Saint Francis	8,142	4,909	128,699	3,216,804	---	---	11,379	---	---	---	3,361,791
Saint Hilaire	273	---	---	54,500	---	10,437	---	---	---	---	64,937
Saint James	4,793	244,537	66,239	602,661	---	155,197	---	6,425	---	---	1,075,059
Saint Joseph	7,029	107,565	291,320	2,168,163	---	113,106	969,176	---	---	---	3,649,330
Saint Leo	93	---	509	---	---	---	---	---	---	---	509
Saint Louis Park	50,010	---	22,048	2,032,541	---	5,699,183	387,002	---	---	---	8,140,774
Saint Martin	312	---	38,001	1,193,379	---	3,171	---	---	---	---	1,234,551
Saint Mary's Point	353	---	---	---	---	---	---	---	---	---	---
Saint Michael	18,235	7,205	52,470	4,080,740	---	2,915,869	---	---	---	---	7,056,284
Saint Paul	311,527	3,423,702	3,916,694	58,791,223	---	27,936,237	1,575	---	---	---	94,069,431
Saint Paul Park	5,544	41,247	48,865	503,422	---	---	---	---	10,482	---	604,016
Saint Peter	12,066	270,325	268,610	446,027	---	271,310	179,663	---	---	---	1,435,935
Saint Rosa	58	---	---	---	---	---	---	---	---	---	---
Saint Stephen	797	448	---	---	---	460	---	---	---	---	908
Saint Vincent	57	---	---	---	---	---	---	---	---	---	---
Sanborn	323	---	32,972	21,000	---	---	---	---	---	---	53,972
Sandstone	2,462	10,980	76,331	3,410,213	---	12,348	251,320	---	---	---	3,761,192
Sargeant	63	---	---	---	---	---	---	---	---	---	---
Sartell	19,351	943,980	5,950,535	3,722,453	---	742,150	386,192	---	164,004	---	11,909,314

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sauk Centre	4,555	52,511	157,990	1,491,101	---	273,412	---	9,484	---	---	1,984,498
Sauk Rapids	13,862	43,067	1,366,156	3,423,624	---	4,733,259	8,343	---	---	---	9,574,449
Savage	32,465	273,621	1,302,999	4,906,476	---	920,658	409,195	---	---	---	7,812,949
Scandia	3,984	35,638	87,624	770,767	---	114,437	---	---	---	---	1,008,466
Scanlon	987	780	---	73,164	---	27,094	---	---	---	---	101,038
Seaforth	82	235	---	3,488	---	1,000	---	---	---	---	4,723
Sebeka	741	88,333	115,072	---	---	---	---	---	---	---	203,405
Sedan	43	---	---	---	---	---	---	---	---	---	---
Shafer	1,142	13,455	---	35,451	---	5,916	---	---	---	---	54,822
Shakopee	43,698	17,670	62,082	5,945,331	---	663,348	7,002,527	---	---	---	13,690,958
Shelly	179	---	23,206	---	---	---	---	---	---	---	23,206
Sherburn	1,058	---	84,677	90,529	---	172	---	---	---	---	175,378
Shevlin	137	2,461	262	---	---	333	---	---	---	---	3,056
Shoreview	26,921	87,242	---	6,276,639	---	2,923,760	329,737	---	1,507,308	---	11,124,686
Shorewood	7,783	46,612	485,275	2,199,638	---	354,723	233,354	---	---	---	3,319,602
Silver Bay	1,857	14,938	47,338	105,871	---	885,311	258,123	---	---	---	1,311,581
Silver Lake	866	5,994	55,197	25,415	---	40,810	---	---	114,727	---	242,143
Skyline	288	---	---	---	---	---	---	---	---	---	---
Slayton	2,013	13,137	163,715	134,578	---	42,272	33,110	564,359	---	---	951,171
Sleepy Eye	3,452	---	5,121	7,587,536	---	114,482	22,726	---	---	6,300	7,736,165
Sobieski	210	---	---	---	---	---	---	---	---	---	---
Solway	73	---	---	---	---	---	---	---	---	---	---
South Haven	185	3,812	51,278	48,980	---	---	---	---	---	---	104,070
South Saint Paul	20,759	209,176	184,468	3,381,220	---	106,353	309,227	27,131	---	---	4,217,575
Spicer	1,112	994	54,449	89,467	---	147,996	76,636	---	---	---	369,542
Spring Grove	1,256	21,622	43,392	349,744	---	40,687	25,000	---	---	---	480,445
Spring Hill	68	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	7,188	26,515	31,140	195,123	---	30,532	287,927	---	---	---	571,237
Spring Park	1,734	34,993	---	---	---	---	---	---	---	---	34,993
Spring Valley	2,447	10,744	19,938	328,864	---	64,845	605,021	---	---	---	1,029,412
Springfield	2,027	25,914	13,992	74,022	---	407,025	---	240	---	---	521,193
Squaw Lake	98	---	14,696	---	---	---	---	---	---	---	14,696

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Stacy	1,703	---	---	34,366	---	11,150	---	---	---	---	45,516
Staples	2,989	---	110,455	179,324	---	34,157	---	144,597	---	---	468,533
Starbuck	1,365	15,871	104,541	12,323	---	18,064	---	275	---	---	151,074
Steen	171	---	---	45,772	---	---	---	---	---	---	45,772
Stephen	592	---	45,691	44,500	---	4,000	---	---	---	---	94,191
Stewart	489	34,720	19,192	8,708	---	---	---	---	---	---	62,620
Stewartville	6,687	127,562	376,004	2,421,649	---	78,477	---	---	---	---	3,003,692
Stillwater	19,394	---	---	5,402,837	---	35,626	916,420	---	---	---	6,354,883
Stockton	809	30,642	7,159	---	---	---	---	---	---	---	37,801
Storden	225	2,710	82,438	8,488	---	---	---	---	---	---	93,636
Strandquist	70	---	---	---	---	---	---	---	---	---	---
Strathcona	25	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	436	518	419	---	---	---	---	---	---	---	937
Sunburg	94	---	32,986	---	---	30,487	7,176	---	---	---	70,649
Sunfish Lake	522	---	---	40,980	---	---	---	---	---	---	40,980
Swanville	326	---	---	3,730	---	---	---	---	---	---	3,730
Taconite	651	5,096	36,881	---	---	6,200	---	---	---	---	48,177
Tamarack	62	---	---	---	---	---	---	---	---	---	---
Taopi	61	---	---	---	---	---	---	---	---	---	---
Taunton	136	---	---	112,447	---	---	---	---	---	---	112,447
Taylors Falls	1,055	994	11,445	191,835	---	5,103	5,724	---	---	---	215,101
Tenstrike	186	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,749	190,655	28,783	4,687,029	---	29,979	4,254	---	---	---	4,940,700
Tintah	67	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,442	24,492	---	280,848	---	72,381	---	---	594,678	---	972,399
Tower	430	---	155,586	---	---	---	160,086	433,991	---	---	749,663
Tracy	2,076	225,826	7,174	1,687,925	---	---	13,139	48,798	---	---	1,982,862
Trail	40	---	---	---	---	---	---	---	---	---	---
Trimont	705	11,351	90,504	---	---	4,272	---	---	---	---	106,127
Trommald	99	51,946	---	---	---	---	---	---	---	---	51,946
Trosky	98	---	2,412	---	---	---	---	---	5,421	---	7,833
Truman	1,092	14,076	76,805	26,296	---	45,303	---	---	---	---	162,480

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\*\*Failed to meet reporting requirements.

**Table 18**

**Classification of Capital Outlay by Function for All Governmental Funds  
For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Turtle River	88	---	---	---	---	---	---	---	---	---	---
Twin Lakes	134	---	---	---	---	---	---	---	---	---	---
Twin Valley	723	---	---	94,656	---	114,578	---	---	---	---	209,234
Two Harbors	3,633	6,315	111,086	830,500	---	13,485	---	1,010,924	---	---	1,972,310
Tyler	1,138	31,515	22,972	388,291	---	35,134	1,500	133	---	---	479,545
Ulen	476	---	38,735	2,613	---	---	769,309	---	---	---	810,657
Underwood	356	---	---	---	---	---	---	---	---	---	---
Upsala	487	5,000	---	21,616	---	---	---	---	---	---	26,616
Urbank	52	---	---	---	---	---	---	---	---	---	---
Utica	266	---	---	---	---	---	---	---	---	---	---
Vadnais Heights	12,912	---	---	2,294,879	---	162,664	33,706	---	---	---	2,491,249
Vergas	348	---	---	26,664	---	503,300	---	---	---	---	529,964
Vermillion	441	---	---	---	---	---	---	---	---	---	---
Verndale	511	---	49,124	157,870	---	3,900	---	---	535,972	---	746,866
Vernon Center	328	21,342	22,952	39,656	---	---	---	---	---	---	83,950
Vesta	276	---	8,462	98,667	---	---	---	---	---	---	107,129
Victoria	10,546	522,322	358,560	2,023,324	---	3,069,662	219,235	---	---	---	6,193,103
Viking	79	---	---	---	---	---	---	---	---	---	---
Villard	225	3,264	127,847	---	---	2,066	---	---	---	---	133,177
Vining	62	---	---	---	---	---	---	---	---	---	---
Virginia	8,421	335,754	238,673	446,258	---	14,320,198	573	---	---	---	15,341,456
Wabasha	2,559	57,572	145,651	141,128	---	43,526	35,668	---	---	---	423,545
Wabasso	739	16,481	14,794	3,912	---	13,651	---	---	---	---	48,838
Waconia	13,033	84,338	19,497	2,958,309	---	298,465	---	---	---	---	3,360,609
Wadena	4,325	1,494	170,893	616,049	---	53,792	---	721,353	---	---	1,563,581
Wahkon	235	---	---	---	---	---	---	---	---	---	---
Waite Park	8,341	266,955	482,447	6,099,625	---	190,110	---	---	---	---	7,039,137
Waldorf	201	3,381	---	1,796,472	---	---	---	---	1,282,601	---	3,082,454
Walker	966	1,011	47,589	1,499,307	---	56,005	---	195,083	---	---	1,798,995
Walnut Grove	751	12,228	90,761	876,893	---	---	---	---	---	---	979,882
Walters	69	900	---	1,568	---	96	---	---	---	---	2,564
Waltham	164	---	---	---	---	---	---	---	---	---	---

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**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wanamingo	1,113	10,402	74,435	589,138	---	12,048	23,909	---	---	---	709,932
Wanda	72	---	---	---	---	---	---	---	---	---	---
Warba	168	---	---	---	---	---	---	---	21,750	---	21,750
Warren	1,605	94,767	31,000	32,035	---	106,585	---	707,971	---	---	972,358
Warroad	1,830	39,630	238,776	698,041	---	93,830	---	279,125	---	---	1,349,402
Waseca	9,229	36,526	231,925	1,795,913	---	510,019	---	32,037	---	---	2,606,420
Watertown	4,659	340,812	302,108	768,592	---	604,683	---	---	612,462	---	2,628,657
Waterville	1,750	---	52,685	228,281	---	---	---	---	---	---	280,966
Watkins	991	28,123	103,414	27,930	---	24,422	---	---	---	---	183,889
Watson	182	---	---	86,100	---	---	---	---	---	---	86,100
Waubun	409	---	---	99,608	---	---	---	---	---	---	99,608
Waverly	1,900	61,580	---	1,099	---	38,361	13,286	---	---	---	114,326
Wayzata	4,434	541,911	108,466	1,024,384	---	9,121,085	---	---	---	---	10,795,846
Welcome	710	4,461	220,315	151,290	---	24,659	1,411,121	---	---	---	1,811,846
Wells	2,410	27,671	208,392	94,774	---	42,265	---	22,816	---	---	395,918
Wendell	166	---	22,060	---	---	37,337	---	---	---	---	59,397
West Concord	861	78,308	1,526	1,102,842	---	54,991	4,254	---	---	---	1,241,921
West Saint Paul	20,615	298,926	1,328,939	1,501,167	---	619,489	---	---	---	---	3,748,521
West Union	92	---	---	---	---	---	---	---	---	---	---
Westbrook	758	1,606	13,694	4,034	---	312	351	---	---	---	19,997
Westport	44	---	---	7,706	---	---	---	---	---	---	7,706
Whalan	67	---	---	---	---	---	---	---	---	---	---
Wheaton	1,460	---	---	129,794	---	2,000	---	---	---	---	131,794
White Bear Lake	24,883	70,535	969,890	3,581,338	---	178,432	212,707	---	---	---	5,012,902
Wilder	62	19,500	---	2,891	---	---	---	---	---	---	22,391
Willernie	515	6,000	---	63,535	---	---	---	---	---	---	69,535
Williams	157	---	---	---	---	49,162	---	---	---	---	49,162
Willmar	21,015	---	442,922	4,586,809	---	2,379,255	---	911,896	---	---	8,320,882
Willow River	384	---	11,692	---	---	---	---	---	---	---	11,692
Wilmont	332	6,296	---	---	---	13,050	---	---	---	---	19,346
Wilton	263	---	---	---	---	---	---	---	---	---	---
Windom	4,798	2,977	208,860	3,357,329	---	243,909	---	---	---	---	3,813,075

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

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2020**

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Winger	174	---	---	---	---	---	---	---	---	---	---
Winnebago	1,391	13,508	18,807	1,930	---	51,449	---	---	---	---	85,694
Winona	25,948	229,472	66,550	6,012,299	---	1,166,399	93,650	---	---	---	7,568,370
Winsted	2,240	---	236,444	2,314,041	---	6,069	---	3,045,894	---	---	5,602,448
Winthrop	1,332	---	116,694	1,176,244	---	---	---	---	---	---	1,292,938
Winton	169	4,866	---	---	---	---	---	---	---	---	4,866
Wolf Lake	71	---	---	---	---	14,694	---	---	---	---	14,694
Wolverton	128	---	---	---	---	---	---	---	---	---	---
Wood Lake	381	3,872	22,484	26,130	---	11,191	---	---	---	---	63,677
Woodbury	75,102	2,607,776	1,597,763	19,224,023	---	3,105,905	67,601	---	2,815,509	---	29,418,577
Woodland	384	---	---	44,378	---	---	---	---	---	---	44,378
Woodstock	110	---	8,878	69,926	---	---	---	---	---	---	78,804
Worthington	13,947	1,477	722,073	4,706,437	---	3,697,827	3,336,782	---	---	---	12,464,596
Wrenshall	428	33,100	7,027	469,550	---	---	---	---	---	---	509,677
Wright	168	1,552	20,233	---	---	1,182	---	---	---	---	22,967
Wykoff	432	2,900	126,578	549,901	---	2,301	---	---	---	---	681,680
Wyoming	8,032	59,320	457,667	3,738,333	---	11,674	---	---	---	---	4,266,994
Zemple	78	1,500	---	---	---	---	---	---	---	---	1,500
Zimmerman	6,189	252,594	2,108,080	1,766,106	---	8,683	578	---	---	---	4,136,041
Zumbro Falls	155	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,726	653	---	114,111	---	---	23,873	---	---	---	138,637
<b>State Total</b>	<b>4,748,703</b>	<b>\$175,000,238</b>	<b>\$157,744,490</b>	<b>\$1,101,807,205</b>	<b>\$1,554,728</b>	<b>\$318,307,765</b>	<b>\$100,742,152</b>	<b>\$44,376,803</b>	<b>\$59,784,810</b>	<b>\$8,808,449</b>	<b>\$1,968,126,640</b>

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

**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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	1,740	216,000	---	---	---	3,613,535	---	---	3,829,535	341,000	341,000
Adams	683	---	---	---	2,815,000	---	---	---	2,815,000	---	797,355
Adrian	1,194	---	---	---	325,000	1,575,000	---	---	1,900,000	1,900,000	745,837
Afton	2,955	5,760,000	---	---	---	---	---	---	5,760,000	2,060,000	1,890,979
Aitkin	2,168	1,333,000	---	---	---	380,000	---	---	1,713,000	599,000	2,670,278
Akeley	404	655,000	---	---	---	---	---	---	655,000	---	---
Albany	2,780	---	---	---	7,788,000	---	---	---	7,788,000	1,245,000	1,617,874
Albert Lea	18,492	---	---	---	19,655,000	2,640,000	---	---	22,295,000	---	6,609,556
Alberta	94	---	---	---	---	165,000	---	---	165,000	---	---
Albertville	7,896	---	---	---	3,075,000	6,945,000	---	---	10,020,000	4,375,000	2,238,000
Alden	583	---	---	---	---	---	---	---	---	---	2,086,916
Alexandria	14,335	13,900,000	---	---	6,585,000	7,400,000	---	---	27,885,000	10,865,000	2,064,030
Alvarado	388	---	---	---	---	---	---	---	---	---	675,361
Andover	32,601	37,495,000	---	---	---	2,345,000	---	---	39,840,000	2,025,000	1,444,000
Annandale	3,330	155,000	755,000	---	5,380,000	---	---	---	6,290,000	2,110,000	8,417,000
Anoka	17,921	9,245,000	8,045,000	---	---	---	1,455,000	---	18,745,000	7,055,000	2,308,137
Apple Valley	56,374	10,580,000	---	---	240,000	7,285,000	---	---	18,105,000	8,555,000	3,881,294
Appleton	1,392	1,575,000	---	---	---	3,690,000	---	---	5,265,000	2,130,000	3,298,560
Arden Hills	9,939	---	---	---	---	2,215,000	---	---	2,215,000	---	---
Argyle	544	---	---	---	---	1,963,000	---	---	1,963,000	---	324,668
Arlington	2,247	---	---	---	6,250,000	1,425,000	628,000	---	8,303,000	1,425,000	2,742,000
Ashby	469	---	---	---	870,000	1,537,000	---	---	2,407,000	1,455,000	10,592
Askov	331	---	---	---	---	227,000	---	---	227,000	---	297,591
Atwater	1,124	---	---	---	---	---	---	---	---	---	2,379,778
Audubon	560	829,000	---	---	---	1,290,000	---	---	2,119,000	1,290,000	1,723,000
Aurora	1,678	---	---	---	3,351,000	1,033,000	---	---	4,384,000	---	1,644,000
Austin	26,174	14,895,000	---	---	---	3,825,000	4,215,000	---	22,935,000	5,240,000	1,319,849
Avoca	111	---	---	---	---	360,500	---	---	360,500	---	---
Avon	1,618	1,383,000	---	---	3,794,999	2,723,850	---	---	7,901,849	5,177,989	177,778
Babbitt	1,397	1,170,000	---	---	---	---	---	---	1,170,000	---	1,217,294
Backus	263	463,718	---	---	---	690,000	---	---	1,153,718	---	127,221

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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	429	164,000	---	---	---	105,000	---	---	269,000	---	233,597
Bagley	1,285	---	---	---	503,000	1,145,000	---	---	1,648,000	1,018,000	1,347,776
Balaton	595	---	---	---	---	2,057,904	---	---	2,057,904	1,184,000	366,923
Barnesville	2,759	245,000	---	---	4,790,000	1,925,228	2,925,000	---	9,885,228	1,275,000	1,807,094
Barnum	620	2,655,000	---	---	---	154,000	---	---	2,809,000	---	516,897
Barrett	366	---	---	---	---	1,025,000	---	---	1,025,000	1,025,000	481,229
Battle Lake	857	---	---	---	---	3,236,000	---	---	3,236,000	---	2,654,301
Baudette	966	---	---	---	---	3,870,000	---	---	3,870,000	1,485,000	414,000
Baxter	8,612	1,695,000	1,670,000	---	19,185,000	2,990,000	---	---	25,540,000	4,685,000	4,306,667
Bayport	4,024	1,580,000	---	---	---	985,000	---	---	2,565,000	---	---
Beardsley	216	---	---	---	---	---	---	---	---	---	152,665
Beaver Bay	120	---	---	---	---	---	---	---	---	---	644,000
Becker	4,877	1,630,000	---	---	860,000	4,530,000	---	---	7,020,000	1,575,000	---
Bejou	84	---	---	---	---	---	---	---	---	---	192,496
Belgrade	738	---	165,630	---	---	1,400,000	385,000	---	1,950,630	1,615,630	566,000
Belle Plaine	7,395	6,430,000	---	---	8,715,145	2,899,855	910,000	---	18,955,000	2,510,000	1,302,999
Bellechester	176	---	---	---	---	---	---	---	---	---	180,000
Belview	291	---	---	---	---	641,497	---	---	641,497	490,000	11,855
Bemidji	14,574	6,040,000	---	---	---	48,675,000	3,970,000	---	58,685,000	51,440,000	1,763,474
Benson	3,480	1,425,000	---	---	---	570,000	2,650,000	---	4,645,000	2,650,000	3,800,060
Bertha	560	---	---	---	---	3,297,000	---	---	3,297,000	---	---
Bethel	476	345,000	---	---	---	---	---	---	345,000	345,000	549,650
Big Falls	175	---	---	---	---	914,631	---	---	914,631	---	---
Big Lake	11,686	---	---	---	7,435,000	7,255,002	---	---	14,690,002	11,495,000	11,299,412
Bigelow	227	---	---	---	---	650,000	---	---	650,000	650,000	---
Bigfork	400	---	---	---	---	5,000	---	---	5,000	---	826,000
Bird Island	1,005	---	---	---	1,830,000	4,665,000	231,801	---	6,726,801	4,665,000	1,954,613
Biscay	113	42,000	---	---	---	---	---	---	42,000	---	188,983
Biwabik	961	4,250,000	---	---	---	7,044,000	---	---	11,294,000	---	---
Blackduck	845	---	---	---	174,000	820,000	---	---	994,000	853,000	457,438
Blaine	70,222	12,520,000	---	---	25,925,000	31,585,000	---	---	70,030,000	12,240,000	4,103,381

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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



**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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	145	122,000	---	---	---	910,000	---	---	1,032,000	910,000	---
Bloomington	89,987	5,980,000	13,668,540	6,385,000	42,970,000	12,830,000	6,450,000	---	88,283,540	11,465,000	1,574,720
Blue Earth	3,174	2,836,295	---	---	19,720,059	---	---	---	22,556,354	4,733,454	9,991,419
Bock	78	---	---	---	---	---	183,700	---	183,700	---	---
Borup	96	---	---	---	---	---	---	---	---	---	250,000
Bovey	829	---	---	---	---	1,144,000	---	---	1,144,000	1,100,000	150,813
Boyd	141	---	---	---	---	804,100	---	---	804,100	---	---
Braham	1,769	---	432,723	---	344,000	1,378,000	---	---	2,154,723	307,000	1,626,172
Brainerd	14,395	1,622,500	---	---	3,375,000	20,220,000	---	---	25,217,500	4,802,500	16,336,956
Brandon	501	---	---	---	895,000	2,414,000	---	---	3,309,000	500,000	148,315
Breckenridge	3,430	---	---	---	2,785,000	---	---	---	2,785,000	1,095,000	4,259,000
Breezy Point	2,574	---	---	---	795,000	---	---	---	795,000	795,000	---
Brewster	506	---	---	---	---	410,000	---	---	410,000	---	25,828
Bricelyn	348	78,000	---	---	---	1,116,000	---	---	1,194,000	---	---
Brooklyn Center	33,782	---	7,300,000	---	17,855,000	21,425,000	---	---	46,580,000	860,000	14,791,445
Brooklyn Park	86,478	32,840,000	---	1,125,000	---	---	980,000	---	34,945,000	11,910,000	14,816
Brooten	626	555,000	---	---	---	636,000	---	---	1,191,000	---	1,440,000
Browerville	839	---	---	---	510,000	1,240,000	---	---	1,750,000	460,000	3,909,918
Browns Valley	558	---	---	---	---	1,989,000	---	---	1,989,000	---	---
Brownsdale	633	---	---	---	304,000	---	---	---	304,000	209,000	44,683
Brownsville	566	89,547	---	---	---	510,000	---	---	599,547	---	34,269
Brownton	731	2,203,000	---	---	209,000	5,618,715	---	---	8,030,715	2,203,000	636,000
Buffalo	16,168	28,685,000	---	---	5,350,000	51,254,997	6,645,000	---	91,934,997	54,805,000	2,369,153
Buffalo Lake	660	---	---	---	6,121,000	1,965,000	---	---	8,086,000	321,000	792,944
Buhl	952	15,000	---	---	---	---	---	---	15,000	30,000	1,364,922
Burnsville	64,317	38,830,000	1,740,000	---	9,210,000	16,225,000	---	---	66,005,000	17,905,000	6,250,081
Butterfield	601	70,000	---	---	---	57,000	---	---	127,000	---	1,676,000
Byron	6,312	2,400,000	---	---	7,812,000	1,005,000	---	---	11,217,000	---	436,858
Caledonia	2,847	2,121,000	---	---	---	864,000	---	---	2,985,000	---	1,905,384
Calumet	334	---	---	---	---	---	---	---	---	---	530,359

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Cambridge	9,611	---	---	---	4,475,000	21,725,000	---	---	26,200,000	2,420,000	7,589,000
Canby	1,695	645,000	3,670,000	---	195,000	3,440,000	---	---	7,950,000	805,000	20,400,348
Cannon Falls	4,220	---	---	---	9,870,000	360,000	---	---	10,230,000	4,245,000	1,675,910
Canton	310	---	---	---	---	346,500	---	---	346,500	---	105,360
Carlos	497	---	---	---	90,000	35,000	---	---	125,000	90,000	1,994,887
Carlton	948	3,270,000	---	---	---	148,500	---	---	3,418,500	2,070,000	2,633,000
Carver	5,829	5,280,000	955,000	---	7,585,241	8,539,759	---	---	22,360,000	4,785,000	2,125,000
Cass Lake	675	---	---	---	---	1,121,000	337,000	---	1,458,000	---	79,000
Cedar Mills	62	---	---	---	---	21,500	---	---	21,500	---	---
Center City	629	---	---	---	76,000	---	---	---	76,000	---	1,114,500
Centerville	3,896	---	---	---	2,720,000	---	---	---	2,720,000	1,285,000	40,915
Champlin	23,919	4,530,000	---	---	4,810,000	2,405,000	---	---	11,745,000	---	99,102
Chandler	279	---	---	---	---	---	---	---	---	---	221,490
Chanhasseen	25,947	4,130,000	---	---	---	27,285,000	---	---	31,415,000	7,270,000	546,108
Chaska	27,810	7,050,000	3,100,000	---	32,310,000	26,020,000	59,345,000	---	127,825,000	45,390,000	3,320,493
Chatfield	2,997	6,190,000	---	---	905,000	3,690,000	---	---	10,785,000	5,370,000	899,000
Chisago City	5,558	---	---	---	5,400,000	696,000	---	---	6,096,000	3,050,000	---
Chisholm	4,775	1,590,000	---	---	---	---	---	---	1,590,000	---	1,957,596
Chokio	405	30,000	---	---	---	490,000	---	---	520,000	490,000	310,000
Circle Pines	5,025	510,000	1,250,000	---	8,470,000	8,270,000	---	---	18,500,000	5,570,000	1,225,000
Clara City	1,423	7,590,000	---	---	---	5,789,000	45,000	---	13,424,000	1,545,000	1,086,226
Claremont	513	---	632,000	---	---	2,370,000	---	---	3,002,000	2,519,000	96,000
Clarissa	661	---	---	---	---	3,992,000	---	---	3,992,000	---	---
Clarkfield	852	2,503,000	280,000	---	---	2,135,048	102,237	---	5,020,285	351,000	---
Clear Lake	641	---	---	---	---	---	---	---	---	---	2,180,793
Clearbrook	464	---	---	---	---	---	---	---	---	---	854,372
Clearwater	1,922	---	---	---	3,020,000	---	---	---	3,020,000	---	4,033,000
Clements	155	---	---	---	---	---	---	---	---	---	65,936
Cleveland	747	445,000	---	---	102,000	485,000	---	---	1,032,000	490,000	315,711
Climax	243	---	---	---	---	---	---	---	---	---	1,119,502
Clinton	386	---	---	---	---	---	---	---	---	---	1,611,104

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Clontarf	128	---	---	---	---	---	---	---	---	---	451,644
Cloquet	12,568	2,430,000	---	---	---	9,190,000	---	---	11,620,000	930,000	6,977,341
Cobden	36	---	---	---	---	---	---	---	---	---	76,700
Cokato	2,799	8,465,000	---	---	---	---	---	---	8,465,000	190,000	945,000
Cold Spring	4,164	---	---	---	7,697,000	---	---	---	7,697,000	---	1,603,053
Coleraine	2,006	---	---	---	---	2,372,000	---	---	2,372,000	715,000	229,824
Cologne	2,047	8,150,000	---	---	---	3,565,000	---	---	11,715,000	6,430,000	7,498,000
Columbia Heights	21,973	17,965,000	---	1,935,000	430,000	800,000	---	---	21,130,000	12,200,000	---
Columbus	4,159	460,000	---	---	4,059,000	7,700,000	---	---	12,219,000	5,845,000	---
Comfrey	392	---	---	---	---	---	492,444	---	492,444	---	1,097,000
Conger	153	---	---	---	88,000	421,836	---	---	509,836	421,836	---
Cook	534	---	---	---	---	1,625,000	---	---	1,625,000	1,625,000	---
Coon Rapids	63,599	20,010,000	---	---	22,350,000	21,150,000	---	---	63,510,000	13,965,000	730,000
Corcoran	6,185	10,015,000	---	---	---	3,645,000	---	---	13,660,000	3,365,000	1,944,158
Cosmos	507	---	---	---	---	---	---	---	---	---	1,054,269
Cottage Grove	38,839	15,095,000	1,085,000	---	21,230,000	---	---	---	37,410,000	2,750,000	2,595,000
Cottonwood	1,149	1,800,000	---	---	185,000	1,300,500	---	---	3,285,500	120,000	1,217,586
Courtland	734	---	---	---	---	---	---	---	---	---	2,375,296
Cromwell	240	---	---	---	---	60,500	---	---	60,500	---	199,926
Crookston	7,482	---	---	---	---	---	---	---	---	---	1,305,154
Crosby	2,360	---	---	---	---	4,625,080	---	---	4,625,080	---	1,334,823
Crosslake	2,394	5,050,000	---	---	---	1,620,000	---	---	6,670,000	1,405,000	15,597
Crystal	23,330	---	---	---	12,470,000	---	---	---	12,470,000	---	---
Currie	224	---	---	---	---	410,000	---	---	410,000	410,000	1,471,608
Cuyuna	296	---	---	---	---	280,426	---	---	280,426	---	6,560
Cyrus	305	59,517	---	---	---	829,800	---	---	889,317	---	---
Dalton	215	---	---	---	---	2,408,300	---	---	2,408,300	---	362,000
Danube	458	114,966	---	---	---	---	---	---	114,966	---	---
Darfur	84	---	---	---	---	134,000	---	---	134,000	---	139,400
Darwin	348	---	---	---	---	---	---	---	---	---	228,000
Dassel	1,472	---	---	---	2,875,000	---	55,000	---	2,930,000	270,000	4,543,800

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\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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				
Dawson	1,466	11,704,172	---	---	3,060,000	1,566,000	165,000	---	16,495,172	240,000	601,460	
Dayton	7,262	1,035,000	---	---	18,400,000	350,000	---	---	19,785,000	13,420,000	426,000	
De Graff	110	---	---	---	---	119,000	---	---	119,000	---	70,018	
Deephaven	3,899	1,500,000	---	---	---	---	---	---	1,500,000	---	77,280	
Deer Creek	330	---	---	---	---	350,200	---	---	350,200	---	---	
Deer River	909	3,475,000	---	---	---	2,396,823	---	---	5,871,823	---	1,079,000	
Deerwood	526	58,000	---	---	475,000	---	---	---	533,000	58,000	1,045,940	
Delano	6,484	8,845,000	2,840,000	---	11,260,000	4,475,000	---	---	27,420,000	2,765,000	7,510,815	
Delhi	46	---	---	---	---	60,600	---	---	60,600	---	9,220	
Dellwood	1,171	1,300,000	---	---	---	---	---	---	1,300,000	---	---	
Dennison	223	260,000	---	---	---	---	---	---	260,000	---	---	
Dent	173	---	---	---	---	422,000	---	---	422,000	---	---	
Detroit Lakes	9,869	---	140,000	---	24,284,500	3,276,457	5,861,818	---	33,562,775	2,330,000	16,052,086	
Dexter	324	---	---	---	234,000	250,000	---	---	484,000	---	---	
Dilworth	4,612	---	---	---	17,755,000	---	---	---	17,755,000	3,080,000	---	
Dodge Center	2,844	---	---	---	5,089,000	---	---	---	5,089,000	275,000	4,071,000	
Donnelly	221	---	---	---	150,000	---	---	---	150,000	---	---	
Dover	782	---	---	---	47,000	---	---	---	47,000	---	565,238	
Dovray	58	---	---	---	---	178,000	---	---	178,000	---	---	
Duluth	86,697	96,900,000	---	---	1,620,000	38,984,640	---	---	137,504,640	50,615,000	38,421,101	
Dumont	75	---	---	---	---	197,000	---	---	197,000	---	183,962	
Dundas	1,712	3,785,000	---	---	---	2,470,000	---	---	6,255,000	1,190,000	47,985	
Dundee	73	---	---	---	---	237,000	---	---	237,000	---	---	
Dunnell	133	---	---	---	---	---	---	---	---	---	165,154	
Eagan	68,855	32,275,000	9,145,000	---	955,000	---	---	---	42,375,000	2,855,000	70,000	
Eagle Bend	546	---	---	---	850,000	337,000	---	---	1,187,000	610,000	3,385,655	
Eagle Lake	3,278	1,930,000	---	---	75,000	---	---	---	2,005,000	1,930,000	294,478	
East Bethel	11,786	700,000	---	---	---	16,445,000	---	---	17,145,000	16,240,000	1,499,513	
East Grand Forks	9,176	---	---	---	5,135,000	---	---	---	5,135,000	4,160,000	10,032,245	
East Gull Lake	986	---	---	---	1,375,000	---	---	---	1,375,000	840,000	1,844,100	
Easton	177	---	---	---	---	2,910,000	---	---	2,910,000	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Eden Prairie	64,198	28,166,000	---	---	4,276,000	5,885,000	---	---	38,327,000	14,962,000	59,611
Eden Valley	1,027	---	---	---	975,000	---	---	---	975,000	---	2,663,447
Edgerton	1,258	---	---	---	---	---	---	---	---	---	2,383,077
Edina	53,494	14,920,000	---	---	24,526,000	48,937,000	16,245,000	---	104,628,000	21,313,000	3,555,000
Effie	109	---	---	---	---	---	---	---	---	---	259,000
Eitzen	279	---	---	---	---	---	---	---	---	---	110,000
Elba	129	---	---	---	---	---	---	---	---	---	15,000
Elbow Lake	1,276	---	---	---	360,000	---	5,200,000	---	5,560,000	185,000	1,702,606
Elgin	1,115	---	---	---	402,000	128,750	---	---	530,750	---	1,785,298
Elizabeth	168	---	---	---	---	215,000	---	---	215,000	---	---
Elk River	25,835	61,555,000	---	---	---	16,010,000	18,985,000	---	96,550,000	21,685,000	415,740
Elko New Market	4,846	6,034,323	---	---	2,280,000	560,000	---	---	8,874,323	1,870,000	8,959,438
Elkton	130	---	---	---	---	---	---	---	---	---	215,000
Ellendale	676	---	---	---	1,137,000	1,135,000	---	---	2,272,000	1,137,000	1,239,324
Ellsworth	497	---	---	---	---	190,000	---	---	190,000	---	---
Elmore	549	---	---	---	260,000	3,122,000	---	---	3,382,000	260,000	---
Ely	3,268	3,670,000	70,000	---	---	5,135,000	2,726,000	---	11,601,000	6,940,000	1,677,394
Elysian	708	---	---	---	3,199,000	1,216,000	---	---	4,415,000	---	326,084
Emily	843	330,000	---	---	440,000	1,125,000	---	---	1,895,000	1,455,000	157,449
Erskine	403	---	---	---	---	379,815	---	---	379,815	379,815	442,338
Evan	70	---	---	---	---	---	---	---	---	---	286,500
Evansville	603	---	---	---	1,450,000	---	---	---	1,450,000	655,000	1,398,000
Eveleth	3,493	---	---	---	2,029,635	378,004	---	---	2,407,639	---	5,254,198
Excelsior	2,355	---	---	---	13,125,000	170,000	---	---	13,295,000	---	607,000
Eyota	2,006	1,472,000	---	---	4,620,000	---	---	---	6,092,000	82,000	---
Fairfax	1,250	---	---	---	---	7,130,000	---	---	7,130,000	4,080,000	808,670
Fairmont	10,487	---	---	---	11,900,000	210,000	---	---	12,110,000	4,140,000	24,904,000
Falcon Heights	5,369	---	---	---	680,000	---	---	---	680,000	---	265,000
Faribault	24,453	7,950,000	---	---	2,185,000	---	---	---	10,135,000	7,950,000	20,624,667
Farmington	23,632	7,550,000	---	---	2,760,000	655,000	---	---	10,965,000	7,300,000	1,105,000
Federal Dam	123	---	---	---	---	---	---	---	---	---	28,838

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\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Felton	177	---	---	---	---	---	---	---	---	566,991	
Fergus Falls	14,119	6,660,000	---	---	2,375,000	8,145,000	---	---	17,180,000	806,168	
Fertile	804	1,445,000	445,000	---	---	2,460,000	---	---	4,350,000	3,156,052	
Fifty Lakes	443	---	---	---	---	---	---	---	---	125,814	
Finlayson	295	320,351	---	---	---	272,341	---	---	592,692	105,000	
Fisher	422	---	---	---	---	960,000	---	---	960,000	960,000	
Floodwood	517	---	---	---	---	54,000	---	---	54,000	231,496	
Foley	2,711	---	---	---	5,391,000	---	---	---	5,391,000	2,281,000	
Forada	170	---	---	---	---	1,405,000	---	---	1,405,000	1,405,000	
Forest Lake	20,611	25,385,000	---	---	---	16,265,000	---	---	41,650,000	870,000	
Foreston	559	---	---	---	320,000	145,000	---	---	465,000	465,000	
Fosston	1,434	1,859,000	900,000	---	2,644,000	939,000	---	---	6,342,000	2,049,000	
Fountain	409	---	---	---	---	---	---	---	---	467,641	
Franklin	493	---	---	---	---	3,626,000	---	---	3,626,000	---	
Frazee	1,335	---	---	---	1,272,000	133,000	---	---	1,405,000	715,000	
Freeborn	264	---	---	---	---	1,086,000	---	---	1,086,000	---	
Freeport	675	---	---	---	775,000	1,179,000	---	---	1,954,000	775,000	
Fridley	29,590	45,725,000	14,050,000	---	65,000	5,455,000	---	---	65,295,000	---	
Frost	216	---	---	---	---	877,000	---	---	877,000	610,000	
Fulda	1,371	279,000	---	---	---	828,000	---	---	1,107,000	---	
Garfield	349	284,000	---	---	---	958,163	---	---	1,242,163	---	
Garrison	194	122,000	---	---	---	---	---	---	122,000	---	
Garvin	124	---	---	---	---	240,000	---	---	240,000	---	
Gary	227	---	---	---	---	1,716,000	---	---	1,716,000	780,000	
Gaylord	2,273	2,010,000	---	---	9,024,808	4,775,193	---	---	15,810,001	1,047,162	
Gem Lake	528	1,160,000	---	---	---	---	---	---	1,160,000	530,000	
Ghent	376	---	---	---	---	---	---	---	---	237,000	
Gibbon	784	2,015,000	---	---	---	---	---	---	2,015,000	---	
Gilbert	1,687	4,664,000	---	---	65,000	250,000	---	---	4,979,000	74,000	
Glencoe	5,744	2,166,000	687,000	---	20,390,000	40,000	718,000	---	24,001,000	3,458,000	
Glenwood	2,657	2,364,128	---	---	---	---	414,040	---	2,778,168	---	

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\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Glyndon	1,306	8,765,000	---	---	---	1,095,000	---	---	9,860,000	940,000	893,408
Golden Valley	22,552	4,950,000	1,035,000	---	38,800,000	18,075,000	---	1,130,000	63,990,000	23,735,000	280,000
Gonvick	263	---	---	---	---	405,000	---	---	405,000	---	---
Goodhue	1,250	1,152,000	---	---	1,261,000	840,000	---	---	3,253,000	---	---
Goodridge	112	---	---	---	---	---	---	---	---	---	44,000
Goodview	4,158	1,320,000	---	---	1,140,000	---	---	---	2,460,000	---	2,018,970
Graceville	529	---	---	---	---	5,992,700	---	---	5,992,700	1,295,000	62,753
Granada	291	---	---	---	---	226,000	---	---	226,000	---	---
Grand Marais	1,337	1,805,000	---	---	3,450,000	1,375,000	1,160,000	---	7,790,000	4,610,000	410,000
Grand Meadow	1,127	1,314,000	---	---	---	630,000	---	---	1,944,000	---	---
Grand Rapids	11,126	12,065,000	650,000	---	7,210,000	3,420,000	---	2,215,000	25,560,000	1,845,000	16,228,568
Granite Falls	2,737	125,000	70,000	---	12,785,000	20,243,513	2,495,000	---	35,718,513	3,891,757	846,757
Grant	3,966	1,172,000	---	---	---	---	---	---	1,172,000	---	---
Green Isle	591	---	---	---	310,000	690,000	1,304,018	---	2,304,018	1,304,018	502,068
Greenbush	682	---	---	---	---	237,870	---	---	237,870	---	2,173,074
Greenfield	2,903	---	---	---	220,000	---	---	---	220,000	220,000	225,000
Greenwald	197	125,141	---	---	---	---	---	---	125,141	---	---
Grey Eagle	330	360,000	---	---	---	996,000	---	---	1,356,000	253,000	---
Grove City	624	---	---	---	---	4,670,000	72,000	---	4,742,000	72,000	2,649,760
Grygla	180	---	---	---	151,500	---	---	---	151,500	78,000	10,630
Hackensack	294	---	---	---	---	219,000	---	---	219,000	---	185,000
Hadley	54	759,000	---	---	---	---	---	---	759,000	---	1,912
Hallock	906	258,000	---	---	1,555,000	794,000	---	---	2,607,000	1,920,000	---
Halstad	564	---	---	---	---	---	---	---	---	---	1,523,200
Ham Lake	16,464	1,060,000	---	---	---	---	---	---	1,060,000	---	115,868
Hamburg	566	---	---	---	45,000	785,000	---	---	830,000	785,000	1,759,000
Hampton	744	---	---	---	1,885,000	---	1,180,000	---	3,065,000	---	315,000
Hancock	863	30,000	---	---	200,000	2,125,000	---	---	2,355,000	2,155,000	77,622
Hanley Falls	243	---	---	---	---	1,200,000	---	---	1,200,000	845,000	94,115
Hanover	3,548	---	---	---	1,510,000	---	---	---	1,510,000	160,000	---
Hanska	382	---	---	---	975,000	275,000	---	---	1,250,000	---	922,597

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Hardwick	189	---	---	---	---	---	---	---	---	---	9,399
Harmony	1,043	178,000	---	---	51,000	---	---	---	229,000	---	3,669,000
Harris	1,111	---	---	---	---	---	---	---	---	---	4,667,000
Hartland	321	---	---	---	---	1,139,000	---	---	1,139,000	---	---
Hastings	22,154	4,480,000	1,610,000	---	11,400,000	---	4,805,000	---	22,295,000	2,205,000	595,000
Hawley	2,219	---	595,000	---	1,565,000	---	---	---	2,160,000	---	1,793,000
Hayfield	1,364	---	---	---	185,000	1,712,000	621,000	---	2,518,000	1,686,000	2,721,682
Hayward	252	---	---	---	40,000	69,000	---	---	109,000	---	219,047
Hazel Run	55	61,400	---	---	---	46,000	---	---	107,400	---	---
Hector	1,012	---	---	---	---	7,924,000	---	---	7,924,000	---	330,977
Henderson	960	630,000	---	---	315,000	4,218,000	---	---	5,163,000	615,000	2,126,007
Hendricks	616	135,000	1,433,000	---	---	---	1,237,205	---	2,805,205	---	215,291
Hendrum	289	118,000	---	---	---	149,000	---	---	267,000	---	724,421
Henning	854	167,469	---	---	---	3,302,002	2,960,245	---	6,429,716	3,180,000	2,736,948
Henriette	57	---	---	---	---	---	---	---	---	---	42,207
Herman	384	---	---	---	195,000	1,729,000	---	---	1,924,000	1,010,000	518,762
Hermantown	10,221	---	---	---	36,010,000	---	---	---	36,010,000	7,205,000	---
Heron Lake	602	---	255,000	---	---	1,009,000	---	---	1,264,000	1,264,000	1,713,909
Hewitt	251	27,000	---	---	---	---	---	---	27,000	---	---
Hibbing	16,214	3,845,000	1,530,000	---	---	---	3,930,000	---	9,305,000	1,530,000	6,158,260
Hill City	613	---	---	---	---	815,000	---	---	815,000	---	122,049
Hills	686	---	---	---	---	---	---	---	---	---	18,592
Hinckley	1,904	2,145,000	---	---	---	1,200,000	231,000	---	3,576,000	231,000	233,128
Hitterdal	199	---	---	---	---	---	---	---	---	---	347,473
Hoffman	698	875,000	---	---	950,000	2,880,500	---	---	4,705,500	2,590,000	1,441,186
Hokah	553	---	---	---	---	355,000	---	---	355,000	---	184,060
Holdingford	743	925,000	---	---	---	3,391,000	---	---	4,316,000	925,000	155,556
Holloway	87	---	---	---	---	---	---	---	---	---	246,000
Hopkins	19,079	55,165,000	12,220,000	---	4,400,000	---	11,720,000	---	83,505,000	20,395,000	---
Houston	997	752,000	---	---	870,000	1,080,000	---	---	2,702,000	---	1,259,144
Howard Lake	2,071	1,795,000	1,320,000	---	---	2,750,000	---	---	5,865,000	3,050,000	5,242,235

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Hoyt Lakes	2,020	1,850,000	---	---	---	5,405,000	---	---	7,255,000	---	2,852,473
Hugo	15,766	8,000,000	---	---	445,000	---	---	---	8,445,000	---	---
Hutchinson	14,599	---	---	---	19,415,000	4,975,000	26,480,000	---	50,870,000	16,850,000	11,325,970
Ihlen	61	---	---	---	---	---	---	---	---	---	35,251
Independence	3,755	4,700,000	---	---	390,000	---	---	---	5,090,000	---	5,698
International Falls	5,802	---	---	---	---	---	13,780,000	---	13,780,000	8,230,000	73,942
Inver Grove Heights	35,801	25,920,000	---	---	4,885,000	13,175,000	---	---	43,980,000	17,685,000	---
Iona	166	---	---	---	---	579,000	---	---	579,000	---	---
Iron Junction	110	---	---	---	---	250,000	---	---	250,000	---	45,000
Ironton	576	---	---	---	---	---	---	---	---	---	83,988
Isanti	6,804	1,985,000	---	---	850,000	800,000	---	---	3,635,000	675,000	5,362,056
Isle	803	641,593	---	---	---	2,909,000	---	---	3,550,593	2,745,000	142,211
Ivanhoe	560	---	---	---	---	2,146,793	432,515	---	2,579,308	432,515	368,616
Jackson	3,323	702,000	240,000	---	4,470,000	8,645,000	---	---	14,057,000	702,000	5,124,489
Janesville	2,421	---	---	---	5,226,062	2,243,938	---	---	7,470,000	1,799,998	467,186
Jasper	610	---	---	---	---	102,900	349,126	---	452,026	---	106,016
Jeffers	349	---	---	---	719,000	---	---	---	719,000	---	240,170
Jordan	6,656	7,365,000	---	---	1,275,000	11,590,000	---	---	20,230,000	2,855,000	1,783,000
Kandiyohi	569	---	---	---	---	340,000	---	---	340,000	---	2,518,400
Karlstad	710	---	---	---	---	549,189	35,012	---	584,201	---	2,240,247
Kasson	6,851	590,771	708,000	---	4,920,842	2,663,325	---	---	8,882,938	2,153,003	6,006,491
Keewatin	984	---	---	---	---	---	---	---	---	---	441,225
Kelliher	258	---	---	---	---	689,960	---	---	689,960	---	---
Kellogg	415	---	---	---	---	226,000	---	---	226,000	---	131,522
Kennedy	176	---	---	---	---	15,000	---	---	15,000	---	67,575
Kenneth	60	---	---	---	---	165,866	---	---	165,866	---	---
Kent	65	---	---	---	---	---	---	---	---	---	136,664
Kenyon	1,894	7,458,802	---	---	565,000	---	---	---	8,023,802	---	2,189,036
Kerkhoven	805	---	---	---	870,000	867,000	129,658	---	1,866,658	---	104,692
Kettle River	166	---	---	---	---	486,500	---	---	486,500	---	74,561
Kiester	488	---	---	---	---	---	---	---	---	---	108,330

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Kimball	799	---	---	---	3,713,000	280,000	---	---	3,993,000	3,403,000	416,000
La Crescent	5,276	6,660,000	380,000	---	3,065,000	4,705,000	---	1,328,000	16,138,000	4,165,000	121,533
La Salle	79	---	---	---	---	301,000	---	---	301,000	---	---
Lafayette	492	---	---	---	2,184,000	---	---	---	2,184,000	---	---
Lake Benton	687	---	---	---	---	2,265,000	---	---	2,265,000	---	125,874
Lake Bronson	178	631,000	---	---	---	---	---	---	631,000	---	---
Lake City	5,252	---	---	---	2,395,000	535,000	---	---	2,930,000	565,000	1,412,084
Lake Crystal	2,539	790,000	---	---	6,165,000	1,973,000	718,000	---	9,646,000	2,468,000	---
Lake Elmo	11,335	13,695,000	---	---	---	19,710,000	881,000	---	34,286,000	3,915,000	850,000
Lake Henry	72	135,141	---	---	---	---	---	---	135,141	---	234,151
Lake Lillian	246	---	---	---	---	---	---	---	---	---	1,686,409
Lake Park	728	---	---	---	---	85,000	166,000	---	251,000	---	855,353
Lake Shore	1,056	1,945,000	---	---	---	---	---	---	1,945,000	---	---
Lake Wilson	254	304,703	---	---	---	---	---	---	304,703	---	175,291
Lakefield	1,735	---	---	---	---	6,475,001	---	---	6,475,001	700,000	292,000
Lakeland	1,710	---	---	---	---	900,000	---	---	900,000	900,000	---
Lakeville	69,490	30,155,000	525,000	---	63,940,000	6,850,000	21,880,000	---	123,350,000	30,140,000	7,071,050
Lamberton	792	6,275,400	---	---	---	1,475,600	---	---	7,751,000	2,520,000	---
Lancaster	364	---	---	---	---	---	---	---	---	---	329,308
Landfall	843	---	---	---	---	---	---	---	---	---	1,290,146
Lanesboro	724	506,000	---	---	1,005,000	440,000	---	---	1,951,000	531,000	2,849,000
Laporte	134	620,000	---	---	---	---	---	---	620,000	---	---
Lauderdale	2,271	1,000,000	1,295,000	---	---	---	---	---	2,295,000	---	---
Le Center	2,517	---	---	---	7,891,206	2,893,794	---	---	10,785,000	4,175,000	2,256,646
Le Sueur	4,213	8,850,000	---	---	310,000	455,000	9,560,776	---	19,175,776	1,495,000	9,931,921
LeRoy	957	---	---	---	25,000	1,065,000	---	---	1,090,000	1,065,000	10,998
Lester Prairie	1,894	---	---	---	500,000	---	---	---	500,000	---	3,337,680
Lewiston	1,533	4,280,000	---	---	1,850,000	1,949,000	---	---	8,079,000	2,335,000	923,204
Lewisville	204	---	---	---	---	---	---	---	---	---	1,068,464
Lexington	2,248	---	---	---	1,735,000	480,000	---	---	2,215,000	60,000	14,857
Lilydale	809	80,000	---	---	---	---	---	---	80,000	---	1,861,647

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Lindstrom	4,888	---	---	---	6,885,000	1,290,000	---	---	8,175,000	1,390,000	452,340
Lino Lakes	21,399	8,780,000	1,020,000	---	1,805,000	7,220,000	3,665,000	---	22,490,000	2,030,000	793,720
Lismore	202	---	---	---	---	602,000	---	---	602,000	---	---
Litchfield	6,624	7,185,000	---	---	7,095,000	3,130,000	8,390,000	---	25,800,000	12,165,000	11,424,048
Little Canada	10,819	3,380,000	---	---	---	---	---	---	3,380,000	835,000	44,307
Little Falls	9,140	50,000	315,000	---	11,095,000	---	670,000	---	12,130,000	4,185,000	12,640,883
Littlefork	553	---	425,000	---	180,000	4,693,000	---	---	5,298,000	---	521,828
Long Beach	338	---	---	---	---	320,000	---	---	320,000	---	---
Long Lake	1,741	---	---	---	2,610,000	---	---	---	2,610,000	---	---
Long Prairie	3,661	4,645,000	---	800,000	3,735,000	13,315,000	---	---	22,495,000	1,500,000	2,965,997
Longville	153	---	---	---	---	815,000	---	---	815,000	192,000	---
Lonsdale	4,686	---	1,880,000	---	4,855,000	5,700,000	---	---	12,435,000	2,835,000	1,975,791
Loretto	646	---	---	---	---	---	---	---	---	---	240,000
Lowry	334	114,099	---	---	35,000	1,169,000	---	---	1,318,099	35,000	1,144,735
Lucan	214	---	---	---	---	1,221,001	---	---	1,221,001	---	166,576
Luverne	4,946	480,000	105,000	---	---	15,575,000	4,540,000	---	20,700,000	2,060,000	---
Lyle	522	---	66,000	---	---	---	---	---	66,000	---	200,000
Lynd	436	---	---	---	---	78,259	---	---	78,259	---	74,052
Mabel	716	7,000	---	---	---	3,113,000	---	---	3,120,000	---	1,130,884
Madelia	2,396	---	---	---	736,000	3,070,000	---	---	3,806,000	---	1,681,405
Madison	1,518	7,618,000	---	---	5,800,000	---	240,000	---	13,658,000	7,185,000	929,000
Madison Lake	1,247	---	---	---	3,714,976	1,452,024	---	---	5,167,000	---	2,248,877
Magnolia	196	---	---	---	---	305,000	---	---	305,000	---	---
Mahnomen	1,240	9,705,000	---	---	---	1,110,000	---	---	10,815,000	1,110,000	544,354
Mahtomedi	8,138	---	---	---	20,627,604	7,227,396	---	---	27,855,000	---	---
Manchester	52	39,000	---	---	45,000	---	---	---	84,000	39,000	---
Mankato	44,488	2,375,000	2,940,000	---	47,052,000	6,500,000	---	---	58,867,000	---	25,749,654
Mantorville	1,111	1,530,000	---	---	---	---	---	---	1,530,000	---	585,746
Maple Grove	70,253	75,105,000	---	---	19,015,000	---	---	---	94,120,000	52,455,000	5,384,126
Maple Lake	2,159	---	---	---	3,575,000	3,160,000	---	---	6,735,000	1,005,000	862,000
Maple Plain	1,743	125,000	---	---	3,660,000	3,295,000	---	---	7,080,000	---	1,267,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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					
Mapleton	1,710	---	---	---	4,965,000	---	---	---	---	4,965,000	---	1,324,124	
Mapleview	144	---	---	---	---	63,000	---	---	---	63,000	---	---	
Maplewood	42,088	6,170,000	952,165	---	48,510,000	5,025,000	---	---	---	60,657,165	23,645,000	939,802	
Marble	610	---	---	---	---	---	---	---	---	---	---	205,574	
Marine on Saint Croix	664	870,000	---	---	---	---	---	---	---	870,000	---	1,111	
Marshall	13,628	10,760,000	2,635,000	---	18,739,653	10,285,348	20,415,000	---	---	62,835,001	---	13,036,726	
Mayer	2,453	---	---	---	1,249,000	1,625,000	---	---	---	2,874,000	2,170,000	1,071,542	
Maynard	319	285,000	---	---	---	525,000	---	---	---	810,000	525,000	1,923,120	
Mazeppa	874	---	---	---	440,000	---	---	---	---	440,000	---	---	
McGrath	41	24,700	---	---	---	---	---	---	---	24,700	---	---	
McGregor	384	---	---	---	---	1,195,000	---	---	---	1,195,000	---	---	
McIntosh	606	105,000	---	---	---	2,538,000	---	---	---	2,643,000	1,635,000	537,325	
McKinley	103	---	---	---	---	---	---	---	---	---	---	34,516	
Medford	1,315	---	---	---	633,323	---	---	---	---	633,323	---	1,990,000	
Medina	6,837	---	---	---	13,245,000	600,000	---	---	---	13,845,000	7,505,000	---	
Melrose	3,602	1,120,000	---	---	---	---	---	---	---	1,120,000	---	---	
Menahga	1,340	3,075,000	---	---	565,000	4,770,000	---	---	---	8,410,000	2,395,000	6,089,640	
Mendota Heights	11,744	7,665,000	---	---	16,200,000	---	---	---	---	23,865,000	2,470,000	---	
Middle River	304	---	197,000	---	---	193,800	---	---	---	390,800	---	90,423	
Milaca	3,021	890,000	---	---	605,000	---	267,000	---	---	1,762,000	577,000	1,329,598	
Milan	428	---	---	---	---	1,270,000	---	---	---	1,270,000	---	23,000	
Milroy	259	---	---	---	---	185,000	---	---	---	185,000	---	---	
Miltona	431	---	---	---	---	1,308,000	---	---	---	1,308,000	---	---	
Minneapolis	429,954	613,455,000	1,495,000	16,040,000	58,630,000	---	---	---	---	689,620,000	82,245,000	115,182,878	
Minneota	1,366	---	---	---	470,000	---	---	---	---	470,000	470,000	2,193,125	
Minnesota City	202	---	---	---	---	---	337,765	---	---	337,765	---	---	
Minnesota Lake	661	---	---	---	130,000	---	---	---	---	130,000	---	---	
Minnetonka	53,781	29,435,000	---	---	---	25,360,000	---	---	---	54,795,000	8,755,000	---	
Minnetonka Beach	546	4,870,000	---	---	---	---	---	---	---	4,870,000	---	---	
Minnetrista	8,262	3,115,000	---	---	4,545,000	4,900,000	---	---	---	12,560,000	2,055,000	7,866,544	
Montevideo	5,398	6,470,000	---	---	3,834,125	2,405,875	5,295,000	---	---	18,005,000	5,905,000	5,579,000	

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\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Montgomery	3,249	---	---	---	1,779,200	5,300,800	520,000	---	7,600,000	5,885,000	1,363,647
Monticello	14,455	20,335,000	---	---	9,290,000	---	---	---	29,625,000	385,000	1,696,000
Montrose	3,775	1,655,000	---	---	525,000	---	---	---	2,180,000	1,910,000	2,354,421
Moorhead	44,505	---	2,355,000	---	154,660,000	13,035,000	17,835,000	---	187,885,000	76,815,000	31,587,758
Moose Lake	2,789	854,000	---	---	630,000	3,715,000	2,314,848	---	7,513,848	1,055,000	4,019,942
Mora	3,665	3,730,000	---	---	---	---	3,175,000	---	6,905,000	1,170,000	4,436,944
Morgan	888	---	---	---	---	13,132,000	334,619	---	13,466,619	2,626,000	---
Morris	5,105	4,879,000	---	---	1,860,000	---	---	---	6,739,000	4,879,000	7,643,649
Morristown	949	2,270,000	---	---	---	---	---	---	2,270,000	1,170,000	---
Motley	680	1,330,000	---	---	---	53,000	---	---	1,383,000	423,000	4,043,000
Mound	9,398	14,311,519	3,665,000	---	1,770,000	28,348,481	---	---	48,095,000	22,315,000	---
Mounds View	13,249	5,951,149	---	---	---	5,830,000	---	---	11,781,149	411,149	179,977
Mountain Iron	2,878	370,000	---	---	---	---	1,350,000	---	1,720,000	495,000	4,552,256
Mountain Lake	1,999	---	1,600,000	---	7,960,400	7,327,492	4,228,186	---	21,116,078	4,729,400	5,238,424
Murdock	306	---	---	---	---	---	---	---	---	---	391,000
Nashwauk	970	---	---	---	---	---	---	---	---	---	1,123,635
Nassau	65	---	---	---	---	---	---	---	---	---	35,613
Nerstrand	273	200,000	---	---	---	830,000	---	---	1,030,000	830,000	84,336
Nevis	377	---	---	---	---	188,000	---	---	188,000	---	55,708
New Auburn	411	---	---	---	855,000	333,253	---	---	1,188,253	855,000	8,838
New Brighton	23,454	---	26,310,000	---	4,135,000	---	---	---	30,445,000	---	---
New Germany	464	1,770,000	---	---	---	5,830,900	---	---	7,600,900	---	---
New Hope	21,986	39,580,000	7,225,000	---	---	210,000	3,505,000	---	50,520,000	7,350,000	899,000
New London	1,252	3,292,000	---	---	---	---	---	---	3,292,000	1,815,000	2,945,529
New Munich	356	---	---	---	---	---	---	---	---	---	281,677
New Prague	8,162	2,915,000	---	---	7,107,506	4,650,495	532,100	---	15,205,101	6,431,100	26,099,457
New Richland	1,229	---	70,000	---	1,280,500	136,500	---	---	1,487,000	365,000	1,730,140
New Trier	86	---	---	---	---	---	---	---	---	---	105,000
New Ulm	14,120	---	---	---	11,605,000	22,785,000	---	---	34,390,000	---	1,613,544
New York Mills	1,294	544,000	110,000	---	1,875,000	859,000	---	---	3,388,000	854,000	3,770,000
Newfolden	352	---	---	---	70,000	82,000	---	---	152,000	---	320,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Newport	3,797	5,605,000	---	---	---	2,235,000	---	---	7,840,000	---	---
Nicollet	1,143	218,000	222,000	---	1,715,000	835,000	---	---	2,990,000	717,000	1,909,000
Nielsville	78	---	---	---	---	127,100	---	---	127,100	---	---
Nisswa	1,967	2,425,000	---	---	---	630,000	---	---	3,055,000	---	2,701,697
North Branch	10,787	622,000	4,445,000	---	2,545,000	3,040,000	11,041,000	---	21,693,000	20,893,000	8,027,509
North Mankato	14,275	7,985,000	540,000	295,000	10,865,000	5,615,000	---	---	25,300,000	6,495,000	1,253,300
North Oaks	5,272	---	---	---	175,000	---	---	---	175,000	---	---
North Saint Paul	12,364	3,245,000	7,410,000	---	8,937,299	13,767,701	---	---	33,360,000	7,225,000	871,500
Northfield	20,790	10,340,000	337,500	---	10,195,084	3,999,915	24,733,354	---	49,605,853	2,440,000	2,329,802
Northome	155	---	---	---	---	---	---	---	---	---	1,948,954
Northrop	223	---	---	---	---	1,001,000	---	---	1,001,000	---	298,478
Norwood Young America	3,863	2,350,000	---	---	6,208,550	8,021,450	---	---	16,580,000	13,605,000	1,481,587
Nowthen	4,536	165,000	---	---	1,175,000	---	---	---	1,340,000	165,000	88,000
Oak Grove	8,929	---	---	---	---	---	---	---	---	---	231,000
Oak Park Heights	4,849	4,139,000	---	---	1,660,000	---	---	---	5,799,000	3,815,000	---
Oakdale	28,303	---	3,845,000	---	15,585,000	790,000	---	---	20,220,000	1,805,000	2,635,000
Odessa	103	---	---	---	---	291,000	---	---	291,000	---	39,767
Odin	123	---	---	---	---	158,278	---	---	158,278	---	37,471
Ogema	208	---	---	---	---	---	---	---	---	---	242,801
Ogilvie	388	---	68,000	---	---	334,000	---	---	402,000	68,000	927,410
Okabena	203	---	---	---	---	163,000	---	---	163,000	163,000	10,921
Oklee	413	---	---	---	---	163,000	---	---	163,000	---	23,264
Olivia	2,343	---	1,735,000	---	2,494,744	4,383,255	---	---	8,612,999	1,243,000	6,057,416
Onamia	784	---	---	---	---	---	143,000	---	143,000	---	---
Ormsby	118	---	---	---	70,270	624,000	---	---	694,270	---	56,705
Oronoco	1,802	---	---	---	245,182	---	---	---	245,182	---	652,359
Orr	211	---	---	---	---	---	---	---	---	---	204,000
Ortonville	2,021	2,080,000	---	---	---	937,429	---	---	3,017,429	2,825,000	27,032,929
Osakis	1,771	---	---	---	1,330,000	1,863,000	---	---	3,193,000	675,000	2,347,430
Oslo	239	77,000	---	---	---	40,000	1,291,000	---	1,408,000	---	1,466
Osseo	2,688	3,630,000	720,000	---	8,355,000	---	940,000	---	13,645,000	3,115,000	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Ostrander	231	---	---	---	---	1,165,000	---	---	1,165,000	---	747,163
Otsego	19,966	---	---	---	5,760,000	14,105,000	---	---	19,865,000	17,730,000	9,438,936
Ottertail	629	685,000	---	---	---	745,000	---	---	1,430,000	745,000	391,160
Owatonna	26,420	5,970,000	535,000	---	6,330,000	3,195,000	---	---	16,030,000	1,095,000	3,134,928
Palisade	162	---	---	---	---	---	---	---	---	---	88,736
Park Rapids	4,142	765,000	---	---	9,090,000	---	---	---	9,855,000	8,015,000	1,625,133
Parkers Prairie	1,020	---	---	---	---	3,299,000	---	---	3,299,000	---	280,054
Paynesville	2,388	---	---	---	5,510,000	2,986,000	---	---	8,496,000	---	4,501,000
Pease	238	---	---	---	182,000	98,474	---	---	280,474	---	---
Pelican Rapids	2,577	1,290,000	---	---	2,648,750	151,250	---	---	4,090,000	500,000	9,583,260
Pemberton	229	---	---	---	---	---	---	---	---	---	1,064,578
Pennock	479	115,000	---	---	---	1,410,000	---	---	1,525,000	930,000	---
Pequot Lakes	2,395	---	---	---	---	2,888,000	---	---	2,888,000	790,000	405,498
Perham	3,512	3,045,000	---	---	8,000,000	270,000	1,930,000	---	13,245,000	7,580,000	6,065,845
Perley	113	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	234	250,000	---	---	---	534,000	---	---	784,000	---	---
Pierz	1,418	---	---	---	105,000	---	---	---	105,000	---	77,000
Pillager	507	---	---	---	726,350	23,650	---	---	750,000	750,000	420,000
Pine City	3,130	4,675,000	60,000	---	1,829,000	7,586,000	---	---	14,150,000	---	254,000
Pine Island	3,769	---	---	---	10,872,000	246,000	---	---	11,118,000	3,033,000	329,000
Pine River	911	128,000	---	---	---	70,000	---	---	198,000	---	352,602
Pipestone	4,215	2,295,000	---	---	6,980,000	5,690,000	908,900	---	15,873,900	1,650,000	11,346,808
Plainview	3,483	884,000	---	---	---	2,630,000	---	---	3,514,000	884,000	1,024,422
Plato	329	---	---	---	---	---	---	---	---	---	51,000
Plummer	276	---	---	---	---	---	---	---	---	---	184,000
Plymouth	81,026	52,955,000	830,000	---	---	---	---	---	53,785,000	12,340,000	221,791
Porter	166	---	---	---	---	---	---	---	---	---	33,314
Preston	1,322	1,971,276	---	25,953	---	1,358,725	---	---	3,355,954	---	---
Princeton	4,819	1,902,000	---	---	2,620,000	14,003,147	3,060,000	---	21,585,147	3,055,000	1,246,000
Prinsburg	520	---	---	---	---	1,945,000	118,272	---	2,063,272	1,945,000	217,648
Prior Lake	27,617	11,030,000	110,000	---	16,115,000	8,035,000	---	---	35,290,000	8,695,000	1,283,797

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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				
Proctor	3,120	---	---	---	5,040,000	---	---	---	---	5,040,000	---	49,646
Quamba	107	---	---	---	---	474,000	---	---	---	474,000	---	---
Racine	458	24,000	---	---	---	---	---	---	---	24,000	24,000	1,502,000
Ramsey	27,646	---	---	---	28,325,000	---	---	---	---	28,325,000	12,815,000	575,000
Randall	607	---	---	---	---	---	---	---	---	---	359,000	1,045,000
Ranier	569	---	---	---	210,000	1,088,000	---	---	---	1,298,000	---	465,953
Raymond	782	---	---	---	910,000	---	---	---	---	910,000	150,000	2,384,000
Red Lake Falls	1,339	2,025,000	---	---	---	---	---	---	---	2,025,000	600,000	3,707,917
Red Wing	16,547	30,175,000	---	---	---	12,415,000	---	---	---	42,590,000	2,170,000	676,000
Redwood Falls	5,102	1,504,000	---	---	---	4,058,000	---	---	---	5,562,000	2,539,000	5,236,000
Remer	391	37,442	---	---	---	37,110	---	---	---	74,552	37,110	343,120
Renville	1,301	62,145	---	---	---	210,000	---	---	---	272,145	---	2,762,146
Revere	89	---	---	---	---	233,600	---	---	---	233,600	---	---
Rice	1,975	---	---	---	---	---	---	---	---	---	---	440,691
Rice Lake	4,112	1,282,417	---	---	2,660,000	---	---	---	---	3,942,417	2,660,000	304,693
Richfield	36,994	46,490,000	3,475,000	---	3,790,000	15,065,000	---	---	---	68,820,000	22,985,231	---
Richmond	1,475	1,971,000	---	---	---	145,000	---	---	---	2,116,000	---	5,395,000
Riverton	118	---	---	---	---	---	---	---	---	---	---	46,414
Robbinsdale	14,646	715,000	3,460,000	---	4,905,000	13,365,000	---	---	---	22,445,000	2,460,000	7,544,828
Rochester	121,395	35,785,000	21,720,000	---	---	139,535,000	194,409,000	---	---	391,449,000	120,670,000	2,190,000
Rockford	4,500	395,000	920,000	---	1,540,000	3,555,000	---	---	---	6,410,000	1,750,000	---
Rockville	2,382	1,145,000	---	---	62,000	608,000	---	---	---	1,815,000	670,000	1,909,000
Rogers	13,295	---	80,000	---	3,410,000	---	2,485,000	---	---	5,975,000	1,690,000	100,000
Rollingstone	678	---	---	---	460,000	1,275,000	---	---	---	1,735,000	460,000	1,320
Rose Creek	397	371,000	---	---	---	---	---	---	---	371,000	---	---
Roseau	2,744	---	---	---	---	---	---	---	---	---	---	2,627,446
Rosemount	25,650	795,000	4,495,000	---	1,775,000	965,000	---	---	---	8,030,000	4,095,000	1,451,859
Roseville	36,254	23,105,000	---	2,605,000	---	---	---	---	---	25,710,000	---	---
Rothsay	498	1,870,000	---	---	---	1,679,000	---	---	---	3,549,000	47,000	374,396
Round Lake	377	---	---	---	---	---	---	---	---	---	---	118,745
Royalton	1,281	---	---	---	---	2,113,000	---	---	---	2,113,000	1,024,000	354,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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



**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Rush City	3,228	1,410,000	---	---	580,000	---	---	---	1,990,000	---	1,237,416
Rushford	1,860	---	---	---	4,650,000	880,000	855,000	---	6,385,000	3,605,000	3,239,231
Rushford Village	790	729,000	---	---	142,000	75,683	---	---	946,683	---	196,000
Rushmore	365	---	---	---	---	109,192	---	---	109,192	---	381,876
Russell	348	---	---	---	---	---	---	---	---	---	100,778
Ruthton	226	---	---	---	---	---	---	---	---	---	7,429
Rutledge	212	155,000	---	---	---	---	---	---	155,000	---	---
Sabin	619	---	---	---	545,000	108,860	---	---	653,860	545,000	429,319
Sacred Heart	510	363,000	---	---	---	4,083,106	---	---	4,446,106	---	3,614,926
Saint Anthony	9,257	5,955,000	---	5,795,000	16,390,000	580,000	---	---	28,720,000	13,555,000	415,000
Saint Augusta	3,497	350,000	---	---	---	---	---	---	350,000	350,000	2,364,729
Saint Bonifacius	2,307	1,500,000	---	---	---	55,000	---	---	1,555,000	1,555,000	539,182
Saint Charles	3,990	2,030,000	---	---	1,420,954	949,046	---	---	4,400,000	1,780,000	38,098
Saint Clair	750	---	---	---	47,000	1,957,000	---	---	2,004,000	942,000	---
Saint Cloud	68,881	16,505,000	1,360,000	---	29,395,000	58,635,000	580,000	---	106,475,000	28,635,000	80,019,932
Saint Francis	8,142	---	---	---	6,295,000	19,668,000	---	---	25,963,000	1,900,000	4,976,970
Saint Hilaire	273	---	---	---	---	---	---	---	---	---	487,660
Saint James	4,793	1,765,458	---	---	---	17,598,927	---	---	19,364,385	2,230,458	168,143
Saint Joseph	7,029	5,750,000	---	---	8,379,000	4,965,000	---	---	19,094,000	5,920,000	5,195,881
Saint Leo	93	---	---	---	---	440,000	---	---	440,000	---	---
Saint Louis Park	50,010	55,790,000	2,100,000	---	4,360,000	27,870,000	---	---	90,120,000	5,335,000	81,699
Saint Martin	312	---	---	---	92,000	---	---	---	92,000	---	4,456,022
Saint Michael	18,235	4,595,000	1,740,000	---	5,715,764	---	3,309,235	---	15,359,999	5,539,999	---
Saint Paul	311,527	272,710,129	7,055,000	38,450,000	19,661,334	---	247,546,861	---	585,423,324	69,833,000	211,592,234
Saint Paul Park	5,544	---	---	---	5,800,000	---	---	---	5,800,000	---	675,000
Saint Peter	12,066	1,350,000	3,220,000	---	---	10,689,000	33,167,947	---	48,426,947	13,140,000	24,486,852
Saint Stephen	797	---	---	---	---	---	---	---	---	---	1,244,038
Sanborn	323	---	---	---	---	739,000	---	---	739,000	680,000	---
Sandstone	2,462	1,610,000	---	---	290,000	390,000	---	---	2,290,000	290,000	827,000
Sargeant	63	20,000	---	---	---	---	---	---	20,000	---	---
Sartell	19,351	42,310,000	---	---	12,755,000	10,500,000	---	---	65,565,000	2,755,000	12,289,599

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\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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	4,555	1,420,000	---	---	4,685,000	7,600,000	---	---	13,705,000	7,895,000	4,019,000
Sauk Rapids	13,862	775,000	---	---	740,000	5,600,000	---	---	7,115,000	775,000	4,674,550
Savage	32,465	7,170,000	---	---	30,413,200	10,336,800	---	---	47,920,000	14,600,000	1,155,000
Scandia	3,984	3,465,000	---	---	---	---	---	---	3,465,000	---	244,000
Scanlon	987	150,000	---	---	---	655,000	---	---	805,000	---	---
Seaforth	82	---	---	---	---	305,000	---	---	305,000	---	20,423
Sebeka	741	---	---	---	2,245,000	---	---	---	2,245,000	2,245,000	47,037
Sedan	43	---	---	---	13,200	---	---	---	13,200	---	---
Shafer	1,142	95,000	---	---	---	1,530,000	---	---	1,625,000	670,000	201,000
Shakopee	43,698	26,215,000	12,385,000	---	2,475,000	---	---	---	41,075,000	2,385,000	5,481
Shelly	179	---	---	---	---	373,300	---	---	373,300	---	---
Sherburn	1,058	9,671,722	---	---	---	---	4,366,904	---	14,038,626	2,729,000	---
Shoreview	26,921	20,115,000	---	---	2,600,000	29,000,000	---	---	51,715,000	6,365,000	6,525,035
Shorewood	7,783	3,030,000	---	---	---	5,025,000	3,225,000	---	11,280,000	3,780,000	---
Silver Bay	1,857	---	---	---	---	---	---	---	---	---	3,245,331
Silver Lake	866	---	---	---	609,000	---	---	---	609,000	---	---
Skyline	288	---	---	---	---	---	---	---	---	---	109,346
Slayton	2,013	1,180,000	---	---	110,000	---	288,414	---	1,578,414	---	276,925
Sleepy Eye	3,452	---	---	---	13,691,000	3,135,000	---	---	16,826,000	7,105,000	3,334,248
South Haven	185	---	---	---	---	371,000	---	---	371,000	---	126,000
South Saint Paul	20,759	23,665,000	950,000	---	---	---	---	---	24,615,000	---	3,458,880
Spicer	1,112	705,000	---	---	4,350,000	285,000	---	---	5,340,000	680,000	---
Spring Grove	1,256	1,221,000	160,000	---	762,000	3,960,000	---	---	6,103,000	4,420,000	16,139
Spring Lake Park	7,188	1,936,601	---	---	---	---	---	---	1,936,601	---	1,822,099
Spring Park	1,734	1,635,000	---	---	---	---	---	---	1,635,000	---	---
Spring Valley	2,447	---	---	---	6,630,000	963,000	5,175,000	---	12,768,000	678,000	475,000
Springfield	2,027	105,000	---	---	2,788,713	801,287	1,580,000	---	5,275,000	190,001	---
Squaw Lake	98	---	---	---	---	---	---	---	---	---	95,381
Stacy	1,703	40,000	---	---	2,170,000	1,822,544	803,000	---	4,835,544	40,000	1,126,000
Staples	2,989	1,135,000	---	---	4,035,000	620,000	470,000	---	6,260,000	1,075,000	3,530,666
Starbuck	1,365	335,000	---	---	1,860,000	---	---	---	2,195,000	335,000	3,289,021

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\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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	592	1,880,000	---	---	293,000	366,000	---	---	2,539,000	1,982,000	426,598
Stewart	489	815,000	---	---	591,000	1,137,000	---	---	2,543,000	---	1,506,420
Stewartville	6,687	2,010,000	---	---	1,962,000	2,483,000	---	---	6,455,000	1,625,000	---
Stillwater	19,394	22,680,000	2,260,000	4,995,000	---	920,000	---	---	30,855,000	4,765,000	---
Stockton	809	---	---	---	---	---	---	---	---	---	654,000
Storden	225	---	---	---	703,000	505,000	---	---	1,208,000	505,000	50,267
Strandquist	70	94,100	---	---	---	---	---	---	94,100	---	---
Sturgeon Lake	436	---	---	---	---	---	---	---	---	---	4,747,000
Sunburg	94	---	---	---	---	---	---	---	---	---	23,983
Sunfish Lake	522	---	---	---	1,505,000	---	---	---	1,505,000	---	---
Swanville	326	---	---	---	---	---	---	---	---	---	1,328,000
Tamarack	62	---	---	---	---	---	---	---	---	---	22,707
Taylors Falls	1,055	---	665,000	---	585,000	---	---	---	1,250,000	585,000	539,000
Thief River Falls	8,749	---	---	---	10,010,000	20,230,000	---	---	30,240,000	---	897,931
Tintah	67	---	---	---	---	---	---	---	---	---	3,100
Tonka Bay	1,442	---	---	---	---	---	---	---	---	---	1,701,258
Tower	430	---	240,000	---	---	---	603,033	---	843,033	---	2,230,328
Tracy	2,076	16,018,000	---	---	3,205,000	9,734,000	---	---	28,957,000	12,429,000	208,543
Trimont	705	286,000	---	---	---	67,553	---	---	353,553	---	386,000
Truman	1,092	355,000	---	---	---	---	1,155,000	---	1,510,000	1,155,000	1,703,414
Twin Valley	723	---	---	---	---	2,183,000	---	---	2,183,000	2,183,000	372,626
Two Harbors	3,633	3,900,000	---	---	---	---	---	---	3,900,000	---	7,852,200
Tyler	1,138	---	---	---	---	875,000	---	---	875,000	875,000	5,825,111
Ulen	476	---	---	---	---	1,190,000	---	---	1,190,000	---	1,137,000
Underwood	356	---	---	---	---	1,299,000	---	---	1,299,000	---	---
Upsala	487	---	666,000	---	---	129,000	---	---	795,000	129,000	362,709
Urbank	52	---	---	---	---	---	---	---	---	---	90,000
Utica	266	---	---	---	134,000	---	---	---	134,000	---	63,450
Vadnais Heights	12,912	5,380,000	---	---	---	---	---	---	5,380,000	5,380,000	400,000
Vergas	348	1,183,000	---	---	---	80,000	---	---	1,263,000	278,000	35,125
Verndale	511	---	---	---	---	1,381,000	---	---	1,381,000	57,000	1,632,087

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
Vernon Center	328	---	---	---	---	1,215,000	---	---	1,215,000	---	686,000
Vesta	276	---	---	---	---	724,000	---	---	724,000	---	---
Victoria	10,546	10,980,000	1,505,000	---	9,345,000	2,290,000	---	---	24,120,000	7,905,000	---
Viking	79	---	---	---	---	514,000	---	---	514,000	---	---
Villard	225	---	---	---	---	854,000	---	---	854,000	---	---
Virginia	8,421	2,607,000	---	---	---	25,655,000	---	---	28,262,000	1,560,000	25,910,417
Wabasha	2,559	---	---	---	2,220,000	433,000	---	---	2,653,000	---	736,000
Wabasso	739	---	260,000	---	162,000	2,099,000	42,491	---	2,563,491	677,000	627,975
Waconia	13,033	8,210,000	---	---	14,365,000	18,025,000	2,954,052	---	43,554,052	10,560,000	885,000
Wadena	4,325	---	---	---	---	---	5,439,000	---	5,439,000	1,035,000	11,788,000
Wahkon	235	---	---	---	---	---	---	---	---	---	485,000
Waite Park	8,341	14,765,000	790,000	---	2,870,000	1,645,000	---	---	20,070,000	3,105,000	324,739
Waldorf	201	857,000	---	---	---	1,576,000	---	---	2,433,000	---	1,462,939
Walker	966	---	---	---	150,000	---	---	---	150,000	---	5,844,699
Walnut Grove	751	---	---	---	---	4,060,000	---	---	4,060,000	2,755,000	---
Walters	69	---	---	---	71,672	107,500	---	---	179,172	---	---
Waltham	164	---	---	---	---	665,000	---	---	665,000	---	---
Wanamingo	1,113	---	290,000	---	3,350,000	410,000	---	---	4,050,000	2,375,000	434,000
Warren	1,605	730,000	---	---	831,000	2,832,000	---	---	4,393,000	3,562,000	5,590,533
Waseca	9,229	4,005,000	---	---	---	1,500,000	---	---	5,505,000	1,605,000	9,962,000
Watertown	4,659	---	---	829,000	3,930,000	---	---	---	4,759,000	2,654,000	172,000
Waterville	1,750	---	---	---	---	4,482,000	---	---	4,482,000	4,060,000	5,838,000
Watkins	991	4,050,000	---	---	---	---	---	---	4,050,000	---	511,000
Watson	182	---	---	---	---	1,422,000	---	---	1,422,000	659,000	42,000
Waubun	409	291,200	---	---	---	3,115,800	---	---	3,407,000	---	64,137
Waverly	1,900	---	---	---	581,000	6,295,000	---	---	6,876,000	1,775,000	1,544,759
Wayzata	4,434	680,000	11,170,000	---	4,920,000	4,835,000	---	---	21,605,000	4,690,000	---
Welcome	710	---	---	---	4,154,000	1,535,000	---	---	5,689,000	1,259,000	1,139,000
Wells	2,410	515,000	---	---	4,000,000	2,150,000	---	---	6,665,000	985,000	678,000
Wendell	166	---	---	---	---	---	---	---	---	---	491,000
West Concord	861	178,000	---	---	3,853,250	765,500	---	---	4,796,750	387,750	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2020**

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			
West Saint Paul	20,615	31,930,000	1,050,000	---	10,970,000	11,710,000	---	---	55,660,000	9,330,000	---
Westbrook	758	---	---	---	1,100,000	---	---	---	1,100,000	1,100,000	---
Wheaton	1,460	---	---	---	---	3,337,534	---	---	3,337,534	---	2,133,641
White Bear Lake	24,883	3,205,000	2,560,000	---	12,285,000	860,000	---	---	18,910,000	510,000	---
Willernie	515	---	---	---	---	---	---	---	---	---	305,325
Williams	157	---	---	---	---	240,000	---	---	240,000	240,000	46,000
Willmar	21,015	2,670,000	---	---	14,549,000	28,495,000	6,348,000	---	52,062,000	28,495,000	61,970,956
Willow River	384	---	---	---	---	836,917	---	---	836,917	---	---
Wilmont	332	---	---	---	---	---	---	---	---	---	491,000
Wilton	263	---	---	---	---	---	---	---	---	---	18,339
Windom	4,798	---	---	---	19,990,000	6,605,000	7,820,000	---	34,415,000	14,560,000	11,917,367
Winger	174	---	---	---	---	---	---	---	---	---	887,501
Winnebago	1,391	---	---	---	1,410,000	85,000	---	---	1,495,000	415,000	9,183,546
Winona	25,948	4,395,000	---	---	---	3,700,000	---	---	8,095,000	---	1,380,000
Winsted	2,240	3,787,000	---	---	400,000	6,644,000	---	---	10,831,000	3,156,000	1,779,000
Winthrop	1,332	---	585,000	---	195,000	4,017,001	---	---	4,797,001	585,000	---
Winton	169	---	---	---	---	---	---	---	---	---	100,989
Wolverton	128	---	---	---	---	30,000	---	---	30,000	---	---
Wood Lake	381	---	---	---	---	610,000	---	---	610,000	610,000	995,000
Woodbury	75,102	40,085,000	280,000	---	18,655,000	---	---	---	59,020,000	1,805,000	73,287
Woodstock	110	---	---	---	---	248,100	---	---	248,100	---	26,000
Worthington	13,947	13,345,000	---	---	---	9,055,000	---	---	22,400,000	---	1,350,000
Wrenshall	428	---	---	---	335,000	---	---	---	335,000	335,000	617,000
Wright	168	---	---	---	---	---	---	---	---	---	100,145
Wykoff	432	---	---	---	---	1,354,000	---	---	1,354,000	---	840,000
Wyoming	8,032	---	---	---	9,385,000	3,200,000	---	---	12,585,000	---	227,210
Zimmerman	6,189	2,900,000	---	---	---	---	---	---	2,900,000	---	1,934,000
Zumbro Falls	155	---	---	---	---	850,000	---	---	850,000	---	---
Zumbrota	3,726	455,000	---	---	---	---	---	---	455,000	455,000	---
<b>State Total</b>	<b>4,708,320</b>	<b>\$2,942,408,894</b>	<b>\$256,555,558</b>	<b>\$79,279,953</b>	<b>\$1,957,382,600</b>	<b>\$1,965,098,184</b>	<b>\$893,680,576</b>	<b>\$4,673,000</b>	<b>\$8,099,078,765</b>	<b>\$1,869,574,875</b>	<b>\$1,709,745,165</b>

\*Data could not be fully verified.

\*\*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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Adrian	1,194	\$1,019,895	\$517,168	\$1,537,063	\$1,161,641	\$542,539	\$1,704,180	10.9%	\$1,056,531	161.3%
Afton	2,955	652,128	39,517	691,645	741,522	829,745	1,571,267	127.2%	1,535,206	102.3%
Aitkin	2,168	895,398	---	895,398	377,559	55,469	433,028	-51.6%	2,831,971	15.3%
Albany	2,780	890,270	---	890,270	1,047,065	---	1,047,065	17.6%	2,019,888	51.8%
Albert Lea	18,492	8,713,892	3,229,423	11,943,315	9,985,667	3,430,091	13,415,758	12.3%	15,595,163	86.0%
Alberta	94	112,728	---	112,728	123,011	---	123,011	9.1%	76,059	161.7%
Albertville	7,896	2,477,774	152,836	2,630,610	3,200,223	156,143	3,356,366	27.6%	3,951,138	84.9%
Alexandria	14,335	4,575,932	978,851	5,554,783	5,231,227	943,928	6,175,155	11.2%	12,431,820	49.7%
Alpha	97	261,802	90,174	351,976	295,145	95,076	390,221	10.9%	89,873	434.2%
Alvarado	388	(69,366)	199,445	130,079	6,221	168,698	174,919	34.5%	407,407	42.9%
Amboy	535	379,875	38,812	418,687	417,008	42,620	459,628	9.8%	486,072	94.6%
Andover	32,601	9,240,458	1,074,753	10,315,211	9,513,916	881,413	10,395,329	0.8%	20,275,069	51.3%
Annandale	3,330	2,025,980	591,257	2,617,237	2,103,274	563,745	2,667,019	1.9%	2,170,884	122.9%
Anoka	17,921	5,042,915	2,390,007	7,432,922	5,533,135	2,408,579	7,941,714	6.8%	13,546,592	58.6%
Apple Valley	56,374	17,968,467	---	17,968,467	19,093,972	---	19,093,972	6.3%	30,536,398	62.5%
Appleton	1,392	2,068,325	388,891	2,457,216	1,987,512	412,222	2,399,734	-2.3%	2,433,540	98.6%
Arco	87	11,067	39,355	50,422	(27,044)	37,229	10,185	-79.8%	97,084	10.5%
Arden Hills	9,939	3,193,145	558,243	3,751,388	3,351,724	583,791	3,935,515	4.9%	5,276,281	74.6%
Arlington	2,247	1,141,582	624,698	1,766,280	1,101,606	736,601	1,838,207	4.1%	2,013,076	91.3%
Askov	331	651,856	---	651,856	648,871	---	648,871	-0.5%	271,059	239.4%
Atwater	1,124	1,218,202	---	1,218,202	1,446,835	---	1,446,835	18.8%	814,127	177.7%
Aurora	1,678	1,167,416	371,915	1,539,331	1,618,187	---	1,618,187	5.1%	1,860,465	87.0%
Austin	26,174	8,926,852	805,606	9,732,458	12,252,676	938,423	13,191,099	35.5%	17,547,883	75.2%
Avon	1,618	2,560,188	320,361	2,880,549	2,703,701	359,662	3,063,363	6.3%	1,546,466	198.1%
Babbitt	1,397	2,775,562	223,289	2,998,851	3,074,900	209,185	3,284,085	9.5%	2,308,949	142.2%
Badger	429	564,112	7,086	571,198	564,457	16,929	581,386	1.8%	292,545	198.7%
Balaton	595	(121,594)	328,647	207,053	48,872	304,055	352,927	70.5%	664,830	53.1%
Barnesville	2,759	1,777,236	528,097	2,305,333	2,068,116	468,529	2,536,645	10.0%	3,004,314	84.4%
Barnum	620	147,810	116,244	264,054	223,625	129,632	353,257	33.8%	470,255	75.1%
Barrett	366	572,276	---	572,276	607,590	---	607,590	6.2%	366,262	165.9%
Battle Lake	857	1,198,724	318,955	1,517,679	1,620,950	268,683	1,889,633	24.5%	964,375	195.9%
Baudette	966	659,874	119,246	779,120	544,047	120,309	664,356	-14.7%	1,338,256	49.6%
Baxter	8,612	3,116,378	263,202	3,379,580	3,273,348	32,576	3,305,924	-2.2%	9,151,263	36.1%
Bayport	4,024	4,980,999	1,908,739	6,889,738	4,706,870	2,036,281	6,743,151	-2.1%	3,172,733	212.5%
Beaver Bay	120	477,843	---	477,843	556,187	---	556,187	16.4%	295,447	188.3%
Becker	4,877	2,356,735	1,487,939	3,844,674	2,713,402	1,181,422	3,894,824	1.3%	7,872,047	49.5%
Belgrade	738	419,799	114,787	534,586	510,784	117,578	628,362	17.5%	705,841	89.0%
Belle Plaine	7,395	3,591,700	1,113,251	4,704,951	2,632,451	1,223,945	3,856,396	-18.0%	5,199,232	74.2%
Belview	291	505,411	41,397	546,808	608,669	38,939	647,608	18.4%	234,175	276.5%
Bemidji	14,574	7,105,772	2,164,373	9,270,145	8,386,995	2,062,035	10,449,030	12.7%	13,282,464	78.7%
Benson	3,480	1,387,487	22,355,377	23,742,864	1,720,751	22,008,978	23,729,729	-0.1%	3,808,181	623.1%
Bertha	560	330,336	195,890	526,226	424,247	200,734	624,981	18.8%	287,449	217.4%
Bethel	476	534,379	---	534,379	552,302	---	552,302	3.4%	284,111	194.4%
Big Lake	11,686	3,419,973	125,383	3,545,356	3,821,497	136,539	3,958,036	11.6%	6,094,331	64.9%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Bigelow	227	191,587	56,996	248,583	249,185	54,795	303,980	22.3%	123,422	246.3%
Biwabik	961	(1,337,687)	129,232	(1,208,455)	(1,257,459)	85,727	(1,171,732)	3.0%	1,718,207	-68.2%
Blackduck	845	320,806	288,935	609,741	339,507	367,291	706,798	15.9%	823,439	85.8%
Blaine	70,222	13,331,764	9,172,677	22,504,441	18,258,055	9,700,466	27,958,521	24.2%	36,464,269	76.7%
Blooming Prairie	1,974	1,133,497	---	1,133,497	1,219,930	---	1,219,930	7.6%	1,380,577	88.4%
Bloomington	89,987	36,539,448	5,929,550	42,468,998	39,050,038	5,907,657	44,957,695	5.9%	101,303,300	44.4%
Blue Earth	3,174	2,767,104	(203,070)	2,564,034	2,985,523	(411,159)	2,574,364	0.4%	4,363,428	59.0%
Bluffton	210	269,099	10,119	279,218	280,778	18,163	298,941	7.1%	118,705	251.8%
Boyd	141	291,345	---	291,345	353,200	---	353,200	21.2%	240,687	146.7%
Braham	1,769	720,293	(347,317)	372,976	123,012	149,733	272,745	-26.9%	1,692,648	16.1%
Brainerd	14,395	4,456,109	1,866,918	6,323,027	4,766,755	2,099,177	6,865,932	8.6%	14,979,850	45.8%
Breckenridge	3,430	1,571,816	---	1,571,816	1,567,307	---	1,567,307	-0.3%	2,938,567	53.3%
Bricelyn	348	1,140,794	---	1,140,794	1,126,059	---	1,126,059	-1.3%	303,358	371.2%
Brooklyn Center	33,782	12,437,738	(989,673)	11,448,065	14,121,566	(5,471)	14,116,095	23.3%	25,120,041	56.2%
Brooklyn Park	86,478	21,878,246	(49,499)	21,828,747	25,956,166	(279,061)	25,677,105	17.6%	66,843,770	38.4%
Brooten	626	978,292	44,685	1,022,977	1,145,230	44,685	1,189,915	16.3%	497,077	239.4%
Browerville	839	1,081,188	213,121	1,294,309	1,198,398	227,482	1,425,880	10.2%	364,848	390.8%
Brownton	731	318,146	128,434	446,580	276,749	170,970	447,719	0.3%	694,450	64.5%
Buffalo	16,168	2,762,173	(1,313,842)	1,448,331	3,061,504	(1,158,549)	1,902,955	31.4%	11,447,141	16.6%
Buffalo Lake	660	64,711	---	64,711	55,970	---	55,970	-13.5%	736,769	7.6%
Buhl	952	1,233,963	112,065	1,346,028	1,420,451	93,348	1,513,799	12.5%	900,113	168.2%
Burnsville	64,317	23,098,071	2,436,730	25,534,801	27,212,038	2,566,865	29,778,903	16.6%	43,565,223	68.4%
Butterfield	601	433,191	172,520	605,711	518,177	165,238	683,415	12.8%	289,453	236.1%
Byron	6,312	1,246,632	890,798	2,137,430	1,585,494	524,173	2,109,667	-1.3%	2,888,197	73.0%
Caledonia	2,847	1,073,343	242,449	1,315,792	1,109,847	317,966	1,427,813	8.5%	2,720,187	52.5%
Callaway	178	147,519	481,083	628,602	177,922	752,351	930,273	48.0%	456,530	203.8%
Cambridge	9,611	3,450,567	1,156,128	4,606,695	3,323,690	1,995,784	5,319,474	15.5%	8,304,992	64.1%
Canby	1,695	997,337	46,434	1,043,771	1,072,156	58,133	1,130,289	8.3%	1,968,621	57.4%
Cannon Falls	4,220	2,543,950	269,717	2,813,667	2,950,873	362,496	3,313,369	17.8%	4,431,405	74.8%
Carver	5,829	1,351,058	(85,175)	1,265,883	1,533,894	(117,072)	1,416,822	11.9%	2,766,577	51.2%
Cass Lake	675	(109,098)	51,209	(57,889)	92,024	57,353	149,377	358.0%	813,920	18.4%
Centerville	3,896	1,649,217	---	1,649,217	1,568,989	---	1,568,989	-4.9%	2,605,466	60.2%
Ceylon	303	309,435	---	309,435	348,138	---	348,138	12.5%	264,478	131.6%
Champlin	23,919	4,966,713	1,677,938	6,644,651	4,702,514	2,879,596	7,582,110	14.1%	12,558,186	60.4%
Chandler	279	267,541	388,041	655,582	279,755	418,224	697,979	6.5%	226,084	308.7%
Chanhassen	25,947	5,255,804	555,915	5,811,719	6,684,991	595,623	7,280,614	25.3%	29,933,432	24.3%
Chaska	27,810	1,910,861	(656,603)	1,254,258	1,879,195	(622,841)	1,256,354	0.2%	22,613,747	5.6%
Chatfield	2,997	1,080,079	1,201,475	2,281,554	1,280,133	1,170,222	2,450,355	7.4%	3,234,437	75.8%
Chisago City	5,558	1,145,550	150,460	1,296,010	1,083,085	108,260	1,191,345	-8.1%	3,037,619	39.2%
Chisholm	4,775	11,566,241	---	11,566,241	11,386,317	---	11,386,317	-1.6%	5,544,029	205.4%
Chokio	405	515,802	81,754	597,556	538,433	69,062	607,495	1.7%	264,680	229.5%
Circle Pines	5,025	3,844,287	(157,336)	3,686,951	3,878,947	(125,449)	3,753,498	1.8%	3,092,251	121.4%
Clara City	1,423	1,786,389	628,660	2,415,049	1,923,982	642,493	2,566,475	6.3%	1,290,802	198.8%
Clarissa	661	985,395	305,829	1,291,224	1,164,721	261,331	1,426,052	10.4%	365,097	390.6%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.



**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Clarkfield	852	715,706	(172,001)	543,705	740,723	(170,626)	570,097	4.9%	1,318,324	43.2%
Cleveland	747	300,132	238,460	538,592	345,148	258,511	603,659	12.1%	485,985	124.2%
Climax	243	73,561	---	73,561	69,511	---	69,511	-5.5%	155,776	44.6%
Cloquet	12,568	2,550,974	301,570	2,852,544	3,579,806	343,007	3,922,813	37.5%	8,071,957	48.6%
Cohasset	2,689	1,095,162	(55,706)	1,039,456	993,215	(55,706)	937,509	-9.8%	1,802,630	52.0%
Cokato	2,799	827,429	246,135	1,073,564	1,034,713	269,518	1,304,231	21.5%	2,670,862	48.8%
Cold Spring	4,164	2,856,421	(1,026,773)	1,829,648	2,749,113	(889,867)	1,859,246	1.6%	3,467,912	53.6%
Cologne	2,047	1,905,277	---	1,905,277	2,933,623	---	2,933,623	54.0%	1,513,997	193.8%
Columbia Heights	21,973	7,738,209	3,815,693	11,553,902	8,245,356	3,474,852	11,720,208	1.4%	17,008,373	68.9%
Columbus	4,159	2,526,071	3,173,288	5,699,359	4,747,550	416,954	5,164,504	-9.4%	2,826,419	182.7%
Cook	534	1,928,152	734,057	2,662,209	1,768,771	686,503	2,455,274	-7.8%	1,585,332	154.9%
Coon Rapids	63,599	16,046,797	7,080,000	23,126,797	19,276,548	7,906,833	27,183,381	17.5%	41,773,533	65.1%
Corcoran	6,185	2,220,373	43,643	2,264,016	2,898,026	73,875	2,971,901	31.3%	5,452,211	54.5%
Cosmos	507	741,393	10,906	752,299	737,961	19,636	757,597	0.7%	490,607	154.4%
Cottage Grove	38,839	11,657,659	1,252,758	12,910,417	12,248,334	1,464,082	13,712,416	6.2%	26,976,373	50.8%
Cottonwood	1,149	437,215	715,797	1,153,012	726,783	883,851	1,610,634	39.7%	1,246,583	129.2%
Courtland	734	681,712	32,176	713,888	589,545	32,176	621,721	-12.9%	275,756	225.5%
Cromwell	240	49,184	173,336	222,520	38,047	245,012	283,059	27.2%	272,396	103.9%
Crookston	7,482	4,588,030	10,667,568	15,255,598	4,420,259	2,341,406	6,761,665	-55.7%	8,982,038	75.3%
Crosslake	2,394	8,299,300	---	8,299,300	6,901,264	---	6,901,264	-16.8%	2,707,812	254.9%
Crystal	23,330	6,924,895	2,515,263	9,440,158	8,331,252	2,513,057	10,844,309	14.9%	16,621,179	65.2%
Currie	224	69,420	117,723	187,143	61,349	132,989	194,338	3.8%	229,122	84.8%
Dalton	215	82,678	---	82,678	117,446	---	117,446	42.1%	289,981	40.5%
Danvers	103	334,726	---	334,726	220,826	---	220,826	-34.0%	101,776	217.0%
Darfur	84	209,534	---	209,534	184,293	---	184,293	-12.0%	163,418	112.8%
Darwin	348	288,410	22,792	311,202	262,226	24,419	250,645	-19.5%	193,026	129.9%
Dassel	1,472	529,516	244,692	774,208	701,993	392,308	1,094,301	41.3%	1,070,411	102.2%
Dawson	1,466	529,789	1,382,591	1,912,380	772,886	1,669,582	2,442,468	27.7%	1,533,819	159.2%
Dayton	7,262	1,842,633	348,256	2,190,889	1,961,845	493,662	2,455,507	12.1%	5,411,801	45.4%
Deephaven	3,899	3,290,263	---	3,290,263	3,580,859	---	3,580,859	8.8%	3,299,390	108.5%
Deer River	909	(155,990)	762,307	606,317	(73,813)	911,072	837,259	38.1%	1,334,914	62.7%
Delano	6,484	2,770,897	(1,328,807)	1,442,090	2,919,143	(1,683,973)	1,235,170	-14.3%	5,250,819	23.5%
Delavan	172	748,649	---	748,649	516,952	---	516,952	-30.9%	178,242	290.0%
Detroit Lakes	9,869	5,239,883	3,640,673	8,880,556	5,797,121	4,466,623	10,263,744	15.6%	9,498,220	108.1%
Dilworth	4,612	2,898,017	---	2,898,017	3,806,221	---	3,806,221	31.3%	2,097,817	181.4%
Dodge Center	2,844	1,862,391	293,215	2,155,606	1,808,961	214,422	2,023,383	-6.1%	2,103,832	96.2%
Dover	782	725,511	353,277	1,078,788	714,310	412,819	1,127,129	4.5%	395,351	285.1%
Dovray	58	135,186	66,665	201,851	135,302	73,562	208,864	3.5%	55,158	378.7%
Duluth	86,697	17,473,027	24,357,134	41,830,161	20,775,546	24,686,269	45,461,815	8.7%	116,754,331	38.9%
Dundas	1,712	1,448,917	---	1,448,917	1,739,076	---	1,739,076	20.0%	1,124,142	154.7%
Dundee	73	59,851	---	59,851	58,303	---	58,303	-2.6%	54,490	107.0%
Dunnell	133	296,127	68,756	364,883	319,800	70,779	390,579	7.0%	150,698	259.2%
Eagan	68,855	21,836,793	2,381,925	24,218,718	26,537,398	2,443,131	28,980,529	19.7%	44,222,660	65.5%
Eagle Bend	546	471,096	157,754	628,850	555,111	199,290	754,401	20.0%	366,106	206.1%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Eagle Lake	3,278	2,956,582	---	2,956,582	2,819,742	---	2,819,742	-4.6%	1,604,242	175.8%
East Bethel	11,786	3,161,126	---	3,161,126	3,424,322	---	3,424,322	8.3%	5,836,338	58.7%
East Grand Forks	9,176	6,510,353	(363,994)	6,146,359	6,807,461	(253,476)	6,553,985	6.6%	12,194,558	53.7%
East Gull Lake	986	445,892	13,775	459,667	485,885	12,901	498,786	8.5%	491,832	101.4%
Easton	177	496,010	---	496,010	570,001	---	570,001	14.9%	180,360	316.0%
Echo**	243	100,747	---	100,747	---	---	---	-100.0%	---	---
Eden Prairie	64,198	25,354,724	(130)	25,354,594	26,197,429	(130)	26,197,299	3.3%	48,713,943	53.8%
Edgerton	1,258	1,007,718	536,855	1,544,573	932,946	547,900	1,480,846	-4.1%	1,173,887	126.1%
Edina	53,494	18,505,172	---	18,505,172	27,156,624	(50,610)	27,106,014	46.5%	47,922,806	56.6%
Elk River	25,835	7,684,153	7,499,290	15,183,443	7,967,868	7,534,758	15,502,626	2.1%	18,434,764	84.1%
Elko New Market	4,846	1,355,991	160,317	1,516,308	1,150,413	179,659	1,330,072	-12.3%	2,830,070	47.0%
Elmore	549	134,101	(11,904)	122,197	190,127	(37,034)	153,093	25.3%	551,994	27.7%
Ely	3,268	2,873,540	481,312	3,354,852	3,161,167	1,156,471	4,317,638	28.7%	5,729,331	75.4%
Elysian	708	577,137	43,251	620,388	639,579	232,813	872,392	40.6%	682,896	127.7%
Eveleth	3,493	6,411,833	311,450	6,723,283	6,802,999	283,381	7,086,380	5.4%	5,518,012	128.4%
Excelsior	2,355	1,359,068	246,061	1,605,129	1,265,884	43,981	1,309,865	-18.4%	2,286,123	57.3%
Eyota	2,006	930,555	354,021	1,284,576	979,841	400,852	1,380,693	7.5%	993,424	139.0%
Fairfax	1,250	877,799	---	877,799	1,092,475	---	1,092,475	24.5%	1,343,969	81.3%
Fairmont	10,487	7,947,281	1,054,240	9,001,521	6,141,660	1,028,069	7,169,729	-20.3%	9,592,573	74.7%
Falcon Heights	5,369	2,515,136	377,003	2,892,139	3,188,689	426,849	3,615,538	25.0%	2,666,088	135.6%
Faribault	24,453	8,631,258	1,563,491	10,194,749	10,253,754	1,795,599	12,049,353	18.2%	21,819,117	55.2%
Farington	23,632	5,761,747	2,582,791	8,344,538	6,060,870	2,739,703	8,800,573	5.5%	13,525,198	65.1%
Fergus Falls	14,119	6,339,996	3,379,231	9,719,227	7,202,173	4,522,772	11,724,945	20.6%	14,837,864	79.0%
Fertile	804	690,313	(149,145)	541,168	780,349	(195,560)	584,789	8.1%	703,620	83.1%
Finlayson	295	270,839	---	270,839	325,718	---	325,718	20.3%	195,031	167.0%
Fisher	422	336,460	---	336,460	435,208	---	435,208	29.3%	315,926	137.8%
Foley	2,711	2,769,445	1,287,659	4,057,104	2,834,496	742,255	3,576,751	-11.8%	1,571,697	227.6%
Forest Lake	20,611	5,787,048	882,696	6,669,744	6,095,456	277,213	6,372,669	-4.5%	15,756,510	40.4%
Fountain	409	253,053	162,311	415,364	248,193	179,435	427,628	3.0%	256,346	166.8%
Franklin	493	363,142	---	363,142	486,407	---	486,407	33.9%	390,125	124.7%
Frazee	1,335	742,876	258,867	1,001,743	855,201	254,074	1,109,275	10.7%	1,113,739	99.6%
Freeport	675	618,602	354,110	972,712	654,558	414,207	1,068,765	9.9%	604,156	176.9%
Fridley	29,590	10,166,947	1,567,296	11,734,243	13,603,533	1,498,101	15,101,634	28.7%	53,112,403	28.4%
Frost	216	142,619	5,076	147,695	149,365	5,102	154,467	4.6%	187,013	82.6%
Fulda	1,371	332,983	467,632	800,615	234,334	354,744	589,078	-26.4%	1,065,915	55.3%
Garvin	124	205,517	(7,459)	198,058	121,769	(10,226)	111,543	-43.7%	120,369	92.7%
Gaylord	2,273	934,162	899,288	1,833,450	635,625	432,708	1,068,333	-41.7%	2,820,469	37.9%
Gem Lake	528	494,217	---	494,217	262,050	---	262,050	-47.0%	354,954	73.8%
Gibbon	784	975,472	18,623	994,095	1,110,992	12,075	1,123,067	13.0%	722,298	155.5%
Gilbert	1,687	1,045,750	252,330	1,298,080	1,328,840	224,110	1,552,950	19.6%	2,745,854	56.6%
Glencoe	5,744	2,406,715	18,575	2,425,290	2,301,004	(76,615)	2,224,389	-8.3%	4,320,061	51.5%
Glenwood	2,657	1,794,427	(142,175)	1,652,252	2,022,337	(119,566)	1,902,771	15.2%	2,303,742	82.6%
Golden Valley	22,552	15,138,060	212,939	15,350,999	17,654,039	127,269	17,781,308	15.8%	19,464,886	91.4%
Good Thunder	560	868,640	176,904	1,045,544	852,683	177,357	1,030,040	-1.5%	485,058	212.4%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Goodridge	112	(2,662)	84	(2,578)	(34,419)	84	(34,335)	-1231.8%	82,880	-41.4%
Goodview	4,158	1,465,062	177,506	1,642,568	1,425,353	211,163	1,636,516	-0.4%	2,074,060	78.9%
Granada	291	234,321	79,684	314,005	275,966	80,104	356,070	13.4%	105,046	339.0%
Grand Marais	1,337	4,752,240	270,803	5,023,043	5,240,436	329,578	5,570,014	10.9%	2,295,201	242.7%
Grand Meadow	1,127	1,769,196	307,696	2,076,892	920,349	170,014	1,090,363	-47.5%	873,944	124.8%
Grand Rapids	11,126	5,361,811	598,646	5,960,457	5,834,683	717,192	6,551,875	9.9%	13,791,265	47.5%
Granite Falls	2,737	977,122	476,765	1,453,887	580,799	533,446	1,114,245	-23.4%	3,534,869	31.5%
Grant	3,966	1,785,142	---	1,785,142	2,032,770	---	2,032,770	13.9%	1,525,702	133.2%
Greenbush	682	545,361	306,563	851,924	565,055	212,510	777,565	-8.7%	644,700	120.6%
Greenfield	2,903	856,176	44,229	900,405	935,129	---	935,129	3.9%	1,887,065	49.6%
Grove City	624	940,636	(3,001)	937,635	1,017,797	(3,001)	1,014,796	8.2%	463,735	218.8%
Grygla	180	132,836	136,933	269,769	146,734	193,391	340,125	26.1%	214,136	158.8%
Hadley	54	18,615	---	18,615	45,102	---	45,102	142.3%	53,285	84.6%
Hallock	906	675,682	(14,482)	661,200	740,577	(14,482)	726,095	9.8%	919,980	78.9%
Halstad	564	681,721	(130,966)	550,755	593,050	---	593,050	7.7%	489,535	121.1%
Ham Lake	16,464	3,161,707	790,177	3,951,884	3,749,117	822,956	4,572,073	15.7%	5,555,524	82.3%
Hamburg	566	480,884	13,343	494,227	521,059	14,416	535,475	8.3%	459,609	116.5%
Hancock	863	1,476,908	152,487	1,629,395	1,432,103	139,253	1,571,356	-3.6%	309,324	508.0%
Hanley Falls	243	89,944	95,801	185,745	105,701	105,820	211,521	13.9%	208,845	101.3%
Hanover	3,548	699,592	---	699,592	806,668	---	806,668	15.3%	1,712,294	47.1%
Hanska	382	160,209	56,524	216,733	173,044	58,959	232,003	7.0%	350,017	66.3%
Harmony	1,043	632,747	626,742	1,259,489	696,638	755,577	1,452,215	15.3%	1,105,305	131.4%
Harris	1,111	1,937,393	3,681	1,941,074	1,993,055	3,681	1,996,736	2.9%	424,593	470.3%
Hastings	22,154	5,596,357	4,213,881	9,810,238	7,940,056	4,972,251	12,912,307	31.6%	18,080,652	71.4%
Hayfield	1,364	440,102	14,241	454,343	497,962	13,011	510,973	12.5%	1,225,621	41.7%
Hector	1,012	958,021	63,537	1,021,558	1,110,531	15,942	1,126,473	10.3%	1,227,872	91.7%
Henderson	960	(78,440)	(58,109)	(136,549)	3,397	2,565	5,962	104.4%	712,656	0.8%
Hendricks	616	204,733	70,411	275,144	126,446	97,261	223,707	-18.7%	685,583	32.6%
Hendrum	289	(250)	(209,893)	(210,143)	(3,633)	(214,606)	(218,239)	-3.9%	233,389	-93.5%
Henning	854	318,681	198,839	517,520	346,145	253,402	599,547	15.9%	668,295	89.7%
Herman	384	401,911	89,450	491,361	418,437	91,443	509,880	3.8%	463,768	109.9%
Hermantown	10,221	3,447,634	805,181	4,252,815	4,018,261	735,250	4,753,511	11.8%	6,909,347	68.8%
Heron Lake	602	903,637	382,785	1,286,422	1,043,437	451,998	1,495,435	16.2%	548,930	272.4%
Hibbing	16,214	21,539,324	124,406	21,663,730	24,194,017	246,339	24,440,356	12.8%	18,213,941	134.2%
Hills	686	443,729	272,672	716,401	450,453	(34,160)	416,293	-41.9%	363,902	114.4%
Hilltop	958	1,468,059	---	1,468,059	1,560,558	---	1,560,558	6.3%	896,428	174.1%
Hinckley	1,904	1,662,989	---	1,662,989	1,693,741	---	1,693,741	1.8%	1,266,333	133.8%
Hitterdal	199	95,057	(149,098)	(54,041)	95,108	(179,358)	(84,250)	-55.9%	135,175	-62.3%
Hoffman	698	265,142	64,033	329,175	207,030	74,939	281,969	-14.3%	541,975	52.0%
Holdingford	743	354,038	---	354,038	295,982	---	295,982	-16.4%	666,579	44.4%
Holloway	87	(29,521)	---	(29,521)	84,214	---	84,214	385.3%	109,267	77.1%
Hopkins	19,079	5,872,889	2,747,151	8,620,040	7,167,508	2,980,388	10,147,896	17.7%	20,579,282	49.3%
Houston	997	353,198	246,039	599,237	356,809	273,773	630,582	5.2%	1,062,344	59.4%
Howard Lake	2,071	2,223,203	(359,407)	1,863,796	2,335,800	(323,673)	2,012,127	8.0%	2,541,906	79.2%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hoyt Lakes	2,020	938,719	1,042,765	1,981,484	1,230,272	1,147,301	2,377,573	20.0%	3,467,794	68.6%
Hugo	15,766	3,216,648	1,571,456	4,788,104	3,392,924	1,487,279	4,880,203	1.9%	5,745,480	84.9%
Hutchinson	14,599	7,392,147	6,517	7,398,664	7,934,074	308,252	8,242,326	11.4%	15,753,934	52.3%
Independence	3,755	1,374,005	---	1,374,005	1,535,130	66,580	1,601,710	16.6%	3,338,389	48.0%
International Falls	5,802	3,628,556	751,314	4,379,870	4,059,708	1,007,897	5,067,605	15.7%	8,819,742	57.5%
Inver Grove Heights	35,801	11,313,120	3,016,760	14,329,880	12,870,165	2,328,946	15,199,111	6.1%	29,296,803	51.9%
Isanti	6,804	1,254,221	442,064	1,696,285	1,509,947	570,515	2,080,462	22.6%	3,912,512	53.2%
Ivanhoe	560	197,445	238,411	435,856	281,689	251,531	533,220	22.3%	904,901	58.9%
Jackson	3,323	5,608,267	---	5,608,267	6,182,292	269,219	6,451,511	15.0%	3,328,436	193.8%
Janesville	2,421	971,183	254,499	1,225,682	969,479	304,963	1,274,442	4.0%	1,679,484	75.9%
Jasper	610	1,140,085	278,954	1,419,039	1,257,319	311,429	1,568,748	10.6%	477,154	328.8%
Jeffers	349	286,262	98,532	384,794	237,083	149,776	386,859	0.5%	248,743	155.5%
Jordan	6,656	1,233,936	663,200	1,897,136	2,488,457	819,634	3,308,091	74.4%	4,493,677	73.6%
Kandiyohi	569	1,529,681	---	1,529,681	1,513,063	---	1,513,063	-1.1%	290,830	520.3%
Karlstad	710	457,516	141,772	599,288	573,806	160,567	734,373	22.5%	736,696	99.7%
Kasota	714	670,728	---	670,728	816,080	---	816,080	21.7%	424,779	192.1%
Kasson	6,851	2,186,459	58,719	2,245,178	2,902,867	168,384	3,071,251	36.8%	4,458,314	68.9%
Kellogg	415	375,045	131,332	506,377	434,997	161,865	596,862	17.9%	295,791	201.8%
Kennedy	176	38,091	107,326	145,417	48,109	93,929	142,038	-2.3%	244,288	58.1%
Kenyon	1,894	764,429	190,914	955,343	856,818	324,433	1,181,251	23.6%	1,814,209	65.1%
Kimball	799	229,126	317,187	546,313	203,574	246,309	449,883	-17.7%	708,444	63.5%
La Crescent	5,276	1,255,991	(55,225)	1,200,766	1,709,336	(33,020)	1,676,316	39.6%	3,481,680	48.1%
Lake Benton	687	311,230	431,853	743,083	485,869	447,702	933,571	25.6%	739,570	126.2%
Lake City	5,252	6,888,599	(127,606)	6,760,993	7,181,088	(86,267)	7,094,821	4.9%	6,070,638	116.9%
Lake Crystal	2,539	3,456,689	129,999	3,586,688	3,619,777	483,331	4,103,108	14.4%	1,962,910	209.0%
Lake Elmo	11,335	4,286,022	81,712	4,367,734	5,212,435	69,031	5,281,466	20.9%	5,496,831	96.1%
Lake Park	728	(123,522)	(32,645)	(156,167)	(118,768)	(70,281)	(189,049)	-21.1%	672,845	-28.1%
Lake Saint Croix Beach	1,043	413,272	---	413,272	413,625	---	413,625	0.1%	679,479	60.9%
Lake Wilson	254	169,865	25,532	195,397	136,579	106,527	243,106	24.4%	273,224	89.0%
Lakefield	1,735	1,757,197	755,892	2,513,089	1,696,735	840,720	2,537,455	1.0%	1,086,983	233.4%
Lakeville	69,490	16,279,427	979,399	17,258,826	23,928,291	1,018,074	24,946,365	44.5%	30,894,290	80.7%
Lancaster	364	314,405	73,691	388,096	270,146	60,364	330,510	-14.8%	328,958	100.5%
Lanesboro	724	310,341	249,912	560,253	365,283	328,548	693,831	23.8%	1,099,161	63.1%
Lauderdale	2,271	789,359	109,097	898,456	827,767	90,005	917,772	2.1%	1,601,068	57.3%
Le Center	2,517	1,337,677	435,959	1,773,636	1,309,919	429,003	1,738,922	-2.0%	1,595,283	109.0%
Le Sueur	4,213	922,828	2,591,088	3,513,916	1,055,386	1,489,350	2,544,736	-27.6%	4,945,660	51.5%
LeRoy	957	895,648	(203,972)	691,676	796,849	(180,142)	616,707	-10.8%	745,134	82.8%
Lewiston	1,533	589,459	958,195	1,547,654	595,769	919,436	1,515,205	-2.1%	1,085,149	139.6%
Lewisville	204	130,776	22,600	153,376	134,917	1,743	136,660	-10.9%	195,624	69.9%
Lexington	2,248	1,012,312	---	1,012,312	1,004,952	---	1,004,952	-0.7%	2,335,873	43.0%
Lindstrom	4,888	1,153,579	6,289	1,159,868	1,169,365	5,227	1,174,592	1.3%	2,603,386	45.1%
Lino Lakes	21,399	6,496,288	175,485	6,671,773	7,212,498	470,047	7,682,545	15.1%	10,873,298	70.7%
Lismore	202	265,647	76,125	341,772	295,654	29,644	325,298	-4.8%	202,285	160.8%
Litchfield	6,624	3,672,571	1,537,009	5,209,580	3,780,658	1,908,968	5,689,626	9.2%	6,152,978	92.5%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Little Canada	10,819	2,349,485	117,121	2,466,606	3,501,498	718,479	4,219,977	71.1%	4,804,957	87.8%
Little Falls	9,140	1,548,020	5,368,359	6,916,379	1,601,743	4,791,171	6,392,914	-7.6%	7,050,977	90.7%
Littlefork	553	453,967	205,001	658,968	402,201	183,012	585,213	-11.2%	731,705	80.0%
Long Lake	1,741	1,464,234	72,831	1,537,065	1,622,316	115,244	1,737,560	13.0%	1,961,740	88.6%
Long Prairie	3,661	955,844	170,641	1,126,485	973,329	250,583	1,223,912	8.6%	2,297,752	53.3%
Lonsdale	4,686	3,067,655	---	3,067,655	2,787,776	---	2,787,776	-9.1%	2,871,752	97.1%
Lowry*	334	---	---	---	92,221	52,940	145,161	---%	192,281	75.5%
Luverne	4,946	1,343,434	968,677	2,312,111	1,784,475	639,486	2,423,961	4.8%	5,453,840	44.4%
Lynd	436	(21,701)	(11,672)	(33,373)	(7,467)	(9,243)	(16,710)	49.9%	183,980	-9.1%
Madelia	2,396	2,820,672	---	2,820,672	2,711,414	10,000	2,721,414	-3.5%	2,132,135	127.6%
Madison	1,518	858,649	851,761	1,710,410	886,295	858,506	1,744,801	2.0%	1,974,478	88.4%
Madison Lake	1,247	1,054,996	858,824	1,913,820	1,255,449	977,224	2,232,673	16.7%	847,920	263.3%
Mahnomen	1,240	2,909,966	---	2,909,966	3,211,851	---	3,211,851	10.4%	1,003,095	320.2%
Mahtomedi	8,138	5,350,467	1,075,067	6,425,534	5,911,088	1,234,041	7,145,129	11.2%	4,319,530	165.4%
Mankato	44,488	12,255,097	4,952,823	17,207,920	12,455,535	5,199,412	17,654,947	2.6%	29,400,807	60.0%
Mantorville	1,111	714,619	182,449	897,068	871,796	193,063	1,064,859	18.7%	750,320	141.9%
Maple Grove	70,253	8,850,007	5,814,899	14,664,906	10,895,874	7,636,857	18,532,731	26.4%	43,208,440	42.9%
Maple Lake	2,159	1,973,185	748,988	2,722,173	2,297,352	916,191	3,213,543	18.1%	1,810,068	177.5%
Maple Plain	1,743	1,167,130	571,999	1,739,129	1,012,641	331,185	1,343,826	-22.7%	2,123,294	63.3%
Mapleton	1,710	1,252,438	113,922	1,366,360	1,376,397	103,615	1,480,012	8.3%	1,253,326	118.1%
Maplewood	42,088	10,133,911	786,240	10,920,151	13,489,547	1,218,058	14,707,605	34.7%	25,535,894	57.6%
Marshall	13,628	7,119,631	579,684	7,699,315	7,274,876	547,638	7,822,514	1.6%	17,042,358	45.9%
Mayer	2,453	979,366	---	979,366	443,042	377,072	820,114	-16.3%	972,048	84.4%
Maynard	319	15,937	122,006	137,943	57,664	12,124	69,788	-49.4%	560,785	12.4%
Mazeppa	874	424,515	366,060	790,575	412,040	490,299	902,339	14.1%	542,988	166.2%
McIntosh	606	371,853	---	371,853	440,596	---	440,596	18.5%	322,493	136.6%
Medford	1,315	991,479	18,611	1,010,090	1,183,427	19,342	1,202,769	19.1%	747,334	160.9%
Medina	6,837	3,053,599	1,061,906	4,115,505	3,459,696	1,226,769	4,686,465	13.9%	5,059,603	92.6%
Melrose	3,602	1,761,411	414,645	2,176,056	1,930,025	407,952	2,337,977	7.4%	2,913,650	80.2%
Menahga	1,340	374,467	(3,292)	371,175	49,591	(3,292)	46,299	-87.5%	1,319,834	3.5%
Mendota Heights	11,744	9,058,821	727,377	9,786,198	10,330,546	901,102	11,231,648	14.8%	10,289,964	109.2%
Mentor	104	123,546	121,209	244,755	154,381	166,900	321,281	31.3%	213,880	150.2%
Middle River	304	206,940	178,200	385,140	149,567	165,067	314,634	-18.3%	444,682	70.8%
Milaca	3,021	1,828,167	(2,996)	1,825,171	2,034,712	76,808	2,111,520	15.7%	2,114,982	99.8%
Milan	428	546,122	114,966	661,088	501,441	5	501,446	-24.1%	407,207	123.1%
Milroy	259	127,538	194,061	321,599	231,448	39,149	270,597	-15.9%	240,344	112.6%
Miltona	431	(31,822)	(52,830)	(84,652)	49,335	(32,379)	16,956	120.0%	287,682	5.9%
Minneapolis	429,954	128,040,000	153,853,000	281,893,000	167,654,000	149,967,000	317,621,000	12.7%	818,142,149	38.8%
Minneota	1,366	246,977	297,409	544,386	266,595	341,903	608,498	11.8%	1,228,503	49.5%
Minnesota City	202	175,787	---	175,787	168,364	---	168,364	-4.2%	86,281	195.1%
Minnesota Lake	661	562,884	25,046	587,930	662,497	15,644	678,141	15.3%	562,990	120.5%
Minnetonka	53,781	23,147,681	5,961,354	29,109,035	26,001,135	5,797,629	31,798,764	9.2%	41,259,863	77.1%
Minnetrissa	8,262	2,719,565	582,491	3,302,056	3,438,208	638,936	4,077,144	23.5%	5,760,352	70.8%
Montevideo	5,398	1,401,698	580,876	1,982,574	1,520,074	584,662	2,104,736	6.2%	4,691,734	44.9%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Montgomery	3,249	854,692	344,804	1,199,496	845,065	340,946	1,186,011	-1.1%	2,801,692	42.3%
Monticello	14,455	6,542,111	5,000,899	11,543,010	6,494,632	4,640,210	11,134,842	-3.5%	12,027,946	92.6%
Montrose	3,775	1,243,491	1,515,938	2,759,429	1,604,952	1,572,964	3,177,916	15.2%	1,276,627	248.9%
Moorhead	44,505	16,499,895	115,179	16,615,074	16,850,832	676,373	17,527,205	5.5%	38,919,820	45.0%
Moose Lake	2,789	1,461,962	---	1,461,962	1,565,144	---	1,565,144	7.1%	1,678,874	93.2%
Mora	3,665	1,525,168	(214,889)	1,310,279	1,866,866	(175,254)	1,691,612	29.1%	2,655,236	63.7%
Morgan	888	1,478,411	66,587	1,544,998	1,241,599	54,901	1,296,500	-16.1%	943,254	137.4%
Morris	5,105	4,395,059	(142,873)	4,252,186	4,254,768	(4,360)	4,250,408	-0.0%	4,543,415	93.6%
Morton**	410	806,358	---	806,358	---	---	---	-100.0%	---	---
Mound	9,398	3,222,470	543,798	3,766,268	3,327,320	1,500,458	4,827,778	28.2%	6,727,346	71.8%
Mounds View	13,249	9,590,786	---	9,590,786	10,144,547	---	10,144,547	5.8%	9,041,273	112.2%
Mountain Iron	2,878	2,952,134	(362)	2,951,772	3,253,850	2,027	3,255,877	10.3%	3,634,616	89.6%
Mountain Lake	1,999	1,785,018	1,116,130	2,901,148	1,894,447	1,155,712	3,050,159	5.1%	2,096,546	145.5%
Murdock	306	59,956	---	59,956	197,158	---	197,158	228.8%	299,730	65.8%
New Brighton	23,454	7,631,757	(3,921)	7,627,836	9,264,026	(1,503)	9,262,523	21.4%	20,665,974	44.8%
New Hope	21,986	7,116,723	5,033,555	12,150,278	8,901,587	4,639,390	13,540,977	11.4%	15,604,345	86.8%
New London	1,252	827,853	712,176	1,540,029	938,972	924,696	1,863,668	21.0%	1,055,190	176.6%
New Prague	8,162	5,203,650	105,871	5,309,521	5,582,530	113,856	5,696,386	7.3%	4,870,523	117.0%
New Richland	1,229	555,460	(122,480)	432,980	646,830	(139,557)	507,273	17.2%	1,053,849	48.1%
New Ulm	14,120	6,767,495	1,206,511	7,974,006	6,465,948	1,194,181	7,660,129	-3.9%	15,312,556	50.0%
Newfolden	352	388,476	45,307	433,783	351,973	38,833	390,806	-9.9%	236,395	165.3%
Newport	3,797	2,869,311	---	2,869,311	3,422,356	---	3,422,356	19.3%	2,893,905	118.3%
Nicollet	1,143	350,076	---	350,076	316,909	---	316,909	-9.5%	373,131	84.9%
North Branch	10,787	3,752,817	103,842	3,856,659	3,762,560	79,121	3,841,681	-0.4%	6,017,931	63.8%
North Mankato	14,275	2,741,905	(298,053)	2,443,852	3,868,284	969,410	4,837,694	98.0%	8,938,907	54.1%
North Oaks	5,272	1,419,779	---	1,419,779	1,814,965	---	1,814,965	27.8%	2,649,018	68.5%
North Saint Paul	12,364	2,200,726	(1,051,641)	1,149,085	2,789,714	(3,374,834)	(585,120)	-150.9%	14,854,856	-3.9%
Northfield	20,790	7,996,098	1,164,691	9,160,789	8,904,986	1,209,014	10,114,000	10.4%	15,855,206	63.8%
Northrop	223	502,718	---	502,718	591,684	---	591,684	17.7%	93,901	630.1%
Norwood Young America	3,863	1,899,475	(42,417)	1,857,058	2,255,236	11,077	2,266,313	22.0%	2,424,518	93.5%
Nowthen	4,536	651,693	---	651,693	683,867	---	683,867	4.9%	1,630,841	41.9%
Oak Grove	8,929	1,473,638	269,813	1,743,451	1,738,257	258,904	1,997,161	14.6%	3,023,254	66.1%
Oak Park Heights	4,849	5,431,736	(372,356)	5,059,380	5,020,165	(368,677)	4,651,488	-8.1%	5,227,568	89.0%
Oakdale	28,303	9,363,815	898,611	10,262,426	11,731,636	777,171	12,508,807	21.9%	14,588,049	85.7%
Ogilvie	388	363,533	---	363,533	366,813	---	366,813	0.9%	270,580	135.6%
Okabena	203	135,132	---	135,132	124,962	---	124,962	-7.5%	139,045	89.9%
Oklee	413	378,859	25,125	403,984	471,676	47,358	519,034	28.5%	357,500	145.2%
Olivia	2,343	613,661	31,920	645,581	721,194	40,959	762,153	18.1%	2,591,682	29.4%
Ormsby	118	165,899	---	165,899	194,370	---	194,370	17.2%	77,504	250.8%
Orono**	8,315	5,005,202	16,741	5,021,943	---	---	---	-100.0%	---	---
Oronoco	1,802	785,360	28,643	814,003	1,047,585	---	1,047,585	28.7%	987,946	106.0%
Orr	211	98,289	126,845	225,134	91,379	152,511	243,890	8.3%	546,151	44.7%
Oslo	239	129,875	---	129,875	79,644	---	79,644	-38.7%	356,233	22.4%
Osseo	2,688	1,316,928	441,691	1,758,619	1,243,550	390,350	1,633,900	-7.1%	2,799,435	58.4%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Otsego	19,966	3,996,686	435,809	4,432,495	5,652,787	484,582	6,137,369	38.5%	7,373,103	83.2%
Ottertail	629	1,529,495	29,650	1,559,145	1,478,954	52,608	1,531,562	-1.8%	667,528	229.4%
Owatonna	26,420	11,146,947	---	11,146,947	11,663,406	---	11,663,406	4.6%	23,920,464	48.8%
Park Rapids	4,142	3,229,090	529,050	3,758,140	3,745,244	826,089	4,571,333	21.6%	4,797,314	95.3%
Parkers Prairie	1,020	413,222	147,128	560,350	468,116	---	468,116	-16.5%	904,330	51.8%
Paynesville	2,388	1,543,656	1,222,622	2,766,278	1,273,743	843,867	2,117,610	-23.4%	2,491,836	85.0%
Pelican Rapids	2,577	3,571,129	139,140	3,710,269	3,693,481	132,520	3,826,001	3.1%	2,633,637	145.3%
Pennock	479	588,539	75,939	664,478	715,091	53,787	768,878	15.7%	213,145	360.7%
Pequot Lakes	2,395	474,804	555,243	1,030,047	1,699,962	801,431	2,501,393	142.8%	2,208,164	113.3%
Perham	3,512	919,011	2,195,299	3,114,310	1,032,486	2,168,929	3,201,415	2.8%	3,782,380	84.6%
Pillager	507	883,753	102,183	985,936	744,329	126,274	870,603	-11.7%	498,690	174.6%
Pine City	3,130	2,021,201	363,674	2,384,875	2,010,396	707,842	2,718,238	14.0%	2,414,642	112.6%
Pine Island	3,769	1,019,982	174,701	1,194,683	1,251,689	193,775	1,445,464	21.0%	3,090,201	46.8%
Pipestone	4,215	1,194,821	2,181,264	3,376,085	1,278,714	2,778,650	4,057,364	20.2%	4,695,968	86.4%
Plainview	3,483	446,130	478,158	924,288	1,693,085	371,216	2,064,301	123.3%	3,148,528	65.6%
Plato	329	355,719	85,941	441,660	343,983	110,144	454,127	2.8%	286,409	158.6%
Plummer	276	597,948	30,179	628,127	682,992	11,396	694,388	10.5%	212,699	326.5%
Plymouth	81,026	16,945,599	997,887	17,943,486	17,815,122	877,590	18,692,712	4.2%	59,688,683	31.3%
Preston	1,322	599,965	775,231	1,375,196	653,596	916,315	1,569,911	14.2%	1,477,066	106.3%
Princeton	4,819	3,104,968	(1,166,394)	1,938,574	3,188,216	(1,125,235)	2,062,981	6.4%	4,214,304	49.0%
Prinsburg	520	995,458	---	995,458	1,192,743	---	1,192,743	19.8%	365,937	325.9%
Prior Lake	27,617	7,903,175	3,073,866	10,977,041	10,044,082	---	10,044,082	-8.5%	13,800,495	72.8%
Proctor	3,120	1,335,656	---	1,335,656	1,557,525	---	1,557,525	16.6%	2,753,118	56.6%
Racine	458	232,053	---	232,053	233,082	---	233,082	0.4%	147,800	157.7%
Ramsey	27,646	8,856,806	1,184,262	10,041,068	10,073,204	1,326,070	11,399,274	13.5%	14,844,475	76.8%
Ranier	569	196,635	---	196,635	202,466	---	202,466	3.0%	382,362	53.0%
Raymond	782	155,221	398,969	554,190	100,388	397,960	498,348	-10.1%	488,357	102.0%
Red Lake Falls	1,339	1,088,374	111,446	1,199,820	1,205,003	122,113	1,327,116	10.6%	1,122,851	118.2%
Red Wing	16,547	26,274,327	628,238	26,902,565	28,036,860	721,658	28,758,518	6.9%	20,651,327	139.3%
Redwood Falls	5,102	5,643,833	(60,206)	5,583,627	5,525,883	583,381	6,109,264	9.4%	6,640,614	92.0%
Renville	1,301	728,059	97,984	826,043	897,525	101,424	998,949	20.9%	1,100,231	90.8%
Revere	89	200,206	---	200,206	196,639	---	196,639	-1.8%	75,070	261.9%
Rice Lake	4,112	770,778	210,491	981,269	824,448	(124,935)	699,513	-28.7%	2,615,691	26.7%
Richfield	36,994	9,170,309	1,660,747	10,831,056	9,942,205	1,819,917	11,762,122	8.6%	30,616,405	38.4%
Richmond	1,475	1,765,491	100,383	1,865,874	1,902,675	117,248	2,019,923	8.3%	990,553	203.9%
Robbinsdale	14,646	5,646,317	(3,965,285)	1,681,032	5,914,555	(3,765,743)	2,148,812	27.8%	11,542,059	18.6%
Rochester	121,395	40,042,758	12,880,424	52,923,182	41,712,614	13,928,016	55,640,630	5.1%	130,931,299	42.5%
Rockford	4,500	1,209,449	3,167,424	4,376,873	1,589,319	3,292,037	4,881,356	11.5%	2,502,113	195.1%
Rockville	2,382	1,462,068	33,684	1,495,752	1,756,232	34,206	1,790,438	19.7%	1,204,006	148.7%
Rogers	13,295	6,100,042	2,590,332	8,690,374	6,475,241	1,878,337	8,353,578	-3.9%	10,910,169	76.6%
Rollingstone	678	158,575	198,884	357,459	202,637	198,507	401,144	12.2%	329,226	121.8%
Roseau	2,744	484,966	390,377	875,343	685,779	457,752	1,143,531	30.6%	2,993,950	38.2%
Rosemount	25,650	10,559,040	517,102	11,076,142	12,293,930	590,017	12,883,947	16.3%	15,316,027	84.1%
Roseville	36,254	6,541,794	7,425,754	13,967,548	8,348,392	1,613,737	9,962,129	-28.7%	31,795,785	31.3%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Rush City	3,228	787,896	297,415	1,085,311	918,417	(45,668)	872,749	-19.6%	1,640,632	53.2%
Rushford	1,860	800,923	1,230,310	2,031,233	870,871	---	870,871	-57.1%	1,365,295	63.8%
Rushford Village	790	391,951	216,527	608,478	463,493	225,773	689,266	13.3%	410,841	167.8%
Rushmore	365	279,240	126,628	405,868	324,939	120,597	445,536	9.8%	312,285	142.7%
Russell	348	68,751	56,473	125,224	45,348	36,610	81,958	-34.6%	237,968	34.4%
Ruthton	226	375,956	57,750	433,706	390,339	55,927	446,266	2.9%	423,711	105.3%
Sacred Heart	510	481,559	---	481,559	394,775	---	394,775	-18.0%	518,615	76.1%
Saint Anthony	9,257	2,489,685	86,762	2,576,447	3,238,208	203,422	3,441,630	33.6%	9,052,434	38.0%
Saint Augusta	3,497	1,104,968	(173,017)	931,951	1,274,638	522,173	1,796,811	92.8%	1,217,744	147.6%
Saint Bonifacius	2,307	1,039,896	---	1,039,896	1,058,209	---	1,058,209	1.8%	1,295,249	81.7%
Saint Charles	3,990	714,312	347,058	1,061,370	682,420	408,512	1,090,932	2.8%	2,299,098	47.5%
Saint Clair	750	376,292	323,121	699,413	604,058	360,664	964,722	37.9%	506,272	190.6%
Saint Cloud	68,881	19,599,057	209,851	19,808,908	23,268,645	2,289,213	25,557,858	29.0%	54,029,034	47.3%
Saint Francis	8,142	3,180,461	---	3,180,461	3,444,951	---	3,444,951	8.3%	5,289,396	65.1%
Saint Hilaire	273	328,878	---	328,878	244,338	---	244,338	-25.7%	217,880	112.1%
Saint James	4,793	2,096,113	(113,436)	1,982,677	3,222,670	(365,788)	2,856,882	44.1%	4,916,500	58.1%
Saint Joseph	7,029	2,578,419	219,490	2,797,909	2,809,465	304,913	3,114,378	11.3%	4,196,440	74.2%
Saint Louis Park	50,010	20,364,897	7,149,595	27,514,492	26,379,091	7,263,600	33,642,691	22.3%	65,525,848	51.3%
Saint Michael	18,235	4,914,495	---	4,914,495	4,676,377	---	4,676,377	-4.8%	8,209,779	57.0%
Saint Paul	311,527	63,314,336	47,396,798	110,711,134	68,797,968	50,854,640	119,652,608	8.1%	459,676,598	26.0%
Saint Paul Park	5,544	1,670,520	98,272	1,768,792	1,612,671	98,246	1,710,917	-3.3%	3,039,772	56.3%
Saint Peter	12,066	4,033,700	644,504	4,678,204	4,208,335	706,886	4,915,221	5.1%	9,532,983	51.6%
Sanborn	323	195,607	96,515	292,122	187,542	95,844	283,386	-3.0%	283,758	99.9%
Sandstone	2,462	2,037,654	1,567,561	3,605,215	2,148,455	1,436,636	3,585,091	-0.6%	1,677,289	213.7%
Sartell	19,351	4,092,581	24,596	4,117,177	3,991,500	(201,959)	3,789,541	-8.0%	8,968,485	42.3%
Sauk Centre	4,555	1,778,727	3,079,367	4,858,094	1,887,626	3,096,272	4,983,898	2.6%	4,395,920	113.4%
Sauk Rapids	13,862	4,917,277	---	4,917,277	4,949,231	---	4,949,231	0.6%	7,852,753	63.0%
Savage	32,465	8,326,435	2,067,518	10,393,953	9,747,123	2,009,906	11,757,029	13.1%	17,337,874	67.8%
Scandia	3,984	1,259,442	28,075	1,287,517	1,520,422	46,408	1,566,830	21.7%	1,724,021	90.9%
Scanlon	987	572,740	---	572,740	572,375	---	572,375	17.4%	448,287	150.0%
Sebeka	741	685,639	(2,728)	682,911	558,608	(15,447)	543,161	-20.5%	798,128	68.1%
Shakopee	43,698	15,724,227	(145,625)	15,578,602	15,995,656	124,018	16,119,674	3.5%	34,781,145	46.3%
Sherburn	1,058	1,247,768	---	1,247,768	1,090,951	---	1,090,951	-12.6%	1,082,325	100.8%
Shoreview	26,921	5,554,310	3,097,094	8,651,404	5,209,854	1,461,318	6,671,172	-22.9%	19,308,359	34.6%
Shorewood	7,783	4,042,429	32,168	4,074,597	5,073,739	57,382	5,131,121	25.9%	4,884,583	105.0%
Silver Bay	1,857	1,808,548	1,243,312	3,051,860	2,117,663	1,350,377	3,468,040	13.6%	2,946,322	117.7%
Silver Lake	866	488,791	408,145	896,936	522,477	430,065	952,542	6.2%	841,576	113.2%
Skyline	288	82,084	---	82,084	64,270	---	64,270	-21.7%	92,880	69.2%
Slayton	2,013	730,455	329,210	1,059,665	742,481	317,703	1,060,184	0.0%	2,097,621	50.5%
Sleepy Eye	3,452	2,556,271	(758,253)	1,798,018	3,440,437	618,106	4,058,543	125.7%	3,602,029	112.7%
South Haven	185	352,553	---	352,553	369,585	---	369,585	4.8%	384,968	96.0%
South Saint Paul	20,759	12,960,689	(1,133,382)	11,827,307	14,687,294	(922,242)	13,765,052	16.4%	20,379,770	67.5%
Spicer	1,112	1,702,420	1,643,479	3,345,899	1,797,810	1,600,303	3,398,113	1.6%	1,035,897	328.0%
Spring Grove	1,256	443,513	51,914	495,427	539,610	35,901	575,511	16.2%	1,386,705	41.5%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.



**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Spring Lake Park	7,188	2,076,341	851,860	2,928,201	2,539,245	1,447,063	3,986,308	36.1%	5,403,715	73.8%
Spring Park	1,734	795,483	---	795,483	728,881	---	728,881	-8.4%	1,382,921	52.7%
Spring Valley	2,447	1,540,479	1,445,868	2,986,347	1,504,998	760,862	2,265,860	-24.1%	1,594,862	142.1%
Springfield	2,027	1,087,933	345,775	1,433,708	1,376,723	1,119,809	2,496,532	74.1%	3,130,017	79.8%
Stacy	1,703	1,099,119	126,172	1,225,291	1,306,582	145,207	1,451,789	18.5%	651,616	222.8%
Staples	2,989	683,690	1,077,049	1,760,739	792,188	823,442	1,615,630	-8.2%	2,499,227	64.6%
Stephen	592	162,774	(302,923)	(140,149)	236,596	(332,794)	(96,198)	31.4%	1,001,107	-9.6%
Stewart	489	1,285,036	21,268	1,306,304	1,205,404	25,105	1,230,509	-5.8%	670,058	183.6%
Stewartville	6,687	1,671,728	433,044	2,104,772	1,820,789	488,950	2,309,739	9.7%	3,403,443	67.9%
Stillwater	19,394	5,497,395	3,066,640	8,564,035	6,530,010	3,575,480	10,105,490	18.0%	17,116,368	59.0%
Stockton	809	719,213	395,661	1,114,874	1,081,808	483,623	1,565,431	40.4%	231,635	675.8%
Storden	225	39,571	115,647	155,218	47,392	133,610	181,002	16.6%	211,342	85.6%
Sturgeon Lake	436	466,759	---	466,759	581,854	---	581,854	24.7%	232,734	250.0%
Swanville	326	76,644	(22,018)	54,626	105,757	(25,759)	79,998	46.4%	208,777	38.3%
Thief River Falls	8,749	7,214,825	422,578	7,637,403	8,744,892	433,622	9,178,514	20.2%	9,109,099	100.8%
Tower	430	349,082	778,494	1,127,576	185,357	997,279	1,182,636	4.9%	1,713,533	69.0%
Tracy	2,076	857,975	552,546	1,410,521	629,832	447,253	1,077,085	-23.6%	2,466,523	43.7%
Trimont	705	834,041	569,945	1,403,986	883,979	527,464	1,411,443	0.5%	669,512	210.8%
Truman	1,092	2,112,816	358,205	2,471,021	2,075,415	350,724	2,426,139	-1.8%	991,300	244.7%
Twin Valley	723	650,960	---	650,960	624,004	---	624,004	-4.1%	677,962	92.0%
Two Harbors	3,633	2,328,301	(487,934)	1,840,367	2,092,946	59,283	2,152,229	16.9%	4,659,485	46.2%
Tyler	1,138	937,350	(6,940)	930,410	1,403,829	20,857	1,424,686	53.1%	1,057,293	134.7%
Ulen	476	672,830	---	672,830	753,557	---	753,557	12.0%	315,811	238.6%
Underwood	356	553,860	38,940	592,800	639,034	47,086	686,120	15.7%	203,587	337.0%
Vadnais Heights	12,912	3,485,403	26,600	3,512,003	3,331,570	63,923	3,395,493	-3.3%	6,285,054	54.0%
Vergas	348	372,283	3,072	375,355	179,917	1,370	181,287	-51.7%	303,023	59.8%
Verndale	511	837,741	120,546	958,287	724,784	131,941	856,725	-10.6%	447,195	191.6%
Vernon Center	328	881,171	---	881,171	907,213	---	907,213	3.0%	331,194	273.9%
Vesta	276	274,571	8,200	282,771	273,916	8,213	282,129	-0.2%	461,405	61.1%
Victoria	10,546	3,081,417	1,425,387	4,506,804	2,587,456	1,752,372	4,339,828	-3.7%	5,067,304	85.6%
Viking	79	51,960	9,398	61,358	53,975	14,525	68,500	11.6%	78,944	86.8%
Villard	225	423,036	27,107	450,143	508,585	74,200	582,785	29.5%	213,432	273.1%
Virginia	8,421	1,293,339	175,960	1,469,299	1,206,701	251,283	1,457,984	-0.8%	20,610,935	7.1%
Wabasha	2,559	1,746,226	---	1,746,226	1,795,959	---	1,795,959	2.8%	3,043,924	59.0%
Wabasso	739	689,675	868,448	1,558,123	751,881	1,016,596	1,768,477	13.5%	802,150	220.5%
Waconia	13,033	3,228,401	793,005	4,021,406	3,888,742	629,216	4,517,958	12.3%	8,440,560	53.5%
Wadena	4,325	2,021,263	579,597	2,600,860	1,706,289	518,349	2,224,638	-14.5%	3,682,171	60.4%
Waite Park	8,341	4,905,722	476,763	5,382,485	6,720,107	492,261	7,212,368	34.0%	8,393,318	85.9%
Walnut Grove	751	1,138,676	403,828	1,542,504	631,109	433,494	1,064,603	-31.0%	563,788	188.8%
Wanamingo	1,113	451,590	110,034	561,624	511,607	113,314	624,921	11.3%	801,017	78.0%
Warren	1,605	416,891	(11,177)	405,714	675,330	(9,572)	665,758	64.1%	1,432,254	46.5%
Waseca	9,229	3,731,584	437,976	4,169,560	3,856,535	675,308	4,531,843	8.7%	8,486,315	53.4%
Watertown	4,659	1,596,498	437,008	2,033,506	1,751,705	540,405	2,292,110	12.7%	3,024,246	75.8%
Waterville	1,750	986,694	96,283	1,082,977	1,034,616	77,898	1,112,514	2.7%	1,484,934	74.9%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Watson	182	172,773	---	172,773	204,163	---	204,163	18.2%	142,579	143.2%
Waubun	409	647,413	---	647,413	507,606	---	507,606	-21.6%	598,226	84.9%
Waverly	1,900	1,440,693	(90,486)	1,350,207	1,487,615	(90,175)	1,397,440	3.5%	1,388,747	100.6%
Wayzata	4,434	3,533,774	112,726	3,646,500	3,562,025	127,334	3,689,359	1.2%	11,140,757	33.1%
Welcome	710	1,393,522	100,507	1,494,029	1,711,607	106,287	1,817,894	21.7%	797,298	228.0%
Wells	2,410	1,171,595	8,295	1,179,890	1,062,058	16,527	1,078,585	-8.6%	2,702,287	39.9%
West Saint Paul	20,615	8,977,398	3,252,563	12,229,961	11,844,786	3,780,137	15,624,923	27.8%	16,579,424	94.2%
Westbrook	758	351,504	67,112	418,616	408,102	76,719	484,821	15.8%	775,225	62.5%
White Bear Lake	24,883	4,902,116	4,683,484	9,585,600	5,804,642	5,296,029	11,100,671	15.8%	13,753,419	80.7%
Willernie	515	315,170	---	315,170	358,231	---	358,231	13.7%	340,512	105.2%
Williams	157	142,114	168,181	310,295	105,060	169,467	274,527	-11.5%	158,566	173.1%
Willmar	21,015	12,112,532	13,644,482	25,757,014	10,296,152	12,248,960	22,545,112	-12.5%	18,120,708	124.4%
Wilmont	332	355,652	161,391	517,043	368,265	182,901	551,166	6.6%	283,535	194.4%
Windom	4,798	3,688,075	2,752,411	6,440,486	3,906,378	1,772,601	5,678,979	-11.8%	4,600,346	123.4%
Winger	174	405,779	---	405,779	450,407	---	450,407	11.0%	128,372	350.9%
Winnebago	1,391	798,152	(1,314)	796,838	1,002,985	(1,617)	1,001,368	25.7%	1,458,127	68.7%
Winona	25,948	8,668,536	549,117	9,217,653	9,253,208	548,412	9,801,620	6.3%	20,443,145	47.9%
Winsted	2,240	887,982	633,653	1,521,635	958,629	323,811	1,282,440	-15.7%	2,087,181	61.4%
Wood Lake	381	294,328	153,107	447,435	347,580	175,192	522,772	16.8%	309,674	168.8%
Woodbury	75,102	16,573,167	3,807,502	20,380,669	17,464,321	4,532,660	21,996,981	7.9%	41,256,662	53.3%
Worthington	13,947	8,821,403	12,935,257	21,756,660	8,977,573	16,902,369	25,879,942	19.0%	12,089,212	214.1%
Wykoff	432	373,179	88,214	461,393	385,266	93,151	478,417	3.7%	360,528	132.7%
Wyoming	8,032	2,426,276	184,830	2,611,106	2,199,314	192,041	2,391,355	-8.4%	4,446,374	53.8%
Zimmerman	6,189	2,197,733	196,643	2,394,376	2,761,312	189,081	2,950,393	23.2%	2,325,374	126.9%
Zumbrota	3,726	1,453,891	1,207,668	2,661,559	1,868,707	1,568,893	3,437,600	29.2%	2,903,368	118.4%
<b>4,613,242</b>	<b>\$1,667,077,866</b>	<b>\$560,693,026</b>	<b>\$2,227,770,892</b>	<b>\$1,878,595,973</b>	<b>\$562,977,025</b>	<b>\$2,441,572,998</b>	<b>9.6%</b>	<b>\$4,368,930,378</b>	<b>55.9%</b>	

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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	289	(\$250)	(\$209,893)	(\$210,143)	(\$3,633)	(\$214,606)	(\$218,239)	-3.9%	\$233,389	-93.5%
Biwabik	961	(1,337,687)	129,232	(1,208,455)	(1,257,459)	85,727	(1,171,732)	3.0%	1,718,207	-68.2%
Hitterdal	199	95,057	(149,098)	(54,041)	95,108	(179,358)	(84,250)	-55.9%	135,175	-62.3%
Goodridge	112	(2,662)	84	(2,578)	(34,419)	84	(34,335)	-1231.8%	82,880	-41.4%
Lake Park	728	(123,522)	(32,645)	(156,167)	(118,768)	(70,281)	(189,049)	-21.1%	672,845	-28.1%
Stephen	592	162,774	(302,923)	(140,149)	236,596	(332,794)	(96,198)	31.4%	1,001,107	-9.6%
Lynd	436	(21,701)	(11,672)	(33,373)	(7,467)	(9,243)	(16,710)	49.9%	183,980	-9.1%
North Saint Paul	12,364	2,200,726	(1,051,641)	1,149,085	2,789,714	(3,374,834)	(585,120)	-150.9%	14,854,856	-3.9%
Echo**	243	100,747	---	100,747	---	---	---	-100.0%	---	---
Morton**	410	806,358	---	806,358	---	---	---	-100.0%	---	---
Orono**	8,315	5,005,202	16,741	5,021,943	---	---	---	-100.0%	---	---
Henderson	960	(78,440)	(58,109)	(136,549)	3,397	2,565	5,962	104.4%	712,656	0.8%
Menahga	1,340	374,467	(3,292)	371,175	49,591	(3,292)	46,299	-87.5%	1,319,834	3.5%
Chaska	27,810	1,910,860	(656,603)	1,254,258	1,879,195	(622,841)	1,256,354	0.2%	22,613,747	5.6%
Mililona	431	(31,822)	(52,830)	(84,652)	49,335	(32,379)	16,956	120.0%	287,682	5.9%
Virginia	8,421	1,293,339	175,960	1,469,299	1,206,701	251,283	1,457,984	-0.8%	20,610,935	7.1%
Buffalo Lake	660	64,711	---	64,711	55,970	---	55,970	-13.5%	736,769	7.6%
Arco	87	11,067	39,355	50,422	(27,044)	37,229	10,185	-79.8%	97,084	10.5%
Maynard	319	15,937	122,006	137,943	57,664	12,124	69,788	-49.4%	560,785	12.4%
Aitkin	2,168	895,398	---	895,398	377,559	55,469	433,028	-51.6%	2,831,971	15.3%
Braham	1,769	720,293	(347,317)	372,976	123,012	149,733	272,745	-26.9%	1,692,648	16.1%
Buffalo	16,168	2,762,173	(1,313,842)	1,448,331	3,061,504	(1,158,549)	1,902,955	31.4%	11,447,141	16.6%
Cass Lake	675	(109,098)	51,209	(57,889)	92,024	57,353	149,377	358.0%	813,920	18.4%
Robbinsdale	14,646	5,646,317	(3,965,285)	1,681,032	5,914,555	(3,765,743)	2,148,812	27.8%	11,542,059	18.6%
Oslo	239	129,875	---	129,875	79,644	---	79,644	-38.7%	356,233	22.4%
Delano	6,484	2,770,807	(1,328,807)	1,442,000	2,919,143	(1,683,973)	1,235,170	-14.3%	5,250,819	23.5%
Chanhasen	25,947	5,255,804	555,915	5,811,719	6,684,991	595,623	7,280,614	25.3%	29,933,432	24.3%
Saint Paul	311,527	63,314,336	47,396,798	110,711,134	68,797,968	50,854,640	119,652,608	8.1%	459,676,598	26.0%
Rice Lake	4,112	770,778	210,491	981,269	824,448	(124,935)	699,513	-28.7%	2,615,691	26.7%
Elmore	549	134,101	(11,904)	122,197	190,127	(37,034)	153,093	25.3%	551,994	27.7%
Fridley	29,590	10,166,947	1,567,296	11,734,243	13,603,533	1,498,101	15,101,634	28.7%	53,112,403	28.4%
Olivia	2,343	613,661	31,920	645,581	721,194	40,959	762,153	18.1%	2,591,682	29.4%
Plymouth	81,026	16,945,599	997,887	17,943,486	17,815,122	877,590	18,692,712	4.2%	59,688,683	31.3%
Roseville	36,254	6,541,794	7,425,754	13,967,548	8,348,392	1,613,737	9,962,129	-28.7%	31,795,785	31.3%
Granite Falls	2,737	977,122	476,765	1,453,887	580,799	533,446	1,114,245	-23.4%	3,534,869	31.5%
Hendricks	616	204,733	70,411	275,144	126,446	97,261	223,707	-18.7%	685,583	32.6%
Wayzata	4,434	3,533,774	112,726	3,646,500	3,562,025	127,334	3,689,359	1.2%	11,140,757	33.1%
Russell	348	68,751	56,473	125,224	45,348	36,610	81,958	-34.6%	237,968	34.4%
Shoreview	26,921	5,554,310	3,097,094	8,651,404	5,209,854	1,461,318	6,671,172	-22.9%	19,308,359	34.6%
Baxter	8,612	3,116,378	263,202	3,379,580	3,273,348	32,576	3,305,924	-2.2%	9,151,263	36.1%
Gaylord	2,273	934,162	899,288	1,833,450	635,625	432,708	1,068,333	-41.7%	2,820,469	37.9%
Saint Anthony	9,257	2,489,685	86,762	2,576,447	3,238,208	203,422	3,441,630	33.6%	9,052,434	38.0%
Roseau	2,744	484,966	390,377	875,343	685,779	457,752	1,143,531	30.6%	2,993,950	38.2%
Swanville	326	76,644	(22,018)	54,626	105,757	(25,759)	79,998	46.4%	208,777	38.3%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Brooklyn Park	86,478	21,878,246	(49,499)	21,828,747	25,956,166	(279,061)	25,677,105	17.6%	66,843,770	38.4%
Richfield	36,994	9,170,309	1,660,747	10,831,056	9,942,205	1,819,917	11,762,122	8.6%	30,616,405	38.4%
Minneapolis	429,954	128,040,000	153,853,000	281,893,000	167,654,000	149,967,000	317,621,000	12.7%	818,142,149	38.8%
Duluth	86,697	17,473,027	24,357,134	41,830,161	20,775,546	24,686,269	45,461,815	8.7%	116,754,331	38.9%
Chisago City	5,558	1,145,550	150,460	1,296,010	1,083,085	108,260	1,191,345	-8.1%	3,037,619	39.2%
Wells	2,410	1,171,595	8,295	1,179,890	1,062,058	16,527	1,078,585	-8.6%	2,702,287	39.9%
Forest Lake	20,611	5,787,048	882,696	6,669,744	6,095,456	277,213	6,372,669	-4.5%	15,756,510	40.4%
Dalton	215	82,678	---	82,678	117,446	---	117,446	42.1%	289,981	40.5%
Spring Grove	1,256	443,513	51,914	495,427	539,610	35,901	575,511	16.2%	1,386,705	41.5%
Hayfield	1,364	440,102	14,241	454,343	497,962	13,011	510,973	12.5%	1,225,621	41.7%
Nowthen	4,536	651,693	---	651,693	683,867	---	683,867	4.9%	1,630,841	41.9%
Sartell	19,351	4,092,581	24,596	4,117,177	3,991,500	(201,959)	3,789,541	-8.0%	8,968,485	42.3%
Montgomery	3,249	854,692	344,804	1,199,496	845,065	340,946	1,186,011	-1.1%	2,801,692	42.3%
Rochester	121,395	40,042,758	12,880,424	52,923,182	41,712,614	13,928,016	55,640,630	5.1%	130,931,299	42.5%
Maple Grove	70,253	8,850,007	5,814,899	14,664,906	10,895,874	7,636,857	18,532,731	26.4%	43,208,440	42.9%
Alvarado	388	(69,366)	199,445	130,079	6,221	168,698	174,919	34.5%	407,407	42.9%
Lexington	2,248	1,012,312	---	1,012,312	1,004,952	---	1,004,952	-0.7%	2,335,873	43.0%
Clarkfield	852	715,706	(172,001)	543,705	740,723	(170,626)	570,097	4.9%	1,318,324	43.2%
Tracy	2,076	857,975	552,546	1,410,521	629,832	447,253	1,077,085	-23.6%	2,466,523	43.7%
Bloomington	89,987	36,539,448	5,929,550	42,468,998	39,050,038	5,907,657	44,957,695	5.9%	101,303,300	44.4%
Holdingford	743	354,038	---	354,038	295,982	---	295,982	-16.4%	666,579	44.4%
Luverne	4,946	1,343,434	968,677	2,312,111	1,784,475	639,486	2,423,961	4.8%	5,453,840	44.4%
Climax	243	73,561	---	73,561	69,511	---	69,511	-5.5%	155,776	44.6%
Orr	211	98,289	126,845	225,134	91,379	152,511	243,890	8.3%	546,151	44.7%
New Brighton	23,454	7,631,757	(3,921)	7,627,836	9,264,026	(1,503)	9,262,523	21.4%	20,665,974	44.8%
Montevideo	5,398	1,401,698	580,876	1,982,574	1,520,074	584,662	2,104,736	6.2%	4,691,734	44.9%
Moorhead	44,505	16,499,895	115,179	16,615,074	16,850,832	676,373	17,527,205	5.5%	38,919,820	45.0%
Lindstrom	4,888	1,153,579	6,289	1,159,868	1,169,365	5,227	1,174,592	1.3%	2,603,386	45.1%
Dayton	7,262	1,842,633	348,256	2,190,889	1,961,845	493,662	2,455,507	12.1%	5,411,801	45.4%
Brainerd	14,395	4,456,109	1,866,918	6,323,027	4,766,755	2,099,177	6,865,932	8.6%	14,979,850	45.8%
Marshall	13,628	7,119,631	579,684	7,699,315	7,274,876	547,638	7,822,514	1.6%	17,042,358	45.9%
Two Harbors	3,633	2,328,301	(487,934)	1,840,367	2,092,946	59,283	2,152,229	16.9%	4,659,485	46.2%
Shakopee	43,698	15,724,227	(145,625)	15,578,602	15,995,656	124,018	16,119,674	3.5%	34,781,145	46.3%
Warren	1,605	416,891	(11,177)	405,714	675,330	(9,572)	665,758	64.1%	1,432,254	46.5%
Pine Island	3,769	1,019,982	174,701	1,194,683	1,251,689	193,775	1,445,464	21.0%	3,090,201	46.8%
Elko New Market	4,846	1,355,991	160,317	1,516,308	1,150,413	179,659	1,330,072	-12.3%	2,830,070	47.0%
Hanover	3,548	699,592	---	699,592	806,668	---	806,668	15.3%	1,712,294	47.1%
Saint Cloud	68,881	19,599,057	209,851	19,808,908	23,268,645	2,289,213	25,557,858	29.0%	54,029,034	47.3%
Saint Charles	3,990	714,312	347,058	1,061,370	682,420	408,512	1,090,932	2.8%	2,299,098	47.5%
Grand Rapids	11,126	5,361,811	598,646	5,960,457	5,834,683	717,192	6,551,875	9.9%	13,791,265	47.5%
Winona	25,948	8,668,536	549,117	9,217,653	9,253,208	548,412	9,801,620	6.3%	20,443,145	47.9%
Independence	3,755	1,374,005	---	1,374,005	1,535,130	66,580	1,601,710	16.6%	3,338,389	48.0%
New Richland	1,229	555,460	(122,480)	432,980	646,830	(139,557)	507,273	17.2%	1,053,849	48.1%
La Crescent	5,276	1,255,991	(55,225)	1,200,766	1,709,336	(33,020)	1,676,316	39.6%	3,481,680	48.1%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Cloquet	12,568	2,550,974	301,570	2,852,544	3,579,806	343,007	3,922,813	37.5%	8,071,957	48.6%
Owatonna	26,420	11,146,947	---	11,146,947	11,663,406	---	11,663,406	4.6%	23,920,464	48.8%
Cokato	2,799	827,429	246,135	1,073,564	1,034,713	269,518	1,304,231	21.5%	2,670,862	48.8%
Princeton	4,819	3,104,968	(1,166,394)	1,938,574	3,188,216	(1,125,235)	2,062,981	6.4%	4,214,304	49.0%
Hopkins	19,079	5,872,889	2,747,151	8,620,040	7,167,508	2,980,388	10,147,896	17.7%	20,579,282	49.3%
Becker	4,877	2,356,735	1,487,939	3,844,674	2,713,402	1,181,422	3,894,824	1.3%	7,872,047	49.5%
Minneota	1,366	246,977	297,409	544,386	266,595	341,903	608,498	11.8%	1,228,503	49.5%
Greenfield	2,903	856,176	44,229	900,405	935,129	---	935,129	3.9%	1,887,065	49.6%
Baudette	966	659,874	119,246	779,120	544,047	120,309	664,356	-14.7%	1,338,256	49.6%
Alexandria	14,335	4,575,932	978,851	5,554,783	5,231,227	943,928	6,175,155	11.2%	12,431,820	49.7%
New Ulm	14,120	6,767,495	1,206,511	7,974,006	6,465,948	1,194,181	7,660,129	-3.9%	15,312,556	50.0%
Slayton	2,013	730,455	329,210	1,059,665	742,481	317,703	1,060,184	0.0%	2,097,621	50.5%
Cottage Grove	38,839	11,657,659	1,252,758	12,910,417	12,248,334	1,464,082	13,712,416	6.2%	26,976,373	50.8%
Carver	5,829	1,351,058	(85,175)	1,265,883	1,533,894	(117,072)	1,416,822	11.9%	2,766,577	51.2%
Andover	32,601	9,240,458	1,074,753	10,315,211	9,513,916	881,413	10,395,329	0.8%	20,275,069	51.3%
Saint Louis Park	50,010	20,364,897	7,149,595	27,514,492	26,379,091	7,263,600	33,642,691	22.3%	65,525,848	51.3%
Le Sueur	4,213	922,828	2,591,088	3,513,916	1,055,386	1,489,350	2,544,736	-27.6%	4,945,660	51.5%
Glencoe	5,744	2,406,715	18,575	2,425,290	2,301,004	(76,615)	2,224,389	-8.3%	4,320,061	51.5%
Saint Peter	12,066	4,033,700	644,504	4,678,204	4,208,335	706,886	4,915,221	5.1%	9,532,983	51.6%
Parkers Prairie	1,020	413,222	147,128	560,350	468,116	---	468,116	-16.5%	904,330	51.8%
Albany	2,780	890,270	---	890,270	1,047,065	---	1,047,065	17.6%	2,019,888	51.8%
Inver Grove Heights	35,801	11,313,120	3,016,760	14,329,880	12,870,165	2,328,946	15,199,111	6.1%	29,296,803	51.9%
Cohasset	2,689	1,095,162	(55,706)	1,039,456	993,215	(55,706)	937,509	-9.8%	1,802,630	52.0%
Hoffman	698	265,142	64,033	329,175	207,030	74,939	281,969	-14.3%	541,975	52.0%
Hutchinson	14,599	7,392,147	6,517	7,398,664	7,934,074	308,252	8,242,326	11.4%	15,753,934	52.3%
Caledonia	2,847	1,073,343	242,449	1,315,792	1,109,847	317,966	1,427,813	8.5%	2,720,187	52.5%
Spring Park	1,734	795,483	---	795,483	728,881	---	728,881	-8.4%	1,382,921	52.7%
Ranier	569	196,635	---	196,635	202,466	---	202,466	3.0%	382,362	53.0%
Balaton	595	(121,594)	328,647	207,053	48,872	304,055	352,927	70.5%	664,830	53.1%
Isanti	6,804	1,254,221	442,064	1,696,285	1,509,947	570,515	2,080,462	22.6%	3,912,512	53.2%
Rush City	3,228	787,896	297,415	1,085,311	918,417	(45,668)	872,749	-19.6%	1,640,632	53.2%
Long Prairie	3,661	955,844	170,641	1,126,485	973,329	250,583	1,223,912	8.6%	2,297,752	53.3%
Woodbury	75,102	16,573,167	3,807,502	20,380,669	17,464,321	4,532,660	21,996,981	7.9%	41,256,662	53.3%
Breckenridge	3,430	1,571,816	---	1,571,816	1,567,307	---	1,567,307	-0.3%	2,938,567	53.3%
Waseca	9,229	3,731,584	437,976	4,169,560	3,856,535	675,308	4,531,843	8.7%	8,486,315	53.4%
Waconia	13,033	3,228,401	793,005	4,021,406	3,888,742	629,216	4,517,958	12.3%	8,440,560	53.5%
Cold Spring	4,164	2,856,421	(1,026,773)	1,829,648	2,749,113	(889,867)	1,859,246	1.6%	3,467,912	53.6%
East Grand Forks	9,176	6,510,353	(363,994)	6,146,359	6,807,461	(253,476)	6,553,985	6.6%	12,194,558	53.7%
Eden Prairie	64,198	25,354,724	(130)	25,354,594	26,197,429	(130)	26,197,299	3.3%	48,713,943	53.8%
Wyoming	8,032	2,426,276	184,830	2,611,106	2,199,314	192,041	2,391,355	-8.4%	4,446,374	53.8%
Vadnais Heights	12,912	3,485,403	26,600	3,512,003	3,331,570	63,923	3,395,493	-3.3%	6,285,054	54.0%
North Mankato	14,275	2,741,905	(298,053)	2,443,852	3,868,284	969,410	4,837,694	98.0%	8,938,907	54.1%
Corcoran	6,185	2,220,373	43,643	2,264,016	2,898,026	73,875	2,971,901	31.3%	5,452,211	54.5%
Faribault	24,453	8,631,258	1,563,491	10,194,749	10,253,754	1,795,599	12,049,353	18.2%	21,819,117	55.2%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Fulda	1,371	332,983	467,632	800,615	234,334	354,744	589,078	-26.4%	1,065,915	55.3%
Brooklyn Center	33,782	12,437,738	(989,673)	11,448,065	14,121,566	(5,471)	14,116,095	23.3%	25,120,041	56.2%
Saint Paul Park	5,544	1,670,520	98,272	1,768,792	1,612,671	98,246	1,710,917	-3.3%	3,039,772	56.3%
Gilbert	1,687	1,045,750	252,330	1,298,080	1,328,840	224,110	1,552,950	19.6%	2,745,854	56.6%
Edina	53,494	18,505,172	---	18,505,172	27,156,624	(50,610)	27,106,014	46.5%	47,922,806	56.6%
Proctor	3,120	1,335,656	---	1,335,656	1,557,525	---	1,557,525	16.6%	2,753,118	56.6%
Saint Michael	18,235	4,914,495	---	4,914,495	4,676,377	---	4,676,377	-4.8%	8,209,779	57.0%
Excelsior	2,355	1,359,068	246,061	1,605,129	1,265,884	43,981	1,309,865	-18.4%	2,286,123	57.3%
Lauderdale	2,271	789,359	109,097	898,456	827,767	90,005	917,772	2.1%	1,601,068	57.3%
Canby	1,695	997,337	46,434	1,043,771	1,072,156	58,133	1,130,289	8.3%	1,968,621	57.4%
International Falls	5,802	3,628,556	751,314	4,379,870	4,059,708	1,007,897	5,067,605	15.7%	8,819,742	57.5%
Maplewood	42,088	10,133,911	786,240	10,920,151	13,489,547	1,218,058	14,707,605	34.7%	25,535,894	57.6%
Saint James	4,793	2,096,113	(113,436)	1,982,677	3,222,670	(365,788)	2,856,882	44.1%	4,916,500	58.1%
Kennedy	176	38,091	107,326	145,417	48,109	93,929	142,038	-2.3%	244,288	58.1%
Osseo	2,688	1,316,928	441,691	1,758,619	1,243,550	390,350	1,633,900	-7.1%	2,799,435	58.4%
Anoka	17,921	5,042,915	2,390,007	7,432,922	5,533,135	2,408,579	7,941,714	6.8%	13,546,592	58.6%
East Bethel	11,786	3,161,126	---	3,161,126	3,424,322	---	3,424,322	8.3%	5,836,338	58.7%
Ivanhoe	560	197,445	238,411	435,856	281,689	251,531	533,220	22.3%	904,901	58.9%
Blue Earth	3,174	2,767,104	(203,070)	2,564,034	2,985,523	(411,159)	2,574,364	0.4%	4,363,428	59.0%
Wabasha	2,559	1,746,226	---	1,746,226	1,795,959	---	1,795,959	2.8%	3,043,924	59.0%
Stillwater	19,394	5,497,395	3,066,640	8,564,035	6,530,010	3,575,480	10,105,490	18.0%	17,116,368	59.0%
Houston	997	353,198	246,039	599,237	356,809	273,773	630,582	5.2%	1,062,344	59.4%
Vergas	348	372,283	3,072	375,355	179,917	1,370	181,287	-51.7%	303,023	59.8%
Mankato	44,488	12,255,097	4,952,823	17,207,920	12,455,535	5,199,412	17,654,947	2.6%	29,400,807	60.0%
Centerville	3,896	1,649,217	---	1,649,217	1,568,989	---	1,568,989	-4.9%	2,605,466	60.2%
Champlin	23,919	4,966,713	1,677,938	6,644,651	4,702,514	2,879,596	7,582,110	14.1%	12,558,186	60.4%
Wadena	4,325	2,021,263	579,597	2,600,860	1,706,289	518,349	2,224,638	-14.5%	3,682,171	60.4%
Lake Saint Croix Beach	1,043	413,272	---	413,272	413,625	---	413,625	0.1%	679,479	60.9%
Vesta	276	274,571	8,200	282,771	273,916	8,213	282,129	-0.2%	461,405	61.1%
Winsted	2,240	887,982	633,653	1,521,635	958,629	323,811	1,282,440	-15.7%	2,087,181	61.4%
Apple Valley	56,374	17,968,467	---	17,968,467	19,093,972	---	19,093,972	6.3%	30,536,398	62.5%
Westbrook	758	351,504	67,112	418,616	408,102	76,719	484,821	15.8%	775,225	62.5%
Deer River	909	(155,990)	762,307	606,317	(73,813)	911,072	837,259	38.1%	1,334,914	62.7%
Sauk Rapids	13,862	4,917,277	---	4,917,277	4,949,231	---	4,949,231	0.6%	7,852,753	63.0%
Lanesboro	724	310,341	249,912	560,253	365,283	328,548	693,831	23.8%	1,099,161	63.1%
Maple Plain	1,743	1,167,130	571,999	1,739,129	1,012,641	331,185	1,343,826	-22.7%	2,123,294	63.3%
Kimball	799	229,126	317,187	546,313	203,574	246,309	449,883	-17.7%	708,444	63.5%
Mora	3,665	1,525,168	(214,889)	1,310,279	1,866,866	(175,254)	1,691,612	29.1%	2,655,236	63.7%
Rushford	1,860	800,923	1,230,310	2,031,233	870,871	---	870,871	-57.1%	1,365,295	63.8%
Northfield	20,790	7,996,098	1,164,691	9,160,789	8,904,986	1,209,014	10,114,000	10.4%	15,855,206	63.8%
North Branch	10,787	3,752,817	103,842	3,856,659	3,762,560	79,121	3,841,681	-0.4%	6,017,931	63.8%
Cambridge	9,611	3,450,567	1,156,128	4,606,695	3,323,690	1,995,784	5,319,474	15.5%	8,304,992	64.1%
Brownton	731	318,146	128,434	446,580	176,749	170,970	447,719	0.3%	694,450	64.5%
Staples	2,989	683,690	1,077,049	1,760,739	792,188	823,442	1,615,630	-8.2%	2,499,227	64.6%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Big Lake	11,686	3,419,973	125,383	3,545,356	3,821,497	136,539	3,958,036	11.6%	6,094,331	64.9%
Farmington	23,632	5,761,747	2,582,791	8,344,538	6,060,870	2,739,703	8,800,573	5.5%	13,525,198	65.1%
Coon Rapids	63,599	16,046,797	7,080,000	23,126,797	19,276,548	7,906,833	27,183,381	17.5%	41,773,533	65.1%
Kenyon	1,894	764,429	190,914	955,343	856,818	324,433	1,181,251	23.6%	1,814,209	65.1%
Saint Francis	8,142	3,180,461	---	3,180,461	3,444,951	---	3,444,951	8.3%	5,289,396	65.1%
Crystal	23,330	6,924,895	2,515,263	9,440,158	8,331,252	2,513,057	10,844,309	14.9%	16,621,179	65.2%
Eagan	68,855	21,836,793	2,381,925	24,218,718	26,537,398	2,443,131	28,980,529	19.7%	44,222,660	65.5%
Plainview	3,483	446,130	478,158	924,288	1,693,085	371,216	2,064,301	123.3%	3,148,528	65.6%
Murdock	306	59,956	---	59,956	197,158	---	197,158	228.8%	299,730	65.8%
Oak Grove	8,929	1,473,638	269,813	1,743,451	1,738,257	258,904	1,997,161	14.6%	3,023,254	66.1%
Hanska	382	160,209	56,524	216,733	173,044	58,959	232,003	7.0%	350,017	66.3%
South Saint Paul	20,759	12,960,689	(1,133,382)	11,827,307	14,687,294	(922,242)	13,765,052	16.4%	20,379,770	67.5%
Savage	32,465	8,326,435	2,067,518	10,393,953	9,747,123	2,009,906	11,757,029	13.1%	17,337,874	67.8%
Stewartville	6,687	1,671,728	433,044	2,104,772	1,820,789	488,950	2,309,739	9.7%	3,403,443	67.9%
Sebeka	741	685,639	(2,728)	682,911	558,608	(15,447)	543,161	-20.5%	798,128	68.1%
Burnsville	64,317	23,098,071	2,436,730	25,534,801	27,212,038	2,566,865	29,778,903	16.6%	43,565,223	68.4%
North Oaks	5,272	1,419,779	---	1,419,779	1,814,965	---	1,814,965	27.8%	2,649,018	68.5%
Hoyt Lakes	2,020	938,719	1,042,765	1,981,484	1,230,272	1,147,301	2,377,573	20.0%	3,467,794	68.6%
Winnebago	1,391	798,152	(1,314)	796,838	1,002,985	(1,617)	1,001,368	25.7%	1,458,127	68.7%
Hermantown	10,221	3,447,634	805,181	4,252,815	4,018,261	735,250	4,753,511	11.8%	6,909,347	68.8%
Kasson	6,851	2,186,459	58,719	2,245,178	2,902,867	168,384	3,071,251	36.8%	4,458,314	68.9%
Columbia Heights	21,973	7,738,209	3,815,693	11,553,902	8,245,356	3,474,852	11,720,208	1.4%	17,008,373	68.9%
Tower	430	349,082	778,494	1,127,576	185,357	997,279	1,182,636	4.9%	1,713,533	69.0%
Skyline	288	82,084	---	82,084	64,270	---	64,270	-21.7%	92,880	69.2%
Lewisville	204	130,776	22,600	153,376	134,917	1,743	136,660	-10.9%	195,624	69.9%
Lino Lakes	21,399	6,496,288	175,485	6,671,773	7,212,498	470,047	7,682,545	15.1%	10,873,298	70.7%
Middle River	304	206,940	178,200	385,140	149,567	165,067	314,634	-18.3%	444,682	70.8%
Minnetrasta	8,262	2,719,565	582,491	3,302,056	3,438,208	638,936	4,077,144	23.5%	5,760,352	70.8%
Hastings	22,154	5,596,357	4,213,881	9,810,238	7,940,056	4,972,251	12,912,307	31.6%	18,080,652	71.4%
Mound	9,398	3,222,470	543,798	3,766,268	3,327,320	1,500,458	4,827,778	28.2%	6,727,346	71.8%
Prior Lake	27,617	7,903,175	3,073,866	10,977,041	10,044,082	---	10,044,082	-8.5%	13,800,495	72.8%
Byron	6,312	1,246,632	890,798	2,137,430	1,585,494	524,173	2,109,667	-1.3%	2,888,197	73.0%
Jordan	6,656	1,233,936	663,200	1,897,136	2,488,457	819,634	3,308,091	74.4%	4,493,677	73.6%
Spring Lake Park	7,188	2,076,341	851,860	2,928,201	2,539,245	1,447,063	3,986,308	36.1%	5,403,715	73.8%
Gem Lake	528	494,217	---	494,217	262,050	---	262,050	-47.0%	354,954	73.8%
Belle Plaine	7,395	3,591,700	1,113,251	4,704,951	2,632,451	1,223,945	3,856,396	-18.0%	5,199,232	74.2%
Saint Joseph	7,029	2,578,419	219,490	2,797,909	2,809,465	304,913	3,114,378	11.3%	4,196,440	74.2%
Arden Hills	9,939	3,193,145	558,243	3,751,388	3,351,724	583,791	3,935,515	4.9%	5,276,281	74.6%
Fairmont	10,487	7,947,281	1,054,240	9,001,521	6,141,660	1,028,069	7,169,729	-20.3%	9,592,573	74.7%
Cannon Falls	4,220	2,543,950	269,717	2,813,667	2,950,873	362,496	3,313,369	17.8%	4,431,405	74.8%
Waterville	1,750	986,694	96,283	1,082,977	1,034,616	77,898	1,112,514	2.7%	1,484,934	74.9%
Barnum	620	147,810	116,244	264,054	223,625	129,632	353,257	33.8%	470,255	75.1%
Austin	26,174	8,926,852	805,606	9,732,458	12,252,676	938,423	13,191,099	35.5%	17,547,883	75.2%
Crookston	7,482	4,588,030	10,667,568	15,255,598	4,420,259	2,341,406	6,761,665	-55.7%	8,982,038	75.3%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Ely	3,268	2,873,540	481,312	3,354,852	3,161,167	1,156,471	4,317,638	28.7%	5,729,331	75.4%
Lowry*	334	---	---	---	92,221	52,940	145,161	---%	192,281	75.5%
Chatfield	2,997	1,080,079	1,201,475	2,281,554	1,280,133	1,170,222	2,450,355	7.4%	3,234,437	75.8%
Watertown	4,659	1,596,498	437,008	2,033,506	1,751,705	540,405	2,292,110	12.7%	3,024,246	75.8%
Janesville	2,421	971,183	254,499	1,225,682	969,479	304,963	1,274,442	4.0%	1,679,484	75.9%
Sacred Heart	510	481,559	---	481,559	394,775	---	394,775	-18.0%	518,615	76.1%
Rogers	13,295	6,100,042	2,590,332	8,690,374	6,475,241	1,878,337	8,353,578	-3.9%	10,910,169	76.6%
Blaine	70,222	13,331,764	9,172,677	22,504,441	18,258,055	9,700,466	27,958,521	24.2%	36,464,269	76.7%
Ramsey	27,646	8,856,806	1,184,262	10,041,068	10,073,204	1,326,070	11,399,274	13.5%	14,844,475	76.8%
Minnetonka	53,781	23,147,681	5,961,354	29,109,035	26,001,135	5,797,629	31,798,764	9.2%	41,259,863	77.1%
Holloway	87	(29,521)	---	(29,521)	84,214	---	84,214	385.3%	109,267	77.1%
Wanamingo	1,113	451,590	110,034	561,624	511,607	113,314	624,921	11.3%	801,017	78.0%
Bemidji	14,574	7,105,772	2,164,373	9,270,145	8,386,995	2,062,035	10,449,030	12.7%	13,282,464	78.7%
Goodview	4,158	1,465,062	177,506	1,642,568	1,425,353	211,163	1,636,516	-0.4%	2,074,060	78.9%
Hallock	906	675,682	(14,482)	661,200	740,577	(14,482)	726,095	9.8%	919,980	78.9%
Fergus Falls	14,119	6,339,996	3,379,231	9,719,227	7,202,173	4,522,772	11,724,945	20.6%	14,837,864	79.0%
Howard Lake	2,071	2,223,203	(359,407)	1,863,796	2,335,800	(323,673)	2,012,127	8.0%	2,541,906	79.2%
Springfield	2,027	1,087,933	345,775	1,433,708	1,376,723	1,119,809	2,496,532	74.1%	3,130,017	79.8%
Littlefork	553	453,967	205,001	658,968	402,201	183,012	585,213	-11.2%	731,705	80.0%
Melrose	3,602	1,761,411	414,645	2,176,056	1,930,025	407,952	2,337,977	7.4%	2,913,650	80.2%
White Bear Lake	24,883	4,902,116	4,683,484	9,585,600	5,804,642	5,296,029	11,100,671	15.8%	13,753,419	80.7%
Lakeville	69,490	16,279,427	979,399	17,258,826	23,928,291	1,018,074	24,946,365	44.5%	30,894,290	80.7%
Fairfax	1,250	877,799	---	877,799	1,092,475	---	1,092,475	24.5%	1,343,969	81.3%
Saint Bonifacius	2,307	1,039,896	---	1,039,896	1,058,209	---	1,058,209	1.8%	1,295,249	81.7%
Ham Lake	16,464	3,161,707	790,177	3,951,884	3,749,117	822,956	4,572,073	15.7%	5,555,524	82.3%
Glenwood	2,657	1,794,427	(142,175)	1,652,252	2,022,337	(119,566)	1,902,771	15.2%	2,303,742	82.6%
Frost	216	142,619	5,076	147,695	149,365	5,102	154,467	4.6%	187,013	82.6%
LeRoy	957	895,648	(203,972)	691,676	796,849	(180,142)	616,707	-10.8%	745,134	82.8%
Fertile	804	690,313	(149,145)	541,168	780,349	(195,560)	584,789	8.1%	703,620	83.1%
Otsego	19,966	3,996,686	435,809	4,432,495	5,652,787	484,582	6,137,369	38.5%	7,373,103	83.2%
Elk River	25,835	7,684,153	7,499,290	15,183,443	7,967,868	7,534,758	15,502,626	2.1%	18,434,764	84.1%
Rosemount	25,650	10,559,040	517,102	11,076,142	12,293,930	590,017	12,883,947	16.3%	15,316,027	84.1%
Mayer	2,453	979,366	---	979,366	443,042	377,072	820,114	-16.3%	972,048	84.4%
Barnesville	2,759	1,777,236	528,097	2,305,333	2,068,116	468,529	2,536,645	10.0%	3,004,314	84.4%
Perham	3,512	919,011	2,195,299	3,114,310	1,032,486	2,168,929	3,201,415	2.8%	3,782,380	84.6%
Hadley	54	18,615	---	18,615	45,102	---	45,102	142.3%	53,285	84.6%
Currie	224	69,420	117,723	187,143	61,349	132,989	194,338	3.8%	229,122	84.8%
Waubun	409	647,413	---	647,413	507,606	---	507,606	-21.6%	598,226	84.9%
Nicollet	1,143	350,076	---	350,076	316,909	---	316,909	-9.5%	373,131	84.9%
Hugo	15,766	3,216,648	1,571,456	4,788,104	3,392,924	1,487,279	4,880,203	1.9%	5,745,480	84.9%
Albertville	7,896	2,477,774	152,836	2,630,610	3,200,223	156,143	3,356,366	27.6%	3,951,138	84.9%
Paynesville	2,388	1,543,656	1,222,622	2,766,278	1,273,743	843,867	2,117,610	-23.4%	2,491,836	85.0%
Victoria	10,546	3,081,417	1,425,387	4,506,804	2,587,456	1,752,372	4,339,828	-3.7%	5,067,304	85.6%
Storden	225	39,571	115,647	155,218	47,392	133,610	181,002	16.6%	211,342	85.6%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.



**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Oakdale	28,303	9,363,815	898,611	10,262,426	11,731,636	777,171	12,508,807	21.9%	14,588,049	85.7%
Blackduck	845	320,806	288,935	609,741	339,507	367,291	706,798	15.9%	823,439	85.8%
Waite Park	8,341	4,905,722	476,763	5,382,485	6,720,107	492,261	7,212,368	34.0%	8,393,318	85.9%
Albert Lea	18,492	8,713,892	3,229,423	11,943,315	9,985,667	3,430,091	13,415,758	12.3%	15,595,163	86.0%
Pipestone	4,215	1,194,821	2,181,264	3,376,085	1,278,714	2,778,650	4,057,364	20.2%	4,695,968	86.4%
Viking	79	51,960	9,398	61,358	53,975	14,525	68,500	11.6%	78,944	86.8%
New Hope	21,986	7,116,723	5,033,555	12,150,278	8,901,587	4,639,390	13,540,977	11.4%	15,604,345	86.8%
Aurora	1,678	1,167,416	371,915	1,539,331	1,618,187	---	1,618,187	5.1%	1,860,465	87.0%
Little Canada	10,819	2,349,485	117,121	2,466,606	3,501,498	718,479	4,219,977	71.1%	4,804,957	87.8%
Blooming Prairie	1,974	1,133,497	---	1,133,497	1,219,930	---	1,219,930	7.6%	1,380,577	88.4%
Madison	1,518	858,649	851,761	1,710,410	886,295	858,506	1,744,801	2.0%	1,974,478	88.4%
Long Lake	1,741	1,464,234	72,831	1,537,065	1,622,316	115,244	1,737,560	13.0%	1,961,740	88.6%
Lake Wilson	254	169,865	25,532	195,397	136,579	106,527	243,106	24.4%	273,224	89.0%
Oak Park Heights	4,849	5,431,736	(372,356)	5,059,380	5,020,165	(368,677)	4,651,488	-8.1%	5,227,568	89.0%
Belgrade	738	419,799	114,787	534,586	510,784	117,578	628,362	17.5%	705,841	89.0%
Mountain Iron	2,878	2,952,134	(362)	2,951,772	3,253,850	2,027	3,255,877	10.3%	3,634,616	89.6%
Henning	854	318,681	198,839	517,520	346,145	253,402	599,547	15.9%	668,295	89.7%
Okabena	203	135,132	---	135,132	124,962	---	124,962	-7.5%	139,045	89.9%
Little Falls	9,140	1,548,020	5,368,359	6,916,379	1,601,743	4,791,171	6,392,914	-7.6%	7,050,977	90.7%
Renville	1,301	728,059	97,984	826,043	897,525	101,424	998,949	20.9%	1,100,231	90.8%
Scandia	3,984	1,259,442	28,075	1,287,517	1,520,422	46,408	1,566,830	21.7%	1,724,021	90.9%
Arlington	2,247	1,141,582	624,698	1,766,280	1,101,606	736,601	1,838,207	4.1%	2,013,076	91.3%
Golden Valley	22,552	15,138,060	212,939	15,350,999	17,654,039	127,269	17,781,308	15.8%	19,464,886	91.4%
Hector	1,012	958,021	63,537	1,021,558	1,110,531	15,942	1,126,473	10.3%	1,227,872	91.7%
Redwood Falls	5,102	5,643,833	(60,206)	5,583,627	5,525,883	583,381	6,109,264	9.4%	6,640,614	92.0%
Twin Valley	723	650,960	---	650,960	624,004	---	624,004	-4.1%	677,962	92.0%
Litchfield	6,624	3,672,571	1,537,009	5,209,580	3,780,658	1,908,968	5,689,626	9.2%	6,152,978	92.5%
Monticello	14,455	6,542,111	5,000,899	11,543,010	6,494,632	4,640,210	11,134,842	-3.5%	12,027,946	92.6%
Medina	6,837	3,053,599	1,061,906	4,115,505	3,459,696	1,226,769	4,686,465	13.9%	5,059,603	92.6%
Garvin	124	205,517	(7,459)	198,058	121,769	(10,226)	111,543	-43.7%	120,369	92.7%
Moose Lake	2,789	1,461,962	---	1,461,962	1,565,144	---	1,565,144	7.1%	1,678,874	93.2%
Norwood Young America	3,863	1,899,475	(42,417)	1,857,058	2,255,236	11,077	2,266,313	22.0%	2,424,518	93.5%
Morris	5,105	4,395,059	(142,873)	4,252,186	4,254,768	(4,360)	4,250,408	-0.0%	4,543,415	93.6%
West Saint Paul	20,615	8,977,398	3,252,563	12,229,961	11,844,786	3,780,137	15,624,923	27.8%	16,579,424	94.2%
Amboy	535	379,875	38,812	418,687	417,008	42,620	459,628	9.8%	486,072	94.6%
Park Rapids	4,142	3,229,090	529,050	3,758,140	3,745,244	826,089	4,571,333	21.6%	4,797,314	95.3%
South Haven	185	352,553	---	352,553	369,585	---	369,585	4.8%	384,968	96.0%
Lake Elmo	11,335	4,286,022	81,712	4,367,734	5,212,435	69,031	5,281,466	20.9%	5,496,831	96.1%
Dodge Center	2,844	1,862,391	293,215	2,155,606	1,808,961	214,422	2,023,383	-6.1%	2,103,832	96.2%
Lonsdale	4,686	3,067,655	---	3,067,655	2,787,776	---	2,787,776	-9.1%	2,871,752	97.1%
Appleton	1,392	2,068,325	388,891	2,457,216	1,987,512	412,222	2,399,734	-2.3%	2,433,540	98.6%
Frazee	1,335	742,876	258,867	1,001,743	855,201	254,074	1,109,275	10.7%	1,113,739	99.6%
Karlstad	710	457,516	141,772	599,288	573,806	160,567	734,373	22.5%	736,696	99.7%
Milaca	3,021	1,828,167	(2,996)	1,825,171	2,034,712	76,808	2,111,520	15.7%	2,114,982	99.8%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Sanborn	323	195,607	96,515	292,122	187,542	95,844	283,386	-3.0%	283,758	99.9%
Lancaster	364	314,405	73,691	388,096	270,146	60,364	330,510	-14.8%	328,958	100.5%
Waverly	1,900	1,440,693	(90,486)	1,350,207	1,487,615	(90,175)	1,397,440	3.5%	1,388,747	100.6%
Thief River Falls	8,749	7,214,825	422,578	7,637,403	8,744,892	433,622	9,178,514	20.2%	9,109,099	100.8%
Sherburn	1,058	1,247,768	---	1,247,768	1,090,951	---	1,090,951	-12.6%	1,082,325	100.8%
Hanley Falls	243	89,944	95,801	185,745	105,701	105,820	211,521	13.9%	208,845	101.3%
East Gull Lake	986	445,892	13,775	459,667	485,885	12,901	498,786	8.5%	491,832	101.4%
Raymond	782	155,221	398,969	554,190	100,388	397,960	498,348	-10.1%	488,357	102.0%
Dassel	1,472	529,516	244,692	774,208	701,993	392,308	1,094,301	41.3%	1,070,411	102.2%
Afton	2,955	652,128	39,517	691,645	741,522	829,745	1,571,267	127.2%	1,535,206	102.3%
Cromwell	240	49,184	173,336	222,520	38,047	245,012	283,059	27.2%	272,396	103.9%
Shorewood	7,783	4,042,429	32,168	4,074,597	5,073,739	57,382	5,131,121	25.9%	4,884,583	105.0%
Willernie	515	315,170	---	315,170	358,231	---	358,231	13.7%	340,512	105.2%
Ruthton	226	375,956	57,750	433,706	390,339	55,927	446,266	2.9%	423,711	105.3%
Oronoco	1,802	785,360	28,643	814,003	1,047,585	---	1,047,585	28.7%	987,946	106.0%
Preston	1,322	599,965	775,231	1,375,196	653,596	916,315	1,569,911	14.2%	1,477,066	106.3%
Dundee	73	59,851	---	59,851	58,303	---	58,303	-2.6%	54,490	107.0%
Detroit Lakes	9,869	5,239,883	3,640,673	8,880,556	5,797,121	4,466,623	10,263,744	15.6%	9,498,220	108.1%
Deephaven	3,899	3,290,263	---	3,290,263	3,580,859	---	3,580,859	8.8%	3,299,390	108.5%
Le Center	2,517	1,337,677	435,959	1,773,636	1,309,919	429,003	1,738,922	-2.0%	1,595,283	109.0%
Mendota Heights	11,744	9,058,821	727,377	9,786,198	10,330,546	901,102	11,231,648	14.8%	10,289,964	109.2%
Herman	384	401,911	89,450	491,361	418,437	91,443	509,880	3.8%	463,768	109.9%
Saint Hilaire	273	328,878	---	328,878	244,338	---	244,338	-25.7%	217,880	112.1%
Mounds View	13,249	9,590,786	---	9,590,786	10,144,547	---	10,144,547	5.8%	9,041,273	112.2%
Pine City	3,130	2,021,201	363,674	2,384,875	2,010,396	707,842	2,718,238	14.0%	2,414,642	112.6%
Milroy	259	127,538	194,061	321,599	231,448	39,149	270,597	-15.9%	240,344	112.6%
Sleepy Eye	3,452	2,556,271	(758,253)	1,798,018	3,440,437	618,106	4,058,543	125.7%	3,602,029	112.7%
Darfur	84	209,534	---	209,534	184,293	---	184,293	-12.0%	163,418	112.8%
Silver Lake	866	488,791	408,145	896,936	522,477	430,065	952,542	6.2%	841,576	113.2%
Pequot Lakes	2,395	474,804	555,243	1,030,047	1,699,962	801,431	2,501,393	142.8%	2,208,164	113.3%
Sauk Centre	4,555	1,778,727	3,079,367	4,858,094	1,887,626	3,096,272	4,983,898	2.6%	4,395,920	113.4%
Hills	686	443,729	272,672	716,401	450,453	(34,160)	416,293	-41.9%	363,902	114.4%
Hamburg	566	480,884	13,343	494,227	521,059	14,416	535,475	8.3%	459,609	116.5%
Lake City	5,252	6,888,599	(127,606)	6,760,993	7,181,088	(86,267)	7,094,821	4.9%	6,070,638	116.9%
New Prague	8,162	5,203,650	105,871	5,309,521	5,582,530	113,856	5,696,386	7.3%	4,870,523	117.0%
Silver Bay	1,857	1,808,548	1,243,312	3,051,860	2,117,663	1,350,377	3,468,040	13.6%	2,946,322	117.7%
Mapleton	1,710	1,252,438	113,922	1,366,360	1,376,397	103,615	1,480,012	8.3%	1,253,326	118.1%
Red Lake Falls	1,339	1,088,374	111,446	1,199,820	1,205,003	122,113	1,327,116	10.6%	1,122,851	118.2%
Newport	3,797	2,869,311	---	2,869,311	3,422,356	---	3,422,356	19.3%	2,893,905	118.3%
Zumbrota	3,726	1,453,891	1,207,668	2,661,559	1,868,707	1,568,893	3,437,600	29.2%	2,903,368	118.4%
Minnesota Lake	661	562,884	25,046	587,930	662,497	15,644	678,141	15.3%	562,990	120.5%
Greenbush	682	545,361	306,563	851,924	565,055	212,510	777,565	-8.7%	644,700	120.6%
Halstad	564	681,721	(130,966)	550,755	593,050	---	593,050	7.7%	489,535	121.1%
Circle Pines	5,025	3,844,287	(157,336)	3,686,951	3,878,947	(125,449)	3,753,498	1.8%	3,092,251	121.4%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Rollingstone	678	158,575	198,884	357,459	202,637	198,507	401,144	12.2%	329,226	121.8%
Annandale	3,330	2,025,980	591,257	2,617,237	2,103,274	563,745	2,667,019	1.9%	2,170,884	122.9%
Milan	428	546,122	114,966	661,088	501,441	5	501,446	-24.1%	407,207	123.1%
Windom	4,798	3,688,075	2,752,411	6,440,486	3,906,378	1,772,601	5,678,979	-11.8%	4,600,346	123.4%
Cleveland	747	300,132	238,460	538,592	345,148	258,511	603,659	12.1%	485,985	124.2%
Willmar	21,015	12,112,532	13,644,482	25,757,014	10,296,152	12,248,960	22,545,112	-12.5%	18,120,708	124.4%
Franklin	493	363,142	---	363,142	486,407	---	486,407	33.9%	390,125	124.7%
Grand Meadow	1,127	1,769,196	307,696	2,076,892	920,349	170,014	1,090,363	-47.5%	873,944	124.8%
Edgerton	1,258	1,007,718	536,855	1,544,573	932,946	547,900	1,480,846	-4.1%	1,173,887	126.1%
Lake Benton	687	311,230	431,853	743,083	485,869	447,702	933,571	25.6%	739,570	126.2%
Zimmerman	6,189	2,197,733	196,643	2,394,376	2,761,312	189,081	2,950,393	23.2%	2,325,374	126.9%
Madelia	2,396	2,820,672	---	2,820,672	2,711,414	10,000	2,721,414	-3.5%	2,132,135	127.6%
Elysian	708	577,137	43,251	620,388	639,579	232,813	872,392	40.6%	682,896	127.7%
Eveleth	3,493	6,411,833	311,450	6,723,283	6,802,999	283,381	7,086,380	5.4%	5,518,012	128.4%
Cottonwood	1,149	437,215	715,797	1,153,012	726,783	883,851	1,610,634	39.7%	1,246,583	129.2%
Darwin	348	288,410	22,792	311,202	226,226	24,419	250,645	-19.5%	193,026	129.9%
Harmony	1,043	632,747	626,742	1,259,489	696,638	755,577	1,452,215	15.3%	1,105,305	131.4%
Ceylon	303	309,435	---	309,435	348,138	---	348,138	12.5%	264,478	131.6%
Wykoff	432	373,179	88,214	461,393	385,266	93,151	478,417	3.7%	360,528	132.7%
Grant	3,966	1,785,142	---	1,785,142	2,032,770	---	2,032,770	13.9%	1,525,702	133.2%
Hinckley	1,904	1,662,989	---	1,662,989	1,693,741	---	1,693,741	1.8%	1,266,333	133.8%
Hibbing	16,214	21,539,324	124,406	21,663,730	24,194,017	246,339	24,440,356	12.8%	18,213,941	134.2%
Tyler	1,138	937,350	(6,940)	930,410	1,403,829	20,857	1,424,686	53.1%	1,057,293	134.7%
Ogilvie	388	363,533	---	363,533	366,813	---	366,813	0.9%	270,580	135.6%
Falcon Heights	5,369	2,515,136	377,003	2,892,139	3,188,689	426,849	3,615,538	25.0%	2,666,088	135.6%
McIntosh	606	371,853	---	371,853	440,596	---	440,596	18.5%	322,493	136.6%
Morgan	888	1,478,411	66,587	1,544,998	1,241,599	54,901	1,296,500	-16.1%	943,254	137.4%
Fisher	422	336,460	---	336,460	435,208	---	435,208	29.3%	315,926	137.8%
Eyota	2,006	930,555	354,021	1,284,576	979,841	400,852	1,380,693	7.5%	993,424	139.0%
Red Wing	16,547	26,274,327	628,238	26,902,565	28,036,860	721,658	28,758,518	6.9%	20,651,327	139.3%
Lewiston	1,533	589,459	958,195	1,547,654	595,769	919,436	1,515,205	-2.1%	1,085,149	139.6%
Mantorville	1,111	714,619	182,449	897,068	871,796	193,063	1,064,859	18.7%	750,320	141.9%
Spring Valley	2,447	1,540,479	1,445,868	2,986,347	1,504,998	760,862	2,265,860	-24.1%	1,594,862	142.1%
Babbitt	1,397	2,775,562	223,289	2,998,851	3,074,900	209,185	3,284,085	9.5%	2,308,949	142.2%
Rushmore	365	279,240	126,628	405,868	324,939	120,597	445,536	9.8%	312,285	142.7%
Watson	182	172,773	---	172,773	204,163	---	204,163	18.2%	142,579	143.2%
Oklee	413	378,859	25,125	403,984	471,676	47,358	519,034	28.5%	357,500	145.2%
Pelican Rapids	2,577	3,571,129	139,140	3,710,269	3,693,481	132,520	3,826,001	3.1%	2,633,637	145.3%
Mountain Lake	1,999	1,785,018	1,116,130	2,901,148	1,894,447	1,155,712	3,050,159	5.1%	2,096,546	145.5%
Boyd	141	291,345	---	291,345	353,200	---	353,200	21.2%	240,687	146.7%
Saint Augusta	3,497	1,104,968	(173,017)	931,951	1,274,638	522,173	1,796,811	92.8%	1,217,744	147.6%
Rockville	2,382	1,462,068	33,684	1,495,752	1,756,232	34,206	1,790,438	19.7%	1,204,006	148.7%
Scanlon	987	572,740	---	572,740	672,375	---	672,375	17.4%	448,287	150.0%
Mentor	104	123,546	121,209	244,755	154,381	166,900	321,281	31.3%	213,880	150.2%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Cosmos	507	741,393	10,906	752,299	737,961	19,636	757,597	0.7%	490,607	154.4%
Dundas	1,712	1,448,917	---	1,448,917	1,739,076	---	1,739,076	20.0%	1,124,142	154.7%
Cook	534	1,928,152	734,057	2,662,209	1,768,771	686,503	2,455,274	-7.8%	1,585,332	154.9%
Gibbon	784	975,472	18,623	994,095	1,110,992	12,075	1,123,067	13.0%	722,298	155.5%
Jeffers	349	286,262	98,532	384,794	237,083	149,776	386,859	0.5%	248,743	155.5%
Racine	458	232,053	---	232,053	233,082	---	233,082	0.4%	147,800	157.7%
Plato	329	355,719	85,941	441,660	343,983	110,144	454,127	2.8%	286,409	158.6%
Grygla	180	132,836	136,933	269,769	146,734	193,391	340,125	26.1%	214,136	158.8%
Dawson	1,466	529,789	1,382,591	1,912,380	772,886	1,669,582	2,442,468	27.7%	1,533,819	159.2%
Lismore	202	265,647	76,125	341,772	295,654	29,644	325,298	-4.8%	202,285	160.8%
Medford	1,315	991,479	18,611	1,010,090	1,183,427	19,342	1,202,769	19.1%	747,334	160.9%
Adrian	1,194	1,019,895	517,168	1,537,063	\$1,161,641	\$542,539	\$1,704,180	10.9%	\$1,056,531	161.3%
Alberta	94	112,728	---	112,728	123,011	---	123,011	9.1%	76,059	161.7%
Newfolden	352	388,476	45,307	433,783	351,973	38,833	390,806	-9.9%	236,395	163.3%
Mahtomedi	8,138	5,350,467	1,075,067	6,425,534	5,911,088	1,234,041	7,145,129	11.2%	4,319,530	165.4%
Barrett	366	572,276	---	572,276	607,590	---	607,590	6.2%	366,262	165.9%
Mazeppa	874	424,515	366,060	790,575	412,040	490,299	902,339	14.1%	542,988	166.2%
Fountain	409	253,053	162,311	415,364	248,193	179,435	427,628	3.0%	256,346	166.8%
Finlayson	295	270,839	---	270,839	325,718	---	325,718	20.3%	195,031	167.0%
Rushford Village	790	391,951	216,527	608,478	463,493	225,773	689,266	13.3%	410,841	167.8%
Buhl	952	1,233,963	112,065	1,346,028	1,420,451	93,348	1,513,799	12.5%	900,113	168.2%
Wood Lake	381	294,328	153,107	447,435	347,580	175,192	522,772	16.8%	309,674	168.8%
Williams	157	142,114	168,181	310,295	105,060	169,467	274,527	-11.5%	158,566	173.1%
Hilltop	958	1,468,059	---	1,468,059	1,560,558	---	1,560,558	6.3%	896,428	174.1%
Pillager	507	883,753	102,183	985,936	744,329	126,274	870,603	-11.7%	498,690	174.6%
Eagle Lake	3,278	2,956,582	---	2,956,582	2,819,742	---	2,819,742	-4.6%	1,604,242	175.8%
New London	1,252	827,853	712,176	1,540,029	938,972	924,696	1,863,668	21.0%	1,055,190	176.6%
Freeport	675	618,602	354,110	972,712	654,558	414,207	1,068,765	9.9%	604,156	176.9%
Maple Lake	2,159	1,973,185	748,988	2,722,173	2,297,352	916,191	3,213,543	18.1%	1,810,068	177.5%
Atwater	1,124	1,218,202	---	1,218,202	1,446,835	---	1,446,835	18.8%	814,127	177.7%
Dilworth	4,612	2,898,017	---	2,898,017	3,806,221	---	3,806,221	31.3%	2,097,817	181.4%
Columbus	4,159	2,526,071	3,173,288	5,699,359	4,747,550	416,954	5,164,504	-9.4%	2,826,419	182.7%
Stewart	489	1,285,036	21,268	1,306,304	1,205,404	25,105	1,230,509	-5.8%	670,058	183.6%
Beaver Bay	120	477,843	---	477,843	556,187	---	556,187	16.4%	295,447	188.3%
Walnut Grove	751	1,138,676	403,828	1,542,504	631,109	433,494	1,064,603	-31.0%	563,788	188.8%
Saint Clair	750	376,292	323,121	699,413	604,058	360,664	964,722	37.9%	506,272	190.6%
Verndale	511	837,741	120,546	958,287	724,784	131,941	856,725	-10.6%	447,195	191.6%
Kasota	714	670,728	---	670,728	816,080	---	816,080	21.7%	424,779	192.1%
Cologne	2,047	1,905,277	---	1,905,277	2,933,623	---	2,933,623	54.0%	1,513,997	193.8%
Jackson	3,323	5,608,267	---	5,608,267	6,182,292	269,219	6,451,511	15.0%	3,328,436	193.8%
Wilmont	332	355,652	161,391	517,043	368,265	182,901	551,166	6.6%	283,535	194.4%
Bethel	476	534,379	---	534,379	552,302	---	552,302	3.4%	284,111	194.4%
Rockford	4,500	1,209,449	3,167,424	4,376,873	1,589,319	3,292,037	4,881,356	11.5%	2,502,113	195.1%
Minnesota City	202	175,787	---	175,787	168,364	---	168,364	-4.2%	86,281	195.1%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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	857	1,198,724	318,955	1,517,679	1,620,950	268,683	1,889,633	24.5%	964,375	195.9%
Avon	1,618	2,560,188	320,361	2,880,549	2,703,701	359,662	3,063,363	6.3%	1,546,466	198.1%
Badger	429	564,112	7,086	571,198	564,457	16,929	581,386	1.8%	292,545	198.7%
Clara City	1,423	1,786,389	628,660	2,415,049	1,923,982	642,493	2,566,475	6.3%	1,290,802	198.8%
Kellogg	415	375,045	131,332	506,377	434,997	161,865	596,862	17.9%	295,791	201.8%
Callaway	178	147,519	481,083	628,602	177,922	752,351	930,273	48.0%	456,530	203.8%
Richmond	1,475	1,765,491	100,383	1,865,874	1,902,675	117,248	2,019,923	8.3%	990,553	203.9%
Chisholm	4,775	11,566,241	---	11,566,241	11,386,317	---	11,386,317	-1.6%	5,544,029	205.4%
Eagle Bend	546	471,096	157,754	628,850	555,111	199,290	754,401	20.0%	366,106	206.1%
Lake Crystal	2,539	3,456,689	129,999	3,586,688	3,619,777	483,331	4,103,108	14.4%	1,962,910	209.0%
Trimont	705	834,041	569,945	1,403,986	883,979	527,464	1,411,443	0.5%	669,512	210.8%
Good Thunder	560	868,640	176,904	1,045,544	852,683	177,357	1,030,040	-1.5%	485,058	212.4%
Bayport	4,024	4,980,999	1,908,739	6,889,738	4,706,870	2,036,281	6,743,151	-2.1%	3,172,733	212.5%
Sandstone	2,462	2,037,654	1,567,561	3,605,215	2,148,455	1,436,636	3,585,091	-0.6%	1,677,289	213.7%
Worthington	13,947	8,821,403	12,935,257	21,756,660	8,977,573	16,902,369	25,879,942	19.0%	12,089,212	214.1%
Danvers	103	334,726	---	334,726	220,826	---	220,826	-34.0%	101,776	217.0%
Bertha	560	330,336	195,890	526,226	424,247	200,734	624,981	18.8%	287,449	217.4%
Grove City	624	940,636	(3,001)	937,635	1,017,797	(3,001)	1,014,796	8.2%	463,735	218.8%
Wabasso	739	689,675	868,448	1,558,123	751,881	1,016,596	1,768,477	13.5%	802,150	220.5%
Stacy	1,703	1,099,119	126,172	1,225,291	1,306,582	145,207	1,451,789	18.5%	651,616	222.8%
Courtland	734	681,712	32,176	713,888	589,545	32,176	621,721	-12.9%	275,756	225.5%
Foley	2,711	2,769,445	1,287,659	4,057,104	2,834,496	742,255	3,576,751	-11.8%	1,571,697	227.6%
Welcome	710	1,393,522	100,507	1,494,029	1,711,607	106,287	1,817,894	21.7%	797,298	228.0%
Ottertail	629	1,529,495	29,650	1,559,145	1,478,954	52,608	1,531,562	-1.8%	667,528	229.4%
Chokio	405	515,802	81,754	597,556	538,433	69,062	607,495	1.7%	264,680	229.5%
Lakefield	1,735	1,757,197	755,892	2,513,089	1,696,735	840,720	2,537,455	1.0%	1,086,983	233.4%
Butterfield	601	433,191	172,520	605,711	518,177	165,238	683,415	12.8%	289,453	236.1%
Ulen	476	672,830	---	672,830	753,557	---	753,557	12.0%	315,811	238.6%
Brooten	626	978,292	44,685	1,022,977	1,145,230	44,685	1,189,915	16.3%	497,077	239.4%
Askov	331	651,856	---	651,856	648,871	---	648,871	-0.5%	271,059	239.4%
Grand Marais	1,337	4,752,240	270,803	5,023,043	5,240,436	329,578	5,570,014	10.9%	2,295,201	242.7%
Truman	1,092	2,112,816	358,205	2,471,021	2,075,415	350,724	2,426,139	-1.8%	991,300	244.7%
Bigelow	227	191,587	56,996	248,583	249,185	54,795	303,980	22.3%	123,422	246.3%
Montrose	3,775	1,243,491	1,515,938	2,759,429	1,604,952	1,572,964	3,177,916	15.2%	1,276,627	248.9%
Sturgeon Lake	436	466,759	---	466,759	581,854	---	581,854	24.7%	232,734	250.0%
Ormsby	118	165,899	---	165,899	194,370	---	194,370	17.2%	77,504	250.8%
Bluffton	210	269,099	10,119	279,218	280,778	18,163	298,941	7.1%	118,705	251.8%
Crosslake	2,394	8,299,300	---	8,299,300	6,901,264	---	6,901,264	-16.8%	2,707,812	254.9%
Dunnell	133	296,127	68,756	364,883	319,800	70,779	390,579	7.0%	150,698	259.2%
Revere	89	200,206	---	200,206	196,639	---	196,639	-1.8%	75,070	261.9%
Madison Lake	1,247	1,054,996	858,824	1,913,820	1,255,449	977,224	2,232,673	16.7%	847,920	263.3%
Heron Lake	602	903,637	382,785	1,286,422	1,043,437	451,998	1,495,435	16.2%	548,930	272.4%
Villard	225	423,036	27,107	450,143	508,585	74,200	582,785	29.5%	213,432	273.1%
Vernon Center	328	881,171	---	881,171	907,213	---	907,213	3.0%	331,194	273.9%

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

**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, 2019			December 31, 2020			2019/2020 Percent Change	2020 Total Current Expenditures	2020 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			
Belview	291	505,411	41,397	546,808	608,669	38,939	647,608	18.4%	234,175	276.5%
Dover	782	725,511	353,277	1,078,788	714,310	412,819	1,127,129	4.5%	395,351	285.1%
Delavan	172	748,649	---	748,649	516,952	---	516,952	-30.9%	178,242	290.0%
Chandler	279	267,541	388,041	655,582	279,755	418,224	697,979	6.5%	226,084	308.7%
Easton	177	496,010	---	496,010	570,001	---	570,001	14.9%	180,360	316.0%
Mahnomen	1,240	2,909,966	---	2,909,966	3,211,851	---	3,211,851	10.4%	1,003,095	320.2%
Prinsburg	520	995,458	---	995,458	1,192,743	---	1,192,743	19.8%	365,937	325.9%
Plummer	276	597,948	30,179	628,127	682,992	11,396	694,388	10.5%	212,699	326.5%
Spicer	1,112	1,702,420	1,643,479	3,345,899	1,797,810	1,600,303	3,398,113	1.6%	1,035,897	328.0%
Jasper	610	1,140,085	278,954	1,419,039	1,257,319	311,429	1,568,748	10.6%	477,154	328.8%
Underwood	356	553,860	38,940	592,800	639,034	47,086	686,120	15.7%	203,587	337.0%
Granada	291	234,321	79,684	314,005	275,966	80,104	356,070	13.4%	105,046	339.0%
Winger	174	405,779	---	405,779	450,407	---	450,407	11.0%	128,372	350.9%
Pennock	479	588,539	75,939	664,478	715,091	53,787	768,878	15.7%	213,145	360.7%
Bricelyn	348	1,140,794	---	1,140,794	1,126,059	---	1,126,059	-1.3%	303,358	371.2%
Dovray	58	135,186	66,665	201,851	135,302	73,562	208,864	3.5%	55,158	378.7%
Clarissa	661	985,395	305,829	1,291,224	1,164,721	261,331	1,426,052	10.4%	365,097	390.6%
Browerville	839	1,081,188	213,121	1,294,309	1,198,398	227,482	1,425,880	10.2%	364,848	390.8%
Alpha	97	261,802	90,174	351,976	295,145	95,076	390,221	10.9%	89,873	434.2%
Harris	1,111	1,937,393	3,681	1,941,074	1,993,055	3,681	1,996,736	2.9%	424,593	470.3%
Hancock	863	1,476,908	152,487	1,629,395	1,432,103	139,253	1,571,356	-3.6%	309,324	508.0%
Kandiyohi	569	1,529,681	---	1,529,681	1,513,063	---	1,513,063	-1.1%	290,830	520.3%
Benson	3,480	1,387,487	22,355,377	23,742,864	1,720,751	22,008,978	23,729,729	-0.1%	3,808,181	623.1%
Northrop	223	502,718	---	502,718	591,684	---	591,684	17.7%	93,901	630.1%
Stockton	809	719,213	395,661	1,114,874	1,081,808	483,623	1,565,431	40.4%	231,635	675.8%
<b>4,613,242</b>	<b>\$1,667,077,866</b>	<b>\$560,693,026</b>	<b>\$2,227,770,892</b>	<b>\$1,878,595,973</b>	<b>\$562,977,025</b>	<b>\$2,441,572,998</b>	<b>9.6%</b>	<b>\$4,368,930,378</b>	<b>55.9%</b>	

\*Failed to meet reporting deadline in 2019.

\*\*Failed to meet reporting deadline in 2020.

## **ANALYSIS OF ENTERPRISE FUNDS**

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Ada</b>														
Light	1,824,683	1,203,582	621,101	---	---	621,101	---	---	---	550,000	---	---	---	---
Liquor	629,979	630,387	(408)	6,581	---	6,173	---	---	6,581	---	---	---	---	---
Water and Sewer	731,349	609,954	121,395	---	37,969	83,426	---	---	---	54,130	1,638,914	1,924,535	37,969	585,000
<b>Total</b>	<b>3,186,011</b>	<b>2,443,923</b>	<b>742,088</b>	<b>6,581</b>	<b>37,969</b>	<b>710,700</b>	<b>---</b>	<b>---</b>	<b>6,581</b>	<b>604,130</b>	<b>1,638,914</b>	<b>1,924,535</b>	<b>37,969</b>	<b>585,000</b>
<b>Adams</b>														
Nursing Home [16]	---	---	---	---	---	---	---	---	---	(396,780)	---	---	---	---
Sewer	114,371	187,337	(72,966)	104	---	(72,862)	---	---	---	(40,893)	---	---	---	---
Water	137,832	142,953	(5,121)	104	---	(5,017)	---	---	---	5,000	---	---	---	---
<b>Total</b>	<b>252,203</b>	<b>330,290</b>	<b>(78,087)</b>	<b>208</b>	<b>---</b>	<b>(77,879)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(432,673)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Adrian</b>														
Adrian Country Living Cottages	960,484	909,389	51,095	11,464	51,634	10,925	---	---	---	3,780	14,977	---	51,634	237,195
Ambulance	120,514	140,311	(19,797)	20,269	---	472	---	2,176	6,575	(8,500)	---	---	---	---
Electric	1,615,696	1,434,187	181,509	50,432	35,463	196,478	---	---	---	9,268	---	---	---	---
Refuse	131,627	132,372	(745)	322	---	(423)	---	---	---	---	---	---	---	---
Sewer	139,483	92,875	46,608	7,098	---	53,706	---	---	---	4,375	---	---	---	---
Water	276,087	268,344	7,743	13,873	---	21,616	---	---	10,000	4,375	58,528	---	---	---
<b>Total</b>	<b>3,243,891</b>	<b>2,977,478</b>	<b>266,413</b>	<b>103,458</b>	<b>87,097</b>	<b>282,774</b>	<b>---</b>	<b>2,176</b>	<b>16,575</b>	<b>13,298</b>	<b>73,505</b>	<b>---</b>	<b>51,634</b>	<b>237,195</b>
<b>Afton</b>														
Sewer	48,689	623,460	(574,771)	15,189	---	(559,582)	15,000	---	---	---	---	---	---	---
<b>Total</b>	<b>48,689</b>	<b>623,460</b>	<b>(574,771)</b>	<b>15,189</b>	<b>---</b>	<b>(559,582)</b>	<b>15,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Aitkin</b>														
Electric [29]	4,074,983	3,662,277	412,706	93,287	150,000	355,993	---	---	927	---	196,115	---	---	2,824
Liquor	1,604,961	1,484,632	120,329	23,514	---	143,843	---	3,646	---	75,000	---	---	---	---
Sewer [29]	611,240	388,910	222,330	---	222,330	---	---	---	---	---	26,057	---	---	---
Water [29]	334,562	235,109	99,453	---	76,535	22,918	---	---	---	---	19,906	---	---	---
<b>Total</b>	<b>6,625,746</b>	<b>5,770,928</b>	<b>854,818</b>	<b>116,801</b>	<b>448,865</b>	<b>522,754</b>	<b>---</b>	<b>3,646</b>	<b>927</b>	<b>75,000</b>	<b>242,078</b>	<b>---</b>	<b>---</b>	<b>2,824</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Akeley</b>														
Liquor	400,532	382,528	18,004	1,327	---	19,331	---	---	---	---	---	---	---	---
Park	144,817	90,314	54,503	430	---	54,933	---	---	---	25,000	11,724	---	---	---
Sewer	95,854	70,662	25,192	4,731	---	29,923	---	---	---	---	9,110	---	---	---
Water	125,744	131,141	(5,397)	11,760	21,138	(14,775)	---	---	---	(16,912)	---	---	21,138	40,000
<b>Total</b>	<b>766,947</b>	<b>674,645</b>	<b>92,302</b>	<b>18,248</b>	<b>21,138</b>	<b>89,412</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,088</b>	<b>20,834</b>	<b>---</b>	<b>21,138</b>	<b>40,000</b>
<b>Albany</b>														
Golf Course	574,905	655,858	(80,953)	330,754	1,827	247,974	---	---	---	(7,500)	56,288	---	---	---
Sewer	497,145	475,411	21,734	59,341	6,567	74,508	---	---	---	75,000	---	---	6,567	86,000
Water	764,420	463,059	301,361	32,020	31,261	302,120	---	---	---	74,096	379,403	---	31,261	271,000
<b>Total</b>	<b>1,836,470</b>	<b>1,594,328</b>	<b>242,142</b>	<b>422,115</b>	<b>39,655</b>	<b>624,602</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>141,596</b>	<b>435,691</b>	<b>---</b>	<b>37,828</b>	<b>357,000</b>
<b>Albert Lea</b>														
Housing and Redevelopment Authority [12] [29]	613,780	1,832,268	(1,218,488)	1,202,335	390	(16,543)	---	1,154,734	116,762	---	---	---	390	2,019
Port Authority - Real Estate [29]	926,583	875,660	50,923	111,612	183,563	(21,028)	---	---	8,500	---	125,410	---	183,563	164,852
Sewer	4,446,636	4,202,932	243,704	332,310	18,492	557,522	---	---	---	1,276,250	794,344	1,066,032	18,492	111,000
Solid Waste Management	174,967	142,018	32,949	3,094	---	36,043	---	---	---	66,000	---	---	---	---
Water	3,491,601	1,697,778	1,793,823	64,772	66,105	1,792,490	---	---	---	918,250	1,029,448	1,406,036	66,105	118,666
<b>Total</b>	<b>9,653,567</b>	<b>8,750,656</b>	<b>902,911</b>	<b>1,714,123</b>	<b>268,550</b>	<b>2,348,484</b>	<b>---</b>	<b>1,154,734</b>	<b>125,262</b>	<b>2,260,500</b>	<b>1,949,202</b>	<b>2,472,068</b>	<b>268,550</b>	<b>396,537</b>
<b>Alberta</b>														
Sewer	11,843	33,047	(21,204)	1,367	---	(19,837)	1,367	---	---	---	---	---	---	---
Water	34,855	45,995	(11,140)	1,577	7,013	(16,576)	1,575	---	---	(14,066)	---	---	7,013	13,000
<b>Total</b>	<b>46,698</b>	<b>79,042</b>	<b>(32,344)</b>	<b>2,944</b>	<b>7,013</b>	<b>(36,413)</b>	<b>2,942</b>	<b>---</b>	<b>---</b>	<b>(14,066)</b>	<b>---</b>	<b>---</b>	<b>7,013</b>	<b>13,000</b>
<b>Albertville</b>														
Recycling	95,461	117,364	(21,903)	12,850	---	(9,053)	---	---	---	---	---	---	---	---
Sewer	849,707	957,579	(107,872)	388,054	154,148	126,034	221,516	---	---	---	2,059,477	---	154,148	575,900
Storm Water	222,037	286,799	(64,762)	27,548	3,619	(40,833)	---	---	---	---	---	---	3,619	75,000
Water	368,383	415,713	(47,330)	79,520	2,113	30,077	---	---	---	---	---	---	2,113	9,100

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Total</b>	<b>1,535,588</b>	<b>1,777,455</b>	<b>(241,867)</b>	<b>507,972</b>	<b>159,880</b>	<b>106,225</b>	<b>221,516</b>	---	---	---	<b>2,059,477</b>	---	<b>159,880</b>	<b>660,000</b>	
<b>Alden</b>															
Garbage [0]	50,890	47,251	3,639	580	93	4,126	---	---	---	---	---	---	---	---	---
Sewer [0]	66,346	52,179	14,167	10,188	1,607	22,748	---	---	9,192	---	13,632	---	1,607	4,000	
Water	170,702	66,795	103,907	2,557	12,371	94,093	---	---	993	---	214,055	235,643	12,371	85,000	
<b>Total</b>	<b>287,938</b>	<b>166,225</b>	<b>121,713</b>	<b>13,325</b>	<b>14,071</b>	<b>120,967</b>	---	---	<b>10,185</b>	---	<b>227,687</b>	<b>235,643</b>	<b>13,978</b>	<b>89,000</b>	
<b>Alexandria</b>															
Electric [29]	26,690,477	21,703,385	4,987,092	245,969	1,225,664	4,007,397	---	---	---	---	2,838,004	---	255,363	535,000	
Fiber Optics [29]	444,115	345,488	98,627	14,327	---	112,954	---	---	---	---	60,455	---	---	---	
Liquor	7,182,563	6,602,806	579,757	10,626	7,022	583,361	---	---	8,449	240,000	41,542	---	---	---	
Water [29]	2,453,837	2,237,961	215,876	51,789	58,719	208,946	---	---	---	---	523,747	---	58,719	248,000	
<b>Total</b>	<b>36,770,992</b>	<b>30,889,640</b>	<b>5,881,352</b>	<b>322,711</b>	<b>1,291,405</b>	<b>4,912,658</b>	---	---	<b>8,449</b>	<b>240,000</b>	<b>3,463,748</b>	---	<b>314,082</b>	<b>783,000</b>	
<b>Alpha</b>															
Electric	135,229	113,540	21,689	18,031	---	39,720	---	---	---	---	555	---	---	---	
Water and Sewer	33,878	67,609	(33,731)	7,000	---	(26,731)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>169,107</b>	<b>181,149</b>	<b>(12,042)</b>	<b>25,031</b>	---	<b>12,989</b>	---	---	---	---	<b>555</b>	---	---	---	
<b>Altura</b>															
Liquor Store Building Lease [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [0]	93,623	84,344	9,279	719	---	9,998	---	---	---	---	---	---	---	---	
Water [0]	71,766	46,030	25,736	763	---	26,499	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>165,389</b>	<b>130,374</b>	<b>35,015</b>	<b>1,482</b>	---	<b>36,497</b>	---	---	---	---	---	---	---	---	
<b>Alvarado</b>															
Electric	446,045	412,573	33,472	54	---	33,526	---	---	---	125,000	---	---	---	---	
Refuse	31,054	17,500	13,554	142	---	13,696	---	---	---	---	---	---	---	---	
Sewer	54,161	47,333	6,828	241	95	6,974	---	---	---	---	---	---	95	18,573	
Water	108,775	102,177	6,598	---	3,110	3,488	---	---	---	---	---	---	3,110	87,000	
<b>Total</b>	<b>640,035</b>	<b>579,583</b>	<b>60,452</b>	<b>437</b>	<b>3,205</b>	<b>57,684</b>	---	---	---	<b>125,000</b>	---	---	<b>3,205</b>	<b>105,573</b>	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Amboy</b>														
Refuse Collection	44,848	41,324	3,524	723	---	4,247	---	---	---	---	---	---	---	---
Sewer Utility	100,962	230,884	(129,922)	3,811	---	(126,111)	---	---	---	---	---	---	---	---
Water Utility	93,430	116,366	(22,936)	8,321	---	(14,615)	---	---	---	(18,000)	70,063	---	---	---
<b>Total</b>	<b>239,240</b>	<b>388,574</b>	<b>(149,334)</b>	<b>12,855</b>	<b>---</b>	<b>(136,479)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(18,000)</b>	<b>70,063</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Andover</b>														
Sewer	2,355,039	2,462,031	(106,992)	63,256	---	(43,736)	---	---	---	499,773	---	---	---	---
Storm Sewer	594,524	616,220	(21,696)	12,986	---	(8,710)	---	---	---	43,090	---	---	---	---
Water	3,349,237	2,417,489	931,748	97,204	41,594	987,358	---	---	---	356,885	---	---	41,594	725,000
<b>Total</b>	<b>6,298,800</b>	<b>5,495,740</b>	<b>803,060</b>	<b>173,446</b>	<b>41,594</b>	<b>934,912</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>899,748</b>	<b>---</b>	<b>---</b>	<b>41,594</b>	<b>725,000</b>
<b>Annandale</b>														
Refuse and Recycling	193,204	194,945	(1,741)	6,378	---	4,637	---	---	---	---	---	---	---	---
Sewer	1,071,792	1,267,106	(195,314)	1,380,880	349,799	835,767	---	---	---	149,000	---	---	153,437	962,000
Storm Utility	46,042	90,267	(44,225)	(77)	---	(44,302)	---	---	---	42,000	---	---	---	---
Water	587,139	465,215	121,924	113,008	28,228	206,704	---	---	---	80,000	12,829	---	28,228	238,000
<b>Total</b>	<b>1,898,177</b>	<b>2,017,533</b>	<b>(119,356)</b>	<b>1,500,189</b>	<b>378,027</b>	<b>1,002,806</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>271,000</b>	<b>12,829</b>	<b>---</b>	<b>181,665</b>	<b>1,200,000</b>
<b>Anoka</b>														
Electric	29,296,536	27,485,326	1,811,210	650,831	41,730	2,420,311	---	13,743	---	635,000	2,286,571	---	---	---
Golf	1,291,034	1,145,009	146,025	85,292	89,600	141,717	---	83,225	---	(245,000)	161,164	---	---	---
Liquor	4,876,807	4,587,902	288,905	42,148	26,384	304,669	---	26,384	---	260,500	20,500	---	---	---
Recycling	329,580	387,052	(57,472)	61,414	---	3,942	---	---	---	(118,121)	---	---	---	---
Refuse	---	---	---	---	---	---	---	---	---	118,121	---	---	---	---
Sewer	2,743,766	2,370,544	373,222	115,974	23,930	465,266	---	---	---	183,290	773,171	1,081,061	23,930	---
Storm Drainage	756,857	283,714	473,143	11,502	72,834	411,811	---	---	---	179,500	877,094	1,816,598	72,834	85,000
Water	1,803,882	1,517,011	286,871	351,065	31,975	605,961	---	18,081	---	3,801,800	1,102,281	627,785	13,894	---
<b>Total</b>	<b>41,098,462</b>	<b>37,776,558</b>	<b>3,321,904</b>	<b>1,318,226</b>	<b>286,453</b>	<b>4,353,677</b>	<b>---</b>	<b>141,433</b>	<b>---</b>	<b>4,815,090</b>	<b>5,220,781</b>	<b>3,525,444</b>	<b>110,658</b>	<b>85,000</b>
<b>Apple Valley</b>														
Cemetery	342,102	181,331	160,771	36,657	---	197,428	---	---	---	---	146,451	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
Golf	1,136,944	1,161,811	(24,867)	664	24,635	(48,838)	---	---	---	---	16,418	---	24,635	167,151
Liquor	10,878,589	9,533,234	1,345,355	99,930	---	1,445,285	---	---	---	660,000	20,932	---	---	---
Sport Arena	529,325	939,143	(409,818)	122,361	21,623	(309,080)	121,000	---	---	---	220,333	---	---	---
Storm Drainage	2,346,263	2,166,413	179,850	60,991	53,922	186,919	---	---	---	---	1,723,853	---	22,802	180,000
Street Light Utility	574,731	550,641	24,090	7,756	---	31,846	---	---	---	---	---	---	---	---
Water and Sewer	11,402,252	9,785,313	1,616,939	561,723	282,718	1,895,944	---	---	---	723,700	4,483,040	---	282,718	821,670
<b>Total</b>	<b>27,210,206</b>	<b>24,317,886</b>	<b>2,892,320</b>	<b>890,082</b>	<b>382,898</b>	<b>3,399,504</b>	<b>121,000</b>	---	---	<b>1,383,700</b>	<b>6,611,027</b>	---	<b>330,155</b>	<b>1,168,821</b>
<b>Appleton</b>														
Appleton Area Health Services [14][29]	15,920,038	13,930,216	1,989,822	381,440	131,411	2,239,851	---	---	---	---	722,294	1,474,677	131,411	1,993,623
Garbage	93,720	103,816	(10,096)	301	---	(9,795)	---	---	---	---	---	---	---	---
Liquor	708,921	631,094	77,827	---	159	77,668	---	---	---	---	1,090	---	---	---
Sewer	397,581	478,054	(80,473)	39,413	8,641	(49,701)	34,674	---	---	(48,727)	24,505	37,980	8,641	138,580
Water	215,082	156,081	59,001	35,551	3,823	90,729	34,674	---	---	---	665,411	660,467	3,823	30,000
<b>Total</b>	<b>17,335,342</b>	<b>15,299,261</b>	<b>2,036,081</b>	<b>456,705</b>	<b>144,034</b>	<b>2,348,752</b>	<b>69,348</b>	---	---	<b>(48,727)</b>	<b>1,413,300</b>	<b>2,173,124</b>	<b>143,875</b>	<b>2,162,203</b>
<b>Arco</b>														
Sewer	13,403	13,948	(545)	41	---	(504)	---	---	---	---	---	---	---	---
Water and Garbage [2]	15,226	15,587	(361)	45	---	(316)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,629</b>	<b>29,535</b>	<b>(906)</b>	<b>86</b>	---	<b>(820)</b>	---	---	---	---	---	---	---	---
<b>Arden Hills</b>														
Recycling	136,865	139,840	(2,975)	26,770	---	23,795	---	---	---	---	---	---	---	---
Sewer	1,870,850	1,655,912	214,938	18,900	9,234	224,604	---	---	603	63,000	41,745	---	9,234	25,000
Surface Water Management	876,527	546,365	330,162	9,462	---	339,624	---	---	---	74,000	75,514	---	---	---
Water	2,316,891	1,937,208	379,683	39,014	58,875	359,822	---	---	528	100,000	78,805	---	58,875	175,000
<b>Total</b>	<b>5,201,133</b>	<b>4,279,325</b>	<b>921,808</b>	<b>94,146</b>	<b>68,109</b>	<b>947,845</b>	---	---	<b>1,131</b>	<b>237,000</b>	<b>196,064</b>	---	<b>68,109</b>	<b>200,000</b>
<b>Argyle</b>														
Gas	439,838	289,053	150,785	---	---	150,785	---	---	---	205,865	11,325	---	---	---
Refuse	86,466	91,677	(5,211)	---	---	(5,211)	---	---	---	---	---	---	---	---
Wastewater	84,531	166,901	(82,370)	---	---	(82,370)	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	141,335	120,637	20,698	---	---	20,698	---	---	---	---	---	---	---	---
<b>Total</b>	<b>752,170</b>	<b>668,268</b>	<b>83,902</b>	---	---	<b>83,902</b>	---	---	---	<b>205,865</b>	<b>11,325</b>	---	---	---
<b>Arlington</b>														
Electric	2,036,542	1,815,962	220,580	12,239	19,100	213,719	---	---	---	---	---	---	19,100	40,000
Sewer	692,626	457,327	235,299	12,651	46,160	201,790	---	---	130	(77,090)	90,728	---	46,160	317,354
Storm Water Drainage	135,198	45,220	89,978	1,627	38,226	53,379	---	---	---	---	35,782	---	38,226	46,808
Water	406,766	391,835	14,931	68,182	23,127	59,986	---	---	---	77,090	12,326	---	23,127	89,993
<b>Total</b>	<b>3,271,132</b>	<b>2,710,344</b>	<b>560,788</b>	<b>94,699</b>	<b>126,613</b>	<b>528,874</b>	---	---	<b>130</b>	---	<b>138,836</b>	---	<b>126,613</b>	<b>494,155</b>
<b>Ashby</b>														
Garbage [0]	78,518	88,983	(10,465)	25	---	(10,440)	---	---	---	---	---	---	---	---
Sewer	198,009	168,072	29,937	17,168	23,300	23,805	---	---	---	---	7,205	---	23,300	18,000
Storm Sewer [0]	10,968	3,263	7,705	6	---	7,711	---	---	---	---	---	---	---	---
Water [0]	198,464	99,654	98,810	2,426	51,885	49,351	---	---	---	---	10,835	585,000	51,885	603,000
<b>Total</b>	<b>485,959</b>	<b>359,972</b>	<b>125,987</b>	<b>19,625</b>	<b>75,185</b>	<b>70,427</b>	---	---	---	---	<b>18,040</b>	<b>585,000</b>	<b>75,185</b>	<b>621,000</b>
<b>Askov</b>														
Sewer	85,317	117,963	(32,646)	8,193	10,485	(34,938)	---	---	---	(34,104)	---	---	10,485	6,000
Water	92,426	94,234	(1,808)	319,771	6,382	311,581	---	319,655	---	(24,000)	706,452	---	6,382	---
<b>Total</b>	<b>177,743</b>	<b>212,197</b>	<b>(34,454)</b>	<b>327,964</b>	<b>16,867</b>	<b>276,643</b>	---	<b>319,655</b>	---	<b>(58,104)</b>	<b>706,452</b>	---	<b>16,867</b>	<b>6,000</b>
<b>Atwater</b>														
Economic Development Authority [29]	6,241	9,932	(3,691)	---	---	(3,691)	---	---	---	---	---	---	---	---
Sewer	84,942	77,686	7,256	67,081	14,203	60,134	58,172	---	---	---	---	---	14,203	75,000
Water	160,503	105,881	54,622	50,013	17,659	86,976	40,030	---	---	---	---	---	17,569	89,000
<b>Total</b>	<b>251,686</b>	<b>193,499</b>	<b>58,187</b>	<b>117,094</b>	<b>31,862</b>	<b>143,419</b>	<b>98,202</b>	---	---	---	---	---	<b>31,772</b>	<b>164,000</b>
<b>Audubon</b>														
Sewer	173,753	80,599	93,154	2,184	42,442	52,896	---	---	---	---	---	616,625	24,067	35,000
Water	179,286	135,588	43,698	710	17,440	26,968	---	---	---	(3,800)	---	18,375	17,440	63,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>353,039</b>	<b>216,187</b>	<b>136,852</b>	<b>2,894</b>	<b>59,882</b>	<b>79,864</b>	---	---	---	<b>(3,800)</b>	---	<b>635,000</b>	<b>41,507</b>	<b>98,000</b>
<b>Aurora</b>														
Sanitation	319,702	280,238	39,464	414	---	39,878	---	---	48	---	---	---	---	---
Wastewater	615,960	634,075	(18,115)	12,810	48,511	(53,816)	---	170,000	250,135	(59,626)	1,075,696	585,000	48,511	161,700
Water	338,949	318,783	20,166	820	22,972	(1,986)	---	---	135	(46,080)	---	---	22,972	30,300
<b>Total</b>	<b>1,274,611</b>	<b>1,233,096</b>	<b>41,515</b>	<b>14,044</b>	<b>71,483</b>	<b>(15,924)</b>	---	<b>170,000</b>	<b>250,318</b>	<b>(105,706)</b>	<b>1,075,696</b>	<b>585,000</b>	<b>71,483</b>	<b>192,000</b>
<b>Austin</b>														
Central Office Cost Care [14][29]	480,139	355,880	124,259	212,145	---	336,404	208,268	---	---	---	---	---	---	---
Courtyard/Chauncey [14][29]	1,694,331	1,088,015	606,316	31,403	160,691	477,028	---	---	---	---	225,057	---	160,691	683,000
Electric	35,729,075	33,362,994	2,366,081	185,497	218,941	2,332,637	---	---	---	---	1,523,375	---	218,941	319,500
Gas	14,120,957	13,620,305	500,652	137,601	162,179	476,074	---	---	---	---	1,093,182	---	162,179	227,200
Pickett Place [14][29]	462,728	855,361	(392,633)	140,001	---	(252,632)	---	113,761	---	---	---	---	---	---
Port Authority Component Unit [29]	93,030	931,856	(838,826)	177,759	313,195	(974,262)	50,887	---	2	---	---	---	---	---
Scattered Sites [14][29]	230,246	506,480	(276,234)	115,885	---	(160,349)	---	59,829	---	---	237,887	201,834	---	---
Section 8 Voucher Program [14][29]	5,858	746,959	(741,101)	775,016	---	33,915	---	775,016	---	---	---	---	---	---
Sewer	7,043,208	5,808,260	1,234,948	970,216	22,961	2,182,203	---	---	829,088	---	4,671,761	---	22,961	1,180,000
Storm Water Utility District	692,202	363,422	328,780	5,515	---	334,295	---	---	---	---	371,198	---	---	---
Transitional Housing and CHIP Programs [14][29]	17,472	10,182	7,290	3,364	---	10,654	---	---	---	---	---	---	---	---
Twin Towers [14][29]	870,369	1,576,616	(706,247)	364,565	---	(341,682)	---	329,501	---	---	---	---	---	---
Waste Transfer Station	51,406	47,890	3,516	3,941	---	7,457	---	---	---	---	---	---	---	---
Water	5,359,416	4,704,960	654,456	301,759	165,666	790,549	---	---	---	---	1,431,592	---	165,666	163,300
<b>Total</b>	<b>66,850,437</b>	<b>63,979,180</b>	<b>2,871,257</b>	<b>3,424,667</b>	<b>1,043,633</b>	<b>5,252,291</b>	<b>259,155</b>	<b>1,278,107</b>	<b>829,090</b>	---	<b>9,554,052</b>	<b>201,834</b>	<b>730,438</b>	<b>2,573,000</b>
<b>Avoca</b>														
A and I Fund	190,832	200,255	(9,423)	---	---	(9,423)	---	---	---	---	---	---	---	---
Liquor	145,798	166,967	(21,169)	20,790	2,433	(2,812)	---	10,000	---	36,525	11,690	---	---	---
Water and Sewer	30,244	74,754	(44,510)	25,530	15,699	(34,679)	---	---	---	(58,323)	82,513	---	15,699	8,900
<b>Total</b>	<b>366,874</b>	<b>441,976</b>	<b>(75,102)</b>	<b>46,320</b>	<b>18,132</b>	<b>(46,914)</b>	---	<b>10,000</b>	---	<b>(21,798)</b>	<b>94,203</b>	---	<b>15,699</b>	<b>8,900</b>

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Avon</b>														
Sewer	366,020	519,314	(153,294)	258,557	138,194	(32,931)	73,296	---	---	---	1,557	---	67,835	392,473
Water	271,586	221,060	50,526	103,977	92,516	61,987	27,232	---	4,376	---	8,893	---	35,436	70,828
<b>Total</b>	<b>637,606</b>	<b>740,374</b>	<b>(102,768)</b>	<b>362,534</b>	<b>230,710</b>	<b>29,056</b>	<b>100,528</b>	<b>---</b>	<b>4,376</b>	<b>---</b>	<b>10,450</b>	<b>---</b>	<b>103,271</b>	<b>463,301</b>
<b>Babbitt</b>														
Public Utility [3]	790,250	699,438	90,812	2,723	15,035	78,500	---	---	---	1,500	586,894	668,659	15,035	86,397
Sanitation	108,049	103,488	4,561	---	---	4,561	---	---	---	---	---	---	---	---
<b>Total</b>	<b>898,299</b>	<b>802,926</b>	<b>95,373</b>	<b>2,723</b>	<b>15,035</b>	<b>83,061</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,500</b>	<b>586,894</b>	<b>668,659</b>	<b>15,035</b>	<b>86,397</b>
<b>Backus</b>														
Sewer	86,501	134,026	(47,525)	3,349	14,704	(58,880)	---	---	---	11,500	---	---	14,704	12,000
Water	66,019	67,267	(1,248)	4,128	1,498	1,382	---	---	2,500	6,500	5,237	---	1,498	9,000
<b>Total</b>	<b>152,520</b>	<b>201,293</b>	<b>(48,773)</b>	<b>7,477</b>	<b>16,202</b>	<b>(57,498)</b>	<b>---</b>	<b>---</b>	<b>2,500</b>	<b>18,000</b>	<b>5,237</b>	<b>---</b>	<b>16,202</b>	<b>21,000</b>
<b>Badger</b>														
Refuse	45,510	46,054	(544)	---	---	(544)	---	---	---	---	---	---	---	---
Sewer	58,087	64,363	(6,276)	1,274	959	(5,961)	---	---	---	---	---	---	959	3,250
Water	100,564	98,052	2,512	6,732	2,876	6,368	---	---	---	---	12,160	---	2,876	9,750
<b>Total</b>	<b>204,161</b>	<b>208,469</b>	<b>(4,308)</b>	<b>8,006</b>	<b>3,835</b>	<b>(137)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,160</b>	<b>---</b>	<b>3,835</b>	<b>13,000</b>
<b>Bagley</b>														
Liquor	1,912,628	1,705,761	206,867	358	25,711	181,514	---	---	---	---	5,998	---	25,711	65,000
Public Utilities Commission [9][31]	4,120,479	3,957,123	163,356	37,684	27,643	173,397	---	---	---	25,421	25,926	---	27,643	267,000
<b>Total</b>	<b>6,033,107</b>	<b>5,662,884</b>	<b>370,223</b>	<b>38,042</b>	<b>53,354</b>	<b>354,911</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,421</b>	<b>31,924</b>	<b>---</b>	<b>53,354</b>	<b>332,000</b>
<b>Balaton</b>														
Garbage	48,721	47,059	1,662	383	---	2,045	---	---	391	---	---	---	---	---
Liquor	344,781	369,669	(24,888)	3,110	---	(21,778)	---	---	---	1	2,050	---	---	---
Sewer	112,687	113,335	(648)	11,058	---	10,410	---	---	1,370	---	10,260	---	---	---
Water	143,627	113,427	30,200	9,052	7,097	32,155	---	---	1,565	---	2,066	---	7,097	47,000
<b>Total</b>	<b>649,816</b>	<b>643,490</b>	<b>6,326</b>	<b>23,603</b>	<b>7,097</b>	<b>22,832</b>	<b>---</b>	<b>---</b>	<b>3,326</b>	<b>1</b>	<b>14,376</b>	<b>---</b>	<b>7,097</b>	<b>47,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Barnesville</b>														
Ambulance	237,432	280,855	(43,423)	159,127	---	115,704	77,727	---	---	---	48,438	---	---	15,302
Broadband Internet	394,716	78,388	316,328	6,274	5	322,597	---	---	---	277,586	---	---	---	---
Cable Television	380,927	371,276	9,651	9,494	11,861	7,284	---	---	---	---	---	---	11,861	72,000
Electric	2,266,682	2,037,841	228,841	29,527	---	258,368	---	---	---	193,043	148,692	---	---	---
Liquor	749,942	671,492	78,450	2,511	---	80,961	---	---	---	---	85,544	---	---	---
Sanitation	246,111	259,117	(13,006)	47,403	---	34,397	---	---	---	18,000	---	---	---	---
Sewer	694,646	364,404	330,242	110,007	29,902	410,347	---	---	---	55,000	1,688,457	1,310,228	29,902	289,000
Storm Sewer	42,675	32,213	10,462	4,384	---	14,846	---	---	---	7,500	---	---	---	---
Telephone	1,063,758	886,450	177,308	378,322	119,341	436,289	---	---	---	182,300	6,875	---	119,341	160,000
Water	497,962	401,687	96,275	7,555	14,489	89,341	---	---	---	50,000	20,684	---	12,962	82,000
<b>Total</b>	<b>6,574,851</b>	<b>5,383,723</b>	<b>1,191,128</b>	<b>754,604</b>	<b>175,598</b>	<b>1,770,134</b>	<b>77,727</b>	<b>---</b>	<b>---</b>	<b>783,429</b>	<b>1,998,690</b>	<b>1,310,228</b>	<b>174,066</b>	<b>618,302</b>
<b>Barnum</b>														
Liquor	401,732	468,469	(66,737)	22,000	---	(44,737)	---	---	---	190,000	---	---	---	---
Sewer	152,166	97,483	54,683	583	7,349	47,917	---	---	---	---	---	---	7,349	12,000
Water	151,378	167,619	(16,241)	16,119	5,507	(5,629)	---	---	---	---	---	---	5,507	41,000
<b>Total</b>	<b>705,276</b>	<b>733,571</b>	<b>(28,295)</b>	<b>38,702</b>	<b>12,856</b>	<b>(2,449)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>190,000</b>	<b>---</b>	<b>---</b>	<b>12,856</b>	<b>53,000</b>
<b>Barrett</b>														
Sewer	102,088	81,742	20,346	55	---	20,401	---	---	---	22,512	---	---	---	---
Water	140,756	130,321	10,435	308	34,087	(23,344)	---	---	---	(28,512)	---	---	34,087	35,000
<b>Total</b>	<b>242,844</b>	<b>212,063</b>	<b>30,781</b>	<b>363</b>	<b>34,087</b>	<b>(2,943)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>34,087</b>	<b>35,000</b>
<b>Barry</b>														
Water and Sewer [0]	2,550	3,426	(876)	3,121	---	2,245	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,550</b>	<b>3,426</b>	<b>(876)</b>	<b>3,121</b>	<b>---</b>	<b>2,245</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Battle Lake</b>														
Liquor	1,991,442	1,856,787	134,655	2,858	---	137,513	---	---	---	96,000	---	---	---	---
Natural Gas	562,519	290,473	272,046	(785)	113,363	157,898	---	---	---	---	21,795	---	113,363	85,000
Sewer	271,767	193,916	77,851	55,214	10,959	122,106	---	---	35,680	3,695	1,646,944	1,411,658	10,959	109,525

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\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	254,751	187,964	66,787	57,931	10,667	114,051	---	---	37,991	(3,695)	1,990,514	871,548	10,667	92,398
<b>Total</b>	<b>3,080,479</b>	<b>2,529,140</b>	<b>551,339</b>	<b>115,218</b>	<b>134,989</b>	<b>531,568</b>	---	---	<b>73,671</b>	<b>96,000</b>	<b>3,659,253</b>	<b>2,283,206</b>	<b>134,989</b>	<b>286,923</b>
<b>Baudette</b>														
Electric	2,649,577	2,005,252	644,325	124,980	---	769,305	---	---	---	220,000	32,974	---	---	---
Liquor	1,778,672	1,634,818	143,854	9,275	---	153,129	---	---	---	115,000	11,125	---	---	---
Sewer	318,472	360,995	(42,523)	---	48,000	(90,523)	---	---	---	(656)	21,043	---	48,000	118,000
Water	488,997	455,929	33,068	---	49,865	(16,797)	---	---	---	864	4,073	---	49,865	165,000
<b>Total</b>	<b>5,235,718</b>	<b>4,456,994</b>	<b>778,724</b>	<b>134,255</b>	<b>97,865</b>	<b>815,114</b>	---	---	---	<b>335,208</b>	<b>69,215</b>	---	<b>97,865</b>	<b>283,000</b>
<b>Baxter</b>														
Sewer	1,300,502	1,932,319	(631,817)	347,458	---	(284,359)	---	10,319	267	561,061	273,059	---	---	---
Storm Water	524,961	511,611	13,350	19,469	1,450	31,369	---	1,625	39	176,100	17,232	---	---	---
Water	1,472,708	1,815,708	(343,000)	500,080	45,569	111,511	---	2,275	281	80,529	43,008	---	45,569	500,000
<b>Total</b>	<b>3,298,171</b>	<b>4,259,638</b>	<b>(961,467)</b>	<b>867,007</b>	<b>47,019</b>	<b>(141,479)</b>	---	<b>14,219</b>	<b>587</b>	<b>817,690</b>	<b>333,299</b>	---	<b>45,569</b>	<b>500,000</b>
<b>Bayport</b>														
Sewer	787,619	847,572	(59,953)	205,931	15,489	130,489	---	---	237	42,764	322,303	480,885	15,489	---
Water	518,929	441,313	77,616	340,826	23,969	394,473	---	---	228	53,211	490,294	717,605	22,482	---
<b>Total</b>	<b>1,306,548</b>	<b>1,288,885</b>	<b>17,663</b>	<b>546,757</b>	<b>39,458</b>	<b>524,962</b>	---	---	<b>465</b>	<b>95,975</b>	<b>812,597</b>	<b>1,198,490</b>	<b>37,971</b>	---
<b>Beardsley</b>														
Garbage	27,608	18,257	9,351	---	---	9,351	---	---	---	---	---	---	---	---
Sewer	16,986	16,989	(3)	9,107	---	9,104	---	---	---	---	9,496	---	---	---
Water	23,833	37,063	(13,230)	9,237	769	(4,762)	---	---	---	---	---	---	769	6,000
<b>Total</b>	<b>68,427</b>	<b>72,309</b>	<b>(3,882)</b>	<b>18,344</b>	<b>769</b>	<b>13,693</b>	---	---	---	---	<b>9,496</b>	---	<b>769</b>	<b>6,000</b>
<b>Beaver Bay</b>														
Liquor	472,878	461,744	11,134	5,579	---	16,713	---	---	---	---	8,933	---	---	---
Sewer	84,206	175,145	(90,939)	17,034	3,143	(77,048)	17,034	---	---	---	---	---	3,143	13,000
Water	138,340	127,986	10,354	---	3,897	6,457	---	---	---	---	17,820	---	3,897	46,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>695,424</b>	<b>764,875</b>	<b>(69,451)</b>	<b>22,613</b>	<b>7,040</b>	<b>(53,878)</b>	<b>17,034</b>	---	---	---	<b>26,753</b>	---	<b>7,040</b>	<b>59,000</b>
<b>Beaver Creek</b>														
Refuse [0]	23,279	20,951	2,328	---	---	2,328	---	---	---	---	---	---	---	---
Sewer [0]	48,852	6,053	42,799	---	---	42,799	---	---	---	---	---	---	---	---
Water [0]	41,259	44,524	(3,265)	787	---	(2,478)	---	---	---	70,963	---	---	---	---
<b>Total</b>	<b>113,390</b>	<b>71,528</b>	<b>41,862</b>	<b>787</b>	<b>---</b>	<b>42,649</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,963</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Becker</b>														
Sewer	1,750,214	2,216,014	(465,800)	1,020,328	127,524	427,004	778,255	---	---	(2,687)	358,797	---	127,524	1,440,000
Water	800,336	769,309	31,027	199,028	4,678	225,377	103,703	---	---	(4,530)	263,588	---	4,678	65,000
<b>Total</b>	<b>2,550,550</b>	<b>2,985,323</b>	<b>(434,773)</b>	<b>1,219,356</b>	<b>132,202</b>	<b>652,381</b>	<b>881,958</b>	<b>---</b>	<b>---</b>	<b>(7,217)</b>	<b>622,385</b>	<b>---</b>	<b>132,202</b>	<b>1,505,000</b>
<b>Bejou</b>														
Sewage Collection and Disposal [0]	7,016	5,189	1,827	---	---	1,827	---	---	---	---	---	---	---	---
Water [0]	21,788	23,891	(2,103)	---	---	(2,103)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,804</b>	<b>29,080</b>	<b>(276)</b>	<b>---</b>	<b>---</b>	<b>(276)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belgrade</b>														
Economic Development Authority - Housing	121,380	122,074	(694)	20,750	4,695	15,361	2,426	---	---	---	3,055	---	4,695	60,000
Sewer	163,101	265,943	(102,842)	6,658	86,840	(183,024)	---	---	---	---	---	1,395,000	86,840	1,384,000
Water	151,857	172,161	(20,304)	4,152	4,132	(20,284)	---	---	---	---	---	---	4,132	17,000
<b>Total</b>	<b>436,338</b>	<b>560,178</b>	<b>(123,840)</b>	<b>31,560</b>	<b>95,667</b>	<b>(187,947)</b>	<b>2,426</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,055</b>	<b>1,395,000</b>	<b>95,667</b>	<b>1,461,000</b>
<b>Belle Plaine</b>														
Sewer	2,109,707	1,356,636	753,071	33,110	41,561	744,620	---	3,323	---	---	344,106	---	41,561	753,120
Water	1,503,770	1,263,497	240,273	27,388	52,477	215,184	---	2,261	---	---	471,719	---	52,477	400,000
<b>Total</b>	<b>3,613,477</b>	<b>2,620,133</b>	<b>993,344</b>	<b>60,498</b>	<b>94,038</b>	<b>959,804</b>	<b>---</b>	<b>5,584</b>	<b>---</b>	<b>---</b>	<b>815,825</b>	<b>---</b>	<b>94,038</b>	<b>1,153,120</b>
<b>Bellechester</b>														
Sewage Collection and Disposal [0]	30,373	23,084	7,289	---	---	7,289	---	---	---	---	---	---	---	---
Water [0]	44,770	21,121	23,649	---	---	23,649	---	---	---	---	---	---	---	---
<b>Total</b>	<b>75,143</b>	<b>44,205</b>	<b>30,938</b>	<b>---</b>	<b>---</b>	<b>30,938</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Bellingham</b>															
Sewer [0]	34,427	23,955	10,472	3,754	---	14,226	---	---	---	---	---	2,008	---	---	---
Water [0]	46,167	32,017	14,150	1,358	---	15,508	---	---	---	---	---	1,737	---	---	---
<b>Total</b>	<b>80,594</b>	<b>55,972</b>	<b>24,622</b>	<b>5,112</b>	<b>---</b>	<b>29,734</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,745</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Beltrami</b>															
Water [0]	17,168	45,007	(27,839)	15,821	---	(12,018)	14,821	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,168</b>	<b>45,007</b>	<b>(27,839)</b>	<b>15,821</b>	<b>---</b>	<b>(12,018)</b>	<b>14,821</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belview</b>															
Parkview Home and Parkwood Apartments [14]	2,744,628	3,097,744	(353,116)	31,898	20,364	(341,582)	---	6,308	---	---	---	70,394	---	20,364	70,000
Sewer and Garbage	65,118	84,200	(19,082)	4,856	---	(14,226)	---	---	---	---	---	40,914	---	---	---
Village Park Townhomes	29,070	18,313	10,757	(2)	7,524	3,231	---	---	---	---	---	---	---	7,524	11,860
Water	54,534	28,296	26,238	3,031	---	29,269	---	---	---	---	---	8,252	---	---	---
<b>Total</b>	<b>2,893,350</b>	<b>3,228,553</b>	<b>(335,203)</b>	<b>39,783</b>	<b>27,888</b>	<b>(323,308)</b>	<b>---</b>	<b>6,308</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>119,560</b>	<b>---</b>	<b>27,888</b>	<b>81,860</b>
<b>Bemidji</b>															
Liquor	8,423,238	7,481,135	942,103	36,013	150,374	827,742	---	---	---	---	516,867	---	---	124,646	125,000
Refuse	597,260	269,471	327,789	10,758	---	338,547	---	---	---	---	130,166	284,843	---	---	---
Sanford Center	1,395,226	3,509,429	(2,114,203)	3,231,858	1,751,112	(633,457)	2,887,589	327,052	---	---	(450,000)	82,703	---	1,751,112	900,000
Sewer	3,259,763	2,818,350	441,413	82,410	66,063	457,760	---	---	---	---	152,034	213,877	1,937,500	66,063	1,942,500
Storm Water	1,216,627	534,739	681,888	25,336	---	707,224	---	---	---	---	836,168	340,282	---	---	---
Water	2,313,856	1,161,423	1,152,433	58,498	459,870	751,061	---	---	---	---	494,894	5,968,020	1,937,500	66,063	1,942,500
<b>Total</b>	<b>17,205,970</b>	<b>15,774,547</b>	<b>1,431,423</b>	<b>3,444,873</b>	<b>2,427,419</b>	<b>2,448,877</b>	<b>2,887,589</b>	<b>327,052</b>	<b>---</b>	<b>---</b>	<b>1,680,129</b>	<b>6,889,725</b>	<b>3,875,000</b>	<b>2,007,884</b>	<b>4,910,000</b>
<b>Benson</b>															
Electric	3,511,462	3,274,092	237,370	106,130	72,262	271,238	---	---	---	---	(65,190)	264,549	---	68,980	400,000
Garbage Collection	166,444	173,864	(7,420)	3,949	---	(3,471)	---	---	---	---	---	---	---	---	---
Liquor	1,341,749	1,283,895	57,854	28,150	---	86,004	---	---	---	---	76,773	12,274	---	---	---
Sewer	924,051	828,025	96,026	302	42,921	53,407	---	---	---	---	(717,616)	665,830	---	42,921	347,067
Water	659,453	507,292	152,161	90,774	40,098	202,837	---	---	---	---	(135,193)	778,173	---	40,098	221,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Total</b>	<b>6,603,159</b>	<b>6,067,168</b>	<b>535,991</b>	<b>229,305</b>	<b>155,281</b>	<b>610,015</b>	---	---	---	<b>(841,226)</b>	<b>1,720,826</b>	---	<b>151,999</b>	<b>968,067</b>	
<b>Bertha</b>															
Ambulance	129,583	145,250	(15,667)	94,790	---	79,123	911	85,251	11	(25,000)	251,526	---	---	---	
Sewer	150,969	197,404	(46,435)	2,593	44,549	(88,391)	---	---	28	---	---	---	44,549	29,890	
Water	69,954	104,282	(34,328)	40,505	46,367	(40,190)	---	---	28	---	---	---	46,367	31,110	
<b>Total</b>	<b>350,506</b>	<b>446,936</b>	<b>(96,430)</b>	<b>137,888</b>	<b>90,916</b>	<b>(49,458)</b>	<b>911</b>	<b>85,251</b>	<b>67</b>	<b>(25,000)</b>	<b>251,526</b>	---	<b>90,916</b>	<b>61,000</b>	
<b>Bethel</b>															
Sewer	113,170	85,763	27,407	13,823	20,105	21,125	---	---	---	41,900	---	---	20,105	12,000	
<b>Total</b>	<b>113,170</b>	<b>85,763</b>	<b>27,407</b>	<b>13,823</b>	<b>20,105</b>	<b>21,125</b>	---	---	---	<b>41,900</b>	---	---	<b>20,105</b>	<b>12,000</b>	
<b>Big Falls</b>															
Liquor	247,502	253,914	(6,412)	611	---	(5,801)	---	---	---	---	---	---	---	---	
Sewer	50,058	36,269	13,789	418	18,110	(3,903)	---	---	---	---	---	---	18,110	20,000	
Water	41,693	92,809	(51,116)	436	7,854	(58,534)	---	---	---	---	---	---	7,854	7,000	
<b>Total</b>	<b>339,253</b>	<b>382,992</b>	<b>(43,739)</b>	<b>1,465</b>	<b>25,964</b>	<b>(68,238)</b>	---	---	---	---	---	---	<b>25,964</b>	<b>27,000</b>	
<b>Big Lake</b>															
Liquor	5,751,171	4,929,266	821,905	16,964	10,235	828,634	---	---	---	448,881	---	---	10,235	79,937	
Sanitary Sewer	2,598,080	2,416,215	181,865	870,123	285,394	766,594	---	---	---	31,165	1,507,951	---	285,394	1,356,646	
Storm Sewer	256,260	409,116	(152,856)	14,252	---	(138,604)	---	---	---	39,641	---	---	---	---	
Water	2,108,306	1,923,356	184,950	498,134	107,428	575,656	---	---	---	111,923	18,910	---	107,428	703,355	
<b>Total</b>	<b>10,713,817</b>	<b>9,677,953</b>	<b>1,035,864</b>	<b>1,399,473</b>	<b>403,057</b>	<b>2,032,280</b>	---	---	---	<b>631,610</b>	<b>1,526,861</b>	---	<b>403,057</b>	<b>2,139,938</b>	
<b>Bigelow</b>															
Electric	219,136	205,224	13,912	6,254	---	20,166	---	---	---	---	42,080	---	---	---	
Sewer	64,564	110,704	(46,140)	10,457	20,965	(56,648)	5,386	---	---	---	---	---	20,965	20,000	
Water	21,670	54,280	(32,610)	17,073	---	(15,537)	16,030	---	---	---	248,345	---	---	---	
<b>Total</b>	<b>305,370</b>	<b>370,208</b>	<b>(64,838)</b>	<b>33,784</b>	<b>20,965</b>	<b>(52,019)</b>	<b>21,416</b>	---	---	---	<b>290,425</b>	---	<b>20,965</b>	<b>20,000</b>	
<b>Bigfork</b>															
Sewer	106,831	102,731	4,100	2,657	530	6,227	---	---	---	(2,794)	---	---	530	5,000	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	150,988	136,483	14,505	483	12,381	2,607	---	---	---	2,794	---	---	---	12,381	40,000
<b>Total</b>	<b>257,819</b>	<b>239,214</b>	<b>18,605</b>	<b>3,140</b>	<b>12,911</b>	<b>8,834</b>	---	---	---	---	---	---	---	<b>12,911</b>	<b>45,000</b>
<b>Bingham Lake</b>															
Sewer	21,691	61,505	(39,814)	72	---	(39,742)	---	---	---	(12,780)	---	---	---	---	---
Water	56,476	53,135	3,341	478	---	3,819	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>78,167</b>	<b>114,640</b>	<b>(36,473)</b>	<b>550</b>	---	<b>(35,923)</b>	---	---	---	<b>(12,780)</b>	---	---	---	---	---
<b>Birchwood</b>															
Sewer [0]	140,663	143,887	(3,224)	41,406	---	38,182	---	---	---	(56,710)	---	---	---	---	---
Water [0]	138,216	120,243	17,973	2,585	---	20,558	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>278,879</b>	<b>264,130</b>	<b>14,749</b>	<b>43,991</b>	---	<b>58,740</b>	---	---	---	<b>(56,710)</b>	---	---	---	---	---
<b>Bird Island</b>															
Economic Development Authority [0][29]	60,370	179,810	(119,440)	88,852	68,818	(99,406)	---	53,831	---	---	---	---	---	7,993	19,732
Sewer	171,344	243,211	(71,867)	148,125	28,704	47,554	---	---	---	---	---	11,398	---	28,704	265,000
Storm Sewer	30,095	26,687	3,408	1,063	25,285	(20,814)	---	---	---	(45,868)	---	---	---	25,285	32,792
Water	330,987	276,958	54,029	20,967	84,467	(9,471)	---	9,916	---	(10,612)	70,374	---	---	84,467	124,715
<b>Total</b>	<b>592,796</b>	<b>726,666</b>	<b>(133,870)</b>	<b>259,007</b>	<b>207,274</b>	<b>(82,137)</b>	---	<b>63,747</b>	---	<b>(56,480)</b>	<b>81,772</b>	---	---	<b>146,449</b>	<b>442,239</b>
<b>Biscay</b>															
Sewer [0]	35,311	56,523	(21,212)	---	1,984	(23,196)	---	---	---	---	---	---	---	1,984	12,516
Water [0]	9,534	17,667	(8,133)	---	1,495	(9,628)	---	---	---	---	---	---	---	1,495	11,000
<b>Total</b>	<b>44,845</b>	<b>74,190</b>	<b>(29,345)</b>	---	<b>3,479</b>	<b>(32,824)</b>	---	---	---	---	---	---	---	<b>3,479</b>	<b>23,516</b>
<b>Biwabik</b>															
Ambulance	44,723	101,128	(56,405)	52,178	---	(4,227)	---	52,178	---	---	---	42,807	---	---	---
Electric Utilities	753,233	744,417	8,816	47,139	---	55,955	---	---	---	---	---	---	---	---	---
Sewer	358,732	299,126	59,606	3,375	48,501	14,480	---	---	---	25,000	21,212	---	---	48,501	26,000
Solid Waste Management	143,604	181,865	(38,261)	---	---	(38,261)	---	---	---	---	---	---	---	---	---
Water Utilities	382,475	627,814	(245,339)	213,676	305,632	(337,295)	---	---	202,182	---	6,200	639,000	---	93,950	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>1,682,767</b>	<b>1,954,350</b>	<b>(271,583)</b>	<b>316,368</b>	<b>354,133</b>	<b>(309,348)</b>	---	<b>52,178</b>	<b>202,182</b>	<b>25,000</b>	<b>70,219</b>	<b>639,000</b>	<b>142,451</b>	<b>26,000</b>
<b>Blackduck</b>														
Golf Course	106,721	148,038	(41,317)	22,430	2,676	(21,563)	17,188	---	---	(13,615)	61,389	---	2,676	23,000
Liquor	1,289,600	1,290,182	(582)	11,217	---	10,635	---	---	---	76,781	68,276	64,867	---	7,153
Sewer	204,831	195,321	9,510	14,545	2,688	21,367	8,862	---	---	11,557	7,097	---	2,688	26,000
Water	210,570	247,689	(37,119)	16,062	19,371	(40,428)	---	6,994	---	(3,553)	8,754	---	19,371	52,000
<b>Total</b>	<b>1,811,722</b>	<b>1,881,230</b>	<b>(69,508)</b>	<b>64,254</b>	<b>24,735</b>	<b>(29,989)</b>	<b>26,050</b>	<b>6,994</b>	<b>---</b>	<b>71,170</b>	<b>145,516</b>	<b>64,867</b>	<b>24,735</b>	<b>108,153</b>
<b>Blaine</b>														
Refuse	4,278,456	4,469,273	(190,817)	152,000	2,986	(41,803)	---	---	---	---	---	---	---	---
Sewer	6,827,992	9,656,904	(2,828,912)	719,545	---	(2,109,367)	---	---	---	1,003,426	1,020,974	---	---	---
Storm Drainage	1,703,046	1,675,555	27,491	31,410	---	58,901	---	---	---	244,118	555,881	---	---	---
Water	5,436,732	4,803,779	632,953	2,522,010	2,922,498	232,465	---	---	---	1,164,782	14,678,736	---	1,149,010	465,000
<b>Total</b>	<b>18,246,226</b>	<b>20,605,511</b>	<b>(2,359,285)</b>	<b>3,424,965</b>	<b>2,925,484</b>	<b>(1,859,804)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,412,326</b>	<b>16,255,591</b>	<b>---</b>	<b>1,149,010</b>	<b>465,000</b>
<b>Blomkest</b>														
Sewer [0]	67,414	56,446	10,968	98	---	11,066	---	---	---	---	---	---	---	---
Water [0]	18,008	16,473	1,535	12	---	1,547	---	---	---	---	---	---	---	---
<b>Total</b>	<b>85,422</b>	<b>72,919</b>	<b>12,503</b>	<b>110</b>	<b>---</b>	<b>12,613</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Blooming Prairie</b>														
Ambulance	140,161	142,632	(2,471)	16,399	---	13,928	---	---	6,781	---	---	---	---	---
Cemetery	890	311	579	67	---	646	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	86,678	(46,678)	88,956	26,222	16,056	44,000	35,500	---	(19,000)	---	---	26,222	79,794
Light and Power Utility [29]	3,155,027	3,009,625	145,402	41,686	12,519	174,569	---	---	---	---	271,649	---	12,519	86,352
Sewer Utility	478,079	561,913	(83,834)	15,743	7,412	(75,503)	---	---	---	2,125	19,770	---	---	---
Storm Sewer	41,976	70,944	(28,968)	75,237	22,145	24,124	70,000	---	---	---	13,585	---	22,145	108,000
Water Utility [29]	344,685	268,488	76,197	4,523	26,773	53,947	---	---	---	---	44,794	---	26,773	80,332
<b>Total</b>	<b>4,200,818</b>	<b>4,140,591</b>	<b>60,227</b>	<b>242,611</b>	<b>95,071</b>	<b>207,767</b>	<b>114,000</b>	<b>35,500</b>	<b>6,781</b>	<b>(16,875)</b>	<b>349,798</b>	<b>---</b>	<b>87,659</b>	<b>354,478</b>
<b>Bloomington</b>														
Assisted Rental [29]	326,375	517,781	(191,406)	---	---	(191,406)	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
Motor Vehicle	342,381	755,761	(413,380)	126,196	2,513	(289,697)	118,061	---	---	(15,113)	---	---	---	---
Police Contractual	557,513	490,593	66,920	---	---	66,920	---	---	---	67,828	---	---	---	---
Property Management [29]	215,838	235,877	(20,039)	---	---	(20,039)	---	---	---	---	---	---	---	---
Recreation Facilities	2,354,373	5,708,213	(3,353,840)	2,920,979	53,845	(486,706)	2,819,286	---	---	(71,334)	50,323	---	62,947	---
Solid Waste Management	7,806,382	8,046,910	(240,528)	322,104	---	81,576	185,000	---	---	309,000	---	---	---	---
Storm Water	6,956,150	4,634,303	2,321,847	292,237	400,014	2,214,070	---	---	10,000	(1,396)	3,061,164	---	462,313	470,000
Water and Sewer	27,661,415	26,533,612	1,127,803	208,560	26,681	1,309,682	---	---	---	(351,906)	2,659,301	---	27,994	105,000
<b>Total</b>	<b>46,220,427</b>	<b>46,923,050</b>	<b>(702,623)</b>	<b>3,870,076</b>	<b>483,053</b>	<b>2,684,400</b>	<b>3,122,347</b>	<b>---</b>	<b>10,000</b>	<b>(62,921)</b>	<b>5,770,788</b>	<b>---</b>	<b>553,254</b>	<b>575,000</b>
<b>Blue Earth</b>														
Electric [29]	5,774,711	5,340,945	433,766	500,777	33,056	901,487	---	---	---	---	816,328	478,115	6,996	173,001
Fitness Center	104,066	115,499	(11,433)	2,951	8,486	(16,968)	---	---	616	---	---	---	8,486	30,000
Liquor	2,006,057	1,871,858	134,199	4,236	---	138,435	---	---	2,122	50,000	---	---	---	---
Sewer	1,362,811	1,039,305	323,506	2,789	128,803	197,492	---	---	1,317	(50,000)	9,807	---	126,776	843,771
Water [29]	1,179,451	752,789	426,662	74,431	120,425	380,668	---	---	---	---	1,067,859	973,462	109,444	433,233
<b>Total</b>	<b>10,427,096</b>	<b>9,120,396</b>	<b>1,306,700</b>	<b>585,184</b>	<b>290,770</b>	<b>1,601,114</b>	<b>---</b>	<b>---</b>	<b>4,055</b>	<b>---</b>	<b>1,893,994</b>	<b>1,451,577</b>	<b>251,702</b>	<b>1,480,005</b>
<b>Bluffton</b>														
Sewer	40,649	33,170	7,479	1,647	---	9,126	---	---	---	---	---	---	---	---
<b>Total</b>	<b>40,649</b>	<b>33,170</b>	<b>7,479</b>	<b>1,647</b>	<b>---</b>	<b>9,126</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bock</b>														
Sewage Collection and Disposal [0]	25,502	20,410	5,092	89	887	4,294	---	---	---	(1,500)	---	---	887	600
Water [0]	21,879	7,786	14,093	20	7,805	6,308	---	---	---	---	---	---	7,805	5,100
<b>Total</b>	<b>47,381</b>	<b>28,196</b>	<b>19,185</b>	<b>109</b>	<b>8,692</b>	<b>10,602</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,500)</b>	<b>---</b>	<b>---</b>	<b>8,692</b>	<b>5,700</b>
<b>Borup</b>														
Water, Sewer, and Garbage [0][1]	31,150	36,443	(5,293)	55	2,375	(7,613)	---	---	---	---	---	250,000	2,375	---
<b>Total</b>	<b>31,150</b>	<b>36,443</b>	<b>(5,293)</b>	<b>55</b>	<b>2,375</b>	<b>(7,613)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>2,375</b>	<b>---</b>
<b>Bovey</b>														
Refuse or Garbage Collection [0]	67,213	68,732	(1,519)	---	---	(1,519)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	208,818	195,188	13,630	249	---	13,879	---	---	---	65,888	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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 [0]	97,797	45,520	52,277	---	---	52,277	---	---	---	58,958	---	---	---	---
<b>Total</b>	<b>373,828</b>	<b>309,440</b>	<b>64,388</b>	<b>249</b>	<b>---</b>	<b>64,637</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>124,846</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bowlus</b>														
Garbage [0]	21,448	25,036	(3,588)	---	---	(3,588)	---	---	---	---	---	---	---	---
Mosquito Spraying [0]	2,650	3,375	(725)	---	---	(725)	---	---	---	---	---	---	---	---
Sewer [0]	17,534	21,027	(3,493)	---	---	(3,493)	---	---	---	20,874	---	---	---	---
Water [0]	30,075	20,434	9,641	---	---	9,641	---	---	---	---	---	---	---	---
<b>Total</b>	<b>71,707</b>	<b>69,872</b>	<b>1,835</b>	<b>---</b>	<b>---</b>	<b>1,835</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,874</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Boyd</b>														
Liquor	444,750	499,762	(55,012)	27,377	8,792	(36,427)	---	---	---	---	7,477	---	---	---
Sewer	39,389	42,442	(3,053)	8,535	4,595	887	8,500	---	---	---	---	---	4,595	2,700
Water	52,455	61,886	(9,431)	8,639	30,238	(31,030)	8,500	---	---	---	65,000	---	30,238	13,000
<b>Total</b>	<b>536,594</b>	<b>604,090</b>	<b>(67,496)</b>	<b>44,551</b>	<b>43,625</b>	<b>(66,570)</b>	<b>17,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>72,477</b>	<b>---</b>	<b>34,833</b>	<b>15,700</b>
<b>Braham</b>														
Housing and Redevelopment Authority [29]	119,613	249,722	(130,109)	106,888	70	(23,291)	---	106,883	---	---	109,712	---	---	---
Liquor	2,025,160	1,860,574	164,586	21,536	---	186,122	---	---	---	193,300	29,343	---	---	---
Sewer	378,627	411,884	(33,257)	23,414	15,707	(25,550)	---	---	---	---	66,735	---	15,707	17,800
Water	379,653	299,471	80,182	29,192	13,097	96,277	---	---	---	---	146,204	---	13,097	137,200
<b>Total</b>	<b>2,903,053</b>	<b>2,821,651</b>	<b>81,402</b>	<b>181,030</b>	<b>28,874</b>	<b>233,558</b>	<b>---</b>	<b>106,883</b>	<b>---</b>	<b>193,300</b>	<b>351,994</b>	<b>---</b>	<b>28,804</b>	<b>155,000</b>
<b>Brainerd</b>														
Bridges Rental Assistance [29]	5,800	50,620	(44,820)	50,332	---	5,512	---	50,332	---	2,245	---	---	---	---
Housing Choice Vouchers Fund [29]	285,693	1,687,224	(1,401,531)	1,518,093	---	116,562	---	1,783,666	---	---	---	---	---	---
Public Housing Fund [29]	893,028	1,533,500	(640,472)	634,921	---	(5,551)	---	633,484	---	---	---	---	---	---
Public Utilities Commission [4][29]	25,477,611	23,879,382	1,598,229	2,211,017	1,640,070	2,169,176	1,562,848	116,923	---	---	5,105,166	12,223	905,501	3,186,822
Sanitary Sewer Collection System	851,562	683,797	167,765	---	97,823	69,942	---	---	---	---	160,462	---	97,823	351,400
Storm Sewer	462,865	469,100	(6,235)	2,156	2,946	(7,025)	---	---	---	---	12,869	---	2,946	80,000
Trail Ridge II [29]	166,645	140,498	26,147	---	4,113	22,034	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>28,143,204</b>	<b>28,444,121</b>	<b>(300,917)</b>	<b>4,416,519</b>	<b>1,744,952</b>	<b>2,370,650</b>	<b>1,562,848</b>	<b>2,584,405</b>	<b>---</b>	<b>2,245</b>	<b>5,278,497</b>	<b>12,223</b>	<b>1,006,270</b>	<b>3,618,222</b>
<b>Brandon</b>														
Liquor	459,863	458,024	1,839	22,030	---	23,869	---	---	---	11,776	65,093	---	---	---
Sewer	172,806	106,132	66,674	367	30,149	36,892	---	---	---	(11,217)	10,662	---	30,149	65,565
Water	168,700	152,480	16,220	4,989	47,570	(26,361)	---	---	2,550	4,000	36,383	---	47,570	29,000
<b>Total</b>	<b>801,369</b>	<b>716,636</b>	<b>84,733</b>	<b>27,386</b>	<b>77,719</b>	<b>34,400</b>	<b>---</b>	<b>---</b>	<b>2,550</b>	<b>4,559</b>	<b>112,138</b>	<b>---</b>	<b>77,719</b>	<b>94,565</b>
<b>Breckenridge</b>														
Electric	3,349,465	2,428,651	920,814	72,090	---	992,904	---	4,341	---	225,000	591,877	---	---	---
Sewer	397,565	273,365	124,200	18,116	19,782	122,534	---	---	---	---	68,134	---	19,782	80,000
Storm Sewer	109,111	16,975	92,136	7,926	---	100,062	---	---	---	---	---	---	---	---
Water	1,037,133	1,080,965	(43,832)	49,453	676,299	(670,678)	---	---	16,009	---	196,953	12,754	41,072	115,150
<b>Total</b>	<b>4,893,274</b>	<b>3,799,956</b>	<b>1,093,318</b>	<b>147,585</b>	<b>696,081</b>	<b>544,822</b>	<b>---</b>	<b>4,341</b>	<b>16,009</b>	<b>225,000</b>	<b>856,964</b>	<b>12,754</b>	<b>60,854</b>	<b>195,150</b>
<b>Breezy Point</b>														
Sewer [0]	407,315	308,936	98,379	299,513	---	397,892	---	---	---	---	215,495	---	---	---
<b>Total</b>	<b>407,315</b>	<b>308,936</b>	<b>98,379</b>	<b>299,513</b>	<b>---</b>	<b>397,892</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>215,495</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brewster</b>														
Electric [23]	575,233	614,061	(38,828)	466	---	(38,362)	---	---	---	---	30,877	---	---	---
Housing and Redevelopment Authority [23]	13,650	8,632	5,018	184	1,595	3,607	---	---	---	---	---	---	1,595	5,813
Sewer [23]	215,836	232,109	(16,273)	4,663	---	(11,610)	---	---	---	(5,000)	32,576	---	---	---
Water [23]	169,766	178,288	(8,522)	---	---	(8,522)	---	---	---	48,815	12,763	---	---	---
<b>Total</b>	<b>974,485</b>	<b>1,033,090</b>	<b>(58,605)</b>	<b>5,313</b>	<b>1,595</b>	<b>(54,887)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,815</b>	<b>76,216</b>	<b>---</b>	<b>1,595</b>	<b>5,813</b>
<b>Bricelyn</b>														
Sewer	88,715	136,829	(48,114)	8,787	21,394	(60,721)	---	---	---	---	---	---	21,394	25,000
Swimming Pool	4,719	39,692	(34,973)	8,806	---	(26,167)	---	---	---	(75,000)	53,938	---	---	---
Water	41,520	41,272	248	---	---	248	---	---	---	---	---	---	---	---
<b>Total</b>	<b>134,954</b>	<b>217,793</b>	<b>(82,839)</b>	<b>17,593</b>	<b>21,394</b>	<b>(86,640)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(75,000)</b>	<b>53,938</b>	<b>---</b>	<b>21,394</b>	<b>25,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Brook Park</b>														
Water [0]	26,173	21,920	4,253	1,500	---	5,753	---	---	---	---	---	---	---	---
<b>Total</b>	<b>26,173</b>	<b>21,920</b>	<b>4,253</b>	<b>1,500</b>	<b>---</b>	<b>5,753</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brooklyn Center</b>														
Earle Brown Heritage Center	1,304,966	3,026,169	(1,721,203)	383,198	---	(1,338,005)	---	335,719	---	---	43,919	---	---	---
Liquor	5,490,543	5,579,626	(89,083)	103,771	121,689	(107,001)	---	61,484	---	---	646,385	---	87,001	---
Recycling	394,495	396,402	(1,907)	4,809	---	2,902	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	4,662,342	4,366,560	295,782	161,548	172,818	284,512	---	8,271	---	---	3,678,642	1,118,107	172,818	460,493
Storm Drainage Utility	1,691,946	2,304,316	(612,370)	163,008	119,029	(568,391)	---	24,896	---	---	2,378,098	---	119,029	220,000
Street Light Utility	449,286	306,619	142,667	53,067	---	195,734	---	---	---	---	54,430	---	---	---
Water Utility	4,206,283	3,924,010	282,273	161,168	441,452	1,989	---	18,862	---	---	2,515,184	1,825,604	441,452	1,755,750
<b>Total</b>	<b>18,199,861</b>	<b>19,903,702</b>	<b>(1,703,841)</b>	<b>1,030,569</b>	<b>854,988</b>	<b>(1,528,260)</b>	<b>---</b>	<b>449,232</b>	<b>---</b>	<b>---</b>	<b>9,316,658</b>	<b>2,943,711</b>	<b>820,300</b>	<b>2,436,243</b>
<b>Brooklyn Park</b>														
Park Dome	123,310	151,216	(27,906)	---	---	(27,906)	---	---	---	---	---	---	---	---
Public Utilities [1]	17,926,020	17,210,961	715,059	1,895,973	803,440	1,807,592	---	---	125,004	47,000	1,781,858	14,910	413,780	743,926
Recreation	2,454,417	2,354,744	99,673	1,130	---	100,803	---	---	---	(53,863)	159,497	---	---	---
Storm Sewer Utility	2,191,449	2,091,857	99,592	201,730	---	301,322	---	---	---	---	187,983	---	---	---
Street and Signal Light Utility	1,756,684	980,122	776,562	194,873	---	971,435	---	---	---	---	447,403	---	---	---
<b>Total</b>	<b>24,451,880</b>	<b>22,788,900</b>	<b>1,662,980</b>	<b>2,293,706</b>	<b>803,440</b>	<b>3,153,246</b>	<b>---</b>	<b>---</b>	<b>125,004</b>	<b>(6,863)</b>	<b>2,576,741</b>	<b>14,910</b>	<b>413,780</b>	<b>743,926</b>
<b>Brooten</b>														
Refuse	47,628	57,877	(10,249)	---	---	(10,249)	---	---	---	---	---	---	---	---
Sewer	138,346	176,089	(37,743)	1,279	26,527	(62,991)	---	---	---	5,381	10,300	---	26,527	110,000
Water	103,754	106,042	(2,288)	---	12,581	(14,869)	---	---	---	5,381	2,408	---	12,581	34,000
<b>Total</b>	<b>289,728</b>	<b>340,008</b>	<b>(50,280)</b>	<b>1,279</b>	<b>39,108</b>	<b>(88,109)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,762</b>	<b>12,708</b>	<b>---</b>	<b>39,108</b>	<b>144,000</b>
<b>Browerville</b>														
Ambulance	147,701	124,021	23,680	5,971	---	29,651	---	---	---	(5,768)	25,377	---	---	---
Liquor	470,774	490,651	(19,877)	15,262	---	(4,615)	---	---	---	(14,835)	5,758	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	58,207	58,694	(487)	537	---	50	---	---	---	---	---	---	---	---	
Sewer	260,415	333,223	(72,808)	23,637	14,324	(63,495)	---	---	---	123,462	7,010	---	14,324	103,698	
Storm Water Utility	28,362	61,495	(33,133)	14,261	8,025	(26,897)	---	---	---	---	---	---	8,025	42,690	
Water	324,804	238,351	86,453	28,022	15,595	98,880	---	---	---	114,487	64,127	---	15,595	101,409	
<b>Total</b>	<b>1,290,263</b>	<b>1,306,435</b>	<b>(16,172)</b>	<b>87,690</b>	<b>37,944</b>	<b>33,574</b>	---	---	---	<b>217,346</b>	<b>102,272</b>	---	<b>37,944</b>	<b>247,797</b>	
<b>Browns Valley</b>															
Refuse [0]	79,372	66,535	12,837	---	---	12,837	---	---	---	---	2,686	---	---	---	
Wastewater	162,649	191,384	(28,735)	56,607	45,449	(17,577)	---	---	---	---	7,500	---	45,449	68,790	
Water [0]	87,454	136,930	(49,476)	---	---	(49,476)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>329,475</b>	<b>394,849</b>	<b>(65,374)</b>	<b>56,607</b>	<b>45,449</b>	<b>(54,216)</b>	---	---	---	---	<b>10,186</b>	---	<b>45,449</b>	<b>68,790</b>	
<b>Brownsdale</b>															
Water and Sewer [3][34]	148,428	151,540	(3,112)	---	---	(3,112)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>148,428</b>	<b>151,540</b>	<b>(3,112)</b>	---	---	<b>(3,112)</b>	---	---	---	---	---	---	---	---	
<b>Brownsville</b>															
Refuse or Garbage Collection [0]	33,904	33,089	815	---	---	815	---	---	---	471	---	---	---	---	
Sewage Collection and Disposal [0]	113,841	66,195	47,646	2,046	---	49,692	---	---	---	46,316	353	---	---	---	
<b>Total</b>	<b>147,745</b>	<b>99,284</b>	<b>48,461</b>	<b>2,046</b>	---	<b>50,507</b>	---	---	---	<b>46,787</b>	<b>353</b>	---	---	---	
<b>Brownton</b>															
Electric	492,625	541,246	(48,621)	5,298	1,886	(45,209)	---	---	---	---	81,379	---	1,886	38,000	
Natural Gas	362,537	213,163	149,374	7,480	42,027	114,827	---	---	---	---	---	---	42,027	1,575,000	
Sewer	218,448	208,166	10,282	2,174	4,475	7,981	---	---	---	---	5,446	---	4,475	40,000	
Water	131,224	78,663	52,561	6,255	---	58,816	---	---	---	---	7,507	---	---	---	
<b>Total</b>	<b>1,204,834</b>	<b>1,041,238</b>	<b>163,596</b>	<b>21,207</b>	<b>48,388</b>	<b>136,415</b>	---	---	---	---	<b>94,332</b>	---	<b>48,388</b>	<b>1,653,000</b>	
<b>Buckman</b>															
Garbage/Recycling [0]	27,255	17,892	9,363	6,049	---	15,412	4,134	---	---	---	---	---	---	---	
Water [0]	27,174	20,190	6,984	4,134	---	11,118	4,134	---	---	---	---	---	---	---	
<b>Total</b>	<b>54,429</b>	<b>38,082</b>	<b>16,347</b>	<b>10,183</b>	---	<b>26,530</b>	<b>8,268</b>	---	---	---	---	---	---	---	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Buffalo</b>														
Electric	15,407,792	13,120,783	2,287,009	178,275	198,669	2,266,615	---	---	2,690	1,000,000	3,042,351	---	198,669	1,159,995
Liquor	6,579,097	6,214,200	364,897	32,405	729	396,573	---	---	1,287	475,000	---	---	729	11,408
Water and Sewer	7,950,020	5,957,783	1,992,237	1,359,359	1,769,875	1,581,721	500,756	---	2,339	---	1,064,339	1,563,007	1,769,875	3,384,119
Wild Marsh Golf Course	1,285,592	1,377,519	(91,927)	243,737	84,587	67,223	237,777	---	2,860	---	44,298	226,520	84,587	211,774
<b>Total</b>	<b>31,222,501</b>	<b>26,670,285</b>	<b>4,552,216</b>	<b>1,813,776</b>	<b>2,053,860</b>	<b>4,312,132</b>	<b>738,533</b>	<b>---</b>	<b>9,176</b>	<b>1,475,000</b>	<b>4,150,988</b>	<b>1,789,527</b>	<b>2,053,860</b>	<b>4,767,296</b>
<b>Buffalo Lake</b>														
Ambulance	87,836	140,109	(52,273)	41,063	---	(11,210)	12,600	---	---	(37,759)	---	---	---	---
Liquor	398,144	435,990	(37,846)	9,677	---	(28,169)	---	---	---	---	---	---	---	---
Sewer	83,325	94,426	(11,101)	2,126	15,503	(24,478)	---	---	---	---	16,978	---	15,503	15,000
Storm Water	17,396	---	17,396	---	---	17,396	---	---	---	---	---	---	---	---
Water	194,068	191,753	2,315	1,970	31,787	(27,502)	---	---	---	---	19,838	---	31,787	40,000
<b>Total</b>	<b>780,769</b>	<b>862,278</b>	<b>(81,509)</b>	<b>54,836</b>	<b>47,290</b>	<b>(73,963)</b>	<b>12,600</b>	<b>---</b>	<b>---</b>	<b>(37,759)</b>	<b>36,816</b>	<b>---</b>	<b>47,290</b>	<b>55,000</b>
<b>Buhl</b>														
Ambulance	---	---	---	7,795	---	7,795	---	---	---	---	---	---	---	---
Electric	624,901	615,536	9,365	8,726	---	18,091	---	---	---	3,000	---	---	---	---
Refuse	134,149	130,778	3,371	14	---	3,385	---	---	---	3,000	---	---	---	---
Sewer	377,231	313,907	63,324	991	---	64,315	---	---	---	---	13,600	---	---	---
Utility Infrastructure	---	19,031	(19,031)	---	7,091	(26,122)	---	38,394	---	(43,445)	1,756,434	1,254,631	---	---
Water	205,752	117,691	88,061	95	---	88,156	---	---	---	3,000	---	---	---	---
<b>Total</b>	<b>1,342,033</b>	<b>1,196,943</b>	<b>145,090</b>	<b>17,621</b>	<b>7,091</b>	<b>155,620</b>	<b>---</b>	<b>38,394</b>	<b>---</b>	<b>(34,445)</b>	<b>1,770,034</b>	<b>1,254,631</b>	<b>---</b>	<b>---</b>
<b>Burnsville</b>														
Ames Center	508,047	1,539,460	(1,031,413)	1,061,502	---	30,089	---	5,000	---	(291,000)	86,437	---	---	---
Golf Course	327,715	262,174	65,541	2,164	---	67,705	---	---	294	---	29,230	---	---	---
Ice Arena	586,849	1,317,016	(730,167)	7,790	---	(722,377)	---	---	886	---	---	---	---	---
Sewer	7,793,859	9,750,348	(1,956,489)	47,163	49,713	(1,959,039)	---	---	931	144,142	26,430	---	49,713	207,250
Storm Drainage	4,384,431	5,677,177	(1,292,746)	239,918	7,438	(1,060,266)	---	---	35,089	99,625	663,152	---	2,228	---
Street Lighting	582,859	441,881	140,978	5,555	---	146,533	---	---	---	---	68,177	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	9,184,641	10,498,987	(1,314,346)	131,265	497,182	(1,680,263)	---	---	16,043	267,691	159,012	1,157,081	493,864	2,042,750
<b>Total</b>	<b>23,368,401</b>	<b>29,487,043</b>	<b>(6,118,642)</b>	<b>1,495,357</b>	<b>554,333</b>	<b>(5,177,618)</b>	---	<b>5,000</b>	<b>53,243</b>	<b>220,458</b>	<b>1,032,438</b>	<b>1,157,081</b>	<b>545,805</b>	<b>2,250,000</b>
<b>Butterfield</b>														
Liquor	221,835	235,633	(13,798)	2,975	---	(10,823)	---	---	---	---	---	---	---	---
Refuse	32,157	27,032	5,125	---	---	5,125	---	---	---	---	---	---	---	---
Sewer	450,333	329,106	121,227	30,762	24,978	127,011	28,028	---	---	---	79,400	---	24,978	136,100
Water	178,072	166,763	11,309	62,601	6,542	67,368	62,340	---	---	---	---	---	6,542	120,900
<b>Total</b>	<b>882,397</b>	<b>758,534</b>	<b>123,863</b>	<b>96,338</b>	<b>31,520</b>	<b>188,681</b>	<b>90,368</b>	---	---	---	<b>79,400</b>	---	<b>31,520</b>	<b>257,000</b>
<b>Byron</b>														
Sewer	1,310,436	1,052,884	257,552	34,333	43,327	248,558	---	---	---	---	---	1,084,468	43,327	1,217,100
Water	686,408	647,654	38,754	157,915	20,438	176,231	---	---	---	---	---	576,800	20,438	350,500
<b>Total</b>	<b>1,996,844</b>	<b>1,700,538</b>	<b>296,306</b>	<b>192,248</b>	<b>63,765</b>	<b>424,789</b>	---	---	---	---	---	<b>1,661,268</b>	<b>63,765</b>	<b>1,567,600</b>
<b>Caledonia</b>														
Dump Site	58,190	55,675	2,515	164	---	2,679	---	---	---	---	---	---	---	---
Economic Development Authority	6,952	---	6,952	---	728	6,224	---	---	---	(2,878)	---	---	728	9,958
Light	2,986,210	2,703,557	282,653	40,312	407	322,558	---	499	---	233,335	69,596	---	---	---
Liquor	1,044,595	959,700	84,895	1,241	---	86,136	---	819	---	---	15,967	---	---	---
Sewer	620,356	571,037	49,319	16,160	33,387	32,092	---	1,673	---	(9,671)	753,243	764,000	33,387	119,000
Storm Water	83,680	29,440	54,240	161	---	54,401	---	54	---	---	---	---	---	---
Water	474,171	340,359	133,812	19,894	7,228	146,478	---	1,664	---	9,671	429,551	27,289	7,228	22,801
<b>Total</b>	<b>5,274,154</b>	<b>4,659,768</b>	<b>614,386</b>	<b>77,932</b>	<b>41,750</b>	<b>650,568</b>	---	<b>4,709</b>	---	<b>230,457</b>	<b>1,268,357</b>	<b>791,289</b>	<b>41,343</b>	<b>151,759</b>
<b>Callaway</b>														
Liquor	363,268	368,677	(5,409)	4,287	---	(1,122)	---	3,303	---	3,330	---	---	---	---
Sewer	23,676	30,116	(6,440)	251	---	(6,189)	---	---	---	---	---	---	---	---
Water	74,881	93,737	(18,856)	641	---	(18,215)	---	---	---	(12,814)	---	---	---	---
<b>Total</b>	<b>461,825</b>	<b>492,530</b>	<b>(30,705)</b>	<b>5,179</b>	---	<b>(25,526)</b>	---	<b>3,303</b>	---	<b>(9,484)</b>	---	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Calumet</b>														
Radio Tower [0]	85,243	1,151	84,092	---	---	84,092	---	---	---	140,240	---	---	---	---
Sewer [0]	118,012	100,633	17,379	---	---	17,379	---	---	---	---	---	---	---	---
Water [0]	43,431	22,641	20,790	---	---	20,790	---	---	---	---	---	---	---	---
<b>Total</b>	<b>246,686</b>	<b>124,425</b>	<b>122,261</b>	<b>---</b>	<b>---</b>	<b>122,261</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>140,240</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cambridge</b>														
Housing	185,161	255,397	(70,236)	84,718	---	14,482	---	100,596	---	---	7,840	---	---	---
Liquor	6,817,078	6,116,766	700,312	18,190	---	718,502	---	---	---	715,000	81,249	---	---	---
Sewer	2,379,173	2,899,022	(519,849)	69,671	113,789	(563,967)	---	---	---	75,000	577,025	456,967	104,656	710,811
Storm Sewer	371,124	432,413	(61,289)	12,934	60,728	(109,083)	---	---	---	---	915,000	899,192	44,920	149,084
Street Light Utility	227,434	187,300	40,134	737	---	40,871	---	---	---	---	---	---	---	---
Water	2,012,315	1,533,010	479,305	48,090	168,020	359,375	---	---	---	(75,000)	1,743,311	447,140	158,585	872,365
<b>Total</b>	<b>11,992,285</b>	<b>11,423,908</b>	<b>568,377</b>	<b>234,340</b>	<b>342,537</b>	<b>460,180</b>	<b>---</b>	<b>100,596</b>	<b>---</b>	<b>715,000</b>	<b>3,324,425</b>	<b>1,803,299</b>	<b>308,161</b>	<b>1,732,260</b>
<b>Campbell</b>														
Refuse or Garbage Collection [0]	13,731	13,370	361	---	---	361	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	14,564	24,986	(10,422)	9,317	---	(1,105)	7,148	---	---	---	---	---	---	---
Water [0]	16,250	28,321	(12,071)	6,452	---	(5,619)	6,127	---	---	---	---	---	---	---
<b>Total</b>	<b>44,545</b>	<b>66,677</b>	<b>(22,132)</b>	<b>15,769</b>	<b>---</b>	<b>(6,363)</b>	<b>13,275</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Canby</b>														
Sanitation	110,056	138,645	(28,589)	1	---	(28,588)	---	---	---	---	---	---	---	---
Sewer	337,116	768,728	(431,612)	469,971	133,374	(95,015)	228,043	---	180,243	---	530,867	425,514	120,857	495,000
Storm Sewer	155,219	170,797	(15,578)	50,912	146,034	(110,700)	5,615	---	---	---	103,268	810,108	114,124	965,000
Water	473,118	866,237	(393,119)	638,066	100,785	144,162	211,694	---	353,404	---	605,435	389,114	87,608	337,500
<b>Total</b>	<b>1,075,509</b>	<b>1,944,407</b>	<b>(868,898)</b>	<b>1,158,950</b>	<b>380,193</b>	<b>(90,141)</b>	<b>445,352</b>	<b>---</b>	<b>533,647</b>	<b>---</b>	<b>1,239,570</b>	<b>1,624,736</b>	<b>322,589</b>	<b>1,797,500</b>
<b>Cannon Falls</b>														
Ambulance	845,605	993,364	(147,759)	247,373	6,652	92,962	---	53,159	132,400	(7,325)	208,807	---	---	---
Deputy Registrar	133,728	161,892	(28,164)	1,302	---	(26,862)	---	985	---	(30,200)	---	---	---	---
Disposal	1,607,416	1,046,776	560,640	28,788	126,042	463,386	---	20,120	---	197,100	42,887	811,217	115,396	1,798,091

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	85,931	65,449	20,482	1,807	---	22,289	---	---	---	---	---	---	---	---	
Storm Water	150,077	85,226	64,851	4,296	19,395	49,752	---	---	---	49,350	---	295,588	19,395	370,878	
Water	890,765	668,728	222,037	38,685	76,466	184,256	---	20,120	---	243,450	16,727	673,195	67,739	1,191,410	
<b>Total</b>	<b>3,713,522</b>	<b>3,021,435</b>	<b>692,087</b>	<b>322,251</b>	<b>228,555</b>	<b>785,783</b>	---	<b>94,384</b>	<b>132,400</b>	<b>452,375</b>	<b>268,421</b>	<b>1,780,000</b>	<b>202,530</b>	<b>3,360,379</b>	
<b>Canton</b>															
Refuse	27,453	26,043	1,410	---	---	1,410	---	---	---	---	---	---	---	---	
Sewer	75,883	130,006	(54,123)	---	15,066	(69,189)	---	---	---	---	---	---	15,066	21,000	
Water	61,315	63,072	(1,757)	2,184	2,664	(2,237)	---	---	---	---	---	---	2,054	---	
<b>Total</b>	<b>164,651</b>	<b>219,121</b>	<b>(54,470)</b>	<b>2,184</b>	<b>17,730</b>	<b>(70,016)</b>	---	---	---	---	---	---	<b>17,120</b>	<b>21,000</b>	
<b>Carlos</b>															
Sewer Fund	73,483	27,031	46,452	---	---	46,452	---	---	---	---	---	---	---	---	
Water Fund	187,380	95,213	92,167	81	21,605	70,643	---	---	---	---	---	---	21,605	144,000	
<b>Total</b>	<b>260,863</b>	<b>122,244</b>	<b>138,619</b>	<b>81</b>	<b>21,605</b>	<b>117,095</b>	---	---	---	---	---	---	<b>21,605</b>	<b>144,000</b>	
<b>Carlton</b>															
Sewer	216,005	213,528	2,477	905	26,166	(22,784)	---	---	---	---	17,974	---	26,166	27,130	
Water	323,896	384,341	(60,445)	447,830	53,560	333,825	---	37,184	402,940	---	1,046,938	224,548	50,364	196,370	
<b>Total</b>	<b>539,901</b>	<b>597,869</b>	<b>(57,968)</b>	<b>448,735</b>	<b>79,726</b>	<b>311,041</b>	---	<b>37,184</b>	<b>402,940</b>	---	<b>1,064,912</b>	<b>224,548</b>	<b>76,530</b>	<b>223,500</b>	
<b>Carver</b>															
Sewer	680,085	1,054,710	(374,625)	24,172	358,866	(709,319)	---	---	---	---	20,488	---	35,582	114,751	
Storm Water	203,730	287,317	(83,587)	52,002	97,645	(129,230)	---	---	---	---	673,130	---	97,645	163,326	
Water	1,135,320	1,035,481	99,839	53,479	171,534	(18,216)	---	---	---	---	922,859	---	171,534	549,725	
<b>Total</b>	<b>2,019,135</b>	<b>2,377,508</b>	<b>(358,373)</b>	<b>129,653</b>	<b>628,045</b>	<b>(856,765)</b>	---	---	---	---	<b>1,616,477</b>	---	<b>304,761</b>	<b>827,802</b>	
<b>Cass Lake</b>															
Sewer	290,622	177,222	113,400	175	30,828	82,747	---	---	175	310,954	16,383	---	30,828	19,000	
Water	284,053	158,352	125,701	120	16,143	109,678	---	---	120	310,954	103,086	---	16,143	61,000	
<b>Total</b>	<b>574,675</b>	<b>335,574</b>	<b>239,101</b>	<b>295</b>	<b>46,971</b>	<b>192,425</b>	---	---	<b>295</b>	<b>621,908</b>	<b>119,469</b>	---	<b>46,971</b>	<b>80,000</b>	

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Cedar Mills</b>														
Sewer	30,457	51,405	(20,948)	2	890	(21,836)	---	---	---	---	---	---	890	4,000
<b>Total</b>	<b>30,457</b>	<b>51,405</b>	<b>(20,948)</b>	<b>2</b>	<b>890</b>	<b>(21,836)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>890</b>	<b>4,000</b>
<b>Center City</b>														
ATT Escrow Fund	1,200	412	788	---	---	788	---	---	---	---	---	---	---	---
Sewer [34]	140,077	130,811	9,266	---	---	9,266	---	---	---	---	---	---	---	---
Storm Water [34]	3,457	3,808	(351)	---	---	(351)	---	---	---	---	---	---	---	---
Water [34]	75,653	35,900	39,753	---	3,525	36,228	---	---	---	---	---	---	3,525	15,000
<b>Total</b>	<b>220,387</b>	<b>170,931</b>	<b>49,456</b>	<b>---</b>	<b>3,525</b>	<b>45,931</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,525</b>	<b>15,000</b>
<b>Centerville</b>														
Garbage	196,342	177,109	19,233	64	---	19,297	---	---	---	---	---	---	---	---
Recycling	57,300	47,602	9,698	---	---	9,698	---	---	---	---	---	---	---	---
Sewer	445,359	464,672	(19,313)	22,624	---	3,311	---	---	---	---	---	---	---	---
Storm Water	144,767	80,413	64,354	---	---	64,354	---	---	---	---	521,571	---	---	---
Water	348,957	383,563	(34,606)	30,090	---	(4,516)	---	---	---	---	422,899	---	---	---
<b>Total</b>	<b>1,192,725</b>	<b>1,153,359</b>	<b>39,366</b>	<b>52,778</b>	<b>---</b>	<b>92,144</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>944,470</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ceylon</b>														
Electric	236,862	233,613	3,249	46,848	---	50,097	21,996	---	---	---	---	---	---	---
Municipal Fitness Fund	---	565	(565)	---	---	(565)	---	---	---	---	---	---	---	---
Sewer	43,103	51,836	(8,733)	42,723	---	33,990	42,723	---	---	---	---	---	---	---
Water	35,206	94,034	(58,828)	60,501	---	1,673	59,302	---	---	---	---	---	---	---
<b>Total</b>	<b>315,171</b>	<b>380,048</b>	<b>(64,877)</b>	<b>150,072</b>	<b>---</b>	<b>85,195</b>	<b>124,021</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Champlin</b>														
Recycling	379,561	456,790	(77,229)	39,284	90	(38,035)	---	---	---	---	---	---	---	---
Refuse Collection	1,377,025	1,330,505	46,520	34,342	271	80,591	---	---	---	150,000	---	---	---	---
Sewer Utility	2,699,054	2,883,320	(184,266)	272,567	---	88,301	---	---	---	129,600	1,429,198	---	---	---
Storm Water	708,239	1,102,644	(394,405)	607,266	37,886	174,975	---	---	334,410	1,226,488	1,758,566	2,500,000	---	---

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Utility	2,514,411	4,835,642	(2,321,231)	444,290	16,625	(1,893,566)	---	---	---	693,632	801,117	---	---	---
<b>Total</b>	<b>7,678,290</b>	<b>10,608,901</b>	<b>(2,930,611)</b>	<b>1,397,749</b>	<b>54,872</b>	<b>(1,587,734)</b>	---	---	<b>334,410</b>	<b>2,199,720</b>	<b>3,988,881</b>	<b>2,500,000</b>	---	---
<b>Chandler</b>														
Sewer	170,751	116,204	54,547	5,469	2,679	57,337	---	---	---	---	---	---	2,679	72,000
Water	79,281	57,387	21,894	1,536	---	23,430	---	---	---	---	---	---	---	---
<b>Total</b>	<b>250,032</b>	<b>173,591</b>	<b>76,441</b>	<b>7,005</b>	<b>2,679</b>	<b>80,767</b>	---	---	---	---	---	---	<b>2,679</b>	<b>72,000</b>
<b>Chanhasen</b>														
Sewer	3,212,111	4,266,615	(1,054,504)	222,146	45,581	(877,939)	---	486	---	983,663	72,287	711,609	22,577	62,500
Surface Water Management	1,080,598	1,655,241	(574,643)	77,573	38,849	(535,919)	---	---	10,763	272,644	129,024	1,374,365	38,385	---
Water	3,529,910	4,171,683	(641,773)	187,465	736,794	(1,191,102)	---	486	---	1,555,846	377,180	4,682,300	736,794	1,807,500
<b>Total</b>	<b>7,822,619</b>	<b>10,093,539</b>	<b>(2,270,920)</b>	<b>487,184</b>	<b>821,224</b>	<b>(2,604,960)</b>	---	<b>972</b>	<b>10,763</b>	<b>2,812,153</b>	<b>578,491</b>	<b>6,768,274</b>	<b>797,756</b>	<b>1,870,000</b>
<b>Chaska</b>														
Chaska Curling Center	641,658	1,733,942	(1,092,284)	(25,397)	465,509	(1,583,190)	---	---	954	(1,599,088)	---	---	465,509	1,000,000
Community Center	1,830,242	4,503,721	(2,673,479)	64,475	313,793	(2,922,797)	---	---	20,101	(541,195)	495,847	2,814,541	313,793	3,122,013
Electric	43,028,104	36,190,101	6,838,003	163,815	389,018	6,612,800	---	---	3,458	5,720,820	2,976,663	2,190,148	389,018	430,000
Par 30 Golf Course	204,789	172,675	32,114	(1,609)	---	30,505	---	---	239	---	1,172,353	---	---	---
Sewer	4,612,317	4,435,033	177,284	13,647	123,745	67,186	---	---	1,237	675,908	118,222	502,799	123,745	125,000
Storm Water Utility	1,756,180	1,185,415	570,765	22,632	84,495	508,902	---	---	477	462,400	85,481	425,644	84,495	80,000
Town Course Golf Course	2,536,210	2,455,268	80,942	23,479	30,009	74,412	---	---	1,431	(9,333)	240,434	---	---	---
Turbine Generator	1,495,484	320,756	1,174,728	51,635	600,903	625,460	---	---	---	---	---	---	600,903	1,220,000
Water	3,372,280	3,188,013	184,267	42,265	487,423	(260,891)	---	---	1,195	217,737	136,523	8,438,262	487,423	625,000
<b>Total</b>	<b>59,477,264</b>	<b>54,184,924</b>	<b>5,292,340</b>	<b>354,942</b>	<b>2,494,895</b>	<b>3,152,387</b>	---	---	<b>29,092</b>	<b>4,927,249</b>	<b>5,225,523</b>	<b>14,371,394</b>	<b>2,464,886</b>	<b>6,602,013</b>
<b>Chatfield</b>														
Garbage	225,253	203,758	21,495	10,543	---	32,038	---	---	---	16,900	---	---	---	---
Sewer	963,882	599,401	364,481	94,679	78,647	380,513	---	29,767	---	1,687	157,966	---	73,046	460,000
Water	372,381	313,211	59,170	38,041	8,680	88,531	---	4,255	9,850	185,207	55,506	---	4,425	35,000
<b>Total</b>	<b>1,561,516</b>	<b>1,116,370</b>	<b>445,146</b>	<b>143,263</b>	<b>87,327</b>	<b>501,082</b>	---	<b>34,022</b>	<b>9,850</b>	<b>203,794</b>	<b>213,472</b>	---	<b>77,471</b>	<b>495,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Chisago City</b>														
Deputy Registrar	305,149	330,390	(25,241)	1,017	---	(24,224)	---	---	---	1,000	---	---	---	---
Sewer	748,009	762,614	(14,605)	52,258	146,796	(109,143)	45,000	---	---	20,000	67,714	---	---	---
Water	408,918	498,460	(89,542)	10,699	6,801	(85,644)	---	---	---	93,320	650,273	696,000	6,801	---
<b>Total</b>	<b>1,462,076</b>	<b>1,591,464</b>	<b>(129,388)</b>	<b>63,974</b>	<b>153,597</b>	<b>(219,011)</b>	<b>45,000</b>	<b>---</b>	<b>---</b>	<b>114,320</b>	<b>717,987</b>	<b>696,000</b>	<b>6,801</b>	<b>---</b>
<b>Chisholm</b>														
Campground	75,925	215,920	(139,995)	---	---	(139,995)	---	---	---	(190,000)	20,000	---	---	---
Garbage	589,321	582,803	6,518	17,937	---	24,455	---	---	---	---	690,627	---	---	---
Sewer	1,636,601	1,801,986	(165,385)	1,824	10,302	(173,863)	---	---	---	---	69,251	---	10,302	38,000
Water	661,454	697,207	(35,753)	1,312	129,584	(164,025)	---	---	---	---	78,838	13,733	45,013	223,500
<b>Total</b>	<b>2,963,301</b>	<b>3,297,916</b>	<b>(334,615)</b>	<b>21,073</b>	<b>139,886</b>	<b>(453,428)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(190,000)</b>	<b>858,716</b>	<b>13,733</b>	<b>55,315</b>	<b>261,500</b>
<b>Chokio</b>														
Garbage	53,953	53,357	596	---	---	596	---	---	---	---	---	---	---	---
Sewer	68,539	91,793	(23,254)	11,448	8,991	(20,797)	---	4,955	---	---	---	216,800	8,991	335,800
Storm Sewer	33,775	26,617	7,158	---	14,394	(7,236)	---	---	---	---	---	325,200	14,394	241,200
Water	129,812	96,512	33,300	---	2,591	30,709	---	---	---	---	---	---	2,591	63,000
<b>Total</b>	<b>286,079</b>	<b>268,279</b>	<b>17,800</b>	<b>11,448</b>	<b>25,976</b>	<b>3,272</b>	<b>---</b>	<b>4,955</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>542,000</b>	<b>25,976</b>	<b>640,000</b>
<b>Circle Pines</b>														
Gas	2,990,289	2,974,072	16,217	20,663	5,929	30,951	---	---	1,421	---	563,158	---	5,929	110,000
Sewer	784,550	703,002	81,548	19,468	102,976	(1,960)	---	---	218	3,093	77,848	929,932	102,976	690,000
Solid Waste	427,492	448,666	(21,174)	58,680	---	37,506	---	---	---	---	---	---	---	---
Storm Water	195,248	196,050	(802)	36,635	52,381	(16,548)	---	---	21,164	---	---	666,713	52,381	274,100
Water	534,425	482,885	51,540	142,394	87,827	106,107	---	---	243	---	62,097	946,260	87,827	540,900
<b>Total</b>	<b>4,932,004</b>	<b>4,804,675</b>	<b>127,329</b>	<b>277,840</b>	<b>249,113</b>	<b>156,056</b>	<b>---</b>	<b>---</b>	<b>23,046</b>	<b>3,093</b>	<b>703,103</b>	<b>2,542,905</b>	<b>249,113</b>	<b>1,615,000</b>
<b>Clara City</b>														
Ambulance	76,899	116,827	(39,928)	22,444	---	(17,484)	---	---	16,139	(8,606)	8,607	---	---	---
Assisted Living	1,062,506	903,547	158,959	130,736	114,081	175,614	---	115,225	12,736	25,000	---	---	114,081	125,000
Care Center [14]	4,162,266	4,160,680	1,586	87,411	81,941	7,056	---	---	---	30,000	33,316	450,000	81,941	175,000

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	283,292	245,787	37,505	22,315	92	59,728	---	22,275	---	10,000	---	---	---	---
Sewer	370,660	337,399	33,261	136	33,447	(50)	---	---	---	23,630	616,919	604,000	33,447	---
Water	431,610	271,683	159,927	25,219	5,893	179,253	24,976	---	32	49,545	7,300	---	5,893	150,000
<b>Total</b>	<b>6,387,233</b>	<b>6,035,923</b>	<b>351,310</b>	<b>288,261</b>	<b>235,454</b>	<b>404,117</b>	<b>24,976</b>	<b>137,500</b>	<b>28,907</b>	<b>129,569</b>	<b>666,142</b>	<b>1,054,000</b>	<b>235,362</b>	<b>450,000</b>
<b>Claremont</b>														
Sewer Utility	134,470	171,515	(37,045)	338	34,257	(70,964)	---	---	---	(116,382)	50,428	---	34,257	1,260,000
Water Utility	133,988	138,680	(4,692)	4,529	33,124	(33,287)	---	---	---	---	---	---	33,124	1,140,000
<b>Total</b>	<b>268,458</b>	<b>310,195</b>	<b>(41,737)</b>	<b>4,867</b>	<b>67,381</b>	<b>(104,251)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(116,382)</b>	<b>50,428</b>	<b>---</b>	<b>67,381</b>	<b>2,400,000</b>
<b>Clarissa</b>														
Gas	435,218	395,985	39,233	4,943	4,846	39,330	---	---	---	---	---	---	4,846	38,750
Liquor	395,727	412,163	(16,436)	3,960	---	(12,476)	---	---	---	---	3,005	---	---	---
Sewer	159,335	101,806	57,529	1,517	39,634	19,412	---	---	---	---	---	---	39,634	54,250
Water	183,745	137,008	46,737	1,170	34,379	13,528	---	---	---	---	---	---	34,379	62,000
<b>Total</b>	<b>1,174,025</b>	<b>1,046,962</b>	<b>127,063</b>	<b>11,590</b>	<b>78,859</b>	<b>59,794</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,005</b>	<b>---</b>	<b>78,859</b>	<b>155,000</b>
<b>Clarkfield</b>														
Clarkfield Care Center [14]	3,922,031	3,983,369	(61,338)	(5,058)	---	(66,396)	---	---	---	---	38,292	50,000	---	---
Economic Development Authority Apartments	92,858	63,020	29,838	9,713	11,989	27,562	---	---	---	---	4,673	---	11,989	47,282
Economic Development Authority Café	100,737	85,992	14,745	206	---	14,951	---	---	---	---	---	---	---	---
Garbage	54,584	53,835	749	---	---	749	---	---	---	---	---	---	---	---
Sewer	153,101	142,775	10,326	593	2,739	8,180	---	---	---	16,673	---	---	2,739	40,770
Storm Sewer	46,607	471	46,136	---	---	46,136	---	---	---	---	---	---	---	---
Water	175,637	185,440	(9,803)	85	3,624	(13,342)	---	---	---	16,672	5,265	---	3,624	110,230
<b>Total</b>	<b>4,545,555</b>	<b>4,514,902</b>	<b>30,653</b>	<b>5,539</b>	<b>18,352</b>	<b>17,840</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>33,345</b>	<b>48,230</b>	<b>50,000</b>	<b>18,352</b>	<b>198,282</b>
<b>Clarks Grove</b>														
Garbage [0]	32,488	32,459	29	606	---	635	---	---	---	50	---	---	---	---
Sewer [0]	72,853	18,480	54,373	835	---	55,208	---	---	---	(503)	---	---	---	---
Storm Sewer [0]	4,644	8,440	(3,796)	31	---	(3,765)	---	---	---	58	---	---	---	---
Water [0]	113,652	42,946	70,706	6,150	---	76,856	---	---	---	1,179	61,144	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>223,637</b>	<b>102,325</b>	<b>121,312</b>	<b>7,622</b>	<b>---</b>	<b>128,934</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>784</b>	<b>61,144</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Clear Lake</b>														
Sewer [0]	306,983	127,645	179,338	---	12,753	166,585	---	---	---	(4,700)	---	---	12,753	114,000
Water [0]	108,087	118,811	(10,724)	22,145	2,919	8,502	---	---	---	(54,700)	567,103	615,422	2,919	1,004
<b>Total</b>	<b>415,070</b>	<b>246,456</b>	<b>168,614</b>	<b>22,145</b>	<b>15,672</b>	<b>175,087</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(59,400)</b>	<b>567,103</b>	<b>615,422</b>	<b>15,672</b>	<b>115,004</b>
<b>Clearbrook</b>														
Liquor	505,821	466,479	39,342	---	---	39,342	---	---	---	(10,000)	---	---	---	---
Natural Gas	342,455	304,056	38,399	---	210	38,189	---	---	---	25,000	---	---	210	2,531
Sewer	131,193	85,358	45,835	48	410	45,473	---	---	---	23,124	---	---	410	22,531
Water	116,307	96,320	19,987	240,809	210	260,586	---	---	---	1,876	---	---	210	2,531
<b>Total</b>	<b>1,095,776</b>	<b>952,213</b>	<b>143,563</b>	<b>240,857</b>	<b>830</b>	<b>383,590</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,000</b>	<b>---</b>	<b>---</b>	<b>830</b>	<b>27,593</b>
<b>Clearwater</b>														
Clear Lake Clearwater Sewer Authority [0][29]	470,443	373,328	97,115	521	---	97,636	---	---	---	---	200,503	---	---	---
Refuse and Recycling [0]	117,940	127,937	(9,997)	11,255	---	1,258	---	---	---	(10,000)	---	---	---	---
Sewer	914,930	631,927	283,003	232,150	311,873	203,280	---	---	165	---	---	---	59,357	433,000
Storm Sewer [0]	8,041	20,627	(12,586)	502	---	(12,084)	---	---	---	---	---	---	---	---
Water	175,781	311,520	(135,739)	155,285	18,013	1,533	---	---	165	---	42,480	---	18,013	35,000
<b>Total</b>	<b>1,687,135</b>	<b>1,465,339</b>	<b>221,796</b>	<b>399,713</b>	<b>329,886</b>	<b>291,623</b>	<b>---</b>	<b>---</b>	<b>330</b>	<b>(10,000)</b>	<b>242,983</b>	<b>---</b>	<b>77,370</b>	<b>468,000</b>
<b>Clements</b>														
Water and Sewer	44,370	60,463	(16,093)	463	1,640	(17,270)	---	---	---	---	---	---	1,640	---
<b>Total</b>	<b>44,370</b>	<b>60,463</b>	<b>(16,093)</b>	<b>463</b>	<b>1,640</b>	<b>(17,270)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,640</b>	<b>---</b>
<b>Cleveland</b>														
Liquor	208,765	258,549	(49,784)	32,715	---	(17,069)	---	---	---	---	---	---	---	---
Refuse	24,181	25,362	(1,181)	---	---	(1,181)	---	---	---	---	---	---	---	---
Sewer	138,741	99,602	39,139	149,426	4,631	183,934	---	---	---	---	---	---	4,631	39,036
Water	225,879	146,103	79,776	8,890	14,988	73,678	---	---	---	---	---	---	14,988	95,036
<b>Total</b>	<b>597,566</b>	<b>529,616</b>	<b>67,950</b>	<b>191,031</b>	<b>19,619</b>	<b>239,362</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,619</b>	<b>134,072</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Climax</b>														
Garbage	20,596	21,191	(595)	---	---	(595)	---	---	---	---	---	---	---	---
Sewer	77,696	155,040	(77,344)	99	33,906	(111,151)	---	---	---	---	---	---	33,906	15,000
Water	67,241	55,191	12,050	---	---	12,050	---	---	---	---	122,031	---	---	---
<b>Total</b>	<b>165,533</b>	<b>231,422</b>	<b>(65,889)</b>	<b>99</b>	<b>33,906</b>	<b>(99,696)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>122,031</b>	<b>---</b>	<b>33,906</b>	<b>15,000</b>
<b>Clinton</b>														
Garbage	31,676	21,449	10,227	---	---	10,227	---	---	---	---	---	---	---	---
Sewer	127,334	53,405	73,929	---	45,219	28,710	---	---	---	---	113,727	---	45,219	20,000
Water	82,553	58,965	23,588	---	4,959	18,629	---	---	---	---	41,600	---	4,959	---
<b>Total</b>	<b>241,563</b>	<b>133,819</b>	<b>107,744</b>	<b>---</b>	<b>50,178</b>	<b>57,566</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>155,327</b>	<b>---</b>	<b>50,178</b>	<b>20,000</b>
<b>Clontarf</b>														
Refuse or Garbage Collection [0]	56	10,316	(10,260)	11,071	---	811	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	600	18,065	(17,465)	51,161	17,530	16,166	---	---	---	---	---	---	17,530	28,548
<b>Total</b>	<b>656</b>	<b>28,381</b>	<b>(27,725)</b>	<b>62,232</b>	<b>17,530</b>	<b>16,977</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,530</b>	<b>28,548</b>
<b>Cloquet</b>														
Sewer	1,772,549	1,502,242	270,307	11,700	14,860	267,147	---	---	---	275,000	421,101	595,000	14,860	---
Storm Water	327,826	80,213	247,613	2,700	6,199	244,114	---	---	---	210,000	366,572	455,000	6,199	---
Water	4,443,352	3,180,940	1,262,412	52,000	98,450	1,215,962	---	---	---	560,000	1,137,723	929,382	98,450	473,000
<b>Total</b>	<b>6,543,727</b>	<b>4,763,395</b>	<b>1,780,332</b>	<b>66,400</b>	<b>119,509</b>	<b>1,727,223</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,045,000</b>	<b>1,925,396</b>	<b>1,979,382</b>	<b>119,509</b>	<b>473,000</b>
<b>Cobden</b>														
Water and Sewer [0]	19,523	13,975	5,548	---	3,332	2,216	---	---	---	---	---	---	3,332	1,700
<b>Total</b>	<b>19,523</b>	<b>13,975</b>	<b>5,548</b>	<b>---</b>	<b>3,332</b>	<b>2,216</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,332</b>	<b>1,700</b>
<b>Cohasset</b>														
Natural Gas	1,374,982	1,131,263	243,719	12,921	---	256,640	---	---	---	---	39,463	---	---	---
Sewer	367,263	382,382	(15,119)	13,876	---	(1,243)	---	---	---	---	52,068	---	---	---
Water	253,019	281,341	(28,322)	3,408	---	(24,914)	---	---	---	---	56,848	---	---	---
<b>Total</b>	<b>1,995,264</b>	<b>1,794,986</b>	<b>200,278</b>	<b>30,205</b>	<b>---</b>	<b>230,483</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>148,379</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Cokato</b>														
Sewer	589,073	674,076	(85,003)	27,009	---	(57,994)	---	---	---	---	85,033	---	---	---
Storm Sewer	47,997	3,058	44,939	---	---	44,939	---	---	---	---	---	---	---	---
Water	686,294	525,168	161,126	38,925	36,454	163,597	---	---	---	---	36,716	---	32,628	267,000
<b>Total</b>	<b>1,323,364</b>	<b>1,202,302</b>	<b>121,062</b>	<b>65,934</b>	<b>36,454</b>	<b>150,542</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>121,749</b>	<b>---</b>	<b>32,628</b>	<b>267,000</b>
<b>Cold Spring</b>														
Sewer	2,702,173	1,201,997	1,500,176	146,378	39,072	1,607,482	---	3,988	540	63,352	200,441	---	38,237	405,000
Storm Water	42,394	164,938	(122,544)	685	---	(121,859)	---	---	27	---	---	---	---	---
Water	946,066	889,379	56,687	22,576	6,612	72,651	---	212	301	88,269	2,249,017	---	6,612	41,258
<b>Total</b>	<b>3,690,633</b>	<b>2,256,314</b>	<b>1,434,319</b>	<b>169,639</b>	<b>45,684</b>	<b>1,558,274</b>	<b>---</b>	<b>4,200</b>	<b>868</b>	<b>151,621</b>	<b>2,449,458</b>	<b>---</b>	<b>44,849</b>	<b>446,258</b>
<b>Coleraine</b>														
Eagle Ridge Golf Course [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [3]	604,603	486,762	117,841	359	6,083	112,117	---	---	---	---	---	---	6,083	94,000
Waste Management [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>604,603</b>	<b>486,762</b>	<b>117,841</b>	<b>359</b>	<b>6,083</b>	<b>112,117</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,083</b>	<b>94,000</b>
<b>Cologne</b>														
Sanitary Sewer	372,528	395,071	(22,543)	---	4,389	(26,932)	---	---	---	---	231,871	218,490	4,389	---
Storm Sewer	31,842	14,777	17,065	---	20,387	(3,322)	---	---	---	---	949,252	1,015,000	20,387	---
Water	519,211	532,705	(13,494)	---	125,587	(139,081)	---	---	---	---	1,135,990	1,218,875	125,587	399,695
<b>Total</b>	<b>923,581</b>	<b>942,553</b>	<b>(18,972)</b>	<b>---</b>	<b>150,363</b>	<b>(169,335)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,317,113</b>	<b>2,452,365</b>	<b>150,363</b>	<b>399,695</b>
<b>Columbia Heights</b>														
Liquor	7,585,383	7,304,115	281,268	20,191	53,489	247,970	---	---	4,091	90,900	17,909	---	50,989	255,000
Refuse	2,103,590	2,029,859	73,731	122,095	---	195,826	---	---	103,695	94,200	---	---	---	---
Sewer	2,241,481	2,148,828	92,653	12,196	5,326	99,523	---	---	---	102,000	699,459	---	5,326	53,400
Storm Sewer	522,652	568,896	(46,244)	8,359	6,057	(43,942)	---	---	---	---	3,849	---	6,057	56,600
Water	3,765,922	2,902,532	863,390	10,208	7,932	865,666	---	---	---	102,000	1,360,043	---	7,932	80,000
<b>Total</b>	<b>16,219,028</b>	<b>14,954,230</b>	<b>1,264,798</b>	<b>173,049</b>	<b>72,804</b>	<b>1,365,043</b>	<b>---</b>	<b>---</b>	<b>107,786</b>	<b>389,100</b>	<b>2,081,260</b>	<b>---</b>	<b>70,304</b>	<b>445,000</b>

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Columbus</b>														
Sewer	78,844	154,823	(75,979)	255	---	(75,724)	---	---	---	---	---	---	---	---
Water	130,821	190,281	(59,460)	7	---	(59,453)	---	---	---	---	11,563	---	---	---
<b>Total</b>	<b>209,665</b>	<b>345,104</b>	<b>(135,439)</b>	<b>262</b>	<b>---</b>	<b>(135,177)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,563</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Comfrey</b>														
Sewer	85,983	100,591	(14,608)	693	4,368	(18,283)	---	---	---	---	---	---	4,368	20,000
Water	93,521	69,695	23,826	2,101	10,745	15,182	---	---	---	---	---	---	10,745	38,000
<b>Total</b>	<b>179,504</b>	<b>170,286</b>	<b>9,218</b>	<b>2,794</b>	<b>15,113</b>	<b>(3,101)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,113</b>	<b>58,000</b>
<b>Comstock</b>														
Garbage and Recycling [0]	22,511	19,721	2,790	---	---	2,790	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	16,858	11,800	5,058	---	---	5,058	---	---	---	---	---	---	---	---
Water [0]	8,974	12,875	(3,901)	---	---	(3,901)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>48,343</b>	<b>44,396</b>	<b>3,947</b>	<b>---</b>	<b>---</b>	<b>3,947</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Conger</b>														
Sewer	46,858	10,238	36,620	11,512	22,890	25,242	---	---	---	---	---	---	22,890	20,387
Water	15,727	8,728	6,999	---	---	6,999	---	---	---	---	---	---	---	---
<b>Total</b>	<b>62,585</b>	<b>18,966</b>	<b>43,619</b>	<b>11,512</b>	<b>22,890</b>	<b>32,241</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,890</b>	<b>20,387</b>
<b>Cook</b>														
Liquor	1,753,359	1,621,705	131,654	14,250	---	145,904	---	---	---	---	---	---	---	---
Sewer	192,884	220,055	(27,171)	---	20,225	(47,396)	---	---	---	(12,250)	---	---	20,225	33,150
Water	203,576	228,041	(24,465)	---	16,595	(41,060)	---	---	---	(12,250)	---	---	16,595	27,200
Water/Sewer Line Replacement	39,092	---	39,092	---	---	39,092	---	---	---	50,068	---	---	---	---
<b>Total</b>	<b>2,188,911</b>	<b>2,069,801</b>	<b>119,110</b>	<b>14,250</b>	<b>36,820</b>	<b>96,540</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,568</b>	<b>---</b>	<b>---</b>	<b>36,820</b>	<b>60,350</b>
<b>Coon Rapids</b>														
Golf Course	4,458,334	5,357,238	(898,904)	390,608	133,178	(641,474)	---	422,232	---	---	352,988	---	133,178	204,759
Sewer	6,648,482	6,451,710	196,772	147,619	---	344,391	---	12,535	---	---	228,150	---	---	---
Storm Water Drainage	1,679,971	1,509,221	170,750	171,943	7,717	334,976	---	106	3,703	---	450,149	---	7,717	80,000

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	6,217,254	5,608,784	608,470	37,586	486,350	159,706	---	12,977	2,204	---	3,547,382	3,279,590	364,209	1,980,000	
<b>Total</b>	<b>19,004,041</b>	<b>18,926,953</b>	<b>77,088</b>	<b>747,756</b>	<b>627,245</b>	<b>197,599</b>	<b>---</b>	<b>447,850</b>	<b>5,907</b>	<b>---</b>	<b>4,578,669</b>	<b>3,279,590</b>	<b>505,104</b>	<b>2,264,759</b>	
<b>Corcoran</b>															
Sewer	206,037	284,471	(78,434)	32,104	44,373	(90,703)	---	---	---	148,876	---	---	44,373	77,500	
Water	287,892	492,774	(204,882)	24,849	78,794	(258,827)	---	---	---	135,076	874,476	1,200,759	78,794	100,158	
<b>Total</b>	<b>493,929</b>	<b>777,245</b>	<b>(283,316)</b>	<b>56,953</b>	<b>123,167</b>	<b>(349,530)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>283,952</b>	<b>874,476</b>	<b>1,200,759</b>	<b>123,167</b>	<b>177,658</b>	
<b>Correll</b>															
Water [0]	11,251	6,311	4,940	---	---	4,940	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>11,251</b>	<b>6,311</b>	<b>4,940</b>	<b>---</b>	<b>---</b>	<b>4,940</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Cosmos</b>															
Sewer	57,449	67,683	(10,234)	6,875	---	(3,359)	---	---	---	---	---	---	---	---	
Water	181,631	178,661	2,970	5,836	8,495	311	---	---	---	---	7,033	---	8,495	95,000	
<b>Total</b>	<b>239,080</b>	<b>246,344</b>	<b>(7,264)</b>	<b>12,711</b>	<b>8,495</b>	<b>(3,048)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,033</b>	<b>---</b>	<b>8,495</b>	<b>95,000</b>	
<b>Cottage Grove</b>															
Cottage Grove Emergency Medical Services	1,772,704	1,802,194	(29,490)	49,819	---	20,329	---	39,347	---	94,500	---	---	---	---	
Sewer Operating	3,177,650	3,433,292	(255,642)	81,094	---	(174,548)	---	---	---	295,956	7,738	---	---	---	
Street Light Utility	907,252	1,138,949	(231,697)	63,754	---	(167,943)	---	---	---	48,650	---	---	---	---	
Water Operating	2,993,350	2,994,192	(842)	164,188	---	163,346	---	---	61,849	388,336	43,691	---	---	---	
<b>Total</b>	<b>8,850,956</b>	<b>9,368,627</b>	<b>(517,671)</b>	<b>358,855</b>	<b>---</b>	<b>(158,816)</b>	<b>---</b>	<b>39,347</b>	<b>61,849</b>	<b>827,442</b>	<b>51,429</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Cottonwood</b>															
Sewer	211,481	234,904	(23,423)	2,599	19,864	(40,688)	---	---	---	---	579,619	475,500	19,864	55,314	
Water	184,863	198,443	(13,580)	949	22,025	(34,656)	---	---	---	---	52,804	---	22,025	30,000	
<b>Total</b>	<b>396,344</b>	<b>433,347</b>	<b>(37,003)</b>	<b>3,548</b>	<b>41,889</b>	<b>(75,344)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>632,423</b>	<b>475,500</b>	<b>41,889</b>	<b>85,314</b>	
<b>Courtland</b>															
Water and Sewer	451,322	414,958	36,364	5,801	11,641	30,524	---	---	---	(30,000)	186,393	229,081	11,641	148,997	
<b>Total</b>	<b>451,322</b>	<b>414,958</b>	<b>36,364</b>	<b>5,801</b>	<b>11,641</b>	<b>30,524</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,000)</b>	<b>186,393</b>	<b>229,081</b>	<b>11,641</b>	<b>148,997</b>	

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Cromwell</b>															
Liquor	368,677	327,780	40,897	4,424	---	45,321	---	---	---	---	---	---	---	---	---
Sewer	42,391	33,242	9,149	10,157	570	18,736	9,279	---	---	---	---	---	---	570	9,569
Water	38,069	26,618	11,451	2,808	3,198	11,061	---	---	---	---	---	---	---	3,198	6,386
<b>Total</b>	<b>449,137</b>	<b>387,640</b>	<b>61,497</b>	<b>17,389</b>	<b>3,768</b>	<b>75,118</b>	<b>9,279</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,768</b>	<b>15,955</b>
<b>Crookston</b>															
Economic Development [29]	48,584	183,471	(134,887)	247,365	---	112,478	---	---	74,250	---	---	---	---	---	---
Housing Programs [29]	195,723	1,496,366	(1,300,643)	6,118	---	(1,294,525)	---	1,223,132	---	---	---	1,368,271	1,182,759	---	---
Sewer	442,737	542,819	(100,082)	6,309	---	(93,773)	---	---	---	20,832	108,924	---	---	---	---
Water	1,367,158	1,124,156	243,002	29,969	26,135	246,836	---	---	---	201,855	368,856	---	---	---	---
<b>Total</b>	<b>2,054,202</b>	<b>3,346,812</b>	<b>(1,292,610)</b>	<b>289,761</b>	<b>26,135</b>	<b>(1,028,984)</b>	<b>---</b>	<b>1,223,132</b>	<b>74,250</b>	<b>222,687</b>	<b>1,846,051</b>	<b>1,182,759</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Crosby</b>															
Deputy Registrar [0]	121,755	105,079	16,676	1,897	---	18,573	---	---	---	---	---	---	---	---	---
Range Collectors [0]	198,147	173,293	24,854	256	---	25,110	---	---	---	---	---	---	---	---	---
Sanitation [0]	451	11,415	(10,964)	---	---	(10,964)	---	---	---	---	---	---	---	---	---
Sewer	631,308	568,102	63,206	18,392	19,938	61,660	---	---	---	---	1,383	---	---	19,938	104,362
Storm Drainage [0]	67,353	50,514	16,839	10,974	---	27,813	---	---	---	---	---	---	---	---	---
Water	530,081	459,770	70,311	70,946	61,421	79,836	---	---	---	---	2,684	---	---	61,421	282,265
<b>Total</b>	<b>1,549,095</b>	<b>1,368,173</b>	<b>180,922</b>	<b>102,465</b>	<b>81,359</b>	<b>202,028</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,067</b>	<b>---</b>	<b>---</b>	<b>81,359</b>	<b>386,627</b>
<b>Crosslake</b>															
Sewer	304,182	641,545	(337,363)	429,949	31,925	60,661	343,051	---	---	---	---	211,268	---	31,925	285,000
<b>Total</b>	<b>304,182</b>	<b>641,545</b>	<b>(337,363)</b>	<b>429,949</b>	<b>31,925</b>	<b>60,661</b>	<b>343,051</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>211,268</b>	<b>---</b>	<b>31,925</b>	<b>285,000</b>
<b>Crystal</b>															
Recycling	348,287	344,747	3,540	5,398	---	8,938	---	---	---	8,924	---	---	---	---	---
Sanitary Sewer	2,683,373	2,317,049	366,324	122,817	---	489,141	---	---	---	198,427	1,156,879	---	---	---	---
Storm Drainage	1,272,283	725,016	547,267	136,448	---	683,715	---	---	---	53,395	811,677	---	---	---	---
Street Lights	193,029	194,991	(1,962)	30,168	---	28,206	---	---	---	15,084	1,030	---	---	---	---
Water	4,442,177	3,356,825	1,085,352	303,037	6,000	1,382,389	---	---	---	198,427	565,914	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>8,939,149</b>	<b>6,938,628</b>	<b>2,000,521</b>	<b>597,868</b>	<b>6,000</b>	<b>2,592,389</b>	---	---	---	<b>474,257</b>	<b>2,535,500</b>	---	---	---
<b>Currie</b>														
Garbage	8,061	8,181	(120)	---	---	(120)	---	---	---	---	---	---	---	---
Sewer	55,709	77,774	(22,065)	36,951	42,043	(27,157)	---	---	21	---	2,381	410,000	17,538	406,000
Storm Sewer	7,995	1,703	6,292	---	---	6,292	---	---	---	---	---	---	---	---
Water	74,172	63,168	11,004	3,167	---	14,171	---	---	21	(25,000)	875	---	---	---
<b>Total</b>	<b>145,937</b>	<b>150,826</b>	<b>(4,889)</b>	<b>40,118</b>	<b>42,043</b>	<b>(6,814)</b>	---	---	<b>42</b>	<b>(25,000)</b>	<b>3,256</b>	<b>410,000</b>	<b>17,538</b>	<b>406,000</b>
<b>Cuyuna</b>														
Sewer [0]	34,883	25,109	9,774	2,100	---	11,874	---	---	---	13,895	---	---	---	---
Water [0]	17,580	19,692	(2,112)	---	---	(2,112)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>52,463</b>	<b>44,801</b>	<b>7,662</b>	<b>2,100</b>	---	<b>9,762</b>	---	---	---	<b>13,895</b>	---	---	---	---
<b>Cyrus</b>														
Garbage [0]	34,316	32,917	1,399	---	---	1,399	---	---	---	---	---	---	---	---
Sewer [0]	40,724	34,665	6,059	---	---	6,059	---	---	---	---	---	---	---	---
Water	76,923	120,777	(43,854)	2,625	15,558	(56,787)	---	2,608	---	---	---	---	15,558	17,000
<b>Total</b>	<b>151,963</b>	<b>188,359</b>	<b>(36,396)</b>	<b>2,625</b>	<b>15,558</b>	<b>(49,329)</b>	---	<b>2,608</b>	---	---	---	---	<b>15,558</b>	<b>17,000</b>
<b>Dalton</b>														
Liquor	290,827	287,053	3,774	698	---	4,472	---	---	---	---	10,841	---	---	---
Sewer	46,569	82,989	(36,420)	570	18,481	(54,331)	---	---	---	---	---	---	18,481	16,000
Water	63,454	113,529	(50,075)	1,945	14,093	(62,223)	---	---	---	---	---	---	14,093	19,000
<b>Total</b>	<b>400,850</b>	<b>483,571</b>	<b>(82,721)</b>	<b>3,213</b>	<b>32,574</b>	<b>(112,082)</b>	---	---	---	---	<b>10,841</b>	---	<b>32,574</b>	<b>35,000</b>
<b>Danube</b>														
Economic Development Authority [29]	25,920	12,764	13,156	---	2,235	10,921	---	---	---	---	7,514	---	2,232	12,250
Garbage	33,360	30,766	2,594	114	---	2,708	---	---	---	---	---	---	---	---
Sewer	41,196	108,186	(66,990)	723	---	(66,267)	---	---	---	---	---	---	---	---
Water	73,197	77,409	(4,212)	4,189	---	(23)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>173,673</b>	<b>229,125</b>	<b>(55,452)</b>	<b>5,026</b>	<b>2,235</b>	<b>(52,661)</b>	---	---	---	---	<b>7,514</b>	---	<b>2,232</b>	<b>12,250</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Danvers</b>														
Refuse	13,490	9,826	3,664	---	---	3,664	---	---	---	---	---	---	---	---
Sewer	11,543	26,031	(14,488)	8,087	---	(6,401)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>25,033</b>	<b>35,857</b>	<b>(10,824)</b>	<b>8,087</b>	<b>---</b>	<b>(2,737)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Darfur</b>														
Sewer	27,911	48,769	(20,858)	55	4,355	(25,158)	---	---	---	---	---	---	4,355	4,000
Water	17,700	40,160	(22,460)	390,967	---	368,507	---	380,843	10,000	---	375,000	---	---	---
<b>Total</b>	<b>45,611</b>	<b>88,929</b>	<b>(43,318)</b>	<b>391,022</b>	<b>4,355</b>	<b>343,349</b>	<b>---</b>	<b>380,843</b>	<b>10,000</b>	<b>---</b>	<b>375,000</b>	<b>---</b>	<b>4,355</b>	<b>4,000</b>
<b>Darwin</b>														
Liquor	1,005,284	947,630	57,654	10,587	---	68,241	---	9,293	187	100,000	---	---	---	---
Sewer	41,312	40,383	929	2,259	---	3,188	---	---	---	---	---	---	---	---
Water	72,280	79,388	(7,108)	3,901	2,726	(5,933)	---	---	---	---	---	---	2,726	9,000
<b>Total</b>	<b>1,118,876</b>	<b>1,067,401</b>	<b>51,475</b>	<b>16,747</b>	<b>2,726</b>	<b>65,496</b>	<b>---</b>	<b>9,293</b>	<b>187</b>	<b>100,000</b>	<b>---</b>	<b>---</b>	<b>2,726</b>	<b>9,000</b>
<b>Dassel</b>														
Liquor	1,541,232	1,465,460	75,772	15,678	6,637	84,813	---	---	---	---	---	---	6,637	55,000
Sewer	388,950	289,912	99,038	1,892	10,029	90,901	---	---	---	---	46,256	---	10,029	132,000
Surface Water	17,010	10,940	6,070	154	3,381	2,843	---	---	---	---	4,440	---	3,381	6,000
Water	441,108	306,571	134,537	11,331	27,155	118,713	---	---	---	---	1,623,285	1,640,193	27,155	206,900
<b>Total</b>	<b>2,388,300</b>	<b>2,072,883</b>	<b>315,417</b>	<b>29,055</b>	<b>47,202</b>	<b>297,270</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,673,981</b>	<b>1,640,193</b>	<b>47,202</b>	<b>399,900</b>
<b>Dawson</b>														
Armory Housing	69,110	70,147	(1,037)	13,591	8,312	4,242	---	---	---	---	---	---	8,015	25,000
Liquor	563,202	544,908	18,294	1,201	---	19,495	---	---	---	---	---	---	---	---
Refuse	115,668	111,992	3,676	2,140	---	5,816	---	---	---	---	---	---	---	---
Wastewater	487,765	382,340	105,425	---	24,107	81,318	---	---	---	---	19,829	---	24,107	179,500
Water	503,761	308,094	195,667	2,923	27,258	171,332	---	---	---	---	65,128	---	27,258	204,500
<b>Total</b>	<b>1,739,506</b>	<b>1,417,481</b>	<b>322,025</b>	<b>19,855</b>	<b>59,677</b>	<b>282,203</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>84,957</b>	<b>---</b>	<b>59,380</b>	<b>409,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Dayton</b>														
Sewer	637,527	857,521	(219,994)	696,742	---	476,748	---	---	---	327,539	332,831	---	---	---
Water	1,021,303	1,295,279	(273,976)	1,771,108	---	1,497,132	---	---	---	419,250	1,291,561	---	---	---
<b>Total</b>	<b>1,658,830</b>	<b>2,152,800</b>	<b>(493,970)</b>	<b>2,467,850</b>	<b>---</b>	<b>1,973,880</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>746,789</b>	<b>1,624,392</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>De Graff</b>														
Garbage	17,357	18,420	(1,063)	---	---	(1,063)	---	---	---	---	---	---	---	---
Liquor	287,511	331,315	(43,804)	58,305	10,569	3,932	---	26,700	---	---	18,145	23,149	10,569	5,131
Sewer	23,828	66,111	(42,283)	4,904	415	(37,794)	---	---	---	---	1,104,921	---	415	---
Water	16,892	30,796	(13,904)	---	5,535	(19,439)	---	---	---	---	---	---	5,535	4,000
<b>Total</b>	<b>345,588</b>	<b>446,642</b>	<b>(101,054)</b>	<b>63,209</b>	<b>16,519</b>	<b>(54,364)</b>	<b>---</b>	<b>26,700</b>	<b>---</b>	<b>---</b>	<b>1,123,066</b>	<b>23,149</b>	<b>16,519</b>	<b>9,131</b>
<b>Deephaven</b>														
Marina	147,041	154,007	(6,966)	6,100	---	(866)	---	---	---	---	56,899	---	---	---
Recycling	14,442	18,639	(4,197)	9,600	---	5,403	---	---	---	---	---	---	---	---
Sewer	788,308	755,983	32,325	12,292	---	44,617	---	---	---	31,726	51,244	---	---	---
Storm Water	145,490	84,415	61,075	163	---	61,238	---	---	---	---	224,971	---	---	---
Water	94,572	97,704	(3,132)	6,240	---	3,108	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,189,853</b>	<b>1,110,748</b>	<b>79,105</b>	<b>34,395</b>	<b>---</b>	<b>113,500</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>31,726</b>	<b>333,114</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Deer Creek</b>														
Sewer	58,618	37,230	21,388	325	4,545	17,168	---	---	---	---	1,471	---	4,082	19,200
Water [0]	53,500	30,588	22,912	6,230	11,875	17,267	---	---	---	---	---	---	11,875	7,000
<b>Total</b>	<b>112,118</b>	<b>67,818</b>	<b>44,300</b>	<b>6,555</b>	<b>16,420</b>	<b>34,435</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,471</b>	<b>---</b>	<b>15,957</b>	<b>26,200</b>
<b>Deer River</b>														
License Bureau	135,953	124,839	11,114	---	---	11,114	---	---	---	(4,518)	---	---	---	---
Sewer	277,578	225,844	51,734	---	97,501	(45,767)	---	---	---	---	494,472	474,246	97,501	103,440
Water	263,224	233,395	29,829	---	76,811	(46,982)	---	---	---	(458,935)	1,393,712	1,391,577	76,811	98,720
<b>Total</b>	<b>676,755</b>	<b>584,078</b>	<b>92,677</b>	<b>---</b>	<b>174,312</b>	<b>(81,635)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(463,453)</b>	<b>1,888,184</b>	<b>1,865,823</b>	<b>174,312</b>	<b>202,160</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	Borrowing
<b>Deerwood</b>														
Sewer Fund	107,288	115,454	(8,166)	4,556	---	(3,610)	---	---	---	---	---	---	---	---
Water Fund	183,895	122,580	61,315	837,319	13,304	885,330	---	---	703,023	20,953	1,161,524	695,000	9,704	14,000
<b>Total</b>	<b>291,183</b>	<b>238,034</b>	<b>53,149</b>	<b>841,875</b>	<b>13,304</b>	<b>881,720</b>	<b>---</b>	<b>---</b>	<b>703,023</b>	<b>20,953</b>	<b>1,161,524</b>	<b>695,000</b>	<b>9,704</b>	<b>14,000</b>
<b>Delano</b>														
Electric [29]	6,841,594	6,222,468	619,126	394,709	158,850	854,985	---	---	---	---	3,221,365	1,848,833	24,756	150,154
Liquor	3,692,544	3,263,886	428,658	40,995	---	469,653	---	30,777	---	100,000	1,985	---	---	---
Sanitary Sewer	1,897,091	1,591,687	305,404	1,000,055	131,013	1,174,446	---	---	---	52,662	878,420	665,607	131,013	972,544
Water [29]	1,221,589	1,028,567	193,022	409,734	391,208	211,548	---	---	---	---	963,473	973,742	179,388	753,931
<b>Total</b>	<b>13,652,818</b>	<b>12,106,608</b>	<b>1,546,210</b>	<b>1,845,493</b>	<b>681,071</b>	<b>2,710,632</b>	<b>---</b>	<b>30,777</b>	<b>---</b>	<b>152,662</b>	<b>5,065,243</b>	<b>3,488,182</b>	<b>335,157</b>	<b>1,876,629</b>
<b>Delavan</b>														
Sewer	42,670	112,127	(69,457)	---	---	(69,457)	---	---	---	---	8,996	---	---	---
Water	55,779	37,756	18,023	---	---	18,023	---	---	---	---	---	---	---	---
<b>Total</b>	<b>98,449</b>	<b>149,883</b>	<b>(51,434)</b>	<b>---</b>	<b>---</b>	<b>(51,434)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,996</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Delhi</b>														
Sewage Collection and Disposal [0]	22,825	33,659	(10,834)	---	2,780	(13,614)	---	---	---	---	---	---	2,780	1,200
<b>Total</b>	<b>22,825</b>	<b>33,659</b>	<b>(10,834)</b>	<b>---</b>	<b>2,780</b>	<b>(13,614)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,780</b>	<b>1,200</b>
<b>Dennison</b>														
Garbage	18,639	19,966	(1,327)	---	---	(1,327)	---	---	---	---	---	---	---	---
Sewer	27,789	58,510	(30,721)	---	---	(30,721)	---	---	---	4,236	---	---	---	---
Water	39,830	43,349	(3,519)	---	---	(3,519)	---	---	---	21,125	---	---	---	---
<b>Total</b>	<b>86,258</b>	<b>121,825</b>	<b>(35,567)</b>	<b>---</b>	<b>---</b>	<b>(35,567)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,361</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dent</b>														
Sewage Collection and Disposal [0]	29,967	17,675	12,292	6	---	12,298	---	---	---	7,935	---	---	---	---
<b>Total</b>	<b>29,967</b>	<b>17,675</b>	<b>12,292</b>	<b>6</b>	<b>---</b>	<b>12,298</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,935</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Detroit Lakes</b>														
Electric	18,767,515	16,587,661	2,179,854	1,222,973	44,372	3,358,455	---	---	---	605,000	1,180,069	---	18,722	315,000

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	8,900,464	7,598,741	1,301,723	90,540	84,090	1,308,173	---	---	---	585,717	---	---	---	26,590	118,971
Sewer	4,224,625	1,907,692	2,316,933	147,953	189,186	2,275,700	---	---	---	---	4,776,208	3,602,676	189,186	189,186	918,147
Water	1,836,302	2,433,098	(596,796)	24,018	73,408	(646,186)	---	---	---	---	409,041	186,817	73,408	73,408	256,444
<b>Total</b>	<b>33,728,906</b>	<b>28,527,192</b>	<b>5,201,714</b>	<b>1,485,484</b>	<b>391,056</b>	<b>6,296,142</b>	---	---	---	<b>1,190,717</b>	<b>6,365,318</b>	<b>3,789,493</b>	<b>307,906</b>	<b>307,906</b>	<b>1,608,562</b>
<b>Dexter</b>															
Sewer [0]	15,214	16,664	(1,450)	13,524	2,394	9,680	12,399	---	---	---	---	---	---	2,394	---
Water [0]	47,984	26,072	21,912	8,397	2,158	28,151	7,563	---	---	---	(25,000)	37,000	---	2,158	15,000
<b>Total</b>	<b>63,198</b>	<b>42,736</b>	<b>20,462</b>	<b>21,921</b>	<b>4,552</b>	<b>37,831</b>	<b>19,962</b>	---	---	---	<b>(25,000)</b>	<b>37,000</b>	---	<b>4,552</b>	<b>15,000</b>
<b>Dilworth</b>															
Forestry	29,604	19,362	10,242	1,651	---	11,893	---	---	---	---	---	---	---	---	---
Pest Control	52,936	48,803	4,133	1,005	---	5,138	---	---	---	---	---	---	---	---	---
Refuse	614,043	591,896	22,147	2,922	---	25,069	---	---	---	---	5,000	---	---	---	---
Sewer	800,521	725,885	74,636	225,255	62,221	237,670	59,402	---	21,743	---	7,500	41,429	---	62,221	124,000
Water	771,666	779,069	(7,403)	13,587	---	6,184	---	---	---	---	7,500	40,445	---	---	---
<b>Total</b>	<b>2,268,770</b>	<b>2,165,015</b>	<b>103,755</b>	<b>244,420</b>	<b>62,221</b>	<b>285,954</b>	<b>59,402</b>	---	<b>21,743</b>	---	<b>20,000</b>	<b>81,874</b>	---	<b>62,221</b>	<b>124,000</b>
<b>Dodge Center</b>															
Ambulance	862,549	658,002	204,547	217,461	163,064	258,944	---	62,232	140,304	---	---	59,132	---	---	---
Sewer	466,986	439,211	27,775	14,212	23,622	18,365	---	---	---	---	---	2,231,796	2,045,450	23,622	---
Water	491,835	417,297	74,538	20,895	32,711	62,722	---	---	---	---	66,623	1,487,924	1,673,550	32,711	33,000
<b>Total</b>	<b>1,821,370</b>	<b>1,514,510</b>	<b>306,860</b>	<b>252,568</b>	<b>219,397</b>	<b>340,031</b>	---	<b>62,232</b>	<b>140,304</b>	---	<b>66,623</b>	<b>3,778,852</b>	<b>3,719,000</b>	<b>56,333</b>	<b>33,000</b>
<b>Donaldson</b>															
Sewer [0]	5,760	3,061	2,699	17	---	2,716	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,760</b>	<b>3,061</b>	<b>2,699</b>	<b>17</b>	---	<b>2,716</b>	---	---	---	---	---	---	---	---	---
<b>Donnelly</b>															
Garbage [0]	28,757	28,757	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	52,480	23,574	28,906	2,232	---	31,138	---	---	---	---	---	---	---	---	---
Water [0]	60,330	48,435	11,895	20	---	11,915	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>141,567</b>	<b>100,766</b>	<b>40,801</b>	<b>2,252</b>	---	<b>43,053</b>	---	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Doran</b>															
Wastewater [0]	6,865	1,878	4,987	45	---	5,032	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>6,865</b>	<b>1,878</b>	<b>4,987</b>	<b>45</b>	<b>---</b>	<b>5,032</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Dover</b>															
Water and Sewer	233,859	265,684	(31,825)	---	3,997	(35,822)	---	---	---	---	---	11,013	---	3,997	10,000
<b>Total</b>	<b>233,859</b>	<b>265,684</b>	<b>(31,825)</b>	<b>---</b>	<b>3,997</b>	<b>(35,822)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,013</b>	<b>---</b>	<b>3,997</b>	<b>10,000</b>
<b>Dovray</b>															
Sewer	30,669	25,027	5,642	2,036	7,735	(57)	---	---	---	---	---	---	---	7,735	4,000
Water	9,101	13,741	(4,640)	252	---	(4,388)	---	---	---	(3,000)	---	11,654	---	---	---
<b>Total</b>	<b>39,770</b>	<b>38,768</b>	<b>1,002</b>	<b>2,288</b>	<b>7,735</b>	<b>(4,445)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,000)</b>	<b>---</b>	<b>11,654</b>	<b>---</b>	<b>7,735</b>	<b>4,000</b>
<b>Duluth</b>															
Airport [29]	4,701,691	15,571,154	(10,869,463)	325,182	274,455	(10,818,736)	---	11,859,301	696,295	---	---	7,343,488	---	274,455	961,667
Duluth Entertainment and Convention Center [29]	4,038,443	10,345,531	(6,307,088)	1,336,145	---	(4,970,943)	1,209,806	---	---	---	---	218,552	---	---	---
Gas Utility	36,549,373	30,174,857	6,374,516	79,998	37,042	6,417,472	---	---	---	2,983,985	---	3,941,485	---	37,042	233,981
Golf	1,083,096	1,270,959	(187,863)	---	---	(187,863)	---	---	---	(125,000)	---	---	---	---	12,481
Parking	2,907,434	2,745,124	162,310	29,512	178,801	13,021	---	---	---	76,181	---	99,375	---	178,801	830,000
Priley Drive Parking Facility	406,224	746,853	(340,629)	4,419	484,342	(820,552)	---	---	---	(550,711)	---	---	---	484,342	240,229
Sewer Utility	19,164,926	16,334,710	2,830,216	18,877	178,861	2,670,232	---	---	---	130,068	---	7,160,472	---	178,861	2,678,799
Spirit Mountain Recreation Area Authority [29]	5,407,212	6,441,752	(1,034,540)	755,602	20,769	(299,707)	755,700	---	---	---	---	517,494	---	20,769	214,943
Steam District #1	7,606,029	7,905,674	(299,645)	65,837	410,737	(644,545)	---	---	---	152,800	---	15,438,386	10,569,305	405,936	665,000
Storm Water	5,400,293	3,662,886	1,737,407	17,820	2,363	1,752,864	---	---	---	538,012	---	816,810	---	2,363	135,000
Transit [29]	1,499,966	23,910,122	(22,410,156)	20,146,418	---	(2,263,738)	1,666,900	11,350,573	15,006,795	---	---	12,199,534	---	---	---
Water Utility	15,099,895	9,957,058	5,142,837	51,747	219,220	4,975,364	---	---	---	37,124	---	4,291,585	---	219,220	1,239,252
<b>Total</b>	<b>103,864,582</b>	<b>129,066,680</b>	<b>(25,202,098)</b>	<b>22,831,557</b>	<b>1,806,590</b>	<b>(4,177,131)</b>	<b>3,632,406</b>	<b>23,209,874</b>	<b>15,703,090</b>	<b>3,242,459</b>	<b>---</b>	<b>52,027,181</b>	<b>10,569,305</b>	<b>1,801,789</b>	<b>7,211,352</b>
<b>Dumont</b>															
Sanitation	7,573	7,992	(419)	---	---	(419)	---	---	---	---	(450)	---	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
Sewer	28,175	18,813	9,362	1,076,219	6,486	1,079,095	---	---	---	61,722	700,006	---	6,486	7,000
Water	24,842	44,601	(19,759)	---	1,475	(21,234)	---	---	---	(61,272)	63,962	38,003	1,475	7,000
<b>Total</b>	<b>60,590</b>	<b>71,406</b>	<b>(10,816)</b>	<b>1,076,219</b>	<b>7,961</b>	<b>1,057,442</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>763,968</b>	<b>38,003</b>	<b>7,961</b>	<b>14,000</b>
<b>Dundas</b>														
Refuse	105,630	82,713	22,917	718	---	23,635	---	---	---	---	---	---	---	---
Sewer	417,479	547,940	(130,461)	101,395	30,390	(59,456)	---	---	---	---	---	---	29,298	135,000
Storm Water Utility	84,778	51,663	33,115	2,515	---	35,630	---	---	---	---	---	---	---	---
Water	429,879	482,559	(52,680)	80,690	36,367	(8,357)	---	---	---	---	---	---	34,375	130,000
<b>Total</b>	<b>1,037,766</b>	<b>1,164,875</b>	<b>(127,109)</b>	<b>185,318</b>	<b>66,757</b>	<b>(8,548)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>63,673</b>	<b>265,000</b>
<b>Dundee</b>														
Electric [17]	69,945	63,778	6,167	12,105	6,439	11,833	---	---	---	---	14,344	---	---	---
Sewer	6,894	84,716	(77,822)	10,341	---	(67,481)	---	---	---	4,200	7,561	---	---	---
Water	11,388	23,535	(12,147)	13,845	5,805	(4,107)	---	---	---	---	1,500	---	5,805	5,000
<b>Total</b>	<b>88,227</b>	<b>172,029</b>	<b>(83,802)</b>	<b>36,291</b>	<b>12,244</b>	<b>(59,755)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,200</b>	<b>23,405</b>	<b>---</b>	<b>5,805</b>	<b>5,000</b>
<b>Dunnell</b>														
Electric	94,273	95,431	(1,158)	9,589	---	8,431	---	---	---	---	---	---	---	---
Sewer	44,059	69,806	(25,747)	16,000	7,678	(17,425)	16,000	---	---	---	---	---	7,678	5,102
Water	30,203	72,568	(42,365)	307	---	(42,058)	---	---	---	---	5,427	---	---	---
<b>Total</b>	<b>168,535</b>	<b>237,805</b>	<b>(69,270)</b>	<b>25,896</b>	<b>7,678</b>	<b>(51,052)</b>	<b>16,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,427</b>	<b>---</b>	<b>7,678</b>	<b>5,102</b>
<b>Eagan</b>														
Aquatic Facility	---	706,765	(706,765)	25,105	---	(681,660)	---	---	419	(8,923)	518,033	---	---	---
Civic Arena	687,588	1,372,328	(684,740)	12,343	---	(672,397)	---	---	350	(34,274)	98,812	---	---	---
Community Center	656,118	2,108,544	(1,452,426)	1,155,934	14,587	(311,079)	1,115,943	---	765	(721,686)	138,697	---	14,587	980,000
Sanitary Sewer	7,210,232	8,027,358	(817,126)	49,162	---	(767,964)	---	---	---	682,475	1,992	---	---	---
Storm Drainage/Water Quality	2,768,260	4,272,391	(1,504,131)	378,341	398,929	(1,524,719)	---	---	29,488	102,545	16,174	---	---	---
Street Light Utility	876,585	603,097	273,488	5	---	273,493	---	---	---	48,500	2,187	---	---	---
Water	5,765,123	7,797,026	(2,031,903)	2,463,064	136,658	294,503	---	---	---	1,176,931	62,003	---	---	---
<b>Total</b>	<b>17,963,906</b>	<b>24,887,509</b>	<b>(6,923,603)</b>	<b>4,083,954</b>	<b>550,174</b>	<b>(3,389,823)</b>	<b>1,115,943</b>	<b>---</b>	<b>31,022</b>	<b>1,245,568</b>	<b>837,898</b>	<b>---</b>	<b>14,587</b>	<b>980,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Eagle Bend</b>														
Garbage	49,124	47,522	1,602	830	---	2,432	---	---	---	2,424	---	---	---	---
Gas	321,451	243,020	78,431	8,591	4,022	83,000	---	---	---	43,800	2,114	---	4,022	67,000
Liquor	232,576	239,251	(6,675)	18,807	---	12,132	---	---	---	(2,424)	9,380	---	---	---
Sewer	118,063	110,243	7,820	5,496	---	13,316	---	---	---	53,912	---	---	---	---
Water	119,861	91,077	28,784	6,627	2,831	32,580	---	---	---	18,183	---	---	2,831	16,000
<b>Total</b>	<b>841,075</b>	<b>731,113</b>	<b>109,962</b>	<b>40,351</b>	<b>6,853</b>	<b>143,460</b>	---	---	---	<b>115,895</b>	<b>11,494</b>	---	<b>6,853</b>	<b>83,000</b>
<b>Eagle Lake</b>														
Sanitary Sewer	536,411	585,039	(48,628)	---	---	(48,628)	---	---	---	50,000	---	---	---	---
Water	385,137	276,186	108,951	---	---	108,951	---	---	---	50,000	40,914	---	---	---
<b>Total</b>	<b>921,548</b>	<b>861,225</b>	<b>60,323</b>	---	---	<b>60,323</b>	---	---	---	<b>100,000</b>	<b>40,914</b>	---	---	---
<b>East Bethel</b>														
Arena	146,490	192,271	(45,781)	1,265	---	(44,516)	---	---	---	---	---	---	---	---
Sewer	188,080	395,295	(207,215)	3,536	305,640	(509,319)	---	---	---	---	---	---	---	38,069
Water	208,642	386,315	(177,673)	4,410	---	(173,263)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>543,212</b>	<b>973,881</b>	<b>(430,669)</b>	<b>9,211</b>	<b>305,640</b>	<b>(727,098)</b>	---	---	---	---	---	---	---	<b>38,069</b>
<b>East Grand Forks</b>														
Commercial Properties	73,169	79,805	(6,636)	12,276	---	5,640	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	972,755	727,670	245,085	280,846	---	525,931	---	---	150,000	---	---	---	---	---
Electric	12,681,376	11,734,175	947,201	548,468	---	1,495,669	---	---	---	222,316	1,735,316	---	---	---
Refuse	1,034,899	993,390	41,509	11,384	---	52,893	---	---	---	---	---	---	---	---
Sewer	1,615,642	1,939,441	(323,799)	75,958	109,068	(356,909)	---	---	---	---	---	340,898	109,068	543,000
Storm Water	487,305	889,915	(402,610)	104,849	---	(297,761)	---	---	75,546	---	72,929	---	---	---
Water	2,344,906	2,703,771	(358,865)	467	---	(358,398)	---	---	---	(34,663)	518,219	---	---	---
<b>Total</b>	<b>19,210,052</b>	<b>19,068,167</b>	<b>141,885</b>	<b>1,034,248</b>	<b>109,068</b>	<b>1,067,065</b>	---	---	<b>225,546</b>	<b>187,653</b>	<b>2,326,464</b>	<b>340,898</b>	<b>109,068</b>	<b>543,000</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>East Gull Lake</b>														
Wastewater	558,819	714,989	(156,170)	219,312	28,747	34,395	173,262	---	---	---	102,078	---	28,747	387,000
<b>Total</b>	<b>558,819</b>	<b>714,989</b>	<b>(156,170)</b>	<b>219,312</b>	<b>28,747</b>	<b>34,395</b>	<b>173,262</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>102,078</b>	<b>---</b>	<b>28,747</b>	<b>387,000</b>
<b>Easton</b>														
Sewer	35,185	48,989	(13,804)	4,000	---	(9,804)	---	---	---	---	---	---	---	---
Water	68,363	39,645	28,718	---	---	28,718	---	---	---	---	---	---	---	---
<b>Total</b>	<b>103,548</b>	<b>88,634</b>	<b>14,914</b>	<b>4,000</b>	<b>---</b>	<b>18,914</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Eden Prairie</b>														
Liquor	11,711,560	10,597,059	1,114,501	63,860	---	1,178,361	---	---	---	850,000	---	---	---	---
Sewer	6,895,764	7,501,203	(605,439)	179,482	3,213	(429,170)	---	---	---	144,014	399,977	---	3,213	95,000
Storm Water	3,376,785	2,518,293	858,492	187,993	7,859	1,038,626	---	---	4,500	61,720	108,248	---	---	---
Water	8,987,364	9,342,242	(354,878)	497,935	172,452	(29,395)	---	---	17,060	245,734	6,126,900	---	172,452	745,000
<b>Total</b>	<b>30,971,473</b>	<b>29,958,797</b>	<b>1,012,676</b>	<b>929,270</b>	<b>183,524</b>	<b>1,758,422</b>	<b>---</b>	<b>---</b>	<b>21,560</b>	<b>1,301,468</b>	<b>6,635,125</b>	<b>---</b>	<b>175,665</b>	<b>840,000</b>
<b>Eden Valley</b>														
Sewer	213,907	195,721	18,186	23,478	18,578	23,086	---	---	---	---	22,128	2,251	18,578	103,500
Water	337,013	229,465	107,548	6,642	22,994	91,196	---	---	---	---	18,959	2,242	6,505	206,500
<b>Total</b>	<b>550,920</b>	<b>425,186</b>	<b>125,734</b>	<b>30,120</b>	<b>41,572</b>	<b>114,282</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>41,087</b>	<b>4,493</b>	<b>25,083</b>	<b>310,000</b>
<b>Edgerton</b>														
Refuse	98,724	96,621	2,103	15	---	2,118	---	---	---	---	---	---	---	---
Sewer	118,295	107,458	10,837	154	---	10,991	---	---	---	(37,135)	---	---	---	---
Water	322,038	302,978	19,060	26,292	26,160	19,192	---	---	26,000	(37,135)	---	---	26,160	50,465
<b>Total</b>	<b>539,057</b>	<b>507,057</b>	<b>32,000</b>	<b>26,461</b>	<b>26,160</b>	<b>32,301</b>	<b>---</b>	<b>---</b>	<b>26,000</b>	<b>(74,270)</b>	<b>---</b>	<b>---</b>	<b>26,160</b>	<b>50,465</b>
<b>Edina</b>														
Aquatic Center	---	375,188	(375,188)	72,507	24,850	(327,531)	---	---	---	(143,999)	140,131	---	24,850	75,000
Arena	1,636,138	2,808,984	(1,172,846)	13,054	79,744	(1,239,536)	---	---	---	(338,772)	---	---	79,744	261,000
Art Center	42,571	335,526	(292,955)	13,678	---	(279,277)	---	---	---	(125,000)	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
Centennial Lakes	600,295	1,089,371	(489,076)	47,751	---	(441,325)	---	---	16,754	(68,936)	---	---	---	---
Edinborough Park	506,994	1,280,583	(773,589)	49,959	---	(723,630)	---	---	---	(10,329)	492,830	---	---	---
Golf Course	3,947,681	4,029,075	(81,394)	99,594	288,892	(270,692)	---	---	3,108	(48,954)	158,464	---	288,892	540,000
Liquor	12,117,414	11,522,017	595,397	59,180	---	654,577	---	---	---	596,774	75,472	---	---	---
Sports Dome	349,200	726,741	(377,541)	32,738	---	(344,803)	---	---	---	(951)	---	---	---	---
Utilities [1]	25,731,887	21,401,340	4,330,547	1,584,618	1,156,575	4,758,590	---	---	420,189	424,003	4,523,926	6,869,904	1,156,575	4,580,000
<b>Total</b>	<b>44,932,180</b>	<b>43,568,825</b>	<b>1,363,355</b>	<b>1,973,079</b>	<b>1,550,061</b>	<b>1,786,373</b>	---	---	<b>440,051</b>	<b>283,836</b>	<b>5,390,823</b>	<b>6,869,904</b>	<b>1,550,061</b>	<b>5,456,000</b>
<b>Effie</b>														
Sewage Collection and Disposal [0]	36,788	49,911	(13,123)	330	10,890	(23,683)	---	---	---	(29,196)	---	---	10,890	5,000
<b>Total</b>	<b>36,788</b>	<b>49,911</b>	<b>(13,123)</b>	<b>330</b>	<b>10,890</b>	<b>(23,683)</b>	---	---	---	<b>(29,196)</b>	---	---	<b>10,890</b>	<b>5,000</b>
<b>Eitzen</b>														
Electric [0]	249,879	249,219	660	6,290	---	6,950	---	---	---	---	---	---	---	---
Refuse or Garbage Collection [0]	14,162	10,178	3,984	---	---	3,984	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	37,935	37,896	39	592	---	631	---	---	---	---	---	---	---	---
Water [0]	58,382	60,112	(1,730)	---	4,203	(5,933)	---	---	---	---	---	---	4,203	27,500
<b>Total</b>	<b>360,358</b>	<b>357,405</b>	<b>2,953</b>	<b>6,882</b>	<b>4,203</b>	<b>5,632</b>	---	---	---	---	---	---	<b>4,203</b>	<b>27,500</b>
<b>Elba</b>														
Water [0]	8,142	17,856	(9,714)	3,650	---	(6,064)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>8,142</b>	<b>17,856</b>	<b>(9,714)</b>	<b>3,650</b>	---	<b>(6,064)</b>	---	---	---	---	---	---	---	---
<b>Elbow Lake</b>														
Electric	1,922,098	1,698,389	223,709	77,756	19,821	281,644	---	---	---	122,500	61,825	---	19,821	49,051
Sewer	263,149	169,670	93,479	25	11,123	82,381	---	---	---	8,500	8,000	---	11,123	58,885
Tipsinah Mounds Campground	252,235	266,394	(14,159)	10	---	(14,149)	---	---	---	500	97,578	---	---	---
Water	319,966	443,971	(124,005)	91,358	4,402	(37,049)	---	88,299	---	8,500	192,221	---	4,402	15,300
<b>Total</b>	<b>2,757,448</b>	<b>2,578,424</b>	<b>179,024</b>	<b>169,149</b>	<b>35,346</b>	<b>312,827</b>	---	<b>88,299</b>	---	<b>140,000</b>	<b>359,624</b>	---	<b>35,346</b>	<b>123,236</b>
<b>Elgin</b>														
Building [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [23]	178,688	166,794	11,894	---	2,487	9,407	---	---	---	---	---	---	2,487	30,000

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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 [23]	196,449	206,221	(9,772)	49,789	18,634	21,383	49,789	---	---	---	---	---	---	18,634	116,942
<b>Total</b>	<b>375,137</b>	<b>373,015</b>	<b>2,122</b>	<b>49,789</b>	<b>21,121</b>	<b>30,790</b>	<b>49,789</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,121</b>	<b>146,942</b>
<b>Elizabeth</b>															
Liquor	487,958	479,194	8,764	---	---	8,764	---	---	---	---	---	---	---	---	---
Sewer	11,631	11,284	347	---	---	347	---	---	---	---	---	---	---	---	---
Water	74,502	61,555	12,947	---	2,373	10,574	---	---	---	---	---	---	---	2,373	35,000
<b>Total</b>	<b>574,091</b>	<b>552,033</b>	<b>22,058</b>	<b>---</b>	<b>2,373</b>	<b>19,685</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,373</b>	<b>35,000</b>
<b>Elk River</b>															
Electric	37,922,507	33,959,004	3,963,503	704,740	606,313	4,061,930	---	---	---	1,340,218	3,409,297	---	---	606,313	1,127,952
Garbage	1,686,664	1,565,482	121,182	19,017	---	140,199	---	---	---	50,000	---	---	---	---	---
Liquor	7,927,706	7,119,662	808,044	215,252	---	1,023,296	---	---	---	740,942	---	---	---	---	---
Sewer	2,481,522	3,344,218	(862,696)	1,459,204	327,958	268,550	---	---	---	134,220	---	7,234,705	---	327,958	430,000
Storm Water	564,699	571,170	(6,471)	48,888	---	42,417	---	---	---	15,500	---	---	---	---	---
Water	2,674,544	2,673,685	859	894,754	23,516	872,097	---	---	---	---	975,889	---	---	23,516	271,000
<b>Total</b>	<b>53,257,642</b>	<b>49,233,221</b>	<b>4,024,421</b>	<b>3,341,855</b>	<b>957,787</b>	<b>6,408,489</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,280,880</b>	<b>4,385,186</b>	<b>7,234,705</b>	<b>---</b>	<b>957,787</b>	<b>1,828,952</b>
<b>Elko New Market</b>															
Sewer	1,027,157	1,508,299	(481,142)	48,339	67,904	(500,707)	---	---	---	18,679	---	486,200	---	67,904	223,876
Storm Water	225,438	238,759	(13,321)	11,645	3,926	(5,602)	---	---	---	(205)	---	---	---	3,926	57,513
Water	1,233,113	970,499	262,614	11,852	92,762	181,704	---	---	---	(735)	---	---	---	92,762	695,037
<b>Total</b>	<b>2,485,708</b>	<b>2,717,557</b>	<b>(231,849)</b>	<b>71,836</b>	<b>164,592</b>	<b>(324,605)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,739</b>	<b>---</b>	<b>486,200</b>	<b>---</b>	<b>164,592</b>	<b>976,426</b>
<b>Elkton</b>															
Water and Sewer [0]	25,479	24,383	1,096	1,238	4,530	(2,196)	---	---	---	(55,000)	---	---	---	4,530	16,000
<b>Total</b>	<b>25,479</b>	<b>24,383</b>	<b>1,096</b>	<b>1,238</b>	<b>4,530</b>	<b>(2,196)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(55,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,530</b>	<b>16,000</b>
<b>Ellendale</b>															
Garbage	53,266	47,973	5,293	---	---	5,293	---	---	---	---	---	---	---	---	---
Liquor [32]	900	2,474	(1,574)	1	---	(1,573)	---	---	---	(963)	---	---	---	---	---
Sewer	90,372	66,155	24,217	330	11,710	12,837	---	---	---	---	---	---	---	11,710	28,690

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		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	258,898	233,477	25,421	---	23,866	1,555	---	---	---	---	---	---	23,866	180,500
<b>Total</b>	<b>403,436</b>	<b>350,079</b>	<b>53,357</b>	<b>331</b>	<b>35,576</b>	<b>18,112</b>	---	---	---	<b>(963)</b>	---	---	<b>35,576</b>	<b>209,190</b>
<b>Ellsworth</b>														
Parkview Manor Municipal Nursing Home [14] [29]	2,185,733	2,384,175	(198,442)	219,472	12,849	8,181	---	212,611	---	---	51,369	---	---	---
Refuse [0]	46,391	42,321	4,070	---	---	4,070	---	---	---	---	---	---	---	---
Sewer [0]	117,815	64,138	53,677	3,266	8,980	47,963	---	---	---	---	---	---	8,980	35,000
Water [0]	161,786	131,610	30,176	18,959	---	49,135	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,511,725</b>	<b>2,622,244</b>	<b>(110,519)</b>	<b>241,697</b>	<b>21,829</b>	<b>109,349</b>	---	<b>212,611</b>	---	---	<b>51,369</b>	---	<b>8,980</b>	<b>35,000</b>
<b>Elmore</b>														
Liquor	102,956	99,935	3,021	1,321	---	4,342	---	---	---	---	---	---	---	---
Refuse	42,019	52,893	(10,874)	3,120	---	(7,754)	---	---	---	---	---	---	---	---
Sewer	97,717	181,063	(83,346)	30,175	40,225	(93,396)	26,585	---	---	(40,000)	---	---	40,225	29,120
Water	148,922	190,477	(41,555)	26,949	51,590	(66,196)	20,886	---	---	(35,000)	---	---	51,590	31,880
<b>Total</b>	<b>391,614</b>	<b>524,368</b>	<b>(132,754)</b>	<b>61,565</b>	<b>91,815</b>	<b>(163,004)</b>	<b>47,471</b>	---	---	<b>(75,000)</b>	---	---	<b>91,815</b>	<b>61,000</b>
<b>Ely</b>														
Electric	3,678,486	3,607,750	70,736	14,864	---	85,600	---	---	660	---	54,641	---	---	---
Housing and Redevelopment Authority Business Activities [29]	320,731	184,136	136,595	1,178	108,147	29,626	---	---	---	---	5,238	---	108,147	80,000
Housing and Redevelopment Authority Capital Program Fund [29]	---	---	---	295,998	---	295,998	---	329,538	---	329,538	---	---	---	---
Housing and Redevelopment Authority CARES Act Funding [29]	---	49,899	(49,899)	49,899	---	---	---	49,899	---	---	---	---	---	---
Housing and Redevelopment Authority Low Rent Public Housing [29]	445,789	863,698	(417,909)	378,309	25,811	(65,411)	---	377,167	---	(329,538)	28,635	---	25,811	36,441
Sewer	1,111,209	1,083,549	27,660	6,032	34,714	(1,022)	---	---	495	50,000	415,549	---	34,714	208,000
Water	792,095	702,201	89,894	7,935	1,819	96,010	---	---	494	50,000	---	---	1,819	80,000
<b>Total</b>	<b>6,348,310</b>	<b>6,491,233</b>	<b>(142,923)</b>	<b>754,215</b>	<b>170,491</b>	<b>440,801</b>	---	<b>756,604</b>	<b>1,649</b>	<b>100,000</b>	<b>504,063</b>	---	<b>170,491</b>	<b>404,441</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Elysian</b>														
Environmental Utility	37,718	14,208	23,510	---	12,291	11,219	---	---	---	---	---	---	12,291	21,000
Refuse Collection	61,064	61,213	(149)	---	---	(149)	---	---	---	---	---	---	---	---
Sewer Utility	240,846	189,847	50,999	3,369	2,774	51,594	---	---	---	---	14,800	---	2,774	4,800
Water Utility	187,561	156,526	31,035	30,643	16,410	45,268	---	---	---	---	---	---	16,410	114,200
<b>Total</b>	<b>527,189</b>	<b>421,794</b>	<b>105,395</b>	<b>34,012</b>	<b>31,475</b>	<b>107,932</b>	---	---	---	---	<b>14,800</b>	---	<b>31,475</b>	<b>140,000</b>
<b>Emily</b>														
Sewer [0]	71,328	37,447	33,881	4,211	30,807	7,285	1,119	---	---	---	---	---	30,807	55,000
<b>Total</b>	<b>71,328</b>	<b>37,447</b>	<b>33,881</b>	<b>4,211</b>	<b>30,807</b>	<b>7,285</b>	<b>1,119</b>	---	---	---	---	---	<b>30,807</b>	<b>55,000</b>
<b>Emmons</b>														
Garbage [0]	21,238	22,422	(1,184)	6	---	(1,178)	---	---	---	---	---	---	---	---
Sewer [0]	31,664	29,723	1,941	8	---	1,949	---	---	---	---	---	---	---	---
Water [0]	31,731	17,313	14,418	76	---	14,494	---	---	---	---	---	---	---	---
<b>Total</b>	<b>84,633</b>	<b>69,458</b>	<b>15,175</b>	<b>90</b>	---	<b>15,265</b>	---	---	---	---	---	---	---	---
<b>Erskine</b>														
Sewer	88,313	99,556	(11,243)	93	1,809	(12,959)	---	---	---	---	---	---	1,809	27,294
Water	115,910	138,925	(23,015)	71	15,732	(38,676)	---	---	---	---	---	---	15,732	58,128
<b>Total</b>	<b>204,223</b>	<b>238,481</b>	<b>(34,258)</b>	<b>164</b>	<b>17,541</b>	<b>(51,635)</b>	---	---	---	---	---	---	<b>17,541</b>	<b>85,422</b>
<b>Evan</b>														
Water and Sewer [0]	42,794	26,583	16,211	408	12,411	4,208	---	---	---	---	---	---	12,411	4,500
<b>Total</b>	<b>42,794</b>	<b>26,583</b>	<b>16,211</b>	<b>408</b>	<b>12,411</b>	<b>4,208</b>	---	---	---	---	---	---	<b>12,411</b>	<b>4,500</b>
<b>Evansville</b>														
Sewer	136,281	155,266	(18,985)	1,341	2,312	(19,956)	---	---	---	25,583	---	---	2,312	10,000
Water	151,722	132,307	19,415	53	9,355	10,113	---	---	---	25,583	---	---	9,355	36,000
<b>Total</b>	<b>288,003</b>	<b>287,573</b>	<b>430</b>	<b>1,394</b>	<b>11,667</b>	<b>(9,843)</b>	---	---	---	<b>51,166</b>	---	---	<b>11,667</b>	<b>46,000</b>

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Eveleth</b>														
Economic Development Authority - Lincoln Place [29]	350,187	278,040	72,147	842	26,417	46,572	---	---	---	---	13,890	---	26,339	76,338
Golf Course	137,968	251,161	(113,193)	---	---	(113,193)	---	---	---	(91,562)	---	---	---	---
Housing and Redevelopment Authority	135,909	263,373	(127,464)	122,155	---	(5,309)	---	123,012	---	---	435,978	429,006	---	---
Medical Office Building	105,300	41,651	63,649	---	12,032	51,617	---	---	---	---	---	---	12,032	50,781
Refuse	579,426	561,062	18,364	2,587	6,287	14,664	---	---	---	---	---	---	6,287	37,088
Sewer Treatment Plants	747,065	748,000	(935)	16,614	12,842	2,837	---	---	---	---	28,304	---	12,842	200,000
Water Utility	877,451	788,056	89,395	916	37,412	52,899	---	---	---	---	15,035	3,400	37,412	229,323
<b>Total</b>	<b>2,933,306</b>	<b>2,931,343</b>	<b>1,963</b>	<b>143,114</b>	<b>94,990</b>	<b>50,087</b>	<b>---</b>	<b>123,012</b>	<b>---</b>	<b>(91,562)</b>	<b>493,207</b>	<b>432,406</b>	<b>94,912</b>	<b>593,530</b>
<b>Excelsior</b>														
Commercial Docks	293,151	190,105	103,046	78,406	---	181,452	---	74,052	---	200,000	---	---	---	---
Sewer	636,166	528,422	107,744	35,888	71,894	71,738	---	---	1,423	---	1,101,186	580,095	57,804	54,997
Solid Waste	155,055	195,468	(40,413)	1,143	---	(39,270)	---	---	---	---	---	---	---	---
Street Light Utility	65,871	56,000	9,871	796	---	10,667	---	---	---	---	---	---	---	---
Surface Water Management	187,194	116,115	71,079	10,602	38,678	43,003	---	---	3,728	---	546,845	305,645	32,811	36,283
Water	756,347	569,439	186,908	27,878	117,536	97,250	---	---	2,076	---	1,041,639	533,356	105,128	230,203
<b>Total</b>	<b>2,093,784</b>	<b>1,655,549</b>	<b>438,235</b>	<b>154,713</b>	<b>228,108</b>	<b>364,840</b>	<b>---</b>	<b>74,052</b>	<b>7,227</b>	<b>200,000</b>	<b>2,689,670</b>	<b>1,419,096</b>	<b>195,743</b>	<b>321,483</b>
<b>Eyota</b>														
Arbor Gardens Senior Housing [16]	228,331	217,667	10,664	125,446	66,660	69,450	7,302	---	---	681,573	---	---	66,660	1,475,000
Sewer Utility	366,924	371,835	(4,911)	---	7,871	(12,782)	---	---	---	(235,089)	---	---	6,774	270,172
Storm Water Utility	16,811	28,868	(12,057)	258	---	(11,799)	---	---	---	13,500	---	---	---	---
Water Utility	207,836	192,247	15,589	10,688	3,927	22,350	---	---	---	(8,163)	36,830	---	3,381	134,828
<b>Total</b>	<b>819,902</b>	<b>810,617</b>	<b>9,285</b>	<b>136,392</b>	<b>78,458</b>	<b>67,219</b>	<b>7,302</b>	<b>---</b>	<b>---</b>	<b>451,821</b>	<b>36,830</b>	<b>---</b>	<b>76,815</b>	<b>1,880,000</b>
<b>Fairfax</b>														
Electric	1,044,752	739,181	305,571	273,002	---	578,573	---	---	---	375,000	461,043	---	---	---
Housing and Redevelopment Authority - Fairview	119,863	114,958	4,905	7,140	110	11,935	---	---	---	585,612	201,013	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
Housing and Redevelopment Authority - Southview	57,931	63,969	(6,038)	136	4,953	(10,855)	---	---	---	---	---	---	4,953	5,565
Natural Gas	1,318,358	1,164,136	154,222	8,265	32,866	129,621	---	---	---	225,000	---	---	32,866	110,000
Sanitary Sewer	218,291	192,669	25,622	2,940	---	28,562	---	---	---	79,515	121,827	---	---	---
Storm Sewer	92,876	77,503	15,373	1,751	---	17,124	---	---	---	41,152	---	---	---	---
Water	342,692	297,019	45,673	5,141	9,807	41,007	---	---	---	126,646	---	---	9,807	32,000
<b>Total</b>	<b>3,194,763</b>	<b>2,649,435</b>	<b>545,328</b>	<b>298,375</b>	<b>47,736</b>	<b>795,967</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,432,925</b>	<b>783,883</b>	<b>---</b>	<b>47,626</b>	<b>147,565</b>
<b>Fairmont</b>														
Electric Department	15,096,642	13,675,425	1,421,217	145,477	73,078	1,493,616	---	---	2,416	602,893	530,029	---	---	---
Liquor	4,631,500	3,913,299	718,201	41,040	---	759,241	---	---	647	830,000	---	---	---	---
Parking Lot	7,200	5,482	1,718	50	---	1,768	---	---	---	---	---	---	---	---
Sewer	2,380,822	1,991,565	389,257	74,866	73,637	390,486	---	---	1,093	89,033	362,696	---	62,845	755,000
Storm Sewer Utility	589,241	499,209	90,032	10,653	8,896	91,789	---	---	351	---	102,784	---	8,896	200,000
Water Department	3,828,469	3,163,819	664,650	64,353	514,001	215,002	---	---	1,968	133,074	62,824	---	497,871	818,000
<b>Total</b>	<b>26,533,874</b>	<b>23,248,799</b>	<b>3,285,075</b>	<b>336,439</b>	<b>669,612</b>	<b>2,951,902</b>	<b>---</b>	<b>---</b>	<b>6,475</b>	<b>1,655,000</b>	<b>1,058,333</b>	<b>---</b>	<b>569,612</b>	<b>1,773,000</b>
<b>Falcon Heights</b>														
Sanitary Sewer	852,185	867,393	(15,208)	29,862	---	14,654	---	---	---	---	118,377	---	---	---
Storm Drainage	179,662	145,903	33,759	6,546	---	40,305	---	---	---	---	155,519	---	---	---
<b>Total</b>	<b>1,031,847</b>	<b>1,013,296</b>	<b>18,551</b>	<b>36,408</b>	<b>---</b>	<b>54,959</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>273,896</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Faribault</b>														
Sewer	6,572,471	4,805,381	1,767,090	413,941	322,580	1,858,451	---	---	---	210,000	733,404	---	322,580	1,164,000
Storm Water	996,478	681,679	314,799	73,502	16,040	372,261	---	---	---	---	367,025	---	---	---
Water	3,567,199	2,173,882	1,393,317	213,614	65,382	1,541,549	---	---	---	90,000	7,091,254	6,128,017	54,306	501,420
<b>Total</b>	<b>11,136,148</b>	<b>7,660,942</b>	<b>3,475,206</b>	<b>701,057</b>	<b>404,002</b>	<b>3,772,261</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>300,000</b>	<b>8,191,683</b>	<b>6,128,017</b>	<b>376,886</b>	<b>1,665,420</b>
<b>Farmington</b>														
Liquor	5,347,194	4,958,705	388,489	48,176	---	436,665	---	7,106	---	536,452	---	---	---	---
Sewer Utility	2,160,808	2,331,935	(171,127)	61,986	2,065	(111,206)	---	---	---	327,545	157,378	---	---	---
Solid Waste	2,692,155	2,630,874	61,281	66,949	---	128,230	---	---	---	77,678	46,242	---	---	---
Storm Water Utility	1,149,665	530,438	619,227	45,196	---	664,423	---	---	---	396,152	90,367	---	---	---

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\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Light Utility	232,990	173,604	59,386	6,384	---	65,770	---	---	---	---	---	---	---	---	
Water Utility	2,533,753	1,604,792	928,961	227,504	21,487	1,134,978	---	---	---	450,853	110,494	---	21,487	65,000	
<b>Total</b>	<b>14,116,565</b>	<b>12,230,348</b>	<b>1,886,217</b>	<b>456,195</b>	<b>23,552</b>	<b>2,318,860</b>	---	<b>7,106</b>	---	<b>1,788,680</b>	<b>404,481</b>	---	<b>21,487</b>	<b>65,000</b>	
<b>Federal Dam</b>															
Sewage Collection and Disposal [0]	20,880	33,981	(13,101)	930	1,218	(13,389)	---	---	---	588	---	---	1,218	4,000	
<b>Total</b>	<b>20,880</b>	<b>33,981</b>	<b>(13,101)</b>	<b>930</b>	<b>1,218</b>	<b>(13,389)</b>	---	---	---	<b>588</b>	---	---	<b>1,218</b>	<b>4,000</b>	
<b>Felton</b>															
Garbage [0]	23,059	40,876	(17,817)	---	---	(17,817)	---	---	---	---	---	---	---	---	
Sewer [0]	24,793	9,585	15,208	---	---	15,208	---	---	---	8,105	---	---	---	---	
Water [0]	10,015	7,849	2,166	---	---	2,166	---	---	---	2,166	---	---	---	---	
<b>Total</b>	<b>57,867</b>	<b>58,310</b>	<b>(443)</b>	---	---	<b>(443)</b>	---	---	---	<b>10,271</b>	---	---	---	---	
<b>Fergus Falls</b>															
Liquor	7,569,406	6,488,687	1,080,719	42,277	---	1,122,996	---	---	1,414	603,530	10,279	---	---	---	
Sewage Disposal	2,336,772	1,915,762	421,010	480,009	---	901,019	---	---	1,051	480,436	3,333	---	---	---	
Storm Water	640,916	439,695	201,221	82,319	20,276	263,264	---	---	166	186,704	197,717	---	20,276	---	
Waste Management	3,486,138	3,159,999	326,139	203,114	83,123	446,130	---	---	1,714	246,306	---	973,186	83,123	1,070,000	
Water Department	2,567,810	1,656,913	910,897	274,198	86,968	1,098,127	---	---	1,060	261,984	526,907	981,907	86,968	1,120,000	
<b>Total</b>	<b>16,601,042</b>	<b>13,661,056</b>	<b>2,939,986</b>	<b>1,081,917</b>	<b>190,367</b>	<b>3,831,536</b>	---	---	<b>5,405</b>	<b>1,778,960</b>	<b>738,236</b>	<b>1,955,093</b>	<b>190,367</b>	<b>2,190,000</b>	
<b>Fertile</b>															
Nursing Home [14]	5,446,633	5,627,236	(180,603)	68,688	135,973	(247,888)	---	---	---	118,050	52,262	569,455	135,973	45,000	
Sewer	83,283	80,878	2,405	---	---	2,405	---	---	---	---	181,287	---	---	---	
Water	299,271	195,022	104,249	---	36,636	67,613	---	---	---	---	449,697	668,373	36,636	81,575	
<b>Total</b>	<b>5,829,187</b>	<b>5,903,136</b>	<b>(73,949)</b>	<b>68,688</b>	<b>172,609</b>	<b>(177,870)</b>	---	---	---	<b>118,050</b>	<b>683,246</b>	<b>1,237,828</b>	<b>172,609</b>	<b>126,575</b>	
<b>Fifty Lakes</b>															
Liquor	545,158	511,699	33,459	21,422	591	54,290	---	19,222	---	816	21,250	---	---	---	
<b>Total</b>	<b>545,158</b>	<b>511,699</b>	<b>33,459</b>	<b>21,422</b>	<b>591</b>	<b>54,290</b>	---	<b>19,222</b>	---	<b>816</b>	<b>21,250</b>	---	---	---	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Finlayson</b>														
Liquor	701,012	732,394	(31,382)	75	5,576	(36,883)	---	---	---	---	4,698	---	5,576	11,239
Sewer	50,698	54,509	(3,811)	373	248	(3,686)	373	---	---	---	10,845	---	248	13,000
Water	73,788	70,589	3,199	16,463	5,657	14,005	16,463	---	---	---	2,303	---	5,657	35,000
<b>Total</b>	<b>825,498</b>	<b>857,492</b>	<b>(31,994)</b>	<b>16,911</b>	<b>11,481</b>	<b>(26,564)</b>	<b>16,836</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,846</b>	<b>---</b>	<b>11,481</b>	<b>59,239</b>
<b>Fisher</b>														
Refuse and Recycling	38,228	33,659	4,569	---	---	4,569	---	---	---	---	---	---	---	---
Sewer	93,842	40,931	52,911	---	35,665	17,246	---	---	---	---	---	---	35,665	30,000
Water	136,582	154,753	(18,171)	5,420	5,600	(18,351)	---	---	---	---	---	---	5,600	110,000
<b>Total</b>	<b>268,652</b>	<b>229,343</b>	<b>39,309</b>	<b>5,420</b>	<b>41,265</b>	<b>3,464</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>41,265</b>	<b>140,000</b>
<b>Flensburg</b>														
Refuse or Garbage Collection [0]	16,114	21,234	(5,120)	---	---	(5,120)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	9,157	7,379	1,778	---	---	1,778	---	---	---	---	---	---	---	---
<b>Total</b>	<b>25,271</b>	<b>28,613</b>	<b>(3,342)</b>	<b>---</b>	<b>---</b>	<b>(3,342)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Floodwood</b>														
Sewer [0]	106,561	97,753	8,808	---	596	8,212	---	---	---	13,018	1,240	---	596	3,203
Water [0]	157,417	96,382	61,035	148,386	2,191	207,230	---	---	10,000	---	162,151	---	2,191	11,203
<b>Total</b>	<b>263,978</b>	<b>194,135</b>	<b>69,843</b>	<b>148,386</b>	<b>2,787</b>	<b>215,442</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>13,018</b>	<b>163,391</b>	<b>---</b>	<b>2,787</b>	<b>14,406</b>
<b>Florence</b>														
Garbage [0]	2,490	1,728	762	---	---	762	---	---	---	---	---	---	---	---
Water [0]	5,311	2,728	2,583	---	---	2,583	---	---	---	---	---	---	---	---
<b>Total</b>	<b>7,801</b>	<b>4,456</b>	<b>3,345</b>	<b>---</b>	<b>---</b>	<b>3,345</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Foley</b>														
Sewer	561,072	439,501	121,571	14,349	---	135,920	---	---	---	164,000	---	---	---	---
Water	533,880	337,806	196,074	21,429	---	217,503	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,094,952</b>	<b>777,307</b>	<b>317,645</b>	<b>35,778</b>	<b>---</b>	<b>353,423</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>164,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Forada</b>														
Sewer	138,209	128,643	9,566	27,512	80,309	(43,231)	27,358	---	---	---	---	1,470,000	80,309	1,482,291
<b>Total</b>	<b>138,209</b>	<b>128,643</b>	<b>9,566</b>	<b>27,512</b>	<b>80,309</b>	<b>(43,231)</b>	<b>27,358</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,470,000</b>	<b>80,309</b>	<b>1,482,291</b>
<b>Forest Lake</b>														
Sewer	3,109,278	3,022,227	87,051	138,615	85,291	140,375	---	---	---	175,000	75,300	---	85,291	385,000
Water	2,268,242	1,681,224	587,018	394,221	408,835	572,404	---	---	---	150,000	3,808,949	---	408,835	700,000
<b>Total</b>	<b>5,377,520</b>	<b>4,703,451</b>	<b>674,069</b>	<b>532,836</b>	<b>494,126</b>	<b>712,779</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>325,000</b>	<b>3,884,249</b>	<b>---</b>	<b>494,126</b>	<b>1,085,000</b>
<b>Foreston</b>														
Municipal Liquor Store	340,203	324,561	15,642	19,396	---	35,038	---	---	97	27,093	---	---	---	---
Sewage Collection and Disposal [0]	62,224	15,111	47,113	114	4,760	42,467	---	---	---	---	398	---	4,760	35,000
Water [0]	28,888	26,498	2,390	444	---	2,834	---	---	---	---	398	---	---	---
<b>Total</b>	<b>431,315</b>	<b>366,170</b>	<b>65,145</b>	<b>19,954</b>	<b>4,760</b>	<b>80,339</b>	<b>---</b>	<b>---</b>	<b>97</b>	<b>27,093</b>	<b>796</b>	<b>---</b>	<b>4,760</b>	<b>35,000</b>
<b>Fosston</b>														
Cable Television	200,335	213,259	(12,924)	---	---	(12,924)	---	---	---	---	---	---	---	---
Light and Power	3,672,216	3,169,164	503,052	37,507	22,001	518,558	---	---	---	300,000	241,864	---	22,001	125,827
Natural Gas	1,350,213	991,032	359,181	---	19,263	339,918	---	---	---	200,000	17,595	---	19,263	136,337
Omland Court	70,040	62,806	7,234	347	---	7,581	---	---	---	---	3,728	---	---	5,100
Sewer	551,190	624,379	(73,189)	16,773	56,630	(113,046)	---	---	---	20,311	53,697	---	56,630	199,200
Water	412,586	352,922	59,664	17,614	26,702	50,576	17,614	---	---	60,490	17,870	---	26,702	165,800
<b>Total</b>	<b>6,256,580</b>	<b>5,413,562</b>	<b>843,018</b>	<b>72,241</b>	<b>124,596</b>	<b>790,663</b>	<b>17,614</b>	<b>---</b>	<b>---</b>	<b>580,801</b>	<b>334,754</b>	<b>---</b>	<b>124,596</b>	<b>632,264</b>
<b>Fountain</b>														
Sewer	166,985	295,411	(128,426)	68,279	7,385	(67,532)	64,743	---	---	(1,825)	8,031	---	7,385	56,256
Water	61,732	75,425	(13,693)	33,646	---	19,953	---	---	---	(675)	---	---	---	---
<b>Total</b>	<b>228,717</b>	<b>370,836</b>	<b>(142,119)</b>	<b>101,925</b>	<b>7,385</b>	<b>(47,579)</b>	<b>64,743</b>	<b>---</b>	<b>---</b>	<b>(2,500)</b>	<b>8,031</b>	<b>---</b>	<b>7,385</b>	<b>56,256</b>
<b>Franklin</b>														
Sewer	126,821	134,526	(7,705)	31,858	47,738	(23,585)	---	---	---	---	15,250	---	47,738	25,520

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	114,658	135,319	(20,661)	38,956	38,878	(20,583)	---	---	13,003	---	17,988	---	38,878	20,880	
<b>Total</b>	<b>241,479</b>	<b>269,845</b>	<b>(28,366)</b>	<b>70,814</b>	<b>86,616</b>	<b>(44,168)</b>	---	---	<b>13,003</b>	---	<b>33,238</b>	---	<b>86,616</b>	<b>46,400</b>	
<b>Frazee</b>															
Economic Development Authority [29]	23,761	90,103	(66,342)	69,706	---	3,364	---	---	28,870	---	---	---	---	---	
Event Center	21,309	87,299	(65,990)	---	---	(65,990)	---	---	---	---	---	---	---	---	
Liquor	584,847	555,167	29,680	112	---	29,792	---	---	---	---	---	---	---	---	
Sewer	217,772	155,931	61,841	6,056	3,780	64,117	---	---	---	---	---	---	3,780	22,492	
Water	241,139	183,388	57,751	226	5,352	52,625	---	1,345,735	---	---	2,428,425	1,117,589	5,352	26,153	
<b>Total</b>	<b>1,088,828</b>	<b>1,071,888</b>	<b>16,940</b>	<b>76,100</b>	<b>9,132</b>	<b>83,908</b>	---	<b>1,345,735</b>	<b>28,870</b>	---	<b>2,428,425</b>	<b>1,117,589</b>	<b>9,132</b>	<b>48,645</b>	
<b>Freeborn</b>															
Garbage	19,102	18,698	404	---	---	404	---	---	---	---	---	---	---	---	
Sewer	49,597	28,724	20,873	329	---	21,202	---	---	---	---	---	---	---	---	
Water	53,893	126,387	(72,494)	221	18,853	(91,126)	---	---	---	(20,000)	---	---	18,853	26,000	
<b>Total</b>	<b>122,592</b>	<b>173,809</b>	<b>(51,217)</b>	<b>550</b>	<b>18,853</b>	<b>(69,520)</b>	---	---	---	<b>(20,000)</b>	---	---	<b>18,853</b>	<b>26,000</b>	
<b>Freeport</b>															
Sewer	136,343	80,130	56,213	3,929	268	59,874	---	---	---	41,000	6,650	---	268	30,000	
Water	127,754	102,400	25,354	14,918	29,805	10,467	---	---	---	41,000	6,650	---	29,805	41,000	
<b>Total</b>	<b>264,097</b>	<b>182,530</b>	<b>81,567</b>	<b>18,847</b>	<b>30,073</b>	<b>70,341</b>	---	---	---	<b>82,000</b>	<b>13,300</b>	---	<b>30,073</b>	<b>71,000</b>	
<b>Fridley</b>															
Liquor	6,708,539	6,140,013	568,526	21,473	---	589,999	---	---	---	257,504	88,017	---	---	---	
Sewer	5,937,276	5,917,997	19,279	76,751	8,088	87,942	---	---	---	---	174,753	---	8,088	35,000	
Storm Water	1,523,085	1,257,196	265,889	196,693	6,100	456,482	---	---	---	---	991,464	---	6,100	25,000	
Water	4,143,249	2,965,071	1,178,178	87,766	254,088	1,011,856	---	---	---	---	2,488,464	---	254,088	670,000	
<b>Total</b>	<b>18,312,149</b>	<b>16,280,277</b>	<b>2,031,872</b>	<b>382,683</b>	<b>268,276</b>	<b>2,146,279</b>	---	---	---	<b>257,504</b>	<b>3,742,698</b>	---	<b>268,276</b>	<b>730,000</b>	
<b>Frost</b>															
Ambulance	7,304	12,273	(4,969)	6,367	---	1,398	---	---	---	---	---	---	---	---	
Sewer	69,183	68,340	843	735	19,935	(18,357)	---	---	---	(1,050)	---	---	19,935	23,010	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	55,345	65,897	(10,552)	3,285	1,576	(8,843)	---	---	---	(6,100)	5,268	---	1,576	20,000
<b>Total</b>	<b>131,832</b>	<b>146,510</b>	<b>(14,678)</b>	<b>10,387</b>	<b>21,511</b>	<b>(25,802)</b>	---	---	---	<b>(7,150)</b>	<b>5,268</b>	---	<b>21,511</b>	<b>43,010</b>
<b>Fulda</b>														
Sewer	90,487	81,502	8,985	26,026	---	35,011	---	---	---	25,513	22,718	---	---	---
Water and Refuse [2]	215,677	254,243	(38,566)	275,816	87,272	149,978	---	---	76	86,135	22,718	---	---	---
<b>Total</b>	<b>306,164</b>	<b>335,745</b>	<b>(29,581)</b>	<b>301,842</b>	<b>87,272</b>	<b>184,989</b>	---	---	<b>76</b>	<b>111,648</b>	<b>45,436</b>	---	---	---
<b>Garfield</b>														
Sewer	82,402	91,878	(9,476)	---	10,732	(20,208)	---	---	---	---	---	---	10,732	11,760
Water	63,989	57,627	6,362	35	8,432	(2,035)	---	---	---	---	5,781	---	8,432	9,240
<b>Total</b>	<b>146,391</b>	<b>149,505</b>	<b>(3,114)</b>	<b>35</b>	<b>19,164</b>	<b>(22,243)</b>	---	---	---	---	<b>5,781</b>	---	<b>19,164</b>	<b>21,000</b>
<b>Garvin</b>														
Garbage	14,039	12,543	1,496	198	---	1,694	---	---	---	---	---	---	---	---
Sewer	38,193	76,758	(38,565)	12,722	10,500	(36,343)	12,088	---	---	(55,638)	---	---	10,500	4,000
Water	22,049	30,915	(8,866)	500	---	(8,366)	---	---	---	609	---	---	---	---
<b>Total</b>	<b>74,281</b>	<b>120,216</b>	<b>(45,935)</b>	<b>13,420</b>	<b>10,500</b>	<b>(43,015)</b>	<b>12,088</b>	---	---	<b>(55,029)</b>	---	---	<b>10,500</b>	<b>4,000</b>
<b>Gary</b>														
Garbage [0]	18,779	16,437	2,342	---	---	2,342	---	---	---	---	---	---	---	---
Laundromat [0]	12,671	4,930	7,741	---	---	7,741	---	---	---	---	---	---	---	---
Sewer [0]	62,501	22,431	40,070	28	102,004	(61,906)	---	---	---	---	---	839,299	102,004	784,000
Water [0]	53,048	258,600	(205,552)	1,331,010	---	1,125,458	---	1,330,948	---	---	2,062,326	936,000	---	936,000
<b>Total</b>	<b>146,999</b>	<b>302,398</b>	<b>(155,399)</b>	<b>1,331,038</b>	<b>102,004</b>	<b>1,073,635</b>	---	<b>1,330,948</b>	---	---	<b>2,062,326</b>	<b>1,775,299</b>	<b>102,004</b>	<b>1,720,000</b>
<b>Gaylord</b>														
Refuse	169,330	158,785	10,545	12	---	10,557	---	---	---	---	---	---	---	---
Sewer Utility	367,256	446,576	(79,320)	19,155	33,063	(93,228)	---	115	---	---	52,403	---	32,910	87,041
Storm Water	174,441	237,168	(62,727)	22,276	41,687	(82,138)	---	---	---	55,000	41,315	---	41,687	58,675
Water Utility	604,631	433,377	171,254	14,978	68,990	117,242	---	115	---	---	4,094	---	68,990	201,746

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	
<b>Total</b>	<b>1,315,658</b>	<b>1,275,906</b>	<b>39,752</b>	<b>56,421</b>	<b>143,740</b>	<b>(47,567)</b>	---	<b>230</b>	---	<b>55,000</b>	<b>97,812</b>	---	<b>143,587</b>	<b>347,462</b>
<b>Gem Lake</b>														
Sewer	61,943	60,903	1,040	6,294	---	7,334	---	---	---	---	---	---	---	---
Water	16,042	73,975	(57,933)	---	463	(58,396)	---	---	---	---	10,310	---	---	---
<b>Total</b>	<b>77,985</b>	<b>134,878</b>	<b>(56,893)</b>	<b>6,294</b>	<b>463</b>	<b>(51,062)</b>	---	---	---	---	<b>10,310</b>	---	---	---
<b>Geneva</b>														
Garbage [0]	27,342	26,969	373	---	---	373	---	---	---	26,000	---	---	---	---
Sewer [0]	41,620	22,099	19,521	736	---	20,257	---	---	---	(20,000)	---	---	---	---
Water [0]	43,239	152,940	(109,701)	968	---	(108,733)	---	---	---	41,000	---	---	---	---
<b>Total</b>	<b>112,201</b>	<b>202,008</b>	<b>(89,807)</b>	<b>1,704</b>	---	<b>(88,103)</b>	---	---	---	<b>47,000</b>	---	---	---	---
<b>Georgetown</b>														
Garbage [0]	10,034	10,180	(146)	---	---	(146)	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,556	1,170	1,386	---	---	1,386	---	---	---	---	---	---	---	---
Sewer [0]	9,555	2,477	7,078	---	---	7,078	---	---	---	---	---	---	---	---
Water [0]	15,423	26,915	(11,492)	---	---	(11,492)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>37,568</b>	<b>40,742</b>	<b>(3,174)</b>	---	---	<b>(3,174)</b>	---	---	---	---	---	---	---	---
<b>Ghent</b>														
Refuse	29,228	27,528	1,700	2,954	3,001	1,653	2,954	---	---	---	---	---	---	---
Sewer	73,996	64,291	9,705	---	---	9,705	---	---	---	---	---	---	---	---
Water	103,427	66,437	36,990	865	2,334	35,521	865	---	---	---	---	---	1,458	26,000
<b>Total</b>	<b>206,651</b>	<b>158,256</b>	<b>48,395</b>	<b>3,819</b>	<b>5,335</b>	<b>46,879</b>	<b>3,819</b>	---	---	---	---	---	<b>1,458</b>	<b>26,000</b>
<b>Gibbon</b>														
Sewer	114,769	81,806	32,963	4,444	5,125	32,282	---	---	---	20,586	80,344	80,344	5,125	33,458
Storm Sewer Fund	23,409	3,080	20,329	---	---	20,329	---	---	---	---	---	---	---	---
Water	223,741	154,448	69,293	6,037	36,916	38,414	---	---	---	---	---	---	36,916	65,000
<b>Total</b>	<b>361,919</b>	<b>239,334</b>	<b>122,585</b>	<b>10,481</b>	<b>42,041</b>	<b>91,025</b>	---	---	---	<b>20,586</b>	<b>80,344</b>	<b>80,344</b>	<b>42,041</b>	<b>98,458</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Gilbert</b>														
Electric	1,087,199	1,163,809	(76,610)	---	19,361	(95,971)	---	---	---	150,000	707,153	---	---	---
Sanitation	200,680	209,287	(8,607)	---	---	(8,607)	---	---	---	---	---	---	---	---
Sewer Usage	1,015,463	778,231	237,232	15,610	57,482	195,360	15,610	---	840,337	---	1,335,588	452,477	57,482	368,512
Water	413,404	574,928	(161,524)	---	5,517	(167,041)	---	---	---	---	158,687	---	5,517	39,488
<b>Total</b>	<b>2,716,746</b>	<b>2,726,255</b>	<b>(9,509)</b>	<b>15,610</b>	<b>82,360</b>	<b>(76,259)</b>	<b>15,610</b>	<b>---</b>	<b>840,337</b>	<b>150,000</b>	<b>2,201,428</b>	<b>452,477</b>	<b>62,999</b>	<b>408,000</b>
<b>Gilman</b>														
Liquor	297,826	322,581	(24,755)	35,937	1,156	10,026	---	---	---	---	9,967	---	---	---
Sewer [0]	25,122	24,096	1,026	1,122	---	2,148	---	---	---	---	---	---	---	---
<b>Total</b>	<b>322,948</b>	<b>346,677</b>	<b>(23,729)</b>	<b>37,059</b>	<b>1,156</b>	<b>12,174</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,967</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Glencoe</b>														
Airport	74,585	428,006	(353,421)	1,067,106	---	713,685	3	794,541	272,561	---	1,040,254	---	---	---
City Center	45,506	299,104	(253,598)	152,270	51,899	(153,227)	148,270	---	---	(300,000)	127,063	---	51,306	138,000
Light and Power Commission [29]	8,800,866	7,863,506	937,360	118,886	121,977	934,269	---	---	---	---	459,536	---	24,477	3,234,010
Liquor	2,531,225	2,224,321	306,904	163	14,736	292,331	---	---	---	325,000	---	---	14,736	32,000
Sanitation	33,300	29,550	3,750	25	---	3,775	---	---	---	7,000	---	---	---	---
Storm Water Management	524,578	248,783	275,795	1,370	19,553	257,612	---	---	---	450,000	81,175	---	19,553	92,011
Wastewater Treatment Plant	2,413,085	1,557,051	856,034	3,358,007	76,121	4,137,920	---	124,880	3,227,184	466,000	10,892,409	7,769,858	76,121	782,234
Water	1,505,078	917,079	587,999	3,147	2,318	588,828	---	---	---	475,000	29,406	---	2,318	45,000
<b>Total</b>	<b>15,928,223</b>	<b>13,567,400</b>	<b>2,360,823</b>	<b>4,700,974</b>	<b>286,604</b>	<b>6,775,193</b>	<b>148,273</b>	<b>919,421</b>	<b>3,499,745</b>	<b>1,423,000</b>	<b>12,629,843</b>	<b>7,769,858</b>	<b>188,511</b>	<b>4,323,255</b>
<b>Glenville</b>														
Garbage	38,661	39,201	(540)	---	---	(540)	---	---	---	(1,676)	---	---	---	---
Sewer	86,195	121,671	(35,476)	18	---	(35,458)	---	---	---	(23,000)	11,040	---	---	---
Water	53,828	39,670	14,158	33	---	14,191	---	---	---	1,676	11,040	---	---	---
<b>Total</b>	<b>178,684</b>	<b>200,542</b>	<b>(21,858)</b>	<b>51</b>	<b>---</b>	<b>(21,807)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(23,000)</b>	<b>22,080</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Glenwood</b>														
Ballroom	84,904	123,659	(38,755)	53,937	33,607	(18,425)	---	---	---	(20,000)	---	---	33,607	12,997
Liquor	1,794,172	1,560,299	233,873	3,087	---	236,960	---	---	222	60,000	39,200	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Borrowing							Interest Paid	Principal Payments
Refuse and Recycling	200,589	166,306	34,283	316	---	34,599	---	---	---	45,000	---	---	---	---
Sewer Utility	687,054	929,115	(242,061)	151,975	---	(90,086)	19,314	---	379	---	163,080	---	---	---
Storm Water Utility	74,221	58,646	15,575	626	---	16,201	---	---	14	---	14,046	---	---	---
Water Utility	685,285	452,116	233,169	41,572	17,403	257,338	---	---	149	---	96,050	812,243	17,403	126,000
<b>Total</b>	<b>3,526,225</b>	<b>3,290,141</b>	<b>236,084</b>	<b>251,513</b>	<b>51,010</b>	<b>436,587</b>	<b>19,314</b>	<b>---</b>	<b>764</b>	<b>85,000</b>	<b>312,376</b>	<b>812,243</b>	<b>51,010</b>	<b>138,997</b>
<b>Glyndon</b>														
Sewer	341,681	258,366	83,315	8,231	6,467	85,079	---	---	---	---	12,834	---	6,467	53,000
Water	371,960	272,750	99,210	17,280	37,210	79,280	---	---	---	---	1,984	---	37,210	122,632
<b>Total</b>	<b>713,641</b>	<b>531,116</b>	<b>182,525</b>	<b>25,511</b>	<b>43,677</b>	<b>164,359</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,818</b>	<b>---</b>	<b>43,677</b>	<b>175,632</b>
<b>Golden Valley</b>														
Brookview Golf	2,914,216	2,772,685	141,531	32,810	---	174,341	---	---	---	---	195,607	---	---	---
Motor Vehicle	256,748	471,653	(214,905)	12,044	---	(202,861)	---	---	---	(30,000)	---	---	---	---
Recycling	439,160	504,119	(64,959)	72,333	---	7,374	---	---	36,911	---	---	---	---	---
Storm Sewer Utility	2,559,800	2,165,598	394,202	246,404	59,693	580,913	---	---	---	386,308	1,837,612	---	59,693	120,000
Utility	10,621,632	9,208,894	1,412,738	1,732,024	58,067	3,086,695	---	---	---	---	710,658	---	58,067	---
<b>Total</b>	<b>16,791,556</b>	<b>15,122,949</b>	<b>1,668,607</b>	<b>2,095,615</b>	<b>117,760</b>	<b>3,646,462</b>	<b>---</b>	<b>---</b>	<b>36,911</b>	<b>356,308</b>	<b>2,743,877</b>	<b>---</b>	<b>117,760</b>	<b>120,000</b>
<b>Gonvick</b>														
Water, Sewer, and Refuse [1]	104,295	130,164	(25,869)	2,436	12,360	(35,793)	---	---	---	(1,696)	17,065	---	12,360	7,000
<b>Total</b>	<b>104,295</b>	<b>130,164</b>	<b>(25,869)</b>	<b>2,436</b>	<b>12,360</b>	<b>(35,793)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,696)</b>	<b>17,065</b>	<b>---</b>	<b>12,360</b>	<b>7,000</b>
<b>Good Thunder</b>														
Refuse Collection	52,248	50,779	1,469	230	---	1,699	---	---	---	---	---	---	---	---
Sewer Utility	105,441	91,425	14,016	500	---	14,516	---	---	---	(150,000)	---	---	---	---
Water Utility	92,664	103,123	(10,459)	2,343	---	(8,116)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>250,353</b>	<b>245,327</b>	<b>5,026</b>	<b>3,073</b>	<b>---</b>	<b>8,099</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(150,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Goodhue</b>														
Gas [0]	610,898	494,771	116,127	9,028	372	124,783	9,028	---	---	---	---	---	372	350,000
New Sewer Facility [0]	---	---	---	---	---	---	---	---	---	(25,000)	---	---	---	---
Pool [0]	23,549	49,867	(26,318)	789	12,810	(38,339)	789	---	---	(78,339)	---	---	12,810	40,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Borrowing							Interest Paid	Principal Payments
Refuse or Garbage Collection [0]	125,626	144,714	(19,088)	7,920	---	(11,168)	7,920	---	---	---	---	---	---	---
Sewer [0]	203,950	141,732	62,218	---	---	62,218	---	---	---	25,000	---	---	---	---
Water [0]	207,391	111,820	95,571	1,243	46,078	50,736	1,243	---	---	---	---	---	46,078	30,000
<b>Total</b>	<b>1,171,414</b>	<b>942,904</b>	<b>228,510</b>	<b>18,980</b>	<b>59,260</b>	<b>188,230</b>	<b>18,980</b>	---	---	<b>(78,339)</b>	---	---	<b>59,260</b>	<b>420,000</b>
<b>Goodridge</b>														
Liquor	324,019	325,813	(1,794)	1,000	---	(794)	---	---	---	---	---	---	---	---
Refuse	16,697	10,739	5,958	---	---	5,958	---	---	---	---	---	---	---	---
Sewer	19,580	27,903	(8,323)	8,646	---	323	---	---	8,646	---	10,500	---	---	---
Water	22,055	24,534	(2,479)	8,646	1,296	4,871	---	---	8,646	---	10,500	---	1,296	8,000
<b>Total</b>	<b>382,351</b>	<b>388,989</b>	<b>(6,638)</b>	<b>18,292</b>	<b>1,296</b>	<b>10,358</b>	---	---	<b>17,292</b>	---	<b>21,000</b>	---	<b>1,296</b>	<b>8,000</b>
<b>Goodview</b>														
Sewer	799,284	742,408	56,876	7,142	724	63,294	---	---	---	(7,432)	89,659	---	---	---
Water	768,826	581,897	186,929	4,193	55,635	135,487	---	---	---	(7,432)	14,677	---	54,910	223,000
<b>Total</b>	<b>1,568,110</b>	<b>1,324,305</b>	<b>243,805</b>	<b>11,335</b>	<b>56,359</b>	<b>198,781</b>	---	---	---	<b>(14,864)</b>	<b>104,336</b>	---	<b>54,910</b>	<b>223,000</b>
<b>Graceville</b>														
Sewer	176,837	239,717	(62,880)	7,017	56,310	(112,173)	---	---	---	---	5,480	---	56,310	57,000
Water	146,709	196,425	(49,716)	3,408	33,506	(79,814)	1,090	---	---	---	---	---	33,506	35,500
<b>Total</b>	<b>323,546</b>	<b>436,142</b>	<b>(112,596)</b>	<b>10,425</b>	<b>89,816</b>	<b>(191,987)</b>	<b>1,090</b>	---	---	---	<b>5,480</b>	---	<b>89,816</b>	<b>92,500</b>
<b>Granada</b>														
Utility [3][27]	63,975	81,493	(17,518)	24,204	9,028	(2,342)	---	---	---	---	---	---	9,028	17,000
<b>Total</b>	<b>63,975</b>	<b>81,493</b>	<b>(17,518)</b>	<b>24,204</b>	<b>9,028</b>	<b>(2,342)</b>	---	---	---	---	---	---	<b>9,028</b>	<b>17,000</b>
<b>Grand Marais</b>														
Electric	2,847,675	2,425,709	421,966	10,028	65,497	366,497	---	---	669	139,925	59,072	---	57,003	290,000
Liquor	2,123,342	1,919,778	203,564	5,746	---	209,310	---	---	447	200,000	---	---	---	---
Sewer	639,701	587,406	52,295	8,393	46,803	13,885	---	---	150,328	(12,742)	265,588	---	46,803	100,000
Water	400,165	355,340	44,825	39,377	15,618	68,584	34,869	---	100,149	83,186	285,060	---	15,618	77,000
<b>Total</b>	<b>6,010,883</b>	<b>5,288,233</b>	<b>722,650</b>	<b>63,544</b>	<b>127,918</b>	<b>658,276</b>	<b>34,869</b>	---	<b>251,593</b>	<b>410,369</b>	<b>609,720</b>	---	<b>119,424</b>	<b>467,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Grand Meadow</b>														
Water and Sewer Utility	341,567	282,455	59,112	---	13,100	46,012	---	---	---	---	180,187	---	13,100	50,000
<b>Total</b>	<b>341,567</b>	<b>282,455</b>	<b>59,112</b>	<b>---</b>	<b>13,100</b>	<b>46,012</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>180,187</b>	<b>---</b>	<b>13,100</b>	<b>50,000</b>
<b>Grand Rapids</b>														
Electric [29]	15,331,223	14,842,203	489,020	59,508	894,888	(346,360)	---	---	---	---	1,902,122	---	21,351	117,117
Pokegama Golf Course	651,736	635,929	15,807	4,346	5,081	15,072	---	---	---	---	17,166	---	5,081	28,508
Storm Water Utility	743,663	663,576	80,087	4,123	---	84,210	---	---	---	---	---	---	---	---
Wastewater Collection [29]	1,796,436	1,236,649	559,787	4,794	17,232	547,349	---	---	---	---	982,922	---	16,712	1,384,097
Wastewater Treatment [29]	3,591,588	5,236,778	(1,645,190)	596,434	546,410	(1,595,166)	---	---	---	---	102,199	---	526,525	709,436
Water [29]	1,778,042	1,625,124	152,918	5,919	30,877	127,960	---	---	---	---	557,446	---	29,903	85,097
<b>Total</b>	<b>23,892,688</b>	<b>24,240,259</b>	<b>(347,571)</b>	<b>675,124</b>	<b>1,494,488</b>	<b>(1,166,935)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,561,855</b>	<b>---</b>	<b>599,572</b>	<b>2,324,255</b>
<b>Granite Falls</b>														
Cable Television	33,196	8,547	24,649	---	---	24,649	---	---	---	23,175	---	---	---	---
Community Housing [29]	270,070	138,835	131,235	---	36,145	95,090	---	---	---	33,520	38,522	---	36,145	76,950
Electric	3,930,887	3,033,813	897,074	429,701	113,779	1,212,996	---	---	119,831	360,550	164,162	---	113,779	336,000
Hospital [16]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	1,395,644	1,245,726	149,918	6,819	2,231	154,506	---	---	---	68,275	---	---	2,231	40,000
Motor Vehicle	137,100	156,346	(19,246)	185	---	(19,061)	---	---	---	---	---	---	---	---
Sewer	724,351	712,000	12,351	266,243	112,898	165,696	256,320	---	---	157,867	29,207	---	112,898	298,000
Water	1,005,587	1,061,037	(55,450)	183,939	223,339	(94,850)	174,936	---	---	130,332	26,878	---	223,339	256,800
<b>Total</b>	<b>7,496,835</b>	<b>6,356,304</b>	<b>1,140,531</b>	<b>886,887</b>	<b>488,392</b>	<b>1,539,026</b>	<b>431,256</b>	<b>---</b>	<b>119,831</b>	<b>773,719</b>	<b>258,769</b>	<b>---</b>	<b>488,392</b>	<b>1,007,750</b>
<b>Grasston</b>														
Sewage Collection and Disposal [0]	18,046	4,613	13,433	1,902	---	15,335	1,902	---	---	---	---	---	---	---
<b>Total</b>	<b>18,046</b>	<b>4,613</b>	<b>13,433</b>	<b>1,902</b>	<b>---</b>	<b>15,335</b>	<b>1,902</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Green Isle</b>														
Refuse [0]	36,504	35,663	841	1,633	---	2,474	---	---	---	---	---	---	---	---
Sewer [0]	200,010	126,352	73,658	604	13,175	61,087	---	---	---	15,844	---	---	13,175	16,250

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
Water [0]	97,759	91,357	6,402	339	7,094	(353)	---	---	---	(15,844)	---	---	---	7,094	8,750
<b>Total</b>	<b>334,273</b>	<b>253,372</b>	<b>80,901</b>	<b>2,576</b>	<b>20,269</b>	<b>63,208</b>	---	---	---	---	---	---	---	<b>20,269</b>	<b>25,000</b>
<b>Greenbush</b>															
Sanitation	86,601	94,324	(7,723)	1,672	---	(6,051)	---	---	---	---	---	---	---	---	---
Sewer	112,417	104,848	7,569	14,692	5,672	16,589	---	---	---	---	---	---	---	5,672	13,395
Water	212,879	384,988	(172,109)	167,410	25,904	(30,603)	---	1,796	6,369	(20,000)	46,209	---	---	25,904	144,291
<b>Total</b>	<b>411,897</b>	<b>584,160</b>	<b>(172,263)</b>	<b>183,774</b>	<b>31,576</b>	<b>(20,065)</b>	---	<b>1,796</b>	<b>6,369</b>	<b>(20,000)</b>	<b>46,209</b>	---	---	<b>31,576</b>	<b>157,686</b>
<b>Greenfield</b>															
Industrial Park Sewer	66,869	145,105	(78,236)	(933)	---	(79,169)	---	---	---	---	15,880	---	---	---	---
Industrial Park Water	65,407	133,110	(67,703)	1,277	---	(66,426)	---	---	---	---	50,265	---	---	---	---
Lake Sarah Sewer	25,402	34,126	(8,724)	1,303	---	(7,421)	---	---	---	---	---	---	---	---	---
Storm Water Management	111,422	136,425	(25,003)	2,056	---	(22,947)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>269,100</b>	<b>448,766</b>	<b>(179,666)</b>	<b>3,703</b>	---	<b>(175,963)</b>	---	---	---	---	<b>66,145</b>	---	---	---	---
<b>Greenwood</b>															
Marina	101,164	87,279	13,885	9,598	---	23,483	---	---	---	25,223	---	---	---	---	---
Sewer	40,750	8,703	32,047	---	---	32,047	---	---	---	16,620	---	---	---	---	---
<b>Total</b>	<b>141,914</b>	<b>95,982</b>	<b>45,932</b>	<b>9,598</b>	---	<b>55,530</b>	---	---	---	<b>41,843</b>	---	---	---	---	---
<b>Grey Eagle</b>															
Garage [0]	26,977	38,307	(11,330)	---	---	(11,330)	---	---	---	---	---	---	---	---	---
Sewer [0]	93,717	45,409	48,308	393	5,704	42,997	---	---	---	12,093	---	---	---	5,704	13,000
Water [0]	38,478	31,017	7,461	22	---	7,483	---	---	---	12,435	---	---	---	---	---
<b>Total</b>	<b>159,172</b>	<b>114,733</b>	<b>44,439</b>	<b>415</b>	<b>5,704</b>	<b>39,150</b>	---	---	---	<b>24,528</b>	---	---	---	<b>5,704</b>	<b>13,000</b>
<b>Grove City</b>															
Economic Development Authority - Senior Housing [29]	138,360	92,028	46,332	4,472	7,561	43,243	---	---	---	---	---	---	---	7,561	68,000
Electric	1,012,962	1,036,697	(23,735)	19,851	---	(3,884)	---	---	---	---	---	---	---	---	---
Sewer	192,723	231,836	(39,113)	8,882	84,590	(114,821)	---	---	---	---	---	---	---	84,590	70,889

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	214,949	175,641	39,308	4,090	23,432	19,966	---	---	---	---	---	---	75	23,432	87,110
<b>Total</b>	<b>1,558,994</b>	<b>1,536,202</b>	<b>22,792</b>	<b>37,295</b>	<b>115,583</b>	<b>(55,496)</b>	---	---	---	---	---	---	<b>75</b>	<b>115,583</b>	<b>225,999</b>
<b>Grygla</b>															
Sewer	33,322	37,581	(4,259)	532	---	(3,727)	---	---	---	(6,743)	---	---	---	---	---
Water	60,645	58,763	1,882	735	---	2,617	---	---	---	(123)	---	---	---	---	---
<b>Total</b>	<b>93,967</b>	<b>96,344</b>	<b>(2,377)</b>	<b>1,267</b>	---	<b>(1,110)</b>	---	---	---	<b>(6,866)</b>	---	---	---	---	---
<b>Gully</b>															
Garbage Fund [0]	13,892	12,677	1,215	---	842	373	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>13,892</b>	<b>12,677</b>	<b>1,215</b>	---	<b>842</b>	<b>373</b>	---	---	---	---	---	---	---	---	---
<b>Hackensack</b>															
Liquor	1,743,453	1,571,951	171,502	---	---	171,502	---	---	---	26,240	39,499	---	---	---	---
Sewer	112,851	113,218	(367)	---	10,125	(10,492)	---	---	---	47,063	---	---	---	10,125	6,000
Water	102,421	192,126	(89,705)	---	7,831	(97,536)	---	---	---	2,600	---	---	---	7,831	12,000
<b>Total</b>	<b>1,958,725</b>	<b>1,877,295</b>	<b>81,430</b>	---	<b>17,956</b>	<b>63,474</b>	---	---	---	<b>75,903</b>	<b>39,499</b>	---	---	<b>17,956</b>	<b>18,000</b>
<b>Hadley</b>															
Liquor	206,806	221,128	(14,322)	25,617	347	10,948	---	10,000	---	---	34,071	---	---	---	---
Sewer	28,703	37,639	(8,936)	3,700	9,851	(15,087)	---	---	---	---	---	---	---	9,851	8,633
Water	19,828	37,933	(18,105)	3,673	9,549	(23,981)	---	---	---	---	---	---	---	9,549	8,368
<b>Total</b>	<b>255,337</b>	<b>296,700</b>	<b>(41,363)</b>	<b>32,990</b>	<b>19,747</b>	<b>(28,120)</b>	---	<b>10,000</b>	---	---	<b>34,071</b>	---	---	<b>19,400</b>	<b>17,001</b>
<b>Hallock</b>															
Economic Development Authority	---	3,500	(3,500)	1,032	---	(2,468)	---	---	---	---	---	---	---	---	---
Gas	559,099	411,108	147,991	2,255	---	150,246	---	---	---	---	---	---	---	---	---
Sewer	138,744	92,304	46,440	---	4,486	41,954	---	---	---	---	---	---	---	4,486	24,000
Water	256,073	214,439	41,634	---	8,306	33,328	---	---	---	---	---	---	---	8,306	40,000
<b>Total</b>	<b>953,916</b>	<b>721,351</b>	<b>232,565</b>	<b>3,287</b>	<b>12,792</b>	<b>223,060</b>	---	---	---	---	---	---	---	<b>12,792</b>	<b>64,000</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Halstad</b>															
John Wimmer Homes	36,467	72,466	(35,999)	45,536	---	9,537	---	---	---	---	---	33,542	---	---	---
Public Service Utilities [30]	1,401,333	1,380,257	21,076	94,918	---	115,994	---	---	---	---	---	30,682	---	---	---
Sunrise Apartments	61,920	98,344	(36,424)	6,059	---	(30,365)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,499,720</b>	<b>1,551,067</b>	<b>(51,347)</b>	<b>146,513</b>	<b>---</b>	<b>95,166</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>64,224</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hamburg</b>															
Sewer	58,960	72,065	(13,105)	293	1,632	(14,444)	---	---	---	---	---	10,548	---	1,632	14,999
Storm Water	67,533	19,864	47,669	---	10,030	37,639	---	---	---	---	---	7,085	---	8,081	---
Water	190,395	120,259	70,136	2,546	13,936	58,746	---	---	---	---	---	500,568	453,755	13,936	68,770
<b>Total</b>	<b>316,888</b>	<b>212,188</b>	<b>104,700</b>	<b>2,839</b>	<b>25,598</b>	<b>81,941</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>518,201</b>	<b>453,755</b>	<b>23,649</b>	<b>83,769</b>
<b>Hammond</b>															
Sewer	37,474	116,678	(79,204)	---	---	(79,204)	---	---	---	---	(39,956)	---	---	---	---
Water	30,303	35,441	(5,138)	---	---	(5,138)	---	---	---	---	8,246	---	---	---	---
<b>Total</b>	<b>67,777</b>	<b>152,119</b>	<b>(84,342)</b>	<b>---</b>	<b>---</b>	<b>(84,342)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(31,710)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hampton</b>															
Sewer	123,076	70,782	52,294	1,412	---	53,706	---	---	---	---	(15,415)	36,098	---	---	---
Water	85,593	85,232	361	119	---	480	---	---	---	---	17,918	13,019	---	---	---
<b>Total</b>	<b>208,669</b>	<b>156,014</b>	<b>52,655</b>	<b>1,531</b>	<b>---</b>	<b>54,186</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,503</b>	<b>49,117</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hancock</b>															
Garbage	84,152	84,424	(272)	---	---	(272)	---	---	---	---	(20,193)	---	---	---	---
Sewer	184,837	154,991	29,846	65,040	57,540	37,346	54,888	---	---	---	---	---	---	57,540	105,000
Water	174,341	163,156	11,185	20,921	20,001	12,105	---	---	---	---	20,193	---	---	20,001	75,000
<b>Total</b>	<b>443,330</b>	<b>402,571</b>	<b>40,759</b>	<b>85,961</b>	<b>77,541</b>	<b>49,179</b>	<b>54,888</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>77,541</b>	<b>180,000</b>
<b>Hanley Falls</b>															
Garbage	21,076	22,020	(944)	522	---	(422)	---	522	---	---	---	---	---	---	---
Liquor	152,598	154,081	(1,483)	13,155	433	11,239	---	4,836	---	---	---	1,670	---	---	---
Sewer	61,298	49,937	11,361	41,226	12,819	39,768	---	839	---	---	---	---	---	12,819	11,280

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	116,892	65,536	51,356	15,430	21,405	45,381	---	2,050	---	---	18,333	---	21,405	26,570	
<b>Total</b>	<b>351,864</b>	<b>291,574</b>	<b>60,290</b>	<b>70,333</b>	<b>34,657</b>	<b>95,966</b>	---	<b>8,247</b>	---	---	<b>20,003</b>	---	<b>34,224</b>	<b>37,850</b>	
<b>Hanover</b>															
Sewer	346,872	352,216	(5,344)	228,522	118,655	104,523	---	---	---	---	103,329	1,269	---	95,000	
Storm Sewer	54,798	96,941	(42,143)	37,068	---	(5,075)	---	---	---	---	---	---	---	---	
Water	104,036	124,986	(20,950)	108,601	47,397	40,254	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>505,706</b>	<b>574,143</b>	<b>(68,437)</b>	<b>374,191</b>	<b>166,052</b>	<b>139,702</b>	---	---	---	---	<b>103,329</b>	<b>1,269</b>	---	<b>95,000</b>	
<b>Hanska</b>															
Liquor	213,079	206,858	6,221	9,472	531	15,162	---	---	---	---	---	---	---	---	
Wastewater	41,695	53,568	(11,873)	68	---	(11,805)	---	---	---	---	---	---	---	---	
Water	86,233	68,586	17,647	2,130	13,649	6,128	---	---	---	---	---	---	13,649	45,720	
<b>Total</b>	<b>341,007</b>	<b>329,012</b>	<b>11,995</b>	<b>11,670</b>	<b>14,180</b>	<b>9,485</b>	---	---	---	---	---	---	<b>13,649</b>	<b>45,720</b>	
<b>Hardwick</b>															
Refuse [0]	16,977	17,338	(361)	---	---	(361)	---	---	---	---	---	---	---	---	
Sewer [0]	17,458	21,090	(3,632)	23	---	(3,609)	---	---	---	---	---	---	---	---	
Water [0]	26,812	19,263	7,549	---	1,007	6,542	---	---	---	---	---	---	1,007	8,907	
<b>Total</b>	<b>61,247</b>	<b>57,691</b>	<b>3,556</b>	<b>23</b>	<b>1,007</b>	<b>2,572</b>	---	---	---	---	---	---	<b>1,007</b>	<b>8,907</b>	
<b>Harmony</b>															
Electric	983,363	933,856	49,507	30,979	---	80,486	---	---	---	28,000	---	---	---	---	
Refuse and Recycling	76,996	56,979	20,017	144	---	20,161	---	---	---	1,000	---	---	---	---	
Sewer	331,726	431,090	(99,364)	25,373	1,547	(75,538)	---	31,422	---	1,000	68,174	18,000	1,547	35,000	
Storm Water	29,994	39,025	(9,031)	140	---	(8,891)	---	---	---	2,500	---	---	---	---	
Water	245,466	217,974	27,492	99,442	10,478	116,456	---	---	---	1,000	97,581	80,000	10,478	50,000	
<b>Total</b>	<b>1,667,545</b>	<b>1,678,924</b>	<b>(11,379)</b>	<b>156,078</b>	<b>12,025</b>	<b>132,674</b>	---	<b>31,422</b>	---	<b>33,500</b>	<b>165,755</b>	<b>98,000</b>	<b>12,025</b>	<b>85,000</b>	
<b>Harris</b>															
Cemetery	750	2,431	(1,681)	467	---	(1,214)	---	---	---	---	---	---	---	---	
Sewer	134,288	266,974	(132,686)	199,816	40,137	26,993	197,518	---	---	---	---	---	40,137	178,000	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	117,661	152,194	(34,533)	113,383	12,260	66,590	113,331	---	---	---	32,289	---	12,260	40,000
<b>Total</b>	<b>252,699</b>	<b>421,599</b>	<b>(168,900)</b>	<b>313,666</b>	<b>52,397</b>	<b>92,369</b>	<b>310,849</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,289</b>	<b>---</b>	<b>52,397</b>	<b>218,000</b>
<b>Hartland</b>														
Sewer Utility	44,268	39,612	4,656	---	---	4,656	---	---	---	---	---	---	---	---
Water Utility	76,954	92,377	(15,423)	2,162	20,335	(33,596)	---	---	---	---	---	---	20,335	23,000
<b>Total</b>	<b>121,222</b>	<b>131,989</b>	<b>(10,767)</b>	<b>2,162</b>	<b>20,335</b>	<b>(28,940)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,335</b>	<b>23,000</b>
<b>Hastings</b>														
Hydro	577,617	833,159	(255,542)	5,048	---	(250,494)	---	---	---	25,618	---	---	---	---
Sewer	2,612,847	2,292,753	320,094	19,649	22,936	316,807	---	---	---	32,429	---	539,196	22,936	40,000
Storm Water	727,957	405,163	322,794	13,749	---	336,543	---	---	---	7,256	---	---	---	---
Water	2,415,997	1,881,927	534,070	89,758	92,325	531,503	---	---	---	33,805	---	762,792	91,175	310,000
<b>Total</b>	<b>6,334,418</b>	<b>5,413,002</b>	<b>921,416</b>	<b>128,204</b>	<b>115,261</b>	<b>934,359</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>99,108</b>	<b>---</b>	<b>1,301,988</b>	<b>114,111</b>	<b>350,000</b>
<b>Hatfield</b>														
Garbage [0]	2,464	2,340	124	---	---	124	---	---	---	---	---	---	---	---
Sewer [0]	11,795	5,369	6,426	225	---	6,651	---	---	---	---	---	---	---	---
Water [0]	5,251	5,163	88	274	---	362	---	---	---	---	---	---	---	---
<b>Total</b>	<b>19,510</b>	<b>12,872</b>	<b>6,638</b>	<b>499</b>	<b>---</b>	<b>7,137</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hawley</b>														
Electric	2,399,614	2,272,413	127,201	13,086	---	140,287	---	388	---	144,404	---	---	---	---
Gas	854,335	604,225	250,110	7,437	---	257,547	---	---	---	65,250	---	---	---	---
Liquor	1,505,391	1,403,252	102,139	164	7,938	94,365	---	144	---	10,000	---	---	7,938	29,000
Sewer	290,857	313,487	(22,630)	4,682	---	(17,948)	---	136	---	86,700	---	---	---	---
Water	376,117	245,131	130,986	407	2,447	128,946	---	---	---	99,000	---	---	2,447	43,000
<b>Total</b>	<b>5,426,314</b>	<b>4,838,508</b>	<b>587,806</b>	<b>25,776</b>	<b>10,385</b>	<b>603,197</b>	<b>---</b>	<b>668</b>	<b>---</b>	<b>405,354</b>	<b>---</b>	<b>---</b>	<b>10,385</b>	<b>72,000</b>
<b>Hayfield</b>														
Field Crest Care Center [14][29]	5,697,130	5,869,961	(172,831)	245,281	21,067	51,383	---	215,195	---	---	266,442	701,000	21,067	940,296
Water and Sewer [3]	389,536	666,572	(277,036)	374,699	85,244	12,419	365,640	---	---	---	---	832,000	84,751	1,054,000

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Total</b>	<b>6,086,666</b>	<b>6,536,533</b>	<b>(449,867)</b>	<b>619,980</b>	<b>106,311</b>	<b>63,802</b>	<b>365,640</b>	<b>215,195</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>266,442</b>	<b>1,533,000</b>	<b>105,818</b>	<b>1,994,296</b>
<b>Hayward</b>															
Sewer	52,359	61,059	(8,700)	5,833	1,268	(4,135)	---	---	---	---	---	23,872	---	1,268	11,000
Water	64,068	43,709	20,359	---	2,980	17,379	---	---	---	---	---	---	---	2,980	11,000
<b>Total</b>	<b>116,427</b>	<b>104,768</b>	<b>11,659</b>	<b>5,833</b>	<b>4,248</b>	<b>13,244</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,872</b>	<b>---</b>	<b>4,248</b>	<b>22,000</b>
<b>Hazel Run</b>															
Sewage Collection and Disposal [0]	12,686	8,068	4,618	---	999	3,619	---	---	---	---	---	---	---	999	1,000
Water [0]	12,616	6,350	6,266	16	2,835	3,447	---	---	---	---	---	---	---	2,835	1,600
<b>Total</b>	<b>25,302</b>	<b>14,418</b>	<b>10,884</b>	<b>16</b>	<b>3,834</b>	<b>7,066</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,834</b>	<b>2,600</b>
<b>Hector</b>															
Hummingbird Court	31,088	18,299	12,789	4	1,135	11,658	---	---	---	---	---	---	---	1,135	96,854
Sewer	397,787	549,318	(151,531)	449	69,399	(220,481)	---	---	---	369,724	5,900	---	---	69,399	72,010
Water	377,258	492,467	(115,209)	13,658	77,190	(178,741)	---	4,955	---	243,682	---	---	---	77,190	101,900
<b>Total</b>	<b>806,133</b>	<b>1,060,084</b>	<b>(253,951)</b>	<b>14,111</b>	<b>147,724</b>	<b>(387,564)</b>	<b>---</b>	<b>4,955</b>	<b>---</b>	<b>613,406</b>	<b>5,900</b>	<b>---</b>	<b>---</b>	<b>147,724</b>	<b>270,764</b>
<b>Henderson</b>															
Environmental Services	23,871	17,859	6,012	1,000	986	6,026	---	1,000	---	---	---	---	---	986	10,100
Sewer Utility	439,843	298,150	141,693	30,186	97,483	74,396	---	2,000	---	170,000	1,260,029	2,597,662	97,483	309,615	
Water Utility	138,650	369,865	(231,215)	2,056	45,242	(274,401)	---	2,000	---	(70,000)	---	418,978	40,634	236,954	
<b>Total</b>	<b>602,364</b>	<b>685,874</b>	<b>(83,510)</b>	<b>33,242</b>	<b>143,711</b>	<b>(193,979)</b>	<b>---</b>	<b>5,000</b>	<b>---</b>	<b>100,000</b>	<b>1,260,029</b>	<b>3,016,640</b>	<b>139,103</b>	<b>556,669</b>	
<b>Hendricks</b>															
Garbage	48,366	49,101	(735)	---	4	(739)	---	---	---	---	---	---	---	---	---
Sewer	194,597	140,388	54,209	22,711	60,813	16,107	---	---	21,817	3,539	---	---	---	60,813	41,667
Water	136,760	137,322	(562)	1,663	6,390	(5,289)	---	---	---	3,539	---	---	---	6,390	5,810
<b>Total</b>	<b>379,723</b>	<b>326,811</b>	<b>52,912</b>	<b>24,374</b>	<b>67,207</b>	<b>10,079</b>	<b>---</b>	<b>---</b>	<b>21,817</b>	<b>7,078</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>67,203</b>	<b>47,477</b>
<b>Hendrum</b>															
Economic Development Authority	9,353	30,639	(21,286)	6,850	---	(14,436)	---	---	---	(9,189)	5,355	---	---	---	---
Garbage	31,319	28,571	2,748	2,051	---	4,799	---	---	---	2,744	---	---	---	---	---

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\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	60,083	48,662	11,421	4,062	4,008	11,475	---	---	---	---	---	---	4,008	25,000
Water	56,856	46,584	10,272	4,059	1,330	13,001	---	---	---	---	---	---	1,330	11,000
<b>Total</b>	<b>157,611</b>	<b>154,456</b>	<b>3,155</b>	<b>17,022</b>	<b>5,338</b>	<b>14,839</b>	---	---	---	<b>(6,445)</b>	<b>5,355</b>	---	<b>5,338</b>	<b>36,000</b>
<b>Henning</b>														
Ambulance	213,011	222,892	(9,881)	96,128	6,330	79,917	---	---	8,575	(5,000)	211,270	---	6,330	18,783
Country View Apartments	58,440	29,791	28,649	2,932	1,234	30,347	---	---	---	---	---	---	1,234	22,741
Electric	839,316	668,154	171,162	71,442	42,962	199,642	---	---	9,303	---	809,814	2,925,000	42,962	1,031
Natural Gas	648,568	348,213	300,355	11,552	14,381	297,526	---	---	---	---	13,667	---	14,381	61,031
Sewer	210,333	243,754	(33,421)	27,461	24,234	(30,194)	---	---	---	---	---	---	24,234	90,031
Water	301,207	264,579	36,628	6,718	32,280	11,066	---	---	---	---	---	---	32,280	94,031
Willow Creek Senior Housing	619,016	602,599	16,417	19,139	66,236	(30,680)	---	---	17,159	---	---	---	66,236	90,000
<b>Total</b>	<b>2,889,891</b>	<b>2,379,982</b>	<b>509,909</b>	<b>235,372</b>	<b>187,657</b>	<b>557,624</b>	---	---	<b>35,037</b>	<b>(5,000)</b>	<b>1,034,751</b>	<b>2,925,000</b>	<b>187,657</b>	<b>377,648</b>
<b>Henriette</b>														
Sewer [0]	16,421	14,170	2,251	---	1,842	409	---	---	---	---	---	---	1,842	800
<b>Total</b>	<b>16,421</b>	<b>14,170</b>	<b>2,251</b>	---	<b>1,842</b>	<b>409</b>	---	---	---	---	---	---	<b>1,842</b>	<b>800</b>
<b>Herman</b>														
Garbage	33,415	32,078	1,337	2,500	---	3,837	---	---	---	(3,696)	---	---	---	---
Mosquito Control	6,996	8,042	(1,046)	---	---	(1,046)	---	---	---	---	---	---	---	---
Recycling	10,740	13,048	(2,308)	---	---	(2,308)	---	---	---	---	---	---	---	---
Sewer	87,422	71,769	15,653	54	26,039	(10,332)	---	---	---	(3,696)	---	---	26,039	35,000
Water	97,985	93,848	4,137	96	16,903	(12,670)	---	---	---	---	---	---	16,903	39,000
<b>Total</b>	<b>236,558</b>	<b>218,785</b>	<b>17,773</b>	<b>2,650</b>	<b>42,942</b>	<b>(22,519)</b>	---	---	---	<b>(7,392)</b>	---	---	<b>42,942</b>	<b>74,000</b>
<b>Hermantown</b>														
Sewage Disposal	1,562,103	1,427,914	134,189	169,190	---	303,379	---	---	---	245,011	271,165	---	---	---
Storm Water	388,846	218,507	170,339	2,729	---	173,068	---	---	---	8,369	130,352	---	---	---
Street Lighting	137,343	74,462	62,881	36,722	---	99,603	---	---	---	8,369	130,352	---	---	---
Water Utility	1,665,497	1,325,920	339,577	170,023	---	509,600	---	---	---	(24,456)	188,106	---	---	---
<b>Total</b>	<b>3,753,789</b>	<b>3,046,803</b>	<b>706,986</b>	<b>378,664</b>	---	<b>1,085,650</b>	---	---	---	<b>237,293</b>	<b>719,975</b>	---	---	---

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Heron Lake</b>														
Liquor	299,604	301,387	(1,783)	1,063	---	(720)	---	---	---	(7,107)	---	---	---	---
Sewer	165,929	126,865	39,064	404	12,281	27,187	---	---	---	45,200	---	---	12,281	68,000
Water	468,852	445,263	23,589	3,091	38,480	(11,800)	---	---	---	(25,200)	---	---	38,480	111,000
<b>Total</b>	<b>934,385</b>	<b>873,515</b>	<b>60,870</b>	<b>4,558</b>	<b>50,761</b>	<b>14,667</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,893</b>	<b>---</b>	<b>---</b>	<b>50,761</b>	<b>179,000</b>
<b>Hewitt</b>														
Garbage [0]	25,628	22,295	3,333	---	---	3,333	---	---	---	---	---	---	---	---
Sewer [0]	34,972	14,058	20,914	---	---	20,914	---	---	---	5,000	---	---	---	---
Water [0]	38,617	26,896	11,721	---	---	11,721	---	---	---	10,000	---	---	---	---
<b>Total</b>	<b>99,217</b>	<b>63,249</b>	<b>35,968</b>	<b>---</b>	<b>---</b>	<b>35,968</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hibbing</b>														
1111 7th Ave East [29]	45,000	29,696	15,304	6,480	---	21,784	---	---	---	---	---	---	---	28,212
Electric [29]	14,134,232	16,583,033	(2,448,801)	401,138	241,839	(2,289,502)	---	---	---	---	2,571,864	---	---	2,557,608
Garbage and Refuse Collection	2,831,017	2,346,970	484,047	43,470	---	527,517	---	---	---	---	133,550	---	---	---
Gas [29]	6,839,643	5,271,389	1,568,254	---	---	1,568,254	---	---	---	---	---	---	---	---
Memorial Building Concessions	6,442	1,497	4,945	61	---	5,006	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	3,818,908	2,717,124	1,101,784	10,062	225,238	886,608	---	---	206,789	---	555,695	629,910	225,238	1,798,000
Steam [29]	2,882,272	4,405,915	(1,523,643)	---	---	(1,523,643)	---	---	---	---	---	---	---	---
Water [29]	2,793,279	2,437,915	355,364	---	---	355,364	---	---	---	---	---	---	---	---
<b>Total</b>	<b>33,350,793</b>	<b>33,793,539</b>	<b>(442,746)</b>	<b>461,211</b>	<b>467,077</b>	<b>(448,612)</b>	<b>---</b>	<b>---</b>	<b>206,789</b>	<b>---</b>	<b>3,261,109</b>	<b>629,910</b>	<b>225,238</b>	<b>4,383,820</b>
<b>Hill City</b>														
Garbage [0]	---	---	---	38	---	38	---	---	---	---	---	---	---	---
Sewer [0]	234,321	105,441	128,880	1,920	27,738	103,062	---	---	---	72,600	24,000	---	27,738	25,000
Water [0]	145,535	107,483	38,052	447	---	38,499	---	---	---	---	---	---	---	---
<b>Total</b>	<b>379,856</b>	<b>212,924</b>	<b>166,932</b>	<b>2,405</b>	<b>27,738</b>	<b>141,599</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>72,600</b>	<b>24,000</b>	<b>---</b>	<b>27,738</b>	<b>25,000</b>
<b>Hillman</b>														
Refuse and Recycling [0]	754	3,019	(2,265)	---	---	(2,265)	---	---	---	(3,019)	---	---	---	---
<b>Total</b>	<b>754</b>	<b>3,019</b>	<b>(2,265)</b>	<b>---</b>	<b>---</b>	<b>(2,265)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,019)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Hills</b>														
Garbage	65,419	57,211	8,208	---	---	8,208	---	---	---	---	---	---	---	---
Sewer	122,063	83,944	38,119	---	---	38,119	---	---	---	---	62,870	---	---	---
Water	157,374	111,803	45,571	---	---	45,571	---	---	---	---	---	---	---	---
<b>Total</b>	<b>344,856</b>	<b>252,958</b>	<b>91,898</b>	<b>---</b>	<b>---</b>	<b>91,898</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>62,870</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hilltop</b>														
Water and Sewer [3]	238,715	272,892	(34,177)	---	---	(34,177)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>238,715</b>	<b>272,892</b>	<b>(34,177)</b>	<b>---</b>	<b>---</b>	<b>(34,177)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hinckley</b>														
Liquor	2,921,543	2,700,364	221,179	37,006	9,317	248,868	---	35,268	---	120,000	---	---	9,317	98,584
Sewer Utility	639,306	566,614	72,692	10,763	26,564	56,891	---	---	---	15,000	166,804	---	26,564	352,844
Water Utility	451,155	364,607	86,548	6,121	5,208	87,461	---	---	---	20,000	4,120	---	5,208	125,000
<b>Total</b>	<b>4,012,004</b>	<b>3,631,585</b>	<b>380,419</b>	<b>53,890</b>	<b>41,089</b>	<b>393,220</b>	<b>---</b>	<b>35,268</b>	<b>---</b>	<b>155,000</b>	<b>170,924</b>	<b>---</b>	<b>41,089</b>	<b>576,428</b>
<b>Hitterdal</b>														
Liquor	358,678	349,224	9,454	---	---	9,454	---	---	---	---	---	---	---	---
Refuse	40,475	39,405	1,070	---	---	1,070	---	---	---	---	---	---	---	---
Sewer	56,432	26,411	30,021	---	2,122	27,899	---	---	---	---	---	---	2,122	13,440
Water	59,482	77,249	(17,767)	---	2,407	(20,174)	---	---	---	---	---	---	2,407	16,000
<b>Total</b>	<b>515,067</b>	<b>492,289</b>	<b>22,778</b>	<b>---</b>	<b>4,529</b>	<b>18,249</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,529</b>	<b>29,440</b>
<b>Hoffman</b>														
113 Main	22,875	26,257	(3,382)	4,359	1,177	(200)	---	---	---	---	---	---	1,177	7,823
Center Apartments	32,321	29,383	2,938	604	2,889	653	---	---	---	---	---	---	2,889	10,000
Garbage	83,123	81,707	1,416	---	---	1,416	---	---	---	---	---	---	---	---
Health Care Mall	22,134	14,668	7,466	---	463	7,003	---	---	---	15,000	---	---	463	2,093
Sewer	189,977	219,812	(29,835)	513	63,821	(93,143)	---	---	---	8,725	---	---	63,821	70,296
Water	197,606	240,997	(43,391)	642	39,611	(82,360)	---	---	---	10,020	---	---	39,611	71,865
<b>Total</b>	<b>548,036</b>	<b>612,824</b>	<b>(64,788)</b>	<b>6,118</b>	<b>107,961</b>	<b>(166,631)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>33,745</b>	<b>---</b>	<b>---</b>	<b>107,961</b>	<b>162,077</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Hokah</b>														
Refuse [0]	44,975	44,838	137	---	---	137	---	---	---	---	---	---	---	---
Sewer [0]	154,441	119,494	34,947	6,547	---	41,494	---	---	5,827	---	11,469	---	---	---
Water [0]	69,818	63,646	6,172	2,320	---	8,492	---	---	---	---	---	---	---	---
<b>Total</b>	<b>269,234</b>	<b>227,978</b>	<b>41,256</b>	<b>8,867</b>	<b>---</b>	<b>50,123</b>	<b>---</b>	<b>---</b>	<b>5,827</b>	<b>---</b>	<b>11,469</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Holdingford</b>														
Liquor	290,284	335,806	(45,522)	20,563	---	(24,959)	---	---	---	---	9,519	---	---	---
Refuse	74,817	74,868	(51)	9	---	(42)	---	---	---	---	---	---	---	---
Sewer	184,393	195,454	(11,061)	63	43,235	(54,233)	---	---	---	(24,553)	7,960	---	43,235	43,800
Water	132,863	143,913	(11,050)	162	28,824	(39,712)	---	---	---	(897)	---	---	28,824	29,200
<b>Total</b>	<b>682,357</b>	<b>750,041</b>	<b>(67,684)</b>	<b>20,797</b>	<b>72,059</b>	<b>(118,946)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(25,450)</b>	<b>17,479</b>	<b>---</b>	<b>72,059</b>	<b>73,000</b>
<b>Holland</b>														
Garbage [0]	11,540	6,644	4,896	---	---	4,896	---	---	---	---	---	---	---	---
Sewer [0]	15,716	24,004	(8,288)	1	---	(8,287)	---	---	---	(6,000)	---	---	---	---
Water [0]	38,633	10,512	28,121	54	---	28,175	---	---	---	---	---	---	---	---
<b>Total</b>	<b>65,889</b>	<b>41,160</b>	<b>24,729</b>	<b>55</b>	<b>---</b>	<b>24,784</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hollandale</b>														
Garbage	19,192	16,136	3,056	---	---	3,056	---	---	---	---	---	---	---	---
Sewer	23,185	26,065	(2,880)	525	---	(2,355)	---	---	---	---	---	---	---	---
Water	35,794	40,262	(4,468)	587	---	(3,881)	---	---	---	---	15,207	---	---	---
<b>Total</b>	<b>78,171</b>	<b>82,463</b>	<b>(4,292)</b>	<b>1,112</b>	<b>---</b>	<b>(3,180)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,207</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Holloway</b>														
Garbage	9,311	9,016	295	53	---	348	53	---	---	---	---	---	---	---
Sewer	7,868	17,941	(10,073)	---	---	(10,073)	---	---	---	---	---	---	---	---
Water	25,013	46,499	(21,486)	---	7,154	(28,640)	---	---	---	---	2,662	---	7,154	---
<b>Total</b>	<b>42,192</b>	<b>73,456</b>	<b>(31,264)</b>	<b>53</b>	<b>7,154</b>	<b>(38,365)</b>	<b>53</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,662</b>	<b>---</b>	<b>7,154</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Holt</b>														
Water [0]	3,775	1,437	2,338	---	---	2,338	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,775</b>	<b>1,437</b>	<b>2,338</b>	<b>---</b>	<b>---</b>	<b>2,338</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hopkins</b>														
Housing Authority	244,196	642,736	(398,540)	244,913	---	(153,627)	---	---	---	---	---	---	---	---
Pavillion/Ice Arena	316,822	947,370	(630,548)	348,115	91,510	(373,943)	288,525	54,257	545	---	---	20,000	91,510	195,000
Refuse	969,796	964,002	5,794	44,229	---	50,023	---	23,174	593	25,000	---	---	---	---
Sewer	2,926,712	2,471,688	455,024	1,851	90,594	366,281	---	1,380	471	837,978	---	2,144,600	90,594	173,500
Storm Sewer	800,605	542,207	258,398	7,442	39,434	226,406	---	3,134	128	168,707	---	2,126,400	39,434	127,250
Water	2,208,012	1,700,968	507,044	30,050	104,182	432,912	---	3,121	858	796,703	---	3,004,000	104,182	234,250
<b>Total</b>	<b>7,466,143</b>	<b>7,268,971</b>	<b>197,172</b>	<b>676,600</b>	<b>325,720</b>	<b>548,052</b>	<b>288,525</b>	<b>85,066</b>	<b>2,595</b>	<b>1,828,388</b>	<b>---</b>	<b>7,295,000</b>	<b>325,720</b>	<b>730,000</b>
<b>Houston</b>														
Sewer	213,071	184,160	28,911	1,276	23,172	7,015	---	---	1,276	---	185,060	---	23,172	63,765
Water	250,950	145,488	105,462	6,429	15,917	95,974	---	---	1,276	---	---	997,244	15,917	15,500
<b>Total</b>	<b>464,021</b>	<b>329,648</b>	<b>134,373</b>	<b>7,705</b>	<b>39,089</b>	<b>102,989</b>	<b>---</b>	<b>---</b>	<b>2,552</b>	<b>---</b>	<b>185,060</b>	<b>997,244</b>	<b>39,089</b>	<b>79,265</b>
<b>Howard Lake</b>														
Liquor	1,086,183	1,067,216	18,967	190	---	19,157	---	---	---	---	---	---	---	---
Sewer	1,434,278	1,042,617	391,661	193,706	71,215	514,152	---	---	193,706	---	---	---	71,215	503,000
Water	849,462	362,040	487,422	2,830	52,337	437,915	---	---	---	---	---	---	52,337	292,000
<b>Total</b>	<b>3,369,923</b>	<b>2,471,873</b>	<b>898,050</b>	<b>196,726</b>	<b>123,552</b>	<b>971,224</b>	<b>---</b>	<b>---</b>	<b>193,706</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>123,552</b>	<b>795,000</b>
<b>Hoyt Lakes</b>														
Sanitation	247,268	285,663	(38,395)	---	---	(38,395)	---	---	---	---	---	---	---	---
Sewer	613,945	434,663	179,282	1,634	115,337	65,579	---	---	---	3,000	3,936,686	822,976	90,652	651,869
Water	400,851	461,381	(60,530)	4,250	484	(56,764)	---	---	---	3,000	29,456	---	484	5,000
<b>Total</b>	<b>1,262,064</b>	<b>1,181,707</b>	<b>80,357</b>	<b>5,884</b>	<b>115,821</b>	<b>(29,580)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,000</b>	<b>3,966,142</b>	<b>822,976</b>	<b>91,136</b>	<b>656,869</b>

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Hugo</b>														
Water and Sewer [3]	2,871,032	3,398,225	(527,193)	1,706,517	---	1,179,324	278,159	---	18,739	---	1,745,774	---	---	---
<b>Total</b>	<b>2,871,032</b>	<b>3,398,225</b>	<b>(527,193)</b>	<b>1,706,517</b>	<b>---</b>	<b>1,179,324</b>	<b>278,159</b>	<b>---</b>	<b>18,739</b>	<b>---</b>	<b>1,745,774</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hutchinson</b>														
Composting	3,110,011	2,686,165	423,846	127,029	14,411	536,464	---	---	---	110,000	488,868	---	14,411	145,044
Housing and Redevelopment Authority [29]	423,499	951,398	(527,899)	516,068	14,665	(26,496)	192,905	293,059	---	---	84,278	---	---	---
Liquor	7,667,360	6,942,261	725,099	3,355	4,792	723,662	---	---	---	500,000	---	---	---	---
Public Utilities Commission	37,980,837	34,207,266	3,773,571	2,876,038	1,075,279	5,574,330	---	---	---	1,867,192	1,739,468	---	1,075,279	2,100,000
Refuse	1,257,899	1,184,092	73,807	60,779	18,671	115,915	---	---	---	55,000	40,908	---	---	---
Sewer	3,113,733	2,604,780	508,953	1,020,759	175,610	1,354,102	785,989	---	---	248,248	734,348	---	175,610	2,413,000
Storm Water	977,793	745,823	231,970	38,497	54,355	216,112	---	---	---	521,195	---	---	54,355	120,000
Water	2,386,283	2,320,589	65,694	962,622	222,064	806,252	785,989	---	---	263,442	1,010,288	---	222,064	2,968,000
<b>Total</b>	<b>56,917,415</b>	<b>51,642,374</b>	<b>5,275,041</b>	<b>5,605,147</b>	<b>1,579,847</b>	<b>9,300,341</b>	<b>1,764,883</b>	<b>293,059</b>	<b>---</b>	<b>3,565,077</b>	<b>4,098,158</b>	<b>---</b>	<b>1,541,719</b>	<b>7,746,044</b>
<b>Ihlen</b>														
Community Center [0]	7,850	7,679	171	4,291	676	3,786	---	---	---	(2,711)	---	---	676	4,609
Garbage [0]	5,915	5,925	(10)	---	---	(10)	---	---	---	---	---	---	---	---
Sewer [0]	30,355	69,202	(38,847)	---	---	(38,847)	---	---	---	(5,084)	---	---	---	---
Water [0]	10,385	11,313	(928)	---	---	(928)	---	---	---	391	---	---	---	---
<b>Total</b>	<b>54,505</b>	<b>94,119</b>	<b>(39,614)</b>	<b>4,291</b>	<b>676</b>	<b>(35,999)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,404)</b>	<b>---</b>	<b>---</b>	<b>676</b>	<b>4,609</b>
<b>Independence</b>														
Sanitary Sewer	233,398	295,097	(61,699)	49,872	12,843	(24,670)	15,111	---	---	---	---	---	12,843	60,000
<b>Total</b>	<b>233,398</b>	<b>295,097</b>	<b>(61,699)</b>	<b>49,872</b>	<b>12,843</b>	<b>(24,670)</b>	<b>15,111</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,843</b>	<b>60,000</b>
<b>International Falls</b>														
Sewer	1,810,808	1,381,782	429,026	397	---	429,423	238	---	159	607,195	---	---	---	---
Water	1,998,530	1,501,848	496,682	1,660	241	498,101	211	---	1,189	696,350	13,144	---	---	---
<b>Total</b>	<b>3,809,338</b>	<b>2,883,630</b>	<b>925,708</b>	<b>2,057</b>	<b>241</b>	<b>927,524</b>	<b>449</b>	<b>---</b>	<b>1,348</b>	<b>1,303,545</b>	<b>13,144</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Inver Grove Heights</b>														
Golf Course	2,144,653	2,127,755	16,898	23,479	---	40,377	---	---	---	(6,519)	---	---	---	---
Sewer	3,847,337	3,796,711	50,626	180,373	352,206	(121,207)	---	---	---	(221,540)	---	---	352,206	850,001
Water	3,212,973	2,886,575	326,398	287,955	1,307	613,046	---	---	---	1,652,248	7,095	---	1,307	379,999
<b>Total</b>	<b>9,204,963</b>	<b>8,811,041</b>	<b>393,922</b>	<b>491,807</b>	<b>353,513</b>	<b>532,216</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,424,189</b>	<b>7,095</b>	<b>---</b>	<b>353,513</b>	<b>1,230,000</b>
<b>Iona</b>														
Sewer	34,696	52,375	(17,679)	329	---	(17,350)	---	---	---	10,772	82,513	---	---	---
Water	35,600	58,290	(22,690)	243	---	(22,447)	---	---	---	16,515	---	---	---	---
<b>Total</b>	<b>70,296</b>	<b>110,665</b>	<b>(40,369)</b>	<b>572</b>	<b>---</b>	<b>(39,797)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,287</b>	<b>82,513</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Iron Junction</b>														
Sewer [0]	25,040	12,941	12,099	---	7,620	4,479	---	---	---	---	---	---	7,620	4,000
Water [0]	8,051	21,064	(13,013)	---	---	(13,013)	---	---	---	---	12,372	---	---	---
<b>Total</b>	<b>33,091</b>	<b>34,005</b>	<b>(914)</b>	<b>---</b>	<b>7,620</b>	<b>(8,534)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,372</b>	<b>---</b>	<b>7,620</b>	<b>4,000</b>
<b>Ironton</b>														
Recycling [0]	6,257	26,706	(20,449)	---	---	(20,449)	---	---	---	---	---	---	---	---
Sanitation [0]	38,196	19,171	19,025	---	---	19,025	---	---	---	---	---	---	---	---
Sewer [0]	83,902	78,178	5,724	---	---	5,724	---	---	---	---	626	---	---	---
Water [0]	70,739	55,557	15,182	28,321	1,006	42,497	---	---	---	---	313,937	---	1,006	23,000
<b>Total</b>	<b>199,094</b>	<b>179,612</b>	<b>19,482</b>	<b>28,321</b>	<b>1,006</b>	<b>46,797</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>314,563</b>	<b>---</b>	<b>1,006</b>	<b>23,000</b>
<b>Isanti</b>														
Liquor	3,975,267	3,458,657	516,610	12,629	---	529,239	---	2,764	---	350,000	433,016	---	---	---
Sewer	1,485,563	1,301,928	183,635	72,150	60,409	195,376	---	10,035	---	36,273	332,436	---	60,409	355,000
Storm Water	368,039	154,340	213,699	8,593	---	222,292	---	1,311	---	---	105,470	---	---	---
Water	1,218,232	890,770	327,462	48,982	107,992	268,452	---	7,838	---	4,534	13,142	---	107,992	408,000
<b>Total</b>	<b>7,047,101</b>	<b>5,805,695</b>	<b>1,241,406</b>	<b>142,354</b>	<b>168,401</b>	<b>1,215,359</b>	<b>---</b>	<b>21,948</b>	<b>---</b>	<b>390,807</b>	<b>884,064</b>	<b>---</b>	<b>168,401</b>	<b>763,000</b>
<b>Isle</b>														
Liquor	906,849	925,430	(18,581)	22,010	---	3,429	---	---	328	(5,636)	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	411,291	209,224	202,067	2,474	115,132	89,409	---	---	66	10,000	17,885	---	115,132	173,000
Water	122,679	110,322	12,357	21,372	1,917	31,812	---	---	75	10,000	5,208	---	1,917	11,000
Water/Sewer Exension	---	---	---	238,443	---	238,443	---	238,401	---	---	409,705	---	---	---
<b>Total</b>	<b>1,440,819</b>	<b>1,244,976</b>	<b>195,843</b>	<b>284,299</b>	<b>117,049</b>	<b>363,093</b>	<b>---</b>	<b>238,401</b>	<b>469</b>	<b>14,364</b>	<b>432,798</b>	<b>---</b>	<b>117,049</b>	<b>184,000</b>
<b>Ivanhoe</b>														
Economic Development Authority	108,770	90,768	18,002	17,426	8,945	26,483	---	---	---	---	---	---	8,945	35,476
Garbage	34,945	31,043	3,902	---	---	3,902	---	---	---	---	---	---	---	---
Liquor	418,698	469,016	(50,318)	152	---	(50,166)	---	---	145	---	---	---	---	---
Sewer	134,463	82,599	51,864	25	47,863	4,026	---	---	25	---	32,883	---	47,863	38,590
Water	166,037	132,721	33,316	61	19,002	14,375	---	---	48	---	15,658	---	19,002	48,410
<b>Total</b>	<b>862,913</b>	<b>806,147</b>	<b>56,766</b>	<b>17,664</b>	<b>75,810</b>	<b>(1,380)</b>	<b>---</b>	<b>---</b>	<b>218</b>	<b>---</b>	<b>48,541</b>	<b>---</b>	<b>75,810</b>	<b>122,476</b>
<b>Jackson</b>														
Airport	66,458	269,973	(203,515)	22,921	---	(180,594)	---	---	22,760	---	132,309	---	---	---
Ambulance Service	638,039	727,597	(89,558)	77,322	---	(12,236)	---	13,144	---	---	---	---	---	---
Electric	5,661,438	3,852,846	1,808,592	306,245	108,862	2,005,975	---	14,778	---	436,655	266,338	---	108,862	385,800
Liquor	1,482,868	1,330,428	152,440	8,469	25,228	135,681	---	6,902	---	41,000	---	---	---	---
Sewer	766,644	507,793	258,851	26,626	118,166	167,311	---	3,666	---	164,501	628,259	1,266,462	99,628	160,350
Water	845,859	617,972	227,887	33,893	112,587	149,193	---	17,587	---	124,840	722,730	1,167,388	94,975	96,350
<b>Total</b>	<b>9,461,306</b>	<b>7,306,609</b>	<b>2,154,697</b>	<b>475,476</b>	<b>364,843</b>	<b>2,265,330</b>	<b>---</b>	<b>56,077</b>	<b>22,760</b>	<b>766,996</b>	<b>1,749,636</b>	<b>2,433,850</b>	<b>303,465</b>	<b>642,500</b>
<b>Janesville</b>														
Golf Course	361,748	346,540	15,208	46,186	898	60,496	30,000	8,254	---	---	---	---	898	12,646
Housing and Redevelopment Authority [13] [29]	153,548	292,899	(139,351)	60,763	---	(78,588)	---	---	---	---	52,643	---	---	---
Light and Power	1,903,663	1,235,123	668,540	15,279	50	683,769	---	954	8,718	17,500	88,509	---	50	715
Nursing Home	2,933,393	3,162,655	(229,262)	4,768	8,950	(233,444)	---	---	---	---	13,917	---	8,950	15,940
Sewage Collection	336,572	304,639	31,933	3,650	15,977	19,606	---	1,337	---	23,500	249,645	177,390	15,977	61,854
Storm Water	73,417	10,549	62,868	70	3,472	59,466	---	---	---	5,000	295,650	295,650	3,472	---
Waterworks	357,959	296,608	61,351	4,737	24,669	41,419	---	2,031	---	10,000	262,506	251,850	24,669	92,948
<b>Total</b>	<b>6,120,300</b>	<b>5,649,013</b>	<b>471,287</b>	<b>135,453</b>	<b>54,016</b>	<b>552,724</b>	<b>30,000</b>	<b>12,576</b>	<b>8,718</b>	<b>56,000</b>	<b>962,870</b>	<b>724,890</b>	<b>54,016</b>	<b>184,103</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Jasper</b>														
Economic Development Authority - Housing	71,665	41,401	30,264	643	17,338	13,569	---	---	---	---	---	---	17,338	21,332
Garbage	43,321	42,934	387	---	---	387	---	---	---	---	---	---	---	---
Sewer	24,658	61,057	(36,399)	489	---	(35,910)	---	---	---	---	---	---	---	---
Sunrise Village	371,937	489,666	(117,729)	1,451	---	(116,278)	---	---	---	---	---	---	---	---
Water	91,899	106,031	(14,132)	376	6,200	(19,956)	---	---	---	---	---	---	6,200	23,100
Wellness Center	9,186	5,237	3,949	---	---	3,949	---	---	---	---	---	---	---	---
<b>Total</b>	<b>612,666</b>	<b>746,326</b>	<b>(133,660)</b>	<b>2,959</b>	<b>23,538</b>	<b>(154,239)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,538</b>	<b>44,432</b>
<b>Jeffers</b>														
Sewer	79,498	54,605	24,893	4,000	9,120	19,773	---	---	---	---	16,123	---	9,120	26,500
Water	86,636	114,797	(28,161)	14,888	6,143	(19,416)	9,000	---	---	(25,000)	24,178	---	6,143	25,600
<b>Total</b>	<b>166,134</b>	<b>169,402</b>	<b>(3,268)</b>	<b>18,888</b>	<b>15,263</b>	<b>357</b>	<b>9,000</b>	<b>---</b>	<b>---</b>	<b>(25,000)</b>	<b>40,301</b>	<b>---</b>	<b>15,263</b>	<b>52,100</b>
<b>Johnson</b>														
Water [0]	2,915	1,309	1,606	---	---	1,606	---	---	---	---	1,309	---	---	---
<b>Total</b>	<b>2,915</b>	<b>1,309</b>	<b>1,606</b>	<b>---</b>	<b>---</b>	<b>1,606</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,309</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Jordan</b>														
Sewer Utility	1,252,715	1,265,237	(12,522)	44,339	292,148	(260,331)	---	10,568	---	15,000	2,595,780	3,436,820	292,148	682,795
Storm Sewer Utility	209,311	229,090	(19,779)	21,161	31,256	(29,874)	---	---	---	---	---	---	31,256	258,665
Water Utility	1,440,632	972,138	468,494	381,332	75,935	773,891	---	9,965	257,615	15,000	421,495	---	75,935	876,545
<b>Total</b>	<b>2,902,658</b>	<b>2,466,465</b>	<b>436,193</b>	<b>446,832</b>	<b>399,339</b>	<b>483,686</b>	<b>---</b>	<b>20,533</b>	<b>257,615</b>	<b>30,000</b>	<b>3,017,275</b>	<b>3,436,820</b>	<b>399,339</b>	<b>1,818,005</b>
<b>Kandiyohi</b>														
Sewer	294,889	328,589	(33,700)	7,565	5,546	(31,681)	---	---	---	---	5,100	---	5,546	37,000
Storm Sewer	33,478	20,358	13,120	765	11,122	2,763	---	---	---	---	---	---	11,122	20,000
Water	133,908	159,261	(25,353)	60,186	17,662	17,171	50,011	---	---	---	19,789	---	17,662	63,000
<b>Total</b>	<b>462,275</b>	<b>508,208</b>	<b>(45,933)</b>	<b>68,516</b>	<b>34,330</b>	<b>(11,747)</b>	<b>50,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,889</b>	<b>---</b>	<b>34,330</b>	<b>120,000</b>
<b>Karlstad</b>														
Sewer	63,569	139,046	(75,477)	965	---	(74,512)	---	---	---	(71,871)	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	122,476	101,804	20,672	33,239	13,490	40,421	---	---	---	---	---	---	13,490	90,000
<b>Total</b>	<b>186,045</b>	<b>240,850</b>	<b>(54,805)</b>	<b>34,204</b>	<b>13,490</b>	<b>(34,091)</b>	---	---	---	<b>(71,871)</b>	---	---	<b>13,490</b>	<b>90,000</b>
<b>Kasota</b>														
Electric	419,878	460,804	(40,926)	3,896	---	(37,030)	---	---	---	---	---	---	---	---
Refuse	97,624	92,672	4,952	---	---	4,952	---	---	---	---	---	---	---	---
Sewer	135,395	148,664	(13,269)	1,797	---	(11,472)	---	---	---	---	---	---	---	---
Water	63,334	62,924	410	880	---	1,290	---	---	---	---	---	---	---	---
<b>Total</b>	<b>716,231</b>	<b>765,064</b>	<b>(48,833)</b>	<b>6,573</b>	---	<b>(42,260)</b>	---	---	---	---	---	---	---	---
<b>Kasson</b>														
Electric	4,366,186	3,414,937	951,249	500,377	12,176	1,439,450	---	---	---	430,000	32,802	30,672	12,176	50,016
Liquor	1,766,088	1,612,029	154,059	16,791	---	170,850	---	---	---	16,000	---	---	---	---
Maple Grove Cemetery	10,691	47,659	(36,968)	1,463	---	(35,505)	---	---	---	---	---	---	---	---
Storm Water	462,191	218,014	244,177	12,649	26,542	230,284	---	---	---	---	14,275	---	26,542	115,251
Wastewater Treatment	2,118,461	1,683,419	435,042	27,259	88,339	373,962	---	---	---	---	25,052	14,060	88,339	795,346
Water Utility	919,308	660,493	258,815	39,634	36,040	262,409	---	---	---	---	24,052	14,059	36,040	248,111
<b>Total</b>	<b>9,642,925</b>	<b>7,636,551</b>	<b>2,006,374</b>	<b>598,173</b>	<b>163,097</b>	<b>2,441,450</b>	---	---	---	<b>446,000</b>	<b>96,181</b>	<b>58,791</b>	<b>163,097</b>	<b>1,208,724</b>
<b>Keewatin</b>														
Public Utilities [0]	1,264,390	1,150,475	113,915	253	1,382	112,786	---	---	---	---	---	---	1,382	31,000
<b>Total</b>	<b>1,264,390</b>	<b>1,150,475</b>	<b>113,915</b>	<b>253</b>	<b>1,382</b>	<b>112,786</b>	---	---	---	---	---	---	<b>1,382</b>	<b>31,000</b>
<b>Kelliher</b>														
Liquor	684,494	663,022	21,472	2,060	---	23,532	---	---	---	20,000	---	---	---	---
Sewer	55,719	81,057	(25,338)	1,371	5,875	(29,842)	---	---	---	---	---	---	5,875	3,112
Water	65,695	115,548	(49,853)	1,483	13,444	(61,814)	---	---	---	---	12,243	---	13,444	7,525
<b>Total</b>	<b>805,908</b>	<b>859,627</b>	<b>(53,719)</b>	<b>4,914</b>	<b>19,319</b>	<b>(68,124)</b>	---	---	---	<b>20,000</b>	<b>12,243</b>	---	<b>19,319</b>	<b>10,637</b>
<b>Kellogg</b>														
Sewer	37,100	73,223	(36,123)	12	2,449	(38,560)	---	---	---	---	---	---	2,171	5,000
Water	51,568	83,228	(31,660)	1,513	279	(30,426)	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Total</b>	<b>88,668</b>	<b>156,451</b>	<b>(67,783)</b>	<b>1,525</b>	<b>2,728</b>	<b>(68,986)</b>	---	---	---	---	---	---	---	<b>2,171</b>	<b>5,000</b>
<b>Kennedy</b>															
Sewer	32,380	24,094	8,286	---	---	8,286	---	---	---	---	---	---	---	---	---
Water	54,798	49,402	5,396	2,224	808	6,812	---	---	---	---	---	23,858	---	808	10,000
<b>Total</b>	<b>87,178</b>	<b>73,496</b>	<b>13,682</b>	<b>2,224</b>	<b>808</b>	<b>15,098</b>	---	---	---	---	---	<b>23,858</b>	---	<b>808</b>	<b>10,000</b>
<b>Kenneth</b>															
Sewage Collection and Disposal [0]	13,132	1,108	12,024	---	7,219	4,805	---	---	---	---	---	---	---	7,219	4,000
Water [0]	6,208	4,608	1,600	---	---	1,600	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>19,340</b>	<b>5,716</b>	<b>13,624</b>	---	<b>7,219</b>	<b>6,405</b>	---	---	---	---	---	---	---	<b>7,219</b>	<b>4,000</b>
<b>Kent</b>															
Refuse [0]	9,477	7,630	1,847	---	---	1,847	---	---	---	---	---	---	---	---	---
Sewer [0]	22,890	14,442	8,448	---	8,407	41	---	---	---	---	---	---	---	8,407	2,046
Water [0]	9,699	8,604	1,095	---	---	1,095	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>42,066</b>	<b>30,676</b>	<b>11,390</b>	---	<b>8,407</b>	<b>2,983</b>	---	---	---	---	---	---	---	<b>8,407</b>	<b>2,046</b>
<b>Kenyon</b>															
Electric	2,026,025	1,674,702	351,323	393,577	16,985	727,915	---	---	---	68,703	55,128	---	---	618	3,190
Liquor	787,063	792,502	(5,439)	28,475	143	22,893	---	---	---	---	---	---	---	---	---
Sewer	403,752	450,278	(46,526)	228,292	38,127	143,639	30,000	---	---	72,443	816,408	1,046,231	---	21,646	131,943
Storm Sewer	53,542	57,248	(3,706)	52,917	13,288	35,923	---	---	47,766	36,431	595,146	584,116	---	4,967	12,425
Water	259,086	266,659	(7,573)	185,687	25,324	152,790	---	---	67,200	623,051	1,374,340	1,280,402	---	3,163	23,315
<b>Total</b>	<b>3,529,468</b>	<b>3,241,389</b>	<b>288,079</b>	<b>888,948</b>	<b>93,867</b>	<b>1,083,160</b>	<b>30,000</b>	---	<b>114,966</b>	<b>800,628</b>	<b>2,841,022</b>	<b>2,910,749</b>	---	<b>30,394</b>	<b>170,873</b>
<b>Kerkhoven</b>															
Garbage [0]	110,544	105,030	5,514	1,513	1,815	5,212	---	---	---	---	1,264	---	---	1,815	10,000
Sewer [0]	78,864	64,503	14,361	4,080	4,215	14,226	---	---	---	---	2,593	---	---	4,215	15,000
Water [0]	144,522	37,343	107,179	1,247	23,515	84,911	---	---	---	---	15,072	---	---	23,515	70,000
<b>Total</b>	<b>333,930</b>	<b>206,876</b>	<b>127,054</b>	<b>6,840</b>	<b>29,545</b>	<b>104,349</b>	---	---	---	---	<b>18,929</b>	---	---	<b>29,545</b>	<b>95,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Kettle River</b>														
Sewer [0]	39,853	39,855	(2)	13	3,046	(3,035)	---	---	---	---	---	---	3,046	3,820
Water [0]	79,482	47,463	32,019	1,385	16,843	16,561	---	---	---	---	---	---	16,843	9,980
<b>Total</b>	<b>119,335</b>	<b>87,318</b>	<b>32,017</b>	<b>1,398</b>	<b>19,889</b>	<b>13,526</b>	---	---	---	---	---	---	<b>19,889</b>	<b>13,800</b>
<b>Kiester</b>														
Liquor	229,323	232,720	(3,397)	4,952	500	1,055	---	---	---	---	---	---	---	---
Sewer [0]	67,589	41,168	26,421	1,214	---	27,635	---	---	---	---	---	---	---	---
Water [0]	78,822	50,266	28,556	848	890	28,514	---	---	---	---	44,098	---	890	14,000
<b>Total</b>	<b>375,734</b>	<b>324,154</b>	<b>51,580</b>	<b>7,014</b>	<b>1,390</b>	<b>57,204</b>	---	---	---	---	<b>44,098</b>	---	<b>890</b>	<b>14,000</b>
<b>Kilkenny</b>														
Refuse or Garbage Collection [0]	12,707	16,114	(3,407)	---	---	(3,407)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	17,742	10,602	7,140	758	---	7,898	---	---	---	---	---	---	---	---
Water [0]	25,668	15,281	10,387	---	---	10,387	---	---	---	---	---	---	---	---
<b>Total</b>	<b>56,117</b>	<b>41,997</b>	<b>14,120</b>	<b>758</b>	---	<b>14,878</b>	---	---	---	---	---	---	---	---
<b>Kimball</b>														
Refuse	72,829	60,368	12,461	303	---	12,764	---	---	---	---	---	---	---	---
Sewer	191,007	170,658	20,349	19,859	7,685	32,523	184	---	---	35,000	10,993	---	7,685	30,000
Water	230,050	276,648	(46,598)	33,618	27,144	(40,124)	---	---	---	35,000	483,097	402,810	5,084	---
<b>Total</b>	<b>493,886</b>	<b>507,674</b>	<b>(13,788)</b>	<b>53,780</b>	<b>34,829</b>	<b>5,163</b>	<b>184</b>	---	---	<b>70,000</b>	<b>494,090</b>	<b>402,810</b>	<b>12,769</b>	<b>30,000</b>
<b>Kinney</b>														
Refuse or Garbage Collection [0]	8,732	14,637	(5,905)	865	---	(5,040)	865	---	---	(5,040)	---	---	---	---
Sewage Collection and Disposal [0]	15,701	46,873	(31,172)	---	---	(31,172)	---	---	---	(31,172)	---	---	---	---
Water [0]	14,492	33,032	(18,540)	---	---	(18,540)	---	---	---	(18,540)	---	---	---	---
<b>Total</b>	<b>38,925</b>	<b>94,542</b>	<b>(55,617)</b>	<b>865</b>	---	<b>(54,752)</b>	<b>865</b>	---	---	<b>(54,752)</b>	---	---	---	---
<b>La Crescent</b>														
Arena	49,057	128,487	(79,430)	---	1,828	(81,258)	---	---	---	---	---	---	---	---
Golf Course	446,665	439,496	7,169	27,683	679	34,173	---	26,427	---	---	35,496	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
License Bureau	118,780	187,142	(68,362)	3,387	---	(64,975)	---	---	472	---	1,644	---	---	---
Sewer	777,277	801,925	(24,648)	2,936	79,517	(101,229)	---	---	---	39,386	128,681	---	79,517	1,233,500
Solid Waste	270,220	259,218	11,002	156	---	11,158	---	---	---	---	---	---	---	---
Water	876,602	693,334	183,268	302	77,221	106,349	---	---	---	42,000	48,581	---	77,221	2,056,500
<b>Total</b>	<b>2,538,601</b>	<b>2,509,602</b>	<b>28,999</b>	<b>34,464</b>	<b>159,245</b>	<b>(95,782)</b>	---	<b>26,427</b>	<b>472</b>	<b>81,386</b>	<b>214,402</b>	---	<b>156,738</b>	<b>3,290,000</b>
<b>La Prairie</b>														
Sewer [0]	68,035	71,587	(3,552)	15,805	---	12,253	---	---	---	---	---	---	---	---
Water [0]	70,629	49,327	21,302	8,434	---	29,736	---	---	---	---	---	---	---	---
<b>Total</b>	<b>138,664</b>	<b>120,914</b>	<b>17,750</b>	<b>24,239</b>	---	<b>41,989</b>	---	---	---	---	---	---	---	---
<b>La Salle</b>														
Wastewater	38,463	64,267	(25,804)	15	9,030	(34,819)	---	---	---	---	---	---	9,030	3,750
Water	25,454	28,728	(3,274)	11	3,010	(6,273)	---	---	---	(5,000)	17,150	---	3,010	1,250
<b>Total</b>	<b>63,917</b>	<b>92,995</b>	<b>(29,078)</b>	<b>26</b>	<b>12,040</b>	<b>(41,092)</b>	---	---	---	<b>(5,000)</b>	<b>17,150</b>	---	<b>12,040</b>	<b>5,000</b>
<b>Lafayette</b>														
Garbage	37,743	38,897	(1,154)	205	---	(949)	---	---	---	---	---	---	---	---
Sewer	126,308	166,565	(40,257)	26,025	22,098	(36,330)	---	---	---	---	---	---	22,098	22,994
Water	145,941	182,374	(36,433)	41,574	21,144	(16,003)	---	---	---	---	---	---	21,144	22,092
<b>Total</b>	<b>309,992</b>	<b>387,836</b>	<b>(77,844)</b>	<b>67,804</b>	<b>43,242</b>	<b>(53,282)</b>	---	---	---	---	---	---	<b>43,242</b>	<b>45,086</b>
<b>Lake Benton</b>														
Garbage	40,114	45,061	(4,947)	---	---	(4,947)	---	---	---	(3,000)	---	---	---	---
Sewer	121,435	108,333	13,102	51,232	39,062	25,272	39,806	9,611	---	1,500	58,568	---	39,062	30,000
Water	176,748	188,588	(11,840)	40,468	41,889	(13,261)	39,806	---	---	1,500	8,955	---	39,062	30,000
<b>Total</b>	<b>338,297</b>	<b>341,982</b>	<b>(3,685)</b>	<b>91,700</b>	<b>80,951</b>	<b>7,064</b>	<b>79,612</b>	<b>9,611</b>	---	---	<b>67,523</b>	---	<b>78,124</b>	<b>60,000</b>
<b>Lake Bronson</b>														
Sewage Collection and Disposal [0]	15,926	12,934	2,992	---	---	2,992	---	---	---	---	---	---	---	---
Water [0]	73,056	42,079	30,977	---	---	30,977	---	---	---	38,563	---	---	---	---
<b>Total</b>	<b>88,982</b>	<b>55,013</b>	<b>33,969</b>	---	---	<b>33,969</b>	---	---	---	<b>38,563</b>	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Lake City</b>														
Electric	11,241,147	10,591,833	649,314	141,010	9,649	780,675	---	3,598	---	717,884	168,507	---	---	---
Garbage	249,267	219,636	29,631	11,951	---	41,582	---	---	4,620	111,100	---	---	---	---
Marina	2,199,993	1,026,269	1,173,724	175,977	---	1,349,701	---	5,200	---	645,000	771,154	---	---	---
Sewer	1,329,662	1,352,674	(23,012)	12,216	34,473	(45,269)	---	2,455	---	184,000	147,035	---	34,473	368,000
Storm Water	165,834	189,623	(23,789)	6,203	9,899	(27,485)	---	907	---	(200,897)	408,810	---	9,899	40,000
Water	744,716	766,102	(21,386)	6,402	12,108	(27,092)	---	963	---	(330,817)	1,260,209	---	12,108	65,000
<b>Total</b>	<b>15,930,619</b>	<b>14,146,137</b>	<b>1,784,482</b>	<b>353,759</b>	<b>66,129</b>	<b>2,072,112</b>	<b>---</b>	<b>13,123</b>	<b>4,620</b>	<b>1,126,270</b>	<b>2,755,715</b>	<b>---</b>	<b>56,480</b>	<b>473,000</b>
<b>Lake Crystal</b>														
Ambulance	185,011	237,808	(52,797)	53,774	---	977	---	---	---	---	---	---	---	---
Electric	2,843,773	2,729,695	114,078	92,570	19,362	187,286	---	---	---	145,065	107,662	---	19,362	130,000
Sewer	712,694	542,419	170,275	30,252	20,551	179,976	---	---	---	95,254	---	---	20,551	150,000
Water	1,013,926	658,466	355,460	59,853	26,421	388,892	---	---	---	119,021	8,230	---	26,421	325,000
<b>Total</b>	<b>4,755,404</b>	<b>4,168,388</b>	<b>587,016</b>	<b>236,449</b>	<b>66,334</b>	<b>757,131</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>359,340</b>	<b>115,892</b>	<b>---</b>	<b>66,334</b>	<b>605,000</b>
<b>Lake Elmo</b>														
Sewer	432,583	1,316,381	(883,798)	142,328	165,205	(906,675)	---	---	---	---	521,101	---	165,205	435,000
Storm Sewer	369,689	699,162	(329,473)	15,344	54,015	(368,144)	---	---	---	---	---	---	54,015	175,000
Water	1,239,404	2,138,417	(899,013)	150,571	244,835	(993,277)	---	---	4,774,955	---	5,087,281	---	244,835	770,000
<b>Total</b>	<b>2,041,676</b>	<b>4,153,960</b>	<b>(2,112,284)</b>	<b>308,243</b>	<b>464,055</b>	<b>(2,268,096)</b>	<b>---</b>	<b>---</b>	<b>4,774,955</b>	<b>---</b>	<b>5,608,382</b>	<b>---</b>	<b>464,055</b>	<b>1,380,000</b>
<b>Lake Henry</b>														
Sewage Collection and Disposal [0]	16,790	22,944	(6,154)	10,529	5,062	(687)	10,329	---	---	---	---	---	5,062	6,939
<b>Total</b>	<b>16,790</b>	<b>22,944</b>	<b>(6,154)</b>	<b>10,529</b>	<b>5,062</b>	<b>(687)</b>	<b>10,329</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,062</b>	<b>6,939</b>
<b>Lake Lillian</b>														
Sewer	47,702	36,138	11,564	---	800	10,764	---	---	---	---	---	---	800	12,000
Water	102,818	69,656	33,162	4	2,253	30,913	---	---	---	---	---	---	2,253	32,000
<b>Total</b>	<b>150,520</b>	<b>105,794</b>	<b>44,726</b>	<b>4</b>	<b>3,053</b>	<b>41,677</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,053</b>	<b>44,000</b>

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Lake Park</b>														
Economic Development Authority [29]	60,380	43,469	16,911	35,403	3,963	48,351	---	---	---	---	---	---	3,963	---
Electric	875,555	626,280	249,275	2,203	---	251,478	---	---	---	29,000	6,595	---	---	---
Gas	320,563	275,155	45,408	5,615	6,319	44,704	---	---	---	---	11,088	---	6,319	30,000
Liquor	821,220	836,530	(15,310)	2,170	---	(13,140)	---	---	---	---	61,125	---	---	---
Sewer	182,252	185,069	(2,817)	358	7,586	(10,045)	---	---	---	---	109,961	124,833	7,586	74,000
Storm Water	11,752	2,077	9,675	---	---	9,675	---	---	---	---	---	---	---	---
Water	191,476	154,229	37,247	---	2,957	34,290	---	---	---	---	---	---	2,957	53,000
<b>Total</b>	<b>2,463,198</b>	<b>2,122,809</b>	<b>340,389</b>	<b>45,749</b>	<b>20,825</b>	<b>365,313</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>29,000</b>	<b>188,769</b>	<b>124,833</b>	<b>20,825</b>	<b>157,000</b>
<b>Lake Shore</b>														
Sewer [0]	136,975	75,345	61,630	407	---	62,037	---	---	---	---	---	---	---	---
<b>Total</b>	<b>136,975</b>	<b>75,345</b>	<b>61,630</b>	<b>407</b>	<b>---</b>	<b>62,037</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lake Wilson</b>														
Apartment	22,650	21,176	1,474	---	171	1,303	---	---	---	8,829	1,820	---	171	1,125
Water and Sewer [1]	118,303	108,430	9,873	2,420	---	12,293	---	---	---	22,293	---	---	---	---
<b>Total</b>	<b>140,953</b>	<b>129,606</b>	<b>11,347</b>	<b>2,420</b>	<b>171</b>	<b>13,596</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>31,122</b>	<b>1,820</b>	<b>---</b>	<b>171</b>	<b>1,125</b>
<b>Lakefield</b>														
Ambulance	135,535	147,962	(12,427)	34,895	---	22,468	---	5,070	9,465	---	---	---	---	---
Liquor	731,924	679,638	52,286	8,684	---	60,970	---	1,035	---	6,000	---	---	---	---
Municipal Utilities [4]	2,406,327	1,663,367	742,960	1,963,675	38,207	2,668,428	---	18,715	1,875,279	77,054	2,628,954	---	38,207	211,543
Sewer	492,357	392,250	100,107	12,545	52,422	60,230	---	---	---	84,245	36,748	---	52,422	184,713
<b>Total</b>	<b>3,766,143</b>	<b>2,883,217</b>	<b>882,926</b>	<b>2,019,799</b>	<b>90,629</b>	<b>2,812,096</b>	<b>---</b>	<b>24,820</b>	<b>1,884,744</b>	<b>167,299</b>	<b>2,665,702</b>	<b>---</b>	<b>90,629</b>	<b>396,256</b>
<b>Lakeland</b>														
Water [0]	537,353	234,094	303,259	1,911	11,138	294,032	---	---	---	---	8,404	---	11,138	85,000
<b>Total</b>	<b>537,353</b>	<b>234,094</b>	<b>303,259</b>	<b>1,911</b>	<b>11,138</b>	<b>294,032</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,404</b>	<b>---</b>	<b>11,138</b>	<b>85,000</b>
<b>Lakeville</b>														
Environmental Resources	1,962,892	1,655,086	307,806	71,870	---	379,676	---	1,223	761	217,027	---	---	---	---

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	18,262,397	16,754,596	1,507,801	149,486	---	1,657,287	---	76,810	---	1,126,089	448,059	---	---	230,000
Sewer	7,412,814	8,064,691	(651,877)	105,604	3,932	(550,205)	---	---	848	187,412	73,250	---	3,932	60,000
Street Light Utility	1,113,408	816,068	297,340	17,985	6,615	308,710	---	---	---	58,114	---	---	6,615	35,000
Water	6,819,367	6,796,589	22,778	182,999	229,413	(23,636)	---	44,900	2,230	703,367	73,250	---	229,413	470,000
<b>Total</b>	<b>35,570,878</b>	<b>34,087,030</b>	<b>1,483,848</b>	<b>527,944</b>	<b>239,960</b>	<b>1,771,832</b>	<b>---</b>	<b>122,933</b>	<b>3,839</b>	<b>2,292,009</b>	<b>594,559</b>	<b>---</b>	<b>239,960</b>	<b>795,000</b>
<b>Lamberton</b>														
Refuse	21,929	16,678	5,251	137	---	5,388	---	---	---	---	---	---	---	---
Sanitary Sewer	174,959	105,246	69,713	2,893	41,622	30,984	---	---	---	25,000	1,125	---	38,622	40,000
Storm Sewer	74,142	682	73,460	189	---	73,649	---	---	---	65,000	---	---	---	---
Water	190,360	140,445	49,915	15,386	12,869	52,432	---	---	---	10,000	3,378	---	12,869	17,000
<b>Total</b>	<b>461,390</b>	<b>263,051</b>	<b>198,339</b>	<b>18,605</b>	<b>54,491</b>	<b>162,453</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>100,000</b>	<b>4,503</b>	<b>---</b>	<b>51,491</b>	<b>57,000</b>
<b>Lancaster</b>														
Liquor	241,990	253,588	(11,598)	6,838	---	(4,760)	---	---	144	10,000	---	---	---	---
Sewer	58,832	48,167	10,665	502	---	11,167	---	---	43	---	---	---	---	---
Water	70,635	75,329	(4,694)	2,047	---	(2,647)	---	---	39	---	27,358	---	---	---
<b>Total</b>	<b>371,457</b>	<b>377,084</b>	<b>(5,627)</b>	<b>9,387</b>	<b>---</b>	<b>3,760</b>	<b>---</b>	<b>---</b>	<b>226</b>	<b>10,000</b>	<b>27,358</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Landfall</b>														
Sewer [0]	68,537	61,607	6,930	215	---	7,145	---	---	---	---	---	---	---	---
Water [0]	112,513	86,603	25,910	1,433	---	27,343	---	---	---	---	---	---	---	---
<b>Total</b>	<b>181,050</b>	<b>148,210</b>	<b>32,840</b>	<b>1,648</b>	<b>---</b>	<b>34,488</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lanesboro</b>														
Utilities Commission [30]	1,514,705	1,432,764	81,941	115,251	62,196	134,996	---	---	846,694	102,500	447,492	---	62,196	814,000
<b>Total</b>	<b>1,514,705</b>	<b>1,432,764</b>	<b>81,941</b>	<b>115,251</b>	<b>62,196</b>	<b>134,996</b>	<b>---</b>	<b>---</b>	<b>846,694</b>	<b>102,500</b>	<b>447,492</b>	<b>---</b>	<b>62,196</b>	<b>814,000</b>
<b>Laporte</b>														
Water and Sewer [3]	87,693	49,295	38,398	17,690	21,023	35,065	---	---	---	---	---	---	21,023	25,000
<b>Total</b>	<b>87,693</b>	<b>49,295</b>	<b>38,398</b>	<b>17,690</b>	<b>21,023</b>	<b>35,065</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,023</b>	<b>25,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Lauderdale</b>														
Sewer	304,742	313,326	(8,584)	11,053	---	2,469	---	---	---	---	---	---	---	---
Storm Sewer	114,949	93,857	21,092	4,475	---	25,567	---	---	---	---	---	---	---	---
<b>Total</b>	<b>419,691</b>	<b>407,183</b>	<b>12,508</b>	<b>15,528</b>	<b>---</b>	<b>28,036</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Le Center</b>														
Liquor	1,026,932	1,044,872	(17,940)	68,759	3,695	47,124	---	---	---	16,530	31,875	---	3,695	9,290
Refuse	142,780	173,049	(30,269)	2,385	---	(27,884)	---	---	---	---	---	---	---	---
Sewer	584,592	530,058	54,534	2,426	62,395	(5,435)	---	---	---	---	38,924	---	61,040	232,396
Water	493,941	431,306	62,635	42,142	58,277	46,500	---	---	---	---	27,356	---	58,277	268,000
<b>Total</b>	<b>2,248,245</b>	<b>2,179,285</b>	<b>68,960</b>	<b>115,712</b>	<b>124,367</b>	<b>60,305</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,530</b>	<b>98,155</b>	<b>---</b>	<b>123,012</b>	<b>509,686</b>
<b>Le Sueur</b>														
Electric	8,692,997	8,436,788	256,209	416,779	56,902	616,086	---	---	---	500,000	767,485	1,455,000	56,902	232,770
Refuse and Recycling	300,814	292,012	8,802	---	---	8,802	---	---	---	12,000	---	---	---	---
Sewer	2,726,240	2,036,896	689,344	151,063	135,161	705,246	---	---	---	112,550	491,089	---	135,161	882,746
Storm Utility	144,669	---	144,669	5,089	10,762	138,996	---	---	---	6,000	---	1,173,900	10,762	---
Water	1,888,874	1,478,345	410,529	21,605	45,562	386,572	---	---	---	87,450	161,891	3,246,173	45,562	39,226
<b>Total</b>	<b>13,753,594</b>	<b>12,244,041</b>	<b>1,509,553</b>	<b>594,536</b>	<b>248,387</b>	<b>1,855,702</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>718,000</b>	<b>1,420,465</b>	<b>5,875,073</b>	<b>248,387</b>	<b>1,154,742</b>
<b>LeRoy</b>														
Sewer	106,576	119,565	(12,989)	256	---	(12,733)	---	---	---	7,315	---	---	---	---
Water	128,117	115,757	12,360	172	---	12,532	---	---	---	602,452	---	---	---	---
Wildwood Grove	1,573,532	1,786,201	(212,669)	121,853	44,040	(134,856)	90,370	30,000	---	---	---	---	44,040	145,000
<b>Total</b>	<b>1,808,225</b>	<b>2,021,523</b>	<b>(213,298)</b>	<b>122,281</b>	<b>44,040</b>	<b>(135,057)</b>	<b>90,370</b>	<b>30,000</b>	<b>---</b>	<b>609,767</b>	<b>---</b>	<b>---</b>	<b>44,040</b>	<b>145,000</b>
<b>Lester Prairie</b>														
Sewer	633,336	375,325	258,011	23,373	25,084	256,300	---	---	---	4,321	---	---	23,807	260,000
Water	304,187	210,959	93,228	71,449	41,645	123,032	---	---	---	14,000	122,300	---	19,848	96,000
<b>Total</b>	<b>937,523</b>	<b>586,284</b>	<b>351,239</b>	<b>94,822</b>	<b>66,729</b>	<b>379,332</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,321</b>	<b>122,300</b>	<b>---</b>	<b>43,655</b>	<b>356,000</b>

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Lewiston</b>														
Sewer	472,014	628,410	(156,396)	2,395	58,203	(212,204)	---	---	---	(70,000)	---	---	58,203	174,000
Water	233,963	191,425	42,538	762	8,073	35,227	---	---	---	---	---	---	8,073	65,050
<b>Total</b>	<b>705,977</b>	<b>819,835</b>	<b>(113,858)</b>	<b>3,157</b>	<b>66,276</b>	<b>(176,977)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(70,000)</b>	<b>---</b>	<b>---</b>	<b>66,276</b>	<b>239,050</b>
<b>Lewisville</b>														
Liquor	132,709	158,314	(25,605)	20,002	---	(5,603)	---	---	---	---	3,160	---	---	---
Sewer	94,217	84,099	10,118	193	24,182	(13,871)	---	---	---	---	---	---	24,182	12,000
Water	75,575	83,080	(7,505)	6,052	9,004	(10,457)	---	---	---	---	---	---	9,004	4,000
<b>Total</b>	<b>302,501</b>	<b>325,493</b>	<b>(22,992)</b>	<b>26,247</b>	<b>33,186</b>	<b>(29,931)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,160</b>	<b>---</b>	<b>33,186</b>	<b>16,000</b>
<b>Lexington</b>														
Liquor	4,255,639	3,897,667	357,972	6,176	---	364,148	---	---	---	125,000	79,178	---	---	---
Lovell Building	---	---	---	7,235	---	7,235	---	---	---	150,000	---	---	---	---
Sewer	245,103	265,158	(20,055)	12,543	11,237	(18,749)	---	---	---	---	24,477	---	11,237	45,000
Storm Sewer	42,842	62,861	(20,019)	4,082	2,980	(18,917)	402	---	---	---	---	---	2,980	1,778
Water	172,024	172,875	(851)	---	6,202	(7,053)	---	---	---	---	24,477	---	6,202	25,000
<b>Total</b>	<b>4,715,608</b>	<b>4,398,561</b>	<b>317,047</b>	<b>30,036</b>	<b>20,419</b>	<b>326,664</b>	<b>402</b>	<b>---</b>	<b>---</b>	<b>275,000</b>	<b>128,132</b>	<b>---</b>	<b>20,419</b>	<b>71,778</b>
<b>Lilydale</b>														
Sewer	132,617	146,046	(13,429)	2,118	---	(11,311)	---	---	---	---	---	---	---	---
Storm Water	46,335	39,098	7,237	1,299	2,036	6,500	---	---	---	423	---	---	2,036	181,000
<b>Total</b>	<b>178,952</b>	<b>185,144</b>	<b>(6,192)</b>	<b>3,417</b>	<b>2,036</b>	<b>(4,811)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>423</b>	<b>---</b>	<b>---</b>	<b>2,036</b>	<b>181,000</b>
<b>Lindstrom</b>														
Liquor	2,764,557	2,657,708	106,849	55,388	---	162,237	---	---	---	208,325	29,084	---	---	---
Sewer	1,145,406	1,225,250	(79,844)	48,766	---	(31,078)	---	---	---	52,622	323,901	---	---	---
Storm Water Management	144,113	127,856	16,257	2,950	---	19,207	---	---	---	(132,430)	127,729	---	---	---
Water	332,356	519,811	(187,455)	47,402	---	(140,053)	---	---	---	76,509	291,444	---	---	---
<b>Total</b>	<b>4,386,432</b>	<b>4,530,625</b>	<b>(144,193)</b>	<b>154,506</b>	<b>---</b>	<b>10,313</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>205,026</b>	<b>772,158</b>	<b>---</b>	<b>---</b>	<b>---</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Lino Lakes</b>														
Sewer	1,803,231	2,199,865	(396,634)	234,340	---	(162,294)	---	---	---	(83,821)	329,925	---	---	---
Water	1,341,559	1,532,282	(190,723)	191,775	---	1,052	---	---	---	127,357	778,045	---	---	---
<b>Total</b>	<b>3,144,790</b>	<b>3,732,147</b>	<b>(587,357)</b>	<b>426,115</b>	<b>---</b>	<b>(161,242)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,536</b>	<b>1,107,970</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lismore</b>														
Refuse	18,283	18,950	(667)	---	---	(667)	---	---	---	---	---	---	---	---
Sewer	38,269	54,887	(16,618)	69	---	(16,549)	---	---	---	---	2,200	---	---	---
Water	67,797	92,562	(24,765)	64	18,011	(42,712)	---	---	---	---	---	---	18,011	12,000
<b>Total</b>	<b>124,349</b>	<b>166,399</b>	<b>(42,050)</b>	<b>133</b>	<b>18,011</b>	<b>(59,928)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,200</b>	<b>---</b>	<b>18,011</b>	<b>12,000</b>
<b>Litchfield</b>														
Electric	10,393,277	8,378,438	2,014,839	234,562	300,095	1,949,306	---	76,738	---	700,000	6,343,005	---	269,105	847,000
Liquor	2,936,976	2,650,621	286,355	7,155	---	293,510	---	3,011	---	295,318	---	---	---	---
Sewer	4,241,543	2,714,954	1,526,589	272,207	463,548	1,335,248	---	29,544	---	350,000	30,240	---	458,331	2,572,000
Water	957,770	684,487	273,283	24,105	23,250	274,138	---	2,531	---	200,000	16,058	---	20,327	30,000
<b>Total</b>	<b>18,529,566</b>	<b>14,428,500</b>	<b>4,101,066</b>	<b>538,029</b>	<b>786,893</b>	<b>3,852,202</b>	<b>---</b>	<b>111,824</b>	<b>---</b>	<b>1,545,318</b>	<b>6,389,303</b>	<b>---</b>	<b>747,763</b>	<b>3,449,000</b>
<b>Little Canada</b>														
Sewer Operating	1,467,798	1,509,257	(41,459)	32,436	---	(9,023)	---	---	---	100,000	---	---	---	---
Water Operating	1,623,035	1,670,444	(47,409)	106,678	4,892	54,377	---	---	---	200,000	3,350	---	---	---
<b>Total</b>	<b>3,090,833</b>	<b>3,179,701</b>	<b>(88,868)</b>	<b>139,114</b>	<b>4,892</b>	<b>45,354</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>300,000</b>	<b>3,350</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Little Falls</b>														
Garbage and Recycling	804,352	720,021	84,331	29,364	---	113,695	---	---	---	88,849	---	---	---	---
Golf	374,601	498,491	(123,890)	76,566	---	(47,324)	---	---	---	(67,175)	53,450	---	---	---
Sewer	2,099,359	1,349,112	750,247	65,824	76,289	739,782	---	---	---	265,024	5,433	---	41,913	852,248
Storm Water	86,813	88,188	(1,375)	17,052	---	15,677	---	---	---	19,082	---	---	---	---
Water	1,655,474	1,167,208	488,266	53,408	---	541,674	---	---	---	257,567	113,595	---	---	---
<b>Total</b>	<b>5,020,599</b>	<b>3,823,020</b>	<b>1,197,579</b>	<b>242,214</b>	<b>76,289</b>	<b>1,363,504</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>563,347</b>	<b>172,478</b>	<b>---</b>	<b>41,913</b>	<b>852,248</b>

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Littlefork</b>														
Liquor	230,203	273,807	(43,604)	---	---	(43,604)	---	---	---	(15,000)	536	---	---	---
Sewer	99,089	85,339	13,750	4,658	23,104	(4,696)	---	2,384	---	---	2,833	---	23,104	---
Water	207,829	192,072	15,757	155,909	51,354	120,312	---	151,675	---	---	154,500	---	51,305	13,000
<b>Total</b>	<b>537,121</b>	<b>551,218</b>	<b>(14,097)</b>	<b>160,567</b>	<b>74,458</b>	<b>72,012</b>	<b>---</b>	<b>154,059</b>	<b>---</b>	<b>(15,000)</b>	<b>157,869</b>	<b>---</b>	<b>74,409</b>	<b>13,000</b>
<b>Long Beach</b>														
Sewer [0]	210,935	133,826	77,109	2,222	19,884	59,447	---	---	---	---	---	---	18,286	2,500
<b>Total</b>	<b>210,935</b>	<b>133,826</b>	<b>77,109</b>	<b>2,222</b>	<b>19,884</b>	<b>59,447</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,286</b>	<b>2,500</b>
<b>Long Lake</b>														
Recycling	42,710	45,629	(2,919)	3,976	---	1,057	---	---	3,961	---	---	---	---	---
Sewer	346,175	542,863	(196,688)	300	12,060	(208,448)	---	---	---	---	---	---	12,060	45,980
Surface Water Management	63,509	63,309	200	7,581	1,615	6,166	---	---	---	---	---	---	1,615	11,250
Water	298,820	375,273	(76,453)	32,039	25,731	(70,145)	---	---	---	---	---	---	25,731	65,820
<b>Total</b>	<b>751,214</b>	<b>1,027,074</b>	<b>(275,860)</b>	<b>43,896</b>	<b>39,406</b>	<b>(271,370)</b>	<b>---</b>	<b>---</b>	<b>3,961</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>39,406</b>	<b>123,050</b>
<b>Long Prairie</b>														
Liquor	2,100,791	1,865,628	235,163	3,868	---	239,031	---	---	327	106,000	---	---	---	---
Sewer	2,062,976	1,055,366	1,007,610	686,523	527,892	1,166,241	---	616,975	306	122,520	6,639,395	---	527,892	596,000
Water	842,722	414,782	427,940	27,951	44,211	411,680	---	---	285	159,116	---	---	44,211	240,000
<b>Total</b>	<b>5,006,489</b>	<b>3,335,776</b>	<b>1,670,713</b>	<b>718,342</b>	<b>572,103</b>	<b>1,816,952</b>	<b>---</b>	<b>616,975</b>	<b>918</b>	<b>387,636</b>	<b>6,639,395</b>	<b>---</b>	<b>572,103</b>	<b>836,000</b>
<b>Longville</b>														
Liquor	1,981,518	1,757,467	224,051	512	---	224,563	---	---	---	---	234,953	---	---	---
Sewer	158,537	140,589	17,948	58,416	22,421	53,943	48,226	---	---	---	---	---	22,421	59,500
<b>Total</b>	<b>2,140,055</b>	<b>1,898,056</b>	<b>241,999</b>	<b>58,928</b>	<b>22,421</b>	<b>278,506</b>	<b>48,226</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>234,953</b>	<b>---</b>	<b>22,421</b>	<b>59,500</b>
<b>Lonsdale</b>														
Liquor	2,110,860	1,947,527	163,333	577	---	163,910	---	---	---	103,500	---	---	---	---
Sewer	919,790	737,351	182,439	142,568	38,566	286,441	---	---	---	31,702	17,140	---	38,566	406,000
Water	590,378	677,900	(87,522)	110,493	56,812	(33,841)	---	---	---	72,376	10,335	---	56,812	200,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Total</b>	<b>3,621,028</b>	<b>3,362,778</b>	<b>258,250</b>	<b>253,638</b>	<b>95,378</b>	<b>416,510</b>	---	---	---	<b>207,578</b>	<b>27,475</b>	---	<b>95,378</b>	<b>606,000</b>	
<b>Loretto</b>															
Garbage	53,244	54,519	(1,275)	2,407	---	1,132	---	---	---	---	---	---	---	---	---
Storm Water	78,099	51,674	26,425	1,294	---	27,719	---	---	---	---	---	---	---	---	---
Wastewater	168,763	150,780	17,983	2,036	---	20,019	---	---	723,948	7,057	---	---	---	---	---
Water	204,250	157,207	47,043	2,374	6,221	43,196	---	---	---	---	33,260	---	6,221	44,000	
<b>Total</b>	<b>504,356</b>	<b>414,180</b>	<b>90,176</b>	<b>8,111</b>	<b>6,221</b>	<b>92,066</b>	---	---	<b>723,948</b>	<b>7,057</b>	<b>33,260</b>	---	<b>6,221</b>	<b>44,000</b>	
<b>Lowry</b>															
Economic Development Authority	66,500	44,230	22,270	25	5,870	16,425	---	---	---	---	---	---	5,870	29,449	
Sewer	75,405	121,914	(46,509)	7,429	20,115	(59,195)	---	---	---	---	---	---	20,115	21,000	
Water	144,108	171,761	(27,653)	126	24,385	(51,912)	---	---	84,183	---	87,908	10,359	24,385	53,000	
<b>Total</b>	<b>286,013</b>	<b>337,905</b>	<b>(51,892)</b>	<b>7,580</b>	<b>50,370</b>	<b>(94,682)</b>	---	---	<b>84,183</b>	---	<b>87,908</b>	<b>10,359</b>	<b>50,370</b>	<b>103,449</b>	
<b>Lucan</b>															
Economic Development Authority [29]	1,717	76	1,641	3,271	---	4,912	---	---	---	---	---	---	---	---	---
Sewer	57,571	57,870	(299)	162,074	14,289	147,486	---	97,213	64,440	---	72,364	---	14,289	16,999	
Water	66,971	65,472	1,499	5,021	12,368	(5,848)	---	---	---	---	---	---	12,368	6,000	
<b>Total</b>	<b>126,259</b>	<b>123,418</b>	<b>2,841</b>	<b>170,366</b>	<b>26,657</b>	<b>146,550</b>	---	<b>97,213</b>	<b>64,440</b>	---	<b>72,364</b>	---	<b>26,657</b>	<b>22,999</b>	
<b>Luverne</b>															
Economic Development Authority [29]	5,355	88,972	(83,617)	158,532	200,000	(125,085)	---	---	---	---	44,468	---	---	---	---
Electric	6,906,985	6,485,734	421,251	236,533	438,258	219,526	---	---	---	350,000	626,814	---	167,456	185,000	
Lewis and Clark Reserve Fund	---	---	---	4,005	---	4,005	---	---	---	---	---	---	---	---	---
Liquor	1,747,699	1,620,303	127,396	12,763	254	139,905	---	---	---	45,000	16,000	---	---	---	
Refuse and Recycling	756,306	480,558	275,748	21,639	40,012	257,375	---	---	---	230,000	---	---	12	---	
Sewer	1,544,376	1,426,726	117,650	255,647	324,255	49,042	32,405	---	---	120,000	10,341,940	---	259,234	1,041,500	
Storm Sewer	157,592	115,043	42,549	6,261	---	48,810	---	---	---	5,000	63,480	---	---	---	
Water	1,790,550	1,308,445	482,105	122,414	187,472	417,047	---	---	---	75,000	224,016	2,060,000	90,207	343,500	
<b>Total</b>	<b>12,908,863</b>	<b>11,525,781</b>	<b>1,383,082</b>	<b>817,794</b>	<b>1,190,251</b>	<b>1,010,625</b>	<b>32,405</b>	---	---	<b>825,000</b>	<b>11,316,718</b>	<b>2,060,000</b>	<b>516,909</b>	<b>1,570,000</b>	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Lyle</b>														
Sewer	48,339	66,245	(17,906)	---	---	(17,906)	---	---	---	6,063	---	---	---	---
Water	91,858	101,171	(9,313)	---	600	(9,913)	---	---	---	(6,063)	---	---	600	20,000
<b>Total</b>	<b>140,197</b>	<b>167,416</b>	<b>(27,219)</b>	<b>---</b>	<b>600</b>	<b>(27,819)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>600</b>	<b>20,000</b>
<b>Lynd</b>														
Garbage	27,626	20,424	7,202	35	---	7,237	---	---	---	---	---	---	---	2,000
Housing	27,300	33,949	(6,649)	78	1,991	(8,562)	---	---	---	---	---	---	1,991	9,335
Sewer	62,338	91,159	(28,821)	10,124	2,000	(20,697)	---	---	---	29,949	13,599	---	2,000	500
Water	81,961	112,575	(30,614)	2,090	2,063	(30,587)	---	---	---	(24,949)	13,600	---	2,063	500
<b>Total</b>	<b>199,225</b>	<b>258,107</b>	<b>(58,882)</b>	<b>12,327</b>	<b>6,054</b>	<b>(52,609)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,000</b>	<b>27,199</b>	<b>---</b>	<b>6,054</b>	<b>12,335</b>
<b>Mabel</b>														
Electric [34]	599,379	565,533	33,846	---	12,198	21,648	---	---	---	---	17,935	---	12,198	20,032
Sewer [34]	247,154	97,229	149,925	---	29,209	120,716	---	---	---	---	5,000	---	29,209	116,608
Water [34]	171,562	106,924	64,638	---	25,497	39,141	---	---	---	---	5,000	---	25,497	31,464
<b>Total</b>	<b>1,018,095</b>	<b>769,686</b>	<b>248,409</b>	<b>---</b>	<b>66,904</b>	<b>181,505</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,935</b>	<b>---</b>	<b>66,904</b>	<b>168,104</b>
<b>Madelia</b>														
Electric [29]	5,104,012	4,697,517	406,495	13,246	103,855	315,886	---	---	---	---	371,733	---	3,703	211,272
Liquor	766,909	710,318	56,591	3,192	---	59,783	---	5,022	---	---	5,022	---	---	---
Wastewater	1,923,788	1,564,466	359,322	18,242	74,576	302,988	---	3,118	---	---	149,866	2,002,335	51,376	334,000
Water	642,933	453,992	188,941	19,425	164	208,202	---	3,118	---	---	25,349	---	164	---
<b>Total</b>	<b>8,437,642</b>	<b>7,426,293</b>	<b>1,011,349</b>	<b>54,105</b>	<b>178,595</b>	<b>886,859</b>	<b>---</b>	<b>11,258</b>	<b>---</b>	<b>---</b>	<b>551,970</b>	<b>2,002,335</b>	<b>55,243</b>	<b>545,272</b>
<b>Madison</b>														
Apartments	167,784	97,062	70,722	2,264	5,337	67,649	---	---	---	---	37,706	---	5,337	80,000
Electric	1,411,314	1,222,823	188,491	50,269	170	238,590	---	---	---	100,000	151,627	---	170	---
Liquor	503,756	470,259	33,497	1,663	---	35,160	---	---	---	30,000	4,029	---	---	---
Sanitation	217,502	212,335	5,167	1,910	---	7,077	---	---	---	17,500	---	---	---	---
Sewer	437,471	505,280	(67,809)	5,954	9,499	(71,354)	---	---	---	123,840	23,786	---	9,499	33,000
Storm Sewer	145,207	109,545	35,662	2,187	---	37,849	---	---	---	124,737	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	513,853	460,291	53,562	173	---	53,735	---	---	---	234,175	23,786	---	---	---	
<b>Total</b>	<b>3,396,887</b>	<b>3,077,595</b>	<b>319,292</b>	<b>64,420</b>	<b>15,006</b>	<b>368,706</b>	---	---	---	<b>630,252</b>	<b>240,934</b>	---	<b>15,006</b>	<b>113,000</b>	
<b>Madison Lake</b>															
Refuse	144,235	72,383	71,852	282	---	72,134	---	---	---	45,000	---	---	---	---	
Sewer Utility	365,298	341,511	23,787	32,369	32,080	24,076	---	---	---	---	11,471	---	32,080	150,619	
Water Utility	302,560	307,196	(4,636)	54,515	29,349	20,530	---	---	---	---	22,740	---	29,349	141,160	
<b>Total</b>	<b>812,093</b>	<b>721,090</b>	<b>91,003</b>	<b>87,166</b>	<b>61,429</b>	<b>116,740</b>	---	---	---	<b>45,000</b>	<b>34,211</b>	---	<b>61,429</b>	<b>291,779</b>	
<b>Magnolia</b>															
Sewer [0]	45,080	13,176	31,904	708	8,310	24,302	---	---	---	---	---	---	8,310	20,000	
Water [0]	19,805	26,904	(7,099)	680	---	(6,419)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>64,885</b>	<b>40,080</b>	<b>24,805</b>	<b>1,388</b>	<b>8,310</b>	<b>17,883</b>	---	---	---	---	---	---	<b>8,310</b>	<b>20,000</b>	
<b>Mahnomen</b>															
Liquor	1,005,817	1,065,022	(59,205)	27,966	---	(31,239)	---	21,055	---	---	15,160	---	---	---	
Revolving Loan	---	5,000	(5,000)	330	---	(4,670)	---	---	---	---	---	---	---	---	
Sewer	283,234	268,276	14,958	991	40,003	(24,054)	---	---	---	---	---	513,145	40,003	584,000	
Storm Water	1,591	3,504	(1,913)	---	---	(1,913)	---	---	---	---	---	---	---	---	
Water	347,411	332,305	15,106	18,650	51,012	(17,256)	---	---	10,000	---	57,926	643,939	51,012	706,000	
<b>Total</b>	<b>1,638,053</b>	<b>1,674,107</b>	<b>(36,054)</b>	<b>47,937</b>	<b>91,015</b>	<b>(79,132)</b>	---	<b>21,055</b>	<b>10,000</b>	---	<b>73,086</b>	<b>1,157,084</b>	<b>91,015</b>	<b>1,290,000</b>	
<b>Mahtomedi</b>															
Sewer Utility	1,160,087	1,138,454	21,633	56,951	132,037	(53,453)	---	---	---	76,353	---	1,645,000	56,926	397,329	
Water Utility	1,277,673	1,170,855	106,818	26,822	56,398	77,242	---	---	---	61,506	---	510,000	37,741	198,296	
<b>Total</b>	<b>2,437,760</b>	<b>2,309,309</b>	<b>128,451</b>	<b>83,773</b>	<b>188,435</b>	<b>23,789</b>	---	---	---	<b>137,859</b>	---	<b>2,155,000</b>	<b>94,667</b>	<b>595,625</b>	
<b>Manchester</b>															
Sewage Collection and Disposal [0]	27,274	19,061	8,213	867	1,500	7,580	---	---	---	1,000	---	---	1,500	1,000	
Sewer Connection Fund [0]	5,088	---	5,088	2,066	1,920	5,234	---	---	---	---	---	---	1,920	6,000	
Short Lived Assets Reserve [0]	---	---	---	19	---	19	---	---	---	(1,000)	---	---	---	---	
System Replacement Fund [0]	---	---	---	---	---	---	---	---	---	(919)	---	---	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 [0]	4,527	2,471	2,056	107	---	2,163	---	---	---	---	---	---	---	---
<b>Total</b>	<b>36,889</b>	<b>21,532</b>	<b>15,357</b>	<b>3,059</b>	<b>3,420</b>	<b>14,996</b>	---	---	---	---	<b>(919)</b>	---	---	<b>3,420</b> <b>7,000</b>
<b>Mankato</b>														
Airport	517,508	1,787,224	(1,269,716)	244,950	---	(1,024,766)	---	84,022	85,566	(476,390)	2,123,128	---	---	38,400
Eastwood Park	---	1,407	(1,407)	2,524	---	1,117	---	---	---	---	---	---	---	---
Economic Development Authority	1,113,270	2,386,783	(1,273,513)	1,904,634	170,436	460,685	775,930	313,310	472,401	(428,154)	---	---	170,436	---
Economic Development Authority - Housing	927,517	4,942,789	(4,015,272)	3,543,956	---	(471,316)	---	3,507,955	---	---	50,018	---	---	---
Mass Transit	215,164	4,334,064	(4,118,900)	3,674,484	---	(444,416)	165,000	719,552	2,603,095	(12,500)	---	---	---	---
Parking System	107,638	1,401,573	(1,293,935)	331,678	---	(962,257)	---	750	---	(325,219)	168,250	---	---	---
Refuse	2,182,873	1,976,852	206,021	2,322	485	207,858	---	---	---	111,781	---	---	485	98,377
Riverfront 2000/Civic Center	2,351,428	6,378,386	(4,026,958)	6,592,348	288,908	2,276,482	6,090,456	157,012	---	(446,912)	887,479	---	288,908	1,970,000
Sewer	7,025,172	1,732,761	5,292,411	60,695	57,847	5,295,259	---	13,365	---	4,420,107	152,884	---	57,847	307,000
Storm Water	3,124,903	2,645,658	479,245	52,327	---	531,572	---	2,860	---	754,439	---	---	---	---
Street Light Utility	652,296	618,942	33,354	81,101	---	114,455	---	---	---	57,373	---	---	---	---
Utility Operations/Administration	3,251,852	1,646,255	1,605,597	154,198	---	1,759,795	---	712	---	1,729,306	---	---	---	---
Wastewater Plant	1,747,033	4,347,728	(2,600,695)	21,814	48,974	(2,627,855)	---	5,514	---	(3,999,511)	2,405,564	---	48,974	309,000
Water	9,125,128	6,457,190	2,667,938	50,325	426,767	2,291,496	---	13,988	---	(425,902)	276,732	---	426,767	2,311,000
<b>Total</b>	<b>32,341,782</b>	<b>40,657,612</b>	<b>(8,315,830)</b>	<b>16,717,356</b>	<b>993,417</b>	<b>7,408,109</b>	<b>7,031,386</b>	<b>4,819,040</b>	<b>3,161,062</b>	<b>958,418</b>	<b>6,064,055</b>	---	<b>993,417</b>	<b>5,033,777</b>
<b>Mantorville</b>														
Sewer	295,657	349,698	(54,041)	43,288	49,060	(59,813)	---	---	319	(35,801)	71,595	---	20,312	34,000
Storm Sewer	18,875	1,417	17,458	886	---	18,344	---	---	---	---	---	---	---	---
Water	173,667	208,218	(34,551)	25,185	12,688	(22,054)	---	---	---	14,415	47,780	---	12,688	30,000
<b>Total</b>	<b>488,199</b>	<b>559,333</b>	<b>(71,134)</b>	<b>69,359</b>	<b>61,748</b>	<b>(63,523)</b>	---	---	<b>319</b>	<b>(21,386)</b>	<b>119,375</b>	---	<b>33,000</b>	<b>64,000</b>
<b>Maple Grove</b>														
Community Center	1,213,466	3,438,075	(2,224,609)	84,961	---	(2,139,648)	---	---	---	(1,213,730)	704,676	---	---	---
Recycling	1,389,032	1,514,579	(125,547)	37,811	---	(87,736)	---	---	---	9,500	---	---	---	---
Sewer	6,777,613	8,298,126	(1,520,513)	1,152,145	---	(368,368)	---	---	---	669,843	2,006,571	---	---	---
Sports Dome	209,968	390,447	(180,479)	11,253	---	(169,226)	---	---	---	(122,131)	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Light Utility	938,361	803,575	134,786	35,489	---	170,275	---	---	---	---	---	---	---	---	
Water	5,814,882	6,918,170	(1,103,288)	1,751,299	---	648,011	---	---	---	1,069,179	---	---	---	---	
<b>Total</b>	<b>16,343,322</b>	<b>21,362,972</b>	<b>(5,019,650)</b>	<b>3,072,958</b>	<b>---</b>	<b>(1,946,692)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>412,661</b>	<b>2,711,247</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Maple Lake</b>															
Airport	72,592	263,596	(191,004)	50,476	105	(140,633)	---	---	48,220	(10,000)	---	---	25	---	
Liquor	2,359,008	2,139,817	219,191	5,897	---	225,088	---	---	---	50,000	8,418	---	---	---	
Sewer	622,182	804,068	(181,886)	257,198	335,587	(260,275)	238,164	---	---	---	242,558	330,000	57,683	82,000	
Water	371,530	512,730	(141,200)	123,071	71,001	(89,130)	25,015	---	---	---	772,335	1,135,000	71,001	65,000	
<b>Total</b>	<b>3,425,312</b>	<b>3,720,211</b>	<b>(294,899)</b>	<b>436,642</b>	<b>406,693</b>	<b>(264,950)</b>	<b>263,179</b>	<b>---</b>	<b>48,220</b>	<b>40,000</b>	<b>1,023,311</b>	<b>1,465,000</b>	<b>128,709</b>	<b>147,000</b>	
<b>Maple Plain</b>															
Sewer	335,050	386,500	(51,450)	964	24,590	(75,076)	---	---	5	50,510	---	---	24,590	50,000	
Storm Water	76,555	51,426	25,129	1,455	22,790	3,794	---	---	---	---	---	---	22,790	40,000	
Water	455,945	404,059	51,886	10,196	77,653	(15,571)	---	---	7	23,673	---	---	80,301	306,000	
<b>Total</b>	<b>867,550</b>	<b>841,985</b>	<b>25,565</b>	<b>12,615</b>	<b>125,033</b>	<b>(86,853)</b>	<b>---</b>	<b>---</b>	<b>12</b>	<b>74,183</b>	<b>---</b>	<b>---</b>	<b>127,681</b>	<b>396,000</b>	
<b>Mapleton</b>															
Liquor	509,312	543,220	(33,908)	49,891	---	15,983	---	---	---	---	---	---	---	---	
Refuse and Recycling	116,174	125,614	(9,440)	1,361	---	(8,079)	---	---	---	10,000	---	---	---	---	
Sewer Utility	183,454	227,102	(43,648)	3,785	15,843	(55,706)	---	---	---	(45,000)	---	---	16,200	87,000	
Storm Sewer	75,481	22,807	52,674	481	11,850	41,305	---	---	---	---	---	142,192	11,987	180,474	
Water Utility	219,306	222,006	(2,700)	7,559	---	4,859	---	---	---	45,000	---	---	---	---	
<b>Total</b>	<b>1,103,727</b>	<b>1,140,749</b>	<b>(37,022)</b>	<b>63,077</b>	<b>27,693</b>	<b>(1,638)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>---</b>	<b>142,192</b>	<b>28,187</b>	<b>267,474</b>	
<b>Mapleview</b>															
Water and Sewer [0][3]	50,143	85,401	(35,258)	---	---	(35,258)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>50,143</b>	<b>85,401</b>	<b>(35,258)</b>	<b>---</b>	<b>---</b>	<b>(35,258)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Maplewood</b>															
Ambulance	2,956,113	3,288,764	(332,651)	307,347	2,287	(27,591)	370	269,080	---	---	75,125	---	2,287	99,408	
Environmental Utility	3,116,993	1,784,679	1,332,314	18,684	---	1,350,998	---	---	890	2,715,165	---	---	---	---	
Recycling Program	953,091	978,608	(25,517)	123,259	---	97,742	---	---	113,063	55,000	---	---	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
Sanitary Sewer	5,243,659	4,989,965	253,694	45,333	---	299,027	---	---	1,093	1,236,882	27,677	---	---	---
Street Light Utility	445,405	210,339	235,066	20,332	---	255,398	---	---	---	25,000	---	---	---	---
<b>Total</b>	<b>12,715,261</b>	<b>11,252,355</b>	<b>1,462,906</b>	<b>514,955</b>	<b>2,287</b>	<b>1,975,574</b>	<b>370</b>	<b>269,080</b>	<b>115,046</b>	<b>4,032,047</b>	<b>102,802</b>	<b>---</b>	<b>2,287</b>	<b>99,408</b>
<b>Marble</b>														
Electric [0]	13,841	---	13,841	---	---	13,841	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	137,345	7,128	130,217	---	---	130,217	---	---	---	149,163	---	---	---	---
Wastewater Treatment Plan [0]	74,012	195,435	(121,423)	72,646	6,608	(55,385)	---	---	---	(149,163)	---	---	---	---
Water [0]	89,339	15,040	74,299	---	---	74,299	---	---	---	---	42,550	---	---	---
<b>Total</b>	<b>314,537</b>	<b>217,603</b>	<b>96,934</b>	<b>72,646</b>	<b>6,608</b>	<b>162,972</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,550</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marietta</b>														
Garbage [0]	17,769	18,680	(911)	---	---	(911)	---	---	---	---	---	---	---	---
Sewer [0]	34,891	22,177	12,714	---	---	12,714	---	---	---	---	---	---	---	---
<b>Total</b>	<b>52,660</b>	<b>40,857</b>	<b>11,803</b>	<b>---</b>	<b>---</b>	<b>11,803</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marine on Saint Croix</b>														
Wastewater [0]	130,039	64,062	65,977	1,344	---	67,321	---	---	---	---	---	---	---	---
Water [0]	11,474	6,590	4,884	76	---	4,960	---	---	---	---	---	---	---	---
<b>Total</b>	<b>141,513</b>	<b>70,652</b>	<b>70,861</b>	<b>1,420</b>	<b>---</b>	<b>72,281</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marshall</b>														
Liquor	6,860,252	5,778,236	1,082,016	31,342	69,254	1,044,104	---	---	6,225	300,000	9,978	---	69,254	210,000
Marshall Municipal Utilities [4][29]	43,323,924	40,084,310	3,239,614	1,712,681	708,773	4,243,522	---	---	---	---	10,017,435	---	680,560	3,535,000
Public Housing Commission [14][29]	448,855	976,358	(527,503)	344,627	29,587	(212,463)	---	---	---	---	300,544	---	---	---
Surface Water Management	1,223,517	974,188	249,329	61,787	119,367	191,749	---	---	9,920	---	1,138,811	1,789,922	119,367	281,355
Wastewater Treatment Facility	5,338,470	5,078,376	260,094	234,287	245,879	248,502	---	---	---	---	7,793,697	7,742,079	245,879	1,791,154
<b>Total</b>	<b>57,195,018</b>	<b>52,891,468</b>	<b>4,303,550</b>	<b>2,384,724</b>	<b>1,172,860</b>	<b>5,515,414</b>	<b>---</b>	<b>---</b>	<b>16,145</b>	<b>300,000</b>	<b>19,260,465</b>	<b>9,532,001</b>	<b>1,115,060</b>	<b>5,817,509</b>
<b>Mayer</b>														
Sewer Utility	533,160	635,714	(102,554)	304,216	43,373	158,289	199,778	---	55,043	---	261,032	---	43,373	383,450
Storm Water Utility	61,663	64,349	(2,686)	648	---	(2,038)	---	---	---	---	23,191	---	---	---
Water Utility	474,843	459,034	15,809	91,405	41,301	65,913	---	---	---	---	361,915	176,542	41,301	306,550

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>1,069,666</b>	<b>1,159,097</b>	<b>(89,431)</b>	<b>396,269</b>	<b>84,674</b>	<b>222,164</b>	<b>199,778</b>	<b>---</b>	<b>55,043</b>	<b>---</b>	<b>646,138</b>	<b>176,542</b>	<b>84,674</b>	<b>690,000</b>
<b>Maynard</b>														
Garbage	38,143	36,482	1,661	225	---	1,886	---	---	---	---	---	---	---	---
Sewer	65,392	172,020	(106,628)	19,306	34,744	(122,066)	---	---	---	---	---	---	34,744	28,440
Water	60,020	85,794	(25,774)	29,653	20,195	(16,316)	29,240	---	---	---	---	---	20,195	35,000
<b>Total</b>	<b>163,555</b>	<b>294,296</b>	<b>(130,741)</b>	<b>49,184</b>	<b>54,939</b>	<b>(136,496)</b>	<b>29,240</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,939</b>	<b>63,440</b>
<b>Mazeppa</b>														
Liquor	537,605	543,328	(5,723)	30,063	3,166	21,174	---	---	---	(6,356)	60,400	---	---	---
Sewer Utility	181,660	212,289	(30,629)	5,870	---	(24,759)	---	---	---	(39,440)	21,637	---	---	---
Water Utility	96,660	64,439	32,221	6,051	---	38,272	---	---	---	32,000	---	---	---	---
<b>Total</b>	<b>815,925</b>	<b>820,056</b>	<b>(4,131)</b>	<b>41,984</b>	<b>3,166</b>	<b>34,687</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(13,796)</b>	<b>82,037</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>McGrath</b>														
Sewer [0]	28,538	29,973	(1,435)	5,920	---	4,485	5,920	---	---	---	---	---	---	---
<b>Total</b>	<b>28,538</b>	<b>29,973</b>	<b>(1,435)</b>	<b>5,920</b>	<b>---</b>	<b>4,485</b>	<b>5,920</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>McGregor</b>														
Ambulance [0]	207,446	319,330	(111,884)	50,760	---	(61,124)	---	13,466	25,860	---	---	---	---	---
Sewer [0]	87,162	84,349	2,813	16	4,230	(1,401)	---	---	---	---	---	---	4,230	30,000
Water [0]	101,987	100,488	1,499	16	50,663	(49,148)	---	---	---	---	---	---	50,663	27,000
<b>Total</b>	<b>396,595</b>	<b>504,167</b>	<b>(107,572)</b>	<b>50,792</b>	<b>54,893</b>	<b>(111,673)</b>	<b>---</b>	<b>13,466</b>	<b>25,860</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,893</b>	<b>57,000</b>
<b>McIntosh</b>														
Economic Development Authority	763,946	714,610	49,336	65,418	59,918	54,836	60,171	---	---	---	---	---	59,918	130,000
Sewer	27,589	62,458	(34,869)	13,881	---	(20,988)	9,367	---	---	(36,524)	---	---	---	52,000
Water	170,753	171,199	(446)	35,173	28,911	5,816	31,358	---	---	36,524	---	---	28,911	94,000
<b>Total</b>	<b>962,288</b>	<b>948,267</b>	<b>14,021</b>	<b>114,472</b>	<b>88,829</b>	<b>39,664</b>	<b>100,896</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>88,829</b>	<b>276,000</b>
<b>McKinley</b>														
Public Utilities [0][3]	40,446	48,475	(8,029)	85	---	(7,944)	---	---	---	(12,500)	50,000	---	---	---
<b>Total</b>	<b>40,446</b>	<b>48,475</b>	<b>(8,029)</b>	<b>85</b>	<b>---</b>	<b>(7,944)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,500)</b>	<b>50,000</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Meadowlands</b>														
Sewage Collection and Disposal [0]	14,267	7,865	6,402	16	---	6,418	---	---	---	---	---	---	---	---
Water [0]	19,395	14,843	4,552	20	---	4,572	---	---	---	---	---	---	---	---
<b>Total</b>	<b>33,662</b>	<b>22,708</b>	<b>10,954</b>	<b>36</b>	<b>---</b>	<b>10,990</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Medford</b>														
Liquor	226,387	261,469	(35,082)	19,455	---	(15,627)	---	4,006	---	---	---	6,580	---	---
Sewer Utility	263,710	373,226	(109,516)	12,920	12,837	(109,433)	---	---	---	---	---	---	12,837	80,000
Water Utility	273,269	383,621	(110,352)	15,690	15,568	(110,230)	---	---	---	---	---	---	15,568	139,000
<b>Total</b>	<b>763,366</b>	<b>1,018,316</b>	<b>(254,950)</b>	<b>48,065</b>	<b>28,405</b>	<b>(235,290)</b>	<b>---</b>	<b>4,006</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,580</b>	<b>---</b>	<b>219,000</b>
<b>Medina</b>														
Sanitary Sewer	906,316	657,385	248,931	50,294	---	299,225	---	---	---	130,357	---	---	---	---
Storm Water	271,680	203,674	68,006	8,861	---	76,867	---	---	---	59,935	---	---	---	---
Water	1,326,177	829,490	496,687	123,264	4,975	614,976	---	---	---	(230,270)	---	---	4,975	570,000
<b>Total</b>	<b>2,504,173</b>	<b>1,690,549</b>	<b>813,624</b>	<b>182,419</b>	<b>4,975</b>	<b>991,068</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(39,978)</b>	<b>---</b>	<b>---</b>	<b>4,975</b>	<b>570,000</b>
<b>Melrose</b>														
Ambulance	730,949	673,438	57,511	26,221	11,583	72,149	---	2,850	9,830	---	---	198,739	---	---
Electric	10,684,269	8,890,099	1,794,170	117,485	---	1,911,655	---	9,081	---	---	---	648,065	---	---
Wastewater	2,750,949	2,052,728	698,221	82,214	---	780,435	---	367	---	---	---	545,330	---	---
Water	1,224,597	840,517	384,080	47,173	---	431,253	---	100	---	---	---	38,534	---	---
<b>Total</b>	<b>15,390,764</b>	<b>12,456,782</b>	<b>2,933,982</b>	<b>273,093</b>	<b>11,583</b>	<b>3,195,492</b>	<b>---</b>	<b>12,398</b>	<b>9,830</b>	<b>---</b>	<b>---</b>	<b>1,430,668</b>	<b>---</b>	<b>---</b>
<b>Menahga</b>														
Greenwood Connections [29]	7,413,726	7,912,615	(498,889)	496,370	152,148	(154,667)	---	---	---	---	---	321,548	814,640	152,148
Liquor	807,608	917,613	(110,005)	10,836	---	(99,169)	---	---	---	---	---	---	---	---
Sewer	289,635	332,574	(42,939)	2,780	4,223	(44,382)	---	---	---	---	---	---	4,223	125,000
Water	213,473	391,737	(178,264)	2,936	2,600	(177,928)	---	---	---	---	---	---	2,600	14,000
<b>Total</b>	<b>8,724,442</b>	<b>9,554,539</b>	<b>(830,097)</b>	<b>512,922</b>	<b>158,971</b>	<b>(476,146)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>321,548</b>	<b>814,640</b>	<b>158,971</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Mendota</b>														
Sewer [34]	32,942	68,053	(35,111)	---	---	(35,111)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>32,942</b>	<b>68,053</b>	<b>(35,111)</b>	<b>---</b>	<b>---</b>	<b>(35,111)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mendota Heights</b>														
Sewer Utility	2,317,640	2,024,291	293,349	35,271	---	328,620	---	---	---	11,150	262,686	---	---	---
Storm Sewer Utility	578,799	225,841	352,958	5,254	---	358,212	---	---	---	254,566	26,616	---	---	---
<b>Total</b>	<b>2,896,439</b>	<b>2,250,132</b>	<b>646,307</b>	<b>40,525</b>	<b>---</b>	<b>686,832</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>265,716</b>	<b>289,302</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mentor</b>														
Liquor	432,885	429,499	3,386	11,895	---	15,281	---	---	---	23,500	---	---	---	---
<b>Total</b>	<b>432,885</b>	<b>429,499</b>	<b>3,386</b>	<b>11,895</b>	<b>---</b>	<b>15,281</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,500</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Middle River</b>														
Garbage	21,245	21,218	27	74	---	101	---	---	---	---	---	---	---	---
Sewer	42,495	79,451	(36,956)	956	994	(36,994)	---	---	---	696	---	---	994	9,000
Water	84,442	118,454	(34,012)	15,410	9,113	(27,715)	15,054	---	---	698	---	---	9,113	9,200
<b>Total</b>	<b>148,182</b>	<b>219,123</b>	<b>(70,941)</b>	<b>16,440</b>	<b>10,107</b>	<b>(64,608)</b>	<b>15,054</b>	<b>---</b>	<b>---</b>	<b>1,394</b>	<b>---</b>	<b>---</b>	<b>10,107</b>	<b>18,200</b>
<b>Milaca</b>														
Liquor	2,894,083	2,659,495	234,588	12,460	---	247,048	---	---	---	92,650	48,000	---	---	---
Sewer	321,720	358,823	(37,103)	20,725	1,846	(18,224)	---	---	---	---	194,971	---	1,846	30,000
Water	514,723	536,833	(22,110)	46,123	12,681	11,332	---	---	---	---	184,585	---	12,681	167,000
<b>Total</b>	<b>3,730,526</b>	<b>3,555,151</b>	<b>175,375</b>	<b>79,308</b>	<b>14,527</b>	<b>240,156</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>92,650</b>	<b>427,556</b>	<b>---</b>	<b>14,527</b>	<b>197,000</b>
<b>Milan</b>														
Refuse	53,944	52,744	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	25,880	14,947	10,933	1,291	---	12,224	---	---	---	---	---	---	---	---
Water	90,648	166,388	(75,740)	8,824	41,275	(108,191)	8,824	---	---	---	---	---	41,275	21,000
<b>Total</b>	<b>170,472</b>	<b>234,079</b>	<b>(63,607)</b>	<b>10,115</b>	<b>41,275</b>	<b>(94,767)</b>	<b>8,824</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>41,275</b>	<b>21,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Millerville</b>														
Liquor	301,971	275,963	26,008	2,594	---	28,602	---	---	110	---	---	---	---	---
Sewer [0]	12,776	45,346	(32,570)	1,257	---	(31,313)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>314,747</b>	<b>321,309</b>	<b>(6,562)</b>	<b>3,851</b>	<b>---</b>	<b>(2,711)</b>	<b>---</b>	<b>---</b>	<b>110</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Millville</b>														
Water [0]	15,300	16,349	(1,049)	1,636	---	587	---	---	---	---	---	---	---	---
<b>Total</b>	<b>15,300</b>	<b>16,349</b>	<b>(1,049)</b>	<b>1,636</b>	<b>---</b>	<b>587</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Milroy</b>														
Garbage	16,916	14,686	2,230	---	---	2,230	---	---	---	---	---	---	---	---
Sewer	36,859	32,998	3,861	---	---	3,861	---	---	---	15,000	15,920	---	---	---
Water	100,732	70,126	30,606	---	5,904	24,702	---	---	---	(15,000)	---	---	5,904	28,000
<b>Total</b>	<b>154,507</b>	<b>117,810</b>	<b>36,697</b>	<b>---</b>	<b>5,904</b>	<b>30,793</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,920</b>	<b>---</b>	<b>5,904</b>	<b>28,000</b>
<b>Miltona</b>														
Liquor	618,690	639,161	(20,471)	---	---	(20,471)	---	---	---	---	6,450	---	---	---
Sewer	104,409	97,883	6,526	---	34,939	(28,413)	---	---	---	---	10,980	---	34,939	23,000
<b>Total</b>	<b>723,099</b>	<b>737,044</b>	<b>(13,945)</b>	<b>---</b>	<b>34,939</b>	<b>(48,884)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,430</b>	<b>---</b>	<b>34,939</b>	<b>23,000</b>
<b>Minneapolis</b>														
Community Planning and Economic Development	3,890,000	920,000	2,970,000	884,000	2,967,000	887,000	---	---	---	6,500,000	---	---	3,060,000	18,285,000
Meet Minneapolis	11,044,337	9,525,440	1,518,897	207,510	26,662	1,699,745	---	---	---	---	5,210	---	20,530	630,968
Minneapolis Parks Foundation	1,332,575	935,162	397,413	224,023	24,717	596,719	---	---	---	---	8,499	---	---	---
Municipal Parking	43,521,000	44,409,000	(888,000)	30,000	1,110,000	(1,968,000)	---	---	16,000	12,580,000	8,093,000	17,913,000	1,051,000	17,250,000
Park Operations	11,423,372	9,398,529	2,024,843	678,769	596,214	2,107,398	---	---	505,100	27,073	1,196,648	---	4,046	63,753
Sanitary Sewer	83,554,000	73,676,000	9,878,000	1,682,000	757,000	10,803,000	---	---	18,000	879,000	12,606,000	16,029,000	1,015,000	5,700,000
Solid Waste and Recycling	40,200,000	42,076,000	(1,876,000)	2,166,000	832,000	(542,000)	---	---	47,000	(4,795,000)	10,186,000	---	1,162,000	3,835,000
Storm Water	44,686,000	36,028,000	8,658,000	1,308,000	110,000	9,856,000	---	---	1,383,000	1,655,000	19,881,000	1,505,000	186,000	600,000
Water Works	83,911,000	63,756,000	20,155,000	1,515,000	2,595,000	19,075,000	---	---	62,000	(908,000)	47,039,000	26,774,000	2,938,000	16,175,000
<b>Total</b>	<b>323,562,284</b>	<b>280,724,131</b>	<b>42,838,153</b>	<b>8,695,302</b>	<b>9,018,593</b>	<b>42,514,862</b>	<b>---</b>	<b>---</b>	<b>2,031,100</b>	<b>15,938,073</b>	<b>99,015,357</b>	<b>62,221,000</b>	<b>9,436,576</b>	<b>62,539,721</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Minnesota</b>														
Garbage	138,642	107,331	31,311	950	---	32,261	---	---	---	30,000	---	---	---	---
Sewer	147,184	196,095	(48,911)	64,250	---	15,339	---	---	69	80,083	---	---	---	---
Water	212,420	214,522	(2,102)	1,549	---	(553)	---	---	66	18,182	8,819	---	---	---
<b>Total</b>	<b>498,246</b>	<b>517,948</b>	<b>(19,702)</b>	<b>66,749</b>	<b>---</b>	<b>47,047</b>	<b>---</b>	<b>---</b>	<b>135</b>	<b>128,265</b>	<b>8,819</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnesota City</b>														
Sewer	45,078	115,763	(70,685)	52,445	3,897	(22,137)	---	---	---	---	---	---	3,897	30,000
<b>Total</b>	<b>45,078</b>	<b>115,763</b>	<b>(70,685)</b>	<b>52,445</b>	<b>3,897</b>	<b>(22,137)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,897</b>	<b>30,000</b>
<b>Minnesota Lake</b>														
Garbage	78,672	62,386	16,286	26	---	16,312	---	---	---	---	---	---	---	---
Sewer	105,274	118,245	(12,971)	10,920	---	(2,051)	---	---	---	---	---	---	---	---
Water	89,081	99,592	(10,511)	1,061	---	(9,450)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>273,027</b>	<b>280,223</b>	<b>(7,196)</b>	<b>12,007</b>	<b>---</b>	<b>4,811</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnnetonka</b>														
Environmental	967,386	1,109,276	(141,890)	108,221	---	(33,669)	---	---	---	208,400	---	---	---	---
Gray's Bay Marina	265,459	205,843	59,616	19,337	---	78,953	---	---	---	9,200	---	---	---	---
Ice Arena	562,485	1,064,048	(501,563)	---	13,001	(514,564)	---	---	---	(87,400)	---	---	---	---
Storm Water	2,852,912	1,484,244	1,368,668	499,555	---	1,868,223	---	---	---	573,294	897,062	---	---	---
Water and Sewer Utilities	16,105,103	14,693,634	1,411,469	483,747	629,838	1,265,378	---	---	10,000	711,858	8,714,451	---	629,838	1,100,000
Williston Fitness Center	1,392,339	2,147,760	(755,421)	18,583	---	(736,838)	---	---	---	(176,500)	25,929	---	---	---
<b>Total</b>	<b>22,145,684</b>	<b>20,704,805</b>	<b>1,440,879</b>	<b>1,129,443</b>	<b>642,839</b>	<b>1,927,483</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>1,238,852</b>	<b>9,637,442</b>	<b>---</b>	<b>629,838</b>	<b>1,100,000</b>
<b>Minnnetonka Beach</b>														
Sewer	79,938	106,091	(26,153)	448	---	(25,705)	---	---	---	(11,720)	11,720	---	---	---
Storm Water	17,086	2,548	14,538	75	---	14,613	---	---	---	---	---	---	---	---
Water	174,344	204,526	(30,182)	167,446	149,144	(11,880)	165,190	---	---	(98,031)	978,002	1,358,686	95,325	80,000
<b>Total</b>	<b>271,368</b>	<b>313,165</b>	<b>(41,797)</b>	<b>167,969</b>	<b>149,144</b>	<b>(22,972)</b>	<b>165,190</b>	<b>---</b>	<b>---</b>	<b>(109,751)</b>	<b>989,722</b>	<b>1,358,686</b>	<b>95,325</b>	<b>80,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Minnetrsta</b>															
Cable Television	53,657	41,595	12,062	2,953	---	15,015	---	---	---	---	---	---	---	---	---
Recycling	119,549	150,154	(30,605)	18,532	---	(12,073)	---	---	---	---	---	---	---	---	---
Sewer	1,104,637	1,185,436	(80,799)	25,974	15,248	(70,073)	---	---	---	---	---	325,450	---	15,248	67,500
Storm Water	349,086	379,024	(29,938)	6,981	---	(22,957)	---	---	---	---	---	94,141	---	---	---
Water	1,578,609	1,554,014	24,595	79,217	214,553	(110,741)	---	---	---	---	50,000	1,403,433	1,910,000	214,553	670,500
<b>Total</b>	<b>3,205,538</b>	<b>3,310,223</b>	<b>(104,685)</b>	<b>133,657</b>	<b>229,801</b>	<b>(200,829)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>1,823,024</b>	<b>1,910,000</b>	<b>229,801</b>	<b>738,000</b>
<b>Montevideo</b>															
Building Inspection	53,153	121,195	(68,042)	197	---	(67,845)	---	---	---	---	(70,700)	---	---	---	---
Economic Development and Housing	582,928	302,848	280,080	(46,376)	283,800	(50,096)	---	---	---	---	---	---	5,295,000	283,800	5,335,000
Liquor	2,791,462	2,532,347	259,115	4,555	---	263,670	---	503	---	---	255,000	---	---	---	---
Refuse	733,081	733,081	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities	2,684,241	2,032,672	651,569	173,212	201,506	623,275	20,738	---	---	---	---	387,192	595,000	201,506	768,875
<b>Total</b>	<b>6,844,865</b>	<b>5,722,143</b>	<b>1,122,722</b>	<b>131,588</b>	<b>485,306</b>	<b>769,004</b>	<b>20,738</b>	<b>503</b>	<b>---</b>	<b>---</b>	<b>184,300</b>	<b>387,192</b>	<b>5,890,000</b>	<b>485,306</b>	<b>6,103,875</b>
<b>Montgomery</b>															
Sewer Utility	1,047,376	879,420	167,956	11,102	46,068	132,990	---	---	---	---	---	15,564	---	46,068	621,350
Storm Water Utility	147,870	156,337	(8,467)	6,888	---	(1,579)	---	---	---	---	---	55,579	---	---	---
Water Utility	991,020	565,798	425,222	26,846	113,535	338,533	---	---	---	---	---	15,564	---	113,535	492,450
<b>Total</b>	<b>2,186,266</b>	<b>1,601,555</b>	<b>584,711</b>	<b>44,836</b>	<b>159,603</b>	<b>469,944</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>86,707</b>	<b>---</b>	<b>159,603</b>	<b>1,113,800</b>
<b>Monticello</b>															
Deputy Registrar	801,502	528,732	272,770	63,131	---	335,901	---	23,057	---	---	---	---	---	---	---
Fiber Optics	1,851,845	2,063,114	(211,269)	96,064	---	(115,205)	---	82,063	---	---	---	171,210	---	---	---
Liquor	7,405,960	6,387,833	1,018,127	66,806	---	1,084,933	---	43,984	---	---	660,000	41,740	---	---	---
Sewer	2,559,354	2,883,960	(324,606)	130,634	70,257	(264,229)	---	1,076	---	---	---	---	---	70,257	294,000
Water	1,541,694	1,207,678	334,016	96,956	---	430,972	---	1,262	---	---	900,000	---	---	---	---
Water Quality	241,873	658,771	(416,898)	31,141	---	(385,757)	---	352	---	---	---	377,747	---	---	---
<b>Total</b>	<b>14,402,228</b>	<b>13,730,088</b>	<b>672,140</b>	<b>484,732</b>	<b>70,257</b>	<b>1,086,615</b>	<b>---</b>	<b>151,794</b>	<b>---</b>	<b>---</b>	<b>1,560,000</b>	<b>590,697</b>	<b>---</b>	<b>70,257</b>	<b>294,000</b>

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
<b>Montrose</b>															
Refuse	242,119	269,577	(27,458)	9,656	---	(17,802)	---	---	---	---	---	---	---	---	---
Sanitary Sewer	421,065	303,672	117,393	7,047	---	124,440	---	---	---	18,605	---	---	---	---	---
Storm Water	77,204	56,275	20,929	1,637	---	22,566	---	---	---	---	---	---	---	---	---
Wastewater Treatment	726,503	601,242	125,261	9,299	27,738	106,822	---	---	---	(18,605)	---	---	27,738	368,000	
Water	551,275	321,415	229,860	52,391	19,664	262,587	41,582	---	---	---	---	798,715	807,639	19,664	166,392
<b>Total</b>	<b>2,018,166</b>	<b>1,552,181</b>	<b>465,985</b>	<b>80,030</b>	<b>47,402</b>	<b>498,613</b>	<b>41,582</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>798,715</b>	<b>807,639</b>	<b>47,402</b>	<b>534,392</b>
<b>Moorhead</b>															
Airport	74,938	898,000	(823,062)	59,407	---	(763,655)	---	30,000	29,407	---	---	2,035,417	---	---	---
Electric	42,685,696	28,164,325	14,521,371	837,248	622,643	14,735,976	---	---	---	8,972,223	1,999,751	---	522,901	6,974,400	
Forestry	956,069	973,385	(17,316)	48,289	---	30,973	---	---	45,000	47,329	---	---	---	---	---
Golf Course	1,450,195	2,390,822	(940,627)	152	---	(940,475)	---	---	---	(473,250)	10,500	---	---	---	---
Pest Control	712,320	623,771	88,549	53,255	---	141,804	---	---	47,710	100,527	---	---	---	---	---
Public Housing [29][13]	738,877	1,781,796	(1,042,919)	726,648	6,182	(322,453)	---	358,816	357,630	---	---	672,862	---	---	---
Sanitation	4,546,511	4,529,622	16,889	236,647	---	253,536	---	---	228,250	234,527	---	---	---	---	---
Sports Center	176,238	335,436	(159,198)	219,426	---	60,228	---	---	---	---	---	---	---	---	---
Storm Water	2,845,601	2,171,803	673,798	20,119	---	693,917	---	---	---	1,262,470	---	---	---	---	---
Street Light Utility	862,458	636,419	226,039	3,306	---	229,345	---	---	---	43,411	---	---	---	---	---
Wastewater Treatment	8,857,094	7,359,116	1,497,978	67,831	648,950	916,859	---	---	---	832,754	3,125,094	---	648,950	2,144,000	
Water	9,947,124	6,764,822	3,182,302	391,351	500,572	3,073,081	---	---	---	622,101	8,954,930	13,985,000	500,572	2,187,558	
<b>Total</b>	<b>73,853,121</b>	<b>56,629,317</b>	<b>17,223,804</b>	<b>2,663,679</b>	<b>1,778,347</b>	<b>18,109,136</b>	<b>---</b>	<b>388,816</b>	<b>707,997</b>	<b>11,642,092</b>	<b>16,798,554</b>	<b>13,985,000</b>	<b>1,672,423</b>	<b>11,305,958</b>	
<b>Moose Lake</b>															
Electric	4,767,726	3,267,414	1,500,312	21,970	77,467	1,444,815	---	---	---	141,293	221,642	---	68,932	469,883	
Hillside Manor [29]	154,458	249,874	(95,416)	86,527	---	(8,889)	---	103,470	---	---	---	---	---	---	---
Liquor	1,659,852	1,561,351	98,501	---	---	98,501	---	---	---	---	---	---	---	---	---
Motor Vehicle	157,881	177,934	(20,053)	918	---	(19,135)	---	---	---	(20,000)	25,227	---	---	---	---
Sewer	294,801	436,279	(141,478)	---	39,148	(180,626)	---	---	---	---	129,248	---	39,148	337,000	
Water	261,543	166,873	94,670	---	89,987	4,683	---	---	---	---	909,514	2,660,000	89,987	75,000	
<b>Total</b>	<b>7,296,261</b>	<b>5,859,725</b>	<b>1,436,536</b>	<b>109,415</b>	<b>206,602</b>	<b>1,339,349</b>	<b>---</b>	<b>103,470</b>	<b>---</b>	<b>121,293</b>	<b>1,285,631</b>	<b>2,660,000</b>	<b>198,067</b>	<b>881,883</b>	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Mora</b>														
Electric	5,333,279	4,954,199	379,080	177,452	374	556,158	---	---	---	8,065	269,755	---	374	---
HRA [12][29]	1,724,801	2,557,085	(832,284)	815,514	186,397	(203,167)	---	---	25,898	---	216,774	160,387	121,943	100,475
Liquor	4,438,807	3,812,695	626,112	9,115	32,500	602,727	---	---	---	295,539	6,550	---	32,500	---
Sewer	1,019,247	1,022,305	(3,058)	97,373	34,149	60,166	---	---	---	(13,406)	62,813	---	32,954	166,776
Storm Water	101,910	35,826	66,084	12	16,205	49,891	---	---	---	35	---	---	16,733	32,475
Water	761,351	687,918	73,433	55,398	24,378	104,453	---	---	---	(3,911)	79,589	---	23,825	98,182
<b>Total</b>	<b>13,379,395</b>	<b>13,070,028</b>	<b>309,367</b>	<b>1,154,864</b>	<b>294,003</b>	<b>1,170,228</b>	<b>---</b>	<b>---</b>	<b>25,898</b>	<b>286,322</b>	<b>635,481</b>	<b>160,387</b>	<b>228,329</b>	<b>397,908</b>
<b>Morgan</b>														
Natural Gas	103,872	100,911	2,961	10,044	---	13,005	---	---	---	63,000	20,188	---	---	---
Sewer	284,123	237,813	46,310	1,758,445	186,324	1,618,431	---	1,754,386	---	---	1,487,998	---	114,147	---
Water	271,830	166,748	105,082	760,493	22,184	843,391	---	752,000	---	(49,000)	1,071,434	4,642,000	22,184	4,571,882
<b>Total</b>	<b>659,825</b>	<b>505,472</b>	<b>154,353</b>	<b>2,528,982</b>	<b>208,508</b>	<b>2,474,827</b>	<b>---</b>	<b>2,506,386</b>	<b>---</b>	<b>14,000</b>	<b>2,579,620</b>	<b>4,642,000</b>	<b>136,331</b>	<b>4,571,882</b>
<b>Morris</b>														
Liquor	2,552,685	2,318,855	233,830	13,435	---	247,265	---	---	---	171,728	---	---	---	---
Refuse Collection	401,025	380,701	20,324	1,846	---	22,170	---	---	---	22,000	---	---	---	---
Sewer Utility	557,060	454,806	102,254	17,475	---	119,729	---	---	---	64,745	---	---	---	---
Water Utility	1,253,669	1,480,457	(226,788)	158,902	120,410	(188,296)	---	---	---	88,751	90,632	27,737	40,404	195,000
<b>Total</b>	<b>4,764,439</b>	<b>4,634,819</b>	<b>129,620</b>	<b>191,658</b>	<b>120,410</b>	<b>200,868</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>347,224</b>	<b>90,632</b>	<b>27,737</b>	<b>40,404</b>	<b>195,000</b>
<b>Morristown</b>														
Refuse [0]	63,777	64,304	(527)	71	---	(456)	---	---	---	---	---	---	---	---
Wastewater [0]	206,459	176,805	29,654	1,069	329	30,394	---	---	---	---	62,548	---	329	36,359
Water [0]	103,342	70,786	32,556	25,368	---	57,924	---	---	---	---	153,763	---	---	---
<b>Total</b>	<b>373,578</b>	<b>311,895</b>	<b>61,683</b>	<b>26,508</b>	<b>329</b>	<b>87,862</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>216,311</b>	<b>---</b>	<b>329</b>	<b>36,359</b>
<b>Motley</b>														
Sewer Utility	427,441	270,021	157,420	119,141	15,081	261,480	---	---	---	79,154	---	---	15,081	135,808
Solid Waste	46,651	47,189	(538)	3,818	---	3,280	---	---	---	3,362	---	---	---	---
Water Utility	352,823	275,866	76,957	35,611	30,269	82,299	---	---	---	75,057	---	---	30,269	225,192

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Total</b>	<b>826,915</b>	<b>593,076</b>	<b>233,839</b>	<b>158,570</b>	<b>45,350</b>	<b>347,059</b>	---	---	---	<b>157,573</b>	---	---	<b>45,350</b>	<b>361,000</b>	
<b>Mound</b>															
Liquor	3,838,205	3,396,840	441,365	1,399	---	442,764	---	---	---	175,000	48,397	---	---	---	
Recycling	183,522	197,363	(13,841)	529	---	(13,312)	---	---	---	---	---	---	---	---	
Sewer	2,512,660	1,873,840	638,820	5,368	287,254	356,934	---	---	---	---	1,139,654	4,909,839	287,254	1,236,441	
Storm Sewer	139,330	294,347	(155,017)	---	113,338	(268,355)	---	---	---	---	42,527	649,079	113,338	935,200	
Water	2,073,336	1,539,099	534,237	15,868	405,508	144,597	---	---	---	---	1,410,014	621,829	405,508	1,076,958	
<b>Total</b>	<b>8,747,053</b>	<b>7,301,489</b>	<b>1,445,564</b>	<b>23,164</b>	<b>806,100</b>	<b>662,628</b>	---	---	---	<b>175,000</b>	<b>2,640,592</b>	<b>6,180,747</b>	<b>806,100</b>	<b>3,248,599</b>	
<b>Mounds View</b>															
Sanitary Sewer	1,867,321	1,634,356	232,965	39,503	---	272,468	---	---	---	137,859	109,958	---	---	---	
Storm Water	343,779	374,867	(31,088)	34,677	---	3,589	---	---	---	41,558	9,857	---	---	---	
Street Light	104,410	104,672	(262)	2,269	3,232	(1,225)	---	---	---	2,940	---	---	3,232	59,456	
Water	1,366,246	1,029,738	336,508	6,257	100,764	242,001	---	---	---	149,859	2,959,544	6,000,764	---	---	
<b>Total</b>	<b>3,681,756</b>	<b>3,143,633</b>	<b>538,123</b>	<b>82,706</b>	<b>103,996</b>	<b>516,833</b>	---	---	---	<b>332,216</b>	<b>3,079,359</b>	<b>6,000,764</b>	<b>3,232</b>	<b>59,456</b>	
<b>Mountain Iron</b>															
Electric	2,578,850	2,187,046	391,804	2,297	---	394,101	---	---	---	(16,000)	680	---	---	---	
Mountain Manor Apartments	270,591	247,825	22,766	6,450	3,188	26,028	---	---	---	---	---	---	3,188	19,000	
Refuse Removal and Recycling	578,996	693,130	(114,134)	4,798	---	(109,336)	---	---	---	---	---	---	---	---	
Wastewater Treatment	483,012	548,421	(65,409)	2,505	12,726	(75,630)	---	---	---	---	---	---	7,261	30,000	
Water	357,453	389,970	(32,517)	963	30,887	(62,441)	---	---	---	(63,000)	1,113,574	1,225,000	30,887	60,000	
<b>Total</b>	<b>4,268,902</b>	<b>4,066,392</b>	<b>202,510</b>	<b>17,013</b>	<b>46,801</b>	<b>172,722</b>	---	---	---	<b>(79,000)</b>	<b>1,114,254</b>	<b>1,225,000</b>	<b>41,336</b>	<b>109,000</b>	
<b>Mountain Lake</b>															
EDA-Midway	---	13,736	(13,736)	---	910	(14,646)	---	---	---	---	548,019	1,640,946	910	---	
Electric	2,884,084	2,431,318	452,766	344,672	160,910	636,528	---	---	13,136	120,000	302,523	---	160,910	247,750	
Heritage Estates 4-Plex	32,260	23,731	8,529	16	2,389	6,156	---	---	---	(20,000)	---	---	2,389	15,000	
Heritage Estates 8-Plex	62,172	68,197	(6,025)	136	7,956	(13,845)	---	---	---	20,000	---	---	7,956	20,000	
Mason Manor 4-Plex	34,430	24,177	10,253	32	9,246	1,039	---	---	---	---	---	---	9,246	6,202	
Sewer	1,138,654	415,607	723,047	1,887,206	82,976	2,527,277	---	1,876,865	---	---	6,895,940	5,842,797	63,642	439,662	

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	614,548	507,796	106,752	2,921	49,133	60,540	---	---	---	---	63,131	---	49,133	285,340
<b>Total</b>	<b>4,766,148</b>	<b>3,484,562</b>	<b>1,281,586</b>	<b>2,234,983</b>	<b>313,520</b>	<b>3,203,049</b>	---	<b>1,876,865</b>	<b>13,136</b>	<b>120,000</b>	<b>7,809,613</b>	<b>7,483,743</b>	<b>294,186</b>	<b>1,013,954</b>
<b>Murdock</b>														
Garbage	27,670	35,299	(7,629)	55	793	(8,367)	---	---	---	---	---	---	793	50,172
Sewer	32,106	55,898	(23,792)	48	---	(23,744)	---	---	---	---	---	---	---	---
Water	65,888	43,987	21,901	5,300	13,190	14,011	---	5,180	---	---	113,536	342,810	13,190	---
<b>Total</b>	<b>125,664</b>	<b>135,184</b>	<b>(9,520)</b>	<b>5,403</b>	<b>13,983</b>	<b>(18,100)</b>	---	<b>5,180</b>	---	---	<b>113,536</b>	<b>342,810</b>	<b>13,983</b>	<b>50,172</b>
<b>Myrtle</b>														
Water [0]	3,563	2,929	634	---	---	634	---	---	---	(2,609)	---	---	---	---
<b>Total</b>	<b>3,563</b>	<b>2,929</b>	<b>634</b>	---	---	<b>634</b>	---	---	---	<b>(2,609)</b>	---	---	---	---
<b>Nashua</b>														
Water [0]	336	519	(183)	---	---	(183)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>336</b>	<b>519</b>	<b>(183)</b>	---	---	<b>(183)</b>	---	---	---	---	---	---	---	---
<b>Nashwauk</b>														
Ambulance	360,410	375,462	(15,052)	52,226	---	37,174	---	11,342	---	6,819	60,767	---	---	---
Ambulance Transfers	137,113	132,994	4,119	40,564	---	44,683	---	40,564	---	116,120	60,073	---	---	---
Electric Utilities	698,356	749,934	(51,578)	3,257	---	(48,321)	3,172	---	---	(56,250)	11,951	---	---	---
Garbage	121,856	108,401	13,455	---	---	13,455	---	---	---	3,750	---	---	---	---
Mesabi Metallics Substations Utilities	458,690	326,649	132,041	545	---	132,586	---	---	---	60,000	---	---	---	---
Mesabi Metallics Water and Sewer Utilities [37]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer Utilities	122,315	211,524	(89,209)	421	347	(89,135)	---	---	---	3,750	---	---	347	35,375
Water Utilities	186,716	194,381	(7,665)	249	10,809	(18,225)	---	---	---	(58,188)	---	---	10,809	86,680
<b>Total</b>	<b>2,085,456</b>	<b>2,099,345</b>	<b>(13,889)</b>	<b>97,262</b>	<b>11,156</b>	<b>72,217</b>	<b>3,172</b>	<b>51,906</b>	---	<b>76,001</b>	<b>132,791</b>	---	<b>11,156</b>	<b>122,055</b>
<b>Nelson</b>														
Sewer [0]	408	378	30	686	2,973	(2,257)	---	---	---	(30)	---	---	---	---
<b>Total</b>	<b>408</b>	<b>378</b>	<b>30</b>	<b>686</b>	<b>2,973</b>	<b>(2,257)</b>	---	---	---	<b>(30)</b>	---	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Nerstrand</b>														
Sewer	97,632	125,467	(27,835)	177	28,950	(56,608)	---	---	---	---	---	---	28,950	25,000
Water	60,605	40,433	20,172	1,055	---	21,227	---	---	---	---	22,827	---	---	---
<b>Total</b>	<b>158,237</b>	<b>165,900</b>	<b>(7,663)</b>	<b>1,232</b>	<b>28,950</b>	<b>(35,381)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,827</b>	<b>---</b>	<b>28,950</b>	<b>25,000</b>
<b>Nevis</b>														
Liquor	723,259	700,535	22,724	9,981	---	32,705	---	---	---	35,000	5,767	---	---	---
Sewer	142,727	180,041	(37,314)	15,969	9,990	(31,335)	---	---	---	---	29,869	---	9,990	34,560
Water	83,079	74,960	8,119	1,564	---	9,683	---	---	---	---	---	---	---	---
<b>Total</b>	<b>949,065</b>	<b>955,536</b>	<b>(6,471)</b>	<b>27,514</b>	<b>9,990</b>	<b>11,053</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,000</b>	<b>35,636</b>	<b>---</b>	<b>9,990</b>	<b>34,560</b>
<b>New Auburn</b>														
Sewer	121,370	77,149	44,221	1,519	6,662	39,078	---	---	---	---	27,860	---	6,662	25,207
Storm Sewer	15,288	4,157	11,131	---	---	11,131	---	---	---	---	---	---	---	---
Water	122,099	203,243	(81,144)	28,977	2,441	(54,608)	---	---	---	---	---	---	2,441	43,000
<b>Total</b>	<b>258,757</b>	<b>284,549</b>	<b>(25,792)</b>	<b>30,496</b>	<b>9,103</b>	<b>(4,399)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,860</b>	<b>---</b>	<b>9,103</b>	<b>68,207</b>
<b>New Brighton</b>														
Sewer Utility	3,678,246	3,194,358	483,888	44,570	---	528,458	---	---	805	221,200	552,522	---	---	---
Storm Water Management Utility	984,671	690,138	294,533	60,247	39,717	315,063	5,896	---	25,184	96,000	681,479	---	39,717	---
Street Light Utility	306,478	165,261	141,217	16,494	6,601	151,110	---	---	---	31,600	187,983	---	6,601	---
Water Utility	2,874,384	2,041,524	832,860	699,053	72,906	1,459,007	---	---	1,541	338,397	1,545,608	---	72,906	---
<b>Total</b>	<b>7,843,779</b>	<b>6,091,281</b>	<b>1,752,498</b>	<b>820,364</b>	<b>119,224</b>	<b>2,453,638</b>	<b>5,896</b>	<b>---</b>	<b>27,530</b>	<b>687,197</b>	<b>2,967,592</b>	<b>---</b>	<b>119,224</b>	<b>---</b>
<b>New Germany</b>														
Sewer [0]	166,811	17,936	148,875	54,769	83,060	120,584	---	---	---	---	17,381	126,009	79,569	221,568
Water [0]	192,508	42,358	150,150	61,671	114,101	97,720	---	---	---	(35,000)	---	115,778	110,879	240,332
<b>Total</b>	<b>359,319</b>	<b>60,294</b>	<b>299,025</b>	<b>116,440</b>	<b>197,161</b>	<b>218,304</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(35,000)</b>	<b>17,381</b>	<b>241,787</b>	<b>190,448</b>	<b>461,900</b>
<b>New Hope</b>														
Golf Course	401,666	324,994	76,672	24,212	---	100,884	---	---	---	10,769	---	---	---	---
Ice Arena	560,316	966,868	(406,552)	72,301	61,564	(395,815)	---	---	---	(389,231)	36,332	---	58,181	---

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	3,712,613	3,119,273	593,340	134,618	37,701	690,257	---	---	---	55,564	436,835	---	37,701	56,116	
Storm Water	1,259,707	886,021	373,686	15,791	40,460	349,017	---	---	---	24,220	66,297	---	40,460	147,734	
Street Light Utility	161,866	133,159	28,707	853	---	29,560	---	---	---	---	---	---	---	---	
Water	5,139,616	4,178,233	961,383	392,090	86,576	1,266,897	---	---	---	57,939	745,251	---	86,576	321,261	
<b>Total</b>	<b>11,235,784</b>	<b>9,608,548</b>	<b>1,627,236</b>	<b>639,865</b>	<b>226,301</b>	<b>2,040,800</b>	---	---	---	<b>(240,739)</b>	<b>1,284,715</b>	---	<b>222,918</b>	<b>525,111</b>	
<b>New London</b>															
Sewer	598,055	501,988	96,067	17,393	10,160	103,300	10,113	---	---	---	---	---	10,160	88,000	
Water	378,001	351,698	26,303	22,812	16,436	32,679	8,389	---	---	200,000	210,911	210,913	16,436	124,397	
<b>Total</b>	<b>976,056</b>	<b>853,686</b>	<b>122,370</b>	<b>40,205</b>	<b>26,596</b>	<b>135,979</b>	<b>18,502</b>	---	---	<b>200,000</b>	<b>210,911</b>	<b>210,913</b>	<b>26,596</b>	<b>212,397</b>	
<b>New Munich</b>															
Sewage Collection and Disposal [0]	61,464	26,211	35,253	48	1,623	33,678	---	---	---	---	---	---	1,623	28,623	
Water [0]	37,533	21,184	16,349	---	---	16,349	---	---	---	---	21,100	---	---	---	
<b>Total</b>	<b>98,997</b>	<b>47,395</b>	<b>51,602</b>	<b>48</b>	<b>1,623</b>	<b>50,027</b>	---	---	---	---	<b>21,100</b>	---	<b>1,623</b>	<b>28,623</b>	
<b>New Prague</b>															
Ambulance	17,353	9,648	7,705	525	---	8,230	---	---	---	---	---	---	---	---	
Economic Development Authority [29]	92	233,639	(233,547)	265,672	---	32,125	50,077	214,000	---	---	---	---	---	---	
Electric	8,568,937	7,773,478	795,459	471,528	1,480	1,265,507	---	---	1,969	36,595	844,132	---	1,480	---	
Golf	981,258	1,030,613	(49,355)	972	16,650	(65,033)	---	---	359	(141,529)	38,922	162,050	11,603	93,200	
Sewer	3,237,671	2,578,656	659,015	284,932	956,805	(12,858)	---	---	796	---	1,354,524	414,422	947,895	754,607	
Storm Water	386,567	389,924	(3,357)	1,339	38,752	(40,770)	---	---	165	---	2,449	322,113	31,901	72,295	
Water	1,567,832	1,124,330	443,502	81,198	71,294	453,406	---	---	716	---	326,930	714,247	53,384	370,581	
<b>Total</b>	<b>14,759,710</b>	<b>13,140,288</b>	<b>1,619,422</b>	<b>1,106,166</b>	<b>1,084,981</b>	<b>1,640,607</b>	<b>50,077</b>	<b>214,000</b>	<b>4,005</b>	<b>(104,934)</b>	<b>2,566,957</b>	<b>1,612,832</b>	<b>1,046,263</b>	<b>1,290,683</b>	
<b>New Richland</b>															
Cedar Pointe Housing	65,550	53,299	12,251	56	34	12,273	---	---	---	---	58,128	---	34	---	
Nursing Home	4,836,008	5,143,652	(307,644)	194,264	---	(113,380)	---	159,391	---	---	216,223	---	---	---	
Refuse Utility	96,153	106,507	(10,354)	---	---	(10,354)	---	---	---	---	---	---	---	---	
Sewer Utility	288,819	391,272	(102,453)	1,798	14,461	(115,116)	---	---	---	(5,636)	---	---	14,461	113,500	
Water Utility	263,921	184,147	79,774	11,498	10,374	80,898	---	---	---	(5,636)	---	---	10,374	138,000	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>5,550,451</b>	<b>5,878,877</b>	<b>(328,426)</b>	<b>207,616</b>	<b>24,869</b>	<b>(145,679)</b>	---	<b>159,391</b>	---	<b>(11,272)</b>	<b>274,351</b>	---	<b>24,869</b>	<b>251,500</b>
<b>New Trier</b>														
Water [0]	17,759	11,827	5,932	---	---	5,932	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,759</b>	<b>11,827</b>	<b>5,932</b>	---	---	<b>5,932</b>	---	---	---	---	---	---	---	---
<b>New Ulm</b>														
District Energy [29]	801,157	891,936	(90,779)	28,799	---	(61,980)	---	---	---	---	604,460	---	---	---
Electric [29]	24,674,577	23,483,262	1,191,315	200,112	64,579	1,326,848	---	---	---	---	2,251,001	---	63,772	220,000
Market Rate Housing [13][29]	962,160	651,194	310,966	25,356	---	336,322	---	---	---	107,194	176,168	---	---	---
Natural Gas [29]	7,007,891	7,330,244	(322,353)	165,642	---	(156,711)	---	---	---	---	285,006	---	---	---
Public and Indian Housing [13][29]	159,746	379,108	(219,362)	106,679	---	(112,683)	---	97,609	---	(198,936)	249,658	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	---	---	---	---	198,936	---	198,936	---	---	---	---
Rental Property [13][29]	7,950	17,772	(9,822)	1,302	---	(8,520)	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	449	357,102	(356,653)	375,437	553	18,231	---	374,504	---	---	---	---	---	---
Wastewater [29]	4,118,162	3,733,424	384,738	167,897	188,916	363,719	---	---	---	---	571,635	---	188,916	471,000
Water [29]	3,112,452	2,958,480	153,972	70,857	46,196	178,633	---	---	---	---	886,167	---	46,196	190,000
<b>Total</b>	<b>40,844,544</b>	<b>39,802,522</b>	<b>1,042,022</b>	<b>1,142,081</b>	<b>300,244</b>	<b>1,883,859</b>	---	<b>671,049</b>	---	<b>107,194</b>	<b>5,024,095</b>	---	<b>298,884</b>	<b>881,000</b>
<b>New York Mills</b>														
Gas	1,063,965	802,756	261,209	1,985	---	263,194	---	---	---	182,304	---	---	---	---
Liquor	717,645	667,345	50,300	4,326	---	54,626	---	---	---	18,500	---	---	---	---
Sewer	441,945	341,132	100,813	32,128	28,848	104,093	31,846	---	---	15,700	67,408	759,000	28,848	269,000
Water	276,817	288,999	(12,182)	52	19,724	(31,854)	---	---	---	12,000	---	---	19,724	140,250
<b>Total</b>	<b>2,500,372</b>	<b>2,100,232</b>	<b>400,140</b>	<b>38,491</b>	<b>48,572</b>	<b>390,059</b>	<b>31,846</b>	---	---	<b>228,504</b>	<b>67,408</b>	<b>759,000</b>	<b>48,572</b>	<b>409,250</b>
<b>Newfolds</b>														
Electric	325,436	305,839	19,597	557	---	20,154	---	---	---	45,205	---	---	---	---
Newfolds Café [21]	41,373	66,998	(25,625)	10,357	---	(15,268)	---	---	---	(71,210)	---	---	---	---
Sewer	58,818	54,731	4,087	110	2,563	1,634	---	---	---	13,586	---	---	2,563	9,000
Water	81,492	59,489	22,003	72	6,033	16,042	---	---	---	13,586	---	---	6,033	36,000
<b>Total</b>	<b>507,119</b>	<b>487,057</b>	<b>20,062</b>	<b>11,096</b>	<b>8,596</b>	<b>22,562</b>	---	---	---	<b>1,167</b>	---	---	<b>8,596</b>	<b>45,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Newport</b>														
Sewer	1,069,647	725,106	344,541	22,120	26,325	340,336	---	---	204	207,000	---	---	26,325	73,702
Storm Sewer	172,885	100,367	72,518	84	10,322	62,280	---	---	28	---	98,822	---	10,322	22,484
Street Light Utility	86,035	50,494	35,541	1,873	---	37,414	---	---	---	---	---	---	---	---
Water	628,990	385,322	243,668	10,671	26,552	227,787	---	---	200	207,000	---	---	26,552	83,814
<b>Total</b>	<b>1,957,557</b>	<b>1,261,289</b>	<b>696,268</b>	<b>34,748</b>	<b>63,199</b>	<b>667,817</b>	<b>---</b>	<b>---</b>	<b>432</b>	<b>414,000</b>	<b>98,822</b>	<b>---</b>	<b>63,199</b>	<b>180,000</b>
<b>Nicollet</b>														
Economic Development Authority [29]	100,579	104,168	(3,589)	10,313	---	6,724	---	---	---	---	---	---	---	---
Sewer Utility	235,809	175,348	60,461	10,070	9,959	60,572	---	5,906	---	25,000	---	---	9,959	30,000
Water Utility	293,057	252,769	40,288	40,812	34,882	46,218	25,000	5,906	---	(25,000)	65,897	---	34,882	168,687
<b>Total</b>	<b>629,445</b>	<b>532,285</b>	<b>97,160</b>	<b>61,195</b>	<b>44,841</b>	<b>113,514</b>	<b>25,000</b>	<b>11,812</b>	<b>---</b>	<b>---</b>	<b>65,897</b>	<b>---</b>	<b>44,841</b>	<b>198,687</b>
<b>Nielsville</b>														
Electric	58,551	54,078	4,473	---	---	4,473	---	---	---	---	---	---	---	---
Garbage	6,546	4,630	1,916	---	---	1,916	---	---	---	---	---	---	---	---
Sewer	19,933	40,862	(20,929)	2,000	4,972	(23,901)	2,000	---	---	---	15,000	---	4,972	2,000
Water	20,866	30,316	(9,450)	2,000	801	(8,251)	2,000	---	---	---	---	---	801	4,700
<b>Total</b>	<b>105,896</b>	<b>129,886</b>	<b>(23,990)</b>	<b>4,000</b>	<b>5,773</b>	<b>(25,763)</b>	<b>4,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>---</b>	<b>5,773</b>	<b>6,700</b>
<b>Nisswa</b>														
Liquor	4,834,445	4,383,387	451,058	5,593	---	456,651	---	---	---	260,000	55,959	---	---	---
Sewer	580,008	451,622	128,386	140,798	15,231	253,953	---	---	---	---	1,646,571	1,728,697	15,231	80,000
<b>Total</b>	<b>5,414,453</b>	<b>4,835,009</b>	<b>579,444</b>	<b>146,391</b>	<b>15,231</b>	<b>710,604</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>260,000</b>	<b>1,702,530</b>	<b>1,728,697</b>	<b>15,231</b>	<b>80,000</b>
<b>Norcross</b>														
Water and Refuse [0][2]	23,682	17,030	6,652	2,000	---	8,652	---	---	---	(2,691)	7,825	---	---	---
<b>Total</b>	<b>23,682</b>	<b>17,030</b>	<b>6,652</b>	<b>2,000</b>	<b>---</b>	<b>8,652</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(2,691)</b>	<b>7,825</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>North Branch</b>														
Electric [29]	4,460,301	4,034,889	425,412	16,822	210,849	231,385	---	---	---	---	362,967	---	210,849	379,000
Liquor	4,163,141	3,987,628	175,513	665	---	176,178	---	---	---	176,178	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	1,681,016	1,362,445	318,571	500,110	206,935	611,746	193	---	---	149,421	69,221	---	206,935	650,000
Storm Sewer Utility	339,490	571,226	(231,736)	1,256	974	(231,454)	---	---	---	---	---	45,000	974	60,000
Water [29]	1,896,339	1,407,444	488,895	101,628	169,722	420,801	---	---	---	---	51,953	---	169,722	714,000
<b>Total</b>	<b>12,540,287</b>	<b>11,363,632</b>	<b>1,176,655</b>	<b>620,481</b>	<b>588,480</b>	<b>1,208,656</b>	<b>193</b>	<b>---</b>	<b>---</b>	<b>325,599</b>	<b>484,141</b>	<b>45,000</b>	<b>588,480</b>	<b>1,803,000</b>
<b>North Mankato</b>														
Recycling	468,236	499,017	(30,781)	2,668	12,970	(41,083)	---	776	---	(40,000)	1,776	---	12,116	95,000
Sewer	2,597,842	2,242,117	355,725	80,130	47,685	388,170	---	63,617	---	185,000	101,780	---	47,685	220,250
Solid Waste	763,023	751,883	11,140	28,488	5,900	33,728	---	26,070	---	45,000	1,776	---	5,900	40,000
Storm Water	401,044	362,547	38,497	8,221	22,662	24,056	---	6,220	---	(54,240)	719,051	---	22,662	98,834
Water	2,060,995	1,649,113	411,882	121,229	63,531	469,580	---	83,547	---	140,000	256,555	---	63,531	403,916
<b>Total</b>	<b>6,291,140</b>	<b>5,504,677</b>	<b>786,463</b>	<b>240,736</b>	<b>152,748</b>	<b>874,451</b>	<b>---</b>	<b>180,230</b>	<b>---</b>	<b>275,760</b>	<b>1,080,938</b>	<b>---</b>	<b>151,894</b>	<b>858,000</b>
<b>North Oaks</b>														
Utilities	297,813	385,601	(87,788)	4,461	---	(83,327)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>297,813</b>	<b>385,601</b>	<b>(87,788)</b>	<b>4,461</b>	<b>---</b>	<b>(83,327)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>North Saint Paul</b>														
Electric	9,261,964	8,072,440	1,189,524	235,481	52,352	1,372,653	---	15,711	---	300,000	---	---	52,352	135,000
Fiber Optics	213,804	140,622	73,182	---	---	73,182	---	---	---	---	---	---	---	---
Solid Waste	985,699	902,143	83,556	39,681	4,958	118,279	---	---	---	60,000	---	---	4,958	50,400
Surface Water	925,883	451,557	474,326	34,338	80,242	428,422	---	---	---	256,780	1,341,317	725,000	80,242	188,538
Wastewater	2,477,861	1,762,949	714,912	31,747	131,911	614,748	---	---	---	42,213	667,647	370,000	131,911	550,351
Water	2,015,436	952,154	1,063,282	63,244	120,349	1,006,177	---	14,692	---	205,000	934,714	735,000	120,349	275,183
<b>Total</b>	<b>15,880,647</b>	<b>12,281,865</b>	<b>3,598,782</b>	<b>404,491</b>	<b>389,812</b>	<b>3,613,461</b>	<b>---</b>	<b>30,403</b>	<b>---</b>	<b>863,993</b>	<b>2,943,678</b>	<b>1,830,000</b>	<b>389,812</b>	<b>1,199,472</b>
<b>Northfield</b>														
Garbage	962,501	835,853	126,648	27,928	---	154,576	---	---	---	---	34,160	---	---	---
Liquor	2,803,834	2,554,140	249,694	26,934	---	276,628	---	---	---	50,000	31,455	---	---	---
Municipal Hospital [29]	99,434,390	102,126,345	(2,691,955)	12,298,458	977,653	8,628,850	---	8,084,750	---	---	11,113,514	761,668	897,653	2,197,275
Storm Water Drainage	1,012,179	706,828	305,351	24,993	23,037	307,307	---	---	---	601,250	730,394	713,190	23,037	84,488
Wastewater	4,885,285	3,707,237	1,178,048	74,515	84,143	1,168,420	---	---	---	302,633	1,429,460	---	84,143	1,412,740

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
Water	2,189,864	1,726,507	463,357	158,865	344	621,878	---	---	---	596,111	1,465,248	---	344	2,527	
<b>Total</b>	<b>111,288,053</b>	<b>111,656,910</b>	<b>(368,857)</b>	<b>12,611,693</b>	<b>1,085,177</b>	<b>11,157,659</b>	---	<b>8,084,750</b>	---	<b>1,549,994</b>	<b>14,804,231</b>	<b>1,474,858</b>	<b>1,005,177</b>	<b>3,697,030</b>	
<b>Northome</b>															
Liquor	295,861	318,712	(22,851)	17,646	---	(5,205)	---	17,636	---	---	---	---	---	---	
Sewer	57,586	25,974	31,612	---	---	31,612	---	---	---	---	---	---	---	---	
Water	88,196	71,369	16,827	8,600	922	24,505	---	---	8,600	---	---	---	922	14,000	
<b>Total</b>	<b>441,643</b>	<b>416,055</b>	<b>25,588</b>	<b>26,246</b>	<b>922</b>	<b>50,912</b>	---	<b>17,636</b>	<b>8,600</b>	---	---	---	<b>922</b>	<b>14,000</b>	
<b>Northrop</b>															
Sewer	54,275	130,759	(76,484)	1,226	22,928	(98,186)	---	---	---	---	---	---	22,928	18,000	
Water	57,656	45,521	12,135	22	3,227	8,930	---	---	---	---	---	---	3,227	17,000	
<b>Total</b>	<b>111,931</b>	<b>176,280</b>	<b>(64,349)</b>	<b>1,248</b>	<b>26,155</b>	<b>(89,256)</b>	---	---	---	---	---	---	<b>26,155</b>	<b>35,000</b>	
<b>Norwood Young America</b>															
Harbor at Peace	1,657,501	1,406,497	251,004	71,086	231,713	90,377	---	59,571	---	---	29,771	4,807,333	145,268	5,095,000	
Sewer	799,495	674,099	125,396	97,394	22,887	199,903	---	---	---	155,940	26,750	71,000	21,747	305,625	
Water	866,792	586,908	279,884	99,307	90,939	288,252	21,630	---	---	60,357	22,864	228,310	87,199	638,375	
<b>Total</b>	<b>3,323,788</b>	<b>2,667,504</b>	<b>656,284</b>	<b>267,787</b>	<b>345,539</b>	<b>578,532</b>	<b>21,630</b>	<b>59,571</b>	---	<b>216,297</b>	<b>79,385</b>	<b>5,106,643</b>	<b>254,214</b>	<b>6,039,000</b>	
<b>Oak Grove</b>															
Sewer - Lake George	90,052	168,578	(78,526)	41,860	4,157	(40,823)	---	---	---	(4,719)	---	---	4,157	24,000	
Sewer - The Ponds	170,330	214,276	(43,946)	7,306	---	(36,640)	---	---	---	(4,463)	121,846	---	---	---	
Street Light Utility	11,991	6,272	5,719	1,296	---	7,015	---	---	---	(476)	---	---	---	---	
Water - Lake George	36,779	53,127	(16,348)	7,167	---	(9,181)	---	---	---	(1,759)	---	---	---	---	
Water - The Ponds	144,206	180,982	(36,776)	5,456	---	(31,320)	---	---	---	(7,681)	---	---	---	---	
<b>Total</b>	<b>453,358</b>	<b>623,235</b>	<b>(169,877)</b>	<b>63,085</b>	<b>4,157</b>	<b>(110,949)</b>	---	---	---	<b>(19,098)</b>	<b>121,846</b>	---	<b>4,157</b>	<b>24,000</b>	
<b>Oak Park Heights</b>															
Sewer	955,970	835,181	120,789	22,651	---	143,440	---	---	---	215,720	---	---	---	---	
Storm Sewer	98,128	59,499	38,629	3,652	---	42,281	---	---	---	4,079	---	---	---	---	
Water	833,606	598,726	234,880	20,209	---	255,089	---	---	---	417,980	5,999	---	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>1,887,704</b>	<b>1,493,406</b>	<b>394,298</b>	<b>46,512</b>	<b>---</b>	<b>440,810</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>637,779</b>	<b>5,999</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Oakdale</b>														
Ambulance	908,788	1,862,289	(953,501)	312,509	---	(640,992)	---	---	---	(100,000)	---	---	---	---
Sewer	3,911,315	4,136,998	(225,683)	63,075	---	(162,608)	---	---	---	400,000	---	---	---	---
Street Light Utility	545,777	586,557	(40,780)	17,120	---	(23,660)	---	---	---	---	---	---	---	---
Water	2,419,894	2,865,846	(445,952)	107,674	---	(338,278)	---	---	---	400,000	7,915	---	---	---
<b>Total</b>	<b>7,785,774</b>	<b>9,451,690</b>	<b>(1,665,916)</b>	<b>500,378</b>	<b>---</b>	<b>(1,165,538)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>700,000</b>	<b>7,915</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Odessa</b>														
Sewer	19,034	67,901	(48,867)	8,372	7,350	(47,845)	8,265	---	---	---	---	---	7,350	3,000
Water	35,919	61,054	(25,135)	8,265	4,275	(21,145)	8,265	---	---	---	---	---	4,275	14,000
<b>Total</b>	<b>54,953</b>	<b>128,955</b>	<b>(74,002)</b>	<b>16,637</b>	<b>11,625</b>	<b>(68,990)</b>	<b>16,530</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,625</b>	<b>17,000</b>
<b>Odin</b>														
Sewage Collection and Disposal [0]	28,880	22,328	6,552	---	---	6,552	---	---	---	---	---	---	---	---
Water [0]	20,354	29,405	(9,051)	100	1,224	(10,175)	---	---	---	---	---	---	1,224	4,602
<b>Total</b>	<b>49,234</b>	<b>51,733</b>	<b>(2,499)</b>	<b>100</b>	<b>1,224</b>	<b>(3,623)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,224</b>	<b>4,602</b>
<b>Ogema</b>														
Municipal Liquor Store [0]	351,815	344,691	7,124	8,425	---	15,549	---	1,273	---	5,000	---	---	---	---
Sewage Collection and Disposal [0]	11,400	18,965	(7,565)	---	472	(8,037)	---	---	---	---	---	---	472	14,000
Water [0]	32,269	27,582	4,687	---	---	4,687	---	---	---	---	---	---	---	---
<b>Total</b>	<b>395,484</b>	<b>391,238</b>	<b>4,246</b>	<b>8,425</b>	<b>472</b>	<b>12,199</b>	<b>---</b>	<b>1,273</b>	<b>---</b>	<b>5,000</b>	<b>---</b>	<b>---</b>	<b>472</b>	<b>14,000</b>
<b>Ogilvie</b>														
Liquor	672,214	606,205	66,009	12,032	---	78,041	---	11,115	---	5,000	11,328	---	---	---
Sewer	93,458	127,786	(34,328)	1,161	3,750	(36,917)	---	---	---	---	---	---	3,750	4,000
Water	81,137	119,571	(38,434)	2,806	22,500	(58,128)	---	---	---	---	---	---	22,500	17,000
<b>Total</b>	<b>846,809</b>	<b>853,562</b>	<b>(6,753)</b>	<b>15,999</b>	<b>26,250</b>	<b>(17,004)</b>	<b>---</b>	<b>11,115</b>	<b>---</b>	<b>5,000</b>	<b>11,328</b>	<b>---</b>	<b>26,250</b>	<b>21,000</b>
<b>Okabena</b>														
Liquor	225,586	254,760	(29,174)	---	---	(29,174)	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	28,706	27,986	720	25,279	---	25,999	25,279	---	---	---	---	---	---	---
Water	66,529	92,736	(26,207)	38,200	7,225	4,768	38,200	---	---	---	---	---	7,225	7,000
<b>Total</b>	<b>320,821</b>	<b>375,482</b>	<b>(54,661)</b>	<b>63,479</b>	<b>7,225</b>	<b>1,593</b>	<b>63,479</b>	---	---	---	---	---	<b>7,225</b>	<b>7,000</b>
<b>Oklee</b>														
Sewer	51,311	56,899	(5,588)	---	360	(5,948)	---	---	---	---	---	---	360	4,000
Water	96,927	73,756	23,171	908	4,750	19,329	---	---	---	---	---	---	4,750	55,000
<b>Total</b>	<b>148,238</b>	<b>130,655</b>	<b>17,583</b>	<b>908</b>	<b>5,110</b>	<b>13,381</b>	---	---	---	---	---	---	<b>5,110</b>	<b>59,000</b>
<b>Olivia</b>														
Bayberry Court [29]	132,328	104,487	27,841	1,689	19,935	9,595	---	---	---	13,000	---	---	19,935	45,000
Electric Utility	3,033,356	2,292,877	740,479	97,411	46,279	791,611	---	26,991	---	709,864	170,524	278,386	39,366	8,970
Fairview Place [29]	191,905	486,262	(294,357)	20,579	---	(273,778)	---	---	---	---	---	---	---	---
Liquor	1,217,612	1,169,240	48,372	7,662	---	56,034	---	1,664	---	---	---	---	---	---
Storm Sewer Utility	253,242	223,047	30,195	22,908	87,741	(34,638)	---	---	---	52,000	---	---	87,741	57,000
Utility Reserve	106,971	36,378	70,593	6,118	---	76,711	---	---	---	---	---	---	---	---
Wastewater Utility	546,173	657,349	(111,176)	6,081	38,959	(144,054)	---	3,349	---	52,600	---	---	38,959	160,644
Water Utility	579,352	568,199	11,153	15,506	34,840	(8,181)	---	3,178	---	26,100	---	---	34,840	152,818
<b>Total</b>	<b>6,060,939</b>	<b>5,537,839</b>	<b>523,100</b>	<b>177,954</b>	<b>227,754</b>	<b>473,300</b>	---	<b>35,182</b>	---	<b>853,564</b>	<b>170,524</b>	<b>278,386</b>	<b>220,841</b>	<b>424,432</b>
<b>Onamia</b>														
Water and Sewer [0]	301,573	186,615	114,958	5,257	8,000	112,215	---	---	---	---	---	---	8,000	48,000
<b>Total</b>	<b>301,573</b>	<b>186,615</b>	<b>114,958</b>	<b>5,257</b>	<b>8,000</b>	<b>112,215</b>	---	---	---	---	---	---	<b>8,000</b>	<b>48,000</b>
<b>Ormsby</b>														
Sewer Fund	44,256	92,135	(47,879)	---	11,003	(58,882)	---	---	---	---	2,674	---	11,003	11,000
Water Fund	37,712	34,291	3,421	---	6,413	(2,992)	---	---	---	---	---	---	6,413	6,000
<b>Total</b>	<b>81,968</b>	<b>126,426</b>	<b>(44,458)</b>	---	<b>17,416</b>	<b>(61,874)</b>	---	---	---	---	<b>2,674</b>	---	<b>17,416</b>	<b>17,000</b>
<b>Oronoco</b>														
Water Utility	217,581	225,322	(7,741)	8,094	6,337	(5,984)	---	---	---	---	27,899	---	6,337	63,000
<b>Total</b>	<b>217,581</b>	<b>225,322</b>	<b>(7,741)</b>	<b>8,094</b>	<b>6,337</b>	<b>(5,984)</b>	---	---	---	---	<b>27,899</b>	---	<b>6,337</b>	<b>63,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Orr</b>														
Aiport	35,033	150,117	(115,084)	40,145	---	(74,939)	---	20,000	20,145	(42,500)	1,553	---	---	---
Liquor	599,637	583,665	15,972	2,124	---	18,096	---	---	---	34,100	10,150	---	---	---
Sewer	98,856	145,880	(47,024)	2,006	8,670	(53,688)	---	---	---	21,500	---	---	8,670	4,000
Water	63,013	109,259	(46,246)	1,770	---	(44,476)	---	---	---	(8,500)	8,705	---	---	---
<b>Total</b>	<b>796,539</b>	<b>988,921</b>	<b>(192,382)</b>	<b>46,045</b>	<b>8,670</b>	<b>(155,007)</b>	<b>---</b>	<b>20,000</b>	<b>20,145</b>	<b>4,600</b>	<b>20,408</b>	<b>---</b>	<b>8,670</b>	<b>4,000</b>
<b>Ortonville</b>														
Golf	239,575	339,096	(99,521)	---	3,215	(102,736)	---	---	---	(20,000)	45,646	---	3,215	10,777
Light	2,613,765	2,565,519	48,246	127,760	---	176,006	---	---	---	326,775	99,066	---	---	---
Ortonville Area Health Services [14]	30,882,304	29,185,673	1,696,631	641,690	680,734	1,657,587	---	---	---	---	2,073,693	---	680,734	1,703,247
Sewer	571,706	322,158	249,548	76,734	8,501	317,781	---	---	---	66,925	359,248	293,212	8,501	25,124
Storm Water	69,109	12,773	56,336	---	4,716	51,620	---	---	---	---	439,444	397,867	4,716	155
Water	889,794	521,807	367,987	36,337	24,300	380,024	---	---	---	120,406	539,231	489,773	24,300	115,198
<b>Total</b>	<b>35,266,253</b>	<b>32,947,026</b>	<b>2,319,227</b>	<b>882,521</b>	<b>721,466</b>	<b>2,480,282</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>494,106</b>	<b>3,556,328</b>	<b>1,180,852</b>	<b>721,466</b>	<b>1,854,501</b>
<b>Osakis</b>														
Garbage and Recycling [0]	123,409	117,567	5,842	19	---	5,861	---	---	---	---	---	---	---	---
Liquor [0]	864,153	849,647	14,506	35,643	---	50,149	---	---	---	---	20,623	---	---	---
Sewer [0]	278,169	368,591	(90,422)	32,750	15,944	(73,616)	---	---	---	10,000	---	---	15,944	66,000
Water [0]	472,833	280,591	192,242	21,928	57,378	156,792	---	---	---	44,347	---	---	57,378	129,000
<b>Total</b>	<b>1,738,564</b>	<b>1,616,396</b>	<b>122,168</b>	<b>90,340</b>	<b>73,322</b>	<b>139,186</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,347</b>	<b>20,623</b>	<b>---</b>	<b>73,322</b>	<b>195,000</b>
<b>Oslo</b>														
Garbage	47,913	43,224	4,689	---	---	4,689	---	---	---	---	---	---	---	---
Sewer	76,284	71,921	4,363	21,698	4,739	21,322	12,120	9,578	---	---	9,578	---	4,739	16,200
Water	160,561	239,142	(78,581)	181,835	18,040	85,214	59,894	121,941	---	---	277,686	---	18,040	30,800
<b>Total</b>	<b>284,758</b>	<b>354,287</b>	<b>(69,529)</b>	<b>203,533</b>	<b>22,779</b>	<b>111,225</b>	<b>72,014</b>	<b>131,519</b>	<b>---</b>	<b>---</b>	<b>287,264</b>	<b>---</b>	<b>22,779</b>	<b>47,000</b>
<b>Osseo</b>														
Sewer	495,356	388,171	107,185	60,322	71,252	96,255	---	---	---	125,645	43,166	1,970,561	71,252	---
Storm Water	193,060	77,207	115,853	15,541	12,800	118,594	---	---	---	67,836	223,319	297,288	12,800	10,000

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	459,285	384,024	75,261	141,180	23,029	193,412	---	---	---	39,501	9,129	701,077	23,029	---
<b>Total</b>	<b>1,147,701</b>	<b>849,402</b>	<b>298,299</b>	<b>217,043</b>	<b>107,081</b>	<b>408,261</b>	---	---	---	<b>232,982</b>	<b>275,614</b>	<b>2,968,926</b>	<b>107,081</b>	<b>10,000</b>
<b>Ostrander</b>														
Sewer [0]	78,891	35,662	43,229	---	15,020	28,209	---	---	56,215	62,560	---	---	15,020	7,000
Water [0]	88,919	22,310	66,609	---	3,758	62,851	---	200,000	67,727	274,072	---	---	3,758	---
<b>Total</b>	<b>167,810</b>	<b>57,972</b>	<b>109,838</b>	---	<b>18,778</b>	<b>91,060</b>	---	<b>200,000</b>	<b>123,942</b>	<b>336,632</b>	---	---	<b>18,778</b>	<b>7,000</b>
<b>Otsego</b>														
Sewer	2,469,354	2,414,741	54,613	410,158	324,778	139,993	---	1,633	---	164,067	7,009,682	7,546,308	324,778	1,494,400
Storm Water	120,579	138,985	(18,406)	44,751	---	26,345	32,000	---	---	35,738	---	---	---	---
Water	2,013,487	1,289,632	723,855	366,893	153,890	936,858	---	524	10,000	62,564	2,702,167	---	153,890	840,600
<b>Total</b>	<b>4,603,420</b>	<b>3,843,358</b>	<b>760,062</b>	<b>821,802</b>	<b>478,668</b>	<b>1,103,196</b>	<b>32,000</b>	<b>2,157</b>	<b>10,000</b>	<b>262,369</b>	<b>9,711,849</b>	<b>7,546,308</b>	<b>478,668</b>	<b>2,335,000</b>
<b>Ottertail</b>														
Water	297,104	228,199	68,905	4,192	51,995	21,102	---	---	---	---	---	745,000	51,995	817,000
<b>Total</b>	<b>297,104</b>	<b>228,199</b>	<b>68,905</b>	<b>4,192</b>	<b>51,995</b>	<b>21,102</b>	---	---	---	---	---	<b>745,000</b>	<b>51,995</b>	<b>817,000</b>
<b>Owatonna</b>														
Electric	40,916,882	39,131,242	1,785,640	99,909	---	1,885,549	---	---	---	---	4,065,516	---	---	---
Gas	12,316,516	11,799,218	517,298	190,002	---	707,300	---	---	---	---	2,457,513	---	---	---
Housing Programs [29]	55,380	718,006	(662,626)	657,237	---	(5,389)	---	---	---	---	---	---	---	---
Sewer	3,894,053	2,689,546	1,204,507	278,890	45,142	1,438,255	---	---	---	545,435	71,578	---	47,997	543,000
Storm Water	1,208,514	641,043	567,471	355,202	44,509	878,164	312,070	---	---	82,265	443,084	---	89,512	395,000
Water	4,465,627	3,366,652	1,098,975	97,698	---	1,196,673	---	---	---	---	2,918,123	---	---	---
<b>Total</b>	<b>62,856,972</b>	<b>58,345,707</b>	<b>4,511,265</b>	<b>1,678,938</b>	<b>89,651</b>	<b>6,100,552</b>	<b>312,070</b>	---	---	<b>627,700</b>	<b>9,955,814</b>	---	<b>137,509</b>	<b>938,000</b>
<b>Palisade</b>														
Liquor	277,890	285,465	(7,575)	23,879	---	16,304	---	---	---	---	---	---	---	---
Water and Sewer	91,972	82,409	9,563	---	---	9,563	---	---	---	---	---	---	---	---
<b>Total</b>	<b>369,862</b>	<b>367,874</b>	<b>1,988</b>	<b>23,879</b>	---	<b>25,867</b>	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Park Rapids</b>														
Liquor	3,429,983	3,181,466	248,517	10,480	---	258,997	---	---	---	33,810	26,347	---	---	---
Sewer	433,663	728,573	(294,910)	60,470	575	(235,015)	---	---	---	---	51,682	---	---	---
Storm Water	127,653	24,453	103,200	3,435	---	106,635	---	---	---	72,362	12,497	---	---	---
Water	647,539	820,015	(172,476)	33,013	16,710	(156,173)	---	---	---	---	444,429	---	16,710	87,000
<b>Total</b>	<b>4,638,838</b>	<b>4,754,507</b>	<b>(115,669)</b>	<b>107,398</b>	<b>17,285</b>	<b>(25,556)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>106,172</b>	<b>534,955</b>	<b>---</b>	<b>16,710</b>	<b>87,000</b>
<b>Parkers Prairie</b>														
Event Center	15,220	77,461	(62,241)	---	---	(62,241)	---	---	---	(50,000)	---	---	---	---
Sewer	222,330	177,719	44,611	---	31,910	12,701	---	---	---	(7,000)	86,263	---	31,910	39,500
Water	220,360	227,763	(7,403)	---	77,648	(85,051)	---	---	---	---	101,616	---	77,648	83,500
<b>Total</b>	<b>457,910</b>	<b>482,943</b>	<b>(25,033)</b>	<b>---</b>	<b>109,558</b>	<b>(134,591)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(57,000)</b>	<b>187,879</b>	<b>---</b>	<b>109,558</b>	<b>123,000</b>
<b>Paynesville</b>														
Liquor	1,956,680	1,861,983	94,697	40,767	---	135,464	---	24,703	---	37,500	---	---	---	---
Sewer	1,150,188	954,344	195,844	1,108,785	111,385	1,193,244	---	4,620	1,017,105	78,840	3,606,520	716,000	111,385	290,000
Water	699,337	548,432	150,905	78,012	37,867	191,050	---	3,734	3,143	45,340	31,969	---	37,867	176,000
<b>Total</b>	<b>3,806,205</b>	<b>3,364,759</b>	<b>441,446</b>	<b>1,227,564</b>	<b>149,252</b>	<b>1,519,758</b>	<b>---</b>	<b>33,057</b>	<b>1,020,248</b>	<b>161,680</b>	<b>3,638,489</b>	<b>716,000</b>	<b>149,252</b>	<b>466,000</b>
<b>Pease</b>														
Sewage Collection and Disposal	49,551	68,049	(18,498)	---	---	(18,498)	---	---	---	33,793	17,451	---	---	---
Water	34,699	41,014	(6,315)	936,150	2,316	927,519	---	936,150	---	---	949,573	---	2,316	1,526
<b>Total</b>	<b>84,250</b>	<b>109,063</b>	<b>(24,813)</b>	<b>936,150</b>	<b>2,316</b>	<b>909,021</b>	<b>---</b>	<b>936,150</b>	<b>---</b>	<b>33,793</b>	<b>967,024</b>	<b>---</b>	<b>2,316</b>	<b>1,526</b>
<b>Pelican Rapids</b>														
Liquor	1,612,029	1,423,108	188,921	3,273	8,721	183,473	---	---	---	109,302	---	---	8,721	38,798
Sewer	1,494,717	1,230,075	264,642	263	134,297	130,608	---	---	---	23,649	445,799	373,187	134,297	666,427
Water	515,083	440,697	74,386	20,548	26,333	68,601	---	---	---	20,096	391,697	482,943	26,333	121,879
<b>Total</b>	<b>3,621,829</b>	<b>3,093,880</b>	<b>527,949</b>	<b>24,084</b>	<b>169,351</b>	<b>382,682</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>153,047</b>	<b>837,496</b>	<b>856,130</b>	<b>169,351</b>	<b>827,104</b>
<b>Pemberton</b>														
Garbage	18,861	15,978	2,883	706	---	3,589	---	---	---	---	---	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	57,747	49,871	7,876	1,754	---	9,630	---	---	---	---	---	---	---	---	
Water	39,045	41,993	(2,948)	2,109	6,090	(6,929)	---	---	---	(31,000)	50,000	54,000	6,090	7,000	
<b>Total</b>	<b>115,653</b>	<b>107,842</b>	<b>7,811</b>	<b>4,569</b>	<b>6,090</b>	<b>6,290</b>	---	---	---	<b>(31,000)</b>	<b>50,000</b>	<b>54,000</b>	<b>6,090</b>	<b>7,000</b>	
<b>Pennock</b>															
Sewer	69,646	89,222	(19,576)	779	32,226	(51,023)	---	---	---	---	---	---	32,226	35,000	
Water	59,546	38,862	20,684	14,998	24,333	11,349	14,998	---	---	---	---	---	24,333	15,000	
<b>Total</b>	<b>129,192</b>	<b>128,084</b>	<b>1,108</b>	<b>15,777</b>	<b>56,559</b>	<b>(39,674)</b>	<b>14,998</b>	---	---	---	---	---	<b>56,559</b>	<b>50,000</b>	
<b>Pequot Lakes</b>															
Sewer	305,336	202,043	103,293	36,527	69	139,751	---	---	43	---	16,705	---	---	195	
Water	293,023	195,926	97,097	31,124	21,634	106,587	---	---	43	---	5,205	---	21,577	60,156	
<b>Total</b>	<b>598,359</b>	<b>397,969</b>	<b>200,390</b>	<b>67,651</b>	<b>21,703</b>	<b>246,338</b>	---	---	<b>86</b>	---	<b>21,910</b>	---	<b>21,577</b>	<b>60,351</b>	
<b>Perham</b>															
Gas	5,945,980	5,255,252	690,728	57,407	80,754	667,381	---	---	---	200,668	341,650	---	80,754	378,000	
Liquor	4,434,307	3,774,681	659,626	25,480	2,713	682,393	---	---	---	196,555	---	---	---	---	
Perham Area Community Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Perham Golf Course	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Recycling	107,935	93,553	14,382	1,668	---	16,050	---	---	---	(74)	---	---	---	---	
Sewer and Wastewater	1,680,264	1,105,320	574,944	42,006	30,234	586,716	---	---	---	176,147	8,550	---	30,234	185,000	
Water	894,405	532,203	362,202	222,094	34,249	550,047	---	---	8,466	210,549	34,532	---	34,249	128,000	
<b>Total</b>	<b>13,062,891</b>	<b>10,761,009</b>	<b>2,301,882</b>	<b>348,655</b>	<b>147,950</b>	<b>2,502,587</b>	---	---	<b>8,466</b>	<b>783,845</b>	<b>384,732</b>	---	<b>145,237</b>	<b>691,000</b>	
<b>Perley</b>															
Refuse or Garbage Collection	14,426	10,281	4,145	---	---	4,145	---	---	---	---	---	---	---	---	
Sewage Collection and Disposal	32,453	13,191	19,262	---	---	19,262	---	---	---	---	---	---	---	---	
Water	15,868	7,503	8,365	---	---	8,365	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>62,747</b>	<b>30,975</b>	<b>31,772</b>	---	---	<b>31,772</b>	---	---	---	---	---	---	---	---	
<b>Peterson</b>															
Campground [0]	16,099	7,029	9,070	---	---	9,070	---	---	---	---	---	---	---	---	
Electric [0]	176,557	154,808	21,749	788	---	22,537	---	---	---	---	17,873	---	---	---	

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\*\*Failed to meet reporting requirements.

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 or Garbage Collection [0]	19,770	18,498	1,272	---	---	1,272	---	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	66,773	37,190	29,583	1,605	12,188	19,000	---	---	---	---	---	---	12,188	6,000	---
Water [0]	48,105	21,038	27,067	454	---	27,521	---	---	---	19,310	3,650	---	---	---	---
<b>Total</b>	<b>327,304</b>	<b>238,563</b>	<b>88,741</b>	<b>2,847</b>	<b>12,188</b>	<b>79,400</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,310</b>	<b>21,523</b>	<b>---</b>	<b>12,188</b>	<b>6,000</b>	<b>---</b>
<b>Pierz</b>															
Electric [0]	1,053,129	1,002,958	50,171	33,003	---	83,174	---	---	---	---	---	---	---	---	---
Golf Course [0]	342,714	331,370	11,344	21,548	---	32,892	20,138	---	---	(6,714)	58,572	---	---	---	---
Solid Waste [0]	81,752	88,266	(6,514)	6,220	---	(294)	---	---	---	---	---	---	---	---	---
Storm Water [0]	44,688	691	43,997	---	2,388	41,609	---	---	---	---	---	---	2,388	37,000	---
<b>Total</b>	<b>1,522,283</b>	<b>1,423,285</b>	<b>98,998</b>	<b>60,771</b>	<b>2,388</b>	<b>157,381</b>	<b>20,138</b>	<b>---</b>	<b>---</b>	<b>(6,714)</b>	<b>58,572</b>	<b>---</b>	<b>2,388</b>	<b>37,000</b>	<b>---</b>
<b>Pillager</b>															
Sewer	202,708	142,343	60,365	38,697	10,603	88,459	38,000	---	111	---	---	---	10,376	67,750	---
Water	172,059	143,942	28,117	487	4,629	23,975	---	---	96	---	9,196	---	4,081	32,250	---
<b>Total</b>	<b>374,767</b>	<b>286,285</b>	<b>88,482</b>	<b>39,184</b>	<b>15,232</b>	<b>112,434</b>	<b>38,000</b>	<b>---</b>	<b>207</b>	<b>---</b>	<b>9,196</b>	<b>---</b>	<b>14,457</b>	<b>100,000</b>	<b>---</b>
<b>Pine City</b>															
Housing and Redevelopment Authority [29]	207,554	245,920	(38,366)	149,559	---	111,193	---	10,132	---	---	345,417	---	---	---	---
Liquor	2,417,996	2,125,846	292,150	59,036	---	351,186	---	54,911	---	350,000	---	---	---	---	---
Sewer	793,802	511,035	282,767	24,062	57,105	249,724	---	---	---	---	---	---	57,105	82,338	---
Water	1,205,808	559,001	646,807	23,880	127,999	542,688	---	---	---	---	---	---	127,999	56,500	---
<b>Total</b>	<b>4,625,160</b>	<b>3,441,802</b>	<b>1,183,358</b>	<b>256,537</b>	<b>185,104</b>	<b>1,254,791</b>	<b>---</b>	<b>65,043</b>	<b>---</b>	<b>350,000</b>	<b>345,417</b>	<b>---</b>	<b>185,104</b>	<b>138,838</b>	<b>---</b>
<b>Pine Island</b>															
Cemetery	34,665	30,781	3,884	20,207	---	24,091	---	1,600	---	(4,000)	---	---	---	---	---
Deputy Registrar	77,026	61,592	15,434	2,088	---	17,522	---	---	---	---	---	---	---	---	---
Evergreen Place	270,901	231,053	39,848	4,470	6,182	38,136	---	---	---	4,096	---	---	6,182	76,000	---
Sewer	811,756	823,806	(12,050)	20,818	---	8,768	---	---	---	66,910	---	---	---	---	---
Water	546,319	375,933	170,386	58,594	5,917	223,063	---	829	---	169,803	475,521	325,443	5,917	382,615	---
<b>Total</b>	<b>1,740,667</b>	<b>1,523,165</b>	<b>217,502</b>	<b>106,177</b>	<b>12,099</b>	<b>311,580</b>	<b>---</b>	<b>2,429</b>	<b>---</b>	<b>236,809</b>	<b>475,521</b>	<b>325,443</b>	<b>12,099</b>	<b>458,615</b>	<b>---</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Pine River</b>														
Water	158,080	98,410	59,670	12,751	4,690	67,731	---	---	---	51,000	---	---	4,690	39,000
<b>Total</b>	<b>158,080</b>	<b>98,410</b>	<b>59,670</b>	<b>12,751</b>	<b>4,690</b>	<b>67,731</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,000</b>	<b>---</b>	<b>---</b>	<b>4,690</b>	<b>39,000</b>
<b>Pipestone</b>														
Garbage	443,665	377,952	65,713	2,678	---	68,391	---	---	---	---	49,717	---	---	---
Liquor	1,980,348	1,732,271	248,077	9,958	---	258,035	---	---	---	80,167	26,333	---	---	---
Prairie Winds	124,792	121,241	3,551	180	30,572	(26,841)	---	---	---	---	---	---	30,572	21,825
Sewer	1,152,279	1,003,531	148,748	2,764	98,873	52,639	---	---	---	(16,850)	308,208	215,000	98,873	564,900
Water	1,507,226	1,323,196	184,030	1,170,076	186,167	1,167,939	---	1,136,663	27,420	(517,486)	2,412,058	524,793	186,167	526,670
<b>Total</b>	<b>5,208,310</b>	<b>4,558,191</b>	<b>650,119</b>	<b>1,185,656</b>	<b>315,612</b>	<b>1,520,163</b>	<b>---</b>	<b>1,136,663</b>	<b>27,420</b>	<b>(454,169)</b>	<b>2,796,316</b>	<b>739,793</b>	<b>315,612</b>	<b>1,113,395</b>
<b>Plainview</b>														
Liquor [21]	735,130	720,066	15,064	445,038	---	460,102	---	---	---	720,274	---	---	---	---
Sewer	1,260,484	971,995	288,489	71,962	1,109	359,342	---	---	---	436,124	---	---	1,109	44,000
Water	586,555	262,222	324,333	175,206	5,964	493,575	---	---	---	436,125	---	---	5,964	77,000
<b>Total</b>	<b>2,582,169</b>	<b>1,954,283</b>	<b>627,886</b>	<b>692,206</b>	<b>7,073</b>	<b>1,313,019</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,592,523</b>	<b>---</b>	<b>---</b>	<b>7,073</b>	<b>121,000</b>
<b>Plato</b>														
Sewer	171,395	272,167	(100,772)	37,571	1,879	(65,080)	36,683	---	---	---	---	---	1,879	50,000
Water	46,524	48,444	(1,920)	21,642	---	19,722	21,173	---	---	---	6,510	---	---	---
<b>Total</b>	<b>217,919</b>	<b>320,611</b>	<b>(102,692)</b>	<b>59,213</b>	<b>1,879</b>	<b>(45,358)</b>	<b>57,856</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,510</b>	<b>---</b>	<b>1,879</b>	<b>50,000</b>
<b>Plummer</b>														
Sanitation	19,285	19,722	(437)	---	---	(437)	---	---	---	---	---	---	---	---
Wastewater	42,132	43,806	(1,674)	31	---	(1,643)	---	---	31	---	---	---	---	---
Water	45,182	53,087	(7,905)	31	1,890	(9,764)	---	---	31	---	---	---	1,890	8,000
<b>Total</b>	<b>106,599</b>	<b>116,615</b>	<b>(10,016)</b>	<b>62</b>	<b>1,890</b>	<b>(11,844)</b>	<b>---</b>	<b>---</b>	<b>62</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,890</b>	<b>8,000</b>
<b>Plymouth</b>														
Field House	209,244	361,313	(152,069)	70,518	162	(81,713)	---	20,019	---	---	38,834	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	
Ice Center	1,267,264	1,857,536	(590,272)	296,755	17,808	(311,325)	---	249,241	---	(22,063)	480,831	---	8,950	---
Plymouth Towne Square	755,578	792,848	(37,270)	36,741	37,717	(38,246)	---	---	---	(175,000)	34,667	---	37,717	305,000
Solid Waste Management	949,533	1,277,590	(328,057)	187,950	5,285	(145,392)	---	---	---	---	---	---	---	---
Vicksburg Crossing	1,307,356	898,328	409,028	24,094	217,443	215,679	---	---	---	(40,000)	172,891	---	216,203	440,000
Water and Sewer Utility	18,667,841	18,783,200	(115,359)	1,107,467	94,931	897,177	---	136,807	9,000	3,294,713	3,413,313	---	---	---
Water Resources	4,090,957	2,713,156	1,377,801	309,232	22,776	1,664,257	---	20,930	---	436,292	598,869	---	---	---
<b>Total</b>	<b>27,247,773</b>	<b>26,683,971</b>	<b>563,802</b>	<b>2,032,757</b>	<b>396,122</b>	<b>2,200,437</b>	<b>---</b>	<b>426,997</b>	<b>9,000</b>	<b>3,493,942</b>	<b>4,739,405</b>	<b>---</b>	<b>262,870</b>	<b>745,000</b>
<b>Porter</b>														
Water and Sewer	62,083	55,398	6,685	195	678	6,202	---	---	---	---	---	---	---	---
<b>Total</b>	<b>62,083</b>	<b>55,398</b>	<b>6,685</b>	<b>195</b>	<b>678</b>	<b>6,202</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Preston</b>														
Electric	2,138,515	1,930,538	207,977	71,025	42,060	236,942	---	---	---	---	959,417	---	---	---
Preston Emergency Services	212,165	215,913	(3,748)	139,000	---	135,252	---	89,724	30,936	---	285,831	---	---	---
Sewer	396,652	346,951	49,701	50,692	87,252	13,141	---	---	---	---	57,319	---	18,092	55,083
Storm Sewer	59,915	38,008	21,907	180	5,089	16,998	---	---	---	---	---	---	5,089	15,600
Water	478,838	334,294	144,544	15,820	17,202	143,162	---	---	---	---	8,964	---	16,179	50,754
<b>Total</b>	<b>3,286,085</b>	<b>2,865,704</b>	<b>420,381</b>	<b>276,717</b>	<b>151,603</b>	<b>545,495</b>	<b>---</b>	<b>89,724</b>	<b>30,936</b>	<b>---</b>	<b>1,311,531</b>	<b>---</b>	<b>39,360</b>	<b>121,437</b>
<b>Princeton</b>														
Airport	53,893	228,265	(174,372)	60	---	(174,312)	---	---	---	---	1,775,225	---	---	---
Electric	7,124,211	6,734,782	389,429	87,760	90,131	387,058	---	---	---	---	286,405	---	87,007	505,000
Liquor	5,615,635	4,951,818	663,817	59,736	---	723,553	---	---	---	158,350	---	---	---	---
Sanitary Sewer	1,341,177	1,335,837	5,340	31,549	274,248	(237,359)	---	---	519	---	171,140	---	274,248	405,000
Water	1,301,638	964,391	337,247	19,083	93,731	262,599	---	---	---	---	272,176	---	92,015	423,000
<b>Total</b>	<b>15,436,554</b>	<b>14,215,093</b>	<b>1,221,461</b>	<b>198,188</b>	<b>458,110</b>	<b>961,539</b>	<b>---</b>	<b>---</b>	<b>519</b>	<b>158,350</b>	<b>2,504,946</b>	<b>---</b>	<b>453,270</b>	<b>1,333,000</b>
<b>Prinsburg</b>														
Senior Housing	30,000	31,155	(1,155)	---	3,601	(4,756)	---	---	---	---	---	---	3,601	7,013
Sewer	165,422	132,842	32,580	3,713	60,499	(24,206)	---	---	---	(30,000)	---	---	60,499	57,000
Water	44,594	61,261	(16,667)	5,421	3,094	(14,340)	---	---	---	(10,000)	514,809	184,008	3,094	3,000

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>240,016</b>	<b>225,258</b>	<b>14,758</b>	<b>9,134</b>	<b>67,194</b>	<b>(43,302)</b>	---	---	---	<b>(40,000)</b>	<b>514,809</b>	<b>184,008</b>	<b>67,194</b>	<b>67,013</b>
<b>Prior Lake</b>														
Sewer	4,399,718	3,360,286	1,039,432	83,282	37,486	1,085,228	---	---	12,645	632,110	121,444	---	37,486	120,000
Water Quality	1,175,189	623,317	551,872	80,926	---	632,798	---	---	4,403	85,780	105,135	---	---	---
Water Utility	4,784,064	3,243,683	1,540,381	205,682	37,490	1,708,573	---	---	18,935	1,215,160	39,318	---	37,490	120,000
<b>Total</b>	<b>10,358,971</b>	<b>7,227,286</b>	<b>3,131,685</b>	<b>369,890</b>	<b>74,976</b>	<b>3,426,599</b>	---	---	<b>35,983</b>	<b>1,933,050</b>	<b>265,897</b>	---	<b>74,976</b>	<b>240,000</b>
<b>Proctor</b>														
Liquor	1,078,483	1,036,263	42,220	151	4,287	38,084	---	---	---	5,286	---	---	---	---
Municipal Golf Course	---	78,479	(78,479)	31,419	---	(47,060)	---	---	---	(10,000)	15,393	---	---	---
Public Utilities	3,300,686	3,132,617	168,069	46,052	---	214,121	---	---	---	---	115,134	---	---	---
Sewer	513,406	562,499	(49,093)	13,716	---	(35,377)	---	---	---	---	27,542	---	---	---
<b>Total</b>	<b>4,892,575</b>	<b>4,809,858</b>	<b>82,717</b>	<b>91,338</b>	<b>4,287</b>	<b>169,768</b>	---	---	---	<b>(4,714)</b>	<b>158,069</b>	---	---	---
<b>Racine</b>														
Sewer	68,498	47,432	21,066	---	---	21,066	---	---	---	(76,134)	76,131	---	---	---
Water	117,592	98,149	19,443	---	---	19,443	---	---	---	17,372	86,877	---	---	---
<b>Total</b>	<b>186,090</b>	<b>145,581</b>	<b>40,509</b>	---	---	<b>40,509</b>	---	---	---	<b>(58,762)</b>	<b>163,008</b>	---	---	---
<b>Ramsey</b>														
Recycling Utility	319,664	366,764	(47,100)	55,831	---	8,731	---	---	---	---	---	---	---	---
Sewer Utility	1,714,469	1,723,238	(8,769)	439,547	---	430,778	---	---	---	2,775,000	534,109	---	---	---
Storm Water Utility	1,164,868	777,252	387,616	82,295	---	469,911	---	---	---	463,552	119,378	---	---	---
Street Light Utility	216,545	169,463	47,082	41,140	---	88,222	---	---	---	272,000	---	---	---	---
Water Utility	2,541,651	1,657,356	884,295	830,854	---	1,715,149	---	---	---	2,719,147	473,671	---	---	---
<b>Total</b>	<b>5,957,197</b>	<b>4,694,073</b>	<b>1,263,124</b>	<b>1,449,667</b>	---	<b>2,712,791</b>	---	---	---	<b>6,229,699</b>	<b>1,127,158</b>	---	---	---
<b>Randall</b>														
Electric	523,218	489,306	33,912	12,398	---	46,310	---	---	35	12,643	---	---	---	---
Liquor	713,562	689,907	23,655	27,447	---	51,102	---	---	183	10,000	11,946	---	---	---
Natural Gas	226,866	156,147	70,719	3,488	1,430	72,777	---	---	35	---	76,367	---	1,430	52,000
Sewer	99,245	94,945	4,300	14,139	3,929	14,510	12,592	---	55	(29,133)	8,642	---	3,929	48,500

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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		
Solid Waste	49,269	45,596	3,673	3,358	---	7,031	---	---	---	---	---	---	---	---	
Water	112,699	127,152	(14,453)	16,656	10,215	(8,012)	12,592	---	55	---	---	---	10,215	67,500	
<b>Total</b>	<b>1,724,859</b>	<b>1,603,053</b>	<b>121,806</b>	<b>77,486</b>	<b>15,574</b>	<b>183,718</b>	<b>25,184</b>	<b>---</b>	<b>363</b>	<b>(6,490)</b>	<b>96,955</b>	<b>---</b>	<b>15,574</b>	<b>168,000</b>	
<b>Randolph</b>															
Water [0]	63,803	921,913	(858,110)	4,287	---	(853,823)	---	---	---	---	19,054	---	---	---	
<b>Total</b>	<b>63,803</b>	<b>921,913</b>	<b>(858,110)</b>	<b>4,287</b>	<b>---</b>	<b>(853,823)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,054</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ranier</b>															
Liquor	270,474	276,254	(5,780)	11,622	---	5,842	---	---	---	---	9,361	---	---	---	
Water and Sewer	353,930	362,846	(8,916)	2,189	33,270	(39,997)	---	---	---	---	16,157	---	33,270	21,000	
<b>Total</b>	<b>624,404</b>	<b>639,100</b>	<b>(14,696)</b>	<b>13,811</b>	<b>33,270</b>	<b>(34,155)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,518</b>	<b>---</b>	<b>33,270</b>	<b>21,000</b>	
<b>Raymond</b>															
Sewer	165,145	201,457	(36,312)	261	39,080	(75,131)	---	---	---	9,500	---	---	39,080	35,000	
Water	104,584	78,985	25,599	28,306	19,583	34,322	25,094	---	---	9,500	---	---	19,583	40,000	
<b>Total</b>	<b>269,729</b>	<b>280,442</b>	<b>(10,713)</b>	<b>28,567</b>	<b>58,663</b>	<b>(40,809)</b>	<b>25,094</b>	<b>---</b>	<b>---</b>	<b>19,000</b>	<b>---</b>	<b>---</b>	<b>58,663</b>	<b>75,000</b>	
<b>Red Lake Falls</b>															
Garbage	166,187	142,501	23,686	---	---	23,686	---	---	---	---	---	---	---	---	
Sewer	204,929	200,207	4,722	328,779	14,413	319,088	102,650	---	---	---	405,712	406,202	14,413	84,060	
Water	303,318	280,341	22,977	625,068	29,314	618,731	157,700	---	---	---	1,433,973	1,358,047	29,314	99,866	
<b>Total</b>	<b>674,434</b>	<b>623,049</b>	<b>51,385</b>	<b>953,847</b>	<b>43,727</b>	<b>961,505</b>	<b>260,350</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,839,685</b>	<b>1,764,249</b>	<b>43,727</b>	<b>183,926</b>	
<b>Red Wing</b>															
Ambulance	5,107,061	5,718,629	(611,568)	184,581	---	(426,987)	---	78,238	88,214	---	104,752	---	---	---	
Incinerator	1,643,669	3,934,009	(2,290,340)	2,711,667	278,399	142,928	---	---	---	---	2,585,051	---	351,012	210,000	
Marina	804,570	611,007	193,563	---	6,350	187,213	---	---	---	---	---	---	---	---	
Refuse Collection and Recycling	2,737,272	2,917,977	(180,705)	10,588	---	(170,117)	---	---	4,777	4,416	43,945	---	---	---	
Sewer Utility	4,818,701	4,640,676	178,025	156,845	45,401	289,469	---	---	---	116,616	759,043	---	49,348	408,000	
Storm Water	1,391,554	896,108	495,446	22,442	---	517,888	---	---	---	148,463	---	---	---	---	
Water Utility	3,425,008	2,978,641	446,367	308,216	100,807	653,776	---	---	---	138,815	322,130	---	110,364	938,000	
<b>Total</b>	<b>19,927,835</b>	<b>21,697,047</b>	<b>(1,769,212)</b>	<b>3,394,339</b>	<b>430,957</b>	<b>1,194,170</b>	<b>---</b>	<b>78,238</b>	<b>92,991</b>	<b>408,310</b>	<b>3,814,921</b>	<b>---</b>	<b>510,724</b>	<b>1,556,000</b>	

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Redwood Falls</b>															
Electric Utility	6,601,228	4,979,294	1,621,934	235,949	98,747	1,759,136	---	335	1,764	894,150	1,728,492	---	98,747	537,000	
Liquor	2,656,817	2,494,077	162,740	19,681	7,385	175,036	---	4,437	536	120,000	62,984	---	7,385	50,000	
Sewer Utility	1,034,360	1,049,225	(14,865)	101,983	22,780	64,338	---	---	---	14,000	158,202	301,291	22,780	364,905	
Storm Sewer Utility	313,292	292,355	20,937	18,466	1,346	38,057	---	---	---	8,763	170,880	50,215	1,346	53,191	
Water Utility	1,474,928	1,134,457	340,471	42,696	176,067	207,100	---	1,305	585	92,043	373,648	233,313	176,067	526,350	
<b>Total</b>	<b>12,080,625</b>	<b>9,949,408</b>	<b>2,131,217</b>	<b>418,775</b>	<b>306,325</b>	<b>2,243,667</b>	<b>---</b>	<b>6,077</b>	<b>2,885</b>	<b>1,128,956</b>	<b>2,494,206</b>	<b>584,819</b>	<b>306,325</b>	<b>1,531,446</b>	
<b>Remer</b>															
Ambulance	303,669	365,495	(61,826)	192,929	---	131,103	139,606	41,673	1,650	(48,207)	---	---	---	---	
Liquor	834,052	946,871	(112,819)	---	---	(112,819)	---	---	---	2,500	---	---	---	---	
Sewer	119,368	46,605	72,763	---	10,767	61,996	---	---	---	---	---	---	10,767	17,070	
Water	69,106	98,394	(29,288)	---	2,742	(32,030)	---	---	---	---	---	---	2,742	2,000	
<b>Total</b>	<b>1,326,195</b>	<b>1,457,365</b>	<b>(131,170)</b>	<b>192,929</b>	<b>13,509</b>	<b>48,250</b>	<b>139,606</b>	<b>41,673</b>	<b>1,650</b>	<b>(45,707)</b>	<b>---</b>	<b>---</b>	<b>13,509</b>	<b>19,070</b>	
<b>Renville</b>															
Sewer Utility	406,738	481,214	(74,476)	378	5,966	(80,064)	---	---	---	---	---	---	5,966	198,000	
Water Utility	199,535	266,614	(67,079)	53,141	---	(13,938)	49,984	22,482	---	---	---	---	---	15,000	
<b>Total</b>	<b>606,273</b>	<b>747,828</b>	<b>(141,555)</b>	<b>53,519</b>	<b>5,966</b>	<b>(94,002)</b>	<b>49,984</b>	<b>22,482</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,966</b>	<b>213,000</b>	
<b>Revere</b>															
Refuse	4,222	4,147	75	---	---	75	---	---	---	---	---	---	---	---	
Sewer	18,575	72,605	(54,030)	12,006	3,154	(45,178)	---	---	---	---	---	---	3,154	1,600	
Water	15,155	21,451	(6,296)	777,647	7,052	764,299	---	775,499	---	---	928,339	161,000	---	---	
<b>Total</b>	<b>37,952</b>	<b>98,203</b>	<b>(60,251)</b>	<b>789,653</b>	<b>10,206</b>	<b>719,196</b>	<b>---</b>	<b>775,499</b>	<b>---</b>	<b>---</b>	<b>928,339</b>	<b>161,000</b>	<b>3,154</b>	<b>1,600</b>	
<b>Rice</b>															
Sewer	251,366	258,632	(7,266)	121,685	6,296	108,123	---	---	139	---	33,277	---	6,296	66,000	
Storm Water	24,555	793	23,762	---	---	23,762	---	---	---	---	---	---	---	---	
Water	305,442	174,512	130,930	88,682	---	219,612	735	---	108	---	29,367	---	---	---	
<b>Total</b>	<b>581,363</b>	<b>433,937</b>	<b>147,426</b>	<b>210,367</b>	<b>6,296</b>	<b>351,497</b>	<b>735</b>	<b>---</b>	<b>247</b>	<b>---</b>	<b>62,644</b>	<b>---</b>	<b>6,296</b>	<b>66,000</b>	

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Rice Lake</b>															
Sewer Fund	311,805	391,591	(79,786)	126,797	36,747	10,264	---	13,494	151	(141,000)	108,066	---	---	36,747	169,935
Water Fund	341,615	513,797	(172,182)	175,696	37,952	(34,438)	---	13,419	151	100,000	266,018	259,612	---	37,952	1,602,154
<b>Total</b>	<b>653,420</b>	<b>905,388</b>	<b>(251,968)</b>	<b>302,493</b>	<b>74,699</b>	<b>(24,174)</b>	<b>---</b>	<b>26,913</b>	<b>302</b>	<b>(41,000)</b>	<b>374,084</b>	<b>259,612</b>	<b>---</b>	<b>74,699</b>	<b>1,772,089</b>
<b>Richfield</b>															
Liquor	13,262,924	12,356,243	906,681	73,344	---	980,025	---	49,194	2,588	768,210	48,624	---	---	---	---
Storm Sewer	2,047,290	1,894,444	152,846	205,837	143,918	214,765	---	---	17,307	---	86,946	1,809,995	---	143,918	380,000
Water and Sewer	8,716,310	8,060,618	655,692	235,442	159,319	731,815	---	1,758	11,755	---	2,251,343	2,240,032	---	159,319	1,380,000
<b>Total</b>	<b>24,026,524</b>	<b>22,311,305</b>	<b>1,715,219</b>	<b>514,623</b>	<b>303,237</b>	<b>1,926,605</b>	<b>---</b>	<b>50,952</b>	<b>31,650</b>	<b>768,210</b>	<b>2,386,913</b>	<b>4,050,027</b>	<b>---</b>	<b>303,237</b>	<b>1,760,000</b>
<b>Richmond</b>															
Civic Arena	116,529	262,787	(146,258)	17,254	---	(129,004)	---	14,944	121	---	---	---	---	---	---
Wastewater	355,342	445,346	(90,004)	52,431	38,575	(76,148)	---	3,550	69	---	55,554	---	---	38,575	270,000
Water	309,633	184,439	125,194	34,629	13,883	145,940	5,000	11,341	69	130,305	---	---	---	13,883	72,000
<b>Total</b>	<b>781,504</b>	<b>892,572</b>	<b>(111,068)</b>	<b>104,314</b>	<b>52,458</b>	<b>(59,212)</b>	<b>5,000</b>	<b>29,835</b>	<b>259</b>	<b>130,305</b>	<b>55,554</b>	<b>---</b>	<b>---</b>	<b>52,458</b>	<b>342,000</b>
<b>Riverton</b>															
Sewer	13,642	10,358	3,284	---	1,052	2,232	---	---	---	---	---	---	---	1,052	12,647
Water	19,971	11,886	8,085	---	253	7,832	---	---	---	---	---	---	---	253	5,249
<b>Total</b>	<b>33,613</b>	<b>22,244</b>	<b>11,369</b>	<b>---</b>	<b>1,305</b>	<b>10,064</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,305</b>	<b>17,896</b>
<b>Robbinsdale</b>															
Broadway Court	887,385	629,905	257,480	40,125	66,554	231,051	---	---	---	---	8,005	---	---	66,554	245,000
Deputy Registrar	390,597	430,677	(40,080)	21,640	---	(18,440)	---	---	---	17,313	---	---	---	---	---
Liquor	3,899,916	3,738,459	161,457	27,126	---	188,583	---	854	---	190,670	---	---	---	---	---
Sanitary Sewer Utility	2,436,168	1,774,039	662,129	40,175	61,613	640,691	---	---	---	13,096	389,702	555,274	---	61,613	460,000
Solid Waste Removal	1,981,753	1,694,034	287,719	146,414	---	434,133	---	---	---	200,000	---	---	---	---	---
Storm Sewer Utility	1,344,510	813,149	531,361	38,446	85,464	484,343	---	---	---	47,008	690,854	1,983,599	---	85,464	305,000
Water Utility	2,174,961	1,088,032	1,086,929	132,135	134,891	1,084,173	---	---	---	114,024	7,015,922	7,438,356	---	134,891	350,000
<b>Total</b>	<b>13,115,290</b>	<b>10,168,295</b>	<b>2,946,995</b>	<b>446,061</b>	<b>348,522</b>	<b>3,044,534</b>	<b>---</b>	<b>854</b>	<b>---</b>	<b>582,111</b>	<b>8,104,483</b>	<b>9,977,229</b>	<b>---</b>	<b>348,522</b>	<b>1,360,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Rochester</b>														
Electric Utility	169,193,312	135,000,539	34,192,773	2,179,639	6,427,592	29,944,820	---	---	---	8,369,519	15,285,289	---	8,080,100	6,015,000
Parking	5,415,442	5,075,874	339,568	378,242	---	717,810	---	28,423	289	1,954,149	887,558	---	---	---
Sewer Utility	28,604,735	17,041,615	11,563,120	1,448,653	1,494,789	11,516,984	---	4,610	71,029	5,789,696	464,663	23,380,000	264,665	16,535,000
Storm Water Utility	9,068,753	5,201,158	3,867,595	613,780	---	4,481,375	---	3,586	11,500	2,121,110	2,097,991	---	---	---
Water Utility	12,088,036	10,545,699	1,542,337	223,343	5,384	1,760,296	---	---	---	384,531	2,481,565	---	---	---
<b>Total</b>	<b>224,370,278</b>	<b>172,864,885</b>	<b>51,505,393</b>	<b>4,843,657</b>	<b>7,927,765</b>	<b>48,421,285</b>	<b>---</b>	<b>36,619</b>	<b>82,818</b>	<b>18,619,005</b>	<b>21,217,066</b>	<b>23,380,000</b>	<b>8,344,765</b>	<b>22,550,000</b>
<b>Rockford</b>														
Sewer	728,493	613,228	115,265	12,711	59,239	68,737	---	---	---	35,336	23,737	---	59,239	189,000
Water	657,826	604,857	52,969	103,116	39,576	116,509	---	---	---	35,336	23,737	---	39,576	126,000
<b>Total</b>	<b>1,386,319</b>	<b>1,218,085</b>	<b>168,234</b>	<b>115,827</b>	<b>98,815</b>	<b>185,246</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,672</b>	<b>47,474</b>	<b>---</b>	<b>98,815</b>	<b>315,000</b>
<b>Rockville</b>														
Sewer	359,525	654,365	(294,840)	122,425	30,132	(202,547)	16,708	---	130	---	---	---	30,132	566,000
Water	217,198	167,569	49,629	63,366	16,540	96,455	---	---	---	(84,319)	---	365,000	16,540	363,000
<b>Total</b>	<b>576,723</b>	<b>821,934</b>	<b>(245,211)</b>	<b>185,791</b>	<b>46,672</b>	<b>(106,092)</b>	<b>16,708</b>	<b>---</b>	<b>130</b>	<b>(84,319)</b>	<b>---</b>	<b>365,000</b>	<b>46,672</b>	<b>929,000</b>
<b>Rogers</b>														
Liquor	4,451,110	3,969,212	481,898	5,200	---	487,098	---	1,970	---	302,579	---	---	---	---
Sewer	1,165,698	2,032,164	(866,466)	304,148	---	(562,318)	---	4	---	150,000	98,575	---	---	---
Storm Sewer	698,687	739,950	(41,263)	60,317	---	19,054	---	4	---	30,000	15,990	---	---	---
Water	1,449,324	1,791,759	(342,435)	214,613	22,437	(150,259)	---	38	---	150,000	131,451	---	22,437	110,000
<b>Total</b>	<b>7,764,819</b>	<b>8,533,085</b>	<b>(768,266)</b>	<b>584,278</b>	<b>22,437</b>	<b>(206,425)</b>	<b>---</b>	<b>2,016</b>	<b>---</b>	<b>632,579</b>	<b>246,016</b>	<b>---</b>	<b>22,437</b>	<b>110,000</b>
<b>Rollingstone</b>														
Sewer	92,971	77,770	15,201	1,844	621	16,424	---	---	---	3,125	---	---	621	35,000
Water	93,563	74,720	18,843	3,808	36,224	(13,573)	---	---	---	3,125	142,756	---	36,224	40,000
<b>Total</b>	<b>186,534</b>	<b>152,490</b>	<b>34,044</b>	<b>5,652</b>	<b>36,845</b>	<b>2,851</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,250</b>	<b>142,756</b>	<b>---</b>	<b>36,845</b>	<b>75,000</b>
<b>Roscoe</b>														
Sewer	20,935	12,151	8,784	22,537	226	31,095	---	---	---	870	9,305	---	226	38,348

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	11,762	12,904	(1,142)	---	---	(1,142)	---	---	---	(1,142)	---	---	---	---	---
<b>Total</b>	<b>32,697</b>	<b>25,055</b>	<b>7,642</b>	<b>22,537</b>	<b>226</b>	<b>29,953</b>	---	---	---	<b>(272)</b>	<b>9,305</b>	---	<b>226</b>	<b>38,348</b>	
<b>Rose Creek</b>															
Water and Sewer [0]	84,361	33,594	50,767	---	3,224	47,543	---	---	---	(2,910)	57,220	---	3,224	12,000	
<b>Total</b>	<b>84,361</b>	<b>33,594</b>	<b>50,767</b>	---	<b>3,224</b>	<b>47,543</b>	---	---	---	<b>(2,910)</b>	<b>57,220</b>	---	<b>3,224</b>	<b>12,000</b>	
<b>Roseau</b>															
Electric	3,941,874	3,506,473	435,401	2,089	---	437,490	---	---	---	500,000	---	---	---	---	
Garbage Collection	456,354	457,892	(1,538)	2,480	---	942	---	---	---	---	---	---	---	---	
Liquor	2,168,664	1,884,453	284,211	321	---	284,532	---	---	---	200,000	---	---	---	---	
Roseau Court Townhomes	222,746	176,338	46,408	3,066	15,678	33,796	---	---	---	36,071	---	---	15,678	12,027	
Sewer Service	363,492	512,056	(148,564)	---	---	(148,564)	---	---	---	100,000	34,017	---	---	---	
Water	375,629	594,687	(219,058)	13,181	---	(205,877)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>7,528,759</b>	<b>7,131,899</b>	<b>396,860</b>	<b>21,137</b>	<b>15,678</b>	<b>402,319</b>	---	---	---	<b>836,071</b>	<b>34,017</b>	---	<b>15,678</b>	<b>12,027</b>	
<b>Rosemount</b>															
Arena	559,296	694,125	(134,829)	3,194	---	(131,635)	---	---	343	(126,500)	24,231	---	---	---	
Sewer	2,457,942	3,309,077	(851,135)	700,919	117	(150,333)	---	---	926	388,958	111,997	---	117	1,269	
Storm Water	1,525,958	1,935,128	(409,170)	1,228,338	117	819,051	---	---	3,289	497,482	632,225	---	117	1,269	
Water	2,814,871	2,360,266	454,605	1,910,500	21,003	2,344,102	---	---	6,302	710,354	58,799	---	21,003	151,910	
<b>Total</b>	<b>7,358,067</b>	<b>8,298,596</b>	<b>(940,529)</b>	<b>3,842,951</b>	<b>21,237</b>	<b>2,881,185</b>	---	---	<b>10,860</b>	<b>1,470,294</b>	<b>827,252</b>	---	<b>21,237</b>	<b>154,448</b>	
<b>Roseville</b>															
Golf	362,572	480,815	(118,243)	1,405	---	(116,838)	---	---	---	---	---	---	---	---	
Sanitary Sewer	5,837,210	4,748,858	1,088,352	6,995	---	1,095,347	---	---	---	---	1,737,283	---	---	---	
Solid Waste and Recycling	584,022	638,481	(54,459)	137,409	---	82,950	---	---	136,960	---	---	---	---	---	
Storm Water	3,562,737	1,814,662	1,748,075	142,302	---	1,890,377	---	28,125	---	---	747,364	---	---	---	
Water	7,000,085	6,618,997	381,088	404	35,637	345,855	---	---	---	---	600,707	2,658,295	---	---	
<b>Total</b>	<b>17,346,626</b>	<b>14,301,813</b>	<b>3,044,813</b>	<b>288,515</b>	<b>35,637</b>	<b>3,297,691</b>	---	<b>28,125</b>	<b>136,960</b>	---	<b>3,085,354</b>	<b>2,658,295</b>	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Rothsay</b>														
Sewer	118,141	98,130	20,011	---	41,500	(21,489)	---	---	---	---	4,072	---	41,500	28,000
Water	80,183	69,290	10,893	51,730	2,701	59,922	47,003	---	---	---	4,638	---	2,701	45,000
<b>Total</b>	<b>198,324</b>	<b>167,420</b>	<b>30,904</b>	<b>51,730</b>	<b>44,201</b>	<b>38,433</b>	<b>47,003</b>	---	---	---	<b>8,710</b>	---	<b>44,201</b>	<b>73,000</b>
<b>Round Lake</b>														
Broadband [25]	---	---	---	---	---	---	---	---	---	445	---	---	---	---
Electric	489,165	404,874	84,291	54,278	1,482	137,087	---	---	---	---	---	---	---	---
Gas	244,316	222,522	21,794	17,911	10	39,695	---	---	---	---	21,544	---	---	---
Sewer	30,659	54,997	(24,338)	2,134	203	(22,407)	---	---	---	---	---	---	---	---
Water	101,948	92,626	9,322	28,049	554	36,817	---	---	---	777	---	---	---	---
<b>Total</b>	<b>866,088</b>	<b>775,019</b>	<b>91,069</b>	<b>102,372</b>	<b>2,249</b>	<b>191,192</b>	---	---	---	<b>1,222</b>	<b>21,544</b>	---	---	---
<b>Royalton</b>														
Refuse [0]	107,398	110,635	(3,237)	6,667	---	3,430	---	---	---	200	897	---	---	---
Sewer [0]	301,308	148,848	152,460	4,804	31,044	126,220	301	---	---	15,300	8,647	---	31,044	93,000
Water [0]	286,925	149,712	137,213	71,041	32,681	175,573	30,109	---	---	17,000	8,397	---	32,681	64,000
<b>Total</b>	<b>695,631</b>	<b>409,195</b>	<b>286,436</b>	<b>82,512</b>	<b>63,725</b>	<b>305,223</b>	<b>30,410</b>	---	---	<b>32,500</b>	<b>17,941</b>	---	<b>63,725</b>	<b>157,000</b>
<b>Rush City</b>														
Sewer	585,374	372,312	213,062	196,777	8,816	401,023	---	---	---	124,114	9,215	---	8,816	47,000
Storm Sewer	31,676	17,724	13,952	192	1,077	13,067	---	---	---	73,280	12,498	---	---	---
Water	443,347	442,430	917	125,734	12,485	114,166	---	---	---	134,096	15,116	---	12,485	50,000
<b>Total</b>	<b>1,060,397</b>	<b>832,466</b>	<b>227,931</b>	<b>322,703</b>	<b>22,378</b>	<b>528,256</b>	---	---	---	<b>331,490</b>	<b>36,829</b>	---	<b>21,301</b>	<b>97,000</b>
<b>Rushford</b>														
Electric	1,759,139	1,624,012	135,127	25,808	2,250	158,685	---	---	---	85,000	243,727	---	---	---
Sewer	636,078	485,316	150,762	7,002	56,421	101,343	---	---	---	24,000	38,895	---	24,289	98,500
Water	617,154	425,284	191,870	2,190	49,561	144,499	---	---	---	42,000	34,512	---	27,611	146,500
<b>Total</b>	<b>3,012,371</b>	<b>2,534,612</b>	<b>477,759</b>	<b>35,000</b>	<b>108,232</b>	<b>404,527</b>	---	---	---	<b>151,000</b>	<b>317,134</b>	---	<b>51,900</b>	<b>245,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Rushford Village</b>														
Sewage Collection and Disposal [0]	55,756	58,612	(2,856)	1,772	870	(1,954)	---	---	---	---	43,868	---	870	7,135
Water [0]	47,110	36,522	10,588	2,055	3,040	9,603	---	---	---	---	---	---	3,040	15,000
<b>Total</b>	<b>102,866</b>	<b>95,134</b>	<b>7,732</b>	<b>3,827</b>	<b>3,910</b>	<b>7,649</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,868</b>	<b>---</b>	<b>3,910</b>	<b>22,135</b>
<b>Rushmore</b>														
Electric	236,484	227,242	9,242	23,214	---	32,456	---	---	---	---	---	---	---	---
Sewer	73,299	62,329	10,970	3,617	1,287	13,300	---	---	---	---	---	---	1,287	24,000
Water	58,223	95,730	(37,507)	---	---	(37,507)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>368,006</b>	<b>385,301</b>	<b>(17,295)</b>	<b>26,831</b>	<b>1,287</b>	<b>8,249</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,287</b>	<b>24,000</b>
<b>Russell</b>														
Liquor	247,774	277,668	(29,894)	21,649	---	(8,245)	---	17,320	3,174	---	38,822	---	---	---
Refuse	37,001	27,860	9,141	---	---	9,141	---	---	---	---	---	---	---	---
Sewer	40,919	65,032	(24,113)	3,512	---	(20,601)	---	---	793	---	6,607	---	---	---
Water	69,172	115,187	(46,015)	50,307	---	4,292	---	---	793	---	12,849	---	---	---
<b>Total</b>	<b>394,866</b>	<b>485,747</b>	<b>(90,881)</b>	<b>75,468</b>	<b>---</b>	<b>(15,413)</b>	<b>---</b>	<b>17,320</b>	<b>4,760</b>	<b>---</b>	<b>58,278</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ruthton</b>														
Garbage	18,254	18,511	(257)	---	---	(257)	---	---	---	---	---	---	---	---
Sewer	48,534	45,002	3,532	533	---	4,065	---	---	---	---	---	---	---	---
Water	63,059	45,860	17,199	13,481	918	29,762	---	---	---	---	30,000	---	510	10,000
<b>Total</b>	<b>129,847</b>	<b>109,373</b>	<b>20,474</b>	<b>14,014</b>	<b>918</b>	<b>33,570</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,000</b>	<b>---</b>	<b>510</b>	<b>10,000</b>
<b>Sabin</b>														
Garbage [0]	59,453	60,195	(742)	---	---	(742)	---	---	---	---	---	---	---	---
Mosquito Control [0]	5,372	4,318	1,054	---	---	1,054	---	---	---	---	---	---	---	---
Recycling [0]	6,201	5,444	757	---	---	757	---	---	---	---	---	---	---	---
Sewer [0]	64,556	31,337	33,219	3,679	401	36,497	---	---	---	(2,648)	---	---	401	2,850
Water	163,590	82,020	81,570	39,292	9,978	110,884	39,292	---	---	(2,647)	---	---	9,978	86,930
<b>Total</b>	<b>299,172</b>	<b>183,314</b>	<b>115,858</b>	<b>42,971</b>	<b>10,379</b>	<b>148,450</b>	<b>39,292</b>	<b>---</b>	<b>---</b>	<b>(5,295)</b>	<b>---</b>	<b>---</b>	<b>10,379</b>	<b>89,780</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Sacred Heart</b>														
Economic Development Authority [29]	79,200	49,062	30,138	8,223	15,146	23,215	---	---	---	---	---	---	15,146	44,522
Liquor	570,519	563,261	7,258	31,319	---	38,577	---	21,233	---	---	30,979	---	---	---
Sewer Fund	111,057	243,685	(132,628)	29,036	14,822	(118,414)	---	---	---	---	34,636	---	14,822	16,000
Storm Sewer	91,915	29,385	62,530	1,583	37,910	26,203	---	---	---	---	---	---	37,910	25,900
Water Fund	161,214	209,829	(48,615)	13,629	26,625	(61,611)	---	---	9,308	---	18,615	---	26,625	11,100
<b>Total</b>	<b>1,013,905</b>	<b>1,095,222</b>	<b>(81,317)</b>	<b>83,790</b>	<b>94,503</b>	<b>(92,030)</b>	<b>---</b>	<b>21,233</b>	<b>9,308</b>	<b>---</b>	<b>84,230</b>	<b>---</b>	<b>94,503</b>	<b>97,522</b>
<b>Saint Anthony</b>														
Liquor	7,015,974	6,632,235	383,739	22,621	---	406,360	---	---	---	250,000	---	---	---	---
Sewer	1,224,881	1,210,500	14,381	15,474	4,270	25,585	---	---	---	---	---	---	4,270	70,000
Storm Water Utility	210,660	367,578	(156,918)	5,059	---	(151,859)	---	---	---	---	---	---	---	---
Water	1,130,292	1,565,573	(435,281)	15,473	4,270	(424,078)	---	---	---	---	---	---	4,270	70,000
<b>Total</b>	<b>9,581,807</b>	<b>9,775,886</b>	<b>(194,079)</b>	<b>58,627</b>	<b>8,540</b>	<b>(143,992)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>---</b>	<b>---</b>	<b>8,540</b>	<b>140,000</b>
<b>Saint Augusta</b>														
Sewer	331,990	399,633	(67,643)	16,912	33,669	(84,400)	---	---	66	(215,302)	---	---	33,669	464,771
Storm Water	53,291	67,404	(14,113)	1,267	---	(12,846)	---	---	17	---	---	---	---	---
Street Utility	4,623	4,530	93	64	---	157	---	---	---	---	---	---	---	---
Water	303,161	298,549	4,612	8,644	11,924	1,332	---	---	66	(126,447)	---	---	11,924	235,667
<b>Total</b>	<b>693,065</b>	<b>770,116</b>	<b>(77,051)</b>	<b>26,887</b>	<b>45,593</b>	<b>(95,757)</b>	<b>---</b>	<b>---</b>	<b>149</b>	<b>(341,749)</b>	<b>---</b>	<b>---</b>	<b>45,593</b>	<b>700,438</b>
<b>Saint Bonifacius</b>														
Sewer	310,748	416,782	(106,034)	90,222	---	(15,812)	---	---	---	2,912	6,795	---	---	---
Storm Sewer	60,631	44,281	16,350	1,117	2,238	15,229	---	---	---	18,114	---	---	2,238	25,000
Water	430,205	302,333	127,872	12,107	9,643	130,336	---	---	---	40,965	41,521	---	9,643	125,000
<b>Total</b>	<b>801,584</b>	<b>763,396</b>	<b>38,188</b>	<b>103,446</b>	<b>11,881</b>	<b>129,753</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>61,991</b>	<b>48,316</b>	<b>---</b>	<b>11,881</b>	<b>150,000</b>
<b>Saint Charles</b>														
Ambulance	162,383	153,192	9,191	41,602	---	50,793	---	3,884	---	15,000	---	---	---	---
Electric	2,975,922	2,820,698	155,224	137,212	13,596	278,840	---	25,682	---	135,000	160,652	---	13,596	260,000
Garbage	273,155	289,780	(16,625)	22,391	3,083	2,683	---	22,391	---	20,000	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	778,173	736,940	41,233	25,270	---	66,503	---	22,857	---	---	---	16,381	---	---	---
Storm Water	154,613	71,885	82,728	40,665	---	123,393	---	---	---	---	---	55,640	---	---	---
Water	587,845	504,652	83,193	76,327	16,569	142,951	---	22,592	---	60,000	---	47,216	---	16,569	---
<b>Total</b>	<b>4,932,091</b>	<b>4,577,147</b>	<b>354,944</b>	<b>343,467</b>	<b>33,248</b>	<b>665,163</b>	<b>---</b>	<b>97,406</b>	<b>---</b>	<b>230,000</b>	<b>---</b>	<b>279,889</b>	<b>---</b>	<b>30,165</b>	<b>260,000</b>
<b>Saint Clair</b>															
Refuse	59,606	52,385	7,221	---	---	7,221	---	---	---	---	---	---	---	---	---
Sewer	169,397	220,504	(51,107)	15,850	5,576	(40,833)	15,524	---	---	---	---	114,491	135,000	5,576	25,000
Storm Sewer	37,744	---	37,744	---	1,183	36,561	---	---	---	---	---	30,457	40,000	1,183	---
Water	192,102	131,576	60,526	26,271	53,388	33,409	15,524	---	---	---	---	137,062	900,000	53,388	748,000
<b>Total</b>	<b>458,849</b>	<b>404,465</b>	<b>54,384</b>	<b>42,121</b>	<b>60,147</b>	<b>36,358</b>	<b>31,048</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>282,010</b>	<b>1,075,000</b>	<b>60,147</b>	<b>773,000</b>
<b>Saint Cloud</b>															
Civic Center	572,815	2,470,049	(1,897,234)	2,016,463	1,039,156	(919,927)	1,587,458	30,796	301,479	193,375	---	73,379	---	1,039,156	330,000
Housing and Redevelopment Authority	2,872,826	16,176,433	(13,303,607)	13,687,615	119,903	264,105	465,065	10,112,110	543,322	---	---	855,515	2,382,463	119,903	2,221,741
Hydroelectric Utility	2,615,460	1,267,698	1,347,762	27,287	78,360	1,296,689	---	1,179	279	300,000	---	947,700	---	78,360	325,000
Municipal Athletic Complex	838,979	1,573,884	(734,905)	82,452	11,814	(664,267)	22,483	58,230	974	(193,375)	---	---	---	11,814	153,013
Parking System	757,899	1,996,002	(1,238,103)	116,150	66,090	(1,188,043)	68,594	10,127	920	(5,334)	---	83,947	---	66,090	270,000
Refuse Service	4,192,279	3,959,001	233,278	122,787	18,752	337,313	---	56,719	3,078	---	---	468,887	---	---	---
Storm Water Utility	1,630,710	2,757,461	(1,126,751)	136,851	1,465	(991,365)	---	8,302	79,461	---	---	41,793	---	---	---
Street Light Utility	1,331,941	1,220,762	111,179	17,117	135,924	(7,628)	---	3,635	348	(225,013)	---	---	---	135,924	157,500
Wastewater Utility	10,675,066	12,107,189	(1,432,123)	621,733	828,961	(1,639,351)	---	36,465	6,485	3,495,976	---	1,334,778	494,590	805,645	4,081,000
Water Utility	12,644,135	11,505,671	1,138,464	155,596	384,552	909,508	---	37,217	4,476	2,061,317	---	3,751,732	4,869,406	384,552	1,785,000
<b>Total</b>	<b>38,132,110</b>	<b>55,034,150</b>	<b>(16,902,040)</b>	<b>16,984,051</b>	<b>2,684,977</b>	<b>(2,602,966)</b>	<b>2,143,600</b>	<b>10,354,780</b>	<b>940,822</b>	<b>5,626,946</b>	<b>---</b>	<b>7,557,731</b>	<b>7,746,459</b>	<b>2,641,444</b>	<b>9,323,254</b>
<b>Saint Francis</b>															
Liquor	2,777,610	2,509,775	267,835	39,504	---	307,339	---	---	---	60,000	---	102,990	---	---	---
Sewer	1,752,965	1,626,639	126,326	85,664	258,077	(46,087)	---	---	---	150,858	---	---	---	258,077	692,150
Storm Water	173,812	54,476	119,336	27,290	---	146,626	---	---	---	---	---	---	---	---	---
Water	1,427,265	990,543	436,722	129,968	167,796	398,894	---	---	---	935,822	---	206,850	---	167,796	713,693
<b>Total</b>	<b>6,131,652</b>	<b>5,181,433</b>	<b>950,219</b>	<b>282,426</b>	<b>425,873</b>	<b>806,772</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,146,680</b>	<b>---</b>	<b>309,840</b>	<b>---</b>	<b>425,873</b>	<b>1,405,843</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Saint Hilaire</b>														
Sanitation	26,196	24,114	2,082	---	---	2,082	---	---	---	---	---	---	---	---
Sewer	75,481	74,340	1,141	15	4,093	(2,937)	---	---	15	2,932	---	---	4,093	42,000
Water	30,028	22,022	8,006	15	---	8,021	---	---	15	---	---	---	---	---
<b>Total</b>	<b>131,705</b>	<b>120,476</b>	<b>11,229</b>	<b>30</b>	<b>4,093</b>	<b>7,166</b>	<b>---</b>	<b>---</b>	<b>30</b>	<b>2,932</b>	<b>---</b>	<b>---</b>	<b>4,093</b>	<b>42,000</b>
<b>Saint James</b>														
Economic Development Authority - Housing	168,165	84,290	83,875	1,503	15,313	70,065	---	---	---	21,200	---	---	15,313	128,950
Electric	5,100,365	3,975,379	1,124,986	140,112	1,328	1,263,770	---	---	---	410,000	102,995	---	1,328	---
Liquor	1,098,655	1,002,976	95,679	4,157	---	99,836	---	---	---	69,102	35,741	---	---	---
Wastewater Treatment	1,844,322	1,119,923	724,399	13,508	116,324	621,583	---	---	---	289,551	440,534	26,531	116,324	401,382
Water	1,517,829	1,012,075	505,754	18,203	101,121	422,836	---	---	---	535,534	22,746	34,328	101,121	330,921
<b>Total</b>	<b>9,729,336</b>	<b>7,194,643</b>	<b>2,534,693</b>	<b>177,483</b>	<b>234,086</b>	<b>2,478,090</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,325,387</b>	<b>602,016</b>	<b>60,859</b>	<b>234,086</b>	<b>861,253</b>
<b>Saint Joseph</b>														
Refuse	314,623	315,482	(859)	11,126	---	10,267	---	---	---	1,500	574	---	---	---
Sewer	1,345,104	995,506	349,598	15,797	148,121	217,274	---	---	---	(110,472)	2,406	1,096,635	148,121	1,595,903
Storm Sewer	147,231	191,197	(43,966)	7,332	---	(36,634)	---	---	---	16,219	171,947	---	---	---
Street Light Utility	82,418	66,156	16,262	1,944	---	18,206	---	---	---	3,260	---	---	---	---
Water	1,126,425	885,076	241,349	84,863	110,099	216,113	143	---	---	(197,455)	19,226	445,000	110,099	581,000
<b>Total</b>	<b>3,015,801</b>	<b>2,453,417</b>	<b>562,384</b>	<b>121,062</b>	<b>258,220</b>	<b>425,226</b>	<b>143</b>	<b>---</b>	<b>---</b>	<b>(286,948)</b>	<b>194,153</b>	<b>1,541,635</b>	<b>258,220</b>	<b>2,176,903</b>
<b>Saint Leo</b>														
Refuse	8,866	7,770	1,096	---	---	1,096	---	---	---	---	---	---	---	---
Sewer	17,252	34,338	(17,086)	134,707	8,140	109,481	---	132,626	---	---	487,702	---	8,140	---
Water	14,402	15,314	(912)	450	---	(462)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>40,520</b>	<b>57,422</b>	<b>(16,902)</b>	<b>135,157</b>	<b>8,140</b>	<b>110,115</b>	<b>---</b>	<b>132,626</b>	<b>---</b>	<b>---</b>	<b>487,702</b>	<b>---</b>	<b>8,140</b>	<b>---</b>
<b>Saint Louis Park</b>														
Sewer Utility	8,059,428	6,205,817	1,853,611	66,189	61,949	1,857,851	---	---	---	873,785	1,170,449	---	61,949	133,000
Solid Waste	3,782,579	3,667,061	115,518	223,352	---	338,870	---	---	---	248,289	---	---	---	---
Storm Water Utility	3,158,072	1,798,490	1,359,582	83,895	412,571	1,030,906	---	---	---	342,130	1,193,958	---	75,092	171,350

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Utility	7,989,679	4,871,862	3,117,817	183,123	737,086	2,563,854	---	---	18,291	638,635	2,625,208	5,500,000	736,324	1,760,650
<b>Total</b>	<b>22,989,758</b>	<b>16,543,230</b>	<b>6,446,528</b>	<b>556,559</b>	<b>1,211,606</b>	<b>5,791,481</b>	<b>---</b>	<b>---</b>	<b>18,291</b>	<b>2,102,839</b>	<b>4,989,615</b>	<b>5,500,000</b>	<b>873,365</b>	<b>2,065,000</b>
<b>Saint Martin</b>														
Sewer	70,520	47,209	23,311	---	---	23,311	---	---	---	69,325	---	---	---	---
Water	113,810	43,478	70,332	---	---	70,332	---	---	---	89,394	---	---	---	---
<b>Total</b>	<b>184,330</b>	<b>90,687</b>	<b>93,643</b>	<b>---</b>	<b>---</b>	<b>93,643</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>158,719</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Saint Michael</b>														
Recycling	296,351	300,368	(4,017)	27,823	---	23,806	---	---	---	---	---	---	---	---
Sewer	3,751,394	1,896,375	1,855,019	115,110	69,079	1,901,050	---	---	---	(120,000)	149,504	---	69,079	416,598
Storm Water	662,384	288,893	373,491	20,544	5,590	388,445	---	---	---	100,000	467,722	---	5,590	22,158
Water	1,163,032	837,734	325,298	28,656	14,561	339,393	---	---	---	100,000	---	---	14,561	68,177
<b>Total</b>	<b>5,873,161</b>	<b>3,323,370</b>	<b>2,549,791</b>	<b>192,133</b>	<b>89,230</b>	<b>2,652,694</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>80,000</b>	<b>617,226</b>	<b>---</b>	<b>89,230</b>	<b>506,933</b>
<b>Saint Paul</b>														
Capital City Properties [29]	1,333,018	3,381,457	(2,048,439)	8,112,912	5,989,801	74,672	---	---	---	---	---	---	5,889,801	88,573
Go Wild, LLC [29]	5,913,983	7,324,920	(1,410,937)	1,234,865	3,541,874	(3,717,946)	406,856	---	---	---	---	2,314,431	13,415,541	3,401,417
Housing and Redevelopment Authority - Loan	813,289	1,631,077	(817,788)	465,286	46,283	(398,785)	---	10,855	243,229	(1,983,223)	---	---	38,855	41,406
Housing and Redevelopment Authority - Parking	10,021,988	7,588,763	2,433,225	2,545,900	1,274,773	3,704,352	1,224,639	---	1,047,688	7,792,370	397,967	---	1,212,503	2,585,000
Housing and Redevelopment Authority - Penfield	---	---	---	---	116	(116)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - World Trade Center Parking	1,932,588	1,308,729	623,859	---	---	623,859	---	---	---	1,476,933	333,218	---	---	---
Impound Lot	2,885,605	3,385,155	(499,550)	---	---	(499,550)	---	---	---	1,748	---	---	---	---
Parks Special Services	2,270,071	2,149,168	120,903	---	---	120,903	---	---	---	46,449	---	---	---	---
Port Authority [29]	9,693,000	8,226,000	1,467,000	9,653,000	8,419,000	2,701,000	8,769,000	---	---	---	165,000	37,781,000	5,468,000	8,113,000
Regional Water Services [29]	64,283,927	51,266,256	13,017,671	2,547,273	568,273	14,996,671	---	---	50,000	---	17,555,519	610,967	531,808	4,149,000
River Print	981,159	1,109,438	(128,279)	12,141	---	(116,138)	---	---	---	(337,458)	---	---	---	---
RiverCentre Convention and Visitors Authority [29]	4,925,977	8,898,548	(3,972,571)	4,899,627	1,709,126	(782,070)	---	---	---	---	8,145	150,000	159,634	20,892

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Utility	63,724,634	51,171,292	12,553,342	762,607	2,996,406	10,319,543	---	---	---	3,196,654	6,212,289	24,180,000	2,841,782	17,521,000
<b>Total</b>	<b>168,779,239</b>	<b>147,440,803</b>	<b>21,338,436</b>	<b>30,233,611</b>	<b>24,545,652</b>	<b>27,026,395</b>	<b>10,400,495</b>	<b>10,855</b>	<b>1,340,917</b>	<b>10,193,473</b>	<b>26,986,569</b>	<b>76,137,508</b>	<b>19,543,800</b>	<b>32,518,871</b>
<b>Saint Paul Park</b>														
Sewer	679,140	698,685	(19,545)	6,556	---	(12,989)	---	---	---	29,008	8,051	---	---	---
Water	519,612	961,252	(441,640)	145,056	11,594	(308,178)	---	---	2,148,827	96,094	3,716,439	---	11,594	46,000
<b>Total</b>	<b>1,198,752</b>	<b>1,659,937</b>	<b>(461,185)</b>	<b>151,612</b>	<b>11,594</b>	<b>(321,167)</b>	<b>---</b>	<b>---</b>	<b>2,148,827</b>	<b>125,102</b>	<b>3,724,490</b>	<b>---</b>	<b>11,594</b>	<b>46,000</b>
<b>Saint Peter</b>														
Electric Utility	11,511,083	10,554,790	956,293	35,223	188,310	803,206	---	12,605	---	883,274	573,821	345,000	188,310	573,723
Environmental Services	968,931	1,045,485	(76,554)	2,473	---	(74,081)	---	2,175	---	---	92,563	---	---	---
Hospital [29]	40,050,042	42,546,082	(2,496,040)	3,680,161	1,117,832	66,289	---	---	---	---	7,781,165	35,868,244	763,860	27,186,350
Housing and Redevelopment Authority [12] [29]	292,757	385,890	(93,133)	41,085	---	(52,048)	---	130,265	---	---	422,959	359,907	---	---
Medical Office Building	290,514	242,778	47,736	231	75,131	(27,164)	---	---	---	---	---	---	75,131	105,000
Storm Water	517,459	702,089	(184,630)	9,708	79	(175,001)	---	6,727	---	30,360	103,072	---	79	21,125
Telecommunications	2,189	14,264	(12,075)	41	---	(12,034)	---	---	---	---	---	---	---	---
Wastewater Utility	3,822,666	2,790,224	1,032,442	23,008	126,508	928,942	---	9,858	---	480,998	314,188	---	126,508	1,251,681
Water Utility	3,371,567	2,881,254	490,313	11,909	360,915	141,307	---	10,181	---	134,077	20,630	---	360,915	1,303,841
<b>Total</b>	<b>60,827,208</b>	<b>61,162,856</b>	<b>(335,648)</b>	<b>3,803,839</b>	<b>1,868,775</b>	<b>1,599,416</b>	<b>---</b>	<b>171,811</b>	<b>---</b>	<b>1,528,709</b>	<b>9,308,398</b>	<b>36,573,151</b>	<b>1,514,803</b>	<b>30,441,720</b>
<b>Sanborn</b>														
Garbage	23,627	25,489	(1,862)	31	---	(1,831)	---	---	---	---	---	---	---	---
Sewage Disposal	52,118	71,687	(19,569)	55,003	951	34,483	2,926	49,472	---	---	39,511	---	951	3,900
Water	96,747	78,083	18,664	27,256	27,147	18,773	19,651	---	---	---	---	---	27,147	34,100
<b>Total</b>	<b>172,492</b>	<b>175,259</b>	<b>(2,767)</b>	<b>82,290</b>	<b>28,098</b>	<b>51,425</b>	<b>22,577</b>	<b>49,472</b>	<b>---</b>	<b>---</b>	<b>39,511</b>	<b>---</b>	<b>28,098</b>	<b>38,000</b>
<b>Sandstone</b>														
Sewer	326,568	365,036	(38,468)	73,070	1,211	33,391	---	---	---	---	229,945	122,967	1,211	---
Storm Sewer	43,723	34,691	9,032	5,028	2,629	11,431	---	---	---	5,400	284,202	267,033	2,629	---
Water	256,810	272,078	(15,268)	11,613	---	(3,655)	---	---	---	12,600	22,168	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	
<b>Total</b>	<b>627,101</b>	<b>671,805</b>	<b>(44,704)</b>	<b>89,711</b>	<b>3,840</b>	<b>41,167</b>	---	---	---	<b>18,000</b>	<b>536,315</b>	<b>390,000</b>	<b>3,840</b>	---
<b>Sargeant</b>														
Sewer [0]	17,897	5,458	12,439	---	1,188	11,251	---	---	---	---	---	---	1,188	10,000
Water [0]	7,305	2,362	4,943	---	---	4,943	---	---	---	---	---	---	---	---
<b>Total</b>	<b>25,202</b>	<b>7,820</b>	<b>17,382</b>	---	<b>1,188</b>	<b>16,194</b>	---	---	---	---	---	---	<b>1,188</b>	<b>10,000</b>
<b>Sartell</b>														
Sewer	2,857,693	2,430,349	427,344	35,366	285,525	177,185	---	---	273	19,192	994,984	944,637	285,525	1,331,458
Storm Water	563,884	606,109	(42,225)	37,718	123,571	(128,078)	---	---	---	(45,375)	243,273	---	---	---
Water	2,563,898	2,202,974	360,924	114,187	231,332	243,779	---	---	7,439	298,575	273,911	359,204	231,332	975,000
<b>Total</b>	<b>5,985,475</b>	<b>5,239,432</b>	<b>746,043</b>	<b>187,271</b>	<b>640,428</b>	<b>292,886</b>	---	---	<b>7,712</b>	<b>272,392</b>	<b>1,512,168</b>	<b>1,303,841</b>	<b>516,857</b>	<b>2,306,458</b>
<b>Sauk Centre</b>														
Housing and Redevelopment Authority [14] [29]	167,626	270,511	(102,885)	79,374	2,581	(26,092)	---	78,764	---	---	38,203	---	---	---
Public Utilities Commission - Electric [29]	5,541,004	4,349,163	1,191,841	136,048	193,244	1,134,645	---	---	898	---	175,788	---	---	---
Public Utilities Commission - Sewer [29]	1,253,420	970,535	282,885	17,626	81,204	219,307	---	---	299	---	276,838	---	81,204	362,000
Public Utilities Commission - Water [29]	929,433	665,469	263,964	25,585	---	289,549	---	---	299	---	321,100	---	---	---
<b>Total</b>	<b>7,891,483</b>	<b>6,255,678</b>	<b>1,635,805</b>	<b>258,633</b>	<b>277,029</b>	<b>1,617,409</b>	---	<b>78,764</b>	<b>1,496</b>	---	<b>811,929</b>	---	<b>81,204</b>	<b>362,000</b>
<b>Sauk Rapids</b>														
Liquor	3,618,973	3,331,243	287,730	42,469	---	330,199	---	---	---	90,000	67,209	---	---	---
Sewer	1,736,575	1,750,511	(13,936)	260,415	77,144	169,335	---	---	---	(1,073,000)	658,040	59,301	77,144	382,718
Storm Water	388,023	496,487	(108,464)	82,242	---	(26,222)	---	---	---	---	673,162	---	---	---
Street Light	293,119	274,028	19,091	33,949	---	53,040	---	---	---	---	111,200	---	---	---
Water	1,885,460	1,680,259	205,201	259,140	5,483	458,858	---	---	---	800,000	173,599	---	5,483	2,205,000
<b>Total</b>	<b>7,922,150</b>	<b>7,532,528</b>	<b>389,622</b>	<b>678,215</b>	<b>82,627</b>	<b>985,210</b>	---	---	---	<b>(183,000)</b>	<b>1,683,210</b>	<b>59,301</b>	<b>82,627</b>	<b>2,587,718</b>
<b>Savage</b>														
Liquor	7,386,979	6,528,974	858,005	4,366	---	862,371	---	---	---	400,000	---	---	---	---
Sports Center	274,338	396,493	(122,155)	86	58,198	(180,267)	---	---	---	(459,000)	---	---	58,198	315,000
Storm Water	1,401,774	1,333,002	68,772	169,386	17,406	220,752	---	---	---	1,021,590	---	---	3,250	80,500

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Light Utility	384,659	355,911	28,748	4,958	---	33,706	---	---	---	---	---	---	---	---
Water and Sewer	9,999,162	9,749,795	249,367	208,800	175,497	282,670	---	---	---	1,381,767	---	---	175,497	1,152,900
<b>Total</b>	<b>19,446,912</b>	<b>18,364,175</b>	<b>1,082,737</b>	<b>387,596</b>	<b>251,101</b>	<b>1,219,232</b>	---	---	---	<b>2,344,357</b>	---	---	<b>236,945</b>	<b>1,548,400</b>
<b>Scandia</b>														
Sewer	83,175	120,995	(37,820)	54,949	---	17,129	---	---	47,202	---	110,665	---	---	---
Uptown Sewer Fund	12,546	12,293	253	252	---	505	---	---	11	---	---	---	---	---
<b>Total</b>	<b>95,721</b>	<b>133,288</b>	<b>(37,567)</b>	<b>55,201</b>	---	<b>17,634</b>	---	---	<b>47,213</b>	---	<b>110,665</b>	---	---	---
<b>Scanlon</b>														
Water and Sewer	427,268	431,367	(4,099)	10,030	20,951	(15,020)	---	---	119	---	11,662	---	20,951	70,000
<b>Total</b>	<b>427,268</b>	<b>431,367</b>	<b>(4,099)</b>	<b>10,030</b>	<b>20,951</b>	<b>(15,020)</b>	---	---	<b>119</b>	---	<b>11,662</b>	---	<b>20,951</b>	<b>70,000</b>
<b>Seaforth</b>														
Garbage	3,187	2,648	539	---	---	539	---	---	---	---	---	---	---	---
Wastewater	33,872	55,404	(21,532)	124	4,700	(26,108)	---	---	---	---	---	---	4,700	2,000
Water	22,186	28,911	(6,725)	124	4,061	(10,662)	---	---	---	---	---	---	4,061	4,000
<b>Total</b>	<b>59,245</b>	<b>86,963</b>	<b>(27,718)</b>	<b>248</b>	<b>8,761</b>	<b>(36,231)</b>	---	---	---	---	---	---	<b>8,761</b>	<b>6,000</b>
<b>Sebeka</b>														
Liquor	521,413	521,566	(153)	---	116	(269)	---	---	---	---	15,047	---	---	---
Sewer	158,531	108,976	49,555	577	---	50,132	---	---	---	40,000	---	---	---	---
Water	158,577	109,703	48,874	10,949	1,916	57,907	---	---	10,000	---	14,800	---	1,916	65,000
<b>Total</b>	<b>838,521</b>	<b>740,245</b>	<b>98,276</b>	<b>11,526</b>	<b>2,032</b>	<b>107,770</b>	---	---	<b>10,000</b>	<b>40,000</b>	<b>29,847</b>	---	<b>1,916</b>	<b>65,000</b>
<b>Shafer</b>														
Sewer	217,465	202,674	14,791	44,157	15,658	43,290	42,838	---	---	---	---	---	15,658	132,500
Storm Water	8,363	1,011	7,352	224	---	7,576	---	---	---	---	---	---	---	---
Water	157,286	220,672	(63,386)	22,059	8,591	(49,918)	21,149	---	---	---	---	---	8,591	52,500
<b>Total</b>	<b>383,114</b>	<b>424,357</b>	<b>(41,243)</b>	<b>66,440</b>	<b>24,249</b>	<b>948</b>	<b>63,987</b>	---	---	---	---	---	<b>24,249</b>	<b>185,000</b>
<b>Shakopee</b>														
Electric [29]	47,198,288	43,598,552	3,599,736	771,543	34,926	4,336,353	---	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	139,826	117,431	22,395	(1,123)	5,335	15,937	---	---	---	---	---	---	---	---
Sewer	4,056,714	4,533,557	(476,843)	231,562	---	(245,281)	---	---	---	125,000	1,075,877	---	---	---
Storm Drainage	1,337,694	1,775,832	(438,138)	419,062	7,158	(26,234)	---	---	---	125,000	1,663,977	---	---	---
Water [29]	5,532,276	5,012,367	519,909	495,123	1,497	1,013,535	---	---	---	---	---	---	---	---
<b>Total</b>	<b>58,264,798</b>	<b>55,037,739</b>	<b>3,227,059</b>	<b>1,916,167</b>	<b>48,916</b>	<b>5,094,310</b>	---	---	---	<b>250,000</b>	<b>2,739,854</b>	---	---	---
<b>Shelly</b>														
Electric	225,565	226,724	(1,159)	5,380	---	4,221	---	---	---	36,800	---	---	---	---
Garbage	18,840	19,494	(654)	---	---	(654)	---	---	---	---	---	---	---	---
Sewer	45,678	69,126	(23,448)	184	9,005	(32,269)	---	---	---	(33,550)	35,012	---	9,005	7,000
Water	29,712	16,137	13,575	47	1,255	12,367	---	---	---	---	3,614	---	1,255	5,800
<b>Total</b>	<b>319,795</b>	<b>331,481</b>	<b>(11,686)</b>	<b>5,611</b>	<b>10,260</b>	<b>(16,335)</b>	---	---	---	<b>3,250</b>	<b>38,626</b>	---	<b>10,260</b>	<b>12,800</b>
<b>Sherburn</b>														
Economic Development Authority	66,013	49,081	16,932	85	8,087	8,930	---	---	---	---	23,311	---	8,087	11,004
Liquor	891,658	942,080	(50,422)	---	91	(50,513)	---	---	---	---	21,063	---	---	---
Sewer	---	---	---	---	---	---	---	---	---	3,092,783	---	---	---	---
Temperance Lake Ridge	2,943,038	2,389,628	553,410	225	227,760	325,875	---	---	---	---	2,272,638	1,549,000	227,760	1,685,000
Water	---	---	---	---	---	---	---	---	---	(5,900,386)	---	---	---	---
Water and Sewer	363,051	685,047	(321,996)	7,783	50,565	(364,778)	---	---	---	2,807,603	83,179	---	45,352	192,000
<b>Total</b>	<b>4,263,760</b>	<b>4,065,836</b>	<b>197,924</b>	<b>8,093</b>	<b>286,503</b>	<b>(80,486)</b>	---	---	---	---	<b>2,400,191</b>	<b>1,549,000</b>	<b>281,199</b>	<b>1,888,004</b>
<b>Shoreview</b>														
Sewer	4,604,235	4,254,509	349,726	56,839	115,776	290,789	---	40	1,246	202,312	1,966,727	3,727,743	115,776	285,000
Street Light Utility	749,902	383,990	365,912	16,795	---	382,707	---	---	---	37,400	673,641	---	---	---
Surface Water	2,017,272	1,504,243	513,029	30,212	117,550	425,691	---	---	685	186,000	1,205,153	2,807,959	117,550	445,000
Water	3,798,620	2,905,111	893,509	34,186	429,166	498,529	---	40	1,422	412,422	1,379,391	2,481,951	429,166	1,175,000
<b>Total</b>	<b>11,170,029</b>	<b>9,047,853</b>	<b>2,122,176</b>	<b>138,032</b>	<b>662,492</b>	<b>1,597,716</b>	---	<b>80</b>	<b>3,353</b>	<b>838,134</b>	<b>5,224,912</b>	<b>9,017,653</b>	<b>662,492</b>	<b>1,905,000</b>
<b>Shorewood</b>														
Recycling	163,198	164,643	(1,445)	19,482	---	18,037	---	---	---	---	---	---	---	---
Sewer	1,050,712	1,239,363	(188,651)	33,844	4,170	(158,977)	---	---	---	12,500	79,149	355,877	1,553	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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 Management Utility	411,374	205,925	205,449	28,790	38,932	195,307	---	---	---	---	852,342	3,323,148	14,497	---	
Water	573,630	843,275	(269,645)	110,398	18,764	(178,011)	---	---	---	12,500	461,558	756,102	13,188	275,000	
<b>Total</b>	<b>2,198,914</b>	<b>2,453,206</b>	<b>(254,292)</b>	<b>192,514</b>	<b>61,866</b>	<b>(123,644)</b>	---	---	---	<b>25,000</b>	<b>1,393,049</b>	<b>4,435,127</b>	<b>29,238</b>	<b>275,000</b>	
<b>Silver Bay</b>															
Liquor	1,169,510	1,127,372	42,138	4,414	2,972	43,580	---	1,672	---	---	18,185	---	2,972	18,752	
Sewer	809,546	499,870	309,676	14,827	13,004	311,499	---	1,472,874	---	---	1,723,139	1,734,110	13,004	14,124	
Water	966,678	660,773	305,905	18,948	4,706	320,147	---	5,684	---	---	8,812	---	4,706	41,000	
<b>Total</b>	<b>2,945,734</b>	<b>2,288,015</b>	<b>657,719</b>	<b>38,189</b>	<b>20,682</b>	<b>675,226</b>	---	<b>1,480,230</b>	---	---	<b>1,750,136</b>	<b>1,734,110</b>	<b>20,682</b>	<b>73,876</b>	
<b>Silver Lake</b>															
Liquor	554,218	580,702	(26,484)	15,703	541	(11,322)	---	---	---	10,000	---	---	---	---	
Sewer	229,883	140,263	89,620	17,290	---	106,910	---	---	---	5,000	2,000	---	---	---	
Storm Sewer	25,079	38,393	(13,314)	(21)	---	(13,335)	---	---	---	---	---	---	---	---	
Water	201,881	89,701	112,180	20,686	---	132,866	---	---	10,000	85,000	---	---	---	---	
<b>Total</b>	<b>1,011,061</b>	<b>849,059</b>	<b>162,002</b>	<b>53,658</b>	<b>541</b>	<b>215,119</b>	---	---	<b>10,000</b>	<b>100,000</b>	<b>2,000</b>	---	---	---	
<b>Skyline</b>															
Refuse	21,022	25,650	(4,628)	---	---	(4,628)	---	---	---	---	---	---	---	---	
Sewer	34,292	44,382	(10,090)	5,932	1,410	(5,568)	---	---	---	---	---	---	1,410	44,621	
Water	20,528	137,949	(117,421)	90,989	---	(26,432)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>75,842</b>	<b>207,981</b>	<b>(132,139)</b>	<b>96,921</b>	<b>1,410</b>	<b>(36,628)</b>	---	---	---	---	---	---	<b>1,410</b>	<b>44,621</b>	
<b>Slayton</b>															
Water	540,424	563,410	(22,986)	87,736	---	64,750	---	17,376	6,130	1,500	235,969	---	---	---	
<b>Total</b>	<b>540,424</b>	<b>563,410</b>	<b>(22,986)</b>	<b>87,736</b>	---	<b>64,750</b>	---	<b>17,376</b>	<b>6,130</b>	<b>1,500</b>	<b>235,969</b>	---	---	---	
<b>Sleepy Eye</b>															
Ambulance	258,501	292,442	(33,941)	40,833	---	6,892	---	1,750	---	---	25,725	---	---	---	
Event Center	94,140	396,745	(302,605)	1,967	1	(300,639)	---	---	---	(157,103)	---	---	---	---	
Medical Center	17,712,955	18,290,429	(577,474)	804,075	86,537	140,064	---	---	---	---	597,162	4,610,765	86,537	3,582,299	
Public Utilities Commission	4,924,484	4,519,885	404,599	619,987	52,519	972,067	---	---	---	250,167	778,637	---	48,879	179,000	
Sewer	406,658	142,444	264,214	610,242	---	874,456	---	---	---	250,000	---	---	---	---	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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
<b>Total</b>	<b>23,396,738</b>	<b>23,641,945</b>	<b>(245,207)</b>	<b>2,077,104</b>	<b>139,057</b>	<b>1,692,840</b>	---	<b>1,750</b>	---	<b>343,064</b>	<b>1,401,524</b>	<b>4,610,765</b>	<b>135,416</b>	<b>3,761,299</b>
<b>Sobieski</b>														
Refuse or Garbage Collection [0]	18,673	19,869	(1,196)	1,765	---	569	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	21,039	31,850	(10,811)	7,583	---	(3,228)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>39,712</b>	<b>51,719</b>	<b>(12,007)</b>	<b>9,348</b>	---	<b>(2,659)</b>	---	---	---	---	---	---	---	---
<b>South Haven</b>														
Sewer	44,256	60,592	(16,336)	2,426	17,190	(31,100)	---	---	---	---	---	---	17,190	11,000
Water	21,017	24,811	(3,794)	12,410	---	8,616	---	---	---	---	11,772	---	---	---
<b>Total</b>	<b>65,273</b>	<b>85,403</b>	<b>(20,130)</b>	<b>14,836</b>	<b>17,190</b>	<b>(22,484)</b>	---	---	---	---	<b>11,772</b>	---	<b>17,190</b>	<b>11,000</b>
<b>South Saint Paul</b>														
Low Rent Housing	1,210,990	2,236,571	(1,025,581)	1,168,444	23,374	119,489	---	1,148,121	---	---	554,253	333,749	18,979	120,081
Storm Water	581,229	570,863	10,366	80,798	24,949	66,215	---	---	77,187	56,138	357,106	---	24,949	85,000
Street Light Utility	286,360	201,851	84,509	3,133	---	87,642	---	---	---	---	---	---	---	---
Water and Sewer	6,423,944	5,003,590	1,420,354	86,025	51,355	1,455,024	---	---	9,314	204,900	1,031,131	---	51,355	229,000
<b>Total</b>	<b>8,502,523</b>	<b>8,012,875</b>	<b>489,648</b>	<b>1,338,400</b>	<b>99,678</b>	<b>1,728,370</b>	---	<b>1,148,121</b>	<b>86,501</b>	<b>261,038</b>	<b>1,942,490</b>	<b>333,749</b>	<b>95,283</b>	<b>434,081</b>
<b>Spicer</b>														
Sewer	615,899	653,568	(37,669)	8,103	---	(29,566)	---	---	---	---	---	---	---	---
Water	419,670	434,360	(14,690)	6,382	6,044	(14,352)	---	---	---	(16,270)	---	---	6,044	15,000
<b>Total</b>	<b>1,035,569</b>	<b>1,087,928</b>	<b>(52,359)</b>	<b>14,485</b>	<b>6,044</b>	<b>(43,918)</b>	---	---	---	<b>(16,270)</b>	---	---	<b>6,044</b>	<b>15,000</b>
<b>Spring Grove</b>														
Electric	1,532,488	1,224,077	308,411	47,348	1,013	354,746	---	905	---	471,556	---	---	1,013	10,777
Liquor	422,431	443,042	(20,611)	4,096	---	(16,515)	---	1,619	---	26,800	---	---	---	---
Sewer	233,470	227,233	6,237	1,439	22,573	(14,897)	---	---	---	310,400	22,962	564,691	22,573	18,000
Water	288,966	161,633	127,333	3,334	91,441	39,226	---	---	---	(260,400)	1,016,009	1,858,061	91,441	72,000
<b>Total</b>	<b>2,477,355</b>	<b>2,055,985</b>	<b>421,370</b>	<b>56,217</b>	<b>115,027</b>	<b>362,560</b>	---	<b>2,524</b>	---	<b>548,356</b>	<b>1,038,971</b>	<b>2,422,752</b>	<b>115,027</b>	<b>100,777</b>
<b>Spring Lake Park</b>														
Sewer Utility	829,223	1,032,330	(203,107)	80,440	---	(122,667)	---	---	---	(58,445)	281,510	---	---	---

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	856,408	814,349	42,059	524,407	24,356	542,110	---	---	---	145,737	208,031	---	24,356	225,000	
<b>Total</b>	<b>1,685,631</b>	<b>1,846,679</b>	<b>(161,048)</b>	<b>604,847</b>	<b>24,356</b>	<b>419,443</b>	---	---	---	<b>87,292</b>	<b>489,541</b>	---	<b>24,356</b>	<b>225,000</b>	
<b>Spring Park</b>															
Sewer	430,524	481,319	(50,795)	2,675	12,623	(60,743)	---	---	304,969	---	341,753	---	12,623	57,500	
Water	331,444	314,944	16,500	18,694	12,177	23,017	---	---	568,655	---	660,794	---	12,177	56,250	
<b>Total</b>	<b>761,968</b>	<b>796,263</b>	<b>(34,295)</b>	<b>21,369</b>	<b>24,800</b>	<b>(37,726)</b>	---	---	<b>873,624</b>	---	<b>1,002,547</b>	---	<b>24,800</b>	<b>113,750</b>	
<b>Spring Valley</b>															
Ambulance	551,428	597,392	(45,964)	147,953	---	101,989	---	142,338	---	(15,000)	119,884	---	---	---	
Electric	2,821,027	2,482,146	338,881	71,748	156,866	253,763	---	---	---	86,465	82,234	---	156,866	286,000	
Sewer Rental	435,346	479,743	(44,397)	13,964	1,482	(31,915)	---	5,156	---	---	72,134	---	1,482	18,000	
Storm Water Utility	76,321	32,792	43,529	2,396	4,447	41,478	---	---	---	---	---	---	4,447	54,000	
Water	460,017	504,728	(44,711)	---	25,577	(70,288)	---	---	---	(29,746)	80,144	---	25,577	65,000	
<b>Total</b>	<b>4,344,139</b>	<b>4,096,801</b>	<b>247,338</b>	<b>236,061</b>	<b>188,372</b>	<b>295,027</b>	---	<b>147,494</b>	---	<b>41,719</b>	<b>354,396</b>	---	<b>188,372</b>	<b>423,000</b>	
<b>Springfield</b>															
Community Ambulance	177,987	289,966	(111,979)	22,594	---	(89,385)	---	10,492	4,125	---	---	---	---	---	
Electric Utility	3,005,230	2,502,971	502,259	22,531	620	524,170	---	222	---	(43,334)	169,204	---	---	---	
Rental Housing	226,675	128,081	98,594	3,535	50,140	51,989	---	---	---	---	135,435	---	50,140	95,000	
Sewer Utility	445,095	450,675	(5,580)	3,431	6,205	(8,354)	---	223	---	36,667	45,391	---	6,205	31,464	
Storm Sewer	95,401	9,159	86,242	856	7,165	79,933	---	---	---	---	32,370	---	7,165	14,400	
Water Utility	483,313	396,203	87,110	5,266	10,892	81,484	---	223	---	41,667	36,257	---	10,892	47,750	
<b>Total</b>	<b>4,433,701</b>	<b>3,777,055</b>	<b>656,646</b>	<b>58,213</b>	<b>75,022</b>	<b>639,837</b>	---	<b>11,160</b>	<b>4,125</b>	<b>35,000</b>	<b>418,657</b>	---	<b>74,402</b>	<b>188,614</b>	
<b>Stacy</b>															
Liquor	3,690,157	3,463,082	227,075	36,655	22,056	241,674	---	---	---	140,000	28,185	---	22,056	62,500	
Sewer	495,242	359,538	135,704	70,251	15,879	190,076	62,693	---	---	---	13,436	---	15,879	218,000	
Storm Sewer	30,117	9,810	20,307	2,518	---	22,825	---	---	---	---	---	---	---	---	
Water	242,761	257,458	(14,697)	18,722	65,439	(61,414)	6,487	---	---	---	13,437	---	65,439	60,601	
<b>Total</b>	<b>4,458,277</b>	<b>4,089,888</b>	<b>368,389</b>	<b>128,146</b>	<b>103,374</b>	<b>393,161</b>	<b>69,180</b>	---	---	<b>140,000</b>	<b>55,058</b>	---	<b>103,374</b>	<b>341,101</b>	

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Staples</b>															
Community Center	27,698	278,776	(251,078)	174,786	---	(76,292)	42,990	---	126,400	(11,848)	184,849	---	---	---	
Light	3,304,930	2,693,082	611,848	42,148	33,632	620,364	---	---	---	27,839	45,678	---	33,632	131,776	
Sewer	617,275	515,488	101,787	3,724,246	2,142	3,823,891	---	3,611,825	101,482	(7,555)	5,010,055	2,071,038	2,142	---	
Water	635,520	494,874	140,646	9,856	28,256	122,246	---	---	---	11,964	3,982,506	---	28,256	127,000	
<b>Total</b>	<b>4,585,423</b>	<b>3,982,220</b>	<b>603,203</b>	<b>3,951,036</b>	<b>64,030</b>	<b>4,490,209</b>	<b>42,990</b>	<b>3,611,825</b>	<b>227,882</b>	<b>20,400</b>	<b>9,223,088</b>	<b>2,071,038</b>	<b>64,030</b>	<b>258,776</b>	
<b>Starbuck</b>															
Garbage [0]	109,405	92,570	16,835	---	---	16,835	---	---	---	---	---	---	---	---	
Hobo Park [0]	261,674	118,555	143,119	3,273	---	146,392	---	43	---	62,508	18,064	---	---	---	
Sewer	396,857	279,150	117,707	61,047	25,910	152,844	---	---	---	6,903	1,516,239	2,209,148	25,910	553,097	
Storm Sewer [0]	37,065	4,604	32,461	---	---	32,461	---	---	---	10,516	---	---	---	---	
Water	298,612	134,088	164,524	4,930	21,126	148,328	---	1,175	---	9,874	1,106,406	1,706,721	21,126	501,101	
<b>Total</b>	<b>1,103,613</b>	<b>628,967</b>	<b>474,646</b>	<b>69,250</b>	<b>47,036</b>	<b>496,860</b>	<b>---</b>	<b>1,218</b>	<b>---</b>	<b>89,801</b>	<b>2,640,709</b>	<b>3,915,869</b>	<b>47,036</b>	<b>1,054,198</b>	
<b>Steen</b>															
Sewer Fund [0]	25,463	21,512	3,951	447	---	4,398	---	---	---	---	---	---	---	---	
Water Fund [0]	30,523	15,964	14,559	---	64	14,495	---	---	---	---	---	---	64	1,160	
<b>Total</b>	<b>55,986</b>	<b>37,476</b>	<b>18,510</b>	<b>447</b>	<b>64</b>	<b>18,893</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>64</b>	<b>1,160</b>	
<b>Stephen</b>															
Electric	902,052	747,421	154,631	168	---	154,799	---	---	168	183,200	---	---	---	---	
Gas	497,681	233,873	263,808	141	---	263,949	---	---	141	232,200	---	---	---	---	
Refuse	84,350	86,775	(2,425)	---	---	(2,425)	---	---	---	---	---	---	---	---	
Sewer	140,288	78,553	61,735	---	18,361	43,374	---	---	---	(10,000)	22,095	---	18,361	54,900	
Tamarac Senior Housing [29]	459,510	670,911	(211,401)	383,172	83,975	87,796	---	---	173,062	---	---	---	83,975	120,000	
Water	176,787	229,730	(52,943)	3,248	7,039	(56,734)	---	---	127	(19,000)	---	---	7,039	55,100	
<b>Total</b>	<b>2,260,668</b>	<b>2,047,263</b>	<b>213,405</b>	<b>386,729</b>	<b>109,375</b>	<b>490,759</b>	<b>---</b>	<b>---</b>	<b>173,498</b>	<b>386,400</b>	<b>22,095</b>	<b>---</b>	<b>109,375</b>	<b>230,000</b>	
<b>Stewart</b>															
Garbage	19,834	21,619	(1,785)	210	---	(1,575)	---	---	---	---	---	---	---	---	
Sewer	130,644	120,611	10,033	15,466	9,543	15,956	---	---	50,467	(765)	---	---	9,543	64,000	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
Storm Water	104,974	102,733	2,241	1,899	19,413	(15,273)	---	---	---	---	---	---	---	19,413	68,000
Water	143,872	174,002	(30,130)	13,928	8,300	(24,502)	---	---	---	---	---	---	---	8,300	58,600
<b>Total</b>	<b>399,324</b>	<b>418,965</b>	<b>(19,641)</b>	<b>31,503</b>	<b>37,256</b>	<b>(25,394)</b>	---	---	<b>50,467</b>	<b>(765)</b>	---	---	---	<b>37,256</b>	<b>190,600</b>
<b>Stewartville</b>															
Sewer	1,117,586	816,026	301,560	38,521	22,648	317,433	---	418	---	40,000	235,541	---	---	22,648	140,000
Storm Sewer	212,139	51,495	160,644	5,798	---	166,442	---	---	---	---	99,914	---	---	---	---
Water	945,265	585,753	359,512	59,526	10,299	408,739	---	7,700	13,542	40,000	195,325	---	---	10,299	30,000
<b>Total</b>	<b>2,274,990</b>	<b>1,453,274</b>	<b>821,716</b>	<b>103,845</b>	<b>32,947</b>	<b>892,614</b>	---	<b>8,118</b>	<b>13,542</b>	<b>80,000</b>	<b>530,780</b>	---	---	<b>32,947</b>	<b>170,000</b>
<b>Stillwater</b>															
Parking	196,918	434,159	(237,241)	23,711	---	(213,530)	---	---	166	---	154,084	---	---	---	---
Sanitary Sewer	2,869,328	3,441,371	(572,043)	425,170	---	(146,873)	---	---	675	---	40,420	---	---	---	---
Signs and Lighting	396,054	390,018	6,036	823	---	6,859	---	---	158	---	---	---	---	---	---
Storm Sewer	611,914	782,405	(170,491)	70,153	---	(100,338)	---	---	652	---	---	---	---	---	---
Water Commissioners Board [29]	1,376,699	1,759,985	(383,286)	187,886	26,141	(221,541)	---	---	---	---	552,472	---	---	26,141	90,000
<b>Total</b>	<b>5,450,913</b>	<b>6,807,938</b>	<b>(1,357,025)</b>	<b>707,743</b>	<b>26,141</b>	<b>(675,423)</b>	---	---	<b>1,651</b>	---	<b>746,976</b>	---	---	<b>26,141</b>	<b>90,000</b>
<b>Stockton</b>															
Sewer Operations	114,008	101,245	12,763	14	---	12,777	---	---	---	(12,000)	---	---	---	---	---
Water Operations	86,943	147,529	(60,586)	---	7,129	(67,715)	---	---	---	100,000	---	---	---	---	37,000
<b>Total</b>	<b>200,951</b>	<b>248,774</b>	<b>(47,823)</b>	<b>14</b>	<b>7,129</b>	<b>(54,938)</b>	---	---	---	<b>88,000</b>	---	---	---	---	<b>37,000</b>
<b>Storden</b>															
Water and Sewer	120,781	144,830	(24,049)	---	68,090	(92,139)	---	---	---	(30,000)	---	505,000	---	41,205	514,000
<b>Total</b>	<b>120,781</b>	<b>144,830</b>	<b>(24,049)</b>	---	<b>68,090</b>	<b>(92,139)</b>	---	---	---	<b>(30,000)</b>	---	<b>505,000</b>	---	<b>41,205</b>	<b>514,000</b>
<b>Strandquist</b>															
Sewage Collection and Disposal [0]	10,343	17,909	(7,566)	3,030	3,987	(8,523)	20	---	---	1,124	---	---	---	3,987	3,500
<b>Total</b>	<b>10,343</b>	<b>17,909</b>	<b>(7,566)</b>	<b>3,030</b>	<b>3,987</b>	<b>(8,523)</b>	<b>20</b>	---	---	<b>1,124</b>	---	---	---	<b>3,987</b>	<b>3,500</b>
<b>Sturgeon Lake</b>															
Sewer Fund	231,106	292,386	(61,280)	26,257	44,251	(79,274)	25,400	---	---	18,512	6,300	---	---	44,251	177,000

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		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 Fund	147,336	156,882	(9,546)	31,645	25,156	(3,057)	25,400	---	---	(18,512)	6,481	---	25,156	81,000
<b>Total</b>	<b>378,442</b>	<b>449,268</b>	<b>(70,826)</b>	<b>57,902</b>	<b>69,407</b>	<b>(82,331)</b>	<b>50,800</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,781</b>	<b>---</b>	<b>69,407</b>	<b>258,000</b>
<b>Sunburg</b>														
Sewer [0]	25,583	18,719	6,864	1,278	1,394	6,748	---	---	---	---	---	---	1,394	7,000
<b>Total</b>	<b>25,583</b>	<b>18,719</b>	<b>6,864</b>	<b>1,278</b>	<b>1,394</b>	<b>6,748</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,394</b>	<b>7,000</b>
<b>Swanville</b>														
Refuse and Recycling	31,063	33,453	(2,390)	2,071	---	(319)	---	---	---	---	---	---	---	---
Sewer	62,531	53,294	9,237	1,094	---	10,331	---	---	---	---	---	---	---	---
Water	71,015	102,070	(31,055)	6,785	15,003	(39,273)	---	---	---	---	---	---	15,003	27,000
<b>Total</b>	<b>164,609</b>	<b>188,817</b>	<b>(24,208)</b>	<b>9,950</b>	<b>15,003</b>	<b>(29,261)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,003</b>	<b>27,000</b>
<b>Taconite</b>														
Sewage Disposal [0]	61,435	68,472	(7,037)	9,682	---	2,645	3,959	---	139	---	7,709	---	---	---
Water [0]	35,935	53,438	(17,503)	13,138	---	(4,365)	4,233	---	201	---	---	---	---	---
<b>Total</b>	<b>97,370</b>	<b>121,910</b>	<b>(24,540)</b>	<b>22,820</b>	<b>---</b>	<b>(1,720)</b>	<b>8,192</b>	<b>---</b>	<b>340</b>	<b>---</b>	<b>7,709</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tamarack</b>														
Sewer [0]	30,212	28,922	1,290	484,082	---	485,372	---	151,180	308,876	---	455,141	---	---	---
<b>Total</b>	<b>30,212</b>	<b>28,922</b>	<b>1,290</b>	<b>484,082</b>	<b>---</b>	<b>485,372</b>	<b>---</b>	<b>151,180</b>	<b>308,876</b>	<b>---</b>	<b>455,141</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taunton</b>														
Water and Sewer	52,813	42,029	10,784	581	---	11,365	---	---	---	---	---	---	---	---
<b>Total</b>	<b>52,813</b>	<b>42,029</b>	<b>10,784</b>	<b>581</b>	<b>---</b>	<b>11,365</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taylor's Falls</b>														
Sewer	93,165	111,645	(18,480)	44,864	---	26,384	---	---	---	---	79,930	---	---	---
Storm Sewer	11,099	36,822	(25,723)	---	---	(25,723)	---	---	---	---	---	---	---	---
Water	126,011	119,053	6,958	14,959	4,889	17,028	14,907	---	---	---	28,768	---	4,889	62,000
<b>Total</b>	<b>230,275</b>	<b>267,520</b>	<b>(37,245)</b>	<b>59,823</b>	<b>4,889</b>	<b>17,689</b>	<b>14,907</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>108,698</b>	<b>---</b>	<b>4,889</b>	<b>62,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense	Interest Paid								Principal Payments	
<b>Thief River Falls</b>															
Electric	16,316,128	15,693,871	622,257	528,350	137,475	1,013,132	---	---	---	(198,327)	1,587,369	---	137,475	261,000	
Liquor	5,837,878	5,293,988	543,890	23,040	---	566,930	---	---	---	431,307	57,109	---	---	---	
Ralph Engelstad	350,641	1,872,437	(1,521,796)	366,224	---	(1,155,572)	---	---	---	---	---	---	---	---	
Storm Water	274,249	255,431	18,818	5,678	24,033	463	---	---	---	1,798,228	633,751	2,438,426	24,033	---	
Wastewater	1,155,933	772,976	382,957	159,176	55,862	486,271	---	---	---	(210,727)	2,993,713	3,224,069	55,862	48,800	
Water	2,978,426	2,017,732	960,694	109,755	320,424	750,025	---	---	---	232,024	796,341	503,486	320,424	525,000	
<b>Total</b>	<b>26,913,255</b>	<b>25,906,435</b>	<b>1,006,820</b>	<b>1,192,223</b>	<b>537,794</b>	<b>1,661,249</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,052,505</b>	<b>6,068,283</b>	<b>6,165,981</b>	<b>537,794</b>	<b>834,800</b>	
<b>Tintah</b>															
Water [0]	12,346	15,054	(2,708)	---	---	(2,708)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>12,346</b>	<b>15,054</b>	<b>(2,708)</b>	<b>---</b>	<b>---</b>	<b>(2,708)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Tonka Bay</b>															
Dock	77,500	31,393	46,107	966	---	47,073	---	---	---	57,985	---	---	---	---	
Garbage	100,734	111,212	(10,478)	147	---	(10,331)	---	---	---	31,000	---	---	---	---	
Recycling	98,295	108,610	(10,315)	3,341	---	(6,974)	---	---	---	(31,000)	---	---	---	---	
Sewer	437,610	447,579	(9,969)	7,538	---	(2,431)	---	---	---	59,465	---	---	---	---	
Storm Water	20,671	22,330	(1,659)	567	---	(1,092)	---	---	---	---	---	---	---	---	
Water	413,898	540,854	(126,956)	7,944	16,275	(135,287)	---	---	---	(175,000)	646,728	795,298	16,275	99,068	
<b>Total</b>	<b>1,148,708</b>	<b>1,261,978</b>	<b>(113,270)</b>	<b>20,503</b>	<b>16,275</b>	<b>(109,042)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(57,550)</b>	<b>646,728</b>	<b>795,298</b>	<b>16,275</b>	<b>99,068</b>	
<b>Tower</b>															
Sewer	78,998	91,985	(12,987)	83	28	(12,932)	---	---	83	---	---	---	28	8,000	
Water	131,795	124,053	7,742	83	---	7,825	---	---	83	---	30,255	---	---	---	
<b>Total</b>	<b>210,793</b>	<b>216,038</b>	<b>(5,245)</b>	<b>166</b>	<b>28</b>	<b>(5,107)</b>	<b>---</b>	<b>---</b>	<b>166</b>	<b>---</b>	<b>30,255</b>	<b>---</b>	<b>28</b>	<b>8,000</b>	
<b>Tracy</b>															
Deputy Registrar and License	1,071,175	1,079,584	(8,409)	79	---	(8,330)	---	---	---	(36,044)	---	---	---	---	
Liquor	870,812	856,108	14,704	3,913	---	18,617	---	253	---	(88,668)	85,000	---	---	---	
O'Brien Court	48,750	51,355	(2,605)	535	---	(2,070)	---	---	---	734,309	---	---	---	---	
Orchard Lane Townhomes	85,100	68,920	16,180	3,290	38,259	(18,789)	---	---	---	(289,461)	---	---	38,259	35,000	

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
Public Housing	---	---	---	---	---	---	---	---	---	---	(444,848)	---	---	---
Refuse Collection	148,647	140,772	7,875	1,046	---	8,921	---	---	---	---	---	---	---	---
Sewer	533,285	516,938	16,347	55,776	266,044	(193,921)	---	1,206,313	---	---	21,056	181,193	266,044	168,500
Storm Water	---	20,708	(20,708)	63,392	44,975	(2,291)	---	---	54,000	---	(43,154)	879,499	---	---
Utility Surcharge	---	16,688	(16,688)	18	---	(16,670)	---	---	---	---	(21,056)	---	---	---
Water	543,145	556,164	(13,019)	46,436	102,068	(68,651)	---	---	---	---	---	1,113,341	89,399	110,500
<b>Total</b>	<b>3,300,914</b>	<b>3,307,237</b>	<b>(6,323)</b>	<b>174,485</b>	<b>451,346</b>	<b>(283,184)</b>	<b>---</b>	<b>1,206,566</b>	<b>54,000</b>	<b>(167,866)</b>	<b>2,259,033</b>	<b>---</b>	<b>393,702</b>	<b>314,000</b>
<b>Trimont</b>														
Refuse	52,411	50,471	1,940	---	---	1,940	---	---	---	---	---	---	---	---
Wastewater Fund	229,920	326,325	(96,405)	19,332	4,487	(81,560)	9,682	---	---	---	---	---	4,487	94,000
Water Fund	125,533	220,005	(94,472)	6,050	---	(88,422)	---	---	---	---	---	---	---	---
Water Project 2000	18,372	54,395	(36,023)	686	---	(35,337)	---	---	---	---	6,178	---	---	---
<b>Total</b>	<b>426,236</b>	<b>651,196</b>	<b>(224,960)</b>	<b>26,068</b>	<b>4,487</b>	<b>(203,379)</b>	<b>9,682</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,178</b>	<b>---</b>	<b>4,487</b>	<b>94,000</b>
<b>Trommald</b>														
Water	10,585	19,405	(8,820)	---	---	(8,820)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>10,585</b>	<b>19,405</b>	<b>(8,820)</b>	<b>---</b>	<b>---</b>	<b>(8,820)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Trosky</b>														
Garbage [0]	5,908	5,735	173	---	---	173	---	---	---	---	---	---	---	---
Sewer [0]	8,909	---	8,909	---	---	8,909	---	---	---	---	---	42,106	---	---
Water [0]	5,336	4,702	634	---	---	634	---	---	---	---	---	---	---	---
<b>Total</b>	<b>20,153</b>	<b>10,437</b>	<b>9,716</b>	<b>---</b>	<b>---</b>	<b>9,716</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,106</b>	<b>---</b>	<b>---</b>
<b>Truman</b>														
Electric	1,709,814	1,641,176	68,638	84,550	49,014	104,174	---	---	---	---	16,798	15,537	49,014	366,870
Sewer	253,961	334,043	(80,082)	2,102	4,991	(82,971)	---	---	---	---	(36,000)	34,689	4,991	130,000
Storm Sewer	39,126	80,474	(41,348)	1	38,141	(79,488)	---	---	---	---	(65,724)	---	38,141	64,000
Water	242,124	396,387	(154,263)	23,761	4,742	(135,244)	---	---	---	---	---	15,537	4,742	8,130
<b>Total</b>	<b>2,245,025</b>	<b>2,452,080</b>	<b>(207,055)</b>	<b>110,414</b>	<b>96,888</b>	<b>(193,529)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(84,926)</b>	<b>65,763</b>	<b>96,888</b>	<b>569,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Twin Lakes</b>														
Sewer [0]	16,741	13,107	3,634	---	---	3,634	---	---	---	---	---	---	---	---
Water [0]	22,706	18,263	4,443	---	---	4,443	---	---	---	---	---	---	---	---
<b>Total</b>	<b>39,447</b>	<b>31,370</b>	<b>8,077</b>	---	---	<b>8,077</b>	---	---	---	---	---	---	---	---
<b>Twin Valley</b>														
Liquor	587,489	539,399	48,090	1,901	---	49,991	---	---	---	25,000	32,545	---	---	---
Sanitation	79,058	77,059	1,999	---	---	1,999	---	---	---	---	---	---	---	---
Sewer	124,120	169,957	(45,837)	28,158	16,235	(33,914)	13,562	---	---	1,720	---	---	16,235	35,100
Storm Utility	25,128	13,076	12,052	9,694	1,124	20,622	5,089	---	---	440	---	---	1,124	14,000
Water	209,687	195,001	14,686	881,129	26,597	869,218	4,038	842,282	---	840	1,184,634	232,668	26,597	10,970
<b>Total</b>	<b>1,025,482</b>	<b>994,492</b>	<b>30,990</b>	<b>920,882</b>	<b>43,956</b>	<b>907,916</b>	<b>22,689</b>	<b>842,282</b>	---	<b>28,000</b>	<b>1,217,179</b>	<b>232,668</b>	<b>43,956</b>	<b>60,070</b>
<b>Two Harbors</b>														
Campground	794,555	388,946	405,609	2,175	7,190	400,594	---	---	3	---	329,021	---	7,190	5,000
Electric	3,861,559	3,034,696	826,863	184,136	1,424	1,009,575	---	22,716	816	497,450	24,379	---	1,424	5,000
Gas	2,297,214	2,216,275	80,939	52,552	339	133,152	---	22,484	676	183,690	10,247	---	---	---
Liquor	2,810,384	2,547,008	263,376	19,452	---	282,828	---	6,528	478	1,520	---	---	---	---
Sewer	1,385,907	1,542,595	(156,688)	62,797	18,551	(112,442)	---	16,682	892	(150,000)	527,085	---	18,551	94,489
Storm Water Utility	166,129	69,434	96,695	17,126	11,056	102,765	---	---	10,500	---	75,619	---	11,056	15,000
Water	1,135,141	1,276,614	(141,473)	43,369	92,813	(190,917)	---	39,557	980	(400,000)	847,124	---	92,813	496,000
<b>Total</b>	<b>12,450,889</b>	<b>11,075,568</b>	<b>1,375,321</b>	<b>381,607</b>	<b>131,373</b>	<b>1,625,555</b>	---	<b>107,967</b>	<b>14,345</b>	<b>132,660</b>	<b>1,813,475</b>	---	<b>131,034</b>	<b>615,489</b>
<b>Tyler</b>														
Electric	1,075,209	874,666	200,543	9,274	3,664	206,153	---	---	---	92,000	42,978	---	3,664	10,354
Garbage	161,420	229,566	(68,146)	4	4,429	(72,571)	---	---	---	---	267,917	336,000	3,664	10,354
Natural Gas	436,417	376,656	59,761	37	36,733	23,065	---	---	---	---	40,631	---	31,831	110,355
Sewer	109,969	91,797	18,172	4	4,995	13,181	---	---	---	---	339,862	434,000	4,995	105,474
Water	370,335	338,847	31,488	1,769	42,206	(8,949)	---	---	---	---	---	---	42,206	189,834
<b>Total</b>	<b>2,153,350</b>	<b>1,911,532</b>	<b>241,818</b>	<b>11,088</b>	<b>92,027</b>	<b>160,879</b>	---	---	---	<b>92,000</b>	<b>691,388</b>	<b>770,000</b>	<b>86,360</b>	<b>426,371</b>

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Ulen</b>														
Garbage	41,733	54,023	(12,290)	12,726	---	436	---	---	---	---	---	---	---	---
Liquor	332,110	355,409	(23,299)	60	---	(23,239)	---	---	---	---	2,805	---	---	---
Nursing Home [14]	4,955,940	4,514,134	441,806	307,657	---	749,463	---	206,586	---	632,097	262,133	---	---	---
Sewer	119,626	108,587	11,039	24,362	12,703	22,698	24,012	---	---	---	25,767	---	12,703	70,100
Water	124,820	160,749	(35,929)	26,304	45,659	(55,284)	24,012	---	---	---	---	1,190,000	45,659	1,119,000
<b>Total</b>	<b>5,574,229</b>	<b>5,192,902</b>	<b>381,327</b>	<b>371,109</b>	<b>58,362</b>	<b>694,074</b>	<b>48,024</b>	<b>206,586</b>	<b>---</b>	<b>632,097</b>	<b>290,705</b>	<b>1,190,000</b>	<b>58,362</b>	<b>1,189,100</b>
<b>Underwood</b>														
Liquor	777,172	681,420	95,752	1,043	---	96,795	---	---	---	23,646	5,495	---	---	---
Sewer	91,256	97,752	(6,496)	6,888	26,624	(26,232)	---	---	---	(15,000)	---	---	26,624	25,000
Water	109,275	128,457	(19,182)	1,970	8,766	(25,978)	---	---	---	(15,000)	---	---	8,766	44,000
<b>Total</b>	<b>977,703</b>	<b>907,629</b>	<b>70,074</b>	<b>9,901</b>	<b>35,390</b>	<b>44,585</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,354)</b>	<b>5,495</b>	<b>---</b>	<b>35,390</b>	<b>69,000</b>
<b>Upsala</b>														
Garbage and Recycling [0]	51,199	38,179	13,020	820	---	13,840	---	---	---	---	---	---	---	---
Sewer [0]	59,869	19,356	40,513	637	---	41,150	---	---	---	---	---	---	---	---
Water [0]	128,282	21,839	106,443	6,831	4,898	108,376	---	---	1,763	---	---	---	4,898	29,000
<b>Total</b>	<b>239,350</b>	<b>79,374</b>	<b>159,976</b>	<b>8,288</b>	<b>4,898</b>	<b>163,366</b>	<b>---</b>	<b>---</b>	<b>1,763</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,898</b>	<b>29,000</b>
<b>Urbank</b>														
Sewage Collection and Disposal [0]	22,184	18,394	3,790	74	3,795	69	---	---	---	2,906	---	---	3,795	2,000
<b>Total</b>	<b>22,184</b>	<b>18,394</b>	<b>3,790</b>	<b>74</b>	<b>3,795</b>	<b>69</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,906</b>	<b>---</b>	<b>---</b>	<b>3,795</b>	<b>2,000</b>
<b>Utica</b>														
Water and Sewer [3]	62,129	36,999	25,130	47,340	435	72,035	---	34,433	11,478	---	14,339	---	435	10,000
<b>Total</b>	<b>62,129</b>	<b>36,999</b>	<b>25,130</b>	<b>47,340</b>	<b>435</b>	<b>72,035</b>	<b>---</b>	<b>34,433</b>	<b>11,478</b>	<b>---</b>	<b>14,339</b>	<b>---</b>	<b>435</b>	<b>10,000</b>
<b>Vadnais Heights</b>														
Sewer Utility	1,924,288	1,835,214	89,074	75,928	---	165,002	---	---	---	400,000	465,729	---	---	---
Surface Water Management	435,544	585,085	(149,541)	26,139	---	(123,402)	---	---	---	50,000	---	---	---	---
Water Utility	1,538,477	942,344	596,133	155,301	---	751,434	---	---	---	50,000	59,648	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Total</b>	<b>3,898,309</b>	<b>3,362,643</b>	<b>535,666</b>	<b>257,368</b>	<b>---</b>	<b>793,034</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>500,000</b>	<b>525,377</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Vergas</b>														
Liquor	736,331	654,078	82,253	2,442	---	84,695	---	---	---	24,797	28,081	---	---	---
Sewer	92,434	99,467	(7,033)	1,933	3,717	(8,817)	---	---	---	---	10,754	---	3,717	24,000
Water	103,695	108,732	(5,037)	2,034	2,478	(5,481)	---	---	---	---	17,282	---	2,478	16,000
<b>Total</b>	<b>932,460</b>	<b>862,277</b>	<b>70,183</b>	<b>6,409</b>	<b>6,195</b>	<b>70,397</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,797</b>	<b>56,117</b>	<b>---</b>	<b>6,195</b>	<b>40,000</b>
<b>Vermillion</b>														
Sewer	58,273	109,602	(51,329)	34	214	(51,509)	---	---	---	(18,890)	8,992	---	---	---
Water	52,553	69,841	(17,288)	576	---	(16,712)	---	---	---	---	11,577	---	---	---
<b>Total</b>	<b>110,826</b>	<b>179,443</b>	<b>(68,617)</b>	<b>610</b>	<b>214</b>	<b>(68,221)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(18,890)</b>	<b>20,569</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Verndale</b>														
Liquor	233,165	240,346	(7,181)	9,302	---	2,121	---	9,041	158	---	36,149	---	---	---
Sewer	110,607	147,509	(36,902)	31,740	43,240	(48,402)	---	---	73	---	---	---	44,272	80,649
Water	142,010	208,624	(66,614)	6,864	21,515	(81,265)	---	---	69	(4,315)	10,567	---	8,358	58,352
<b>Total</b>	<b>485,782</b>	<b>596,479</b>	<b>(110,697)</b>	<b>47,906</b>	<b>64,755</b>	<b>(127,546)</b>	<b>---</b>	<b>9,041</b>	<b>300</b>	<b>(4,315)</b>	<b>46,716</b>	<b>---</b>	<b>52,630</b>	<b>139,001</b>
<b>Vernon Center</b>														
Sanitation	27,423	24,897	2,526	---	---	2,526	---	---	---	---	---	---	---	---
Sewer	94,017	70,592	23,425	33,131	12,770	43,786	26,011	---	---	---	15,174	---	12,770	21,000
Water	125,377	125,394	(17)	26,903	33,757	(6,871)	---	---	---	(36,675)	19,681	---	33,757	70,000
<b>Total</b>	<b>246,817</b>	<b>220,883</b>	<b>25,934</b>	<b>60,034</b>	<b>46,527</b>	<b>39,441</b>	<b>26,011</b>	<b>---</b>	<b>---</b>	<b>(36,675)</b>	<b>34,855</b>	<b>---</b>	<b>46,527</b>	<b>91,000</b>
<b>Vesta</b>														
Garbage	20,440	16,975	3,465	---	---	3,465	---	---	---	---	---	---	---	---
Wastewater	38,458	49,772	(11,314)	8,071	---	(3,243)	---	---	---	---	2,328	---	---	---
Water	122,315	113,065	9,250	155	21,022	(11,617)	---	---	---	---	---	---	19,911	13,000
<b>Total</b>	<b>181,213</b>	<b>179,812</b>	<b>1,401</b>	<b>8,226</b>	<b>21,022</b>	<b>(11,395)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,328</b>	<b>---</b>	<b>19,911</b>	<b>13,000</b>
<b>Victoria</b>														
Sewer	1,118,563	1,551,456	(432,893)	44,377	1,007	(389,523)	---	---	133	---	274,170	---	1,007	30,537

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	383,195	438,641	(55,446)	10,569	---	(44,877)	---	---	89	---	51,269	---	---	---
Water	1,620,925	1,501,397	119,528	53,812	88,433	84,907	---	---	---	---	291,063	---	88,433	715,000
<b>Total</b>	<b>3,122,683</b>	<b>3,491,494</b>	<b>(368,811)</b>	<b>108,758</b>	<b>89,440</b>	<b>(349,493)</b>	---	---	<b>222</b>	---	<b>616,502</b>	---	<b>89,440</b>	<b>745,537</b>
<b>Viking</b>														
Garbage	6,870	8,283	(1,413)	---	---	(1,413)	---	---	---	---	---	---	---	---
Sanitary Sewer	33,990	105,408	(71,418)	---	11,135	(82,553)	---	---	---	---	---	---	11,135	10,000
Water	5,631	6,854	(1,223)	---	---	(1,223)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>46,491</b>	<b>120,545</b>	<b>(74,054)</b>	---	<b>11,135</b>	<b>(85,189)</b>	---	---	---	---	---	---	<b>11,135</b>	<b>10,000</b>
<b>Villard</b>														
Economic Development Authority [21]	---	---	---	---	14,491	(14,491)	---	---	---	---	57,963	---	---	---
Sewer	118,240	133,977	(15,737)	12	35,229	(50,954)	---	---	---	---	---	---	35,229	16,000
<b>Total</b>	<b>118,240</b>	<b>133,977</b>	<b>(15,737)</b>	<b>12</b>	<b>49,720</b>	<b>(65,445)</b>	---	---	---	---	<b>57,963</b>	---	<b>35,229</b>	<b>16,000</b>
<b>Virginia</b>														
Clinic Facility Capital Lease	1,346,505	393,974	952,531	48,674	468,697	532,508	---	---	---	---	---	---	468,697	875,681
Electric	12,971,072	13,064,631	(93,559)	213,753	795,561	(675,367)	---	---	---	1,063,000	652,641	---	28,188	48,601
Gas	3,599,739	2,935,639	664,100	13,408	26,913	650,595	---	---	---	---	488,269	---	26,913	148,175
Golf Course	344,597	434,820	(90,223)	---	---	(90,223)	---	---	---	(90,223)	5,638	---	---	---
Hospital [16]	---	537,317	(537,317)	457	51,216	(588,076)	---	---	---	---	---	---	---	---
Sewer	2,645,264	2,059,407	585,857	81,705	214,226	453,336	---	---	---	---	---	---	214,226	798,000
Solid Waste Disposal	1,730,441	1,444,150	286,291	71,420	---	357,711	---	---	---	325,223	---	---	---	---
Steam	3,010,697	9,275,878	(6,265,181)	6,913	215	(6,258,483)	---	---	---	---	1,361,114	---	215	110,404
Washington Manor	692,567	472,410	220,157	337	23,379	197,115	---	---	---	---	118,140	---	23,379	240,000
Water	1,543,222	2,080,756	(537,534)	72,573	58,913	(523,874)	---	---	---	---	267,435	---	58,913	235,772
<b>Total</b>	<b>27,884,104</b>	<b>32,698,982</b>	<b>(4,814,878)</b>	<b>509,240</b>	<b>1,639,120</b>	<b>(5,944,758)</b>	---	---	---	<b>1,298,000</b>	<b>2,893,237</b>	---	<b>820,531</b>	<b>2,456,633</b>
<b>Wabasha</b>														
Sewer	759,167	516,128	243,039	5,542	22,161	226,420	---	---	---	27,500	195,797	---	22,293	421,200
Water	425,452	184,617	240,835	17,153	8,896	249,092	---	---	---	27,500	33,763	---	9,386	62,800
<b>Total</b>	<b>1,184,619</b>	<b>700,745</b>	<b>483,874</b>	<b>22,695</b>	<b>31,057</b>	<b>475,512</b>	---	---	---	<b>55,000</b>	<b>229,560</b>	---	<b>31,679</b>	<b>484,000</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Wabasso</b>														
Garbage	35,012	29,197	5,815	---	---	5,815	---	---	---	---	---	---	---	---
Sewer	175,874	115,202	60,672	2,880	9,710	53,842	---	---	---	28,500	23,192	---	9,315	39,918
Water	167,186	206,694	(39,508)	31,680	49,734	(57,562)	---	---	---	---	---	---	49,734	34,082
<b>Total</b>	<b>378,072</b>	<b>351,093</b>	<b>26,979</b>	<b>34,560</b>	<b>59,444</b>	<b>2,095</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,500</b>	<b>23,192</b>	<b>---</b>	<b>59,049</b>	<b>74,000</b>
<b>Waconia</b>														
Sewer	2,071,056	2,681,804	(610,748)	50,324	117,644	(678,068)	---	---	---	124,986	858,063	1,845,000	117,644	440,000
Storm Water	1,013,478	1,302,270	(288,792)	81,551	47,667	(254,908)	---	---	---	94,129	510,224	175,000	47,667	188,500
Street Light Utility	258,238	245,149	13,089	20,342	---	33,431	---	---	---	---	---	---	---	---
Water	1,617,664	2,048,713	(431,049)	154,368	220,602	(497,283)	---	---	10,000	198,851	1,486,739	4,280,000	220,602	656,500
<b>Total</b>	<b>4,960,436</b>	<b>6,277,936</b>	<b>(1,317,500)</b>	<b>306,585</b>	<b>385,913</b>	<b>(1,396,828)</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>417,966</b>	<b>2,855,026</b>	<b>6,300,000</b>	<b>385,913</b>	<b>1,285,000</b>
<b>Wadena</b>														
Commercial Apartments [13][29]	98,710	122,348	(23,638)	2,086	---	(21,552)	---	---	---	---	29,970	---	---	---
Electric	5,758,255	4,527,486	1,230,769	189,044	27,823	1,391,990	---	---	---	268,032	309,997	---	28,190	55,000
Fair Oaks Apartments [13][29]	147,094	110,214	36,880	3,740	70,026	(29,406)	---	---	---	---	---	---	70,000	85,000
Golf	399,813	403,244	(3,431)	1,294	---	(2,137)	---	---	---	(77,991)	9,950	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	229,624	348,661	(119,037)	207,792	87	88,668	---	207,443	---	53,332	---	---	87	23,986
Humphrey Manor West Owned Public Housing [13][29]	249,726	386,328	(136,602)	169,375	---	32,773	---	167,863	---	(53,332)	2,440	---	---	---
Liquor	2,566,183	2,376,423	189,760	11,366	---	201,126	---	---	---	182,458	6,041	---	---	---
Section 8 [13][29]	56	311,688	(311,632)	303,920	---	(7,712)	---	303,920	---	---	---	---	---	---
Sewer	993,034	1,046,643	(53,609)	264,200	132,725	77,866	---	---	---	32,616	58,234	---	134,776	455,000
Thelen Building [13][29]	---	---	---	1,781	---	1,781	---	---	---	---	---	---	---	---
Water	772,994	646,369	126,625	268,087	104,805	289,907	---	---	---	33,445	58,408	---	107,269	400,000
Wellness Center	340,225	877,776	(537,551)	121	247	(537,677)	---	---	---	(279,672)	27,331	---	---	---
<b>Total</b>	<b>11,555,714</b>	<b>11,157,180</b>	<b>398,534</b>	<b>1,422,806</b>	<b>335,713</b>	<b>1,485,627</b>	<b>---</b>	<b>679,226</b>	<b>---</b>	<b>158,888</b>	<b>502,371</b>	<b>---</b>	<b>340,322</b>	<b>1,018,986</b>

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\*\*Failed to meet reporting requirements.

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Wahkon</b>														
Sewer [0]	219,265	125,427	93,838	15,849	---	109,687	---	---	---	115,000	---	---	---	---
<b>Total</b>	<b>219,265</b>	<b>125,427</b>	<b>93,838</b>	<b>15,849</b>	<b>---</b>	<b>109,687</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>115,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Waite Park</b>														
Sewer	1,602,436	1,697,817	(95,381)	18,347	---	(77,034)	---	1,386	---	---	---	---	---	---
Storm Water	46,883	10,635	36,248	599	---	36,847	---	---	---	---	---	---	---	---
Water	2,011,672	2,011,284	388	24,792	46,763	(21,583)	---	9,408	---	---	6,245	---	46,763	385,000
<b>Total</b>	<b>3,660,991</b>	<b>3,719,736</b>	<b>(58,745)</b>	<b>43,738</b>	<b>46,763</b>	<b>(61,770)</b>	<b>---</b>	<b>10,794</b>	<b>---</b>	<b>---</b>	<b>6,245</b>	<b>---</b>	<b>46,763</b>	<b>385,000</b>
<b>Waldorf</b>														
Sewer [0]	75,146	18,871	56,275	---	---	56,275	---	---	---	---	156,276	---	---	---
Water [0]	75,146	20,410	54,736	---	---	54,736	---	---	---	---	152,671	---	---	---
<b>Total</b>	<b>150,292</b>	<b>39,281</b>	<b>111,011</b>	<b>---</b>	<b>---</b>	<b>111,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>308,947</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Walker</b>														
Deputy Registrar	2,260,529	2,268,934	(8,405)	125	---	(8,280)	---	---	---	---	---	---	---	---
Liquor	1,125,138	1,040,660	84,478	2,200	---	86,678	---	---	---	53,508	---	---	---	---
Sewer	297,890	324,672	(26,782)	36,102	22,390	(13,070)	---	---	2,248	---	1,403,872	1,451,269	22,390	126,826
Storm Water	8,067	70	7,997	---	---	7,997	---	---	---	---	---	---	---	---
Water	308,145	273,820	34,325	22,961	15,717	41,569	---	581,248	---	---	1,269,561	795,240	15,717	89,130
<b>Total</b>	<b>3,999,769</b>	<b>3,908,156</b>	<b>91,613</b>	<b>61,388</b>	<b>38,107</b>	<b>114,894</b>	<b>---</b>	<b>581,248</b>	<b>2,248</b>	<b>53,508</b>	<b>2,673,433</b>	<b>2,246,509</b>	<b>38,107</b>	<b>215,956</b>
<b>Walnut Grove</b>														
Garbage	43,337	39,652	3,685	97	---	3,782	---	---	---	15,920	---	---	---	---
Liquor	330,833	401,787	(70,954)	9,323	---	(61,631)	---	10,414	---	---	4,151	---	---	---
Senior Housing	160,151	194,333	(34,182)	84	52,348	(86,446)	---	7,779	---	---	7,693	---	52,348	130,000
Sewer	153,363	157,369	(4,006)	1,664	12,536	(14,878)	---	---	---	(13,417)	73,847	346,523	12,536	253,000
Storm Water	65,043	54,609	10,434	1,655	29,056	(16,967)	---	---	---	(31,103)	175,484	788,480	29,056	586,500
Water	125,641	114,108	11,533	2,071	15,376	(1,772)	---	---	---	(16,466)	76,912	390,593	15,376	310,500
<b>Total</b>	<b>878,368</b>	<b>961,858</b>	<b>(83,490)</b>	<b>14,894</b>	<b>109,316</b>	<b>(177,912)</b>	<b>---</b>	<b>18,193</b>	<b>---</b>	<b>(45,066)</b>	<b>338,087</b>	<b>1,525,596</b>	<b>109,316</b>	<b>1,280,000</b>

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**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Walters</b>														
Sewer [0]	18,867	11,798	7,069	10,263	8,999	8,333	---	---	---	---	---	---	8,999	6,900
Water [0]	9,989	9,271	718	649	751	616	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,856</b>	<b>21,069</b>	<b>7,787</b>	<b>10,912</b>	<b>9,750</b>	<b>8,949</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,999</b>	<b>6,900</b>
<b>Waltham</b>														
Water, Sewer and Refuse [0][1]	74,928	76,959	(2,031)	398	13,365	(14,998)	---	---	---	---	---	---	13,365	10,000
<b>Total</b>	<b>74,928</b>	<b>76,959</b>	<b>(2,031)</b>	<b>398</b>	<b>13,365</b>	<b>(14,998)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,365</b>	<b>10,000</b>
<b>Wanamingo</b>														
Medical Center	45,255	31,077	14,178	8,377	17,165	5,390	8,377	---	---	---	---	---	17,165	24,000
Sanitation	95,954	91,123	4,831	---	---	4,831	---	---	---	---	---	---	---	---
Wastewater	292,571	279,597	12,974	1,893	---	14,867	---	---	---	---	---	---	---	---
Water	306,318	253,473	52,845	6,866	4,865	54,846	---	---	---	---	55,186	---	4,865	85,412
<b>Total</b>	<b>740,098</b>	<b>655,270</b>	<b>84,828</b>	<b>17,136</b>	<b>22,030</b>	<b>79,934</b>	<b>8,377</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>55,186</b>	<b>---</b>	<b>22,030</b>	<b>109,412</b>
<b>Wanda</b>														
Refuse or Garbage Collection [0]	6,727	6,698	29	---	---	29	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	13,690	11,560	2,130	---	---	2,130	---	---	---	---	---	---	---	---
Water [0]	15,555	11,985	3,570	---	---	3,570	---	---	---	---	42,300	---	---	---
<b>Total</b>	<b>35,972</b>	<b>30,243</b>	<b>5,729</b>	<b>---</b>	<b>---</b>	<b>5,729</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,300</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Warba</b>														
Water and Sewer Fund [0]	44,149	37,497	6,652	---	---	6,652	---	---	---	---	---	---	---	---
<b>Total</b>	<b>44,149</b>	<b>37,497</b>	<b>6,652</b>	<b>---</b>	<b>---</b>	<b>6,652</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Warren</b>														
Electric	2,175,656	2,113,838	61,818	9,999	---	71,817	---	---	---	25,000	---	---	---	---
Gas Distribution	848,698	751,116	97,582	27,001	---	124,583	---	---	---	---	---	---	---	---
Housing	9,300	6,842	2,458	55	2,919	(406)	---	---	---	---	---	---	2,918	3,299
Mosquito Control	42,948	26,584	16,364	55	---	16,419	---	---	---	---	---	---	---	---
Sanitation	343,412	307,156	36,256	490	6,144	30,602	---	---	---	14,942	---	---	6,144	26,800

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	255,132	285,235	(30,103)	19,274	11,256	(22,085)	---	---	---	16,479	18,790	---	11,530	68,000
Warren Economic Development Authority [29]	1,255,387	1,777,238	(521,851)	484	---	(521,367)	---	---	---	---	---	---	128,207	2,751,781
Water	462,452	419,568	42,884	3,156	22,407	23,633	---	---	---	13,855	---	---	22,945	148,990
<b>Total</b>	<b>5,392,985</b>	<b>5,687,577</b>	<b>(294,592)</b>	<b>60,514</b>	<b>42,726</b>	<b>(276,804)</b>	---	---	---	<b>70,276</b>	<b>18,790</b>	---	<b>171,744</b>	<b>2,998,870</b>
<b>Warroad</b>														
Electric Utility	5,195,895	4,799,162	396,733	---	---	396,733	---	---	---	270,000	118,088	---	---	---
Liquor	2,082,265	1,854,172	228,093	---	---	228,093	---	---	---	85,000	10,128	---	---	---
Wastewater Utility	396,249	390,463	5,786	3,293	---	9,079	---	---	---	---	432,701	---	---	---
Water Utility	326,605	291,059	35,546	369	---	35,915	---	---	---	---	---	---	---	---
<b>Total</b>	<b>8,001,014</b>	<b>7,334,856</b>	<b>666,158</b>	<b>3,662</b>	---	<b>669,820</b>	---	---	---	<b>355,000</b>	<b>560,917</b>	---	---	---
<b>Waseca</b>														
Electric	7,069,467	6,515,063	554,404	121,832	5,151	671,085	---	34,122	---	488,000	154,036	---	---	---
Housing and Redevelopment Authority [29]	270,326	409,014	(138,688)	73,501	19,049	(84,236)	---	69,778	---	---	13,663	---	---	---
Sanitary Sewer	2,715,582	2,533,594	181,988	78,856	198,797	62,047	---	10,564	---	(64,747)	433,431	610,000	193,911	746,666
Surface Water	310,944	302,892	8,052	7,953	---	16,005	---	820	30,303	6,400	44,648	---	---	---
Water	1,784,933	1,306,442	478,491	52,454	32,058	498,887	---	5,432	---	27,250	533,608	410,000	32,058	153,674
<b>Total</b>	<b>12,151,252</b>	<b>11,067,005</b>	<b>1,084,247</b>	<b>334,596</b>	<b>255,055</b>	<b>1,163,788</b>	---	<b>120,716</b>	<b>30,303</b>	<b>456,903</b>	<b>1,179,386</b>	<b>1,020,000</b>	<b>225,969</b>	<b>900,340</b>
<b>Watertown</b>														
Sewer	1,110,282	699,374	410,908	14,213	2,302	422,819	---	---	---	578,040	---	---	2,302	110,000
Storm Water	67,432	148,814	(81,382)	2,280	---	(79,102)	---	---	---	50,000	---	---	---	---
Water	888,266	566,343	321,923	32,265	10,044	344,144	---	---	---	322,054	12,670	---	10,044	164,000
<b>Total</b>	<b>2,065,980</b>	<b>1,414,531</b>	<b>651,449</b>	<b>48,758</b>	<b>12,346</b>	<b>687,861</b>	---	---	---	<b>950,094</b>	<b>12,670</b>	---	<b>12,346</b>	<b>274,000</b>
<b>Waterville</b>														
Refuse	1,851	1,806	45	30	---	75	---	---	---	---	---	---	---	---
Sewer Utility	618,825	630,927	(12,102)	10,635	60,375	(61,842)	---	---	---	---	52,859	---	60,375	201,000
Water Utility	328,844	383,206	(54,362)	8,801	159,296	(204,857)	---	---	---	---	50,036	2,185,000	159,296	2,563,000
<b>Total</b>	<b>949,520</b>	<b>1,015,939</b>	<b>(66,419)</b>	<b>19,466</b>	<b>219,671</b>	<b>(266,624)</b>	---	---	---	---	<b>102,895</b>	<b>2,185,000</b>	<b>219,671</b>	<b>2,764,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers****	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense***	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Watkins</b>														
Sewer	257,409	103,332	154,077	10,403	7,430	157,050	---	---	---	---	---	---	7,430	94,000
Water	239,284	120,975	118,309	2,663	2,907	118,065	---	---	---	---	---	---	2,907	82,500
<b>Total</b>	<b>496,693</b>	<b>224,307</b>	<b>272,386</b>	<b>13,066</b>	<b>10,337</b>	<b>275,115</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,337</b>	<b>176,500</b>
<b>Watson</b>														
Sewer	76,393	112,956	(36,563)	780	51,789	(87,572)	---	---	---	---	---	659,000	26,414	649,000
Water	69,810	74,447	(4,637)	168	17,168	(21,637)	---	---	---	---	---	---	17,168	17,000
<b>Total</b>	<b>146,203</b>	<b>187,403</b>	<b>(41,200)</b>	<b>948</b>	<b>68,957</b>	<b>(109,209)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>659,000</b>	<b>43,582</b>	<b>666,000</b>
<b>Waubun</b>														
Sewer	71,443	25,564	45,879	1,193,033	50,623	1,188,289	---	339,129	853,892	(96,328)	1,193,021	1,814,000	50,623	1,814,000
Water	112,483	55,150	57,333	510,820	27,939	540,214	---	430,060	80,692	(39,690)	559,024	---	27,939	43,200
<b>Total</b>	<b>183,926</b>	<b>80,714</b>	<b>103,212</b>	<b>1,703,853</b>	<b>78,562</b>	<b>1,728,503</b>	<b>---</b>	<b>769,189</b>	<b>934,584</b>	<b>(136,018)</b>	<b>1,752,045</b>	<b>1,814,000</b>	<b>78,562</b>	<b>1,857,200</b>
<b>Waverly</b>														
Liquor	964,790	930,296	34,494	---	55	34,439	---	---	---	---	15,079	---	---	---
Refuse and Recycling	128,624	129,189	(565)	4,055	---	3,490	---	---	---	---	---	---	---	---
Sewer	829,097	592,919	236,178	51,449	588,975	(301,348)	47,127	1,885,956	---	239,614	2,721,468	571,283	25,202	204,382
Storm Sewer	39,142	65,282	(26,140)	27,750	6,382	(4,772)	27,750	---	---	(479,228)	676	---	6,382	24,500
Water	565,866	211,957	353,909	53,872	731,295	(323,514)	36,331	434	---	239,614	2,187,346	16,096	167,523	205,566
<b>Total</b>	<b>2,527,519</b>	<b>1,929,643</b>	<b>597,876</b>	<b>137,126</b>	<b>1,326,707</b>	<b>(591,705)</b>	<b>111,208</b>	<b>1,886,390</b>	<b>---</b>	<b>---</b>	<b>4,924,569</b>	<b>587,379</b>	<b>199,107</b>	<b>434,448</b>
<b>Wayzata</b>														
Licensing	486,862	497,307	(10,445)	4,934	---	(5,511)	---	---	---	177,434	---	---	---	---
Liquor	5,300,300	5,176,283	124,017	42,811	124,369	42,459	---	---	---	41,000	---	2,562,048	124,369	2,635,000
Sewer	1,239,184	997,027	242,157	16,177	9,171	249,163	---	---	---	78,800	210,894	---	9,171	40,000
Solid Waste	361,003	374,985	(13,982)	21,856	---	7,874	---	---	---	---	---	---	---	---
Storm Water	326,762	254,133	72,629	14,463	---	87,092	---	---	---	374,320	---	---	---	---
Water	900,956	698,751	202,205	38,845	98,447	142,603	---	---	---	91,700	84,078	---	98,447	250,000
<b>Total</b>	<b>8,615,067</b>	<b>7,998,486</b>	<b>616,581</b>	<b>139,086</b>	<b>231,987</b>	<b>523,680</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>763,254</b>	<b>294,972</b>	<b>2,562,048</b>	<b>231,987</b>	<b>2,925,000</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Welcome</b>														
Sewer	143,563	181,898	(38,335)	49,054	13,265	(2,546)	43,488	---	---	18,714	14,547	---	13,265	38,000
Storm Sewer	12,313	24,416	(12,103)	---	---	(12,103)	---	---	---	---	---	---	---	---
Water	150,003	148,063	1,940	16,394	41,587	(23,253)	11,560	---	---	18,714	45,720	---	41,587	37,000
<b>Total</b>	<b>305,879</b>	<b>354,377</b>	<b>(48,498)</b>	<b>65,448</b>	<b>54,852</b>	<b>(37,902)</b>	<b>55,048</b>	<b>---</b>	<b>---</b>	<b>37,428</b>	<b>60,267</b>	<b>---</b>	<b>54,852</b>	<b>75,000</b>
<b>Wells</b>														
Broadway Apartments [29]	123,438	164,854	(41,416)	142,659	---	101,243	---	139,369	---	---	2,940	---	---	---
Electric Utility	3,111,225	2,997,745	113,480	20,759	1,488	132,751	---	---	2,681	99,996	159,716	---	---	---
Golf Course	27,378	53,494	(26,116)	3,704	---	(22,412)	---	---	---	---	---	---	---	---
Liquor	1,240,320	1,187,001	53,319	7,091	30,069	30,341	---	---	---	---	204,926	---	12,557	---
Park Place Apartments [29]	35,120	20,039	15,081	268	---	15,349	---	---	---	---	---	---	---	35,852
Sewer Utility	543,425	423,840	119,585	5,331	100,794	24,122	---	---	---	34,345	---	---	30,962	134,463
Storm Water Utility	114,352	21,050	93,302	776	17,686	76,392	---	---	---	---	---	---	17,686	5,371
Water Utility	435,835	343,947	91,888	2,215	32,192	61,911	---	---	---	---	10,125	---	32,192	57,666
<b>Total</b>	<b>5,631,093</b>	<b>5,211,970</b>	<b>419,123</b>	<b>182,803</b>	<b>182,229</b>	<b>419,697</b>	<b>---</b>	<b>139,369</b>	<b>2,681</b>	<b>134,341</b>	<b>377,707</b>	<b>---</b>	<b>93,397</b>	<b>233,352</b>
<b>Wendell</b>														
Refuse or Garbage Collection [0]	15,943	18,116	(2,173)	---	---	(2,173)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	19,439	16,214	3,225	125	---	3,350	---	---	---	---	---	---	---	---
Water [0]	53,764	31,156	22,608	1,125	11,875	11,858	---	---	1,000	---	---	---	11,875	9,000
<b>Total</b>	<b>89,146</b>	<b>65,486</b>	<b>23,660</b>	<b>1,250</b>	<b>11,875</b>	<b>13,035</b>	<b>---</b>	<b>---</b>	<b>1,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,875</b>	<b>9,000</b>
<b>West Concord</b>														
Liquor	165,942	215,367	(49,425)	5,577	---	(43,848)	---	---	---	---	6,600	---	---	---
Sewer	254,056	259,346	(5,290)	14,530	7,574	1,666	5,550	---	---	---	---	---	7,574	124,000
Storm Sewer	24,084	13,812	10,272	2,377	6,548	6,101	---	---	---	---	---	---	6,548	10,000
Water	128,400	112,698	15,702	39,562	26,576	28,688	39,289	---	---	---	---	---	26,576	66,500
<b>Total</b>	<b>572,482</b>	<b>601,223</b>	<b>(28,741)</b>	<b>62,046</b>	<b>40,698</b>	<b>(7,393)</b>	<b>44,839</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,600</b>	<b>---</b>	<b>40,698</b>	<b>200,500</b>
<b>West Saint Paul</b>														
Arena	183,503	423,116	(239,613)	191,930	11,865	(59,548)	168,685	---	---	---	---	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## Table 22

### Public Service Enterprises - Analysis of All Enterprise Operations

#### For the Year Ended December 31, 2020

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	
Golf Course	---	14,954	(14,954)	37,808	26,231	(3,377)	168,685	---	---	429,750	---	---	25,278	245,000
Pool	---	100,962	(100,962)	166,128	---	65,166	159,072	---	---	---	---	---	---	---
Regional Athletic Center	478,533	595,585	(117,052)	343,417	158,267	68,098	236,720	---	---	---	464,540	2,547,766	89,996	220,000
Sanitary Sewer	4,390,164	3,549,253	840,911	77,833	103,316	815,428	---	---	---	450,000	---	---	103,316	540,000
Storm Sewer	468,453	302,071	166,382	77,293	21,253	222,422	---	---	---	150,000	---	---	16,990	60,000
<b>Total</b>	<b>5,520,653</b>	<b>4,985,941</b>	<b>534,712</b>	<b>894,409</b>	<b>320,932</b>	<b>1,108,189</b>	<b>733,162</b>	<b>---</b>	<b>---</b>	<b>1,029,750</b>	<b>464,540</b>	<b>2,547,766</b>	<b>235,580</b>	<b>1,065,000</b>
<b>Westbrook</b>														
Ambulance	219,271	218,705	566	25,416	---	25,982	---	9,100	5,178	---	76,276	---	---	---
Electric Utility	831,541	914,749	(83,208)	173,364	---	90,156	---	---	300	519,441	100,111	---	---	---
Natural Gas	331,763	286,075	45,688	5,545	---	51,233	---	---	---	---	9,221	---	---	---
Sewer and Lagoon	125,661	152,284	(26,623)	10,456	---	(16,167)	---	---	43	30,000	178,812	---	---	---
Sewer Utility	12,901	3,724	9,177	8	---	9,185	---	---	8	---	---	---	---	---
Water Utility	170,433	190,267	(19,834)	9,449	---	(10,385)	---	---	84	(491,941)	665,144	---	---	---
<b>Total</b>	<b>1,691,570</b>	<b>1,765,804</b>	<b>(74,234)</b>	<b>224,238</b>	<b>---</b>	<b>150,004</b>	<b>---</b>	<b>9,100</b>	<b>5,613</b>	<b>57,500</b>	<b>1,029,564</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Whalan</b>														
Electric and Garbage [0]	65,546	55,312	10,234	---	---	10,234	---	---	---	---	---	---	---	---
<b>Total</b>	<b>65,546</b>	<b>55,312</b>	<b>10,234</b>	<b>---</b>	<b>---</b>	<b>10,234</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wheaton</b>														
Garbage	243,336	219,648	23,688	---	3,632	20,056	---	---	---	---	---	---	3,632	33,000
Sewer	459,716	484,035	(24,319)	849	25,863	(49,333)	---	---	---	---	155,096	---	25,863	301,000
Water	280,483	243,617	36,866	---	30,559	6,307	---	---	---	---	---	194,453	30,559	190,000
<b>Total</b>	<b>983,535</b>	<b>947,300</b>	<b>36,235</b>	<b>849</b>	<b>60,054</b>	<b>(22,970)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>155,096</b>	<b>194,453</b>	<b>60,054</b>	<b>524,000</b>
<b>White Bear Lake</b>														
Ambulance	1,738,260	2,124,223	(385,963)	125,704	---	(260,259)	---	115,608	---	(209,847)	---	---	---	---
License Bureau	543,543	594,835	(51,292)	23,689	---	(27,603)	---	16,060	---	62,060	---	---	---	---
Pioneer Manor	404,368	342,157	62,211	6,326	---	68,537	---	494	---	159,171	---	---	---	---
Refuse	1,626,462	1,599,189	27,273	66,598	---	93,871	---	---	---	110,000	---	---	---	---
Sewer	3,284,394	3,029,584	254,810	22,292	1,737	275,365	---	2,147	---	(386,642)	519,320	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	1,941,190	2,409,716	(468,526)	65,868	7,995	(410,653)	---	---	---	(252,123)	9,497	920,744	7,995	---
<b>Total</b>	<b>9,538,217</b>	<b>10,099,704</b>	<b>(561,487)</b>	<b>310,477</b>	<b>9,732</b>	<b>(260,742)</b>	---	<b>134,309</b>	---	<b>(517,381)</b>	<b>528,817</b>	<b>920,744</b>	<b>7,995</b>	---
<b>Wilder</b>														
Water [0]	15,099	7,519	7,580	---	300	7,280	---	---	---	---	1,032	---	300	5,000
<b>Total</b>	<b>15,099</b>	<b>7,519</b>	<b>7,580</b>	---	<b>300</b>	<b>7,280</b>	---	---	---	---	<b>1,032</b>	---	<b>300</b>	<b>5,000</b>
<b>Willernie</b>														
Refuse	45,164	36,158	9,006	1,950	---	10,956	---	---	---	---	---	---	---	---
Sewer	58,123	64,290	(6,167)	---	---	(6,167)	---	---	---	---	---	---	---	---
Water	175,328	113,620	61,708	---	---	61,708	---	---	---	---	---	---	---	100,000
<b>Total</b>	<b>278,615</b>	<b>214,068</b>	<b>64,547</b>	<b>1,950</b>	---	<b>66,497</b>	---	---	---	---	---	---	---	<b>100,000</b>
<b>Williams</b>														
Sewer	60,183	70,185	(10,002)	18,331	5,843	2,486	---	---	---	---	---	---	5,843	6,000
<b>Total</b>	<b>60,183</b>	<b>70,185</b>	<b>(10,002)</b>	<b>18,331</b>	<b>5,843</b>	<b>2,486</b>	---	---	---	---	---	---	<b>5,843</b>	<b>6,000</b>
<b>Willmar</b>														
Electric [29]	32,128,426	23,819,002	8,309,424	3,322,516	65,771	11,566,169	---	---	---	---	1,552,530	---	6,006	---
Heat [29]	136,875	180,630	(43,755)	38,386	---	(5,369)	---	---	---	---	---	---	---	---
Waste Treatment Plant	10,072,385	5,076,632	4,995,753	270,501	1,820,536	3,445,718	---	---	---	774,000	196,218	---	1,750,680	3,105,052
Water [29]	3,358,487	1,553,689	1,804,798	96,111	---	1,900,909	---	---	---	---	---	---	---	---
<b>Total</b>	<b>45,696,173</b>	<b>30,629,953</b>	<b>15,066,220</b>	<b>3,727,514</b>	<b>1,886,307</b>	<b>16,907,427</b>	---	---	---	<b>774,000</b>	<b>1,748,748</b>	---	<b>1,756,686</b>	<b>3,105,052</b>
<b>Willow River</b>														
Sewer [0]	63,565	30,764	32,801	275,633	18,293	290,141	---	16,929	256,969	---	176	---	18,293	18,000
Water [0]	44,450	46,167	(1,717)	12,331	2,336	8,278	---	---	---	---	---	---	2,336	9,000
<b>Total</b>	<b>108,015</b>	<b>76,931</b>	<b>31,084</b>	<b>287,964</b>	<b>20,629</b>	<b>298,419</b>	---	<b>16,929</b>	<b>256,969</b>	---	<b>176</b>	---	<b>20,629</b>	<b>27,000</b>
<b>Wilmont</b>														
Refuse	36,285	31,135	5,150	34	---	5,184	---	---	---	---	---	---	---	---
Sewer	52,972	41,612	11,360	1,543	---	12,903	---	---	---	---	91,428	---	---	---

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

Name of City Enterprise {footnotes}	Operating			Nonoperating			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	77,689	84,698	(7,009)	310	5,335	(12,034)	---	---	---	---	6,963	---	---	5,335	23,000
<b>Total</b>	<b>166,946</b>	<b>157,445</b>	<b>9,501</b>	<b>1,887</b>	<b>5,335</b>	<b>6,053</b>	---	---	---	---	<b>98,391</b>	---	---	<b>5,335</b>	<b>23,000</b>
<b>Windom</b>															
Arena	60,001	392,463	(332,462)	272,109	29,421	(89,774)	269,282	---	---	---	(76,659)	---	---	29,421	40,000
Electric	7,108,725	5,524,963	1,583,762	81,493	---	1,665,255	---	---	---	---	180,750	552,937	---	---	---
Liquor	2,335,855	2,170,730	165,125	4,194	---	169,319	---	---	---	---	100,000	11,649	---	---	---
Multi-Purpose Center	97,998	347,852	(249,854)	315,809	---	65,955	313,781	---	---	---	---	21,342	---	---	---
River Bluff Townhomes	99,692	87,054	12,638	---	6,158	6,480	---	---	---	---	---	---	---	6,095	17,396
Telecom	2,883,454	2,292,270	591,184	4,343	452,154	143,373	---	---	---	---	(1,924)	74,820	7,820,000	465,949	8,265,000
Wastewater	1,899,381	1,079,981	819,400	43,845	214,624	648,621	11,950	---	---	---	45,121	3,885,311	5,006,463	206,316	887,600
Water	1,304,712	1,106,260	198,452	11,114	85,049	124,517	10,626	---	---	---	83,063	558,626	1,600,396	79,567	168,405
Windom Area Hospital	20,604,831	19,967,322	637,509	196,484	---	833,993	---	---	---	---	---	707,034	---	---	225,000
Windom Area Hospital Foundation	30,742	25	30,717	26,442	47,087	10,072	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>36,425,391</b>	<b>32,968,920</b>	<b>3,456,471</b>	<b>955,833</b>	<b>834,493</b>	<b>3,577,811</b>	<b>605,639</b>	---	---	---	<b>330,351</b>	<b>5,811,719</b>	<b>14,426,859</b>	<b>787,348</b>	<b>9,603,401</b>
<b>Winger</b>															
Sewer	26,584	16,990	9,594	10	---	9,604	---	---	10	---	---	24,545	---	---	---
Water	64,519	27,800	36,719	137,460	6,383	167,796	---	137,450	10	---	---	684,281	294,061	6,383	26,000
<b>Total</b>	<b>91,103</b>	<b>44,790</b>	<b>46,313</b>	<b>137,470</b>	<b>6,383</b>	<b>177,400</b>	---	<b>137,450</b>	<b>20</b>	---	---	<b>708,826</b>	<b>294,061</b>	<b>6,383</b>	<b>26,000</b>
<b>Winnebago</b>															
Duplex	---	---	---	416	---	416	---	---	---	---	---	---	---	---	---
Garbage	103,302	103,504	(202)	---	---	(202)	---	---	---	---	---	---	---	---	---
Recycling	30,146	29,919	227	9,957	---	10,184	---	---	9,957	---	---	---	---	---	---
Sewer Utility	352,829	460,905	(108,076)	7,057	38,908	(139,927)	---	---	---	---	(53,781)	1,286,593	1,198,519	38,908	310,422
Storm Water	62,673	15,986	46,687	211	59,853	(12,955)	---	---	---	---	---	2,390,260	3,481,727	59,853	2,657,233
Water Utility	360,901	263,341	97,560	5,810	17,899	85,471	---	---	---	---	53,871	1,123,963	1,176,745	17,899	256,830
<b>Total</b>	<b>909,851</b>	<b>873,655</b>	<b>36,196</b>	<b>23,451</b>	<b>116,660</b>	<b>(57,013)</b>	---	---	<b>9,957</b>	---	<b>90</b>	<b>4,800,816</b>	<b>5,856,991</b>	<b>116,660</b>	<b>3,224,485</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Winona</b>														
Airport	136,711	925,505	(788,794)	1,190,296	12,047	389,455	165,829	599,230	263,551	---	878,374	---	12,047	110,000
Inspections	903,806	570,037	333,769	18,742	---	352,511	---	---	---	---	---	---	---	---
Library	14,917	1,223,142	(1,208,225)	1,115,384	---	(92,841)	486,013	---	379,600	(12,000)	57,548	---	---	---
Public Transportation	125,528	1,049,023	(923,495)	1,020,311	---	96,816	---	527,448	478,924	---	---	---	---	---
Recreation	216,597	1,949,668	(1,733,071)	1,461,019	---	(272,052)	745,005	---	690,000	(261,298)	284,305	---	---	---
Sanitary Sewer	3,195,064	3,702,437	(507,373)	151,470	100,887	(456,790)	---	---	---	194,860	925,727	---	98,687	355,000
Storm Sewer	435,208	363,470	71,738	25,152	---	96,890	---	---	---	61,000	---	---	---	---
Water	3,411,220	2,793,485	617,735	153,887	---	771,622	---	---	---	194,860	739,238	---	---	---
<b>Total</b>	<b>8,439,051</b>	<b>12,576,767</b>	<b>(4,137,716)</b>	<b>5,136,261</b>	<b>112,934</b>	<b>885,611</b>	<b>1,396,847</b>	<b>1,126,678</b>	<b>1,812,075</b>	<b>177,422</b>	<b>2,885,192</b>	<b>---</b>	<b>110,734</b>	<b>465,000</b>
<b>Winsted</b>														
Sewer	890,869	663,864	227,005	2,852	152,666	77,191	---	---	---	---	21,502	1,045,250	152,666	1,239,750
Water	397,732	396,110	1,622	14	25,225	(23,589)	---	---	---	---	38,539	468,750	25,225	93,250
<b>Total</b>	<b>1,288,601</b>	<b>1,059,974</b>	<b>228,627</b>	<b>2,866</b>	<b>177,891</b>	<b>53,602</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,041</b>	<b>1,514,000</b>	<b>177,891</b>	<b>1,333,000</b>
<b>Winthrop</b>														
Electric	1,773,063	1,713,191	59,872	3,471	4,417	58,926	---	---	---	---	78,585	---	4,417	45,000
Garbage	138,917	116,205	22,712	---	---	22,712	---	---	---	---	---	---	---	---
Sewer	276,245	238,543	37,702	3,817	24,110	17,409	---	---	---	---	10,323	329,507	24,110	62,788
Water	404,470	502,982	(98,512)	1,798	13,000	(109,714)	---	---	---	---	151,733	390,304	13,000	24,125
<b>Total</b>	<b>2,592,695</b>	<b>2,570,921</b>	<b>21,774</b>	<b>9,086</b>	<b>41,527</b>	<b>(10,667)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>240,641</b>	<b>719,811</b>	<b>41,527</b>	<b>131,913</b>
<b>Winton</b>														
Sewage Collection and Disposal [0]	15,390	14,433	957	---	---	957	---	---	---	(3,000)	---	---	---	---
Water [0]	17,541	30,307	(12,766)	900	---	(11,866)	---	---	---	(3,000)	---	---	---	---
<b>Total</b>	<b>32,931</b>	<b>44,740</b>	<b>(11,809)</b>	<b>900</b>	<b>---</b>	<b>(10,909)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wolf Lake</b>														
Liquor	235,279	285,949	(50,670)	19,815	---	(30,855)	---	---	---	(2,700)	11,435	---	---	---
Sewer	19,637	62,316	(42,679)	22	---	(42,657)	---	---	---	(2,309)	---	---	---	---
<b>Total</b>	<b>254,916</b>	<b>348,265</b>	<b>(93,349)</b>	<b>19,837</b>	<b>---</b>	<b>(73,512)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,009)</b>	<b>11,435</b>	<b>---</b>	<b>---</b>	<b>---</b>

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\*\*Failed to meet reporting requirements.

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Wolverton</b>														
Garbage [0]	14,717	10,754	3,963	---	---	3,963	---	---	---	---	---	---	---	---
Sewer [0]	46,873	43,252	3,621	---	1,605	2,016	---	---	---	(4,984)	---	---	1,605	7,000
Water	38,972	29,274	9,698	---	---	9,698	---	---	---	---	---	---	---	---
<b>Total</b>	<b>100,562</b>	<b>83,280</b>	<b>17,282</b>	<b>---</b>	<b>1,605</b>	<b>15,677</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(4,984)</b>	<b>---</b>	<b>---</b>	<b>1,605</b>	<b>7,000</b>
<b>Wood Lake</b>														
Refuse	31,328	32,780	(1,452)	---	---	(1,452)	---	---	---	---	---	---	---	---
Sewer	131,194	78,717	52,477	2,560	34,433	20,604	---	---	---	(7,322)	285,205	---	34,433	20,000
Water	126,220	111,646	14,574	2,743	10,260	7,057	---	---	---	(2,089)	81,660	---	10,260	15,000
<b>Total</b>	<b>288,742</b>	<b>223,143</b>	<b>65,599</b>	<b>5,303</b>	<b>44,693</b>	<b>26,209</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(9,411)</b>	<b>366,865</b>	<b>---</b>	<b>44,693</b>	<b>35,000</b>
<b>Woodbury</b>														
Golf Course Operations	1,733,326	1,532,651	200,675	17,846	5,582	212,939	---	---	950	---	98,919	---	---	---
HealthEast Sports Center	1,041,944	1,582,462	(540,518)	254,537	92,059	(378,040)	---	---	655	292,500	---	---	---	---
Sewer	7,974,954	7,460,594	514,360	274,024	---	788,384	---	---	1,551	1,078,238	562,070	---	---	---
Storm Water Utility	2,290,361	2,277,236	13,125	208,261	---	221,386	---	---	---	888,433	---	---	---	---
Street Light Utility	605,215	536,542	68,673	25,575	---	94,248	---	---	---	---	---	---	---	---
Water	5,778,244	5,814,606	(36,362)	406,190	246,861	122,967	---	4,642	79,659	1,111,238	9,121,001	---	---	---
<b>Total</b>	<b>19,424,044</b>	<b>19,204,091</b>	<b>219,953</b>	<b>1,186,433</b>	<b>344,502</b>	<b>1,061,884</b>	<b>---</b>	<b>4,642</b>	<b>82,815</b>	<b>3,370,409</b>	<b>9,781,990</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Woodland</b>														
Sewer	27,877	38,588	(10,711)	104	---	(10,607)	---	---	---	---	---	---	---	---
Water	21,329	22,601	(1,272)	75	---	(1,197)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>49,206</b>	<b>61,189</b>	<b>(11,983)</b>	<b>179</b>	<b>---</b>	<b>(11,804)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Woodstock</b>														
Garbage [0]	6,818	6,555	263	---	---	263	---	---	---	---	---	---	---	---
Sewer [0]	33,033	12,435	20,598	27	11,470	9,155	---	---	---	---	6,450	---	11,470	6,800
Water [0]	19,317	12,909	6,408	366	---	6,774	---	---	---	---	---	---	---	---
<b>Total</b>	<b>59,168</b>	<b>31,899</b>	<b>27,269</b>	<b>393</b>	<b>11,470</b>	<b>16,192</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,450</b>	<b>---</b>	<b>11,470</b>	<b>6,800</b>

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\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Worthington</b>														
Airport	137,464	861,014	(723,550)	523,796	---	(199,754)	---	429,810	256,573	(1,178)	648,067	---	---	---
Cable Television	124,256	124,256	---	---	---	---	---	---	---	---	---	---	---	---
Electric	20,477,193	18,470,805	2,006,388	1,222,409	23,418	3,205,379	---	---	---	878,275	957,184	---	---	---
Industrial Wastewater Facility	1,809,292	1,996,685	(187,393)	20,517	---	(166,876)	---	---	---	---	14,436	---	---	---
Liquor	5,035,805	4,493,671	542,134	6,437	23,990	524,581	---	---	---	199,500	46,316	---	---	---
Municipal Wastewater	2,342,440	1,672,679	669,761	116,878	---	786,639	---	---	---	(22,162)	1,662,992	---	---	---
Storm Water Management	701,926	296,208	405,718	33,922	37,158	402,482	---	2	---	---	445,614	---	37,158	55,000
Street Lighting	264,791	49,610	215,181	6,093	---	221,274	---	---	---	165,000	---	---	---	---
Water	3,839,553	2,611,619	1,227,934	86,266	72,955	1,241,245	---	---	---	(20,051)	1,283,403	---	71,356	170,000
<b>Total</b>	<b>34,732,720</b>	<b>30,576,547</b>	<b>4,156,173</b>	<b>2,016,318</b>	<b>157,521</b>	<b>6,014,970</b>	<b>---</b>	<b>429,812</b>	<b>256,573</b>	<b>1,199,384</b>	<b>5,058,012</b>	<b>---</b>	<b>108,514</b>	<b>225,000</b>
<b>Wrenshall</b>														
Sewer	79,826	64,791	15,035	2,006	---	17,041	---	---	---	14,190	22,552	---	---	---
Water	79,148	74,162	4,986	50,418	11,715	43,689	16,316	---	34	71,656	5,302	---	11,715	65,000
<b>Total</b>	<b>158,974</b>	<b>138,953</b>	<b>20,021</b>	<b>52,424</b>	<b>11,715</b>	<b>60,730</b>	<b>16,316</b>	<b>---</b>	<b>34</b>	<b>85,846</b>	<b>27,854</b>	<b>---</b>	<b>11,715</b>	<b>65,000</b>
<b>Wykoff</b>														
Sewer	171,824	254,113	(82,289)	24,302	32,651	(90,638)	---	---	---	(19,675)	---	---	30,371	20,000
Water	107,134	75,358	31,776	6,026	6,303	31,499	---	---	---	---	---	---	4,298	43,000
<b>Total</b>	<b>278,958</b>	<b>329,471</b>	<b>(50,513)</b>	<b>30,328</b>	<b>38,954</b>	<b>(59,139)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(19,675)</b>	<b>---</b>	<b>---</b>	<b>34,669</b>	<b>63,000</b>
<b>Wyoming</b>														
Sewer	1,229,099	1,279,492	(50,393)	164,834	15,097	99,344	---	---	---	175,000	126,479	---	15,097	104,313
Surface Water	51,699	87,786	(36,087)	4,260	---	(31,827)	---	---	---	---	---	---	---	---
Water	600,427	629,834	(29,407)	52,130	65,466	(42,743)	---	---	---	(175,000)	496,763	---	65,466	155,687
<b>Total</b>	<b>1,881,225</b>	<b>1,997,112</b>	<b>(115,887)</b>	<b>221,224</b>	<b>80,563</b>	<b>24,774</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>623,242</b>	<b>---</b>	<b>80,563</b>	<b>260,000</b>
<b>Zemple</b>														
Sewer	6,747	7,645	(898)	318	---	(580)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>6,747</b>	<b>7,645</b>	<b>(898)</b>	<b>318</b>	<b>---</b>	<b>(580)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2020**

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	
<b>Zimmerman</b>														
Sewer	1,065,331	1,008,190	57,141	224,869	34,106	247,904	18,447	118,370	---	63,013	224,685	---	34,106	382,000
Water	743,473	759,076	(15,603)	130,030	19,858	94,569	18,447	---	---	40,200	237,483	---	19,858	110,000
<b>Total</b>	<b>1,808,804</b>	<b>1,767,266</b>	<b>41,538</b>	<b>354,899</b>	<b>53,964</b>	<b>342,473</b>	<b>36,894</b>	<b>118,370</b>	<b>---</b>	<b>103,213</b>	<b>462,168</b>	<b>---</b>	<b>53,964</b>	<b>492,000</b>
<b>Zumbro Falls</b>														
Water and Sewer [0]	117,111	78,117	38,994	---	32,007	6,987	---	---	---	(2,159)	---	---	32,007	25,000
<b>Total</b>	<b>117,111</b>	<b>78,117</b>	<b>38,994</b>	<b>---</b>	<b>32,007</b>	<b>6,987</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(2,159)</b>	<b>---</b>	<b>---</b>	<b>32,007</b>	<b>25,000</b>
<b>Zumbrota</b>														
Sewer	1,092,754	923,683	169,071	12,694	---	181,765	---	---	---	(800,283)	1,116,653	---	---	---
Water	637,716	562,664	75,052	21,700	---	96,752	---	---	---	953,870	946,131	---	---	---
<b>Total</b>	<b>1,730,470</b>	<b>1,486,347</b>	<b>244,123</b>	<b>34,394</b>	<b>---</b>	<b>278,517</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>153,587</b>	<b>2,062,784</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>State Totals</b>	<b>\$4,067,877,079</b>	<b>\$3,794,779,954</b>	<b>\$273,097,125</b>	<b>\$326,699,287</b>	<b>\$139,992,490</b>	<b>\$459,803,922</b>	<b>\$46,156,509</b>	<b>\$89,803,046</b>	<b>\$52,668,736</b>	<b>\$210,405,086</b>	<b>\$842,621,017</b>	<b>\$603,090,541</b>	<b>\$118,267,242</b>	<b>\$503,400,375</b>

\*Data could not be fully verified.

\*\*Failed to meet reporting requirements.

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

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

## ENTERPRISE FUND FOOTNOTES

- [\*] Data could not be fully verified.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal operations.
- [2] The water utility operations include the refuse disposal enterprise operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [12] The enterprise fund fiscal year-end is March 31st.
- [13] The enterprise fund fiscal year-end is June 30th.
- [14] The enterprise fund fiscal year-end is September 30th.
- [16] The enterprise operation was sold.
- [17] The electric utility operations include the refuse disposal enterprise operations.
- [21] The enterprise fund discontinued operations during the current year.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [25] The operations were transferred to the governmental funds.
- [27] The water utility operations include the recycling enterprise fund operations.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water fund operations.
- [31] The electric utility operations include the cable television, refuse, sewer, and water fund operations.
- [32] The enterprise fund was not in operation.
- [34] The accrual basis of accounting is used; however, no depreciation.
- [37] There was no activity during the year in the enterprise fund.

**APPENDIX**

**FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESTRICTED FUND  
BALANCES**

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## **Appendix - Factors Influencing General and Special Revenue Unrestricted Fund Balances**

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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.<sup>14</sup> If the local government's unrestricted fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

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

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<sup>14</sup>For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#), on the OSA website.



## **GLOSSARY**

## Glossary

**ASSIGNED FUND BALANCES** - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

**BORROWING** - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

**CAPITAL OUTLAY** - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

**CAPITAL OUTLAY FOR ENTERPRISE FUNDS** - These funds include expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

**CAPITAL PROJECTS FUND** - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

**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.

**CASH BASIS OF ACCOUNTING** - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**CHARGES FOR SERVICES** - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

**COMMITTED FUND BALANCE** - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**DEBT SERVICE EXPENDITURES** - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

**DEBT SERVICE FUND** - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

**ENTERPRISE FUND** - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

## Glossary

**FINES AND FORFEITS** - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

**FRANCHISE TAXES** - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly (e.g., electric utilities, gas utilities, and cable television), for use of public property.

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

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

**GOVERNMENTAL FUNDS** - These are the funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Permanent, and Capital Projects.

**GRAVEL TAX** - These revenues are derived from taxes imposed by the local government for aggregate material removal.

**HEALTH** - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

**HOUSING AND REDEVELOPMENT AUTHORITIES (HRA) AND ECONOMIC DEVELOPMENT AUTHORITIES (EDA)** - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and additional types of assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

**INTEREST ON INVESTMENTS** - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

**LICENSES AND PERMITS** - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

**MISCELLANEOUS EXPENDITURES** - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

**MISCELLANEOUS REVENUES** - These revenues refer to refunds, reimbursements, donations, and lease payments.

## Glossary

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** - This is a basis of accounting where: (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**NET TAX LEVY** - The city net property taxes, after adjustments for state property tax relief aids such as Market Value Credits are applied, which are required to be paid by the property owners in the city.

**NONSPENDABLE FUND BALANCE** - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**OTHER FINANCING SOURCES** - The long-term debt proceeds, sale of fixed assets, and transfers from other funds.

**OTHER FINANCING USES** - This category includes activities such as transfers from one fund to another and transactions involved in the issuance of refunding bonds. For example, in an advance refunding, bond proceeds are deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

**OUTSTANDING LONG-TERM DEBT** - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

**PARKS AND RECREATION** - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable television, baseball fields, organized recreation activities, etc.

**PUBLIC SAFETY EXPENDITURES** - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

**RESTRICTED FUND BALANCES** - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**SANITATION** - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

**SPECIAL ASSESSMENTS** - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

## Glossary

**SPECIAL REVENUE FUNDS** - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**STREETS AND HIGHWAYS EXPENDITURES** - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

**TAX CAPACITY** - Tax capacity is the value assigned to the property used to calculate the property taxes.

**TAX INCREMENTS** - These revenues are what cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area is used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

**TAXABLE TAX CAPACITY** - This category represents the tax capacity, less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

**TOTAL CURRENT EXPENDITURES** - This category reflects the total of all expenses related to current operations.

**TOTAL EXPENDITURES** - This category includes current operating expenses, capital outlays, and debt service principal and interest payments.

**TOTAL REVENUES** - This category reflects all sources of revenues that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

**TRANSFERS - ENTERPRISE FUNDS** - This category accounts for the transfer of available resources to or from public service enterprises. An example of this transfer is a water utility transferring money to the General Fund.

**TRANSFERS - GOVERNMENTAL FUNDS** - This category accounts for the transfer of money between governmental fund types.

**UNALLOCATED INSURANCE** - These expenditures refer to insurance premiums that are not allocated to a specific function of government.

**UNALLOCATED PENSION CONTRIBUTIONS** - These expenditures refer to contributions to pension plans that are not allocated to a specific function of government.

**UNASSIGNED FUND BALANCE** - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.