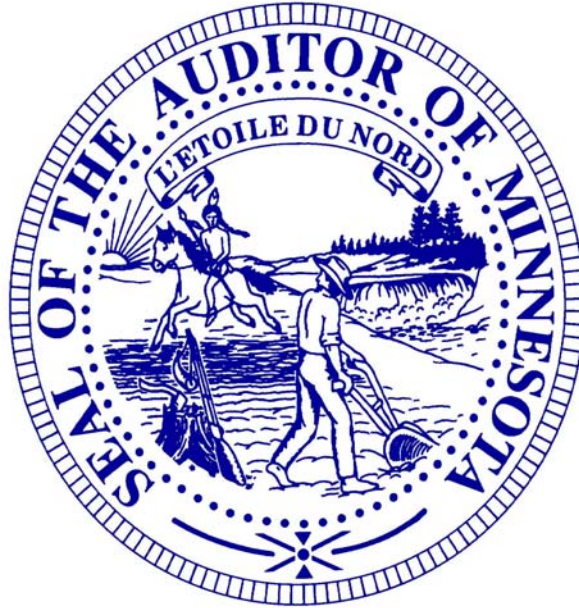


# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

---

# Minnesota City Finances

## 2014 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 150 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 approximately 700 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.

Office of the State Auditor  
525 Park Street, Suite 500  
Saint Paul, Minnesota 55103  
(651) 296-2551  
state.auditor@osa.state.mn.us  
www.auditor.state.mn.us

This document can be made available in alternative formats upon request. Call 651-296-2551 [voice] or 1-800-627-3529 [relay service] for assistance; or visit the Office of the State Auditor's web site: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).

# Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2014



January 27, 2016

**Government Information Division  
Office of the State Auditor  
State of Minnesota**

**Deputy State Auditor**  
Greg Hierlinger

**Staff**

Kathy Docter, *Director of Government Information Division*

John Jernberg, *Research Analysis Specialist*

Christy John, *Research Analyst*

Mark Albarado, *Accounting Officer*

Tiffany O'Neil, *Accounting Officer*

Erin Schutta, *Accounting Officer*

Karla Binuya (*Intern*)

Caroline Cao (*Intern*)

Cole Boughner (*Intern*)

This page left blank intentionally

---

# TABLE OF CONTENTS

---

<b>Scope and Methodology</b> .....	1
<b>Executive Summary</b> .....	3
<b>Comparison and Overview</b> .....	5
<b>Overview of Cities Over 2,500 in Population</b> .....	11
<b>Overview of Cities Under 2,500 in Population</b> .....	18

## **Governmental Tables**

Table 6 – Summary of Governmental Fund Revenues for All Cities - 5-Year Change.....	26
Table 7 - Summary of Governmental Fund Expenditures for All Cities - 5-Year Change.....	27
Table 8 - Summary of Governmental Fund Revenues for Cities Over 2,500 Population - 5-Year Change .....	28
Table 9 - Summary of Governmental Fund Expenditures for Cities Over 2,500 Population - 5-Year Change .....	29
Table 10 - Summary of Governmental Fund Revenues by Population Group - Cities Over 2,500 Population .....	30
Table 11 - Summary of Governmental Fund Expenditures by Population Group - Cities Over 2,500 Population .....	31
Table 12 - Summary of Governmental Fund Revenues for Cities Under 2,500 Population - 5- Year Change .....	32
Table 13 - Summary of Governmental Fund Expenditures for Cities Under 2,500 Population - 5-Year Change .....	33
Table 14 - Summary of Governmental Fund Revenues by Population Type - Cities Under 2,500 Population .....	34
Table 15 - Summary of Governmental Fund Expenditures by Population Type - Cities Under 2,500 Population .....	35

## **Classification of Revenues and Expenditures - Governmental Funds**

Table 16 - Classification of Revenues for All Governmental Funds .....	38
Table 17 - Classification of Expenditures for All Governmental Funds.....	68
Table 18 - Classification of Capital Outlay by Function for All Governmental Funds .....	92

## **Analysis of Total Outstanding Indebtedness**

Table 19 - Total Outstanding Indebtedness of Cities.....	120
--	-----

## **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.....	142
--	-----

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 ..... 156

**Analysis of Enterprise Funds**

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

**Appendix A - Factors Influencing General and Special Revenue Unrestricted Fund Balances..... 360**

**Glossary ..... 365**

---

## Scope and Methodology

---

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 852 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2014.<sup>1</sup> Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698.

The data tables presented in this report are divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The first section of the report provides an overview of all cities and compares cities over and under 2,500 in population. The second section of the report presents a detailed overview of the financial operations of cities over 2,500 in population (large cities). The third section provides a detailed overview of the financial operations of cities under 2,500 in population (small cities).<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 the data by individual city.

Table 19 lists the bonded and other long-term debt outstanding as of December 31, 2014, 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 2013 and 2014 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 2014 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.

---

<sup>1</sup>There are 853 cities. The City of Dundee failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698, so it is not included in this report. Failure to comply with these reporting requirements results in the Office of the State Auditor not certifying a city as eligible to receive Local Government Aid (LGA).

<sup>2</sup>City classifications are designated based on the decennial census. This report uses the class designations based on the 2010 census population figures. Cities over 2,500 in population are designated as first, second, third, and fourth class based on their population. All cities under 2,500 in population are designated as fifth class cities.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the website at: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

## **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. 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 2014, 341 of the 627 small cities (54.4 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.



---

## **Executive Summary**

---

### **Current Trends - All Cities**

- Total revenues of the governmental funds for all Minnesota cities totaled \$5.09 billion in 2014. This represents an increase of 5.5 percent over 2013 revenues. Total revenues of cities over 2,500 in population increased 5.9 percent, and increased 1.3 percent for cities under 2,500 in population (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.84 billion in 2014. This represents an increase of 8.5 percent over 2013. Total expenditures of cities over 2,500 in population increased 9.2 percent, while total expenditures for cities under 2,500 in population increased 2.0 percent (pg. 5).
- The largest expenditure categories for both groups of cities were streets and highways and public safety. For large cities, streets and highways accounted for 22.5 percent of total expenditures, and public safety accounted for 25.7 percent. For small cities, streets and highways accounted for 25.6 percent of total expenditures, and public safety accounted for 21.5 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2014, small cities carried long-term debt of \$1.24 billion, or \$3,454 per capita, compared to \$7.97 billion, or \$1,942 per capita, for large cities (pg. 6).
- In 2014, unrestricted fund balances as a percent of current expenditures averaged 46.9 percent for large cities, compared to 98.1 percent for small cities (pg. 6).

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

- In 2014, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.65 billion. This represents an increase of 5.9 percent over 2013. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.5 percent of all large city revenues. Cities over 2,500 in population expended \$5.33 billion from governmental funds to provide city services. This represents an increase of 9.2 percent over 2013 total governmental expenditures (pgs. 11-12).
- In 2014, cities under 2,500 in population, or small cities, had total governmental revenues of \$439.6 million to finance city services. This represents an increase of 1.3 percent over 2013. Cities under 2,500 in population expended \$514.1 million from governmental funds to provide city services. This represents an increase of 2.0 percent over 2013 total governmental expenditures (pgs. 18-19).

## Ten-Year Trends - All Cities

### Governmental Revenues

- Over the ten-year period of 2005 to 2014, an examination of city finances shows that, when adjusted for inflation,<sup>3</sup> 2014 revenue levels are below 2005 levels and decreased by 6.9 percent over that period of time (pg. 7).
- Between 2005 and 2014, actual revenues derived from property taxes grew 57.9 percent, compared to an increase of 5.1 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows; federal grants decreased 17.5 percent, state grants increased 7.5 percent, and local grants increased 40.0 percent. When revenues are adjusted for inflation over the same period, there was a 21.4 percent increase in property tax revenues, while intergovernmental revenues decreased 19.2 percent (pg. 7).
- The proportion of total revenues derived from property taxes grew from 29.7 percent in 2005 to 38.7 percent in 2014. During this same time frame, revenues derived from intergovernmental sources decreased from 27.8 percent of total revenues to 24.1 percent (pg. 8).

### Governmental Expenditures

- Between 2005 and 2014, actual total city expenditures grew from \$4.98 billion to \$5.84 billion. This represents an increase of 17.4 percent. Over the same ten-year period, an examination of city finances shows that, when adjusted for inflation, 2014 expenditure levels are below 2005 levels and decreased 9.8 percent over the ten-year period (pg. 9).
- Over the ten-year period, when adjusted for inflation, total current expenditures decreased 0.3 percent, capital outlays decreased 22.5 percent, and debt service decreased 20.4 percent (pg. 10).

---

<sup>3</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2005 as the base year (N.I.P.A. Table 1.1.9, November 2015).

---

## Comparison and Overview

---

### 2014 Finances for All Minnesota Cities

#### Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$5.09 billion in 2014, an increase of 5.5 percent over 2013 revenues. Total revenues of cities over 2,500 in population increased 5.9 percent, and revenues of cities under 2,500 in population increased 1.3 percent.

There are two central differences between cities over and under 2,500 in population as to 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 2014, intergovernmental revenues accounted for 36.1 percent of total revenues for small cities, compared to 23.0 percent for large cities. Among all cities, intergovernmental revenues accounted for 24.1 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 2014, tax revenue from all sources accounted for 50.2 percent of large city revenues, compared to 37.9 percent of small city revenues. Property taxes accounted for 39.0 percent of large city revenues, compared to 35.5 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,131, and small cities had total revenues of \$1,143.

#### Expenditures

In 2014, total expenditures of the governmental funds for all cities totaled \$5.84 billion. This represents an increase of 8.5 percent over 2013. Total expenditures of cities over 2,500 in population increased 9.2 percent, while total expenditures for cities under 2,500 in population increased 2.0 percent.

The spending priorities of cities under 2,500 in population differ from those of cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16.4 percent) and less to culture and recreation (8.0 percent) than cities over 2,500 (10.9 percent and 12.4 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 22.5 percent of total expenditures, and public safety accounted for 25.7 percent. For small cities, streets and highways accounted for 25.6 percent of total expenditures, and public safety accounted for 21.5 percent.

## **Long-Term Debt**

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2014, small cities carried long-term debt of \$1.24 billion, or \$3,454 per capita, compared to \$7.97 billion, or \$1,942 per capita, for large cities. 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 2014, unrestricted fund balances as a percent of current expenditures averaged 46.9 percent for large cities, compared to 98.1 percent for small cities.

In 2014, of the 287 small cities that reported a fund balance, 140 (48.8 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Of the 225 large cities, 32 (14.2 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2014, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -53.2 percent in Biwabik to 368.0 percent in Bricelyn. Among large cities, the range was from -4.8 percent in Norwood Young America to 372.9 percent in Bayport.

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 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 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.<sup>4</sup>

---

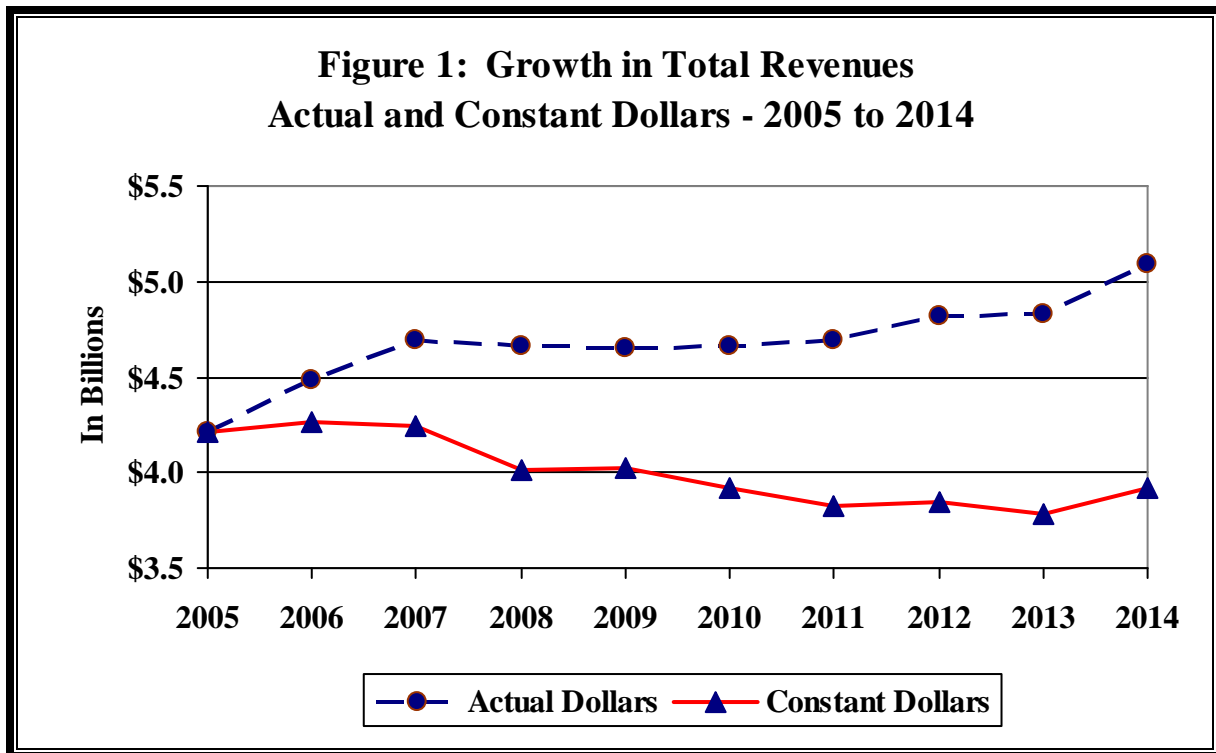
<sup>4</sup>The Office of the State Auditor's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

## Ten-Year Trends

### Governmental Revenues

Between 2005 and 2014, an examination of city revenues shows that, when adjusted for inflation,<sup>5</sup> 2014 revenue levels are below 2005 levels and decreased by 6.9 percent over the ten-year period.

During that same period, total city revenues, in actual dollars, grew from \$4.21 billion in 2005 to \$5.09 billion in 2014, an increase of 21.1 percent. See Figure 1 below.



Between 2005 and 2014, actual revenues derived from property taxes grew 57.9 percent, compared to an increase of 5.1 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows; federal grants decreased 17.5 percent, state grants increased 7.5 percent, and local grants increased 40.0 percent. When revenues are adjusted for inflation, the ten-year period shows a 21.4 percent increase in property tax revenues, while intergovernmental revenues decreased 19.2 percent.

<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 2005 as the base year (N.I.P.A. Table 1.1.9, November 2015).

In addition, the proportion of total revenues derived from property taxes grew from 29.7 percent in 2005 to 38.7 percent in 2014. During this same time frame, revenues derived from intergovernmental sources decreased from 27.8 percent of total revenues to 24.1 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

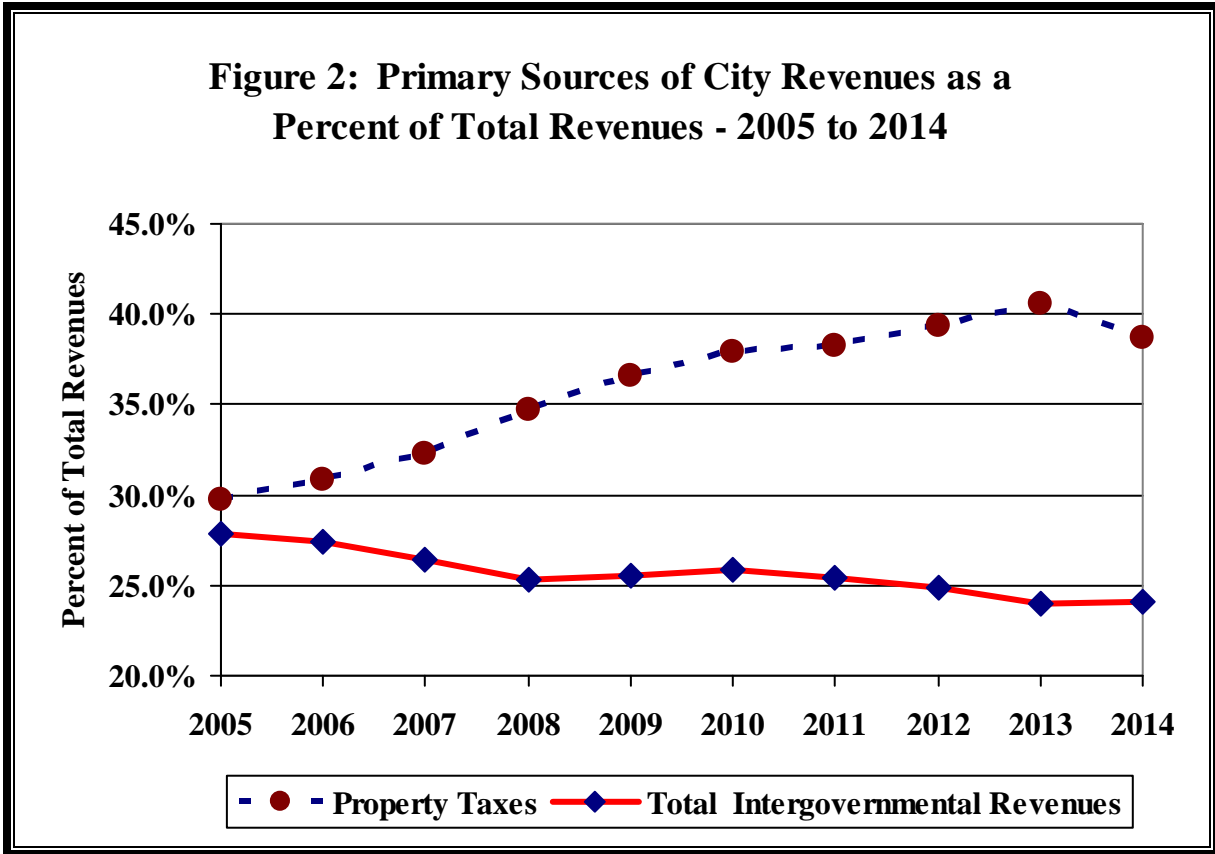


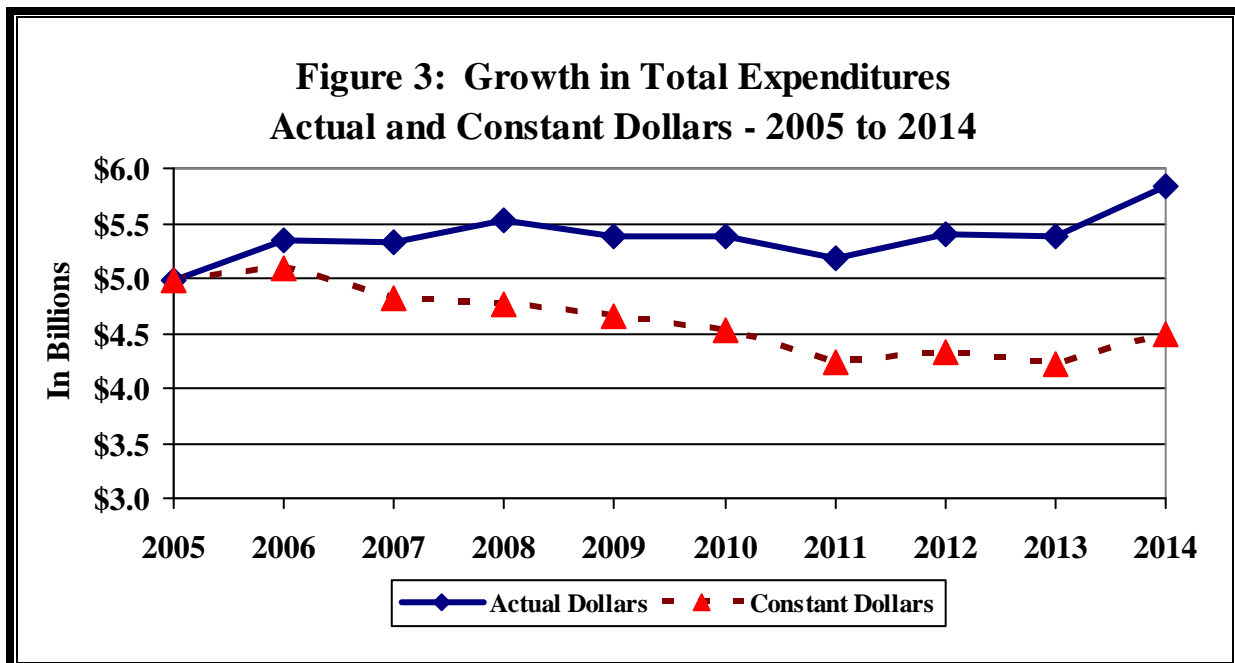
Table 1 on the following page provides a summary of the trend in city revenues from 2005 to 2014 when adjusted for inflation. Taxes and local unit grants were the only sources of revenues to grow over this period, increasing 12.0 and 7.7 percent, respectively. All other categories of revenues declined over the ten-year period, including all other revenues (-37.7 percent), interest earnings (-37.1 percent), federal grants (-36.6 percent), fines and forfeits (-35.9 percent), special assessments (-23.6 percent), state grants (-17.4 percent), licenses and permits (-13.9 percent), and charges for services (-5.5 percent).

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

Revenues	2005	2009	2010	2014	2005 - 09	2010 - 14	10-Year
					5-Year	5-Year	
Taxes	\$1,718,661,526	\$1,951,535,852	\$1,907,610,197	\$1,925,744,175	13.5%	1.0%	12.0%
Special Assessments	291,499,401	248,009,269	242,778,187	222,758,402	-14.9%	-8.2%	-23.6%
Licenses and Permits	169,244,159	104,969,156	107,594,350	145,637,674	-38.0%	35.4%	-13.9%
Federal Grants	195,704,019	191,331,065	262,108,138	124,069,797	-2.2%	-52.7%	-36.6%
State Grants	906,881,341	761,524,559	694,515,568	749,270,024	-16.0%	7.9%	-17.4%
Local Unit Grants	66,732,492	69,307,162	60,146,168	71,852,988	3.9%	19.5%	7.7%
Charges for Services	437,075,223	380,335,885	365,054,661	413,117,195	-13.0%	13.2%	-5.5%
Fines and Forfeits	42,452,540	37,463,990	37,092,407	27,219,143	-11.8%	-26.6%	-35.9%
Interest Earnings	119,643,710	84,304,974	67,776,232	75,300,480	-29.5%	11.1%	-37.1%
All Other Revenues	258,292,153	187,217,205	175,170,353	160,844,987	-27.5%	-8.2%	-37.7%
<b>Total Revenues</b>	<b><u>\$4,206,186,564</u></b>	<b><u>\$4,015,999,118</u></b>	<b><u>\$3,919,846,260</u></b>	<b><u>\$3,915,814,864</u></b>	<b>-4.5%</b>	<b>-0.1%</b>	<b>-6.9%</b>

### Governmental Expenditures

Between 2005 and 2014, actual total city expenditures grew from \$4.98 billion to \$5.84 billion. This represents an increase of 17.4 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2014 expenditure levels are below 2005 levels and decreased 9.8 percent over the ten-year period. 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 decreased 0.3 percent, capital outlays decreased 22.5 percent, and debt service decreased 20.4 percent.

Table 2 below provides a summary of expenditures in constant dollars. Over this ten-year period, only four categories of expenditures grew: conservation of natural resources (224.6 percent), health (2.2 percent), general government (1.4 percent), and public safety (0.2 percent). While the percentage increase in conservation of natural resources expenditures is large, the category represents just 0.2 percent of city expenditures. All other categories of expenditures decreased over this period.

Expenditures	2005	2009	2010	2014	2005 - 09	2010 - 14	10-Year
					5-Year	5-Year	
					Change	Change	Change
General Government	\$505,949,176	\$479,650,829	\$478,283,394	\$513,169,457	-5.2%	7.3%	1.4%
Public Safety	1,135,498,261	1,190,861,783	1,173,821,050	1,137,803,661	4.9%	-3.1%	0.2%
Streets and Highways	1,106,742,589	972,698,407	929,396,048	1,021,545,410	-12.1%	9.9%	-7.7%
Sanitation	30,412,258	21,511,136	20,874,844	15,566,533	-29.3%	-25.4%	-48.8%
Health	23,679,046	21,904,480	21,648,093	24,194,309	-7.5%	11.8%	2.2%
Culture and Recreation	592,742,292	531,614,321	501,966,426	538,023,239	-10.3%	7.2%	-9.2%
Housing/Economic Development	453,348,056	411,374,420	439,772,120	452,414,997	-9.3%	2.9%	-0.2%
Conservation of Natural Resources	2,130,593	3,416,504	3,392,056	6,915,852	60.4%	103.9%	224.6%
Airport	60,123,891	39,861,308	34,893,425	31,638,144	-33.7%	-9.3%	-47.4%
All Other Expenditures	226,811,982	151,447,897	118,245,105	81,608,443	-33.2%	-31.0%	-64.0%
Debt Service	837,983,821	822,592,109	798,200,710	667,250,769	-1.8%	-16.4%	-20.4%
<b>Total Expenditures</b>	<b>\$4,975,421,965</b>	<b>\$4,646,933,195</b>	<b>\$4,520,493,273</b>	<b>\$4,490,130,814</b>	-6.6%	-0.7%	-9.8%
Total Current Expenditures	\$2,781,739,106	\$2,771,298,464	\$2,761,427,166	\$2,772,387,343	-0.4%	0.4%	-0.3%
Total Capital Outlay	1,355,699,038	1,053,042,622	960,865,396	1,050,492,702	-22.3%	9.3%	-22.5%
Total Debt Service	837,983,821	822,592,109	798,200,710	667,250,769	-1.8%	-16.4%	-20.4%
<b>Total Expenditures</b>	<b>\$4,975,421,965</b>	<b>\$4,646,933,195</b>	<b>\$4,520,493,273</b>	<b>\$4,490,130,814</b>	-6.6%	-0.7%	-9.8%



---

# Overview of Cities Over 2,500 in Population

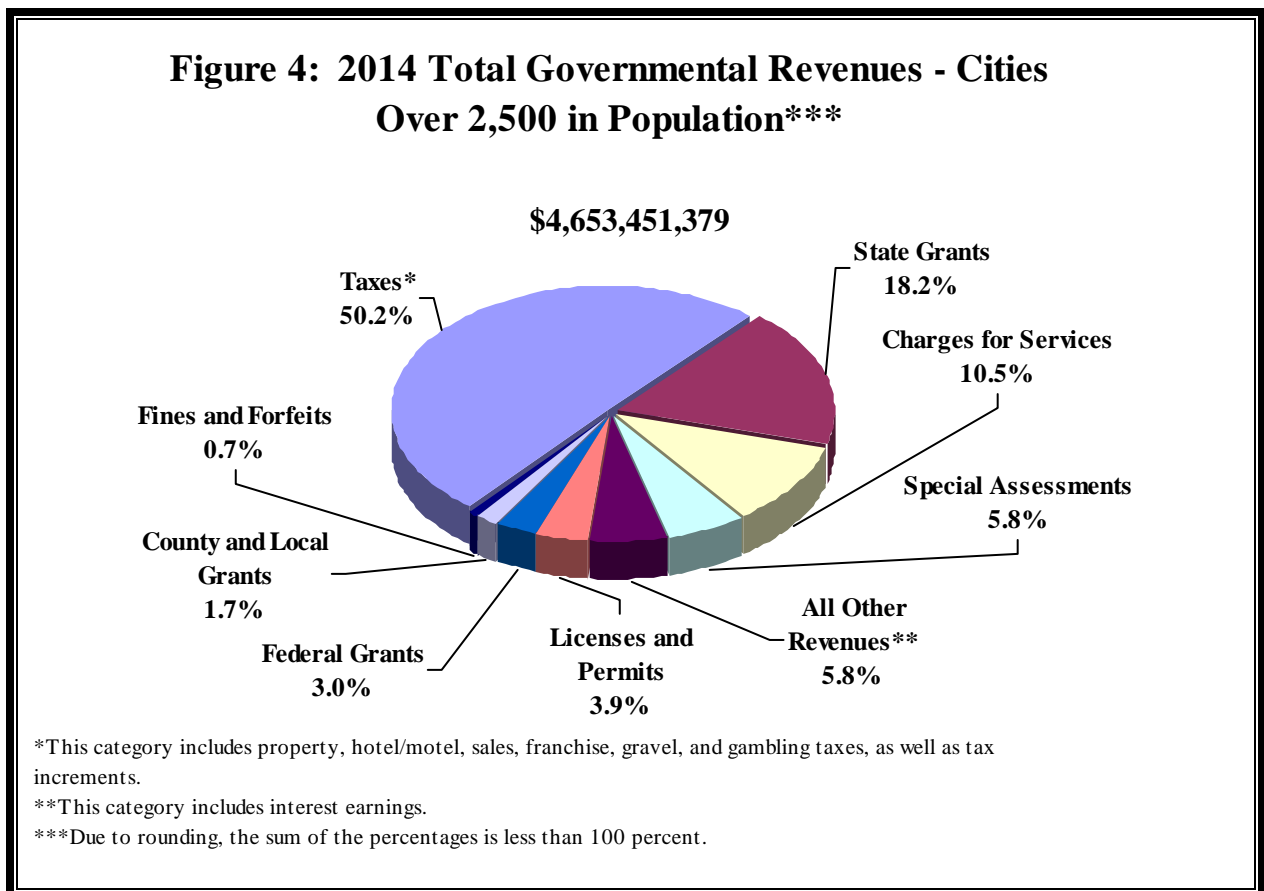
---

## Total Governmental Revenues

In 2014, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.65 billion. This represents an increase of 5.9 percent over 2013 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.5 percent of all large city revenues.

Between 2013 and 2014, five categories of large city revenues increased and five decreased. The categories with the largest increases were interest earnings (412.1 percent), state grants (19.7), and licenses and permits (10.8 percent). Those with the largest decreases were federal grants (-28.1 percent) and county and local grants (-15.3 percent).

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

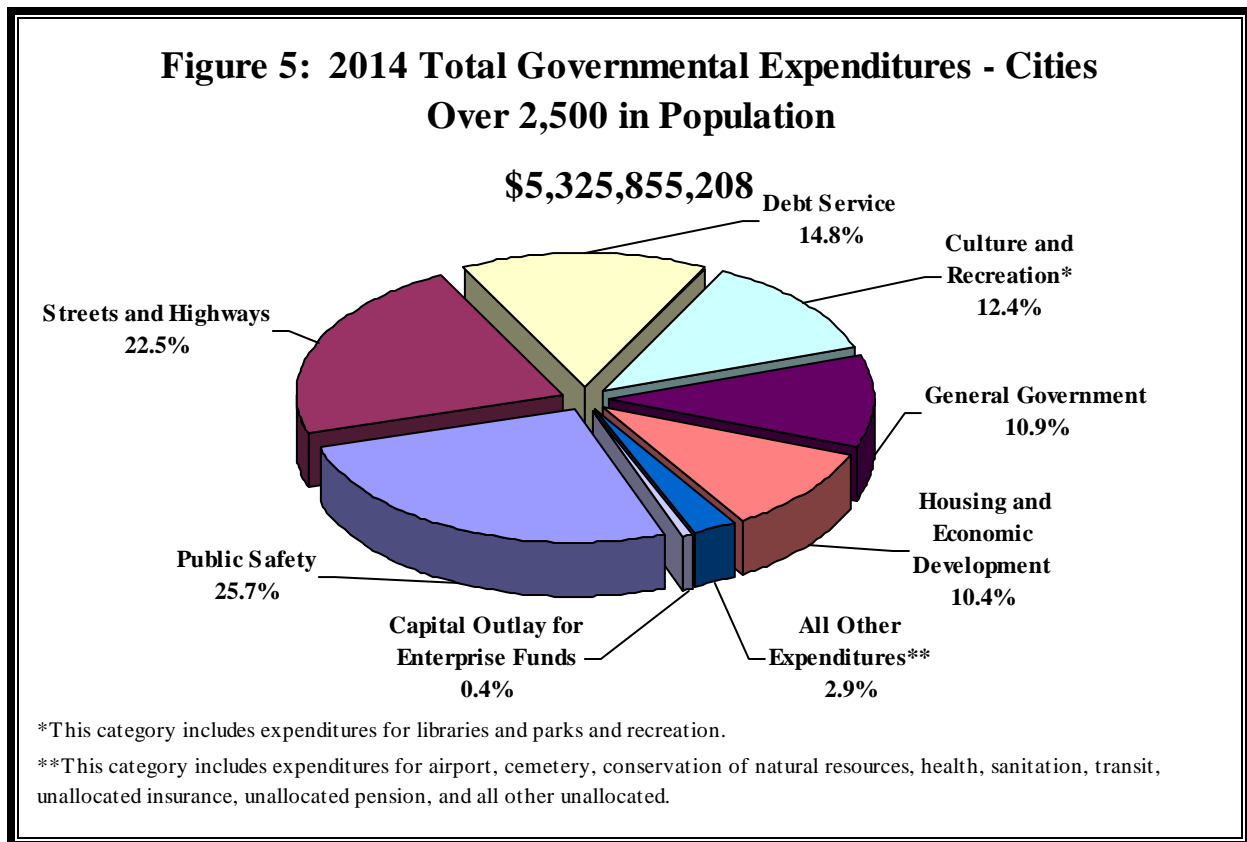


## Total Governmental Expenditures

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 2014, cities over 2,500 in population expended \$5.33 billion from these various governmental funds to provide city services. This represents an increase of 9.2 percent over 2013 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, while capital outlay accounted for 23.1 percent, and debt service accounted for 14.8 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 39.0 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 56.1 percent of all capital expenditures, over four times greater than any other category of capital outlay.

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



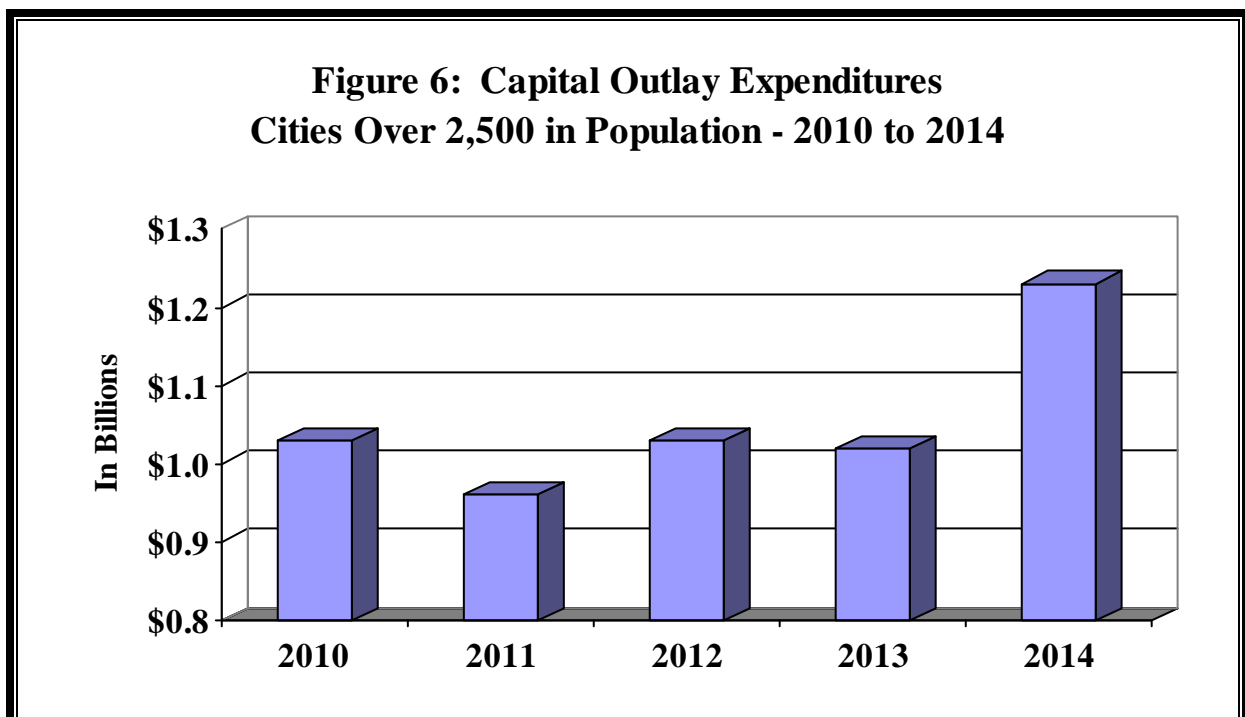
## Capital Outlay Expenditures

In 2014, cities over 2,500 in population expended \$1.23 billion on capital investments. This represents an increase of 21.0 percent from the level expended in 2013. 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>
2010	\$1,033,480,751	\$261
2011	\$ 960,350,132	\$241
2012	\$1,026,282,677	\$255
2013	\$1,018,339,939	\$250
2014	\$1,231,824,223	\$299

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

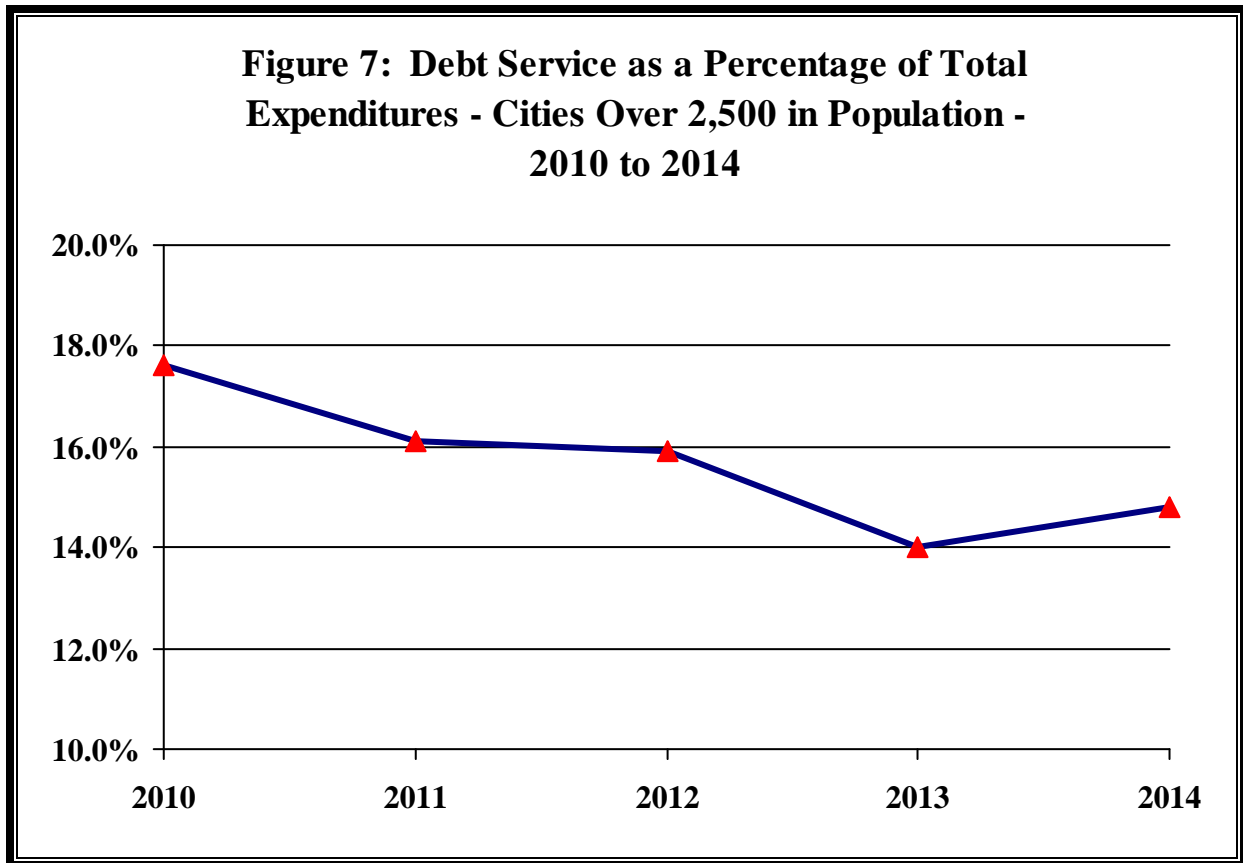
Figure 6 below illustrates the trend in capital outlay expenditures between 2010 and 2014.



## Debt Service

In 2014, large cities expended a total of \$788.8 million on debt service, which represented 14.8 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2013 and 2014, large city debt service expenditures increased \$107.0 million, or 15.7 percent.

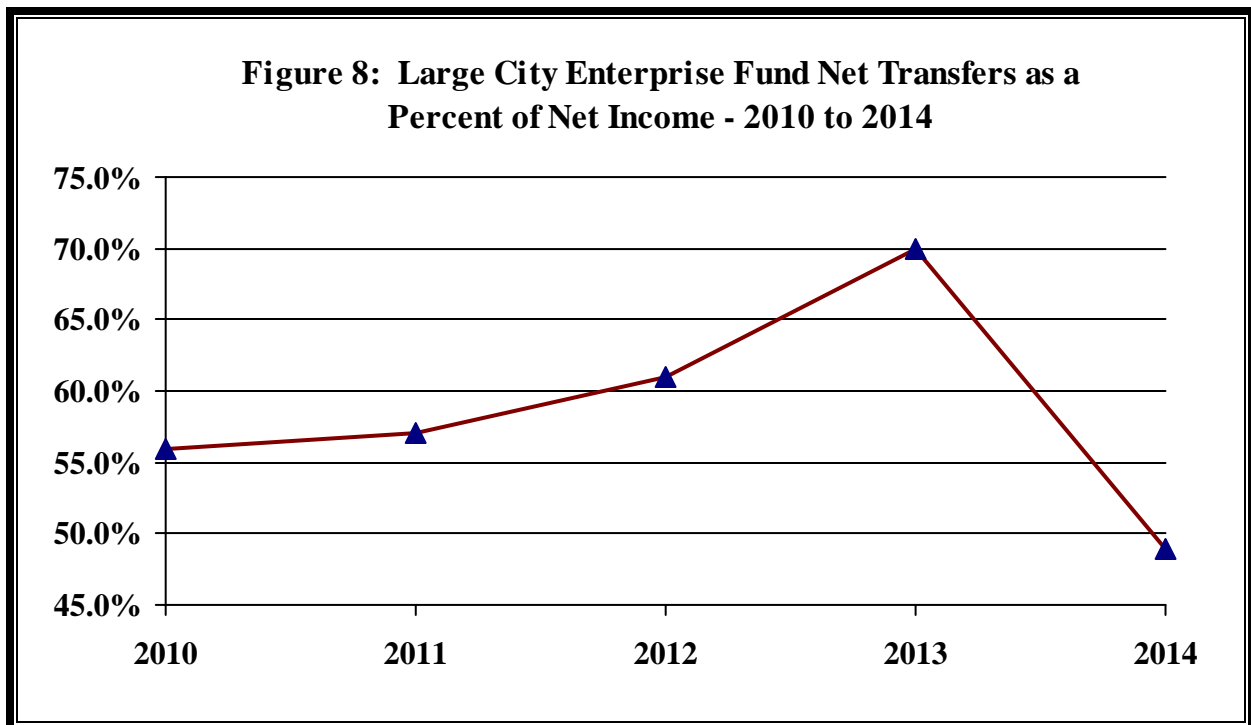
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



## Municipal Enterprises

In addition to governmental funds, many cities establish enterprise funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises generally are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. However, some municipalities choose to subsidize an enterprise that benefits the community as a whole. Enterprise fund accounting is also used to provide 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 recreation, sewer, and water activities.

In aggregate, large city municipal enterprises reported a net income of \$249.9 million and net transfers (transfers out minus transfers in) of \$122.2 million in 2014. This represents an increase of 67.4 percent in net income and a 16.7 percent increase in net transfers over 2013. 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 represented 48.9 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.

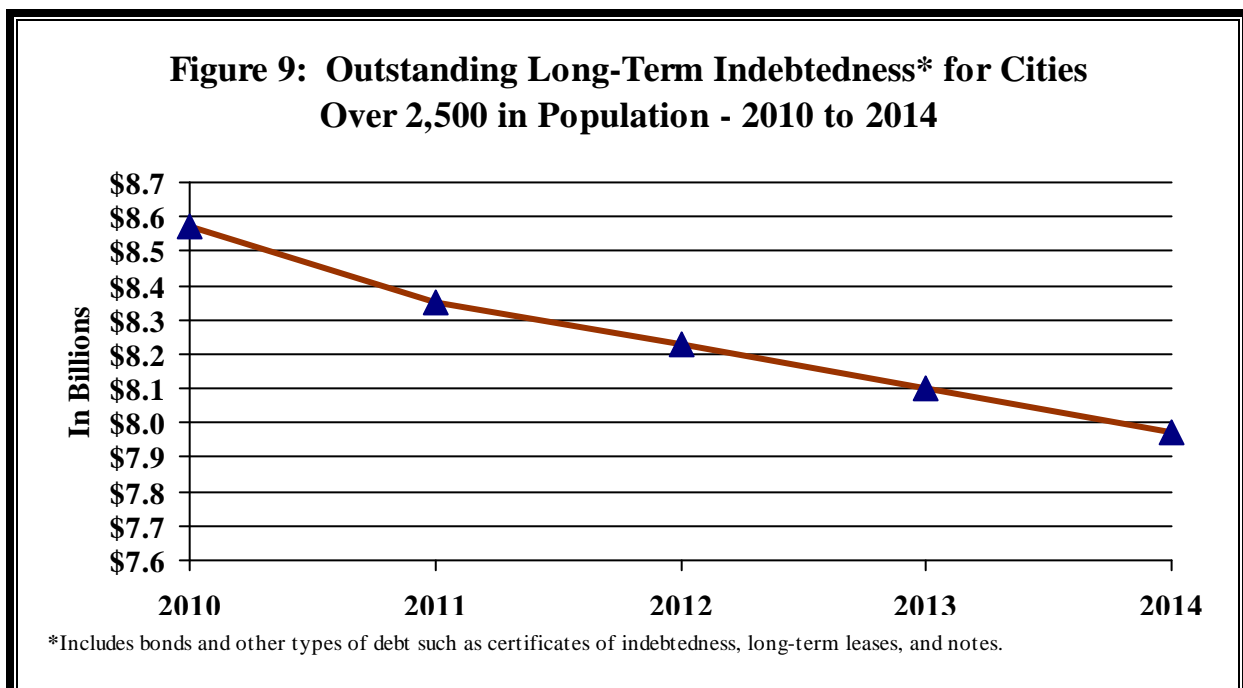


## Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$7.97 billion, or \$1,942 per capita, at the end of 2014. This represents a decrease of 1.7 percent from the 2013 level. Cities incur long-term debt through various ways 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 2013 and 2014.

	<b>2013 Amount</b>	<b>2014 Amount</b>
General Obligation	\$1,880,001,426	\$1,956,132,993
General Obligation Tax Increment	382,493,781	341,635,715
Revenue Tax Increment	43,769,210	64,527,886
Special Assessment	1,973,706,049	1,921,356,094
General Obligation Revenue	1,324,711,315	1,316,622,726
Revenue	1,106,295,242	985,963,803
All Other	42,121,680	35,615,809
<b>Total Bonded Indebtedness</b>	<b><u>\$6,753,098,703</u></b>	<b><u>\$6,621,855,026</u></b>

Figure 9 below shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

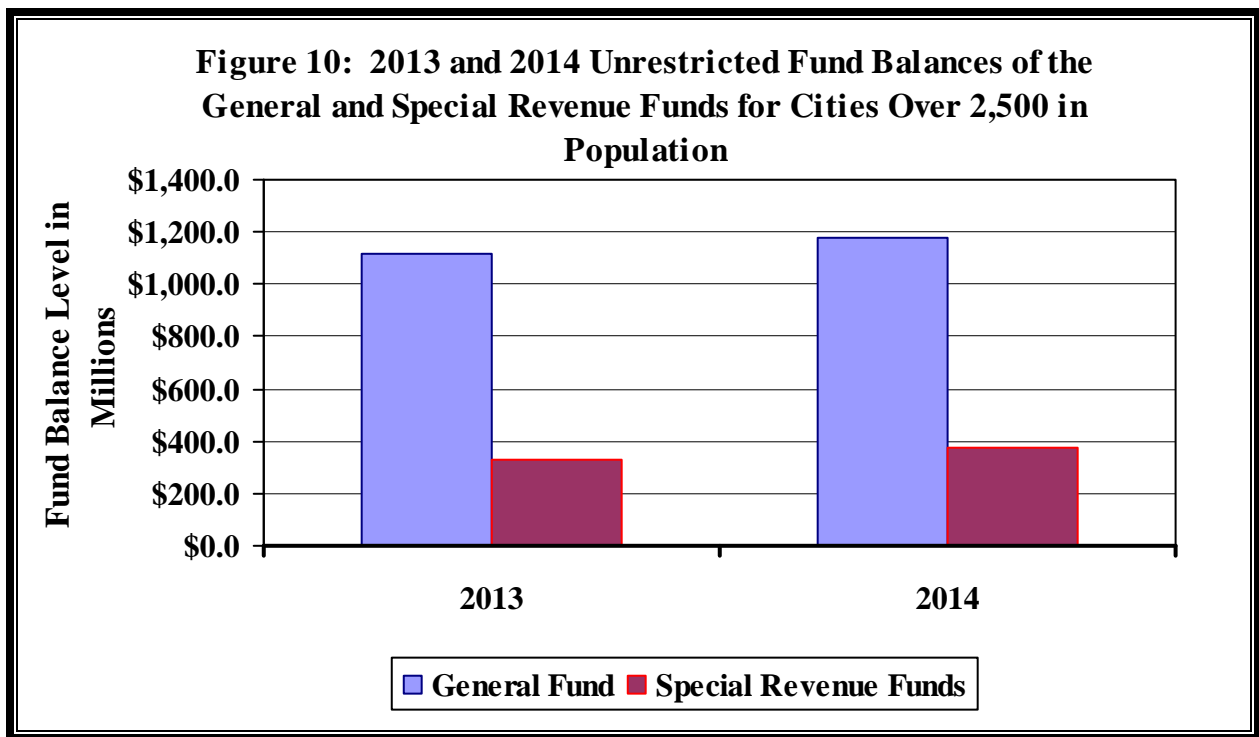


## Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$1.55 billion in 2014.<sup>6</sup> This was an increase of 7.3 percent over 2013. 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 46.9 percent in 2014, compared to 45.5 percent for unrestricted fund balances in 2013. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 32.2 percent for cities of the first class, compared to 75.0 percent for fourth class cities.

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



<sup>6</sup>In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. Appendix A (pg. 360) provides a more detailed discussion of fund balances and GASB 54.

---

## Overview of Cities Under 2,500 in Population

---

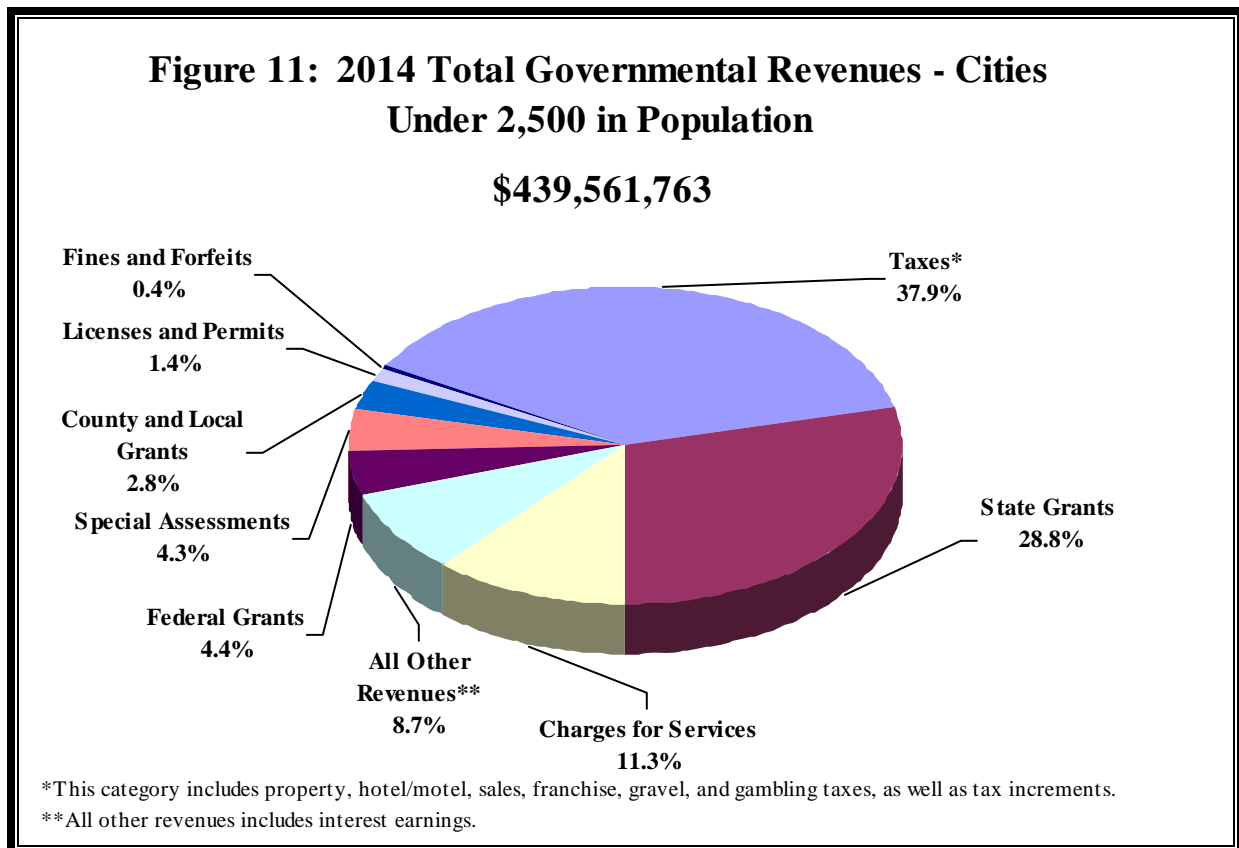
### Total Governmental Revenues

In 2014, cities under 2,500 in population, or small cities, had total governmental revenues of \$439.6 million. This represents an increase of \$5.7 million, or 1.3 percent, over 2013.

Among the various categories of small city revenues, six showed increases, while four showed decreases between 2013 and 2014. The categories with the largest increases were interest earnings (26.6 percent), special assessments (13.6 percent), and licenses and permits (10.5 percent). The category with the largest decrease was fines and forfeits (-9.1 percent).

The main sources of revenues for small cities in 2014 were taxes and state grants, which together accounted for 66.7 percent of all revenues.

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



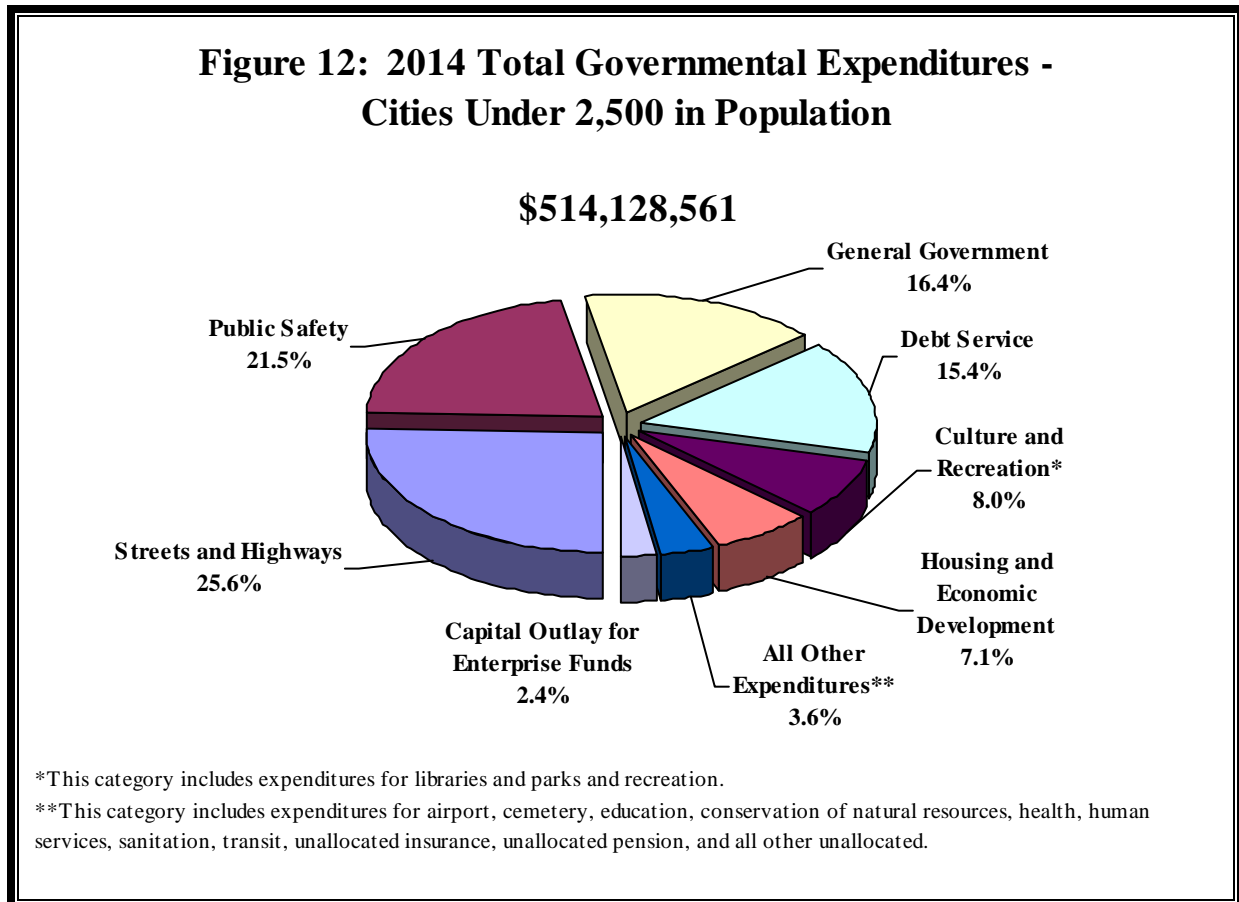


## Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service Funds, and Permanent. In 2014, cities under 2,500 in population expended \$514.1 million to provide city services. This represents an increase of 2.0 percent above 2013 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 58.5 percent of total governmental expenditures, while capital outlay accounted for 26.2 percent, and debt service accounted for 15.4 percent.

In 2014, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, general government, and debt service. These four categories together accounted for 78.9 percent of all expenditures.

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

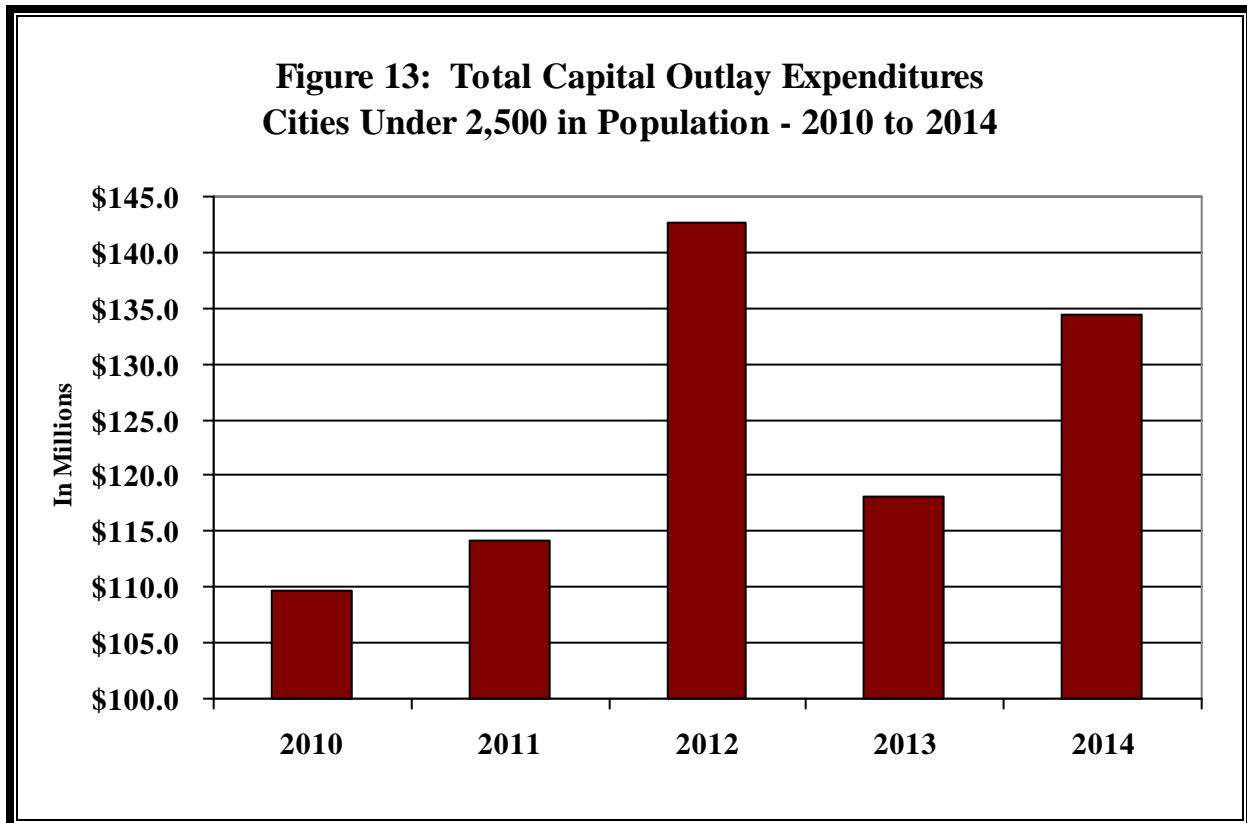


## Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$134.5 million on capital outlay in 2014. This represents an increase of 13.9 percent above the level expended in 2013.

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.

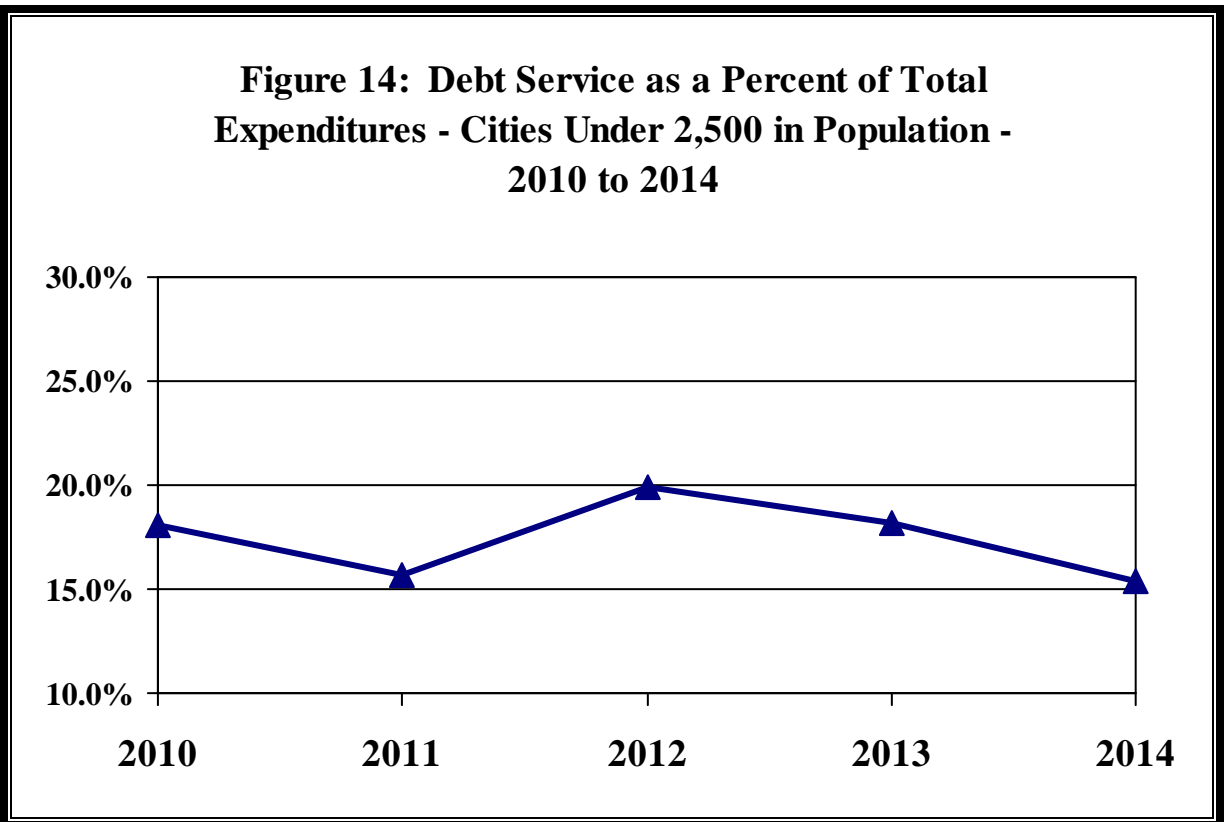
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2010 through 2014.



## Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2014, small cities expended a total of \$79.0 million on debt service. This represented a decrease of 13.7 percent from 2013. Overall, debt service expenditures accounted for 15.4 percent of total expenditures for small cities.

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

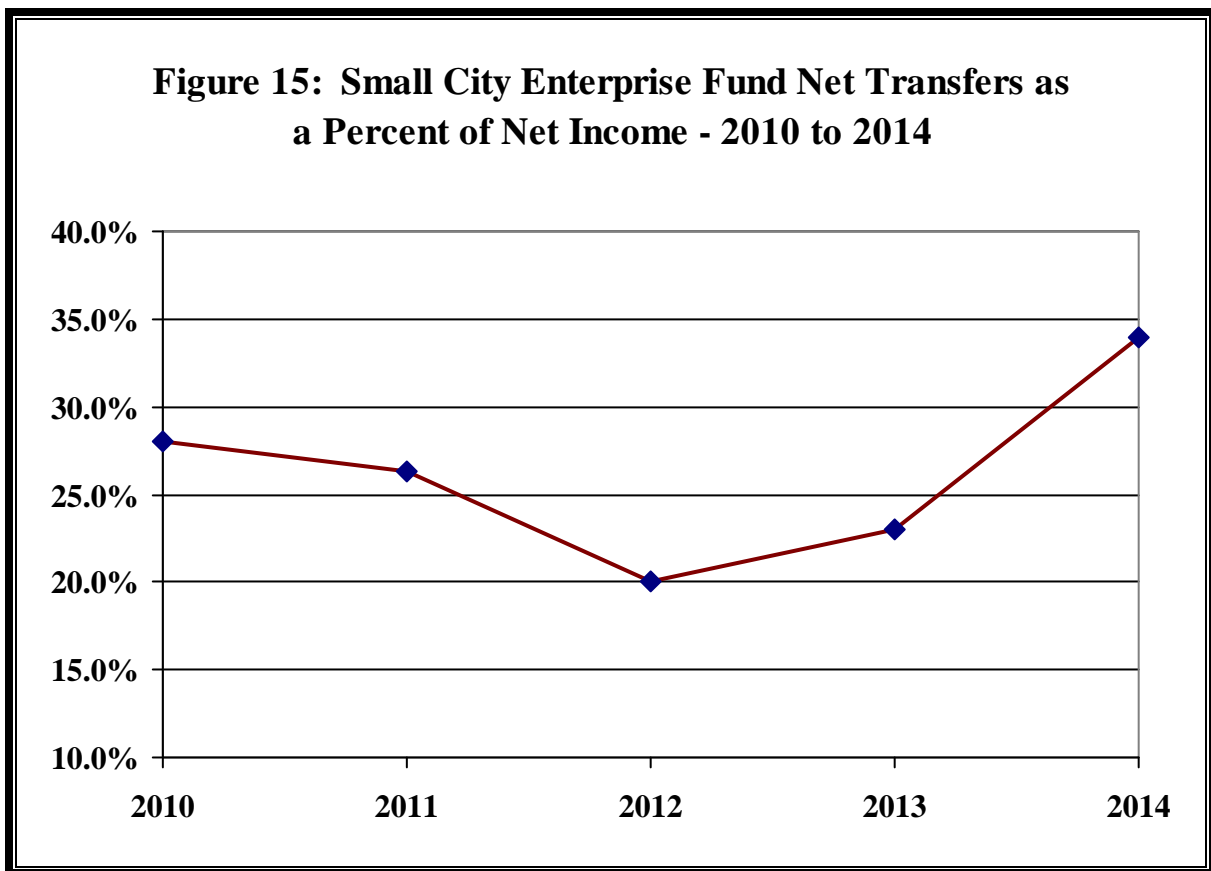


## Municipal Enterprises

The total net income of small city enterprises in 2014 was \$41.5 million, and the net amount transferred to other funds was \$14.0 million. This represents an increase in net income of 6.6 percent and an increase in net transfers (transfers out minus transfers in) of 54.4 percent over 2013.

In 2014, the municipal enterprises of small cities transferred 33.9 percent of their net income to other funds, compared to 23.4 percent in 2013.

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



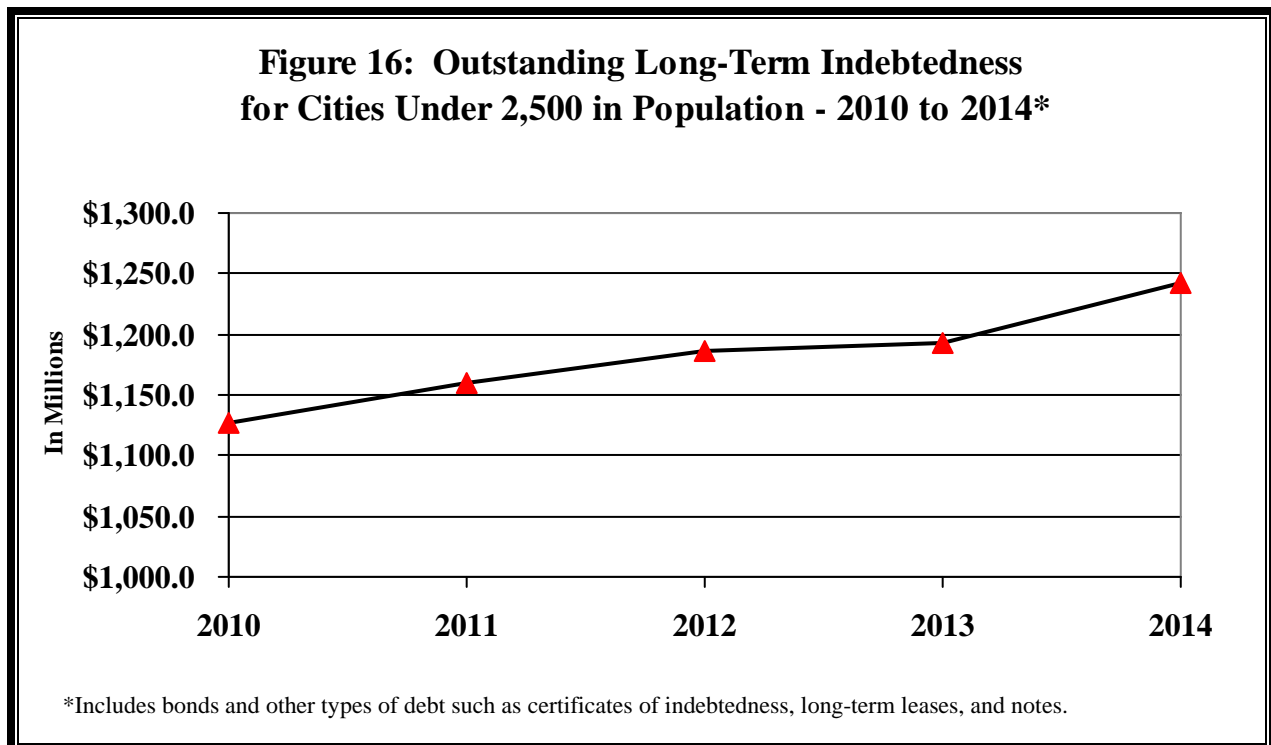
## Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.24 billion at the end of 2014. This represents a 4.2 percent increase over the level in 2013. On a per capita basis, small cities carried \$3,454 in long-term debt, compared to \$1,942 for large cities. 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 2013 and 2014.

	<b>2013 Amount</b>	<b>2014 Amount</b>
General Obligation	\$171,930,296	\$187,033,985
General Obligation Tax Increment	21,601,682	24,047,701
Revenue Tax Increment	290,323	188,566
Special Assessment	243,354,168	250,180,119
General Obligation Revenue	344,868,988	359,535,551
Revenue	72,463,997	46,827,315
All Other	815,000	110,000
<b>Total Bonded Indebtedness</b>	<b>\$855,324,454</b>	<b>\$867,923,237</b>

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



This page left blank intentionally

## **GOVERNMENTAL TABLES**

**Table 6**  
**Summary of Governmental Fund Revenues for All Cities**  
**5-Year Change**  
**For the Years Ended December 31, 2010 Through 2014**

Governmental Fund Revenues	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$1,766,299,611	37.9%	\$1,796,558,689	38.3%	\$1,899,534,974	39.4%	\$1,960,452,720	40.6%	\$1,972,761,781	38.7%	11.7%	0.6%
Tax Increments	242,011,969	5.2%	241,884,846	5.2%	224,916,763	4.7%	194,781,367	4.0%	208,310,927	4.1%	-13.9%	6.9%
Franchise Taxes	110,082,391	2.4%	115,129,278	2.5%	113,981,141	2.4%	129,865,297	2.7%	136,866,366	2.7%	24.3%	5.4%
Local Sales Tax	91,478,357	2.0%	94,764,836	2.0%	97,134,872	2.0%	118,838,364	2.5%	142,132,355	2.8%	55.4%	19.6%
Hotel/Motel Taxes	58,610,422	1.3%	62,446,820	1.3%	65,346,196	1.4%	36,083,202	0.7%	43,048,941	0.8%	-26.6%	19.3%
Gravel and Gambling Taxes	1,081,307	0.0%	1,191,286	0.0%	1,257,722	0.0%	1,380,021	0.0%	1,553,812	0.0%	43.7%	12.6%
Special Assessments	288,843,417	6.2%	261,328,356	5.6%	271,200,031	5.6%	297,895,668	6.2%	289,725,513	5.7%	0.3%	-2.7%
Licenses and Permits	128,009,522	2.7%	139,305,989	3.0%	156,110,657	3.2%	171,044,917	3.5%	189,420,239	3.7%	48.0%	10.7%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$71,495,163	1.5%	\$59,721,397	1.3%	\$67,998,817	1.4%	\$39,102,486	0.8%	\$36,409,332	0.7%	-49.1%	-6.9%
All Other	240,345,909	5.2%	189,106,660	4.0%	183,988,706	3.8%	177,360,214	3.7%	124,959,151	2.5%	-48.0%	-29.5%
State Grants												
Local Government Aid	425,918,403	9.1%	424,329,177	9.0%	425,813,069	8.8%	423,737,755	8.8%	505,842,048	9.9%	18.8%	19.4%
Market Value Credit	14,654,823	0.3%	15,869,493	0.3%	675,934	0.0%	361,515	0.0%	355,224	0.0%	-97.6%	-1.7%
Taconite Relief and Aids	14,037,935	0.3%	11,710,734	0.2%	11,310,811	0.2%	16,831,849	0.3%	15,685,348	0.3%	11.7%	-6.8%
PERA Aid	4,909,394	0.1%	5,067,457	0.1%	4,906,436	0.1%	4,731,889	0.1%	4,519,796	0.1%	-7.9%	-4.5%
Highways	129,479,799	2.8%	133,452,263	2.8%	155,330,658	3.2%	146,554,625	3.0%	177,414,283	3.5%	37.0%	21.1%
All Other	237,294,018	5.1%	273,240,018	5.8%	249,696,524	5.2%	243,428,693	5.0%	270,703,857	5.3%	14.1%	11.2%
County Grants	27,403,329	0.6%	27,539,123	0.6%	30,810,681	0.6%	33,457,547	0.7%	32,944,005	0.6%	20.2%	-1.5%
Local Unit Grants	44,155,096	0.9%	50,816,471	1.1%	66,500,248	1.4%	75,124,333	1.6%	60,509,905	1.2%	37.0%	-19.5%
<b>Total Intergovernmental Revenues</b>	<b>\$1,209,693,869</b>	<b>25.9%</b>	<b>\$1,190,852,793</b>	<b>25.4%</b>	<b>\$1,197,031,884</b>	<b>24.9%</b>	<b>\$1,160,690,906</b>	<b>24.0%</b>	<b>\$1,229,342,949</b>	<b>24.1%</b>	1.6%	5.9%
<b>Departmental Fees and Service Charges</b>												
General Government	\$112,681,253	2.4%	\$115,349,386	2.5%	\$126,958,711	2.6%	\$126,617,154	2.6%	\$129,193,513	2.5%	14.7%	2.0%
Public Safety	92,733,564	2.0%	98,932,616	2.1%	93,926,472	2.0%	98,923,815	2.0%	101,497,110	2.0%	9.5%	2.6%
Streets and Highways	31,034,708	0.7%	26,752,151	0.6%	33,173,048	0.7%	38,030,603	0.8%	45,884,083	0.9%	47.8%	20.7%
Sanitation (Refuse Collection)	10,694,195	0.2%	10,107,612	0.2%	11,462,899	0.2%	12,191,271	0.3%	13,145,902	0.3%	22.9%	7.8%
Libraries	1,443,697	0.0%	1,423,971	0.0%	1,136,059	0.0%	1,159,599	0.0%	1,168,241	0.0%	-19.1%	0.7%
Parks and Recreation	96,588,681	2.1%	99,416,623	2.1%	118,334,698	2.5%	121,907,676	2.5%	119,663,531	2.3%	23.9%	-1.8%
Airport	8,382,809	0.2%	9,459,852	0.2%	9,804,068	0.2%	10,550,581	0.2%	11,016,785	0.2%	31.4%	4.4%
Transit	4,849,114	0.1%	4,920,717	0.1%	6,536,857	0.1%	6,413,534	0.1%	6,470,336	0.1%	33.4%	0.9%
Cemetery	1,558,259	0.0%	1,297,796	0.0%	1,285,092	0.0%	1,381,376	0.0%	1,454,181	0.0%	-6.7%	5.3%
All Other	74,354,599	1.6%	78,043,312	1.7%	99,650,518	2.1%	111,601,124	2.3%	107,817,548	2.1%	45.0%	-3.4%
<b>Total Departmental Fees and Service Charges</b>	<b>\$434,320,879</b>	<b>9.3%</b>	<b>\$445,704,036</b>	<b>9.5%</b>	<b>\$502,268,422</b>	<b>10.4%</b>	<b>\$528,776,733</b>	<b>11.0%</b>	<b>\$537,311,230</b>	<b>10.5%</b>	23.7%	1.6%
Fines and Forfeits	\$44,130,396	0.9%	\$44,911,013	1.0%	\$41,469,524	0.9%	\$35,926,274	0.7%	\$35,401,943	0.7%	-19.8%	-1.5%
Interest Earnings**	80,636,233	1.7%	97,678,010	2.1%	60,463,473	1.3%	(27,646,104)	-0.6%	97,937,811	1.9%	21.5%	454.3%
All Other Revenues	208,407,534	4.5%	199,176,503	4.2%	185,914,818	3.9%	219,124,423	4.5%	209,199,275	4.1%	0.4%	-4.5%
<b>Total Revenues</b>	<b>\$4,663,605,907</b>	<b>100.0%</b>	<b>\$4,690,932,455</b>	<b>100.0%</b>	<b>\$4,816,630,477</b>	<b>100.0%</b>	<b>\$4,827,213,788</b>	<b>100.0%</b>	<b>\$5,093,013,142</b>	<b>100.0%</b>	9.2%	5.5%
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$809,361,012		\$687,378,912		\$831,648,717		\$652,135,332		\$822,134,674			
Other Long-Term Indebtedness	23,655,561		24,683,802		66,468,400		25,681,483		65,198,745			
Short-Term Indebtedness	1,232,329		106,649		2,016,482		241,200		760,050			
<b>Total Borrowing</b>	<b>\$834,248,902</b>		<b>\$712,169,363</b>		<b>\$900,133,599</b>		<b>\$678,058,015</b>		<b>\$888,093,469</b>			
Other Financing Sources	\$15,128,386		\$23,915,218		\$23,210,712		\$22,545,509		\$23,938,938			
Transfers from Enterprise Funds	174,001,907		181,921,535		208,797,517		180,428,077		194,131,066			
Transfers from Governmental Funds	719,322,910		678,468,302		668,041,797		649,225,313		681,513,463			
<b>Total Revenues and Other Financing Sources</b>	<b>\$6,406,308,012</b>		<b>\$6,287,406,873</b>		<b>\$6,616,814,102</b>		<b>\$6,357,470,702</b>		<b>\$6,880,690,078</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.



**Table 7**  
**Summary of Governmental Fund Expenditures for All Cities**  
**5-Year Change**  
**For the Years Ended December 31, 2010 Through 2014**

Governmental Fund Expenditures	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$509,082,295	9.5%	\$505,999,953	9.8%	\$539,249,594	10.0%	\$560,555,154	10.4%	\$585,377,432	10.0%	15.0%	4.4%
Capital Outlay	59,951,569	1.1%	51,336,303	1.0%	48,212,625	0.9%	33,430,738	0.6%	82,064,436	1.4%	36.9%	145.5%
Public Safety												
Current Expenditures	1,286,431,697	23.9%	1,306,436,154	25.2%	1,310,866,907	24.3%	1,335,182,415	24.8%	1,380,252,448	23.6%	7.3%	3.4%
Capital Outlay	110,112,560	2.0%	112,853,133	2.2%	115,110,212	2.1%	103,316,938	1.9%	99,605,308	1.7%	-9.5%	-3.6%
Streets and Highways												
Current Expenditures	447,305,934	8.3%	464,822,913	9.0%	470,493,838	8.7%	535,800,999	10.0%	566,261,138	9.7%	26.6%	5.7%
Capital Outlay	658,435,621	12.2%	645,560,263	12.5%	705,127,953	13.1%	691,270,129	12.8%	762,388,039	13.1%	15.8%	10.3%
Sanitation												
Current Expenditures	23,942,445	0.4%	16,068,663	0.3%	17,587,389	0.3%	18,016,515	0.3%	19,788,777	0.3%	-17.3%	9.8%
Capital Outlay	893,235	0.0%	1,310,657	0.0%	4,436,501	0.1%	472,886	0.0%	457,471	0.0%	-48.8%	-3.3%
Health												
Current Expenditures	25,629,497	0.5%	28,565,393	0.6%	24,284,312	0.4%	29,590,039	0.5%	31,467,763	0.5%	22.8%	6.3%
Capital Outlay	126,150	0.0%	231,233	0.0%	229,447	0.0%	358,694	0.0%	---	---	-100.0%	-100.0%
Libraries												
Current Expenditures	71,932,444	1.3%	65,489,600	1.3%	64,021,216	1.2%	62,916,351	1.2%	65,663,553	1.1%	-8.7%	4.4%
Capital Outlay	6,677,946	0.1%	6,360,735	0.1%	9,173,644	0.2%	4,556,078	0.1%	16,643,005	0.3%	149.2%	265.3%
Parks and Recreation												
Current Expenditures	381,362,862	7.1%	388,926,798	7.5%	395,540,845	7.3%	473,656,555	8.8%	434,792,342	7.4%	14.0%	-8.2%
Capital Outlay	137,237,310	2.6%	127,799,703	2.5%	117,166,157	2.2%	126,399,248	2.3%	182,668,460	3.1%	33.1%	44.5%
Housing/Economic Development												
Current Expenditures	450,499,632	8.4%	405,051,762	7.8%	442,046,879	8.2%	380,061,807	7.1%	447,710,149	7.7%	-0.6%	17.8%
Capital Outlay	72,715,750	1.4%	48,769,039	0.9%	75,729,288	1.4%	95,378,176	1.8%	140,712,850	2.4%	93.5%	47.5%
Conservation of Natural Resources												
Current Expenditures	3,716,633	0.1%	3,912,339	0.1%	6,547,699	0.1%	6,505,023	0.1%	7,613,258	0.1%	104.8%	17.0%
Capital Outlay	319,039	0.0%	1,913,442	0.0%	267,780	0.0%	947,037	0.0%	1,381,684	0.0%	333.1%	45.9%
Airport												
Current Expenditures	15,214,124	0.3%	15,982,480	0.3%	17,826,274	0.3%	16,349,829	0.3%	18,153,887	0.3%	19.3%	11.0%
Capital Outlay	26,300,051	0.5%	27,099,897	0.5%	29,764,093	0.6%	25,360,723	0.5%	22,995,526	0.4%	-12.6%	-9.3%
Transit												
Current Expenditures	18,207,572	0.3%	19,425,899	0.4%	21,091,213	0.4%	21,549,658	0.4%	22,730,515	0.4%	24.8%	5.5%
Capital Outlay	11,325,510	0.2%	6,787,633	0.1%	9,667,391	0.2%	5,456,997	0.1%	4,385,292	0.1%	-61.3%	-19.6%
Unallocated Insurance	13,861,592	0.3%	16,558,064	0.3%	14,706,284	0.3%	8,193,985	0.2%	6,534,687	0.1%	-52.9%	-20.3%
All Other Expenditures												
Current Expenditures	38,199,278	0.7%	40,998,715	0.8%	29,384,584	0.5%	23,637,449	0.4%	19,494,895	0.3%	-49.0%	-17.5%
Capital Outlay	9,142,594	0.2%	10,552,322	0.2%	7,327,318	0.1%	6,480,739	0.1%	18,421,619	0.3%	101.5%	184.3%
Capital Outlay for Enterprise Funds	49,944,627	0.9%	33,825,792	0.7%	46,640,767	0.9%	42,967,906	0.8%	34,575,107	0.6%	-30.8%	-19.5%
Debt Service												
Principal Payments	715,270,084	13.3%	609,554,515	11.8%	664,319,563	12.3%	576,161,617	10.7%	673,673,650	11.5%	-5.8%	16.9%
Interest and Fiscal Charges	234,382,861	4.4%	222,637,927	4.3%	213,582,029	4.0%	197,221,960	3.7%	194,170,478	3.3%	-17.2%	-1.5%
Total Current Expenditures	\$3,285,386,005	61.1%	\$3,278,238,733	63.2%	\$3,353,647,034	62.1%	\$3,472,015,779	64.5%	\$3,605,840,844	61.7%	9.8%	3.9%
Total Capital Outlay	1,143,181,962	21.3%	1,074,400,152	20.7%	1,168,853,176	21.6%	1,136,396,289	21.1%	1,366,298,797	23.4%	19.5%	20.2%
Total Debt Service	949,652,945	17.7%	832,192,442	16.1%	877,901,592	16.3%	773,383,577	14.4%	867,844,128	14.9%	-8.6%	12.2%
Total Expenditures	\$5,378,220,912	100.0%	\$5,184,831,327	100.0%	\$5,400,401,802	100.0%	\$5,381,795,645	100.0%	\$5,839,983,769	100.0%	8.6%	8.5%
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$160,487,558		\$348,939,154		\$202,773,282		\$121,281,527		\$157,135,732			
Other Financing Uses	4,311,886		17,119,398		2,009,300		3,327,520		5,840,779			
Transfers to Enterprise Funds	98,673,828		83,728,549		105,067,760		103,650,509		91,873,199			
Transfers to Governmental Funds	719,339,070		676,177,439		668,033,952		649,225,313		681,544,698			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$6,361,033,254</b>		<b>\$6,310,795,867</b>		<b>\$6,378,286,096</b>		<b>\$6,259,280,514</b>		<b>\$6,776,378,177</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, 2010 Through 2014**

Governmental Fund Revenues	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$1,636,645,016	38.4%	\$1,662,533,976	38.9%	\$1,749,815,899	40.0%	\$1,806,605,967	41.1%	\$1,816,632,376	39.0%	11.0%	0.6%
Tax Increments	231,964,668	5.4%	232,437,921	5.4%	215,502,206	4.9%	186,751,595	4.3%	200,712,980	4.3%	-13.5%	7.5%
Franchise Taxes	108,686,356	2.6%	113,755,575	2.7%	112,375,014	2.6%	127,825,688	2.9%	134,484,105	2.9%	23.7%	5.2%
Local Sales Tax	91,311,996	2.1%	94,465,146	2.2%	97,061,573	2.2%	118,577,379	2.7%	141,837,930	3.0%	55.3%	19.6%
Hotel/Motel Taxes	58,498,134	1.4%	62,341,043	1.5%	65,234,078	1.5%	35,986,904	0.8%	42,874,299	0.9%	-26.7%	19.1%
Gravel and Gambling Taxes	996,090	0.0%	1,106,282	0.0%	1,184,661	0.0%	1,293,249	0.0%	1,461,757	0.0%	46.7%	13.0%
Special Assessments	271,287,047	6.4%	244,547,198	5.7%	255,178,074	5.8%	281,305,872	6.4%	270,872,873	5.8%	-0.2%	-3.7%
Licenses and Permits	123,125,540	2.9%	134,240,739	3.1%	151,050,615	3.5%	165,302,910	3.8%	183,074,633	3.9%	48.7%	10.8%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$66,804,466	1.6%	\$55,719,760	1.3%	\$58,832,961	1.3%	\$32,938,544	0.7%	\$30,963,031	0.7%	-53.7%	-6.0%
All Other	217,601,116	5.1%	172,555,842	4.0%	163,773,020	3.7%	164,233,096	3.7%	110,854,632	2.4%	-49.1%	-32.5%
State Grants												
Local Government Aid	341,576,002	8.0%	341,194,575	8.0%	341,245,570	7.8%	338,800,512	7.7%	411,248,065	8.8%	20.4%	21.4%
Market Value Credit	8,947,692	0.2%	9,990,709	0.2%	527,920	0.0%	227,237	0.0%	214,906	0.0%	-97.6%	-5.4%
Taconite Relief and Aids	8,215,536	0.2%	7,583,171	0.2%	7,381,018	0.2%	9,934,463	0.2%	10,288,653	0.2%	25.2%	3.6%
PERA Aid	4,399,948	0.1%	4,564,410	0.1%	4,443,879	0.1%	4,261,908	0.1%	4,090,700	0.1%	-7.0%	-4.0%
Highways	129,306,055	3.0%	132,817,981	3.1%	154,451,477	3.5%	144,351,986	3.3%	176,716,490	3.8%	36.7%	22.4%
All Other	212,687,554	5.0%	234,343,459	5.5%	206,888,058	4.7%	211,132,027	4.8%	245,447,547	5.3%	15.4%	16.3%
County Grants	23,089,120	0.5%	21,502,836	0.5%	25,558,678	0.6%	26,017,518	0.6%	28,479,021	0.6%	23.3%	9.5%
Local Unit Grants	39,754,981	0.9%	47,266,996	1.1%	61,488,075	1.4%	69,659,003	1.6%	52,551,767	1.1%	32.2%	-24.6%
<b>Total Intergovernmental Revenues</b>	<b>\$1,052,382,470</b>	<b>24.7%</b>	<b>\$1,027,539,739</b>	<b>24.0%</b>	<b>\$1,024,590,656</b>	<b>23.4%</b>	<b>\$1,001,556,294</b>	<b>22.8%</b>	<b>\$1,070,854,812</b>	<b>23.0%</b>	1.8%	6.9%
<b>Departmental Fees and Service Charges</b>												
General Government	\$110,317,238	2.6%	\$113,070,017	2.6%	\$124,803,955	2.9%	\$124,318,394	2.8%	\$126,465,061	2.7%	14.6%	1.7%
Public Safety	71,584,668	1.7%	76,521,685	1.8%	70,280,974	1.6%	75,235,877	1.7%	77,598,237	1.7%	8.4%	3.1%
Streets and Highways	30,192,248	0.7%	25,906,094	0.6%	32,234,065	0.7%	36,767,887	0.8%	44,285,164	1.0%	46.7%	20.4%
Sanitation (Refuse Collection)	7,622,773	0.2%	6,822,950	0.2%	8,147,353	0.2%	8,919,034	0.2%	9,873,260	0.2%	29.5%	10.7%
Libraries	1,177,696	0.0%	1,179,493	0.0%	846,210	0.0%	938,926	0.0%	927,335	0.0%	-21.3%	-1.2%
Parks and Recreation	90,017,101	2.1%	92,639,293	2.2%	111,412,551	2.5%	114,255,175	2.6%	112,395,223	2.4%	24.9%	-1.6%
Airport	7,319,663	0.2%	8,398,714	0.2%	8,286,413	0.2%	8,762,068	0.2%	9,334,339	0.2%	27.5%	6.5%
Transit	4,804,264	0.1%	4,883,181	0.1%	6,503,027	0.1%	6,394,001	0.1%	6,453,323	0.1%	34.3%	0.9%
Cemetery	1,240,512	0.0%	956,306	0.0%	966,295	0.0%	932,867	0.0%	1,124,186	0.0%	-9.4%	20.5%
All Other	68,405,833	1.6%	72,328,895	1.7%	93,402,306	2.1%	104,643,027	2.4%	99,377,761	2.1%	45.3%	-5.0%
<b>Total Departmental Fees and Service Charges</b>	<b>\$392,681,996</b>	<b>9.2%</b>	<b>\$402,706,628</b>	<b>9.4%</b>	<b>\$456,883,149</b>	<b>10.4%</b>	<b>\$481,167,256</b>	<b>11.0%</b>	<b>\$487,833,889</b>	<b>10.5%</b>	24.2%	1.4%
Fines and Forfeits	\$42,020,883	1.0%	\$42,929,186	1.0%	\$39,484,444	0.9%	\$34,132,719	0.8%	\$33,771,442	0.7%	-19.6%	-1.1%
Interest Earnings**	74,648,873	1.8%	92,734,524	2.2%	56,631,878	1.3%	(30,304,309)	-0.7%	94,573,225	2.0%	26.7%	412.1%
All Other Revenues	176,797,197	4.1%	164,937,216	3.9%	151,275,151	3.5%	183,194,127	4.2%	174,467,058	3.7%	-1.3%	-4.8%
<b>Total Revenues</b>	<b>\$4,261,046,266</b>	<b>100.0%</b>	<b>\$4,276,275,173</b>	<b>100.0%</b>	<b>\$4,376,267,398</b>	<b>100.0%</b>	<b>\$4,393,395,651</b>	<b>100.0%</b>	<b>\$4,653,451,379</b>	<b>100.0%</b>	9.2%	5.9%
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$740,631,402		\$635,418,621		\$725,026,377		\$580,673,466		\$719,514,955			
Other Long-Term Indebtedness	17,228,108		16,656,372		57,251,764		13,391,194		53,180,083			
Short-Term Indebtedness	560,000		3,699		111,881		---		---			
<b>Total Borrowing</b>	<b>\$758,419,510</b>		<b>\$652,078,692</b>		<b>\$782,390,022</b>		<b>\$594,064,660</b>		<b>\$772,695,038</b>			
Other Financing Sources	\$12,865,862		\$19,483,723		\$19,915,267		\$19,241,070		\$21,307,255			
Transfers from Enterprise Funds	155,531,740		163,907,913		187,421,584		159,618,477		173,339,606			
Transfers from Governmental Funds	680,466,228		645,113,587		628,337,600		605,570,944		644,007,523			
<b>Total Revenues and Other Financing Sources</b>	<b>\$5,868,329,606</b>		<b>\$5,756,859,088</b>		<b>\$5,994,331,871</b>		<b>\$5,771,890,802</b>		<b>\$6,264,800,801</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.

**Table 9**  
**Summary of Governmental Fund Expenditures for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2010 Through 2014**

Governmental Fund Expenditures	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$440,020,157	8.9%	\$435,769,004	9.2%	\$466,113,415	9.6%	\$484,989,761	9.9%	\$506,451,166	9.5%	15.1%	4.4%
Capital Outlay	54,145,334	1.1%	46,041,219	1.0%	43,106,934	0.9%	26,966,510	0.6%	76,485,595	1.4%	41.3%	183.6%
Public Safety												
Current Expenditures	1,204,421,579	24.5%	1,221,221,527	25.9%	1,226,568,827	25.2%	1,247,904,515	25.6%	1,290,175,361	24.2%	7.1%	3.4%
Capital Outlay	94,350,014	1.9%	93,407,370	2.0%	90,148,370	1.8%	79,290,753	1.6%	79,163,856	1.5%	-16.1%	-0.2%
Streets and Highways												
Current Expenditures	394,952,153	8.0%	409,840,729	8.7%	417,239,111	8.6%	476,954,444	9.8%	506,065,839	9.5%	28.1%	6.1%
Capital Outlay	608,611,616	12.4%	588,065,468	12.5%	639,263,671	13.1%	638,259,321	13.1%	691,025,450	13.0%	13.5%	8.3%
Sanitation												
Current Expenditures	19,786,024	0.4%	12,005,188	0.3%	13,590,395	0.3%	13,908,086	0.3%	15,624,644	0.3%	-21.0%	12.3%
Capital Outlay	301,342	0.0%	343,874	0.0%	293,999	0.0%	188,663	0.0%	305,078	0.0%	1.2%	61.7%
Health												
Current Expenditures	25,487,445	0.5%	28,188,348	0.6%	23,943,706	0.5%	28,855,294	0.6%	30,361,921	0.6%	19.1%	5.2%
Capital Outlay	125,353	0.0%	128,328	0.0%	47,076	0.0%	---	---	---	---	-100.0%	---
Libraries												
Current Expenditures	65,497,656	1.3%	58,891,919	1.2%	57,270,812	1.2%	55,994,487	1.1%	58,478,395	1.1%	-10.7%	4.4%
Capital Outlay	5,979,602	0.1%	3,673,615	0.1%	7,898,620	0.2%	3,924,971	0.1%	15,565,435	0.3%	160.3%	296.6%
Parks and Recreation												
Current Expenditures	359,123,310	7.3%	366,112,415	7.8%	372,629,335	7.6%	448,325,897	9.2%	410,480,004	7.7%	14.3%	-8.4%
Capital Outlay	131,032,855	2.7%	118,358,059	2.5%	109,630,482	2.2%	120,662,547	2.5%	173,993,997	3.3%	32.8%	44.2%
Housing/Economic Development												
Current Expenditures	430,786,732	8.8%	384,198,329	8.1%	419,438,212	8.6%	354,443,503	7.3%	422,367,544	7.9%	-2.0%	19.2%
Capital Outlay	65,956,434	1.3%	45,039,418	1.0%	68,403,430	1.4%	87,639,403	1.8%	129,370,841	2.4%	96.1%	47.6%
Conservation of Natural Resources												
Current Expenditures	3,585,968	0.1%	3,733,002	0.1%	6,350,361	0.1%	6,296,639	0.1%	7,405,264	0.1%	106.5%	17.6%
Capital Outlay	271,539	0.0%	735,639	0.0%	199,449	0.0%	943,108	0.0%	1,368,352	0.0%	403.9%	45.1%
Airport												
Current Expenditures	13,198,174	0.3%	13,961,207	0.3%	14,932,930	0.3%	13,963,058	0.3%	15,411,922	0.3%	16.8%	10.4%
Capital Outlay	20,954,220	0.4%	23,952,684	0.5%	23,602,954	0.5%	22,740,972	0.5%	20,528,834	0.4%	-2.0%	-9.7%
Transit												
Current Expenditures	18,047,993	0.4%	19,251,726	0.4%	20,954,007	0.4%	21,359,609	0.4%	22,606,675	0.4%	25.3%	5.8%
Capital Outlay	11,320,236	0.2%	6,784,127	0.1%	9,610,291	0.2%	5,429,305	0.1%	4,385,292	0.1%	-61.3%	-19.2%
Unallocated Insurance	11,340,364	0.2%	14,129,155	0.3%	12,845,710	0.3%	6,132,922	0.1%	4,450,937	0.1%	-60.8%	-27.4%
All Other Expenditures												
Current Expenditures	34,071,896	0.7%	31,530,661	0.7%	23,285,577	0.5%	18,299,395	0.4%	15,341,189	0.3%	-55.0%	-16.2%
Capital Outlay	6,850,771	0.1%	9,096,050	0.2%	6,666,657	0.1%	4,517,457	0.1%	17,194,439	0.3%	151.0%	280.6%
Capital Outlay for Enterprise Funds	33,581,435	0.7%	24,724,281	0.5%	27,410,744	0.6%	27,776,929	0.6%	22,437,054	0.4%	-33.2%	-19.2%
Debt Service												
Principal Payments	653,390,657	13.3%	556,728,282	11.8%	580,723,963	11.9%	503,746,202	10.3%	613,346,001	11.5%	-6.1%	21.8%
Interest and Fiscal Charges	213,540,069	4.3%	202,277,766	4.3%	192,288,434	3.9%	178,015,220	3.6%	175,464,123	3.3%	-17.8%	-1.4%
<i>Total Current Expenditures</i>	<i>\$3,020,319,451</i>	<i>61.4%</i>	<i>\$2,998,833,210</i>	<i>63.6%</i>	<i>\$3,075,162,398</i>	<i>63.1%</i>	<i>\$3,177,427,610</i>	<i>65.1%</i>	<i>\$3,305,220,861</i>	<i>62.1%</i>	<i>9.4%</i>	<i>4.0%</i>
<i>Total Capital Outlay</i>	<i>1,033,480,751</i>	<i>21.0%</i>	<i>960,350,132</i>	<i>20.4%</i>	<i>1,026,282,677</i>	<i>21.1%</i>	<i>1,018,339,939</i>	<i>20.9%</i>	<i>1,231,824,223</i>	<i>23.1%</i>	<i>19.2%</i>	<i>21.0%</i>
<i>Total Debt Service</i>	<i>866,930,726</i>	<i>17.6%</i>	<i>759,006,048</i>	<i>16.1%</i>	<i>773,012,397</i>	<i>15.9%</i>	<i>681,761,422</i>	<i>14.0%</i>	<i>788,810,124</i>	<i>14.8%</i>	<i>-9.0%</i>	<i>15.7%</i>
<b>Total Expenditures</b>	<b>\$4,920,730,928</b>	<b>100.0%</b>	<b>\$4,718,189,390</b>	<b>100.0%</b>	<b>\$4,874,457,472</b>	<b>100.0%</b>	<b>\$4,877,528,971</b>	<b>100.0%</b>	<b>\$5,325,855,208</b>	<b>100.0%</b>	<b>8.2%</b>	<b>9.2%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$151,430,242		\$336,729,128		\$183,736,569		\$114,367,427		\$152,638,957			
Other Financing Uses	2,926,812		16,626,019		947,914		2,290,748		3,012,618			
Transfers to Enterprise Funds	87,170,373		75,809,793		93,953,785		93,206,139		83,734,914			
Transfers to Governmental Funds	680,466,228		642,981,852		628,337,600		605,570,944		643,990,129			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$5,842,724,583</b>		<b>\$5,790,336,182</b>		<b>\$5,781,433,340</b>		<b>\$5,692,964,229</b>		<b>\$6,209,231,826</b>			

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

**Table 10**  
**Summary of Governmental Fund Revenues by Population Group**  
**Cities Over 2,500 Population**  
**For the Years Ended December 31, 2013 and 2014**

Population Estimates - State Demographer	Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
	908,288		1,972,637		580,775		651,638		2014		2013			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
<b>Revenues</b>														
Property Taxes	\$466,599,284	29.8%	\$842,046,509	45.7%	\$229,901,607	40.7%	\$278,084,976	41.0%	\$1,816,632,376	39.0%	\$1,806,605,967	41.1%	0.6%	
Tax Increments	72,092,539	4.6%	90,024,983	4.9%	21,610,250	3.8%	16,985,208	2.5%	200,712,980	4.3%	186,751,595	4.3%	7.5%	
Franchise Taxes	63,036,502	4.0%	46,238,017	2.5%	13,773,695	2.4%	11,435,891	1.7%	134,484,105	2.9%	127,825,688	2.9%	5.2%	
Local Sales Tax	116,133,248	7.4%	8,744,677	0.5%	9,468,019	1.7%	7,491,986	1.1%	141,837,930	3.0%	118,577,379	2.7%	19.6%	
Hotel/Motel Taxes	23,157,697	1.5%	16,779,227	0.9%	1,333,567	0.2%	1,603,808	0.2%	42,874,299	0.9%	35,986,904	0.8%	19.1%	
Gravel and Gambling Taxes	342,077	0.0%	871,835	0.0%	51,432	0.0%	196,413	0.0%	1,461,757	0.0%	1,293,249	0.0%	13.0%	
Special Assessments	76,047,814	4.9%	126,617,274	6.9%	29,869,730	5.3%	38,338,055	5.7%	270,872,873	5.8%	281,305,872	6.4%	-3.7%	
Licenses and Permits	69,394,027	4.4%	79,906,256	4.3%	15,619,250	2.8%	18,155,100	2.7%	183,074,633	3.9%	165,302,910	3.8%	10.8%	
<b>Intergovernmental Revenues</b>														
Federal Grants														
Community Development Block Grants	\$19,115,412	1.2%	\$6,841,815	0.4%	\$2,485,232	0.4%	\$2,520,572	0.4%	\$30,963,031	0.7%	\$32,938,544	0.7%	-6.0%	
All Other	45,834,327	2.9%	39,505,817	2.1%	12,781,756	2.3%	12,732,732	1.9%	110,854,632	2.4%	164,233,096	3.7%	-32.5%	
State Grants														
Local Government Aid	172,451,354	11.0%	70,646,254	3.8%	68,647,385	12.2%	99,503,072	14.7%	411,248,065	8.8%	338,800,512	7.7%	21.4%	
Market Value Credit	664	0.0%	41,005	0.0%	57,014	0.0%	116,223	0.0%	214,906	0.0%	227,237	0.0%	-5.4%	
Taconite Relief and Aids	---	---	---	---	4,050,000	0.7%	6,238,653	0.9%	10,288,653	0.2%	9,934,463	0.2%	3.6%	
PERA Aid	1,390,947	0.1%	1,430,507	0.1%	711,972	0.1%	557,274	0.1%	4,090,700	0.1%	4,261,908	0.1%	-4.0%	
Highways	31,107,892	2.0%	99,887,290	5.4%	30,685,839	5.4%	15,035,469	2.2%	176,716,490	3.8%	144,351,986	3.3%	22.4%	
All Other	91,017,587	5.8%	86,399,425	4.7%	21,837,274	3.9%	46,193,261	6.8%	245,447,547	5.3%	211,132,027	4.8%	16.3%	
County Grants	10,814,638	0.7%	9,790,842	0.5%	2,998,824	0.5%	4,874,717	0.7%	28,479,021	0.6%	26,017,518	0.6%	9.5%	
Local Unit Grants	24,530,874	1.6%	12,653,986	0.7%	8,890,216	1.6%	6,476,691	1.0%	52,551,767	1.1%	69,659,003	1.6%	-24.6%	
<b>Total Intergovernmental Revenues</b>	<b>\$396,263,695</b>	<b>25.3%</b>	<b>\$327,196,941</b>	<b>17.7%</b>	<b>\$153,145,512</b>	<b>27.1%</b>	<b>\$194,248,664</b>	<b>28.7%</b>	<b>\$1,070,854,812</b>	<b>23.0%</b>	<b>\$1,001,556,294</b>	<b>22.8%</b>	<b>6.9%</b>	
<b>Departmental Fees and Service Charges</b>														
General Government	\$83,281,344	5.3%	\$31,299,380	1.7%	\$4,659,184	0.8%	\$7,225,153	1.1%	\$126,465,061	2.7%	\$124,318,394	2.8%	1.7%	
Public Safety	29,947,909	1.9%	15,551,034	0.8%	10,610,240	1.9%	21,489,054	3.2%	77,598,237	1.7%	75,235,877	1.7%	3.1%	
Streets and Highways	10,277,265	0.7%	22,517,873	1.2%	5,054,727	0.9%	6,435,299	0.9%	44,285,164	1.0%	36,767,887	0.8%	20.4%	
Sanitation (Refuse Collection)	---	---	5,730,366	0.3%	1,566,213	0.3%	2,576,681	0.4%	9,873,260	0.2%	8,919,034	0.2%	10.7%	
Libraries	267,862	0.0%	143,070	0.0%	308,833	0.1%	207,570	0.0%	927,335	0.0%	938,926	0.0%	-1.2%	
Parks and Recreation	21,467,545	1.4%	61,362,853	3.3%	14,941,080	2.6%	14,623,745	2.2%	112,395,223	2.4%	114,255,175	2.6%	-1.6%	
Airport	2,141,362	0.1%	1,992,312	0.1%	2,142,823	0.4%	3,057,842	0.5%	9,334,339	0.2%	8,762,068	0.2%	6.5%	
Transit	2,097,466	0.1%	3,824,737	0.2%	313,195	0.1%	217,925	0.0%	6,453,323	0.1%	6,394,001	0.1%	0.9%	
Cemetery	---	---	234,462	0.0%	414,761	0.1%	474,963	0.1%	1,124,186	0.0%	932,867	0.0%	20.5%	
All Other	44,617,437	2.8%	34,960,340	1.9%	7,849,903	1.4%	11,950,081	1.8%	99,377,761	2.1%	104,643,027	2.4%	-5.0%	
<b>Total Departmental Fees and Service Charges</b>	<b>\$194,098,190</b>	<b>12.4%</b>	<b>\$177,616,427</b>	<b>9.6%</b>	<b>\$47,860,959</b>	<b>8.5%</b>	<b>\$68,258,313</b>	<b>10.1%</b>	<b>\$487,833,889</b>	<b>10.5%</b>	<b>\$481,167,256</b>	<b>11.0%</b>	<b>1.4%</b>	
Fines and Forfeits	9,629,985	0.6%	15,522,684	0.8%	3,933,204	0.7%	4,685,569	0.7%	33,771,442	0.7%	34,132,719	0.8%	-1.1%	
Interest Earnings	16,723,607	1.1%	49,570,794	2.7%	17,196,459	3.0%	11,082,365	1.6%	94,573,225	2.0%	(30,304,309)	-0.7%	412.1%	
All Other Revenues	62,840,403	4.0%	63,230,852	3.4%	20,963,755	3.7%	27,432,048	4.0%	174,467,058	3.7%	183,194,127	4.2%	-4.8%	
<b>Total Revenues</b>	<b>\$1,566,359,068</b>	<b>100.0%</b>	<b>\$1,844,366,476</b>	<b>100.0%</b>	<b>\$564,727,439</b>	<b>100.0%</b>	<b>\$677,998,396</b>	<b>100.0%</b>	<b>\$4,653,451,379</b>	<b>100.0%</b>	<b>\$4,393,395,651</b>	<b>100.0%</b>	<b>5.9%</b>	
<i>Percent of Total Revenues</i>	33.7%		39.6%		12.1%		14.6%		100.0%		100.0%			
<b>Other Financing Sources</b>														
Borrowing														
Bonded Indebtedness	\$210,305,639		\$247,691,359		\$118,754,234		\$142,763,723		\$719,514,955		\$580,673,466			
Other Long-Term Indebtedness	38,475,600		8,042,202		2,379,725		4,282,556		53,180,083		13,391,194			
Short-Term Indebtedness	---		---		---		---		---		---			
<b>Total Borrowing</b>	<b>\$248,781,239</b>		<b>\$255,733,561</b>		<b>\$121,133,959</b>		<b>\$147,046,279</b>		<b>\$772,695,038</b>		<b>\$594,064,660</b>			
Other Financing Sources	\$447,238		\$10,412,593		\$4,195,174		\$6,252,250		\$21,307,255		\$19,241,070			
Transfers from Enterprise Funds	37,801,822		74,629,069		31,111,414		29,797,301		173,339,606		159,618,477			
Transfers from Governmental Funds	242,271,075		215,997,009		91,979,399		93,760,040		644,007,523		605,570,944			
<b>Total Revenues and Other Financing Sources</b>	<b>\$2,095,660,442</b>		<b>\$2,401,138,708</b>		<b>\$813,147,385</b>		<b>\$954,854,266</b>		<b>\$6,264,800,801</b>		<b>\$5,771,890,802</b>			

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

30

**Table 11**  
**Summary of Governmental Fund Expenditures by Population Group**  
**Cities Over 2,500 Population**  
**For the Years Ended December 31, 2013 and 2014**

Expenditures	Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
									2014		2013			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$189,578,283	10.9%	\$171,273,614	8.1%	\$60,505,789	9.2%	\$85,093,480	10.5%	\$506,451,166	9.5%	\$484,989,761	9.9%	4.4%
	- Capital Outlay	44,337,533	2.5%	17,824,458	0.8%	3,045,457	0.5%	11,278,147	1.4%	76,485,595	1.4%	26,966,510	0.6%	183.6%
Public Safety	- Current Expenditures	304,499,640	17.4%	356,240,673	16.9%	100,243,852	15.3%	116,038,168	14.3%	877,022,333	16.5%	829,000,145	17.0%	5.8%
Police and Ambulance	- Capital Outlay	2,867,135	0.2%	17,152,275	0.8%	3,171,322	0.5%	11,745,299	1.4%	34,936,031	0.7%	33,927,599	0.7%	3.0%
Fire	- Current Expenditures	142,804,079	8.2%	109,445,836	5.2%	29,134,398	4.4%	33,636,299	4.1%	315,020,612	5.9%	304,003,021	6.2%	3.6%
	- Capital Outlay	5,545,508	0.3%	18,297,281	0.9%	2,696,304	0.4%	13,697,455	1.7%	40,236,548	0.8%	38,269,980	0.8%	5.1%
Other Public Safety	- Current Expenditures	43,142,727	2.5%	34,843,145	1.7%	8,438,510	1.3%	11,708,034	1.4%	98,132,416	1.8%	114,901,349	2.4%	-14.6%
	- Capital Outlay	980,085	0.1%	564,940	0.0%	788,926	0.1%	1,657,326	0.2%	3,991,277	0.1%	7,093,174	0.1%	-43.7%
Streets and Highways	- Maintenance	126,583,750	7.2%	216,489,562	10.3%	65,480,076	10.0%	73,075,035	9.0%	481,628,423	9.0%	458,694,129	9.4%	5.0%
	- Lighting	7,399,733	0.4%	7,538,491	0.4%	3,892,925	0.6%	5,606,267	0.7%	24,437,416	0.5%	18,260,315	0.4%	33.8%
	- Construction	160,214,934	9.2%	274,472,777	13.0%	94,357,373	14.4%	108,076,137	13.3%	637,121,221	12.0%	604,511,110	12.4%	5.4%
	- Other Capital Outlay	336,848	0.0%	25,562,238	1.2%	4,767,306	0.7%	23,237,837	2.9%	53,904,229	1.0%	33,748,211	0.7%	59.7%
Sanitation	- Refuse Collection and Disposal	---	---	877,636	0.0%	2,200,621	0.3%	2,599,605	0.3%	5,677,862	0.1%	5,040,893	0.1%	12.6%
	- Other Sanitation	5,438,602	0.3%	1,835,737	0.1%	846,157	0.1%	1,826,286	0.2%	9,946,782	0.2%	8,867,193	0.2%	12.2%
	- Capital Outlay	---	---	27,176	0.0%	21,180	0.0%	256,722	0.0%	305,078	0.0%	188,663	0.0%	61.7%
Health	- Current Expenditures	23,385,148	1.3%	6,542,833	0.3%	167,088	0.0%	266,852	0.0%	30,361,921	0.6%	28,855,294	0.6%	5.2%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	---
Culture and Recreation	- Current Expenditures	31,141,664	1.8%	6,998,510	0.3%	10,183,598	1.6%	10,154,623	1.3%	58,478,395	1.1%	55,994,487	1.1%	4.4%
Libraries	- Capital Outlay	12,266,325	0.7%	203,845	0.0%	709,292	0.1%	2,385,973	0.3%	15,565,435	0.3%	3,924,971	0.1%	296.6%
Parks and Recreation	- Current Expenditures	142,293,848	8.1%	173,794,834	8.2%	48,221,616	7.3%	46,169,706	5.7%	410,480,004	7.7%	448,325,897	9.2%	-8.4%
	- Capital Outlay	38,939,869	2.2%	86,917,925	4.1%	19,334,162	2.9%	28,802,041	3.5%	173,993,997	3.3%	120,662,547	2.5%	44.2%
Housing/Economic Development	- Current Expenditures	203,074,729	11.6%	153,693,873	7.3%	37,987,826	5.8%	27,611,116	3.4%	422,367,544	7.9%	354,443,503	7.3%	19.2%
	- Capital Outlay	17,339,556	1.0%	69,055,395	3.3%	21,561,717	3.3%	21,414,173	2.6%	129,370,841	2.4%	87,639,403	1.8%	47.6%
Conservation of Natural Resources	- Current Expenditures	---	---	6,033,407	0.3%	431,003	0.1%	940,854	0.1%	7,405,264	0.1%	6,296,639	0.1%	17.6%
	- Capital Outlay	---	---	1,367,167	0.1%	1,185	0.0%	---	---	1,368,352	0.0%	943,108	0.0%	45.1%
Airport	- Current Expenditures	3,471,271	0.2%	3,963,808	0.2%	3,409,421	0.5%	4,567,422	0.6%	15,411,922	0.3%	13,963,058	0.3%	10.4%
	- Capital Outlay	2,312,233	0.1%	5,394,540	0.3%	5,990,307	0.9%	6,831,754	0.8%	20,528,834	0.4%	22,740,972	0.5%	-9.7%
Transit	- Current Expenditures	7,170,957	0.4%	12,287,897	0.6%	1,590,694	0.2%	1,557,127	0.2%	22,606,675	0.4%	21,359,609	0.4%	5.8%
	- Capital Outlay	2,009,376	0.1%	1,686,707	0.1%	552,239	0.1%	136,970	0.0%	4,385,292	0.1%	5,429,305	0.1%	-19.2%
Unallocated Insurance	- Current Expenditures	---	---	240,917	0.0%	2,278,521	0.3%	1,931,499	0.2%	4,450,937	0.1%	6,132,922	0.1%	-27.4%
All Other Expenditures	- Current Expenditures	428,928	0.0%	8,566,946	0.4%	2,830,050	0.4%	3,515,265	0.4%	15,341,189	0.3%	18,299,395	0.4%	-16.2%
	- Capital Outlay	823,064	0.0%	11,456,457	0.5%	4,198,524	0.6%	716,394	0.1%	17,194,439	0.3%	4,517,457	0.1%	280.6%
Capital Outlay for Enterprise Funds		4,626,102	0.3%	14,919,495	0.7%	199,985	0.0%	2,691,472	0.3%	22,437,054	0.4%	27,776,929	0.6%	-19.2%
Debt Service	- Principal Payments	173,884,184	10.0%	227,465,856	10.8%	94,769,215	14.4%	117,226,746	14.4%	613,346,001	11.5%	503,746,202	10.3%	21.8%
	- Interest and Fiscal Charges	50,232,431	2.9%	67,189,646	3.2%	22,967,626	3.5%	35,074,420	4.3%	175,464,123	3.3%	178,015,220	3.6%	-1.4%
	<i>Total Current Expenditures</i>	\$1,230,413,359	70.4%	\$1,270,667,719	60.2%	\$377,842,145	57.5%	\$426,297,638	52.5%	\$3,305,220,861	62.1%	\$3,177,427,610	65.1%	4.0%
	<i>Total Capital Outlay</i>	292,598,568	16.7%	544,902,676	25.8%	161,395,279	24.6%	232,927,700	28.7%	1,231,824,223	23.1%	1,018,339,939	20.9%	21.0%
	<i>Total Debt Service</i>	224,116,615	12.8%	294,655,502	14.0%	117,736,841	17.9%	152,301,166	18.8%	788,810,124	14.8%	681,761,422	14.0%	15.7%
	<b>Total Expenditures</b>	<b>\$1,747,128,542</b>	<b>100.0%</b>	<b>\$2,110,225,897</b>	<b>100.0%</b>	<b>\$656,974,265</b>	<b>100.0%</b>	<b>\$811,526,504</b>	<b>100.0%</b>	<b>\$5,325,855,208</b>	<b>100.0%</b>	<b>\$4,877,528,971</b>	<b>100.0%</b>	<b>9.2%</b>
	<i>Percent of Total Expenditures</i>	32.8%		39.6%		12.3%		15.2%	100.0%		100.0%			
	<b>Other Financing Uses</b>													
Debt Redemption - Refunded Bonds		\$865,000		\$103,636,568		\$20,836,600		\$27,300,789		\$152,638,957		\$114,367,427		
Other Financing Uses		---		1,787,794		---		1,224,824		3,012,618		2,290,748		
Transfers to Enterprise Funds		32,188,367		29,236,129		14,303,124		8,007,294		83,734,914		93,206,139		
Transfers to Governmental Funds		242,271,075		215,997,009		91,977,403		93,744,642		643,990,129		605,570,944		
<b>Total Expenditures and Other Financing Uses</b>		<b>\$2,022,452,984</b>		<b>\$2,460,883,397</b>		<b>\$784,091,392</b>		<b>\$941,804,053</b>		<b>\$6,209,231,826</b>		<b>\$5,692,964,229</b>		
<b>Unrestricted Fund Balance</b>														
General Fund Unrestricted Fund Balance		\$192,656,864		\$499,038,291		\$219,443,710		\$267,584,779		\$1,178,723,644		\$1,116,598,841		
Special Revenue Unrestricted Fund Balance		203,966,401		70,209,106		44,760,396		52,342,750		371,278,653		328,483,757		
<b>Total Unrestricted Fund Balance</b>		<b>\$396,623,265</b>		<b>\$569,247,397</b>		<b>\$264,204,106</b>		<b>\$319,927,529</b>		<b>\$1,550,002,297</b>		<b>\$1,445,082,598</b>		
<i>Percent of Total Current Expenditures</i>		32.2%		44.8%		69.9%		75.0%		46.9%		45.5%		

\*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, 2010 Through 2014**

Governmental Fund Revenues	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
Property Taxes	\$129,654,595	32.2%	\$134,024,713	32.3%	\$149,719,075	34.0%	\$153,846,753	35.5%	\$156,129,405	35.5%	20.4%	1.5%
Tax Increments	10,047,301	2.5%	9,446,925	2.3%	9,414,557	2.1%	8,029,772	1.9%	7,597,947	1.7%	-24.4%	-5.4%
Franchise Taxes	1,396,035	0.3%	1,373,703	0.3%	1,606,127	0.4%	2,039,609	0.5%	2,382,261	0.5%	70.6%	16.8%
Local Sales and Hotel/Motel Taxes	278,649	0.1%	405,467	0.1%	185,417	0.0%	357,283	0.1%	469,067	0.1%	68.3%	31.3%
Gravel and Gambling Taxes	85,217	0.0%	85,004	0.0%	73,061	0.0%	86,772	0.0%	92,055	0.0%	8.0%	6.1%
Special Assessments	17,556,370	4.4%	16,781,158	4.0%	16,021,957	3.6%	16,589,796	3.8%	18,852,640	4.3%	7.4%	13.6%
Licenses and Permits	4,883,982	1.2%	5,065,250	1.2%	5,060,042	1.1%	5,742,007	1.3%	6,345,606	1.4%	29.9%	10.5%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$4,690,697	1.2%	\$4,001,637	1.0%	\$9,165,856	2.1%	\$6,163,942	1.4%	\$5,446,301	1.2%	16.1%	-11.6%
All Other	22,744,793	5.7%	16,550,818	4.0%	20,215,686	4.6%	13,127,118	3.0%	14,104,519	3.2%	-38.0%	7.4%
State Grants												
Local Government Aid	84,342,401	21.0%	83,134,602	20.0%	84,567,499	19.2%	84,937,243	19.6%	94,593,983	21.5%	12.2%	11.4%
Market Value Credit	5,707,131	1.4%	5,878,784	1.4%	148,014	0.0%	134,278	0.0%	140,318	0.0%	-97.5%	4.5%
Taconite Relief and Aids	5,822,399	1.4%	4,127,563	1.0%	3,929,793	0.9%	6,897,386	1.6%	5,396,695	1.2%	-7.3%	-21.8%
Highways	173,744	0.0%	634,282	0.2%	879,181	0.2%	2,202,639	0.5%	697,793	0.2%	301.6%	-68.3%
All Other	25,115,910	6.2%	39,399,606	9.5%	43,271,023	9.8%	32,766,647	7.6%	25,685,406	5.8%	2.3%	-21.6%
County Grants	4,314,209	1.1%	6,036,287	1.5%	5,252,003	1.2%	7,440,029	1.7%	4,464,984	1.0%	3.5%	-40.0%
Local Unit Grants	4,400,115	1.1%	3,549,475	0.9%	5,012,173	1.1%	5,465,330	1.3%	7,958,138	1.8%	80.9%	45.6%
<b>Total Intergovernmental Revenues</b>	<b>\$157,311,399</b>	<b>39.1%</b>	<b>\$163,313,054</b>	<b>39.4%</b>	<b>\$172,441,228</b>	<b>39.2%</b>	<b>\$159,134,612</b>	<b>36.7%</b>	<b>\$158,488,137</b>	<b>36.1%</b>	0.7%	-0.4%
<b>Departmental Fees and Service Charges</b>												
General Government	\$2,364,015	0.6%	\$2,279,369	0.5%	\$2,154,756	0.5%	\$2,298,760	0.5%	\$2,728,452	0.6%	15.4%	18.7%
Public Safety	21,148,896	5.3%	22,410,931	5.4%	23,645,498	5.4%	23,687,938	5.5%	23,898,873	5.4%	13.0%	0.9%
Streets and Highways	842,460	0.2%	846,057	0.2%	938,983	0.2%	1,262,716	0.3%	1,598,919	0.4%	89.8%	26.6%
Sanitation (Refuse Collection)	3,071,422	0.8%	3,284,662	0.8%	3,315,546	0.8%	3,272,237	0.8%	3,272,642	0.7%	6.6%	0.0%
Libraries	266,001	0.1%	244,478	0.1%	289,849	0.1%	220,673	0.1%	240,906	0.1%	-9.4%	9.2%
Parks and Recreation	6,571,580	1.6%	6,777,330	1.6%	6,922,147	1.6%	7,652,501	1.8%	7,268,308	1.7%	10.6%	-5.0%
Airport	1,063,146	0.3%	1,061,138	0.3%	1,517,655	0.3%	1,788,513	0.4%	1,682,446	0.4%	58.3%	-5.9%
Transit	44,850	0.0%	37,536	0.0%	33,830	0.0%	19,533	0.0%	17,013	0.0%	-62.1%	-12.9%
Cemetery	317,747	0.1%	341,490	0.1%	318,797	0.1%	448,509	0.1%	329,995	0.1%	3.9%	-26.4%
All Other	5,948,766	1.5%	5,714,417	1.4%	6,248,212	1.4%	6,958,097	1.6%	8,439,787	1.9%	41.9%	21.3%
<b>Total Departmental Fees and Service Charges</b>	<b>\$41,638,883</b>	<b>10.3%</b>	<b>\$42,997,408</b>	<b>10.4%</b>	<b>\$45,385,273</b>	<b>10.3%</b>	<b>\$47,609,477</b>	<b>11.0%</b>	<b>\$49,477,341</b>	<b>11.3%</b>	18.8%	3.9%
Fines and Forfeits	\$2,109,513	0.5%	\$1,981,827	0.5%	\$1,985,080	0.5%	\$1,793,555	0.4%	\$1,630,501	0.4%	-22.7%	-9.1%
Interest Earnings**	5,987,360	1.5%	4,943,486	1.2%	3,831,595	0.9%	2,658,205	0.6%	3,364,586	0.8%	-43.8%	26.6%
All Other Revenues	31,610,337	7.9%	34,239,287	8.3%	34,639,667	7.9%	35,930,296	8.3%	34,732,217	7.9%	9.9%	-3.3%
<b>Total Revenues</b>	<b>\$402,559,641</b>	<b>100.0%</b>	<b>\$414,657,282</b>	<b>100.0%</b>	<b>\$440,363,079</b>	<b>100.0%</b>	<b>\$433,818,137</b>	<b>100.0%</b>	<b>\$439,561,763</b>	<b>100.0%</b>	9.2%	1.3%
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$68,729,610		\$51,960,291		\$106,622,340		\$71,461,866		\$102,619,719			
Other Long-Term Indebtedness	6,427,453		8,027,430		9,216,636		12,290,289		12,018,662			
Short-Term Indebtedness	672,329		102,950		1,904,601		241,200		760,050			
<b>Total Borrowing</b>	<b>\$75,829,392</b>		<b>\$60,090,671</b>		<b>\$117,743,577</b>		<b>\$83,993,355</b>		<b>\$115,398,431</b>			
Other Financing Sources	\$2,262,524		\$4,431,495		\$3,295,445		\$3,304,439		\$2,631,683			
Transfers from Enterprise Funds	18,470,167		18,013,622		21,375,933		20,809,600		20,791,460			
Transfers from Governmental Funds	38,856,682		33,354,715		39,704,197		43,654,369		37,505,940			
<b>Total Revenues and Other Financing Sources</b>	<b>\$537,978,406</b>		<b>\$530,547,785</b>		<b>\$622,482,231</b>		<b>\$585,579,900</b>		<b>\$615,889,277</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.

**Table 13**  
**Summary of Governmental Fund Expenditures for Cities Under 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2010 Through 2014**

Governmental Fund Expenditures	2010		2011		2012		2013		2014		5-Year Change	2013-14 Change
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government												
Current Expenditures	\$69,062,138	15.1%	\$70,230,949	15.1%	\$73,136,179	13.9%	\$75,565,393	15.0%	\$78,926,266	15.4%	14.3%	4.4%
Capital Outlay	5,806,235	1.3%	5,295,084	1.1%	5,105,691	1.0%	6,464,228	1.3%	5,578,841	1.1%	-3.9%	-13.7%
Public Safety												
Current Expenditures	82,010,118	17.9%	85,214,627	18.3%	84,298,080	16.0%	87,277,900	17.3%	90,077,087	17.5%	9.8%	3.2%
Capital Outlay	15,762,546	3.4%	19,445,763	4.2%	24,961,842	4.7%	24,026,185	4.8%	20,441,452	4.0%	29.7%	-14.9%
Streets and Highways												
Current Expenditures	52,353,781	11.4%	54,950,617	11.8%	53,254,727	10.1%	58,846,555	11.7%	60,195,299	11.7%	15.0%	2.3%
Capital Outlay	49,824,005	10.9%	57,494,795	12.3%	65,864,282	12.5%	53,010,808	10.5%	71,362,589	13.9%	43.2%	34.6%
Sanitation												
Current Expenditures	4,156,421	0.9%	4,063,475	0.9%	3,996,994	0.8%	4,108,429	0.8%	4,164,133	0.8%	0.2%	1.4%
Capital Outlay	591,893	0.1%	966,783	0.2%	4,142,502	0.8%	284,223	0.1%	152,393	0.0%	-74.3%	-46.4%
Health												
Current Expenditures	142,052	0.0%	377,045	0.1%	340,606	0.1%	734,745	0.1%	1,105,842	0.2%	678.5%	50.5%
Capital Outlay	797	0.0%	102,905	0.0%	182,371	0.0%	358,694	0.1%	---	---	-100.0%	-100.0%
Libraries												
Current Expenditures	6,434,788	1.4%	6,597,681	1.4%	6,750,404	1.3%	6,921,864	1.4%	7,185,158	1.4%	11.7%	3.8%
Capital Outlay	698,344	0.2%	2,687,120	0.6%	1,275,024	0.2%	631,107	0.1%	1,077,570	0.2%	54.3%	70.7%
Parks and Recreation												
Current Expenditures	22,239,552	4.9%	22,814,383	4.9%	22,911,510	4.4%	25,330,658	5.0%	24,312,338	4.7%	9.3%	-4.0%
Capital Outlay	6,204,455	1.4%	9,441,644	2.0%	7,535,675	1.4%	5,736,701	1.1%	8,674,463	1.7%	39.8%	51.2%
Housing/Economic Development												
Current Expenditures	19,712,900	4.3%	20,853,433	4.5%	22,608,667	4.3%	25,618,304	5.1%	25,342,605	4.9%	28.6%	-1.1%
Capital Outlay	6,759,316	1.5%	3,729,621	0.8%	7,325,858	1.4%	7,738,773	1.5%	11,342,009	2.2%	67.8%	46.6%
Airport												
Current Expenditures	2,015,950	0.4%	2,021,273	0.4%	2,893,344	0.6%	2,386,771	0.5%	2,741,965	0.5%	36.0%	14.9%
Capital Outlay	5,345,831	1.2%	3,147,213	0.7%	6,161,139	1.2%	2,619,751	0.5%	2,466,692	0.5%	-53.9%	-5.8%
Unallocated Insurance	2,521,228	0.6%	2,428,909	0.5%	1,860,574	0.4%	2,061,063	0.4%	2,083,750	0.4%	-17.4%	1.1%
All Other Expenditures												
Current Expenditures	4,165,700	0.9%	9,821,564	2.1%	6,433,551	1.2%	5,736,487	1.1%	4,485,540	0.9%	7.7%	-21.8%
Capital Outlay	2,596,523	0.6%	2,637,581	0.6%	786,092	0.1%	1,994,903	0.4%	1,240,512	0.2%	-52.2%	-37.8%
Capital Outlay for Enterprise Funds	16,363,192	3.6%	9,101,511	2.0%	19,230,023	3.7%	15,190,977	3.0%	12,138,053	2.4%	-25.8%	-20.1%
Debt Service												
Principal Payments	61,879,427	13.5%	52,826,233	11.3%	83,595,600	15.9%	72,415,415	14.4%	60,327,649	11.7%	-2.5%	-16.7%
Interest and Fiscal Charges	20,842,792	4.6%	20,360,161	4.4%	21,293,595	4.0%	19,206,740	3.8%	18,706,355	3.6%	-10.3%	-2.6%
<i>Total Current Expenditures</i>	\$264,814,628	57.9%	\$279,373,956	59.9%	\$278,484,636	52.9%	\$294,588,169	58.4%	\$300,619,983	58.5%	13.5%	2.0%
<i>Total Capital Outlay</i>	109,953,137	24.0%	114,050,020	24.4%	142,570,499	27.1%	118,056,350	23.4%	134,474,574	26.2%	22.3%	13.9%
<i>Total Debt Service</i>	82,722,219	18.1%	73,186,394	15.7%	104,889,195	19.9%	91,622,155	18.2%	79,034,004	15.4%	-4.5%	-13.7%
<b>Total Expenditures</b>	<b>\$457,489,984</b>	<b>100.0%</b>	<b>\$466,610,370</b>	<b>100.0%</b>	<b>\$525,944,330</b>	<b>100.0%</b>	<b>\$504,266,674</b>	<b>100.0%</b>	<b>\$514,128,561</b>	<b>100.0%</b>	12.4%	2.0%
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$9,057,316		\$12,210,026		\$19,036,713		\$6,914,100		\$4,496,775			
Other Financing Uses	1,385,074		493,379		1,061,386		1,036,772		2,828,161			
Transfers to Enterprise Funds	11,503,455		7,918,756		11,113,975		10,444,370		8,138,285			
Transfers to Governmental Funds	38,872,842		33,195,587		39,696,352		43,654,369		37,554,569			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$518,308,671</b>		<b>\$520,428,118</b>		<b>\$596,852,756</b>		<b>\$566,316,285</b>		<b>\$567,146,351</b>			

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

33

**Table 14**  
**Summary of Governmental Fund Revenues by Population Type**  
**Cities Under 2,500 Population**  
**For the Years Ended December 31, 2013 and 2014**

	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2014		2013		
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Population Estimates - State Demographer	75,344		54,183		82,924		95,575		76,647		384,673		384,363		0.1%
<b>Revenues</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	<b>Amount</b>	<b>%*</b>	
Property Taxes	\$32,622,021	37.6%	\$21,176,574	31.2%	\$34,933,992	36.8%	\$40,216,563	36.5%	\$27,180,255	34.0%	\$156,129,405	35.5%	\$153,846,753	35.5%	1.5%
Tax Increment Taxes	2,101,469	2.4%	1,468,910	2.2%	2,146,128	2.3%	1,306,780	1.2%	574,660	0.7%	7,597,947	1.7%	8,029,772	1.9%	-5.4%
Franchise Taxes	819,344	0.9%	352,579	0.5%	582,279	0.6%	570,290	0.5%	57,769	0.1%	2,382,261	0.5%	2,039,609	0.5%	16.8%
Local Sales and Hotel/Motel Taxes	17,335	0.0%	291,515	0.4%	25,611	0.0%	127,674	0.1%	6,932	0.0%	469,067	0.1%	357,283	0.1%	31.3%
Gravel and Gambling Taxes	5,506	0.0%	---	---	12,556	0.0%	35,234	0.0%	38,759	0.0%	92,055	0.0%	86,772	0.0%	6.1%
Special Assessments	5,057,374	5.8%	1,770,326	2.6%	6,798,331	7.2%	3,670,164	3.3%	1,556,445	1.9%	18,852,640	4.3%	16,589,796	3.8%	13.6%
Licenses and Permits	2,044,373	2.4%	860,114	1.3%	1,258,138	1.3%	1,225,739	1.1%	957,242	1.2%	6,345,606	1.4%	5,742,007	1.3%	10.5%
<b>Intergovernmental Revenues</b>															
Federal Grants															
Community Development Block Grants	\$448,796	0.5%	\$826,749	1.2%	\$810,699	0.9%	\$1,705,979	1.5%	\$1,654,078	2.1%	\$5,446,301	1.2%	\$6,163,942	1.4%	-11.6%
Other	688,711	0.8%	2,455,242	3.6%	1,183,577	1.2%	5,193,308	4.7%	4,583,681	5.7%	14,104,519	3.2%	13,127,118	3.0%	7.4%
State Grants															
Local Government Aid	19,182,330	22.1%	13,879,521	20.5%	22,153,237	23.4%	24,121,019	21.9%	15,257,876	19.1%	94,593,983	21.5%	84,937,243	19.6%	11.4%
Market Value Credit	11,997	0.0%	9,870	0.0%	17,557	0.0%	32,937	0.0%	67,957	0.1%	140,318	0.0%	134,278	0.0%	4.5%
Taconite Aids	1,191,282	1.4%	2,650,835	3.9%	618,007	0.7%	767,329	0.7%	169,242	0.2%	5,396,695	1.2%	6,897,386	1.6%	-21.8%
Highways	56,365	0.1%	115,027	0.2%	385,805	0.4%	140,380	0.1%	216	0.0%	697,793	0.2%	2,202,639	0.5%	-68.3%
Other	2,604,071	3.0%	6,828,611	10.1%	4,166,002	4.4%	5,510,666	5.0%	6,576,656	8.2%	25,685,406	5.8%	32,766,647	7.6%	-21.6%
County Grants	389,923	0.4%	1,015,915	1.5%	509,598	0.5%	565,287	0.5%	1,984,261	2.5%	4,464,984	1.0%	7,440,029	1.7%	-40.0%
Local Unit Grants	2,758,414	3.2%	1,535,319	2.3%	1,151,407	1.2%	1,733,148	1.6%	779,850	1.0%	7,958,138	1.8%	5,465,330	1.3%	45.6%
<b>Total Intergovernmental Revenues</b>	<b>\$27,331,889</b>	<b>31.5%</b>	<b>\$29,317,089</b>	<b>43.3%</b>	<b>\$30,995,889</b>	<b>32.7%</b>	<b>\$39,769,453</b>	<b>36.1%</b>	<b>\$31,073,817</b>	<b>38.8%</b>	<b>\$158,488,137</b>	<b>36.1%</b>	<b>\$159,134,612</b>	<b>36.7%</b>	<b>-0.4%</b>
<b>Charges for Services</b>															
General Government	\$865,568	1.0%	\$425,099	0.6%	\$565,964	0.6%	\$510,480	0.5%	\$361,341	0.5%	\$2,728,452	0.6%	\$2,298,760	0.5%	18.7%
Public Safety	3,416,502	3.9%	3,160,563	4.7%	4,614,572	4.9%	7,074,714	6.4%	5,632,522	7.0%	23,898,873	5.4%	23,687,938	5.5%	0.9%
Streets and Highways	438,469	0.5%	104,029	0.2%	253,080	0.3%	539,223	0.5%	264,118	0.3%	1,598,919	0.4%	1,262,716	0.3%	26.6%
Sanitation	757,750	0.9%	631,042	0.9%	469,548	0.5%	553,618	0.5%	860,684	1.1%	3,272,642	0.7%	3,272,237	0.8%	0.0%
Libraries	60,572	0.1%	43,702	0.1%	63,825	0.1%	61,507	0.1%	11,300	0.0%	240,906	0.1%	220,673	0.1%	9.2%
Parks and Recreation	1,840,709	2.1%	1,272,700	1.9%	1,990,675	2.1%	1,361,135	1.2%	803,089	1.0%	7,268,308	1.7%	7,652,501	1.8%	-5.0%
Airports	331,745	0.4%	903,316	1.3%	42,026	0.0%	279,756	0.3%	125,603	0.2%	1,682,446	0.4%	1,788,513	0.4%	-5.9%
Transit	1,175	0.0%	12,553	0.0%	1,320	0.0%	1,965	0.0%	---	---	17,013	0.0%	19,533	0.0%	-12.9%
Cemetery	103,407	0.1%	44,592	0.1%	47,429	0.0%	72,088	0.1%	62,479	0.1%	329,995	0.1%	448,509	0.1%	-26.4%
All Other	1,912,553	2.2%	988,209	1.5%	721,403	0.8%	3,694,039	3.4%	1,123,583	1.4%	8,439,787	1.9%	6,958,097	1.6%	21.3%
<b>Total Charges for Services</b>	<b>\$9,728,450</b>	<b>11.2%</b>	<b>\$7,585,805</b>	<b>11.2%</b>	<b>\$8,769,842</b>	<b>9.2%</b>	<b>\$14,148,525</b>	<b>12.8%</b>	<b>\$9,244,719</b>	<b>11.6%</b>	<b>\$49,477,341</b>	<b>11.3%</b>	<b>\$47,609,477</b>	<b>11.0%</b>	<b>3.9%</b>
Fines and Forfeits	\$557,072	0.6%	\$259,766	0.4%	\$356,229	0.4%	\$350,345	0.3%	\$107,089	0.1%	\$1,630,501	0.4%	\$1,793,555	0.4%	-9.1%
Interest Earnings**	1,026,715	1.2%	590,952	0.9%	644,297	0.7%	704,302	0.6%	398,320	0.5%	3,364,586	0.8%	2,658,205	0.6%	26.6%
All Other Revenues	5,463,777	6.3%	4,106,303	6.1%	8,336,601	8.8%	7,987,745	7.3%	8,837,791	11.0%	34,732,217	7.9%	35,930,296	8.3%	-3.3%
<b>Total Revenues</b>	<b>\$86,775,325</b>	<b>100.0%</b>	<b>\$67,779,933</b>	<b>100.0%</b>	<b>\$94,859,893</b>	<b>100.0%</b>	<b>\$110,112,814</b>	<b>100.0%</b>	<b>\$80,033,798</b>	<b>100.0%</b>	<b>\$439,561,763</b>	<b>100.0%</b>	<b>\$433,818,137</b>	<b>100.0%</b>	<b>1.3%</b>
<b>Other Financing Sources</b>															
Borrowing															
Bonds Issued	\$27,377,404		\$10,167,601		\$42,207,142		\$14,563,609		\$8,303,963		\$102,619,719		\$71,461,866		
Other Long-Term Debt Issued	3,050,212		943,806		1,806,955		3,048,398		3,169,291		12,018,662		12,290,289		
Short-Term Debt Issued	---		---		100,000		---		660,050		760,050		241,200		
<b>Total Borrowing</b>	<b>\$30,427,616</b>		<b>\$11,111,407</b>		<b>\$44,114,097</b>		<b>\$17,612,007</b>		<b>\$12,133,304</b>		<b>\$115,398,431</b>		<b>\$83,993,355</b>		
Other Financing Sources	731,655		246,348		452,601		703,836		497,243		2,631,683		3,304,439		
Transfers from Enterprise Funds	5,157,107		3,152,890		5,262,898		4,217,511		3,001,054		20,791,460		20,809,600		
Transfers from Governmental Funds	11,450,217		4,688,554		9,729,408		8,761,192		2,876,569		37,505,940		43,654,369		
<b>Total Revenues and Other Financing Sources</b>	<b>\$134,541,920</b>		<b>\$86,979,132</b>		<b>\$154,418,897</b>		<b>\$141,407,360</b>		<b>\$98,541,968</b>		<b>\$615,889,277</b>		<b>\$585,579,900</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.



**Table 15**  
**Summary of Governmental Fund Expenditures by Population Type**  
**Cities Under 2,500 Population**  
**For the Years Ended December 31, 2013 and 2014**

Expenditures	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase (Decrease)	
	Type 1		Type 2		Type 3		Type 4		Type 5		2014		2013			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$13,898,646	12.8%	\$10,436,696	14.1%	\$15,773,425	13.2%	\$20,093,951	16.2%	\$18,723,548	21.4%	\$78,926,266	15.4%	\$75,565,393	15.0%	4.4%
	- Capital Outlay	2,035,386	1.9%	463,272	0.6%	899,776	0.8%	1,035,334	0.8%	1,145,073	1.3%	5,578,841	1.1%	6,464,228	1.3%	-13.7%
Public Safety	- Current Expenditures	13,868,052	12.7%	8,857,610	12.0%	11,321,604	9.4%	10,835,586	8.8%	2,033,966	2.3%	46,916,818	9.1%	45,323,585	9.0%	3.5%
	- Capital Outlay	1,726,768	1.6%	475,003	0.6%	977,047	0.8%	686,441	0.6%	44,911	0.1%	3,910,170	0.8%	2,688,433	0.5%	45.4%
Ambulance	- Current Expenditures	1,115,698	1.0%	846,474	1.1%	1,961,288	1.6%	2,673,580	2.2%	992,698	1.1%	7,589,738	1.5%	7,022,261	1.4%	8.1%
	- Capital Outlay	449,981	0.4%	119,764	0.2%	1,013,713	0.8%	439,570	0.4%	148,632	0.2%	2,171,660	0.4%	1,550,677	0.3%	40.0%
Fire	- Current Expenditures	4,768,846	4.4%	3,590,370	4.8%	5,562,275	4.6%	9,143,246	7.4%	9,732,322	11.1%	32,797,059	6.4%	32,529,710	6.5%	0.8%
	- Capital Outlay	2,149,442	2.0%	1,229,464	1.7%	1,861,667	1.6%	3,113,417	2.5%	3,883,524	4.4%	12,237,514	2.4%	12,075,048	2.4%	1.3%
Other Protection	- Current Expenditures	491,725	0.5%	500,158	0.7%	555,171	0.5%	886,901	0.7%	339,517	0.4%	2,773,472	0.5%	2,402,344	0.5%	15.4%
	- Capital Outlay	58,440	0.1%	199,812	0.3%	9,725	0.0%	509,550	0.4%	1,344,581	1.5%	2,122,108	0.4%	7,712,027	1.5%	-72.5%
Streets and Highways	- Maintenance	9,700,638	8.9%	7,719,224	10.4%	11,965,827	10.0%	14,420,659	11.7%	11,012,567	12.6%	54,818,915	10.7%	53,304,972	10.6%	2.8%
	- Street Lighting	616,126	0.6%	618,201	0.8%	1,022,097	0.9%	1,514,070	1.2%	1,605,890	1.8%	5,376,384	1.0%	5,541,583	1.1%	-3.0%
	- Construction	10,210,714	9.4%	11,555,514	15.6%	22,434,224	18.7%	12,468,613	10.1%	2,590,848	3.0%	59,259,913	11.5%	42,993,469	8.5%	37.8%
	- Other Capital Outlay	2,228,448	2.0%	1,829,649	2.5%	2,966,775	2.5%	3,588,848	2.9%	1,488,956	1.7%	12,102,676	2.4%	10,017,339	2.0%	20.8%
Sanitation	- Current Expenditures	789,667	0.7%	683,100	0.9%	519,581	0.4%	873,888	0.7%	1,297,897	1.5%	4,164,133	0.8%	4,108,429	0.8%	1.4%
	- Capital Outlay	---	---	68,769	0.1%	---	---	86,021	0.1%	15,603	0.0%	152,393	0.0%	284,223	0.1%	-46.4%
Health	- Current Expenditures	---	---	45,262	0.1%	226,039	0.2%	790,253	0.6%	44,288	0.1%	1,105,842	0.2%	734,745	0.1%	50.5%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	358,694	0.1%	-100.0%
Culture and Recreation	- Current Expenditures	1,833,944	1.7%	1,494,223	2.0%	2,163,906	1.8%	1,417,231	1.1%	275,854	0.3%	7,185,158	1.4%	6,921,864	1.4%	3.8%
	- Capital Outlay	727,590	0.7%	111,440	0.2%	162,270	0.1%	40,741	0.0%	35,529	0.0%	1,077,570	0.2%	631,107	0.1%	70.7%
Parks and Recreation	- Current Expenditures	5,273,994	4.8%	4,492,267	6.1%	5,495,705	4.6%	5,669,297	4.6%	3,381,075	3.9%	24,312,338	4.7%	25,330,658	5.0%	-4.0%
	- Capital Outlay	1,664,299	1.5%	2,082,589	2.8%	2,218,655	1.9%	1,590,128	1.3%	1,118,792	1.3%	8,674,463	1.7%	5,736,701	1.1%	51.2%
Housing	- Current Expenditures	71,266	0.1%	524,230	0.7%	354,643	0.3%	1,881,769	1.5%	1,223,223	1.4%	4,055,131	0.8%	4,109,008	0.8%	-1.3%
	- Capital Outlay	---	---	69,124	0.1%	22,656	0.0%	38,714	0.0%	144,117	0.0%	144,611	0.0%	121,289	0.0%	19.2%
Economic Development	- Current Expenditures	4,670,246	4.3%	3,708,265	5.0%	4,932,499	4.1%	4,986,360	4.0%	2,990,104	3.4%	21,287,474	4.1%	21,509,296	4.3%	-1.0%
	- Capital Outlay	4,686,224	4.3%	787,046	1.1%	4,015,549	3.3%	1,105,236	0.9%	603,343	0.7%	11,197,398	2.2%	7,617,484	1.5%	47.0%
Airport	- Current Expenditures	834,388	0.8%	945,927	1.3%	281,762	0.2%	472,505	0.4%	207,383	0.2%	2,741,965	0.5%	2,386,771	0.5%	14.9%
	- Capital Outlay	223,887	0.2%	1,075,786	1.5%	437,692	0.4%	388,923	0.3%	340,404	0.4%	2,466,692	0.5%	2,619,751	0.5%	-5.8%
Unallocated Pension Costs		62,270	0.1%	948	0.0%	83,052	0.1%	8,083	0.0%	39,649	0.0%	194,002	0.0%	146,021	0.0%	32.9%
Unallocated Insurance Costs		96,766	0.1%	452,294	0.6%	406,112	0.3%	558,187	0.5%	570,391	0.7%	2,083,750	0.4%	2,061,063	0.4%	1.1%
All Other Expenditures	- Current Expenditures	870,282	0.8%	843,549	1.1%	933,144	0.8%	860,639	0.7%	783,924	0.9%	4,291,538	0.8%	5,590,466	1.1%	-23.2%
	- Capital Outlay	34,225	0.0%	142,181	0.2%	185,432	0.2%	56,295	0.0%	822,379	0.9%	1,240,512	0.2%	1,994,903	0.4%	-37.8%
Capital Outlay for Enterprise Funds		475,716	0.4%	70,302	0.1%	296,522	0.2%	4,382,781	3.5%	6,912,732	7.9%	12,138,053	2.4%	15,190,977	3.0%	-20.1%
Debt Service	- Principal Payment on Bonds	16,953,648	15.6%	4,821,358	6.5%	11,536,301	9.6%	9,643,512	7.8%	7,889,972	9.0%	50,844,791	9.9%	62,030,997	12.3%	-18.0%
	- Other Long-Term and Short-Term	1,492,774	1.4%	873,405	1.2%	2,309,976	1.9%	2,649,310	2.1%	2,157,393	2.5%	9,482,858	1.8%	10,384,418	2.1%	-8.7%
	- Interest and Fiscal Charges	4,874,067	4.5%	2,339,171	3.2%	5,005,104	4.2%	4,825,917	3.9%	1,662,096	1.9%	18,706,355	3.6%	19,206,740	3.8%	-2.6%
	<i>Total Current Expenditures</i>	<i>\$58,962,554</i>	<i>54.1%</i>	<i>\$45,758,798</i>	<i>61.8%</i>	<i>\$63,558,130</i>	<i>53.0%</i>	<i>\$77,086,205</i>	<i>62.3%</i>	<i>\$55,254,296</i>	<i>63.2%</i>	<i>\$300,619,983</i>	<i>58.5%</i>	<i>\$294,588,169</i>	<i>58.4%</i>	<i>2.0%</i>
	<i>Total Capital Outlay</i>	<i>26,671,120</i>	<i>24.5%</i>	<i>20,279,715</i>	<i>27.4%</i>	<i>37,501,703</i>	<i>31.3%</i>	<i>29,512,612</i>	<i>23.9%</i>	<i>20,509,424</i>	<i>23.4%</i>	<i>134,474,574</i>	<i>26.2%</i>	<i>118,056,350</i>	<i>23.4%</i>	<i>13.9%</i>
	<i>Total Debt Service</i>	<i>23,320,489</i>	<i>21.4%</i>	<i>8,033,934</i>	<i>10.8%</i>	<i>18,851,381</i>	<i>15.7%</i>	<i>17,118,739</i>	<i>13.8%</i>	<i>11,709,461</i>	<i>13.4%</i>	<i>79,034,004</i>	<i>15.4%</i>	<i>91,622,155</i>	<i>18.2%</i>	<i>-13.7%</i>
	<b>Total Expenditures</b>	<b>\$108,954,163</b>	<b>100.0%</b>	<b>\$74,072,447</b>	<b>100.0%</b>	<b>\$119,911,214</b>	<b>100.0%</b>	<b>\$123,717,556</b>	<b>100.0%</b>	<b>\$87,473,181</b>	<b>100.0%</b>	<b>\$514,128,561</b>	<b>100.0%</b>	<b>\$504,266,674</b>	<b>100.0%</b>	<b>2.0%</b>
<b>Other Financing Uses</b>																
Debt Redemption - Refunded Bonds		\$850,000		\$---		\$485,000		\$1,815,000		\$1,346,775		\$4,496,775		\$6,914,100		
Other Financing Uses		47,650		---		936,044		1,729,000		115,467		2,828,161		1,036,772		
Transfers to Enterprise Funds		288,568		754,408		2,288,966		2,935,706		1,870,637		8,138,285		10,444,370		
Transfers to Governmental Funds		11,450,217		4,688,554		9,729,408		8,761,192		2,925,198		37,554,569		43,654,369		
	<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$121,590,598</b>		<b>\$79,515,409</b>		<b>\$133,350,632</b>		<b>\$138,958,454</b>		<b>\$93,731,258</b>		<b>\$567,146,351</b>		<b>\$566,316,285</b>		

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

35

This page left blank intentionally

**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ada	406,090	56,003	8,337	3,210	2,199,894	19,950	2,223,054	311,106	5,870	54,550	143,026	3,208,036	---	---	253,300	37,298	3,498,634
Adams	245,616	19,699	782	75,000	330,960	---	405,960	111,763	809	4,090	10,043	798,762	---	31	3,370	7,068	809,231
Adrian	496,159	71,490	10,783	---	437,687	---	437,687	144,921	1,241	13,137	83,167	1,258,585	600,000	---	339,774	1,040,776	3,239,135
Afton	1,693,480	---	107,878	---	51,118	13,104	64,222	10,905	10,359	262	3,233	1,890,339	---	---	---	713,381	2,603,720
Aitkin	1,032,604	11,240	91,615	141,553	890,856	770,214	1,802,623	226,097	10,891	36,523	503,605	3,715,198	1,152,514	---	59,500	578,518	5,505,730
Akeley	196,527	29,599	445	---	84,514	---	84,514	81,323	5,066	267	24,554	422,295	---	---	5,250	21,750	449,295
Albany	1,010,586	267,204	57,446	38,297	740,627	27,083	806,007	92,438	20,099	20,554	191,927	2,466,261	835,000	15,000	508,104	1,147,221	4,971,586
Albert Lea	7,635,725	1,562,614	312,958	98,254	6,152,822	618,860	6,869,936	937,501	112,942	764,369	222,299	18,418,344	4,840,000	210,555	1,870,820	11,211,407	36,551,126
Alberta	62,438	---	1,815	---	28,441	---	28,441	12,661	---	25	3,157	108,537	---	---	---	---	108,537
Albertville	3,302,350	384,727	167,584	---	159,667	50,000	209,667	857,837	---	282,344	214,302	5,418,811	528,062	---	---	868,993	6,815,866
Alden	196,083	19,478	2,184	18,106	190,188	---	208,294	54,719	513	1,843	12,217	495,331	56,742	251	---	1,093	553,417
Aldrich	8,140	---	1,975	---	7,012	---	7,012	151	---	46	331	17,655	---	7,627	---	---	25,282
Alexandria	7,286,057	1,090,580	522,241	1,054,268	6,372,569	1,071,437	8,498,274	1,772,217	133,690	476,049	327,120	20,106,228	5,830,233	65,400	200,000	1,257,952	27,459,813
Alpha	51,063	---	---	---	48,503	---	48,503	19,688	---	156	28,563	147,973	---	11,225	---	10,050	169,248
Altura	102,231	---	7,171	---	81,076	---	81,076	82,163	---	3,500	79,699	355,840	---	---	---	22,795	378,635
Alvarado	49,542	40,755	2,015	213,461	85,872	3,271	302,604	4,200	193	124	70,074	469,507	---	---	58,463	---	527,970
Amboy	246,716	---	931	20,078	206,650	600	227,328	46,272	---	3,536	50,496	575,279	---	---	---	160,151	735,430
Andover	11,272,034	733,425	364,430	---	3,305,465	159,520	3,464,985	3,255,299	94,375	735,325	532,540	20,452,413	1,599,278	922,408	596,930	637,905	24,208,934
Annandale	1,457,679	137,006	59,143	---	521,845	---	521,845	460,771	12,914	19,767	218,958	2,888,083	---	12,656	310,294	1,324,088	4,535,121
Anoka	10,058,547	406,265	467,613	872,846	3,156,401	400,000	4,429,247	1,761,917	143,307	418,035	500,652	18,185,583	6,383,638	365,539	2,285,000	3,416,000	30,635,760
Apple Valley	24,851,220	5,457,959	1,644,338	184,043	3,275,542	---	3,459,585	4,575,523	236,943	1,461,765	833,400	42,520,733	705,505	168,234	2,181,688	7,618,905	53,195,065
Appleton	1,357,610	73,451	12,954	68,970	934,840	---	1,003,810	313,959	2,736	8,804	473,591	3,246,915	1,965,000	80,073	---	76,001	5,367,989
Arco	50,577	---	1,664	---	24,655	---	24,655	2,780	---	478	16,278	96,432	---	1,500	---	---	97,932
Arden Hills	3,908,194	304,315	327,727	---	1,408,240	---	1,408,240	510,368	29,569	433,402	60,446	6,982,261	---	---	230,765	544,992	7,758,018
Argyle	116,736	121,398	1,667	12,854	464,536	5,070	482,460	133,368	872	1,285	96,045	953,831	---	---	---	---	953,831
Arlington	782,743	46,870	37,065	231,762	796,491	---	1,028,253	723,061	8,633	18,914	230,483	2,876,022	2,897,000	1,334	21,609	461,681	6,257,646
Ashby	221,393	23,275	2,015	199,500	125,795	3,500	328,795	203,878	452	1,281	25,932	807,021	---	---	42,000	5,918	854,939
Askov	102,983	---	4,502	---	90,913	---	90,913	20,679	---	758	11,086	230,921	---	---	1,350	---	232,271
Atwater	393,829	32,399	13,128	46,595	322,654	---	369,249	101,682	3,251	7,074	46,006	966,618	---	3,200	56,500	---	1,026,318

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Audubon	218,051	74,128	976	---	149,933	---	149,933	369,853	2,221	1,219	61,895	878,276	---	33,414	59,536	---	971,226
Aurora	883,018	170	7,713	---	1,217,062	350,000	1,567,062	173,700	11,524	12,226	106,691	2,762,104	350,000	44,267	---	5,149	3,161,520
Austin	6,825,763	808,726	455,857	4,550,375	13,233,554	336,768	18,120,697	843,245	257,104	861,399	727,177	28,899,968	---	---	1,648,106	883,050	31,431,124
Avoca	43,399	181	25	---	27,195	---	27,195	81	---	57	1,027	71,965	---	10,255	24,200	4,555	110,975
Avon	1,063,796	39,219	30,602	---	337,510	1,000	338,510	184,930	19,613	60,887	217,239	1,954,796	2,559,470	15,495	---	250,000	4,779,761
Babbitt	895,941	---	4,625	56,000	1,149,111	520,111	1,725,222	393,088	12,359	29,058	131,577	3,191,870	---	54,354	1,500	294,663	3,542,387
Backus	139,645	---	2,140	3,000	37,130	565	40,695	93,467	2,606	3,990	38,046	320,589	---	---	---	---	320,589
Badger	105,673	---	2,769	144,377	120,351	---	264,728	37,980	---	1,311	81,315	493,776	257,000	---	---	---	750,776
Bagley	643,050	145,185	9,071	---	911,441	---	911,441	121,215	5,852	16,627	142,174	1,994,615	135,000	---	45,574	4,036	2,179,225
Balaton	286,737	---	1,462	---	268,259	---	268,259	378,490	1,218	8,781	56,404	1,001,351	---	24,931	30,001	25,000	1,081,283
Barnesville	696,924	264,167	31,072	---	833,090	8,765	841,855	241,015	7,362	30,384	265,813	2,378,592	42,564	42,000	730,250	22,700	3,216,106
Barnum	178,875	---	6,295	---	207,406	---	207,406	65,081	---	587	11,206	469,450	---	---	13,388	11,319	494,157
Barrett	222,920	---	1,988	---	87,818	---	87,818	88,871	780	339	23,972	426,688	---	---	---	15,915	442,603
Barry	8,279	---	---	---	2,556	---	2,556	---	---	3	287	11,125	---	---	---	---	11,125
Battle Lake	588,522	4,680	9,718	---	117,294	1,688	118,982	12,860	4,281	5,287	121,977	866,307	---	---	129,441	91,000	1,086,748
Baudette	294,825	---	4,977	---	393,358	---	393,358	23,404	4,131	3,349	68,152	792,196	31,500	---	290,000	---	1,113,696
Baxter	8,535,658	985,975	260,918	94,217	763,954	21,700	879,871	988,771	86,308	323,986	77,840	12,139,327	1,940,988	8,529	640,100	1,810,493	16,539,437
Bayport	1,156,174	19,635	121,558	---	624,248	4,373	628,621	482,357	86,430	524,765	485,800	3,505,340	---	16,500	32,950	679,025	4,233,815
Beardsley	40,912	482	1,910	718	87,054	---	87,772	21,288	580	684	4,375	158,003	---	---	---	18,729	176,732
Beaver Bay	302,688	91	6,393	---	21,349	10,000	31,349	27,019	---	523	5,329	373,392	---	---	---	---	373,392
Beaver Creek	125,858	---	759	40,862	65,101	---	105,963	21,713	480	433	10,300	265,506	109,825	---	35,000	22,726	433,057
Becker	3,793,899	163,529	135,964	---	311,530	---	311,530	690,376	14,665	276,276	156,891	5,543,130	---	5,896	---	691,300	6,240,326
Bejou	10,964	---	3,545	---	19,921	---	19,921	---	---	60	399	34,889	---	---	---	---	34,889
Belgrade	295,067	27,135	4,865	---	249,730	---	249,730	127,000	819	2,393	174,075	881,084	287,000	35,000	16,237	32,973	1,252,294
Belle Plaine	4,666,932	487,509	102,176	26,174	549,434	---	575,608	429,370	32,000	83,491	93,069	6,470,155	1,430,000	---	28,630	624,550	8,553,335
Bellechester	35,158	---	2,878	---	21,312	---	21,312	17,578	167	1,465	3,225	81,783	---	---	---	31,000	112,783
Bellingham	35,619	---	945	---	75,658	---	75,658	36,294	---	3,108	145,333	296,957	---	2,000	16,628	---	315,585
Beltrami	17,148	---	---	2,300	31,239	---	33,539	12,409	---	1,296	12,648	77,040	---	3,500	---	---	80,540
Belview	103,486	4,686	2,785	---	156,153	---	156,153	17,050	---	1,289	24,347	309,796	---	---	---	---	309,796

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Bemidji	5,313,036	776,749	690,503	106,039	4,243,538	141,280	4,490,857	1,672,163	215,351	1,077,803	321,834	14,558,296	5,191,181	31,407	1,896,591	1,519,509	23,196,984
Bena	13,145	---	1,525	---	29,545	---	29,545	7,371	---	12	695	52,293	---	3,500	---	---	55,793
Benson	1,501,293	4,597	33,761	195,720	1,329,454	---	1,525,174	447,188	19,962	71,278	618,601	4,221,854	820,000	7,966	184,898	536,718	5,771,436
Bertha	80,219	1,100	1,195	63,569	162,932	36,566	263,067	46,216	802	809	23,519	416,927	---	---	---	8,618	425,545
Bethel	268,697	---	19,042	---	69,825	18,397	88,222	6,287	2,733	632	37,035	422,648	---	---	86,545	---	509,193
Big Falls	63,622	---	187	1,140,753	81,750	12,972	1,235,475	38,893	---	1,801	128,882	1,468,860	415,000	9,344	10,000	757	1,903,961
Big Lake	3,788,615	669,208	312,012	45,381	1,282,248	33,100	1,360,729	338,951	49,690	11,488	113,244	6,643,937	305,029	943	358,192	268,316	7,576,417
Bigelow	34,544	340	550	1,697	67,475	---	69,172	42,646	---	507	9,262	157,021	---	---	---	---	157,021
Bigfork	165,998	---	1,875	---	150,607	6,750	157,357	145,883	1,679	850	41,336	514,978	---	---	25,044	21,632	561,654
Bingham Lake	110,520	---	1,570	---	26,281	---	26,281	3,006	---	2,064	931	144,372	---	---	3,027	---	147,399
Birchwood	331,035	23,619	17,764	---	238	1,500	1,738	108	1,515	204	4,506	380,489	---	---	---	40,739	421,228
Bird Island	378,020	15,486	16,880	---	423,105	---	423,105	36,469	3,897	13,371	74,787	962,015	---	---	---	302,760	1,264,775
Biscay	17,949	---	2,665	---	8,250	---	8,250	---	---	6	21,233	50,103	---	---	---	---	50,103
Biwabik	789,469	---	24,241	210,000	406,786	400,000	1,016,786	71,798	2,486	2,161	494,175	2,401,116	340,000	---	93,794	250,191	3,085,101
Blackduck	236,647	42,737	5,110	50,350	282,387	7,000	339,737	123,772	2,209	9,575	26,781	786,568	105,000	40,975	109,500	61,789	1,103,832
Blaine	20,770,115	1,481,674	1,953,174	67,676	2,905,936	508,799	3,482,411	5,698,545	287,657	1,305,228	623,547	35,602,351	6,001,530	108,944	643,380	1,972,546	44,328,751
Blomkest	44,524	450	64	---	32,986	4,060	37,046	36,242	6	351	3,998	122,681	---	---	---	7,168	129,849
Blooming Prairie	594,665	87,136	11,908	---	825,212	6,079	831,291	111,209	3,206	8,754	32,275	1,680,444	---	---	---	80,000	1,760,444
Bloomington	87,888,089	3,645,884	5,864,807	8,031,714	10,060,699	1,700,531	19,792,944	3,309,789	1,216,254	1,438,476	13,759,178	136,915,421	7,642,674	---	181,637	4,394,060	149,133,792
Blue Earth	1,479,832	315,844	50,143	1,192,004	2,104,371	19,302	3,315,677	637,235	10,428	50,373	1,325,070	7,184,602	2,819,821	299,947	10,132	1,270,173	11,584,675
Bluffton	46,216	---	2,125	---	58,164	---	58,164	5,690	---	246	76,252	188,693	---	---	---	---	188,693
Bock	22,126	---	6,410	---	16,169	---	16,169	---	333	13	2,772	47,823	---	---	---	---	47,823
Borup	12,477	---	1,110	900	26,662	---	27,562	150	---	51	12,668	54,018	---	---	---	---	54,018
Bovey	416,348	147,644	1,062	---	294,790	1,250	296,040	53,219	3,754	961	62,639	981,667	185,000	4,049	---	---	1,170,716
Bowlus	51,460	---	2,360	84,472	63,517	2,120	150,109	65,023	728	317	61,069	331,066	---	---	---	18,300	349,366
Boy River	4,086	---	1,600	---	6,722	---	6,722	---	---	---	456	12,864	---	---	---	---	12,864
Boyd	83,246	---	1,370	---	77,104	---	77,104	35,394	922	724	41,162	239,922	---	---	---	---	239,922
Braham	615,801	23,094	16,542	38,316	610,371	3,751	652,438	77,558	8,397	8,076	43,189	1,445,095	---	---	20,000	71,947	1,537,042
Brainerd	6,087,958	682,789	330,372	1,819,024	5,688,040	507,615	8,014,679	2,440,989	180,746	13,919	1,389,007	19,140,459	782,273	71,939	---	1,173,279	21,167,950

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Brandon	209,416	124,188	2,978	---	100,610	---	100,610	46,247	---	3,142	110,056	596,637	670,000	20,000	69,877	26,058	1,382,572
Breckenridge	790,945	101,361	29,144	3,402	1,758,357	38,045	1,799,804	389,366	24,022	54,696	242,481	3,431,819	---	36,438	225,000	1,059,360	4,752,617
Breezy Point	1,757,859	227,355	77,259	---	65,863	---	65,863	76,465	25,854	27,305	28,330	2,286,290	---	---	435,476	379,163	3,100,929
Brewster	167,677	43,366	2,250	---	206,864	---	206,864	116,464	---	1,274	32,599	570,494	---	---	---	---	570,494
Bricelyn	147,418	---	212	---	142,401	2,097	144,498	38,321	253	9,402	26,917	367,021	---	---	---	---	367,021
Brook Park	15,077	---	3,600	---	30,802	---	30,802	16,672	---	45	2,173	68,369	---	---	---	---	68,369
Brooklyn Center	20,394,032	1,794,126	1,021,410	296,382	2,238,659	171,258	2,706,299	1,265,969	364,927	188,913	308,234	28,043,910	---	---	695,690	9,767,805	38,507,405
Brooklyn Park	40,063,039	2,519,680	2,933,551	3,038,769	4,623,364	1,125,196	8,787,329	4,976,621	454,523	4,680,342	6,064,380	70,479,465	9,689,382	1,758	1,197,666	7,021,645	88,389,916
Brooks	33,330	---	242	---	30,301	---	30,301	20,615	---	1,134	2,121	87,743	---	---	---	---	87,743
Brookston	21,662	---	---	---	11,105	---	11,105	---	---	---	---	32,767	---	---	---	---	32,767
Brooten	293,938	118,320	7,190	---	197,394	61,307	258,701	45,693	2,259	2,234	56,108	784,443	---	---	---	127,855	912,298
Browerville	171,913	51,648	9,243	2,000	255,230	---	257,230	92,067	2,212	1,029	43,609	628,951	1,683,731	---	116,941	---	2,429,623
Browns Valley	216,197	---	1,508	---	378,899	---	378,899	72,672	4,046	3,569	112,061	788,952	---	---	123,322	55,613	967,887
Brownsdale	232,119	40,254	3,084	---	209,684	3,403	213,087	943	---	257	51,969	541,713	100,000	---	68,430	---	710,143
Brownsville	116,401	---	4,000	---	78,268	500	78,768	85,047	189	212	32,633	317,250	200,000	---	---	---	517,250
Brownton	392,822	50,954	7,430	44,734	293,427	---	338,161	127,328	1,513	585	71,807	990,600	---	---	20,000	42,857	1,053,457
Bruno	18,380	---	850	---	22,451	---	22,451	11,210	---	209	6,679	59,779	---	---	---	---	59,779
Buckman	35,917	---	3,718	---	28,697	1,479	30,176	26,321	---	852	8,010	104,994	---	---	---	---	104,994
Buffalo	5,313,265	256,816	260,329	961,905	2,304,535	---	3,266,440	2,994,174	32,468	268,083	603,418	12,994,993	319,565	20,815	1,500,000	335,210	15,170,583
Buffalo Lake	383,056	253,171	9,578	2,480	248,228	---	250,708	95,424	2,427	15,421	61,329	1,071,114	2,760,472	---	---	1,195,086	5,026,672
Buhl	164,049	16,614	6,884	207,000	656,944	390,160	1,254,104	125,064	2,198	2,299	36,937	1,608,149	---	25,160	---	74,964	1,708,273
Burnsville	30,666,311	1,813,996	1,953,776	233,640	3,524,742	1,018,140	4,776,522	7,182,010	417,275	3,260,938	282,502	50,353,330	2,819,933	153,027	1,326,466	4,420,008	59,072,764
Burtrum	19,405	---	2,085	---	31,758	---	31,758	515	199	33	21,098	75,093	---	---	---	---	75,093
Butterfield	104,677	2,192	2,838	17,110	203,920	---	221,030	60,442	166	872	4,185	396,402	12,500	---	---	---	408,902
Byron	2,495,110	166,928	149,625	507,836	308,716	286,215	1,102,767	232,485	6,783	12,571	193,357	4,359,626	195,244	---	44,038	416,196	5,015,104
Caledonia	807,315	11,959	15,079	57,992	1,073,466	22,056	1,153,514	393,884	24,212	11,136	104,830	2,521,929	165,120	---	17,611	3,000	2,707,660
Callaway	41,078	937	52	343	55,517	---	55,860	64,585	4,658	919	355,197	523,286	96,765	---	584	96,699	717,334
Calumet	159,374	---	2,275	---	155,219	355,583	510,802	32,352	333	58	4,380	709,574	---	---	100,000	15,000	824,574
Cambridge	4,879,761	1,499,907	310,730	333,054	1,390,209	90,194	1,813,457	604,587	71,417	239,998	51,391	9,471,248	1,687,349	22,507	379,315	1,931,678	13,492,097

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Campbell	23,988	---	578	---	61,717	---	61,717	13,960	---	644	4,837	105,724	---	---	---	2,885	108,609
Canby	737,046	17,925	3,333	759,713	727,924	128,302	1,615,939	88,647	3,724	28,924	470,229	2,965,767	590,000	---	---	50,263	3,606,030
Cannon Falls	2,762,258	288,610	56,111	1,097	747,097	108,418	856,612	216,665	38,317	29,470	310,788	4,558,831	---	41,550	157,700	802,412	5,560,493
Canton	114,604	---	754	---	99,092	---	99,092	14,507	660	3,640	7,732	240,989	---	---	---	845	241,834
Carlos	173,245	32,857	3,867	---	94,350	---	94,350	53,477	1,516	7,222	64,228	430,762	---	3,615	---	---	434,377
Carlton	207,853	---	12,506	216,707	294,454	24,861	536,022	98,212	4,123	2,869	44,831	906,416	---	---	---	60,000	966,416
Carver	2,315,492	172,216	106,427	270,140	107,987	620,720	998,847	148,440	11,161	87,213	48,176	3,887,972	---	---	17,220	464,176	4,369,368
Cass Lake	335,803	392	11,873	---	471,727	8,985	480,712	328,445	512	3,762	32,536	1,194,035	---	---	---	---	1,194,035
Cedar Mills	19,217	---	---	---	6,378	---	6,378	---	---	111	---	25,706	---	---	---	---	25,706
Center City	224,894	9,318	2,729	---	63,839	---	63,839	123,667	545	531	77,825	503,348	---	---	13,304	14,749	531,401
Centerville	2,278,716	310,391	108,921	51,033	259,763	---	310,796	13,035	23,043	33,080	25,254	3,103,236	---	345,377	---	223,000	3,671,613
Ceylon	48,213	2,390	1,540	---	147,925	1,428	149,353	2,275	100	338	20,381	224,590	---	---	46,962	---	271,552
Champlin	9,511,131	345,288	377,851	3,762	1,838,531	---	1,842,293	2,840,238	259,552	1,070,880	262,923	16,510,156	---	5,140	1,081,840	2,914,409	20,511,545
Chandler	98,178	---	---	3,481	79,327	---	82,808	57,021	---	3,105	15,899	257,011	---	2,050	264,583	12,435	536,079
Chanhassen	10,988,104	854,966	1,264,263	17,908	2,352,209	182,945	2,553,062	1,215,748	100,516	183,602	229,295	17,389,556	---	301,531	1,142,899	640,820	19,474,806
Chaska	14,386,746	2,867,959	995,263	118,734	2,006,932	442,442	2,568,108	3,645,811	128,966	356,609	262,186	25,211,648	6,102,245	6,164	1,084,600	5,537,833	37,942,490
Chatfield	1,452,851	135,344	20,424	36,650	1,347,643	145,553	1,529,846	317,380	13,093	110,095	244,574	3,823,607	1,751,786	---	102,287	2,093,673	7,771,353
Chickamaw Beach	29,312	---	502	---	213	---	213	---	---	17	---	30,044	---	---	---	---	30,044
Chisago City	2,158,732	211,997	51,981	---	563,696	1,605	565,301	278,583	2,000	68,021	550,921	3,887,536	1,385,000	---	182,939	42,237	5,497,712
Chisholm	1,188,838	43,779	47,479	434,020	4,438,776	211,947	5,084,743	161,442	54,615	34,811	298,500	6,914,207	---	7,563	---	---	6,921,770
Chokio	97,311	244	424	---	142,642	---	142,642	15,439	50	625	8,118	264,853	---	---	---	---	264,853
Circle Pines	2,888,753	242,802	65,295	---	497,351	121,125	618,476	136,974	13,305	215,312	67,898	4,248,815	1,986,945	---	---	725,253	6,961,013
Clara City	681,339	155,567	13,306	---	461,592	---	461,592	70,015	12,487	32,214	235,332	1,661,852	6,703,157	---	67,638	39,325	8,471,972
Claremont	361,776	2,192	4,040	---	174,420	---	174,420	28,952	864	5,965	17,516	595,725	---	---	---	6,592	602,317
Clarissa	157,982	---	350	---	211,353	---	211,353	25,976	426	971	19,477	416,535	---	---	---	35,175	451,710
Clarkfield	401,267	7,693	1,634	736	391,810	47,406	439,952	60,487	7,748	3,445	28,689	950,915	---	---	---	---	950,915
Clarks Grove	112,143	7,332	5,851	---	207,663	---	207,663	49,737	---	2,247	37,453	422,426	---	---	---	---	422,426
Clear Lake	329,966	---	12,656	---	75,586	182	75,768	212,330	2,281	133	20,092	653,226	---	---	33,985	17,274	704,485
Clearbrook	108,356	7,347	1,326	---	189,790	---	189,790	112,962	1,070	720	42,623	464,194	54,059	59,000	103,930	---	681,183

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Clearwater	1,227,973	59,222	33,071	---	233,026	---	233,026	128,213	5,758	26,854	59,975	1,774,092	---	---	---	73,425	1,847,517
Clements	57,635	---	1,100	---	52,595	---	52,595	19,101	---	1,726	5,291	137,448	44,723	---	---	---	182,171
Cleveland	238,796	---	4,917	---	178,774	16,505	195,279	45,095	5,911	1,879	64,613	556,490	269,750	---	---	---	826,240
Climax	64,788	---	625	---	63,514	---	63,514	9,894	2,062	263	17,745	158,891	---	2,000	60	12,743	173,694
Clinton	51,376	---	697	---	162,466	---	162,466	31,299	---	418	5,351	251,607	---	---	---	---	251,607
Clitherall	10,293	---	4,005	---	20,093	---	20,093	---	---	347	10,548	45,286	---	---	---	---	45,286
Clontarf	42,066	---	---	---	24,284	---	24,284	1,284	40	---	---	67,674	---	---	---	---	67,674
Cloquet	3,894,722	74,272	152,646	3,709	3,146,977	23,800	3,174,486	615,643	63,256	166,852	297,733	8,439,610	---	---	205,695	1,524,716	10,170,021
Coates	47,191	---	2,150	---	54	---	54	9,206	3,553	1,044	206	63,404	---	---	---	---	63,404
Cobden	2,443	---	2,015	---	3,505	---	3,505	---	---	7	3,505	11,475	---	---	---	---	11,475
Cohasset	2,061,550	---	10,709	---	481,188	24,125	505,313	128,897	5,937	78,621	16,216	2,807,243	---	---	---	1,046,911	3,854,154
Cokato	1,075,637	---	19,573	---	600,253	---	600,253	312,988	6,358	14,088	80,443	2,109,340	1,387,223	---	---	225,710	3,722,273
Cold Spring	1,158,872	606,212	97,392	31,884	765,123	---	797,007	510,005	23,335	171,698	195,988	3,560,509	1,811,000	4,280	281,385	558,609	6,215,783
Coleraine	857,252	14,939	7,074	4,805	762,005	56,943	823,753	120,550	11,476	1,144	54,033	1,890,221	42,139	---	25,000	183,057	2,140,417
Cologne	829,455	153,777	151,409	---	235,733	---	235,733	257,110	2,404	51,426	130,085	1,811,399	---	---	---	---	1,811,399
Columbia Heights	10,966,265	458,670	415,032	470,760	2,190,914	104,709	2,766,383	1,535,231	140,571	1,011,063	50,267	17,343,482	---	66,236	396,426	9,302	17,815,446
Columbus	2,266,554	776,006	129,599	---	47,843	36,345	84,188	34,161	31,411	14,339	136,836	3,473,094	396,000	---	---	3,308,630	7,177,724
Comfrey	178,215	11,379	3,155	---	136,856	---	136,856	104,855	1,123	9,540	206,144	651,267	---	---	---	30,800	682,067
Comstock	15,540	---	---	---	17,240	481	17,721	---	---	---	389	33,650	---	---	---	---	33,650
Conger	61,510	---	---	---	32,974	1,819	34,793	39,359	---	1,446	2,393	139,501	---	---	3,600	---	143,101
Cook	364,673	---	6,515	1,098	198,789	220,499	420,386	256,278	2,177	5,773	95,530	1,151,332	---	---	165,789	289,183	1,606,304
Coon Rapids	28,435,956	2,222,150	1,753,373	366,307	5,104,612	511,984	5,982,903	3,415,052	287,596	2,922,053	1,005,642	46,024,725	4,169,274	---	112,967	1,956,746	52,263,712
Corcoran	3,180,080	27,010	132,407	225,000	356,677	131,868	713,545	555,470	42,278	2,379	145,117	4,798,286	442,000	7,320	251,774	244,278	5,743,658
Correll	12,757	---	---	---	8,426	---	8,426	1,506	---	13	537	23,239	---	---	---	---	23,239
Cosmos	245,609	51,605	4,214	---	146,831	---	146,831	48,132	217	2,614	69,526	568,748	---	---	---	49,470	618,218
Cottage Grove	14,088,576	1,326,017	904,400	234,982	2,434,640	1,262,399	3,932,021	6,235,016	171,317	754,022	690,317	28,101,686	1,423,461	67,120	627,936	1,213,059	31,433,262
Cottonwood	581,097	47,736	8,700	---	349,778	---	349,778	146,607	1,898	17,298	167,036	1,320,150	1,068,000	48,069	---	1,121,736	3,557,955
Courtland	184,040	80,674	5,907	---	89,802	---	89,802	---	---	3,843	7,165	371,431	250,000	---	40,000	48,964	710,395
Cromwell	152,988	---	261	2,500	46,181	590	49,271	121,766	---	218	153,303	477,807	---	---	50,000	---	527,807

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

43

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Crookston	2,490,657	644,378	114,205	337,849	4,958,080	20,302	5,316,231	742,675	245,359	122,462	188,952	9,864,919	---	6,289	265,609	270,264	10,407,081
Crosby	1,455,570	175,423	31,965	---	1,149,768	43,768	1,193,536	733,034	12,145	159,193	376,327	4,137,193	908,900	---	101,027	449,131	5,596,251
Crosslake	2,617,398	62,224	78,522	---	81,399	30,500	111,899	358,124	25,607	5,953	191,969	3,451,696	12,497	---	277,733	4,640	3,746,566
Crystal	9,621,688	2,873,099	924,967	34,423	2,838,786	65,990	2,939,199	1,718,581	405,546	341,200	102,679	18,926,959	---	82,547	449,150	1,898,783	21,357,439
Currie	120,800	205	2,778	---	87,773	---	87,773	13,682	10	635	31,361	257,244	---	5,205	---	29,727	292,176
Cuyuna	145,405	---	5,565	17,755	27,834	186,356	231,945	24,450	133	139	63,271	470,908	---	---	---	---	470,908
Cyrus	47,589	---	1,380	---	92,183	---	92,183	24,773	---	4,384	60,632	230,941	---	---	---	---	230,941
Dakota	109,300	---	372	---	60,899	---	60,899	20,411	---	2,007	6,867	199,856	---	---	---	34,018	233,874
Dalton	54,462	---	375	---	70,844	---	70,844	38,047	---	173	126,395	290,296	---	5,000	---	61,124	356,420
Danube	176,190	12,394	2,556	---	170,953	---	170,953	119,140	4,649	4,365	31,800	522,047	---	---	---	56,193	578,240
Danvers	35,734	---	280	---	18,929	---	18,929	23,928	553	30	38,555	118,009	---	---	---	---	118,009
Darfur	38,854	---	729	2,415	49,717	---	52,132	12,724	---	394	18,827	123,660	---	---	---	10,436	134,096
Darwin	68,382	327	1,030	---	47,235	---	47,235	34,169	263	364	5,023	156,793	---	---	---	---	156,793
Dassel	592,324	20,121	8,423	---	407,463	---	407,463	136,951	2,154	11,838	666,316	1,845,590	---	---	---	111,703	1,957,293
Dawson	1,029,587	31,153	2,015	67,339	624,381	8,645	700,365	129,420	12,164	19,955	114,509	2,039,168	---	1,987	---	168,401	2,209,556
Dayton	3,289,765	2,470,131	227,609	28,641	227,435	---	256,076	503,235	51,056	228,543	663,286	7,689,701	10,065,667	---	70,000	923,579	18,748,947
De Graff	16,286	---	40	---	27,697	---	27,697	2,765	247	174	13,115	60,324	---	---	2,150	---	62,474
Deephaven	2,067,894	778	302,517	328	179,387	9,912	189,627	503,626	122,835	31,856	16,665	3,235,798	---	3,056	27,466	---	3,266,320
Deer Creek	55,587	1,173	1,955	---	78,949	5,562	84,511	22,293	360	3,347	173,927	343,153	---	---	---	14,158	357,311
Deer River	557,534	22,104	11,563	---	421,484	---	421,484	231,059	9,622	496	93,349	1,347,211	---	20,000	---	---	1,367,211
Deerwood	461,878	84,284	10,259	19,497	105,783	175,000	300,280	203,605	5,869	12,199	108,947	1,187,321	615,000	---	---	12,000	1,814,321
Delano	3,245,381	6,740	445,888	83,303	2,422,182	43,485	2,548,970	716,876	875	33,762	162,093	7,160,585	1,025,861	---	256,000	1,434,548	9,876,994
Delavan	160,320	940	1,543	---	62,513	1,308	63,821	23,269	387	871	5,675	256,826	---	---	---	---	256,826
Delhi	18,309	6,268	135	---	25,415	---	25,415	1,492	---	16	1,270	52,905	---	---	1,000	---	53,905
Dellwood	507,034	---	66,774	---	163	1,687	1,850	27,694	3,918	258	2,391	609,919	---	---	---	---	609,919
Denham	11,305	---	1,700	---	1,142	---	1,142	2	---	---	132	14,281	---	---	---	---	14,281
Dennison	105,225	44,195	8,349	---	10,714	---	10,714	21,775	67	1,935	5,950	198,210	---	---	---	140	198,350
Dent	52,060	5,205	10,568	---	44,787	---	44,787	75,771	---	131	66,165	254,687	---	---	125,762	5,000	385,449
Detroit Lakes	5,259,464	1,471,395	110,135	191,208	2,232,041	9,235	2,432,484	1,652,765	71,300	162,983	327,912	11,488,438	2,525,000	58,329	1,165,047	2,432,863	17,669,677

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Dexter	136,503	9,719	5,789	---	82,145	---	82,145	730	---	115	26,372	261,373	---	---	---	---	261,373
Dilworth	1,127,465	1,420,116	120,651	6,149	1,100,050	23,508	1,129,707	170,136	25,268	35,523	195,304	4,224,170	---	---	16,800	---	4,240,970
Dodge Center	1,292,164	118,149	30,575	28,747	732,463	376,106	1,137,316	142,938	13,612	13,208	29,041	2,777,003	3,134,583	---	146,050	508,821	6,566,457
Donaldson	14,972	---	---	---	5,007	---	5,007	8,455	---	14	---	28,448	---	---	---	---	28,448
Donnelly	49,871	38,930	700	510	70,443	---	70,953	17,472	224	460	32,549	211,159	---	---	---	---	211,159
Doran	12,744	---	---	---	13,133	---	13,133	3,156	167	209	117	29,526	---	---	---	---	29,526
Dover	234,047	32,057	7,495	---	146,530	41,381	187,911	23,254	1,205	596	46,139	532,704	154,000	59,062	---	54,886	800,652
Dovray	26,856	---	1,040	---	23,004	---	23,004	11,107	---	167	16,454	78,628	---	4,646	---	4,977	88,251
Duluth	48,749,167	2,458,912	1,737,068	12,882,873	43,439,314	1,445,012	57,767,199	9,949,028	709,213	2,132,930	3,529,070	127,032,587	9,073,373	---	5,449,857	12,261,970	153,817,787
Dumont	49,837	---	54	---	33,131	---	33,131	6,200	---	94	1,307	90,623	---	---	---	---	90,623
Dundas	1,374,486	---	25,106	---	171,679	---	171,679	7,320	14,377	7,939	32,726	1,633,633	---	---	47,313	87,522	1,768,468
Dundee*	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Dunnell	84,731	---	1,704	---	70,070	972	71,042	1,864	90	392	6,371	166,194	---	4,984	---	---	171,178
Eagan	29,498,814	3,270,560	2,305,715	634,684	5,904,056	204,477	6,743,217	3,943,606	280,187	364,797	465,553	46,872,449	---	51,141	1,458,782	4,497,307	52,879,679
Eagle Bend	170,683	49,700	1,190	---	199,563	---	199,563	76,975	7,648	7,558	56,080	569,397	---	---	93,117	17,520	680,034
Eagle Lake	656,699	99,124	139,081	---	641,970	---	641,970	298,093	8,053	18,160	140,978	2,002,158	---	---	132,700	---	2,134,858
East Bethel	5,328,046	76,494	297,783	421,509	729,764	73,357	1,224,630	150,370	50,514	5,164	79,981	7,212,982	5,485,000	---	240,000	2,429,142	15,367,124
East Grand Forks	4,548,543	1,284,961	119,602	97,755	4,812,018	---	4,909,773	1,080,632	110,954	150,683	188,938	12,394,086	---	138,023	555,504	1,079,187	14,166,800
East Gull Lake	462,570	88,690	18,856	---	10,148	250	10,398	1,046	---	132	3,515	585,207	---	---	---	104,718	689,925
Easton	140,677	220	1,722	---	56,870	1,176	58,046	23,304	413	1,537	7,290	233,209	---	---	---	---	233,209
Echo	146,228	6,240	515	---	74,553	---	74,553	15,225	430	620	28,273	272,084	---	---	250,000	85,000	607,084
Eden Prairie	39,013,676	1,188,405	4,072,740	618,483	7,684,196	280,314	8,582,993	5,741,696	406,210	216,895	747,695	59,970,310	17,609,351	571,470	1,414,800	6,377,617	85,943,548
Eden Valley	410,410	71,814	10,908	---	308,586	500	309,086	80,937	1,255	3,306	278,427	1,166,143	742,998	4,189	9,500	31,670	1,954,500
Edgerton	345,832	4,269	5,770	42,237	370,124	11,677	424,038	163,917	836	7,879	27,957	980,498	---	---	---	---	980,498
Edina	34,107,895	4,606,010	4,583,183	1,370,248	2,591,261	---	3,961,509	5,574,872	1,163,907	440,051	78,775	54,516,202	21,483,096	70,603	250,000	1,154,975	77,474,876
Effie	50,075	---	1,500	---	13,341	---	13,341	81	---	112	6,389	71,498	---	---	---	---	71,498
Eitzen	98,219	---	1,758	---	58,320	---	58,320	19,357	67	3,161	26,884	207,766	41,000	---	---	---	248,766
Elba	38,132	2,513	4,037	---	29,992	253	30,245	1,006	---	---	4,171	80,104	---	---	---	---	80,104
Elbow Lake	719,451	193,351	5,839	---	441,508	---	441,508	222,486	3,784	4,438	95,278	1,686,135	---	5,040	255,300	27,500	1,973,975

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

45

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Elgin	484,323	17,946	9,501	---	379,728	116,522	496,250	127,610	1,498	5,009	94,337	1,236,474	135,520	---	4,249	98,852	1,475,095
Elizabeth	33,367	64	2,444	---	47,018	1,304	48,322	12,864	---	1,679	41,013	139,753	---	---	---	---	139,753
Elk River	12,316,025	881,271	559,286	4,338	986,105	19,430	1,009,873	2,849,067	160,298	1,151,250	1,596,360	20,523,430	---	44,827	1,332,023	3,504,993	25,405,273
Elko New Market	1,900,867	161,758	134,827	---	277,742	---	277,742	328,614	18,223	6,081	139,439	2,967,551	---	---	---	514,569	3,482,120
Elkton	40,915	329	---	---	13,704	---	13,704	740	---	275	530	56,493	---	---	---	3,000	59,493
Ellendale	329,618	30,294	411	---	183,494	16,849	200,343	73,902	---	2,435	18,434	655,437	1,080,756	---	---	15,127	1,751,320
Ellsworth	140,561	1,617	---	31,614	196,263	---	227,877	549	1,400	7,194	10,945	390,143	7,261	16,095	---	---	413,499
Elmdale	16,061	---	1,600	---	8,789	1,429	10,218	8,821	---	271	310	37,281	---	---	---	---	37,281
Elmore	255,221	18,580	780	24,893	261,071	14,933	300,897	30,404	1,571	13,136	27,705	648,294	---	---	---	---	648,294
Elrosa	35,546	---	2,880	---	49,836	---	49,836	29,951	308	370	2,237	121,128	---	---	---	---	121,128
Ely	1,874,474	2,437	85,289	234,494	3,133,979	184,325	3,552,798	733,432	49,131	31,312	302,918	6,631,791	2,807,748	44,843	---	338,254	9,822,636
Elysian	475,970	28,547	25,936	3,400	35,843	28,879	68,122	83,574	443	2,661	65,153	750,406	---	---	---	50,626	801,032
Emily	815,765	102,088	30,128	3,500	46,029	---	49,529	32,329	4,651	5,346	47,201	1,087,037	508,847	---	52,088	100,629	1,748,601
Emmons	149,494	---	278	---	134,954	---	134,954	31,446	---	171	10,701	327,044	---	---	---	---	327,044
Erhard	28,481	5,913	1,635	---	29,212	29,322	58,534	4,232	---	20	14,142	112,957	---	---	---	---	112,957
Erskine	170,754	1,334	1,986	73,595	131,491	6,535	211,621	56,203	56	1,027	83,737	526,718	48,965	1,300	---	3,214	580,197
Evan	14,283	---	1,100	7,993	15,593	---	23,586	---	---	1,081	---	40,050	---	---	---	---	40,050
Evansville	258,936	61,452	2,305	3,627,278	164,371	---	3,791,649	28,578	835	3,762	49,701	4,197,218	98,695	1,500	---	404,111	4,701,524
Eveleth	1,190,826	59,423	12,815	147,867	3,939,926	316,825	4,404,618	681,821	43,318	8,936	286,914	6,688,671	955,470	---	---	679,321	8,323,462
Excelsior	1,481,024	36,215	315,701	14,484	4,095	3,787	22,366	266,559	73,175	107,014	39,805	2,341,859	---	13,100	85,200	414,116	2,854,275
Eyota	588,565	103,677	14,915	---	533,679	179,216	712,895	36,500	1,640	4,084	20,021	1,482,297	---	---	13,500	342,850	1,838,647
Fairfax	468,634	83,354	10,716	---	497,120	---	497,120	319,144	5,423	16,945	10,575	1,411,911	---	---	307,446	152,384	1,871,741
Fairmont	3,408,386	674,620	149,066	15,580	5,768,113	2,351	5,786,044	890,678	66,829	167,418	315,217	11,458,258	---	69,662	964,632	25,000	12,517,552
Falcon Heights	1,310,719	62,977	68,253	---	698,635	---	698,635	253,357	67,638	26,324	54,850	2,542,753	---	34,060	140,000	101,685	2,818,498
Faribault	8,712,977	978,880	336,451	1,175,419	7,375,036	545,224	9,095,679	2,269,624	146,034	966,715	316,931	22,823,291	2,295,000	224,114	---	1,021,938	26,364,343
Farmington	11,450,726	821,331	514,728	60,288	978,651	36,420	1,075,359	985,397	65,482	135,663	79,843	15,128,529	---	22,473	1,414,119	916,212	17,481,333
Farwell	9,379	---	202	---	14,312	---	14,312	1,283	---	8	4,145	29,329	---	---	---	---	29,329
Federal Dam	56,135	---	2,095	---	---	---	---	275	---	2	599	59,106	---	---	230	---	59,336
Felton	26,875	---	1,788	466,776	798,178	---	1,264,954	4,325	---	5	4,635	1,302,582	---	---	201	---	1,302,783

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Fergus Falls	6,282,908	572,685	133,989	74,131	5,220,774	237,318	5,532,223	1,367,490	115,751	383,089	968,445	15,356,580	---	1,888	1,313,101	3,811,248	20,482,817
Fertile	207,975	---	5,546	---	345,031	4,000	349,031	128,064	6	4,978	14,474	710,074	---	---	228,000	---	938,074
Fifty Lakes	480,776	---	10,725	---	12,138	---	12,138	11,604	---	6,027	30,434	551,704	---	---	---	8,000	559,704
Finlayson	86,649	479	335	---	60,345	---	60,345	70,377	---	927	24,730	243,842	---	25,500	13,433	---	282,775
Fisher	129,506	27,949	2,337	---	105,538	---	105,538	27,506	---	63	12,493	305,392	71,971	---	---	---	377,363
Flensburg	45,156	---	255	---	31,329	---	31,329	4,053	---	900	4,823	86,516	---	---	---	---	86,516
Floodwood	244,674	---	8,518	39,720	260,553	279	300,552	139,269	18,515	284	27,336	739,148	---	---	25,400	38,101	802,649
Florence	18,942	---	---	---	9,602	---	9,602	8	5,064	230	439	34,285	---	---	---	---	34,285
Foley	920,055	217,168	41,862	---	796,803	18,360	815,163	240,491	11,030	73,573	115,786	2,435,128	---	---	10,000	52,902	2,498,030
Forada	99,162	---	2,265	46,715	14,590	---	61,305	100,750	---	3,694	81,382	348,558	---	---	---	9,000	357,558
Forest Lake	9,542,694	229,057	463,504	67,155	2,559,000	---	2,626,155	1,622,561	175,609	118,149	344,384	15,122,113	9,152,629	39,190	50,000	757,568	25,121,500
Foreston	122,373	---	2,634	---	106,882	527	107,409	17,824	267	395	18,330	269,232	---	---	10,000	13,727	292,959
Fort Ripley	15,662	---	3,220	---	241	---	241	1,548	---	1,206	2,214	24,091	---	---	---	1,150	25,241
Fosston	303,198	41,387	1,700	256,875	1,761,043	---	2,017,918	703,307	1,073	4,342	75,738	3,148,663	193,000	21,828	722,922	136,246	4,222,659
Fountain	114,436	---	3,115	---	84,394	---	84,394	10,253	1,204	403	36,764	250,569	---	---	---	1,255	251,824
Foxhome	17,756	---	335	---	26,486	---	26,486	1,531	---	117	6,590	52,815	---	---	---	---	52,815
Franklin	187,149	73,072	4,400	236,484	170,295	---	406,779	85,575	769	5,053	12,860	775,657	126,000	---	62,600	---	964,257
Frazee	347,364	121,731	15,480	1,500	545,922	---	547,422	173,927	7,307	1,748	41,540	1,256,519	393,000	---	76,000	26,627	1,752,146
Freeborn	100,496	---	1,615	132,670	80,252	21,008	233,930	17,003	---	1,192	23,813	378,049	---	---	---	1,500	379,549
Freeport	402,562	8,965	15,411	---	124,756	---	124,756	71,330	3,074	13,953	65,810	705,861	---	17,600	80,000	66,774	870,235
Fridley	13,835,252	938,290	899,497	167,540	4,497,671	86,280	4,751,491	2,527,662	226,922	666,929	713,667	24,559,710	---	36,836	791,131	8,462,485	33,850,162
Frost	97,405	---	1,245	---	77,231	1,332	78,563	65,772	733	361	22,604	266,683	---	---	---	---	266,683
Fulda	357,507	269	2,825	67,104	501,846	16,634	585,584	155,817	2,257	1,116	89,014	1,194,389	---	400	153,004	201,826	1,549,619
Funkley	278	---	400	---	---	---	---	---	---	---	153	831	---	---	---	---	831
Garfield	108,641	---	10,380	149,744	75,660	---	225,404	88,282	172	1,115	33,087	467,081	283,500	---	---	1,153	751,734
Garrison	192,527	---	15,120	31,000	37,092	5,800	73,892	161,426	425	170	21,904	465,464	---	---	---	---	465,464
Garvin	54,927	---	1,105	258	58,078	---	58,336	1,764	448	790	11,501	128,871	---	251	6,978	7,342	143,442
Gary	47,384	---	45	---	62,362	---	62,362	16,010	---	45	11,877	137,723	---	---	---	69,874	207,597
Gaylord	1,133,215	643,879	35,681	101,852	946,432	33,611	1,081,895	352,091	16,225	36,648	264,514	3,564,148	2,168,000	11,711	144,652	65,880	5,954,391

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Gem Lake	240,115	64,374	57,674	---	3,393	---	3,393	23,232	3,048	3,068	---	394,904	---	---	---	---	394,904
Geneva	109,977	---	4,100	60,034	136,221	---	196,255	26,641	---	2,945	4,291	344,209	---	---	---	7,500	351,709
Genola	12,994	---	5,320	---	1,321	1,410	2,731	3,060	---	224	3,500	27,829	---	---	---	---	27,829
Georgetown	14,371	11,463	925	---	15,936	376	16,312	5,883	---	62	---	49,016	---	---	---	---	49,016
Ghent	179,282	4,777	5,338	---	100,523	---	100,523	15,220	192	33	36,826	342,191	---	36,037	39,251	111,269	528,748
Gibbon	447,098	27,497	5,413	9,151	288,320	9,634	307,105	85,601	3,952	5,082	29,391	911,139	---	---	---	10,000	921,139
Gilbert	847,370	56,759	11,160	2,842	1,315,813	244,589	1,563,244	624,207	24,198	7,583	56,831	3,191,352	---	7,000	400,000	52,597	3,650,949
Gilman	24,101	132	22,364	---	17,543	---	17,543	1,098	---	186	5,355	70,779	---	---	---	---	70,779
Glencoe	2,320,126	172,997	77,094	58,970	1,722,808	---	1,781,778	216,811	31,599	2,646	287,761	4,890,812	2,372,767	48,913	496,456	98,016	7,906,964
Glenville	154,970	---	3,751	---	269,218	---	269,218	31,939	---	788	17,900	478,566	---	---	---	15,000	493,566
Glenwood	1,178,901	219	96,477	20,842	790,113	---	810,955	301,802	18,465	32,161	88,680	2,527,660	---	---	461,668	344,159	3,333,487
Glyndon	569,628	161,685	5,112	---	429,578	28,740	458,318	163,652	32,659	8,723	9,346	1,409,123	2,095,000	---	---	574,942	4,079,065
Golden Valley	23,600,443	1,217,205	1,479,304	230,038	1,130,389	50,000	1,410,427	2,149,639	344,620	328,553	217,631	30,747,822	7,309,684	222,432	100,000	6,445,710	44,825,648
Gonvick	95,102	---	1,821	---	81,319	---	81,319	56,462	392	1,562	350,152	586,810	---	---	8,547	---	595,357
Good Thunder	287,739	20,796	1,847	---	189,615	2,021	191,636	70,141	2,320	1,387	53,652	629,518	---	---	---	---	629,518
Goodhue	515,129	45,686	12,236	---	324,433	---	324,433	108,560	7,197	7,093	51,478	1,071,812	1,323,600	63,710	---	496,933	2,956,055
Goodridge	8,597	2,685	---	---	34,998	---	34,998	---	---	---	104,840	151,120	---	---	37,238	1,500	189,858
Goodview	1,568,160	141,288	54,821	---	322,010	---	322,010	15,428	17,462	33,172	76,244	2,228,585	1,402,536	---	---	---	3,631,121
Graceville	195,412	1,170	2,506	---	220,577	10,000	230,577	485,058	---	69,965	64,260	1,048,948	---	---	26,889	---	1,075,837
Granada	13,798	6,456	1,135	---	105,966	---	105,966	---	---	2,368	8,711	138,434	---	---	---	---	138,434
Grand Marais	790,074	137,180	85,079	252,189	109,307	183,843	545,339	1,065,644	4,489	24,562	75,389	2,727,756	---	2,302	303,689	198,421	3,232,168
Grand Meadow	398,981	126,707	4,444	---	353,058	10,997	364,055	116,765	1,552	2,017	108,710	1,123,231	---	---	130,565	148,450	1,402,246
Grand Rapids	6,103,866	990,937	275,941	588,116	4,629,248	719,573	5,936,937	2,021,418	172,374	132,545	504,725	16,138,743	3,000,000	54,229	3,500	1,049,797	20,246,269
Granite Falls	1,428,037	353,687	51,185	254,153	1,185,602	77,957	1,517,712	178,872	21,870	20,244	79,086	3,650,693	2,740,000	2,558	664,990	336,769	7,395,010
Grant	1,063,297	13,038	130,986	---	2,929	7,938	10,867	35,260	10,441	3,126	8,318	1,275,333	---	---	---	---	1,275,333
Grasston	13,456	---	1,057	---	20,597	---	20,597	10,403	---	23	2,362	47,898	---	---	---	---	47,898
Green Isle	504,469	23,077	5,459	---	97,102	2,014	99,116	123,111	588	502	114,343	870,665	198,301	16,817	68,865	28,545	1,183,193
Greenbush	233,593	2,330	2,895	159	268,151	1,000	269,310	78,318	1,538	1,140	193,455	782,579	---	---	---	20,707	803,286
Greenfield	1,460,483	204,263	77,813	22,098	9,341	40,707	72,146	91,689	6,888	7,265	9,556	1,930,103	---	---	---	25,435	1,955,538

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Greenwald	33,091	1,797	1,770	---	33,332	---	33,332	3,115	967	401	7,345	81,818	---	4,700	---	16,000	102,518
Greenwood	644,959	---	90,624	---	1,802	---	1,802	72,288	6,153	4,681	---	820,507	---	---	26,712	61,625	908,844
Grey Eagle	89,871	7,293	2,350	---	84,212	---	84,212	70,625	247	3,729	39,398	297,725	---	---	2,308	31,167	331,200
Grove City	275,504	126	2,971	---	187,893	---	187,893	54,893	917	645	35,545	558,494	---	11,734	---	44,835	615,063
Grygla	63,367	17,989	4,877	---	65,027	52,792	117,819	64,278	680	742	37,696	307,448	---	---	5,071	2,037	314,556
Gully	10,889	---	1,660	---	17,340	---	17,340	12,889	---	1,230	3,721	47,729	---	---	---	---	47,729
Hackensack	285,521	---	6,699	---	52,419	---	52,419	3,780	---	1,081	19,240	368,740	---	---	---	8,000	376,740
Hadley	30,003	---	---	---	15,655	---	15,655	6	---	157	4,128	49,949	---	750	---	---	50,699
Hallock	403,458	99,951	5,110	20,063	459,260	---	479,323	174,477	883	8,231	53,356	1,224,789	---	---	50,000	---	1,274,789
Halma	11,201	---	600	---	12,661	---	12,661	3,449	---	25	250	28,186	---	---	---	---	28,186
Halstad	180,348	1,259	1,320	---	227,910	---	227,910	19,590	1,710	817	45,652	478,606	---	---	---	---	478,606
Ham Lake	4,307,977	20,545	400,347	7,474	537,686	4,972	550,132	228,360	46,132	50,148	139,794	5,743,435	---	---	---	1,021,420	6,764,855
Hamburg	394,280	17,047	8,041	---	90,799	5,590	96,389	46,943	1,598	729	34,865	599,892	---	1,505	---	126,948	728,345
Hammond	25,113	---	3,459	25,193	96,108	---	121,301	---	280	57	6,151	156,361	---	---	187	116	156,664
Hampton	236,536	22,882	10,717	---	107,784	---	107,784	1,022	2,157	1,034	2,771	384,903	---	---	28,674	36,650	450,227
Hancock	238,307	3,565	3,620	---	290,224	---	290,224	39,964	1,320	3,765	46,263	627,028	---	10,000	---	28,470	665,498
Hanley Falls	97,206	5,418	165	11,367	100,511	---	111,878	11,800	---	1,994	38,218	266,679	---	---	---	---	266,679
Hanover	1,304,601	115,893	168,158	---	1,325,304	---	1,325,304	142,749	315	28,223	36,581	3,121,824	---	100	---	312,500	3,434,424
Hanska	162,562	15,599	1,357	---	121,375	---	121,375	59,292	---	7,056	24,455	391,696	908,513	---	10,000	9,500	1,319,709
Harding	14,755	1,391	1,456	---	6,826	2,856	9,682	6,174	---	40	1,027	34,525	---	---	---	---	34,525
Hardwick	40,034	---	1,302	26,085	46,021	---	72,106	40,621	---	16	48	154,127	---	---	---	---	154,127
Harmony	561,073	89,115	7,367	---	419,839	28,297	448,136	208,737	2,463	3,225	139,586	1,459,702	370,000	---	68,500	312,229	2,210,431
Harris	283,907	---	10,472	---	187,557	---	187,557	14,158	1,513	2,215	17,698	517,520	---	---	---	---	517,520
Hartland	145,141	---	1,427	---	71,279	---	71,279	13,932	---	1,809	36,158	269,746	---	---	---	---	269,746
Hastings	12,269,254	1,011,262	412,782	280,347	1,170,972	269,343	1,720,662	3,299,941	126,565	271,337	305,477	19,417,280	3,288,207	20,852	2,664,790	1,398,002	26,789,131
Hatfield	11,429	---	1,200	---	4,531	508	5,039	---	109	780	3,791	22,348	---	3,500	---	---	25,848
Hawley	515,114	636,666	23,721	89,573	804,576	9,017	903,166	518,092	22,518	5,515	83,528	2,708,320	1,326,647	288,963	399,418	184,700	4,908,048
Hayfield	561,341	73,843	10,824	---	420,847	79,830	500,677	18,959	4,591	1,664	215,168	1,387,067	---	---	---	61,103	1,448,170
Hayward	146,845	18,412	1,926	---	35,640	---	35,640	47,421	---	832	111,820	362,896	---	---	---	44,530	407,426

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hazel Run	11,442	---	36	---	75,536	---	75,536	700	---	27	8,670	96,411	---	---	1,835	1,698	99,944
Hector	635,059	12,613	13,267	---	498,425	---	498,425	170,411	3,377	20,918	52,564	1,406,634	8,375,000	---	---	113,761	9,895,395
Heidelberg	31,325	---	804	---	907	---	907	---	---	16	6	33,058	---	---	---	---	33,058
Henderson	530,111	4,020	18,833	375,866	321,225	---	697,091	18,045	8,130	1,109	81,314	1,358,653	246,568	---	---	21,731	1,626,952
Hendricks	275,117	---	2,908	227,869	256,316	---	484,185	52,504	1,317	6,659	48,245	870,935	305,000	52,966	---	188,039	1,416,940
Hendrum	117,130	---	1,274	2,744	67,131	357	70,232	43,298	---	12	33,042	264,988	---	---	---	43,066	308,054
Henning	182,926	1,186	2,235	---	319,468	2,793	322,261	45,583	1,094	4,058	32,482	591,825	26,312	11,501	---	250	629,888
Henriette	20,652	---	4,002	---	11,960	---	11,960	2,750	---	3	850	40,217	---	---	---	---	40,217
Herman	267,336	54,649	1,663	357,780	141,110	---	498,890	27,583	2,120	2,984	42,268	897,493	---	---	330	31,998	929,821
Hermantown	6,187,034	834,325	202,154	21,837	1,516,946	---	1,538,783	156,900	73,718	128,467	71,102	9,192,483	2,388,203	---	111,706	1,919,138	13,611,530
Heron Lake	275,005	---	1,165	---	319,198	2,800	321,998	116,950	4,128	16,709	12,473	748,428	---	---	77,450	51,583	877,461
Hewitt	62,662	---	2,655	5,112	71,364	---	76,476	14,812	---	459	9,632	166,696	119,000	---	15,000	50,456	351,152
Hibbing	5,662,295	76,063	192,326	547,909	13,260,001	244,357	14,052,267	2,413,460	108,498	52,839	298,255	22,856,003	830,000	18,363	---	2,019,415	25,723,781
Hill City	243,298	---	6,967	---	137,626	---	137,626	46,463	6,717	3,997	77,227	522,295	---	---	168,655	13,670	704,620
Hillman	4,941	---	892	---	4,368	---	4,368	1,686	---	---	100	11,987	---	---	---	---	11,987
Hills	127,641	2,051	1,625	36,867	196,752	---	233,619	89,773	---	9,562	14,096	478,367	---	---	---	---	478,367
Hilltop	582,073	---	41,393	---	139,021	16,150	155,171	71,080	6,139	1,880	5,525	863,261	---	---	---	---	863,261
Hinckley	752,793	17,962	95,623	---	374,940	---	374,940	119,765	7,407	12,815	37,988	1,419,293	2,400,000	6,560	192,704	30,449	4,049,006
Hitterdal	36,557	1,385	62	2,000	52,817	15,322	70,139	14,019	---	693	36,462	159,317	---	---	55,512	---	214,829
Hoffman	173,832	43,200	3,672	285,053	192,047	---	477,100	171,163	1,743	2,051	42,270	915,031	2,500,000	---	67,058	896,992	4,379,081
Hokah	301,215	---	4,111	4,123	180,089	27,316	211,528	51,745	2,393	3,966	19,019	593,977	---	---	60,476	---	654,453
Holdingford	291,394	31,909	28,325	29,566	202,689	1,000	233,255	145,350	3,727	1,688	49,958	785,606	---	---	43,728	26,851	856,185
Holland	29,953	1,408	1,750	---	60,458	1,512	61,970	4,400	---	1,022	10,317	110,820	---	---	---	---	110,820
Hollandale	113,722	---	1,429	---	65,932	---	65,932	34,052	---	1,017	11,941	228,093	---	---	---	---	228,093
Holloway	116,736	---	---	---	9,183	---	9,183	---	---	812	8,878	135,609	---	---	---	---	135,609
Holt	4,680	71	---	---	17,949	---	17,949	---	---	---	---	22,700	---	---	---	---	22,700
Hopkins	14,604,452	1,202,401	569,585	174,522	2,892,433	206,022	3,272,977	835,960	229,807	172,012	456,497	21,343,691	8,454,606	---	496,966	8,854,693	39,149,956
Houston	455,194	8,186	6,130	904	402,054	39,601	442,559	219,377	2,581	1,981	96,718	1,232,726	---	---	---	129,646	1,362,372
Howard Lake	1,034,761	28,381	82,261	---	608,532	---	608,532	927,117	5,141	19,857	105,755	2,811,805	1,565,000	---	149,436	335,145	4,861,386

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hoyt Lakes	1,284,910	1,332	23,255	---	1,361,979	1,029,401	2,391,380	602,601	6,993	13,894	398,668	4,723,033	50,935	---	50,330	215,596	5,039,894
Hugo	5,223,099	345,508	248,642	---	659,891	546,866	1,206,757	427,065	36,835	263,056	540,876	8,291,838	---	---	108,279	920,742	9,320,859
Humboldt	2,191	---	---	---	18,331	---	18,331	---	---	---	752	21,274	---	---	---	---	21,274
Hutchinson	7,319,548	1,057,900	283,488	304,838	3,731,360	193,801	4,229,999	2,384,084	59,737	209,720	2,058,778	17,603,254	3,501,554	---	2,799,947	1,721,337	25,626,092
Ihlen	22,341	---	417	---	17,801	---	17,801	326	---	183	---	41,068	---	---	7,680	4,546	53,294
Independence	2,255,894	3,733	166,832	48,153	11,775	28,512	88,440	130,541	49,188	5,157	5,308	2,705,093	---	---	---	---	2,705,093
International Falls	2,175,399	22,354	61,027	15,610	4,250,499	155,046	4,421,155	2,816,312	35,159	127,958	84,221	9,743,585	11,125,000	94,163	389,406	1,565,062	22,917,216
Inver Grove Heights	17,190,552	2,295,620	1,241,654	168,688	3,831,853	124,047	4,124,588	6,389,688	135,382	359,937	234,831	31,972,252	4,768,912	300	1,547,618	5,623,878	43,912,960
Iona	46,572	359	750	---	43,856	---	43,856	8,345	---	33	15,544	115,459	---	500	43,155	---	159,114
Iron Junction	14,205	---	---	---	12,315	---	12,315	---	---	13	485	27,018	---	---	---	---	27,018
Ironton	259,575	---	5,853	92	282,036	101,092	383,220	---	1,540	248	16,301	666,737	---	---	---	---	666,737
Isanti	1,869,252	402,427	215,544	51,365	906,834	8,500	966,699	83,329	40,415	112,928	65,706	3,756,300	3,003,751	3,680	239,583	163,545	7,166,859
Isle	572,486	8,106	11,969	---	96,109	---	96,109	144,661	10,317	2,433	71,168	917,249	---	---	90,000	7,000	1,014,249
Ivanhoe	268,613	---	1,053	1,191	237,565	11,389	250,145	90,374	572	6,094	100,569	717,420	---	977	---	68,481	786,878
Jackson	1,497,115	36,622	56,959	201,368	1,388,588	---	1,589,956	240,154	14,042	95,800	624,246	4,154,894	240,000	77,588	586,336	256,151	5,314,969
Janesville	841,089	195,795	29,780	114,087	825,164	5,000	944,251	117,420	4,590	2,662	43,304	2,178,891	888,981	125,000	80,000	126,000	3,398,872
Jasper	183,976	27,292	2,320	23,640	226,373	6,156	256,169	137,295	220	2,825	63,660	673,757	---	---	15,806	13,346	702,909
Jeffers	158,346	9,753	3,051	---	72,666	---	72,666	48,137	---	3,283	6,386	301,622	---	---	---	---	301,622
Jenkins	265,740	---	4,130	---	6,369	3,500	9,869	4,064	2,813	1,901	2,473	290,990	---	2,500	---	10,028	303,518
Johnson	3,413	---	---	---	7,000	---	7,000	3,413	---	368	---	14,194	---	---	---	5,600	19,794
Jordan	3,462,360	212,478	180,351	13,901	415,543	5,750	435,194	400,497	73,363	43,980	217,212	5,025,435	---	1,260	30,000	454,870	5,511,565
Kandiyohi	164,058	11,867	3,025	---	131,387	192,993	324,380	127,406	---	42	7,263	638,041	---	---	---	---	638,041
Karlstad	186,239	18,822	1,090	---	284,122	3,000	287,122	213,558	---	1,826	47,829	756,486	---	---	---	50,000	806,486
Kasota	95,991	6,505	5,210	---	190,719	17,839	208,558	110,941	2,280	699	17,490	447,674	---	---	---	---	447,674
Kasson	2,595,377	232,966	58,045	85,812	1,419,829	94,211	1,599,852	344,261	17,148	176,171	364,468	5,388,288	3,126,340	245,109	146,985	2,149,025	11,055,747
Keewatin	313,205	---	7,819	---	1,046,684	1,559	1,048,243	52,333	7,621	655	49,440	1,479,316	---	---	---	---	1,479,316
Kelliher	44,626	13,344	304	8,784	122,209	148,416	279,409	40,455	---	8,614	14,820	401,572	---	---	20,000	---	421,572
Kellogg	224,510	21,199	1,815	---	107,389	1,620	109,009	76,749	2,473	192	113,483	549,430	---	---	13,567	16,442	579,439
Kennedy	91,202	---	2,059	---	79,297	5,130	84,427	47,156	---	3,045	25,165	253,054	---	20,752	---	6,500	280,306

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Kenneth	13,324	---	1,265	---	14,477	---	14,477	2,950	---	664	3,000	35,680	---	---	---	---	35,680
Kensington	57,105	---	5,105	---	77,998	---	77,998	44,083	460	1,362	37,421	223,534	---	---	---	---	223,534
Kent	10,752	---	---	---	21,671	---	21,671	630	---	93	1,054	34,200	---	---	---	---	34,200
Kenyon	692,117	3,119	11,223	---	573,695	42,954	616,649	156,540	6,233	8,381	110,110	1,604,372	---	1,000	66,693	156,172	1,828,237
Kerkhoven	256,872	13,854	4,765	7,700	242,167	---	249,867	123,951	1,383	12,863	7,389	670,944	---	---	---	---	670,944
Kerrick	16,376	---	---	---	6,197	1,382	7,579	22,576	---	33	14,804	61,368	---	---	---	---	61,368
Kettle River	96,468	---	2,860	---	57,869	---	57,869	46,521	---	24	3,553	207,295	---	56,743	14,000	---	278,038
Kiester	252,156	---	2,801	---	180,386	3,848	184,234	77,809	---	1,647	31,904	550,551	---	---	45,000	---	595,551
Kilkenny	49,377	---	4,667	---	50,378	---	50,378	80,279	10	151	3,253	188,115	---	---	5,000	2,776	195,891
Kimball	404,817	96,505	46,319	142,898	186,355	16,051	345,304	152,663	19,015	947	66,146	1,131,716	---	156,029	30,000	6,121	1,323,866
Kinbrae	5,809	---	600	---	201	---	201	---	---	---	---	6,610	---	---	---	---	6,610
Kingston	20,776	---	---	---	33,875	225	34,100	1,372	---	40	3,468	59,756	---	---	---	---	59,756
Kinney	214,699	---	235	---	159,128	9,067	168,195	---	67	234	15,445	398,875	---	---	---	118,364	517,239
La Crescent	2,319,426	15,381	63,276	128,976	1,468,181	103,390	1,700,547	191,335	30,259	93,817	117,240	4,531,281	360,000	6,395	69,000	178,117	5,144,793
La Prairie	225,684	70,029	13,618	---	111,959	278,767	390,726	10,846	613	1,710	9,724	722,950	---	---	---	---	722,950
La Salle	22,695	---	900	---	26,056	---	26,056	700	---	35	16,540	66,926	---	1,500	---	---	68,426
Lafayette	114,751	48,656	747	---	152,807	---	152,807	99,690	150	1,237	17,755	435,793	---	---	---	34,234	470,027
Lake Benton	171,118	---	5,915	3,442	254,506	---	257,948	161,008	---	4,940	60,956	661,885	---	500	10,207	40,650	713,242
Lake Bronson	63,816	---	2,907	---	74,924	---	74,924	28,693	---	2,563	18,080	190,983	---	---	37,100	---	228,083
Lake City	3,294,369	24,491	83,652	63,419	968,402	37,326	1,069,147	913,687	34,106	130,158	348,799	5,898,409	---	---	612,719	1,376,644	7,887,772
Lake Crystal	1,453,341	66,125	35,317	---	767,150	---	767,150	370,141	17,370	46,832	204,425	2,960,701	1,110,667	---	280,130	71,707	4,423,205
Lake Elmo	3,203,111	115,424	451,953	9,434	389,034	15,500	413,968	304,449	48,647	87,467	165,319	4,790,338	2,881,520	---	10,501	368,841	8,051,200
Lake Henry	33,381	289	2,345	---	22,494	2,758	25,252	24,433	---	187	9,367	95,254	---	---	---	---	95,254
Lake Lillian	93,149	---	835	---	51,649	3,000	54,649	58,533	93	6,046	25,511	238,816	---	---	---	1,500	240,316
Lake Park	189,089	16,830	949	---	977,817	---	977,817	109,563	2,600	1,758	133,901	1,432,507	---	---	121,443	---	1,553,950
Lake Saint Croix Beach	466,075	1,022	3,313	---	74,748	8,084	82,832	45,187	1,760	164	11,123	611,476	---	---	---	---	611,476
Lake Shore	805,506	50,873	18,880	---	31,821	---	31,821	6,035	13,840	2,919	17,041	946,915	---	---	---	188,477	1,135,392
Lake Wilson	50,638	5,815	378	---	89,426	---	89,426	23,097	---	839	31,389	201,582	---	500	86,045	2,000	290,127
Lakefield	566,893	29,390	6,136	6,597	706,793	---	713,390	139,207	10,063	104,187	428,320	1,997,586	1,510,000	4,938	21,000	216,244	3,749,768

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Lakeland	997,116	47,198	5,435	11,200	47,619	8,924	67,743	126,251	5,639	484	2,995	1,252,861	---	---	---	92,198	1,345,059
Lakeland Shores	138,250	---	6,326	---	---	3,499	3,499	---	703	108	600	149,486	---	---	---	10,100	159,586
Lakeville	25,201,975	1,636,267	2,159,289	111,089	3,967,788	900,279	4,979,156	8,405,492	223,642	548,842	3,430,564	46,585,227	23,161,519	---	1,847,590	1,641,635	73,235,971
Lamberton	381,128	46,200	3,369	269,301	342,280	10,353	621,934	124,861	2,601	3,189	69,545	1,252,827	---	---	169,870	8,260	1,430,957
Lancaster	85,287	1,797	200	---	101,650	---	101,650	79,852	---	645	90,468	359,899	---	---	30,000	29,979	419,878
Landfall	337,017	46,351	5,622	---	96,405	2,078	98,483	1,059,288	5,590	1,213	174,278	1,727,842	---	---	---	200,000	1,927,842
Lanesboro	636,176	17,388	11,647	227,052	242,842	42,180	512,074	190,948	3,803	837	208,723	1,581,596	---	---	12,906	39,000	1,633,502
Laporte	39,414	---	5,775	---	10,915	---	10,915	600	---	94	50,011	106,809	---	---	---	---	106,809
Lastrup	22,025	1,515	2,640	---	6,047	1,425	7,472	39,361	---	---	275	73,288	---	---	---	---	73,288
Lauderdale	623,348	25,502	38,139	---	536,291	4,975	541,266	50,594	38,417	8,935	89,070	1,415,271	---	---	---	69,315	1,484,586
Le Center	1,067,555	210,398	35,100	---	849,659	---	849,659	3,700	41,677	3,545	77,076	2,288,710	2,568,675	---	25,000	17,313	4,899,698
Le Sueur	2,041,642	226,323	105,338	138,056	1,113,095	28,444	1,279,595	1,256,144	62,533	41,223	433,203	5,446,001	4,019,207	26,956	350,000	447,430	10,289,594
Lengby	15,292	---	1,765	---	22,042	---	22,042	410	---	40	6,119	45,668	---	---	---	---	45,668
Leonard	3,570	---	---	---	5,715	---	5,715	---	---	54	4,419	13,758	---	---	---	---	13,758
Leonidas	17,054	---	10	---	50,317	---	50,317	1,980	---	7	7,182	76,550	---	---	---	---	76,550
LeRoy	381,175	19,647	3,301	---	349,836	8,693	358,529	10,078	---	3,053	35,616	811,399	---	---	---	20,000	831,399
Lester Prairie	650,919	31,471	38,908	---	524,012	416,404	940,416	157,442	3,925	7,734	33,963	1,864,778	---	---	---	---	1,864,778
Lewiston	712,836	47,792	15,127	---	509,275	111,039	620,314	203,057	3,743	1,265	63,950	1,668,084	---	---	---	71,000	1,739,084
Lewisville	71,029	---	984	2,339	101,493	---	103,832	8,171	---	549	4,476	189,041	---	---	---	---	189,041
Lexington	1,081,887	39,832	68,251	---	429,165	64,376	493,541	70,934	27,392	69,877	24,424	1,876,138	538,565	---	75,000	138,281	2,627,984
Lilydale	657,135	---	40,177	---	1,202	---	1,202	9,417	5,570	1,705	9,138	724,344	---	---	---	12,800	737,144
Lindstrom	1,881,747	85,048	23,527	---	320,237	168,313	488,550	180,965	---	83,307	72,707	2,815,851	---	---	431,044	510,343	3,757,238
Lino Lakes	8,708,026	1,278,202	407,681	---	434,200	388,825	823,025	731,640	149,653	265,794	671,462	13,035,483	3,140,000	1,727	69,294	2,539,240	18,785,744
Lismore	101,747	---	30	600	82,971	---	83,571	29,359	465	339	29,395	244,906	---	---	---	---	244,906
Litchfield	2,184,893	100,426	154,006	---	2,406,790	53,000	2,459,790	1,178,558	15,113	40,938	109,343	6,243,067	---	24,515	959,697	637,626	7,864,905
Little Canada	3,988,553	1,380,810	562,968	---	517,362	20,408	537,770	467,915	46,571	490,497	295,240	7,770,324	3,482,931	1,000	300,000	725,322	12,279,577
Little Falls	4,091,826	413,156	157,032	11,754	3,594,955	20,500	3,627,209	342,074	9,108	42,534	676,080	9,359,019	---	15,983	230,500	1,012,058	10,617,560
Littlefork	233,292	7,959	1,901	---	342,092	---	342,092	206,007	---	782	14,459	806,492	---	6,325	49,976	18,000	880,793
Long Beach	128,461	15,986	21,194	---	---	---	---	2,187	---	184	7,884	175,896	---	---	---	---	175,896

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Long Lake	1,081,190	95,000	68,960	---	132,979	---	132,979	475,111	11,229	36,457	7,125	1,908,051	---	---	---	5,080	1,913,131
Long Prairie	769,108	83,729	27,849	1,033,325	1,012,388	9,000	2,054,713	179,389	25,867	14,867	168,425	3,323,947	---	36,949	165,500	286,205	3,812,601
Longville	252,118	---	6,572	271,260	91,056	1,190	363,506	119,783	60	199	50,405	792,643	---	13,253	---	---	805,896
Lonsdale	1,706,962	325,912	87,415	---	1,996,718	20,941	2,017,659	207,081	18,189	420	143,027	4,506,665	---	110,090	---	101,032	4,717,787
Loretto	359,761	516	19,824	---	80,475	2,789	83,264	1,050	4,321	342	66,022	535,100	---	---	---	72,914	608,014
Louisburg	15,560	---	---	---	8,424	---	8,424	490	---	56	234	24,764	---	---	---	---	24,764
Lowry	101,835	35,424	3,500	---	69,355	---	69,355	27,382	---	5,229	154,238	396,963	---	---	---	26,570	423,533
Lucan	123,724	---	2,060	---	65,069	---	65,069	31,139	---	4,621	174,119	400,732	---	---	---	---	400,732
Luverne	1,913,512	5,570	116,362	259,676	1,532,449	13,945	1,806,070	820,986	---	109,897	254,906	5,027,303	---	12,745	521,999	1,054,271	6,616,318
Lyle	93,136	---	2,299	---	279,178	---	279,178	12,569	228	5,032	37,860	430,302	---	---	---	11,600	441,902
Lynd	169,470	6,457	3,634	---	79,811	---	79,811	11,308	300	1,220	10,256	282,456	---	---	---	33,000	315,456
Mabel	369,256	---	---	---	301,495	---	301,495	143,294	1,041	697	198,587	1,014,370	1,031	---	16,531	74,000	1,105,932
Madelia	544,951	61,951	5,787	---	974,954	14,927	989,881	595,906	4,815	9,166	196,096	2,408,553	---	---	195,000	---	2,603,553
Madison	504,812	206,496	4,025	---	766,860	3,668	770,528	149,386	2,836	47,091	467,907	2,153,081	---	2,564	782,375	388,669	3,326,689
Madison Lake	511,186	2,284,874	49,344	8,169	235,976	600	244,745	123,176	16,555	7,710	26,632	3,264,222	4,885,809	---	78,817	45,538	8,274,386
Magnolia	33,314	---	66	---	66,187	---	66,187	16,036	133	546	1,374	117,656	---	---	---	---	117,656
Mahnomen	274,995	39,470	2,020	---	833,308	---	833,308	39,892	---	14,292	327,553	1,531,530	---	---	235,000	---	1,766,530
Mahtomedi	3,581,342	408,589	182,513	---	967,098	15,804	982,902	1,029,293	32,810	357,007	53,465	6,627,921	3,339,831	14,401	---	1,915,502	11,897,655
Manchester	15,156	---	---	---	15,560	2,255	17,815	33,249	---	392	1,547	68,159	---	---	---	1,691	69,850
Manhattan Beach	114,899	---	3,100	---	132	---	132	---	---	---	1,043	119,174	---	---	---	---	119,174
Mankato	16,260,912	4,905,110	1,653,681	277,474	15,273,173	302,982	15,853,629	1,171,903	286,036	119,078	1,145,224	41,395,573	11,883,593	---	4,009,261	7,861,733	65,150,160
Mantorville	433,596	55,860	39,748	---	280,296	67,678	347,974	71,657	3,153	4,690	42,567	999,245	---	---	69,600	220,303	1,289,148
Maple Grove	32,893,658	17,193,218	4,012,759	96,692	5,881,639	427,346	6,405,677	5,580,895	521,817	4,583,037	4,100,606	75,291,667	5,962,050	1,369,660	1,700,700	13,158,039	97,482,116
Maple Lake	602,234	220,661	20,130	---	547,998	5,134	553,132	418,016	125	10,292	141,241	1,965,831	1,476,353	2,500	---	244,316	3,689,000
Maple Plain	1,274,421	131,650	63,221	---	270,020	15,396	285,416	411,860	11,892	10,696	14,583	2,203,739	1,523,721	40,417	91,420	1,173,460	5,032,757
Mapleton	698,119	113,775	4,429	60,216	726,672	19,187	806,075	60,840	8,756	25,814	104,922	1,822,730	63,667	---	---	159,000	2,045,397
Mapleview	30,535	---	3,478	---	62,054	---	62,054	67,680	---	613	6,165	170,525	---	---	---	---	170,525
Maplewood	18,735,156	2,932,608	2,275,634	625,894	6,214,266	635,201	7,475,361	4,764,933	297,444	69,903	195,949	36,746,988	9,369,279	10,908	1,602,365	5,186,611	52,916,151
Marble	106,764	159	1,865	---	315,196	4,000	319,196	81,324	1,205	77,602	29,454	617,569	---	---	129,696	28,286	775,551

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Marietta	26,354	1,413	820	---	69,630	1,640	71,270	32,612	---	1,388	55,409	189,266	---	---	---	---	189,266
Marine on Saint Croix	729,993	---	10,837	---	42,892	1,500	44,392	170,191	1,451	2,995	20,114	979,973	---	---	---	499,848	1,479,821
Marshall	8,280,639	766,883	308,401	121,558	3,528,172	397,304	4,047,034	1,389,708	133,917	344,842	3,065,423	18,336,847	19,502,414	41,460	956,811	4,853,696	43,691,228
Mayer	569,230	109,416	77,052	3,560	306,731	8,673	318,964	82,799	3,192	5,563	57,551	1,223,767	1,675,000	---	---	64,607	2,963,374
Maynard	215,860	12,690	1,212	18,291	137,764	---	156,055	37,766	---	3,099	44,815	471,497	---	---	---	8,837	480,334
Mazeppa	380,824	4,879	9,135	---	210,127	1,883	212,010	80,872	1,727	5,113	85,867	780,427	818,762	---	87,092	64,679	1,750,960
McGrath	14,807	---	1,377	---	22,504	---	22,504	20,746	627	77	4,466	64,604	---	---	---	---	64,604
McGregor	249,516	---	5,969	---	207,943	---	207,943	348,715	1,257	4,263	69,478	887,141	---	---	---	59,700	946,841
McIntosh	93,706	---	1,158	---	271,925	---	271,925	73,213	1,106	544	93,903	535,555	25,980	---	35,340	---	596,875
McKinley	58,156	---	52	---	67,368	1,188,233	1,255,601	1,320	---	1,570	6,024	1,322,723	---	---	15,213	28,201	1,366,137
Meadowlands	51,231	---	880	---	24,169	---	24,169	29,045	---	133	8,101	113,559	---	---	---	---	113,559
Medford	655,919	118,647	4,582	6,525	219,382	11,090	236,997	40,225	495	4,738	106,543	1,168,146	518,997	---	---	---	1,687,143
Medicine Lake	287,878	---	28,081	---	10,749	2,136	12,885	2,577	---	140	5,082	336,643	---	---	---	---	336,643
Medina	3,841,735	316,364	478,385	38,308	251,091	14,770	304,169	1,532,212	163,836	116,665	91,212	6,844,578	---	25,028	282,444	1,102,034	8,254,084
Meire Grove	30,811	---	1,085	---	20,086	---	20,086	2,839	360	476	255	55,912	---	---	---	7,677	63,589
Melrose	1,867,293	46,140	49,535	---	804,784	---	804,784	253,169	15,131	147,870	37,392	3,221,314	---	184,056	2,224	972,166	4,379,760
Menahga	422,818	316,482	1,126	18,498	439,577	---	458,075	152,881	10,880	9,900	327,105	1,699,267	---	6,615	60,000	113,816	1,879,698
Mendota	166,884	---	13,761	---	25,000	1,122	26,122	5,497	1,240	1,096	5,065	219,665	88,000	---	---	---	307,665
Mendota Heights	6,514,785	691,238	443,498	15,687	959,804	33,024	1,008,515	970,694	55,104	279,174	133,612	10,096,620	1,935,315	---	211,115	2,076,105	14,319,155
Mentor	33,273	---	1,950	---	43,246	---	43,246	51,232	---	1,287	143,902	274,890	29,215	---	47,100	---	351,205
Middle River	59,113	---	2,039	---	149,244	8,607	157,851	28,180	370	1,940	10,758	260,251	---	---	---	6,000	266,251
Miesville	56,040	---	7,571	---	20,117	---	20,117	93,975	600	289	7,711	186,303	---	---	---	---	186,303
Milaca	1,028,162	12,514	29,719	---	844,665	---	844,665	270,866	9,638	18,117	242,326	2,456,007	190,000	---	254,316	55,972	2,956,295
Milan	138,275	---	465	49,500	111,356	2,053	162,909	25,625	---	5,626	25,275	358,175	---	---	---	49,500	407,675
Millerville	18,429	---	360	---	22,094	---	22,094	20,496	---	13	57,622	119,014	---	171	---	---	119,185
Millville	25,252	529	4,625	---	23,343	525	23,868	206	---	513	11,718	66,711	---	---	---	---	66,711
Milroy	143,307	763	3,555	---	72,920	---	72,920	26,312	---	361	14,147	261,365	---	613	16,000	5,680	283,658
Miltona	188,958	16,941	2,312	447,708	67,477	---	515,185	2,750	807	1,758	43,317	772,028	870,485	---	36,402	23,000	1,701,915
Minneapolis	447,799,390	25,622,795	51,309,886	28,741,419	117,162,498	11,036,847	156,940,764	90,993,422	7,887,911	4,068,048	24,670,491	809,292,707	97,461,000	---	6,481,230	104,449,863	1,017,684,800

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

55

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Minneiska	11,966	---	3,010	---	5,781	---	5,781	1,213	---	17	3,088	25,075	---	---	---	---	25,075
Minneota	499,507	31,220	7,635	2,450	517,084	---	519,534	123,912	4,618	4,952	69,884	1,261,262	---	93,710	144,187	226,029	1,725,188
Minnesota City	27,903	---	2,130	---	44,553	---	44,553	---	---	492	5,336	80,414	---	---	---	---	80,414
Minnesota Lake	278,304	25,477	3,625	---	211,544	---	211,544	47,873	1,577	7,965	40,097	616,462	---	23,486	---	---	639,948
Minnetonka	35,384,337	525,284	3,541,462	333,703	7,851,963	178,967	8,364,633	1,772,607	616,154	747,419	2,391,610	53,343,506	---	---	1,067,203	3,661,625	58,072,334
Minnetonka Beach	796,738	420	112,767	---	540	1,896	2,436	83,422	7,088	198	3,390	1,006,459	---	---	---	62,890	1,069,349
Minnetrista	3,908,750	1,956,154	666,305	18,147	268,271	---	286,418	894,723	55,469	119,528	272,578	8,159,925	5,476,382	120,250	---	403,104	14,159,661
Mizpah	2,063	---	1,230	---	8,232	---	8,232	2,163	---	---	8,400	22,088	---	---	---	2,000	24,088
Montevideo	2,092,131	260,056	16,235	407,852	2,788,488	32,784	3,229,124	430,267	50,233	76,392	134,910	6,289,348	3,708,874	36,607	250,000	504,205	10,789,034
Montgomery	1,794,155	81,756	47,638	---	798,240	40,316	838,556	240,550	9,805	5,356	57,263	3,075,079	---	4,516	---	---	3,079,595
Monticello	9,591,399	1,912,932	378,810	---	701,087	31,279	732,366	1,790,231	1,900	738,956	345,856	15,492,450	6,067,626	---	2,972,232	1,942,153	26,474,461
Montrose	920,222	274,200	50,784	---	607,918	12,834	620,752	113,601	200	13,455	30,947	2,024,161	---	---	56,186	32,550	2,112,897
Moorhead	8,709,535	10,380,331	849,029	2,445,492	20,568,405	679,470	23,693,367	3,561,171	636,026	134,609	2,193,043	50,157,111	45,288,381	66,626	10,625,167	1,064,155	107,201,440
Moose Lake	525,359	892	24,150	317,790	913,412	9,377	1,240,579	194,342	5,426	6,472	89,297	2,086,517	1,256,343	---	140,001	32,816	3,515,677
Mora	1,055,497	45,594	31,748	500	1,883,317	507,980	2,391,797	508,258	18,488	53,845	794,720	4,899,947	---	---	730,001	652,152	6,282,100
Morgan	383,109	---	5,596	---	355,319	76,119	431,438	273,431	3,275	3,727	81,054	1,181,630	---	1,200	16,697	---	1,199,527
Morris	1,691,745	389,462	71,674	520,612	3,723,223	---	4,243,835	418,678	36,212	42,640	229,069	7,123,315	---	180,014	482,705	834,239	8,620,273
Morristown	292,868	28,340	8,713	41	298,445	3,900	302,386	77,952	7,751	13,385	257,186	988,581	---	---	---	73,750	1,062,331
Morton	191,254	1,294	2,877	8,790	152,172	3,000	163,962	25,634	---	3,078	18,620	406,719	158,254	83,800	28,440	---	677,213
Motley	337,282	50,860	32,139	84,345	180,444	375	265,164	69,398	1,881	3,506	27,269	787,499	---	---	169,265	---	956,764
Mound	6,512,580	1,231,481	435,867	85,989	532,380	4,600	622,969	1,226,641	65,071	7,240	256,410	10,358,259	1,655,000	7,000	601,502	283,427	12,905,188
Mounds View	7,197,519	54,396	246,970	1,088	1,202,849	111,377	1,315,314	680,359	69,101	1,025,931	206,593	10,796,183	---	---	460,985	1,348,781	12,605,949
Mountain Iron	1,615,231	32,654	38,835	---	3,482,257	53,618	3,535,875	381,951	13,531	29,748	27,231	5,675,056	---	487,904	53,200	847,079	7,063,239
Mountain Lake	609,012	233,984	16,976	284,968	975,952	---	1,260,920	317,333	4,835	5,678	163,745	2,612,483	2,072,000	---	120,000	292,993	5,097,476
Murdock	101,483	---	335	---	86,653	---	86,653	18,675	---	44	4,330	211,520	22,967	8,000	---	---	242,487
Myrtle	11,116	---	1,300	---	34,187	---	34,187	---	---	431	5,001	52,035	---	---	---	---	52,035
Nashua	6,260	2,982	---	---	109	---	109	---	25	185	275	9,836	---	---	---	---	9,836
Nashwauk	460,380	15,927	10,186	25,656	1,214,224	394,715	1,634,595	62,253	5,002	205	396,531	2,585,079	---	---	337,458	306,498	3,229,035
Nassau	16,137	1,176	550	---	29,089	760	29,849	21,654	---	132	1,410	70,908	---	---	---	---	70,908

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

56

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Nelson	42,219	---	14,420	---	27,939	---	27,939	1,497	---	---	58,694	144,769	---	---	---	---	144,769
Nerstrand	78,156	---	155	---	45,392	---	45,392	100,589	---	45	4,980	229,317	---	---	---	---	229,317
Nevis	212,625	2,696	19,957	126,310	78,601	---	204,911	114,069	2,211	303	29,958	586,730	---	---	35,000	---	621,730
New Auburn	214,286	27,704	4,595	18,772	134,648	8,283	161,703	39,826	785	463	142,648	592,010	91,152	5,980	---	74,882	764,024
New Brighton	10,670,976	174,558	738,257	11,136	1,656,261	309,667	1,977,064	7,900,078	68,845	1,267,551	760,149	23,557,478	---	321,957	1,718	5,036,945	28,918,098
New Germany	236,214	33,385	22,896	571,377	36,114	---	607,491	85,433	1,357	3,735	100,479	1,090,990	3,495,000	---	---	25,135	4,611,125
New Hope	10,695,212	98,617	353,973	136,724	643,330	38,771	818,825	1,679,553	215,585	248,013	113,480	14,223,258	---	4,055,382	192,000	477,461	18,948,101
New London	465,035	112,600	64,221	273,315	350,336	---	623,651	301,356	1,104	9,686	188,110	1,765,763	527,000	---	---	130,568	2,423,331
New Munich	107,453	---	4,172	---	73,962	---	73,962	782	2,115	2,940	52,335	243,759	---	---	---	---	243,759
New Prague	3,882,242	604,347	180,947	2,474	1,860,256	11,827	1,874,557	251,453	46,637	117,137	150,206	7,107,526	1,300,361	1,750	40,000	987,960	9,437,597
New Richland	374,487	71,938	14,294	1,282	424,201	4,250	429,733	153,454	4,406	6,144	75,097	1,129,553	1,664,521	---	---	67,347	2,861,421
New Trier	47,230	---	8,836	---	2,931	---	2,931	---	2,171	364	4,088	65,620	---	---	---	1,872	67,492
New Ulm	7,753,668	1,551,276	237,560	2,623,115	6,707,549	2,160,382	11,491,046	1,883,733	97,896	553,615	180,134	23,748,928	3,551,228	42,513	---	5,963,596	33,306,265
New York Mills	562,424	165,957	3,320	---	419,209	43,881	463,090	191,712	9,443	31,195	30,817	1,457,958	---	16,200	679,000	17,919	2,171,077
Newfolden	64,097	11,110	2,000	17,745	98,752	---	116,497	84,456	884	239	40,851	320,134	---	---	---	5,336	325,470
Newport	2,506,953	341,948	77,636	---	747,254	11,464	758,718	17,647	66,381	32,172	62,469	3,863,924	2,395,884	---	22,382	695,088	6,977,278
Nicollet	310,617	148,611	18,714	---	375,830	---	375,830	---	---	12,207	8,631	874,610	---	---	---	---	874,610
Nielsville	35,080	---	1,188	---	26,423	---	26,423	3,027	---	129	9,847	75,694	---	---	---	106	75,800
Nimrod	18,925	---	1,805	---	5,964	---	5,964	6	---	367	2,534	29,601	---	---	---	---	29,601
Nisswa	2,095,582	---	35,836	---	61,766	30,000	91,766	320,587	17,222	21,338	60,981	2,643,312	1,263,041	---	280,000	163,103	4,349,456
Norcross	26,236	---	79	---	16,704	---	16,704	---	---	920	198	44,137	---	---	---	---	44,137
North Branch	4,736,207	914,617	161,273	24,739	1,930,634	31,311	1,986,684	96,176	31,930	54,886	284,599	8,266,372	---	---	586,661	115,703	8,968,736
North Mankato	6,696,431	1,133,696	357,809	70,820	2,192,716	67,936	2,331,472	202,252	20,068	34,217	364,584	11,140,529	2,976,790	740,948	457,006	1,311,327	16,626,600
North Oaks	1,352,143	49,758	574,698	---	308	9,454	9,762	662,059	2,540	343	29,563	2,680,866	---	---	---	338,750	3,019,616
North Saint Paul	4,476,329	264,262	293,691	---	2,298,181	---	2,298,181	390,125	61,758	78,822	184,468	8,047,636	2,431,655	---	970,000	1,305,846	12,755,137
Northfield	8,404,890	777,420	396,898	92,768	4,019,424	197,780	4,309,972	1,820,993	114,273	398,235	522,668	16,745,349	3,318,626	57,747	180,018	3,370,110	23,671,850
Northome	48,588	---	1,890	144,677	73,038	16,877	234,592	48,237	---	1,477	14,392	349,176	---	2,549	20,000	---	371,725
Northrop	54,325	789	1,443	6,776	66,684	---	73,460	3,193	617	313	2,450	136,590	---	---	---	---	136,590
Norwood Young America	1,772,960	130,671	117,540	12,806	393,634	28,420	434,860	242,026	12,252	21,044	67,323	2,798,676	---	1,116,535	356,797	596,026	4,868,034

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Nowthen	1,232,594	10,371	104,045	---	18,571	32,679	51,250	88,620	18,179	7,969	5,813	1,518,841	---	---	---	70,459	1,589,300
Oak Grove	2,206,888	37,185	208,256	---	722,091	75,866	797,957	26,509	32,836	185,731	46,549	3,541,911	---	---	---	250,291	3,792,202
Oak Park Heights	4,745,641	237,636	137,543	9,855	405,967	37,461	453,283	120,050	62,885	421,387	106,753	6,285,178	3,886,689	44,400	412,772	3,668,890	14,297,929
Oakdale	10,904,616	2,175,501	659,935	19,134	1,128,731	116,518	1,264,383	1,453,984	177,980	859,060	234,224	17,729,683	9,872,876	725	600,000	2,431,144	30,634,428
Odessa	15,385	---	805	---	50,812	---	50,812	11,848	---	282	3,869	83,001	---	---	---	---	83,001
Odin	22,475	10,145	---	---	34,466	---	34,466	3,500	---	---	16,373	86,959	---	---	682	8,644	96,285
Ogema	65,715	8,444	885	---	51,909	---	51,909	7,816	2,968	40	2,708	140,485	---	---	---	---	140,485
Ogilvie	68,479	---	8,190	---	124,077	---	124,077	59,210	1,945	493	31,632	294,026	313,200	---	2,500	32,543	642,269
Okabena	56,977	---	620	---	64,103	---	64,103	9,034	---	304	15,805	146,843	---	---	---	---	146,843
Oklee	177,313	---	1,606	---	137,156	---	137,156	25,300	---	400	57,050	398,825	---	---	---	14,670	413,495
Olivia	1,021,786	144,686	57,031	---	910,395	---	910,395	68,841	12,609	61,154	142,220	2,418,722	1,179,846	67,364	889,363	922,901	5,478,196
Onamia	333,918	23,867	3,329	533	300,696	---	301,229	100,778	3,169	3,970	88,043	858,303	---	22,000	---	---	880,303
Ormsby	25,135	5,233	2,610	4,037	38,416	---	42,453	8,225	---	743	20,946	105,345	---	---	---	---	105,345
Orono	4,840,777	62,632	675,204	40,000	697,562	7,500	745,062	2,575,231	153,821	195,862	52,612	9,301,201	4,070,177	22,662	269,300	636,548	14,299,888
Oronoco	636,539	33,892	56,061	---	116,573	102,488	219,061	29,188	877	587	70,007	1,046,212	139,200	---	---	160,421	1,345,833
Orr	105,976	---	1,590	43,368	263,569	105,254	412,191	160,204	---	9,245	128,376	817,582	---	---	8,500	18,031	844,113
Ortonville	728,785	38,932	24,130	525,865	830,977	321,204	1,678,046	138,460	9,499	6,705	93,120	2,717,677	---	---	441,838	93,699	3,253,214
Osakis	664,070	164,404	34,766	---	460,723	---	460,723	144,983	12,751	8,594	149,482	1,639,773	886,555	---	211,953	103,130	2,841,411
Oslo	227,105	---	1,786	28,395	1,270,982	2,668	1,302,045	18,253	71	19	30,976	1,580,255	---	70	---	---	1,580,325
Osseo	2,132,898	482,461	289,907	---	703,169	593,055	1,296,224	38,950	46,739	17,662	394,542	4,699,383	3,909,007	---	316,332	535,635	9,460,357
Ostrander	119,235	---	3,125	16,040	57,437	---	73,477	1,875	293	59	18,202	216,266	---	---	---	---	216,266
Otsego	4,645,056	905,441	1,238,823	---	1,024,551	10,000	1,034,551	1,142,453	4,000	157,640	50,286	9,178,250	---	---	122,632	489,801	9,790,683
Ottertail	369,611	7,970	11,022	---	12,053	---	12,053	63,656	---	6,953	61,435	532,700	---	---	---	51,328	584,028
Owatonna	10,582,768	1,099,194	349,311	570,147	6,731,542	720,632	8,022,321	2,131,007	172,951	571,019	757,117	23,685,688	1,167,211	215,518	365,000	564,000	25,997,417
Palisade	63,993	---	703	---	21,221	54,120	75,341	73,722	332	284	17,258	231,633	---	---	43,500	19,403	294,536
Park Rapids	2,663,684	695,930	74,376	1,616,193	1,276,189	42,567	2,934,949	457,643	25,839	117,700	64,634	7,034,755	---	---	407,273	163,843	7,605,871
Parkers Prairie	512,456	1,190	650	---	289,435	---	289,435	50,704	3,454	2,726	91,311	951,926	---	---	---	80,483	1,032,409
Paynesville	643,321	158,095	195,923	---	870,771	11,422	882,193	222,052	14,092	67,485	354,716	2,537,877	840,000	34,427	548,250	247,347	4,207,901
Pease	36,183	3,255	2,146	---	28,909	---	28,909	100	---	181	44,684	115,458	---	---	---	20,623	136,081

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

58



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Pelican Rapids	854,592	93,015	17,797	---	1,058,684	2,353	1,061,037	374,369	15,072	6,504	113,226	2,535,612	---	7,495	52,052	415,119	3,010,278
Pemberton	161,568	7,532	2,961	4,309	42,648	---	46,957	29,126	8	4,136	35,972	288,260	---	---	---	---	288,260
Pennock	135,097	1,000	1,172	---	129,284	---	129,284	12,235	---	1,417	27,717	307,922	---	8,441	---	---	316,363
Pequot Lakes	1,536,982	14,944	15,260	4,241	170,365	6,725	181,331	288,806	19,125	32,914	192,722	2,282,084	543,000	42,110	---	---	2,867,194
Perham	1,754,095	494,198	130,414	34,679	789,958	137,481	962,118	342,843	13,730	37,181	359,421	4,094,000	825,550	1,000,682	439,572	556,106	6,915,910
Perley	21,319	---	1,441	---	27,605	---	27,605	7,026	---	22	2,197	59,610	---	---	---	---	59,610
Peterson	72,225	---	515	---	46,034	---	46,034	9,181	---	823	14,716	143,494	---	---	---	45,000	188,494
Pierz	388,076	27,605	22,126	70,047	459,523	---	529,570	72,911	2,202	6,374	57,530	1,106,394	---	---	15,000	195,198	1,316,592
Pillager	240,789	45,810	11,065	---	158,541	---	158,541	21,641	569	3,913	7,985	490,313	1,354,436	---	81,000	40,000	1,965,749
Pine City	1,202,174	277,388	46,947	---	609,911	42,344	652,255	504,296	11,189	39,530	80,862	2,814,641	---	---	206,227	142,095	3,162,963
Pine Island	1,673,133	152,462	104,589	4,054	650,945	322,547	977,546	267,411	6,289	26,512	57,004	3,264,946	3,880,000	506,459	98,873	361,297	8,111,575
Pine River	437,756	---	26,799	73,214	343,295	1,476	417,985	215,111	16,425	2,541	32,228	1,148,845	---	---	51,000	2,000	1,201,845
Pine Springs	46,973	---	662	---	---	1,500	1,500	25,809	4,896	1,690	278	81,808	---	---	---	---	81,808
Pipestone	1,910,742	74,892	81,445	9,037	2,023,882	38,010	2,070,929	789,188	18,833	6,288	223,461	5,175,778	535,000	175,749	274,881	346,086	6,507,494
Plainview	1,794,337	---	33,710	---	793,623	293,242	1,086,865	564,177	18,872	27,621	277,436	3,803,018	---	---	---	---	3,803,018
Plato	145,571	---	16,227	2,000	63,064	22,166	87,230	80,220	---	994	24,841	355,083	---	---	---	15,151	370,234
Plummer	151,576	488	1,730	2,000	73,887	---	75,887	13,745	29	1,283	31,798	276,536	70,850	---	---	7,900	355,286
Plymouth	31,386,927	75,650	5,078,336	2,075,783	12,302,345	1,859,643	16,237,771	4,855,962	605,751	2,597,247	1,610,034	62,447,678	---	---	5,965,868	24,824,080	93,237,626
Porter	46,303	---	1,210	---	49,710	---	49,710	18,290	333	2,861	43,748	162,455	---	---	---	288	162,743
Preston	782,646	168,174	5,633	---	539,845	---	539,845	255,336	2,615	5,764	179,243	1,939,256	4,814,511	---	---	175,435	6,929,202
Princeton	2,341,865	258,924	190,952	11,491	1,254,446	---	1,265,937	422,028	20,530	93,381	268,759	4,862,376	---	46,999	55,239	624,241	5,588,855
Prinsburg	296,750	---	80	---	102,477	---	102,477	25,566	---	1,616	174,443	600,932	---	---	---	---	600,932
Prior Lake	10,519,077	616,960	580,112	144,410	1,374,562	519,523	2,038,495	2,771,929	127,225	730,981	350,339	17,735,118	5,397,735	13,694	1,889,436	1,542,835	26,578,818
Proctor	1,444,572	255,816	32,389	1,521	1,129,238	---	1,130,759	132,007	21,368	1,072	10,468	3,028,451	---	496	8,600	306,228	3,343,775
Quamba	37,472	---	---	---	19,642	---	19,642	798	---	154	375	58,441	---	---	---	---	58,441
Racine	158,184	---	750	---	72,990	---	72,990	---	---	2,278	3,657	237,859	---	---	48,294	---	286,153
Ramsey	9,544,771	326,465	458,532	16,889	2,598,962	---	2,615,851	966,951	72,216	965,382	596,208	15,546,376	875,000	---	119,500	2,210,039	18,750,915
Randall	186,999	3,848	565	---	193,115	---	193,115	10,943	467	567	20,383	416,887	---	---	29,000	56,459	502,346
Randolph**	69,772	---	800	---	24,054	---	24,054	63,492	---	88	22,820	181,026	---	---	---	---	181,026

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ranier	163,393	50,437	1,548	95,605	96,188	---	191,793	7,580	---	6	22,164	436,921	---	---	52,620	---	489,541
Raymond	238,479	52,234	4,815	---	251,472	---	251,472	117,282	430	2,135	91,208	758,055	---	---	19,000	28,440	805,495
Red Lake Falls	725,253	3,914	22,684	3,679	844,161	8,333	856,173	147,612	798	2,791	156,340	1,915,565	---	---	---	---	1,915,565
Red Wing	15,336,256	1,300,387	273,791	1,475,441	3,823,777	196,452	5,495,670	859,814	83,991	1,887,670	554,463	25,792,042	1,134,612	43,685	1,516,545	3,715,283	32,202,167
Redwood Falls	2,358,857	---	144,192	53,840	2,450,000	96,218	2,600,058	1,571,233	43,698	85,964	328,748	7,132,750	484,043	---	818,015	905,761	9,340,569
Regal	6,203	---	1,667	---	2,283	---	2,283	3,798	---	---	---	13,951	---	---	---	---	13,951
Remer	185,946	---	---	---	257,209	---	257,209	44,815	320	22,472	78,742	589,504	---	---	118,548	12,422	720,474
Renville	594,705	20,090	4,352	---	546,506	3,000	549,506	113,242	7,009	4,703	62,303	1,355,910	---	---	---	44,469	1,400,379
Revere	42,186	---	1,739	---	21,441	---	21,441	---	267	86	2,367	68,086	---	---	---	---	68,086
Rice	402,190	15,285	96,445	---	189,842	---	189,842	102,026	8,525	1,208	34,667	850,188	---	---	---	---	850,188
Richfield	24,955,363	975,724	1,030,746	1,929,968	3,320,978	1,679,745	6,930,691	3,440,007	493,947	101,703	1,412,118	39,340,299	---	---	866,460	5,238,657	45,445,416
Richmond	619,799	179,664	22,527	15,222	304,271	---	319,493	2,673	7,433	4,912	60,600	1,217,101	---	5,097	69,419	103,513	1,395,130
Richville	16,396	---	350	---	16,419	---	16,419	---	---	15	---	33,180	---	---	---	---	33,180
Riverton	33,787	---	60	13,800	16,136	---	29,936	8	---	464	1,172	65,427	---	---	---	3,397	68,824
Robbinsdale	6,282,018	554,521	410,277	---	2,204,838	1,039,131	3,243,969	1,145,967	323,094	422,113	561,899	12,943,858	---	---	493,354	592,049	14,029,261
Rochester	72,995,046	3,020,900	3,644,171	7,406,279	33,550,639	10,370,875	51,327,793	20,347,076	454,196	1,762,234	3,634,357	157,185,773	---	---	12,058,596	3,740,457	172,984,826
Rock Creek	189,985	3,400	20,811	---	213,942	---	213,942	7,132	1,122	382	21,087	457,861	---	---	---	---	457,861
Rockford	1,601,931	59,261	99,206	7,199	498,059	8,212	513,470	540,099	2,143	43,544	213,470	3,073,124	4,129,752	---	37,650	400,935	7,641,461
Rockville	1,079,580	160,160	31,066	---	190,725	1,500	192,225	100,890	10,471	31,104	17,298	1,622,794	2,143,816	---	1,067	---	3,767,677
Rogers	6,672,653	871,803	841,995	60,880	1,079,322	1,110,369	2,250,571	2,457,586	124,551	103,495	1,995,958	15,318,612	3,565,838	35,680	480,352	2,083,625	21,484,107
Rollingstone	155,041	94,941	5,908	---	172,515	---	172,515	49,053	---	44,214	35,747	557,419	1,154,968	---	21,000	114,911	1,848,298
Roosevelt	21,802	---	2,421	---	24,461	---	24,461	3,433	---	33	1,319	53,469	---	---	---	---	53,469
Roscoe	21,585	---	3,675	---	21,947	---	21,947	---	---	408	1,071	48,686	---	---	9,001	---	57,687
Rose Creek	122,908	---	1,825	---	98,430	---	98,430	13,354	---	2,632	33,710	272,859	---	---	---	44,140	316,999
Roseau	1,230,228	112,327	48,546	237,230	5,689,016	---	5,926,246	214,040	23,620	22,946	391,398	7,969,351	---	---	736,071	5,000	8,710,422
Rosemount	11,394,392	2,123,199	730,765	57,459	2,359,201	93,264	2,509,924	3,154,727	118,591	536,660	2,574,357	23,142,615	2,400,000	348,335	1,548,755	360,000	27,799,705
Roseville	20,623,481	213,528	1,513,956	48,432	1,461,839	13,225	1,523,496	5,191,452	247,196	2,016,393	484,829	31,814,331	---	26,811	782,000	219,471	32,842,613
Rothsay	171,638	232,488	9,465	153,500	150,169	714	304,383	98,003	997	856	32,165	849,995	666,685	---	---	32,026	1,548,706
Round Lake	90,144	---	932	---	136,467	---	136,467	74,389	701	30,989	10,124	343,746	---	337	50,000	---	394,083

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Royalton	263,550	10,357	26,934	3,390	311,985	---	315,375	65,510	892	3,187	216,606	902,411	---	---	22,000	52,241	976,652
Rush City	529,501	23,420	7,763	---	878,639	---	878,639	256,842	8,987	31,875	336,160	2,073,187	---	8,234	386,119	286,704	2,754,244
Rushford	754,837	62,837	16,808	423,815	2,682,966	4,500	3,111,281	292,178	15,816	68,055	515,982	4,837,794	1,283,325	---	236,780	806,830	7,164,729
Rushford Village	348,947	15,217	2,295	---	51,644	---	51,644	9,867	---	14,601	6,047	448,618	---	---	---	20,103	468,721
Rushmore	122,188	2,172	1,428	---	390,168	---	390,168	76,711	---	581	33,386	626,634	---	---	---	7,600	634,234
Russell	96,514	---	1,095	---	124,906	---	124,906	22,293	820	352	46,129	292,109	128,565	835	---	2,000	423,509
Ruthton	93,240	---	2,100	1,400	93,414	---	94,814	23,633	296	458	3,703	218,244	---	---	---	15,000	233,244
Rutledge	43,927	---	2,875	---	14,865	---	14,865	4,950	---	121	526	67,264	---	---	---	---	67,264
Sabin	124,127	76,596	3,206	---	110,760	2,205	112,965	31,082	---	420	35,530	383,926	---	---	---	---	383,926
Sacred Heart	291,525	784	1,410	---	226,172	---	226,172	21,719	7,576	61	75,780	625,027	1,417,647	---	---	2,692	2,045,366
Saint Anthony	7,279,952	491,988	351,102	55,245	1,076,615	332,619	1,464,479	1,787,611	126,584	189,216	149,753	11,840,685	7,198,044	13,390	495,444	1,412,722	20,960,285
Saint Anthony [Stearns]	2,438	---	820	---	9,688	---	9,688	531	---	275	---	13,752	---	---	---	---	13,752
Saint Augusta	1,381,011	103,958	58,293	54,476	81,274	---	135,750	18,000	14,937	22,754	49,219	1,783,922	---	---	305,611	---	2,089,533
Saint Bonifacius	612,701	51,733	97,312	---	378,423	6,932	385,355	219,845	19,491	54,062	29,043	1,469,542	---	83,917	193,315	26,901	1,773,675
Saint Charles	949,584	3,837	49,541	---	922,033	232,787	1,154,820	168,935	12,512	10,028	86,944	2,436,201	---	---	126,500	109,986	2,672,687
Saint Clair	270,000	---	5,297	---	270,933	600	271,533	69,070	795	3,126	34,062	653,883	---	5,876	---	---	659,759
Saint Cloud	33,735,377	5,957,946	2,199,026	5,616,092	23,833,505	2,036,635	31,486,232	3,063,810	862,675	2,417,880	1,441,508	81,164,454	9,998,608	397,959	1,718,500	13,140,828	106,420,349
Saint Francis	3,103,271	196,257	94,205	---	567,935	47,644	615,579	460,871	81,726	34,894	85,374	4,672,177	---	30,521	1,075,036	390,000	6,167,734
Saint Hilaire	45,084	2,636	1,023	1,500	82,227	---	83,727	46,639	---	90	20,787	199,986	---	---	2,548	---	202,534
Saint James	1,271,629	154,284	45,480	635	1,859,330	---	1,859,965	496,652	10,118	13,405	209,474	4,061,007	---	19,405	1,189,635	192,355	5,462,402
Saint Joseph	2,222,329	664,280	105,929	279,539	992,509	18,520	1,290,568	401,764	38,330	86,715	72,116	4,882,031	2,043,635	5,973	114,170	428,568	7,474,377
Saint Leo	12,279	---	278	---	35,776	91,676	127,452	11,140	---	462	15,776	167,387	---	---	---	---	167,387
Saint Louis Park	34,010,732	1,268,539	3,413,683	5,962,894	7,149,460	103,701	13,216,055	3,476,264	369,546	386,263	2,577,300	58,718,382	5,168,040	321,866	5,995,095	13,322,034	83,525,417
Saint Martin	169,445	---	3,300	---	63,236	---	63,236	53,450	---	439	49,248	339,118	364,987	---	34,000	245,184	983,289
Saint Mary's Point	187,036	---	4,823	---	---	1,725	1,725	---	493	51	142	194,270	---	---	---	53,300	247,570
Saint Michael	6,096,617	786,563	384,566	56,983	699,902	266,755	1,023,640	753,965	7	198,331	131,248	9,374,937	644,494	12,201	342,157	3,870,230	14,244,019
Saint Paul	171,817,744	44,945,207	12,702,902	15,919,168	101,815,993	12,492,778	130,227,939	72,808,664	578,665	8,760,395	31,006,485	472,848,001	142,246,866	447,238	13,812,139	121,818,785	751,173,029
Saint Paul Park	2,440,962	279,449	69,389	42,175	722,287	20,370	784,832	556,144	50,231	45,345	30,280	4,256,632	1,503,721	17,232	15,800	556,603	6,349,988
Saint Peter	3,141,353	504,197	316,846	1,497,179	3,642,901	---	5,140,080	467,977	67,015	51,484	864,048	10,553,000	345,000	677,065	1,649,781	1,186,155	14,411,001

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Saint Rosa	17,603	---	2,027	---	115	---	115	5,321	---	211	44,181	69,458	---	---	---	---	69,458
Saint Stephen	88,432	---	7,030	---	315,162	---	315,162	91,370	5,764	1,310	25,989	535,057	---	---	---	33,306	568,363
Saint Vincent	8,926	---	---	---	25,634	---	25,634	975	---	60	---	35,595	---	---	---	---	35,595
Sanborn	66,295	117	13,733	---	133,554	---	133,554	26,172	---	6,631	19,424	265,926	---	---	---	114,988	380,914
Sandstone	441,827	25,693	44,462	---	1,070,577	---	1,070,577	152,065	1,641	12,584	69,604	1,818,453	---	---	68,400	394,675	2,281,528
Sargeant	19,831	---	50	---	12,070	---	12,070	79	---	717	890	33,637	---	---	---	---	33,637
Sartell	5,884,913	2,538,676	924,109	---	1,998,993	43,965	2,042,958	1,086,997	111,612	41,948	73,507	12,704,720	6,606,917	12,550	593,184	3,169,949	23,087,320
Sauk Centre	2,319,869	213,683	123,785	50,655	1,223,348	---	1,274,003	1,690,148	37,613	270,299	1,059,322	6,988,722	---	72,713	---	646,876	7,708,311
Sauk Rapids	6,398,565	334,105	251,074	256,016	2,961,090	1,717,075	4,934,181	467,885	42,892	179,373	100,464	12,708,539	---	2,220	93,100	251,781	13,055,640
Savage	16,459,874	4,131,438	1,144,093	67,702	2,613,279	122,637	2,803,618	1,849,136	157,931	1,189,774	395,821	28,131,685	10,102,244	62,633	3,042,054	3,826,582	45,165,198
Scandia	2,210,362	21,240	83,659	---	43,926	---	43,926	230,736	13,468	8,294	36,709	2,648,394	---	11,400	---	300,000	2,959,794
Scanlon	219,328	22,005	27,441	---	204,137	---	204,137	9,848	2,992	1,410	28,426	515,587	---	---	---	---	515,587
Seaforth	20,002	---	125	---	25,350	---	25,350	6	---	42	2,714	48,239	---	---	---	---	48,239
Sebekka	327,029	111,588	1,067	180,701	236,914	---	417,615	78,267	4,258	2,760	41,973	984,557	---	---	51,932	5,000	1,041,489
Sedan	16,750	7,725	2,000	---	10,481	---	10,481	---	---	697	22,570	60,223	---	---	---	5,496	65,719
Shafer	275,976	936	36,563	---	235,264	---	235,264	1,790	562	1,247	44,360	596,698	---	---	---	---	596,698
Shakopee	17,171,124	2,673,132	1,945,865	1,197,997	3,485,852	59,165	4,743,014	4,707,042	437,465	414,501	229,378	32,321,521	---	314	809,010	2,722,028	35,852,873
Shelly	22,905	---	30	---	78,133	54,146	132,279	16,976	---	337	7,146	179,673	---	---	---	---	179,673
Sherburn	564,063	244,325	5,140	---	365,624	7,195	372,819	181,724	3,798	5,267	55,502	1,432,638	1,914,357	63	25,607	---	3,372,665
Shevlin	30,643	---	2,100	46,365	32,649	---	79,014	21,385	---	46	10,279	143,467	---	---	---	92,785	236,252
Shoreview	12,566,039	262,313	628,033	1,180	2,405,448	67,528	2,474,156	6,329,095	49,430	787,765	71,074	23,167,905	105,822	7,914	541,861	2,957,615	26,781,117
Shorewood	4,864,095	---	270,841	34,536	839,242	17,277	891,055	1,248,838	64,290	86,530	27,206	7,452,855	---	---	25,000	1,315,120	8,792,975
Silver Bay	1,093,256	43,430	6,920	195,162	1,352,447	176,275	1,723,884	400,737	6,265	12,185	109,661	3,396,338	---	57,733	---	397,407	3,851,478
Silver Lake	461,818	32,941	1,000	11,259	241,484	---	252,743	177,934	5,508	1,103	76,179	1,009,226	---	---	---	65,474	1,074,700
Skyline	52,659	---	---	---	12,395	---	12,395	1,225	---	59	961	67,299	---	---	---	---	67,299
Slayton	880,743	48,477	8,341	753	918,940	27,085	946,778	161,782	8,038	1,506	68,741	2,124,406	---	15,442	1,500	228,414	2,369,762
Sleepy Eye	1,237,360	250,968	114,733	---	1,521,987	---	1,521,987	484,749	17,146	208,132	324,024	4,159,099	1,445,000	---	536,525	763,269	6,903,893
Sobieski	47,340	---	4,895	---	20,380	---	20,380	148	---	14	6,077	78,854	---	---	---	---	78,854
Solway	14,842	---	3,400	---	10,153	---	10,153	5,605	---	515	---	34,515	---	---	---	---	34,515

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
South Haven	115,336	273	3,069	---	57,759	1,225	58,984	135,980	560	280	133,290	447,772	---	---	---	---	447,772
South Saint Paul	11,510,090	609,138	395,402	1,684,155	5,373,033	882,945	7,940,133	3,677,050	110,101	389,899	461,609	25,093,422	7,046,858	---	661,284	2,113,246	34,914,810
Spicer	1,102,435	167,172	24,549	---	97,813	---	97,813	188,876	6,168	17,530	115,988	1,720,531	535,000	26,084	8,437	222,001	2,512,053
Spring Grove	564,373	17,327	5,816	---	454,004	29,867	483,871	99,879	6,491	12,058	138,132	1,327,947	---	---	293,119	347,558	1,968,624
Spring Hill	17,883	640	2,000	---	5,355	---	5,355	5,006	13	---	499	31,396	---	---	---	---	31,396
Spring Lake Park	2,743,793	256,352	129,862	---	1,052,862	670,655	1,723,517	888,568	113,328	105,862	49,538	6,010,820	2,881,820	---	151,881	1,258,170	10,302,691
Spring Park	1,070,140	3,276	39,699	---	3,355	22,640	25,995	25,576	15,569	12,365	60,574	1,253,194	---	---	---	82,226	1,335,420
Spring Valley	1,054,972	169,887	30,053	102,288	893,103	211,510	1,206,901	51,451	8,665	9,997	227,296	2,759,222	---	---	56,166	288,930	3,104,318
Springfield	976,094	147,718	8,963	41,509	1,021,474	14,552	1,077,535	341,584	7,188	11,544	156,095	2,726,721	---	5,075	35,000	291,219	3,058,015
Squaw Lake	23,587	---	1,400	---	18,422	---	18,422	29,882	---	---	6,175	79,466	---	---	---	---	79,466
Stacy	418,194	---	26,639	---	305,387	---	305,387	21,604	1,569	2,577	48,023	823,993	---	---	10,000	---	833,993
Staples	1,089,304	613,548	49,715	492,711	1,217,776	---	1,710,487	302,591	26,323	76,833	16,538	3,885,339	835,705	---	60,000	98,536	4,879,580
Starbuck	486,471	54,847	17,787	5,443	472,413	---	477,856	123,189	11,506	3,136	223,630	1,398,422	275,000	42,445	---	191,277	1,907,144
Steen	23,427	---	---	1,902	37,959	---	39,861	16,415	351	730	2,437	83,221	---	---	---	---	83,221
Stephen	141,743	54,621	1,482	356,814	413,881	23,329	794,024	96,148	410	5,846	391,100	1,485,374	366,000	---	314,000	61,402	2,226,776
Stewart	364,839	54,681	6,929	---	195,614	46,320	241,934	55,801	969	4,202	31,924	761,279	244,000	4,702	---	82,229	1,092,210
Stewartville	2,391,802	309,316	21,031	---	966,099	410,434	1,376,533	648,445	12,812	41,424	322,177	5,123,540	---	---	14,000	9,513	5,147,053
Stillwater	12,666,819	895,715	476,572	9,495	1,620,237	71,931	1,701,663	2,440,925	119,114	794,042	606,928	19,701,778	9,434,686	24,156	121,624	1,721,720	31,003,964
Stockton	116,010	11,960	4,596	84,384	184,455	---	268,839	5,576	---	1,193	3,465	411,639	---	---	---	343,753	755,392
Storden	145,277	3,510	107	7,680	82,495	---	90,175	50,143	---	---	30,218	319,430	---	---	---	36,813	356,243
Strandquist	7,013	---	1,825	---	18,822	---	18,822	6,975	485	490	100	35,710	---	---	6,078	---	41,788
Strathcona	2,999	---	15	---	5,897	---	5,897	---	---	17	120	9,048	---	---	---	---	9,048
Sturgeon Lake	151,823	---	5,124	---	59,875	---	59,875	63,296	---	799	2,979	283,896	125,050	542	---	---	409,488
Sunburg	38,748	---	20	---	26,865	---	26,865	110,777	---	4,748	19,003	200,161	---	---	---	17,857	218,018
Sunfish Lake	414,169	96,352	48,790	---	9,750	1,100	10,850	2,133	1,168	5,787	---	579,249	314,666	---	---	---	893,915
Swanville	90,941	25,371	2,530	---	106,380	1,551	107,931	6,322	710	508	39,504	273,817	---	---	2,200	---	276,017
Taconite	250,197	---	750	---	186,769	3,000	189,769	74,804	163	33,100	70,517	619,300	---	---	---	330,033	949,333
Tamarack	33,049	61	602	---	19,186	---	19,186	14,231	---	11	13,005	80,145	---	---	---	---	80,145
Taopi	5,136	12,987	---	---	9,862	---	9,862	---	---	189	600	28,774	---	---	---	---	28,774

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

63

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Taunton	41,530	---	781	---	51,614	---	51,614	525	---	799	4,435	99,684	---	---	---	---	99,684
Taylor's Falls	651,719	14,780	35,928	---	196,632	---	196,632	39,909	1,303	1,477	17,165	958,913	731,789	---	32,750	---	1,723,452
Tenstrike	27,013	---	1,400	---	6,287	---	6,287	---	---	---	5,160	39,860	---	---	---	---	39,860
Thief River Falls	2,015,096	162,763	109,171	764,267	3,831,281	---	4,595,548	1,910,094	53,032	98,357	140,249	9,084,310	678,150	29,747	1,096,552	413,958	11,302,717
Thomson	100,610	---	35	---	9,022	---	9,022	---	---	1,024	2,923	113,614	---	---	19,482	16,923	150,019
Tintah	13,878	---	---	---	20,459	---	20,459	15,067	---	16	43,961	93,381	---	---	432	7,714	101,527
Tonka Bay	1,066,896	17,901	77,066	---	1,232	---	1,232	71,760	9,884	13,365	27,728	1,285,832	---	---	156,894	52,485	1,495,211
Tower	391,047	---	11,145	51,933	140,372	350,132	542,437	634,890	3,923	258	75,519	1,659,219	---	26,469	---	106,409	1,792,097
Tracy	990,821	53,666	26,087	10,437	1,062,095	---	1,072,532	169,270	9,958	60,241	291,413	2,673,988	1,479,736	29,658	181,779	274,566	4,639,727
Trail	8,056	---	3,000	---	2,350	---	2,350	---	---	441	---	13,847	---	---	---	---	13,847
Trimont	242,436	104	1,144	107,200	288,655	332	396,187	97,496	2,611	4,111	131,266	875,355	---	---	3,036	---	878,391
Trommald	35,010	---	229	---	6,968	---	6,968	---	---	519	408	43,134	---	---	---	---	43,134
Trosky	21,375	---	1,825	3,480	19,783	---	23,263	---	333	549	2,335	49,680	---	---	---	---	49,680
Truman	394,296	13,772	3,863	---	452,226	---	452,226	240,527	5,784	6,883	25,552	1,142,903	---	9,510	---	---	1,152,413
Turtle River	17,653	---	5,634	---	157	---	157	800	---	1,736	108	26,088	---	---	---	---	26,088
Twin Lakes	7,913	---	1,075	---	42,174	---	42,174	200	---	4,032	2,216	57,610	---	---	---	---	57,610
Twin Valley	135,281	---	1,722	---	358,237	250	358,487	55,732	1,930	2,174	44,238	599,564	34,366	---	15,000	---	648,930
Two Harbors	1,707,890	15,056	39,156	---	2,070,663	289,247	2,359,910	1,032,390	15,300	14,615	67,632	5,251,949	---	2,928	204,442	303,698	5,763,017
Tyler	290,263	---	4,979	---	456,458	---	456,458	112,918	8,677	7,829	88,544	969,668	36,250	---	---	150,368	1,156,286
Ulen	80,919	5,683	1,620	---	153,392	3,040	156,432	38,203	---	2,232	34,137	319,226	---	---	---	---	319,226
Underwood	97,137	---	2,751	---	103,670	761	104,431	30,690	930	525	15,402	251,866	---	---	20,000	13,540	285,406
Upsala	160,721	---	6,608	---	91,342	1,587	92,929	88,253	---	2,597	2,513	353,621	675,000	---	---	---	1,028,621
Urbank	4,516	---	1,421	---	7,418	---	7,418	1,661	---	---	15,544	30,560	---	---	600	374	31,534
Utica	58,484	5,742	4,412	---	38,256	---	38,256	740	---	167	4,687	112,488	241,200	---	---	---	353,688
Vadnais Heights	5,487,002	548,686	477,465	127,013	1,211,468	30,870	1,369,351	1,419,433	38,815	682,768	183,335	10,206,855	---	2,003	575,000	51,022	10,834,880
Vergas	145,793	18,959	14,845	575,245	56,526	1,267	633,038	28,686	---	894	82,084	924,299	---	---	32,840	---	957,139
Vermillion	136,512	---	5,244	---	15,595	---	15,595	200	193	2,644	7,700	168,088	---	---	---	---	168,088
Verndale	167,944	390	2,216	7,700	181,932	3,050	192,682	68,078	4,583	2,503	29,244	467,640	240,000	32,079	---	---	739,719
Vernon Center	224,078	9,831	730	---	79,215	600	79,815	32,914	379	1,161	25,900	374,808	---	9,150	22,200	---	406,158

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Vesta	181,507	4,847	250	4,651	99,649	1,000	105,300	10,775	---	993	180,969	484,641	---	---	10,654	---	495,295
Victoria	4,403,606	474,673	422,996	44,914	121,019	157,823	323,756	1,512,403	8,539	201,814	368,348	7,716,135	2,912,872	5,051	---	4,199,559	14,833,617
Viking	20,793	---	20	---	31,901	---	31,901	15,974	---	120	31,616	100,424	---	---	---	---	100,424
Villard	95,627	7,395	350	---	73,674	---	73,674	47,149	---	2,998	74,401	301,594	---	---	---	---	301,594
Vining	14,408	---	1,500	---	290,585	---	290,585	14,374	---	604	---	321,471	---	---	---	---	321,471
Virginia	4,359,243	145,753	95,484	484,570	7,543,812	1,570,419	9,598,801	408,522	115,238	166,084	110,797	14,999,922	---	27,065	---	745,944	15,772,931
Wabasha	1,914,107	211,481	32,382	23,819	673,436	57,990	755,245	693,246	19,347	55,414	196,570	3,877,792	---	6,480	51,000	1,105,489	5,040,761
Wabasso	355,809	14,677	2,590	---	230,406	23,648	254,054	152,334	437	8,494	62,452	850,847	---	3,000	46,000	485,850	1,385,697
Waconia	5,728,169	762,373	666,867	2,311	1,239,193	7,679	1,249,183	1,693,799	42,970	105,069	24,977	10,273,407	1,418,451	---	258,200	2,813,947	14,764,005
Wadena	858,891	153,576	29,431	1,046,380	6,031,511	---	7,077,891	197,062	36,813	80,526	1,275,297	9,709,487	---	6,750	547,488	---	10,263,725
Wahkon	234,032	---	6,471	---	164	---	164	7,672	52	239	43,175	291,805	---	---	145,332	---	437,137
Waite Park	8,349,500	922,327	71,486	49,800	1,324,718	26,310	1,400,828	198,521	95,437	20,874	170,467	11,229,440	1,710,106	3,015	---	3,482,924	16,425,485
Waldorf	82,351	---	---	---	63,769	---	63,769	24,257	---	19	23,020	193,416	55,700	500	53,082	---	302,698
Walker	1,409,577	70,123	18,115	58,502	172,237	3,763	234,502	287,008	10,242	14,240	71,919	2,115,726	---	---	95,600	237,359	2,448,685
Walnut Grove	213,657	90,367	550	---	292,327	3,900	296,227	57,111	981	2,521	34,581	695,995	16,100	5,001	3,000	28,119	748,215
Walters	25,006	---	628	420	23,103	---	23,523	14,648	---	19	3,016	66,840	---	---	7,936	1,030	75,806
Waltham	24,743	---	1,441	---	33,908	---	33,908	---	---	94	1,350	61,536	---	---	5,000	---	66,536
Wanamingo	672,289	98,799	39,746	---	412,113	---	412,113	85,008	2,225	1,567	130,904	1,442,651	1,440,000	---	200,000	164,377	3,247,028
Wanda	36,016	---	1,669	---	34,707	10,000	44,707	6,824	---	686	4,873	94,775	32,000	---	---	---	126,775
Warba	49,181	---	575	---	20,852	868	21,720	4,832	50	94	3,789	80,241	---	---	---	---	80,241
Warren	436,143	121,864	17,538	332,895	828,487	---	1,161,382	196,666	1,276	307	93,490	2,028,666	594,000	2,251	102,780	167,727	2,895,424
Warroad	917,883	33,189	18,912	513,634	1,052,946	31,518	1,598,098	1,408,762	25,064	21,944	805,820	4,829,672	---	6,000	355,000	66,600	5,257,272
Waseca	4,037,290	286,732	196,016	777,356	3,553,438	138,829	4,469,623	390,701	26,559	46,281	167,678	9,620,880	5,742,097	6,924	639,318	1,761,063	17,770,282
Watertown	1,967,375	144,050	74,864	136,942	362,194	77,107	576,243	292,116	7,506	6,228	108,044	3,176,426	1,004,052	3,200	152,247	1,314,392	5,650,317
Waterville	822,842	161,809	10,905	87,286	542,704	42,795	672,785	28,140	8,767	11,505	43,908	1,760,661	---	---	---	18,080	1,778,741
Watkins	588,115	134,210	7,690	---	309,792	---	309,792	367,173	1,590	12,781	153,662	1,575,013	---	---	---	156,345	1,731,358
Watson	80,145	---	2,235	---	62,877	---	62,877	7,520	457	1,308	12,156	166,698	---	---	---	---	166,698
Waubun	109,202	---	4,230	---	119,482	---	119,482	15,595	---	283	12,285	261,077	---	---	88	20,667	281,832
Waverly	774,915	205,649	34,689	---	164,161	8,106	172,267	8,874	4,386	2,830	146,129	1,349,739	---	---	---	82,776	1,432,515

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Wayzata	4,898,898	259,705	962,533	---	242,886	---	242,886	1,161,586	88,433	191,973	229,326	8,035,340	---	13,139	646,564	2,079,792	10,774,835
Welcome	467,103	27,050	4,831	---	262,786	---	262,786	44,352	1,987	21,669	59,456	889,234	---	---	---	---	889,234
Wells	785,030	452,062	13,941	---	1,080,701	49,277	1,129,978	460,973	14,730	27,193	86,745	2,970,652	1,443,103	3,559	216,702	62,286	4,696,302
Wendell	77,711	---	170	---	50,690	---	50,690	37,422	132	701	29,429	196,255	---	---	---	18,208	214,463
West Concord	405,864	73,247	4,314	---	306,161	54,867	361,028	104,744	3,723	1,944	85,254	1,040,118	700,000	2,500	---	5,652	1,748,270
West Saint Paul	12,389,852	422,852	499,336	109,932	2,548,004	304,754	2,962,690	715,084	168,869	625,675	105,664	17,890,022	10,009,063	1,350,398	555,000	631,863	30,436,346
West Union	10,000	2,458	1,000	---	11,913	---	11,913	9	---	32	---	25,412	---	---	---	---	25,412
Westbrook	281,163	23,216	3,678	---	284,449	8,701	293,150	54,655	2,521	174	39,665	698,222	---	---	37,000	11,250	746,472
Westport	4,950	7,424	1,496	---	7,428	---	7,428	---	---	34	78	21,410	---	---	---	---	21,410
Whalan	23,099	---	417	---	8,001	---	8,001	---	---	2	4,568	36,087	---	---	---	---	36,087
Wheaton	696,524	---	5,357	406,615	635,090	---	1,041,705	89,131	---	3,493	190,383	2,026,593	526,207	---	---	174,228	2,727,028
White Bear Lake	5,370,584	1,479,834	575,525	278,210	2,918,562	752,605	3,949,377	2,048,313	142,657	402,659	2,062,149	16,031,098	---	6,646	945,500	2,811,435	19,794,679
Wilder	24,389	---	40	---	17,269	---	17,269	8	168	108	377	42,359	---	---	---	---	42,359
Willernie	245,833	---	16,415	---	80,425	---	80,425	10,367	1,912	21	6,963	361,936	---	---	---	---	361,936
Williams	121,514	---	75	---	55,526	650	56,176	7,484	---	21	12,005	197,275	---	---	1,245	---	198,520
Willmar	4,582,848	1,519,994	544,182	715,285	5,393,718	216,518	6,325,521	971,657	167,157	2,655,126	3,283,979	20,050,464	1,000,000	42,950	1,519,208	9,602,202	32,214,824
Willow River	96,970	---	400	26,093	72,371	---	98,464	15,028	---	882	15,408	227,152	---	---	209,739	---	436,891
Wilmont	107,545	---	1,285	461	112,334	---	112,795	40,559	232	584	8,786	271,786	---	---	72,531	---	344,317
Wilton	10,807	---	4,465	---	14,170	---	14,170	558	---	906	2,403	33,309	---	---	---	---	33,309
Windom	1,516,221	283,064	78,961	277,662	1,634,159	10,839	1,922,660	761,346	29,884	16,399	253,335	4,861,870	---	53,334	282,898	31,005	5,229,107
Winger	90,168	19,990	1,930	1,438	48,914	---	50,352	14,461	---	412	7,860	185,173	---	---	---	---	185,173
Winnebago	634,401	77,544	7,970	---	579,198	42,013	621,211	203,988	3,497	21,527	67,211	1,637,349	---	688	132,295	---	1,770,332
Winona	7,194,010	173,440	177,642	338,773	10,330,971	47,109	10,716,853	1,487,117	162,011	11,112	254,772	20,176,957	---	---	1,030,252	116,098	21,323,307
Winsted	1,190,035	19,961	51,652	---	700,611	---	700,611	217,313	14,946	60,796	209,800	2,465,114	---	---	20,000	3,674,158	6,159,272
Winthrop	649,028	47,854	21,970	---	475,846	15,800	491,646	221,385	6,008	28,032	199,045	1,664,968	---	---	42,302	101,799	1,809,069
Winton	63,364	29,475	2,875	---	28,183	---	28,183	2,062	---	---	19,719	145,678	---	109,279	34	---	254,991
Wolf Lake	13,614	775	---	---	16,733	2,324	19,057	70,519	19	502	85,321	189,807	---	---	12,500	---	202,307
Wolverton	31,225	---	9	---	34,466	---	34,466	17,540	174	128	16,990	100,532	---	---	---	---	100,532
Wood Lake	131,091	458	2,625	134,191	133,384	---	267,575	47,523	750	998	5,871	456,891	---	---	---	7,200	464,091

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 16**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Woodbury	29,352,928	16,599,875	3,819,831	318,647	6,611,901	209,158	7,139,706	3,714,677	347,378	2,347,136	1,752,497	65,074,028	4,568,187	44,250	2,508,960	3,318,672	75,514,097
Woodland	337,380	---	27,614	---	---	1,632	1,632	6,716	4,761	258	582	378,943	---	---	---	71,909	450,852
Woodstock	33,141	---	1,049	---	9,110	---	9,110	6,098	---	23	---	49,421	---	---	---	---	49,421
Worthington	4,124,664	282,747	248,953	526,906	3,573,506	21,879	4,122,291	881,493	157,887	522,976	125,162	10,466,173	---	186,859	1,967,670	1,640,137	14,260,839
Wrenshall	87,935	---	2,618	---	64,508	---	64,508	35,258	---	3,145	12,262	205,726	---	---	---	---	205,726
Wright	24,599	---	2,050	---	16,940	---	16,940	37,087	---	69	2,547	83,292	---	---	---	755	84,047
Wykoff	157,083	6,152	2,080	---	140,702	---	140,702	55,406	267	835	48,006	410,531	---	---	---	500	411,031
Wyoming	4,031,101	204,687	186,060	53,555	1,926,144	---	1,979,699	63,297	45,179	93,212	90,262	6,693,497	---	37,879	---	1,251,680	7,983,056
Zemple	12,418	---	15	---	3,552	---	3,552	---	---	29	320	16,334	---	---	---	---	16,334
Zimmerman	1,360,963	25,585	93,284	---	696,529	16,238	712,767	174,625	24,087	24,524	26,920	2,442,755	---	412	50,000	17,333	2,510,500
Zumbro Falls	94,449	---	10,512	16,407	309,366	---	325,773	94,164	---	162	29,061	554,121	---	---	---	---	554,121
Zumbrota	1,581,514	218,799	28,833	---	633,001	364,567	997,568	327,828	18,308	21,749	88,937	3,283,536	---	137	---	2,006,615	5,290,288
<b>State Total</b>	<b>\$2,504,674,182</b>		<b>\$189,420,239</b>		<b>\$974,520,556</b>		<b>\$1,229,342,949</b>		<b>\$35,401,943</b>		<b>\$209,199,275</b>		<b>\$888,093,469</b>		<b>\$194,131,066</b>		<b>\$6,880,690,078</b>
		<b>\$289,725,513</b>		<b>\$161,368,483</b>		<b>\$93,453,910</b>		<b>\$537,311,230</b>		<b>\$97,937,811</b>		<b>\$5,093,013,142</b>		<b>\$23,938,938</b>		<b>\$681,513,463</b>	

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

67



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other			Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Bagley	1,413	262,636	439,080	328,390	53,489	253,462	19,072	1,356,129	454,040	306,214	37,128	2,153,511	12,500	---	4,036	2,170,047
Balaton	631	91,520	197,228	129,140	141,950	30,209	157,096	747,143	68,937	171,906	166,067	1,154,053	---	---	25,000	1,179,053
Barnesville	2,621	647,676	578,803	269,883	344,651	552,675	40	2,393,728	644,652	254,573	72,886	3,365,839	510,000	---	22,700	3,898,539
Barnum	611	263,702	43,953	69,667	29,702	---	8,631	415,655	154,645	4,262	1,750	576,312	---	---	11,319	587,631
Barrett	414	137,537	84,232	52,527	18,214	---	43,137	335,647	70,988	19,522	4,647	430,804	---	8,500	15,915	455,219
Barry	13	3,555	679	5,217	150	---	---	9,601	---	---	---	9,601	---	3,500	---	13,101
Battle Lake	888	145,067	270,627	123,593	83,919	59,684	38,063	720,953	148,367	52,000	3,758	925,078	---	35,321	91,000	1,051,399
Baudette	1,079	225,571	319,371	186,933	130,811	154,827	42,281	1,059,794	53,901	8,253	---	1,121,948	---	---	---	1,121,948
Baxter	8,002	1,210,267	1,982,072	1,199,091	593,214	807,155	44,747	5,836,546	4,398,208	2,252,000	707,815	13,194,569	---	432,050	1,810,493	15,437,112
Bayport	3,767	578,616	1,146,695	303,927	323,499	45,568	---	2,398,305	779,476	150,000	20,408	3,348,189	---	---	679,025	4,027,214
Beardsley	224	63,731	32,125	15,605	586	---	783	112,830	5,799	---	---	118,629	---	---	18,729	137,358
Beaver Bay	182	224,471	23,095	173,186	5,008	13,959	---	439,719	69,640	---	---	509,359	---	---	---	509,359
Beaver Creek	291	56,149	47,401	103,630	5,571	---	---	212,751	209,825	44,677	1,823	469,076	---	---	22,726	491,802
Becker	4,693	877,895	1,118,211	590,103	1,160,736	68,278	---	3,815,223	1,653,893	305,000	76,822	5,850,938	---	191,341	691,300	6,733,579
Bejou	94	20,370	483	8,729	408	---	6,514	36,504	---	---	---	36,504	---	---	---	36,504
Belgrade	734	169,021	202,885	125,398	15,288	5,753	7,437	525,782	125,862	234,000	86,492	972,136	---	---	32,973	1,005,109
Belle Plaine	6,572	1,241,734	1,475,033	679,890	392,651	98,453	4,491	3,892,252	2,160,202	1,678,899	223,868	7,955,221	---	---	624,550	8,579,771
Bellechester	168	11,534	7,844	7,212	3,142	---	18,268	48,000	---	---	---	48,000	---	---	31,000	79,000
Bellingham	158	38,363	44,926	16,090	1,157	---	45,439	145,975	255,581	---	---	401,556	---	2,561	---	404,117
Beltrami	102	22,585	25,582	15,861	5,967	---	2,950	72,945	9,090	---	---	82,035	---	---	---	82,035
Belview	370	88,687	49,561	76,271	11,331	550	23,678	250,078	61,293	11,132	1,657	324,160	---	---	---	324,160
Bemidji	14,376	1,495,418	5,199,120	1,998,341	1,582,178	332,405	98,313	10,705,775	2,444,879	4,675,000	910,485	18,736,139	---	695,859	1,519,509	20,951,507
Bena	119	21,625	2,619	5,586	5,740	---	19,512	55,082	2,150	---	---	57,232	---	---	---	57,232
Benson	3,163	626,162	1,056,262	526,855	548,652	270,352	264,592	3,292,875	651,726	60,000	35,572	4,040,173	---	---	536,718	4,576,891
Bertha	482	123,378	95,714	34,034	9,842	2,107	---	265,075	70,265	---	---	335,340	---	---	8,618	343,958
Bethel	477	114,858	75,654	51,604	9,959	---	7,485	259,560	31,006	65,000	17,090	372,656	---	---	---	372,656
Big Falls	232	124,368	19,423	73,179	41,710	8,723	2,921	270,324	1,505,313	---	---	1,775,637	69,662	2,148	757	1,848,204
Big Lake	10,587	594,110	1,781,666	533,358	410,213	434,000	1,467	3,754,814	915,955	2,807,838	726,190	8,204,797	---	---	268,316	8,473,113
Bigelow	236	54,821	60,650	19,592	477	---	29,429	164,969	12,754	10,062	5	187,790	---	---	---	187,790
Bigfork	454	112,289	147,043	96,415	7,976	17,915	22,059	403,697	---	19,100	728	423,525	---	---	21,632	445,157
Bingham Lake	126	26,933	4,089	19,904	9,851	---	6,257	67,034	23,432	---	---	90,466	---	7,092	---	97,558
Birchwood	858	120,531	43,473	150,225	29,755	---	13,955	357,939	8,610	46,325	6,637	419,511	---	---	40,739	460,250
Bird Island	1,010	182,238	234,910	136,724	72,582	41,339	18,628	686,421	347,488	34,336	40,312	1,108,557	---	30,414	302,760	1,441,731
Biscay	104	25,864	568	4,490	2,986	---	670	34,578	6,215	---	---	40,793	---	---	---	40,793
Biwabik	1,008	791,598	376,236	289,020	100,431	513,520	---	2,070,805	941,916	52,299	13,848	3,078,868	---	---	250,191	3,329,059
Blackduck	797	121,613	205,224	114,738	70,338	32,408	5,986	550,307	212,290	144,967	50,171	957,735	---	---	61,789	1,019,524
Blaine	62,066	4,140,697	11,922,478	4,368,748	1,571,146	1,014,693	3,158,373	26,176,135	11,375,476	6,040,000	1,036,326	44,627,937	---	---	1,972,546	46,600,483

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Current Expenditures													Total Expenditures and Other Uses		
	Popu- lation	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses		Transfers Out	
										Principal Payments	Interest Payments				Enterprise Funds	Governmental Funds
Byron	5,264	265,515	583,976	356,253	156,025	154,570	7,378	1,523,717	1,124,612	2,553,501	280,245	5,482,075	---	---	416,196	5,898,271
Caledonia	2,824	268,846	891,562	384,548	250,451	33,900	11,173	1,840,480	317,968	143,125	28,528	2,330,101	---	---	3,000	2,333,101
Callaway	233	76,473	80,367	49,654	83,570	---	12,774	302,838	146,500	32,460	1,254	483,052	---	96,140	96,699	675,891
Calumet	369	80,542	41,650	194,811	46,411	---	180	363,594	350,000	21,447	9,288	744,329	---	---	15,000	759,329
Cambridge	8,338	1,005,681	2,335,626	1,569,396	349,491	622,325	55,596	5,938,115	3,502,103	1,581,506	226,898	11,248,622	593,894	---	1,931,678	13,774,194
Campbell	156	29,746	25,629	22,666	35,544	3,000	6,093	122,678	---	---	---	122,678	---	---	2,885	125,563
Canby	1,757	706,882	309,423	302,442	217,524	534,074	154,343	2,224,688	516,137	44,030	80,342	2,865,197	---	---	50,263	2,915,460
Cannon Falls	4,108	706,782	1,085,819	696,150	831,993	157,529	62,955	3,541,228	903,615	827,448	191,974	5,464,265	---	221,438	802,412	6,488,115
Canton	348	120,133	36,404	128,830	14,766	10,125	---	310,258	69,598	8,804	1,337	389,997	---	---	845	390,842
Carlos	502	100,710	105,452	45,995	5,297	---	---	257,454	34,286	80,000	13,748	385,488	---	---	---	385,488
Carlton	1,004	133,730	115,336	130,859	43,734	99	54,609	478,367	152,763	30,000	3,769	664,899	---	---	60,000	724,899
Carver	4,293	658,834	845,488	504,400	120,166	16	1,116	2,130,020	913,431	290,000	161,291	3,494,742	---	34,036	464,176	3,992,954
Cass Lake	761	164,781	340,236	116,160	38,658	34,960	27,796	722,591	36,428	6,000	553	765,572	---	---	---	765,572
Cedar Mills	43	16,120	505	970	---	---	---	17,595	---	---	---	17,595	---	---	---	17,595
Center City	615	166,990	138,829	90,938	3,594	329	---	400,680	19,050	53,104	31,875	504,709	---	818	14,749	520,276
Centerville	3,931	467,067	1,066,100	306,380	90,574	---	18,821	1,948,942	510,417	855,000	318,352	3,632,711	---	---	223,000	3,855,711
Ceylon	350	111,329	23,381	61,402	832	---	23,070	220,014	13,167	8,800	440	242,421	---	---	---	242,421
Champlin	22,880	1,422,742	4,683,585	3,833,066	1,321,056	668,750	179,071	12,108,270	2,107,668	625,000	436,762	15,277,700	---	---	2,914,409	18,192,109
Chandler	264	49,220	39,920	65,037	10,791	41,014	6,948	212,930	62,147	---	---	275,077	---	7,620	12,435	295,132
Chanhasen	24,503	2,517,948	3,258,363	5,352,221	2,431,313	593,940	5,986	14,159,771	3,437,404	4,190,000	518,722	22,305,897	---	35,275	640,820	22,981,992
Chaska	25,270	4,235,025	4,513,886	6,389,937	1,833,027	1,899,514	10,780	18,882,169	7,367,993	4,948,206	1,205,784	32,404,152	---	618,445	5,537,833	38,560,430
Chatfield	2,815	484,249	843,715	282,454	502,613	818,726	---	2,931,757	1,883,707	364,324	139,790	5,319,578	---	---	2,093,673	7,413,251
Chickamaw Beach	113	7,217	10,097	12,235	290	---	150	29,989	---	---	---	29,989	---	---	---	29,989
Chisago City	5,069	383,918	809,031	357,936	643,041	459,240	7,024	2,660,190	941,933	380,000	185,819	4,167,942	---	---	42,237	4,210,179
Chisholm	5,029	723,477	1,543,811	1,039,179	460,086	191,829	905,358	4,863,740	767,058	213,679	97,127	5,941,604	---	25,000	---	5,966,604
Chokio	389	62,219	38,631	89,553	3,145	2,386	---	195,934	---	20,000	6,684	222,618	---	---	---	222,618
Circle Pines	4,961	385,845	1,118,745	200,581	442,817	11,239	110,560	2,269,787	1,374,526	1,085,000	251,219	4,980,532	---	---	725,253	5,705,785
Clara City	1,319	326,981	223,135	233,924	116,641	507,745	6,199	1,414,625	5,371,037	181,892	160,459	7,128,013	---	7,598	39,325	7,174,936
Claremont	543	126,672	101,001	92,027	29,969	---	---	349,669	173,560	25,000	21,619	569,848	---	99,547	6,592	675,987
Clarissa	668	114,791	49,589	103,218	15,157	10,507	3,601	296,863	85,401	---	---	382,264	---	---	35,175	417,439
Clarkfield	831	410,874	163,647	141,816	127,337	14,655	---	858,329	18,280	110,000	37,535	1,024,144	2,385	125,000	---	1,151,529
Clarks Grove	698	168,202	37,815	61,619	20,052	---	---	287,688	185,217	---	---	472,905	---	---	---	472,905
Clear Lake	587	98,828	192,037	122,921	25,813	---	10,535	450,134	47,843	53,630	10,407	562,014	---	---	17,274	579,288
Clearbrook	522	142,576	179,685	110,526	100,225	---	---	533,012	118,658	97,789	17,968	767,427	---	5,716	---	773,143
Clearwater	1,775	265,038	315,142	183,043	92,577	38,803	18,186	912,789	372,744	280,000	19,590	1,585,123	---	---	73,425	1,658,548
Clements	149	30,648	31,484	14,266	8,640	---	11,245	96,283	107,775	2,763	524	207,345	---	---	---	207,345
Cleveland	721	105,787	221,946	104,168	2,099	13,341	---	447,341	246,027	22,684	23,890	739,942	---	---	---	739,942

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments		Interest Payments	Enterprise Funds			Governmental Funds		
		Darfur	103	30,563	36,873	16,709	5,499	---	12,096		101,740	---			4,000	7,436	
Darwin	353	40,981	8,139	10,128	15,401	---	23,452	98,101	106,180	---	---	204,281	---	---	---	204,281	
Dassel	1,460	203,920	315,360	229,226	115,951	63,622	679	928,758	552,842	124,982	75,102	1,681,684	---	---	111,703	1,793,387	
Dawson	1,492	308,519	408,254	271,418	223,363	50,280	9,350	1,271,184	413,443	122,834	111,427	1,918,888	---	---	168,401	2,087,289	
Dayton	5,011	759,368	1,061,397	519,467	122,279	18,285	82,196	2,562,992	3,789,972	2,355,525	1,582,336	10,290,825	---	---	923,579	11,214,404	
De Graff	124	33,676	4,241	8,831	60	---	4,617	51,425	---	3,135	6,210	60,770	---	3,918	---	64,688	
Deephaven	3,793	688,054	1,490,048	432,294	75,659	---	---	2,686,055	677,042	---	---	3,363,097	---	---	---	3,363,097	
Deer Creek	324	38,238	61,764	31,353	28,164	---	3,498	163,017	32,008	11,542	2,715	209,282	---	---	14,158	223,440	
Deer River	949	253,552	533,472	183,144	44,180	47,775	12,269	1,074,392	109,824	116,205	21,688	1,322,109	---	---	---	1,322,109	
Deerwood	532	98,382	368,238	150,862	52,659	---	33,475	703,616	499,561	45,366	8,614	1,257,157	---	---	12,000	1,269,157	
Delano	5,757	606,169	743,735	423,512	995,184	192,716	3,328	2,964,644	8,453,253	580,000	622,758	12,620,655	---	---	1,434,548	14,055,203	
Delavan	169	78,530	22,655	29,026	2,065	---	9,299	141,575	---	---	---	141,575	---	---	---	141,575	
Delhi	66	11,010	42	8,333	---	---	14,529	33,914	---	2,666	2,603	39,183	1,729	---	---	40,912	
Dellwood	1,094	129,861	115,706	56,819	---	275	33,790	336,451	4,985	---	4,442	345,878	---	---	---	345,878	
Denham	35	6,411	1,942	12,687	600	---	---	21,640	3,174	8	---	24,822	---	---	---	24,822	
Dennison	216	32,511	32,893	44,150	2,493	---	14,382	126,429	---	55,000	15,893	197,322	---	---	140	197,462	
Dent	190	51,203	65,665	8,696	40,009	---	727	166,300	44,972	6,000	20,018	237,290	---	15,000	5,000	257,290	
Detroit Lakes	9,053	760,664	2,037,873	2,061,015	1,472,763	650,878	348,013	7,331,206	3,606,905	5,797,633	843,510	17,579,254	---	12,966	2,432,863	20,025,083	
Dexter	342	52,622	43,698	65,526	1,644	14,673	8,457	186,620	22,869	32,300	8,103	249,892	---	---	---	249,892	
Dilworth	4,246	655,555	814,410	333,824	140,279	39,139	---	1,983,207	465,515	1,185,000	463,994	4,097,716	---	---	---	4,097,716	
Dodge Center	2,724	407,746	373,455	364,808	336,233	31,661	71,428	1,585,331	1,856,371	405,000	104,052	3,950,754	---	1,400	508,821	4,460,975	
Donaldson	44	5,925	1,678	10,708	1,933	---	5,545	25,789	---	---	---	25,789	---	---	---	25,789	
Donnelly	238	41,452	40,749	17,750	4,062	---	---	104,013	32,608	25,000	15,010	176,631	---	19,205	---	195,836	
Doran	49	5,636	1,676	6,107	7,579	---	7,613	28,611	---	---	---	28,611	---	---	---	28,611	
Dover	757	65,936	68,461	45,012	19,070	---	29,602	228,081	363,635	38,125	19,092	648,933	---	---	54,886	703,819	
Dovray	57	11,513	22,300	9,344	1,646	29,402	6,641	80,846	5,640	5,373	495	92,354	---	7,000	4,977	104,331	
Duluth	86,367	23,174,447	35,512,569	12,292,444	9,645,981	18,685,425	---	99,310,866	22,028,860	11,350,000	5,172,878	137,862,604	865,000	410,081	12,261,970	151,399,655	
Dumont	91	30,964	21,914	35,051	2,359	---	---	90,288	---	---	---	90,288	---	---	---	90,288	
Dundas	1,458	242,942	300,459	168,273	89,811	181,797	---	983,282	1,256,398	170,000	64,473	2,474,153	---	51,798	87,522	2,613,473	
Dundee*	66	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Dunnell	160	70,450	41,787	34,566	1,282	---	3,465	151,550	---	---	---	151,550	---	---	---	151,550	
Eagan	66,810	6,205,708	15,634,876	3,936,449	4,905,480	642,419	---	31,324,932	29,265,735	990,000	665,848	62,246,515	---	---	4,497,307	66,743,822	
Eagle Bend	517	90,766	160,111	101,070	17,878	16,150	7,726	393,701	86,161	105,000	61,971	646,833	---	---	17,520	664,353	
Eagle Lake	2,779	414,717	310,524	165,392	64,158	93,845	150,099	1,198,735	408,949	189,000	196,632	1,993,316	---	---	---	1,993,316	
East Bethel	11,591	1,039,660	1,771,896	810,527	372,071	111,832	180,158	4,286,144	1,247,084	908,000	1,237,333	7,678,561	5,485,000	---	2,429,142	15,592,703	
East Grand Forks	8,731	960,902	3,639,105	1,521,906	2,084,534	147,116	703,665	9,057,228	2,493,270	1,096,000	459,405	13,105,903	---	---	1,079,187	14,185,090	
East Gull Lake	996	204,825	60,493	83,006	1,004	---	3,210	352,538	519,955	161,750	81,993	1,116,236	---	3,264	104,718	1,224,218	

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.





**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Federal Dam	110	32,446	2,100	16,599	---	---	---	51,145	---	3,072	1,866	56,083	---	---	---	56,083
Felton	177	24,078	15,500	16,610	8,660	---	4,880	69,728	1,246,420	---	---	1,316,148	---	---	---	1,316,148
Fergus Falls	13,280	1,647,988	3,454,271	1,957,980	2,491,481	909,798	308,572	10,770,090	2,692,000	3,303,801	462,980	17,228,871	---	11,461	3,811,248	21,051,528
Fertile	859	65,064	82,215	214,868	57,582	101,165	345,083	865,977	7,354	8,430	25,144	906,905	---	285,345	---	1,192,250
Fifty Lakes	400	223,858	40,018	159,142	---	---	---	423,018	128,663	41,822	9,722	603,225	---	---	8,000	611,225
Finlayson	310	76,605	64,726	64,048	9,787	---	6,874	222,040	11,630	15,655	4,534	253,859	---	---	---	253,859
Fisher	436	67,220	68,698	82,253	---	3,880	15,490	237,541	1,965	113,892	5,121	358,519	---	---	---	358,519
Flensburg	224	44,756	6,726	32,747	---	---	---	84,229	---	---	---	84,229	---	---	---	84,229
Floodwood	537	142,336	379,257	89,087	51,930	25,238	3,723	691,571	49,093	56,112	25,712	822,488	---	---	38,101	860,589
Florence	39	18,562	250	8,618	2,062	---	3,395	32,887	---	14,039	545	47,471	---	---	---	47,471
Foley	2,708	580,882	478,423	220,978	114,056	3,067	---	1,397,406	165,086	434,748	239,475	2,236,715	---	---	52,902	2,289,617
Forada	161	55,217	96,331	26,047	---	---	2,797	180,392	56,272	57,900	13,355	307,919	---	---	9,000	316,919
Forest Lake	19,484	1,377,948	5,065,915	2,451,424	495,627	10,120,635	204,420	19,715,969	15,777,304	1,849,464	787,783	38,130,520	---	182,058	757,568	39,070,146
Foreston	527	114,877	34,711	61,507	1,380	---	15,933	228,408	14,585	20,000	22,417	285,410	---	---	13,727	299,137
Fort Ripley	69	10,049	1,023	15,130	1,189	---	1,270	28,661	1,384	---	---	30,045	---	---	1,150	31,195
Fosston	1,530	158,100	318,848	159,531	398,957	204,181	416,818	1,656,435	2,039,809	358,306	166,914	4,221,464	---	---	136,246	4,357,710
Fountain	412	65,317	56,194	47,978	5,033	---	17,818	192,340	53,175	---	---	245,515	---	---	1,255	246,770
Foxhome	117	11,116	4,076	11,585	18,752	---	50	45,579	---	---	---	45,579	---	---	---	45,579
Franklin	490	61,266	133,613	68,650	27,071	4,500	27,834	322,934	252,373	88,322	67,161	730,790	---	---	---	730,790
Frazee	1,396	223,492	378,624	131,098	49,106	70,185	66,503	919,008	847,949	210,000	75,683	2,052,640	---	50,000	26,627	2,129,267
Freeborn	291	75,667	34,536	24,788	203	123,029	9,296	267,519	3,750	28,810	900	300,979	---	---	1,500	302,479
Freeport	668	182,466	90,822	166,805	6,501	10,903	---	457,497	100,759	320,000	108,610	986,866	1,125,000	---	66,774	2,178,640
Fridley	27,952	2,934,798	7,557,525	3,868,907	2,421,759	4,162,563	381,300	21,326,852	4,164,284	1,150,000	194,040	26,835,176	---	---	8,462,485	35,297,661
Frost	191	49,455	73,834	37,756	44,959	3,198	9,020	218,222	---	15,000	10,804	244,026	---	---	---	244,026
Fulda	1,290	150,770	346,651	226,708	88,584	1,956	40	814,709	171,082	143,833	64,420	1,194,044	---	---	201,826	1,395,870
Funkley	10	308	218	455	---	---	---	981	---	---	---	981	---	---	---	981
Garfield	357	109,958	132,701	56,730	3,954	---	---	303,343	394,455	111,280	13,431	822,509	---	---	1,153	823,662
Garrison	211	124,284	214,389	160,930	4,745	---	26,629	530,977	44,180	20,000	11,615	606,772	---	---	---	606,772
Garvin	134	47,971	19,601	21,330	11,442	588	---	100,932	32,297	---	---	133,229	---	2,328	7,342	142,899
Gary	206	54,465	23,306	38,492	6,241	---	5,026	127,530	4,800	---	---	132,330	665	---	119,003	251,998
Gaylord	2,289	376,215	540,815	214,835	372,975	149,160	9,596	1,663,596	679,322	1,686,530	492,270	4,521,718	---	---	65,880	4,587,598
Gem Lake	413	107,590	109,973	79,801	---	50,892	---	348,256	25,967	15,000	33,505	422,728	---	---	---	422,728
Geneva	550	124,761	26,824	5,370	16,836	---	18,981	192,772	102,781	---	---	295,553	---	---	7,500	303,053
Genola	71	9,486	661	10,102	377	---	8,577	29,203	---	---	---	29,203	---	---	---	29,203
Georgetown	84	23,647	1,640	13,395	8,462	204	7,923	55,271	5,996	---	---	61,267	---	---	---	61,267
Ghent	361	66,971	33,324	54,210	5,105	14,772	---	174,382	158,119	73,000	8,852	414,353	29,500	---	111,269	555,122
Gibbon	764	115,933	202,420	176,733	81,722	13,207	77,571	667,586	40,677	95,000	38,714	841,977	---	88,364	10,000	940,341

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

75

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Current Expenditures										Total Capital Outlay	Debt Service		Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments	Interest Payments		Total Expenditures	Enterprise Funds		Governmental Funds		
Gilbert	1,817	350,488	802,037	625,330	270,783	1,869	482,854	2,533,361	953,891	106,000	12,402	3,605,654	---	---	52,597	3,658,251	
Gilman	239	65,913	4,117	7,321	---	---	2,062	79,413	2,642	---	---	82,055	---	---	---	82,055	
Glencoe	5,552	772,296	1,316,961	953,989	549,855	295,697	233,958	4,122,756	2,125,713	937,785	200,760	7,387,014	765,000	358,005	82,618	8,592,637	
Glenville	626	80,617	60,817	77,762	106,998	---	---	326,194	99,500	15,000	11,448	452,142	---	177,189	15,000	644,331	
Glenwood	2,560	355,661	619,362	304,481	334,477	166,219	126,765	1,906,965	424,688	---	14,016	2,345,669	---	421,668	344,159	3,111,496	
Glyndon	1,416	321,664	334,363	30,970	10,871	124,571	104,489	926,928	189,637	811,325	108,710	2,036,600	---	---	574,942	2,611,542	
Golden Valley	20,790	3,541,535	6,834,152	2,417,752	2,068,334	315,269	293,261	15,470,303	6,823,215	8,720,000	2,695,660	33,709,178	---	---	6,445,710	40,154,888	
Gonvick	289	81,593	84,115	92,323	18,538	20,252	---	296,821	14,360	4,420	1,400	317,001	---	---	---	317,001	
Good Thunder	555	110,352	170,852	73,637	32,171	---	---	387,012	153,131	45,000	15,375	600,518	---	---	---	600,518	
Goodhue	1,183	73,690	219,139	116,568	125,880	25,274	---	560,551	691,154	177,682	49,346	1,478,733	---	---	496,933	1,975,666	
Goodridge	136	57,594	429	12,370	---	156,334	---	226,727	---	4,000	975	231,702	---	---	1,500	233,202	
Goodview	4,064	461,394	666,862	320,848	34,913	---	---	1,484,017	1,135,448	382,893	131,171	3,133,529	---	---	---	3,133,529	
Graceville	582	87,834	146,187	81,364	46,713	214	261,973	624,285	149,109	85,485	156,796	1,015,675	---	44,080	---	1,059,755	
Granada	289	36,168	32,704	24,640	674	175	---	94,361	3,989	---	---	98,350	---	---	---	98,350	
Grand Marais	1,367	691,190	189,738	232,520	880,577	85,040	---	2,079,065	42,185	760,000	278,454	3,159,704	---	27,253	198,421	3,385,378	
Grand Meadow	1,161	104,349	274,707	90,172	119,697	1,100	3,900	593,925	117,630	325,170	64,240	1,100,965	---	---	148,450	1,249,415	
Grand Rapids	11,114	3,085,035	3,074,009	1,928,437	2,167,366	73,467	958,182	11,286,496	3,631,844	5,053,644	894,723	20,866,707	---	---	1,049,797	21,916,504	
Granite Falls	2,824	434,263	669,559	421,161	222,491	242,093	732,635	2,722,202	1,602,631	1,042,000	181,643	5,548,476	---	380,150	336,769	6,265,395	
Grant	4,185	301,651	402,397	510,760	2,943	---	52,169	1,269,920	18,484	---	---	1,288,404	---	---	---	1,288,404	
Grasston	159	35,817	4,981	7,197	323	---	5,145	53,463	---	---	---	53,463	996	---	---	54,459	
Green Isle	553	194,882	106,379	72,423	44,974	24,066	---	442,724	266,713	284,386	149,455	1,143,278	---	17,855	28,545	1,189,678	
Greenbush	721	110,401	87,087	219,538	126,813	---	6,954	550,793	73,741	21,420	2,779	648,733	---	15,000	20,707	684,440	
Greenfield	2,822	363,841	309,585	581,230	7,131	112,191	49,364	1,423,342	108,577	530,000	63,438	2,125,357	---	---	25,435	2,150,792	
Greenwald	225	10,679	3,082	75,831	3,750	---	---	93,342	3,717	8,000	9,307	114,366	6,366	---	16,000	136,732	
Greenwood	689	121,759	422,617	36,924	2,008	---	32,899	616,207	96,088	---	---	712,295	---	---	61,625	773,920	
Grey Eagle	338	63,928	61,490	43,722	16,440	---	3,480	189,060	27,221	35,466	22,831	274,578	---	1,026	31,167	306,771	
Grove City	626	134,220	135,813	124,149	26,836	---	374	421,392	119,939	10,985	2,047	554,363	---	---	44,835	599,198	
Grygla	226	101,438	55,898	36,384	57,373	4,983	29,805	285,881	---	33,780	7,968	327,629	---	6,481	2,037	336,147	
Gully	59	12,013	2,228	19,189	10,445	---	869	44,744	5,000	---	---	49,744	---	---	---	49,744	
Hackensack	315	57,619	69,691	116,860	26,739	179,774	2,007	452,690	---	24,000	2,811	479,501	---	---	8,000	487,501	
Hadley	54	15,321	1,327	15,489	1,382	---	6,549	40,068	7,928	---	---	47,996	---	44,386	---	92,382	
Hallock	959	227,219	138,179	272,040	121,315	68,572	27,889	855,214	2,500	225,000	117,795	1,200,509	---	107,000	---	1,307,509	
Halma	56	4,565	1,517	7,725	3,611	---	6,398	23,816	---	---	---	23,816	---	---	---	23,816	
Halstad	587	38,830	134,276	77,828	34,233	6,000	---	291,167	181,679	55,000	7,675	535,521	---	---	---	535,521	
Ham Lake	15,666	940,282	1,651,913	939,471	260,064	42,984	38,267	3,872,981	1,474,195	115,000	60,569	5,522,745	---	---	1,021,420	6,544,165	
Hamburg	501	166,443	106,510	31,514	57,731	---	2,090	364,288	55,677	29,700	7,811	457,476	---	18,800	126,948	603,224	
Hammond	122	41,589	70,585	10,627	6,584	---	---	129,385	22,328	---	---	151,713	---	71	116	151,900	

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Hampton	697	109,283	19,295	48,476	13,230	---	4,351	194,635	600	106,000	102,788	404,023	---	---	36,650	440,673
Hancock	772	95,234	80,182	71,912	23,630	1,058	---	272,016	104,375	25,000	3,470	404,861	---	---	28,470	433,331
Hanley Falls	289	54,631	48,674	47,578	12,252	---	17,937	181,072	12,884	30,693	19,557	244,206	---	---	---	244,206
Hanover	3,150	423,081	362,426	217,454	35,753	57,020	33,931	1,129,665	676,963	283,145	49,405	2,139,178	---	---	312,500	2,451,678
Hanska	380	115,439	13,960	74,365	40,472	19,524	1,100	264,860	919,276	71,511	32,957	1,288,604	---	---	9,500	1,298,104
Harding	122	6,534	2,681	5,320	3,010	---	5,813	23,358	---	---	---	23,358	---	---	---	23,358
Hardwick	193	62,009	28,786	30,753	28,236	---	---	149,784	---	11,717	1,448	162,949	---	---	---	162,949
Harmony	1,019	88,307	352,012	176,134	267,122	249,802	2,603	1,135,980	528,749	62,000	33,136	1,759,865	---	---	312,229	2,072,094
Harris	1,130	96,009	85,964	117,847	14,867	1,864	---	316,551	89,193	88,000	13,408	507,152	---	---	---	507,152
Hartland	307	82,591	27,660	87,978	2,351	---	---	200,580	215,996	9,000	5,118	430,694	---	---	---	430,694
Hastings	22,492	2,411,990	7,814,296	1,873,216	2,438,145	512,392	15,775	15,065,814	6,580,651	4,219,500	734,032	26,599,997	1,470,000	325,000	1,398,002	29,792,999
Hatfield	49	11,577	2,553	4,439	640	---	54	19,263	---	---	---	19,263	---	---	---	19,263
Hawley	2,137	320,254	547,069	142,558	100,971	95,744	405,376	1,611,972	1,889,533	669,888	207,251	4,378,644	36,382	---	184,700	4,599,726
Hayfield	1,340	224,425	207,267	214,939	71,519	78,605	4,108	800,863	192,509	245,664	76,762	1,315,798	485,000	---	61,103	1,861,901
Hayward	251	90,759	40,500	20,822	15,961	---	---	168,042	17,708	12,000	7,041	204,791	---	---	44,530	249,321
Hazel Run	61	10,354	5,375	5,272	2,100	---	1,484	24,585	3,788	---	---	28,373	---	66,320	1,698	96,391
Hector	1,104	204,466	314,238	206,157	149,616	9,216	100,633	984,326	600,222	70,936	24,817	1,680,301	---	---	113,761	1,794,062
Heidelberg	128	4,460	4,273	2,336	---	---	2,360	13,429	---	---	---	13,429	---	---	---	13,429
Henderson	895	136,827	318,844	92,864	71,888	23,173	75	643,671	581,848	284,000	107,593	1,617,112	---	12,700	21,731	1,651,543
Hendricks	705	145,031	88,626	182,265	48,129	233,043	5,536	702,630	627,373	23,070	22,666	1,375,739	---	---	188,039	1,563,778
Hendrum	294	60,856	31,496	93,921	17,632	1,286	447	205,638	---	33,000	28,618	267,256	---	4,000	43,066	314,322
Henning	805	118,439	194,515	105,082	18,373	16,479	34,047	486,935	48,541	10,470	4,211	550,157	---	6,938	250	557,345
Henriette	93	29,645	580	5,763	11,555	---	878	48,421	---	---	---	48,421	---	---	---	48,421
Herman	434	81,764	119,124	155,352	12,108	---	56,877	425,225	502,005	67,165	24,670	1,019,065	---	---	31,998	1,051,063
Hermantown	9,726	1,038,968	2,733,078	587,506	119,623	68,405	1,554	4,549,134	1,505,826	1,560,656	831,545	8,447,161	---	32,541	1,919,138	10,398,840
Heron Lake	690	116,380	185,746	105,861	42,859	5,989	671	457,506	88,562	67,879	22,261	636,208	59	117,050	51,583	804,900
Hewitt	254	79,664	24,870	23,813	8,718	---	---	137,065	125,030	6,602	5,262	273,959	---	---	50,456	324,415
Hibbing	16,340	1,758,622	6,157,736	2,851,711	2,463,371	1,464,245	2,552,944	17,248,629	2,614,803	634,414	205,523	20,703,369	---	---	2,019,415	22,722,784
Hill City	634	137,305	234,495	106,790	46,928	4,489	5,125	535,132	111,157	---	---	646,289	---	78,964	13,670	738,923
Hillman	38	3,160	968	6,449	3,078	---	1,686	15,341	---	---	---	15,341	---	---	---	15,341
Hills	683	95,098	88,633	58,708	57,531	1,399	---	301,369	125,239	12,750	1,476	440,834	---	---	---	440,834
Hilltop	801	281,421	319,932	184,779	5,918	---	16,417	808,467	81,016	---	---	889,483	---	135,109	---	1,024,592
Hinckley	1,794	456,258	293,912	229,951	76,900	37,876	---	1,094,897	375,680	183,000	54,897	1,708,474	---	---	30,449	1,738,923
Hitterdal	205	74,916	41,485	39,300	23,498	---	---	179,199	19,652	19,720	9,027	227,598	---	---	---	227,598
Hoffman	650	68,079	136,298	70,986	47,274	376,177	---	698,814	463,252	705,000	157,703	2,024,769	1,846,922	---	896,992	4,768,683
Hokah	562	185,208	126,413	93,248	100,743	---	---	505,612	67,707	129,000	43,025	745,344	---	---	---	745,344
Holdingsford	713	205,889	107,565	68,414	18,104	3,218	---	403,190	119,484	50,000	40,788	613,462	---	208,378	26,851	848,691

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

77

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Holland	176	23,082	28,139	62,769	1,966	---	12,046	128,002	---	---	---	128,002	---	6,000	---	134,002
Hollandale	292	44,710	40,858	13,148	6,038	---	23,552	128,306	42,169	---	---	170,475	---	---	---	170,475
Holloway	88	75,642	4,922	42,066	---	---	---	122,630	---	---	---	122,630	---	---	---	122,630
Holt	88	2,623	2,586	3,799	2,292	---	7,169	18,469	966	---	---	19,435	---	---	---	19,435
Hopkins	18,971	2,126,004	6,154,320	4,495,659	1,747,614	2,192,453	167,088	16,883,138	2,144,714	2,013,122	720,461	21,761,435	---	3,873	8,854,693	30,620,001
Houston	970	196,425	361,145	139,512	237,539	14,436	5,786	954,843	193,711	167,808	36,592	1,352,954	---	---	129,646	1,482,600
Howard Lake	2,046	551,261	571,278	197,785	37,435	303,647	124,578	1,785,984	534,561	273,000	127,678	2,721,223	---	15,000	335,145	3,071,368
Hoyt Lakes	2,033	711,454	931,090	707,438	750,813	70,080	9,357	3,180,232	1,321,196	291,958	152,130	4,945,516	---	29,919	215,596	5,191,031
Hugo	14,201	961,515	1,474,399	1,373,164	348,934	19,684	50,731	4,228,427	2,011,942	1,570,000	456,757	8,267,126	---	---	920,742	9,187,868
Humboldt	42	2,424	1,250	6,094	30	---	5,682	15,480	---	---	---	15,480	---	---	---	15,480
Hutchinson	14,124	1,902,830	3,949,625	2,458,488	2,350,973	598,337	742,250	12,002,503	7,601,893	4,470,000	575,222	24,649,618	---	49,746	1,721,337	26,420,701
Ihlen	56	15,485	4,589	22,038	495	---	3,525	46,132	---	---	---	46,132	---	4,559	4,546	55,237
Independence	3,668	590,345	1,299,549	357,305	23,953	---	45,227	2,316,379	295,406	157,000	34,896	2,803,681	---	---	---	2,803,681
International Falls	6,333	782,190	3,501,024	1,953,683	772,796	389,984	593,757	7,993,434	2,639,232	420,000	1,331,723	12,384,389	10,325,000	354,700	1,565,062	24,629,151
Inver Grove Heights	34,831	1,641,093	7,959,499	4,466,294	5,174,615	1,499,946	---	20,741,447	5,497,746	6,249,919	1,097,163	33,586,275	1,660,000	293,821	5,623,878	41,163,974
Iona	140	26,023	11,867	15,015	3,954	---	4,301	61,160	52,753	14,000	29,155	157,068	---	---	---	157,068
Iron Junction	87	15,486	3,020	1,862	---	---	---	20,368	52,760	---	---	73,128	---	---	---	73,128
Ironton	575	96,596	151,599	163,001	6,971	8,753	78,125	505,045	7,164	20,625	2,119	534,953	---	---	---	534,953
Isanti	5,409	496,405	1,458,037	426,249	322,022	210,075	6,715	2,919,503	2,903,180	625,000	209,623	6,657,306	---	---	163,545	6,820,851
Isle	773	261,769	432,494	135,248	---	924	22,383	852,818	68,551	30,000	8,109	959,478	---	---	7,000	966,478
Ivanhoe	553	91,939	157,647	114,671	110,662	105,907	25,252	606,078	186,732	20,314	8,038	821,162	---	---	68,481	889,643
Jackson	3,369	783,852	768,783	697,659	145,423	1,321,742	398,138	4,115,597	292,714	315,000	150,448	4,873,759	---	---	256,151	5,129,910
Janesville	2,280	453,411	431,399	252,678	45,821	161,227	59,425	1,403,961	775,429	641,353	179,528	3,000,271	---	---	126,000	3,126,271
Jasper	614	166,649	113,171	87,560	22,178	---	22,327	411,885	41,787	51,042	18,461	523,175	---	15,806	13,346	552,327
Jeffers	361	79,540	65,301	109,880	728	---	29,821	285,270	48,159	28,500	14,890	376,819	---	---	---	376,819
Jenkins	444	101,308	55,510	43,834	7,525	2,347	8,205	218,729	14,628	---	---	233,357	---	---	10,028	243,385
Johnson	29	4,504	636	8,542	---	---	1,879	15,561	---	---	---	15,561	---	---	5,600	21,161
Jordan	6,148	808,933	1,380,590	439,408	211,647	131,853	155,657	3,128,088	608,568	1,857,250	284,830	5,878,736	---	129,214	454,870	6,462,820
Kandiyohi	484	74,747	87,141	70,093	15,519	---	---	247,500	153,335	88,430	27,303	516,568	---	---	---	516,568
Karlstad	760	155,494	80,789	144,515	71,062	108,428	96,304	656,592	36,665	103,581	21,656	818,494	---	---	50,000	868,494
Kasota	671	110,932	113,031	56,813	28,893	---	---	309,669	2,445	---	---	312,114	---	---	---	312,114
Kasson	6,124	434,015	1,146,526	322,447	890,841	375,218	54,816	3,223,863	3,401,789	676,000	352,497	7,654,149	---	---	2,149,025	9,803,174
Keewatin	1,077	192,305	415,629	394,849	107,379	320,377	27,758	1,458,297	58,110	15,777	4,471	1,536,655	---	74,905	---	1,611,560
Kelliher	266	75,854	51,447	49,893	25,464	44,800	15	247,473	67,534	24,000	3,530	342,537	---	---	---	342,537
Kellogg	441	123,727	106,595	72,346	28,285	---	---	330,953	88,155	24,000	12,953	456,061	---	---	16,442	472,503
Kennedy	175	54,849	42,402	95,154	18,484	12	25,804	236,705	7,043	12,765	3,528	260,041	---	---	6,500	266,541
Kenneth	61	10,654	8,939	6,326	1,491	---	6,894	34,304	598	---	---	34,902	---	800	---	35,702

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Kensington	298	33,467	55,354	59,880	22,932	3,416	21,092	196,141	16,679	---	---	212,820	---	---	---	212,820
Kent	80	19,711	1,877	10,985	---	---	---	32,573	---	---	---	32,573	---	---	---	32,573
Kenyon	1,828	307,136	397,125	285,042	236,710	36,595	43,815	1,306,423	42,725	102,535	26,359	1,478,042	---	---	156,172	1,634,214
Kerkhoven	736	139,267	145,222	156,484	76,587	5,368	3,737	526,665	72,341	77,560	25,917	702,483	---	---	---	702,483
Kerrick	66	13,019	43,926	9,529	965	---	---	67,439	3,744	---	---	71,183	---	---	---	71,183
Kettle River	177	54,924	41,590	29,133	9,602	---	768	136,017	3,982	89,300	30,422	259,721	---	---	---	259,721
Kiester	487	142,918	83,094	167,672	11,601	---	3,936	409,221	13,104	90,000	10,035	522,360	---	---	---	522,360
Kilkenny	131	46,218	68,728	12,853	38,757	---	392	166,948	1,435	---	---	168,383	---	---	2,776	171,159
Kimball	776	134,660	549,124	166,329	73,873	15,567	---	939,553	91,616	84,000	103,837	1,219,006	94,634	6,102	6,121	1,325,863
Kinbrae	10	975	183	1,624	---	---	1,017	3,799	---	---	---	3,799	---	---	---	3,799
Kingston	159	22,113	5,502	82,088	2,730	---	300	112,733	---	---	---	112,733	---	---	---	112,733
Kinney	169	69,498	55,380	112,835	11,426	---	2,493	251,632	1,000	---	---	252,632	---	97,174	118,364	468,170
La Crescent	5,074	449,811	1,006,462	1,394,076	464,455	66,529	173,728	3,555,061	1,300,279	429,000	177,803	5,462,143	---	130,000	178,117	5,770,260
La Prairie	671	92,128	31,460	34,539	13,076	---	113,324	284,527	297,417	---	---	581,944	---	---	---	581,944
La Salle	84	16,271	19,091	5,176	7,573	---	225	48,336	5,000	---	---	53,336	---	6,000	---	59,336
Lafayette	486	83,316	109,894	166,820	44,958	21,470	---	426,458	161,886	20,000	11,750	620,094	---	16,246	34,234	670,574
Lake Benton	674	142,370	143,146	134,223	76,891	68,976	---	565,606	18,373	33,594	8,725	626,298	---	---	40,650	666,948
Lake Bronson	225	42,362	45,358	44,246	28,887	---	64,286	225,139	---	7,000	30,100	262,239	---	42	---	262,281
Lake City	5,031	1,164,850	2,001,549	548,895	741,725	217,322	2,201	4,676,542	597,616	239,932	92,621	5,606,711	---	---	1,376,644	6,983,355
Lake Crystal	2,546	464,878	564,733	400,121	288,173	64,066	185,365	1,967,336	499,372	438,350	166,448	3,071,506	1,582,852	---	71,707	4,726,065
Lake Elmo	8,594	1,046,906	1,198,546	585,071	368,276	---	---	3,198,799	2,881,437	585,000	157,649	6,822,885	---	---	368,841	7,191,726
Lake Henry	103	13,235	48,374	3,706	1,835	19,546	6,409	93,105	17,370	---	---	110,475	---	---	---	110,475
Lake Lillian	235	50,395	47,359	30,619	22,001	3,757	5,005	159,136	18,065	---	---	177,201	---	12,000	1,500	190,701
Lake Park	800	156,353	247,806	88,424	47,860	145,786	11,619	697,848	1,106,557	16,000	4,030	1,824,435	---	---	---	1,824,435
Lake Saint Croix Beach	1,055	244,848	127,817	90,024	59,660	---	2,592	524,941	---	30,000	8,693	563,634	---	---	---	563,634
Lake Shore	1,033	280,746	326,312	234,723	6,859	---	3,889	852,529	247,543	---	---	1,100,072	---	---	188,477	1,288,549
Lake Wilson	245	34,638	44,248	104,131	6,852	3,980	7,859	201,708	7,642	75,581	25,869	310,800	---	47,738	2,000	360,538
Lakefield	1,712	181,741	315,409	335,175	354,709	85,840	---	1,272,874	1,091,985	159,030	63,174	2,587,063	---	395	216,244	2,803,702
Lakeland	1,806	277,481	237,565	290,958	64,525	5,839	47,601	923,969	20,700	95,000	62,113	1,101,782	---	---	92,198	1,193,980
Lakeland Shores	303	47,748	47,229	15,469	---	---	7,654	118,100	---	---	---	118,100	---	---	10,100	128,200
Lakeville	59,361	4,069,604	11,175,605	3,805,470	3,330,488	750,471	---	23,131,638	21,420,875	5,995,000	3,877,379	54,424,892	10,035,000	2,989	1,641,635	66,104,516
Lamberton	810	106,156	205,926	120,259	154,495	370,636	90,080	1,047,552	206,897	1,026,840	113,385	2,394,674	---	120,000	8,260	2,522,934
Lancaster	342	93,265	35,525	26,058	34,883	100,399	1,383	291,513	7,821	10,440	17,850	327,624	---	1,000	29,979	358,603
Landfall	748	134,662	148,113	108,916	62,854	1,159,377	12,332	1,626,254	97,820	378,630	105,843	2,208,547	---	---	200,000	2,408,547
Lanesboro	755	132,626	294,144	182,584	285,494	267,754	---	1,162,602	335,952	82,000	43,253	1,623,807	---	---	39,000	1,662,807
Laporte	113	20,317	2,954	10,943	66,999	---	---	101,213	---	---	---	101,213	---	---	---	101,213
Lastrup	102	10,596	4,172	8,700	4,914	---	9,597	37,979	51,732	---	---	89,711	---	---	---	89,711

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Lauderdale	2,461	310,288	667,291	90,466	101,069	---	44,545	1,213,659	392,054	105,000	6,218	1,716,931	---	---	69,315	1,786,246
Le Center	2,506	358,624	496,133	399,433	28,585	149,019	---	1,431,794	75,612	353,651	263,111	2,124,168	---	---	17,313	2,141,481
Le Sueur	4,073	401,927	1,207,746	551,796	895,865	185,928	306,112	3,549,374	1,985,999	2,652,548	928,285	9,116,206	1,635,000	---	447,430	11,198,636
Lengby	82	21,904	1,641	7,742	2,446	---	5,123	38,856	437	---	---	39,293	---	---	---	39,293
Leonard	41	5,525	163	4,306	2,647	---	2,630	15,271	---	---	---	15,271	---	---	---	15,271
Leonidas	50	60,659	6,865	18,855	4,479	---	129	90,987	411	---	---	91,398	---	---	---	91,398
LeRoy	938	103,600	111,343	123,767	115,715	26,124	12,352	492,901	30,100	180,000	8,070	711,071	---	---	20,000	731,071
Lester Prairie	1,692	256,126	361,899	185,368	115,669	97,716	93,926	1,110,704	804,360	---	---	1,915,064	---	4,000	---	1,919,064
Lewiston	1,593	161,804	393,361	158,991	118,550	36,260	---	868,966	408,929	245,922	106,654	1,630,471	---	135,795	71,000	1,837,266
Lewisville	240	102,185	40,567	12,372	3	---	---	155,127	---	3,000	9,993	168,120	---	---	---	168,120
Lexington	2,068	338,877	965,750	121,767	97,153	---	17,421	1,540,968	158,928	70,000	37,351	1,807,247	---	---	138,281	1,945,528
Lilydale	948	159,521	277,248	6,485	2,695	---	22,005	467,954	92,646	34,000	108,494	703,094	---	---	12,800	715,894
Lindstrom	4,458	354,398	809,701	313,945	187,808	97,089	59,438	1,822,379	492,510	2,609,083	183,230	5,107,202	---	---	510,343	5,617,545
Lino Lakes	21,129	1,691,730	3,886,326	1,376,454	944,456	402,750	159,159	8,460,875	2,460,059	3,664,000	696,780	15,281,714	---	---	2,539,240	17,820,954
Lismore	230	62,897	44,303	51,564	1,797	---	7,928	168,489	47,692	---	---	216,181	---	---	---	216,181
Litchfield	6,741	852,658	1,758,788	1,007,536	1,184,109	48,073	220,710	5,071,874	831,763	615,000	305,043	6,823,680	---	259,283	637,626	7,720,589
Little Canada	9,912	610,946	1,914,846	329,504	547,652	1,228	378,342	3,782,518	4,773,436	525,100	464,559	9,545,613	---	---	725,322	10,270,935
Little Falls	8,807	736,044	1,853,461	847,198	599,387	282,689	211,572	4,530,351	2,517,457	2,407,000	748,142	10,202,950	50,000	235,825	1,012,058	11,500,833
Littlefork	624	169,395	224,727	178,854	61,889	36,833	9,189	680,887	78,000	60,000	20,301	839,188	---	12,362	18,000	869,550
Long Beach	348	76,004	16,365	12,676	5,742	---	---	110,787	10,635	8,179	1,425	131,026	---	---	---	131,026
Long Lake	1,851	280,815	855,168	206,868	65,516	---	---	1,408,367	230,048	235,000	31,619	1,905,034	---	---	5,080	1,910,114
Long Prairie	3,421	383,991	661,901	354,830	70,069	183,762	52,056	1,706,609	1,337,716	265,000	92,561	3,401,886	---	35,434	286,205	3,723,525
Longville	157	100,776	114,731	54,648	28,325	---	134,820	433,300	339,579	---	---	772,879	---	---	---	772,879
Lonsdale	3,821	330,329	721,400	397,913	213,102	27,806	---	1,690,550	2,337,503	1,543,734	261,065	5,832,852	---	---	101,032	5,933,884
Loretto	645	78,728	153,569	92,838	80,085	16,792	627	422,639	79,747	---	---	502,386	---	12,000	72,914	587,300
Louisburg	43	13,071	1,209	6,853	1,275	---	---	22,408	---	---	---	22,408	---	---	---	22,408
Lowry	297	68,531	57,465	46,180	---	1,987	1,200	175,363	6,458	61,898	11,129	254,848	---	125,442	26,570	406,860
Lucan	185	38,377	43,031	52,670	33,642	---	28,203	195,923	28,836	---	---	224,759	---	---	---	224,759
Luverne	4,704	543,492	1,132,973	716,768	1,259,812	329,273	357,428	4,339,746	1,006,960	320,556	60,131	5,727,393	600,000	6,999	1,054,271	7,388,663
Lyle	551	50,419	74,120	53,064	23,516	1,910	---	203,029	144,208	16,000	8,190	371,427	---	---	11,600	383,027
Lynd	442	47,499	60,824	175,079	---	---	3,936	287,338	81,475	25,000	5,607	399,420	---	---	33,000	432,420
Mabel	768	188,628	227,108	187,653	75,878	107,411	19,987	806,665	75,379	29,590	22,176	933,810	---	---	74,000	1,007,810
Madelia	2,320	400,199	806,596	336,745	366,098	65,073	105,347	2,080,058	194,350	130,000	20,284	2,424,692	---	---	---	2,424,692
Madison	1,500	446,092	342,902	202,852	263,590	111,191	38,324	1,404,951	931,544	233,000	548,879	3,118,374	---	100,736	388,669	3,607,779
Madison Lake	1,137	157,099	292,810	128,271	12,537	17,814	16,843	625,374	3,327,059	75,000	151,465	4,178,898	---	---	45,538	4,224,436
Magnolia	213	36,869	34,266	7,912	3,357	---	8,875	91,279	---	---	---	91,279	---	---	---	91,279
Mahnomen	1,208	297,298	199,041	128,157	20,030	84,737	---	729,263	168,895	50,000	224,921	1,173,079	---	---	---	1,173,079

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Mahtomedi	8,043	1,307,082	1,275,004	724,222	298,514	45,757	92,472	3,743,051	5,235,110	755,000	362,664	10,095,825	---	---	1,915,502	12,011,327
Manchester	54	7,418	9,127	6,397	1,397	---	4,867	29,206	4,736	---	---	33,942	---	3,796	1,691	39,429
Manhattan Beach	59	53,110	10,389	2,037	---	---	274	65,810	1,222	---	---	67,032	---	---	---	67,032
Mankato	41,202	1,466,057	12,612,616	5,410,032	2,932,316	733,869	---	23,154,890	20,057,460	8,730,000	1,852,135	53,794,485	---	696,546	7,861,733	62,352,764
Mantorville	1,217	196,220	177,282	117,368	36,159	14,906	---	541,935	445,175	99,000	15,346	1,101,456	---	10,000	220,303	1,331,759
Maple Grove	64,448	6,567,809	14,407,921	4,971,682	5,067,605	1,127,717	5,127,288	37,270,022	28,615,338	8,145,963	4,953,733	78,985,056	21,840,000	1,024,000	13,158,039	115,007,095
Maple Lake	2,109	252,727	460,603	214,883	65,041	43,252	88,699	1,125,205	1,391,739	65,000	117,154	2,699,098	---	10,000	244,316	2,953,414
Maple Plain	1,777	453,711	910,261	184,940	63,524	12,549	137	1,625,122	1,793,994	143,046	91,874	3,654,036	---	30,660	1,173,460	4,858,156
Mapleton	1,760	116,669	445,077	228,806	36,133	100,042	44,670	971,397	218,696	521,281	122,276	1,833,650	---	---	159,000	1,992,650
Mapleview	178	43,888	21,794	9,825	23,348	---	22,197	121,052	100,832	7,000	4,993	233,877	---	---	---	233,877
Maplewood	39,054	3,495,798	10,538,303	2,479,090	2,110,689	636,621	180,228	19,440,729	18,446,159	9,674,672	3,216,054	50,777,614	---	295,188	5,186,611	56,259,413
Marble	703	128,394	83,644	205,850	88,430	---	23,944	530,262	26,653	14,000	67,888	638,803	---	129,482	28,286	796,571
Marietta	151	46,857	52,895	24,281	9,652	---	9,727	143,412	---	---	---	143,412	---	---	---	143,412
Marine on Saint Croix	696	351,496	107,280	38,584	45,684	---	94,711	637,755	125,455	---	---	763,210	---	---	499,848	1,263,058
Marshall	13,719	1,911,398	3,701,278	2,447,569	2,718,916	180,987	427,169	11,387,317	5,722,969	2,385,000	623,541	20,118,827	---	---	4,853,696	24,972,523
Mayer	1,829	248,861	179,253	135,386	19,303	2,527	3,598	588,928	377,852	166,287	74,886	1,207,953	---	---	64,607	1,272,560
Maynard	358	111,928	46,301	128,244	31,828	69,664	8,704	396,669	5,662	46,467	17,035	465,833	---	9,195	8,837	483,865
Mazeppa	846	193,879	125,570	177,556	58,562	---	4,724	560,291	112,100	109,000	42,238	823,629	---	---	64,679	888,308
McGrath	78	12,849	17,288	4,870	---	---	3,625	38,632	---	---	---	38,632	---	---	---	38,632
McGregor	389	143,657	319,773	120,761	19,896	16,942	22,232	643,261	91,914	8,275	770	744,220	---	99	59,700	804,019
McIntosh	630	123,588	59,660	96,103	59,045	15,446	---	353,842	17,541	63,288	4,578	439,249	---	136,106	---	575,355
McKinley	126	98,537	4,844	6,475	306	---	1,820	111,982	770,620	---	---	882,602	---	---	28,201	910,803
Meadowlands	137	70,934	134	11,621	2,685	---	3,430	88,804	100	---	---	88,904	---	---	---	88,904
Medford	1,242	233,035	132,200	227,709	80,733	12,231	---	685,908	87,801	337,648	43,675	1,155,032	---	---	---	1,155,032
Medicine Lake	387	49,239	68,980	26,887	15,309	---	78,920	239,335	22,964	---	---	262,299	---	---	---	262,299
Medina	5,831	1,041,219	2,147,234	635,206	237,502	210,736	62,955	4,334,852	1,749,490	580,000	322,152	6,986,494	---	369,556	1,102,034	8,458,084
Meire Grove	176	21,316	2,000	10,652	---	7,640	3,235	44,843	---	---	---	44,843	---	---	7,677	52,520
Melrose	3,659	436,645	622,123	483,943	68,215	230,166	3,679	1,844,771	298,663	380,000	83,594	2,607,028	---	---	972,166	3,579,194
Menahga	1,342	202,947	395,467	102,681	28,505	20,530	75,581	825,711	801,256	411,000	161,107	2,199,074	---	---	113,816	2,312,890
Mendota	202	40,877	76,990	205,037	4,028	---	14,382	341,314	---	---	15	341,329	---	---	---	341,329
Mendota Heights	11,124	1,267,552	3,616,065	1,199,231	717,613	---	23,257	6,823,718	4,080,771	835,000	517,180	12,256,669	---	25,000	2,074,109	14,355,778
Mentor	153	135,730	58,158	24,944	16,146	---	---	234,978	63,702	2,732	538	301,950	---	12,867	---	314,817
Middle River	306	77,094	27,414	47,147	61,125	176	3,610	216,566	---	12,000	1,152	229,718	---	---	6,000	235,718
Miesville	130	37,626	73,681	8,231	10,501	---	---	130,039	---	3,859	316	134,214	---	---	---	134,214
Milaca	2,911	397,447	724,335	190,666	185,892	84,689	97,697	1,680,726	646,590	406,132	112,100	2,845,548	---	---	55,972	2,901,520
Milan	357	108,743	55,031	18,129	29,520	5,406	---	216,829	62,940	---	---	279,769	---	---	49,500	329,269
Millerville	107	22,255	43,688	5,635	2,333	---	505	74,416	10,421	---	---	84,837	---	---	---	84,837

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Millville	179	14,940	2,102	29,066	3,611	---	---	49,719	4,000	---	---	53,719	---	---	---	53,719
Milroy	247	138,752	24,690	42,991	10,976	4,691	---	222,100	60,936	---	---	283,036	---	---	5,680	288,716
Miltona	432	111,537	31,243	96,446	15,360	---	2,506	257,092	1,246,632	117,981	24,209	1,645,914	---	---	23,000	1,668,914
Minneapolis	411,273	107,429,405	245,515,661	56,173,236	83,363,865	142,326,000	20,029,679	654,837,846	117,847,231	78,716,000	17,065,000	868,466,077	---	28,028,792	104,449,863	1,000,944,732
Minneiska	109	10,259	2,715	13,165	2,282	---	2,448	30,869	---	---	---	30,869	---	---	---	30,869
Minnesota	1,378	185,548	223,220	309,191	134,581	1,193	27,530	881,263	344,257	230,000	55,001	1,510,521	---	---	226,029	1,736,550
Minnesota City	195	34,452	5,297	14,681	4,104	---	12,297	70,831	3,946	---	---	74,777	---	---	---	74,777
Minnesota Lake	674	103,738	230,980	86,962	46,508	---	---	468,188	59,754	63,000	20,100	611,042	---	---	---	611,042
Minnetonka	51,144	4,364,198	11,822,119	6,598,646	5,770,897	4,735,215	348,780	33,639,855	15,886,776	970,000	219,107	50,715,738	---	---	3,661,625	54,377,363
Minnetonka Beach	539	287,782	261,661	123,875	20,026	---	73,700	767,044	19,345	120,000	12,250	918,639	---	---	62,890	981,529
Minnetrista	6,763	1,167,794	2,184,333	1,171,790	146,075	---	10,838	4,680,830	1,800,066	1,307,849	1,078,085	8,866,830	4,965,000	---	403,104	14,234,934
Mizpah	55	6,123	1,104	2,000	670	---	5,706	15,603	5,228	---	---	20,831	---	---	2,000	22,831
Montevideo	5,327	705,302	1,256,922	743,641	724,788	350,325	128,926	3,909,904	4,748,543	793,613	201,883	9,653,943	6,584	50,000	504,205	10,214,732
Montgomery	2,970	380,802	851,152	452,875	107,312	39,304	62,521	1,893,966	102,583	1,697,146	147,188	3,840,883	---	---	---	3,840,883
Monticello	13,125	1,450,930	1,845,073	1,793,162	2,386,832	1,084,620	527,956	9,088,573	2,220,883	5,411,000	658,983	17,379,439	---	6,383,732	1,942,153	25,705,324
Montrose	3,073	273,127	344,135	142,881	132,942	26,710	---	919,795	599,084	329,248	120,585	1,968,712	---	18,605	32,550	2,019,867
Moorhead	41,181	3,364,376	12,211,085	5,693,433	3,344,153	1,411,985	2,360,217	28,385,249	23,681,222	19,281,197	7,072,113	78,419,781	19,869,138	990,000	1,064,155	100,343,074
Moose Lake	2,796	713,252	515,063	183,030	422,970	---	12,463	1,846,778	1,103,553	292,509	92,487	3,335,327	---	989	32,816	3,369,132
Mora	3,523	445,471	829,079	464,068	287,941	2,033,847	235,965	4,296,371	315,440	204,000	88,720	4,904,531	---	---	652,152	5,556,683
Morgan	885	184,830	292,923	148,535	127,866	72,109	47,714	873,977	255,606	112,097	36,981	1,278,661	---	---	---	1,278,661
Morris	5,436	650,820	1,166,183	545,122	744,940	604,581	736,237	4,447,883	2,742,153	969,649	364,700	8,524,385	430,000	35,000	834,239	9,823,624
Morristown	999	97,985	223,098	149,020	42,557	700	34,791	548,151	171,525	55,000	18,750	793,426	---	---	73,750	867,176
Morton	388	126,531	160,750	41,084	18,684	73,295	14,291	434,635	272,339	49,062	6,167	762,203	---	---	---	762,203
Motley	663	186,166	210,843	130,173	4,577	84,745	---	616,504	92,691	130,000	70,255	909,450	---	---	---	909,450
Mound	9,318	1,011,539	3,176,801	764,378	569,729	38,466	1,164	5,562,077	1,261,780	2,269,605	1,091,765	10,185,227	940,000	269,210	283,427	11,677,864
Mounds View	12,444	937,782	2,849,814	694,781	987,599	1,888,217	26,033	7,384,226	3,343,582	280,636	122,504	11,130,948	---	72,000	1,348,781	12,551,729
Mountain Iron	2,903	1,018,726	688,989	676,832	482,580	166,926	---	3,034,053	1,601,609	297,007	135,201	5,067,870	---	---	847,079	5,914,949
Mountain Lake	2,149	242,385	594,622	290,180	273,376	259,321	111,927	1,771,811	2,333,697	203,826	257,318	4,566,652	---	---	292,993	4,859,645
Murdock	263	188,949	27,111	11,024	---	---	---	227,084	---	20,524	6,842	254,450	---	---	---	254,450
Myrtle	43	11,720	18,137	10,985	1,540	---	---	42,382	---	---	---	42,382	---	---	---	42,382
Nashua	62	2,548	3,299	3,410	100	---	---	9,357	502	---	---	9,859	---	---	---	9,859
Nashwauk	990	215,968	466,237	379,482	110,803	28,438	148,303	1,349,231	870,067	146,666	34,794	2,400,758	---	206,067	306,498	2,913,323
Nassau	64	11,953	13,140	6,178	1,849	---	26,881	60,001	---	2,000	4,701	66,702	---	---	---	66,702
Nelson	186	31,770	2,429	10,908	1,510	---	70	46,687	30,507	---	---	77,194	---	46,471	---	123,665
Nerstrand	310	79,151	14,891	31,266	5,290	---	16,189	146,787	5,371	6,689	7,723	166,570	---	---	---	166,570
Nevis	404	119,711	220,494	62,092	24,846	---	880	428,023	141,110	28,791	3,733	601,657	---	---	---	601,657
New Auburn	446	138,737	81,085	42,071	16,172	---	13,236	291,301	252,131	59,589	51,759	654,780	---	---	74,882	729,662

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
New Brighton	22,084	1,681,922	5,156,815	1,608,897	2,943,043	6,747,691	3,662,522	21,800,890	7,176,864	3,280,000	1,716,532	33,974,286	---	633,644	5,036,945	39,644,875
New Germany	407	96,420	78,397	48,094	7,766	---	21,556	252,233	737,039	5,085,778	47,527	6,122,577	---	---	25,135	6,147,712
New Hope	20,812	1,668,474	6,397,860	1,009,257	1,761,961	298,825	216,294	11,352,671	3,000,518	350,000	214,225	14,917,414	5,567,794	---	477,461	20,962,669
New London	1,312	303,694	394,215	154,975	68,483	32,947	---	954,314	759,311	225,039	113,073	2,051,737	---	---	130,568	2,182,305
New Munich	323	44,514	21,165	27,083	22,364	---	1,239	116,365	4,319	---	---	120,684	---	---	---	120,684
New Prague	7,439	807,370	1,547,435	1,343,605	334,010	162,328	110,443	4,305,191	1,418,424	4,400,700	687,298	10,811,613	---	121,270	987,960	11,920,843
New Richland	1,214	180,908	380,967	133,415	34,207	9,308	1,299	740,104	1,258,750	105,500	87,729	2,192,083	---	---	67,347	2,259,430
New Trier	121	25,766	1,001	8,617	200	---	3,101	38,685	21,598	---	---	60,283	---	1,412	1,872	63,567
New Ulm	13,519	2,090,628	3,000,690	3,126,532	3,557,115	129,450	521,827	12,426,242	7,013,020	3,929,412	593,920	23,962,594	660,000	---	5,963,596	30,586,190
New York Mills	1,227	254,125	386,306	189,564	208,407	136,346	---	1,174,748	186,694	420,000	64,980	1,846,422	---	257,696	17,919	2,122,037
Newfolden	378	76,005	46,012	37,146	11,004	---	44,652	214,819	56,517	4,000	4,965	280,301	---	---	5,336	285,637
Newport	3,482	596,963	1,017,421	395,326	359,491	395,371	5,440	2,770,012	3,024,304	396,000	111,263	6,301,579	---	---	695,088	6,996,667
Nicollet	1,116	122,074	53,757	120,362	9,241	---	4,400	309,834	350,906	336,000	133,273	1,130,013	---	---	---	1,130,013
Nielsville	89	32,265	8,498	1,200	4,676	---	342	46,981	4,584	---	---	51,565	---	---	106	51,671
Nimrod	69	7,468	1,712	1,700	395	---	7,145	18,420	---	---	---	18,420	---	---	---	18,420
Nisswa	2,015	378,568	741,845	535,604	203,850	94,051	8,736	1,962,654	727,753	232,000	50,860	2,973,267	---	---	163,103	3,136,370
Norcross	68	22,212	4,019	7,303	---	---	---	33,534	---	---	---	33,534	---	16,000	---	49,534
North Branch	10,286	718,813	1,722,453	1,655,403	204,032	953,617	---	5,254,318	21,457	2,130,075	1,031,123	8,436,973	3,320,000	---	115,703	11,872,676
North Mankato	13,610	785,958	2,071,785	1,880,130	1,389,252	1,005,448	250,632	7,383,205	3,472,300	3,147,726	814,961	14,818,192	---	46,650	1,311,327	16,176,169
North Oaks	4,793	533,196	1,192,025	24,068	39,352	---	516,604	2,305,245	174,069	50,000	6,693	2,536,007	---	---	338,750	2,874,757
North Saint Paul	12,006	828,533	3,368,980	1,199,136	502,550	490,325	35,000	6,424,524	2,258,944	760,000	328,208	9,771,676	---	157,474	1,305,846	11,234,996
Northfield	20,313	2,138,242	3,459,404	2,338,145	2,216,064	685,618	214,962	11,052,435	6,866,399	2,138,563	767,179	20,824,576	---	360,000	3,370,110	24,554,686
Northome	186	84,198	32,827	17,246	20,153	146,765	16,937	318,126	---	4,939	675	323,740	2,549	8,000	---	334,289
Northrop	214	19,386	39,416	30,814	2,490	---	3,260	95,366	633	---	---	95,999	---	---	---	95,999
Norwood Young America	3,731	566,455	600,848	520,307	264,709	25,880	---	1,978,199	1,061,309	655,000	507,279	4,201,787	---	---	596,026	4,797,813
Nowthen	4,496	503,521	359,926	375,142	23,319	---	34,439	1,296,347	29,258	103,872	26,781	1,456,258	---	---	70,459	1,526,717
Oak Grove	8,337	685,303	878,567	510,712	42,067	48,809	25,104	2,190,562	998,377	139,300	91,909	3,420,148	---	---	250,291	3,670,439
Oak Park Heights	4,648	1,314,312	1,535,387	358,710	162,892	131,168	243,160	3,745,629	4,540,043	315,000	476,728	9,077,400	---	---	3,668,890	12,746,290
Oakdale	28,655	3,565,762	5,889,781	1,861,629	1,343,688	---	---	12,660,860	4,288,110	13,576,760	821,093	31,346,823	---	---	2,431,144	33,777,967
Odessa	125	55,143	15,262	6,527	430	---	10,079	87,441	---	1,059	1,802	90,302	---	---	---	90,302
Odin	106	30,881	25,029	8,829	6,539	---	8,779	80,057	---	23,053	4,920	108,030	---	---	8,644	116,674
Ogema	187	30,720	21,980	23,577	1,450	---	---	77,727	28,207	24,960	1,629	132,523	---	---	---	132,523
Ogilvie	356	92,129	91,952	28,666	5,042	---	6,329	224,118	337,076	10,000	9,458	580,652	---	8,526	32,543	621,721
Okabena	187	59,081	41,823	31,640	3,389	---	---	135,933	3,280	---	---	139,213	---	---	---	139,213
Oklee	439	169,916	71,567	83,919	966	20,391	---	346,759	20,286	13,197	3,325	383,567	---	---	14,670	398,237
Olivia	2,445	439,102	662,502	561,270	139,375	180,751	71,429	2,054,429	908,576	618,684	236,188	3,817,877	---	15,543	922,901	4,756,321
Onamia	876	163,548	326,671	37,346	43,224	58,651	61,109	690,549	270,706	---	980	962,235	---	---	---	962,235

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Current Expenditures											Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds					
Ormsby	129	23,591	39,080	13,514	15,179	---	---	91,364	---	1,497	3,807	96,668	---	---	---	96,668			
Orono	7,785	1,282,487	4,906,572	454,964	231,356	---	4,572	6,879,951	3,973,460	1,900,000	302,728	13,056,139	---	---	636,548	13,692,687			
Oronoco	1,406	133,894	153,994	255,857	55,765	---	829	600,339	511,385	107,044	21,841	1,240,609	---	---	160,421	1,401,030			
Orr	301	120,379	138,789	22,331	249,154	125,387	---	656,040	106,062	---	---	762,102	---	---	18,031	780,133			
Ortonville	1,871	687,834	461,892	373,316	355,375	219,628	89,272	2,187,317	562,694	270,000	5,400	3,025,411	---	---	93,699	3,119,110			
Osakis	1,753	259,232	385,361	228,567	86,388	161,002	9,682	1,130,232	610,303	250,000	130,499	2,121,034	---	---	103,130	2,224,164			
Oslo	310	148,108	21,742	156,954	11,182	28,395	---	366,381	1,135,470	25,794	7,696	1,535,341	---	---	---	1,535,341			
Osseo	2,529	641,488	794,202	176,352	44,617	1,043,719	231,213	2,931,591	3,428,751	655,000	410,017	7,425,359	---	---	535,635	7,960,994			
Ostrander	253	106,883	47,408	46,572	9,609	475	---	210,947	9,678	---	---	220,625	---	---	---	220,625			
Otsego	14,968	1,169,697	1,495,008	1,023,693	464,840	45,024	---	4,198,262	1,688,847	6,965,000	454,566	13,306,675	---	---	489,801	13,796,476			
Ottertail	603	194,739	53,617	71,624	33,131	---	17,974	371,085	72,496	195,607	8,396	647,584	---	---	51,328	698,912			
Owatonna	25,660	2,338,333	6,094,080	2,998,497	3,992,985	1,613,844	430,215	17,467,954	4,615,949	1,864,254	314,798	24,262,955	---	---	564,000	24,826,955			
Palisade	166	28,266	61,828	19,479	---	---	5,570	115,143	42,047	42,760	643	200,593	---	---	19,403	219,996			
Park Rapids	3,901	672,903	1,282,770	469,236	166,447	73,720	239,411	2,904,487	2,984,835	1,257,547	535,187	7,682,056	---	---	163,843	7,845,899			
Parkers Prairie	1,016	166,228	264,263	178,443	145,798	5,140	---	759,872	106,082	60,000	7,728	933,682	---	---	80,483	1,014,165			
Paynesville	2,443	386,428	630,801	213,477	184,430	126,782	128,245	1,670,163	1,267,196	480,000	117,555	3,534,914	---	---	247,347	3,782,261			
Pease	241	30,588	6,188	15,356	3,813	---	---	55,945	---	42,000	12,623	110,568	---	---	20,623	131,191			
Pelican Rapids	2,498	297,515	644,236	204,482	395,920	63,388	43,398	1,648,939	734,278	463,343	119,800	2,966,360	---	---	415,119	3,381,479			
Pemberton	246	55,890	32,425	19,179	56,491	---	---	163,985	17,315	37,680	26,454	245,434	---	---	---	245,434			
Pennock	515	91,291	31,921	26,773	22,066	---	---	172,051	20,941	40,000	19,403	252,395	---	---	---	252,395			
Pequot Lakes	2,265	474,287	875,441	386,316	44,813	94,664	14,413	1,889,934	936,007	48,905	17,893	2,892,739	---	---	---	2,892,739			
Perham	3,204	274,089	910,034	285,260	443,745	425,225	90,618	2,428,971	1,357,780	1,223,145	363,938	5,373,834	815,000	---	556,106	6,744,940			
Perley	87	23,572	20,070	11,039	---	---	2,196	56,877	92,338	---	---	149,215	---	---	---	149,215			
Peterson	190	47,915	5,501	26,598	17,983	2,373	7,305	107,675	1,256	---	---	108,931	---	---	45,000	153,931			
Pierz	1,378	234,030	265,187	126,223	13,413	104,691	---	743,544	239,399	109,000	10,947	1,102,890	---	---	195,198	1,298,088			
Pillager	467	124,467	77,377	99,557	---	23,225	6,740	331,366	31,165	155,000	67,520	585,051	1,325,000	---	40,000	1,950,051			
Pine City	3,203	545,272	542,302	378,323	167,598	57,942	73,607	1,765,044	696,851	1,080,264	422,659	3,964,818	---	171,646	142,095	4,278,559			
Pine Island	3,355	385,131	696,867	534,298	317,476	241,898	1,623	2,177,293	2,824,758	1,044,864	285,703	6,332,618	---	---	361,297	6,693,915			
Pine River	942	149,748	314,364	227,884	95,173	20,840	61,419	869,428	214,347	11,675	6,484	1,101,934	---	---	2,000	1,103,934			
Pine Springs	418	13,969	9,402	63,044	---	---	5,723	92,138	---	---	---	92,138	---	---	---	92,138			
Pipestone	4,239	444,673	923,418	821,443	838,711	140,569	478,845	3,647,659	1,306,756	688,045	257,261	5,899,721	---	336,563	346,086	6,582,370			
Plainview	3,331	439,736	1,045,521	401,083	417,819	175,374	48,769	2,528,302	1,332,719	186,000	114,741	4,161,762	---	---	---	4,161,762			
Plato	312	38,777	93,113	76,933	21,548	245,000	---	475,371	67,008	31,822	3,488	577,689	---	---	15,151	592,840			
Plummer	297	133,565	47,157	26,737	7,987	---	---	215,446	70,850	18,584	---	304,880	---	---	7,900	312,780			
Plymouth	73,633	4,491,759	15,912,601	5,352,829	7,314,547	4,282,656	3,802,453	41,156,845	23,691,316	1,345,000	646,318	66,839,479	---	473,663	24,824,080	92,137,222			
Porter	182	13,737	53,816	12,038	15,447	13,200	11,541	119,779	20,062	5,761	3,471	149,073	---	---	288	149,361			
Preston	1,316	386,152	380,017	172,026	217,786	176,133	12,757	1,344,871	4,053,077	155,804	59,823	5,613,575	---	---	175,435	5,789,010			

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Princeton	4,732	610,249	1,783,525	811,980	282,567	460,195	26,123	3,974,639	691,095	289,000	124,406	5,079,140	---	35,600	624,241	5,738,981
Prinsburg	492	81,339	52,900	117,565	24,276	---	---	276,080	150,215	103,769	1,333	531,397	---	---	---	531,397
Prior Lake	24,911	2,813,759	4,732,024	1,874,422	1,702,504	115,437	66,015	11,304,161	6,338,290	3,185,000	1,256,059	22,083,510	3,755,000	---	1,542,835	27,381,345
Proctor	3,100	735,922	949,667	388,353	64,872	110,722	---	2,249,536	68,838	532,000	174,587	3,024,961	655,000	---	306,228	3,986,189
Quamba	113	38,578	1,380	14,608	---	---	---	54,566	---	---	---	54,566	---	79,092	---	133,658
Racine	433	55,066	19,634	33,454	12,272	9,442	---	129,868	61,023	58,000	10,020	258,911	---	---	---	258,911
Ramsey	24,811	2,679,904	3,809,209	2,930,143	1,004,750	496,056	---	10,920,062	3,688,952	1,580,000	1,179,859	17,368,873	2,895,000	---	2,210,039	22,473,912
Randall	638	139,368	74,091	43,888	12,126	8,770	27,536	305,779	34,135	92,000	20,336	452,250	---	---	56,459	508,709
Randolph**	465	37,563	40,430	12,722	212	---	2,908	93,835	20,821	---	---	114,656	---	---	---	114,656
Ranier	583	152,264	33,100	34,800	39,878	133,661	---	393,703	73,383	46,000	10,639	523,725	---	---	---	523,725
Raymond	763	206,058	128,427	95,904	17,234	860	2,235	450,718	57,895	150,000	53,922	712,535	---	---	28,440	740,975
Red Lake Falls	1,427	270,481	109,860	202,289	188,951	101,412	13,055	886,048	267,673	131,166	87,944	1,372,831	---	1,160,549	---	2,533,380
Red Wing	16,505	1,715,823	5,755,448	2,947,103	3,187,335	1,417,015	704,124	15,726,848	8,520,985	475,000	170,734	24,893,567	---	1,485,779	3,715,283	30,094,629
Redwood Falls	5,207	1,279,024	1,600,089	890,122	1,869,086	211,784	331,715	6,181,820	1,398,705	211,888	61,328	7,853,741	484,043	102,202	905,761	9,345,747
Regal	33	5,274	1,008	1,910	100	---	1,505	9,797	5,000	---	---	14,797	---	---	---	14,797
Remer	375	101,725	74,565	98,316	---	159,845	37,385	471,836	124,267	17,111	9,657	622,871	---	110,145	12,422	745,438
Renville	1,237	166,928	367,363	199,210	101,047	61,055	86,067	981,670	208,422	105,000	11,650	1,306,742	---	---	44,469	1,351,211
Revere	90	35,807	1,300	6,726	1,571	---	---	45,404	---	---	---	45,404	---	---	---	45,404
Rice	1,317	288,107	398,917	138,107	34,352	26,001	---	885,484	3,900	132,500	10,831	1,032,715	---	12,826	---	1,045,541
Richfield	36,157	2,196,687	12,198,901	1,897,394	4,693,559	7,034,127	676,714	28,697,382	6,286,655	2,760,000	1,257,263	39,001,300	---	760,000	5,238,657	44,999,957
Richmond	1,433	149,963	247,915	172,831	117,344	11,526	---	699,579	204,164	208,000	134,965	1,246,708	---	35,000	103,513	1,385,221
Richville	91	4,952	621	7,966	3,390	---	1,089	18,018	4,271	---	---	22,289	---	---	---	22,289
Riverton	109	33,174	2,260	11,810	340	10,967	---	58,551	22,626	---	---	81,177	---	---	3,397	84,574
Robbinsdale	14,512	941,403	4,553,347	1,512,017	1,042,747	1,250,995	173,057	9,473,566	2,227,310	576,000	284,199	12,561,075	---	385,664	592,049	13,538,788
Rochester	111,007	8,305,825	40,342,785	12,915,388	21,645,583	9,446,933	11,071,156	103,727,670	58,825,813	2,535,658	2,245,620	167,334,761	---	1,018,741	3,740,457	172,093,959
Rock Creek	1,600	114,990	55,127	220,531	29,204	---	21,413	441,265	---	16,827	2,047	460,139	---	---	---	460,139
Rockford	4,367	617,358	730,479	464,073	233,699	25,058	32,572	2,103,239	2,548,717	251,965	215,510	5,119,431	---	---	400,935	5,520,366
Rockville	2,509	321,759	157,100	226,408	31,734	3,271	3,862	744,134	190,301	428,300	170,898	1,533,633	---	17,623	---	1,551,256
Rogers	12,230	1,489,010	3,544,036	1,015,832	1,070,580	98,615	164,106	7,382,179	9,111,825	2,025,000	579,217	19,098,221	---	66,000	2,083,625	21,247,846
Rollingstone	659	72,429	59,982	142,293	93,784	---	1,490	369,978	7,308	125,000	70,906	573,192	---	---	114,911	688,103
Roosevelt	144	16,546	750	13,320	4,843	---	5,919	41,378	1,259	---	---	42,637	---	---	---	42,637
Roscoe	99	26,495	2,913	8,453	---	---	---	37,861	---	---	---	37,861	---	---	---	37,861
Rose Creek	402	65,281	10,390	46,552	3,740	---	40,642	166,605	29,316	18,588	15,058	229,567	---	34,806	44,140	308,513
Roseau	2,663	419,710	926,997	350,330	469,496	529,951	72,546	2,769,030	6,285,875	174,967	351	9,230,223	---	---	5,000	9,235,223
Rosemount	22,490	3,149,834	3,765,326	1,954,541	1,983,722	535,406	---	11,388,829	9,470,432	1,580,000	508,605	22,947,866	---	139,617	360,000	23,447,483
Roseville	34,719	4,929,082	9,353,223	2,397,213	4,444,795	1,544,660	---	22,668,973	14,133,264	6,355,000	704,686	43,861,923	---	---	219,471	44,081,394
Rothsay	493	80,793	66,053	79,622	15,902	173,860	54,387	470,617	462,521	14,384	23,981	971,503	---	---	32,026	1,003,529

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

85

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Round Lake	377	75,050	43,894	74,897	167	---	50,526	244,534	13,204	---	---	257,738	---	485,477	---	743,215
Royalton	1,236	127,482	307,705	59,866	13,502	4,383	---	512,938	211,159	149,647	16,678	890,422	---	---	52,241	942,663
Rush City	3,076	290,733	476,975	206,446	84,710	60,127	128,738	1,247,729	521,508	178,455	58,668	2,006,360	---	45,800	286,704	2,338,864
Rushford	1,753	141,039	556,661	108,805	220,426	802,538	26,700	1,856,169	2,308,578	226,018	188,706	4,579,471	---	---	806,830	5,386,301
Rushford Village	827	78,963	26,723	264,884	7,988	3,699	56,683	438,940	68,190	25,000	14,448	546,578	---	---	20,103	566,681
Rushmore	343	107,689	40,789	69,536	3,260	271,843	35,055	528,172	5,035	30,000	5,116	568,323	---	---	7,600	575,923
Russell	325	47,322	69,008	87,571	3,884	428	26,261	234,474	224,386	20,809	8,569	488,238	---	---	2,000	490,238
Ruthton	226	44,809	42,052	34,528	836	---	12,012	134,237	80,932	5,578	2,203	222,950	---	---	15,000	237,950
Rutledge	221	14,613	2,242	17,852	4,144	---	7,558	46,409	---	---	---	46,409	---	---	---	46,409
Sabin	541	83,166	67,467	32,652	20,805	---	---	204,090	4,000	76,098	61,607	345,795	---	500	---	346,295
Sacred Heart	524	122,196	153,412	147,798	13,119	8,639	115	445,279	826,761	33,000	21,326	1,326,366	---	---	2,692	1,329,058
Saint Anthony	8,965	926,501	4,357,563	961,336	463,057	575,738	99,307	7,383,502	3,383,886	7,785,000	1,349,973	19,902,361	---	101,945	1,412,722	21,417,028
Saint Anthony [Stearns]	86	3,549	1,554	3,069	---	---	---	8,172	1,422	---	---	9,594	---	---	---	9,594
Saint Augusta	3,404	312,345	168,300	172,093	47,313	---	---	700,051	248,500	395,500	178,603	1,522,654	---	155,000	---	1,677,654
Saint Bonifacius	2,364	666,960	443,837	298,353	---	---	7,375	1,416,525	390,713	1,325,000	114,773	3,247,011	---	69,913	26,901	3,343,825
Saint Charles	3,727	357,134	577,175	238,355	521,223	242,956	---	1,936,843	323,899	186,205	51,320	2,498,267	---	---	109,986	2,608,253
Saint Clair	865	197,597	92,675	122,433	7,273	---	---	419,978	201,238	---	---	621,216	---	---	---	621,216
Saint Cloud	66,462	5,345,923	26,193,721	16,235,810	4,187,208	2,830,139	2,190,263	56,983,064	23,728,996	9,935,000	3,248,514	93,895,574	---	31,782	13,140,828	107,068,184
Saint Francis	7,296	843,302	1,692,246	541,417	259,049	120,331	38,393	3,494,738	602,984	325,499	371,828	4,795,049	---	---	390,000	5,185,049
Saint Hilaire	279	146,873	15,605	13,608	10,969	---	20,453	207,508	---	---	---	207,508	---	---	---	207,508
Saint James	4,604	373,201	1,252,406	977,057	289,259	224,615	156,998	3,273,536	1,493,444	375,000	86,634	5,228,614	---	---	192,355	5,420,969
Saint Joseph	6,805	552,559	1,419,890	410,578	205,546	432,015	---	3,020,588	1,836,967	1,350,000	250,870	6,458,425	---	641,000	428,568	7,527,993
Saint Leo	97	18,206	29,331	6,726	8,217	91,676	---	154,156	---	---	---	154,156	21,775	---	---	175,931
Saint Louis Park	47,933	7,376,380	13,239,729	23,821,162	8,105,351	8,934,664	---	61,477,286	2,271,988	1,970,000	1,192,533	66,911,807	---	1,918,971	13,322,034	82,152,812
Saint Martin	307	139,518	99,427	46,710	---	15,364	---	301,019	108,304	248,800	26,134	684,257	---	---	245,184	929,441
Saint Mary's Point	375	50,461	58,300	23,956	2,595	---	10,106	145,418	---	---	---	145,418	---	---	53,300	198,718
Saint Michael	16,983	1,171,394	1,521,189	1,927,477	664,405	275,068	14,039	5,573,572	794,955	3,062,637	726,781	10,157,945	1,205,000	260	3,870,230	15,233,435
Saint Paul	299,641	50,668,606	169,075,431	52,602,415	58,780,083	32,616,371	8,794,071	372,536,977	93,896,664	81,282,526	25,748,933	573,465,100	---	2,730,753	121,818,785	698,014,638
Saint Paul Park	5,314	487,516	1,373,820	526,054	198,887	665	10,230	2,597,172	2,062,663	710,000	121,142	5,490,977	738,240	---	556,603	6,785,820
Saint Peter	11,758	764,766	2,684,760	1,246,956	1,885,702	617,503	141,477	7,341,164	4,944,017	1,027,789	341,246	13,654,216	---	625,221	1,186,155	15,465,592
Saint Rosa	64	12,042	2,919	5,044	37,869	---	---	57,874	---	---	---	57,874	---	---	---	57,874
Saint Stephen	860	117,164	139,283	65,827	55,608	---	---	377,882	7,546	---	---	385,428	---	---	33,306	418,734
Saint Vincent	57	3,728	9,370	6,838	---	---	1,715	21,651	---	---	---	21,651	---	---	---	21,651
Sanborn	325	58,184	41,055	86,103	18,792	11,656	12,946	228,736	54,190	28,979	4,191	316,096	---	---	114,988	431,084
Sandstone	2,745	350,757	237,655	254,920	18,472	44,987	68,207	974,998	290,701	211,000	55,578	1,532,277	---	69,522	394,675	1,996,474
Sargeant	57	11,648	1,931	5,504	---	---	14,639	33,722	---	---	---	33,722	---	---	---	33,722
Sartell	16,949	619,341	2,532,135	1,378,629	355,945	599,983	14,551	5,500,584	2,896,394	10,380,450	974,343	19,751,771	5,581,600	1,460,000	3,169,949	29,963,320

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Sauk Centre	4,406	761,806	1,865,267	658,661	629,274	254,617	131,385	4,301,010	822,787	1,702,449	625,589	7,451,835	---	---	646,876	8,098,711
Sauk Rapids	13,307	815,552	2,243,775	1,260,227	347,471	1,810,052	---	6,477,077	4,504,037	1,516,500	203,558	12,701,172	---	301,010	251,781	13,253,963
Savage	29,047	2,192,313	6,178,240	2,298,275	1,528,930	398,188	101,982	12,697,928	10,829,083	7,165,000	2,520,845	33,212,856	6,600,000	130,000	3,826,582	43,769,438
Scandia	4,023	411,615	336,313	799,680	102,243	240	---	1,650,091	226,013	295,000	41,543	2,212,647	---	---	300,000	2,512,647
Scanlon	987	194,492	120,328	56,524	19,716	---	---	391,060	36,493	10,000	11,188	448,741	---	68,747	---	517,488
Seaforth	77	17,094	17,803	6,237	3,668	---	---	44,802	2,512	---	---	47,314	---	---	---	47,314
Sebekka	707	169,832	163,219	105,066	40,915	217,060	---	696,092	23,998	145,200	136,040	1,001,330	---	---	5,000	1,006,330
Sedan	49	10,692	23,860	8,079	1,963	---	2,634	47,228	---	20,303	1,380	68,911	---	---	5,496	74,407
Shafer	1,052	212,174	110,369	102,653	20,962	100	---	446,258	5,795	10,000	4,270	466,323	---	---	---	466,323
Shakopee	39,523	3,292,581	10,193,496	2,853,457	4,045,690	1,595,628	1,845,600	23,826,452	7,245,157	3,160,000	504,460	34,736,069	---	210,000	2,722,028	37,668,097
Shelly	185	73,476	60,821	17,116	8,322	71	24,315	184,121	19,247	3,599	1,956	208,923	---	---	---	208,923
Sherburn	1,101	208,892	320,766	155,871	34,875	10,567	---	730,971	1,670,352	200,000	78,634	2,679,957	---	---	---	2,679,957
Shevlin	173	23,920	78,407	18,351	12,049	---	625	133,352	6,191	---	---	139,543	---	---	92,785	232,328
Shoreview	25,723	2,273,265	3,656,777	1,852,205	6,545,990	1,407,786	514,442	16,250,465	1,600,173	1,265,000	413,465	19,529,103	860,000	---	2,957,615	23,346,718
Shorewood	7,425	1,198,707	1,526,786	720,099	310,051	---	23,704	3,779,347	2,391,855	705,000	367,396	7,243,598	---	---	1,315,120	8,558,718
Silver Bay	1,860	489,705	562,821	521,143	921,450	266,102	41,555	2,802,776	131,367	91,029	12,815	3,037,987	---	---	397,407	3,435,394
Silver Lake	813	134,460	339,006	201,518	151,241	---	2,013	828,238	185,340	30,000	36,825	1,080,403	---	---	65,474	1,145,877
Skyline	290	31,394	9,252	15,083	10,906	---	1,830	68,465	---	---	---	68,465	---	---	---	68,465
Slayton	2,140	247,601	582,508	353,106	298,137	34,470	78,044	1,593,866	577,401	407,266	62,895	2,641,428	---	---	228,414	2,869,842
Sleepy Eye	3,541	510,714	693,438	431,632	544,632	127,345	511,989	2,819,750	1,107,805	2,005,000	323,277	6,255,832	---	---	763,269	7,019,101
Sobieski	189	20,575	6,553	43,403	5,286	---	575	76,392	---	---	---	76,392	---	---	---	76,392
Solway	89	10,838	2,040	3,986	2,224	---	1,859	20,947	---	---	---	20,947	---	---	---	20,947
South Haven	190	99,320	132,763	22,819	10,269	---	13,381	278,552	236,222	---	---	514,774	---	---	---	514,774
South Saint Paul	20,146	1,601,261	6,651,659	3,305,214	2,815,556	5,217,500	1,076,981	20,668,171	7,889,460	2,427,756	925,869	31,911,256	2,815,000	186,794	2,113,246	37,026,296
Spicer	1,194	228,967	253,321	184,912	156,016	59,901	6,212	889,329	429,012	523,101	149,515	1,990,957	---	16,126	222,001	2,229,084
Spring Grove	1,305	216,463	252,164	194,534	322,229	66,294	1,500	1,053,184	17,875	137,392	81,011	1,289,462	---	---	347,558	1,637,020
Spring Hill	87	3,218	870	4,044	6,449	---	9,453	24,034	---	---	---	24,034	---	---	---	24,034
Spring Lake Park	6,513	740,546	2,223,628	370,800	1,003,388	92,552	308,852	4,739,766	2,453,385	795,411	78,059	8,066,621	---	---	1,258,170	9,324,791
Spring Park	1,809	307,149	538,663	120,660	46,599	1,945	36,403	1,051,419	155,319	10,000	4,257	1,220,995	---	---	82,226	1,303,221
Spring Valley	2,475	232,316	392,543	380,012	367,709	267,650	---	1,640,230	668,995	365,000	106,613	2,780,838	---	---	288,930	3,069,768
Springfield	2,096	381,262	528,238	331,212	521,474	111,845	140,501	2,014,532	649,868	442,000	129,055	3,235,455	11,268	---	291,219	3,537,942
Squaw Lake	109	20,642	17,354	3,343	854	---	1,743	43,936	18,950	1,684	4,900	69,470	---	---	---	69,470
Stacy	1,501	190,835	164,252	110,218	40,182	60,443	65,355	631,285	119,638	158,886	90,527	1,000,336	---	---	---	1,000,336
Staples	2,952	339,556	803,077	434,376	89,058	243,352	48,539	1,957,958	556,452	444,490	380,675	3,339,575	805,000	---	98,536	4,243,111
Starbuck	1,295	247,691	349,321	148,231	58,756	157,692	8,932	970,623	577,427	67,000	53,234	1,668,284	---	---	191,277	1,859,561
Steen	180	30,677	10,446	5,844	5,990	---	12,962	65,919	76,817	---	---	142,736	---	---	---	142,736
Stephen	662	145,208	125,212	118,754	146,464	768,648	76,482	1,380,768	580,063	61,666	19,541	2,042,038	---	5,025	61,402	2,108,465

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Stewart	557	138,890	184,754	177,841	5,039	---	---	506,524	442,295	85,000	35,448	1,069,267	---	7,908	82,229	1,159,404
Stewartville	6,219	522,686	697,744	614,558	798,326	481,304	35,802	3,150,420	860,377	627,000	328,976	4,966,773	---	---	9,513	4,976,286
Stillwater	18,892	3,092,078	4,602,858	1,350,590	3,216,992	1,285,981	32,571	13,581,070	6,116,654	2,595,773	886,868	23,180,365	---	---	1,721,720	24,902,085
Stockton	719	86,188	15,555	85,824	2,317	42,145	8,638	240,667	227,194	5,000	488	473,349	---	228,346	343,753	1,045,448
Storden	212	32,101	39,666	66,491	17,839	10,665	31,562	198,324	42,573	55,000	17,748	313,645	---	---	36,813	350,458
Strandquist	71	21,841	1,744	5,871	953	---	6,225	36,634	1,464	10,909	595	49,602	---	---	---	49,602
Strathcona	41	5,883	1,500	2,154	1,612	---	---	11,149	---	---	---	11,149	---	---	---	11,149
Sturgeon Lake	418	86,397	47,780	34,376	713	---	58,266	227,532	159,830	---	---	387,362	---	---	---	387,362
Sunburg	96	28,223	94,819	10,711	24,097	43,383	360	201,593	16,489	6,866	2,324	227,272	---	---	17,857	245,129
Sunfish Lake	516	123,051	173,771	70,261	---	---	24,523	391,606	268,326	34,000	10,953	704,885	---	---	---	704,885
Swanville	341	129,191	18,148	114,084	18,974	---	4,753	285,150	29,180	46,000	10,065	370,395	---	5,105	---	375,500
Taconite	656	119,282	78,958	132,255	80,319	---	57,519	468,333	143,749	---	---	612,082	---	---	330,033	942,115
Tamarack	86	23,732	557	10,150	8,578	---	10,447	53,464	24,843	---	---	78,307	---	---	---	78,307
Taopi	56	2,791	2,158	2,717	637	---	2,205	10,508	---	14,000	457	24,965	---	---	---	24,965
Taunton	133	36,450	12,476	7,991	250	2,750	6,825	66,742	7,199	---	---	73,941	---	---	---	73,941
Taylor Falls	969	210,314	193,074	216,466	28,873	635,168	1,898	1,285,793	90,226	171,316	94,337	1,641,672	---	13,651	---	1,655,323
Tenstrike	209	6,643	8,337	9,565	647	---	1,371	26,563	---	---	---	26,563	---	---	---	26,563
Thief River Falls	8,722	1,417,515	2,690,498	854,387	1,897,125	894,555	782,918	8,536,998	2,254,945	373,333	91,997	11,257,273	---	---	413,958	11,671,231
Thomson	157	44,472	10,942	8,237	778	---	---	64,429	1,353	81,514	11,404	158,700	---	---	16,923	175,623
Tintah	58	11,175	48,334	5,647	3,000	---	6,058	74,214	9,625	16,795	769	101,403	---	---	7,714	109,117
Tonka Bay	1,488	239,094	678,644	202,055	44,317	---	16,853	1,180,963	87,034	---	---	1,267,997	---	---	52,485	1,320,482
Tower	502	199,187	552,554	108,871	182,355	13,221	132,457	1,188,645	1,078,629	111,201	42,480	2,420,955	---	---	106,409	2,527,364
Tracy	2,135	506,835	481,716	413,433	237,040	107,309	168,960	1,915,293	319,935	245,923	228,715	2,709,866	---	---	274,566	2,984,432
Trail	44	8,527	555	3,488	661	---	4,740	17,971	---	---	---	17,971	---	---	---	17,971
Trimont	726	116,793	183,975	200,671	46,925	146,244	4,504	699,112	212,278	15,945	8,384	935,719	---	---	---	935,719
Trommald	102	16,550	831	13,768	780	---	3,512	35,441	---	---	---	35,441	---	---	---	35,441
Trosky	77	38,004	3,561	8,440	1,219	---	23,167	74,391	---	---	---	74,391	---	---	---	74,391
Truman	1,088	136,003	269,303	187,777	89,683	7,430	189,720	879,916	110,655	50,000	18,799	1,059,370	---	---	---	1,059,370
Turtle River	80	2,921	3,768	4,464	---	---	929	12,082	---	---	---	12,082	---	---	---	12,082
Twin Lakes	148	34,781	12,184	6,728	2,049	---	---	55,742	---	---	---	55,742	---	---	---	55,742
Twin Valley	809	174,353	188,999	95,743	80,357	5,595	5,763	550,810	35,078	9,260	---	595,148	---	---	---	595,148
Two Harbors	3,711	662,953	1,106,246	899,567	756,064	192,639	401,038	4,018,507	575,274	104,194	25,330	4,723,305	---	450,000	303,698	5,477,003
Tyler	1,129	253,321	197,331	88,762	199,180	16,440	59,464	814,498	103,561	55,930	7,173	981,162	---	---	150,368	1,131,530
Ulen	558	70,622	30,863	55,862	46,576	---	43,224	247,147	132,386	---	---	379,533	---	---	---	379,533
Underwood	341	42,992	41,973	66,976	10,804	12,551	---	175,296	7,250	9,412	4,128	196,086	---	25,591	13,540	235,217
Upsala	425	79,588	47,345	107,086	31,806	6,605	41,351	313,781	190,496	---	13,560	517,837	---	---	---	517,837
Urbank	50	8,798	543	2,537	1,623	---	1,412	14,913	15,229	---	---	30,142	---	---	374	30,516

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Utica	277	25,691	7,076	25,535	8,452	---	7,434	74,188	25,122	10,000	1,638	110,948	---	---	---	110,948
Vadnais Heights	12,583	1,216,587	2,187,940	795,129	925,808	211,606	34,209	5,371,279	3,034,243	445,000	431,156	9,281,678	---	---	51,022	9,332,700
Vergas	347	44,938	51,802	71,649	55,671	634,389	7,980	866,429	54,696	20,000	15,945	957,070	---	---	---	957,070
Vermillion	429	43,605	11,733	38,935	21,096	---	---	115,369	44,017	---	---	159,386	---	---	---	159,386
Verndale	594	67,961	161,892	42,516	23,494	48,924	4,648	349,435	332,118	11,683	3,287	696,523	---	---	---	696,523
Vernon Center	323	107,651	109,868	63,990	858	---	600	282,967	19,950	23,786	3,140	329,843	---	---	---	329,843
Vesta	304	112,488	45,960	57,734	14,691	---	---	230,873	11,050	32,000	6,581	280,504	---	10,000	---	290,504
Victoria	8,462	1,138,654	743,027	883,339	914,488	2,077	22,182	3,703,767	4,844,447	3,468,429	939,175	12,955,818	---	197,114	4,199,559	17,352,491
Viking	100	29,111	31,439	11,956	7,998	8,844	944	90,292	4,065	---	---	94,357	---	---	---	94,357
Villard	251	80,718	85,344	28,379	30,352	---	---	224,793	29,666	14,000	1,430	269,889	---	---	---	269,889
Vining	73	20,037	10,174	28,522	2,280	---	---	61,013	2,021	---	---	63,034	---	---	---	63,034
Virginia	8,640	1,582,862	3,101,382	2,191,554	2,309,311	1,270,124	41,077	10,496,310	2,793,085	2,488,192	172,457	15,950,044	---	623,212	745,944	17,319,200
Wabasha	2,510	426,414	1,098,997	387,492	344,586	33,959	54,779	2,346,227	1,281,311	410,000	100,172	4,137,710	---	---	1,105,489	5,243,199
Wabasso	687	149,812	152,104	153,693	94,918	19,934	20,044	590,505	90,674	120,161	71,341	872,681	465,000	---	485,850	1,823,531
Waconia	11,520	1,679,023	1,195,215	1,199,114	1,781,915	224,046	---	6,079,313	3,187,903	2,388,925	645,158	12,301,299	---	559,650	2,813,947	15,674,896
Wadena	4,092	525,873	867,535	519,923	238,263	392,269	410,222	2,954,085	10,533,298	630,000	63,735	14,181,118	---	64,060	---	14,245,178
Wahkon	200	123,119	9,375	115,089	64,059	---	---	311,642	3,747	65,000	70,332	450,721	---	---	---	450,721
Waite Park	7,473	794,546	2,527,425	1,049,429	279,306	3,500	324,447	4,978,653	5,266,470	2,812,501	529,296	13,586,920	---	30,409	3,482,924	17,100,253
Waldorf	224	84,120	59,234	13,451	13,987	---	---	170,792	85,972	5,263	775	262,802	---	---	---	262,802
Walker	937	463,537	304,840	260,942	64,582	503,426	144,742	1,742,069	81,347	145,000	30,247	1,998,663	---	20,000	237,359	2,256,022
Walnut Grove	846	101,743	175,687	78,768	45,825	1,215	33,717	436,955	172,431	564,541	15,004	1,188,931	---	37,679	28,119	1,254,729
Walters	69	28,488	13,455	11,475	1,030	---	3,485	57,933	---	---	---	57,933	---	7,936	1,030	66,899
Waltham	152	22,236	3,001	15,521	1,462	---	8,626	50,846	16,250	---	---	67,096	---	40,324	---	107,420
Wanamingo	1,088	106,862	225,643	130,184	92,108	82,323	13,004	650,124	626,272	1,295,736	193,952	2,766,084	---	---	164,377	2,930,461
Wanda	82	31,839	23,214	13,683	3,218	---	335	72,289	42,780	---	---	115,069	---	9,000	---	124,069
Warba	180	40,056	12,431	8,845	15,806	---	1,535	78,673	---	---	---	78,673	---	---	---	78,673
Warren	1,576	1,039,402	151,791	259,793	159,938	85,089	75,907	1,771,920	565,747	179,322	77,246	2,594,235	---	36,750	167,727	2,798,712
Warroad	1,781	344,625	1,059,880	280,313	542,554	246,853	717,625	3,191,850	1,903,954	45,000	31,668	5,172,472	---	100,444	66,600	5,339,516
Waseca	9,365	1,324,419	2,420,384	1,740,528	854,458	358,248	234,485	6,932,522	3,587,166	360,600	230,767	11,111,055	---	219,790	1,761,063	13,091,908
Watertown	4,226	540,163	459,723	427,652	165,372	20,521	---	1,613,431	740,052	956,000	186,125	3,495,608	675,000	---	1,314,392	5,485,000
Waterville	1,880	227,236	577,795	264,203	36,882	95,851	---	1,201,967	841,928	258,000	51,597	2,353,492	---	311,311	18,080	2,682,883
Watkins	952	254,650	233,513	182,056	101,415	39,454	---	811,088	233,861	195,000	201,606	1,441,555	---	---	156,345	1,597,900
Watson	200	114,284	4,142	51,428	---	11,342	---	181,196	13,609	---	---	194,805	---	---	---	194,805
Waubun	403	45,597	56,446	68,684	23,265	---	978	194,970	---	2,000	465	197,435	---	---	20,667	218,102
Waverly	1,390	303,249	287,821	269,517	53,975	17,255	39,954	971,771	129,326	229,000	20,946	1,351,043	---	---	82,776	1,433,819
Wayzata	4,476	1,047,201	2,051,538	750,434	435,155	32,682	178,393	4,495,403	1,769,608	555,000	155,208	6,975,219	---	50,000	2,079,792	9,105,011
Welcome	662	94,405	212,140	175,754	12,691	17,407	14,043	526,440	60,683	81,519	68,190	736,832	---	---	---	736,832

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Wells	2,297	497,301	547,710	535,513	439,427	86,036	32,646	2,138,633	1,369,000	380,602	111,457	3,999,692	---	---	62,286	4,061,978
Wendell	161	54,262	51,339	14,447	10,539	704	18,582	149,873	5,869	7,488	512	163,742	---	---	18,208	181,950
West Concord	787	172,153	192,715	144,854	126,055	31,752	31,895	699,424	609,111	40,500	43,820	1,392,855	---	---	5,652	1,398,507
West Saint Paul	19,800	2,430,598	6,906,114	1,872,708	767,457	928,236	92,561	12,997,674	8,360,197	1,530,000	902,028	23,789,899	---	7,705	631,863	24,429,467
West Union	103	5,540	742	3,524	2,205	---	566	12,577	---	---	---	12,577	---	---	---	12,577
Westbrook	731	117,309	145,071	144,495	121,001	8,760	3,110	539,746	18,333	65,000	65,015	688,094	---	---	11,250	699,344
Westport	55	4,226	1,229	2,224	---	---	8,213	15,892	---	---	---	15,892	---	---	---	15,892
Whalan	65	19,143	896	7,588	3,257	---	---	30,884	---	---	---	30,884	---	---	---	30,884
Wheaton	1,392	547,486	400,058	250,140	197,782	293,072	52,954	1,741,492	77,322	378,580	15,415	2,212,809	923,544	---	174,228	3,310,581
White Bear Lake	24,159	1,227,203	5,485,868	1,119,484	1,243,397	2,186,705	340,056	11,602,713	8,674,837	665,000	207,553	21,150,103	---	17,350	2,811,435	23,978,888
Wilder	64	12,052	977	13,777	---	---	4,640	31,446	54,607	---	---	86,053	---	---	---	86,053
Willernie	528	105,725	40,668	97,510	21	---	---	243,924	43,273	11,075	1,482	299,754	---	---	---	299,754
Williams	185	87,789	33,004	15,961	20,850	---	79	157,683	10,500	---	---	168,183	---	---	---	168,183
Willmar	19,731	3,955,656	4,243,833	3,139,542	2,095,665	863,301	233,564	14,531,561	6,165,090	2,120,000	379,110	23,195,761	---	1,414,148	9,602,202	34,212,111
Willow River	402	104,763	44,921	61,629	7,702	---	2,281	221,296	---	---	---	221,296	---	---	---	221,296
Wilmont	340	80,805	57,677	64,464	18,044	---	12,602	233,592	40,606	---	---	274,198	---	---	---	274,198
Wilton	256	15,016	4,080	9,910	245	---	---	29,251	3,250	---	---	32,501	---	---	---	32,501
Windom	4,636	380,755	1,397,361	573,165	458,370	462,802	160,848	3,433,301	707,352	478,152	209,529	4,828,334	---	---	31,005	4,859,339
Winger	221	82,290	18,899	9,283	2,286	---	1,465	114,223	---	391	1,006	115,620	---	---	---	115,620
Winnebago	1,412	198,783	442,678	213,281	185,289	13,454	100,273	1,153,758	55,107	241,581	127,169	1,577,615	---	---	---	1,577,615
Winona	27,581	2,741,128	6,845,541	2,736,904	1,579,981	1,622,471	154,104	15,680,129	2,906,802	1,015,000	116,939	19,718,870	---	758,691	116,098	20,593,659
Winsted	2,308	494,768	599,891	306,184	96,305	---	86,090	1,583,238	267,935	3,065,000	283,597	5,199,770	---	---	3,674,158	8,873,928
Winthrop	1,395	213,580	443,096	311,689	96,688	76,010	111,614	1,252,677	316,250	115,000	52,914	1,736,841	---	---	101,799	1,838,640
Winton	170	33,215	859	21,540	2,334	---	17,529	75,477	14,040	20,000	9,176	118,693	---	62,396	---	181,089
Wolf Lake	60	30,665	54,588	4,480	26,723	---	7,304	123,760	72,134	---	---	195,894	---	---	---	195,894
Wolverton	143	37,934	50,837	16,774	6,953	---	---	112,498	15,996	5,186	1,013	134,693	---	---	---	134,693
Wood Lake	424	188,289	52,454	98,061	37,877	---	28,018	404,699	26,500	13,000	1,350	445,549	---	---	7,200	452,749
Woodbury	66,119	5,099,311	11,328,879	7,274,200	5,393,386	2,747,951	291,547	32,135,274	19,996,382	10,852,593	1,715,600	64,699,849	---	4,102,806	3,318,672	72,121,327
Woodland	478	83,311	127,438	99,808	---	---	26,769	337,326	---	---	---	337,326	---	---	71,909	409,235
Woodstock	120	30,657	31,690	7,884	2,145	---	---	72,376	8,929	7,064	2,211	90,580	---	---	---	90,580
Worthington	12,986	1,533,177	3,761,122	1,010,424	1,037,746	419,263	209,846	7,971,578	1,742,216	1,530,000	279,213	11,523,007	---	270,834	1,640,137	13,433,978
Wrenshall	402	83,020	54,836	34,787	589	---	---	173,232	---	---	---	173,232	---	24,370	---	197,602
Wright	124	29,385	41,377	5,435	2,016	---	---	78,213	20,150	---	---	98,363	---	---	755	99,118
Wykoff	442	74,819	105,748	35,587	13,656	641	34,680	265,131	90,350	35,000	4,213	394,694	---	30,383	---	425,077
Wyoming	7,854	578,991	1,567,447	1,003,926	44,481	454,276	---	3,649,121	1,426,246	538,267	243,290	5,856,924	---	---	1,251,680	7,108,604
Zemple	96	7,299	2,513	3,165	---	---	339	13,316	---	---	---	13,316	---	---	---	13,316
Zimmerman	5,297	390,185	833,535	382,976	215,002	27,178	5,130	1,854,006	718,646	---	12,758	2,585,410	---	7,023	17,333	2,609,766

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

06



**Table 17**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Zumbro Falls	198	27,090	63,173	28,961	21,777	326,918	8,248	476,167	55,405	---	---	531,572	---	---	---	531,572
Zumbrota	3,345	361,591	544,105	379,549	528,376	160,800	60,191	2,034,612	488,377	400,000	48,118	2,971,107	---	218,739	2,006,615	5,196,461
<b>State Total</b>	<b>4,498,077</b>	<b>\$585,377,432</b>	<b>\$1,380,252,448</b>	<b>\$566,261,138</b>	<b>\$447,710,149</b>	<b>\$125,783,782</b>	<b>\$447,710,149</b>	<b>\$3,605,840,844</b>	<b>\$1,366,298,797</b>	<b>\$673,673,650</b>	<b>\$194,170,478</b>	<b>\$5,839,983,769</b>	<b>\$162,976,511</b>	<b>\$91,873,199</b>	<b>\$681,544,698</b>	<b>\$6,776,378,177</b>

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,673	---	25,414	1,875,476	---	---	---	---	---	---	1,900,890
Adams	796	---	---	172,189	---	75,000	---	---	---	---	247,189
Adrian	1,220	85,855	39,763	134,968	---	25,573	---	---	---	---	286,159
Afton	2,949	4,114	523,191	124,537	---	1,429	---	---	---	---	653,271
Aitkin	2,151	---	434,700	478,872	---	683,539	---	---	---	---	1,597,111
Akeley	439	8,893	---	3,650	---	5,566	---	---	---	---	18,109
Albany	2,633	21,974	84,705	644,589	---	131,848	---	---	---	---	883,116
Albert Lea	17,945	669,433	133	2,876,021	---	52,314	99,570	31,614	---	---	3,729,085
Alberta	97	---	---	---	---	---	---	---	---	---	---
Albertville	7,262	99,493	21,735	96,248	---	69,782	41,064	---	---	---	328,322
Alden	647	15,197	90,540	1,929	---	5,587	---	---	---	---	113,253
Aldrich	44	---	---	---	---	---	---	---	---	---	---
Alexandria	13,182	38,031	301,203	7,869,296	---	180,415	---	440,724	---	---	8,829,669
Alpha	121	---	---	---	---	---	---	---	---	---	---
Altura	483	27,855	---	28,745	---	---	---	---	---	---	56,600
Alvarado	361	---	190,416	16,129	---	26,980	---	---	---	---	233,525
Amboy	531	19,015	10,384	53,548	---	---	---	---	---	---	82,947
Andover	31,874	---	1,089,037	3,207,051	7,314	863,513	---	---	---	---	5,166,915
Annandale	3,322	19,113	46,694	189,555	---	85,056	---	---	---	145	340,563
Anoka	17,586	14,207	---	5,240,942	---	2,523,940	2,318,910	---	---	8,588	10,106,587
Apple Valley	50,330	801,650	297,736	9,307,624	---	942,212	1,732,477	---	---	---	13,081,699
Appleton	1,374	15,355	78,094	30,822	---	26,528	---	---	---	8,689	159,488
Arco	78	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,652	5,559	66,079	1,833,535	---	18,883	231,025	---	---	---	2,155,081
Argyle	646	---	10,000	11,250	---	---	---	---	---	---	21,250
Arlington	2,213	8,425	451,719	192,876	---	104,882	2,501	---	---	---	760,403
Ashby	449	---	214,179	4,180	---	788	3,750	---	---	---	222,897
Askov	358	---	---	---	---	---	---	---	---	---	---
Atwater	1,135	2,582	105,351	100,251	---	26,697	---	---	---	---	234,881
Audubon	532	---	60,860	---	---	---	---	---	---	---	60,860
Aurora	1,697	33,015	32,252	773,409	---	2,406	7,190	---	---	75,467	923,739
Austin	25,010	5,126	692,078	2,173,204	---	276,339	13,779,162	282,315	---	---	17,208,224
Avoca	141	---	---	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Avon	1,444	5,780	14,224	10,221	---	---	---	---	---	---	30,225
Babbitt	1,505	14,431	47,013	47,510	---	24,772	179,234	---	---	---	312,960
Backus	242	---	---	---	---	---	---	---	24,729	---	24,729
Badger	381	---	---	220,467	---	---	---	---	---	---	220,467
Bagley	1,413	12,477	20,303	149,458	---	112,760	---	159,042	---	---	454,040
Balaton	631	---	24,580	7,433	---	36,924	---	---	---	---	68,937
Barnesville	2,621	370,332	---	210,723	---	63,597	---	---	---	---	644,652
Barnum	611	140,645	14,000	---	---	---	---	---	---	---	154,645
Barrett	414	---	---	70,988	---	---	---	---	---	---	70,988
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	888	1,028	9,878	8,300	---	129,161	---	---	---	---	148,367
Baudette	1,079	---	31,500	---	---	22,401	---	---	---	---	53,901
Baxter	8,002	86,446	80,234	3,750,906	---	394,095	86,527	---	---	---	4,398,208
Bayport	3,767	20,074	616,324	19,050	---	124,028	---	---	---	---	779,476
Beardsley	224	3,279	---	---	2,520	---	---	---	---	---	5,799
Beaver Bay	182	1,165	---	68,475	---	---	---	---	---	---	69,640
Beaver Creek	291	---	209,825	---	---	---	---	---	---	---	209,825
Becker	4,693	9,770	160,947	1,400,794	---	82,382	---	---	---	---	1,653,893
Bejou	94	---	---	---	---	---	---	---	---	---	---
Belgrade	734	1,862	---	124,000	---	---	---	---	---	---	125,862
Belle Plaine	6,572	97,410	103,336	1,759,487	---	125,026	74,943	---	---	---	2,160,202
Bellechester	168	---	---	---	---	---	---	---	---	---	---
Bellingham	158	---	---	---	---	255,581	---	---	---	---	255,581
Beltrami	102	1,125	6,323	980	---	662	---	---	---	---	9,090
Belview	370	---	---	42,757	---	18,536	---	---	---	---	61,293
Bemidji	14,376	271,672	323,202	1,533,301	---	316,704	---	---	---	---	2,444,879
Bena	119	---	500	900	---	500	---	---	---	250	2,150
Benson	3,163	---	81,652	375,095	---	77,301	100,996	16,682	---	---	651,726
Bertha	482	---	---	---	---	---	---	---	70,265	---	70,265
Bethel	477	12,766	18,240	---	---	---	---	---	---	---	31,006
Big Falls	232	4,210	---	5,669	---	---	---	---	1,495,434	---	1,505,313
Big Lake	10,587	55,694	81,766	493,068	---	36,070	249,357	---	---	---	915,955
Bigelow	236	8,738	4,016	---	---	---	---	---	---	---	12,754

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

93

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Bigfork	454	---	---	---	---	---	---	---	---	---	---
Bingham Lake	126	---	---	---	---	23,432	---	---	---	---	23,432
Birchwood	858	6,500	---	---	---	2,008	---	---	---	102	8,610
Bird Island	1,010	---	22,863	300,579	---	13,696	10,350	---	---	---	347,488
Biscay	104	---	---	---	---	6,215	---	---	---	---	6,215
Biwabik	1,008	17,736	5,868	918,312	---	---	---	---	---	---	941,916
Blackduck	797	12,190	99,541	37,719	---	---	---	---	62,840	---	212,290
Blaine	62,066	103,652	557,733	5,224,736	---	4,390,594	1,098,761	---	---	---	11,375,476
Blomkest	157	---	---	---	---	---	---	---	---	---	---
Blooming Prairie	1,986	8,368	66,494	77,142	---	13,244	---	---	---	4,305	169,553
Bloomington	86,652	---	80,704	11,681,648	---	1,690,299	12,057,284	---	---	327,446	25,837,381
Blue Earth	3,309	7,140	108,983	1,716,724	---	1,301	3,959,921	20,757	---	---	5,814,826
Bluffton	209	---	---	---	---	---	---	---	---	---	---
Bock	102	---	---	---	---	2,100	---	---	---	---	2,100
Borup	111	---	---	---	---	---	---	---	---	---	---
Bovey	822	---	---	178,363	---	10,865	---	---	---	---	189,228
Bowlus	287	9,758	90,856	---	---	---	---	---	---	---	100,614
Boy River	49	---	---	---	---	---	---	---	---	---	---
Boyd	163	---	20,933	---	---	---	---	---	---	---	20,933
Braham	1,812	---	38,269	61,965	---	759	---	---	---	---	100,993
Brainerd	13,659	---	57,974	2,545,599	---	8,656	388,173	1,399,483	---	277,477	4,677,362
Brandon	497	---	212,500	376,776	---	---	---	---	---	---	589,276
Breckenridge	3,355	80,308	303,776	293,583	---	87,331	726	---	---	---	765,724
Breezy Point	2,408	2,002	51,211	220,169	---	39,699	---	---	---	---	313,081
Brewster	480	---	33,852	1,156	---	27,395	---	---	---	---	62,403
Bricelyn	358	---	11,004	39,400	---	---	---	---	---	---	50,404
Brook Park	128	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	29,889	84,786	---	3,104,459	---	383,257	377,685	---	---	---	3,950,187
Brooklyn Park	78,362	---	---	11,024,316	---	2,621,284	999,625	---	---	---	14,645,225
Brooks	139	---	---	---	---	---	---	---	---	---	---
Brookston	135	1,140	---	---	---	---	---	---	---	---	1,140
Brooten	747	1,189	3,838	40,196	---	962	---	---	---	---	46,185
Browerville	777	---	12,800	1,388,992	---	---	---	---	---	---	1,401,792

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Browns Valley	583	1,538	19,951	900	---	599	---	---	---	---	22,988
Brownsdale	686	---	---	16,824	---	136,817	---	---	---	---	153,641
Brownsville	462	6,480	13,023	219,343	---	3,833	800	---	---	---	243,479
Brownton	735	59,066	20,851	7,709	---	1,337	---	---	---	---	88,963
Bruno	95	---	1,500	---	---	---	---	---	---	---	1,500
Buckman	287	---	---	---	---	---	---	---	---	---	---
Buffalo	15,911	56,813	159,373	4,299,679	---	41,777	43,569	202,111	---	---	4,803,322
Buffalo Lake	695	380	63,376	2,446,970	---	16,007	38,714	---	---	---	2,565,447
Buhl	1,005	177,450	---	408,494	---	---	21,924	---	---	---	607,868
Burnsville	61,747	674,311	1,259,323	8,780,333	---	794,202	---	---	---	---	11,508,169
Burtrum	142	5,000	---	---	---	---	---	---	---	---	5,000
Butterfield	584	---	---	2,500	---	---	---	---	---	---	2,500
Byron	5,264	17,622	12,358	632,554	---	462,078	---	---	---	---	1,124,612
Caledonia	2,824	57,075	23,134	226,301	---	11,458	---	---	---	---	317,968
Callaway	233	---	146,500	---	---	---	---	---	---	---	146,500
Calumet	369	---	350,000	---	---	---	---	---	---	---	350,000
Cambridge	8,338	68,280	147,431	2,468,326	---	631,913	186,153	---	---	---	3,502,103
Campbell	156	---	---	---	---	---	---	---	---	---	---
Canby	1,757	7,191	35,239	178,681	---	75,814	70,922	148,290	---	---	516,137
Cannon Falls	4,108	15,502	164,194	499,987	---	52,726	171,206	---	---	---	903,615
Canton	348	69,598	---	---	---	---	---	---	---	---	69,598
Carlos	502	8,531	25,755	---	---	---	---	---	---	---	34,286
Carlton	1,004	8,073	120,449	23,541	---	700	---	---	---	---	152,763
Carver	4,293	---	6,401	659,062	---	375	247,593	---	---	---	913,431
Cass Lake	761	---	18,446	17,982	---	---	---	---	---	---	36,428
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City	615	---	---	19,050	---	---	---	---	---	---	19,050
Centerville	3,931	1,186	---	505,995	---	3,236	---	---	---	---	510,417
Ceylon	350	11,367	---	1,800	---	---	---	---	---	---	13,167
Champlin	22,880	5,993	79,398	1,004,047	---	1,018,230	---	---	---	---	2,107,668
Chandler	264	10,454	23,131	14,245	---	9,501	4,816	---	---	---	62,147
Chanhassen	24,503	34,080	23,980	2,894,237	---	485,107	---	---	---	---	3,437,404
Chaska	25,270	121,210	64,963	2,826,959	---	---	2,535,497	---	1,819,364	---	7,367,993

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Chatfield	2,815	50,551	83,532	1,718,570	---	31,054	---	---	---	---	1,883,707
Chickamaw Beach	113	---	---	---	---	---	---	---	---	---	---
Chisago City	5,069	59,091	50,590	615,254	---	201,221	15,777	---	---	---	941,933
Chisholm	5,029	66,306	92,472	331,886	---	144,787	---	---	---	131,607	767,058
Chokio	389	---	---	---	---	---	---	---	---	---	---
Circle Pines	4,961	---	---	1,276,637	---	97,889	---	---	---	---	1,374,526
Clara City	1,319	---	80,260	2,515,640	---	5,800	2,769,337	---	---	---	5,371,037
Claremont	543	39,257	---	134,303	---	---	---	---	---	---	173,560
Clarissa	668	3,854	28,752	48,085	---	4,710	---	---	---	---	85,401
Clarkfield	831	8,770	2,720	6,790	---	---	---	---	---	---	18,280
Clarks Grove	698	139,465	10,720	34,510	---	522	---	---	---	---	185,217
Clear Lake	587	---	32,327	4,000	---	11,516	---	---	---	---	47,843
Clearbrook	522	---	29,325	56,398	---	32,935	---	---	---	---	118,658
Clearwater	1,775	69,809	26,939	244,893	---	31,103	---	---	---	---	372,744
Clements	149	12,375	5,386	79,554	---	10,460	---	---	---	---	107,775
Cleveland	721	14,035	---	215,203	---	16,789	---	---	---	---	246,027
Climax	276	---	10,920	23,751	---	---	---	---	---	---	34,671
Clinton	436	5,384	---	3,695	---	---	---	---	---	---	9,079
Clitherall	113	1,025	---	12,950	---	14,515	---	---	---	---	28,490
Clontarf	153	---	---	---	---	---	---	---	---	---	---
Cloquet	12,258	35,246	66,999	1,279,433	---	85,817	---	---	---	---	1,467,495
Coates	157	---	---	---	---	---	---	---	---	---	---
Cobden	34	---	---	---	---	---	---	---	---	---	---
Cohasset	2,767	6,643	260,200	395,583	---	95,491	---	---	---	13,484	771,401
Cokato	2,742	7,655	66,064	1,333,607	---	64,970	---	---	---	---	1,472,296
Cold Spring	4,081	2,915	62,197	1,319,543	---	25,143	---	---	---	---	1,409,798
Coleraine	1,972	3,641	23,034	145,284	---	---	69,124	---	---	---	241,083
Cologne	1,633	---	36,342	---	---	147,077	---	---	---	---	183,419
Columbia Heights	19,709	---	125,350	79,225	---	100,248	317,483	---	---	---	622,306
Columbus	3,887	500	---	494,573	---	8,758	---	---	---	---	503,831
Comfrey	365	550	51,406	35,607	---	---	---	---	12,824	---	100,387
Comstock	96	486	---	---	---	---	---	---	---	---	486
Conger	139	---	2,425	7,558	---	---	---	---	---	---	9,983

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Cook	570	---	---	260,803	---	---	---	1,220	---	---	262,023
Coon Rapids	62,435	370,591	1,044,448	6,449,393	19,862	2,315,838	---	---	---	11,259	10,211,391
Corcoran	5,513	5,414	98,787	629,596	---	356,220	72,459	---	---	---	1,162,476
Correll	32	---	---	---	---	---	---	---	---	---	---
Cosmos	463	2,793	---	11,198	---	31,088	---	---	---	---	45,079
Cottage Grove	35,250	---	468,465	2,577,701	---	633,578	---	---	1,348,678	---	5,028,422
Cottonwood	1,207	10,034	1,069,609	3,240	---	---	---	---	---	---	1,082,883
Courtland	619	6,925	21,000	152,696	---	---	---	---	---	---	180,621
Cromwell	241	---	18,895	---	---	---	---	---	---	---	18,895
Crookston	7,902	---	490,562	1,357,808	---	101,940	---	---	---	---	1,950,310
Crosby	2,370	6,129	39,480	120,396	---	79,480	---	---	---	3,219	248,704
Crosslake	2,193	15,578	335,462	239,833	---	65,429	---	---	---	102	656,404
Crystal	22,436	5,084,519	382,065	1,541,037	---	156,202	---	---	---	45,216	7,209,039
Currie	232	---	51,347	9,364	---	329	661	---	---	---	61,701
Cuyuna	338	---	---	---	---	---	---	---	---	---	---
Cyrus	294	1,797	---	---	---	---	---	---	---	---	1,797
Dakota	311	---	---	---	---	---	---	---	---	---	---
Dalton	249	---	176,728	---	---	---	---	---	---	---	176,728
Danube	470	---	2,609	---	---	---	---	---	---	---	2,609
Danvers	94	---	---	---	---	---	---	---	---	---	---
Darfur	103	---	---	---	---	---	---	---	---	---	---
Darwin	353	288	---	105,892	---	---	---	---	---	---	106,180
Dassel	1,460	19,543	---	525,050	---	---	---	---	8,249	---	552,842
Dawson	1,492	406	45,578	202,582	---	6,177	158,700	---	---	---	413,443
Dayton	5,011	34,550	80,184	3,498,682	---	176,556	---	---	---	---	3,789,972
De Graff	124	---	---	---	---	---	---	---	---	---	---
Deephaven	3,793	18,499	25,886	632,657	---	---	---	---	---	---	677,042
Deer Creek	324	---	699	12,500	---	18,809	---	---	---	---	32,008
Deer River	949	3,400	22,197	65,095	---	5,800	---	---	---	13,332	109,824
Deerwood	532	751	48,172	446,554	---	4,084	---	---	---	---	499,561
Delano	5,757	123,864	92,144	3,234,293	---	352,556	4,650,396	---	---	---	8,453,253
Delavan	169	---	---	---	---	---	---	---	---	---	---
Delhi	66	---	---	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Dellwood	1,094	---	---	4,985	---	---	---	---	---	---	4,985
Denham	35	---	---	3,174	---	---	---	---	---	---	3,174
Dennison	216	---	---	---	---	---	---	---	---	---	---
Dent	190	1,850	13,562	29,560	---	---	---	---	---	---	44,972
Detroit Lakes	9,053	---	125,288	2,716,586	---	455,702	17,527	211,476	80,326	---	3,606,905
Dexter	342	---	---	19,777	---	3,092	---	---	---	---	22,869
Dilworth	4,246	52,463	220,754	171,068	---	21,230	---	---	---	---	465,515
Dodge Center	2,724	---	---	1,816,357	---	---	15,309	24,705	---	---	1,856,371
Donaldson	44	---	---	---	---	---	---	---	---	---	---
Donnelly	238	---	1,137	6,000	---	25,471	---	---	---	---	32,608
Doran	49	---	---	---	---	---	---	---	---	---	---
Dover	757	---	224,738	138,897	---	---	---	---	---	---	363,635
Dovray	57	---	5,640	---	---	---	---	---	---	---	5,640
Duluth	86,367	971,493	1,318,420	11,934,143	---	6,360,560	1,444,244	---	---	---	22,028,860
Dumont	91	---	---	---	---	---	---	---	---	---	---
Dundas	1,458	4,354	322,585	848,079	---	5,300	---	---	---	76,080	1,256,398
Dundee*	66	---	---	---	---	---	---	---	---	---	---
Dunnell	160	---	---	---	---	---	---	---	---	---	---
Eagan	66,810	145,560	1,713,716	7,734,780	---	928,615	14,376,307	---	4,366,757	---	29,265,735
Eagle Bend	517	37,228	3,132	---	---	3,163	---	---	42,638	---	86,161
Eagle Lake	2,779	94,592	90,894	211,836	---	11,627	---	---	---	---	408,949
East Bethel	11,591	---	---	1,247,084	---	---	---	---	---	---	1,247,084
East Grand Forks	8,731	---	266,414	1,635,087	---	254,915	---	---	---	336,854	2,493,270
East Gull Lake	996	---	---	519,955	---	---	---	---	---	---	519,955
Easton	196	5,880	4,201	---	---	---	---	---	---	---	10,081
Echo	269	---	46,000	---	---	---	---	---	---	---	46,000
Eden Prairie	62,593	553,216	235,989	10,882,448	---	9,209,142	119,879	---	---	---	21,000,674
Eden Valley	1,047	---	---	1,820,975	---	---	35,117	---	---	---	1,856,092
Edgerton	1,147	---	---	78,553	---	138,613	---	---	---	---	217,166
Edina	50,261	392,057	924,148	9,086,477	---	2,261,529	7,218,933	---	---	---	19,883,144
Effie	126	---	---	---	---	---	---	---	---	---	---
Eitzen	239	---	41,000	2,845	---	10,898	---	---	---	---	54,743
Elba	146	---	---	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

98



**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Elbow Lake	1,165	11,767	5,091	9,520	---	24,403	51,800	1,500	---	---	104,081
Elgin	1,087	14,374	---	133,123	---	381,993	---	---	---	---	529,490
Elizabeth	170	---	1,298	---	---	---	---	---	---	---	1,298
Elk River	23,730	223,487	310,166	1,436,684	---	307,140	---	---	---	---	2,277,477
Elko New Market	4,472	19,665	211,529	594,985	---	59,351	---	---	---	---	885,530
Elkton	140	---	---	---	---	---	---	---	---	---	---
Ellendale	675	---	6,358	332,347	---	2,556	---	---	---	---	341,261
Ellsworth	464	5,377	3,888	---	---	15,355	---	---	---	---	24,620
Elmdale	110	---	---	---	---	---	---	---	---	---	---
Elmore	586	---	---	20,444	---	---	---	---	---	---	20,444
Elrosa	220	---	---	40,548	---	---	---	---	---	---	40,548
Ely	3,491	1,542,971	---	758,649	---	1,450,518	17,592	237,588	---	---	4,007,318
Elysian	679	20,453	---	---	---	2,000	---	---	---	---	22,453
Emily	830	---	---	634,843	---	---	---	---	---	---	634,843
Emmons	386	---	6,573	---	---	---	---	---	---	---	6,573
Erhard	142	882	---	---	---	3,408	---	---	---	---	4,290
Erskine	505	---	8,715	224,989	---	56,692	---	---	---	---	290,396
Evan	77	---	---	---	---	---	---	---	---	---	---
Evansville	615	---	---	7,960	---	---	---	---	3,589,614	---	3,597,574
Eveleth	3,694	2,947	382,420	882,179	203,878	706,867	9,521	---	---	---	2,187,812
Excelsior	2,273	51,490	---	132,763	---	136,449	88,601	---	---	---	409,303
Eyota	2,040	9,756	12,960	44,880	---	18,944	7,495	---	---	---	94,035
Fairfax	1,197	---	101,161	273,777	---	20,759	---	---	---	---	395,697
Fairmont	10,464	50,831	84,477	1,880,929	---	211,484	---	57,160	---	1,185	2,286,066
Falcon Heights	5,398	20,362	784,829	30,525	---	62,131	199,805	---	---	---	1,097,652
Faribault	23,631	41,140	259,571	3,405,710	---	297,704	26,000	137,190	---	---	4,167,315
Farmington	22,386	---	172,243	1,331,926	---	335,557	---	---	---	---	1,839,726
Farwell	52	---	---	---	---	---	---	---	---	---	---
Federal Dam	110	---	---	---	---	---	---	---	---	---	---
Felton	177	---	---	---	---	---	---	---	1,246,420	---	1,246,420
Fergus Falls	13,280	119,785	273,652	1,132,042	---	749,824	28,074	202,778	185,845	---	2,692,000
Fertile	859	---	554	---	---	---	6,666	134	---	---	7,354
Fifty Lakes	400	44,027	48,636	36,000	---	---	---	---	---	---	128,663

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Finlayson	310	6,041	---	5,589	---	---	---	---	---	---	11,630
Fisher	436	---	1,965	---	---	---	---	---	---	---	1,965
Flensburg	224	---	---	---	---	---	---	---	---	---	---
Floodwood	537	---	49,093	---	---	---	---	---	---	---	49,093
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,708	93,025	6,334	65,727	---	---	---	---	---	---	165,086
Forada	161	1,073	47,039	8,160	---	---	---	---	---	---	56,272
Forest Lake	19,484	---	156,299	1,641,954	---	277,728	13,701,323	---	---	---	15,777,304
Foreston	527	---	14,585	---	---	---	---	---	---	---	14,585
Fort Ripley	69	1,384	---	---	---	---	---	---	---	---	1,384
Fosston	1,530	---	246,322	1,227,492	---	297,899	259,463	8,633	---	---	2,039,809
Fountain	412	12,010	---	38,965	---	---	---	---	---	2,200	53,175
Foxhome	117	---	---	---	---	---	---	---	---	---	---
Franklin	490	---	---	---	---	---	---	---	252,373	---	252,373
Frazee	1,396	---	64,151	783,798	---	---	---	---	---	---	847,949
Freeborn	291	810	---	---	---	2,940	---	---	---	---	3,750
Freeport	668	---	5,074	91,043	---	4,642	---	---	---	---	100,759
Fridley	27,952	135,349	601,492	418,488	---	196,505	2,812,450	---	---	---	4,164,284
Frost	191	---	---	---	---	---	---	---	---	---	---
Fulda	1,290	22,087	80,179	7,500	---	11,316	---	---	50,000	---	171,082
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	357	116,480	---	277,975	---	---	---	---	---	---	394,455
Garrison	211	41,596	2,584	---	---	---	---	---	---	---	44,180
Garvin	134	588	26,434	1,550	---	3,725	---	---	---	---	32,297
Gary	206	---	3,800	1,000	---	---	---	---	---	---	4,800
Gaylord	2,289	8,234	51,968	610,756	---	8,264	100	---	---	---	679,322
Gem Lake	413	---	---	25,967	---	---	---	---	---	---	25,967
Geneva	550	---	85,781	17,000	---	---	---	---	---	---	102,781
Genola	71	---	---	---	---	---	---	---	---	---	---
Georgetown	84	---	---	---	---	---	---	---	5,996	---	5,996
Ghent	361	---	74,081	17,875	---	66,163	---	---	---	---	158,119
Gibbon	764	---	31,844	6,809	---	525	1,499	---	---	---	40,677
Gilbert	1,817	26,771	52,284	789,595	68,769	16,472	---	---	---	---	953,891

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Gilman	239	2,642	---	---	---	---	---	---	---	---	2,642
Glencoe	5,552	23,118	47,935	1,978,114	---	74,940	1,606	---	---	---	2,125,713
Glenville	626	---	99,500	---	---	---	---	---	---	---	99,500
Glenwood	2,560	5,784	121,930	229,975	---	22,747	---	44,252	---	---	424,688
Glyndon	1,416	150,675	---	38,962	---	---	---	---	---	---	189,637
Golden Valley	20,790	339,210	476,680	5,237,986	---	743,267	26,072	---	---	---	6,823,215
Gonvick	289	---	11,185	3,175	---	---	---	---	---	---	14,360
Good Thunder	555	400	26,969	95,414	---	30,348	---	---	---	---	153,131
Goodhue	1,183	---	980	401,248	---	285,632	3,294	---	---	---	691,154
Goodridge	136	---	---	---	---	---	---	---	---	---	---
Goodview	4,064	13,390	81,430	1,040,628	---	---	---	---	---	---	1,135,448
Graceville	582	---	27,035	122,074	---	---	---	---	---	---	149,109
Granada	289	---	3,989	---	---	---	---	---	---	---	3,989
Grand Marais	1,367	13,354	4,248	6,483	---	18,100	---	---	---	---	42,185
Grand Meadow	1,161	---	70,196	46,609	---	825	---	---	---	---	117,630
Grand Rapids	11,114	98,275	103,203	3,030,414	---	95,706	---	304,246	---	---	3,631,844
Granite Falls	2,824	40,900	177,971	1,267,021	---	70,448	---	45,905	---	386	1,602,631
Grant	4,185	---	18,484	---	---	---	---	---	---	---	18,484
Grasston	159	---	---	---	---	---	---	---	---	---	---
Green Isle	553	---	214,171	51,010	---	1,300	232	---	---	---	266,713
Greenbush	721	---	35,212	14,550	---	23,979	---	---	---	---	73,741
Greenfield	2,822	19,964	---	26,636	---	61,977	---	---	---	---	108,577
Greenwald	225	3,717	---	---	---	---	---	---	---	---	3,717
Greenwood	689	---	---	96,088	---	---	---	---	---	---	96,088
Grey Eagle	338	---	9,714	8,807	---	8,700	---	---	---	---	27,221
Grove City	626	3,391	80,965	35,433	---	150	---	---	---	---	119,939
Grygla	226	---	---	---	---	---	---	---	---	---	---
Gully	59	---	---	---	---	---	---	---	---	5,000	5,000
Hackensack	315	---	---	---	---	---	---	---	---	---	---
Hadley	54	1,084	---	---	---	6,844	---	---	---	---	7,928
Hallock	959	2,500	---	---	---	---	---	---	---	---	2,500
Halma	56	---	---	---	---	---	---	---	---	---	---
Halstad	587	3,710	159,196	---	---	18,773	---	---	---	---	181,679

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ham Lake	15,666	9,962	45,261	1,385,353	---	33,619	---	---	---	---	1,474,195
Hamburg	501	37,626	18,051	---	---	---	---	---	---	---	55,677
Hammond	122	---	---	---	---	22,328	---	---	---	---	22,328
Hampton	697	---	---	---	---	600	---	---	---	---	600
Hancock	772	5,408	3,719	90,280	---	4,968	---	---	---	---	104,375
Hanley Falls	289	---	6,407	6,477	---	---	---	---	---	---	12,884
Hanover	3,150	92,600	9,793	567,218	---	7,352	---	---	---	---	676,963
Hanska	380	---	---	1,376	---	20,939	---	---	896,961	---	919,276
Harding	122	---	---	---	---	---	---	---	---	---	---
Hardwick	193	---	---	---	---	---	---	---	---	---	---
Harmony	1,019	---	49,447	462,460	---	16,842	---	---	---	---	528,749
Harris	1,130	7,778	1,915	79,500	---	---	---	---	---	---	89,193
Hartland	307	---	56,099	159,897	---	---	---	---	---	---	215,996
Hastings	22,492	27,347	1,411,300	4,644,140	---	497,864	---	---	---	---	6,580,651
Hatfield	49	---	---	---	---	---	---	---	---	---	---
Hawley	2,137	330,490	163,475	154,384	---	17,424	1,223,760	---	---	---	1,889,533
Hayfield	1,340	4,358	---	114,495	---	68,183	5,473	---	---	---	192,509
Hayward	251	14,127	3,581	---	---	---	---	---	---	---	17,708
Hazel Run	61	---	---	---	3,788	---	---	---	---	---	3,788
Hector	1,104	---	32,117	526,587	---	---	---	---	---	41,518	600,222
Heidelberg	128	---	---	---	---	---	---	---	---	---	---
Henderson	895	1,214	355,526	194,038	---	31,070	---	---	---	---	581,848
Hendricks	705	11,215	36,647	579,511	---	---	---	---	---	---	627,373
Hendrum	294	---	---	---	---	---	---	---	---	---	---
Henning	805	---	37,541	---	---	---	11,000	---	---	---	48,541
Henriette	93	---	---	---	---	---	---	---	---	---	---
Herman	434	---	2,598	---	---	---	---	---	499,407	---	502,005
Hermantown	9,726	---	---	1,505,202	---	624	---	---	---	---	1,505,826
Heron Lake	690	7,038	10,180	44,479	---	14,350	12,515	---	---	---	88,562
Hewitt	254	---	---	125,030	---	---	---	---	---	---	125,030
Hibbing	16,340	118,143	482,697	1,519,021	---	256,453	6,880	---	---	231,609	2,614,803
Hill City	634	1,969	46,016	58,072	---	3,400	---	1,700	---	---	111,157
Hillman	38	---	---	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Hills	683	---	42,630	80,746	---	1,863	---	---	---	---	125,239
Hilltop	801	10,537	---	70,479	---	---	---	---	---	---	81,016
Hinckley	1,794	32,898	212,504	6,300	---	123,978	---	---	---	---	375,680
Hitterdal	205	---	19,652	---	---	---	---	---	---	---	19,652
Hoffman	650	807	11,549	441,669	---	5,727	3,500	---	---	---	463,252
Hokah	562	5,793	20,327	27,457	---	14,130	---	---	---	---	67,707
Holdingford	713	21,831	26,152	41,934	---	29,567	---	---	---	---	119,484
Holland	176	---	---	---	---	---	---	---	---	---	---
Hollandale	292	---	12,682	29,487	---	---	---	---	---	---	42,169
Holloway	88	---	---	---	---	---	---	---	---	---	---
Holt	88	966	---	---	---	---	---	---	---	---	966
Hopkins	18,971	38,387	---	1,644,690	---	461,637	---	---	---	---	2,144,714
Houston	970	3,818	87,094	12,566	57,232	33,001	---	---	---	---	193,711
Howard Lake	2,046	5,590	63,575	450,832	---	14,564	---	---	---	---	534,561
Hoyt Lakes	2,033	986,981	275,193	6,376	---	52,646	---	---	---	---	1,321,196
Hugo	14,201	58,516	27,072	1,818,919	---	11,745	95,690	---	---	---	2,011,942
Humboldt	42	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,124	120,272	82,376	5,068,030	---	2,091,111	---	226,304	---	13,800	7,601,893
Ihlen	56	---	---	---	---	---	---	---	---	---	---
Independence	3,668	16,099	3,608	275,699	---	---	---	---	---	---	295,406
International Falls	6,333	255,215	366,123	1,187,934	---	24,995	804,965	---	---	---	2,639,232
Inver Grove Heights	34,831	---	127,117	3,839,083	---	612,844	918,702	---	---	---	5,497,746
Iona	140	---	33,950	8,709	---	10,094	---	---	---	---	52,753
Iron Junction	87	52,760	---	---	---	---	---	---	---	---	52,760
Ironton	575	---	---	7,164	---	---	---	---	---	---	7,164
Isanti	5,409	11,366	49,091	475,189	---	2,353,534	14,000	---	---	---	2,903,180
Isle	773	62,595	4,957	999	---	---	---	---	---	---	68,551
Ivanhoe	553	---	21,277	152,036	---	13,419	---	---	---	---	186,732
Jackson	3,369	4,638	57,367	160,350	---	15,000	---	---	---	55,359	292,714
Janesville	2,280	20,059	105,829	629,866	---	19,675	---	---	---	---	775,429
Jasper	614	---	22,440	6,730	10,574	2,043	---	---	---	---	41,787
Jeffers	361	---	33,800	14,359	---	---	---	---	---	---	48,159
Jenkins	444	---	---	13,882	---	746	---	---	---	---	14,628

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	6,148	26,374	69,229	267,247	---	229,868	---	---	---	15,850	608,568
Kandiyohi	484	1,999	23,412	127,082	---	842	---	---	---	---	153,335
Karlstad	760	---	---	---	---	36,665	---	---	---	---	36,665
Kasota	671	---	---	2,445	---	---	---	---	---	---	2,445
Kasson	6,124	16,286	1,050,973	138,478	---	508,911	1,687,141	---	---	---	3,401,789
Keewatin	1,077	---	30,578	23,650	---	3,882	---	---	---	---	58,110
Kelliher	266	---	60,134	---	---	---	7,400	---	---	---	67,534
Kellogg	441	---	2,419	---	---	85,736	---	---	---	---	88,155
Kennedy	175	---	---	630	---	6,413	---	---	---	---	7,043
Kenneth	61	598	---	---	---	---	---	---	---	---	598
Kensington	298	---	---	---	---	16,679	---	---	---	---	16,679
Kent	80	---	---	---	---	---	---	---	---	---	---
Kenyon	1,828	29,756	9,875	---	---	3,094	---	---	---	---	42,725
Kerkhoven	736	11,732	44,284	---	---	16,325	---	---	---	---	72,341
Kerrick	66	---	3,744	---	---	---	---	---	---	---	3,744
Kettle River	177	---	3,982	---	---	---	---	---	---	---	3,982
Kiester	487	---	13,104	---	---	---	---	---	---	---	13,104
Kilkenny	131	---	449	---	---	986	---	---	---	---	1,435
Kimball	776	---	72,052	19,564	---	---	---	---	---	---	91,616
Kinbrae	10	---	---	---	---	---	---	---	---	---	---
Kingston	159	---	---	---	---	---	---	---	---	---	---
Kinney	169	---	---	---	---	1,000	---	---	---	---	1,000
La Crescent	5,074	497,128	129,526	673,625	---	---	---	---	---	---	1,300,279
La Prairie	671	---	---	234,196	---	63,221	---	---	---	---	297,417
La Salle	84	---	5,000	---	---	---	---	---	---	---	5,000
Lafayette	486	---	4,200	157,686	---	---	---	---	---	---	161,886
Lake Benton	674	11,316	---	3,933	---	---	3,124	---	---	---	18,373
Lake Bronson	225	---	---	---	---	---	---	---	---	---	---
Lake City	5,031	6,200	113,050	249,532	---	228,834	---	---	---	---	597,616
Lake Crystal	2,546	11,918	35,748	40,031	---	96,470	315,205	---	---	---	499,372
Lake Elmo	8,594	---	247,650	2,418,870	---	214,917	---	---	---	---	2,881,437
Lake Henry	103	---	17,370	---	---	---	---	---	---	---	17,370

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lake Lillian	235	3,623	---	10,720	---	3,722	---	---	---	---	18,065
Lake Park	800	---	52,768	1,042,899	215	675	10,000	---	---	---	1,106,557
Lake Saint Croix Beach	1,055	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,033	15,376	43,820	188,347	---	---	---	---	---	---	247,543
Lake Wilson	245	---	---	2,950	---	4,692	---	---	---	---	7,642
Lakefield	1,712	---	5,797	1,086,188	---	---	---	---	---	---	1,091,985
Lakeland	1,806	---	---	---	---	---	---	---	20,700	---	20,700
Lakeland Shores	303	---	---	---	---	---	---	---	---	---	---
Lakeville	59,361	322,873	1,481,399	16,061,224	---	2,755,690	36,181	---	763,508	---	21,420,875
Lamberton	810	22,885	35,212	146,367	---	2,433	---	---	---	---	206,897
Lancaster	342	---	---	---	---	7,821	---	---	---	---	7,821
Landfall	748	---	---	97,419	---	401	---	---	---	---	97,820
Lanesboro	755	---	7,270	226,069	---	102,613	---	---	---	---	335,952
Laporte	113	---	---	---	---	---	---	---	---	---	---
Lastrup	102	---	---	---	---	51,732	---	---	---	---	51,732
Lauderdale	2,461	2,438	---	---	---	---	389,616	---	---	---	392,054
Le Center	2,506	1,572	16,530	57,036	---	474	---	---	---	---	75,612
Le Sueur	4,073	---	44,283	4,700	---	1,777,009	8,732	143,498	---	7,777	1,985,999
Lengby	82	437	---	---	---	---	---	---	---	---	437
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas	50	120	291	---	---	---	---	---	---	---	411
LeRoy	938	---	820	---	---	29,280	---	---	---	---	30,100
Lester Prairie	1,692	108	53,678	746,637	---	3,937	---	---	---	---	804,360
Lewiston	1,593	---	156,006	111,873	---	---	91,448	---	49,602	---	408,929
Lewisville	240	---	---	---	---	---	---	---	---	---	---
Lexington	2,068	57,771	12,750	70,512	---	17,895	---	---	---	---	158,928
Lilydale	948	---	---	92,646	---	---	---	---	---	---	92,646
Lindstrom	4,458	2,444	48,357	162,813	---	216,944	61,952	---	---	---	492,510
Lino Lakes	21,129	131,129	263,136	2,065,569	---	225	---	---	---	---	2,460,059
Lismore	230	---	43,092	4,600	---	---	---	---	---	---	47,692
Litchfield	6,741	16,756	1,946	485,303	---	221,666	87,175	18,917	---	---	831,763
Little Canada	9,912	51,584	---	4,525,174	---	140,135	56,543	---	---	---	4,773,436
Little Falls	8,807	95,012	140,122	2,148,023	---	126,800	7,500	---	---	---	2,517,457

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Littlefork	624	---	78,000	---	---	---	---	---	---	---	78,000
Long Beach	348	---	---	10,635	---	---	---	---	---	---	10,635
Long Lake	1,851	140	48,714	45,282	---	77,768	58,144	---	---	---	230,048
Long Prairie	3,421	---	124,277	6,447	---	---	---	1,204,774	2,218	---	1,337,716
Longville	157	139	392	8,508	---	6,877	---	323,663	---	---	339,579
Lonsdale	3,821	85,769	45,400	1,963,065	---	243,269	---	---	---	---	2,337,503
Loretto	645	727	---	54,689	---	24,331	---	---	---	---	79,747
Louisburg	43	---	---	---	---	---	---	---	---	---	---
Lowry	297	4,120	2,338	---	---	---	---	---	---	---	6,458
Lucan	185	---	5,010	23,826	---	---	---	---	---	---	28,836
Luverne	4,704	---	291,915	272,636	---	302,707	139,702	---	---	---	1,006,960
Lyle	551	101	90,649	51,544	---	1,914	---	---	---	---	144,208
Lynd	442	---	25,225	56,250	---	---	---	---	---	---	81,475
Mabel	768	34,361	2,832	31,642	---	6,544	---	---	---	---	75,379
Madelia	2,320	---	149,996	---	---	43,894	460	---	---	---	194,350
Madison	1,500	13,103	24,682	125,291	---	631,474	---	---	134,642	2,352	931,544
Madison Lake	1,137	14,874	11,451	3,296,976	---	---	3,758	---	---	---	3,327,059
Magnolia	213	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,208	118,813	1,105	39,913	---	9,064	---	---	---	---	168,895
Mahtomedi	8,043	---	496,994	4,706,316	---	31,800	---	---	---	---	5,235,110
Manchester	54	---	4,736	---	---	---	---	---	---	---	4,736
Manhattan Beach	59	775	---	---	---	---	---	---	---	447	1,222
Mankato	41,202	---	336,209	19,272,895	---	400,467	47,889	---	---	---	20,057,460
Mantorville	1,217	113	23,479	417,509	---	4,074	---	---	---	---	445,175
Maple Grove	64,448	274,240	1,339,916	8,243,985	---	8,013,011	392,674	---	1,381,110	8,970,402	28,615,338
Maple Lake	2,109	12,261	34,996	1,344,109	---	373	---	---	---	---	1,391,739
Maple Plain	1,777	8,588	19,972	1,762,592	---	2,842	---	---	---	---	1,793,994
Mapleton	1,760	14,419	111,389	20,307	---	72,581	---	---	---	---	218,696
Mapleview	178	9,315	2,026	89,491	---	---	---	---	---	---	100,832
Maplewood	39,054	---	10,039,63	8,113,893	---	280,254	---	---	---	12,376	18,446,159
Marble	703	376	1,688	5,504	---	19,085	---	---	---	---	26,653
Marietta	151	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix	696	10,023	37,764	74,679	---	2,989	---	---	---	---	125,455

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Marshall	13,719	145,758	541,572	3,850,467	---	1,050,712	---	134,460	---	---	5,722,969
Mayer	1,829	12,241	15,397	332,610	---	16,673	931	---	---	---	377,852
Maynard	358	2,768	1,500	---	---	1,394	---	---	---	---	5,662
Mazeppa	846	4,522	100,022	7,556	---	---	---	---	---	---	112,100
McGrath	78	---	---	---	---	---	---	---	---	---	---
McGregor	389	8,708	21,883	37,907	---	11,675	---	11,741	---	---	91,914
McIntosh	630	---	17,541	---	---	---	---	---	---	---	17,541
McKinley	126	---	---	---	---	---	---	---	---	770,620	770,620
Meadowlands	137	100	---	---	---	---	---	---	---	---	100
Medford	1,242	947	27,233	49,196	---	10,425	---	---	---	---	87,801
Medicine Lake	387	---	22,964	---	---	---	---	---	---	---	22,964
Medina	5,831	42,192	383,292	868,882	---	213,503	119,401	---	122,220	---	1,749,490
Meire Grove	176	---	---	---	---	---	---	---	---	---	---
Melrose	3,659	5,718	63,483	186,502	---	4,892	38,068	---	---	---	298,663
Menahga	1,342	9,594	62,901	717,390	---	11,371	---	---	---	---	801,256
Mendota	202	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,124	15,198	623,436	3,376,084	---	66,053	---	---	---	---	4,080,771
Mentor	153	7,312	---	56,390	---	---	---	---	---	---	63,702
Middle River	306	---	---	---	---	---	---	---	---	---	---
Miesville	130	---	---	---	---	---	---	---	---	---	---
Milaca	2,911	---	454,082	160,475	---	32,033	---	---	---	---	646,590
Milan	357	---	2,500	60,190	---	---	250	---	---	---	62,940
Millerville	107	---	1,937	8,484	---	---	---	---	---	---	10,421
Millville	179	---	---	---	---	4,000	---	---	---	---	4,000
Milroy	247	---	---	6,760	---	52,519	1,657	---	---	---	60,936
Miltona	432	2,281	---	---	---	8,126	---	---	1,236,225	---	1,246,632
Minneapolis	411,273	696,000	---	102,422,000	---	14,729,231	---	---	---	---	117,847,231
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,378	6,275	20,607	170,014	---	112,361	---	---	---	35,000	344,257
Minnesota City	195	---	---	---	---	---	---	---	---	3,946	3,946
Minnesota Lake	674	1,670	18,562	24,297	---	15,225	---	---	---	---	59,754
Minnetonka	51,144	1,623,900	2,118,841	11,336,832	---	288,769	518,434	---	---	---	15,886,776
Minnetonka Beach	539	3,315	---	16,030	---	---	---	---	---	---	19,345

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnetrista	6,763	289,501	104,491	1,356,905	---	49,169	---	---	---	---	1,800,066
Mizpah	55	---	---	---	---	5,228	---	---	---	---	5,228
Montevideo	5,327	467,883	2,501,325	1,423,546	---	220,383	37,824	97,582	---	---	4,748,543
Montgomery	2,970	7,272	56,705	1,366	---	14,235	23,005	---	---	---	102,583
Monticello	13,125	---	---	934,326	---	1,286,557	---	---	---	---	2,220,883
Montrose	3,073	45,520	376,924	123,354	---	53,286	---	---	---	---	599,084
Moorhead	41,181	195,510	255,014	21,778,170	---	527,326	159,054	---	471,839	294,309	23,681,222
Moose Lake	2,796	1,092,963	---	10,424	---	166	---	---	---	---	1,103,553
Mora	3,523	16,386	30,384	96,077	---	50,858	15,482	98,533	---	7,720	315,440
Morgan	885	3,049	200,196	---	---	52,361	---	---	---	---	255,606
Morris	5,436	493	105,041	831,243	---	117,271	123,700	461,953	1,102,452	---	2,742,153
Morristown	999	---	124,814	12,224	---	9,420	---	---	---	25,067	171,525
Morton	388	18,443	---	1,234	---	14,366	238,000	---	---	296	272,339
Motley	663	1,711	37,357	39,045	---	14,578	---	---	---	---	92,691
Mound	9,318	---	4,321	1,208,994	---	44,179	4,286	---	---	---	1,261,780
Mounds View	12,444	299,372	81,766	2,738,419	---	224,025	---	---	---	---	3,343,582
Mountain Iron	2,903	442,652	29,645	1,118,562	---	10,750	---	---	---	---	1,601,609
Mountain Lake	2,149	6,363	48,093	---	---	15,150	1,788,375	---	475,716	---	2,333,697
Murdock	263	---	---	---	---	---	---	---	---	---	---
Myrtle	43	---	---	---	---	---	---	---	---	---	---
Nashua	62	---	---	157	345	---	---	---	---	---	502
Nashwauk	990	28,848	28,948	810,641	---	---	1,630	---	---	---	870,067
Nassau	64	---	---	---	---	---	---	---	---	---	---
Nelson	186	---	---	30,507	---	---	---	---	---	---	30,507
Nerstrand	310	---	5,371	---	---	---	---	---	---	---	5,371
Nevis	404	107	140,603	400	---	---	---	---	---	---	141,110
New Auburn	446	---	252,131	---	---	---	---	---	---	---	252,131
New Brighton	22,084	---	14,437	1,199,657	---	---	2,112,606	---	---	3,850,164	7,176,864
New Germany	407	---	---	2,808	---	---	---	---	734,231	---	737,039
New Hope	20,812	18,748	245,610	1,932,440	---	222,810	580,910	---	---	---	3,000,518
New London	1,312	---	---	759,311	---	---	---	---	---	---	759,311
New Munich	323	---	4,319	---	---	---	---	---	---	---	4,319
New Prague	7,439	81,163	41,198	1,198,399	---	97,664	---	---	---	---	1,418,424

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Richland	1,214	---	48,233	1,209,350	---	1,167	---	---	---	---	1,258,750
New Trier	121	---	---	21,598	---	---	---	---	---	---	21,598
New Ulm	13,519	---	132,090	3,473,502	---	450,881	---	2,956,547	---	---	7,013,020
New York Mills	1,227	1,478	91,774	38,749	---	32,900	---	---	---	21,793	186,694
Newfolden	378	---	---	---	---	56,517	---	---	---	---	56,517
Newport	3,482	5,482	22,591	2,877,025	---	6,945	---	---	---	112,261	3,024,304
Nicollet	1,116	---	9,800	341,106	---	---	---	---	---	---	350,906
Nielsville	89	4,584	---	---	---	---	---	---	---	---	4,584
Nimrod	69	---	---	---	---	---	---	---	---	---	---
Nisswa	2,015	38,987	105,114	571,015	---	---	---	---	---	12,637	727,753
Norcross	68	---	---	---	---	---	---	---	---	---	---
North Branch	10,286	---	---	19,549	---	1,908	---	---	---	---	21,457
North Mankato	13,610	383,897	114,185	2,034,139	---	408,879	432,170	---	---	99,030	3,472,300
North Oaks	4,793	2,283	35,363	83,579	52,844	---	---	---	---	---	174,069
North Saint Paul	12,006	---	20,526	2,109,540	---	128,031	847	---	---	---	2,258,944
Northfield	20,313	109,919	2,758,586	3,363,651	---	416,770	211,786	---	---	5,687	6,866,399
Northome	186	---	---	---	---	---	---	---	---	---	---
Northrop	214	---	---	633	---	---	---	---	---	---	633
Norwood Young America	3,731	---	79,226	67,689	---	28,470	885,924	---	---	---	1,061,309
Nowthen	4,496	---	22,499	---	---	6,759	---	---	---	---	29,258
Oak Grove	8,337	9,487	59,481	929,409	---	---	---	---	---	---	998,377
Oak Park Heights	4,648	---	---	4,149,898	---	46,151	341,710	---	---	2,284	4,540,043
Oakdale	28,655	---	17,832	4,192,042	---	78,236	---	---	---	---	4,288,110
Odessa	125	---	---	---	---	---	---	---	---	---	---
Odin	106	---	---	---	---	---	---	---	---	---	---
Ogema	187	300	27,907	---	---	---	---	---	---	---	28,207
Ogilvie	356	---	---	---	---	---	337,076	---	---	---	337,076
Okabena	187	---	---	3,280	---	---	---	---	---	---	3,280
Oklee	439	---	---	20,286	---	---	---	---	---	---	20,286
Olivia	2,445	---	49,103	597,791	---	2,150	259,532	---	---	---	908,576
Onamia	876	12,144	241,664	13,035	---	3,863	---	---	---	---	270,706
Ormsby	129	---	---	---	---	---	---	---	---	---	---
Orono	7,785	28,928	2,965,272	932,487	---	46,773	---	---	---	---	3,973,460

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Oronoco	1,406	---	38,421	458,689	---	14,275	---	---	---	---	511,385
Orr	301	5,780	100,282	---	---	---	---	---	---	---	106,062
Ortonville	1,871	98,020	39,464	---	---	2,934	---	422,276	---	---	562,694
Osakis	1,753	78,280	211,484	295,439	---	25,100	---	---	---	---	610,303
Oslo	310	---	1,135,470	---	---	---	---	---	---	---	1,135,470
Osseo	2,529	50,701	931,478	1,242,647	---	353,968	849,957	---	---	---	3,428,751
Ostrander	253	9,678	---	---	---	---	---	---	---	---	9,678
Otsego	14,968	50,841	1,104	1,439,940	---	182,822	---	---	14,140	---	1,688,847
Ottertail	603	---	7,075	65,421	---	---	---	---	---	---	72,496
Owatonna	25,660	409,331	854,112	1,481,644	---	927,296	---	329,140	614,426	---	4,615,949
Palisade	166	---	42,047	---	---	---	---	---	---	---	42,047
Park Rapids	3,901	622	164,361	207,700	---	327,103	---	2,285,049	---	---	2,984,835
Parkers Prairie	1,016	---	99,729	---	---	5,826	527	---	---	---	106,082
Paynesville	2,443	30,329	27,358	1,130,925	---	51,936	---	26,648	---	---	1,267,196
Pease	241	---	---	---	---	---	---	---	---	---	---
Pelican Rapids	2,498	27,719	19,786	615,840	---	69,433	---	1,500	---	---	734,278
Pemberton	246	---	5,680	5,607	---	6,028	---	---	---	---	17,315
Pennock	515	---	---	20,941	---	---	---	---	---	---	20,941
Pequot Lakes	2,265	4,433	274,361	553,018	---	104,195	---	---	---	---	936,007
Perham	3,204	17,407	251,142	694,731	---	79,786	---	314,714	---	---	1,357,780
Perley	87	3,263	---	89,075	---	---	---	---	---	---	92,338
Peterson	190	---	---	---	---	1,256	---	---	---	---	1,256
Pierz	1,378	1,259	---	238,140	---	---	---	---	---	---	239,399
Pillager	467	---	---	31,165	---	---	---	---	---	---	31,165
Pine City	3,203	---	28,801	245,316	---	422,734	---	---	---	---	696,851
Pine Island	3,355	23,340	527,988	2,198,650	---	53,156	21,624	---	---	---	2,824,758
Pine River	942	---	7,377	21,383	---	---	---	185,587	---	---	214,347
Pine Springs	418	---	---	---	---	---	---	---	---	---	---
Pipestone	4,239	312,218	798,990	169,769	---	16,274	---	7,200	---	2,305	1,306,756
Plainview	3,331	18,758	45,887	1,141,887	---	81,519	44,668	---	---	---	1,332,719
Plato	312	2,515	21,591	26,792	---	16,110	---	---	---	---	67,008
Plummer	297	---	---	70,850	---	---	---	---	---	---	70,850
Plymouth	73,633	---	364,141	15,137,036	---	8,059,527	---	---	---	130,612	23,691,316

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Porter	182	---	18,272	---	---	1,790	---	---	---	---	20,062
Preston	1,316	---	28,483	3,973,821	---	48,020	2,753	---	---	---	4,053,077
Princeton	4,732	44,206	99,671	159,101	---	140,476	247,641	---	---	---	691,095
Prinsburg	492	10,000	98,411	41,804	---	---	---	---	---	---	150,215
Prior Lake	24,911	271,417	238,222	3,997,497	---	216,889	767,285	---	---	846,980	6,338,290
Proctor	3,100	1,467	43,430	23,941	---	---	---	---	---	---	68,838
Quamba	113	---	---	---	---	---	---	---	---	---	---
Racine	433	61,023	---	---	---	---	---	---	---	---	61,023
Ramsey	24,811	456,679	86,715	2,069,386	---	1,076,172	---	---	---	---	3,688,952
Randall	638	---	5,745	28,390	---	---	---	---	---	---	34,135
Randolph**	465	---	20,196	200	---	425	---	---	---	---	20,821
Ranier	583	---	---	1,199	---	27,653	---	---	44,531	---	73,383
Raymond	763	---	---	57,895	---	---	---	---	---	---	57,895
Red Lake Falls	1,427	---	---	24,764	---	12,214	---	230,695	---	---	267,673
Red Wing	16,505	---	600,047	6,809,271	---	921,110	182,137	8,420	---	---	8,520,985
Redwood Falls	5,207	42,022	37,286	1,189,439	---	74,978	---	54,980	---	---	1,398,705
Regal	33	5,000	---	---	---	---	---	---	---	---	5,000
Remer	375	119,267	---	---	---	---	---	5,000	---	---	124,267
Renville	1,237	---	51,927	150,667	---	5,828	---	---	---	---	208,422
Revere	90	---	---	---	---	---	---	---	---	---	---
Rice	1,317	---	3,900	---	---	---	---	---	---	---	3,900
Richfield	36,157	---	83,176	4,878,820	---	1,045,332	279,327	---	---	---	6,286,655
Richmond	1,433	---	29,983	153,258	---	20,923	---	---	---	---	204,164
Richville	91	---	---	4,271	---	---	---	---	---	---	4,271
Riverton	109	12,089	537	10,000	---	---	---	---	---	---	22,626
Robbinsdale	14,512	---	66,010	1,186,208	---	975,092	---	---	---	---	2,227,310
Rochester	111,007	507,648	6,117,323	20,527,691	---	6,055,238	15,847,138	2,312,233	4,626,102	2,832,440	58,825,813
Rock Creek	1,600	---	---	---	---	---	---	---	---	---	---
Rockford	4,367	310,616	---	167,123	---	47,796	2,023,182	---	---	---	2,548,717
Rockville	2,509	2,987	47,031	128,737	---	11,546	---	---	---	---	190,301
Rogers	12,230	36,415	3,439,237	3,494,256	---	1,844,984	296,933	---	---	---	9,111,825
Rollingstone	659	---	7,308	---	---	---	---	---	---	---	7,308
Roosevelt	144	1,259	---	---	---	---	---	---	---	---	1,259

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Roscoe	99	---	---	---	---	---	---	---	---	---	---
Rose Creek	402	8,316	---	21,000	---	---	---	---	---	---	29,316
Roseau	2,663	---	32,756	6,051,387	---	61,823	16,812	123,097	---	---	6,285,875
Rosemount	22,490	3,426,165	296,718	3,865,216	---	1,842,055	40,278	---	---	---	9,470,432
Roseville	34,719	314,833	394,443	1,571,396	---	10,343,455	1,509,137	---	---	---	14,133,264
Rothsay	493	67,044	---	2,400	---	4,794	5,071	---	383,212	---	462,521
Round Lake	377	1,255	1,943	8,706	---	1,300	---	---	---	---	13,204
Royalton	1,236	1,055	74,619	40,600	---	58,870	36,015	---	---	---	211,159
Rush City	3,076	---	8,249	79,039	---	---	434,220	---	---	---	521,508
Rushford	1,753	7,494	324,853	1,596,297	---	71,657	11,248	297,029	---	---	2,308,578
Rushford Village	827	---	---	68,190	---	---	---	---	---	---	68,190
Rushmore	343	---	---	---	---	5,035	---	---	---	---	5,035
Russell	325	---	222,921	1,465	---	---	---	---	---	---	224,386
Ruthton	226	1,434	8,844	70,654	---	---	---	---	---	---	80,932
Rutledge	221	---	---	---	---	---	---	---	---	---	---
Sabin	541	4,000	---	---	---	---	---	---	---	---	4,000
Sacred Heart	524	---	33,866	130,609	---	45,665	---	---	616,621	---	826,761
Saint Anthony	8,965	38,826	283,189	2,514,626	---	49,464	---	---	497,781	---	3,383,886
Saint Anthony [Stearns]	86	1,422	---	---	---	---	---	---	---	---	1,422
Saint Augusta	3,404	2,167	67,393	78,934	---	100,006	---	---	---	---	248,500
Saint Bonifacius	2,364	191,753	---	198,960	---	---	---	---	---	---	390,713
Saint Charles	3,727	48,830	11,867	184,992	---	53,622	---	---	---	24,588	323,899
Saint Clair	865	23,515	97,839	---	---	79,884	---	---	---	---	201,238
Saint Cloud	66,462	648,618	633,433	13,884,416	---	1,397,496	---	3,165,794	3,999,239	---	23,728,996
Saint Francis	7,296	8,178	132,601	369,510	---	92,695	---	---	---	---	602,984
Saint Hilaire	279	---	---	---	---	---	---	---	---	---	---
Saint James	4,604	5,936	292,373	679,802	---	286,438	---	206,083	---	22,812	1,493,444
Saint Joseph	6,805	133,715	63,642	621,090	---	132,164	1,173	---	885,183	---	1,836,967
Saint Leo	97	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	47,933	---	16,901	1,845,182	---	337,505	72,400	---	---	---	2,271,988
Saint Martin	307	---	45,775	---	---	7,874	---	---	54,655	---	108,304
Saint Mary's Point	375	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,983	---	12,690	651,659	---	130,606	---	---	---	---	794,955

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Saint Paul	299,641	42,162,392	1,956,985	25,667,948	---	24,061,165	48,174	---	---	---	93,896,664
Saint Paul Park	5,314	34,435	232,045	1,740,590	---	55,593	---	---	---	---	2,062,663
Saint Peter	11,758	4,635	50,803	15,959	---	79,038	673,323	---	---	4,120,259	4,944,017
Saint Rosa	64	---	---	---	---	---	---	---	---	---	---
Saint Stephen	860	1,506	1,929	4,111	---	---	---	---	---	---	7,546
Saint Vincent	57	---	---	---	---	---	---	---	---	---	---
Sanborn	325	---	40,415	13,775	---	---	---	---	---	---	54,190
Sandstone	2,745	10,797	39,401	94,002	---	35,832	15,504	---	1,292	93,873	290,701
Sargeant	57	---	---	---	---	---	---	---	---	---	---
Sartell	16,949	41,549	169,809	881,104	---	1,751,479	52,453	---	---	---	2,896,394
Sauk Centre	4,406	1,602	322,240	344,288	---	73,945	80,712	---	---	---	822,787
Sauk Rapids	13,307	20,920	49,532	2,581,987	---	277,070	1,574,528	---	---	---	4,504,037
Savage	29,047	98,176	410,214	7,960,488	---	276,742	2,083,463	---	---	---	10,829,083
Scandia	4,023	26,036	190,048	---	---	9,929	---	---	---	---	226,013
Scanlon	987	776	---	35,717	---	---	---	---	---	---	36,493
Seaforth	77	---	---	---	---	2,512	---	---	---	---	2,512
Sebeka	707	---	9,353	---	---	14,645	---	---	---	---	23,998
Sedan	49	---	---	---	---	---	---	---	---	---	---
Shafer	1,052	---	5,795	---	---	---	---	---	---	---	5,795
Shakopee	39,523	---	39,193	6,145,983	---	1,059,981	---	---	---	---	7,245,157
Shelly	185	---	17,234	2,013	---	---	---	---	---	---	19,247
Sherburn	1,101	19,521	29,691	1,613,778	---	7,362	---	---	---	---	1,670,352
Shevlin	173	---	361	2,311	---	3,519	---	---	---	---	6,191
Shoreview	25,723	71,018	---	896,460	---	478,121	---	---	154,574	---	1,600,173
Shorewood	7,425	55,827	508,187	1,525,025	---	302,816	---	---	---	---	2,391,855
Silver Bay	1,860	16,681	39,190	29,075	---	40,526	5,895	---	---	---	131,367
Silver Lake	813	2,195	22,464	70,151	---	90,530	---	---	---	---	185,340
Skyline	290	---	---	---	---	---	---	---	---	---	---
Slayton	2,140	---	44,437	400,018	---	49,680	---	83,266	---	---	577,401
Sleepy Eye	3,541	1,135	---	178,461	---	98,522	829,687	---	---	---	1,107,805
Sobieski	189	---	---	---	---	---	---	---	---	---	---
Solway	89	---	---	---	---	---	---	---	---	---	---
South Haven	190	---	236,222	---	---	---	---	---	---	---	236,222

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
South Saint Paul	20,146	149,036	102,887	3,351,236	---	2,806,200	---	1,480,101	---	---	7,889,460
Spicer	1,194	---	---	51,736	---	58,112	319,164	---	---	---	429,012
Spring Grove	1,305	1,976	2,014	11,601	---	2,284	---	---	---	---	17,875
Spring Hill	87	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,513	---	45,202	1,714,609	---	20,035	673,539	---	---	---	2,453,385
Spring Park	1,809	---	---	155,319	---	---	---	---	---	---	155,319
Spring Valley	2,475	---	---	474,033	---	107,846	75,827	---	---	11,289	668,995
Springfield	2,096	60,254	405,797	33,369	---	75,677	---	74,771	---	---	649,868
Squaw Lake	109	---	10,000	---	8,950	---	---	---	---	---	18,950
Stacy	1,501	---	---	110,638	---	9,000	---	---	---	---	119,638
Staples	2,952	8,340	72,268	94,615	---	85,227	43,439	233,528	---	19,035	556,452
Starbuck	1,295	1,797	432,352	130,473	---	---	---	12,805	---	---	577,427
Steen	180	450	---	62,085	---	14,182	---	---	---	100	76,817
Stephen	662	7,450	60,655	336,323	---	23,355	---	152,280	---	---	580,063
Stewart	557	---	4,739	426,880	---	10,676	---	---	---	---	442,295
Stewartville	6,219	68,393	24,895	448,442	---	159,905	158,742	---	---	---	860,377
Stillwater	18,892	99,799	286,931	5,017,810	21,180	690,934	---	---	---	---	6,116,654
Stockton	719	16,958	---	192,228	---	18,008	---	---	---	---	227,194
Storden	212	---	42,573	---	---	---	---	---	---	---	42,573
Strandquist	71	---	---	---	---	1,464	---	---	---	---	1,464
Strathcona	41	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	418	102,117	---	20,632	---	967	---	---	---	36,114	159,830
Sunburg	96	2,662	4,550	131	---	645	8,501	---	---	---	16,489
Sunfish Lake	516	---	---	268,326	---	---	---	---	---	---	268,326
Swanville	341	7,290	---	21,890	---	---	---	---	---	---	29,180
Taconite	656	1,055	24,469	117,202	---	1,023	---	---	---	---	143,749
Tamarack	86	1,699	---	22,928	---	---	---	---	---	216	24,843
Taopi	56	---	---	---	---	---	---	---	---	---	---
Taunton	133	---	---	7,199	---	---	---	---	---	---	7,199
Taylors Falls	969	224	2,636	75,889	---	5,856	5,621	---	---	---	90,226
Tenstrike	209	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,722	30,300	74,372	1,761,445	---	388,828	---	---	---	---	2,254,945
Thomson	157	1,144	---	---	---	209	---	---	---	---	1,353

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Tintah	58	---	9,625	---	---	---	---	---	---	---	9,625
Tonka Bay	1,488	36,569	---	3,383	---	745	---	---	46,337	---	87,034
Tower	502	---	---	---	---	7,570	1,045,220	25,839	---	---	1,078,629
Tracy	2,135	975	38,790	150,093	---	102,122	---	23,105	---	4,850	319,935
Trail	44	---	---	---	---	---	---	---	---	---	---
Trimont	726	---	211,624	---	---	654	---	---	---	---	212,278
Trommald	102	---	---	---	---	---	---	---	---	---	---
Trosky	77	---	---	---	---	---	---	---	---	---	---
Truman	1,088	8,380	30,096	---	---	14,885	---	---	57,294	---	110,655
Turtle River	80	---	---	---	---	---	---	---	---	---	---
Twin Lakes	148	---	---	---	---	---	---	---	---	---	---
Twin Valley	809	712	34,366	---	---	---	---	---	---	---	35,078
Two Harbors	3,711	400,368	---	148,353	---	26,553	---	---	---	---	575,274
Tyler	1,129	18,127	63,129	14,625	---	7,680	---	---	---	---	103,561
Ulen	558	---	21,646	99,769	---	4,041	---	---	---	6,930	132,386
Underwood	341	---	3,600	---	---	3,650	---	---	---	---	7,250
Upsala	425	---	---	190,496	---	---	---	---	---	---	190,496
Urbank	50	3,229	---	---	---	12,000	---	---	---	---	15,229
Utica	277	---	---	25,122	---	---	---	---	---	---	25,122
Vadnais Heights	12,583	38,672	63,814	2,002,105	---	79,170	850,482	---	---	---	3,034,243
Vergas	347	---	---	32,196	---	22,500	---	---	---	---	54,696
Vermillion	429	44,017	---	---	---	---	---	---	---	---	44,017
Verndale	594	7,458	287,259	---	---	---	---	---	26,537	10,864	332,118
Vernon Center	323	---	---	19,950	---	---	---	---	---	---	19,950
Vesta	304	2,300	---	8,750	---	---	---	---	---	---	11,050
Victoria	8,462	2,027,671	41,443	2,317,429	---	385,038	72,866	---	---	---	4,844,447
Viking	100	---	4,065	---	---	---	---	---	---	---	4,065
Villard	251	---	29,666	---	---	---	---	---	---	---	29,666
Vining	73	1,801	220	---	---	---	---	---	---	---	2,021
Virginia	8,640	---	44,465	1,605,723	---	159,517	983,380	---	---	---	2,793,085
Wabasha	2,510	10,727	85,547	1,068,521	---	46,169	70,347	---	---	---	1,281,311
Wabasso	687	76,641	7,920	3,730	---	2,383	---	---	---	---	90,674
Waconia	11,520	30,939	67,045	2,879,849	---	210,070	---	---	---	---	3,187,903

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wadena	4,092	96,135	21,234	568,977	---	9,734,218	17,039	95,695	---	---	10,533,298
Wahkon	200	---	---	3,747	---	---	---	---	---	---	3,747
Waite Park	7,473	45,263	193,406	4,952,025	---	776	75,000	---	---	---	5,266,470
Waldorf	224	---	6,044	79,928	---	---	---	---	---	---	85,972
Walker	937	13,538	26,140	14,356	---	5,150	---	22,163	---	---	81,347
Walnut Grove	846	4,914	137,580	24,508	---	3,400	2,029	---	---	---	172,431
Walters	69	---	---	---	---	---	---	---	---	---	---
Waltham	152	---	---	16,250	---	---	---	---	---	---	16,250
Wanamingo	1,088	328	---	4,695	---	1,256	619,993	---	---	---	626,272
Wanda	82	10,780	---	32,000	---	---	---	---	---	---	42,780
Warba	180	---	---	---	---	---	---	---	---	---	---
Warren	1,576	---	---	439,352	---	---	63,986	---	---	62,409	565,747
Warroad	1,781	1,421	84,755	530,907	---	1,087,313	---	199,558	---	---	1,903,954
Waseca	9,365	35,284	830,288	1,934,726	---	160,452	---	626,416	---	---	3,587,166
Watertown	4,226	226,331	51,368	319,513	---	142,840	---	---	---	---	740,052
Waterville	1,880	---	61,363	694,900	---	47,080	38,585	---	---	---	841,928
Watkins	952	3,193	43,997	97,941	---	88,730	---	---	---	---	233,861
Watson	200	---	---	4,131	---	---	9,478	---	---	---	13,609
Waubun	403	---	---	---	---	---	---	---	---	---	---
Waverly	1,390	22,254	---	47,925	---	59,147	---	---	---	---	129,326
Wayzata	4,476	100,604	348,819	1,026,268	---	293,917	---	---	---	---	1,769,608
Welcome	662	3,000	---	52,541	---	2,942	2,200	---	---	---	60,683
Wells	2,297	7,517	11,145	1,323,737	---	24,473	---	---	---	2,128	1,369,000
Wendell	161	---	5,869	---	---	---	---	---	---	---	5,869
West Concord	787	---	1,000	608,111	---	---	---	---	---	---	609,111
West Saint Paul	19,800	---	261,147	5,278,019	---	2,821,031	---	---	---	---	8,360,197
West Union	103	---	---	---	---	---	---	---	---	---	---
Westbrook	731	---	2,507	8,934	---	6,892	---	---	---	---	18,333
Westport	55	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,392	1,679	15,512	250	---	26,231	---	33,650	---	---	77,322
White Bear Lake	24,159	68,164	385,745	5,838,461	---	275,518	2,091,069	---	---	15,880	8,674,837
Wilder	64	54,607	---	---	---	---	---	---	---	---	54,607

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 18**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Willemie	528	288	---	42,985	---	---	---	---	---	---	43,273
Williams	185	---	10,500	---	---	---	---	---	---	---	10,500
Willmar	19,731	156,135	891,433	4,521,285	---	569,777	---	26,460	---	---	6,165,090
Willow River	402	---	---	---	---	---	---	---	---	---	---
Wilmington	340	---	36,721	3,885	---	---	---	---	---	---	40,606
Wilton	256	---	---	3,250	---	---	---	---	---	---	3,250
Windom	4,636	22,185	346,327	46,324	---	16,627	17,519	258,370	---	---	707,352
Winger	221	---	---	---	---	---	---	---	---	---	---
Winnebago	1,412	22,220	32,887	---	---	---	---	---	---	---	55,107
Winona	27,581	---	626,381	2,064,767	---	215,654	---	---	---	---	2,906,802
Winsted	2,308	---	91,400	53,483	---	108,455	---	14,597	---	---	267,935
Winthrop	1,395	---	162,019	145,980	---	8,251	---	---	---	---	316,250
Winton	170	650	---	---	---	10,200	---	---	---	3,190	14,040
Wolf Lake	60	---	40,703	---	---	31,431	---	---	---	---	72,134
Wolverton	143	15,996	---	---	---	---	---	---	---	---	15,996
Wood Lake	424	---	---	26,500	---	---	---	---	---	---	26,500
Woodbury	66,119	91,418	339,247	7,672,202	---	11,819,447	74,068	---	---	---	19,996,382
Woodland	478	---	---	---	---	---	---	---	---	---	---
Woodstock	120	---	8,929	---	---	---	---	---	---	---	8,929
Worthington	12,986	2,475	251,575	738,457	---	202,961	546,748	---	---	---	1,742,216
Wrenshall	402	---	---	---	---	---	---	---	---	---	---
Wright	124	---	20,150	---	---	---	---	---	---	---	20,150
Wykoff	442	1,437	30,080	49,721	---	9,112	---	---	---	---	90,350
Wyoming	7,854	27,974	74,228	1,324,044	---	---	---	---	---	---	1,426,246
Zemple	96	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,297	84,730	---	200,439	---	15,792	417,685	---	---	---	718,646
Zumbro Falls	198	---	55,405	---	---	---	---	---	---	---	55,405
Zumbrota	3,345	---	165,549	310,917	---	4,887	---	---	---	7,024	488,377
<b>State Total</b>	<b>4,498,077</b>	<b>\$82,064,436</b>	<b>\$99,605,308</b>	<b>\$762,388,039</b>	<b>\$457,471</b>	<b>\$199,311,465</b>	<b>\$140,712,850</b>	<b>\$22,995,526</b>	<b>\$34,575,107</b>	<b>\$24,188,595</b>	<b>\$1,366,298,797</b>

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

This page left blank intentionally

**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	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	1,673	---	---	---	---	3,120,000	---	---	3,120,000	1,280,000	775,000
Adams	796	890,000	---	---	715,000	---	---	---	1,605,000	---	10,363
Adrian	1,220	---	---	---	1,175,000	2,690,000	---	---	3,865,000	1,775,000	1,017,028
Afton	2,949	3,290,000	---	---	---	---	---	---	3,290,000	---	---
Aitkin	2,151	2,554,000	95,000	---	---	930,000	---	---	3,579,000	1,970,000	1,154,105
Akeley	439	---	---	---	86,000	432,000	---	---	518,000	---	---
Albany	2,633	---	59,068	---	7,065,000	---	---	---	7,124,068	3,350,000	3,973,858
Albert Lea	17,945	---	---	---	16,295,000	1,420,000	---	---	17,715,000	1,835,000	3,191,705
Alberta	97	---	---	---	---	334,000	---	---	334,000	---	---
Albertville	7,262	---	---	---	10,975,000	5,855,000	---	---	16,830,000	10,680,000	2,999,851
Alden	647	---	---	---	198,000	---	---	---	198,000	---	176,742
Alexandria	13,182	7,460,000	---	---	15,645,000	3,300,000	---	---	26,405,000	6,735,000	3,572,009
Alpha	121	---	---	---	---	---	---	---	---	---	37,200
Altura	483	25,000	---	---	---	---	---	---	25,000	---	---
Alvarado	361	---	---	---	---	127,000	---	---	127,000	---	663,047
Andover	31,874	18,955,000	---	---	---	6,310,000	---	---	25,265,000	6,610,000	2,926,874
Annamdale	3,322	555,000	---	---	5,970,000	---	---	---	6,525,000	3,540,000	14,444,722
Anoka	17,586	2,750,000	13,450,000	---	---	---	2,445,000	---	18,645,000	9,515,000	2,502,460
Apple Valley	50,330	27,885,000	---	---	4,935,000	10,550,000	2,480,000	---	45,850,000	15,195,000	138,799
Appleton	1,374	6,393,408	---	---	795,000	4,760,000	---	---	11,948,408	3,255,500	1,537,415
Arco	78	---	---	---	---	40,000	---	---	40,000	---	---
Arden Hills	9,652	---	280,000	---	---	---	---	---	280,000	280,000	---
Argyle	646	---	---	---	181,000	2,188,000	---	---	2,369,000	181,000	644,000
Arlington	2,213	---	---	---	1,590,000	2,885,000	1,595,000	---	6,070,000	3,465,000	4,362,000
Ashby	449	---	---	---	1,205,000	1,694,000	---	---	2,899,000	790,000	114,702
Askov	358	---	---	---	---	259,000	---	---	259,000	---	234,958
Atwater	1,135	---	---	---	520,000	---	---	---	520,000	520,000	1,315,086
Audubon	532	1,478,000	---	---	245,000	830,000	---	---	2,553,000	2,520,000	308,510
Aurora	1,697	---	---	---	---	115,000	---	---	115,000	---	2,295,890
Austin	25,010	1,675,000	800,000	---	510,000	12,385,000	10,475,000	---	25,845,000	9,930,000	143,351
Avoca	141	---	---	---	---	406,200	---	---	406,200	---	65,000
Avon	1,444	1,730,870	---	---	10,844,130	4,896,855	---	---	17,471,855	6,065,000	---
Babbitt	1,505	1,430,000	---	---	125,000	---	---	---	1,555,000	---	692,230
Backus	242	173,481	---	---	---	---	---	---	173,481	---	933,608
Badger	381	257,000	---	---	---	178,000	---	---	435,000	---	286,822
Bagley	1,413	---	---	---	1,355,000	2,618,442	---	---	3,973,442	2,100,000	812,120
Balaton	631	---	---	---	1,240,000	2,755,807	---	---	3,995,807	1,865,000	323,233
Barnesville	2,621	1,756,000	---	---	2,355,000	4,445,000	8,663	---	8,564,663	3,420,000	2,715,065

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Barnum	611	---	---	---	---	292,000	---	---	292,000	---	680,184
Barrett	414	81,000	---	---	---	1,327,210	---	---	1,408,210	---	11,998
Battle Lake	888	---	---	---	---	3,652,000	---	---	3,652,000	---	1,583,000
Baudette	1,079	---	---	---	---	805,000	---	---	805,000	---	1,233,908
Baxter	8,002	5,990,000	---	---	9,175,000	9,755,000	---	---	24,920,000	12,610,000	7,125,667
Bayport	3,767	---	290,000	---	---	---	---	---	290,000	290,000	---
Beardsley	224	---	---	---	91,000	---	---	---	91,000	---	---
Beaver Bay	182	---	---	---	---	---	---	---	---	---	1,083,987
Beaver Creek	291	---	---	---	---	---	---	---	---	---	127,935
Becker	4,693	8,355,000	---	---	1,620,000	675,000	---	---	10,650,000	7,140,000	259,156
Bejou	94	---	---	---	---	---	---	---	---	---	219,254
Belgrade	734	---	577,000	---	100,000	395,000	950,000	---	2,022,000	1,377,000	2,367,562
Belle Plaine	6,572	---	---	---	8,228,800	9,866,200	1,255,000	---	19,350,000	7,415,000	6,332,563
Bellechester	168	---	---	---	---	---	---	---	---	---	111,200
Belview	370	---	---	---	---	1,204,232	---	---	1,204,232	990,000	23,741
Bemidji	14,376	9,200,000	---	---	3,435,000	10,670,000	44,000,000	---	67,305,000	14,870,000	2,051,181
Benson	3,163	1,780,000	---	---	---	1,070,000	5,095,000	---	7,945,000	---	5,359,920
Bertha	482	3,639,000	---	---	---	---	---	---	3,639,000	---	---
Bethel	477	815,000	---	---	---	---	---	---	815,000	815,000	518,000
Big Falls	232	---	---	---	---	638,500	---	---	638,500	---	---
Big Lake	10,587	---	1,840,000	---	14,315,000	12,214,545	2,695,454	---	31,064,999	10,360,000	19,289,000
Bigelow	236	---	---	---	---	---	---	---	---	---	737,300
Bigfork	454	---	---	---	---	33,000	---	---	33,000	---	896,900
Birchwood	858	---	---	---	106,613	---	---	---	106,613	---	---
Bird Island	1,010	---	---	---	250,000	5,420,000	347,215	---	6,017,215	5,482,000	3,463,955
Biscay	104	---	---	---	---	---	---	---	---	---	266,418
Biwabik	1,008	174,000	90,000	---	---	---	---	---	264,000	90,000	612,860
Blackduck	797	265,000	---	---	275,000	1,125,000	---	---	1,665,000	1,260,000	116,750
Blaine	62,066	19,150,000	2,235,000	---	9,260,000	4,085,000	---	---	34,730,000	8,020,000	6,158,250
Blomkest	157	---	---	---	---	989,435	---	---	989,435	989,435	---
Blooming Prairie	1,986	---	---	---	361,369	248,631	1,570,000	---	2,180,000	305,000	2,164,779
Bloomington	86,652	8,515,000	2,970,000	---	50,930,000	---	---	---	62,415,000	18,715,000	1,574,720
Blue Earth	3,309	6,161,435	---	---	5,196,515	---	---	---	11,357,950	2,905,000	9,712,775
Bluffton	209	35,873	---	---	---	385,616	---	---	421,489	---	---
Bock	102	---	---	---	---	214,000	---	---	214,000	---	---
Bovey	822	---	---	---	255,000	1,700,000	---	---	1,955,000	---	---
Boyd	163	---	---	---	---	888,600	---	---	888,600	---	---
Braham	1,812	---	820,000	---	660,000	2,209,818	---	---	3,689,818	820,000	159,000

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Brainerd	13,659	662,500	---	---	9,685,000	1,785,000	15,709,321	---	27,841,821	662,500	22,086,571
Brandon	497	---	---	---	1,915,000	2,320,000	---	---	4,235,000	1,370,000	126,429
Breckenridge	3,355	---	---	---	2,765,000	---	---	---	2,765,000	2,370,000	1,284,205
Breezy Point	2,408	---	---	---	2,150,000	---	---	---	2,150,000	2,150,000	5,712
Brewster	480	---	---	---	225,000	560,000	---	---	785,000	---	100,780
Bricelyn	358	135,000	---	---	---	1,283,000	---	---	1,418,000	---	---
Brooklyn Center	29,889	---	16,040,000	---	6,445,000	1,800,000	---	---	24,285,000	---	---
Brooklyn Park	78,362	19,820,000	4,415,000	---	1,365,000	16,510,000	3,470,000	---	45,580,000	13,815,000	32,982
Brooten	747	910,000	---	---	---	---	---	---	910,000	---	1,701,000
Browerville	777	---	---	---	310,000	1,595,000	100,000	---	2,005,000	100,000	2,396,731
Browns Valley	583	---	---	---	---	2,140,000	---	---	2,140,000	100,000	19,588
Brownsdale	686	---	---	---	1,050,000	13,000	---	---	1,063,000	---	---
Brownsville	462	220,000	---	---	---	910,409	---	---	1,130,409	165,409	---
Brownton	735	785,000	---	---	730,000	1,900,000	---	---	3,415,000	730,000	1,088,673
Buckman	287	---	---	---	---	---	---	---	---	---	20,000
Buffalo	15,911	25,794,999	---	---	1,975,000	61,556,560	5,035,000	---	94,361,559	45,137,560	1,943,735
Buffalo Lake	695	---	---	---	3,730,000	---	---	---	3,730,000	---	138,783
Buhl	1,005	235,000	---	---	---	---	---	---	235,000	235,000	192,150
Burnsville	61,747	775,000	5,460,000	---	16,925,000	15,305,000	4,695,000	14,970,000	58,130,000	1,925,000	---
Butterfield	584	---	---	---	---	208,000	---	---	208,000	---	2,754,604
Byron	5,264	---	---	---	7,515,000	3,940,000	---	---	11,455,000	3,870,000	388,743
Caledonia	2,824	---	---	---	440,120	532,880	---	---	973,000	580,000	2,315,790
Callaway	233	---	---	---	---	318,336	---	---	318,336	---	292,305
Calumet	369	---	---	---	---	---	---	---	---	---	174,810
Cambridge	8,338	---	---	---	9,150,936	13,724,067	---	---	22,875,003	---	10,711,883
Canby	1,757	---	1,765,000	---	255,000	3,457,000	---	---	5,477,000	210,000	8,729,158
Cannon Falls	4,108	---	---	---	10,344,000	2,365,000	---	---	12,709,000	5,125,000	5,940,318
Canton	348	---	---	---	---	391,000	---	---	391,000	---	39,828
Carlos	502	---	---	---	575,000	440,000	---	---	1,015,000	575,000	---
Carlton	1,004	---	---	---	---	1,449,500	---	---	1,449,500	---	1,238,000
Carver	4,293	---	---	---	5,725,000	7,150,000	---	---	12,875,000	3,060,000	1,671,000
Cass Lake	761	---	---	---	---	---	98,000	---	98,000	---	309,500
Cedar Mills	43	---	---	---	---	188,000	---	---	188,000	---	---
Center City	615	---	---	---	148,021	---	---	---	148,021	---	705,000
Centerville	3,931	---	---	---	8,695,000	---	---	---	8,695,000	2,165,000	---
Ceylon	350	---	---	---	---	110,000	---	---	110,000	110,000	87,600
Champlin	22,880	9,215,000	---	---	785,000	2,325,000	---	---	12,325,000	6,560,000	---
Chandler	264	---	---	---	---	---	---	---	---	---	645,490

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Chanhassen	24,503	9,550,000	635,000	---	1,705,000	9,905,000	---	---	21,795,000	11,495,000	---
Chaska	25,270	2,755,000	4,240,000	---	23,610,000	11,370,000	35,625,000	---	77,600,000	46,305,000	1,326,788
Chatfield	2,815	30,000	---	50,886	4,775,000	5,950,000	---	---	10,805,886	9,030,000	---
Chisago City	5,069	---	---	---	7,095,000	---	---	---	7,095,000	2,160,000	---
Chisholm	5,029	2,000,000	50,000	---	---	---	---	---	2,050,000	50,000	1,104,041
Chokio	389	180,000	---	---	---	885,000	---	---	1,065,000	885,000	421,000
Circle Pines	4,961	1,310,000	2,635,000	---	5,325,000	4,645,000	600,000	---	14,515,000	6,160,000	---
Clara City	1,319	6,005,000	---	---	---	3,640,000	---	---	9,645,000	665,000	1,723,373
Claremont	543	---	330,000	---	---	4,025,000	---	---	4,355,000	4,025,000	122,000
Clarissa	668	---	---	---	---	2,001,100	---	---	2,001,100	535,000	---
Clarkfield	831	---	1,005,000	---	---	2,130,000	159,343	---	3,294,343	2,130,000	---
Clear Lake	587	---	---	---	---	---	---	---	---	---	1,986,689
Clearbrook	522	415,000	---	---	---	120,000	---	---	535,000	535,000	305,542
Clearwater	1,775	680,000	---	---	---	---	---	---	680,000	680,000	6,742,911
Clements	149	---	---	---	---	---	---	---	---	---	41,960
Cleveland	721	521,986	---	---	---	2,066,725	---	---	2,588,711	930,000	140,900
Climax	276	---	---	---	---	---	---	---	---	---	108,999
Clinton	436	---	---	---	---	1,005,000	---	---	1,005,000	---	70,701
Clontarf	153	---	---	---	---	---	---	---	---	---	493,000
Cloquet	12,258	1,280,000	---	---	1,740,000	530,000	---	---	3,550,000	2,270,000	925,768
Cobden	34	---	---	---	---	---	---	---	---	---	85,900
Cokato	2,742	2,530,000	---	---	---	---	---	---	2,530,000	770,000	2,963,722
Cold Spring	4,081	---	---	---	5,171,000	---	---	---	5,171,000	1,905,000	3,566,000
Coleraine	1,972	---	600,000	---	---	600,000	---	---	1,200,000	205,000	2,089,848
Cologne	1,633	13,665,000	---	---	---	3,278,010	---	---	16,943,010	8,020,000	451,664
Columbia Heights	19,709	12,260,000	470,000	2,617,000	1,613,021	2,401,979	4,260,000	---	23,622,000	855,000	---
Columbus	3,887	1,670,000	---	---	6,891,000	---	4,480,000	---	13,041,000	3,135,000	---
Comfrey	365	---	---	---	---	247,000	575,743	---	822,743	---	542,000
Comstock	96	---	---	---	---	---	---	---	---	---	43,587
Conger	139	---	---	---	137,000	538,365	---	---	675,365	---	---
Cook	570	---	---	---	---	2,190,000	---	---	2,190,000	2,190,000	---
Coon Rapids	62,435	13,755,000	---	---	13,890,000	19,545,000	---	---	47,190,000	4,650,000	---
Corcoran	5,513	4,000,000	---	---	---	3,130,000	20,000	---	7,150,000	---	1,675,000
Cosmos	463	---	---	---	---	---	---	---	---	---	1,772,103
Cottage Grove	35,250	---	2,500,000	---	12,900,000	705,000	5,085,000	---	21,190,000	2,315,000	5,158,667
Cottonwood	1,207	492,000	---	---	667,000	---	---	---	1,159,000	432,000	1,585,000
Courtland	619	---	---	---	402,500	---	---	---	402,500	---	5,000
Cromwell	241	---	---	---	---	67,400	---	---	67,400	---	139,042

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Crookston	7,902	---	---	---	---	137,400	---	---	137,400	---	11,291,250
Crosby	2,370	---	---	---	1,530,000	4,236,079	---	---	5,766,079	---	185,993
Crosslake	2,193	2,165,000	---	---	1,855,000	2,620,000	---	---	6,640,000	3,715,000	29,430
Crystal	22,436	1,185,940	---	---	12,500,000	---	---	---	13,685,940	---	---
Currie	232	---	---	---	---	456,000	---	---	456,000	---	14,749
Dakota	311	---	---	---	---	---	---	---	---	---	176,000
Dalton	249	---	---	---	---	362,000	---	---	362,000	---	136,000
Danube	470	170,802	---	---	---	---	---	---	170,802	---	---
Darfur	103	---	---	---	---	157,000	---	---	157,000	---	181,900
Darwin	353	---	---	---	---	---	---	---	---	---	212,308
Dassel	1,460	---	---	---	850,000	355,000	---	---	1,205,000	850,000	3,973,981
Dawson	1,492	1,818,562	---	---	1,565,000	2,600,000	290,000	---	6,273,562	690,000	1,457,000
Dayton	5,011	---	---	---	38,540,000	2,335,000	---	---	40,875,000	9,965,000	2,532,389
De Graff	124	---	---	---	---	135,638	---	---	135,638	---	160,114
Deer Creek	324	51,500	---	---	---	695,400	---	---	746,900	---	8,311
Deer River	949	---	---	---	353,079	183,780	---	---	536,859	170,000	481,548
Deerwood	532	219,000	---	---	615,000	---	---	---	834,000	219,000	449,668
Delano	5,757	10,130,000	445,000	---	5,670,000	1,205,000	---	---	17,450,000	2,820,000	13,767,883
Delhi	66	---	---	---	---	67,700	---	---	67,700	---	30,635
Dellwood	1,094	830,000	---	---	---	---	---	---	830,000	---	---
Dennison	216	---	---	---	600,000	---	---	---	600,000	600,000	---
Dent	190	---	---	---	---	465,000	---	---	465,000	---	---
Detroit Lakes	9,053	419,999	325,000	---	23,737,000	---	4,380,284	---	28,862,283	2,635,000	3,597,020
Dexter	342	---	---	---	161,200	---	45,000	---	206,200	---	---
Dilworth	4,246	---	---	---	11,245,000	---	---	---	11,245,000	975,000	691,000
Dodge Center	2,724	---	---	---	4,455,000	575,000	---	30,000	5,060,000	2,085,000	---
Donnelly	238	---	---	---	335,000	---	---	---	335,000	---	38,300
Doran	49	---	---	---	---	---	---	---	---	---	27,126
Dover	757	---	---	---	494,000	---	175,000	---	669,000	---	198,181
Dovray	57	---	---	---	---	201,000	---	---	201,000	---	6,431
Duluth	86,367	89,640,568	---	---	16,814,432	44,343,242	---	---	150,798,242	37,724,999	59,053,351
Dumont	91	---	---	---	---	237,000	---	---	237,000	---	195,000
Dundas	1,458	1,295,000	580,000	---	---	4,495,000	---	---	6,370,000	2,140,000	492,249
Dunnell	160	---	---	---	---	---	---	---	---	---	202,660
Eagan	66,810	6,525,000	12,390,000	---	3,530,000	---	---	3,075,000	25,520,000	6,630,000	1,065,000
Eagle Bend	517	---	---	---	135,000	2,300,000	---	---	2,435,000	2,300,000	228,000
Eagle Lake	2,779	3,970,000	---	---	1,105,000	180,000	---	---	5,255,000	1,895,000	445,000
East Bethel	11,591	2,510,000	---	---	115,000	18,085,000	---	---	20,710,000	6,735,000	56,590

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
East Grand Forks	8,731	---	---	---	7,245,000	---	---	---	7,245,000	455,000	7,034,000
East Gull Lake	996	---	---	---	3,001,800	---	---	---	3,001,800	---	3,600,000
Echo	269	---	---	---	165,000	330,000	---	---	495,000	---	---
Eden Prairie	62,593	33,260,000	---	---	14,460,000	2,830,000	1,290,000	---	51,840,000	14,525,000	1,680,000
Eden Valley	1,047	---	---	---	1,320,000	359,000	---	---	1,679,000	359,000	3,612,292
Edgerton	1,147	---	---	---	---	---	---	---	---	---	191,000
Edina	50,261	30,200,000	---	---	20,880,000	44,420,000	21,560,000	50,970	117,110,970	21,485,000	---
Effie	126	---	---	---	---	---	---	---	---	---	293,006
Eitzen	239	---	---	---	---	---	---	---	---	---	315,999
Elba	146	---	---	---	---	---	---	---	---	---	131,258
Elbow Lake	1,165	---	---	---	2,775,000	---	---	---	2,775,000	2,510,000	1,554,052
Elgin	1,087	---	---	---	86,000	735,000	---	---	821,000	620,000	1,262,179
Elizabeth	170	---	---	---	---	418,000	---	---	418,000	---	19,000
Elk River	23,730	33,515,000	---	---	1,210,000	12,835,000	3,585,000	---	51,145,000	14,425,000	3,009,876
Elko New Market	4,472	2,650,000	---	---	3,600,000	2,820,000	---	---	9,070,000	2,740,000	2,545,709
Ellendale	675	---	---	---	---	1,605,000	---	---	1,605,000	---	2,302,391
Ellsworth	464	---	---	---	---	365,000	---	---	365,000	---	80,351
Elmore	586	---	---	---	405,000	2,852,000	---	---	3,257,000	---	612,000
Ely	3,491	2,745,000	570,000	---	---	5,430,000	---	---	8,745,000	570,000	2,327,719
Elysian	679	---	---	---	1,015,000	345,000	---	---	1,360,000	595,000	605,422
Emily	830	845,000	---	---	900,000	1,455,000	---	---	3,200,000	2,300,000	---
Emmons	386	---	---	---	---	---	---	---	---	---	83,000
Erhard	142	---	---	---	6,000	---	---	---	6,000	---	---
Erskine	505	46,298	---	---	---	482,000	---	---	528,298	---	274,824
Evan	77	---	---	---	---	---	---	---	---	---	312,500
Evansville	615	---	---	---	1,845,000	---	---	---	1,845,000	---	1,236,949
Eveleth	3,694	---	---	---	1,506,770	752,320	---	---	2,259,090	---	5,881,570
Excelsior	2,273	---	---	---	2,315,000	455,000	---	---	2,770,000	---	587,944
Eyota	2,040	---	---	---	1,225,000	3,315,000	---	---	4,540,000	2,690,000	---
Fairfax	1,197	---	---	---	4,310,000	3,162,927	---	---	7,472,927	1,655,000	73,192
Fairmont	10,464	---	---	---	15,410,000	1,335,000	---	---	16,745,000	10,160,000	33,815,421
Falcon Heights	5,398	---	---	---	445,000	---	---	---	445,000	---	750,000
Faribault	23,631	23,295,000	---	---	2,930,000	---	---	---	26,225,000	9,910,000	20,606,250
Farmington	22,386	13,575,000	---	---	15,630,000	945,696	---	---	30,150,696	7,770,000	785,000
Federal Dam	110	---	---	---	42,500	31,617	---	---	74,117	---	---
Fergus Falls	13,280	9,430,000	---	---	5,900,000	5,115,000	395,000	---	20,840,000	---	650,721
Fertile	859	---	700,000	---	---	3,000,000	---	---	3,700,000	---	491,890
Fifty Lakes	400	---	---	---	---	---	---	---	---	---	278,108

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Finlayson	310	---	---	---	---	285,000	---	---	285,000	285,000	144,226
Fisher	436	---	---	---	47,714	1,135,000	---	---	1,182,714	1,182,714	1,090,000
Flensburg	224	---	---	---	---	---	---	---	---	---	62,864
Floodwood	537	---	---	---	---	---	---	---	---	---	365,188
Foley	2,708	---	---	---	7,255,000	72,446	---	---	7,327,446	2,875,000	14,615
Forada	161	262,268	---	---	---	1,525,291	---	---	1,787,559	---	138,860
Forest Lake	19,484	9,865,000	925,000	---	---	5,590,000	22,105,000	---	38,485,000	5,560,000	824,739
Foreston	527	---	---	---	465,000	345,000	---	---	810,000	345,000	---
Fosston	1,530	2,350,000	180,000	---	660,000	600,000	30,000	---	3,820,000	2,950,000	7,947,899
Fountain	412	---	---	---	---	---	---	---	---	---	813,340
Franklin	490	205,000	---	---	---	1,296,000	---	---	1,501,000	---	2,209,524
Frazee	1,396	---	---	---	1,951,000	325,000	---	---	2,276,000	1,060,000	---
Freeport	668	---	---	---	3,608,911	1,329,000	---	---	4,937,911	2,675,000	---
Fridley	27,952	---	---	---	4,000,000	5,843,518	---	---	9,843,518	---	1,530,000
Frost	191	---	---	---	---	1,156,000	---	---	1,156,000	---	---
Fulda	1,290	---	440,000	---	---	1,355,000	---	---	1,795,000	---	145,003
Garfield	357	440,000	---	---	---	1,079,164	---	---	1,519,164	---	208,800
Garrison	211	281,000	---	---	---	---	---	---	281,000	---	---
Garvin	134	---	---	---	---	260,000	---	---	260,000	---	7,024
Gary	206	---	---	---	---	---	---	---	---	---	799,000
Gaylord	2,289	585,000	---	---	9,934,972	2,895,028	---	---	13,415,000	2,615,000	55,000
Gem Lake	413	760,000	---	---	---	---	---	---	760,000	---	---
Ghent	361	---	---	---	---	385,000	---	---	385,000	385,000	---
Gibbon	764	1,305,000	---	---	---	---	---	---	1,305,000	---	1,828,540
Gilbert	1,817	217,000	---	---	935,000	515,000	---	---	1,667,000	547,000	1,218,000
Glencoe	5,552	4,460,000	880,000	---	4,335,000	205,000	7,448,000	---	17,328,000	5,136,000	627,252
Glenville	626	---	---	---	232,500	---	---	---	232,500	---	---
Glenwood	2,560	---	---	---	---	---	478,523	---	478,523	---	1,457,000
Glyndon	1,416	3,160,000	---	---	15,000	---	---	---	3,175,000	---	2,652,526
Golden Valley	20,790	3,580,000	4,935,000	---	65,320,000	1,040,000	---	---	74,875,000	31,720,000	2,205,000
Gonvick	289	---	---	---	---	438,000	---	---	438,000	---	35,580
Good Thunder	555	---	---	---	220,000	304,000	---	---	524,000	---	20,000
Goodhue	1,183	1,275,000	85,000	---	890,000	1,635,000	---	---	3,885,000	620,000	---
Goodridge	136	---	---	---	---	---	---	---	---	---	23,000
Goodview	4,064	---	---	---	3,785,000	---	---	---	3,785,000	1,100,000	3,479,768
Graceville	582	---	---	---	---	3,506,000	---	---	3,506,000	1,785,000	99,950
Granada	289	---	---	---	---	300,550	---	---	300,550	---	---
Grand Marais	1,367	---	---	---	7,775,000	---	2,800,000	---	10,575,000	7,850,000	957,000

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Grand Meadow	1,161	975,000	500,000	---	---	---	---	---	1,475,000	830,000	534,668
Grand Rapids	11,114	5,750,000	790,000	---	19,950,000	8,315,000	---	---	34,805,000	1,325,000	22,359,868
Granite Falls	2,824	780,000	100,000	---	8,440,000	14,105,000	4,273,000	---	27,698,000	5,020,000	1,626,448
Green Isle	553	---	---	---	1,602,558	772,675	1,555,231	---	3,930,464	1,800,231	106,382
Greenbush	721	---	---	---	---	312,500	---	---	312,500	---	2,118,864
Greenfield	2,822	530,000	---	---	1,875,000	---	---	---	2,405,000	2,305,000	---
Greenwald	225	---	---	---	178,141	---	---	---	178,141	---	---
Grey Eagle	338	584,000	---	---	---	---	---	---	584,000	---	149,623
Grove City	626	---	---	---	---	---	450,000	---	450,000	450,000	1,040,924
Grygla	226	---	---	---	161,000	---	---	---	161,000	161,000	87,310
Hackensack	315	51,000	---	---	---	251,000	265,000	---	567,000	---	305,209
Hadley	54	854,000	---	---	---	---	---	---	854,000	---	---
Hallock	959	---	---	---	3,075,000	530,000	---	---	3,605,000	1,405,000	---
Ham Lake	15,666	1,955,000	---	---	---	---	---	---	1,955,000	---	---
Hamburg	501	---	---	---	120,000	1,040,000	---	---	1,160,000	---	873,927
Hampton	697	239,000	---	---	---	---	1,310,000	---	1,549,000	239,000	515,000
Hancock	772	205,000	---	---	---	3,155,000	---	---	3,360,000	3,360,000	---
Hanley Falls	289	---	---	---	50,000	---	---	---	50,000	---	1,226,314
Hanover	3,150	260,000	---	---	1,177,000	---	---	---	1,437,000	1,437,000	680,786
Hanska	380	---	---	---	613,000	395,000	---	---	1,008,000	---	913,779
Hardwick	193	---	---	---	---	---	---	---	---	---	84,566
Harmony	1,019	500,000	---	---	---	478,000	---	---	978,000	---	313,000
Harris	1,130	---	---	---	---	---	---	---	---	---	5,958,239
Hartland	307	---	---	---	125,900	1,230,000	---	---	1,355,900	---	---
Hastings	22,492	2,535,000	---	---	16,955,000	---	5,916,500	---	25,406,500	---	4,743,500
Hawley	2,137	4,569,000	1,270,000	---	---	342,000	355,000	---	6,536,000	905,000	2,907,116
Hayfield	1,340	---	35,000	---	850,000	2,565,000	1,835,000	---	5,285,000	3,315,000	1,755,976
Hayward	251	---	---	---	119,000	142,000	---	---	261,000	---	---
Hazel Run	61	---	---	---	---	69,900	---	---	69,900	---	---
Hector	1,104	1,955,000	---	---	300,000	8,455,000	252,421	---	10,962,421	---	317,964
Henderson	895	750,000	185,000	---	1,670,000	1,880,000	---	---	4,485,000	2,415,000	2,795,000
Hendricks	705	208,510	305,000	---	---	260,000	1,427,913	---	2,201,423	---	284,105
Hendrum	294	---	---	---	35,000	---	---	---	35,000	---	1,119,000
Henning	805	296,820	---	---	---	4,394,000	164,410	---	4,855,230	4,015,000	3,056,639
Henriette	93	---	---	---	---	---	---	---	---	---	41,086
Herman	434	---	---	---	508,050	1,151,950	---	---	1,660,000	1,360,000	239,590
Hermantown	9,726	---	---	---	17,965,000	---	7,265,000	---	25,230,000	3,110,000	213,316
Heron Lake	690	---	490,000	---	---	1,937,000	39,000	---	2,466,000	490,000	122,582

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Hewitt	254	119,000	---	---	---	---	---	---	119,000	---	18,398
Hibbing	16,340	5,395,000	970,000	---	---	3,321,000	345,199	---	10,031,199	---	16,175,181
Hill City	634	---	---	---	---	1,009,000	---	---	1,009,000	---	---
Hills	683	---	---	---	---	---	---	---	---	---	127,467
Hinckley	1,794	2,400,000	199,000	---	---	---	730,000	---	3,329,000	199,000	1,823,000
Hitterdal	205	---	---	---	---	---	---	---	---	---	525,000
Hoffman	650	765,000	---	---	1,265,000	1,590,000	---	110,000	3,730,000	2,355,000	1,604,841
Hokah	562	---	---	---	---	940,000	---	---	940,000	---	---
Holdingsford	713	940,000	---	---	---	3,808,000	---	---	4,748,000	---	110,000
Hopkins	18,971	14,965,000	4,120,000	---	10,015,000	---	5,420,000	---	34,520,000	11,270,000	194,868
Houston	970	805,000	---	---	---	320,000	---	---	1,125,000	---	216,949
Howard Lake	2,046	4,855,000	1,085,000	---	---	6,500,000	45,000	---	12,485,000	7,400,000	7,338,297
Hoyt Lakes	2,033	800,000	---	---	---	1,635,000	---	---	2,435,000	---	568,562
Hugo	14,201	13,535,000	---	---	2,330,000	---	---	---	15,865,000	5,835,000	---
Hutchinson	14,124	---	---	---	17,940,000	8,430,000	19,515,000	---	45,885,000	31,295,000	21,444,672
Ihlen	56	---	---	---	---	---	---	---	---	---	62,223
Independence	3,668	---	---	---	1,369,000	110,000	---	---	1,479,000	---	100,000
International Falls	6,333	---	---	---	---	---	10,900,000	---	10,900,000	10,900,000	15,000
Inver Grove Heights	34,831	9,780,150	3,950,000	---	9,675,000	17,045,000	---	---	40,450,150	17,580,000	56,823
Iona	140	---	---	---	---	672,000	---	---	672,000	---	---
Iron Junction	87	---	---	---	---	269,660	---	---	269,660	---	---
Ironton	575	---	---	---	---	---	---	---	---	---	224,958
Isanti	5,409	2,950,000	---	---	4,395,000	2,320,000	---	---	9,665,000	2,910,000	6,631,215
Isle	773	---	12,000	---	---	3,460,000	---	---	3,472,000	---	435,067
Ivanhoe	553	---	---	---	---	260,000	635,471	---	895,471	895,471	2,788,949
Jackson	3,369	585,000	240,000	---	1,180,000	3,220,000	3,420,000	---	8,645,000	3,420,000	6,162,793
Janesville	2,280	---	---	---	5,799,376	885,624	---	---	6,685,000	2,775,000	316,321
Jasper	614	---	---	---	205,000	226,000	463,091	---	894,091	---	258,771
Jeffers	361	---	---	---	980,000	---	---	---	980,000	---	258,000
Jordan	6,148	3,340,000	---	---	4,250,000	11,415,000	---	---	19,005,000	7,630,000	4,353,000
Kandiyohi	484	49,000	---	---	---	430,000	115,000	---	594,000	---	1,453,078
Karlstad	760	---	---	---	---	125,000	208,425	---	333,425	---	1,935,170
Kasson	6,124	2,605,000	1,655,000	---	2,959,935	---	1,355,000	---	8,574,935	1,270,000	7,341,066
Keewatin	1,077	---	---	---	---	---	---	---	---	---	328,417
Kelliher	266	---	---	---	45,000	---	---	---	45,000	---	---
Kellogg	441	---	---	---	390,000	---	---	---	390,000	---	233,000
Kennedy	175	---	---	---	---	57,000	---	---	57,000	---	111,943
Kenneth	61	---	---	---	---	199,000	---	---	199,000	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Kent	80	---	---	---	---	149,241	---	---	149,241	---	---
Kenyon	1,828	520,000	---	---	490,000	67,000	---	---	1,077,000	490,000	1,737,559
Kerkhoven	736	---	---	---	270,000	225,000	216,183	---	711,183	120,000	---
Kettle River	177	83,000	---	---	---	590,100	---	---	673,100	20,000	---
Kiester	487	---	355,000	---	---	---	---	---	355,000	355,000	95,000
Kilkenny	131	---	---	---	---	155,000	---	---	155,000	---	---
Kimball	776	---	---	---	3,998,000	400,000	---	---	4,398,000	---	---
La Crescent	5,074	---	---	---	4,485,000	7,410,000	---	---	11,895,000	9,630,000	351,000
La Salle	84	---	---	---	---	329,000	---	---	329,000	---	---
Lafayette	486	---	---	---	2,605,000	---	---	---	2,605,000	---	---
Lake Benton	674	---	---	---	---	2,493,268	---	---	2,493,268	---	268,728
Lake Bronson	225	---	---	---	---	---	---	---	---	---	681,000
Lake City	5,031	---	---	---	4,244,998	965,000	2,785,000	---	7,994,998	325,000	3,215,718
Lake Crystal	2,546	---	---	---	1,918,100	5,887,900	705,000	---	8,511,000	7,415,000	350,000
Lake Elmo	8,594	---	---	---	15,960,000	8,280,000	---	---	24,240,000	6,330,000	52,000
Lake Henry	103	110,000	---	---	---	---	---	---	110,000	---	---
Lake Lillian	235	---	---	---	---	---	---	---	---	---	536,000
Lake Park	800	---	---	---	---	310,000	320,000	---	630,000	---	1,290,520
Lake Saint Croix Beach	1,055	---	---	---	---	---	168,000	---	168,000	---	---
Lake Wilson	245	---	---	---	---	371,703	180,928	---	552,631	---	52,167
Lakefield	1,712	1,330,000	---	---	---	3,035,000	---	---	4,365,000	---	1,431,478
Lakeland	1,806	560,000	---	---	---	925,000	---	---	1,485,000	925,000	---
Lakeville	59,361	69,690,000	1,890,000	---	23,905,000	1,975,000	16,135,000	---	113,595,000	63,335,000	1,159,843
Lamberton	810	---	---	---	1,625,000	3,102,000	1,640,000	---	6,367,000	2,650,000	51,000
Lancaster	342	---	---	---	---	---	---	---	---	---	499,560
Landfall	748	---	---	---	---	32,553	---	---	32,553	---	3,619,661
Lanesboro	755	1,064,000	---	---	---	836,000	---	---	1,900,000	836,000	747,172
Laporte	113	---	---	---	---	768,000	---	---	768,000	---	---
Lauderdale	2,461	---	---	---	105,000	---	---	---	105,000	---	---
Le Center	2,506	---	---	---	7,570,000	1,245,000	---	---	8,815,000	5,510,000	4,446,741
Le Sueur	4,073	2,680,000	---	---	3,725,000	3,250,000	9,784,688	---	19,439,688	7,195,000	14,329,793
LeRoy	938	---	---	---	435,000	1,915,000	---	---	2,350,000	1,915,000	---
Lester Prairie	1,692	---	---	---	---	---	---	---	---	---	4,472,000
Lewiston	1,593	---	---	---	2,716,000	1,940,000	---	---	4,656,000	1,940,000	1,359,671
Lewisville	240	---	---	---	---	---	---	---	---	---	1,175,464
Lexington	2,068	---	---	---	1,105,000	865,000	---	---	1,970,000	340,000	365,932
Lilydale	948	298,000	---	---	---	---	---	---	298,000	---	2,280,000
Lindstrom	4,458	---	---	---	1,155,000	2,215,000	---	---	3,370,000	2,450,000	192,145

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Lino Lakes	21,129	3,375,000	4,985,000	---	7,445,000	195,000	---	---	16,000,000	---	2,756,000
Lismore	230	49,556	---	---	---	667,000	---	---	716,556	---	---
Litchfield	6,741	4,875,000	---	---	10,070,000	5,830,000	13,625,000	---	34,400,000	860,000	19,347,349
Little Canada	9,912	3,400,000	3,225,000	---	2,230,000	---	---	---	8,855,000	---	231,349
Little Falls	8,807	300,000	560,000	---	13,640,000	---	1,210,000	---	15,710,000	11,090,000	3,602,000
Littlefork	624	277,000	---	---	---	690,000	---	---	967,000	690,000	229,000
Long Beach	348	---	---	---	---	405,000	---	---	405,000	---	26,399
Long Lake	1,851	---	---	---	935,000	---	---	---	935,000	80,000	---
Long Prairie	3,421	---	---	---	2,740,000	2,241,000	---	---	4,981,000	1,090,000	4,458,294
Longville	157	---	---	---	---	450,000	---	---	450,000	---	108,684
Lonsdale	3,821	---	940,000	---	6,220,000	182,000	---	---	7,342,000	2,207,000	4,700,421
Loretto	645	---	---	---	---	---	---	---	---	---	493,000
Lowry	297	272,699	---	---	450,000	1,362,000	---	---	2,084,699	450,000	11,058
Lucan	185	---	---	---	---	326,000	---	---	326,000	---	---
Luverne	4,704	1,310,000	285,000	---	620,000	6,530,000	---	---	8,745,000	6,455,000	692,703
Lyle	551	114,000	174,000	---	---	14,146	---	---	302,146	---	---
Lynd	442	---	---	---	---	131,068	---	---	131,068	---	175,000
Mabel	768	48,000	75,000	---	---	---	---	---	123,000	---	2,968,211
Madelia	2,320	---	---	---	400,000	---	---	---	400,000	400,000	3,212,000
Madison	1,500	14,525,000	---	---	---	2,271,000	690,000	---	17,486,000	1,955,000	---
Madison Lake	1,137	---	---	---	4,981,306	1,228,694	---	---	6,210,000	145,000	2,543,434
Magnolia	213	440,000	---	---	---	---	---	---	440,000	---	---
Mahnomen	1,208	370,000	---	---	---	1,595,000	---	---	1,965,000	---	1,498,915
Mahtomedi	8,043	3,630,000	---	---	10,198,021	6,191,979	---	---	20,020,000	---	---
Manchester	54	48,000	---	---	89,000	---	---	---	137,000	---	---
Mankato	41,202	5,060,000	475,000	---	44,875,000	4,190,000	---	---	54,600,000	4,190,000	42,851,464
Mantorville	1,217	665,000	---	---	---	---	---	---	665,000	665,000	322,000
Maple Grove	64,448	65,575,000	---	---	62,275,000	---	---	---	127,850,000	70,085,000	6,539,997
Maple Lake	2,109	---	---	---	3,505,000	2,265,000	---	---	5,770,000	3,120,000	1,157,572
Maple Plain	1,777	355,000	---	---	2,885,000	2,223,000	---	---	5,463,000	---	2,547,042
Mapleton	1,760	---	---	---	4,742,000	---	---	---	4,742,000	2,117,000	1,732,058
Mapleview	178	---	---	---	---	114,000	---	---	114,000	---	---
Maplewood	39,054	13,200,000	1,885,167	---	53,150,000	5,050,000	---	7,845,000	81,130,167	20,245,000	467,842
Marble	703	338,000	---	---	---	---	---	---	338,000	---	52,000
Marine on Saint Croix	696	---	---	---	92,000	---	---	---	92,000	---	---
Marshall	13,719	875,000	1,750,000	---	29,645,000	16,060,000	44,395,000	---	92,725,000	8,170,000	1,308,742
Mayer	1,829	---	---	---	3,505,000	3,900,000	---	---	7,405,000	5,575,000	2,099,020
Maynard	358	---	---	---	---	2,699,000	---	---	2,699,000	---	376,651

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Mazeppa	846	---	---	---	1,735,000	---	---	---	1,735,000	850,000	---
McGrath	78	27,800	---	---	---	---	---	---	27,800	---	---
McGregor	389	224,000	---	---	---	1,274,000	---	---	1,498,000	---	26,203
McIntosh	630	234,000	---	---	160,000	3,508,711	---	---	3,902,711	355,000	1,029,191
Medford	1,242	---	---	---	978,997	26,003	---	---	1,005,000	460,000	3,360,046
Medina	5,831	8,550,000	575,000	---	2,684,148	5,375,000	---	---	17,184,148	5,460,000	120,852
Melrose	3,659	1,875,000	---	---	1,775,000	905,000	---	---	4,555,000	2,680,000	---
Menahga	1,342	3,705,000	---	---	1,485,000	655,000	---	---	5,845,000	15,000	715,000
Mendota	202	88,000	---	---	---	---	---	---	88,000	---	---
Mendota Heights	11,124	2,355,000	---	---	13,620,000	---	---	---	15,975,000	885,000	---
Mentor	153	---	---	---	---	---	---	---	---	---	26,483
Middle River	306	---	---	---	---	243,800	---	---	243,800	---	176,423
Miesville	130	---	---	---	---	---	---	---	---	---	16,141
Milaca	2,911	---	---	---	1,855,000	2,303,000	1,040,000	---	5,198,000	1,375,000	795,299
Milan	357	---	---	---	---	1,388,000	---	---	1,388,000	---	---
Miltona	432	---	---	---	307,300	213,000	---	---	520,300	---	1,076,047
Minneapolis	411,273	452,927,000	84,180,000	23,500,000	49,213,000	---	---	---	609,820,000	16,698,000	141,500,698
Minneota	1,378	260,000	---	---	1,360,000	---	---	---	1,620,000	---	770,000
Minnesota City	195	---	---	---	---	---	555,608	---	555,608	---	---
Minnesota Lake	674	---	---	---	513,000	---	---	---	513,000	---	---
Minnnetonka	51,144	7,020,000	---	---	---	3,190,000	---	---	10,210,000	---	---
Minnnetonka Beach	539	2,010,000	---	---	---	---	---	---	2,010,000	530,000	---
Minnetrissa	6,763	4,595,000	---	---	11,760,000	1,210,000	---	---	17,565,000	---	489,364
Montevideo	5,327	3,000,000	---	---	5,218,038	1,991,963	---	---	10,210,001	2,220,001	8,165,000
Montgomery	2,970	---	---	---	2,865,000	6,813,252	965,000	---	10,643,252	8,900,000	4,342,250
Monticello	13,125	15,887,000	---	---	10,010,000	---	985,000	---	26,882,000	14,887,000	385,000
Montrose	3,073	3,560,000	---	---	3,105,000	1,105,000	---	---	7,770,000	4,470,000	3,228,455
Moorhead	41,181	195,000	4,250,000	---	180,925,000	7,985,000	34,400,000	---	227,755,000	78,796,000	15,570,509
Moose Lake	2,796	2,065,000	---	---	---	1,490,000	590,000	---	4,145,000	1,490,000	3,673,180
Mora	3,523	1,920,000	---	---	565,000	265,000	---	---	2,750,000	---	1,292,000
Morgan	885	---	---	---	---	730,000	---	---	730,000	730,000	210,134
Morris	5,436	4,445,000	---	---	6,320,000	---	---	---	10,765,000	4,445,000	482,886
Morristown	999	---	---	---	---	---	535,000	---	535,000	---	383,391
Morton	388	---	168,701	---	---	1,537,000	---	---	1,705,701	---	225,000
Motley	663	2,265,000	---	---	---	356,000	---	---	2,621,000	356,000	4,293,048
Mound	9,318	6,549,000	7,530,000	---	19,113,825	26,731,175	---	---	59,924,000	19,210,000	200,000
Mounds View	12,444	848,928	---	---	225,000	---	---	---	1,073,928	---	104,292
Mountain Iron	2,903	908,000	---	---	895,000	---	450,000	---	2,253,000	1,105,000	4,603,017

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Mountain Lake	2,149	---	4,180,000	---	3,404,000	2,957,000	3,135,042	---	13,676,042	1,669,450	7,792,227
Murdock	263	---	---	---	117,000	---	---	---	117,000	---	19,443
Nashwauk	990	---	---	---	595,000	---	---	---	595,000	---	762,710
Nassau	64	81,613	---	---	---	---	---	---	81,613	---	---
Nerstrand	310	---	---	---	---	899,500	---	---	899,500	---	155,898
Nevis	404	56,805	---	---	---	380,000	---	---	436,805	---	3,987
New Auburn	446	---	---	---	1,220,000	716,406	---	---	1,936,406	---	106,276
New Brighton	22,084	---	36,840,000	---	3,135,000	---	---	---	39,975,000	---	---
New Germany	407	380,000	---	---	2,020,000	6,292,800	---	---	8,692,800	---	141,165
New Hope	20,812	---	4,025,000	---	---	1,015,000	3,505,000	---	8,545,000	4,485,000	2,193,000
New London	1,312	---	322,000	---	3,240,000	---	---	---	3,562,000	2,385,000	2,185,881
New Munich	323	---	---	---	---	---	---	---	---	---	435,108
New Prague	7,439	4,065,000	---	---	13,829,275	5,333,726	678,362	---	23,906,363	9,280,000	31,629,844
New Richland	1,214	---	435,000	---	2,339,000	735,000	---	---	3,509,000	1,180,000	2,845,899
New Ulm	13,519	---	---	---	14,358,000	11,067,000	---	784,839	26,209,839	4,650,000	3,310,928
New York Mills	1,227	770,000	495,000	---	190,000	4,176,000	---	---	5,631,000	1,265,000	---
Newfolden	378	---	---	---	98,000	178,000	---	---	276,000	---	480,000
Newport	3,482	4,395,000	---	---	---	1,445,000	---	---	5,840,000	235,000	123,000
Nicollet	1,116	352,000	315,000	---	2,854,000	1,135,000	---	---	4,656,000	570,000	576,818
Nielsville	89	---	---	---	---	153,300	---	---	153,300	---	12,000
Nisswa	2,015	3,100,000	---	---	---	---	1,272,000	---	4,372,000	1,785,000	1,248,474
North Branch	10,286	1,750,000	6,030,000	---	12,635,000	4,540,000	19,250,000	---	44,205,000	12,455,000	8,550,017
North Mankato	13,610	7,995,000	1,255,000	---	11,780,000	8,295,000	---	---	29,325,000	11,155,000	1,116,164
North Oaks	4,793	---	---	---	500,000	---	---	---	500,000	---	---
North Saint Paul	12,006	7,770,000	1,650,000	---	2,360,000	9,410,000	---	---	21,190,000	4,575,000	361,294
Northfield	20,313	1,100,000	741,000	---	7,400,712	16,204,288	25,830,000	---	51,276,000	---	9,881,594
Northome	186	---	---	---	---	---	---	---	---	---	145,581
Northrop	214	---	---	---	---	---	---	---	---	---	1,054,000
Norwood Young America	3,731	1,420,000	---	---	12,555,000	9,815,000	2,870,000	---	26,660,000	11,395,000	1,765,000
Nowthen	4,496	625,000	---	---	61,493	---	---	---	686,493	625,000	345,000
Oak Grove	8,337	---	1,580,000	---	---	---	---	---	1,580,000	---	367,000
Oak Park Heights	4,648	11,110,000	---	---	3,775,000	---	---	---	14,885,000	5,140,000	---
Oakdale	28,655	---	6,720,000	---	18,970,000	520,000	---	---	26,210,000	3,390,000	2,253,520
Odessa	125	---	---	---	---	382,000	---	---	382,000	---	47,006
Odin	106	---	---	---	8,981	200,737	---	---	209,718	---	51,463
Ogema	187	---	---	---	---	331,400	---	---	331,400	---	162,040
Ogilvie	356	---	145,000	---	---	155,000	---	---	300,000	145,000	1,066,200
Okabena	187	---	---	---	---	201,000	---	---	201,000	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	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			
Oklee	439	26,000	---	---	---	565,000	---	---	591,000	---	45,506
Olivia	2,445	---	---	---	8,916,124	2,292,000	---	---	11,208,124	2,645,000	8,091,633
Onamia	876	---	---	---	---	---	252,000	---	252,000	---	230,656
Ormsby	129	80,822	---	---	---	718,000	---	---	798,822	---	86,640
Orono	7,785	10,370,000	---	---	250,000	---	1,280,000	---	11,900,000	250,000	---
Oronoco	1,406	628,214	---	---	---	---	---	---	628,214	---	1,317,359
Orr	301	---	---	---	---	---	---	---	---	---	225,000
Ortonville	1,871	2,740,000	---	---	---	1,678,429	---	---	4,418,429	4,085,000	15,857,785
Osakis	1,753	---	---	---	3,000,000	1,708,000	---	---	4,708,000	3,000,000	803,000
Oslo	310	98,500	---	---	---	---	---	---	98,500	---	78,792
Osseo	2,529	7,300,000	1,795,000	---	---	---	1,150,000	---	10,245,000	1,285,000	1,150,000
Ostrander	253	---	---	---	---	296,000	---	---	296,000	---	---
Otsego	14,968	---	---	---	10,595,000	27,660,000	---	---	38,255,000	38,050,000	220,000
Ottertail	603	---	---	---	---	885,000	---	---	885,000	---	642,000
Owatonna	25,660	---	1,140,000	---	7,595,000	2,645,000	885,000	---	12,265,000	---	7,476,505
Park Rapids	3,901	13,455,000	---	---	---	1,025,000	---	---	14,480,000	5,655,000	2,135,731
Parkers Prairie	1,016	---	---	---	280,000	875,000	---	---	1,155,000	---	87,144
Paynesville	2,443	---	---	---	3,090,000	---	---	---	3,090,000	565,000	5,895,142
Pease	241	---	---	---	331,000	---	---	---	331,000	---	---
Pelican Rapids	2,498	571,350	---	---	1,718,650	55,000	735,000	---	3,080,000	1,525,000	11,039,769
Pemberton	246	37,201	---	---	---	---	---	---	37,201	---	970,185
Pennock	515	1,495,000	---	---	---	---	---	---	1,495,000	1,340,000	---
Pequot Lakes	2,265	---	---	---	---	1,145,000	---	---	1,145,000	1,145,000	833,467
Perham	3,204	---	---	---	9,944,700	1,650,000	3,305,000	---	14,899,700	8,360,000	6,999,467
Perley	87	---	---	---	---	341,341	---	---	341,341	---	---
Peterson	190	---	---	---	---	---	---	---	---	---	369,000
Pierz	1,378	246,000	---	---	---	---	---	---	246,000	---	287,000
Pillager	467	---	---	---	1,441,350	176,650	---	---	1,618,000	1,510,000	855,000
Pine City	3,203	14,295,000	335,000	---	---	85,000	---	---	14,715,000	10,405,000	---
Pine Island	3,355	10,200,000	---	---	---	650,000	---	---	10,850,000	5,915,000	---
Pine River	942	---	---	---	---	230,000	---	---	230,000	---	235,225
Pipestone	4,239	3,315,000	550,000	---	2,721,000	7,154,000	1,025,364	---	14,765,364	3,915,000	3,093,308
Plainview	3,331	2,906,000	---	---	---	238,000	---	---	3,144,000	106,000	667,422
Plato	312	---	---	---	---	---	---	---	---	---	449,903
Plummer	297	44,000	---	---	---	---	---	---	44,000	---	286,752
Plymouth	73,633	41,125,000	2,925,000	---	---	---	---	---	44,050,000	24,045,000	---
Porter	182	---	---	---	---	---	---	---	---	---	107,862
Preston	1,316	5,208,607	---	188,566	---	636,393	240,000	---	6,273,566	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Princeton	4,732	---	---	---	1,783,000	20,242,159	7,310,000	---	29,335,159	7,470,000	2,740,000
Prinsburg	492	---	---	---	---	2,230,000	322,497	---	2,552,497	---	344,418
Prior Lake	24,911	15,290,000	245,000	---	10,595,000	7,510,000	---	---	33,640,000	14,380,000	2,667,924
Proctor	3,100	---	---	---	5,760,000	40,000	---	---	5,800,000	40,000	58,000
Quamba	113	232,000	---	---	---	542,000	---	---	774,000	---	---
Racine	433	305,000	---	---	---	---	---	---	305,000	305,000	---
Ramsey	24,811	390,000	7,320,000	---	22,905,000	---	---	---	30,615,000	3,480,000	1,450,000
Randall	638	273,000	---	---	---	540,000	---	---	813,000	---	656,000
Ranier	583	---	---	---	445,000	1,206,000	---	---	1,651,000	---	59,000
Raymond	763	---	---	---	1,860,000	---	---	---	1,860,000	555,000	1,983,000
Red Lake Falls	1,427	2,990,000	---	---	660,000	425,000	---	---	4,075,000	1,470,000	308,000
Red Wing	16,505	6,505,000	---	---	---	14,684,000	---	---	21,189,000	---	2,710,345
Redwood Falls	5,207	4,195,000	---	---	---	25,576,080	---	---	29,771,080	6,880,001	230,000
Remer	375	162,708	---	---	36,101	---	---	---	198,809	---	411,879
Renville	1,237	335,000	---	---	---	430,000	105,000	---	870,000	870,000	3,834,143
Revere	90	---	---	---	---	81,300	---	---	81,300	---	---
Rice	1,317	---	---	---	104,667	---	---	---	104,667	---	853,000
Richfield	36,157	---	7,685,000	---	24,460,000	10,355,000	---	---	42,500,000	7,685,000	---
Richmond	1,433	---	---	---	---	4,445,000	---	---	4,445,000	1,630,000	6,130,786
Robbinsdale	14,512	5,885,000	4,695,000	---	1,340,000	6,620,000	---	---	18,540,000	3,765,000	---
Rochester	111,007	24,900,000	7,895,273	---	---	170,990,000	125,895,000	---	329,680,273	60,840,000	2,665,296
Rock Creek	1,600	---	---	---	---	---	---	---	---	---	35,648
Rockford	4,367	2,360,000	---	---	4,735,000	4,795,000	1,630,000	---	13,520,000	3,490,000	286,646
Rockville	2,509	---	---	---	115,000	3,850,000	2,000,000	---	5,965,000	1,925,000	4,842,710
Rogers	12,230	---	595,000	---	8,805,000	---	4,625,000	---	14,025,000	7,105,000	2,138,571
Rollingstone	659	---	---	---	2,545,000	199,000	---	---	2,744,000	1,135,000	---
Roscoe	99	---	---	---	---	221,000	---	---	221,000	---	---
Rose Creek	402	573,000	---	---	---	---	---	---	573,000	---	61,634
Roseau	2,663	151,215	---	---	---	---	---	---	151,215	---	2,577,207
Rosemount	22,490	2,010,000	5,820,000	---	7,180,000	1,400,000	---	1,105,000	17,515,000	1,995,000	---
Roseville	34,719	29,540,000	---	---	---	---	---	---	29,540,000	3,980,000	1,240,000
Rothsay	493	---	---	---	681,616	1,872,384	---	---	2,554,000	162,384	252,570
Royalton	1,236	---	---	---	39,000	1,490,000	---	---	1,529,000	1,490,000	680,771
Rush City	3,076	645,000	---	---	392,000	---	---	---	1,037,000	---	3,099,373
Rushford	1,753	695,000	65,000	---	4,880,000	---	556,000	---	6,196,000	440,000	4,088,033
Rushford Village	827	325,000	---	---	---	117,281	---	---	442,281	---	319,945
Rushmore	343	65,000	---	---	---	---	---	---	65,000	65,000	522,876
Russell	325	---	---	---	---	---	---	---	---	---	216,828

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Ruthlon	226	---	---	---	---	105,000	---	---	105,000	---	46,247
Sabin	541	---	---	---	1,219,080	---	416,330	---	1,635,410	---	509,267
Sacred Heart	524	484,000	---	---	---	1,038,548	---	---	1,522,548	---	1,843,157
Saint Anthony	8,965	9,825,000	---	7,920,000	14,480,000	150,000	1,330,000	---	33,705,000	9,870,000	---
Saint Augusta	3,404	1,040,000	---	---	---	---	---	---	1,040,000	---	4,813,000
Saint Bonifacius	2,364	2,145,000	---	---	1,170,000	200,000	---	---	3,515,000	3,515,000	540,000
Saint Charles	3,727	532,600	---	---	1,882,400	---	2,010,000	---	4,425,000	3,892,400	51,663
Saint Clair	865	---	---	---	177,330	2,418,268	---	---	2,595,598	257,000	---
Saint Cloud	66,462	28,515,000	2,155,000	---	39,435,000	59,590,000	4,030,000	---	133,725,000	12,210,000	57,344,538
Saint Francis	7,296	---	---	---	1,310,000	7,155,000	7,780,000	---	16,245,000	3,825,000	7,267,022
Saint Hilaire	279	6,800	---	---	---	---	---	---	6,800	---	737,355
Saint James	4,604	2,545,000	---	---	---	7,945,000	1,587,342	---	12,077,342	1,940,000	181,000
Saint Joseph	6,805	590,000	---	---	5,750,000	8,630,000	90,000	---	15,060,000	9,150,000	5,593,536
Saint Louis Park	47,933	---	4,530,000	---	23,625,000	16,700,000	---	---	44,855,000	12,965,000	33,075
Saint Martin	307	---	10,000	---	162,000	65,000	---	---	237,000	---	756,607
Saint Michael	16,983	1,985,000	---	---	21,862,730	---	6,757,270	---	30,605,000	---	---
Saint Paul	299,641	240,792,075	13,880,000	30,440,000	26,092,925	---	307,271,047	7,755,000	626,231,047	120,088,000	189,851,429
Saint Paul Park	5,314	---	---	---	4,245,000	---	---	---	4,245,000	---	1,364,468
Saint Peter	11,758	4,720,000	3,874,207	---	---	16,760,000	10,845,000	---	36,199,207	22,660,000	38,489,135
Sanborn	325	---	---	---	---	917,000	---	---	917,000	---	59,337
Sandstone	2,745	895,000	---	---	---	3,870,000	---	---	4,765,000	---	402,000
Sargeant	57	---	---	---	---	60,000	---	---	60,000	---	---
Sartell	16,949	---	---	---	22,000,000	16,090,000	---	---	38,090,000	38,090,000	11,745,494
Sauk Centre	4,406	2,740,943	70,000	---	2,305,000	10,570,000	---	---	15,685,943	10,815,000	5,862,442
Sauk Rapids	13,307	4,380,000	---	---	2,160,000	6,105,000	---	---	12,645,000	7,560,000	4,979,418
Savage	29,047	13,130,000	---	---	39,456,200	18,853,800	100,000	---	71,540,000	30,890,000	5,026,395
Scandia	4,023	---	---	---	375,000	---	---	---	375,000	---	655,000
Scanlon	987	---	---	---	---	230,000	---	---	230,000	---	---
Seaforth	77	---	---	---	---	341,000	---	---	341,000	---	---
Sebekka	707	3,144,400	---	---	---	293,600	---	---	3,438,000	218,000	114,942
Sedan	49	---	---	---	36,500	---	---	---	36,500	---	---
Shafer	1,052	190,000	---	---	---	1,090,000	---	---	1,280,000	1,280,000	597,032
Shakopee	39,523	660,000	---	---	13,170,000	8,815,000	---	---	22,645,000	14,340,000	---
Shelly	185	---	---	---	---	441,200	---	---	441,200	---	77,401
Sherburn	1,101	6,614,662	---	---	480,000	---	1,053,000	---	8,147,662	2,215,000	---
Shoreview	25,723	15,645,000	350,000	---	2,620,000	11,375,000	---	---	29,990,000	7,440,000	9,635,000
Shorewood	7,425	---	---	---	---	2,160,000	8,135,000	---	10,295,000	9,260,000	---
Silver Bay	1,860	---	---	---	93,635	---	167,813	---	261,448	---	1,032,736

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Silver Lake	813	105,000	---	---	939,000	165,000	---	---	1,209,000	270,000	---
Skyline	290	---	---	---	---	190,000	---	---	190,000	190,000	502,000
Slayton	2,140	---	---	---	613,525	---	530,304	---	1,143,829	---	207,927
Sleepy Eye	3,541	---	---	---	7,720,000	4,116,000	---	---	11,836,000	2,405,000	2,849,000
South Haven	190	---	---	---	---	428,000	---	---	428,000	---	---
South Saint Paul	20,146	14,095,000	---	---	1,395,000	---	2,260,000	---	17,750,000	1,700,000	7,405,800
Spicer	1,194	2,760,000	---	---	1,415,000	---	---	---	4,175,000	2,790,000	54,000
Spring Grove	1,305	700,000	430,000	---	---	---	---	---	1,130,000	---	3,441,684
Spring Lake Park	6,513	3,936,141	---	---	---	---	---	---	3,936,141	---	2,437,748
Spring Park	1,809	900,000	---	---	---	---	---	---	900,000	---	---
Spring Valley	2,475	---	280,000	---	3,010,000	1,180,000	810,000	---	5,280,000	570,000	---
Springfield	2,096	---	---	---	3,679,875	395,125	2,172,739	---	6,247,739	1,335,000	---
Squaw Lake	109	---	---	---	---	---	---	---	---	---	107,203
Stacy	1,501	355,000	---	---	2,085,000	---	1,470,000	---	3,910,000	2,085,000	2,472,114
Staples	2,952	1,435,000	---	---	6,515,000	880,000	---	---	8,830,000	845,000	3,359,875
Starbuck	1,295	2,540,000	---	---	625,000	305,000	---	---	3,470,000	2,845,000	639,800
Steen	180	---	---	---	---	---	---	---	---	---	6,960
Stephen	662	2,570,000	---	---	232,108	815,097	---	---	3,617,205	2,963,000	148,168
Stewart	557	295,000	---	---	855,000	467,000	---	---	1,617,000	---	1,862,652
Stewartville	6,219	3,045,000	---	---	3,933,000	1,980,000	---	---	8,958,000	1,760,000	---
Stillwater	18,892	23,835,000	4,500,000	---	---	3,180,000	---	---	31,515,000	11,720,000	---
Stockton	719	---	---	---	---	---	---	---	---	---	10,000
Storden	212	125,000	---	---	1,553,000	---	---	---	1,678,000	215,000	8,513
Strandquist	71	---	---	---	---	---	---	---	---	---	119,650
Sturgeon Lake	418	---	---	---	---	---	---	---	---	---	8,684,828
Sunburg	96	---	---	---	---	---	---	---	---	---	178,819
Sunfish Lake	516	549,000	---	---	---	---	---	---	549,000	---	---
Swanville	341	---	---	---	---	---	---	---	---	---	1,478,000
Tamarack	86	---	---	---	---	---	---	---	---	---	2,892
Taopi	56	---	---	---	---	---	---	---	---	---	31,735
Taylors Falls	969	---	725,000	---	1,250,000	---	---	---	1,975,000	---	1,093,712
Thief River Falls	8,722	---	---	---	5,610,000	6,426,051	---	---	12,036,051	2,415,000	---
Thomson	157	---	---	---	---	---	---	---	---	---	146,018
Tintah	58	---	---	---	---	---	---	---	---	---	78,881
Tower	502	---	320,000	---	---	82,000	365,799	---	767,799	82,000	385,000
Tracy	2,135	3,084,495	---	---	5,770,000	---	---	---	8,854,495	1,445,000	681,176
Trimont	726	---	---	---	---	---	113,870	---	113,870	---	997,341
Trosky	77	---	---	---	---	---	---	---	---	---	42,000

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	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			
Truman	1,088	490,000	---	---	358,000	---	2,230,000	---	3,078,000	---	---
Twin Valley	809	---	---	---	---	2,770,000	---	---	2,770,000	2,770,000	25,106
Two Harbors	3,711	---	---	---	---	---	---	---	---	---	4,776,920
Tyler	1,129	291,375	---	---	---	2,018,626	---	---	2,310,001	2,310,001	4,702,365
Ulen	558	---	---	---	---	1,336,300	---	---	1,336,300	112,300	1,422,000
Underwood	341	---	---	---	---	1,684,000	187,000	---	1,871,000	---	---
Upsala	425	---	675,000	---	---	294,000	---	---	969,000	294,000	191,770
Urbank	50	---	---	---	---	---	97,000	---	97,000	---	---
Utica	277	---	---	---	271,148	---	---	---	271,148	---	70,000
Vadnais Heights	12,583	6,810,000	331,000	---	579,000	---	---	---	7,720,000	---	400,000
Vergas	347	---	---	---	330,000	300,000	132,000	---	762,000	300,000	---
Vermillion	429	---	---	---	---	200,000	---	---	200,000	200,000	---
Verndale	594	---	---	---	---	202,000	---	---	202,000	202,000	841,103
Vernon Center	323	---	---	---	40,742	---	---	---	40,742	---	---
Vesta	304	---	---	---	110,000	771,926	---	---	881,926	---	19,000
Victoria	8,462	---	1,075,000	---	13,520,000	6,285,000	8,830,000	---	29,710,000	18,075,000	228,577
Viking	100	---	---	---	---	564,000	---	---	564,000	---	---
Villard	251	30,000	---	---	---	1,286,000	---	---	1,316,000	345,000	---
Virginia	8,640	3,402,500	---	---	---	8,582,500	---	---	11,985,000	5,995,000	34,858,618
Wabasha	2,510	---	200,000	---	4,160,000	651,000	---	---	5,011,000	851,000	2,811,000
Wabasso	687	---	475,000	---	575,000	2,518,000	169,043	---	3,737,043	1,515,000	24,515
Waconia	11,520	---	---	---	12,340,000	19,260,000	10,432,386	---	42,032,386	10,200,000	---
Wadena	4,092	275,000	---	---	1,120,000	---	---	---	1,395,000	855,000	4,598,010
Wahkon	200	---	---	---	---	1,045,000	---	---	1,045,000	---	835,000
Waite Park	7,473	---	3,990,000	---	10,135,000	3,835,000	---	---	17,960,000	11,675,000	1,237,051
Waldorf	224	---	---	---	---	---	---	---	---	---	66,850
Walker	937	700,000	---	---	---	---	---	---	700,000	295,000	823,009
Walnut Grove	846	---	---	---	---	3,935,000	---	---	3,935,000	1,580,000	---
Walters	69	---	---	---	---	176,617	---	---	176,617	---	---
Waltham	152	---	---	---	---	184,000	---	---	184,000	---	---
Wanamingo	1,088	---	550,000	---	3,865,000	841,000	206,250	---	5,462,250	4,135,000	764,477
Wanda	82	---	---	---	---	---	---	---	---	---	---
Warren	1,576	300,000	---	---	---	---	3,000,000	---	3,300,000	---	4,095,467
Warroad	1,781	670,000	---	---	---	500,000	---	---	1,170,000	500,000	---
Waseca	9,365	7,185,000	850,000	---	80,000	2,620,000	---	---	10,735,000	3,145,000	7,427,200
Watertown	4,226	---	---	---	5,050,000	1,100,000	---	---	6,150,000	1,125,000	1,694,000
Waterville	1,880	55,000	---	---	1,123,000	4,459,000	---	---	5,637,000	1,865,000	---
Watkins	952	5,290,000	45,000	---	---	---	---	---	5,335,000	4,535,000	1,521,500

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

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			
Watson	200	---	---	---	---	1,551,000	---	---	1,551,000	---	---
Waubun	403	---	---	---	---	112,000	---	---	112,000	---	137,000
Waverly	1,390	---	---	---	311,000	3,595,000	---	---	3,906,000	1,785,000	332,554
Wayzata	4,476	1,845,000	270,000	---	4,470,000	6,595,000	---	---	13,180,000	1,870,000	---
Welcome	662	350,000	---	---	1,945,000	---	224,455	---	2,519,455	---	726,000
Wells	2,297	---	---	---	3,270,000	1,904,314	---	---	5,174,314	2,525,000	1,003,000
Wendell	161	---	---	---	---	535,000	---	---	535,000	---	21,470
West Concord	787	260,000	---	---	743,750	1,790,730	---	---	2,794,480	675,000	---
West Saint Paul	19,800	20,760,000	1,380,000	---	10,985,000	1,685,000	375,000	---	35,185,000	7,165,000	---
Westbrook	731	---	---	---	1,495,000	---	---	---	1,495,000	---	---
Wheaton	1,392	---	---	---	---	5,159,927	---	---	5,159,927	795,000	324,520
White Bear Lake	24,159	---	1,745,000	---	2,340,000	---	---	---	4,085,000	1,745,000	---
Wilder	64	---	---	---	---	---	---	---	---	---	30,000
Willernie	528	---	---	---	---	---	---	---	---	---	22,619
Williams	185	---	---	---	---	269,000	---	---	269,000	269,000	130,160
Willmar	19,731	---	---	---	11,100,000	39,895,000	6,860,000	---	57,855,000	---	83,871,824
Willow River	402	---	---	---	---	988,917	---	---	988,917	---	---
Wilmont	340	---	---	---	---	---	---	---	---	---	649,000
Windom	4,636	---	---	---	9,285,000	---	14,572,400	---	23,857,400	12,995,000	1,814,479
Winger	221	---	---	---	20,000	---	---	---	20,000	---	30,009
Winnebago	1,412	---	---	---	3,976,000	320,000	---	---	4,296,000	1,205,000	3,899,174
Winona	27,581	2,745,000	---	---	495,000	2,045,000	---	---	5,285,000	2,045,000	880,000
Winsted	2,308	3,475,000	---	---	695,000	1,530,000	795,000	---	6,495,000	---	451,000
Winthrop	1,395	500,000	665,000	---	630,000	765,000	---	---	2,560,000	---	---
Winton	170	180,000	---	---	---	---	---	---	180,000	---	---
Wolf Lake	60	---	---	---	---	---	27,191	---	27,191	---	---
Wolverton	143	---	---	---	---	---	---	---	---	---	10,611
Wood Lake	424	14,000	---	---	---	754,000	---	---	768,000	---	---
Woodbury	66,119	39,985,000	1,035,000	---	12,050,000	675,000	---	---	53,745,000	18,665,000	5,140,357
Woodland	478	50,000	---	---	---	144,996	---	---	194,996	---	---
Woodstock	120	---	---	---	---	282,800	---	---	282,800	---	26,988
Worthington	12,986	7,510,000	20,000	---	---	2,660,000	455,000	---	10,645,000	455,000	2,265,000
Wrenshall	402	---	---	---	1,105,000	---	---	---	1,105,000	545,000	309,000
Wykoff	442	---	---	---	174,000	463,000	---	---	637,000	174,000	552,000
Wyoming	7,854	---	140,000	---	3,415,000	---	---	---	3,555,000	---	486,629
Zimmerman	5,297	---	---	---	---	---	---	---	---	---	4,726,000
Zumbro Falls	198	---	---	---	---	949,678	---	---	949,678	---	---

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.



**Table 19**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2014**

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Zumbrota	3,345	---	---	---	1,785,000	630,000	---	---	2,415,000	1,785,000	---
<b>State Total</b>	<b>4,462,576</b>	<b>\$2,143,166,978</b>	<b>\$365,683,416</b>	<b>\$64,716,452</b>	<b>\$2,171,536,213</b>	<b>\$1,676,158,277</b>	<b>\$1,032,791,118</b>	<b>\$35,725,809</b>	<b>\$7,489,778,263</b>	<b>\$2,002,285,356</b>	<b>\$1,718,428,270</b>

\*Failed to meet reporting deadline.

\*\*Data not reviewed due to incomplete reporting.

This page left blank intentionally

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Ada	1,673	159,279	1,131,596	1,290,875	68,820	1,032,369	1,101,189	-14.7%	1,647,749	66.8%
Adrian	1,220	894,013	212,331	1,106,344	837,494	327,296	1,164,790	5.3%	900,451	129.4%
Afton	2,949	405,254	94,375	499,629	453,171	61,073	514,244	2.9%	1,217,403	42.2%
Aitkin	2,151	1,137,224	137,364	1,274,588	882,802	143,276	1,026,078	-19.5%	2,825,376	36.3%
Albany	2,633	1,203,132	---	1,203,132	1,214,849	---	1,214,849	1.0%	1,367,418	88.8%
Albert Lea	17,945	7,858,192	1,886,386	9,744,578	10,614,235	2,113,007	12,727,242	30.6%	14,537,467	87.5%
Alberta	97	135,919	---	135,919	176,577	---	176,577	29.9%	60,747	290.7%
Albertville	7,262	1,450,586	---	1,450,586	1,798,358	---	1,798,358	24.0%	2,666,883	67.4%
Alexandria	13,182	3,898,909	1,169,927	5,068,836	4,669,464	842,313	5,511,777	8.7%	9,916,379	55.6%
Alpha	121	133,540	19,013	152,553	216,816	23,202	240,018	57.3%	107,898	222.4%
Alvarado	361	49,602	247,184	296,786	90,021	229,854	319,875	7.8%	168,260	190.1%
Amboy	531	177,247	15,149	192,396	205,188	15,016	220,204	14.5%	360,371	61.1%
Andover	31,874	6,853,791	380,950	7,234,741	7,065,133	550,632	7,615,765	5.3%	11,913,725	63.9%
Annandale	3,322	1,296,474	(66,157)	1,230,317	1,397,748	(131,891)	1,265,857	2.9%	1,791,518	70.7%
Anoka	17,586	5,291,499	1,813,335	7,104,834	4,814,642	1,961,560	6,776,202	-4.6%	10,376,535	65.3%
Apple Valley	50,330	14,135,639	---	14,135,639	14,817,886	---	14,817,886	4.8%	26,291,588	56.4%
Appleton	1,374	1,555,304	---	1,555,304	1,711,121	338,738	2,049,859	31.8%	2,155,095	95.1%
Arco	78	88,692	30,025	118,717	107,599	25,131	132,730	11.8%	83,919	158.2%
Arden Hills	9,652	2,342,952	419,020	2,761,972	2,324,883	471,161	2,796,044	1.2%	4,497,295	62.2%
Arlington	2,213	781,835	232,826	1,014,661	917,244	271,578	1,188,822	17.2%	1,400,529	84.9%
Askov	358	345,722	---	345,722	349,464	---	349,464	1.1%	206,265	169.4%
Atwater	1,135	1,204,837	---	1,204,837	1,321,635	---	1,321,635	9.7%	591,944	223.3%
Aurora	1,697	639,400	30,842	670,242	648,753	55,525	704,278	5.1%	2,134,644	33.0%
Austin	25,010	6,641,744	1,033,695	7,675,439	6,927,117	626,252	7,553,369	-1.6%	15,228,672	49.6%
Avon	1,444	1,924,094	93,837	2,017,931	1,956,151	279,351	2,235,502	10.8%	1,408,599	158.7%
Babbitt	1,505	1,776,653	319,456	2,096,109	2,061,943	358,485	2,420,428	15.5%	2,354,343	102.8%
Backus	242	175,675	82,696	258,371	213,104	114,695	327,799	26.9%	293,286	111.8%
Badger	381	234,622	69,782	304,404	331,922	41,873	373,795	22.8%	389,899	95.9%
Bagley	1,413	1,006,244	(3,341)	1,002,903	919,191	(9,292)	909,899	-9.3%	1,356,129	67.1%
Balaton	631	292,745	171,796	464,541	286,928	182,016	468,944	0.9%	747,143	62.8%
Barnesville	2,621	1,475,740	255,873	1,731,613	1,243,880	347,902	1,591,782	-8.1%	2,393,728	66.5%
Barnum	611	299,932	115,660	415,592	208,150	113,769	321,919	-22.5%	415,655	77.4%
Barrett	414	599,107	---	599,107	586,491	---	586,491	-2.1%	335,647	174.7%
Battle Lake	888	857,447	55,920	913,367	939,138	52,510	991,648	8.6%	720,953	137.5%
Baudette	1,079	620,397	---	620,397	647,829	---	647,829	4.4%	1,059,794	61.1%
Baxter	8,002	3,485,979	1,491,120	4,977,099	3,380,495	1,280,934	4,661,429	-6.3%	5,836,546	79.9%
Bayport	3,767	7,773,886	285,777	8,059,663	7,904,668	1,038,481	8,943,149	11.0%	2,398,305	372.9%
Beaver Bay	182	650,938	---	650,938	511,963	---	511,963	-21.3%	439,719	116.4%
Becker	4,693	1,082,293	394,562	1,476,855	1,166,987	458,149	1,625,136	10.0%	3,815,223	42.6%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Belgrade	734	357,204	104,845	462,049	323,123	99,597	422,720	-8.5%	525,782	80.4%
Belle Plaine	6,572	2,726,630	786,064	3,512,694	3,176,091	858,490	4,034,581	14.9%	3,892,252	103.7%
Belview	370	380,538	---	380,538	366,252	---	366,252	-3.8%	250,078	146.5%
Bemidji	14,376	4,810,174	1,737,142	6,547,316	5,937,728	788,633	6,726,361	2.7%	10,705,775	62.8%
Benson	3,163	1,405,639	665,405	2,071,044	1,579,419	711,962	2,291,381	10.6%	3,292,875	69.6%
Bertha	482	103,222	117,707	220,929	141,255	134,580	275,835	24.9%	265,075	104.1%
Bethel	477	222,100	---	222,100	351,404	---	351,404	58.2%	259,560	135.4%
Big Lake	10,587	2,155,841	(377,677)	1,778,164	2,507,119	(266,897)	2,240,222	26.0%	3,754,814	59.7%
Bigelow	236	71,141	31,706	102,847	63,459	8,619	72,078	-29.9%	164,969	43.7%
Biwabik	1,008	(1,285,561)	166,346	(1,119,215)	(1,178,293)	75,600	(1,102,693)	1.5%	2,070,805	-53.2%
Blackduck	797	147,184	284,933	432,117	188,942	350,831	539,773	24.9%	550,307	98.1%
Blaine	62,066	9,142,896	3,567,222	12,710,118	9,132,261	3,721,965	12,854,226	1.1%	26,176,135	49.1%
Blooming Prairie	1,986	1,030,209	---	1,030,209	1,038,889	---	1,038,889	0.8%	1,262,863	82.3%
Bloomington	86,652	20,915,301	4,131,948	25,047,249	24,639,354	1,433,340	26,072,694	4.1%	116,474,122	22.4%
Blue Earth	3,309	2,159,545	(102,647)	2,056,898	1,416,109	86,087	1,502,196	-27.0%	2,941,145	51.1%
Bluffton	209	99,561	93,852	193,413	161,884	---	161,884	-16.3%	117,202	138.1%
Boyd	163	220,487	---	220,487	206,305	---	206,305	-6.4%	230,019	89.7%
Braham	1,812	874,087	(223,316)	650,771	914,220	---	914,220	40.5%	1,152,225	79.3%
Brainerd	13,659	2,463,854	747,295	3,211,149	2,985,777	434,001	3,419,778	6.5%	12,602,096	27.1%
Breckenridge	3,355	1,515,482	---	1,515,482	1,515,482	---	1,515,482	---	2,504,427	60.5%
Bricelyn	358	818,288	42,213	860,501	883,794	---	883,794	2.7%	240,167	368.0%
Brooklyn Center	29,889	12,356,574	(1,079,691)	11,276,883	10,998,114	(925,440)	10,072,674	-10.7%	20,727,089	48.6%
Brooklyn Park	78,362	13,945,109	(23,044)	13,922,065	15,229,276	(28,855)	15,200,421	9.2%	59,155,585	25.7%
Broton	747	121,156	46,099	167,255	193,793	45,849	239,642	43.3%	402,408	59.6%
Browerville	777	502,848	68,954	571,802	640,547	72,358	712,905	24.7%	488,035	146.1%
Brownton	735	289,258	(34,452)	254,806	304,323	3,534	307,857	20.8%	584,943	52.6%
Buffalo	15,911	3,195,058	(1,659,674)	1,535,384	3,545,922	(1,531,014)	2,014,908	31.2%	8,172,178	24.7%
Buffalo Lake	695	514,749	---	514,749	691,646	---	691,646	34.4%	517,119	133.7%
Buhl	1,005	1,229,010	57,377	1,286,387	1,101,094	77,191	1,178,285	-8.4%	790,028	149.1%
Burnsville	61,747	14,741,303	2,634,951	17,376,254	18,116,673	2,784,137	20,900,810	20.3%	33,159,167	63.0%
Butterfield	584	196,329	185,324	381,653	166,073	190,929	357,002	-6.5%	384,751	92.8%
Byron	5,264	1,082,446	195,294	1,277,740	777,394	---	777,394	-39.2%	1,523,717	51.0%
Caledonia	2,824	556,347	---	556,347	868,765	---	868,765	56.2%	1,840,480	47.2%
Callaway	233	2,824	232,986	235,810	3,222	274,031	277,253	17.6%	302,838	91.6%
Cambridge	8,338	2,889,283	848,184	3,737,467	2,842,442	799,038	3,641,480	-2.6%	5,938,115	61.3%
Canby	1,757	1,135,265	168,490	1,303,755	1,420,939	30,584	1,451,523	11.3%	2,224,688	65.2%
Cannon Falls	4,108	2,208,567	23,157	2,231,724	1,903,728	62,656	1,966,384	-11.9%	3,541,228	55.5%
Carver	4,293	1,061,439	34,697	1,096,136	1,181,894	45,446	1,227,340	12.0%	2,130,020	57.6%
Cass Lake	761	245,383	23,301	268,684	685,816	---	685,816	155.3%	722,591	94.9%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Centerville	3,931	1,253,989	---	1,253,989	1,317,741	(1,103,264)	214,477	-82.9%	1,948,942	11.0%
Ceylon	350	239,485	2,470	241,955	268,328	2,470	270,798	11.9%	220,014	123.1%
Champlin	22,880	3,999,398	1,135,093	5,134,491	4,065,191	1,290,047	5,355,238	4.3%	12,108,270	44.2%
Chandler	264	23,039	310,360	333,399	56,595	520,922	577,517	73.2%	212,930	271.2%
Chanhasen	24,503	5,274,584	129,385	5,403,969	5,550,732	228,530	5,779,262	6.9%	14,159,771	40.8%
Chaska	25,270	2,705,330	(15,926)	2,689,404	2,536,154	(968,102)	1,568,052	-41.7%	18,882,169	8.3%
Chatfield	2,815	991,973	1,147,368	2,139,341	892,541	1,277,191	2,169,732	1.4%	2,931,757	74.0%
Chisago City	5,069	905,969	106,967	1,012,936	1,017,143	78,024	1,095,167	8.1%	2,660,190	41.2%
Chisholm	5,029	7,094,044	---	7,094,044	7,866,837	---	7,866,837	10.9%	4,863,740	161.7%
Chokio	389	592,641	33,985	626,626	627,968	36,505	664,473	6.0%	195,934	339.1%
Circle Pines	4,961	2,703,551	(491,845)	2,211,706	2,958,504	(479,451)	2,479,053	12.1%	2,269,787	109.2%
Clara City	1,319	1,808,472	35,214	1,843,686	1,895,510	32,079	1,927,589	4.6%	1,414,625	136.3%
Clarissa	668	383,206	12,069	395,275	345,907	31,350	377,257	-4.6%	296,863	127.1%
Clarkfield	831	1,654,259	(51,950)	1,602,309	1,497,318	(52,910)	1,444,408	-9.9%	858,329	168.3%
Cleveland	721	329,162	71,079	400,241	403,580	19,038	422,618	5.6%	447,341	94.5%
Climax	276	116,328	---	116,328	94,344	---	94,344	-18.9%	138,755	68.0%
Cloquet	12,258	4,129,849	828,432	4,958,281	4,071,104	818,417	4,889,521	-1.4%	5,694,419	85.9%
Cohasset	2,767	558,044	---	558,044	868,386	---	868,386	55.6%	1,349,948	64.3%
Cokato	2,742	867,862	93,993	961,855	919,078	139,874	1,058,952	10.1%	1,591,331	66.5%
Cold Spring	4,081	1,957,596	(1,156,903)	800,693	1,947,944	(1,179,478)	768,466	-4.0%	2,738,040	28.1%
Cologne	1,633	1,844,598	---	1,844,598	1,842,602	---	1,842,602	-0.1%	1,232,618	149.5%
Columbia Heights	19,709	6,304,639	2,982,318	9,286,957	7,278,928	3,215,436	10,494,364	13.0%	13,070,050	80.3%
Columbus	3,887	634,724	2,349,583	2,984,307	571,058	2,304,936	2,875,994	-3.6%	1,778,572	161.7%
Cook	570	630,714	212,519	843,233	530,221	440,266	970,487	15.1%	1,291,854	75.1%
Coon Rapids	62,435	13,024,446	6,587,026	19,611,472	13,439,561	6,985,862	20,425,423	4.2%	32,728,099	62.4%
Corcoran	5,513	961,389	22,293	983,682	1,085,355	21,733	1,107,088	12.5%	3,325,966	33.3%
Cosmos	463	153,474	7,102	160,576	163,767	9,973	173,740	8.2%	354,989	48.9%
Cottage Grove	35,250	9,218,791	(925,728)	8,293,063	9,494,122	(1,079,312)	8,414,810	1.5%	18,836,913	44.7%
Cottonwood	1,207	409,907	339,929	749,836	462,675	484,001	946,676	26.3%	877,799	107.8%
Courtland	619	323,619	171,879	495,498	294,782	172,626	467,408	-5.7%	166,125	281.4%
Cromwell	241	(4,396)	139,444	135,048	15,641	151,079	166,720	23.5%	352,790	47.3%
Crookston	7,902	3,714,152	1,025,453	4,739,605	4,925,932	4,137,570	9,063,502	91.2%	7,234,087	125.3%
Crosslake	2,193	1,743,551	---	1,743,551	2,014,696	---	2,014,696	15.6%	2,314,409	87.1%
Crystal	22,436	7,703,113	3,971,753	11,674,866	7,395,794	4,021,948	11,417,742	-2.2%	13,472,146	84.8%
Currie	232	50,508	59,251	109,759	56,295	44,811	101,106	-7.9%	198,244	51.0%
Dalton	249	21,911	54,726	76,637	31,348	20,348	51,696	-32.5%	144,435	35.8%
Danvers	94	64,838	---	64,838	100,225	---	100,225	54.6%	96,932	103.4%
Darfur	103	143,336	---	143,336	152,889	---	152,889	6.7%	101,740	150.3%
Darwin	353	197,336	16,820	214,156	148,236	18,432	166,668	-22.2%	98,101	169.9%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Dassel	1,460	47,546	156,767	204,313	140,630	153,246	293,876	43.8%	928,758	31.6%
Dawson	1,492	214,748	1,322,952	1,537,700	332,510	1,507,422	1,839,932	19.7%	1,271,184	144.7%
Dayton	5,011	1,461,575	139,601	1,601,176	1,457,808	160,086	1,617,894	1.0%	2,562,992	63.1%
Deephaven	3,793	3,015,873	---	3,015,873	3,248,290	---	3,248,290	7.7%	2,686,055	120.9%
Deer River	949	(25,947)	420,437	394,490	(74,221)	476,465	402,244	2.0%	1,074,392	37.4%
Delano	5,757	1,822,655	(1,370,724)	451,931	2,139,314	(1,396,187)	743,127	64.4%	2,964,644	25.1%
Delavan	169	293,838	---	293,838	398,148	---	398,148	35.5%	141,575	281.2%
Detroit Lakes	9,053	3,050,429	1,390,772	4,441,201	3,464,087	876,499	4,340,586	-2.3%	7,331,206	59.2%
Dilworth	4,246	1,506,646	---	1,506,646	1,654,176	---	1,654,176	9.8%	1,983,207	83.4%
Dodge Center	2,724	812,035	270,436	1,082,471	1,181,158	308,526	1,489,684	37.6%	1,585,331	94.0%
Dover	757	107,725	145,467	253,192	206,064	61,944	268,008	5.9%	228,081	117.5%
Dovray	57	76,830	30,090	106,920	80,736	10,110	90,846	-15.0%	80,846	112.4%
Duluth	86,367	8,580,610	12,604,387	21,184,997	10,967,703	15,481,998	26,449,701	24.9%	99,310,866	26.6%
Dundas	1,458	479,419	355,642	835,061	593,991	310,344	904,335	8.3%	983,282	92.0%
Dundee [*]	66	55,773	4,346	60,119	---	---	---	-100.0%	---	---
Dunnell	160	165,890	18,864	184,754	178,097	26,285	204,382	10.6%	151,550	134.9%
Eagan	66,810	14,998,980	---	14,998,980	17,186,480	2,240,661	19,427,141	29.5%	31,324,932	62.0%
Eagle Bend	517	461,697	61,192	522,889	465,613	43,815	509,428	-2.6%	393,701	129.4%
Eagle Lake	2,779	1,583,872	---	1,583,872	1,825,215	---	1,825,215	15.2%	1,198,735	152.3%
East Bethel	11,591	2,918,685	---	2,918,685	2,226,625	---	2,226,625	-23.7%	4,286,144	51.9%
East Grand Forks	8,731	3,144,775	(797)	3,143,978	2,857,761	(73,763)	2,783,998	-11.4%	9,057,228	30.7%
East Gull Lake	996	403,568	(429)	403,139	328,668	4,901	333,569	-17.3%	352,538	94.6%
Easton	196	525,954	44,266	570,220	563,108	---	563,108	-1.2%	225,632	249.6%
Echo	269	184,792	---	184,792	153,795	---	153,795	-16.8%	161,510	95.2%
Eden Prairie	62,593	21,509,541	(2,868)	21,506,673	22,292,187	(130)	22,292,057	3.7%	44,085,448	50.6%
Edgerton	1,147	1,129,715	481,015	1,610,730	1,194,985	484,056	1,679,041	4.2%	691,577	242.8%
Edina	50,261	14,132,918	---	14,132,918	12,995,773	---	12,995,773	-8.0%	35,816,866	36.3%
Elk River	23,730	6,039,662	4,055,012	10,094,674	6,140,877	4,381,586	10,522,463	4.2%	16,324,896	64.5%
Elko New Market	4,472	1,023,780	137,899	1,161,679	986,867	158,700	1,145,567	-1.4%	1,920,039	59.7%
Elmore	586	180,357	106,878	287,235	207,409	62,669	270,078	-6.0%	588,306	45.9%
Ely	3,491	2,571,471	602,087	3,173,558	2,775,999	579,865	3,355,864	5.7%	3,816,052	87.9%
Elysian	679	432,622	35,274	467,896	341,565	4,969	346,534	-25.9%	625,103	55.4%
Emily	830	1,187,725	---	1,187,725	1,352,902	---	1,352,902	13.9%	675,262	200.4%
Eveleth	3,694	4,467,386	358,365	4,825,751	4,592,063	324,411	4,916,474	1.9%	4,656,848	105.6%
Excelsior	2,273	1,316,204	117,857	1,434,061	1,161,456	130,537	1,291,993	-9.9%	1,788,737	72.2%
Eyota	2,040	674,572	451,815	1,126,387	754,544	576,846	1,331,390	18.2%	721,298	184.6%
Fairfax	1,197	304,572	---	304,572	350,817	387,021	737,838	142.3%	1,193,866	61.8%
Fairmont	10,464	4,350,013	2,248,220	6,598,233	5,307,359	1,050,190	6,357,549	-3.6%	7,722,384	82.3%
Falcon Heights	5,398	1,326,645	285,035	1,611,680	1,334,716	251,368	1,586,084	-1.6%	2,006,854	79.0%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Faribault	23,631	9,129,949	1,046,223	10,176,172	10,656,328	1,066,511	11,722,839	15.2%	15,647,313	74.9%
Farmington	22,386	3,079,013	258,439	3,337,452	4,074,191	208,415	4,282,606	28.3%	10,274,595	41.7%
Fergus Falls	13,280	5,243,993	3,539,192	8,783,185	5,157,312	3,466,509	8,623,821	-1.8%	10,770,090	80.1%
Fertile	859	1,026,043	(40,588)	985,455	877,046	(50,578)	826,468	-16.1%	865,977	95.4%
Finlayson	310	155,913	89,726	245,639	179,115	93,162	272,277	10.8%	222,040	122.6%
Fisher	436	96,987	---	96,987	113,222	---	113,222	16.7%	237,541	47.7%
Foley	2,708	1,968,782	952,343	2,921,125	2,084,424	1,109,086	3,193,510	9.3%	1,397,406	228.5%
Forest Lake	19,484	4,940,450	(1,978,159)	2,962,291	5,046,016	(1,893,169)	3,152,847	6.4%	19,715,969	16.0%
Fountain	412	252,680	89,711	342,391	256,878	113,347	370,225	8.1%	192,340	192.5%
Franklin	490	323,572	---	323,572	376,292	---	376,292	16.3%	322,934	116.5%
Frazee	1,396	797,714	133,490	931,204	880,693	159,120	1,039,813	11.7%	919,008	113.1%
Freeport	668	366,873	447,140	814,013	404,850	367,123	771,973	-5.2%	457,497	168.7%
Fridley	27,952	7,997,036	1,527,153	9,524,189	8,242,331	1,494,512	9,736,843	2.2%	21,326,852	45.7%
Frost	191	134,892	4,576	139,468	126,215	5,121	131,336	-5.8%	218,222	60.2%
Fulda	1,290	324,731	332,793	657,524	309,614	410,362	719,976	9.5%	814,709	88.4%
Garvin	134	206,217	34,532	240,749	210,984	35,181	246,165	2.2%	100,932	243.9%
Gaylord	2,289	1,055,804	1,085,381	2,141,185	1,287,839	106,180	1,394,019	-34.9%	1,663,596	83.8%
Gem Lake	413	387,069	---	387,069	320,746	---	320,746	-17.1%	348,256	92.1%
Gibbon	764	477,629	6,201	483,830	424,993	10,619	435,612	-10.0%	667,586	65.3%
Gilbert	1,817	910,796	262,421	1,173,217	877,759	267,244	1,145,003	-2.4%	2,533,361	45.2%
Glencoe	5,552	1,821,249	13,418	1,834,667	1,883,423	4,982	1,888,405	2.9%	4,122,756	45.8%
Glenwood	2,560	1,347,816	132,781	1,480,597	1,284,564	35,274	1,319,838	-10.9%	1,906,965	69.2%
Golden Valley	20,790	9,707,985	143,723	9,851,708	10,140,108	168,633	10,308,741	4.6%	15,470,303	66.6%
Good Thunder	555	699,280	41,986	741,266	737,102	41,985	779,087	5.1%	387,012	201.3%
Goodridge	136	(6,490)	6,722	232	(43,658)	7,384	(36,274)	-15735.3%	226,727	-16.0%
Goodview	4,064	903,221	---	903,221	1,001,810	---	1,001,810	10.9%	1,484,017	67.5%
Granada	289	216,951	65,876	282,827	242,926	68,490	311,416	10.1%	94,361	330.0%
Grand Marais	1,367	2,539,213	251,909	2,791,122	2,974,279	272,536	3,246,815	16.3%	2,079,065	156.2%
Grand Meadow	1,161	624,341	782,610	1,406,951	626,113	345,345	971,458	-31.0%	593,925	163.6%
Grand Rapids	11,114	4,876,897	509,440	5,386,337	5,234,267	573,213	5,807,480	7.8%	11,286,496	51.5%
Granite Falls	2,824	1,030,272	21,656	1,051,928	1,109,806	801,761	1,911,567	81.7%	2,722,202	70.2%
Grant	4,185	1,055,456	---	1,055,456	1,042,385	---	1,042,385	-1.2%	1,269,920	82.1%
Greenbush	721	401,156	234,717	635,873	474,490	270,210	744,700	17.1%	550,793	135.2%
Greenfield	2,822	815,658	51,445	867,103	833,049	52,348	885,397	2.1%	1,423,342	62.2%
Greenwood	689	391,316	13,746	405,062	463,415	8,625	472,040	16.5%	616,207	76.6%
Grove City	626	472,529	---	472,529	521,948	---	521,948	10.5%	421,392	123.9%
Grygla	226	76,562	123,129	199,691	38,250	150,794	189,044	-5.3%	285,881	66.1%
Hadley	54	44,020	12,242	56,262	46,723	---	46,723	-17.0%	40,068	116.6%
Hallock	959	969,166	(12,589)	956,577	961,435	(10,519)	950,916	-0.6%	855,214	111.2%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.



**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Halstad	587	507,544	(143,566)	363,978	448,536	(141,473)	307,063	-15.6%	291,167	105.5%
Ham Lake	15,666	2,854,845	873,994	3,728,839	2,912,494	927,343	3,839,837	3.0%	3,872,981	99.1%
Hamburg	501	317,513	---	317,513	368,727	---	368,727	16.1%	364,288	101.2%
Hancock	772	457,094	134,147	591,241	643,928	176,096	820,024	38.7%	272,016	301.5%
Hanley Falls	289	70,313	73,583	143,896	98,888	74,945	173,833	20.8%	181,072	96.0%
Hanover	3,150	630,500	---	630,500	849,495	---	849,495	34.7%	1,129,665	75.2%
Hanska	380	273,238	29,426	302,664	232,147	28,204	260,351	-14.0%	264,860	98.3%
Harmony	1,019	542,924	160,280	703,204	620,072	229,766	849,838	20.9%	1,135,980	74.8%
Harris	1,130	1,361,075	10,379	1,371,454	1,148,725	8,535	1,157,260	-15.6%	316,551	365.6%
Hastings	22,492	3,482,239	4,096,198	7,578,437	3,446,128	3,233,400	6,679,528	-11.9%	15,065,814	44.3%
Hayfield	1,340	483,432	14,774	498,206	487,399	42,340	529,739	6.3%	800,863	66.1%
Hector	1,104	507,241	383,284	890,525	775,248	662,197	1,437,445	61.4%	984,326	146.0%
Henderson	895	217,827	35,179	253,006	251,885	44,324	296,209	17.1%	643,671	46.0%
Hendricks	705	266,473	29,600	296,073	202,655	14,940	217,595	-26.5%	702,630	31.0%
Hendrum	294	23,703	(48,286)	(24,583)	20,284	(50,120)	(29,836)	-21.4%	205,638	-14.5%
Henning	805	250,673	340,195	590,868	315,859	340,397	656,256	11.1%	486,935	134.8%
Herman	434	370,509	59,301	429,810	411,759	52,341	464,100	8.0%	425,225	109.1%
Hermantown	9,726	2,976,724	537,907	3,514,631	3,333,882	614,019	3,947,901	12.3%	4,549,134	86.8%
Heron Lake	690	894,591	366,036	1,260,627	889,028	444,703	1,333,731	5.8%	457,506	291.5%
Hibbing	16,340	12,843,981	108,201	12,952,182	13,737,747	158,304	13,896,051	7.3%	17,248,629	80.6%
Hills	683	386,831	203,801	590,632	403,591	226,822	630,413	6.7%	301,369	209.2%
Hilltop	801	1,050,798	---	1,050,798	886,898	---	886,898	-15.6%	808,467	109.7%
Hinckley	1,794	974,984	475,198	1,450,182	1,691,743	---	1,691,743	16.7%	1,094,897	154.5%
Hitterdal	205	95,193	(56,938)	38,255	94,033	(71,990)	22,043	-42.4%	179,199	12.3%
Hoffman	650	349,020	58,966	407,986	422,469	76,964	499,433	22.4%	698,814	71.5%
Holdingford	713	492,956	---	492,956	436,406	---	436,406	-11.5%	403,190	108.2%
Hopkins	18,971	5,249,909	2,497,812	7,747,721	5,523,136	2,840,114	8,363,250	7.9%	16,883,138	49.5%
Houston	970	326,851	260,958	587,809	242,080	293,812	535,892	-8.8%	954,843	56.1%
Howard Lake	2,046	1,568,372	127,588	1,695,960	1,660,185	84,102	1,744,287	2.8%	1,785,984	97.7%
Hoyt Lakes	2,033	1,448,463	783,451	2,231,914	1,368,924	955,243	2,324,167	4.1%	3,180,232	73.1%
Hugo	14,201	2,186,178	467,816	2,653,994	2,316,449	642,099	2,958,548	11.5%	4,228,427	70.0%
Hutchinson	14,124	6,070,670	399,100	6,469,770	6,704,741	495,219	7,199,960	11.3%	12,002,503	60.0%
Independence	3,668	1,178,889	(61,730)	1,117,159	1,136,764	(25,649)	1,111,115	-0.5%	2,316,379	48.0%
International Falls	6,333	2,907,280	1,453,253	4,360,533	2,498,943	956,584	3,455,527	-20.8%	7,993,434	43.2%
Inver Grove Heights	34,831	8,029,014	1,038,100	9,067,114	9,111,824	1,023,281	10,135,105	11.8%	20,741,447	48.9%
Isanti	5,409	1,910,313	(45,028)	1,865,285	1,681,887	58,771	1,740,658	-6.7%	2,919,503	59.6%
Ivanhoe	553	190,649	388,501	579,150	108,326	367,353	475,679	-17.9%	606,078	78.5%
Jackson	3,369	5,143,901	(921,720)	4,222,181	5,562,749	(1,182,619)	4,380,130	3.7%	4,115,597	106.4%
Janesville	2,280	599,701	158,934	758,635	834,366	179,647	1,014,013	33.7%	1,403,961	72.2%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Jasper	614	749,985	199,666	949,651	882,710	225,187	1,107,897	16.7%	411,885	269.0%
Jeffers	361	285,574	---	285,574	186,976	45,001	231,977	-18.8%	285,270	81.3%
Jordan	6,148	1,798,961	416,988	2,215,949	1,890,466	447,386	2,337,852	5.5%	3,128,088	74.7%
Kandiyohi	484	208,913	---	208,913	239,567	---	239,567	14.7%	247,500	96.8%
Karlstad	760	504,082	86,263	590,345	496,643	108,383	605,026	2.5%	656,592	92.1%
Kasota	671	325,741	---	325,741	458,164	---	458,164	40.7%	309,669	148.0%
Kasson	6,124	851,131	255,206	1,106,337	1,058,417	178,666	1,237,083	11.8%	3,223,863	38.4%
Kellogg	441	185,899	105,225	291,124	221,033	142,946	363,979	25.0%	330,953	110.0%
Kennedy	175	38,666	85,128	123,794	22,340	95,671	118,011	-4.7%	236,705	49.9%
Kenyon	1,828	723,910	181,049	904,959	746,769	213,148	959,917	6.1%	1,306,423	73.5%
Kimball	776	350,207	229,081	579,288	341,275	236,973	578,248	-0.2%	939,553	61.5%
La Crescent	5,074	1,972,405	---	1,972,405	1,613,272	---	1,613,272	-18.2%	3,555,061	45.4%
Lake Benton	674	323,081	176,728	499,809	360,624	176,155	536,779	7.4%	565,606	94.9%
Lake City	5,031	4,527,810	409,787	4,937,597	3,765,158	1,384,922	5,150,080	4.3%	4,676,542	110.1%
Lake Crystal	2,546	2,657,513	184,907	2,842,420	2,784,838	64,417	2,849,255	0.2%	1,967,336	144.8%
Lake Elmo	8,594	2,318,310	89,638	2,407,948	2,542,038	201,758	2,743,796	13.9%	3,198,799	85.8%
Lake Wilson	245	165,521	103,132	268,653	77,005	116,506	193,511	-28.0%	201,708	95.9%
Lakefield	1,712	1,147,711	(123,030)	1,024,681	1,236,851	222,211	1,459,062	42.4%	1,272,874	114.6%
Lakeville	59,361	9,540,546	926,731	10,467,277	10,850,065	970,461	11,820,526	12.9%	23,131,638	51.1%
Lamberton	810	611,944	---	611,944	306,644	---	306,644	-49.9%	1,047,552	29.3%
Lancaster	342	146,794	44,648	191,442	223,204	92,140	315,344	64.7%	291,513	108.2%
Lanesboro	755	184,470	137,772	322,242	265,181	216,146	481,327	49.4%	1,162,602	41.4%
Lauderdale	2,461	738,304	137,647	875,951	756,799	131,160	887,959	1.4%	1,213,659	73.2%
Le Center	2,506	117,391	---	117,391	332,762	(52,991)	279,771	138.3%	1,431,794	19.5%
Le Sueur	4,073	545,568	1,517,821	2,063,389	956,648	3,102,187	4,058,835	96.7%	3,549,374	114.4%
LeRoy	938	695,024	10,883	705,907	807,818	(3,398)	804,420	14.0%	492,901	163.2%
Lewiston	1,593	646,186	439,962	1,086,148	597,190	399,234	996,424	-8.3%	868,966	114.7%
Lewisville	240	97,227	30,277	127,504	141,003	32,261	173,264	35.9%	155,127	111.7%
Lexington	2,068	375,412	---	375,412	892,654	---	892,654	137.8%	1,540,968	57.9%
Lindstrom	4,458	992,438	41,587	1,034,025	1,132,200	19,544	1,151,744	11.4%	1,822,379	63.2%
Lino Lakes	21,129	5,209,286	121,075	5,330,361	5,053,064	210,385	5,263,449	-1.3%	8,460,875	62.2%
Litchfield	6,741	2,945,100	1,390,712	4,335,812	3,007,706	1,283,808	4,291,514	-1.0%	5,071,874	84.6%
Little Canada	9,912	2,191,138	909,090	3,100,228	2,399,847	985,743	3,385,590	9.2%	3,782,518	89.5%
Little Falls	8,807	768,933	1,659,717	2,428,650	1,031,140	4,187,961	5,219,101	114.9%	4,530,351	115.2%
Littlefork	624	287,627	67,656	355,283	294,453	71,951	366,404	3.1%	680,887	53.8%
Long Lake	1,851	763,103	170,422	933,525	706,854	178,864	885,718	-5.1%	1,408,367	62.9%
Long Prairie	3,421	835,938	90,915	926,853	797,805	91,600	889,405	-4.0%	1,706,609	52.1%
Lonsdale	3,821	2,138,170	---	2,138,170	2,159,793	---	2,159,793	1.0%	1,690,550	127.8%
Lowry	297	68,091	19,099	87,190	97,001	48,583	145,584	67.0%	175,363	83.0%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Luverne	4,704	1,991,343	591,396	2,582,739	2,391,185	384,370	2,775,555	7.5%	4,339,746	64.0%
Lynd	442	98,870	56,129	154,999	119,865	(100,684)	19,181	-87.6%	287,338	6.7%
Madelia	2,320	1,542,026	---	1,542,026	1,703,799	---	1,703,799	10.5%	2,080,058	81.9%
Madison	1,500	1,419,570	1,214,250	2,633,820	1,406,684	1,129,126	2,535,810	-3.7%	1,404,951	180.5%
Madison Lake	1,137	775,233	443,011	1,218,244	921,048	557,171	1,478,219	21.3%	625,374	236.4%
Mahnomen	1,208	939,438	---	939,438	1,496,985	---	1,496,985	59.3%	729,263	205.3%
Mahtomedi	8,043	4,512,238	1,287,936	5,800,174	4,629,393	1,417,262	6,046,655	4.2%	3,743,051	161.5%
Mankato	41,202	10,497,750	2,970,668	13,468,418	10,852,060	3,856,966	14,709,026	9.2%	23,154,890	63.5%
Mantorville	1,217	638,581	156,423	795,004	688,070	239,393	927,463	16.7%	541,935	171.1%
Maple Grove	64,448	7,110,270	3,011,542	10,121,812	7,211,419	3,244,694	10,456,113	3.3%	37,270,022	28.1%
Maple Lake	2,109	846,137	486,851	1,332,988	1,081,372	567,484	1,648,856	23.7%	1,125,205	146.5%
Maple Plain	1,777	987,373	489,878	1,477,251	1,063,008	553,485	1,616,493	9.4%	1,625,122	99.5%
Mapleton	1,760	736,052	(69,392)	666,660	823,270	145,432	968,702	45.3%	971,397	99.7%
Maplewood	39,054	8,027,244	(174,519)	7,852,725	8,364,322	155,212	8,519,534	8.5%	19,440,729	43.8%
Marshall	13,719	8,433,424	(154,495)	8,278,929	6,644,632	(116,363)	6,528,269	-21.1%	11,387,317	57.3%
Mayer	1,829	411,950	---	411,950	402,639	---	402,639	-2.3%	588,928	68.4%
Maynard	358	6,081	145,113	151,194	2,084	146,180	148,264	-1.9%	396,669	37.4%
Mazeppa	846	228,140	(13,062)	215,078	276,483	71,807	348,290	61.9%	560,291	62.2%
McIntosh [**]	630	---	---	---	164,136	21,430	185,566	---	353,842	52.4%
Medford	1,242	98,162	16,523	114,685	242,357	16,978	259,335	126.1%	685,908	37.8%
Medina	5,831	2,579,551	493,016	3,072,567	2,094,917	505,483	2,600,400	-15.4%	4,334,852	60.0%
Melrose	3,659	1,267,436	397,121	1,664,557	1,461,150	261,862	1,723,012	3.5%	1,844,771	93.4%
Menahga	1,342	431,879	(7,177)	424,702	398,478	(9,677)	388,801	-8.5%	825,711	47.1%
Mendota Heights	11,124	5,496,987	519,842	6,016,829	5,877,087	463,931	6,341,018	5.4%	6,823,718	92.9%
Mentor	153	123,942	54,664	178,606	131,937	83,050	214,987	20.4%	234,978	91.5%
Middle River	306	225,097	144,140	369,237	236,891	162,879	399,770	8.3%	216,566	184.6%
Milaca	2,911	1,219,289	---	1,219,289	1,239,737	---	1,239,737	1.7%	1,680,726	73.8%
Milan	357	510,082	17,655	527,737	522,202	38,017	560,219	6.2%	216,829	258.4%
Milroy	247	121,434	50,889	172,323	138,964	51,094	190,058	10.3%	222,100	85.6%
Miltona	432	---	3,377	3,377	---	(47,831)	(47,831)	-1516.4%	257,092	-18.6%
Minneapolis	411,273	96,970,000	120,856,000	217,826,000	102,439,000	139,309,000	241,748,000	11.0%	654,837,846	36.9%
Minneota	1,378	240,048	188,417	428,465	237,757	221,902	459,659	7.3%	881,263	52.2%
Minnesota City	195	206,719	---	206,719	212,356	---	212,356	2.7%	70,831	299.8%
Minnesota Lake	674	346,787	---	346,787	367,682	---	367,682	6.0%	468,188	78.5%
Minnetonka	51,144	17,376,773	5,288,168	22,664,941	17,387,375	5,160,644	22,548,019	-0.5%	33,639,855	67.0%
Minnetrista	6,763	2,720,736	297,001	3,017,737	2,693,786	543,984	3,237,770	7.3%	4,680,830	69.2%
Montevideo	5,327	1,149,501	718,382	1,867,883	1,192,469	693,989	1,886,458	1.0%	3,909,904	48.2%
Montgomery	2,970	641,592	80,171	721,763	981,318	84,052	1,065,370	47.6%	1,893,966	56.3%
Monticello	13,125	3,656,463	1,227,751	4,884,214	4,204,731	1,927,247	6,131,978	25.5%	9,088,573	67.5%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Montrose	3,073	606,429	706,086	1,312,515	761,413	564,141	1,325,554	1.0%	919,795	144.1%
Moorhead	41,181	13,790,929	3,714,553	17,505,482	15,116,765	4,192,144	19,308,909	10.3%	28,385,249	68.0%
Moose Lake	2,796	2,059,145	---	2,059,145	2,030,877	---	2,030,877	-1.4%	1,846,778	110.0%
Mora	3,523	1,144,303	214,599	1,358,902	1,103,924	257,290	1,361,214	0.2%	4,296,371	31.7%
Morgan	885	1,040,829	(4,219)	1,036,610	987,064	(4,690)	982,374	-5.2%	873,977	112.4%
Morris	5,436	3,141,515	---	3,141,515	2,965,141	---	2,965,141	-5.6%	4,447,883	66.7%
Morton	388	617,406	---	617,406	631,762	---	631,762	2.3%	434,635	145.4%
Mound	9,318	1,920,682	513,617	2,434,299	2,236,205	336,041	2,572,246	5.7%	5,562,077	46.2%
Mounds View	12,444	9,560,429	(3,661)	9,556,768	9,584,822	---	9,584,822	0.3%	7,384,226	129.8%
Mountain Iron	2,903	2,114,414	6,965	2,121,379	2,606,725	7,481	2,614,206	23.2%	3,034,053	86.2%
Mountain Lake	2,149	1,918,893	731,540	2,650,433	1,907,050	597,724	2,504,774	-5.5%	1,771,811	141.4%
Murdock	263	155,128	---	155,128	143,165	---	143,165	-7.7%	227,084	63.0%
New Brighton	22,084	6,071,022	140,833	6,211,855	6,367,363	---	6,367,363	2.5%	21,800,890	29.2%
New Hope	20,812	5,567,933	4,511,073	10,079,006	5,805,289	4,771,304	10,576,593	4.9%	11,352,671	93.2%
New London	1,312	397,406	489,031	886,437	691,445	536,987	1,228,432	38.6%	954,314	128.7%
New Prague	7,439	4,573,178	564,858	5,138,036	4,804,399	101,768	4,906,167	-4.5%	4,305,191	114.0%
New Richland	1,214	808,791	(2,193)	806,598	852,935	(34,254)	818,681	1.5%	740,104	110.6%
New Ulm	13,519	5,948,387	1,860,527	7,808,914	7,125,760	2,030,870	9,156,630	17.3%	12,426,242	73.7%
Newfolden	378	224,116	31,393	255,509	260,143	36,640	296,783	16.2%	214,819	138.2%
Newport	3,482	1,902,225	28,127	1,930,352	2,078,117	27,052	2,105,169	9.1%	2,770,012	76.0%
Nicollet	1,116	367,158	---	367,158	282,206	---	282,206	-23.1%	309,834	91.1%
North Branch	10,286	2,442,159	(204,566)	2,237,593	2,495,312	(89,288)	2,406,024	7.5%	5,254,318	45.8%
North Mankato	13,610	2,702,101	638,394	3,340,495	3,315,595	(209,703)	3,105,892	-7.0%	7,383,205	42.1%
North Oaks	4,793	1,460,870	---	1,460,870	1,358,541	---	1,358,541	-7.0%	2,305,245	58.9%
North Saint Paul	12,006	2,222,216	(104,749)	2,117,467	1,682,876	2,043,057	3,725,933	76.0%	6,424,524	58.0%
Northfield	20,313	6,936,896	1,098,776	8,035,672	6,790,550	695,966	7,486,516	-6.8%	11,052,435	67.7%
Norwood Young America	3,731	599,108	---	599,108	722,141	(817,929)	(95,788)	-116.0%	1,978,199	-4.8%
Nowthen	4,496	1,073,450	---	1,073,450	1,105,327	---	1,105,327	3.0%	1,296,347	85.3%
Oak Grove	8,337	1,094,655	218,646	1,313,301	1,256,728	229,892	1,486,620	13.2%	2,190,562	67.9%
Oak Park Heights	4,648	3,509,170	31,324	3,540,494	3,822,001	(345,247)	3,476,754	-1.8%	3,745,629	92.8%
Oakdale	28,655	8,382,116	---	8,382,116	7,015,678	1,083,701	8,099,379	-3.4%	12,660,860	64.0%
Ogilvie	356	265,750	---	265,750	314,078	---	314,078	18.2%	224,118	140.1%
Okabena	187	79,439	---	79,439	87,018	---	87,018	9.5%	135,933	64.0%
Olivia	2,445	448,666	123,814	572,480	509,904	126,106	636,010	11.1%	2,054,429	31.0%
Ormsby	129	119,440	---	119,440	128,004	---	128,004	7.2%	91,364	140.1%
Orono	7,785	3,354,809	495	3,355,304	3,886,128	5,511	3,891,639	16.0%	6,879,951	56.6%
Oronoco	1,406	440,805	17,683	458,488	522,669	15,447	538,116	17.4%	600,339	89.6%
Orr	301	93,359	19,653	113,012	108,130	14,092	122,222	8.1%	656,040	18.6%
Oslo	310	138,513	---	138,513	183,497	---	183,497	32.5%	366,381	50.1%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Osseo	2,529	988,215	146,404	1,134,619	1,202,598	(144,408)	1,058,190	-6.7%	2,931,591	36.1%
Otsego	14,968	1,900,821	595,191	2,496,012	3,313,215	387,033	3,700,248	48.2%	4,198,262	88.1%
Ottertail	603	970,628	100,164	1,070,792	912,363	111,206	1,023,569	-4.4%	371,085	275.8%
Owatonna	25,660	9,575,327	---	9,575,327	9,764,448	---	9,764,448	2.0%	17,467,954	55.9%
Park Rapids	3,901	1,989,241	228,184	2,217,425	2,235,401	242,009	2,477,410	11.7%	2,904,487	85.3%
Parkers Prairie	1,016	633,190	---	633,190	706,031	---	706,031	11.5%	759,872	92.9%
Paynesville	2,443	1,454,226	(46,048)	1,408,178	1,441,626	(980)	1,440,646	2.3%	1,670,163	86.3%
Pelican Rapids	2,498	1,879,492	196,742	2,076,234	1,668,895	198,040	1,866,935	-10.1%	1,648,939	113.2%
Pennock	515	304,616	32,177	336,793	385,621	36,400	422,021	25.3%	172,051	245.3%
Pequot Lakes	2,265	1,320,818	663,080	1,983,898	1,252,224	684,099	1,936,323	-2.4%	1,889,934	102.5%
Perham	3,204	685,561	2,165,698	2,851,259	761,902	1,999,632	2,761,534	-3.1%	2,428,971	113.7%
Pillager	467	531,866	101,653	633,519	530,604	112,953	643,557	1.6%	331,366	194.2%
Pine City	3,203	937,045	---	937,045	851,072	---	851,072	-9.2%	1,765,044	48.2%
Pine Island	3,355	577,486	26,118	603,604	528,768	43,906	572,674	-5.1%	2,177,293	26.3%
Pipestone	4,239	851,733	1,099,942	1,951,675	1,204,925	990,963	2,195,888	12.5%	3,647,659	60.2%
Plainview	3,331	2,171,490	66,688	2,238,178	1,826,722	16,621	1,843,343	-17.6%	2,528,302	72.9%
Plato	312	207,218	46,815	254,033	226,227	49,516	275,743	8.5%	475,371	58.0%
Plummer	297	450,071	37,716	487,787	486,626	43,498	530,124	8.7%	215,446	246.1%
Plymouth	73,633	12,751,947	560,988	13,312,935	12,929,023	611,057	13,540,080	1.7%	41,156,845	32.9%
Preston	1,316	748,059	476,549	1,224,608	768,194	555,958	1,324,152	8.1%	1,344,871	98.5%
Princeton	4,732	2,368,699	213,821	2,582,520	2,401,215	40,524	2,441,739	-5.5%	3,974,639	61.4%
Prinsburg	492	758,679	---	758,679	888,557	---	888,557	17.1%	276,080	321.8%
Prior Lake	24,911	6,431,258	1,232,172	7,663,430	5,775,937	1,558,266	7,334,203	-4.3%	11,304,161	64.9%
Proctor	3,100	1,400,337	---	1,400,337	1,312,672	---	1,312,672	-6.3%	2,249,536	58.4%
Quamba	113	195,418	---	195,418	120,201	---	120,201	-38.5%	54,566	220.3%
Racine	433	222,079	---	222,079	209,061	---	209,061	-5.9%	129,868	161.0%
Ramsey	24,811	6,720,833	927,557	7,648,390	6,977,764	743,944	7,721,708	1.0%	10,920,062	70.7%
Ranier	583	81,492	---	81,492	85,421	---	85,421	4.8%	393,703	21.7%
Raymond	763	297,941	164,760	462,701	266,273	231,510	497,783	7.6%	450,718	110.4%
Red Lake Falls	1,427	38,332	(70,293)	(31,961)	150,327	(62,888)	87,439	373.6%	886,048	9.9%
Red Wing	16,505	14,458,961	263,418	14,722,379	16,274,073	386,371	16,660,444	13.2%	15,726,848	105.9%
Redwood Falls	5,207	4,349,111	87,797	4,436,908	4,409,728	(815,511)	3,594,217	-19.0%	6,181,820	58.1%
Renville	1,237	952,756	118,847	1,071,603	350,873	79,624	430,497	-59.8%	981,670	43.9%
Revere	90	31,279	---	31,279	54,000	---	54,000	72.6%	45,404	118.9%
Richfield	36,157	7,679,767	3,507,363	11,187,130	8,414,671	(1,081,525)	7,333,146	-34.5%	28,697,382	25.6%
Richmond	1,433	1,111,306	3,311	1,114,617	1,103,974	19,096	1,123,070	0.8%	699,579	160.5%
Robbinsdale	14,512	4,638,018	(2,416,724)	2,221,294	4,582,072	(2,455,787)	2,126,285	-4.3%	9,473,566	22.4%
Rochester	111,007	27,811,456	6,138,504	33,949,960	29,994,790	6,589,232	36,584,022	7.8%	103,727,670	35.3%
Rockford	4,367	1,355,932	353,656	1,709,588	1,265,821	2,036,290	3,302,111	93.2%	2,103,239	157.0%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Rockville	2,509	1,208,123	279,397	1,487,520	1,158,495	294,429	1,452,924	-2.3%	744,134	195.3%
Rogers	12,230	4,023,401	(1,617,804)	2,405,597	4,131,865	(1,699,882)	2,431,983	1.1%	7,382,179	32.9%
Rollingstone	659	143,324	52,787	196,111	143,556	32,926	176,482	-10.0%	369,978	47.7%
Roseau	2,663	248,564	440,724	689,288	199,921	399,040	598,961	-13.1%	2,769,030	21.6%
Rosemount	22,490	8,293,885	214,031	8,507,916	9,097,409	290,834	9,388,243	10.3%	11,388,829	82.4%
Roseville	34,719	5,766,481	2,385,528	8,152,009	5,803,244	2,912,894	8,716,138	6.9%	22,668,973	38.4%
Rush City	3,076	586,432	428,472	1,014,904	636,653	571,625	1,208,278	19.1%	1,247,729	96.8%
Rushford	1,753	229,083	---	229,083	282,375	---	282,375	23.3%	1,856,169	15.2%
Rushford Village	827	664,049	203,332	867,381	566,165	204,887	771,052	-11.1%	438,940	175.7%
Rushmore	343	203,093	83,343	286,436	231,245	93,009	324,254	13.2%	528,172	61.4%
Russell	325	(16,146)	140,915	124,769	(24,389)	82,118	57,729	-53.7%	234,474	24.6%
Ruthton	226	241,954	151,748	393,702	239,086	149,927	389,013	-1.2%	134,237	289.8%
Sacred Heart	524	413,887	---	413,887	471,331	---	471,331	13.9%	445,279	105.9%
Saint Anthony	8,965	2,074,490	(119,056)	1,955,434	2,384,345	(129,312)	2,255,033	15.3%	7,383,502	30.5%
Saint Augusta	3,404	455,840	313,040	768,880	543,346	176,154	719,500	-6.4%	700,051	102.8%
Saint Bonifacius	2,364	917,420	---	917,420	660,272	---	660,272	-28.0%	1,416,525	46.6%
Saint Charles	3,727	613,592	104,440	718,032	647,656	314,322	961,978	34.0%	1,936,843	49.7%
Saint Clair	865	822,269	13,816	836,085	720,049	13,784	733,833	-12.2%	419,978	174.7%
Saint Cloud	66,462	18,157,142	2,331,001	20,488,143	18,158,190	2,393,653	20,551,843	0.3%	56,983,064	36.1%
Saint Francis	7,296	2,234,087	---	2,234,087	2,572,375	---	2,572,375	15.1%	3,494,738	73.6%
Saint Hilaire	279	2,018	---	2,018	(4,117)	---	(4,117)	-304.0%	207,508	-2.0%
Saint James	4,604	2,671,668	(8,428)	2,663,240	2,306,591	(103,243)	2,203,348	-17.3%	3,273,536	67.3%
Saint Joseph	6,805	1,694,861	112,020	1,806,881	1,703,275	103,121	1,806,396	-0.0%	3,020,588	59.8%
Saint Louis Park	47,933	15,033,593	(1,229,806)	13,803,787	15,272,641	(631,032)	14,641,609	6.1%	61,477,286	23.8%
Saint Michael	16,983	2,896,313	(2,370,972)	525,341	3,375,037	---	3,375,037	542.4%	5,573,572	60.6%
Saint Paul	299,641	46,540,389	23,629,354	70,169,743	49,255,371	42,586,171	91,841,542	30.9%	372,536,977	24.7%
Saint Paul Park	5,314	1,661,793	89,035	1,750,828	2,003,502	(26,817)	1,976,685	12.9%	2,597,172	76.1%
Saint Peter	11,758	3,736,452	1,015,420	4,751,872	3,771,743	1,041,022	4,812,765	1.3%	7,341,164	65.6%
Sanborn	325	688,377	214,868	903,245	582,766	202,369	785,135	-13.1%	228,736	343.2%
Sandstone	2,745	1,153,755	16,933	1,170,688	959,867	---	959,867	-18.0%	974,998	98.4%
Sartell	16,949	3,189,990	(1,068,466)	2,121,524	2,802,437	(1,329,826)	1,472,611	-30.6%	5,500,584	26.8%
Sauk Centre	4,406	1,628,411	1,502,092	3,130,503	1,589,718	1,449,326	3,039,044	-2.9%	4,301,010	70.7%
Sauk Rapids	13,307	3,444,181	---	3,444,181	3,508,163	---	3,508,163	1.9%	6,477,077	54.2%
Savage	29,047	6,430,655	213,936	6,644,591	6,699,835	504,709	7,204,544	8.4%	12,697,928	56.7%
Scandia	4,023	1,460,133	---	1,460,133	1,571,307	760	1,572,067	7.7%	1,650,091	95.3%
Scanlon	987	354,361	---	354,361	352,964	---	352,964	-0.4%	391,060	90.3%
Sebeka	707	427,583	---	427,583	439,681	---	439,681	2.8%	696,092	63.2%
Shakopee	39,523	9,076,549	---	9,076,549	9,824,097	76,342	9,900,439	9.1%	23,826,452	41.6%
Sherburn	1,101	1,202,654	---	1,202,654	1,589,211	---	1,589,211	32.1%	730,971	217.4%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Shoreview	25,723	4,220,635	2,020,752	6,241,387	4,383,445	2,400,477	6,783,922	8.7%	16,250,465	41.7%
Shorewood	7,425	3,943,342	469	3,943,811	3,981,475	43,744	4,025,219	2.1%	3,779,347	106.5%
Silver Bay	1,860	1,590,132	979,211	2,569,343	1,776,226	1,018,107	2,794,333	8.8%	2,802,776	99.7%
Silver Lake	813	449,333	224,131	673,464	387,888	231,253	619,141	-8.1%	828,238	74.8%
Skyline	290	61,985	---	61,985	60,846	---	60,846	-1.8%	68,465	88.9%
Sleepy Eye	3,541	5,209,919	469,033	5,678,952	3,875,164	370,604	4,245,768	-25.2%	2,819,750	150.6%
South Haven	190	277,018	---	277,018	209,562	---	209,562	-24.4%	278,552	75.2%
South Saint Paul	20,146	4,558,952	(1,386,197)	3,172,755	9,376,577	(1,612,114)	7,764,463	144.7%	20,668,171	37.6%
Spicer	1,194	673,731	646,558	1,320,289	770,070	824,177	1,594,247	20.7%	889,329	179.3%
Spring Grove	1,305	763,989	183,440	947,429	863,307	223,943	1,087,250	14.8%	1,053,184	103.2%
Spring Lake Park	6,513	1,554,880	452,526	2,007,406	1,554,944	444,062	1,999,006	-0.4%	4,739,766	42.2%
Spring Park	1,809	648,186	---	648,186	667,352	---	667,352	3.0%	1,051,419	63.5%
Spring Valley	2,475	984,984	195,012	1,179,996	1,084,596	437,688	1,522,284	29.0%	1,640,230	92.8%
Springfield	2,096	1,104,190	226,141	1,330,331	1,048,552	244,854	1,293,406	-2.8%	2,014,532	64.2%
Stacy	1,501	711,627	88,193	799,820	498,755	70,438	569,193	-28.8%	631,285	90.2%
Staples	2,952	516,362	773,387	1,289,749	540,749	806,741	1,347,490	4.5%	1,957,958	68.8%
Stephen	662	237,047	60,061	297,108	257,298	64,306	321,604	8.2%	1,380,768	23.3%
Stewart	557	1,160,672	---	1,160,672	1,210,996	---	1,210,996	4.3%	506,524	239.1%
Stewartville	6,219	806,760	674,671	1,481,431	954,251	703,022	1,657,273	11.9%	3,150,420	52.6%
Stillwater	18,892	4,063,236	2,082,960	6,146,196	4,114,958	3,484,526	7,599,484	23.6%	13,581,070	56.0%
Stockton	719	569,798	246,087	815,885	446,517	122,303	568,820	-30.3%	240,667	236.4%
Storden	212	(72,531)	214,047	141,516	(66,102)	204,317	138,215	-2.3%	198,324	69.7%
Sturgeon Lake	418	153,489	93,149	246,638	325,258	113,010	438,268	77.7%	227,532	192.6%
Swanville	341	99,516	(13,758)	85,758	14,901	(18,187)	(3,286)	-103.8%	285,150	-1.2%
Thief River Falls	8,722	2,501,777	2,365,141	4,866,918	2,335,344	2,358,383	4,693,727	-3.6%	8,536,998	55.0%
Thomson	157	163,941	---	163,941	140,368	---	140,368	-14.4%	64,429	217.9%
Tower	502	724,826	(57,294)	667,532	913,314	(30,927)	882,387	32.2%	1,188,645	74.2%
Tracy	2,135	422,405	951,556	1,373,961	418,662	1,113,858	1,532,520	11.5%	1,915,293	80.0%
Trimont	726	594,313	594,909	1,189,222	645,388	506,598	1,151,986	-3.1%	699,112	164.8%
Truman	1,088	762,094	272,762	1,034,856	854,722	325,052	1,179,774	14.0%	879,916	134.1%
Twin Valley	809	543,188	132,594	675,782	586,383	134,948	721,331	6.7%	550,810	131.0%
Two Harbors	3,711	1,043,000	(786,008)	256,992	1,411,085	(814,541)	596,544	132.1%	4,018,507	14.8%
Tyler	1,129	384,916	108	385,024	412,783	9,068	421,851	9.6%	814,498	51.8%
Ulen	558	704,991	---	704,991	644,016	---	644,016	-8.6%	247,147	260.6%
Underwood	341	210,736	19,499	230,235	256,259	21,197	277,456	20.5%	175,296	158.3%
Upsala	425	473,013	20,353	493,366	501,499	19,538	521,037	5.6%	313,781	166.1%
Vadnais Heights	12,583	2,894,026	41,239	2,935,265	2,968,435	40,460	3,008,895	2.5%	5,371,279	56.0%
Vergas	347	135,677	---	135,677	141,817	---	141,817	4.5%	866,429	16.4%
Verndale	594	625,328	131,594	756,922	721,559	(60,952)	660,607	-12.7%	349,435	189.1%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Vernon Center	323	508,006	---	508,006	584,438	---	584,438	15.0%	282,967	206.5%
Vesta	304	233,065	8,107	241,172	277,087	8,119	285,206	18.3%	230,873	123.5%
Victoria	8,462	1,739,829	870,123	2,609,952	1,438,242	1,020,925	2,459,167	-5.8%	3,703,767	66.4%
Viking	100	37,302	26,130	63,432	40,280	29,219	69,499	9.6%	90,292	77.0%
Villard	251	114,488	109,245	223,733	132,794	130,742	263,536	17.8%	224,793	117.2%
Virginia	8,640	6,171,396	162,396	6,333,792	5,005,432	238,280	5,243,712	-17.2%	10,496,310	50.0%
Wabasha	2,510	1,889,612	---	1,889,612	2,012,157	---	2,012,157	6.5%	2,346,227	85.8%
Wabasso	687	734,529	1,165,936	1,900,465	744,694	1,194,299	1,938,993	2.0%	590,505	328.4%
Waconia	11,520	2,359,540	30,168	2,389,708	2,440,659	(15,292)	2,425,367	1.5%	6,079,313	39.9%
Wadena	4,092	2,116,098	391,124	2,507,222	2,495,081	428,589	2,923,670	16.6%	2,954,085	99.0%
Waite Park	7,473	5,561,608	3,654,088	9,215,696	5,617,442	4,239,954	9,857,396	7.0%	4,978,653	198.0%
Walnut Grove	846	627,621	284,856	912,477	738,291	159,554	897,845	-1.6%	436,955	205.5%
Wanamingo	1,088	105,359	82,226	187,585	224,716	74,243	298,959	59.4%	650,124	46.0%
Warren	1,576	880,611	---	880,611	1,046,604	---	1,046,604	18.8%	1,771,920	59.1%
Warroad	1,781	2,922,870	1,886,840	4,809,710	3,003,023	2,157,011	5,160,034	7.3%	3,191,850	161.7%
Waseca	9,365	3,007,118	473,066	3,480,184	3,078,746	501,736	3,580,482	2.9%	6,932,522	51.6%
Watertown	4,226	1,506,448	423,629	1,930,077	1,442,971	838,024	2,280,995	18.2%	1,613,431	141.4%
Waterville	1,880	1,988,139	6,021	1,994,160	1,629,107	33,737	1,662,844	-16.6%	1,201,967	138.3%
Watson	200	138,402	---	138,402	115,295	---	115,295	-16.7%	181,196	63.6%
Waubun	403	143,065	20,667	163,732	227,462	---	227,462	38.9%	194,970	116.7%
Waverly	1,390	619,173	---	619,173	715,491	(90,079)	625,412	1.0%	971,771	64.4%
Wayzata	4,476	2,339,484	180,273	2,519,757	2,495,727	217,181	2,712,908	7.7%	4,495,403	60.3%
Welcome	662	1,032,669	201,402	1,234,071	1,105,171	215,942	1,321,113	7.1%	526,440	251.0%
Wells	2,297	1,522,280	325,088	1,847,368	1,567,331	327,582	1,894,913	2.6%	2,138,633	88.6%
West Saint Paul	19,800	8,495,998	4,058,819	12,554,817	8,679,813	3,533,479	12,213,292	-2.7%	12,997,674	94.0%
Westbrook	731	280,283	32,268	312,551	304,243	50,768	355,011	13.6%	539,746	65.8%
White Bear Lake	24,159	3,564,689	1,336,344	4,901,033	3,239,843	1,479,116	4,718,959	-3.7%	11,602,713	40.7%
Willernie	528	30,127	---	30,127	82,324	---	82,324	173.3%	243,924	33.7%
Williams	185	151,594	112,586	264,180	183,081	111,436	294,517	11.5%	157,683	186.8%
Willmar	19,731	13,447,076	10,051,186	23,498,262	14,017,150	2,646,985	16,664,135	-29.1%	14,531,561	114.7%
Willow River	402	17,416	---	17,416	227,855	---	227,855	1208.3%	221,296	103.0%
Wilmont	340	216,752	147,289	364,041	307,815	124,132	431,947	18.7%	233,592	184.9%
Windom	4,636	2,254,788	2,515,694	4,770,482	2,521,554	2,500,649	5,022,203	5.3%	3,433,301	146.3%
Winger	221	(9,745)	---	(9,745)	16,605	---	16,605	270.4%	114,223	14.5%
Winnebago	1,412	903,837	(709)	903,128	938,476	(955)	937,521	3.8%	1,153,758	81.3%
Winona	27,581	7,471,515	605,384	8,076,899	7,530,904	633,249	8,164,153	1.1%	15,680,129	52.1%
Winsted	2,308	1,198,564	18,129	1,216,693	1,129,025	432,797	1,561,822	28.4%	1,583,238	98.6%
Wood Lake	424	215,643	78,293	293,936	218,849	85,810	304,659	3.6%	404,699	75.3%
Woodbury	66,119	10,966,539	2,992,474	13,959,013	11,282,718	3,129,886	14,412,604	3.2%	32,135,274	44.8%

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.



**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Worthington	12,986	5,711,607	15,105,291	20,816,898	8,074,075	14,356,396	22,430,471	7.8%	7,971,578	281.4%
Wrenshall	402	322,799	---	322,799	330,768	---	330,768	2.5%	173,232	190.9%
Wykoff	442	357,623	108,694	466,317	402,006	98,836	500,842	7.4%	265,131	188.9%
Wyoming	7,854	2,222,860	157,307	2,380,167	2,688,989	202,418	2,891,407	21.5%	3,649,121	79.2%
Zimmerman	5,297	1,396,738	114,737	1,511,475	1,422,736	167,599	1,590,335	5.2%	1,854,006	85.8%
Zumbrota	3,345	1,566,444	1,406,030	2,972,474	1,590,791	1,360,173	2,950,964	-0.7%	2,034,612	145.0%
<b>State Total</b>	<b>4,366,426</b>	<b>\$1,266,035,942</b>	<b>\$365,609,613</b>	<b>\$1,631,645,555</b>	<b>\$1,337,143,730</b>	<b>\$410,656,521</b>	<b>\$1,747,800,251</b>	<b>7.1%</b>	<b>\$3,506,814,475</b>	<b>49.8%</b>

[\*] Failed to report in 2014.

[\*\*] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Dundee [*]	66	55,773	4,346	60,119	---	---	---	-100.0%	---	---
Biwabik	1,008	(1,285,561)	166,346	(1,119,215)	(1,178,293)	75,600	(1,102,693)	1.5%	2,070,805	-53.2%
Miltona	432	---	3,377	3,377	---	(47,831)	(47,831)	-1516.4%	257,092	-18.6%
Goodridge	136	(6,490)	6,722	232	(43,658)	7,384	(36,274)	-15735.3%	226,727	-16.0%
Hendrum	294	23,703	(48,286)	(24,583)	20,284	(50,120)	(29,836)	-21.4%	205,638	-14.5%
Norwood Young America	3,731	599,108	---	599,108	722,141	(817,929)	(95,788)	-116.0%	1,978,199	-4.8%
Saint Hilaire	279	2,018	---	2,018	(4,117)	---	(4,117)	-304.0%	207,508	-2.0%
Swanville	341	99,516	(13,758)	85,758	14,901	(18,187)	(3,286)	-103.8%	285,150	-1.2%
Lynd	442	98,870	56,129	154,999	119,865	(100,684)	19,181	-87.6%	287,338	6.7%
Chaska	25,270	2,705,330	(15,926)	2,689,404	2,536,154	(968,102)	1,568,052	-41.7%	18,882,169	8.3%
Red Lake Falls	1,427	38,332	(70,293)	(31,961)	150,327	(62,888)	87,439	373.6%	886,048	9.9%
Centerville	3,931	1,253,989	---	1,253,989	1,317,741	(1,103,264)	214,477	-82.9%	1,948,942	11.0%
Hitterdal	205	95,193	(56,938)	38,255	94,033	(71,990)	22,043	-42.4%	179,199	12.3%
Winger	221	(9,745)	---	(9,745)	16,605	---	16,605	270.4%	114,223	14.5%
Two Harbors	3,711	1,043,000	(786,008)	256,992	1,411,085	(814,541)	596,544	132.1%	4,018,507	14.8%
Rushford	1,753	229,083	---	229,083	282,375	---	282,375	23.3%	1,856,169	15.2%
Forest Lake	19,484	4,940,450	(1,978,159)	2,962,291	5,046,016	(1,893,169)	3,152,847	6.4%	19,715,969	16.0%
Vergas	347	135,677	---	135,677	141,817	---	141,817	4.5%	866,429	16.4%
Orr	301	93,359	19,653	113,012	108,130	14,092	122,222	8.1%	656,040	18.6%
Le Center	2,506	117,391	---	117,391	332,762	(52,991)	279,771	138.3%	1,431,794	19.5%
Roseau	2,663	248,564	440,724	689,288	199,921	399,040	598,961	-13.1%	2,769,030	21.6%
Ranier	583	81,492	---	81,492	85,421	---	85,421	4.8%	393,703	21.7%
Bloomington	86,652	20,915,301	4,131,948	25,047,249	24,639,354	1,433,340	26,072,694	4.1%	116,474,122	22.4%
Robbinsdale	14,512	4,638,018	(2,416,724)	2,221,294	4,582,072	(2,455,787)	2,126,285	-4.3%	9,473,566	22.4%
Stephen	662	237,047	60,061	297,108	257,298	64,306	321,604	8.2%	1,380,768	23.3%
Saint Louis Park	47,933	15,033,593	(1,229,806)	13,803,787	15,272,641	(631,032)	14,641,609	6.1%	61,477,286	23.8%
Russell	325	(16,146)	140,915	124,769	(24,389)	82,118	57,729	-53.7%	234,474	24.6%
Saint Paul	299,641	46,540,389	23,629,354	70,169,743	49,255,371	42,586,171	91,841,542	30.9%	372,536,977	24.7%
Buffalo	15,911	3,195,058	(1,659,674)	1,535,384	3,545,922	(1,531,014)	2,014,908	31.2%	8,172,178	24.7%
Delano	5,757	1,822,655	(1,370,724)	451,931	2,139,314	(1,396,187)	743,127	64.4%	2,964,644	25.1%
Richfield	36,157	7,679,767	3,507,363	11,187,130	8,414,671	(1,081,525)	7,333,146	-34.5%	28,697,382	25.6%
Brooklyn Park	78,362	13,945,109	(23,044)	13,922,065	15,229,276	(28,855)	15,200,421	9.2%	59,155,585	25.7%
Pine Island	3,355	577,486	26,118	603,604	528,768	43,906	572,674	-5.1%	2,177,293	26.3%
Duluth	86,367	8,580,610	12,604,387	21,184,997	10,967,703	15,481,998	26,449,701	24.9%	99,310,866	26.6%
Sartell	16,949	3,189,990	(1,068,466)	2,121,524	2,802,437	(1,329,826)	1,472,611	-30.6%	5,500,584	26.8%
Brainerd	13,659	2,463,854	747,295	3,211,149	2,985,777	434,001	3,419,778	6.5%	12,602,096	27.1%
Maple Grove	64,448	7,110,270	3,011,542	10,121,812	7,211,419	3,244,694	10,456,113	3.3%	37,270,022	28.1%
Cold Spring	4,081	1,957,596	(1,156,903)	800,693	1,947,944	(1,179,478)	768,466	-4.0%	2,738,040	28.1%
New Brighton	22,084	6,071,022	140,833	6,211,855	6,367,363	---	6,367,363	2.5%	21,800,890	29.2%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Lamberton	810	611,944	---	611,944	306,644	---	306,644	-49.9%	1,047,552	29.3%
Saint Anthony	8,965	2,074,490	(119,056)	1,955,434	2,384,345	(129,312)	2,255,033	15.3%	7,383,502	30.5%
East Grand Forks	8,731	3,144,775	(797)	3,143,978	2,857,761	(73,763)	2,783,998	-11.4%	9,057,228	30.7%
Olivia	2,445	448,666	123,814	572,480	509,904	126,106	636,010	11.1%	2,054,429	31.0%
Hendricks	705	266,473	29,600	296,073	202,655	14,940	217,595	-26.5%	702,630	31.0%
Dassel	1,460	47,546	156,767	204,313	140,630	153,246	293,876	43.8%	928,758	31.6%
Mora	3,523	1,144,303	214,599	1,358,902	1,103,924	257,290	1,361,214	0.2%	4,296,371	31.7%
Plymouth	73,633	12,751,947	560,988	13,312,935	12,929,023	611,057	13,540,080	1.7%	41,156,845	32.9%
Rogers	12,230	4,023,401	(1,617,804)	2,405,597	4,131,865	(1,699,882)	2,431,983	1.1%	7,382,179	32.9%
Aurora	1,697	639,400	30,842	670,242	648,753	55,525	704,278	5.1%	2,134,644	33.0%
Corcoran	5,513	961,389	22,293	983,682	1,085,355	21,733	1,107,088	12.5%	3,325,966	33.3%
Willernie	528	30,127	---	30,127	82,324	---	82,324	173.3%	243,924	33.7%
Rochester	111,007	27,811,456	6,138,504	33,949,960	29,994,790	6,589,232	36,584,022	7.8%	103,727,670	35.3%
Dalton	249	21,911	54,726	76,637	31,348	20,348	51,696	-32.5%	144,435	35.8%
Saint Cloud	66,462	18,157,142	2,331,001	20,488,143	18,158,190	2,393,653	20,551,843	0.3%	56,983,064	36.1%
Osseo	2,529	988,215	146,404	1,134,619	1,202,598	(144,408)	1,058,190	-6.7%	2,931,591	36.1%
Edina	50,261	14,132,918	---	14,132,918	12,995,773	---	12,995,773	-8.0%	35,816,866	36.3%
Aitkin	2,151	1,137,224	137,364	1,274,588	882,802	143,276	1,026,078	-19.5%	2,825,376	36.3%
Minneapolis	411,273	96,970,000	120,856,000	217,826,000	102,439,000	139,309,000	241,748,000	11.0%	654,837,846	36.9%
Maynard	358	6,081	145,113	151,194	2,084	146,180	148,264	-1.9%	396,669	37.4%
Deer River	949	(25,947)	420,437	394,490	(74,221)	476,465	402,244	2.0%	1,074,392	37.4%
South Saint Paul	20,146	4,558,952	(1,386,197)	3,172,755	9,376,577	(1,612,114)	7,764,463	144.7%	20,668,171	37.6%
Medford	1,242	98,162	16,523	114,685	242,357	16,978	259,335	126.1%	685,908	37.8%
Kasson	6,124	851,131	255,206	1,106,337	1,058,417	178,666	1,237,083	11.8%	3,223,863	38.4%
Roseville	34,719	5,766,481	2,385,528	8,152,009	5,803,244	2,912,894	8,716,138	6.9%	22,668,973	38.4%
Waconia	11,520	2,359,540	30,168	2,389,708	2,440,659	(15,292)	2,425,367	1.5%	6,079,313	39.9%
White Bear Lake	24,159	3,564,689	1,336,344	4,901,033	3,239,843	1,479,116	4,718,959	-3.7%	11,602,713	40.7%
Chanhassen	24,503	5,274,584	129,385	5,403,969	5,550,732	228,530	5,779,262	6.9%	14,159,771	40.8%
Chisago City	5,069	905,969	106,967	1,012,936	1,017,143	78,024	1,095,167	8.1%	2,660,190	41.2%
Lanesboro	755	184,470	137,772	322,242	265,181	216,146	481,327	49.4%	1,162,602	41.4%
Shakopee	39,523	9,076,549	---	9,076,549	9,824,097	76,342	9,900,439	9.1%	23,826,452	41.6%
Farmington	22,386	3,079,013	258,439	3,337,452	4,074,191	208,415	4,282,606	28.3%	10,274,595	41.7%
Shoreview	25,723	4,220,635	2,020,752	6,241,387	4,383,445	2,400,477	6,783,922	8.7%	16,250,465	41.7%
North Mankato	13,610	2,702,101	638,394	3,340,495	3,315,595	(209,703)	3,105,892	-7.0%	7,383,205	42.1%
Spring Lake Park	6,513	1,554,880	452,526	2,007,406	1,554,944	444,062	1,999,006	-0.4%	4,739,766	42.2%
Afton	2,949	405,254	94,375	499,629	453,171	61,073	514,244	2.9%	1,217,403	42.2%
Becker	4,693	1,082,293	394,562	1,476,855	1,166,987	458,149	1,625,136	10.0%	3,815,223	42.6%
International Falls	6,333	2,907,280	1,453,253	4,360,533	2,498,943	956,584	3,455,527	-20.8%	7,993,434	43.2%
Bigelow	236	71,141	31,706	102,847	63,459	8,619	72,078	-29.9%	164,969	43.7%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Maplewood	39,054	8,027,244	(174,519)	7,852,725	8,364,322	155,212	8,519,534	8.5%	19,440,729	43.8%
Renville	1,237	952,756	118,847	1,071,603	350,873	79,624	430,497	-59.8%	981,670	43.9%
Champlin	22,880	3,999,398	1,135,093	5,134,491	4,065,191	1,290,047	5,355,238	4.3%	12,108,270	44.2%
Hastings	22,492	3,482,239	4,096,198	7,578,437	3,446,128	3,233,400	6,679,528	-11.9%	15,065,814	44.3%
Cottage Grove	35,250	9,218,791	(925,728)	8,293,063	9,494,122	(1,079,312)	8,414,810	1.5%	18,836,913	44.7%
Woodbury	66,119	10,966,539	2,992,474	13,959,013	11,282,718	3,129,886	14,412,604	3.2%	32,135,274	44.8%
Gilbert	1,817	910,796	262,421	1,173,217	877,759	267,244	1,145,003	-2.4%	2,533,361	45.2%
La Crescent	5,074	1,972,405	---	1,972,405	1,613,272	---	1,613,272	-18.2%	3,555,061	45.4%
Fridley	27,952	7,997,036	1,527,153	9,524,189	8,242,331	1,494,512	9,736,843	2.2%	21,326,852	45.7%
North Branch	10,286	2,442,159	(204,566)	2,237,593	2,495,312	(89,288)	2,406,024	7.5%	5,254,318	45.8%
Glencoe	5,552	1,821,249	13,418	1,834,667	1,883,423	4,982	1,888,405	2.9%	4,122,756	45.8%
Elmore	586	180,357	106,878	287,235	207,409	62,669	270,078	-6.0%	588,306	45.9%
Wanamingo	1,088	105,359	82,226	187,585	224,716	74,243	298,959	59.4%	650,124	46.0%
Henderson	895	217,827	35,179	253,006	251,885	44,324	296,209	17.1%	643,671	46.0%
Mound	9,318	1,920,682	513,617	2,434,299	2,236,205	336,041	2,572,246	5.7%	5,562,077	46.2%
Saint Bonifacius	2,364	917,420	---	917,420	660,272	---	660,272	-28.0%	1,416,525	46.6%
Menahga	1,342	431,879	(7,177)	424,702	398,478	(9,677)	388,801	-8.5%	825,711	47.1%
Caledonia	2,824	556,347	---	556,347	868,765	---	868,765	56.2%	1,840,480	47.2%
Cromwell	241	(4,396)	139,444	135,048	15,641	151,079	166,720	23.5%	352,790	47.3%
Fisher	436	96,987	---	96,987	113,222	---	113,222	16.7%	237,541	47.7%
Rollingstone	659	143,324	52,787	196,111	143,556	32,926	176,482	-10.0%	369,978	47.7%
Independence	3,668	1,178,889	(61,730)	1,117,159	1,136,764	(25,649)	1,111,115	-0.5%	2,316,379	48.0%
Pine City	3,203	937,045	---	937,045	851,072	---	851,072	-9.2%	1,765,044	48.2%
Montevideo	5,327	1,149,501	718,382	1,867,883	1,192,469	693,989	1,886,458	1.0%	3,909,904	48.2%
Brooklyn Center	29,889	12,356,574	(1,079,691)	11,276,883	10,998,114	(925,440)	10,072,674	-10.7%	20,727,089	48.6%
Inver Grove Heights	34,831	8,029,014	1,038,100	9,067,114	9,111,824	1,023,281	10,135,105	11.8%	20,741,447	48.9%
Cosmos	463	153,474	7,102	160,576	163,767	9,973	173,740	8.2%	354,989	48.9%
Blaine	62,066	9,142,896	3,567,222	12,710,118	9,132,261	3,721,965	12,854,226	1.1%	26,176,135	49.1%
Hopkins	18,971	5,249,909	2,497,812	7,747,721	5,523,136	2,840,114	8,363,250	7.9%	16,883,138	49.5%
Austin	25,010	6,641,744	1,033,695	7,675,439	6,927,117	626,252	7,553,369	-1.6%	15,228,672	49.6%
Saint Charles	3,727	613,592	104,440	718,032	647,656	314,322	961,978	34.0%	1,936,843	49.7%
Kennedy	175	38,666	85,128	123,794	22,340	95,671	118,011	-4.7%	236,705	49.9%
Virginia	8,640	6,171,396	162,396	6,333,792	5,005,432	238,280	5,243,712	-17.2%	10,496,310	50.0%
Oslo	310	138,513	---	138,513	183,497	---	183,497	32.5%	366,381	50.1%
Eden Prairie	62,593	21,509,541	(2,868)	21,506,673	22,292,187	(130)	22,292,057	3.7%	44,085,448	50.6%
Currie	232	50,508	59,251	109,759	56,295	44,811	101,106	-7.9%	198,244	51.0%
Byron	5,264	1,082,446	195,294	1,277,740	777,394	---	777,394	-39.2%	1,523,717	51.0%
Blue Earth	3,309	2,159,545	(102,647)	2,056,898	1,416,109	86,087	1,502,196	-27.0%	2,941,145	51.1%
Lakeville	59,361	9,540,546	926,731	10,467,277	10,850,065	970,461	11,820,526	12.9%	23,131,638	51.1%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Grand Rapids	11,114	4,876,897	509,440	5,386,337	5,234,267	573,213	5,807,480	7.8%	11,286,496	51.5%
Waseca	9,365	3,007,118	473,066	3,480,184	3,078,746	501,736	3,580,482	2.9%	6,932,522	51.6%
Tyler	1,129	384,916	108	385,024	412,783	9,068	421,851	9.6%	814,498	51.8%
East Bethel	11,591	2,918,685	---	2,918,685	2,226,625	---	2,226,625	-23.7%	4,286,144	51.9%
Winona	27,581	7,471,515	605,384	8,076,899	7,530,904	633,249	8,164,153	1.1%	15,680,129	52.1%
Long Prairie	3,421	835,938	90,915	926,853	797,805	91,600	889,405	-4.0%	1,706,609	52.1%
Minneota	1,378	240,048	188,417	428,465	237,757	221,902	459,659	7.3%	881,263	52.2%
McIntosh [**]	630	---	---	---	164,136	21,430	185,566	---	353,842	52.4%
Stewartville	6,219	806,760	674,671	1,481,431	954,251	703,022	1,657,273	11.9%	3,150,420	52.6%
Brownton	735	289,258	(34,452)	254,806	304,323	3,534	307,857	20.8%	584,943	52.6%
Littlefork	624	287,627	67,656	355,283	294,453	71,951	366,404	3.1%	680,887	53.8%
Sauk Rapids	13,307	3,444,181	---	3,444,181	3,508,163	---	3,508,163	1.9%	6,477,077	54.2%
Thief River Falls	8,722	2,501,777	2,365,141	4,866,918	2,335,344	2,358,383	4,693,727	-3.6%	8,536,998	55.0%
Elysian	679	432,622	35,274	467,896	341,565	4,969	346,534	-25.9%	625,103	55.4%
Cannon Falls	4,108	2,208,567	23,157	2,231,724	1,903,728	62,656	1,966,384	-11.9%	3,541,228	55.5%
Alexandria	13,182	3,898,909	1,169,927	5,068,836	4,669,464	842,313	5,511,777	8.7%	9,916,379	55.6%
Owatonna	25,660	9,575,327	---	9,575,327	9,764,448	---	9,764,448	2.0%	17,467,954	55.9%
Stillwater	18,892	4,063,236	2,082,960	6,146,196	4,114,958	3,484,526	7,599,484	23.6%	13,581,070	56.0%
Vadnais Heights	12,583	2,894,026	41,239	2,935,265	2,968,435	40,460	3,008,895	2.5%	5,371,279	56.0%
Houston	970	326,851	260,958	587,809	242,080	293,812	535,892	-8.8%	954,843	56.1%
Montgomery	2,970	641,592	80,171	721,763	981,318	84,052	1,065,370	47.6%	1,893,966	56.3%
Apple Valley	50,330	14,135,639	---	14,135,639	14,817,886	---	14,817,886	4.8%	26,291,588	56.4%
Orono	7,785	3,354,809	495	3,355,304	3,886,128	5,511	3,891,639	16.0%	6,879,951	56.6%
Savage	29,047	6,430,655	213,936	6,644,591	6,699,835	504,709	7,204,544	8.4%	12,697,928	56.7%
Marshall	13,719	8,433,424	(154,495)	8,278,929	6,644,632	(116,363)	6,528,269	-21.1%	11,387,317	57.3%
Carver	4,293	1,061,439	34,697	1,096,136	1,181,894	45,446	1,227,340	12.0%	2,130,020	57.6%
Lexington	2,068	375,412	---	375,412	892,654	---	892,654	137.8%	1,540,968	57.9%
North Saint Paul	12,006	2,222,216	(104,749)	2,117,467	1,682,876	2,043,057	3,725,933	76.0%	6,424,524	58.0%
Plato	312	207,218	46,815	254,033	226,227	49,516	275,743	8.5%	475,371	58.0%
Redwood Falls	5,207	4,349,111	87,797	4,436,908	4,409,728	(815,511)	3,594,217	-19.0%	6,181,820	58.1%
Proctor	3,100	1,400,337	---	1,400,337	1,312,672	---	1,312,672	-6.3%	2,249,536	58.4%
North Oaks	4,793	1,460,870	---	1,460,870	1,358,541	---	1,358,541	-7.0%	2,305,245	58.9%
Warren	1,576	880,611	---	880,611	1,046,604	---	1,046,604	18.8%	1,771,920	59.1%
Detroit Lakes	9,053	3,050,429	1,390,772	4,441,201	3,464,087	876,499	4,340,586	-2.3%	7,331,206	59.2%
Brooten	747	121,156	46,099	167,255	193,793	45,849	239,642	43.3%	402,408	59.6%
Isanti	5,409	1,910,313	(45,028)	1,865,285	1,681,887	58,771	1,740,658	-6.7%	2,919,503	59.6%
Big Lake	10,587	2,155,841	(377,677)	1,778,164	2,507,119	(266,897)	2,240,222	26.0%	3,754,814	59.7%
Elko New Market	4,472	1,023,780	137,899	1,161,679	986,867	158,700	1,145,567	-1.4%	1,920,039	59.7%
Saint Joseph	6,805	1,694,861	112,020	1,806,881	1,703,275	103,121	1,806,396	-0.0%	3,020,588	59.8%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Hutchinson	14,124	6,070,670	399,100	6,469,770	6,704,741	495,219	7,199,960	11.3%	12,002,503	60.0%
Medina	5,831	2,579,551	493,016	3,072,567	2,094,917	505,483	2,600,400	-15.4%	4,334,852	60.0%
Frost	191	134,892	4,576	139,468	126,215	5,121	131,336	-5.8%	218,222	60.2%
Pipestone	4,239	851,733	1,099,942	1,951,675	1,204,925	990,963	2,195,888	12.5%	3,647,659	60.2%
Wayzata	4,476	2,339,484	180,273	2,519,757	2,495,727	217,181	2,712,908	7.7%	4,495,403	60.3%
Breckenridge	3,355	1,515,482	---	1,515,482	1,515,482	---	1,515,482	---	2,504,427	60.5%
Saint Michael	16,983	2,896,313	(2,370,972)	525,341	3,375,037	---	3,375,037	542.4%	5,573,572	60.6%
Amboy	531	177,247	15,149	192,396	205,188	15,016	220,204	14.5%	360,371	61.1%
Baudette	1,079	620,397	---	620,397	647,829	---	647,829	4.4%	1,059,794	61.1%
Cambridge	8,338	2,889,283	848,184	3,737,467	2,842,442	799,038	3,641,480	-2.6%	5,938,115	61.3%
Rushmore	343	203,093	83,343	286,436	231,245	93,009	324,254	13.2%	528,172	61.4%
Princeton	4,732	2,368,699	213,821	2,582,520	2,401,215	40,524	2,441,739	-5.5%	3,974,639	61.4%
Kimball	776	350,207	229,081	579,288	341,275	236,973	578,248	-0.2%	939,553	61.5%
Fairfax	1,197	304,572	---	304,572	350,817	387,021	737,838	142.3%	1,193,866	61.8%
Eagan	66,810	14,998,980	---	14,998,980	17,186,480	2,240,661	19,427,141	29.5%	31,324,932	62.0%
Mazeppa	846	228,140	(13,062)	215,078	276,483	71,807	348,290	61.9%	560,291	62.2%
Arden Hills	9,652	2,342,952	419,020	2,761,972	2,324,883	471,161	2,796,044	1.2%	4,497,295	62.2%
Greenfield	2,822	815,658	51,445	867,103	833,049	52,348	885,397	2.1%	1,423,342	62.2%
Lino Lakes	21,129	5,209,286	121,075	5,330,361	5,053,064	210,385	5,263,449	-1.3%	8,460,875	62.2%
Coon Rapids	62,435	13,024,446	6,587,026	19,611,472	13,439,561	6,985,862	20,425,423	4.2%	32,728,099	62.4%
Balaton	631	292,745	171,796	464,541	286,928	182,016	468,944	0.9%	747,143	62.8%
Bemidji	14,376	4,810,174	1,737,142	6,547,316	5,937,728	788,633	6,726,361	2.7%	10,705,775	62.8%
Long Lake	1,851	763,103	170,422	933,525	706,854	178,864	885,718	-5.1%	1,408,367	62.9%
Burnsville	61,747	14,741,303	2,634,951	17,376,254	18,116,673	2,784,137	20,900,810	20.3%	33,159,167	63.0%
Murdock	263	155,128	---	155,128	143,165	---	143,165	-7.7%	227,084	63.0%
Dayton	5,011	1,461,575	139,601	1,601,176	1,457,808	160,086	1,617,894	1.0%	2,562,992	63.1%
Sebeka	707	427,583	---	427,583	439,681	---	439,681	2.8%	696,092	63.2%
Lindstrom	4,458	992,438	41,587	1,034,025	1,132,200	19,544	1,151,744	11.4%	1,822,379	63.2%
Spring Park	1,809	648,186	---	648,186	667,352	---	667,352	3.0%	1,051,419	63.5%
Mankato	41,202	10,497,750	2,970,668	13,468,418	10,852,060	3,856,966	14,709,026	9.2%	23,154,890	63.5%
Watson	200	138,402	---	138,402	115,295	---	115,295	-16.7%	181,196	63.6%
Andover	31,874	6,853,791	380,950	7,234,741	7,065,133	550,632	7,615,765	5.3%	11,913,725	63.9%
Luverne	4,704	1,991,343	591,396	2,582,739	2,391,185	384,370	2,775,555	7.5%	4,339,746	64.0%
Oakdale	28,655	8,382,116	---	8,382,116	7,015,678	1,083,701	8,099,379	-3.4%	12,660,860	64.0%
Okabena	187	79,439	---	79,439	87,018	---	87,018	9.5%	135,933	64.0%
Springfield	2,096	1,104,190	226,141	1,330,331	1,048,552	244,854	1,293,406	-2.8%	2,014,532	64.2%
Cohasset	2,767	558,044	---	558,044	868,386	---	868,386	55.6%	1,349,948	64.3%
Waverly	1,390	619,173	---	619,173	715,491	(90,079)	625,412	1.0%	971,771	64.4%
Elk River	23,730	6,039,662	4,055,012	10,094,674	6,140,877	4,381,586	10,522,463	4.2%	16,324,896	64.5%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Prior Lake	24,911	6,431,258	1,232,172	7,663,430	5,775,937	1,558,266	7,334,203	-4.3%	11,304,161	64.9%
Canby	1,757	1,135,265	168,490	1,303,755	1,420,939	30,584	1,451,523	11.3%	2,224,688	65.2%
Gibbon	764	477,629	6,201	483,830	424,993	10,619	435,612	-10.0%	667,586	65.3%
Anoka	17,586	5,291,499	1,813,335	7,104,834	4,814,642	1,961,560	6,776,202	-4.6%	10,376,535	65.3%
Saint Peter	11,758	3,736,452	1,015,420	4,751,872	3,771,743	1,041,022	4,812,765	1.3%	7,341,164	65.6%
Westbrook	731	280,283	32,268	312,551	304,243	50,768	355,011	13.6%	539,746	65.8%
Grygla	226	76,562	123,129	199,691	38,250	150,794	189,044	-5.3%	285,881	66.1%
Hayfield	1,340	483,432	14,774	498,206	487,399	42,340	529,739	6.3%	800,863	66.1%
Victoria	8,462	1,739,829	870,123	2,609,952	1,438,242	1,020,925	2,459,167	-5.8%	3,703,767	66.4%
Barnesville	2,621	1,475,740	255,873	1,731,613	1,243,880	347,902	1,591,782	-8.1%	2,393,728	66.5%
Cokato	2,742	867,862	93,993	961,855	919,078	139,874	1,058,952	10.1%	1,591,331	66.5%
Golden Valley	20,790	9,707,985	143,723	9,851,708	10,140,108	168,633	10,308,741	4.6%	15,470,303	66.6%
Morris	5,436	3,141,515	---	3,141,515	2,965,141	---	2,965,141	-5.6%	4,447,883	66.7%
Ada	1,673	159,279	1,131,596	1,290,875	68,820	1,032,369	1,101,189	-14.7%	1,647,749	66.8%
Minnetonka	51,144	17,376,773	5,288,168	22,664,941	17,387,375	5,160,644	22,548,019	-0.5%	33,639,855	67.0%
Bagley	1,413	1,006,244	(3,341)	1,002,903	919,191	(9,292)	909,899	-9.3%	1,356,129	67.1%
Saint James	4,604	2,671,668	(8,428)	2,663,240	2,306,591	(103,243)	2,203,348	-17.3%	3,273,536	67.3%
Albertville	7,262	1,450,586	---	1,450,586	1,798,358	---	1,798,358	24.0%	2,666,883	67.4%
Monticello	13,125	3,656,463	1,227,751	4,884,214	4,204,731	1,927,247	6,131,978	25.5%	9,088,573	67.5%
Goodview	4,064	903,221	---	903,221	1,001,810	---	1,001,810	10.9%	1,484,017	67.5%
Northfield	20,313	6,936,896	1,098,776	8,035,672	6,790,550	695,966	7,486,516	-6.8%	11,052,435	67.7%
Oak Grove	8,337	1,094,655	218,646	1,313,301	1,256,728	229,892	1,486,620	13.2%	2,190,562	67.9%
Climax	276	116,328	---	116,328	94,344	---	94,344	-18.9%	138,755	68.0%
Moorhead	41,181	13,790,929	3,714,553	17,505,482	15,116,765	4,192,144	19,308,909	10.3%	28,385,249	68.0%
Mayer	1,829	411,950	---	411,950	402,639	---	402,639	-2.3%	588,928	68.4%
Staples	2,952	516,362	773,387	1,289,749	540,749	806,741	1,347,490	4.5%	1,957,958	68.8%
Minnetrista	6,763	2,720,736	297,001	3,017,737	2,693,786	543,984	3,237,770	7.3%	4,680,830	69.2%
Glenwood	2,560	1,347,816	132,781	1,480,597	1,284,564	35,274	1,319,838	-10.9%	1,906,965	69.2%
Benson	3,163	1,405,639	665,405	2,071,044	1,579,419	711,962	2,291,381	10.6%	3,292,875	69.6%
Storden	212	(72,531)	214,047	141,516	(66,102)	204,317	138,215	-2.3%	198,324	69.7%
Hugo	14,201	2,186,178	467,816	2,653,994	2,316,449	642,099	2,958,548	11.5%	4,228,427	70.0%
Granite Falls	2,824	1,030,272	21,656	1,051,928	1,109,806	801,761	1,911,567	81.7%	2,722,202	70.2%
Annandale	3,322	1,296,474	(66,157)	1,230,317	1,397,748	(131,891)	1,265,857	2.9%	1,791,518	70.7%
Sauk Centre	4,406	1,628,411	1,502,092	3,130,503	1,589,718	1,449,326	3,039,044	-2.9%	4,301,010	70.7%
Ramsey	24,811	6,720,833	927,557	7,648,390	6,977,764	743,944	7,721,708	1.0%	10,920,062	70.7%
Hoffman	650	349,020	58,966	407,986	422,469	76,964	499,433	22.4%	698,814	71.5%
Janesville	2,280	599,701	158,934	758,635	834,366	179,647	1,014,013	33.7%	1,403,961	72.2%
Excelsior	2,273	1,316,204	117,857	1,434,061	1,161,456	130,537	1,291,993	-9.9%	1,788,737	72.2%
Plainview	3,331	2,171,490	66,688	2,238,178	1,826,722	16,621	1,843,343	-17.6%	2,528,302	72.9%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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	2,033	1,448,463	783,451	2,231,914	1,368,924	955,243	2,324,167	4.1%	3,180,232	73.1%
Lauderdale	2,461	738,304	137,647	875,951	756,799	131,160	887,959	1.4%	1,213,659	73.2%
Kenyon	1,828	723,910	181,049	904,959	746,769	213,148	959,917	6.1%	1,306,423	73.5%
Saint Francis	7,296	2,234,087	---	2,234,087	2,572,375	---	2,572,375	15.1%	3,494,738	73.6%
New Ulm	13,519	5,948,387	1,860,527	7,808,914	7,125,760	2,030,870	9,156,630	17.3%	12,426,242	73.7%
Milaca	2,911	1,219,289	---	1,219,289	1,239,737	---	1,239,737	1.7%	1,680,726	73.8%
Chatfield	2,815	991,973	1,147,368	2,139,341	892,541	1,277,191	2,169,732	1.4%	2,931,757	74.0%
Tower	502	724,826	(57,294)	667,532	913,314	(30,927)	882,387	32.2%	1,188,645	74.2%
Jordan	6,148	1,798,961	416,988	2,215,949	1,890,466	447,386	2,337,852	5.5%	3,128,088	74.7%
Silver Lake	813	449,333	224,131	673,464	387,888	231,253	619,141	-8.1%	828,238	74.8%
Harmony	1,019	542,924	160,280	703,204	620,072	229,766	849,838	20.9%	1,135,980	74.8%
Faribault	23,631	9,129,949	1,046,223	10,176,172	10,656,328	1,066,511	11,722,839	15.2%	15,647,313	74.9%
Cook	570	630,714	212,519	843,233	530,221	440,266	970,487	15.1%	1,291,854	75.1%
Hanover	3,150	630,500	---	630,500	849,495	---	849,495	34.7%	1,129,665	75.2%
South Haven	190	277,018	---	277,018	209,562	---	209,562	-24.4%	278,552	75.2%
Wood Lake	424	215,643	78,293	293,936	218,849	85,810	304,659	3.6%	404,699	75.3%
Newport	3,482	1,902,225	28,127	1,930,352	2,078,117	27,052	2,105,169	9.1%	2,770,012	76.0%
Saint Paul Park	5,314	1,661,793	89,035	1,750,828	2,003,502	(26,817)	1,976,685	12.9%	2,597,172	76.1%
Greenwood	689	391,316	13,746	405,062	463,415	8,625	472,040	16.5%	616,207	76.6%
Viking	100	37,302	26,130	63,432	40,280	29,219	69,499	9.6%	90,292	77.0%
Barnum	611	299,932	115,660	415,592	208,150	113,769	321,919	-22.5%	415,655	77.4%
Ivanhoe	553	190,649	388,501	579,150	108,326	367,353	475,679	-17.9%	606,078	78.5%
Minnesota Lake	674	346,787	---	346,787	367,682	---	367,682	6.0%	468,188	78.5%
Falcon Heights	5,398	1,326,645	285,035	1,611,680	1,334,716	251,368	1,586,084	-1.6%	2,006,854	79.0%
Wyoming	7,854	2,222,860	157,307	2,380,167	2,688,989	202,418	2,891,407	21.5%	3,649,121	79.2%
Braham	1,812	874,087	(223,316)	650,771	914,220	---	914,220	40.5%	1,152,225	79.3%
Baxter	8,002	3,485,979	1,491,120	4,977,099	3,380,495	1,280,934	4,661,429	-6.3%	5,836,546	79.9%
Tracy	2,135	422,405	951,556	1,373,961	418,662	1,113,858	1,532,520	11.5%	1,915,293	80.0%
Fergus Falls	13,280	5,243,993	3,539,192	8,783,185	5,157,312	3,466,509	8,623,821	-1.8%	10,770,090	80.1%
Columbia Heights	19,709	6,304,639	2,982,318	9,286,957	7,278,928	3,215,436	10,494,364	13.0%	13,070,050	80.3%
Belgrade	734	357,204	104,845	462,049	323,123	99,597	422,720	-8.5%	525,782	80.4%
Hibbing	16,340	12,843,981	108,201	12,952,182	13,737,747	158,304	13,896,051	7.3%	17,248,629	80.6%
Winnebago	1,412	903,837	(709)	903,128	938,476	(955)	937,521	3.8%	1,153,758	81.3%
Jeffers	361	285,574	---	285,574	186,976	45,001	231,977	-18.8%	285,270	81.3%
Madelia	2,320	1,542,026	---	1,542,026	1,703,799	---	1,703,799	10.5%	2,080,058	81.9%
Grant	4,185	1,055,456	---	1,055,456	1,042,385	---	1,042,385	-1.2%	1,269,920	82.1%
Blooming Prairie	1,986	1,030,209	---	1,030,209	1,038,889	---	1,038,889	0.8%	1,262,863	82.3%
Fairmont	10,464	4,350,013	2,248,220	6,598,233	5,307,359	1,050,190	6,357,549	-3.6%	7,722,384	82.3%
Rosemount	22,490	8,293,885	214,031	8,507,916	9,097,409	290,834	9,388,243	10.3%	11,388,829	82.4%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.



**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Lowry	297	68,091	19,099	87,190	97,001	48,583	145,584	67.0%	175,363	83.0%
Dilworth	4,246	1,506,646	---	1,506,646	1,654,176	---	1,654,176	9.8%	1,983,207	83.4%
Gaylord	2,289	1,055,804	1,085,381	2,141,185	1,287,839	106,180	1,394,019	-34.9%	1,663,596	83.8%
Litchfield	6,741	2,945,100	1,390,712	4,335,812	3,007,706	1,283,808	4,291,514	-1.0%	5,071,874	84.6%
Crystal	22,436	7,703,113	3,971,753	11,674,866	7,395,794	4,021,948	11,417,742	-2.2%	13,472,146	84.8%
Arlington	2,213	781,835	232,826	1,014,661	917,244	271,578	1,188,822	17.2%	1,400,529	84.9%
Nowthen	4,496	1,073,450	---	1,073,450	1,105,327	---	1,105,327	3.0%	1,296,347	85.3%
Park Rapids	3,901	1,989,241	228,184	2,217,425	2,235,401	242,009	2,477,410	11.7%	2,904,487	85.3%
Milroy	247	121,434	50,889	172,323	138,964	51,094	190,058	10.3%	222,100	85.6%
Wabasha	2,510	1,889,612	---	1,889,612	2,012,157	---	2,012,157	6.5%	2,346,227	85.8%
Lake Elmo	8,594	2,318,310	89,638	2,407,948	2,542,038	201,758	2,743,796	13.9%	3,198,799	85.8%
Zimmerman	5,297	1,396,738	114,737	1,511,475	1,422,736	167,599	1,590,335	5.2%	1,854,006	85.8%
Cloquet	12,258	4,129,849	828,432	4,958,281	4,071,104	818,417	4,889,521	-1.4%	5,694,419	85.9%
Mountain Iron	2,903	2,114,414	6,965	2,121,379	2,606,725	7,481	2,614,206	23.2%	3,034,053	86.2%
Paynesville	2,443	1,454,226	(46,048)	1,408,178	1,441,626	(980)	1,440,646	2.3%	1,670,163	86.3%
Hermantown	9,726	2,976,724	537,907	3,514,631	3,333,882	614,019	3,947,901	12.3%	4,549,134	86.8%
Crosslake	2,193	1,743,551	---	1,743,551	2,014,696	---	2,014,696	15.6%	2,314,409	87.1%
Albert Lea	17,945	7,858,192	1,886,386	9,744,578	10,614,235	2,113,007	12,727,242	30.6%	14,537,467	87.5%
Ely	3,491	2,571,471	602,087	3,173,558	2,775,999	579,865	3,355,864	5.7%	3,816,052	87.9%
Otsego	14,968	1,900,821	595,191	2,496,012	3,313,215	387,033	3,700,248	48.2%	4,198,262	88.1%
Fulda	1,290	324,731	332,793	657,524	309,614	410,362	719,976	9.5%	814,709	88.4%
Wells	2,297	1,522,280	325,088	1,847,368	1,567,331	327,582	1,894,913	2.6%	2,138,633	88.6%
Albany	2,633	1,203,132	---	1,203,132	1,214,849	---	1,214,849	1.0%	1,367,418	88.8%
Skyline	290	61,985	---	61,985	60,846	---	60,846	-1.8%	68,465	88.9%
Little Canada	9,912	2,191,138	909,090	3,100,228	2,399,847	985,743	3,385,590	9.2%	3,782,518	89.5%
Oronoco	1,406	440,805	17,683	458,488	522,669	15,447	538,116	17.4%	600,339	89.6%
Boyd	163	220,487	---	220,487	206,305	---	206,305	-6.4%	230,019	89.7%
Stacy	1,501	711,627	88,193	799,820	498,755	70,438	569,193	-28.8%	631,285	90.2%
Scanlon	987	354,361	---	354,361	352,964	---	352,964	-0.4%	391,060	90.3%
Nicollet	1,116	367,158	---	367,158	282,206	---	282,206	-23.1%	309,834	91.1%
Mentor	153	123,942	54,664	178,606	131,937	83,050	214,987	20.4%	234,978	91.5%
Callaway	233	2,824	232,986	235,810	3,222	274,031	277,253	17.6%	302,838	91.6%
Dundas	1,458	479,419	355,642	835,061	593,991	310,344	904,335	8.3%	983,282	92.0%
Gem Lake	413	387,069	---	387,069	320,746	---	320,746	-17.1%	348,256	92.1%
Karlstad	760	504,082	86,263	590,345	496,643	108,383	605,026	2.5%	656,592	92.1%
Butterfield	584	196,329	185,324	381,653	166,073	190,929	357,002	-6.5%	384,751	92.8%
Spring Valley	2,475	984,984	195,012	1,179,996	1,084,596	437,688	1,522,284	29.0%	1,640,230	92.8%
Oak Park Heights	4,648	3,509,170	31,324	3,540,494	3,822,001	(345,247)	3,476,754	-1.8%	3,745,629	92.8%
Parkers Prairie	1,016	633,190	---	633,190	706,031	---	706,031	11.5%	759,872	92.9%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Mendota Heights	11,124	5,496,987	519,842	6,016,829	5,877,087	463,931	6,341,018	5.4%	6,823,718	92.9%
New Hope	20,812	5,567,933	4,511,073	10,079,006	5,805,289	4,771,304	10,576,593	4.9%	11,352,671	93.2%
Melrose	3,659	1,267,436	397,121	1,664,557	1,461,150	261,862	1,723,012	3.5%	1,844,771	93.4%
West Saint Paul	19,800	8,495,998	4,058,819	12,554,817	8,679,813	3,533,479	12,213,292	-2.7%	12,997,674	94.0%
Dodge Center	2,724	812,035	270,436	1,082,471	1,181,158	308,526	1,489,684	37.6%	1,585,331	94.0%
Cleveland	721	329,162	71,079	400,241	403,580	19,038	422,618	5.6%	447,341	94.5%
East Gull Lake	996	403,568	(429)	403,139	328,668	4,901	333,569	-17.3%	352,538	94.6%
Lake Benton	674	323,081	176,728	499,809	360,624	176,155	536,779	7.4%	565,606	94.9%
Cass Lake	761	245,383	23,301	268,684	685,816	---	685,816	155.3%	722,591	94.9%
Appleton	1,374	1,555,304	---	1,555,304	1,711,121	338,738	2,049,859	31.8%	2,155,095	95.1%
Echo	269	184,792	---	184,792	153,795	---	153,795	-16.8%	161,510	95.2%
Scandia	4,023	1,460,133	---	1,460,133	1,571,307	760	1,572,067	7.7%	1,650,091	95.3%
Fertile	859	1,026,043	(40,588)	985,455	877,046	(50,578)	826,468	-16.1%	865,977	95.4%
Badger	381	234,622	69,782	304,404	331,922	41,873	373,795	22.8%	389,899	95.9%
Lake Wilson	245	165,521	103,132	268,653	77,005	116,506	193,511	-28.0%	201,708	95.9%
Hanley Falls	289	70,313	73,583	143,896	98,888	74,945	173,833	20.8%	181,072	96.0%
Kandiyohi	484	208,913	---	208,913	239,567	---	239,567	14.7%	247,500	96.8%
Rush City	3,076	586,432	428,472	1,014,904	636,653	571,625	1,208,278	19.1%	1,247,729	96.8%
Howard Lake	2,046	1,568,372	127,588	1,695,960	1,660,185	84,102	1,744,287	2.8%	1,785,984	97.7%
Blackduck	797	147,184	284,933	432,117	188,942	350,831	539,773	24.9%	550,307	98.1%
Hanska	380	273,238	29,426	302,664	232,147	28,204	260,351	-14.0%	264,860	98.3%
Sandstone	2,745	1,153,755	16,933	1,170,688	959,867	---	959,867	-18.0%	974,998	98.4%
Preston	1,316	748,059	476,549	1,224,608	768,194	555,958	1,324,152	8.1%	1,344,871	98.5%
Winsted	2,308	1,198,564	18,129	1,216,693	1,129,025	432,797	1,561,822	28.4%	1,583,238	98.6%
Wadena	4,092	2,116,098	391,124	2,507,222	2,495,081	428,589	2,923,670	16.6%	2,954,085	99.0%
Ham Lake	15,666	2,854,845	873,994	3,728,839	2,912,494	927,343	3,839,837	3.0%	3,872,981	99.1%
Maple Plain	1,777	987,373	489,878	1,477,251	1,063,008	553,485	1,616,493	9.4%	1,625,122	99.5%
Silver Bay	1,860	1,590,132	979,211	2,569,343	1,776,226	1,018,107	2,794,333	8.8%	2,802,776	99.7%
Mapleton	1,760	736,052	(69,392)	666,660	823,270	145,432	968,702	45.3%	971,397	99.7%
Hamburg	501	317,513	---	317,513	368,727	---	368,727	16.1%	364,288	101.2%
Pequot Lakes	2,265	1,320,818	663,080	1,983,898	1,252,224	684,099	1,936,323	-2.4%	1,889,934	102.5%
Saint Augusta	3,404	455,840	313,040	768,880	543,346	176,154	719,500	-6.4%	700,051	102.8%
Babbitt	1,505	1,776,653	319,456	2,096,109	2,061,943	358,485	2,420,428	15.5%	2,354,343	102.8%
Willow River	402	17,416	---	17,416	227,855	---	227,855	1208.3%	221,296	103.0%
Spring Grove	1,305	763,989	183,440	947,429	863,307	223,943	1,087,250	14.8%	1,053,184	103.2%
Danvers	94	64,838	---	64,838	100,225	---	100,225	54.6%	96,932	103.4%
Belle Plaine	6,572	2,726,630	786,064	3,512,694	3,176,091	858,490	4,034,581	14.9%	3,892,252	103.7%
Bertha	482	103,222	117,707	220,929	141,255	134,580	275,835	24.9%	265,075	104.1%
Halstad	587	507,544	(143,566)	363,978	448,536	(141,473)	307,063	-15.6%	291,167	105.5%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Eveleth	3,694	4,467,386	358,365	4,825,751	4,592,063	324,411	4,916,474	1.9%	4,656,848	105.6%
Sacred Heart	524	413,887	---	413,887	471,331	---	471,331	13.9%	445,279	105.9%
Red Wing	16,505	14,458,961	263,418	14,722,379	16,274,073	386,371	16,660,444	13.2%	15,726,848	105.9%
Jackson	3,369	5,143,901	(921,720)	4,222,181	5,562,749	(1,182,619)	4,380,130	3.7%	4,115,597	106.4%
Shorewood	7,425	3,943,342	469	3,943,811	3,981,475	43,744	4,025,219	2.1%	3,779,347	106.5%
Cottonwood	1,207	409,907	339,929	749,836	462,675	484,001	946,676	26.3%	877,799	107.8%
Lancaster	342	146,794	44,648	191,442	223,204	92,140	315,344	64.7%	291,513	108.2%
Holdingford	713	492,956	---	492,956	436,406	---	436,406	-11.5%	403,190	108.2%
Herman	434	370,509	59,301	429,810	411,759	52,341	464,100	8.0%	425,225	109.1%
Circle Pines	4,961	2,703,551	(491,845)	2,211,706	2,958,504	(479,451)	2,479,053	12.1%	2,269,787	109.2%
Hilltop	801	1,050,798	---	1,050,798	886,898	---	886,898	-15.6%	808,467	109.7%
Moose Lake	2,796	2,059,145	---	2,059,145	2,030,877	---	2,030,877	-1.4%	1,846,778	110.0%
Kellogg	441	185,899	105,225	291,124	221,033	142,946	363,979	25.0%	330,953	110.0%
Lake City	5,031	4,527,810	409,787	4,937,597	3,765,158	1,384,922	5,150,080	4.3%	4,676,542	110.1%
Raymond	763	297,941	164,760	462,701	266,273	231,510	497,783	7.6%	450,718	110.4%
New Richland	1,214	808,791	(2,193)	806,598	852,935	(34,254)	818,681	1.5%	740,104	110.6%
Hallock	959	969,166	(12,589)	956,577	961,435	(10,519)	950,916	-0.6%	855,214	111.2%
Lewisville	240	97,227	30,277	127,504	141,003	32,261	173,264	35.9%	155,127	111.7%
Backus	242	175,675	82,696	258,371	213,104	114,695	327,799	26.9%	293,286	111.8%
Dovray	57	76,830	30,090	106,920	80,736	10,110	90,846	-15.0%	80,846	112.4%
Morgan	885	1,040,829	(4,219)	1,036,610	987,064	(4,690)	982,374	-5.2%	873,977	112.4%
Frazee	1,396	797,714	133,490	931,204	880,693	159,120	1,039,813	11.7%	919,008	113.1%
Pelican Rapids	2,498	1,879,492	196,742	2,076,234	1,668,895	198,040	1,866,935	-10.1%	1,648,939	113.2%
Perham	3,204	685,561	2,165,698	2,851,259	761,902	1,999,632	2,761,534	-3.1%	2,428,971	113.7%
New Prague	7,439	4,573,178	564,858	5,138,036	4,804,399	101,768	4,906,167	-4.5%	4,305,191	114.0%
Le Sueur	4,073	545,568	1,517,821	2,063,389	956,648	3,102,187	4,058,835	96.7%	3,549,374	114.4%
Lakefield	1,712	1,147,711	(123,030)	1,024,681	1,236,851	222,211	1,459,062	42.4%	1,272,874	114.6%
Lewiston	1,593	646,186	439,962	1,086,148	597,190	399,234	996,424	-8.3%	868,966	114.7%
Willmar	19,731	13,447,076	10,051,186	23,498,262	14,017,150	2,646,985	16,664,135	-29.1%	14,531,561	114.7%
Little Falls	8,807	768,933	1,659,717	2,428,650	1,031,140	4,187,961	5,219,101	114.9%	4,530,351	115.2%
Beaver Bay	182	650,938	---	650,938	511,963	---	511,963	-21.3%	439,719	116.4%
Franklin	490	323,572	---	323,572	376,292	---	376,292	16.3%	322,934	116.5%
Hadley	54	44,020	12,242	56,262	46,723	---	46,723	-17.0%	40,068	116.6%
Waubun	403	143,065	20,667	163,732	227,462	---	227,462	38.9%	194,970	116.7%
Villard	251	114,488	109,245	223,733	132,794	130,742	263,536	17.8%	224,793	117.2%
Dover	757	107,725	145,467	253,192	206,064	61,944	268,008	5.9%	228,081	117.5%
Revere	90	31,279	---	31,279	54,000	---	54,000	72.6%	45,404	118.9%
Deephaven	3,793	3,015,873	---	3,015,873	3,248,290	---	3,248,290	7.7%	2,686,055	120.9%
Finlayson	310	155,913	89,726	245,639	179,115	93,162	272,277	10.8%	222,040	122.6%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu-lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Ceylon	350	239,485	2,470	241,955	268,328	2,470	270,798	11.9%	220,014	123.1%
Vesta	304	233,065	8,107	241,172	277,087	8,119	285,206	18.3%	230,873	123.5%
Grove City	626	472,529	---	472,529	521,948	---	521,948	10.5%	421,392	123.9%
Crookston	7,902	3,714,152	1,025,453	4,739,605	4,925,932	4,137,570	9,063,502	91.2%	7,234,087	125.3%
Clarissa	668	383,206	12,069	395,275	345,907	31,350	377,257	-4.6%	296,863	127.1%
Lonsdale	3,821	2,138,170	---	2,138,170	2,159,793	---	2,159,793	1.0%	1,690,550	127.8%
New London	1,312	397,406	489,031	886,437	691,445	536,987	1,228,432	38.6%	954,314	128.7%
Adrian	1,220	894,013	212,331	1,106,344	837,494	327,296	1,164,790	5.3%	900,451	129.4%
Eagle Bend	517	461,697	61,192	522,889	465,613	43,815	509,428	-2.6%	393,701	129.4%
Mounds View	12,444	9,560,429	(3,661)	9,556,768	9,584,822	---	9,584,822	0.3%	7,384,226	129.8%
Twin Valley	809	543,188	132,594	675,782	586,383	134,948	721,331	6.7%	550,810	131.0%
Buffalo Lake	695	514,749	---	514,749	691,646	---	691,646	34.4%	517,119	133.7%
Truman	1,088	762,094	272,762	1,034,856	854,722	325,052	1,179,774	14.0%	879,916	134.1%
Henning	805	250,673	340,195	590,868	315,859	340,397	656,256	11.1%	486,935	134.8%
Dunnell	160	165,890	18,864	184,754	178,097	26,285	204,382	10.6%	151,550	134.9%
Greenbush	721	401,156	234,717	635,873	474,490	270,210	744,700	17.1%	550,793	135.2%
Bethel	477	222,100	---	222,100	351,404	---	351,404	58.2%	259,560	135.4%
Clara City	1,319	1,808,472	35,214	1,843,686	1,895,510	32,079	1,927,589	4.6%	1,414,625	136.3%
Battle Lake	888	857,447	55,920	913,367	939,138	52,510	991,648	8.6%	720,953	137.5%
Bluffton	209	99,561	93,852	193,413	161,884	---	161,884	-16.3%	117,202	138.1%
Newfolden	378	224,116	31,393	255,509	260,143	36,640	296,783	16.2%	214,819	138.2%
Waterville	1,880	1,988,139	6,021	1,994,160	1,629,107	33,737	1,662,844	-16.6%	1,201,967	138.3%
Ormsby	129	119,440	---	119,440	128,004	---	128,004	7.2%	91,364	140.1%
Ogilvie	356	265,750	---	265,750	314,078	---	314,078	18.2%	224,118	140.1%
Mountain Lake	2,149	1,918,893	731,540	2,650,433	1,907,050	597,724	2,504,774	-5.5%	1,771,811	141.4%
Watertown	4,226	1,506,448	423,629	1,930,077	1,442,971	838,024	2,280,995	18.2%	1,613,431	141.4%
Montrose	3,073	606,429	706,086	1,312,515	761,413	564,141	1,325,554	1.0%	919,795	144.1%
Dawson	1,492	214,748	1,322,952	1,537,700	332,510	1,507,422	1,839,932	19.7%	1,271,184	144.7%
Lake Crystal	2,546	2,657,513	184,907	2,842,420	2,784,838	64,417	2,849,255	0.2%	1,967,336	144.8%
Zumbrota	3,345	1,566,444	1,406,030	2,972,474	1,590,791	1,360,173	2,950,964	-0.7%	2,034,612	145.0%
Morton	388	617,406	---	617,406	631,762	---	631,762	2.3%	434,635	145.4%
Hector	1,104	507,241	383,284	890,525	775,248	662,197	1,437,445	61.4%	984,326	146.0%
Browerville	777	502,848	68,954	571,802	640,547	72,358	712,905	24.7%	488,035	146.1%
Windom	4,636	2,254,788	2,515,694	4,770,482	2,521,554	2,500,649	5,022,203	5.3%	3,433,301	146.3%
Belview	370	380,538	---	380,538	366,252	---	366,252	-3.8%	250,078	146.5%
Maple Lake	2,109	846,137	486,851	1,332,988	1,081,372	567,484	1,648,856	23.7%	1,125,205	146.5%
Kasota	671	325,741	---	325,741	458,164	---	458,164	40.7%	309,669	148.0%
Buhl	1,005	1,229,010	57,377	1,286,387	1,101,094	77,191	1,178,285	-8.4%	790,028	149.1%
Cologne	1,633	1,844,598	---	1,844,598	1,842,602	---	1,842,602	-0.1%	1,232,618	149.5%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Darfur	103	143,336	---	143,336	152,889	---	152,889	6.7%	101,740	150.3%
Sleepy Eye	3,541	5,209,919	469,033	5,678,952	3,875,164	370,604	4,245,768	-25.2%	2,819,750	150.6%
Eagle Lake	2,779	1,583,872	---	1,583,872	1,825,215	---	1,825,215	15.2%	1,198,735	152.3%
Hinckley	1,794	974,984	475,198	1,450,182	1,691,743	---	1,691,743	16.7%	1,094,897	154.5%
Grand Marais	1,367	2,539,213	251,909	2,791,122	2,974,279	272,536	3,246,815	16.3%	2,079,065	156.2%
Rockford	4,367	1,355,932	353,656	1,709,588	1,265,821	2,036,290	3,302,111	93.2%	2,103,239	157.0%
Arco	78	88,692	30,025	118,717	107,599	25,131	132,730	11.8%	83,919	158.2%
Underwood	341	210,736	19,499	230,235	256,259	21,197	277,456	20.5%	175,296	158.3%
Avon	1,444	1,924,094	93,837	2,017,931	1,956,151	279,351	2,235,502	10.8%	1,408,599	158.7%
Richmond	1,433	1,111,306	3,311	1,114,617	1,103,974	19,096	1,123,070	0.8%	699,579	160.5%
Racine	433	222,079	---	222,079	209,061	---	209,061	-5.9%	129,868	161.0%
Mahtomedi	8,043	4,512,238	1,287,936	5,800,174	4,629,393	1,417,262	6,046,655	4.2%	3,743,051	161.5%
Warroad	1,781	2,922,870	1,886,840	4,809,710	3,003,023	2,157,011	5,160,034	7.3%	3,191,850	161.7%
Columbus	3,887	634,724	2,349,583	2,984,307	571,058	2,304,936	2,875,994	-3.6%	1,778,572	161.7%
Chisholm	5,029	7,094,044	---	7,094,044	7,866,837	---	7,866,837	10.9%	4,863,740	161.7%
LeRoy	938	695,024	10,883	705,907	807,818	(3,398)	804,420	14.0%	492,901	163.2%
Grand Meadow	1,161	624,341	782,610	1,406,951	626,113	345,345	971,458	-31.0%	593,925	163.6%
Trimont	726	594,313	594,909	1,189,222	645,388	506,598	1,151,986	-3.1%	699,112	164.8%
Upsala	425	473,013	20,353	493,366	501,499	19,538	521,037	5.6%	313,781	166.1%
Clarkfield	831	1,654,259	(51,950)	1,602,309	1,497,318	(52,910)	1,444,408	-9.9%	858,329	168.3%
Freeport	668	366,873	447,140	814,013	404,850	367,123	771,973	-5.2%	457,497	168.7%
Askov	358	345,722	---	345,722	349,464	---	349,464	1.1%	206,265	169.4%
Darwin	353	197,336	16,820	214,156	148,236	18,432	166,668	-22.2%	98,101	169.9%
Mantorville	1,217	638,581	156,423	795,004	688,070	239,393	927,463	16.7%	541,935	171.1%
Saint Clair	865	822,269	13,816	836,085	720,049	13,784	733,833	-12.2%	419,978	174.7%
Barrett	414	599,107	---	599,107	586,491	---	586,491	-2.1%	335,647	174.7%
Rushford Village	827	664,049	203,332	867,381	566,165	204,887	771,052	-11.1%	438,940	175.7%
Spicer	1,194	673,731	646,558	1,320,289	770,070	824,177	1,594,247	20.7%	889,329	179.3%
Madison	1,500	1,419,570	1,214,250	2,633,820	1,406,684	1,129,126	2,535,810	-3.7%	1,404,951	180.5%
Eyota	2,040	674,572	451,815	1,126,387	754,544	576,846	1,331,390	18.2%	721,298	184.6%
Middle River	306	225,097	144,140	369,237	236,891	162,879	399,770	8.3%	216,566	184.6%
Wilmont	340	216,752	147,289	364,041	307,815	124,132	431,947	18.7%	233,592	184.9%
Williams	185	151,594	112,586	264,180	183,081	111,436	294,517	11.5%	157,683	186.8%
Wykoff	442	357,623	108,694	466,317	402,006	98,836	500,842	7.4%	265,131	188.9%
Verndale	594	625,328	131,594	756,922	721,559	(60,952)	660,607	-12.7%	349,435	189.1%
Alvarado	361	49,602	247,184	296,786	90,021	229,854	319,875	7.8%	168,260	190.1%
Wrenshall	402	322,799	---	322,799	330,768	---	330,768	2.5%	173,232	190.9%
Fountain	412	252,680	89,711	342,391	256,878	113,347	370,225	8.1%	192,340	192.5%
Sturgeon Lake	418	153,489	93,149	246,638	325,258	113,010	438,268	77.7%	227,532	192.6%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Popu- lation	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 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			
Pillager	467	531,866	101,653	633,519	530,604	112,953	643,557	1.6%	331,366	194.2%
Rockville	2,509	1,208,123	279,397	1,487,520	1,158,495	294,429	1,452,924	-2.3%	744,134	195.3%
Waite Park	7,473	5,561,608	3,654,088	9,215,696	5,617,442	4,239,954	9,857,396	7.0%	4,978,653	198.0%
Emily	830	1,187,725	---	1,187,725	1,352,902	---	1,352,902	13.9%	675,262	200.4%
Good Thunder	555	699,280	41,986	741,266	737,102	41,985	779,087	5.1%	387,012	201.3%
Mahnomen	1,208	939,438	---	939,438	1,496,985	---	1,496,985	59.3%	729,263	205.3%
Walnut Grove	846	627,621	284,856	912,477	738,291	159,554	897,845	-1.6%	436,955	205.5%
Vernon Center	323	508,006	---	508,006	584,438	---	584,438	15.0%	282,967	206.5%
Hills	683	386,831	203,801	590,632	403,591	226,822	630,413	6.7%	301,369	209.2%
Sherburn	1,101	1,202,654	---	1,202,654	1,589,211	---	1,589,211	32.1%	730,971	217.4%
Thomson	157	163,941	---	163,941	140,368	---	140,368	-14.4%	64,429	217.9%
Quamba	113	195,418	---	195,418	120,201	---	120,201	-38.5%	54,566	220.3%
Alpha	121	133,540	19,013	152,553	216,816	23,202	240,018	57.3%	107,898	222.4%
Atwater	1,135	1,204,837	---	1,204,837	1,321,635	---	1,321,635	9.7%	591,944	223.3%
Foley	2,708	1,968,782	952,343	2,921,125	2,084,424	1,109,086	3,193,510	9.3%	1,397,406	228.5%
Stockton	719	569,798	246,087	815,885	446,517	122,303	568,820	-30.3%	240,667	236.4%
Madison Lake	1,137	775,233	443,011	1,218,244	921,048	557,171	1,478,219	21.3%	625,374	236.4%
Stewart	557	1,160,672	---	1,160,672	1,210,996	---	1,210,996	4.3%	506,524	239.1%
Edgerton	1,147	1,129,715	481,015	1,610,730	1,194,985	484,056	1,679,041	4.2%	691,577	242.8%
Garvin	134	206,217	34,532	240,749	210,984	35,181	246,165	2.2%	100,932	243.9%
Pennock	515	304,616	32,177	336,793	385,621	36,400	422,021	25.3%	172,051	245.3%
Plummer	297	450,071	37,716	487,787	486,626	43,498	530,124	8.7%	215,446	246.1%
Easton	196	525,954	44,266	570,220	563,108	---	563,108	-1.2%	225,632	249.6%
Welcome	662	1,032,669	201,402	1,234,071	1,105,171	215,942	1,321,113	7.1%	526,440	251.0%
Milan	357	510,082	17,655	527,737	522,202	38,017	560,219	6.2%	216,829	258.4%
Ulen	558	704,991	---	704,991	644,016	---	644,016	-8.6%	247,147	260.6%
Jasper	614	749,985	199,666	949,651	882,710	225,187	1,107,897	16.7%	411,885	269.0%
Chandler	264	23,039	310,360	333,399	56,595	520,922	577,517	73.2%	212,930	271.2%
Ottertail	603	970,628	100,164	1,070,792	912,363	111,206	1,023,569	-4.4%	371,085	275.8%
Delavan	169	293,838	---	293,838	398,148	---	398,148	35.5%	141,575	281.2%
Courtland	619	323,619	171,879	495,498	294,782	172,626	467,408	-5.7%	166,125	281.4%
Worthington	12,986	5,711,607	15,105,291	20,816,898	8,074,075	14,356,396	22,430,471	7.8%	7,971,578	281.4%
Ruthton	226	241,954	151,748	393,702	239,086	149,927	389,013	-1.2%	134,237	289.8%
Alberta	97	135,919	---	135,919	176,577	---	176,577	29.9%	60,747	290.7%
Heron Lake	690	894,591	366,036	1,260,627	889,028	444,703	1,333,731	5.8%	457,506	291.5%
Minnesota City	195	206,719	---	206,719	212,356	---	212,356	2.7%	70,831	299.8%
Hancock	772	457,094	134,147	591,241	643,928	176,096	820,024	38.7%	272,016	301.5%
Prinsburg	492	758,679	---	758,679	888,557	---	888,557	17.1%	276,080	321.8%
Wabasso	687	734,529	1,165,936	1,900,465	744,694	1,194,299	1,938,993	2.0%	590,505	328.4%

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

**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 [footnote]	Population	December 31, 2013			December 31, 2014			2013/2014 Percent Change	2014 Total Current Expenditures	2014 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Granada	289	216,951	65,876	282,827	242,926	68,490	311,416	10.1%	94,361	330.0%
Chokio	389	592,641	33,985	626,626	627,968	36,505	664,473	6.0%	195,934	339.1%
Sanborn	325	688,377	214,868	903,245	582,766	202,369	785,135	-13.1%	228,736	343.2%
Harris	1,130	1,361,075	10,379	1,371,454	1,148,725	8,535	1,157,260	-15.6%	316,551	365.6%
Bricelyn	358	818,288	42,213	860,501	883,794	---	883,794	2.7%	240,167	368.0%
Bayport	3,767	7,773,886	285,777	8,059,663	7,904,668	1,038,481	8,943,149	11.0%	2,398,305	372.9%
<b>State Total</b>	<b>4,366,426</b>	<b>\$1,266,035,942</b>	<b>\$365,609,613</b>	<b>\$1,631,645,555</b>	<b>\$1,337,143,730</b>	<b>\$410,656,521</b>	<b>\$1,747,800,251</b>	<b>7.1%</b>	<b>\$3,506,814,475</b>	<b>49.8%</b>

[\*] Failed to report in 2014.

[34] Reported on a cash basis in 2013.

This page left blank intentionally



## **ANALYSIS OF ENTERPRISE FUNDS**

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Ada</b>														
Liquor	517,394	504,085	13,309	---	---	13,309	---	---	---	(11,053)	21,053	---	---	---
Light	1,661,578	1,293,875	367,703	---	---	367,703	---	---	---	293,300	---	---	---	---
Water and Sewer [3]	629,739	547,023	82,716	1,698	77,577	6,837	---	---	---	(130,000)	43,010	---	77,577	295,000
<b>Total</b>	<b>2,808,711</b>	<b>2,344,983</b>	<b>463,728</b>	<b>1,698</b>	<b>77,577</b>	<b>387,849</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>152,247</b>	<b>64,063</b>	<b>---</b>	<b>77,577</b>	<b>295,000</b>
<b>Adams</b>														
Nursing Home [14]	3,646,352	3,829,004	(182,652)	19,987	43,067	(205,732)	---	---	---	---	420,347	---	43,067	4,879
Sewer	84,933	140,723	(55,790)	---	---	(55,790)	---	---	---	(39,630)	7,474	---	---	---
Water	94,149	107,181	(13,032)	---	---	(13,032)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,825,434</b>	<b>4,076,908</b>	<b>(251,474)</b>	<b>19,987</b>	<b>43,067</b>	<b>(274,554)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(39,630)</b>	<b>427,821</b>	<b>---</b>	<b>43,067</b>	<b>4,879</b>
<b>Adrian</b>														
Adrian Country Living Cottages	739,457	522,480	216,977	2,700	81,592	138,085	---	---	---	85,000	---	---	81,592	55,000
Ambulance	106,088	113,016	(6,928)	20,485	---	13,557	---	---	17,996	(8,500)	---	---	---	---
Arnold Memorial Health Care Center	---	1,466	(1,466)	212	2,704	(3,958)	---	---	---	(69,950)	---	---	2,704	77,498
Electric	1,581,393	1,385,936	195,457	17,776	---	213,233	---	---	394	130,073	55,153	---	---	---
Refuse	121,196	118,605	2,591	124	---	2,715	---	---	---	---	---	---	---	---
Sewer	126,967	108,072	18,895	1,959	---	20,854	---	---	198	13,886	---	---	---	---
Tennessee Avenue Townhouse	---	120	(120)	422	---	302	---	---	---	83,042	---	---	---	---
Water	241,038	186,531	54,507	1,509	4,465	51,551	---	---	198	106,223	6,465	---	---	---
<b>Total</b>	<b>2,916,139</b>	<b>2,436,226</b>	<b>479,913</b>	<b>45,187</b>	<b>88,761</b>	<b>436,339</b>	<b>---</b>	<b>---</b>	<b>18,786</b>	<b>339,774</b>	<b>61,618</b>	<b>---</b>	<b>84,296</b>	<b>132,498</b>
<b>Aitkin</b>														
Liquor	1,007,495	931,796	75,699	23,247	---	98,946	---	---	---	59,500	34,493	---	---	---
Electric [29]	3,620,351	3,457,106	163,245	63,118	145,000	81,363	---	---	---	---	409,058	17,356	---	2,603

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer [29]	441,940	299,738	142,202	---	162,542	(20,340)	---	---	---	---	---	---	---	---
Water [29]	229,870	208,813	21,057	---	39,075	(18,018)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,299,656</b>	<b>4,897,453</b>	<b>402,203</b>	<b>86,365</b>	<b>346,617</b>	<b>141,951</b>	---	---	---	<b>59,500</b>	<b>443,551</b>	<b>17,356</b>	---	<b>2,603</b>
<b>Akeley</b>														
Liquor	374,086	360,192	13,894	23	---	13,917	---	---	---	1,750	---	---	---	---
Sewer	76,090	107,835	(31,745)	170	---	(31,575)	---	---	---	26,750	---	---	---	---
Water	89,030	112,459	(23,429)	14,061	16,939	(26,307)	173	---	---	(54,397)	---	---	16,939	42,000
<b>Total</b>	<b>539,206</b>	<b>580,486</b>	<b>(41,280)</b>	<b>14,254</b>	<b>16,939</b>	<b>(43,965)</b>	<b>173</b>	---	---	<b>(25,897)</b>	---	---	<b>16,939</b>	<b>42,000</b>
<b>Albany</b>														
Golf Course	496,392	536,664	(40,272)	2,001	336	(38,607)	---	---	---	---	8,998	---	336	4,137
Sewer	380,602	458,889	(78,287)	44,556	23,226	(56,957)	---	---	---	10,000	44,480	---	23,226	70,000
Water	566,386	453,694	112,692	42,082	62,018	92,756	---	---	---	498,104	157,502	---	62,018	277,000
<b>Total</b>	<b>1,443,380</b>	<b>1,449,247</b>	<b>(5,867)</b>	<b>88,639</b>	<b>85,580</b>	<b>(2,808)</b>	---	---	---	<b>508,104</b>	<b>210,980</b>	---	<b>85,580</b>	<b>351,137</b>
<b>Albert Lea</b>														
Housing and Redevelopment Authority [29]	503,701	1,698,388	(1,194,687)	978,118	666	(217,235)	64,750	913,351	---	---	5,616	---	666	1,584
Parking	35,698	24,363	11,335	1,479	---	12,814	---	---	---	26,270	---	---	---	---
Port Authority - Real Estate [29]	693,848	542,711	151,137	26,241	80,786	96,592	---	---	---	---	53,601	---	80,786	81,222
Sewer	4,465,898	3,488,552	977,346	744,091	---	1,721,437	---	---	---	1,342,740	1,598,063	---	---	---
Solid Waste Management	176,992	109,142	67,850	1,304	---	69,154	---	---	---	40,220	---	---	---	---
Water	2,334,575	1,758,755	575,820	29,645	68,031	537,434	---	---	---	461,590	14,277	315,000	57,745	155,000
<b>Total</b>	<b>8,210,712</b>	<b>7,621,911</b>	<b>588,801</b>	<b>1,780,878</b>	<b>149,483</b>	<b>2,220,196</b>	<b>64,750</b>	<b>913,351</b>	---	<b>1,870,820</b>	<b>1,671,557</b>	<b>315,000</b>	<b>139,197</b>	<b>237,806</b>
<b>Alberta</b>														
Sewer	12,115	32,838	(20,723)	1,821	---	(18,902)	1,240	---	---	---	3,389	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	40,277	47,103	(6,826)	1,145	14,195	(19,876)	1,140	---	---	(7,132)	---	---	14,195	10,000
<b>Total</b>	<b>52,392</b>	<b>79,941</b>	<b>(27,549)</b>	<b>2,966</b>	<b>14,195</b>	<b>(38,778)</b>	<b>2,380</b>	<b>---</b>	<b>---</b>	<b>(7,132)</b>	<b>3,389</b>	<b>---</b>	<b>14,195</b>	<b>10,000</b>
<b>Albertville</b>														
Recycling	80,659	81,024	(365)	14,046	---	13,681	---	---	---	---	---	---	---	---
Sewer	728,308	774,533	(46,225)	42,931	172,053	(175,347)	---	---	---	(176,427)	---	---	172,053	394,373
Storm Water	228,840	145,329	83,511	47,928	24,732	106,707	---	---	---	---	614,696	126,938	22,939	55,000
Water	908,599	1,105,169	(196,570)	24,592	3,280	(175,258)	---	---	---	(17,268)	---	---	3,280	7,800
<b>Total</b>	<b>1,946,406</b>	<b>2,106,055</b>	<b>(159,649)</b>	<b>129,497</b>	<b>200,065</b>	<b>(230,217)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(193,695)</b>	<b>614,696</b>	<b>126,938</b>	<b>198,272</b>	<b>457,173</b>
<b>Alden</b>														
Garbage [0]	48,809	50,672	(1,863)	847	---	(1,016)	---	---	---	---	---	---	---	---
Sewer [0]	52,398	33,733	18,665	1,669	---	20,334	---	---	---	20,000	175	---	---	---
Water [0]	65,777	60,945	4,832	1,219	---	6,051	---	---	---	(20,000)	76,433	---	---	---
<b>Total</b>	<b>166,984</b>	<b>145,350</b>	<b>21,634</b>	<b>3,735</b>	<b>---</b>	<b>25,369</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>76,608</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Alexandria</b>														
Liquor	4,714,369	4,411,871	302,498	403	9,496	293,405	---	---	---	200,000	32,430	---	9,496	35,965
Board of Public Works - Electric [29]	23,833,884	23,184,334	649,550	490,244	154,444	985,350	---	---	---	---	2,305,146	---	154,444	490,000
Board of Public Works - Water [29]	1,977,647	1,974,323	3,324	197,452	111,216	89,560	---	---	---	---	155,384	---	111,216	212,000
Board of Public Works - Fiber Optics [29]	371,102	263,562	107,540	5,020	---	112,560	---	---	---	---	39,851	---	---	---
<b>Total</b>	<b>30,897,002</b>	<b>29,834,090</b>	<b>1,062,912</b>	<b>693,119</b>	<b>275,156</b>	<b>1,480,875</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>200,000</b>	<b>2,532,811</b>	<b>---</b>	<b>275,156</b>	<b>737,965</b>
<b>Alpha</b>														
Electric	135,358	146,805	(11,447)	---	---	(11,447)	---	---	---	---	---	---	---	---
Water and Sewer [3]	35,077	59,913	(24,836)	---	---	(24,836)	---	---	---	---	8,791	---	---	---
<b>Total</b>	<b>170,435</b>	<b>206,718</b>	<b>(36,283)</b>	<b>---</b>	<b>---</b>	<b>(36,283)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,791</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Altura</b>														
Liquor Store Building Lease [0]	9,600	1,401	8,199	89	---	8,288	---	---	---	---	---	---	---	---
Sewer [0]	57,249	116,780	(59,531)	984	---	(58,547)	---	---	---	---	---	---	---	---
Water [0]	41,942	131,642	(89,700)	1,131	---	(88,569)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>108,791</b>	<b>249,823</b>	<b>(141,032)</b>	<b>2,204</b>	<b>---</b>	<b>(138,828)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Alvarado</b>														
Electric	466,379	484,585	(18,206)	24	---	(18,182)	---	---	---	128,463	---	---	---	---
Refuse	26,354	37,006	(10,652)	---	---	(10,652)	---	---	---	---	---	---	---	---
Sewer	55,751	51,698	4,053	722	2,265	2,510	---	---	---	---	---	---	2,265	35,221
Water	27,146	47,458	(20,312)	---	6,504	(26,816)	---	---	---	(70,000)	---	---	6,504	7,000
<b>Total</b>	<b>575,630</b>	<b>620,747</b>	<b>(45,117)</b>	<b>746</b>	<b>8,769</b>	<b>(53,140)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>58,463</b>	<b>---</b>	<b>---</b>	<b>8,769</b>	<b>42,221</b>
<b>Amboy</b>														
Refuse Collection	41,348	38,460	2,888	71	---	2,959	---	---	---	---	---	---	---	---
Sewer Utility	115,299	216,405	(101,106)	2,274	---	(98,832)	---	---	---	(91,615)	127,907	---	---	---
Water Utility	43,613	65,426	(21,813)	838	---	(20,975)	---	---	---	(118,470)	---	---	---	---
<b>Total</b>	<b>200,260</b>	<b>320,291</b>	<b>(120,031)</b>	<b>3,183</b>	<b>---</b>	<b>(116,848)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(210,085)</b>	<b>127,907</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Andover</b>														
Sewer	2,117,624	1,960,099	157,525	68,248	---	225,773	---	---	---	446,680	---	---	---	---
Storm Sewer	421,056	847,473	(426,417)	1,783	---	(424,634)	---	---	---	---	---	---	---	---
Water	2,347,763	2,061,757	286,006	54,900	254,715	86,191	---	---	9,506	129,513	---	---	254,715	565,000
<b>Total</b>	<b>4,886,443</b>	<b>4,869,329</b>	<b>17,114</b>	<b>124,931</b>	<b>254,715</b>	<b>(112,670)</b>	<b>---</b>	<b>---</b>	<b>9,506</b>	<b>576,193</b>	<b>---</b>	<b>---</b>	<b>254,715</b>	<b>565,000</b>
<b>Annandale</b>														
Refuse and Recycling	180,939	189,004	(8,065)	(73)	---	(8,138)	---	---	---	---	6,771	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	818,748	968,362	(149,614)	1,161,082	268,966	742,502	---	---	---	168,647	26,459	---	268,966	838,000
Storm Utility	39,000	81,578	(42,578)	483	---	(42,095)	---	---	---	47,000	---	---	---	---
Water	471,846	428,346	43,500	10,009	50,568	2,941	---	---	---	94,647	26,460	---	50,568	164,000
<b>Total</b>	<b>1,510,533</b>	<b>1,667,290</b>	<b>(156,757)</b>	<b>1,171,501</b>	<b>319,534</b>	<b>695,210</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>310,294</b>	<b>59,690</b>	<b>---</b>	<b>319,534</b>	<b>1,002,000</b>
<b>Anoka</b>														
Liquor	4,179,462	4,016,772	162,690	37,816	---	200,506	---	---	---	300,000	59,687	---	---	---
Electric	27,406,129	24,755,232	2,650,897	767,852	2,097	3,416,652	---	---	---	1,985,000	4,905,016	---	2,097	---
Golf	913,354	944,450	(31,096)	11,000	12,655	(32,751)	---	---	---	---	---	---	12,655	40,850
Recycling	236,453	271,943	(35,490)	23,617	---	(11,873)	---	---	21,049	---	---	---	---	---
Refuse	133,959	137,319	(3,360)	3,781	---	421	---	---	---	---	---	---	---	---
Sewer	2,052,380	2,114,671	(62,291)	118,862	---	56,571	---	---	---	---	87,145	---	---	---
Storm Drainage	471,678	185,703	285,975	4,853	---	290,828	---	---	---	---	392,168	---	---	---
Water	1,489,934	1,425,666	64,268	316,852	19,329	361,791	---	---	---	---	509,825	---	19,329	205,000
<b>Total</b>	<b>36,883,349</b>	<b>33,851,756</b>	<b>3,031,593</b>	<b>1,284,633</b>	<b>34,081</b>	<b>4,282,145</b>	<b>---</b>	<b>---</b>	<b>21,049</b>	<b>2,285,000</b>	<b>5,953,841</b>	<b>---</b>	<b>34,081</b>	<b>245,850</b>
<b>Apple Valley</b>														
Liquor	9,292,224	8,212,318	1,079,906	94,885	112,141	1,062,650	---	---	---	600,000	13,050	---	111,895	150,000
Cemetery	104,128	51,646	52,482	19,520	---	72,002	---	---	---	---	---	---	---	---
Golf	1,289,089	1,521,896	(232,807)	20,544	19,115	(231,378)	---	---	---	---	34,310	---	19,115	51,846
Sport Arena	714,351	846,734	(132,383)	157,222	5,060	19,779	121,000	---	---	(31,018)	141,703	---	5,060	115,000
Storm Drainage	1,562,067	1,196,115	365,952	86,774	58,630	394,096	---	---	---	114,109	919,478	---	58,630	240,000
Street Light Utility	465,584	424,670	40,914	1,345	---	42,259	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer [3]	8,911,018	7,997,799	913,219	321,827	179,261	1,055,785	---	---	---	1,467,579	7,870,755	8,830,000	179,261	320,000
<b>Total</b>	<b>22,338,461</b>	<b>20,251,178</b>	<b>2,087,283</b>	<b>702,117</b>	<b>374,207</b>	<b>2,415,193</b>	<b>121,000</b>	<b>---</b>	<b>---</b>	<b>2,150,670</b>	<b>8,979,296</b>	<b>8,830,000</b>	<b>373,961</b>	<b>876,846</b>
<b>Appleton</b>														
Liquor	493,350	467,518	25,832	4,529	---	30,361	---	---	---	---	3,580	---	---	---
Appleton Area Health Services [14][29]	12,236,366	11,112,504	1,123,862	87,946	540,169	671,639	---	---	16,255	---	1,949,840	1,760,000	230,247	279,802
Water, Sewer, and Garbage [1]	480,948	820,471	(339,523)	10,140	9,763	(339,146)	---	---	---	---	245,974	---	9,658	73,000
<b>Total</b>	<b>13,210,664</b>	<b>12,400,493</b>	<b>810,171</b>	<b>102,615</b>	<b>549,932</b>	<b>362,854</b>	<b>---</b>	<b>---</b>	<b>16,255</b>	<b>---</b>	<b>2,199,394</b>	<b>1,760,000</b>	<b>239,905</b>	<b>352,802</b>
<b>Arco</b>														
Sewer	17,567	16,214	1,353	62	2,000	(585)	---	---	---	---	---	---	2,000	---
Water and Garbage [2]	14,155	13,208	947	67	---	1,014	---	---	---	---	---	---	---	---
<b>Total</b>	<b>31,722</b>	<b>29,422</b>	<b>2,300</b>	<b>129</b>	<b>2,000</b>	<b>429</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,000</b>	<b>---</b>
<b>Arden Hills</b>														
Recycling	130,369	150,417	(20,048)	22,060	---	2,012	---	---	---	---	---	---	---	---
Sewer	1,857,272	1,506,927	350,345	4,049	---	354,394	---	---	---	96,870	36,715	---	---	---
Surface Water Management	762,884	432,788	330,096	18,621	---	348,717	---	---	---	65,499	221,817	---	---	---
Water	2,132,191	1,893,217	238,974	29,241	---	268,215	---	---	---	68,396	232,573	---	---	---
<b>Total</b>	<b>4,882,716</b>	<b>3,983,349</b>	<b>899,367</b>	<b>73,971</b>	<b>---</b>	<b>973,338</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>230,765</b>	<b>491,105</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Argyle</b>														
Gas	386,195	261,895	124,300	---	---	124,300	---	---	---	77,500	---	---	---	---
Refuse	73,225	74,685	(1,460)	---	---	(1,460)	---	---	---	(7,500)	---	---	---	---
Wastewater	72,630	110,706	(38,076)	---	2,755	(40,831)	---	---	---	(83,709)	29,074	---	2,755	43,350
Water	120,656	114,827	5,829	---	3,051	2,778	---	---	---	(4,570)	5,350	---	3,051	27,450
<b>Total</b>	<b>652,706</b>	<b>562,113</b>	<b>90,593</b>	<b>---</b>	<b>5,806</b>	<b>84,787</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(18,279)</b>	<b>34,424</b>	<b>---</b>	<b>5,806</b>	<b>70,800</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Arlington</b>														
Electric	1,769,475	1,805,683	(36,208)	18,432	39,582	(57,358)	---	---	389	---	469,652	690,000	39,582	---
Sewer	656,649	489,484	167,165	4,706	61,216	110,655	---	---	---	21,609	---	---	61,216	360,417
Storm Water Drainage	24,715	27,636	(2,921)	279	2,204	(4,846)	---	---	---	---	---	---	2,204	6,900
Water	428,338	261,341	166,997	34,523	13,835	187,685	---	---	---	---	---	---	13,835	210,030
Sibley Medical Center [16][29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,879,177</b>	<b>2,584,144</b>	<b>295,033</b>	<b>57,940</b>	<b>116,837</b>	<b>236,136</b>	<b>---</b>	<b>---</b>	<b>389</b>	<b>21,609</b>	<b>469,652</b>	<b>690,000</b>	<b>116,837</b>	<b>577,347</b>
<b>Ashby</b>														
Garbage [0]	70,456	63,962	6,494	27	---	6,521	---	---	---	---	---	---	---	---
Sewer	116,730	141,283	(24,553)	41,068	19,666	(3,151)	---	15,267	---	6,000	24,823	---	19,516	---
Storm Sewer [0]	10,808	6,082	4,726	6	---	4,732	---	---	---	---	---	---	---	---
Water [0]	143,771	87,374	56,397	83	24,225	32,255	---	---	---	36,000	74,317	---	24,225	---
<b>Total</b>	<b>341,765</b>	<b>298,701</b>	<b>43,064</b>	<b>41,184</b>	<b>43,891</b>	<b>40,357</b>	<b>---</b>	<b>15,267</b>	<b>---</b>	<b>42,000</b>	<b>99,140</b>	<b>---</b>	<b>43,741</b>	<b>---</b>
<b>Askov</b>														
Sewer	57,979	125,083	(67,104)	85	11,655	(78,674)	---	---	---	13,030	---	---	11,655	5,000
Water	75,947	85,725	(9,778)	82	1,520	(11,216)	---	---	---	(11,680)	---	---	1,520	25,000
<b>Total</b>	<b>133,926</b>	<b>210,808</b>	<b>(76,882)</b>	<b>167</b>	<b>13,175</b>	<b>(89,890)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,350</b>	<b>---</b>	<b>---</b>	<b>13,175</b>	<b>30,000</b>
<b>Atwater</b>														
Economic Development Authority [29]	7,051	11,350	(4,299)	---	---	(4,299)	---	---	---	---	---	---	---	---
Sewer	84,683	25,910	58,773	2,099	8,237	52,635	---	---	---	25,425	35,875	---	8,237	23,770
Water	122,334	122,122	212	2,207	14,897	(12,478)	---	---	---	31,075	35,875	---	14,897	43,318
<b>Total</b>	<b>214,068</b>	<b>159,382</b>	<b>54,686</b>	<b>4,306</b>	<b>23,134</b>	<b>35,858</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>56,500</b>	<b>71,750</b>	<b>---</b>	<b>23,134</b>	<b>67,088</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Audubon</b>														
Liquor	520,286	530,499	(10,213)	2,360	6,447	(14,300)	---	---	---	500	4,695	---	6,074	18,861
Sewer	130,700	66,855	63,845	360	26,941	37,264	---	---	---	46,036	2,950	---	26,941	30,000
Water	88,429	49,535	38,894	443	---	39,337	---	---	---	13,000	57,413	---	---	---
<b>Total</b>	<b>739,415</b>	<b>646,889</b>	<b>92,526</b>	<b>3,163</b>	<b>33,388</b>	<b>62,301</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>59,536</b>	<b>65,058</b>	<b>---</b>	<b>33,015</b>	<b>48,861</b>
<b>Aurora</b>														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitation	230,960	241,707	(10,747)	30	---	(10,717)	---	---	---	---	---	---	---	---
Wastewater	519,516	448,835	70,681	4,848	35,428	40,101	---	---	---	---	---	---	35,428	188,000
Water	218,631	249,453	(30,822)	39	---	(30,783)	---	---	23,111	---	35,611	---	---	---
<b>Total</b>	<b>969,107</b>	<b>939,995</b>	<b>29,112</b>	<b>4,917</b>	<b>35,428</b>	<b>(1,399)</b>	<b>---</b>	<b>---</b>	<b>23,111</b>	<b>---</b>	<b>35,611</b>	<b>---</b>	<b>35,428</b>	<b>188,000</b>
<b>Austin</b>														
Central Office Cost Care [14][29]	361,403	392,292	(30,889)	198,934	---	168,045	197,682	---	---	148,245	---	---	---	---
Courtyard/Chauncey [14][29]	1,621,507	923,775	697,732	45,615	344,756	398,591	---	---	---	---	---	---	344,756	460,000
Electric	34,468,896	32,951,564	1,517,332	823,005	259	2,340,078	---	---	---	---	1,505,665	---	259	---
Gas	24,056,300	23,035,582	1,020,718	388,551	259	1,409,010	---	---	---	---	783,183	---	259	---
MHFA and CHIP Programs [14][29]	13,894	43,053	(29,159)	26,266	---	(2,893)	---	25,000	---	(100,000)	31,828	---	---	---
Pickett Place [14][29]	395,313	755,019	(359,706)	105,631	195	(254,270)	---	103,526	---	50,000	29,556	---	---	---
Port Authority Component Unit [29]	3,667,690	903,059	2,764,631	5,701,051	206,291	8,259,391	25,253	---	2,551,277	---	2,459,814	---	206,291	1,225,000
Scattered Sites [14][29]	160,727	349,563	(188,836)	80,929	---	(107,907)	---	79,833	---	(150,000)	36,218	---	---	---
Section 8 Voucher Program [14][29]	7,330	689,114	(681,784)	633,561	---	(48,223)	---	633,561	---	(48,245)	---	---	---	---
Sewer	4,784,207	4,823,628	(39,421)	439,385	230,213	169,751	---	---	---	---	2,926,719	---	206,322	960,000
Storm Water Utility District	677,727	326,375	351,352	13,555	---	364,907	---	---	---	---	291,606	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Twin Towers [14][29]	659,718	1,202,359	(542,641)	274,471	---	(268,170)	---	270,254	---	---	274,719	---	---	---
Waste Transfer Station	64,023	43,786	20,237	8,538	---	28,775	---	---	---	---	---	---	---	---
Water	3,998,961	3,780,597	218,364	184,346	50,207	352,503	---	---	---	---	1,304,243	---	50,207	345,000
<b>Total</b>	<b>74,937,696</b>	<b>70,219,766</b>	<b>4,717,930</b>	<b>8,923,838</b>	<b>832,180</b>	<b>12,809,588</b>	<b>222,935</b>	<b>1,112,174</b>	<b>2,551,277</b>	<b>(100,000)</b>	<b>9,643,551</b>	<b>---</b>	<b>808,094</b>	<b>2,990,000</b>
<b>Avoca</b>														
Liquor	231,197	227,551	3,646	3,057	3,884	2,819	---	---	---	18,600	6,060	---	---	---
A and I Fund	26,072	25,502	570	---	---	570	---	---	---	---	---	---	---	---
Water and Sewer [3]	27,547	64,299	(36,752)	25,820	17,548	(28,480)	---	---	---	5,000	---	---	17,548	6,700
<b>Total</b>	<b>284,816</b>	<b>317,352</b>	<b>(32,536)</b>	<b>28,877</b>	<b>21,432</b>	<b>(25,091)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,600</b>	<b>6,060</b>	<b>---</b>	<b>17,548</b>	<b>6,700</b>
<b>Avon</b>														
Sewer	221,905	560,950	(339,045)	155,389	244,961	(428,617)	39,364	---	---	---	25,452	1,116,218	185,360	385,109
Water	173,538	231,273	(57,735)	32,012	161,389	(187,112)	---	---	---	---	---	912,965	113,037	74,787
<b>Total</b>	<b>395,443</b>	<b>792,223</b>	<b>(396,780)</b>	<b>187,401</b>	<b>406,350</b>	<b>(615,729)</b>	<b>39,364</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,452</b>	<b>2,029,183</b>	<b>298,397</b>	<b>459,896</b>
<b>Babbitt</b>														
Public Utility [3]	625,249	557,700	67,549	47	19,959	47,637	---	---	---	1,500	15,993	---	19,959	87,971
Sanitation	97,274	103,933	(6,659)	---	---	(6,659)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>722,523</b>	<b>661,633</b>	<b>60,890</b>	<b>47</b>	<b>19,959</b>	<b>40,978</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,500</b>	<b>15,993</b>	<b>---</b>	<b>19,959</b>	<b>87,971</b>
<b>Backus</b>														
Senior Townhomes	29,069	22,609	6,460	31	9,488	(2,997)	---	---	---	---	---	---	9,488	10,753
Sewer	86,608	164,700	(78,092)	369	19,024	(96,747)	---	---	---	---	---	---	18,301	---
Water	65,289	50,689	14,600	682	2,840	12,442	---	---	---	---	---	---	2,840	8,000
<b>Total</b>	<b>180,966</b>	<b>237,998</b>	<b>(57,032)</b>	<b>1,082</b>	<b>31,352</b>	<b>(87,302)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,629</b>	<b>18,753</b>
<b>Badger</b>														
Refuse	45,926	41,271	4,655	---	---	4,655	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	52,654	28,376	24,278	849	1,536	23,591	---	---	---	---	---	---	1,536	2,750
Water	53,081	51,772	1,309	889	5,995	(3,797)	---	---	---	---	---	---	5,995	24,250
<b>Total</b>	<b>151,661</b>	<b>121,419</b>	<b>30,242</b>	<b>1,738</b>	<b>7,531</b>	<b>24,449</b>	---	---	---	---	---	---	<b>7,531</b>	<b>27,000</b>
<b>Bagley</b>														
Liquor	1,166,331	1,123,892	42,439	43,590	38,033	47,996	---	---	---	20,000	---	1,131,038	38,033	906,728
Public Utilities Commission [9][31]	4,218,552	4,064,244	154,308	47,191	108,508	92,991	---	---	---	25,574	210,956	785,000	65,927	1,025,174
<b>Total</b>	<b>5,384,883</b>	<b>5,188,136</b>	<b>196,747</b>	<b>90,781</b>	<b>146,541</b>	<b>140,987</b>	---	---	---	<b>45,574</b>	<b>210,956</b>	<b>1,916,038</b>	<b>103,960</b>	<b>1,931,902</b>
<b>Balaton</b>														
Liquor	399,391	403,029	(3,638)	1,357	---	(2,281)	---	---	---	1	2,037	---	---	---
Garbage	44,399	44,728	(329)	24	---	(305)	---	---	---	---	---	---	---	---
Lakeview Senior Housing	214,008	312,156	(98,148)	1,315	55	(96,888)	---	---	---	---	1,036	---	55	---
Nursing Home [14][29]	2,635,777	2,348,795	286,982	23,014	17,275	292,721	---	---	---	---	49,884	---	12,906	317,841
Sewer	101,317	76,234	25,083	1,408	---	26,491	---	---	---	30,000	12,183	---	---	---
Water	110,558	115,287	(4,729)	118	4,653	(9,264)	---	---	---	---	2,402	---	4,304	30,000
<b>Total</b>	<b>3,505,450</b>	<b>3,300,229</b>	<b>205,221</b>	<b>27,236</b>	<b>21,983</b>	<b>210,474</b>	---	---	---	<b>30,001</b>	<b>67,542</b>	---	<b>17,265</b>	<b>347,841</b>
<b>Barnesville</b>														
Liquor	366,935	373,088	(6,153)	2,269	---	(3,884)	---	---	---	6,000	---	---	---	---
Ambulance	304,658	417,284	(112,626)	80,416	---	(32,210)	44,000	---	---	---	---	---	---	---
Broadband Internet	212,479	110,959	101,520	---	---	101,520	---	---	---	113,648	---	---	---	---
Cable T.V.	451,370	397,224	54,146	1,038	29,618	25,566	---	---	---	---	---	---	29,618	40,000
Electric	2,243,848	1,863,530	380,318	44,002	6,757	417,563	---	---	---	195,500	9,484	---	6,757	148,000
Sanitation	182,168	187,097	(4,929)	26,711	---	21,782	---	---	---	15,000	---	---	---	---
Sewer	608,120	294,470	313,650	11,315	53,872	271,093	---	---	---	55,000	122,049	---	53,872	428,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	33,365	21,902	11,463	---	---	11,463	---	---	---	7,500	---	---	---	---
Telephone	949,836	658,101	291,735	540,167	100,406	731,496	---	---	3,479	292,602	2,891,967	3,870,000	100,406	222,000
Water	430,554	377,200	53,354	13,038	19,030	47,362	---	---	---	45,000	11,537	---	19,030	107,000
<b>Total</b>	<b>5,783,333</b>	<b>4,700,855</b>	<b>1,082,478</b>	<b>718,956</b>	<b>209,683</b>	<b>1,591,751</b>	<b>44,000</b>	<b>---</b>	<b>3,479</b>	<b>730,250</b>	<b>3,035,037</b>	<b>3,870,000</b>	<b>209,683</b>	<b>945,000</b>
<b>Barnum</b>														
Liquor	479,066	472,228	6,838	26,770	---	33,608	---	---	---	---	17,469	---	---	---
Sewer	128,305	71,930	56,375	97	14,058	42,414	---	---	---	13,388	---	---	14,058	32,000
Water	162,898	142,415	20,483	12,197	4,774	27,906	---	---	---	---	---	---	4,774	41,658
<b>Total</b>	<b>770,269</b>	<b>686,573</b>	<b>83,696</b>	<b>39,064</b>	<b>18,832</b>	<b>103,928</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,388</b>	<b>17,469</b>	<b>---</b>	<b>18,832</b>	<b>73,658</b>
<b>Barrett</b>														
Sewer	60,668	72,217	(11,549)	21	---	(11,528)	---	---	---	27,000	---	---	---	---
Water	98,946	100,733	(1,787)	12,185	53,193	(42,795)	---	---	---	(35,500)	---	---	53,193	79,500
<b>Total</b>	<b>159,614</b>	<b>172,950</b>	<b>(13,336)</b>	<b>12,206</b>	<b>53,193</b>	<b>(54,323)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(8,500)</b>	<b>---</b>	<b>---</b>	<b>53,193</b>	<b>79,500</b>
<b>Barry</b>														
Water and Sewer [0][3]	840	8,084	(7,244)	4,153	---	(3,091)	---	---	---	(3,500)	---	---	---	---
<b>Total</b>	<b>840</b>	<b>8,084</b>	<b>(7,244)</b>	<b>4,153</b>	<b>---</b>	<b>(3,091)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,500)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Battle Lake</b>														
Liquor	1,194,408	1,110,146	84,262	3,188	---	87,450	---	---	---	81,000	9,207	---	---	---
Sewer	227,261	159,501	67,760	25,707	22,809	70,658	---	---	---	(8,160)	19,712	---	15,845	119,000
Water	211,174	137,683	73,491	14,028	20,724	66,795	---	---	11,165	(4,160)	27,401	---	14,919	74,000
Natural Gas	---	52,801	(52,801)	12,792	67,715	(107,724)	---	---	---	25,440	2,301,669	3,565,484	58,362	207,000
<b>Total</b>	<b>1,632,843</b>	<b>1,460,131</b>	<b>172,712</b>	<b>55,715</b>	<b>111,248</b>	<b>117,179</b>	<b>---</b>	<b>---</b>	<b>11,165</b>	<b>94,120</b>	<b>2,357,989</b>	<b>3,565,484</b>	<b>89,126</b>	<b>400,000</b>
<b>Baudette</b>														
Liquor	1,501,019	1,387,350	113,669	879	---	114,548	---	---	---	70,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Public Utilities [4][6]	2,731,702	2,257,576	474,126	36,785	78,089	432,822	---	---	---	220,000	55,060	---	78,089	213,287
<b>Total</b>	<b>4,232,721</b>	<b>3,644,926</b>	<b>587,795</b>	<b>37,664</b>	<b>78,089</b>	<b>547,370</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>290,000</b>	<b>55,060</b>	<b>---</b>	<b>78,089</b>	<b>213,287</b>
<b>Baxter</b>														
Sewer	1,173,682	1,739,585	(565,903)	488,147	---	(77,756)	---	---	---	223,600	176,258	---	---	---
Storm Water	318,857	302,180	16,677	11,109	---	27,786	---	---	---	85,600	31,053	---	---	---
Water	1,245,845	1,430,181	(184,336)	558,638	363,027	11,275	---	---	7,055	(101,150)	215,053	---	337,649	3,035,000
<b>Total</b>	<b>2,738,384</b>	<b>3,471,946</b>	<b>(733,562)</b>	<b>1,057,894</b>	<b>363,027</b>	<b>(38,695)</b>	<b>---</b>	<b>---</b>	<b>7,055</b>	<b>208,050</b>	<b>422,364</b>	<b>---</b>	<b>337,649</b>	<b>3,035,000</b>
<b>Bayport</b>														
Sewer	389,771	517,566	(127,795)	120,718	---	(7,077)	---	---	---	6,475	65,932	---	---	---
Water	613,478	678,349	(64,871)	65,197	---	326	---	---	---	26,475	---	---	---	---
<b>Total</b>	<b>1,003,249</b>	<b>1,195,915</b>	<b>(192,666)</b>	<b>185,915</b>	<b>---</b>	<b>(6,751)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,950</b>	<b>65,932</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Beardsley</b>														
Garbage	21,905	20,183	1,722	---	---	1,722	---	---	---	---	---	---	---	---
Sewer	13,612	18,162	(4,550)	7,098	---	2,548	---	---	---	---	---	---	---	---
Water	20,402	31,867	(11,465)	7,209	1,211	(5,467)	---	---	---	---	---	---	1,211	5,000
<b>Total</b>	<b>55,919</b>	<b>70,212</b>	<b>(14,293)</b>	<b>14,307</b>	<b>1,211</b>	<b>(1,197)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,211</b>	<b>5,000</b>
<b>Beaver Bay</b>														
Liquor	440,554	461,284	(20,730)	3,538	---	(17,192)	---	---	---	---	3,371	---	---	---
Sewer	89,278	249,650	(160,372)	101,545	3,560	(62,387)	16,834	---	84,711	---	---	45,706	3,560	13,000
Water	143,266	141,622	1,644	---	9,795	(8,151)	---	---	---	---	---	---	9,795	65,000
<b>Total</b>	<b>673,098</b>	<b>852,556</b>	<b>(179,458)</b>	<b>105,083</b>	<b>13,355</b>	<b>(87,730)</b>	<b>16,834</b>	<b>---</b>	<b>84,711</b>	<b>---</b>	<b>3,371</b>	<b>45,706</b>	<b>13,355</b>	<b>78,000</b>
<b>Beaver Creek</b>														
Refuse [0]	21,676	20,908	768	---	---	768	---	---	---	---	---	---	---	---
Sewer [0]	50,160	7,293	42,867	---	436	42,431	---	---	---	35,000	---	---	436	6,803

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water [0]	35,668	47,501	(11,833)	23	---	(11,810)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>107,504</b>	<b>75,702</b>	<b>31,802</b>	<b>23</b>	<b>436</b>	<b>31,389</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,000</b>	<b>---</b>	<b>---</b>	<b>436</b>	<b>6,803</b>	
<b>Becker</b>															
Golf	805,797	1,103,709	(297,912)	---	86,690	(384,602)	---	---	---	(130,000)	---	---	10,646	73,727	
Sewer	1,634,418	1,737,950	(103,532)	1,554,122	176,458	1,274,132	1,486,571	---	---	(112,235)	64,468	5,200,000	147,258	6,575,000	
Water	502,858	560,552	(57,694)	43,171	78,278	(92,801)	---	---	---	50,894	189,066	---	11,064	80,000	
<b>Total</b>	<b>2,943,073</b>	<b>3,402,211</b>	<b>(459,138)</b>	<b>1,597,293</b>	<b>341,426</b>	<b>796,729</b>	<b>1,486,571</b>	<b>---</b>	<b>---</b>	<b>(191,341)</b>	<b>253,534</b>	<b>5,200,000</b>	<b>168,968</b>	<b>6,728,727</b>	
<b>Bejou</b>															
Sewer [0]	6,143	7,099	(956)	---	---	(956)	---	---	---	---	---	---	---	---	
Water [0]	19,612	7,160	12,452	---	---	12,452	175	---	---	---	---	---	---	---	
Water Project [0]	---	9,743	(9,743)	11,863	6,529	(4,409)	---	11,863	---	---	---	---	6,529	3,214	
<b>Total</b>	<b>25,755</b>	<b>24,002</b>	<b>1,753</b>	<b>11,863</b>	<b>6,529</b>	<b>7,087</b>	<b>175</b>	<b>11,863</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,529</b>	<b>3,214</b>	
<b>Belgrade</b>															
Economic Development Authority - Housing	116,503	89,598	26,905	1,115	14,153	13,867	---	---	---	---	---	---	14,153	50,000	
Sewer	132,907	203,720	(70,813)	457,321	41,168	345,340	---	---	446,306	16,237	1,316,872	858,134	41,168	---	
Water	164,497	330,600	(166,103)	---	4,941	(171,044)	---	---	---	---	55,500	49,109	4,941	21,000	
<b>Total</b>	<b>413,907</b>	<b>623,918</b>	<b>(210,011)</b>	<b>458,436</b>	<b>60,262</b>	<b>188,163</b>	<b>---</b>	<b>---</b>	<b>446,306</b>	<b>16,237</b>	<b>1,372,372</b>	<b>907,243</b>	<b>60,262</b>	<b>71,000</b>	
<b>Belle Plaine</b>															
Sewer	1,314,438	1,115,426	199,012	10,007	154,719	54,300	---	---	---	13,892	5,905	---	154,719	743,680	
Water	953,013	976,822	(23,809)	27,234	262,259	(258,834)	---	---	---	14,738	88,980	---	262,259	300,000	
<b>Total</b>	<b>2,267,451</b>	<b>2,092,248</b>	<b>175,203</b>	<b>37,241</b>	<b>416,978</b>	<b>(204,534)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,630</b>	<b>94,885</b>	<b>---</b>	<b>416,978</b>	<b>1,043,680</b>	
<b>Bellechester</b>															
Water [0]	37,509	19,676	17,833	---	1,387	16,446	---	---	---	---	---	70,803	1,387	72,000	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer [0]	21,891	17,924	3,967	---	643	3,324	---	---	---	---	---	40,397	643	40,000
<b>Total</b>	<b>59,400</b>	<b>37,600</b>	<b>21,800</b>	<b>---</b>	<b>2,030</b>	<b>19,770</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>111,200</b>	<b>2,030</b>	<b>112,000</b>
<b>Bellingham</b>														
Sewer [0]	34,890	18,262	16,628	1,439	---	18,067	---	---	---	16,628	---	---	---	---
Water [0]	38,985	23,788	15,197	---	---	15,197	---	---	---	(2,561)	17,758	---	---	---
<b>Total</b>	<b>73,875</b>	<b>42,050</b>	<b>31,825</b>	<b>1,439</b>	<b>---</b>	<b>33,264</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,067</b>	<b>17,758</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Beltrami</b>														
Water and Garbage [0][2]	13,239	34,815	(21,576)	8,141	---	(13,435)	8,060	---	---	---	---	---	---	---
<b>Total</b>	<b>13,239</b>	<b>34,815</b>	<b>(21,576)</b>	<b>8,141</b>	<b>---</b>	<b>(13,435)</b>	<b>8,060</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belview</b>														
Parkview Home and Parkwood Apartments [14][29]	2,454,300	2,207,682	246,618	8,588	44,186	211,020	---	---	6,787	---	61,191	---	38,014	145,000
Sewer and Garbage [18]	63,086	68,266	(5,180)	1,507	---	(3,673)	---	---	---	---	35,148	---	---	---
Village Park Townhomes	25,650	16,846	8,804	---	10,406	(1,602)	---	---	---	---	---	---	10,406	8,978
Water	45,290	24,037	21,253	3,004	---	24,257	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,588,326</b>	<b>2,316,831</b>	<b>271,495</b>	<b>13,099</b>	<b>54,592</b>	<b>230,002</b>	<b>---</b>	<b>---</b>	<b>6,787</b>	<b>---</b>	<b>96,339</b>	<b>---</b>	<b>48,420</b>	<b>153,978</b>
<b>Bemidji</b>														
Liquor	5,556,520	4,743,088	813,432	13,950	21,976	805,406	---	---	2,024	395,810	11,475	---	---	---
Refuse	411,869	245,047	166,822	5,956	---	172,778	---	---	368	103,756	---	---	---	---
Sanford Center	2,656,655	5,301,525	(2,644,870)	2,772,244	2,358,517	(2,231,143)	2,475,780	---	---	(393,666)	171,210	---	2,358,517	---
Sewer	2,888,838	2,649,052	239,786	95,223	129,957	205,052	---	---	1,922	344,656	609,623	1,012,500	129,957	1,330,000
Storm Water	1,333,878	272,105	1,061,773	8,887	---	1,070,660	---	---	---	707,590	105,400	---	---	---
Water	1,833,894	1,052,745	781,149	60,448	129,958	711,639	---	---	1,220	299,353	633,352	1,012,500	129,958	1,330,000
<b>Total</b>	<b>14,681,654</b>	<b>14,263,562</b>	<b>418,092</b>	<b>2,956,708</b>	<b>2,640,408</b>	<b>734,392</b>	<b>2,475,780</b>	<b>---</b>	<b>5,534</b>	<b>1,457,499</b>	<b>1,531,060</b>	<b>2,025,000</b>	<b>2,618,432</b>	<b>2,660,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Benson</b>														
Liquor	1,111,551	1,025,760	85,791	18,085	---	103,876	---	---	---	80,000	---	---	---	---
Electric	4,180,713	3,775,427	405,286	159,619	253,594	311,311	---	---	---	69,522	314,423	---	253,057	335,000
Garbage Collection	166,441	158,522	7,919	2,079	---	9,998	---	---	---	---	---	---	---	---
Sewer	829,267	844,211	(14,944)	1,036	75,877	(89,785)	---	---	---	21,796	206,097	346,500	60,750	260,000
Water	579,013	536,322	42,691	8,067	70,438	(19,680)	---	---	---	13,580	162,407	342,477	57,973	249,000
<b>Total</b>	<b>6,866,985</b>	<b>6,340,242</b>	<b>526,743</b>	<b>188,886</b>	<b>399,909</b>	<b>315,720</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>184,898</b>	<b>682,927</b>	<b>688,977</b>	<b>371,780</b>	<b>844,000</b>
<b>Bertha</b>														
Ambulance	103,766	128,906	(25,140)	21,485	---	(3,655)	1,000	---	---	---	20,695	---	---	---
Sewer	99,279	190,186	(90,907)	550	49,036	(139,393)	---	---	---	---	---	---	49,036	---
Water	52,852	103,789	(50,937)	48,262	51,037	(53,712)	---	---	---	---	---	---	51,037	---
<b>Total</b>	<b>255,897</b>	<b>422,881</b>	<b>(166,984)</b>	<b>70,297</b>	<b>100,073</b>	<b>(196,760)</b>	<b>1,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,695</b>	<b>---</b>	<b>100,073</b>	<b>---</b>
<b>Bethel</b>														
Sewer	86,395	78,764	7,631	55,095	23,715	39,011	---	---	---	86,545	---	---	23,715	9,000
<b>Total</b>	<b>86,395</b>	<b>78,764</b>	<b>7,631</b>	<b>55,095</b>	<b>23,715</b>	<b>39,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>86,545</b>	<b>---</b>	<b>---</b>	<b>23,715</b>	<b>9,000</b>
<b>Big Falls</b>														
Liquor	351,344	346,782	4,562	534	---	5,096	---	---	---	7,852	15,149	---	---	---
Sewer	54,228	33,606	20,622	444	28,733	(7,667)	---	---	---	---	---	---	28,733	12,500
Water	33,016	33,310	(294)	87	---	(207)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>438,588</b>	<b>413,698</b>	<b>24,890</b>	<b>1,065</b>	<b>28,733</b>	<b>(2,778)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,852</b>	<b>15,149</b>	<b>---</b>	<b>28,733</b>	<b>12,500</b>
<b>Big Lake</b>														
Liquor	3,725,408	3,195,397	530,011	4,415	86,644	447,782	---	---	---	312,245	5,220	788,470	86,644	63,163
Sanitary Sewer	1,761,518	1,985,473	(223,955)	332,433	550,686	(442,208)	---	---	---	17,853	110,932	---	550,686	2,253,916

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	237,464	392,534	(155,070)	1,335	4,329	(158,064)	---	---	---	10,241	1,511	---	4,329	---
Water	1,651,949	1,609,021	42,928	146,561	327,133	(137,644)	---	---	---	17,853	16,477	---	327,133	581,084
<b>Total</b>	<b>7,376,339</b>	<b>7,182,425</b>	<b>193,914</b>	<b>484,744</b>	<b>968,792</b>	<b>(290,134)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>358,192</b>	<b>134,140</b>	<b>788,470</b>	<b>968,792</b>	<b>2,898,163</b>
<b>Bigelow</b>														
Electric	177,489	166,591	10,898	1,649	---	12,547	---	---	---	---	---	---	---	---
Sewer	61,246	111,880	(50,634)	10,259	32,017	(72,392)	5,011	4,883	---	---	18,695	---	32,017	9,300
Water	21,767	41,574	(19,807)	15,967	---	(3,840)	14,656	---	---	---	---	---	---	---
<b>Total</b>	<b>260,502</b>	<b>320,045</b>	<b>(59,543)</b>	<b>27,875</b>	<b>32,017</b>	<b>(63,685)</b>	<b>19,667</b>	<b>4,883</b>	<b>---</b>	<b>---</b>	<b>18,695</b>	<b>---</b>	<b>32,017</b>	<b>9,300</b>
<b>Bigfork</b>														
Water	133,718	70,041	63,677	63,715	---	127,392	---	---	50,000	16,589	62,564	---	---	---
Sewer	93,497	82,013	11,484	1,182	1,506	11,160	---	---	---	8,455	---	---	1,506	4,000
<b>Total</b>	<b>227,215</b>	<b>152,054</b>	<b>75,161</b>	<b>64,897</b>	<b>1,506</b>	<b>138,552</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>25,044</b>	<b>62,564</b>	<b>---</b>	<b>1,506</b>	<b>4,000</b>
<b>Bingham Lake</b>														
Sewer	18,980	57,830	(38,850)	15	---	(38,835)	---	---	---	(7,092)	---	---	---	---
Water	46,932	52,421	(5,489)	---	---	(5,489)	---	---	---	3,027	---	---	---	---
<b>Total</b>	<b>65,912</b>	<b>110,251</b>	<b>(44,339)</b>	<b>15</b>	<b>---</b>	<b>(44,324)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(4,065)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Birchwood</b>														
Water [0]	68,850	100,275	(31,425)	521	---	(30,904)	---	---	---	---	---	---	---	---
Sewer [0]	116,010	83,861	32,149	66	---	32,215	---	---	---	---	296	---	---	---
<b>Total</b>	<b>184,860</b>	<b>184,136</b>	<b>724</b>	<b>587</b>	<b>---</b>	<b>1,311</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>296</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bird Island</b>														
Economic Development Authority [0][29]	59,396	36,296	23,100	29,703	21,722	31,081	29,699	---	---	---	---	---	8,279	18,188
Sewer	179,574	234,029	(54,455)	160,644	46,396	59,793	---	---	---	77,000	---	---	46,396	256,899
Storm Sewer	30,899	25,691	5,208	690	1,800	4,098	---	---	---	(107,414)	---	---	1,800	29,208

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	291,884	248,693	43,191	4,829	113,321	(65,301)	---	---	---	---	---	---	113,321	112,582
<b>Total</b>	<b>561,753</b>	<b>544,709</b>	<b>17,044</b>	<b>195,866</b>	<b>183,239</b>	<b>29,671</b>	<b>29,699</b>	<b>---</b>	<b>---</b>	<b>(30,414)</b>	<b>---</b>	<b>---</b>	<b>169,796</b>	<b>416,877</b>
<b>Biscay</b>														
Water [0]	8,710	7,802	908	---	---	908	---	---	---	---	---	---	---	---
Sewer [0][20]	---	---	---	885,601	---	885,601	---	---	885,601	---	796,302	266,418	---	---
<b>Total</b>	<b>8,710</b>	<b>7,802</b>	<b>908</b>	<b>885,601</b>	<b>---</b>	<b>886,509</b>	<b>---</b>	<b>---</b>	<b>885,601</b>	<b>---</b>	<b>796,302</b>	<b>266,418</b>	<b>---</b>	<b>---</b>
<b>Biwabik</b>														
Ambulance	109,956	103,388	6,568	5,379	---	11,947	---	---	---	---	39,102	---	---	---
Electric Utilities	722,884	655,231	67,653	2,101	3,342	66,412	---	---	---	31,265	---	---	3,342	47,097
Sewer	198,809	370,120	(171,311)	160,849	4,557	(15,019)	---	---	---	31,264	160,374	174,000	757	174,000
Solid Waste Management	142,079	158,337	(16,258)	---	---	(16,258)	---	---	---	---	---	---	---	---
Water Utilities	248,344	524,295	(275,951)	16,869	719	(259,801)	---	---	---	31,265	---	---	719	16,000
<b>Total</b>	<b>1,422,072</b>	<b>1,811,371</b>	<b>(389,299)</b>	<b>185,198</b>	<b>8,618</b>	<b>(212,719)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>93,794</b>	<b>199,476</b>	<b>174,000</b>	<b>4,818</b>	<b>237,097</b>
<b>Blackduck</b>														
Liquor	955,873	890,277	65,596	27,039	---	92,635	---	---	---	60,000	15,257	---	---	---
Golf Course	93,469	102,322	(8,853)	---	1,241	(10,094)	---	---	---	(2,500)	---	---	1,241	5,000
Sewer	163,597	203,453	(39,856)	---	---	(39,856)	---	---	---	37,355	---	---	---	---
Water	223,516	210,254	13,262	295	21,635	(8,078)	---	---	---	14,645	---	---	21,635	49,000
<b>Total</b>	<b>1,436,455</b>	<b>1,406,306</b>	<b>30,149</b>	<b>27,334</b>	<b>22,876</b>	<b>34,607</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>109,500</b>	<b>15,257</b>	<b>---</b>	<b>22,876</b>	<b>54,000</b>
<b>Blaine</b>														
Blaine Courts - Senior Housing	459,587	573,792	(114,205)	24,974	---	(89,231)	---	---	---	---	9,385	---	---	---
Cloverleaf Courts - Senior Housing	1,059,615	875,504	184,111	6,437	---	190,548	---	---	---	300,634	---	---	---	---
Refuse	2,831,175	3,145,426	(314,251)	177,341	---	(136,910)	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	4,776,819	5,270,319	(493,500)	156,121	---	(337,379)	---	---	---	1,127,417	---	---	---	---
Storm Drainage	1,126,112	1,097,322	28,790	30,209	---	58,999	---	---	---	---	180,157	---	---	---
Water	4,361,637	3,720,864	640,773	339,040	159,714	820,099	---	---	9,363	229,415	500,552	---	159,714	375,000
<b>Total</b>	<b>14,614,945</b>	<b>14,683,227</b>	<b>(68,282)</b>	<b>734,122</b>	<b>159,714</b>	<b>506,126</b>	<b>---</b>	<b>---</b>	<b>9,363</b>	<b>1,657,466</b>	<b>690,094</b>	<b>---</b>	<b>159,714</b>	<b>375,000</b>
<b>Blomkest</b>														
Sewer [0]	80,586	74,531	6,055	24	---	6,079	---	---	---	---	---	---	---	11,007
Water [0]	12,388	15,817	(3,429)	8	---	(3,421)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>92,974</b>	<b>90,348</b>	<b>2,626</b>	<b>32</b>	<b>---</b>	<b>2,658</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,007</b>
<b>Bloomington</b>														
Ambulance	130,025	128,478	1,547	28,926	---	30,473	---	---	3,238	---	107,795	---	---	---
Cemetery	1,805	460	1,345	37	---	1,382	---	---	---	---	---	---	---	---
Economic Development Authority	10,305	45,889	(35,584)	9,432	67,332	(93,484)	---	---	---	(34,000)	925,617	1,085,000	16,029	9,225
Light and Power Utility [29]	2,945,877	2,876,011	69,866	43,617	35,745	77,738	---	---	---	---	24,124	---	35,745	178,909
Sewer Utility	447,489	524,586	(77,097)	22,772	3,641	(57,966)	---	---	---	---	61,860	---	3,641	12,752
Storm Sewer	22,224	52,190	(29,966)	76,174	25,993	20,215	68,997	---	---	---	59,417	---	25,993	101,000
Water Utility [29]	257,184	204,624	52,560	14,108	14,691	51,977	---	---	---	---	2,197	---	14,691	46,997
<b>Total</b>	<b>3,814,909</b>	<b>3,832,238</b>	<b>(17,329)</b>	<b>195,066</b>	<b>147,402</b>	<b>30,335</b>	<b>68,997</b>	<b>---</b>	<b>3,238</b>	<b>(34,000)</b>	<b>1,181,010</b>	<b>1,085,000</b>	<b>96,099</b>	<b>348,883</b>
<b>Bloomington</b>														
Motor Vehicle	732,960	632,321	100,639	2,938	---	103,577	---	---	---	---	---	---	---	---
Police Contractual	639,241	608,000	31,241	---	---	31,241	---	---	---	31,241	---	---	---	---
Property Management [29]	222,650	322,214	(99,564)	24,700	---	(74,864)	---	---	---	(40,000)	---	---	---	---
Public Housing Management [29]	320,129	311,151	8,978	---	---	8,978	---	---	---	---	---	---	---	---
Recreation Facilities	3,439,834	5,713,200	(2,273,366)	1,331,869	12,491	(953,988)	1,279,745	---	---	(800,000)	647,856	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Recycling	892,769	1,602,023	(709,254)	387,299	---	(321,955)	55,005	110,502	---	(210,000)	---	---	---	---
Storm Water	4,873,273	3,434,159	1,439,114	287,855	---	1,726,969	---	114,266	117,600	39,996	2,802,751	---	---	---
Water and Sewer [3]	20,590,777	22,926,265	(2,335,488)	392,459	---	(1,943,029)	116,391	---	---	---	2,299,851	---	---	---
<b>Total</b>	<b>31,711,633</b>	<b>35,549,333</b>	<b>(3,837,700)</b>	<b>2,427,120</b>	<b>12,491</b>	<b>(1,423,071)</b>	<b>1,451,141</b>	<b>224,768</b>	<b>117,600</b>	<b>(978,763)</b>	<b>5,750,458</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Blue Earth</b>														
Liquor	1,506,518	1,411,463	95,055	520	---	95,575	---	---	---	10,132	7,121	---	---	---
Electric [29]	5,714,169	5,350,678	363,491	101,717	198,172	267,036	---	77,515	---	---	1,341,627	---	9,647	243,058
Fitness Center	189,051	130,712	58,339	---	18,477	39,862	---	---	---	---	285,283	450,615	12,370	---
Sewer	1,035,616	871,345	164,271	1,241	81,678	83,834	---	---	---	(40,810)	424,583	---	81,550	527,685
Water [29]	742,814	704,400	38,414	13,479	99,590	(47,697)	---	---	---	---	660,603	1,024,080	80,889	293,509
<b>Total</b>	<b>9,188,168</b>	<b>8,468,598</b>	<b>719,570</b>	<b>116,957</b>	<b>397,917</b>	<b>438,610</b>	<b>---</b>	<b>77,515</b>	<b>---</b>	<b>(30,678)</b>	<b>2,719,217</b>	<b>1,474,695</b>	<b>184,456</b>	<b>1,064,252</b>
<b>Bluffton</b>														
Economic Development Authority [29]	45,678	29,437	16,241	10	19,109	(2,858)	---	---	---	---	---	---	19,109	22,165
Sewer	18,681	29,068	(10,387)	3,009	200	(7,578)	---	---	---	---	---	---	200	4,000
<b>Total</b>	<b>64,359</b>	<b>58,505</b>	<b>5,854</b>	<b>3,019</b>	<b>19,309</b>	<b>(10,436)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,309</b>	<b>26,165</b>
<b>Bock</b>														
Sewer [0]	26,231	16,638	9,593	---	1,026	8,567	---	---	---	---	---	---	1,026	500
Water	19,274	6,942	12,332	---	8,798	3,534	---	---	---	---	---	---	8,798	3,800
<b>Total</b>	<b>45,505</b>	<b>23,580</b>	<b>21,925</b>	<b>---</b>	<b>9,824</b>	<b>12,101</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,824</b>	<b>4,300</b>
<b>Borup</b>														
Water, Sewer, and Garbage [0][1]	22,790	11,516	11,274	---	---	11,274	---	---	---	---	---	---	---	---
Sewer	8,828	3,191	5,637	---	7,000	(1,363)	---	---	---	7,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Garbage	5,134	5,134	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>36,752</b>	<b>19,841</b>	<b>16,911</b>	<b>---</b>	<b>7,000</b>	<b>9,911</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bovey</b>														
Refuse [0]	65,558	57,796	7,762	743	---	8,505	---	---	---	---	---	---	---	---
Sewer [0]	135,081	127,438	7,643	810	---	8,453	---	---	---	---	14,516	---	---	---
Water [0]	62,725	69,608	(6,883)	2,186	---	(4,697)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>263,364</b>	<b>254,842</b>	<b>8,522</b>	<b>3,739</b>	<b>---</b>	<b>12,261</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,516</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bowlus</b>														
Garbage [0]	19,367	114,100	(94,733)	---	---	(94,733)	---	---	---	---	---	---	---	---
Sewer [0]	20,291	45,829	(25,538)	20	---	(25,518)	---	---	---	(10,000)	---	---	---	---
Water [0]	19,367	114,100	(94,733)	---	---	(94,733)	---	---	---	(65,000)	---	---	---	---
Mosquito Spraying [0]	1,942	1,922	20	---	---	20	---	---	---	---	---	---	---	---
<b>Total</b>	<b>60,967</b>	<b>275,951</b>	<b>(214,984)</b>	<b>20</b>	<b>---</b>	<b>(214,964)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(75,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Boyd</b>														
Liquor	461,755	438,174	23,581	28,650	---	52,231	---	---	---	(17,000)	167,619	---	---	---
Cable T.V.	7,992	9,828	(1,836)	66	---	(1,770)	---	---	---	---	---	---	---	---
Sewer	34,560	53,319	(18,759)	54,688	5,247	30,682	8,500	---	---	---	---	---	5,247	2,100
Water	47,178	42,092	5,086	8,450	32,323	(18,787)	8,450	---	---	---	---	---	32,323	10,000
<b>Total</b>	<b>551,485</b>	<b>543,413</b>	<b>8,072</b>	<b>91,854</b>	<b>37,570</b>	<b>62,356</b>	<b>16,950</b>	<b>---</b>	<b>---</b>	<b>(17,000)</b>	<b>167,619</b>	<b>---</b>	<b>37,570</b>	<b>12,100</b>
<b>Braham</b>														
Liquor	1,278,801	1,258,831	19,970	94,259	91,023	23,206	---	---	---	20,000	7,057	---	---	---
Sewer	304,087	382,154	(78,067)	1,731	15,300	(91,636)	---	---	---	---	---	---	15,300	14,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	267,128	178,538	88,590	1,504	20,060	70,034	---	---	---	---	32,279	7,670	20,060	125,000
<b>Total</b>	<b>1,850,016</b>	<b>1,819,523</b>	<b>30,493</b>	<b>97,494</b>	<b>126,383</b>	<b>1,604</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>39,336</b>	<b>7,670</b>	<b>35,360</b>	<b>139,000</b>
<b>Brainerd</b>														
Housing Choice Vouchers Fund [29]	3,804	1,416,901	(1,413,097)	1,426,657	---	13,560	---	1,426,634	---	---	---	---	---	---
Public Housing Fund [29]	792,784	1,349,090	(556,306)	498,350	3,986	(61,942)	---	498,350	---	---	119,532	---	3,563	24,109
Public Utilities Commission [4][6][29]	22,715,495	21,722,255	993,240	1,661,146	1,889,110	765,276	881,028	152,744	---	---	6,210,202	6,214,944	1,071,056	2,061,000
Trail Ridge II [29]	140,368	145,831	(5,463)	212	10,205	(15,456)	---	---	---	---	---	---	7,726	22,550
<b>Total</b>	<b>23,652,451</b>	<b>24,634,077</b>	<b>(981,626)</b>	<b>3,586,365</b>	<b>1,903,301</b>	<b>701,438</b>	<b>881,028</b>	<b>2,077,728</b>	<b>---</b>	<b>---</b>	<b>6,329,734</b>	<b>6,214,944</b>	<b>1,082,345</b>	<b>2,107,659</b>
<b>Brandon</b>														
Liquor [0]	487,795	452,652	35,143	468	---	35,611	---	---	---	105,000	11,543	---	---	---
Sewer	123,415	104,327	19,088	13,571	19,447	13,212	---	---	---	(56,992)	---	---	19,447	40,000
Water	102,398	118,155	(15,757)	485	42,134	(57,406)	---	---	---	(26,168)	317,866	---	42,134	---
<b>Total</b>	<b>713,608</b>	<b>675,134</b>	<b>38,474</b>	<b>14,524</b>	<b>61,581</b>	<b>(8,583)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,840</b>	<b>329,409</b>	<b>---</b>	<b>61,581</b>	<b>40,000</b>
<b>Breckenridge</b>														
Electric	3,400,486	2,904,880	495,606	50,130	---	545,736	---	---	---	225,000	148,685	---	---	---
Sewer	401,017	234,054	166,963	8,057	38,192	136,828	---	---	---	---	25,915	---	38,192	157,118
Storm Sewer	109,036	23,982	85,054	2,035	---	87,089	---	---	---	---	21,206	---	---	---
Water	1,071,791	865,879	205,912	12,929	390	218,451	---	---	---	---	66,356	---	---	---
<b>Total</b>	<b>4,982,330</b>	<b>4,028,795</b>	<b>953,535</b>	<b>73,151</b>	<b>38,582</b>	<b>988,104</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>225,000</b>	<b>262,162</b>	<b>---</b>	<b>38,192</b>	<b>157,118</b>
<b>Breezy Point</b>														
Sewer [0]	369,782	258,703	111,079	140,948	---	252,027	---	---	---	435,476	343,037	---	---	---
<b>Total</b>	<b>369,782</b>	<b>258,703</b>	<b>111,079</b>	<b>140,948</b>	<b>---</b>	<b>252,027</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>435,476</b>	<b>343,037</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brewster</b>														
Electric	514,040	503,887	10,153	299	3,271	7,181	---	---	---	---	56,499	---	2,659	20,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Housing and Redevelopment Authority	13,680	9,028	4,652	40	2,070	2,622	---	---	---	(1,651)	---	---	2,070	5,338
Sewer	147,722	98,507	49,215	1,235	---	50,450	---	---	---	---	14,154	---	---	---
Water	81,631	129,324	(47,693)	43	---	(47,650)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>757,073</b>	<b>740,746</b>	<b>16,327</b>	<b>1,617</b>	<b>5,341</b>	<b>12,603</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,651)</b>	<b>70,653</b>	<b>---</b>	<b>4,729</b>	<b>25,338</b>
<b>Bricelyn</b>														
Sewer	97,380	67,668	29,712	107,555	24,056	113,211	---	107,548	---	---	52,795	---	24,056	---
Swimming Pool	13,533	33,036	(19,503)	---	---	(19,503)	---	---	---	---	4,700	---	---	---
Water	35,992	48,598	(12,606)	---	---	(12,606)	---	---	---	---	24,100	---	---	---
<b>Total</b>	<b>146,905</b>	<b>149,302</b>	<b>(2,397)</b>	<b>107,555</b>	<b>24,056</b>	<b>81,102</b>	<b>---</b>	<b>107,548</b>	<b>---</b>	<b>---</b>	<b>81,595</b>	<b>---</b>	<b>24,056</b>	<b>---</b>
<b>Brook Park</b>														
Municipal Water [0]	22,916	16,494	6,422	---	---	6,422	---	---	---	---	---	---	---	---
<b>Total</b>	<b>22,916</b>	<b>16,494</b>	<b>6,422</b>	<b>---</b>	<b>---</b>	<b>6,422</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brooklyn Center</b>														
Liquor	5,852,465	5,647,506	204,959	21,810	37,560	189,209	---	---	---	362,190	---	---	---	---
Earle Brown Heritage Center	4,518,231	5,138,056	(619,825)	73,766	---	(546,059)	---	---	---	---	111,636	---	---	---
Golf Course	183,311	271,229	(87,918)	182,186	---	94,268	---	---	---	---	176,377	---	---	---
Recycling	307,277	291,239	16,038	106	616	15,528	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,945,115	3,496,064	449,051	36,130	21,694	463,487	---	15,887	---	134,574	1,176,067	---	19,113	35,000
Storm Drainage Utility	1,638,475	1,787,064	(148,589)	35,156	---	(113,433)	---	---	---	(20,433)	1,136,424	---	---	---
Street Light Utility	455,216	245,426	209,790	1,985	258	211,517	---	---	---	102,952	57,903	---	---	---
Water Utility	2,206,311	1,838,841	367,470	101,647	58,268	410,849	---	47,660	---	95,974	4,868,791	---	57,789	105,000
<b>Total</b>	<b>19,106,401</b>	<b>18,715,425</b>	<b>390,976</b>	<b>452,786</b>	<b>118,396</b>	<b>725,366</b>	<b>---</b>	<b>63,547</b>	<b>---</b>	<b>675,257</b>	<b>7,527,198</b>	<b>---</b>	<b>76,902</b>	<b>140,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Brooklyn Park</b>														
Public Utilities [1]	14,449,111	13,081,529	1,367,582	1,573,081	758,959	2,181,704	---	---	---	1,077,448	283,603	---	758,959	735,000
Recreation	1,448,185	2,020,528	(572,343)	15,924	---	(556,419)	---	---	---	---	128,186	---	---	---
Storm Sewer Utility	1,288,170	1,814,105	(525,935)	69,236	---	(456,699)	---	---	---	(10,162)	2,667	---	---	---
Street and Signal Light Utility	1,236,581	1,293,959	(57,378)	71,100	---	13,722	---	---	---	(125,000)	---	---	---	---
<b>Total</b>	<b>18,422,047</b>	<b>18,210,121</b>	<b>211,926</b>	<b>1,729,341</b>	<b>758,959</b>	<b>1,182,308</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>942,286</b>	<b>414,456</b>	<b>---</b>	<b>758,959</b>	<b>735,000</b>
<b>Brooten</b>														
Utility [1]	263,091	337,624	(74,533)	56,005	19,692	(38,220)	---	---	---	---	75,170	---	19,692	117,000
<b>Total</b>	<b>263,091</b>	<b>337,624</b>	<b>(74,533)</b>	<b>56,005</b>	<b>19,692</b>	<b>(38,220)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>75,170</b>	<b>---</b>	<b>19,692</b>	<b>117,000</b>
<b>Browerville</b>														
Liquor	469,144	450,515	18,629	7,844	---	26,473	---	---	---	9,000	8,115	---	---	---
Ambulance	130,270	124,224	6,046	6,427	---	12,473	---	---	---	23,300	---	---	---	---
Refuse	46,098	43,609	2,489	389	---	2,878	---	---	---	---	---	---	---	---
Sewer	320,279	312,560	7,719	20,685	33,257	(4,853)	---	---	---	---	55,130	---	33,257	95,742
Storm Water Utility	23,992	22,617	1,375	20,131	19,165	2,341	---	---	---	8,909	---	---	19,165	31,886
Water	262,473	204,499	57,974	14,520	14,279	58,215	---	---	---	75,732	16,128	---	14,279	71,556
<b>Total</b>	<b>1,252,256</b>	<b>1,158,024</b>	<b>94,232</b>	<b>69,996</b>	<b>66,701</b>	<b>97,527</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>116,941</b>	<b>79,373</b>	<b>---</b>	<b>66,701</b>	<b>199,184</b>
<b>Browns Valley</b>														
Liquor [21]	67,045	64,004	3,041	6,701	---	9,742	---	---	---	123,322	---	---	---	---
Refuse [0]	72,677	48,306	24,371	---	216	24,155	---	---	---	---	101	---	216	4,917
Wastewater	106,050	82,825	23,225	122,721	51,292	94,654	15,953	---	---	---	1,300,955	2,040,000	44,270	660,000
Water [0]	74,314	73,420	894	43	43	894	---	---	---	---	3,235	---	43	984
<b>Total</b>	<b>320,086</b>	<b>268,555</b>	<b>51,531</b>	<b>129,465</b>	<b>51,551</b>	<b>129,445</b>	<b>15,953</b>	<b>---</b>	<b>---</b>	<b>123,322</b>	<b>1,304,291</b>	<b>2,040,000</b>	<b>44,529</b>	<b>665,901</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Brownsdale</b>														
Water and Sewer [3][34]	119,154	131,122	(11,968)	---	1,478	(13,446)	---	---	---	68,430	---	---	1,478	13,000
<b>Total</b>	<b>119,154</b>	<b>131,122</b>	<b>(11,968)</b>	<b>---</b>	<b>1,478</b>	<b>(13,446)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>68,430</b>	<b>---</b>	<b>---</b>	<b>1,478</b>	<b>13,000</b>
<b>Brownsville</b>														
Recycle Collections Fund [0]	34,188	33,744	444	---	---	444	---	---	---	---	---	---	---	---
Sewer Capital [0]	57,999	---	57,999	5,182	34,648	28,533	---	---	---	(2,880)	---	---	34,585	30,000
Sewer Operations [0]	47,047	46,687	360	---	---	360	---	---	---	(2,304)	---	---	---	---
<b>Total</b>	<b>139,234</b>	<b>80,431</b>	<b>58,803</b>	<b>5,182</b>	<b>34,648</b>	<b>29,337</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,184)</b>	<b>---</b>	<b>---</b>	<b>34,585</b>	<b>30,000</b>
<b>Brownton</b>														
Electric	512,199	461,995	50,204	751	10,630	40,325	---	---	---	4,000	---	---	10,630	30,000
Natural Gas	364,606	261,476	103,130	607	56,155	47,582	---	---	---	---	268,627	---	56,155	---
Sewer	152,091	165,828	(13,737)	405	6,776	(20,108)	---	---	---	7,000	15,866	---	6,776	37,000
Water	90,517	98,884	(8,367)	3,883	1,997	(6,481)	---	---	---	9,000	1,308	---	1,997	11,000
<b>Total</b>	<b>1,119,413</b>	<b>988,183</b>	<b>131,230</b>	<b>5,646</b>	<b>75,558</b>	<b>61,318</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>285,801</b>	<b>---</b>	<b>75,558</b>	<b>78,000</b>
<b>Buckman</b>														
Water [0]	13,035	28,576	(15,541)	---	---	(15,541)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>13,035</b>	<b>28,576</b>	<b>(15,541)</b>	<b>---</b>	<b>---</b>	<b>(15,541)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Buffalo</b>														
Liquor	4,632,524	4,106,237	526,287	188,937	31,302	683,922	112,752	---	---	550,000	9,539	9,539	31,302	88,064
Electric	12,740,952	11,097,330	1,643,622	63,391	121,543	1,585,470	103	---	---	950,000	2,447,631	1,899,016	121,543	1,225,438
Water and Sewer [3]	4,324,189	4,412,306	(88,117)	977,683	3,005,563	(2,115,997)	526,545	---	---	---	815,156	31,078,608	3,005,563	29,227,228
Wild Marsh Golf Course	649,614	1,008,146	(358,532)	3,250	174,951	(530,233)	---	---	---	---	191,796	121,652	174,951	53,895
<b>Total</b>	<b>22,347,279</b>	<b>20,624,019</b>	<b>1,723,260</b>	<b>1,233,261</b>	<b>3,333,359</b>	<b>(376,838)</b>	<b>639,400</b>	<b>---</b>	<b>---</b>	<b>1,500,000</b>	<b>3,464,122</b>	<b>33,108,815</b>	<b>3,333,359</b>	<b>30,594,625</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Buffalo Lake</b>														
Liquor	433,466	448,802	(15,336)	8,802	---	(6,534)	---	---	---	---	4,201	---	---	---
Ambulance	97,033	114,958	(17,925)	25,277	---	7,352	---	---	18,982	(48,716)	50,234	---	---	---
Sewer	70,464	123,859	(53,395)	2,701	2,048	(52,742)	---	---	---	---	142,876	163,692	2,048	---
Water	233,502	191,115	42,387	887	4,362	38,912	---	---	---	---	312,542	358,124	4,362	---
<b>Total</b>	<b>834,465</b>	<b>878,734</b>	<b>(44,269)</b>	<b>37,667</b>	<b>6,410</b>	<b>(13,012)</b>	<b>---</b>	<b>---</b>	<b>18,982</b>	<b>(48,716)</b>	<b>509,853</b>	<b>521,816</b>	<b>6,410</b>	<b>---</b>
<b>Buhl</b>														
Ambulance	79,033	54,665	24,368	39	---	24,407	---	---	---	10,000	134,958	---	---	---
Electric	637,514	628,521	8,993	1,713	---	10,706	---	---	---	23,932	17,582	---	---	---
Refuse	67,722	76,036	(8,314)	30	---	(8,284)	---	---	---	21,118	---	---	---	---
Sewer	276,664	333,084	(56,420)	243	---	(56,177)	---	---	---	(35,835)	---	---	---	---
Water	90,158	122,887	(32,729)	89	1,560	(34,200)	---	---	---	(194,969)	228,387	---	1,560	10,000
<b>Total</b>	<b>1,151,091</b>	<b>1,215,193</b>	<b>(64,102)</b>	<b>2,114</b>	<b>1,560</b>	<b>(63,548)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(175,754)</b>	<b>380,927</b>	<b>---</b>	<b>1,560</b>	<b>10,000</b>
<b>Burnsville</b>														
Golf Course	253,902	267,345	(13,443)	4,970	---	(8,473)	---	---	---	---	---	---	---	---
Ice Arena	1,117,214	1,291,264	(174,050)	33,193	---	(140,857)	---	---	---	---	127,496	---	---	---
Ames Center	1,387,480	2,192,388	(804,908)	379,768	279	(425,419)	---	---	---	(112,400)	196,217	---	279	11,836
Sewer	5,350,670	7,087,870	(1,737,200)	48,301	7,165	(1,696,064)	---	---	---	211,554	881,535	---	6,506	77,144
Sidewalk Snow Plowing	55,788	114,210	(58,422)	757	---	(57,665)	---	---	---	(10,000)	---	---	---	---
Storm Drainage	4,177,901	3,269,163	908,738	200,808	100,583	1,008,963	---	12,303	23,050	58,025	630,998	---	97,812	786,545
Street Lighting	568,961	482,110	86,851	9,188	---	96,039	---	---	---	---	278,687	---	---	---
Water	8,783,372	7,438,611	1,344,761	359,499	395,675	1,308,585	---	38,271	1,444	392,887	4,189,386	2,589,838	395,675	1,228,268
<b>Total</b>	<b>21,695,288</b>	<b>22,142,961</b>	<b>(447,673)</b>	<b>1,036,484</b>	<b>503,702</b>	<b>85,109</b>	<b>---</b>	<b>50,574</b>	<b>24,494</b>	<b>540,066</b>	<b>6,304,319</b>	<b>2,589,838</b>	<b>500,272</b>	<b>2,103,793</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Butterfield</b>														
Liquor	230,420	222,853	7,567	28,037	24,703	10,901	---	---	---	---	7,360	---	---	---
Refuse	24,212	22,001	2,211	---	---	2,211	---	---	---	---	---	---	---	---
Sewer	276,114	243,092	33,022	40,817	34,697	39,142	38,262	---	---	---	---	---	34,697	117,000
Water	133,020	158,270	(25,250)	15,127	17,294	(27,417)	14,630	---	---	---	---	---	17,294	36,000
<b>Total</b>	<b>663,766</b>	<b>646,216</b>	<b>17,550</b>	<b>83,981</b>	<b>76,694</b>	<b>24,837</b>	<b>52,892</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,360</b>	<b>---</b>	<b>51,991</b>	<b>153,000</b>
<b>Byron</b>														
Sewer	1,046,555	877,908	168,647	96,844	70,754	194,737	---	---	---	34,371	74,847	---	70,754	230,100
Water	504,917	423,741	81,176	9,788	19,957	71,007	---	---	---	9,667	305,877	---	19,957	64,900
<b>Total</b>	<b>1,551,472</b>	<b>1,301,649</b>	<b>249,823</b>	<b>106,632</b>	<b>90,711</b>	<b>265,744</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,038</b>	<b>380,724</b>	<b>---</b>	<b>90,711</b>	<b>295,000</b>
<b>Caledonia</b>														
Liquor	631,724	618,813	12,911	765	---	13,676	---	---	---	---	7,344	---	---	---
Dump Site	50,192	48,208	1,984	414	---	2,398	---	---	---	---	---	---	---	---
Economic Development Authority	5,645	---	5,645	---	8,903	(3,258)	---	---	---	---	---	---	903	9,380
Light	2,973,356	2,770,899	202,457	150,667	99,396	253,728	---	---	---	17,611	875,937	---	24	---
Sewer	569,338	405,706	163,632	15,292	45,393	133,531	---	---	---	(9,671)	67,934	---	45,393	217,251
Water	342,305	281,539	60,766	24,963	2,159	83,570	---	---	---	9,671	66,835	66,880	2,159	50,000
<b>Total</b>	<b>4,572,560</b>	<b>4,125,165</b>	<b>447,395</b>	<b>192,101</b>	<b>155,851</b>	<b>483,645</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,611</b>	<b>1,018,050</b>	<b>66,880</b>	<b>48,479</b>	<b>276,631</b>
<b>Callaway</b>														
Liquor	485,337	460,680	24,657	1,512	---	26,169	---	---	---	19,980	---	---	---	---
Sewer	21,684	30,407	(8,723)	586	---	(8,137)	---	---	---	(90,556)	91,140	---	---	---
Water	60,034	89,860	(29,826)	517	17,340	(46,649)	---	---	---	(24,980)	---	---	17,340	23,378
<b>Total</b>	<b>567,055</b>	<b>580,947</b>	<b>(13,892)</b>	<b>2,615</b>	<b>17,340</b>	<b>(28,617)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(95,556)</b>	<b>91,140</b>	<b>---</b>	<b>17,340</b>	<b>23,378</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Calumet</b>														
Radio Tower [0]	72,641	1,879	70,762	---	---	70,762	---	---	---	100,000	---	---	---	---
Sewer [0]	69,381	59,316	10,065	6,365	---	16,430	3,207	---	3,158	---	---	---	---	---
Water [0]	34,222	68,258	(34,036)	348,095	---	314,059	12	---	---	---	283,017	---	---	---
<b>Total</b>	<b>176,244</b>	<b>129,453</b>	<b>46,791</b>	<b>354,460</b>	<b>---</b>	<b>401,251</b>	<b>3,219</b>	<b>---</b>	<b>3,158</b>	<b>100,000</b>	<b>283,017</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cambridge</b>														
Liquor	4,975,797	4,537,006	438,791	7,287	---	446,078	---	---	---	429,315	15,636	---	---	---
Housing	230,262	246,895	(16,633)	2,117	---	(14,516)	---	53,519	---	---	47,002	---	---	---
Sewer	2,228,823	1,952,634	276,189	54,860	90,811	240,238	---	---	1,106,720	37,500	8,789,471	7,967,502	86,775	683,410
Storm Sewer	324,469	366,856	(42,387)	383	30,210	(72,214)	---	---	---	---	455,000	447,958	23,168	249,988
Water	1,614,945	1,281,974	332,971	57,211	398,211	(8,029)	---	---	---	(87,500)	910,149	5,752,294	323,395	984,142
<b>Total</b>	<b>9,374,296</b>	<b>8,385,365</b>	<b>988,931</b>	<b>121,858</b>	<b>519,232</b>	<b>591,557</b>	<b>---</b>	<b>53,519</b>	<b>1,106,720</b>	<b>379,315</b>	<b>10,217,258</b>	<b>14,167,754</b>	<b>433,338</b>	<b>1,917,540</b>
<b>Campbell</b>														
Water Fund [0]	11,511	19,094	(7,583)	6,028	---	(1,555)	5,926	---	---	---	---	---	---	---
Sewer Fund [0]	8,069	14,855	(6,786)	10,759	---	3,973	9,750	---	---	---	---	---	---	---
Garbage Fund [0]	15,611	15,025	586	---	---	586	---	---	---	---	---	---	---	---
<b>Total</b>	<b>35,191</b>	<b>48,974</b>	<b>(13,783)</b>	<b>16,787</b>	<b>---</b>	<b>3,004</b>	<b>15,676</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Canby</b>														
Sanitation	130,263	136,142	(5,879)	53	---	(5,826)	---	---	---	---	---	---	---	---
Sewer	237,118	389,342	(152,224)	954,249	71,999	730,026	83,445	---	---	---	284,300	280,033	71,999	182,000
Storm Sewer	125,707	56,085	69,622	4,893	71,350	3,165	---	---	---	---	91,901	1,580,164	41,036	50,000
Water	392,538	425,411	(32,873)	1,015,042	50,811	931,358	69,866	---	---	---	323,594	298,151	50,811	238,000
<b>Total</b>	<b>885,626</b>	<b>1,006,980</b>	<b>(121,354)</b>	<b>1,974,237</b>	<b>194,160</b>	<b>1,658,723</b>	<b>153,311</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>699,795</b>	<b>2,158,348</b>	<b>163,846</b>	<b>470,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Cannon Falls</b>														
Ambulance	742,120	521,999	220,121	7,788	---	227,909	---	---	---	(3,291)	---	---	---	---
Deputy Registrar	114,830	110,247	4,583	---	---	4,583	---	---	---	2,650	---	---	---	---
Disposal	1,279,346	996,676	282,670	4,248	219,755	67,163	---	---	---	(38,683)	24,214	---	219,755	700,943
Recycling Program	84,757	70,762	13,995	1,693	---	15,688	---	---	---	---	---	---	---	---
Storm Water	147,072	32,710	114,362	169	15,628	98,903	---	---	---	(40,000)	23,017	---	15,628	23,295
Water	707,799	668,710	39,089	5,573	95,515	(50,853)	---	---	---	15,586	80,720	---	95,515	349,455
<b>Total</b>	<b>3,075,924</b>	<b>2,401,104</b>	<b>674,820</b>	<b>19,471</b>	<b>330,898</b>	<b>363,393</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(63,738)</b>	<b>127,951</b>	<b>---</b>	<b>330,898</b>	<b>1,073,693</b>
<b>Canton</b>														
Refuse [23]	17,515	14,858	2,657	---	---	2,657	---	---	---	---	---	---	---	---
Sewer [23]	64,012	109,486	(45,474)	---	16,894	(62,368)	---	---	---	---	---	---	16,894	6,500
Water [23]	50,076	56,942	(6,866)	738	549	(6,677)	---	---	---	---	---	---	549	5,230
<b>Total</b>	<b>131,603</b>	<b>181,286</b>	<b>(49,683)</b>	<b>738</b>	<b>17,443</b>	<b>(66,388)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,443</b>	<b>11,730</b>
<b>Carlos</b>														
Utilities Fund [0][3]	145,141	46,138	99,003	5,241	21,101	83,143	---	---	---	---	---	---	21,101	60,000
<b>Total</b>	<b>145,141</b>	<b>46,138</b>	<b>99,003</b>	<b>5,241</b>	<b>21,101</b>	<b>83,143</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,101</b>	<b>60,000</b>
<b>Carlton</b>														
Ambulance [0]	365,731	220,812	144,919	38,685	---	183,604	---	---	11,295	---	29,601	---	---	---
Cemetery [0]	13,580	40,870	(27,290)	29,225	---	1,935	29,170	---	---	---	---	---	---	---
Sewer	210,146	177,246	32,900	27,649	35,292	25,257	25,297	---	---	---	---	---	35,292	23,860
Water	293,879	226,292	67,587	25,968	53,974	39,581	15,637	---	---	---	13,990	---	53,974	122,640
<b>Total</b>	<b>883,336</b>	<b>665,220</b>	<b>218,116</b>	<b>121,527</b>	<b>89,266</b>	<b>250,377</b>	<b>70,104</b>	<b>---</b>	<b>11,295</b>	<b>---</b>	<b>43,591</b>	<b>---</b>	<b>89,266</b>	<b>146,500</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Carver</b>														
Sewer	422,411	866,612	(444,201)	87,792	1,395,907	(1,752,316)	---	---	---	(2,561)	111,615	---	60,994	123,000
Storm Water	146,494	107,313	39,181	19,445	18,354	40,272	---	---	---	(22,920)	108,024	---	18,354	35,000
Water	630,962	776,550	(145,588)	80,663	257,163	(322,088)	---	---	---	8,665	29,630	---	257,163	1,025,000
<b>Total</b>	<b>1,199,867</b>	<b>1,750,475</b>	<b>(550,608)</b>	<b>187,900</b>	<b>1,671,424</b>	<b>(2,034,132)</b>	---	---	---	<b>(16,816)</b>	<b>249,269</b>	---	<b>336,511</b>	<b>1,183,000</b>
<b>Cass Lake</b>														
Sewer	223,518	135,003	88,515	205,655	---	294,170	---	203,561	---	---	1,327,854	1,195,000	---	---
Water	185,539	123,790	61,749	---	11,528	50,221	---	---	---	---	---	---	11,528	50,000
<b>Total</b>	<b>409,057</b>	<b>258,793</b>	<b>150,264</b>	<b>205,655</b>	<b>11,528</b>	<b>344,391</b>	---	<b>203,561</b>	---	---	<b>1,327,854</b>	<b>1,195,000</b>	<b>11,528</b>	<b>50,000</b>
<b>Cedar Mills</b>														
Sewer	25,765	72,927	(47,162)	26,598	7,879	(28,443)	---	---	---	---	---	---	7,879	3,000
<b>Total</b>	<b>25,765</b>	<b>72,927</b>	<b>(47,162)</b>	<b>26,598</b>	<b>7,879</b>	<b>(28,443)</b>	---	---	---	---	---	---	<b>7,879</b>	<b>3,000</b>
<b>Center City</b>														
Sewer [0]	116,537	152,224	(35,687)	---	---	(35,687)	---	---	---	(818)	---	---	---	---
Water [0]	57,384	57,881	(497)	---	---	(497)	---	---	---	13,804	---	---	---	---
<b>Total</b>	<b>173,921</b>	<b>210,105</b>	<b>(36,184)</b>	---	---	<b>(36,184)</b>	---	---	---	<b>12,986</b>	---	---	---	---
<b>Centerville</b>														
Sewer	411,218	418,082	(6,864)	32,627	---	25,763	---	---	---	---	---	---	---	---
Storm Water	105,617	81,104	24,513	1,857	1,005	25,365	---	---	---	---	82,230	---	---	---
Water	298,194	749,629	(451,435)	27,630	---	(423,805)	---	---	432,174	---	447,462	---	---	---
<b>Total</b>	<b>815,029</b>	<b>1,248,815</b>	<b>(433,786)</b>	<b>62,114</b>	<b>1,005</b>	<b>(372,677)</b>	---	---	<b>432,174</b>	---	<b>529,692</b>	---	---	---
<b>Ceylon</b>														
Electric	254,491	247,424	7,067	1,361	---	8,428	---	---	---	7,994	977	---	---	---
Sewer	48,119	27,195	20,924	55,017	8,595	67,346	54,683	---	---	17,186	---	---	7,335	50,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	28,428	51,739	(23,311)	45,114	629	21,174	44,255	---	---	21,782	8,584	---	629	10,480
<b>Total</b>	<b>331,038</b>	<b>326,358</b>	<b>4,680</b>	<b>101,492</b>	<b>9,224</b>	<b>96,948</b>	<b>98,938</b>	<b>---</b>	<b>---</b>	<b>46,962</b>	<b>9,561</b>	<b>---</b>	<b>7,964</b>	<b>60,480</b>
<b>Champlin</b>														
Recycling	347,819	411,268	(63,449)	67,336	---	3,887	---	---	54,820	---	---	---	---	---
Refuse Collection	1,362,719	1,297,049	65,670	78,378	---	144,048	---	---	---	---	---	---	---	---
Sewer Utility	2,555,762	2,207,092	348,670	359,090	---	707,760	---	---	---	187,260	---	---	---	---
Water Utility	1,886,488	2,002,239	(115,751)	666,032	6,514	543,767	---	---	---	894,580	---	---	6,514	1,400,000
<b>Total</b>	<b>6,152,788</b>	<b>5,917,648</b>	<b>235,140</b>	<b>1,170,836</b>	<b>6,514</b>	<b>1,399,462</b>	<b>---</b>	<b>---</b>	<b>54,820</b>	<b>1,081,840</b>	<b>---</b>	<b>---</b>	<b>6,514</b>	<b>1,400,000</b>
<b>Chandler</b>														
Apartment	24,963	30,012	(5,049)	2	90,710	(95,757)	---	---	---	239,583	5,000	---	---	---
Café	43,475	59,217	(15,742)	5,704	---	(10,038)	---	---	---	(7,620)	---	---	---	---
Sewer	147,494	98,101	49,393	1,388	6,854	43,927	---	---	---	---	6,875	---	6,854	68,000
Water	67,006	48,296	18,710	307	---	19,017	---	---	---	25,000	23,537	---	---	---
<b>Total</b>	<b>282,938</b>	<b>235,626</b>	<b>47,312</b>	<b>7,401</b>	<b>97,564</b>	<b>(42,851)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>256,963</b>	<b>35,412</b>	<b>---</b>	<b>6,854</b>	<b>68,000</b>
<b>Chanhassen</b>														
Sewer	2,459,478	3,159,296	(699,818)	98,380	12,400	(613,838)	---	1,192	---	125,204	375,585	---	6,843	57,500
Surface Water Management	636,683	1,491,763	(855,080)	189,068	---	(666,012)	---	---	130,194	289,266	40,145	---	---	---
Water	2,571,303	3,039,773	(468,470)	75,128	308,192	(701,534)	---	1,008	---	693,154	323,936	---	308,192	6,207,500
<b>Total</b>	<b>5,667,464</b>	<b>7,690,832</b>	<b>(2,023,368)</b>	<b>362,576</b>	<b>320,592</b>	<b>(1,981,384)</b>	<b>---</b>	<b>2,200</b>	<b>130,194</b>	<b>1,107,624</b>	<b>739,666</b>	<b>---</b>	<b>315,035</b>	<b>6,265,000</b>
<b>Chaska</b>														
Chaska.net Internet Service Provider	397,692	488,739	(91,047)	---	---	(91,047)	---	---	---	---	---	---	---	---
Community Center	3,081,500	3,585,709	(504,209)	18,362	236,673	(722,520)	---	---	---	(430,542)	205,703	---	236,673	295,000
Electric	34,673,309	32,380,368	2,292,941	339,795	153,470	2,479,266	---	---	---	741,600	2,247,114	---	153,470	145,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Par 30 Golf Course	151,454	164,058	(12,604)	---	---	(12,604)	---	---	---	---	---	---	---	---
Sewer	3,177,511	3,107,224	70,287	20,865	---	91,152	---	---	114,278	235,230	---	---	---	---
Storm Water Utility	840,052	536,661	303,391	559	---	303,950	---	---	24,549	200,000	268,757	---	---	---
Town Course Golf Course	1,807,559	2,188,498	(380,939)	---	6,648	(387,587)	---	---	---	---	123,656	---	6,648	---
Turbine Generator	2,014,655	284,255	1,730,400	236,390	1,338,819	627,971	---	---	---	405,000	---	---	1,338,819	1,060,000
Water	2,409,274	2,451,465	(42,191)	18,461	369,758	(393,488)	---	---	---	(564,181)	301,232	---	369,758	330,000
Chaska Curling Center [20]	---	3,391	(3,391)	---	---	(3,391)	---	---	---	---	705,103	---	---	---
<b>Total</b>	<b>48,553,006</b>	<b>45,190,368</b>	<b>3,362,638</b>	<b>634,432</b>	<b>2,105,368</b>	<b>1,891,702</b>	<b>---</b>	<b>---</b>	<b>24,549</b>	<b>466,155</b>	<b>4,086,795</b>	<b>---</b>	<b>2,105,368</b>	<b>1,830,000</b>
<b>Chatfield</b>														
Garbage	187,280	181,049	6,231	14,924	---	21,155	---	---	---	14,650	---	---	---	---
Sewer	697,914	251,862	446,052	51,573	---	497,625	---	---	---	535,388	---	---	---	---
Sewer - No Fault Back	---	419	(419)	813	---	394	---	---	---	(1,000)	---	---	---	---
Sewer Infrastructure	43,940	349,214	(305,274)	4,323	191,176	(492,127)	---	---	---	(595,000)	69,200	---	191,176	360,000
Water	230,272	132,905	97,367	38,175	---	135,542	---	---	---	109,387	---	---	---	---
Water Infrastructure	40,940	99,845	(58,905)	4,617	---	(54,288)	---	---	---	38,862	14,140	---	---	---
<b>Total</b>	<b>1,200,346</b>	<b>1,015,294</b>	<b>185,052</b>	<b>114,425</b>	<b>191,176</b>	<b>108,301</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>102,287</b>	<b>83,340</b>	<b>---</b>	<b>191,176</b>	<b>360,000</b>
<b>Chisago City</b>														
Deputy Registrar	288,957	218,363	70,594	2,341	---	72,935	---	---	---	73,000	---	---	---	---
Sewer	575,829	702,510	(126,681)	210,360	56,000	27,679	36,000	---	---	18,000	---	---	---	---
Water	320,373	510,788	(190,415)	122,025	---	(68,390)	---	---	---	91,939	---	---	---	---
<b>Total</b>	<b>1,185,159</b>	<b>1,431,661</b>	<b>(246,502)</b>	<b>334,726</b>	<b>56,000</b>	<b>32,224</b>	<b>36,000</b>	<b>---</b>	<b>---</b>	<b>182,939</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Chisholm</b>														
Garbage	509,945	538,957	(29,012)	14,131	---	(14,881)	---	---	---	---	244,441	---	---	---

\*Failed to meet reporting deadline.

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

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

202



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	1,488,644	1,555,701	(67,057)	1,032	18,368	(84,393)	---	---	---	(12,500)	---	---	18,368	178,247
Water	559,241	570,438	(11,197)	1,717	62,089	(71,569)	---	---	---	(12,500)	131,799	---	62,089	98,000
<b>Total</b>	<b>2,557,830</b>	<b>2,665,096</b>	<b>(107,266)</b>	<b>16,880</b>	<b>80,457</b>	<b>(170,843)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(25,000)</b>	<b>376,240</b>	<b>---</b>	<b>80,457</b>	<b>276,247</b>
<b>Chokio</b>														
Garbage	47,324	49,279	(1,955)	---	---	(1,955)	---	---	---	---	---	---	---	---
Sewer	67,735	66,585	1,150	1,710	10,339	(7,479)	---	---	---	---	---	---	10,339	16,000
Storm Sewer	29,601	27,113	2,488	---	16,445	(13,957)	---	---	---	---	---	---	16,445	24,000
Water	124,663	82,970	41,693	10,520	13,009	39,204	10,520	---	---	---	---	---	13,009	55,000
<b>Total</b>	<b>269,323</b>	<b>225,947</b>	<b>43,376</b>	<b>12,230</b>	<b>39,793</b>	<b>15,813</b>	<b>10,520</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>39,793</b>	<b>95,000</b>
<b>Circle Pines</b>														
Gas [28]	4,289,567	3,918,359	371,208	46,458	25,077	392,589	---	---	---	---	269,271	---	25,077	90,000
Sewer	677,019	622,065	54,954	24,893	29,822	50,025	---	---	---	---	1,038,495	510,000	29,822	100,000
Solid Waste	386,451	361,325	25,126	63,787	---	88,913	---	---	---	---	---	---	---	---
Storm Water	160,509	109,374	51,135	7,057	13,689	44,503	---	---	---	---	243,890	250,000	13,689	50,000
Water	409,582	445,684	(36,102)	106,115	18,645	51,368	---	---	1,142	---	738,165	615,000	18,645	75,000
<b>Total</b>	<b>5,923,128</b>	<b>5,456,807</b>	<b>466,321</b>	<b>248,310</b>	<b>87,233</b>	<b>627,398</b>	<b>---</b>	<b>---</b>	<b>1,142</b>	<b>---</b>	<b>2,289,821</b>	<b>1,375,000</b>	<b>87,233</b>	<b>315,000</b>
<b>Clara City</b>														
Ambulance	64,926	86,980	(22,054)	1,799	---	(20,255)	---	---	---	---	---	---	---	---
Care Center [14]	4,082,475	4,447,087	(364,612)	15,380	38,856	(388,088)	---	---	---	67,638	170,885	---	29,538	30,000
Congregate Housing	361,904	382,113	(20,209)	257	12,923	(32,875)	---	---	---	---	---	---	12,923	111,053
Sewer	306,871	246,581	60,290	61,552	12,171	109,671	58,110	---	45	(3,039)	---	---	12,171	207,882
Water	359,398	272,560	86,838	25,135	25,271	86,702	24,982	---	19	(4,559)	---	---	25,271	131,000
<b>Total</b>	<b>5,175,574</b>	<b>5,435,321</b>	<b>(259,747)</b>	<b>104,123</b>	<b>89,221</b>	<b>(244,845)</b>	<b>83,092</b>	<b>---</b>	<b>64</b>	<b>60,040</b>	<b>170,885</b>	<b>---</b>	<b>79,903</b>	<b>479,935</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Claremont</b>														
Sewer Utility	93,007	173,112	(80,105)	757	44,455	(123,803)	---	---	---	(99,547)	---	---	44,455	30,000
Water Utility	134,278	99,692	34,586	4,123	90,443	(51,734)	---	---	---	---	---	---	90,443	74,000
<b>Total</b>	<b>227,285</b>	<b>272,804</b>	<b>(45,519)</b>	<b>4,880</b>	<b>134,898</b>	<b>(175,537)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(99,547)</b>	<b>---</b>	<b>---</b>	<b>134,898</b>	<b>104,000</b>
<b>Clarissa</b>														
Liquor	355,868	370,232	(14,364)	4,266	---	(10,098)	---	---	---	---	4,994	---	---	---
Gas	732,200	629,404	102,796	309	23,680	79,425	---	---	---	---	5,838	---	23,680	50,000
Sewer	126,722	56,592	70,130	14,696	32,728	52,098	14,573	---	---	(6,720)	---	---	32,728	48,920
Water	147,952	93,992	53,960	81	33,498	20,543	---	---	---	6,720	10,642	---	33,498	19,080
<b>Total</b>	<b>1,362,742</b>	<b>1,150,220</b>	<b>212,522</b>	<b>19,352</b>	<b>89,906</b>	<b>141,968</b>	<b>14,573</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,474</b>	<b>---</b>	<b>89,906</b>	<b>118,000</b>
<b>Clarkfield</b>														
Clarkfield Care Center [14]	3,512,377	3,495,123	17,254	90,530	62,373	45,411	---	---	---	1,020,251	54,984	---	40,085	70,000
Economic Development Authority Apartments	105,299	91,728	13,571	2,310	28,658	(12,777)	---	---	---	---	---	---	28,658	33,993
Sewer	137,518	71,501	66,017	18,488	49,461	35,044	18,368	---	---	---	---	---	4,001	14,850
Water	132,352	160,809	(28,457)	49,707	10,852	10,398	49,662	---	---	---	2,498	---	10,852	40,150
<b>Total</b>	<b>3,887,546</b>	<b>3,819,161</b>	<b>68,385</b>	<b>161,035</b>	<b>151,344</b>	<b>78,076</b>	<b>68,030</b>	<b>---</b>	<b>---</b>	<b>1,020,251</b>	<b>57,482</b>	<b>---</b>	<b>83,596</b>	<b>158,993</b>
<b>Clarks Grove</b>														
Garbage [0]	32,776	31,735	1,041	1,229	---	2,270	---	---	---	---	---	---	---	---
Sewer [0]	59,340	13,137	46,203	1,667	---	47,870	---	---	---	---	143,611	---	---	---
Storm Sewer [0]	4,608	331	4,277	18	---	4,295	---	---	---	---	4,260	---	---	---
Water [0]	87,700	27,000	60,700	2,965	---	63,665	---	---	---	---	6,806	---	---	---
<b>Total</b>	<b>184,424</b>	<b>72,203</b>	<b>112,221</b>	<b>5,879</b>	<b>---</b>	<b>118,100</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>154,677</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

204

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Clear Lake</b>														
Sewer	260,399	165,617	94,782	2,915	22,093	75,604	---	---	---	16,993	---	---	16,993	126,868
Water [0]	85,179	61,362	23,817	17,433	1,318	39,932	---	---	---	16,992	3,750	---	1,318	31,000
<b>Total</b>	<b>345,578</b>	<b>226,979</b>	<b>118,599</b>	<b>20,348</b>	<b>23,411</b>	<b>115,536</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>33,985</b>	<b>3,750</b>	<b>---</b>	<b>18,311</b>	<b>157,868</b>
<b>Clearbrook</b>														
Liquor	496,332	457,819	38,513	---	---	38,513	---	---	---	10,000	---	---	---	---
Natural Gas	529,804	489,294	40,510	---	5,107	35,403	---	---	---	34,284	---	---	5,107	39,627
Sewer	92,880	73,233	19,647	13	3,080	16,580	---	---	---	26,730	---	---	3,080	20,000
Water	76,091	68,159	7,932	---	---	7,932	---	---	---	27,200	---	---	---	---
<b>Total</b>	<b>1,195,107</b>	<b>1,088,505</b>	<b>106,602</b>	<b>13</b>	<b>8,187</b>	<b>98,428</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>98,214</b>	<b>---</b>	<b>---</b>	<b>8,187</b>	<b>59,627</b>
<b>Clearwater</b>														
Refuse and Recycling [0]	77,586	98,674	(21,088)	10,292	---	(10,796)	---	---	---	---	---	---	---	---
Sewer	896,102	466,879	429,223	89,278	108,029	410,472	---	---	80,000	---	---	---	108,029	482,064
Storm Sewer [0]	7,242	---	7,242	34	---	7,276	2	---	---	---	---	---	---	---
Water	179,138	168,388	10,750	13,417	9,065	15,102	---	---	---	---	---	---	9,065	44,000
<b>Total</b>	<b>1,160,068</b>	<b>733,941</b>	<b>426,127</b>	<b>113,021</b>	<b>117,094</b>	<b>422,054</b>	<b>2</b>	<b>---</b>	<b>80,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>117,094</b>	<b>526,064</b>
<b>Clements</b>														
Water and Sewer [3]	40,586	42,906	(2,320)	364	---	(1,956)	---	---	---	---	6,318	---	---	---
<b>Total</b>	<b>40,586</b>	<b>42,906</b>	<b>(2,320)</b>	<b>364</b>	<b>---</b>	<b>(1,956)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,318</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cleveland</b>														
Liquor	200,670	217,682	(17,012)	21,835	255	4,568	---	---	---	---	4,951	---	---	---
Sewer	113,946	115,819	(1,873)	10,981	22,797	(13,689)	---	---	---	---	49,662	252,250	22,797	25,042
Water	166,046	125,744	40,302	430	41,014	(282)	---	---	---	---	66,216	273,000	41,014	81,386
<b>Total</b>	<b>480,662</b>	<b>459,245</b>	<b>21,417</b>	<b>33,246</b>	<b>64,066</b>	<b>(9,403)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>120,829</b>	<b>525,250</b>	<b>63,811</b>	<b>106,428</b>

\*Failed to meet reporting deadline.

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

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

205

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Climax</b>														
Garbage	19,897	19,707	190	4	---	194	---	---	---	---	---	---	---	---
Sewer	60,381	42,079	18,302	30	905	17,427	---	---	---	(4,935)	27,065	---	905	6,000
Water	64,394	32,681	31,713	101	---	31,814	---	---	---	---	---	---	---	---
<b>Total</b>	<b>144,672</b>	<b>94,467</b>	<b>50,205</b>	<b>135</b>	<b>905</b>	<b>49,435</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(4,935)</b>	<b>27,065</b>	<b>---</b>	<b>905</b>	<b>6,000</b>
<b>Clinton</b>														
Garbage	21,062	17,550	3,512	---	---	3,512	---	---	---	---	---	---	---	---
Sewer	63,878	49,949	13,929	---	43,970	(30,041)	---	---	---	---	---	---	43,970	15,000
Water	61,612	61,243	369	---	---	369	---	---	---	---	---	---	---	---
<b>Total</b>	<b>146,552</b>	<b>128,742</b>	<b>17,810</b>	<b>---</b>	<b>43,970</b>	<b>(26,160)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,970</b>	<b>15,000</b>
<b>Clontarf</b>														
Liquor	374,383	405,104	(30,721)	32,500	---	1,779	---	---	---	3,089	632	---	---	---
Refuse [0]	---	10,139	(10,139)	752	---	(9,387)	---	---	---	---	---	---	---	---
Sewer	14,474	64,869	(50,395)	24,233	19,718	(45,880)	---	---	---	---	---	---	19,718	8,000
<b>Total</b>	<b>388,857</b>	<b>480,112</b>	<b>(91,255)</b>	<b>57,485</b>	<b>19,718</b>	<b>(53,488)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,089</b>	<b>632</b>	<b>---</b>	<b>19,718</b>	<b>8,000</b>
<b>Cloquet</b>														
Sewer	1,436,125	1,473,014	(36,889)	64,779	29,764	(1,874)	35,079	---	---	73,900	159,520	---	---	---
Storm Water	330,086	141,616	188,470	1,500	---	189,970	---	---	---	33,895	11,397	---	---	---
Water	3,604,786	3,228,360	376,426	69,900	44,086	402,240	---	---	---	97,900	98,874	---	44,086	359,000
<b>Total</b>	<b>5,370,997</b>	<b>4,842,990</b>	<b>528,007</b>	<b>136,179</b>	<b>73,850</b>	<b>590,336</b>	<b>35,079</b>	<b>---</b>	<b>---</b>	<b>205,695</b>	<b>269,791</b>	<b>---</b>	<b>44,086</b>	<b>359,000</b>
<b>Cobden</b>														
Water and Sewer [0][3]	18,656	12,252	6,404	---	5,991	413	---	---	---	---	---	---	3,710	1,400
<b>Total</b>	<b>18,656</b>	<b>12,252</b>	<b>6,404</b>	<b>---</b>	<b>5,991</b>	<b>413</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,710</b>	<b>1,400</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Cohasset</b>														
Natural Gas	1,748,242	1,501,401	246,841	5,253	8,107	243,987	---	---	---	---	244,121	---	8,107	---
Sewer	327,103	362,042	(34,939)	60,841	---	25,902	---	---	---	---	121,498	---	---	---
Water	246,286	299,274	(52,988)	213,140	---	160,152	---	---	---	---	176,682	---	---	---
<b>Total</b>	<b>2,321,631</b>	<b>2,162,717</b>	<b>158,914</b>	<b>279,234</b>	<b>8,107</b>	<b>430,041</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>542,301</b>	<b>---</b>	<b>8,107</b>	<b>---</b>
<b>Cokato</b>														
Sewer	607,005	554,106	52,899	31,712	12,116	72,495	---	---	---	---	68,239	---	11,605	176,393
Water	669,654	487,900	181,754	37,201	82,846	136,109	---	---	---	---	27,376	---	82,846	278,000
<b>Total</b>	<b>1,276,659</b>	<b>1,042,006</b>	<b>234,653</b>	<b>68,913</b>	<b>94,962</b>	<b>208,604</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,615</b>	<b>---</b>	<b>94,451</b>	<b>454,393</b>
<b>Cold Spring</b>														
Sewer	980,997	846,661	134,336	28,180	94,358	68,158	---	---	---	130,986	13,554	---	94,358	350,000
Storm Water	27,867	25,715	2,152	(277)	---	1,875	---	---	---	---	15,390	---	---	---
Water	423,213	493,815	(70,602)	34,138	---	(36,464)	700	---	---	150,399	26,878	---	---	---
<b>Total</b>	<b>1,432,077</b>	<b>1,366,191</b>	<b>65,886</b>	<b>62,041</b>	<b>94,358</b>	<b>33,569</b>	<b>700</b>	<b>---</b>	<b>---</b>	<b>281,385</b>	<b>55,822</b>	<b>---</b>	<b>94,358</b>	<b>350,000</b>
<b>Coleraine</b>														
Golf Course [0]	25,000	---	25,000	---	---	25,000	---	---	---	25,000	---	---	---	---
Public Utilities [3]	470,195	394,684	75,511	722	27,997	48,236	---	---	---	---	34,890	---	27,997	117,000
Waste Management [0]	69,603	64,682	4,921	---	---	4,921	---	---	---	---	---	---	---	---
<b>Total</b>	<b>564,798</b>	<b>459,366</b>	<b>105,432</b>	<b>722</b>	<b>27,997</b>	<b>78,157</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>34,890</b>	<b>---</b>	<b>27,997</b>	<b>117,000</b>
<b>Cologne</b>														
Sanitary Sewer	342,479	316,384	26,095	54,155	12,636	67,614	---	---	---	---	---	---	12,636	92,313
Storm Sewer	23,654	4,563	19,091	---	---	19,091	---	---	---	---	---	---	---	---
Water	294,942	224,233	70,709	134,308	147,202	57,815	---	---	---	---	459,156	451,664	147,202	85,000
<b>Total</b>	<b>661,075</b>	<b>545,180</b>	<b>115,895</b>	<b>188,463</b>	<b>159,838</b>	<b>144,520</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>459,156</b>	<b>451,664</b>	<b>159,838</b>	<b>177,313</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Columbia Heights</b>														
Liquor	8,415,371	7,880,645	534,726	3,230	223,926	314,030	---	---	---	199,386	---	---	207,738	170,000
Refuse	1,887,038	1,650,032	237,006	147,221	---	384,227	---	---	---	117,081	---	---	---	---
Sewer	1,626,678	1,739,023	(112,345)	55,630	6,320	(63,035)	---	---	---	129,979	136,883	---	6,320	---
Storm Sewer	365,485	301,160	64,325	55,099	15,142	104,282	---	---	---	---	155,330	---	15,142	---
Water	2,796,280	2,263,301	532,979	58,892	30,494	561,377	---	---	---	129,980	513,106	---	30,494	35,000
<b>Total</b>	<b>15,090,852</b>	<b>13,834,161</b>	<b>1,256,691</b>	<b>320,072</b>	<b>275,882</b>	<b>1,300,881</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>576,426</b>	<b>805,319</b>	<b>---</b>	<b>259,694</b>	<b>205,000</b>
<b>Columbus</b>														
Sewer	47,691	132,355	(84,664)	230	---	(84,434)	---	---	---	---	---	---	---	---
Water	40,785	123,734	(82,949)	215,424	12,002	120,473	---	---	---	---	---	---	12,002	203,422
<b>Total</b>	<b>88,476</b>	<b>256,089</b>	<b>(167,613)</b>	<b>215,654</b>	<b>12,002</b>	<b>36,039</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,002</b>	<b>203,422</b>
<b>Comfrey</b>														
Sewer	76,519	75,833	686	1,576	5,543	(3,281)	---	---	---	---	---	---	5,543	19,329
Water	44,499	54,722	(10,223)	16,957	10,884	(4,150)	---	---	---	---	---	---	10,884	13,000
Comfrey Grocery [0][29]	85,666	82,331	3,335	---	---	3,335	---	---	---	---	3,308	---	---	---
<b>Total</b>	<b>206,684</b>	<b>212,886</b>	<b>(6,202)</b>	<b>18,533</b>	<b>16,427</b>	<b>(4,096)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,308</b>	<b>---</b>	<b>16,427</b>	<b>32,329</b>
<b>Comstock</b>														
Water [0]	7,713	13,453	(5,740)	98	---	(5,642)	---	---	---	---	---	---	---	---
Sewage [0]	30,807	12,196	18,611	---	3,433	15,178	---	---	---	---	---	---	3,433	16,856
Garbage [0]	7,950	8,124	(174)	---	---	(174)	---	---	---	---	---	---	---	---
Recycling [0]	1,108	1,906	(798)	1,084	156	130	---	---	---	---	543	---	---	---
<b>Total</b>	<b>47,578</b>	<b>35,679</b>	<b>11,899</b>	<b>1,182</b>	<b>3,589</b>	<b>9,492</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>543</b>	<b>---</b>	<b>3,433</b>	<b>16,856</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Conger</b>														
Liquor	245,245	267,908	(22,663)	7,053	---	(15,610)	---	---	---	3,600	---	---	---	---
Sewer [0]	57,944	10,820	47,124	1,761	29,809	19,076	---	---	---	---	---	---	29,809	13,508
Water [0]	14,998	17,862	(2,864)	---	---	(2,864)	---	---	---	(14,000)	28,451	---	---	---
<b>Total</b>	<b>318,187</b>	<b>296,590</b>	<b>21,597</b>	<b>8,814</b>	<b>29,809</b>	<b>602</b>	---	---	---	<b>(10,400)</b>	<b>28,451</b>	---	<b>29,809</b>	<b>13,508</b>
<b>Cook</b>														
Liquor	1,487,066	1,350,333	136,733	6,728	---	143,461	---	---	---	165,789	5,101	---	---	---
Sewer	195,143	194,560	583	---	22,974	(22,391)	---	---	---	(24,500)	289,808	---	22,974	40,950
Water	199,071	193,942	5,129	---	18,850	(13,721)	---	---	---	(24,500)	10,103	---	18,850	33,600
Water/Sewer Line Replacement	40,708	---	40,708	---	---	40,708	---	---	---	49,000	---	---	---	---
<b>Total</b>	<b>1,921,988</b>	<b>1,738,835</b>	<b>183,153</b>	<b>6,728</b>	<b>41,824</b>	<b>148,057</b>	---	---	---	<b>165,789</b>	<b>305,012</b>	---	<b>41,824</b>	<b>74,550</b>
<b>Coon Rapids</b>														
Golf Course	2,687,465	2,944,232	(256,767)	75,247	234,277	(415,797)	---	---	---	---	130,614	---	215,657	120,000
Sewer	6,176,654	6,186,902	(10,248)	345,771	---	335,523	---	---	---	---	1,838,013	---	---	---
Storm Water Drainage	1,358,360	1,221,187	137,173	239,281	6,721	369,733	---	---	---	---	1,210,845	845,801	6,721	---
Water	5,159,410	5,650,339	(490,929)	93,788	385,426	(782,567)	---	---	---	---	2,878,432	4,857,219	326,788	950,000
<b>Total</b>	<b>15,381,889</b>	<b>16,002,660</b>	<b>(620,771)</b>	<b>754,087</b>	<b>626,424</b>	<b>(493,108)</b>	---	---	---	---	<b>6,057,904</b>	<b>5,703,020</b>	<b>549,166</b>	<b>1,070,000</b>
<b>Corcoran</b>														
Sewer [20]	---	35,658	(35,658)	1,921	43,951	(77,688)	---	---	---	125,887	512,530	1,333,288	---	---
Water [20]	---	331,857	(331,857)	2,777	72,734	(401,814)	---	---	---	125,887	715,821	1,726,396	15,811	---
<b>Total</b>	---	<b>367,515</b>	<b>(367,515)</b>	<b>4,698</b>	<b>116,685</b>	<b>(479,502)</b>	---	---	---	<b>251,774</b>	<b>1,228,351</b>	<b>3,059,684</b>	<b>15,811</b>	---
<b>Correll</b>														
Water [0]	9,694	25,757	(16,063)	---	---	(16,063)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>9,694</b>	<b>25,757</b>	<b>(16,063)</b>	---	---	<b>(16,063)</b>	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

209

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Cosmos</b>														
Fire	100,047	124,806	(24,759)	17,819	---	(6,940)	---	---	17,503	---	92,259	---	---	---
Sewer	58,675	68,485	(9,810)	50	---	(9,760)	---	---	---	57,993	68,110	---	---	---
Water	163,651	160,336	3,315	---	16,341	(13,026)	---	---	---	(102,701)	36,506	19,344	16,341	90,032
<b>Total</b>	<b>322,373</b>	<b>353,627</b>	<b>(31,254)</b>	<b>17,869</b>	<b>16,341</b>	<b>(29,726)</b>	<b>---</b>	<b>---</b>	<b>17,503</b>	<b>(44,708)</b>	<b>196,875</b>	<b>19,344</b>	<b>16,341</b>	<b>90,032</b>
<b>Cottage Grove</b>														
Cottage Grove Emergency Medical Services	1,604,723	1,391,682	213,041	34,428	---	247,469	---	---	---	94,680	175,006	---	---	---
Sewer Operating	2,137,263	2,421,455	(284,192)	83,139	---	(201,053)	---	---	---	247,105	---	---	---	---
Street Light Utility	636,480	863,117	(226,637)	49,776	---	(176,861)	---	---	---	72,391	305,552	---	---	---
Water Operating	1,827,571	2,179,348	(351,777)	131,627	23,623	(243,773)	---	---	---	213,760	724,571	---	23,623	105,000
<b>Total</b>	<b>6,206,037</b>	<b>6,855,602</b>	<b>(649,565)</b>	<b>298,970</b>	<b>23,623</b>	<b>(374,218)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>627,936</b>	<b>1,205,129</b>	<b>---</b>	<b>23,623</b>	<b>105,000</b>
<b>Cottonwood</b>														
Sewer	228,320	173,450	54,870	4,127	12,555	46,442	---	---	---	38,000	58,469	---	12,555	46,000
Water	179,396	168,593	10,803	1,460	---	12,263	---	---	---	(38,000)	160,183	---	---	---
<b>Total</b>	<b>407,716</b>	<b>342,043</b>	<b>65,673</b>	<b>5,587</b>	<b>12,555</b>	<b>58,705</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>218,652</b>	<b>---</b>	<b>12,555</b>	<b>46,000</b>
<b>Courtland</b>														
Utility [3]	264,508	373,474	(108,966)	20,970	---	(87,996)	---	---	---	40,000	---	---	---	---
<b>Total</b>	<b>264,508</b>	<b>373,474</b>	<b>(108,966)</b>	<b>20,970</b>	<b>---</b>	<b>(87,996)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cromwell</b>														
Liquor	380,526	392,512	(11,986)	2,145	---	(9,841)	---	---	---	50,000	---	---	---	---
Sewer	46,325	32,563	13,762	2,370	1,774	14,358	---	---	---	---	---	---	1,774	8,786
Water	38,488	27,096	11,392	---	3,633	7,759	---	---	---	---	---	---	3,633	3,139
<b>Total</b>	<b>465,339</b>	<b>452,171</b>	<b>13,168</b>	<b>4,515</b>	<b>5,407</b>	<b>12,276</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>---</b>	<b>---</b>	<b>5,407</b>	<b>11,925</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Crookston</b>														
Crookston Civic Arena LLC [29]	239,062	918,778	(679,716)	598,461	158,631	(239,886)	---	---	---	---	106,742	---	158,631	---
Economic Development [29]	15,101	155,503	(140,402)	339,586	---	199,184	---	---	---	---	50,000	---	---	---
Housing Programs [29]	237,595	1,257,293	(1,019,698)	869,731	---	(149,967)	---	868,937	---	---	40,712	---	---	---
Sewer	439,074	230,835	208,239	13,360	7,569	214,030	---	---	---	84,813	112,343	---	7,569	10,300
Water	1,167,978	1,220,212	(52,234)	38,272	---	(13,962)	---	---	---	180,796	410,249	---	---	---
<b>Total</b>	<b>2,098,810</b>	<b>3,782,621</b>	<b>(1,683,811)</b>	<b>1,859,410</b>	<b>166,200</b>	<b>9,399</b>	<b>---</b>	<b>868,937</b>	<b>---</b>	<b>265,609</b>	<b>720,046</b>	<b>---</b>	<b>166,200</b>	<b>10,300</b>
<b>Crosby</b>														
Deputy Registrar [0]	86,697	88,915	(2,218)	176	6	(2,048)	---	---	---	---	383	---	---	---
Range Collectors [0]	169,952	163,582	6,370	473	14,910	(8,067)	---	---	---	---	---	---	---	---
Sewer [0]	445,139	317,135	128,004	15,485	---	143,489	---	---	---	49,131	---	---	---	---
Storm Drainage [0]	43,573	19,720	23,853	30,353	---	54,206	---	---	---	51,791	---	---	---	---
Water	319,365	325,192	(5,827)	140,217	48,419	85,971	---	---	---	105	113,562	---	48,419	146,000
<b>Total</b>	<b>1,064,726</b>	<b>914,544</b>	<b>150,182</b>	<b>186,704</b>	<b>63,335</b>	<b>273,551</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>101,027</b>	<b>113,945</b>	<b>---</b>	<b>48,419</b>	<b>146,000</b>
<b>Crosslake</b>														
Communications	3,654,683	3,396,505	258,178	41,621	148,619	151,180	---	---	---	277,733	332,334	---	148,619	310,000
Sewer	211,666	422,196	(210,530)	226,691	66,344	(50,183)	223,870	---	---	---	---	---	66,344	1,905,000
<b>Total</b>	<b>3,866,349</b>	<b>3,818,701</b>	<b>47,648</b>	<b>268,312</b>	<b>214,963</b>	<b>100,997</b>	<b>223,870</b>	<b>---</b>	<b>---</b>	<b>277,733</b>	<b>332,334</b>	<b>---</b>	<b>214,963</b>	<b>2,215,000</b>
<b>Crystal</b>														
Recycling	334,101	324,105	9,996	624	---	10,620	---	---	---	5,328	---	---	---	---
Sanitary Sewer	2,020,673	1,931,725	88,948	37,735	---	126,683	---	---	---	118,451	83,780	---	---	---
Storm Drainage	760,884	659,972	100,912	4,695	2,447	103,160	---	---	---	97,915	6,491	---	---	---
Street Lights	187,630	169,664	17,966	5,100	---	23,066	---	---	---	9,005	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	2,786,814	3,928,301	(1,141,487)	215,278	---	(926,209)	---	---	---	43,036	31,233	---	---	---
<b>Total</b>	<b>6,090,102</b>	<b>7,013,767</b>	<b>(923,665)</b>	<b>263,432</b>	<b>2,447</b>	<b>(662,680)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>273,735</b>	<b>121,504</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Currie</b>														
Garbage	9,395	8,126	1,269	---	---	1,269	---	---	---	---	---	---	---	---
Sewer	20,533	71,950	(51,417)	54,646	20,521	(17,292)	---	---	---	---	4,423	---	20,521	9,000
Water	35,221	65,057	(29,836)	1,897	---	(27,939)	---	---	---	(10,000)	4,423	---	---	---
<b>Total</b>	<b>65,149</b>	<b>145,133</b>	<b>(79,984)</b>	<b>56,543</b>	<b>20,521</b>	<b>(43,962)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>8,846</b>	<b>---</b>	<b>20,521</b>	<b>9,000</b>
<b>Cuyuna</b>														
Sewer [0]	21,152	16,644	4,508	---	---	4,508	---	---	---	---	---	---	---	---
Water [0]	14,102	30,463	(16,361)	---	---	(16,361)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>35,254</b>	<b>47,107</b>	<b>(11,853)</b>	<b>---</b>	<b>---</b>	<b>(11,853)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cyrus</b>														
Garbage [0]	31,415	27,611	3,804	---	---	3,804	---	---	---	---	---	---	---	---
Sewer [0]	26,993	27,966	(973)	1,205	---	232	---	---	---	---	---	---	---	---
Water [0]	23,762	22,373	1,389	751	---	2,140	---	---	---	---	69,544	---	---	---
<b>Total</b>	<b>82,170</b>	<b>77,950</b>	<b>4,220</b>	<b>1,956</b>	<b>---</b>	<b>6,176</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>69,544</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dalton</b>														
Liquor	321,199	326,933	(5,734)	1,037	---	(4,697)	---	---	---	---	---	---	---	---
Sewer	41,382	31,854	9,528	1,610	---	11,138	288	---	---	---	---	---	---	---
Water	55,915	81,290	(25,375)	8,595	16,953	(33,733)	---	---	---	---	---	---	16,953	17,000
<b>Total</b>	<b>418,496</b>	<b>440,077</b>	<b>(21,581)</b>	<b>11,242</b>	<b>16,953</b>	<b>(27,292)</b>	<b>288</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,953</b>	<b>17,000</b>
<b>Danube</b>														
Economic Development Authority [29]	25,235	13,226	12,009	1,206	6,998	6,217	---	---	---	---	---	---	6,998	6,099
Garbage	28,890	23,091	5,799	309	---	6,108	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	16,667	31,061	(14,394)	203	---	(14,191)	---	---	---	---	7,291	---	---	---
Water	44,013	51,606	(7,593)	2,422	---	(5,171)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>114,805</b>	<b>118,984</b>	<b>(4,179)</b>	<b>4,140</b>	<b>6,998</b>	<b>(7,037)</b>	---	---	---	---	<b>7,291</b>	---	<b>6,998</b>	<b>6,099</b>
<b>Danvers</b>														
Liquor	345,676	346,308	(632)	804	---	172	---	---	---	---	849	---	---	---
Refuse	9,836	7,976	1,860	---	---	1,860	---	---	---	---	---	---	---	---
Sewer	10,517	22,381	(11,864)	10,593	---	(1,271)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>366,029</b>	<b>376,665</b>	<b>(10,636)</b>	<b>11,397</b>	---	<b>761</b>	---	---	---	---	<b>849</b>	---	---	---
<b>Darfur</b>														
Hall	1,643	6,234	(4,591)	2,266	---	(2,325)	---	---	---	---	---	---	---	---
Sewer	26,017	44,738	(18,721)	21	5,103	(23,803)	---	---	---	---	---	---	5,103	3,000
Water	16,180	16,987	(807)	---	---	(807)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>43,840</b>	<b>67,959</b>	<b>(24,119)</b>	<b>2,287</b>	<b>5,103</b>	<b>(26,935)</b>	---	---	---	---	---	---	<b>5,103</b>	<b>3,000</b>
<b>Darwin</b>														
Liquor	499,757	489,122	10,635	2,221	---	12,856	---	---	---	---	5,663	---	---	---
Sewer	42,836	21,323	21,513	1,905	---	23,418	---	---	---	---	47,251	---	---	---
Water	67,326	61,162	6,164	1,906	1,344	6,726	---	744,436	---	---	941,379	201,983	1,344	8,675
<b>Total</b>	<b>609,919</b>	<b>571,607</b>	<b>38,312</b>	<b>6,032</b>	<b>1,344</b>	<b>43,000</b>	---	<b>744,436</b>	---	---	<b>994,293</b>	<b>201,983</b>	<b>1,344</b>	<b>8,675</b>
<b>Dassel</b>														
Liquor	1,026,472	997,931	28,541	13,956	31,793	10,704	---	---	---	---	7,164	---	18,892	45,000
Sewer	360,865	380,954	(20,089)	20,582	19,678	(19,185)	481	---	---	---	45,217	45,217	19,678	113,030
Surface Water	11,732	4,708	7,024	331	---	7,355	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	351,555	315,892	35,663	9,793	28,531	16,925	481	---	---	---	---	---	28,531	183,900
<b>Total</b>	<b>1,750,624</b>	<b>1,699,485</b>	<b>51,139</b>	<b>44,662</b>	<b>80,002</b>	<b>15,799</b>	<b>962</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>52,381</b>	<b>45,217</b>	<b>67,101</b>	<b>341,930</b>
<b>Dawson</b>														
Liquor	438,827	441,159	(2,332)	529	---	(1,803)	---	---	---	---	---	---	---	---
Armory Housing	68,761	53,766	14,995	2,196	12,145	5,046	---	---	---	---	---	---	11,855	20,000
Refuse	113,600	108,115	5,485	331	---	5,816	---	---	---	---	4,963	---	---	---
Water and Sewer [3]	796,658	631,253	165,405	1,252	96,835	69,822	---	---	---	---	---	---	96,835	300,000
<b>Total</b>	<b>1,417,846</b>	<b>1,234,293</b>	<b>183,553</b>	<b>4,308</b>	<b>108,980</b>	<b>78,881</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,963</b>	<b>---</b>	<b>108,690</b>	<b>320,000</b>
<b>Dayton</b>														
Sewer	252,782	569,799	(317,017)	8,732	---	(308,285)	---	---	---	35,000	---	---	---	---
Water	221,869	509,655	(287,786)	17,565	---	(270,221)	---	---	---	35,000	---	---	---	---
<b>Total</b>	<b>474,651</b>	<b>1,079,454</b>	<b>(604,803)</b>	<b>26,297</b>	<b>---</b>	<b>(578,506)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>De Graff</b>														
Liquor	429,959	443,262	(13,303)	32,265	8,450	10,512	---	---	---	600	1,959	---	8,450	32,489
Utilities	31,716	64,595	(32,879)	---	---	(32,879)	---	---	---	(3,918)	---	---	---	---
Sewer Project [0]	---	300	(300)	10	---	(290)	---	---	---	---	---	24,959	---	---
<b>Total</b>	<b>461,675</b>	<b>508,157</b>	<b>(46,482)</b>	<b>32,275</b>	<b>8,450</b>	<b>(22,657)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,318)</b>	<b>1,959</b>	<b>24,959</b>	<b>8,450</b>	<b>32,489</b>
<b>Deephaven</b>														
Marina	121,696	130,567	(8,871)	662	---	(8,209)	---	---	---	---	---	---	---	---
Recycling	17,394	24,688	(7,294)	12,307	---	5,013	---	---	---	---	---	---	---	---
Sewer	581,230	689,164	(107,934)	7,562	---	(100,372)	---	---	---	27,466	52,445	---	---	---
Storm Water	125,654	68,524	57,130	423	4,291	53,262	---	---	---	---	21,540	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	59,119	67,968	(8,849)	1,316	---	(7,533)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>905,093</b>	<b>980,911</b>	<b>(75,818)</b>	<b>22,270</b>	<b>4,291</b>	<b>(57,839)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,466</b>	<b>73,985</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Deer Creek</b>														
Sewer	48,736	83,001	(34,265)	97	16,317	(50,485)	---	---	---	---	129,435	205,000	11,517	15,400
Water [0]	45,132	37,342	7,790	304	13,443	(5,349)	---	---	---	---	---	---	13,443	5,000
<b>Total</b>	<b>93,868</b>	<b>120,343</b>	<b>(26,475)</b>	<b>401</b>	<b>29,760</b>	<b>(55,834)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>129,435</b>	<b>205,000</b>	<b>24,960</b>	<b>20,400</b>
<b>Deer River</b>														
License Bureau	62,125	66,144	(4,019)	---	---	(4,019)	---	---	---	---	---	---	---	---
Sewer	144,118	206,219	(62,101)	110	10,777	(72,768)	86	---	---	---	56,078	---	10,777	41,410
Water	167,503	170,436	(2,933)	---	10,732	(13,665)	---	---	---	---	39,486	---	10,732	27,750
<b>Total</b>	<b>373,746</b>	<b>442,799</b>	<b>(69,053)</b>	<b>110</b>	<b>21,509</b>	<b>(90,452)</b>	<b>86</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,564</b>	<b>---</b>	<b>21,509</b>	<b>69,160</b>
<b>Deerwood</b>														
Water Fund	107,694	119,828	(12,134)	10,536	7,600	(9,198)	---	---	---	---	40,984	---	4,253	13,000
Sewer Fund	97,404	93,169	4,235	6,478	---	10,713	---	---	---	---	---	---	---	---
<b>Total</b>	<b>205,098</b>	<b>212,997</b>	<b>(7,899)</b>	<b>17,014</b>	<b>7,600</b>	<b>1,515</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,984</b>	<b>---</b>	<b>4,253</b>	<b>13,000</b>
<b>Delano</b>														
Liquor	2,457,665	2,210,632	247,033	2,070	---	249,103	---	---	656	150,000	132,473	---	---	---
Electric	4,971,938	5,159,285	(187,347)	130,861	24,723	(81,209)	---	---	---	106,000	390,254	---	24,723	30,000
Sanitary Sewer	1,697,545	1,301,618	395,927	647,423	276,935	766,415	---	---	---	---	119,384	---	276,935	1,015,591
Water	977,511	873,493	104,018	446,241	252,761	297,498	---	---	---	---	72,193	---	252,761	325,000
<b>Total</b>	<b>10,104,659</b>	<b>9,545,028</b>	<b>559,631</b>	<b>1,226,595</b>	<b>554,419</b>	<b>1,231,807</b>	<b>---</b>	<b>---</b>	<b>656</b>	<b>256,000</b>	<b>714,304</b>	<b>---</b>	<b>554,419</b>	<b>1,370,591</b>
<b>Delavan</b>														
Sewer	44,354	58,271	(13,917)	---	---	(13,917)	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	38,815	88,324	(49,509)	30,606	---	(18,903)	---	---	---	---	10,364	---	---	---	
<b>Total</b>	<b>83,169</b>	<b>146,595</b>	<b>(63,426)</b>	<b>30,606</b>	<b>---</b>	<b>(32,820)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,364</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Delhi</b>															
Sewer Treatment Project [0]	22,855	24,244	(1,389)	4	2,920	(4,305)	---	---	---	1,000	---	---	2,920	1,000	
<b>Total</b>	<b>22,855</b>	<b>24,244</b>	<b>(1,389)</b>	<b>4</b>	<b>2,920</b>	<b>(4,305)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,000</b>	<b>---</b>	<b>---</b>	<b>2,920</b>	<b>1,000</b>	
<b>Dennison</b>															
Water [0]	10,834	14,714	(3,880)	759	---	(3,121)	---	---	---	---	---	---	---	---	
Sewer [0]	14,146	21,537	(7,391)	1,211	---	(6,180)	---	---	---	---	---	---	---	---	
Garbage [0]	11,759	10,863	896	1,782	---	2,678	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>36,739</b>	<b>47,114</b>	<b>(10,375)</b>	<b>3,752</b>	<b>---</b>	<b>(6,623)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Dent</b>															
Sewer [0]	27,873	12,557	15,316	10	---	15,326	---	---	---	11,763	---	---	---	---	
Sewer Equipment Reserve [0]	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---	
<b>Total</b>	<b>27,873</b>	<b>12,557</b>	<b>15,316</b>	<b>10</b>	<b>---</b>	<b>15,326</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,763</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Detroit Lakes</b>															
Liquor	5,798,826	4,872,998	925,828	16,132	151,801	790,159	---	---	---	544,960	37,998	---	44,161	101,344	
Communications Utility [32]	---	---	---	---	---	---	---	---	---	465,431	---	---	---	---	
Electric	17,422,577	15,373,487	2,049,090	224,340	264,636	2,008,794	---	---	---	123,357	961,146	---	37,511	275,000	
Sewer	1,728,382	1,536,318	192,064	87,747	59,673	220,138	---	---	---	13,109	587,456	---	20,075	226,738	
Water	1,136,555	1,043,238	93,317	13,830	67,966	39,181	---	---	---	5,224	598,393	---	67,966	162,250	
<b>Total</b>	<b>26,086,340</b>	<b>22,826,041</b>	<b>3,260,299</b>	<b>342,049</b>	<b>544,076</b>	<b>3,058,272</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,152,081</b>	<b>2,184,993</b>	<b>---</b>	<b>169,713</b>	<b>765,332</b>	
<b>Dexter</b>															
Sewer [0]	14,747	11,649	3,098	6,120	---	9,218	5,774	---	---	---	---	---	---	---	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water [0]	39,779	33,188	6,591	20,941	3,240	24,292	5,712	---	---	---	64,775	---	3,240	10,000
<b>Total</b>	<b>54,526</b>	<b>44,837</b>	<b>9,689</b>	<b>27,061</b>	<b>3,240</b>	<b>33,510</b>	<b>11,486</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>64,775</b>	<b>---</b>	<b>3,240</b>	<b>10,000</b>
<b>Dilworth</b>														
Forestry	27,304	2,014	25,290	565	---	25,855	---	---	---	---	---	---	---	---
Pest Control	31,026	30,257	769	208	---	977	---	---	---	---	---	---	---	---
Refuse	369,366	350,750	18,616	1,378	---	19,994	---	---	---	6,800	397	---	---	---
Sewer	575,733	479,630	96,103	162,308	24,376	234,035	43,465	---	19,473	5,000	47,490	---	24,376	103,000
Water	578,276	617,565	(39,289)	---	9,591	(48,880)	---	---	---	5,000	396	---	9,591	---
<b>Total</b>	<b>1,581,705</b>	<b>1,480,216</b>	<b>101,489</b>	<b>164,459</b>	<b>33,967</b>	<b>231,981</b>	<b>43,465</b>	<b>---</b>	<b>19,473</b>	<b>16,800</b>	<b>48,283</b>	<b>---</b>	<b>33,967</b>	<b>103,000</b>
<b>Dodge Center</b>														
Ambulance	1,070,331	1,022,155	48,176	23,513	---	71,689	---	---	---	---	5,825	---	---	---
Sewer	402,652	368,832	33,820	21,628	---	55,448	---	---	---	53,025	6,127	---	---	---
Water	345,611	342,920	2,691	81,831	---	84,522	---	---	---	91,625	101,610	---	---	---
<b>Total</b>	<b>1,818,594</b>	<b>1,733,907</b>	<b>84,687</b>	<b>126,972</b>	<b>---</b>	<b>211,659</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>144,650</b>	<b>113,562</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Donaldson</b>														
Sewer [0]	5,621	2,956	2,665	14	---	2,679	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,621</b>	<b>2,956</b>	<b>2,665</b>	<b>14</b>	<b>---</b>	<b>2,679</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Donnelly</b>														
Garbage [0]	26,818	26,818	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	24,923	30,632	(5,709)	6	---	(5,703)	---	---	---	(7,576)	---	---	---	---
Water [0]	44,480	37,730	6,750	14	983	5,781	---	---	---	(11,629)	24,982	---	983	5,300
<b>Total</b>	<b>96,221</b>	<b>95,180</b>	<b>1,041</b>	<b>20</b>	<b>983</b>	<b>78</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(19,205)</b>	<b>24,982</b>	<b>---</b>	<b>983</b>	<b>5,300</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Doran</b>														
Wastewater [0]	8,056	5,831	2,225	---	296	1,929	---	---	---	---	---	---	296	3,258
<b>Total</b>	<b>8,056</b>	<b>5,831</b>	<b>2,225</b>	<b>---</b>	<b>296</b>	<b>1,929</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>296</b>	<b>3,258</b>
<b>Dover</b>														
Water and Sewer [3]	181,335	139,391	41,944	---	8,393	33,551	---	---	---	---	---	---	8,393	51,000
<b>Total</b>	<b>181,335</b>	<b>139,391</b>	<b>41,944</b>	<b>---</b>	<b>8,393</b>	<b>33,551</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,393</b>	<b>51,000</b>
<b>Dovray</b>														
Sewer	26,025	19,856	6,169	158	8,670	(2,343)	---	---	---	---	---	---	8,670	3,000
Water	7,230	15,897	(8,667)	594	117	(8,190)	---	---	---	(7,000)	1,050	---	117	927
<b>Total</b>	<b>33,255</b>	<b>35,753</b>	<b>(2,498)</b>	<b>752</b>	<b>8,787</b>	<b>(10,533)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,000)</b>	<b>1,050</b>	<b>---</b>	<b>8,787</b>	<b>3,927</b>
<b>Duluth</b>														
Airport [29]	5,042,397	12,702,870	(7,660,473)	673,378	521,844	(7,508,939)	---	2,992,082	3,258,764	---	8,825,447	---	521,844	529,279
Duluth Entertainment and Convention Center [29]	8,952,986	13,727,617	(4,774,631)	1,568,193	10,781	(3,217,219)	1,353,981	---	---	---	399,953	---	10,781	141,925
Gas Utility	58,404,810	49,054,035	9,350,775	172,839	215,201	9,308,413	---	---	23,365	3,020,746	3,747,847	---	215,201	1,082,806
Golf	1,734,534	2,014,359	(279,825)	---	6,296	(286,121)	---	---	---	---	---	---	6,296	115,539
Parking	4,227,015	2,465,148	1,761,867	64,933	236,297	1,590,503	---	---	---	1,363,827	50,980	---	236,297	1,045,000
Sewer Utility	19,503,425	16,531,129	2,972,296	54,619	581,300	2,445,615	---	5,624	573,907	60,434	1,606,906	217,016	581,300	3,003,326
Spirit Mountain Recreation Area Authority [29][33]	5,183,060	6,000,399	(817,339)	247,119	116,082	(686,302)	108,568	---	---	---	462,979	---	116,082	290,382
Steam District #1	6,850,623	7,142,904	(292,281)	81,938	111,650	(321,993)	---	21,333	---	(260,042)	970,823	---	111,650	600,000
Storm Water	4,627,832	3,701,249	926,583	82,742	53,208	956,117	---	---	---	563,924	1,124,277	---	53,208	210,409
Street Light Utility	2,219,441	1,911,971	307,470	10,043	---	317,513	---	---	---	42,140	693,743	---	---	---
Transit [29]	2,911,195	17,732,406	(14,821,211)	12,839,266	---	(1,981,945)	1,391,900	6,810,321	3,054,887	---	5,392,050	---	---	---
Water Utility	14,539,396	11,165,150	3,374,246	46,720	274,990	3,145,976	---	---	16,919	217,721	8,290,949	4,758,991	274,990	1,576,776

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
West Superior Street Parking	---	---	---	1,157	---	1,157	---	---	3,346,764	---	6,219,063	11,500,000	---	---
<b>Total</b>	<b>134,196,714</b>	<b>144,149,237</b>	<b>(9,952,523)</b>	<b>15,842,947</b>	<b>2,127,649</b>	<b>3,762,775</b>	<b>2,854,449</b>	<b>9,829,360</b>	<b>10,274,606</b>	<b>5,008,750</b>	<b>37,785,017</b>	<b>16,476,007</b>	<b>2,127,649</b>	<b>8,595,442</b>
<b>Dumont</b>														
Sanitation	4,273	4,875	(602)	---	---	(602)	---	---	---	---	---	---	---	---
Sewer	23,916	23,935	(19)	---	6,041	(6,060)	---	---	---	---	68,166	---	6,041	6,000
Water	21,899	33,922	(12,023)	---	1,995	(14,018)	---	---	---	---	---	---	1,995	7,000
<b>Total</b>	<b>50,088</b>	<b>62,732</b>	<b>(12,644)</b>	<b>---</b>	<b>8,036</b>	<b>(20,680)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>68,166</b>	<b>---</b>	<b>8,036</b>	<b>13,000</b>
<b>Dundas</b>														
Refuse	95,300	76,937	18,363	171	---	18,534	---	---	---	40,000	---	---	---	---
Sewer	405,516	424,711	(19,195)	85,107	98,363	(32,451)	---	72,377	---	2,370	---	843,200	68,638	316,690
Storm Water Utility	37,504	42,321	(4,817)	454	---	(4,363)	---	---	---	2,573	---	---	---	---
Water	311,749	429,704	(117,955)	789	49,643	(166,809)	---	---	---	(49,428)	---	---	49,643	---
<b>Total</b>	<b>850,069</b>	<b>973,673</b>	<b>(123,604)</b>	<b>86,521</b>	<b>148,006</b>	<b>(185,089)</b>	<b>---</b>	<b>72,377</b>	<b>---</b>	<b>(4,485)</b>	<b>---</b>	<b>843,200</b>	<b>118,281</b>	<b>316,690</b>
<b>Dunnell</b>														
Utility [30]	177,448	223,649	(46,201)	30,870	9,128	(24,459)	25,576	---	---	---	---	---	9,128	8,919
<b>Total</b>	<b>177,448</b>	<b>223,649</b>	<b>(46,201)</b>	<b>30,870</b>	<b>9,128</b>	<b>(24,459)</b>	<b>25,576</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,128</b>	<b>8,919</b>
<b>Eagan</b>														
Aquatic Facility	946,013	1,196,730	(250,717)	18,715	---	(232,002)	---	---	404	---	99,960	---	---	---
Civic Arena	1,036,223	1,364,187	(327,964)	5,899	1,451	(323,516)	---	---	808	---	160,754	---	1,451	---
Community Center	1,361,341	2,136,756	(775,415)	1,218,058	183,508	259,135	1,111,996	---	1,615	(284,710)	37,752	---	183,508	840,000
Fiber Infrastructure	17,618	214,645	(197,027)	---	---	(197,027)	---	---	---	(1,000,000)	175,227	---	---	---
Sanitary Sewer	6,433,190	6,212,940	220,250	239,527	---	459,777	---	---	49,342	361,905	1,054,154	---	---	---
Storm Drainage/Water Quality	1,409,594	2,551,425	(1,141,831)	139,797	---	(1,002,034)	---	---	---	115,296	228,674	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Street Light Utility	673,894	509,527	164,367	16	---	164,383	---	---	---	37,300	---	---	---	---
Water	4,436,040	5,769,051	(1,333,011)	1,390,953	---	57,942	---	---	13,003	2,228,991	1,345,265	---	---	---
<b>Total</b>	<b>16,313,913</b>	<b>19,955,261</b>	<b>(3,641,348)</b>	<b>3,012,965</b>	<b>184,959</b>	<b>(813,342)</b>	<b>1,111,996</b>	<b>---</b>	<b>65,172</b>	<b>1,458,782</b>	<b>3,101,786</b>	<b>---</b>	<b>184,959</b>	<b>840,000</b>
<b>Eagle Bend</b>														
Liquor	271,571	263,830	7,741	16,106	---	23,847	---	---	---	8,000	---	---	---	---
Gas	425,804	330,165	95,639	2,966	23,722	74,883	---	---	---	13,500	8,884	---	23,722	50,000
Sewer	90,840	42,200	48,640	3,685	---	52,325	---	---	---	52,497	---	---	---	---
Water	90,945	52,477	38,468	4,904	4,477	38,895	---	---	---	19,120	4,625	---	4,477	14,000
<b>Total</b>	<b>879,160</b>	<b>688,672</b>	<b>190,488</b>	<b>27,661</b>	<b>28,199</b>	<b>189,950</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>93,117</b>	<b>13,509</b>	<b>---</b>	<b>28,199</b>	<b>64,000</b>
<b>Eagle Lake</b>														
Sanitary Sewer	429,104	295,786	133,318	12,109	---	145,427	---	---	---	50,000	---	---	---	---
Water	300,966	212,725	88,241	18,250	8,200	98,291	---	---	---	82,700	---	---	8,200	40,000
<b>Total</b>	<b>730,070</b>	<b>508,511</b>	<b>221,559</b>	<b>30,359</b>	<b>8,200</b>	<b>243,718</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>132,700</b>	<b>---</b>	<b>---</b>	<b>8,200</b>	<b>40,000</b>
<b>East Bethel</b>														
Arena	245,123	233,559	11,564	59	---	11,623	---	---	---	---	---	---	---	---
Sewer	84,518	72,572	11,946	---	---	11,946	---	---	---	---	---	---	---	---
Water	65,589	169,060	(103,471)	9	---	(103,462)	---	---	---	---	6,822	---	---	---
<b>Total</b>	<b>395,230</b>	<b>475,191</b>	<b>(79,961)</b>	<b>68</b>	<b>---</b>	<b>(79,893)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,822</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>East Grand Forks</b>														
Commercial Properties	192,156	346,560	(154,404)	5,150	---	(149,254)	---	---	---	---	---	---	---	---
Economic Development and Housing Authority [29]	560,940	2,766,266	(2,205,326)	1,862,865	4,012	(346,473)	112,350	1,705,420	---	---	20,093	---	---	---
Electric	14,329,858	13,796,998	532,860	392,825	---	925,685	---	---	---	421,402	698,024	---	---	---
Refuse	868,003	906,561	(38,558)	17,652	---	(20,906)	---	---	---	---	5,690	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	1,659,431	783,710	875,721	70,042	84,339	861,424	---	---	---	134,104	749,261	---	84,339	180,000
Storm Water	235,222	621,122	(385,900)	---	---	(385,900)	---	---	---	---	21,624	---	---	---
Water	2,691,644	2,290,490	401,154	---	---	401,154	---	---	---	---	695,320	---	---	---
<b>Total</b>	<b>20,537,254</b>	<b>21,511,707</b>	<b>(974,453)</b>	<b>2,348,534</b>	<b>88,351</b>	<b>1,285,730</b>	<b>112,350</b>	<b>1,705,420</b>	<b>---</b>	<b>555,506</b>	<b>2,190,012</b>	<b>---</b>	<b>84,339</b>	<b>180,000</b>
<b>East Gull Lake</b>														
Sewer	487,319	714,268	(226,949)	127,857	58,742	(157,834)	67,989	---	---	(3,264)	15,970	---	58,742	377,450
<b>Total</b>	<b>487,319</b>	<b>714,268</b>	<b>(226,949)</b>	<b>127,857</b>	<b>58,742</b>	<b>(157,834)</b>	<b>67,989</b>	<b>---</b>	<b>---</b>	<b>(3,264)</b>	<b>15,970</b>	<b>---</b>	<b>58,742</b>	<b>377,450</b>
<b>Easton</b>														
Mosquito Spraying	1,073	1,550	(477)	---	---	(477)	---	---	---	---	---	---	---	---
Recycling	2,340	2,736	(396)	---	---	(396)	---	---	---	---	---	---	---	---
Sewer	39,987	32,436	7,551	---	---	7,551	---	---	---	---	---	---	---	---
Water	34,341	36,966	(2,625)	---	---	(2,625)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>77,741</b>	<b>73,688</b>	<b>4,053</b>	<b>---</b>	<b>---</b>	<b>4,053</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Echo</b>														
Cemetery	1,400	225	1,175	42	---	1,217	---	---	---	---	---	---	---	---
Sewer	48,350	53,443	(5,093)	722	6,500	(10,871)	---	---	---	100,000	---	---	6,500	16,000
Water	78,927	79,308	(381)	10,808	9,000	1,427	---	---	---	150,000	1,300	---	9,000	3,000
<b>Total</b>	<b>128,677</b>	<b>132,976</b>	<b>(4,299)</b>	<b>11,572</b>	<b>15,500</b>	<b>(8,227)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>1,300</b>	<b>---</b>	<b>15,500</b>	<b>19,000</b>
<b>Eden Prairie</b>														
Liquor	12,198,670	11,015,340	1,183,330	22,164	---	1,205,494	---	---	---	1,000,000	---	---	---	---
Sewer	5,566,951	6,389,312	(822,361)	297,391	18,193	(543,163)	---	---	9,850	---	359,337	---	18,193	85,000
Storm	1,656,817	2,230,725	(573,908)	666,346	315,093	(222,655)	---	199,549	113,525	154,800	3,001,449	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	7,315,328	9,791,282	(2,475,954)	674,889	76,724	(1,877,789)	---	---	10,000	260,000	522,180	---	76,724	355,000
<b>Total</b>	<b>26,737,766</b>	<b>29,426,659</b>	<b>(2,688,893)</b>	<b>1,660,790</b>	<b>410,010</b>	<b>(1,438,113)</b>	<b>---</b>	<b>199,549</b>	<b>133,375</b>	<b>1,414,800</b>	<b>3,882,966</b>	<b>---</b>	<b>94,917</b>	<b>440,000</b>
<b>Eden Valley</b>														
Senior Housing	128,145	72,558	55,587	3,182	10,275	48,494	---	---	---	---	2,935	---	10,275	47,000
Sewer	159,980	162,128	(2,148)	13,247	12,183	(1,084)	---	---	---	9,500	---	---	12,183	46,625
Water	249,287	187,594	61,693	4,209	16,466	49,436	---	---	---	---	---	725,216	16,466	160,329
<b>Total</b>	<b>537,412</b>	<b>422,280</b>	<b>115,132</b>	<b>20,638</b>	<b>38,924</b>	<b>96,846</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,500</b>	<b>2,935</b>	<b>725,216</b>	<b>38,924</b>	<b>253,954</b>
<b>Edgerton</b>														
Refuse	51,512	50,022	1,490	9	---	1,499	---	---	---	---	---	---	---	---
Sewer	89,654	80,726	8,928	---	---	8,928	---	---	---	---	85,740	---	---	---
Water	172,131	137,322	34,809	11	6,746	28,074	---	---	---	---	---	---	6,746	20,000
<b>Total</b>	<b>313,297</b>	<b>268,070</b>	<b>45,227</b>	<b>20</b>	<b>6,746</b>	<b>38,501</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>85,740</b>	<b>---</b>	<b>6,746</b>	<b>20,000</b>
<b>Edina</b>														
Liquor	13,515,168	12,386,852	1,128,316	23,656	6,366	1,145,606	---	---	---	1,035,000	346,161	---	---	---
Aquatic Center	918,412	820,815	97,597	13,370	7,210	103,757	---	---	---	---	8,338	---	7,210	80,000
Arena	2,091,685	2,236,671	(144,986)	882	138,502	(282,606)	---	---	---	(2,351,395)	2,168,133	---	138,486	210,000
Art Center	480,882	654,310	(173,428)	7,532	4,084	(169,980)	---	---	---	(213,825)	---	---	---	---
Centennial Lakes	758,893	966,266	(207,373)	17,629	---	(189,744)	---	---	---	(25,000)	---	---	---	---
Edinborough Park	1,325,608	1,340,243	(14,635)	82,941	---	68,306	---	---	---	(41,593)	175,214	---	---	---
Golf Course	3,229,348	3,300,544	(71,196)	22,888	42,883	(91,191)	---	---	---	(1,699,021)	919,246	---	42,832	---
Sports Dome	17,874	10,879	6,995	---	---	6,995	---	---	---	(6,409,391)	6,399,136	---	---	---
Utilities [1]	17,548,883	13,443,940	4,104,943	589,131	896,672	3,797,402	---	---	333,490	100,000	5,662,939	13,801,287	896,672	3,670,000
<b>Total</b>	<b>39,886,753</b>	<b>35,160,520</b>	<b>4,726,233</b>	<b>758,029</b>	<b>1,095,717</b>	<b>4,388,545</b>	<b>---</b>	<b>---</b>	<b>333,490</b>	<b>(9,605,225)</b>	<b>15,679,167</b>	<b>13,801,287</b>	<b>1,085,200</b>	<b>3,960,000</b>

\*Failed to meet reporting deadline.

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

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

222

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Effie</b>														
Sewer [0]	50,152	47,284	2,868	10,156	12,768	256	---	---	---	---	---	---	12,768	8,409
<b>Total</b>	<b>50,152</b>	<b>47,284</b>	<b>2,868</b>	<b>10,156</b>	<b>12,768</b>	<b>256</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,768</b>	<b>8,409</b>
<b>Eitzen</b>														
Water [0]	38,878	98,499	(59,621)	---	---	(59,621)	---	---	---	---	306,214	275,000	---	---
Sewer [0]	4,778	24,871	(20,093)	---	---	(20,093)	---	---	---	---	---	---	---	---
Garbage Collection [0]	864	11,513	(10,649)	---	---	(10,649)	---	---	---	---	---	---	---	---
Electric [0]	272,524	239,009	33,515	2,379	---	35,894	---	---	---	---	---	---	---	---
<b>Total</b>	<b>317,044</b>	<b>373,892</b>	<b>(56,848)</b>	<b>2,379</b>	<b>---</b>	<b>(54,469)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>306,214</b>	<b>275,000</b>	<b>---</b>	<b>---</b>
<b>Elba</b>														
Water [0]	5,494	9,337	(3,843)	5,656	---	1,813	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,494</b>	<b>9,337</b>	<b>(3,843)</b>	<b>5,656</b>	<b>---</b>	<b>1,813</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Elbow Lake</b>														
Electric	1,843,869	1,517,108	326,761	5,038	25,041	306,758	---	---	---	98,000	57,536	---	13,982	40,000
Maplewood Manor	133,325	126,745	6,580	42	1,142	5,480	---	---	---	37,800	2,451	---	440	30,000
Sewer	200,658	212,677	(12,019)	410,035	4,609	393,407	---	121,042	288,993	53,500	733,647	147,511	4,609	17,016
Tipsinah Mounds Campground	231,516	165,168	66,348	17	7,953	58,412	---	---	---	33,500	6,262	---	---	---
Water	251,597	299,012	(47,415)	569,687	1,741	520,531	---	263,170	306,089	53,500	756,017	169,004	1,741	4,340
<b>Total</b>	<b>2,660,965</b>	<b>2,320,710</b>	<b>340,255</b>	<b>984,819</b>	<b>40,486</b>	<b>1,284,588</b>	<b>---</b>	<b>384,212</b>	<b>595,082</b>	<b>276,300</b>	<b>1,555,913</b>	<b>316,515</b>	<b>20,772</b>	<b>91,356</b>
<b>Elgin</b>														
Building [23]	45,600	26,400	19,200	---	16,149	3,051	---	---	---	1,128	---	---	16,149	11,554
Sewer [23]	128,487	146,664	(18,177)	---	---	(18,177)	---	---	---	---	---	---	---	---
Water [23]	169,453	190,057	(20,604)	---	36,602	(57,206)	---	---	---	3,121	---	---	36,602	80,000
<b>Total</b>	<b>343,540</b>	<b>363,121</b>	<b>(19,581)</b>	<b>---</b>	<b>52,751</b>	<b>(72,332)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,249</b>	<b>---</b>	<b>---</b>	<b>52,751</b>	<b>91,554</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Elizabeth</b>														
Liquor	373,295	351,321	21,974	---	---	21,974	---	---	---	---	---	---	---	---
Sewer	12,630	10,616	2,014	---	---	2,014	---	---	---	---	---	---	---	---
Water	72,993	63,511	9,482	---	3,459	6,023	---	---	---	---	---	---	3,459	33,000
<b>Total</b>	<b>458,918</b>	<b>425,448</b>	<b>33,470</b>	<b>---</b>	<b>3,459</b>	<b>30,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,459</b>	<b>33,000</b>
<b>Elk River</b>														
Liquor	6,825,342	5,776,873	1,048,469	105,639	---	1,154,108	---	---	---	685,060	---	---	---	---
Electric	31,366,685	29,392,123	1,974,562	357,499	205,124	2,126,937	---	---	---	797,835	2,219,085	2,046,586	160,274	3,042,348
Garbage	1,304,750	1,303,943	807	32,394	---	33,201	---	---	---	34,968	---	---	---	---
Sewer	1,734,141	2,038,861	(304,720)	297,200	117,468	(124,988)	---	---	---	118,650	1,929,636	9,984,625	102,093	560,000
Water	2,148,327	2,350,789	(202,462)	166,481	108,530	(144,511)	---	---	---	(304,490)	274,940	---	72,646	527,000
<b>Total</b>	<b>43,379,245</b>	<b>40,862,589</b>	<b>2,516,656</b>	<b>959,213</b>	<b>431,122</b>	<b>3,044,747</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,332,023</b>	<b>4,423,661</b>	<b>12,031,211</b>	<b>335,013</b>	<b>4,129,348</b>
<b>Elko New Market</b>														
Sewer	752,596	946,407	(193,811)	2,644	79,267	(270,434)	---	---	---	---	303,673	---	79,267	574,137
Storm Water	176,871	200,522	(23,651)	4,067	19,896	(39,480)	---	---	---	---	---	---	19,896	20,467
Water	538,499	518,119	20,380	543	74,928	(54,005)	---	---	---	---	2,741,847	2,073,254	74,298	152,223
<b>Total</b>	<b>1,467,966</b>	<b>1,665,048</b>	<b>(197,082)</b>	<b>7,254</b>	<b>174,091</b>	<b>(363,919)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,045,520</b>	<b>2,073,254</b>	<b>173,461</b>	<b>746,827</b>
<b>Elkton</b>														
Water and Sewer [0][3]	19,444	57,134	(37,690)	5,762	---	(31,928)	---	---	---	---	10,124	---	---	---
<b>Total</b>	<b>19,444</b>	<b>57,134</b>	<b>(37,690)</b>	<b>5,762</b>	<b>---</b>	<b>(31,928)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,124</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ellendale</b>														
Liquor	398,003	392,064	5,939	50	---	5,989	---	---	---	---	8,835	---	---	---
Sewer	57,895	76,436	(18,541)	990	3,601	(21,152)	---	---	---	---	51,015	---	3,601	22,418

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	224,850	228,891	(4,041)	66	42,594	(46,569)	---	---	---	---	43,530	---	42,594	167,660
<b>Total</b>	<b>680,748</b>	<b>697,391</b>	<b>(16,643)</b>	<b>1,106</b>	<b>46,195</b>	<b>(61,732)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>103,380</b>	<b>---</b>	<b>46,195</b>	<b>190,078</b>
<b>Ellsworth</b>														
Parkview Manor Municipal Nursing Home [14][29]	1,691,729	1,727,677	(35,948)	14,748	18,666	(39,866)	---	---	---	---	49,632	---	---	---
Water, Sewer, and Refuse [0][1]	252,330	200,263	52,067	6,772	16,513	42,326	---	---	---	---	19,688	---	16,513	25,000
<b>Total</b>	<b>1,944,059</b>	<b>1,927,940</b>	<b>16,119</b>	<b>21,520</b>	<b>35,179</b>	<b>2,460</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>69,320</b>	<b>---</b>	<b>16,513</b>	<b>25,000</b>
<b>Elmore</b>														
Liquor	122,145	124,880	(2,735)	52	---	(2,683)	---	---	---	---	---	---	---	---
Refuse	45,383	44,915	468	7	---	475	---	---	---	---	---	---	---	---
Sewer	68,345	165,600	(97,255)	42,854	44,598	(98,999)	28,529	59,504	---	---	56,089	---	44,598	24,640
Water	117,649	196,965	(79,316)	33,003	53,175	(99,488)	22,415	88,838	---	---	56,089	612,000	53,175	631,360
<b>Total</b>	<b>353,522</b>	<b>532,360</b>	<b>(178,838)</b>	<b>75,916</b>	<b>97,773</b>	<b>(200,695)</b>	<b>50,944</b>	<b>148,342</b>	<b>---</b>	<b>---</b>	<b>112,178</b>	<b>612,000</b>	<b>97,773</b>	<b>656,000</b>
<b>Ely</b>														
Electric	3,660,452	3,613,550	46,902	7,144	---	54,046	---	---	---	---	717,301	---	---	---
Housing and Redevelopment Authority Business Activities [29]	302,310	167,253	135,057	387	181,060	(45,616)	---	---	---	---	---	---	181,060	9,761
Housing and Redevelopment Authority Low Rent Public Housing [29]	409,917	871,962	(462,045)	261,553	3,191	(203,683)	---	260,547	---	(105,668)	30,717	---	---	---
Housing and Redevelopment Authority Public Housing Capital Fund [29]	---	---	---	105,668	---	105,668	---	105,668	---	105,668	---	---	---	---
Sewer	952,240	1,027,492	(75,252)	1,659	64,968	(138,561)	---	---	---	---	54,558	---	64,968	179,000
Water	659,096	637,440	21,656	2,545	16,641	7,560	---	---	---	---	14,039	---	16,641	66,000
<b>Total</b>	<b>5,984,015</b>	<b>6,317,697</b>	<b>(333,682)</b>	<b>378,956</b>	<b>265,860</b>	<b>(220,586)</b>	<b>---</b>	<b>366,215</b>	<b>---</b>	<b>---</b>	<b>816,615</b>	<b>---</b>	<b>262,669</b>	<b>254,761</b>
<b>Elysian</b>														
Refuse Collection	53,597	54,742	(1,145)	---	---	(1,145)	---	---	---	---	---	---	---	---
Sewer Utility	179,040	209,935	(30,895)	90	6,365	(37,170)	---	---	---	---	---	---	6,365	64,882

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	190,211	189,478	733	18,080	19,914	(1,101)	---	---	---	(10,000)	---	---	19,914	59,000
<b>Total</b>	<b>422,848</b>	<b>454,155</b>	<b>(31,307)</b>	<b>18,170</b>	<b>26,279</b>	<b>(39,416)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>---</b>	<b>---</b>	<b>26,279</b>	<b>123,882</b>
<b>Emily</b>														
Sewer	64,950	113,951	(49,001)	96,728	24,798	22,929	96,099	---	---	52,088	---	---	24,798	50,000
<b>Total</b>	<b>64,950</b>	<b>113,951</b>	<b>(49,001)</b>	<b>96,728</b>	<b>24,798</b>	<b>22,929</b>	<b>96,099</b>	<b>---</b>	<b>---</b>	<b>52,088</b>	<b>---</b>	<b>---</b>	<b>24,798</b>	<b>50,000</b>
<b>Emmons</b>														
Garbage [0]	21,298	22,105	(807)	8	---	(799)	---	---	---	---	---	---	---	---
Sewer [0]	32,737	24,367	8,370	3	2,228	6,145	---	---	---	(8,055)	---	---	2,228	14,000
Water [0]	32,318	15,938	16,380	13	1,740	14,653	---	---	---	---	---	---	1,740	12,000
<b>Total</b>	<b>86,353</b>	<b>62,410</b>	<b>23,943</b>	<b>24</b>	<b>3,968</b>	<b>19,999</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(8,055)</b>	<b>---</b>	<b>---</b>	<b>3,968</b>	<b>26,000</b>
<b>Erhard</b>														
Liquor Store	263,251	263,083	168	2,125	---	2,293	---	---	---	---	---	---	---	---
<b>Total</b>	<b>263,251</b>	<b>263,083</b>	<b>168</b>	<b>2,125</b>	<b>---</b>	<b>2,293</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Erskine</b>														
Sewer	78,046	76,391	1,655	186	1,050	791	---	---	---	---	---	---	1,050	5,000
Water	115,859	128,668	(12,809)	304	25,439	(37,944)	---	---	---	(3,407)	---	18,399	25,439	30,450
<b>Total</b>	<b>193,905</b>	<b>205,059</b>	<b>(11,154)</b>	<b>490</b>	<b>26,489</b>	<b>(37,153)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,407)</b>	<b>---</b>	<b>18,399</b>	<b>26,489</b>	<b>35,450</b>
<b>Evan</b>														
Water and Sewer [0][3]	37,502	22,450	15,052	1,142	13,328	2,866	---	---	---	---	---	---	13,328	3,500
<b>Total</b>	<b>37,502</b>	<b>22,450</b>	<b>15,052</b>	<b>1,142</b>	<b>13,328</b>	<b>2,866</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,328</b>	<b>3,500</b>
<b>Evansville</b>														
Sewer	138,508	84,976	53,532	293	7,818	46,007	---	---	---	---	---	---	7,818	42,372
Water	127,427	103,946	23,481	293	7,020	16,754	---	---	---	---	---	---	7,020	12,667
<b>Total</b>	<b>265,935</b>	<b>188,922</b>	<b>77,013</b>	<b>586</b>	<b>14,838</b>	<b>62,761</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,838</b>	<b>55,039</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Eveleth</b>														
Economic Development Authority - Lincoln Place [29]	319,232	257,543	61,689	534	49,211	13,012	---	---	---	---	4,455	---	49,052	57,357
Golf Course	127,492	180,231	(52,739)	---	---	(52,739)	---	---	---	(44,647)	10,414	---	---	---
Housing and Redevelopment Authority	93,769	258,628	(164,859)	81,131	2,923	(86,651)	---	109,511	---	---	39,877	---	---	---
Medical Office Building	95,363	42,447	52,916	---	29,462	23,454	---	---	---	---	---	---	29,462	37,053
Refuse	495,676	463,357	32,319	315	2,043	30,591	---	---	---	---	---	---	2,043	29,808
Sewer Treatment Plants	594,169	581,180	12,989	---	28,167	(15,178)	---	---	---	(15,837)	18,671	---	28,167	183,000
Water Utility	579,474	1,003,862	(424,388)	150	36,818	(461,056)	---	---	---	---	155,252	57,667	36,818	95,000
<b>Total</b>	<b>2,305,175</b>	<b>2,787,248</b>	<b>(482,073)</b>	<b>82,130</b>	<b>148,624</b>	<b>(548,567)</b>	<b>---</b>	<b>109,511</b>	<b>---</b>	<b>(60,484)</b>	<b>228,669</b>	<b>57,667</b>	<b>145,542</b>	<b>402,218</b>
<b>Excelsior</b>														
Commercial Docks	242,927	126,373	116,554	9,604	---	126,158	---	---	---	50,000	---	---	---	---
Sewer	544,087	373,631	170,456	30,672	13,905	187,223	---	---	---	13,000	32,115	---	13,905	42,756
Solid Waste	154,825	132,254	22,571	2,834	---	25,405	---	---	---	7,000	---	---	---	---
Street Light Utility	56,391	51,400	4,991	1,793	---	6,784	---	---	---	1,600	---	---	---	---
Surface Water Management	150,737	99,433	51,304	7,136	12,758	45,682	---	---	---	1,600	16,372	---	12,758	22,438
Water	515,389	403,035	112,354	27,336	40,287	99,403	---	---	---	12,000	836,857	587,944	40,287	116,659
<b>Total</b>	<b>1,664,356</b>	<b>1,186,126</b>	<b>478,230</b>	<b>79,375</b>	<b>66,950</b>	<b>490,655</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>85,200</b>	<b>885,344</b>	<b>587,944</b>	<b>66,950</b>	<b>181,853</b>
<b>Eyota</b>														
Arbor Gardens Senior Housing	950,672	836,818	113,854	844	125,824	(11,126)	---	---	---	---	11,336	---	125,824	2,300,000
Sewer Utility	317,597	367,434	(49,837)	425	35,852	(85,264)	---	---	---	(130,570)	---	---	35,852	120,019
Storm Water Utility	17,812	17,612	200	136	---	336	---	---	---	13,500	---	---	---	---
Water Utility	187,918	159,637	28,281	3,944	7,254	24,971	---	---	---	---	25,877	---	7,254	14,981
<b>Total</b>	<b>1,473,999</b>	<b>1,381,501</b>	<b>92,498</b>	<b>5,349</b>	<b>168,930</b>	<b>(71,083)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(117,070)</b>	<b>37,213</b>	<b>---</b>	<b>168,930</b>	<b>2,435,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Fairfax</b>														
Liquor	542,546	547,300	(4,754)	7,266	---	2,512	---	---	---	---	9,570	---	---	---
Electric	1,213,356	935,342	278,014	225,274	11,299	491,989	---	---	---	140,000	30,455	---	11,299	140,000
Housing and Redevelopment Authority - Fairview	141,645	109,427	32,218	2,284	---	34,502	---	---	---	---	19,034	---	---	---
Housing and Redevelopment Authority - Southview	55,924	54,111	1,813	2,002	3,556	259	---	---	---	---	9,847	---	3,556	5,536
Natural Gas	1,835,611	1,472,222	363,389	32,350	75,509	320,230	---	---	---	117,934	45,961	---	48,304	95,000
Sanitary Sewer	212,905	126,442	86,463	5,352	7,981	83,834	---	---	---	---	92,343	---	7,981	92,319
Storm Sewer	104,275	64,963	39,312	(984)	---	38,328	---	---	---	24,756	---	---	---	---
Water	288,232	192,596	95,636	22,288	20,287	97,637	---	---	---	24,756	17,990	8,810	20,287	103,000
<b>Total</b>	<b>4,394,494</b>	<b>3,502,403</b>	<b>892,091</b>	<b>295,832</b>	<b>118,632</b>	<b>1,069,291</b>	---	---	---	<b>307,446</b>	<b>225,200</b>	<b>8,810</b>	<b>91,427</b>	<b>435,855</b>
<b>Fairmont</b>														
Liquor	3,446,047	2,951,681	494,366	10,420	---	504,786	---	---	---	187,500	13,092	---	---	---
Electric Department	14,713,001	13,509,230	1,203,771	17,407	66,014	1,155,164	---	---	---	584,098	325,852	---	---	---
Parking Lot	4,837	4,663	174	19	---	193	---	---	---	---	---	---	---	---
Sewer	2,599,354	1,659,835	939,519	28,320	145,951	821,888	---	---	---	86,044	124,209	---	136,983	681,000
Storm Sewer Utility	586,818	382,683	204,135	13,141	43,302	173,974	---	---	---	---	---	---	43,302	170,000
Water Department	3,273,006	1,886,932	1,386,074	49,836	595,089	840,821	---	---	---	106,990	1,280,535	1,034,659	583,126	739,000
<b>Total</b>	<b>24,623,063</b>	<b>20,395,024</b>	<b>4,228,039</b>	<b>119,143</b>	<b>850,356</b>	<b>3,496,826</b>	---	---	---	<b>964,632</b>	<b>1,743,688</b>	<b>1,034,659</b>	<b>763,411</b>	<b>1,590,000</b>
<b>Falcon Heights</b>														
Sanitary Sewer	780,844	629,452	151,392	19,668	---	171,060	---	---	---	140,000	122,050	---	---	---
Storm Drainage	155,116	116,201	38,915	3,419	---	42,334	---	---	---	---	---	---	---	---
<b>Total</b>	<b>935,960</b>	<b>745,653</b>	<b>190,307</b>	<b>23,087</b>	---	<b>213,394</b>	---	---	---	<b>140,000</b>	<b>122,050</b>	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Faribault</b>														
Sewer	5,884,447	4,677,003	1,207,444	295,334	487,398	1,015,380	---	44,076	14,692	144,638	1,220,517	---	487,398	1,001,000
Storm Water	641,410	642,554	(1,144)	59,123	---	57,979	---	---	---	---	540,027	---	---	---
Water	2,568,060	1,879,307	688,753	159,374	713	847,414	---	---	---	(144,638)	1,451,241	---	713	285,000
<b>Total</b>	<b>9,093,917</b>	<b>7,198,864</b>	<b>1,895,053</b>	<b>513,831</b>	<b>488,111</b>	<b>1,920,773</b>	<b>---</b>	<b>44,076</b>	<b>14,692</b>	<b>---</b>	<b>3,211,785</b>	<b>---</b>	<b>488,111</b>	<b>1,286,000</b>
<b>Farmington</b>														
Liquor	4,639,194	4,315,834	323,360	---	---	323,360	---	---	---	70,016	---	---	---	---
Sewer Utility	1,843,746	1,710,843	132,903	19,962	1,803	151,062	---	---	---	299,374	40,101	---	1,803	---
Solid Waste	1,979,623	1,600,434	379,189	23,397	---	402,586	---	---	---	116,727	---	---	---	---
Storm Water Utility	559,327	615,684	(56,357)	9,200	---	(47,157)	---	---	---	327,951	113,537	---	---	---
Street Light Utility	219,052	174,957	44,095	---	---	44,095	---	---	---	---	---	---	---	---
Water Utility	1,499,091	1,409,961	89,130	215,161	253	304,038	---	---	---	600,051	30,264	---	253	---
<b>Total</b>	<b>10,740,033</b>	<b>9,827,713</b>	<b>912,320</b>	<b>267,720</b>	<b>2,056</b>	<b>1,177,984</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,414,119</b>	<b>183,902</b>	<b>---</b>	<b>2,056</b>	<b>---</b>
<b>Federal Dam</b>														
Sewer [0]	20,970	36,783	(15,813)	20,068	1,977	2,278	14,750	---	---	230	---	---	1,977	2,700
<b>Total</b>	<b>20,970</b>	<b>36,783</b>	<b>(15,813)</b>	<b>20,068</b>	<b>1,977</b>	<b>2,278</b>	<b>14,750</b>	<b>---</b>	<b>---</b>	<b>230</b>	<b>---</b>	<b>---</b>	<b>1,977</b>	<b>2,700</b>
<b>Felton</b>														
Garbage [0]	5,891	3,120	2,771	---	---	2,771	---	---	---	201	---	---	---	---
Sewer [0]	14,643	4,098	10,545	---	---	10,545	---	---	---	---	---	---	---	---
Water [0]	8,887	8,351	536	---	---	536	---	---	---	---	---	---	---	---
<b>Total</b>	<b>29,421</b>	<b>15,569</b>	<b>13,852</b>	<b>---</b>	<b>---</b>	<b>13,852</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>201</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Fergus Falls</b>														
Liquor	5,567,249	4,920,204	647,045	31,924	26,607	652,362	---	---	---	571,539	122,746	---	26,607	120,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewage Disposal	2,147,039	1,983,907	163,132	225,120	111,402	276,850	---	---	---	144,071	151,235	---	6,454	228,510
Storm Water	437,797	352,336	85,461	23,547	---	109,008	---	---	---	104,982	---	---	---	---
Waste Management	2,540,157	2,359,845	180,312	110,321	36,197	254,436	---	---	---	140,536	21,540	---	36,197	65,000
Water Department	1,954,414	1,610,120	344,294	106,783	110,634	340,443	---	---	---	251,624	75,543	---	110,634	100,000
<b>Total</b>	<b>12,646,656</b>	<b>11,226,412</b>	<b>1,420,244</b>	<b>497,695</b>	<b>284,840</b>	<b>1,633,099</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,212,752</b>	<b>371,064</b>	<b>---</b>	<b>179,892</b>	<b>513,510</b>
<b>Fertile</b>														
Nursing Home [14]	4,070,399	3,848,392	222,007	147	1,447	220,707	---	---	---	228,000	213,681	---	1,447	3,655
Sewer	66,547	67,307	(760)	---	---	(760)	---	---	---	(185,362)	185,362	---	---	---
Water	146,793	145,204	1,589	---	5,887	(4,298)	1,159	---	---	(99,983)	122,630	---	5,887	55,000
<b>Total</b>	<b>4,283,739</b>	<b>4,060,903</b>	<b>222,836</b>	<b>147</b>	<b>7,334</b>	<b>215,649</b>	<b>1,159</b>	<b>---</b>	<b>---</b>	<b>(57,345)</b>	<b>521,673</b>	<b>---</b>	<b>7,334</b>	<b>58,655</b>
<b>Fifty Lakes</b>														
Liquor	425,201	421,024	4,177	---	---	4,177	---	---	---	---	13,037	---	---	---
<b>Total</b>	<b>425,201</b>	<b>421,024</b>	<b>4,177</b>	<b>---</b>	<b>---</b>	<b>4,177</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,037</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Finlayson</b>														
Liquor	556,315	500,680	55,635	5,016	---	60,651	---	---	---	13,433	9,679	---	---	---
Sewer	38,464	40,451	(1,987)	---	1,604	(3,591)	---	---	---	(12,604)	---	---	1,604	11,000
Water	93,138	76,552	16,586	---	12,063	4,523	---	---	---	12,604	---	---	12,063	25,000
<b>Total</b>	<b>687,917</b>	<b>617,683</b>	<b>70,234</b>	<b>5,016</b>	<b>13,667</b>	<b>61,583</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,433</b>	<b>9,679</b>	<b>---</b>	<b>13,667</b>	<b>36,000</b>
<b>Fisher</b>														
Refuse and Recycling	52,810	48,023	4,787	---	---	4,787	---	---	---	---	---	---	---	---
Sewer	87,261	50,142	37,119	---	88,260	(51,141)	---	---	---	---	---	1,135,000	47,260	1,112,000
Water	108,643	148,223	(39,580)	14,925	11,930	(36,585)	---	---	---	---	---	---	11,930	103,000
<b>Total</b>	<b>248,714</b>	<b>246,388</b>	<b>2,326</b>	<b>14,925</b>	<b>100,190</b>	<b>(82,939)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,135,000</b>	<b>59,190</b>	<b>1,215,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Flensburg</b>														
Liquor [0]	335,950	362,360	(26,410)	4,103	3,674	(25,981)	---	---	---	---	---	---	3,674	7,726
Refuse [0]	13,327	19,801	(6,474)	1,497	---	(4,977)	---	---	---	---	---	---	---	---
Sewer [0]	8,841	8,259	582	---	---	582	---	---	---	---	---	---	---	---
<b>Total</b>	<b>358,118</b>	<b>390,420</b>	<b>(32,302)</b>	<b>5,600</b>	<b>3,674</b>	<b>(30,376)</b>	---	---	---	---	---	---	<b>3,674</b>	<b>7,726</b>
<b>Floodwood</b>														
Sewer [0]	78,337	71,672	6,665	---	---	6,665	---	---	---	25,400	---	---	---	---
Water [0]	70,412	78,803	(8,391)	---	---	(8,391)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>148,749</b>	<b>150,475</b>	<b>(1,726)</b>	---	---	<b>(1,726)</b>	---	---	---	<b>25,400</b>	---	---	---	---
<b>Florence</b>														
Garbage [0]	2,296	1,728	568	---	---	568	---	---	---	---	---	---	---	---
Water [0]	3,718	5,698	(1,980)	---	---	(1,980)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>6,014</b>	<b>7,426</b>	<b>(1,412)</b>	---	---	<b>(1,412)</b>	---	---	---	---	---	---	---	---
<b>Foley</b>														
Sewer	465,485	450,881	14,604	29,299	4,157	39,746	---	---	---	5,000	46,595	---	4,157	70,171
Water	432,824	267,987	164,837	18,172	---	183,009	---	---	---	5,000	9,793	---	---	---
<b>Total</b>	<b>898,309</b>	<b>718,868</b>	<b>179,441</b>	<b>47,471</b>	<b>4,157</b>	<b>222,755</b>	---	---	---	<b>10,000</b>	<b>56,388</b>	---	<b>4,157</b>	<b>70,171</b>
<b>Forada</b>														
Sewer	136,104	118,170	17,934	20,987	64,214	(25,293)	20,837	---	---	---	---	---	64,214	19,000
<b>Total</b>	<b>136,104</b>	<b>118,170</b>	<b>17,934</b>	<b>20,987</b>	<b>64,214</b>	<b>(25,293)</b>	<b>20,837</b>	---	---	---	---	---	<b>64,214</b>	<b>19,000</b>
<b>Forest Lake</b>														
Airport [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	1,510,051	1,602,389	(92,338)	7,879	126,968	(211,427)	---	---	---	(157,058)	---	---	126,968	3,590,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	2,311,517	2,179,004	132,513	10,381	15,028	127,866	---	---	---	25,000	23,591	---	15,028	115,000
<b>Total</b>	<b>3,821,568</b>	<b>3,781,393</b>	<b>40,175</b>	<b>18,260</b>	<b>141,996</b>	<b>(83,561)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(132,058)</b>	<b>23,591</b>	<b>---</b>	<b>141,996</b>	<b>3,705,000</b>
<b>Foreston</b>														
Liquor	343,757	332,041	11,716	7,860	630	18,946	---	---	---	10,000	---	---	---	---
Water and Sewer [0][3]	95,643	34,882	60,761	1,216	8,360	53,617	---	---	---	---	---	---	8,360	30,000
<b>Total</b>	<b>439,400</b>	<b>366,923</b>	<b>72,477</b>	<b>9,076</b>	<b>8,990</b>	<b>72,563</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>---</b>	<b>---</b>	<b>8,360</b>	<b>30,000</b>
<b>Fosston</b>														
Cable T.V.	158,419	166,664	(8,245)	---	---	(8,245)	---	---	---	---	25,864	---	---	---
Light and Power	3,660,312	3,244,068	416,244	80,295	---	496,539	---	---	---	275,000	282,812	---	---	---
Natural Gas	1,813,267	1,493,024	320,243	---	35,088	285,155	---	---	---	100,000	---	---	35,088	103,000
Water	366,396	314,203	52,193	18,498	39,674	31,017	18,498	---	---	309,874	668,086	933,174	39,674	145,000
Sewer	694,783	680,852	13,931	---	58,357	(44,426)	---	---	---	38,048	120,847	476,545	58,357	229,146
<b>Total</b>	<b>6,693,177</b>	<b>5,898,811</b>	<b>794,366</b>	<b>98,793</b>	<b>133,119</b>	<b>760,040</b>	<b>18,498</b>	<b>---</b>	<b>---</b>	<b>722,922</b>	<b>1,097,609</b>	<b>1,409,719</b>	<b>133,119</b>	<b>477,146</b>
<b>Fountain</b>														
Sewer	106,196	237,024	(130,828)	66,859	10,922	(74,891)	44,878	---	---	---	---	---	10,922	53,660
Water	49,961	74,645	(24,684)	21,568	---	(3,116)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>156,157</b>	<b>311,669</b>	<b>(155,512)</b>	<b>88,427</b>	<b>10,922</b>	<b>(78,007)</b>	<b>44,878</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,922</b>	<b>53,660</b>
<b>Franklin</b>														
Sewer	96,728	122,470	(25,742)	2,126	---	(23,616)	---	---	---	38,100	---	---	---	---
Water	89,000	75,114	13,886	262	---	14,148	---	---	---	24,500	---	---	---	---
<b>Total</b>	<b>185,728</b>	<b>197,584</b>	<b>(11,856)</b>	<b>2,388</b>	<b>---</b>	<b>(9,468)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>62,600</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Frazee</b>														
Liquor	595,603	620,591	(24,988)	111	---	(24,877)	---	---	---	---	---	---	---	---
Economic Development Authority [29]	11,638	20,078	(8,440)	130	58,527	(66,837)	---	---	---	(142,757)	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Economic Development Authority - Sunrise Senior Villa [21][29]	37,739	31,536	6,203	81	12,999	(6,715)	---	---	---	92,757	---	---	7,785	228,238
Event Center	98,331	98,013	318	---	---	318	---	---	---	---	---	---	---	---
Sewer	143,865	102,124	41,741	1,576	4,567	38,750	---	---	537	38,000	---	---	4,567	7,500
Water	151,926	192,755	(40,829)	835	4,567	(44,561)	---	---	---	38,000	---	---	4,567	7,500
<b>Total</b>	<b>1,039,102</b>	<b>1,065,097</b>	<b>(25,995)</b>	<b>2,733</b>	<b>80,660</b>	<b>(103,922)</b>	<b>---</b>	<b>---</b>	<b>537</b>	<b>26,000</b>	<b>---</b>	<b>---</b>	<b>16,919</b>	<b>243,238</b>
<b>Freeborn</b>														
Garbage	17,087	16,494	593	---	---	593	---	---	---	---	---	---	---	---
Sewer	50,465	25,706	24,759	203	---	24,962	---	---	---	---	---	---	---	---
Water	52,234	40,784	11,450	150	---	11,600	---	---	---	---	---	---	---	---
<b>Total</b>	<b>119,786</b>	<b>82,984</b>	<b>36,802</b>	<b>353</b>	<b>---</b>	<b>37,155</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Freeport</b>														
Sewer	79,431	77,999	1,432	203	13,627	(11,992)	---	---	---	40,000	13,368	---	13,627	20,000
Water	161,200	96,534	64,666	49,889	34,433	80,122	---	---	---	40,000	117,183	---	34,433	33,000
<b>Total</b>	<b>240,631</b>	<b>174,533</b>	<b>66,098</b>	<b>50,092</b>	<b>48,060</b>	<b>68,130</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>80,000</b>	<b>130,551</b>	<b>---</b>	<b>48,060</b>	<b>53,000</b>
<b>Fridley</b>														
Liquor	4,786,987	4,596,316	190,671	11,855	---	202,526	---	---	---	250,000	79,701	---	---	---
Sewer	4,754,492	4,974,662	(220,170)	146,370	13,925	(87,725)	---	---	118,827	---	192,219	---	13,925	30,000
Storm Water	699,699	587,327	112,372	70,565	10,588	172,349	---	---	---	---	593,031	---	10,588	20,000
Water	2,913,717	2,711,441	202,276	83,748	190,978	95,046	---	---	---	---	730,998	---	190,978	520,000
<b>Total</b>	<b>13,154,895</b>	<b>12,869,746</b>	<b>285,149</b>	<b>312,538</b>	<b>215,491</b>	<b>382,196</b>	<b>---</b>	<b>---</b>	<b>118,827</b>	<b>250,000</b>	<b>1,595,949</b>	<b>---</b>	<b>215,491</b>	<b>570,000</b>
<b>Frost</b>														
Sewer	71,538	68,723	2,815	44	31,080	(28,221)	---	---	---	---	---	---	31,080	14,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	52,042	64,605	(12,563)	454	3,106	(15,215)	---	---	---	---	9,348	---	3,106	19,000
<b>Total</b>	<b>123,580</b>	<b>133,328</b>	<b>(9,748)</b>	<b>498</b>	<b>34,186</b>	<b>(43,436)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,348</b>	<b>---</b>	<b>34,186</b>	<b>33,000</b>
<b>Fulda</b>														
Sewer	88,325	51,460	36,865	24,522	183	61,204	---	---	---	18,243	---	---	183	2,251
Water and Refuse [2]	188,148	244,040	(55,892)	269,786	90,219	123,675	---	---	---	134,761	49,414	---	183	2,251
<b>Total</b>	<b>276,473</b>	<b>295,500</b>	<b>(19,027)</b>	<b>294,308</b>	<b>90,402</b>	<b>184,879</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>153,004</b>	<b>49,414</b>	<b>---</b>	<b>366</b>	<b>4,502</b>
<b>Garfield</b>														
Sewer	75,710	66,599	9,111	---	17,077	(7,966)	---	---	---	---	---	---	17,077	39,261
Water	57,339	42,873	14,466	---	8,920	5,546	---	---	---	---	---	---	8,920	8,819
<b>Total</b>	<b>133,049</b>	<b>109,472</b>	<b>23,577</b>	<b>---</b>	<b>25,997</b>	<b>(2,420)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,997</b>	<b>48,080</b>
<b>Garvin</b>														
Garbage	13,467	11,237	2,230	---	604	1,626	---	---	---	6,200	---	---	---	---
Sewer	31,052	64,443	(33,391)	9,865	10,284	(33,810)	8,290	---	---	(1,550)	2,175	---	10,284	4,000
Water	19,550	24,257	(4,707)	2,423	836	(3,120)	1,288	---	---	---	---	---	836	6,619
<b>Total</b>	<b>64,069</b>	<b>99,937</b>	<b>(35,868)</b>	<b>12,288</b>	<b>11,724</b>	<b>(35,304)</b>	<b>9,578</b>	<b>---</b>	<b>---</b>	<b>4,650</b>	<b>2,175</b>	<b>---</b>	<b>11,120</b>	<b>10,619</b>
<b>Gary</b>														
Wastewater [0][18]	50,000	46,538	3,462	12	---	3,474	---	---	---	---	---	---	---	---
Water [0]	30,655	20,359	10,296	209	---	10,505	---	---	---	---	---	---	---	---
Sewer [0]	57,227	12,087	45,140	---	---	45,140	---	---	---	---	50,000	---	---	---
Refuse Disposal [0]	18,687	16,887	1,800	---	---	1,800	---	---	---	---	---	---	---	---
Café [0]	---	---	---	---	---	---	---	---	---	(49,129)	---	---	---	---
Laundromat [0]	12,482	10,566	1,916	---	---	1,916	---	---	---	---	---	---	---	---
<b>Total</b>	<b>169,051</b>	<b>106,437</b>	<b>62,614</b>	<b>221</b>	<b>---</b>	<b>62,835</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(49,129)</b>	<b>50,000</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Gaylord</b>														
Refuse	157,497	180,592	(23,095)	27,562	---	4,467	---	---	---	---	---	---	---	---
Sewer Utility	354,032	346,838	7,194	22,022	26,754	2,462	---	---	---	59,649	254,030	120,000	23,309	134,927
Storm Water	163,271	125,255	38,016	58,740	25,108	71,648	37,551	---	3	25,354	153,767	115,000	21,812	82,873
Water Utility	604,086	373,424	230,662	5,667	45,345	190,984	---	---	---	59,649	607,547	327,000	35,965	180,670
<b>Total</b>	<b>1,278,886</b>	<b>1,026,109</b>	<b>252,777</b>	<b>113,991</b>	<b>97,207</b>	<b>269,561</b>	<b>37,551</b>	<b>---</b>	<b>3</b>	<b>144,652</b>	<b>1,015,344</b>	<b>562,000</b>	<b>81,086</b>	<b>398,470</b>
<b>Gem Lake</b>														
Sewer	49,582	48,559	1,023	3,724	---	4,747	---	---	---	---	---	---	---	---
<b>Total</b>	<b>49,582</b>	<b>48,559</b>	<b>1,023</b>	<b>3,724</b>	<b>---</b>	<b>4,747</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Geneva</b>														
Garbage	32,727	27,460	5,267	---	---	5,267	---	---	---	---	---	---	---	---
Sewer	21,965	20,979	986	59	---	1,045	---	---	---	---	---	---	---	---
Water	36,015	30,233	5,782	156	---	5,938	---	---	---	---	---	---	---	---
<b>Total</b>	<b>90,707</b>	<b>78,672</b>	<b>12,035</b>	<b>215</b>	<b>---</b>	<b>12,250</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Georgetown</b>														
Garbage [0]	6,911	8,003	(1,092)	---	---	(1,092)	322	---	---	---	---	---	---	---
Mosquito Control [0]	2,105	992	1,113	---	---	1,113	---	---	---	---	---	---	---	---
Sewer [0]	5,957	2,150	3,807	---	---	3,807	---	---	---	---	---	---	---	---
Water [0]	10,870	6,595	4,275	---	---	4,275	---	---	---	---	401	---	---	---
<b>Total</b>	<b>25,843</b>	<b>17,740</b>	<b>8,103</b>	<b>---</b>	<b>---</b>	<b>8,103</b>	<b>322</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>401</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ghent</b>														
Refuse	25,298	25,204	94	73	---	167	2,444	---	---	---	---	---	---	---
Sewer	55,679	40,519	15,160	---	---	15,160	---	---	---	17,740	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	64,593	52,054	12,539	84	---	12,623	412	---	---	21,511	---	---	---	---
<b>Total</b>	<b>145,570</b>	<b>117,777</b>	<b>27,793</b>	<b>157</b>	<b>---</b>	<b>27,950</b>	<b>2,856</b>	<b>---</b>	<b>---</b>	<b>39,251</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Gibbon</b>														
Sewer	69,099	96,086	(26,987)	27,147	---	160	---	27,147	---	(88,364)	---	---	---	---
Water	198,756	82,823	115,933	15	3,537	112,411	---	---	---	---	1,754,835	1,691,877	3,537	44,590
<b>Total</b>	<b>267,855</b>	<b>178,909</b>	<b>88,946</b>	<b>27,162</b>	<b>3,537</b>	<b>112,571</b>	<b>---</b>	<b>27,147</b>	<b>---</b>	<b>(88,364)</b>	<b>1,754,835</b>	<b>1,691,877</b>	<b>3,537</b>	<b>44,590</b>
<b>Gilbert</b>														
Electric	1,114,848	1,060,564	54,284	2,556	---	56,840	---	---	---	100,000	7,738	---	---	---
Sewer Usage	624,718	520,324	104,394	18,650	34,270	88,774	18,650	---	---	150,000	20,431	---	34,270	118,612
Water	388,959	581,647	(192,688)	---	6,974	(199,662)	---	---	---	150,000	107,147	---	6,974	32,388
<b>Total</b>	<b>2,128,525</b>	<b>2,162,535</b>	<b>(34,010)</b>	<b>21,206</b>	<b>41,244</b>	<b>(54,048)</b>	<b>18,650</b>	<b>---</b>	<b>---</b>	<b>400,000</b>	<b>135,316</b>	<b>---</b>	<b>41,244</b>	<b>151,000</b>
<b>Gilman</b>														
Sewage Collection and Disposal [0]	21,137	9,336	11,801	18	---	11,819	---	---	---	---	---	---	---	---
Park Fund [0]	36,724	45,201	(8,477)	9,412	---	935	---	---	---	---	12,306	---	---	---
Liquor [0]	341,551	341,025	526	11,894	---	12,420	---	---	---	---	11,065	---	---	---
<b>Total</b>	<b>399,412</b>	<b>395,562</b>	<b>3,850</b>	<b>21,324</b>	<b>---</b>	<b>25,174</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,371</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Glencoe</b>														
Liquor	1,470,175	1,327,264	142,911	118	12,001	131,028	---	---	---	(124,876)	441,772	517,000	12,001	---
Airport	42,010	183,729	(141,719)	1,439,785	---	1,298,066	171,070	1,144,796	123,948	10,000	1,251,231	---	---	---
City Center	96,655	311,508	(214,853)	136,098	119,736	(198,491)	98,882	---	---	(233,129)	4,839	---	118,736	120,803
Light and Power Commission [29]	8,302,233	7,564,652	737,581	62,767	142,596	657,752	---	---	---	122,606	884,069	4,440	142,596	586,675
Sanitation	23,756	23,271	485	53	---	538	---	---	---	20,850	---	---	---	---
Storm Water Management	156,322	271,395	(115,073)	81,308	27,713	(61,478)	---	61,869	20,623	---	---	---	27,713	1,190,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Wastewater Treatment Plant	1,188,918	983,511	205,407	29,871	20,620	214,658	---	17,424	5,808	71,500	---	---	20,620	295,000
Water	1,118,783	794,313	324,470	7,270	5,742	325,998	---	4,272	1,424	71,500	52,989	---	5,742	40,000
<b>Total</b>	<b>12,398,852</b>	<b>11,459,643</b>	<b>939,209</b>	<b>1,757,270</b>	<b>328,408</b>	<b>2,368,071</b>	<b>269,952</b>	<b>1,228,361</b>	<b>151,803</b>	<b>(61,549)</b>	<b>2,634,900</b>	<b>521,440</b>	<b>327,408</b>	<b>2,232,478</b>
<b>Glenville</b>														
Garbage	36,219	36,639	(420)	2	---	(418)	---	---	---	---	---	---	---	---
Sewer	54,888	70,566	(15,678)	5	---	(15,673)	---	---	---	(177,189)	177,189	---	---	---
Water	44,590	40,029	4,561	97	---	4,658	---	---	---	---	---	---	---	---
<b>Total</b>	<b>135,697</b>	<b>147,234</b>	<b>(11,537)</b>	<b>104</b>	<b>---</b>	<b>(11,433)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(177,189)</b>	<b>177,189</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Glenwood</b>														
Liquor	1,328,449	1,199,023	129,426	1,472	---	130,898	---	---	---	441,668	---	---	---	---
Ballroom	71,690	131,493	(59,803)	18,484	38,581	(79,900)	---	---	---	(421,668)	---	---	38,581	8,055
Refuse and Recycling	169,072	129,711	39,361	316	---	39,677	---	---	---	20,000	---	---	---	---
Sewer Utility	636,246	793,024	(156,778)	120,770	---	(36,008)	---	---	---	---	41,303	---	---	---
Water Utility	621,711	349,363	272,348	38,821	18,578	292,591	---	---	---	---	499,061	476,240	18,578	119,145
<b>Total</b>	<b>2,827,168</b>	<b>2,602,614</b>	<b>224,554</b>	<b>179,863</b>	<b>57,159</b>	<b>347,258</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,000</b>	<b>540,364</b>	<b>476,240</b>	<b>57,159</b>	<b>127,200</b>
<b>Glyndon</b>														
Sewer	342,954	187,388	155,566	11,813	9,786	157,593	262	---	---	---	---	---	9,786	53,999
Water	253,638	217,600	36,038	1,181	29,857	7,362	---	---	---	---	75,794	1,370,000	29,857	49,236
<b>Total</b>	<b>596,592</b>	<b>404,988</b>	<b>191,604</b>	<b>12,994</b>	<b>39,643</b>	<b>164,955</b>	<b>262</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>75,794</b>	<b>1,370,000</b>	<b>39,643</b>	<b>103,235</b>
<b>Golden Valley</b>														
Brookview Golf	1,543,151	1,710,090	(166,939)	39,030	---	(127,909)	---	---	---	50,000	185,440	---	---	---
Motor Vehicle	347,382	323,073	24,309	3,771	---	28,080	---	---	---	50,000	---	---	---	---
Recycling	323,184	393,280	(70,096)	101,658	---	31,562	---	4,188	25,331	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer Utility	2,278,128	1,871,604	406,524	205,484	67,642	544,366	---	---	135,107	---	402,149	---	67,642	1,510,000
Utility [3]	7,751,250	9,856,853	(2,105,603)	527,827	7,453	(1,585,229)	---	---	466,688	---	609,158	---	7,453	---
<b>Total</b>	<b>12,243,095</b>	<b>14,154,900</b>	<b>(1,911,805)</b>	<b>877,770</b>	<b>75,095</b>	<b>(1,109,130)</b>	<b>---</b>	<b>4,188</b>	<b>627,126</b>	<b>100,000</b>	<b>1,196,747</b>	<b>---</b>	<b>75,095</b>	<b>1,510,000</b>
<b>Gonvick</b>														
Water, Sewer, and Refuse [1]	102,299	89,144	13,155	165,009	11,666	166,498	---	164,531	---	8,547	164,866	438,000	3,119	438,000
<b>Total</b>	<b>102,299</b>	<b>89,144</b>	<b>13,155</b>	<b>165,009</b>	<b>11,666</b>	<b>166,498</b>	<b>---</b>	<b>164,531</b>	<b>---</b>	<b>8,547</b>	<b>164,866</b>	<b>438,000</b>	<b>3,119</b>	<b>438,000</b>
<b>Good Thunder</b>														
Refuse Collection	47,237	48,194	(957)	---	---	(957)	---	---	---	---	---	---	---	---
Sewer Utility	94,259	72,467	21,792	---	4,397	17,395	---	---	---	---	---	---	4,397	58,000
Water Utility	60,515	92,452	(31,937)	---	---	(31,937)	---	---	---	---	5,500	---	---	---
<b>Total</b>	<b>202,011</b>	<b>213,113</b>	<b>(11,102)</b>	<b>---</b>	<b>4,397</b>	<b>(15,499)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,500</b>	<b>---</b>	<b>4,397</b>	<b>58,000</b>
<b>Goodhue</b>														
Disposal Fee [0]	71,781	64,554	7,227	---	---	7,227	---	---	---	---	---	---	---	---
Gas [0]	1,192,076	1,315,721	(123,645)	100,748	14,880	(37,777)	---	---	---	---	---	670,000	14,880	50,000
Recycling [0]	21,026	15,556	5,470	---	---	5,470	---	---	---	---	---	---	---	---
Refuse [0]	46,325	41,437	4,888	---	---	4,888	---	---	---	---	---	---	---	---
Sewer [0]	93,913	198,517	(104,604)	214	---	(104,390)	---	---	---	---	93,977	---	---	---
Water [0]	148,421	155,202	(6,781)	435	---	(6,346)	---	---	---	---	---	---	---	25,000
<b>Total</b>	<b>1,573,542</b>	<b>1,790,987</b>	<b>(217,445)</b>	<b>101,397</b>	<b>14,880</b>	<b>(130,928)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>93,977</b>	<b>670,000</b>	<b>14,880</b>	<b>75,000</b>
<b>Goodridge</b>														
Liquor	350,213	343,415	6,798	---	---	6,798	---	---	---	37,238	---	---	---	---
Refuse	13,622	9,926	3,696	---	---	3,696	---	---	---	---	---	---	---	---
Sewer	11,701	25,173	(13,472)	---	---	(13,472)	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	14,722	24,575	(9,853)	---	---	(9,853)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>390,258</b>	<b>403,089</b>	<b>(12,831)</b>	<b>---</b>	<b>---</b>	<b>(12,831)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,238</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Goodview</b>														
Sewer	661,701	567,168	94,533	7,503	---	102,036	---	---	---	---	581,212	---	---	---
Water	716,471	544,834	171,637	8,190	89,038	90,789	---	---	---	---	124,531	---	89,038	191,000
<b>Total</b>	<b>1,378,172</b>	<b>1,112,002</b>	<b>266,170</b>	<b>15,693</b>	<b>89,038</b>	<b>192,825</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>705,743</b>	<b>---</b>	<b>89,038</b>	<b>191,000</b>
<b>Graceville</b>														
Water and Sewer [3]	312,289	172,351	139,938	6,667	10,930	135,675	1,333	---	---	(17,191)	96,796	---	10,930	60,000
<b>Total</b>	<b>312,289</b>	<b>172,351</b>	<b>139,938</b>	<b>6,667</b>	<b>10,930</b>	<b>135,675</b>	<b>1,333</b>	<b>---</b>	<b>---</b>	<b>(17,191)</b>	<b>96,796</b>	<b>---</b>	<b>10,930</b>	<b>60,000</b>
<b>Granada</b>														
Utility [3][27]	48,579	56,408	(7,829)	24,946	---	17,117	23,016	---	---	---	428,124	300,500	---	---
<b>Total</b>	<b>48,579</b>	<b>56,408</b>	<b>(7,829)</b>	<b>24,946</b>	<b>---</b>	<b>17,117</b>	<b>23,016</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>428,124</b>	<b>300,500</b>	<b>---</b>	<b>---</b>
<b>Grand Marais</b>														
Liquor	1,913,648	1,596,470	317,178	3,567	---	320,745	---	---	---	200,000	12,196	---	---	---
Electric	2,874,986	2,604,946	270,040	10,768	93,166	187,642	---	---	---	645	83,215	---	93,166	255,000
Golf Course	121,102	176,571	(55,469)	5,002	---	(50,467)	---	---	26,753	(25,380)	4,531	---	---	---
Sewer	570,464	550,431	20,033	10,451	8,656	21,828	---	---	---	55,533	75,647	---	8,656	15,000
Water	370,707	343,008	27,699	42,464	32,144	38,019	---	---	---	45,638	---	---	32,144	88,000
<b>Total</b>	<b>5,850,907</b>	<b>5,271,426</b>	<b>579,481</b>	<b>72,252</b>	<b>133,966</b>	<b>517,767</b>	<b>---</b>	<b>---</b>	<b>26,753</b>	<b>276,436</b>	<b>175,589</b>	<b>---</b>	<b>133,966</b>	<b>358,000</b>
<b>Grand Meadow</b>														
Water and Sewer Utility [3]	264,038	223,446	40,592	---	---	40,592	---	---	---	130,565	---	---	---	---
<b>Total</b>	<b>264,038</b>	<b>223,446</b>	<b>40,592</b>	<b>---</b>	<b>---</b>	<b>40,592</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>130,565</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grand Rapids</b>														
Electric [29]	14,822,539	14,122,305	700,234	131,019	890,705	(59,452)	---	---	---	---	1,064,884	---	19,538	151,650

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Pokegama Golf Course	555,588	553,000	2,588	6,490	1,859	7,219	---	---	---	3,500	158,878	---	1,859	---
Storm Water Utility	553,074	425,389	127,685	4,429	---	132,114	---	---	---	---	---	---	---	---
Wastewater Collection [29]	1,535,584	1,165,333	370,251	25,958	20,434	375,775	---	---	---	---	464,072	---	19,914	211,705
Wastewater Treatment [29]	4,580,498	6,377,470	(1,796,972)	1,200,596	886,688	(1,483,064)	---	---	---	---	620,088	---	861,826	1,658,570
Water [29]	1,581,167	1,567,616	13,551	19,059	48,284	(15,674)	---	---	---	---	1,643,477	---	47,310	143,275
<b>Total</b>	<b>23,628,450</b>	<b>24,211,113</b>	<b>(582,663)</b>	<b>1,387,551</b>	<b>1,847,970</b>	<b>(1,043,082)</b>	---	---	---	<b>3,500</b>	<b>3,951,399</b>	---	<b>950,447</b>	<b>2,165,200</b>
<b>Granite Falls</b>														
Liquor	1,164,256	1,068,001	96,255	17,511	13,261	100,505	---	---	---	69,475	---	---	13,261	30,000
Cable T.V.	35,466	30,012	5,454	---	---	5,454	---	---	---	17,550	---	---	---	---
Community Activity Center	189,409	505,047	(315,638)	121,881	19,476	(213,233)	121,114	---	---	(202,481)	---	---	19,476	100,000
Community Housing [29]	212,961	100,676	112,285	---	56,598	55,687	---	---	---	15,210	36,210	---	56,598	56,497
Electric	3,527,120	2,921,744	605,376	5,249	129,060	481,565	---	---	---	137,103	1,400,008	220,000	124,060	200,000
Hospital [11]	19,107,523	17,730,861	1,376,662	41,246	52,373	1,365,535	---	---	24,694	220,000	2,446,075	5,000,000	52,373	195,569
Motor Vehicle	106,386	95,160	11,226	---	---	11,226	---	---	---	600	---	---	---	---
Sewer	372,290	544,256	(171,966)	86,857	53,711	(138,820)	85,755	---	---	(904)	1,347,383	---	53,711	---
Water	741,187	582,325	158,862	63,447	248,104	(25,795)	59,330	---	---	28,287	513,622	8,107,444	109,615	8,120,000
<b>Total</b>	<b>25,456,598</b>	<b>23,578,082</b>	<b>1,878,516</b>	<b>336,191</b>	<b>572,583</b>	<b>1,642,124</b>	<b>266,199</b>	---	<b>24,694</b>	<b>284,840</b>	<b>5,743,298</b>	<b>13,327,444</b>	<b>429,094</b>	<b>8,702,066</b>
<b>Grasston</b>														
Sewer [0]	13,212	6,673	6,539	---	---	6,539	---	---	---	---	---	---	---	---
<b>Total</b>	<b>13,212</b>	<b>6,673</b>	<b>6,539</b>	---	---	<b>6,539</b>	---	---	---	---	---	---	---	---
<b>Green Isle</b>														
Refuse [0]	33,121	40,940	(7,819)	4,534	---	(3,285)	---	---	---	---	---	---	---	---
Sewer Utility [0]	195,903	230,986	(35,083)	74	33,158	(68,167)	---	---	---	53,865	---	---	23,055	10,103

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility [0]	65,536	56,192	9,344	---	17,855	(8,511)	---	---	---	(2,855)	---	---	12,415	5,440
<b>Total</b>	<b>294,560</b>	<b>328,118</b>	<b>(33,558)</b>	<b>4,608</b>	<b>51,013</b>	<b>(79,963)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,010</b>	<b>---</b>	<b>---</b>	<b>35,470</b>	<b>15,543</b>
<b>Greenbush</b>														
Sanitation	88,557	92,381	(3,824)	635	---	(3,189)	---	---	---	---	---	---	---	---
Sewer	87,612	105,557	(17,945)	10,980	8,602	(15,567)	---	---	---	---	---	---	8,602	10,465
Water	192,852	195,032	(2,180)	142,418	24,230	116,008	---	---	---	(15,000)	44,576	54,791	24,230	86,565
<b>Total</b>	<b>369,021</b>	<b>392,970</b>	<b>(23,949)</b>	<b>154,033</b>	<b>32,832</b>	<b>97,252</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(15,000)</b>	<b>44,576</b>	<b>54,791</b>	<b>32,832</b>	<b>97,030</b>
<b>Greenfield</b>														
Industrial Park Sewer	67,428	120,776	(53,348)	(367)	---	(53,715)	---	---	---	(46,000)	---	---	---	---
Industrial Park Water	64,156	108,173	(44,017)	382	---	(43,635)	---	---	---	46,000	---	---	---	---
Lake Sarah Sewer	28,170	34,405	(6,235)	485	---	(5,750)	---	---	---	---	1,996	---	---	---
<b>Total</b>	<b>159,754</b>	<b>263,354</b>	<b>(103,600)</b>	<b>500</b>	<b>---</b>	<b>(103,100)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,996</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Greenwood</b>														
Marina	32,700	8,756	23,944	---	---	23,944	---	---	---	15,846	---	---	---	---
Sewer	106,938	115,871	(8,933)	6,292	---	(2,641)	---	---	---	10,866	---	---	---	---
<b>Total</b>	<b>139,638</b>	<b>124,627</b>	<b>15,011</b>	<b>6,292</b>	<b>---</b>	<b>21,303</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,712</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grey Eagle</b>														
Garage	23,912	23,964	(52)	---	---	(52)	---	---	---	---	---	---	---	---
Sewer	65,635	37,390	28,245	365	8,758	19,852	339	---	---	1,612	15,287	---	8,758	34,655
Water	33,339	32,139	1,200	179	---	1,379	154	---	---	(330)	15,287	---	---	---
<b>Total</b>	<b>122,886</b>	<b>93,493</b>	<b>29,393</b>	<b>544</b>	<b>8,758</b>	<b>21,179</b>	<b>493</b>	<b>---</b>	<b>---</b>	<b>1,282</b>	<b>30,574</b>	<b>---</b>	<b>8,758</b>	<b>34,655</b>
<b>Grove City</b>														
Economic Development Authority - Senior Housing [29]	109,425	92,347	17,078	18	16,934	162	---	---	---	---	---	---	16,934	59,000
Electric	980,208	1,060,145	(79,937)	4,642	---	(75,295)	---	---	---	---	46,843	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer	164,401	74,734	89,667	---	---	89,667	---	---	---	---	77,700	---	---	---	
Water	180,952	165,228	15,724	---	12,925	2,799	---	---	---	---	---	---	12,925	69,000	
<b>Total</b>	<b>1,434,986</b>	<b>1,392,454</b>	<b>42,532</b>	<b>4,660</b>	<b>29,859</b>	<b>17,333</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>124,543</b>	<b>---</b>	<b>29,859</b>	<b>128,000</b>	
<b>Grygla</b>															
Sewer	35,394	52,335	(16,941)	1,197	---	(15,744)	---	---	---	2,503	---	---	---	---	
Water	39,933	47,096	(7,163)	1,495	---	(5,668)	---	---	---	(3,913)	---	---	---	---	
<b>Total</b>	<b>75,327</b>	<b>99,431</b>	<b>(24,104)</b>	<b>2,692</b>	<b>---</b>	<b>(21,412)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,410)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Gully</b>															
Garbage Fund [0]	12,018	9,988	2,030	615	1,375	1,270	48	---	---	---	---	---	---	---	
<b>Total</b>	<b>12,018</b>	<b>9,988</b>	<b>2,030</b>	<b>615</b>	<b>1,375</b>	<b>1,270</b>	<b>48</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hackensack</b>															
Liquor	1,049,481	973,485	75,996	71	15,110	60,957	---	---	---	---	---	---	15,110	35,000	
Sewer	112,645	113,838	(1,193)	7,365	13,556	(7,384)	---	---	---	---	---	---	13,556	48,346	
Water	103,750	160,727	(56,977)	240	10,930	(67,667)	---	---	---	---	---	---	10,930	9,000	
<b>Total</b>	<b>1,265,876</b>	<b>1,248,050</b>	<b>17,826</b>	<b>7,676</b>	<b>39,596</b>	<b>(14,094)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>39,596</b>	<b>92,346</b>	
<b>Hadley</b>															
Liquor	243,054	264,673	(21,619)	7,034	---	(14,585)	---	---	---	(12,242)	12,495	---	---	---	
Sewer	18,973	35,825	(16,852)	3,587	11,019	(24,284)	---	---	---	(15,429)	---	---	11,019	7,110	
Water	21,683	39,953	(18,270)	3,615	10,681	(25,336)	---	---	---	(16,715)	2,025	---	10,681	6,890	
<b>Total</b>	<b>283,710</b>	<b>340,451</b>	<b>(56,741)</b>	<b>14,236</b>	<b>21,700</b>	<b>(64,205)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(44,386)</b>	<b>14,520</b>	<b>---</b>	<b>21,700</b>	<b>14,000</b>	
<b>Hallock</b>															
Economic Development Authority	---	13,119	(13,119)	---	---	(13,119)	---	---	---	---	---	---	---	---	
Gas	627,359	608,387	18,972	4,973	---	23,945	---	---	---	50,000	59,406	---	---	---	
Sewer	51,703	177,989	(126,286)	47	---	(126,239)	---	---	---	(92,000)	---	---	---	---	

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	206,085	260,916	(54,831)	10,152	23,256	(67,935)	---	---	---	(15,000)	6,229	---	23,256	25,000
<b>Total</b>	<b>885,147</b>	<b>1,060,411</b>	<b>(175,264)</b>	<b>15,172</b>	<b>23,256</b>	<b>(183,348)</b>	---	---	---	<b>(57,000)</b>	<b>65,635</b>	---	<b>23,256</b>	<b>25,000</b>
<b>Halstad</b>														
John Wimmer Homes	33,910	24,893	9,017	52	---	9,069	---	---	---	---	2,195	---	---	---
Public Service Utilities	1,344,150	1,587,745	(243,595)	129,843	---	(113,752)	---	---	---	---	109,272	---	---	---
Sunrise Apartments	49,493	50,838	(1,345)	1,719	---	374	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,427,553</b>	<b>1,663,476</b>	<b>(235,923)</b>	<b>131,614</b>	---	<b>(104,309)</b>	---	---	---	---	<b>111,467</b>	---	---	---
<b>Hamburg</b>														
Sewer	63,849	86,926	(23,077)	29,948	2,888	3,983	---	---	---	---	57,533	---	2,888	19,294
Storm Water	67,923	18,426	49,497	---	32,981	16,516	---	---	---	(6,800)	---	---	32,981	38,000
Water	121,549	108,116	13,433	7,920	18,716	2,637	---	---	---	(12,000)	---	---	18,716	60,000
<b>Total</b>	<b>253,321</b>	<b>213,468</b>	<b>39,853</b>	<b>37,868</b>	<b>54,585</b>	<b>23,136</b>	---	---	---	<b>(18,800)</b>	<b>57,533</b>	---	<b>54,585</b>	<b>117,294</b>
<b>Hammond</b>														
Sewer	36,046	112,943	(76,897)	3,959	---	(72,938)	---	---	---	187	---	---	---	---
Water	22,796	24,025	(1,229)	---	---	(1,229)	---	---	---	(71)	---	---	---	---
<b>Total</b>	<b>58,842</b>	<b>136,968</b>	<b>(78,126)</b>	<b>3,959</b>	---	<b>(74,167)</b>	---	---	---	<b>116</b>	---	---	---	---
<b>Hampton</b>														
Sewer	120,522	58,652	61,870	807	---	62,677	---	---	---	14,337	17,818	---	---	---
Water	58,932	121,250	(62,318)	14,923	14,630	(62,025)	---	---	14,630	14,337	4,220	---	---	---
<b>Total</b>	<b>179,454</b>	<b>179,902</b>	<b>(448)</b>	<b>15,730</b>	<b>14,630</b>	<b>652</b>	---	---	<b>14,630</b>	<b>28,674</b>	<b>22,038</b>	---	---	---
<b>Hancock</b>														
Garbage	73,577	75,410	(1,833)	---	---	(1,833)	---	---	---	---	---	---	---	---
Sewer	179,883	156,244	23,639	71,937	64,393	31,183	54,615	---	---	---	---	---	64,393	95,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	153,800	148,313	5,487	3,480	32,037	(23,070)	---	---	---	---	---	---	32,037	65,000
<b>Total</b>	<b>407,260</b>	<b>379,967</b>	<b>27,293</b>	<b>75,417</b>	<b>96,430</b>	<b>6,280</b>	<b>54,615</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>96,430</b>	<b>160,000</b>
<b>Hanley Falls</b>														
Liquor	215,682	231,576	(15,894)	4,040	---	(11,854)	---	138	46	---	---	---	---	---
Water	67,032	145,255	(78,223)	43,223	34,512	(69,512)	---	43,099	---	---	10,411	---	34,512	11,082
Sewer	55,934	32,302	23,632	192,556	17,404	198,784	---	191,982	574	---	505,259	---	17,404	3,200
Garbage	22,090	21,374	716	---	---	716	---	---	---	---	---	---	---	---
<b>Total</b>	<b>360,738</b>	<b>430,507</b>	<b>(69,769)</b>	<b>239,819</b>	<b>51,916</b>	<b>118,134</b>	<b>---</b>	<b>235,219</b>	<b>620</b>	<b>---</b>	<b>515,670</b>	<b>---</b>	<b>51,916</b>	<b>14,282</b>
<b>Hanover</b>														
Sewer	263,040	290,048	(27,008)	186,195	172,706	(13,519)	---	---	---	---	---	---	15,853	91,000
Storm Sewer	43,404	69,919	(26,515)	10,471	---	(16,044)	---	---	---	---	---	---	---	---
Water	79,846	98,558	(18,712)	92,761	69,695	4,354	---	---	---	---	---	---	---	---
<b>Total</b>	<b>386,290</b>	<b>458,525</b>	<b>(72,235)</b>	<b>289,427</b>	<b>242,401</b>	<b>(25,209)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,853</b>	<b>91,000</b>
<b>Hanska</b>														
Liquor	280,726	265,605	15,121	5,742	126	20,737	---	---	---	10,000	2,306	---	---	---
Wastewater	44,190	39,484	4,706	2,158	---	6,864	---	---	---	---	---	---	---	---
Water	80,949	47,523	33,426	---	3,421	30,005	---	---	---	---	---	---	3,421	6,534
<b>Total</b>	<b>405,865</b>	<b>352,612</b>	<b>53,253</b>	<b>7,900</b>	<b>3,547</b>	<b>57,606</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>2,306</b>	<b>---</b>	<b>3,421</b>	<b>6,534</b>
<b>Hardwick</b>														
Refuse [0]	15,254	16,383	(1,129)	---	---	(1,129)	---	---	---	---	---	---	---	---
Sewer [0]	16,214	8,004	8,210	24	---	8,234	---	---	---	---	---	---	---	---
Water [0]	25,114	29,297	(4,183)	---	---	(4,183)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>56,582</b>	<b>53,684</b>	<b>2,898</b>	<b>24</b>	<b>---</b>	<b>2,922</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Harmony</b>														
Electric	1,024,763	959,098	65,665	22,909	---	88,574	---	---	---	18,000	27,054	---	---	---
Refuse and Recycling	52,888	61,805	(8,917)	26	---	(8,891)	---	---	---	11,000	---	---	---	---
Senior Housing [16]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	305,160	294,149	11,011	1,568	3,385	9,194	---	---	---	3,500	---	---	3,385	64,452
Storm Water	9,656	29,237	(19,581)	(3)	---	(19,584)	---	---	---	2,500	---	---	---	---
Water	204,222	142,941	61,281	830	---	62,111	---	---	---	33,500	23,711	---	---	---
<b>Total</b>	<b>1,596,689</b>	<b>1,487,230</b>	<b>109,459</b>	<b>25,330</b>	<b>3,385</b>	<b>131,404</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>68,500</b>	<b>50,765</b>	<b>---</b>	<b>3,385</b>	<b>64,452</b>
<b>Harris</b>														
Cemetery	750	2,712	(1,962)	531	---	(1,431)	---	---	---	---	---	---	---	---
Sewer	133,900	224,184	(90,284)	93,273	45,205	(42,216)	92,214	---	---	---	---	---	45,205	10,000
Water	107,013	132,967	(25,954)	95,580	14,781	54,845	88,118	---	---	---	6,482	---	14,781	35,000
<b>Total</b>	<b>241,663</b>	<b>359,863</b>	<b>(118,200)</b>	<b>189,384</b>	<b>59,986</b>	<b>11,198</b>	<b>180,332</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,482</b>	<b>---</b>	<b>59,986</b>	<b>45,000</b>
<b>Hartland</b>														
Sewer Utility	40,477	24,033	16,444	178	---	16,622	---	---	---	---	---	---	---	---
Water Utility	66,188	64,948	1,240	78,380	---	79,620	---	78,362	---	---	129,427	---	---	---
<b>Total</b>	<b>106,665</b>	<b>88,981</b>	<b>17,684</b>	<b>78,558</b>	<b>---</b>	<b>96,242</b>	<b>---</b>	<b>78,362</b>	<b>---</b>	<b>---</b>	<b>129,427</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hastings</b>														
Hydro	921,052	738,402	182,650	6,779	---	189,429	---	---	---	353,409	---	---	---	---
Sewer	1,938,196	1,940,624	(2,428)	58,167	---	55,739	---	---	---	792,078	66,925	---	---	---
Storm Water	429,957	378,573	51,384	7,326	1,678	57,032	---	---	---	7,526	---	---	1,678	40,500
Water	1,867,409	1,897,229	(29,820)	127,517	168,180	(70,483)	---	---	---	1,511,777	44,310	---	168,180	445,000
<b>Total</b>	<b>5,156,614</b>	<b>4,954,828</b>	<b>201,786</b>	<b>199,789</b>	<b>169,858</b>	<b>231,717</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,664,790</b>	<b>111,235</b>	<b>---</b>	<b>169,858</b>	<b>485,500</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Hatfield</b>														
Garbage [0]	2,448	2,184	264	---	---	264	---	---	---	---	---	---	---	---
Sewer [0]	6,170	4,374	1,796	64	---	1,860	---	---	---	3,130	---	---	---	---
Water [0]	3,868	3,535	333	179	---	512	---	---	---	(3,130)	---	---	---	---
<b>Total</b>	<b>12,486</b>	<b>10,093</b>	<b>2,393</b>	<b>243</b>	<b>---</b>	<b>2,636</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hawley</b>														
Liquor	1,039,967	992,592	47,375	53	26,189	21,239	---	---	---	5,000	---	---	26,189	20,000
Electric	2,375,296	2,266,125	109,171	11,698	---	120,869	---	---	---	144,669	116,498	---	---	---
Gas	977,978	829,359	148,619	502	9,200	139,921	---	---	---	63,049	7,658	---	9,200	25,000
Sewer	270,152	278,209	(8,057)	671	5,734	(13,120)	---	---	---	87,700	---	---	5,734	65,000
Water	345,288	304,447	40,841	59	15,647	25,253	---	---	---	99,000	---	---	15,647	72,000
<b>Total</b>	<b>5,008,681</b>	<b>4,670,732</b>	<b>337,949</b>	<b>12,983</b>	<b>56,770</b>	<b>294,162</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>399,418</b>	<b>124,156</b>	<b>---</b>	<b>56,770</b>	<b>182,000</b>
<b>Hayfield</b>														
Field Crest Care Center [14][29]	4,005,955	3,974,695	31,260	14,841	86,603	(40,502)	---	---	---	---	76,273	26,399	86,603	181,216
Water and Sewer [3]	335,339	409,992	(74,653)	163,552	100,235	(11,336)	---	---	161,335	---	1,339,678	1,702,474	100,235	1,075,000
<b>Total</b>	<b>4,341,294</b>	<b>4,384,687</b>	<b>(43,393)</b>	<b>178,393</b>	<b>186,838</b>	<b>(51,838)</b>	<b>---</b>	<b>---</b>	<b>161,335</b>	<b>---</b>	<b>1,415,951</b>	<b>1,728,873</b>	<b>186,838</b>	<b>1,256,216</b>
<b>Hayward</b>														
Water	63,418	41,768	21,650	12,692	5,880	28,462	---	---	---	---	36,000	---	5,880	10,000
Sewer	42,787	40,548	2,239	56,627	---	58,866	---	---	---	---	22,163	---	---	---
<b>Total</b>	<b>106,205</b>	<b>82,316</b>	<b>23,889</b>	<b>69,319</b>	<b>5,880</b>	<b>87,328</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>58,163</b>	<b>---</b>	<b>5,880</b>	<b>10,000</b>
<b>Hazel Run</b>														
Wastewater [0]	327,827	31,220	296,607	302,431	639,585	(40,547)	320	302,111	---	(61,485)	---	---	---	---
Water [0]	10,312	7,008	3,304	9	4,649	(1,336)	---	---	---	(3,000)	---	---	3,449	1,200
<b>Total</b>	<b>338,139</b>	<b>38,228</b>	<b>299,911</b>	<b>302,440</b>	<b>644,234</b>	<b>(41,883)</b>	<b>320</b>	<b>302,111</b>	<b>---</b>	<b>(64,485)</b>	<b>---</b>	<b>---</b>	<b>3,449</b>	<b>1,200</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Hector</b>														
Hummingbird Court	28,560	16,132	12,428	---	3,281	9,147	---	---	---	---	---	---	3,281	8,570
Prairie View	883,240	838,026	45,214	---	71,018	(25,804)	---	---	---	---	---	---	71,018	120,000
Refuse	90,719	99,433	(8,714)	---	---	(8,714)	---	---	---	---	---	---	---	---
Sewer	305,467	301,162	4,305	---	11,896	(7,591)	---	---	---	---	25,520	---	11,896	127,168
Water	213,665	159,116	54,549	50	4,093	50,506	---	---	---	---	121,776	109,000	4,093	---
<b>Total</b>	<b>1,521,651</b>	<b>1,413,869</b>	<b>107,782</b>	<b>50</b>	<b>90,288</b>	<b>17,544</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>147,296</b>	<b>109,000</b>	<b>90,288</b>	<b>255,738</b>
<b>Henderson</b>														
Environmental Services	29,347	22,017	7,330	22	3,104	4,248	---	---	---	(12,700)	---	---	3,104	14,000
Sewer Utility	414,655	359,680	54,975	133,053	65,307	122,721	---	---	---	---	---	---	65,307	269,100
Water Utility	137,376	164,225	(26,849)	1,405	55,268	(80,712)	---	---	---	---	153,753	770,000	14,873	29,900
<b>Total</b>	<b>581,378</b>	<b>545,922</b>	<b>35,456</b>	<b>134,480</b>	<b>123,679</b>	<b>46,257</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,700)</b>	<b>153,753</b>	<b>770,000</b>	<b>83,284</b>	<b>313,000</b>
<b>Hendricks</b>														
Garbage	40,777	40,610	167	1	---	168	---	---	---	---	---	---	---	---
Sewer	187,862	86,923	100,939	294	66,190	35,043	---	---	---	---	25,345	---	66,190	56,563
Water	121,331	101,097	20,234	362	1,682	18,914	---	---	---	---	---	---	1,682	6,900
<b>Total</b>	<b>349,970</b>	<b>228,630</b>	<b>121,340</b>	<b>657</b>	<b>67,872</b>	<b>54,125</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,345</b>	<b>---</b>	<b>67,872</b>	<b>63,463</b>
<b>Hendrum</b>														
Economic Development Authority	6,488	14,680	(8,192)	922	---	(7,270)	---	---	---	(4,000)	---	---	---	---
Garbage	28,800	28,169	631	---	---	631	---	---	---	---	---	---	---	---
Sewer	65,389	44,919	20,470	---	6,660	13,810	---	---	---	---	---	---	6,660	22,000
Water	52,931	43,908	9,023	2,292	1,990	9,325	---	---	---	---	---	---	1,990	11,000
<b>Total</b>	<b>153,608</b>	<b>131,676</b>	<b>21,932</b>	<b>3,214</b>	<b>8,650</b>	<b>16,496</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(4,000)</b>	<b>---</b>	<b>---</b>	<b>8,650</b>	<b>33,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Henning</b>														
Ambulance	173,083	200,921	(27,838)	32,670	10,604	(5,772)	5,204	---	3,055	---	54,485	---	10,604	14,509
Country View Apartments	53,849	26,902	26,947	121	3,786	23,282	---	---	---	4,718	---	---	3,786	19,975
Electric	824,672	747,475	77,197	5,358	583	81,972	---	---	---	---	54,154	---	583	797
Natural Gas	934,607	594,930	339,677	---	39,318	300,359	---	---	---	---	23,071	---	38,483	40,797
Sewer	152,598	148,653	3,945	210	10,183	(6,028)	---	---	---	---	1,800,315	1,798,320	10,183	86,685
Water	221,457	164,023	57,434	1,015,436	35,022	1,037,848	---	1,015,284	---	---	1,300,360	285,070	34,029	83,022
Willow Creek Senior Housing	644,552	628,943	15,609	---	129,924	(114,315)	---	---	---	(11,656)	7,061	---	116,465	80,000
<b>Total</b>	<b>3,004,818</b>	<b>2,511,847</b>	<b>492,971</b>	<b>1,053,795</b>	<b>229,420</b>	<b>1,317,346</b>	<b>5,204</b>	<b>1,015,284</b>	<b>3,055</b>	<b>(6,938)</b>	<b>3,239,446</b>	<b>2,083,390</b>	<b>214,133</b>	<b>325,785</b>
<b>Henriette</b>														
Sewer [0]	67,661	43,472	24,189	---	---	24,189	---	---	---	---	---	---	---	2,642
<b>Total</b>	<b>67,661</b>	<b>43,472</b>	<b>24,189</b>	<b>---</b>	<b>---</b>	<b>24,189</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,642</b>
<b>Herman</b>														
Garbage	31,168	25,119	6,049	---	---	6,049	---	---	---	(1,000)	---	---	---	---
Mosquito Control	7,226	8,459	(1,233)	---	---	(1,233)	---	---	---	---	---	---	---	---
Recycle	11,460	9,752	1,708	---	---	1,708	---	---	---	1,000	---	---	---	---
Sewer	74,475	76,422	(1,947)	17	33,870	(35,800)	---	---	---	331	---	---	33,870	30,000
Water	71,424	89,066	(17,642)	---	1,521	(19,163)	---	---	---	(1)	504,547	141,627	1,521	8,100
<b>Total</b>	<b>195,753</b>	<b>208,818</b>	<b>(13,065)</b>	<b>17</b>	<b>35,391</b>	<b>(48,439)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>330</b>	<b>504,547</b>	<b>141,627</b>	<b>35,391</b>	<b>38,100</b>
<b>Hermantown</b>														
Sewage Disposal	1,215,540	1,271,428	(55,888)	131,547	---	75,659	---	---	---	60,419	1,617	---	---	---
Street Lighting	128,197	37,212	90,985	8,011	---	98,996	---	---	---	2,500	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	1,188,397	1,335,674	(147,277)	224,771	---	77,494	---	---	---	16,246	39,483	---	---	---
<b>Total</b>	<b>2,532,134</b>	<b>2,644,314</b>	<b>(112,180)</b>	<b>364,329</b>	<b>---</b>	<b>252,149</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>79,165</b>	<b>41,100</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Heron Lake</b>														
Liquor	366,214	344,267	21,947	139	2,515	19,571	---	---	---	---	31,067	---	2,515	9,000
Sewer	92,917	97,714	(4,797)	12	---	(4,785)	---	---	---	21,250	---	---	---	---
Water	414,306	388,106	26,200	2,092	93,470	(65,178)	---	---	---	(60,850)	---	---	93,470	138,000
<b>Total</b>	<b>873,437</b>	<b>830,087</b>	<b>43,350</b>	<b>2,243</b>	<b>95,985</b>	<b>(50,392)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(39,600)</b>	<b>31,067</b>	<b>---</b>	<b>95,985</b>	<b>147,000</b>
<b>Hewitt</b>														
Sewer [0]	26,734	12,227	14,507	---	---	14,507	---	---	---	15,000	---	---	---	---
Water [0]	40,001	25,762	14,239	---	---	14,239	---	---	---	---	---	---	---	---
<b>Total</b>	<b>66,735</b>	<b>37,989</b>	<b>28,746</b>	<b>---</b>	<b>---</b>	<b>28,746</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hibbing</b>														
Economic Development Authority - Family Center [29]	---	---	---	24,553	---	24,553	---	---	---	---	---	---	---	---
Electric [29]	13,442,942	15,872,457	(2,429,515)	809,125	60,857	(1,681,247)	---	---	---	---	567,434	---	60,857	337,395
Garbage and Refuse Collection	2,665,487	2,454,079	211,408	2,279	---	213,687	---	---	---	---	202,815	---	---	---
Gas [29]	8,388,021	7,327,753	1,060,268	504,872	37,973	1,527,167	---	---	---	---	96,858	---	37,973	210,525
Memorial Building Concessions	8,407	886	7,521	233	---	7,754	---	---	---	---	---	---	---	---
Sewer Operations and Maintenance	3,054,235	2,577,879	476,356	467,140	285,867	657,629	---	---	---	---	1,290,654	591,937	235,310	1,023,647
Steam [29]	3,323,869	5,057,067	(1,733,198)	200,062	15,047	(1,548,183)	---	---	---	---	113,147	---	15,047	83,424
Water [29]	2,428,156	2,918,287	(490,131)	153,472	29,415	(366,074)	---	---	---	---	389,600	---	29,415	143,943
<b>Total</b>	<b>33,311,117</b>	<b>36,208,408</b>	<b>(2,897,291)</b>	<b>2,161,736</b>	<b>429,159</b>	<b>(1,164,714)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,660,508</b>	<b>591,937</b>	<b>378,602</b>	<b>1,798,934</b>
<b>Hill City</b>														
Garbage [0]	25	2	23	2,533	2,534	22	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer [0]	219,626	107,246	112,380	1,919	42,088	72,211	---	---	---	99,658	19,062	---	42,088	25,000
Water [0]	134,342	116,201	18,141	1,619	---	19,760	---	---	---	9,967	---	---	---	---
<b>Total</b>	<b>353,993</b>	<b>223,449</b>	<b>130,544</b>	<b>6,071</b>	<b>44,622</b>	<b>91,993</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>109,625</b>	<b>19,062</b>	<b>---</b>	<b>42,088</b>	<b>25,000</b>
<b>Hills</b>														
Garbage	56,890	45,332	11,558	---	---	11,558	---	---	---	---	---	---	---	---
Sewer	124,383	28,495	95,888	---	868	95,020	---	---	---	---	---	---	---	7,500
Water	139,931	111,411	28,520	---	550	27,970	---	---	---	---	---	---	550	4,750
<b>Total</b>	<b>321,204</b>	<b>185,238</b>	<b>135,966</b>	<b>---</b>	<b>1,418</b>	<b>134,548</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>550</b>	<b>12,250</b>
<b>Hilltop</b>														
Water and Sewer [3]	116,996	168,710	(51,714)	---	---	(51,714)	---	---	---	(135,109)	---	---	---	---
<b>Total</b>	<b>116,996</b>	<b>168,710</b>	<b>(51,714)</b>	<b>---</b>	<b>---</b>	<b>(51,714)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(135,109)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hinckley</b>														
Liquor	2,555,119	2,308,746	246,373	1,137	48,833	198,677	---	---	---	107,704	12,488	---	48,833	65,000
Sewer Utility	711,031	533,406	177,625	1,054	38,446	140,233	---	---	---	35,000	17,576	---	38,446	173,469
Water Utility	499,661	325,646	174,015	794	37,372	137,437	---	---	---	50,000	4,732	---	37,372	104,000
<b>Total</b>	<b>3,765,811</b>	<b>3,167,798</b>	<b>598,013</b>	<b>2,985</b>	<b>124,651</b>	<b>476,347</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>192,704</b>	<b>34,796</b>	<b>---</b>	<b>124,651</b>	<b>342,469</b>
<b>Hitterdal</b>														
Liquor	377,455	372,975	4,480	56	---	4,536	---	---	---	---	---	---	---	---
Refuse	29,813	23,187	6,626	---	---	6,626	---	---	---	5,600	---	---	---	---
Sewer	32,586	28,160	4,426	---	4,248	178	---	---	---	(5,600)	---	---	4,248	9,280
Water	30,729	80,681	(49,952)	54	1,901	(51,799)	---	---	---	55,512	---	---	1,901	8,000
<b>Total</b>	<b>470,583</b>	<b>505,003</b>	<b>(34,420)</b>	<b>110</b>	<b>6,149</b>	<b>(40,459)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>55,512</b>	<b>---</b>	<b>---</b>	<b>6,149</b>	<b>17,280</b>
<b>Hoffman</b>														
Center Apartments	31,239	24,386	6,853	2,674	7,933	1,594	---	---	---	---	---	---	7,933	10,000

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Garbage	76,182	69,866	6,316	---	---	6,316	---	---	---	---	---	---	---	---	
Health Care Mall	17,889	13,237	4,652	---	1,087	3,565	---	---	---	---	16,605	---	1,087	1,469	
Sewer	182,857	154,211	28,646	366	61,332	(32,320)	---	---	---	---	---	---	61,332	1,704,448	
Water	160,899	194,606	(33,707)	477	31,967	(65,197)	---	---	---	---	---	---	31,967	57,000	
<b>Total</b>	<b>469,066</b>	<b>456,306</b>	<b>12,760</b>	<b>3,517</b>	<b>102,319</b>	<b>(86,042)</b>	---	---	---	---	<b>16,605</b>	---	<b>102,319</b>	<b>1,772,917</b>	
<b>Hokah</b>															
Sanitation	40,712	37,519	3,193	32	---	3,225	---	---	---	---	---	---	---	---	
Sewer	127,020	78,791	48,229	432	---	48,661	---	---	---	60,476	---	---	---	---	
Water	53,365	50,493	2,872	117	---	2,989	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>221,097</b>	<b>166,803</b>	<b>54,294</b>	<b>581</b>	---	<b>54,875</b>	---	---	---	<b>60,476</b>	---	---	---	---	
<b>Holdingford</b>															
Liquor	369,304	396,472	(27,168)	11,453	1,363	(17,078)	---	---	---	---	6,736	---	---	---	
Refuse	59,440	58,296	1,144	5	---	1,149	---	---	---	---	---	---	---	---	
Sewer	119,945	193,466	(73,521)	105	48,517	(121,933)	---	---	---	(185,463)	105,351	---	48,517	38,971	
Water	118,758	45,555	73,203	787	32,403	41,587	---	---	---	20,813	64,727	---	32,403	26,029	
<b>Total</b>	<b>667,447</b>	<b>693,789</b>	<b>(26,342)</b>	<b>12,350</b>	<b>82,283</b>	<b>(96,275)</b>	---	---	---	<b>(164,650)</b>	<b>176,814</b>	---	<b>80,920</b>	<b>65,000</b>	
<b>Holland</b>															
Garbage [0]	7,793	4,601	3,192	---	---	3,192	---	---	---	---	---	---	---	---	
Sewer [0]	13,480	9,514	3,966	145	---	4,111	---	---	---	(6,000)	---	---	---	---	
Water [0]	21,857	16,957	4,900	263	---	5,163	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>43,130</b>	<b>31,072</b>	<b>12,058</b>	<b>408</b>	---	<b>12,466</b>	---	---	---	<b>(6,000)</b>	---	---	---	---	
<b>Hollandale</b>															
Garbage	17,198	14,927	2,271	---	---	2,271	---	---	---	---	---	---	---	---	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	24,134	17,808	6,326	219	---	6,545	---	---	---	---	---	---	---	---
Water	35,769	30,807	4,962	278	386	4,854	---	---	---	---	---	---	386	15,000
<b>Total</b>	<b>77,101</b>	<b>63,542</b>	<b>13,559</b>	<b>497</b>	<b>386</b>	<b>13,670</b>	---	---	---	---	---	---	<b>386</b>	<b>15,000</b>
<b>Holloway</b>														
Garbage	9,054	12,647	(3,593)	7,797	---	4,204	---	---	---	---	---	---	---	---
Sewer	9,534	4,920	4,614	24,003	---	28,617	---	---	---	---	---	---	---	---
Water	20,506	38,161	(17,655)	43,548	9,184	16,709	---	---	---	---	---	---	9,184	110,000
<b>Total</b>	<b>39,094</b>	<b>55,728</b>	<b>(16,634)</b>	<b>75,348</b>	<b>9,184</b>	<b>49,530</b>	---	---	---	---	---	---	<b>9,184</b>	<b>110,000</b>
<b>Holt</b>														
Water [0]	1,326	1,391	(65)	---	---	(65)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,326</b>	<b>1,391</b>	<b>(65)</b>	---	---	<b>(65)</b>	---	---	---	---	---	---	---	---
<b>Hopkins</b>														
Housing Authority	256,884	625,667	(368,783)	306,860	---	(61,923)	---	306,860	---	---	133,757	---	---	---
Pavillion/Ice Arena	384,026	457,309	(73,283)	877	2,937	(75,343)	---	---	---	(3,873)	179,983	---	2,937	15,000
Refuse	921,644	834,113	87,531	33,024	---	120,555	---	---	---	25,000	---	---	---	---
Sewer	2,025,913	2,000,210	25,703	89,797	41,896	73,604	---	---	---	50,000	238,468	---	41,896	70,000
Storm Sewer	802,898	478,247	324,651	8,159	30,439	302,371	---	---	---	376,966	322,057	---	30,439	205,000
Water	1,497,849	1,484,996	12,853	13,316	55,944	(29,775)	---	---	9,580	45,000	425,139	---	55,944	265,000
<b>Total</b>	<b>5,889,214</b>	<b>5,880,542</b>	<b>8,672</b>	<b>452,033</b>	<b>131,216</b>	<b>329,489</b>	---	<b>306,860</b>	<b>9,580</b>	<b>493,093</b>	<b>1,299,404</b>	---	<b>131,216</b>	<b>555,000</b>
<b>Houston</b>														
Sewer	158,575	142,174	16,401	107	10,140	6,368	---	---	---	---	---	---	10,140	29,940
Water	95,687	103,201	(7,514)	98	3,936	(11,352)	---	---	---	---	---	---	3,936	28,940
<b>Total</b>	<b>254,262</b>	<b>245,375</b>	<b>8,887</b>	<b>205</b>	<b>14,076</b>	<b>(4,984)</b>	---	---	---	---	---	---	<b>14,076</b>	<b>58,880</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Howard Lake</b>														
Liquor	799,648	831,780	(32,132)	12,992	11,374	(30,514)	---	---	---	---	---	---	5,125	48,589
Sewer	802,726	768,728	33,998	193,930	264,736	(36,808)	---	---	---	67,218	17,412	185,000	249,936	999,500
Water	475,923	302,065	173,858	585	236,618	(62,175)	---	---	---	67,218	31,378	185,000	221,816	816,500
<b>Total</b>	<b>2,078,297</b>	<b>1,902,573</b>	<b>175,724</b>	<b>207,507</b>	<b>512,728</b>	<b>(129,497)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>134,436</b>	<b>48,790</b>	<b>370,000</b>	<b>476,877</b>	<b>1,864,589</b>
<b>Hoyt Lakes</b>														
Sanitation	242,854	226,272	16,582	429	---	17,011	---	---	---	---	---	---	---	---
Sewer	301,379	392,183	(90,804)	792	---	(90,012)	---	---	---	(29,919)	---	---	---	---
Water	459,544	461,339	(1,795)	3,106	---	1,311	---	---	---	50,330	---	---	---	---
<b>Total</b>	<b>1,003,777</b>	<b>1,079,794</b>	<b>(76,017)</b>	<b>4,327</b>	<b>---</b>	<b>(71,690)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,411</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hugo</b>														
Water and Sewer [3]	1,874,463	1,980,909	(106,446)	946,466	---	840,020	---	---	---	108,279	38,221	---	---	---
<b>Total</b>	<b>1,874,463</b>	<b>1,980,909</b>	<b>(106,446)</b>	<b>946,466</b>	<b>---</b>	<b>840,020</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>108,279</b>	<b>38,221</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hutchinson</b>														
Liquor	5,612,423	5,065,737	546,686	3,118	32,045	517,759	---	---	---	450,000	31,676	---	32,045	---
Composting	3,150,408	2,695,545	454,863	21,553	20,115	456,301	---	---	---	102,847	210,649	---	---	---
Housing and Redevelopment Authority [29]	408,355	861,084	(452,729)	522,919	183,567	(113,377)	---	229,472	---	---	119,852	---	---	5,595
Public Utilities Commission	42,208,053	38,368,872	3,839,181	374,224	1,430,907	2,782,498	---	---	---	1,729,073	1,308,164	---	904,530	1,175,000
Refuse	1,142,108	1,103,041	39,067	26,201	2,984	62,284	---	---	---	55,000	39,470	---	2,984	20,761
Sewer	3,186,134	3,151,475	34,659	779,523	373,716	440,466	661,822	---	---	147,520	13,075	---	373,716	2,546,084
Storm Water	730,885	477,375	253,510	17,120	50,245	220,385	---	---	---	---	---	607,571	50,245	155,152
Water	2,280,144	2,150,380	129,764	778,353	417,019	491,098	---	---	---	315,507	13,076	---	417,019	2,137,000
<b>Total</b>	<b>58,718,510</b>	<b>53,873,509</b>	<b>4,845,001</b>	<b>2,523,011</b>	<b>2,510,598</b>	<b>4,857,414</b>	<b>661,822</b>	<b>229,472</b>	<b>---</b>	<b>2,799,947</b>	<b>1,735,962</b>	<b>607,571</b>	<b>1,780,539</b>	<b>6,039,592</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Ihlen</b>														
Community Center [0]	5,742	7,926	(2,184)	4,086	655	1,247	---	---	---	(4,546)	---	---	655	4,345
Garbage [0]	5,130	5,077	53	---	---	53	---	---	---	401	---	---	---	---
Sewer [0]	20,011	19,439	572	---	---	572	---	---	---	7,279	---	---	---	---
Water	8,744	8,391	353	---	---	353	---	---	---	(13)	---	---	---	---
<b>Total</b>	<b>39,627</b>	<b>40,833</b>	<b>(1,206)</b>	<b>4,086</b>	<b>655</b>	<b>2,225</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,121</b>	<b>---</b>	<b>---</b>	<b>655</b>	<b>4,345</b>
<b>Independence</b>														
Sanitary Sewer	165,097	359,372	(194,275)	59,706	25,206	(159,775)	11,650	---	---	---	8,414	---	25,206	70,000
<b>Total</b>	<b>165,097</b>	<b>359,372</b>	<b>(194,275)</b>	<b>59,706</b>	<b>25,206</b>	<b>(159,775)</b>	<b>11,650</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,414</b>	<b>---</b>	<b>25,206</b>	<b>70,000</b>
<b>International Falls</b>														
Water and Sewer [3]	3,771,488	3,340,868	430,620	94,385	12,042	512,963	78,699	---	---	34,706	354,700	---	---	---
<b>Total</b>	<b>3,771,488</b>	<b>3,340,868</b>	<b>430,620</b>	<b>94,385</b>	<b>12,042</b>	<b>512,963</b>	<b>78,699</b>	<b>---</b>	<b>---</b>	<b>34,706</b>	<b>354,700</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Inver Grove Heights</b>														
Golf Course	1,414,141	1,534,154	(120,013)	---	3,089	(123,102)	---	---	---	(100,000)	10,000	---	3,089	26,422
Sewer	3,052,651	2,912,272	140,379	108,304	587,349	(338,666)	---	---	---	291,547	16,868	5,051,419	428,450	5,245,000
Water	2,818,851	2,628,596	190,255	177,529	93,988	273,796	---	---	---	844,059	254,260	---	93,988	3,630,000
<b>Total</b>	<b>7,285,643</b>	<b>7,075,022</b>	<b>210,621</b>	<b>285,833</b>	<b>684,426</b>	<b>(187,972)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,035,606</b>	<b>281,128</b>	<b>5,051,419</b>	<b>525,527</b>	<b>8,901,422</b>
<b>Iona</b>														
Sewer	34,935	50,167	(15,232)	690	2,737	(17,279)	---	---	---	25,893	---	---	---	---
Water	35,527	55,253	(19,726)	2,530	4,207	(21,403)	---	---	---	17,262	1,396	---	---	---
<b>Total</b>	<b>70,462</b>	<b>105,420</b>	<b>(34,958)</b>	<b>3,220</b>	<b>6,944</b>	<b>(38,682)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,155</b>	<b>1,396</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Iron Junction</b>														
Water [0]	5,427	---	5,427	3,815	3,813	5,429	---	---	---	---	3,813	---	---	---
<b>Total</b>	<b>5,427</b>	<b>---</b>	<b>5,427</b>	<b>3,815</b>	<b>3,813</b>	<b>5,429</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,813</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Ironton</b>														
Sanitation [0]	729	3,135	(2,406)	---	---	(2,406)	---	---	---	---	---	---	---	---
Sewer [0]	45,140	14,503	30,637	---	---	30,637	---	---	---	---	---	---	---	---
Water [0]	65,667	60,479	5,188	27,910	23,445	9,653	---	---	---	---	---	---	2,445	21,000
<b>Total</b>	<b>111,536</b>	<b>78,117</b>	<b>33,419</b>	<b>27,910</b>	<b>23,445</b>	<b>37,884</b>	---	---	---	---	---	---	<b>2,445</b>	<b>21,000</b>
<b>Isanti</b>														
Liquor	2,414,876	2,110,445	304,431	14,587	---	319,018	---	---	---	200,000	---	---	---	---
Sewer	1,341,517	930,546	410,971	36,587	77,236	370,322	---	---	---	35,185	568,960	1,019,700	77,236	638,895
Water	906,923	769,884	137,039	61,700	191,815	6,924	---	---	---	4,398	28,345	---	191,815	597,750
Storm	240,275	73,698	166,577	677	---	167,254	---	---	---	---	129,502	---	---	---
<b>Total</b>	<b>4,903,591</b>	<b>3,884,573</b>	<b>1,019,018</b>	<b>113,551</b>	<b>269,051</b>	<b>863,518</b>	---	---	---	<b>239,583</b>	<b>726,807</b>	<b>1,019,700</b>	<b>269,051</b>	<b>1,236,645</b>
<b>Isle</b>														
Liquor	983,037	924,657	58,380	15,059	---	73,439	---	---	---	75,000	48,142	---	---	---
Water	100,547	143,075	(42,528)	19,186	2,934	(26,276)	---	---	---	7,500	---	---	2,934	---
Sewer	397,135	242,330	154,805	7,339	99,232	62,912	---	---	---	7,500	5,078	580,000	99,232	653,000
<b>Total</b>	<b>1,480,719</b>	<b>1,310,062</b>	<b>170,657</b>	<b>41,584</b>	<b>102,166</b>	<b>110,075</b>	---	---	---	<b>90,000</b>	<b>53,220</b>	<b>580,000</b>	<b>102,166</b>	<b>653,000</b>
<b>Ivanhoe</b>														
Liquor	458,549	468,522	(9,973)	15	228	(10,186)	---	---	---	---	18,630	---	228	---
Economic Development Authority	97,698	88,439	9,259	54	11,959	(2,646)	---	---	---	---	---	---	11,959	31,887
Water	158,932	109,873	49,059	5,221	21,403	32,877	---	---	---	---	405,297	430,173	21,403	31,900
Sewer	130,171	68,632	61,539	34,395	21,379	74,555	---	34,395	---	---	1,637,480	1,748,207	21,379	8,100
Garbage	33,254	30,446	2,808	---	---	2,808	---	---	---	---	---	---	---	---
<b>Total</b>	<b>878,604</b>	<b>765,912</b>	<b>112,692</b>	<b>39,685</b>	<b>54,969</b>	<b>97,408</b>	---	<b>34,395</b>	---	---	<b>2,061,407</b>	<b>2,178,380</b>	<b>54,969</b>	<b>71,887</b>

\*Failed to meet reporting deadline.

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

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

255

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Jackson</b>														
Liquor	1,192,484	1,063,048	129,436	2,329	---	131,765	---	---	---	41,000	---	---	---	---
Airport	85,142	326,120	(240,978)	73,029	---	(167,949)	---	---	73,029	---	---	---	---	---
Ambulance Service	425,078	347,246	77,832	84,107	---	161,939	---	---	---	---	183,579	---	---	---
Electric	5,089,443	4,415,496	673,947	50,592	116,477	608,062	---	---	---	300,000	77,276	3,422,400	116,477	3,627,800
Sewer	663,764	373,904	289,860	14,434	25,205	279,089	---	---	372	134,091	401,504	472,093	25,205	162,100
Water	603,263	530,649	72,614	76,158	4,032	144,740	---	---	---	111,245	128,514	427,800	4,032	14,100
<b>Total</b>	<b>8,059,174</b>	<b>7,056,463</b>	<b>1,002,711</b>	<b>300,649</b>	<b>145,714</b>	<b>1,157,646</b>	<b>---</b>	<b>---</b>	<b>73,401</b>	<b>586,336</b>	<b>790,873</b>	<b>4,322,293</b>	<b>145,714</b>	<b>3,804,000</b>
<b>Janesville</b>														
Golf Course	227,508	297,629	(70,121)	34,087	2,259	(38,293)	25,000	---	---	---	---	---	2,259	64,000
Housing and Redevelopment Authority [13][29]	125,703	277,294	(151,591)	102,481	---	(49,110)	---	---	---	---	48,002	---	---	---
Light and Power	1,532,099	1,307,069	225,030	46,864	---	271,894	---	---	---	35,000	31,000	---	---	---
Nursing Home	2,262,667	2,274,835	(12,168)	2,105	473	(10,536)	---	---	---	---	66,829	---	473	6,727
Sewage Collection	196,545	297,240	(100,695)	2,048	9,799	(108,446)	---	---	---	25,000	49,886	68,410	8,191	16,600
Waterworks	244,849	239,376	5,473	1,215	19,446	(12,758)	---	---	---	20,000	82,383	112,914	16,791	64,000
<b>Total</b>	<b>4,589,371</b>	<b>4,693,443</b>	<b>(104,072)</b>	<b>188,800</b>	<b>31,977</b>	<b>52,751</b>	<b>25,000</b>	<b>---</b>	<b>---</b>	<b>80,000</b>	<b>278,100</b>	<b>181,324</b>	<b>27,714</b>	<b>151,327</b>
<b>Jasper</b>														
Economic Development Authority - Housing	87,279	73,065	14,214	151	22,642	(8,277)	---	---	---	---	2,360	---	22,642	16,018
Garbage	41,652	39,927	1,725	18	---	1,743	---	---	---	---	---	---	---	---
Sewer	121,831	91,760	30,071	492	3,187	27,376	---	---	---	15,806	31,597	---	3,187	46,219
Sunrise Village	562,320	597,802	(35,482)	918	---	(34,564)	---	---	---	---	1,799	---	---	---
Water	90,374	111,007	(20,633)	243	12,150	(32,540)	---	---	---	(15,806)	41,410	---	12,150	17,000
<b>Total</b>	<b>903,456</b>	<b>913,561</b>	<b>(10,105)</b>	<b>1,822</b>	<b>37,979</b>	<b>(46,262)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>77,166</b>	<b>---</b>	<b>37,979</b>	<b>79,237</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Jeffers</b>														
Sewer	80,007	48,411	31,596	---	16,918	14,678	---	---	---	---	---	---	16,918	9,000
Water	55,500	74,717	(19,217)	---	6,767	(25,984)	---	---	---	---	---	---	6,767	22,500
<b>Total</b>	<b>135,507</b>	<b>123,128</b>	<b>12,379</b>	<b>---</b>	<b>23,685</b>	<b>(11,306)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,685</b>	<b>31,500</b>
<b>Johnson</b>														
Water [0]	3,185	1,002	2,183	---	---	2,183	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,185</b>	<b>1,002</b>	<b>2,183</b>	<b>---</b>	<b>---</b>	<b>2,183</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Jordan</b>														
Sewer Utility	1,092,235	1,007,150	85,085	10,341	94,027	1,399	---	---	---	5,242	33,876	---	94,027	809,117
Storm Sewer Utility	177,163	171,320	5,843	99,174	54,061	50,956	---	57,638	17,291	(22,300)	---	---	54,061	874,128
Water Utility	922,314	859,313	63,001	123,670	317,528	(130,857)	---	---	---	(82,156)	17,321	---	317,528	1,429,505
<b>Total</b>	<b>2,191,712</b>	<b>2,037,783</b>	<b>153,929</b>	<b>233,185</b>	<b>465,616</b>	<b>(78,502)</b>	<b>---</b>	<b>57,638</b>	<b>17,291</b>	<b>(99,214)</b>	<b>51,197</b>	<b>---</b>	<b>465,616</b>	<b>3,112,750</b>
<b>Kandiyohi</b>														
Electric	437,064	324,952	112,112	1,678	7,266	106,524	---	---	---	---	---	---	7,266	25,000
Sewer	198,866	255,822	(56,956)	251,422	4,310	190,156	---	---	175,004	---	316,669	119,645	4,310	25,000
Water	72,802	76,709	(3,907)	202,483	---	198,576	---	---	126,192	---	437,974	276,505	---	---
Storm Sewer	31,374	4,331	27,043	67,693	27,141	67,595	---	---	66,467	---	129,647	430,000	27,141	---
<b>Total</b>	<b>740,106</b>	<b>661,814</b>	<b>78,292</b>	<b>523,276</b>	<b>38,717</b>	<b>562,851</b>	<b>---</b>	<b>---</b>	<b>367,663</b>	<b>---</b>	<b>884,290</b>	<b>826,150</b>	<b>38,717</b>	<b>50,000</b>
<b>Karlstad</b>														
Sewer	47,293	46,519	774	112	---	886	---	---	---	---	---	---	---	---
Water	108,830	108,179	651	3,721	16,719	(12,347)	---	---	---	---	135,608	120,005	16,719	72,639
<b>Total</b>	<b>156,123</b>	<b>154,698</b>	<b>1,425</b>	<b>3,833</b>	<b>16,719</b>	<b>(11,461)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>135,608</b>	<b>120,005</b>	<b>16,719</b>	<b>72,639</b>
<b>Kasota</b>														
Electric and Refuse [17]	441,891	423,544	18,347	161	---	18,508	---	---	---	---	1,833	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer	114,045	138,617	(24,572)	249	---	(24,323)	---	---	---	---	1,833	---	---	---	
Water	44,825	53,980	(9,155)	216	---	(8,939)	---	---	---	---	1,833	---	---	---	
<b>Total</b>	<b>600,761</b>	<b>616,141</b>	<b>(15,380)</b>	<b>626</b>	<b>---</b>	<b>(14,754)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,499</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kasson</b>															
Liquor	1,324,533	1,245,955	78,578	3,943	---	82,521	---	---	---	14,000	3,947	---	---	---	
Electric	3,414,031	3,739,595	(325,564)	66,323	25,370	(284,611)	---	---	---	88,382	12,099	---	18,658	---	
Maple Grove Cemetery	15,945	47,478	(31,533)	13,449	---	(18,084)	---	---	---	---	---	---	---	---	
Storm Water	203,766	267,874	(64,108)	1,403	14,894	(77,599)	---	---	---	---	1,400	---	14,894	39,539	
Wastewater Treatment	1,589,139	1,064,690	524,449	5,184	171,137	358,496	---	---	---	21,418	46,096	---	170,422	480,236	
Water Utility	658,052	614,044	44,008	31,895	45,954	29,949	---	---	---	23,185	17,298	---	44,998	93,224	
<b>Total</b>	<b>7,205,466</b>	<b>6,979,636</b>	<b>225,830</b>	<b>122,197</b>	<b>257,355</b>	<b>90,672</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>146,985</b>	<b>80,840</b>	<b>---</b>	<b>248,972</b>	<b>612,999</b>	
<b>Keewatin</b>															
Public Utilities [30]	1,100,699	1,123,954	(23,255)	515	7,400	(30,140)	---	---	---	---	95,635	---	7,400	26,000	
<b>Total</b>	<b>1,100,699</b>	<b>1,123,954</b>	<b>(23,255)</b>	<b>515</b>	<b>7,400</b>	<b>(30,140)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,635</b>	<b>---</b>	<b>7,400</b>	<b>26,000</b>	
<b>Kelliher</b>															
Liquor	436,734	421,894	14,840	1,329	---	16,169	---	---	---	20,000	42,993	---	---	---	
Sewer	38,367	45,136	(6,769)	274	---	(6,495)	---	---	---	---	---	---	---	---	
Water	47,019	58,235	(11,216)	309	---	(10,907)	---	---	---	---	2,706	---	---	---	
<b>Total</b>	<b>522,120</b>	<b>525,265</b>	<b>(3,145)</b>	<b>1,912</b>	<b>---</b>	<b>(1,233)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>45,699</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kellogg</b>															
Liquor [21]	---	1,312	(1,312)	2,047	---	735	---	---	---	---	---	---	---	---	
Sewer	32,758	79,228	(46,470)	12	---	(46,458)	---	---	---	---	---	---	---	---	

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	53,333	114,637	(61,304)	988	---	(60,316)	---	---	---	13,567	---	---	---	---
<b>Total</b>	<b>86,091</b>	<b>195,177</b>	<b>(109,086)</b>	<b>3,047</b>	<b>---</b>	<b>(106,039)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,567</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Kennedy</b>														
Sewer	30,159	25,125	5,034	---	---	5,034	---	---	---	---	---	---	---	---
Water	49,721	61,296	(11,575)	110,468	1,684	97,209	---	---	103,164	---	---	25,791	1,684	7,000
<b>Total</b>	<b>79,880</b>	<b>86,421</b>	<b>(6,541)</b>	<b>110,468</b>	<b>1,684</b>	<b>102,243</b>	<b>---</b>	<b>---</b>	<b>103,164</b>	<b>---</b>	<b>---</b>	<b>25,791</b>	<b>1,684</b>	<b>7,000</b>
<b>Kenneth</b>														
Sewer [0]	13,171	2,308	10,863	---	8,558	2,305	---	---	---	(800)	---	---	8,558	3,000
Water [0]	5,237	4,307	930	---	---	930	---	---	---	---	---	---	---	---
<b>Total</b>	<b>18,408</b>	<b>6,615</b>	<b>11,793</b>	<b>---</b>	<b>8,558</b>	<b>3,235</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(800)</b>	<b>---</b>	<b>---</b>	<b>8,558</b>	<b>3,000</b>
<b>Kent</b>														
Refuse	8,215	11,864	(3,649)	---	---	(3,649)	---	---	---	---	---	---	---	---
Sewer	22,390	44,522	(22,132)	---	6,756	(28,888)	---	---	---	---	---	---	6,755	1,800
Water	8,215	11,864	(3,649)	---	---	(3,649)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>38,820</b>	<b>68,250</b>	<b>(29,430)</b>	<b>---</b>	<b>6,756</b>	<b>(36,186)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,755</b>	<b>1,800</b>
<b>Kenyon</b>														
Liquor	674,823	663,535	11,288	11,844	2,603	20,529	---	---	---	---	---	---	2,603	---
Electric	1,966,791	1,733,585	233,206	41,881	1,065	274,022	---	---	713	66,693	19,561	---	562	3,190
Sewer	277,250	325,621	(48,371)	111,548	40,840	22,337	---	---	---	---	655,499	697,241	18,995	81,011
Storm Sewer	40,072	37,915	2,157	2,444	1,954	2,647	---	---	---	---	58,000	---	1,954	11,165
Water	244,575	228,679	15,896	8,251	11,059	13,088	---	---	173	---	6,086	---	5,926	34,385
<b>Total</b>	<b>3,203,511</b>	<b>2,989,335</b>	<b>214,176</b>	<b>175,968</b>	<b>57,521</b>	<b>332,623</b>	<b>---</b>	<b>---</b>	<b>886</b>	<b>66,693</b>	<b>739,146</b>	<b>697,241</b>	<b>30,040</b>	<b>129,751</b>
<b>Kerkhoven</b>														
Garbage [0]	69,229	69,870	(641)	2,236	---	1,595	---	---	---	---	300	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer [0]	78,243	64,622	13,621	555	---	14,176	---	---	---	---	26,857	---	---	---
Water [0]	100,210	27,749	72,461	16,025	7,740	80,746	---	---	---	---	31,545	---	7,740	75,000
<b>Total</b>	<b>247,682</b>	<b>162,241</b>	<b>85,441</b>	<b>18,816</b>	<b>7,740</b>	<b>96,517</b>	---	---	---	---	<b>58,702</b>	---	<b>7,740</b>	<b>75,000</b>
<b>Kettle River</b>														
Sewer	51,572	50,506	1,066	---	1,955	(889)	---	---	---	---	---	---	1,955	11,000
Water	63,109	45,324	17,785	---	---	17,785	---	---	---	14,000	---	---	---	---
<b>Total</b>	<b>114,681</b>	<b>95,830</b>	<b>18,851</b>	---	<b>1,955</b>	<b>16,896</b>	---	---	---	<b>14,000</b>	---	---	<b>1,955</b>	<b>11,000</b>
<b>Kiester</b>														
Liquor	202,656	199,486	3,170	44,920	39,230	8,860	---	---	---	20,000	---	---	---	---
Grocery Store [0]	5,000	14,572	(9,572)	---	---	(9,572)	24,625	---	---	---	---	---	---	---
Sewer [0]	62,913	23,890	39,023	555	345	39,233	195	---	---	15,000	---	---	345	---
Water [0]	75,607	78,442	(2,835)	555	17,487	(19,767)	195	---	---	10,000	---	---	5,487	12,000
<b>Total</b>	<b>346,176</b>	<b>316,390</b>	<b>29,786</b>	<b>46,030</b>	<b>57,062</b>	<b>18,754</b>	<b>25,015</b>	---	---	<b>45,000</b>	---	---	<b>5,832</b>	<b>12,000</b>
<b>Kilkenny</b>														
Water [0]	23,294	21,911	1,383	---	28,163	(26,780)	---	---	---	---	---	---	28,163	---
Sewer [0]	16,634	7,844	8,790	838	---	9,628	---	---	---	413	---	---	---	---
Refuse and Recycling [0]	11,794	9,447	2,347	---	---	2,347	---	---	---	---	---	---	---	---
Sewer - WIF Fund [0]	---	---	---	4	---	4	---	---	---	(413)	---	---	---	---
<b>Total</b>	<b>51,722</b>	<b>39,202</b>	<b>12,520</b>	<b>842</b>	<b>28,163</b>	<b>(14,801)</b>	---	---	---	---	---	---	<b>28,163</b>	---
<b>Kimball</b>														
Refuse	52,529	42,280	10,249	613	---	10,862	---	---	---	---	---	---	---	---
Sewer	108,980	190,132	(81,152)	37,012	17,994	(62,134)	18,857	---	---	11,949	---	---	17,994	20,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	132,724	192,698	(59,974)	17,416	---	(42,558)	---	---	---	11,949	27,993	---	---	---
<b>Total</b>	<b>294,233</b>	<b>425,110</b>	<b>(130,877)</b>	<b>55,041</b>	<b>17,994</b>	<b>(93,830)</b>	<b>18,857</b>	<b>---</b>	<b>---</b>	<b>23,898</b>	<b>27,993</b>	<b>---</b>	<b>17,994</b>	<b>20,000</b>
<b>Kinney</b>														
Water [0]	13,285	97,448	(84,163)	29,000	9,839	(65,002)	---	---	29,000	(65,001)	---	---	---	---
Sewage [0]	14,674	43,121	(28,447)	---	---	(28,447)	---	---	---	(28,447)	---	---	---	---
Garbage [0]	7,589	12,063	(4,474)	748	---	(3,726)	748	---	---	(3,726)	---	---	---	---
<b>Total</b>	<b>35,548</b>	<b>152,632</b>	<b>(117,084)</b>	<b>29,748</b>	<b>9,839</b>	<b>(97,175)</b>	<b>748</b>	<b>---</b>	<b>29,000</b>	<b>(97,174)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>La Crescent</b>														
Arena	79,363	143,217	(63,854)	---	21,123	(84,977)	---	---	---	(65,000)	---	---	21,123	35,000
Golf Course	394,507	418,734	(24,227)	767	11,933	(35,393)	---	---	---	(65,000)	76,193	---	10,457	25,000
License Bureau	123,890	90,123	33,767	5,448	---	39,215	---	---	---	---	1,245	---	---	---
Sewer	572,382	611,647	(39,265)	9,819	54,472	(83,918)	---	---	1,121	27,000	---	---	54,472	138,500
Solid Waste	246,097	248,615	(2,518)	---	274	(2,792)	---	---	---	---	---	---	---	---
Water	647,699	611,992	35,707	2,177	53,705	(15,821)	---	---	1,121	42,000	34,223	---	53,705	261,500
<b>Total</b>	<b>2,063,938</b>	<b>2,124,328</b>	<b>(60,390)</b>	<b>18,211</b>	<b>141,507</b>	<b>(183,686)</b>	<b>---</b>	<b>---</b>	<b>2,242</b>	<b>(61,000)</b>	<b>111,661</b>	<b>---</b>	<b>139,757</b>	<b>460,000</b>
<b>La Prairie</b>														
Sewer	69,034	48,412	20,622	216	---	20,838	---	---	---	---	---	---	---	---
Water	79,068	57,743	21,325	64	---	21,389	---	---	---	---	---	---	---	---
<b>Total</b>	<b>148,102</b>	<b>106,155</b>	<b>41,947</b>	<b>280</b>	<b>---</b>	<b>42,227</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>La Salle</b>														
Wastewater	37,400	61,507	(24,107)	21	9,870	(33,956)	---	---	---	(4,000)	---	---	9,870	3,000
Water	14,963	28,081	(13,118)	4	3,290	(16,404)	---	---	---	(2,000)	---	---	3,290	1,000
<b>Total</b>	<b>52,363</b>	<b>89,588</b>	<b>(37,225)</b>	<b>25</b>	<b>13,160</b>	<b>(50,360)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>13,160</b>	<b>4,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
<b>Lafayette</b>															
Sewer	114,756	176,037	(61,281)	38,090	24,823	(48,014)	---	---	---	---	68,166	---	24,823	19,890	
Water	122,056	159,616	(37,560)	42,759	23,843	(18,644)	---	---	---	(16,246)	---	---	23,843	19,110	
<b>Total</b>	<b>236,812</b>	<b>335,653</b>	<b>(98,841)</b>	<b>80,849</b>	<b>48,666</b>	<b>(66,658)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(16,246)</b>	<b>68,166</b>	<b>---</b>	<b>48,666</b>	<b>39,000</b>	
<b>Lake Benton</b>															
Liquor [32]	---	---	---	---	---	---	---	---	---	10,207	---	---	---	---	
Garbage	39,285	42,262	(2,977)	---	---	(2,977)	---	---	---	45,000	---	---	---	---	
Sewer	124,192	99,278	24,914	39,119	52,939	11,094	38,660	---	---	(45,000)	47,682	---	52,939	26,500	
Water	164,254	156,169	8,085	39,416	52,940	(5,439)	38,660	---	---	---	88,532	---	52,940	26,500	
<b>Total</b>	<b>327,731</b>	<b>297,709</b>	<b>30,022</b>	<b>78,535</b>	<b>105,879</b>	<b>2,678</b>	<b>77,320</b>	<b>---</b>	<b>---</b>	<b>10,207</b>	<b>136,214</b>	<b>---</b>	<b>105,879</b>	<b>53,000</b>	
<b>Lake Bronson</b>															
Sewer [0]	17,566	16,773	793	---	---	793	---	---	---	(42)	---	---	---	---	
Water [0]	65,669	29,116	36,553	---	---	36,553	---	---	---	37,100	---	---	---	---	
<b>Total</b>	<b>83,235</b>	<b>45,889</b>	<b>37,346</b>	<b>---</b>	<b>---</b>	<b>37,346</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,058</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Lake City</b>															
Electric	13,508,430	12,083,296	1,425,134	101,652	110,427	1,416,359	---	---	---	155,000	169,633	---	110,314	160,000	
Garbage	519,379	554,981	(35,602)	11,888	---	(23,714)	---	---	---	---	---	---	---	---	
Marina	1,855,800	976,894	878,906	102,911	15,887	965,930	---	---	---	417,719	---	---	15,887	110,000	
Sewer	1,397,221	1,358,920	38,301	17,653	104,892	(48,938)	---	---	---	---	23,197	---	104,892	500,954	
Storm Water	103,851	188,980	(85,129)	2,632	16,153	(98,650)	---	---	---	---	---	---	16,153	32,500	
Water	549,181	647,187	(98,006)	22,073	35,979	(111,912)	---	---	---	40,000	52,104	---	27,650	52,570	
<b>Total</b>	<b>17,933,862</b>	<b>15,810,258</b>	<b>2,123,604</b>	<b>258,809</b>	<b>283,338</b>	<b>2,099,075</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>612,719</b>	<b>244,934</b>	<b>---</b>	<b>274,896</b>	<b>856,024</b>	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Lake Crystal</b>														
Electric	2,668,045	2,379,640	288,405	173,847	83,877	378,375	---	---	---	133,402	240,080	1,440,000	83,877	1,250,000
Sewer	499,425	460,429	38,996	30,095	52,650	16,441	---	---	---	25,190	7,030	---	52,650	123,000
Water	998,224	529,972	468,252	29,899	81,613	416,538	---	---	---	49,830	---	---	80,272	1,154,100
<b>Total</b>	<b>4,165,694</b>	<b>3,370,041</b>	<b>795,653</b>	<b>233,841</b>	<b>218,140</b>	<b>811,354</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>208,422</b>	<b>247,110</b>	<b>1,440,000</b>	<b>216,799</b>	<b>2,527,100</b>
<b>Lake Elmo</b>														
Sewer	31,054	230,412	(199,358)	1,090,249	123,026	767,865	---	---	378,819	704,637	1,518,430	840,000	123,026	135,000
Storm Sewer	214,915	150,265	64,650	1,239	459	65,430	---	---	---	82,770	---	---	---	---
Water	396,256	742,359	(346,103)	1,575,497	327,152	902,242	---	---	663,994	(776,906)	3,775,676	2,545,000	327,152	230,000
<b>Total</b>	<b>642,225</b>	<b>1,123,036</b>	<b>(480,811)</b>	<b>2,666,985</b>	<b>450,637</b>	<b>1,735,537</b>	<b>---</b>	<b>---</b>	<b>1,042,813</b>	<b>10,501</b>	<b>5,294,106</b>	<b>3,385,000</b>	<b>450,178</b>	<b>365,000</b>
<b>Lake Henry</b>														
Sewer [0]	16,365	---	16,365	7,933	25,047	(749)	7,933	---	---	---	---	---	5,130	4,000
<b>Total</b>	<b>16,365</b>	<b>---</b>	<b>16,365</b>	<b>7,933</b>	<b>25,047</b>	<b>(749)</b>	<b>7,933</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,130</b>	<b>4,000</b>
<b>Lake Lillian</b>														
Sewer	37,751	31,001	6,750	445	1,582	5,613	---	---	---	(12,000)	4,000	---	1,582	12,000
Water	81,697	69,215	12,482	1,282	4,031	9,733	---	---	---	---	4,000	---	4,031	30,000
<b>Total</b>	<b>119,448</b>	<b>100,216</b>	<b>19,232</b>	<b>1,727</b>	<b>5,613</b>	<b>15,346</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,000)</b>	<b>8,000</b>	<b>---</b>	<b>5,613</b>	<b>42,000</b>
<b>Lake Park</b>														
Liquor	689,239	670,880	18,359	---	---	18,359	---	---	---	---	---	---	---	---
Electric	951,873	801,958	149,915	1,158	4	151,069	---	---	---	121,443	---	---	4	---
Gas	345,239	356,569	(11,330)	9,661	4,333	(6,002)	---	---	---	---	275,454	320,000	4,333	---
Sewer	150,217	150,026	191	---	12,694	(12,503)	---	---	---	---	---	---	12,694	69,000
Water	150,154	157,813	(7,659)	---	10,157	(17,816)	---	---	---	---	11,561	---	10,157	47,000
<b>Total</b>	<b>2,286,722</b>	<b>2,137,246</b>	<b>149,476</b>	<b>10,819</b>	<b>27,188</b>	<b>133,107</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>121,443</b>	<b>287,015</b>	<b>320,000</b>	<b>27,188</b>	<b>116,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Lake Shore</b>														
Sewer	104,300	129,297	(24,997)	1,749	483	(23,731)	1,666	---	---	---	---	---	483	65,000
<b>Total</b>	<b>104,300</b>	<b>129,297</b>	<b>(24,997)</b>	<b>1,749</b>	<b>483</b>	<b>(23,731)</b>	<b>1,666</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>483</b>	<b>65,000</b>
<b>Lake Wilson</b>														
Apartment	24,000	19,837	4,163	---	629	3,534	---	---	---	16,307	---	---	629	412
Water and Sewer [1]	53,932	62,532	(8,600)	54,074	16,504	28,970	---	---	---	22,000	42,975	---	---	---
<b>Total</b>	<b>77,932</b>	<b>82,369</b>	<b>(4,437)</b>	<b>54,074</b>	<b>17,133</b>	<b>32,504</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,307</b>	<b>42,975</b>	<b>---</b>	<b>629</b>	<b>412</b>
<b>Lakefield</b>														
Liquor	447,763	411,645	36,118	2,918	---	39,036	---	---	---	3,000	---	---	---	---
Ambulance	111,103	125,933	(14,830)	12,454	---	(2,376)	---	---	62	---	---	---	---	---
Municipal Utilities [4]	2,144,334	1,677,692	466,642	12,685	58,117	421,210	---	---	1,363	11,605	68,934	---	58,117	118,000
Sewer	375,691	373,719	1,972	41,432	39,819	3,585	---	---	---	6,000	58,454	---	39,819	162,026
<b>Total</b>	<b>3,078,891</b>	<b>2,588,989</b>	<b>489,902</b>	<b>69,489</b>	<b>97,936</b>	<b>461,455</b>	<b>---</b>	<b>---</b>	<b>1,425</b>	<b>20,605</b>	<b>127,388</b>	<b>---</b>	<b>97,936</b>	<b>280,026</b>
<b>Lakeland</b>														
Building Inspection [0]	39,166	27,110	12,056	29	4,242	7,843	---	---	---	5,150	---	---	---	---
Water [0]	245,890	281,793	(35,903)	1,450	---	(34,453)	---	---	---	(5,150)	---	---	---	---
<b>Total</b>	<b>285,056</b>	<b>308,903</b>	<b>(23,847)</b>	<b>1,479</b>	<b>4,242</b>	<b>(26,610)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lakeville</b>														
Liquor	14,883,858	13,425,995	1,457,863	52,851	152,980	1,357,734	---	---	3,762	1,369,063	2,093,779	---	152,980	165,000
Environmental Resources	702,996	542,360	160,636	65,520	---	226,156	---	---	292	133,897	270,512	---	---	---
Sewer	4,707,611	5,530,985	(823,374)	98,487	---	(724,887)	---	---	1,632	146,543	624,957	---	---	---
Street Light Utility	748,009	673,038	74,971	327	---	75,298	---	---	---	3,436	---	---	---	---
Water	3,137,502	4,756,235	(1,618,733)	82,280	---	(1,536,453)	---	---	10,560	143,107	2,703,277	---	---	---
<b>Total</b>	<b>24,179,976</b>	<b>24,928,613</b>	<b>(748,637)</b>	<b>299,465</b>	<b>152,980</b>	<b>(602,152)</b>	<b>---</b>	<b>---</b>	<b>16,246</b>	<b>1,796,046</b>	<b>5,692,525</b>	<b>---</b>	<b>152,980</b>	<b>165,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Lamberton</b>														
Refuse	15,200	20,113	(4,913)	---	---	(4,913)	---	---	---	---	---	---	---	---
Sanitary Sewer	128,402	89,467	38,935	113	39,411	(363)	---	---	---	95,735	---	---	39,411	45,000
Storm Sewer	61,080	647	60,433	18	---	60,451	---	---	---	63,000	---	---	---	---
Valley View Manor [14][29]	2,961,024	2,847,996	113,028	2,598	96,947	18,679	---	---	---	(120,000)	19,723	---	96,947	120,000
Water	143,753	145,727	(1,974)	173,700	11,881	159,845	---	---	---	11,135	64,036	---	11,506	10,000
<b>Total</b>	<b>3,309,459</b>	<b>3,103,950</b>	<b>205,509</b>	<b>176,429</b>	<b>148,239</b>	<b>233,699</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>49,870</b>	<b>83,759</b>	<b>---</b>	<b>147,864</b>	<b>175,000</b>
<b>Lancaster</b>														
Liquor	289,946	277,341	12,605	3,794	---	16,399	---	---	---	29,000	46,323	---	---	---
Sewer	42,501	74,225	(31,724)	776	---	(30,948)	583	---	---	(30,000)	---	---	---	---
Water	32,744	21,549	11,195	1,167	---	12,362	---	---	---	30,000	---	---	---	---
<b>Total</b>	<b>365,191</b>	<b>373,115</b>	<b>(7,924)</b>	<b>5,737</b>	<b>---</b>	<b>(2,187)</b>	<b>583</b>	<b>---</b>	<b>---</b>	<b>29,000</b>	<b>46,323</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Landfall</b>														
Sewer [0]	121,280	50,293	70,987	---	65,891	5,096	---	---	---	---	---	---	1,569	64,322
Water [0]	66,446	70,533	(4,087)	---	---	(4,087)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>187,726</b>	<b>120,826</b>	<b>66,900</b>	<b>---</b>	<b>65,891</b>	<b>1,009</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,569</b>	<b>64,322</b>
<b>Lanesboro</b>														
Utilities Commission [30]	1,448,653	1,294,819	153,834	71,614	35,328	190,120	---	---	---	12,906	189,589	30,367	35,328	144,940
<b>Total</b>	<b>1,448,653</b>	<b>1,294,819</b>	<b>153,834</b>	<b>71,614</b>	<b>35,328</b>	<b>190,120</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,906</b>	<b>189,589</b>	<b>30,367</b>	<b>35,328</b>	<b>144,940</b>
<b>Laporte</b>														
Water and Sewer [3]	79,489	45,212	34,277	15,997	34,600	15,674	15,997	---	---	---	---	---	34,600	13,000
<b>Total</b>	<b>79,489</b>	<b>45,212</b>	<b>34,277</b>	<b>15,997</b>	<b>34,600</b>	<b>15,674</b>	<b>15,997</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,600</b>	<b>13,000</b>
<b>Lauderdale</b>														
Sewer	254,644	227,843	26,801	3,996	---	30,797	---	---	---	---	52,869	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	86,310	71,416	14,894	1,224	---	16,118	---	---	---	---	---	---	---	---
<b>Total</b>	<b>340,954</b>	<b>299,259</b>	<b>41,695</b>	<b>5,220</b>	<b>---</b>	<b>46,915</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>52,869</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Le Center</b>														
Liquor	827,787	755,600	72,187	57	5,606	66,638	---	---	---	25,000	6,685	---	5,606	7,379
Refuse	121,802	103,323	18,479	---	---	18,479	---	---	---	---	---	---	---	---
Sewer	674,449	394,299	280,150	---	35,574	244,576	---	---	---	---	5,000	---	35,574	279,541
Water	527,261	358,151	169,110	---	101,081	68,029	---	---	---	---	---	---	101,081	231,000
<b>Total</b>	<b>2,151,299</b>	<b>1,611,373</b>	<b>539,926</b>	<b>57</b>	<b>142,261</b>	<b>397,722</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>11,685</b>	<b>---</b>	<b>142,261</b>	<b>517,920</b>
<b>Le Sueur</b>														
Electric	8,917,610	8,624,113	293,497	31,076	35,796	288,777	---	---	---	350,000	414,365	---	35,796	225,000
Sewer	1,544,589	1,416,191	128,398	559,723	170,204	517,917	---	---	---	---	26,567	---	170,204	1,021,000
Sewer Pre-Treatment	---	74,856	(74,856)	---	---	(74,856)	---	---	---	---	---	---	---	---
Water	1,129,974	753,515	376,459	16,861	35,496	357,824	---	---	---	---	67,104	---	28,343	540,000
Storm Utility	---	113	(113)	---	---	(113)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>11,592,173</b>	<b>10,868,788</b>	<b>723,385</b>	<b>607,660</b>	<b>241,496</b>	<b>1,089,549</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>350,000</b>	<b>508,036</b>	<b>---</b>	<b>234,343</b>	<b>1,786,000</b>
<b>LeRoy</b>														
Sewer	111,560	88,693	22,867	287	---	23,154	---	---	---	---	---	---	---	---
Water	131,361	107,205	24,156	27,192	---	51,348	26,823	---	---	---	1,665	---	---	---
Wildwood Grove	1,131,190	1,059,539	71,651	90,028	64,142	97,537	90,015	---	---	---	25,301	---	64,142	130,000
<b>Total</b>	<b>1,374,111</b>	<b>1,255,437</b>	<b>118,674</b>	<b>117,507</b>	<b>64,142</b>	<b>172,039</b>	<b>116,838</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,966</b>	<b>---</b>	<b>64,142</b>	<b>130,000</b>
<b>Lester Prairie</b>														
Sewer	500,300	386,048	114,252	15,166	47,036	82,382	---	---	---	(4,000)	53,134	---	47,036	237,000

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	191,513	148,136	43,377	40,418	29,526	54,269	---	---	---	---	---	---	29,526	86,000
<b>Total</b>	<b>691,813</b>	<b>534,184</b>	<b>157,629</b>	<b>55,584</b>	<b>76,562</b>	<b>136,651</b>	---	---	---	<b>(4,000)</b>	<b>53,134</b>	---	<b>76,562</b>	<b>323,000</b>
<b>Lewiston</b>														
Sewer	469,060	525,335	(56,275)	18,132	82,135	(120,278)	---	312,326	538,375	(135,795)	969,280	44,658	82,135	135,000
Water	207,066	186,054	21,012	10,090	8,892	22,210	---	---	---	---	123,173	---	8,892	34,000
<b>Total</b>	<b>676,126</b>	<b>711,389</b>	<b>(35,263)</b>	<b>28,222</b>	<b>91,027</b>	<b>(98,068)</b>	---	<b>312,326</b>	<b>538,375</b>	<b>(135,795)</b>	<b>1,092,453</b>	<b>44,658</b>	<b>91,027</b>	<b>169,000</b>
<b>Lewisville</b>														
Liquor	178,005	185,758	(7,753)	11,718	---	3,965	---	---	---	---	---	---	---	---
Sewer	91,034	106,595	(15,561)	2,082	26,817	(40,296)	---	---	---	---	---	---	26,817	9,000
Water	48,234	48,408	(174)	466,276	714	465,388	---	---	---	---	763,341	297,000	714	---
<b>Total</b>	<b>317,273</b>	<b>340,761</b>	<b>(23,488)</b>	<b>480,076</b>	<b>27,531</b>	<b>429,057</b>	---	---	---	---	<b>763,341</b>	<b>297,000</b>	<b>27,531</b>	<b>9,000</b>
<b>Lexington</b>														
Liquor	2,942,500	2,856,376	86,124	13,229	19,003	80,350	---	---	---	75,000	5,225	---	19,003	43,100
Lovell Building	197,818	188,106	9,712	1,336	---	11,048	---	---	---	---	---	---	---	---
Sewer	189,765	233,463	(43,698)	31,745	17,617	(29,570)	---	---	---	---	---	---	17,617	40,000
Storm Sewer	18,837	54,783	(35,946)	---	7,039	(42,985)	---	---	---	---	---	116,435	1,766	---
Water	153,872	123,355	30,517	11,950	9,764	32,703	---	---	---	---	---	---	9,764	20,000
<b>Total</b>	<b>3,502,792</b>	<b>3,456,083</b>	<b>46,709</b>	<b>58,260</b>	<b>53,423</b>	<b>51,546</b>	---	---	---	<b>75,000</b>	<b>5,225</b>	<b>116,435</b>	<b>48,150</b>	<b>103,100</b>
<b>Lilydale</b>														
Sewer [0]	133,035	75,451	57,584	1,282	---	58,866	---	---	---	---	---	---	---	---
Storm Water [0]	37,825	41,736	(3,911)	292	---	(3,619)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>170,860</b>	<b>117,187</b>	<b>53,673</b>	<b>1,574</b>	---	<b>55,247</b>	---	---	---	---	---	---	---	---
<b>Lindstrom</b>														
Liquor	2,322,727	2,184,909	137,818	35,748	---	173,566	---	---	---	331,030	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	856,420	962,032	(105,612)	36,439	---	(69,173)	---	---	---	45,096	6,118	---	---	---
Storm Water Management	46,486	131,859	(85,373)	1,529	---	(83,844)	---	---	---	100	189,473	---	---	---
Water	306,043	512,472	(206,429)	72,813	---	(133,616)	---	---	---	54,818	6,118	---	---	---
<b>Total</b>	<b>3,531,676</b>	<b>3,791,272</b>	<b>(259,596)</b>	<b>146,529</b>	<b>---</b>	<b>(113,067)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>431,044</b>	<b>201,709</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lino Lakes</b>														
Sewer	1,564,099	1,628,258	(64,159)	92,948	---	28,789	---	---	---	34,647	---	---	---	---
Water	965,425	965,641	(216)	62,555	---	62,339	---	---	---	34,647	---	---	---	---
<b>Total</b>	<b>2,529,524</b>	<b>2,593,899</b>	<b>(64,375)</b>	<b>155,503</b>	<b>---</b>	<b>91,128</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>69,294</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lismore</b>														
Refuse	19,563	19,425	138	---	---	138	---	---	---	---	---	---	---	---
Sewer	51,152	50,815	337	61	1,262	(864)	---	---	---	---	12,348	---	1,262	32,198
Water	70,605	85,995	(15,390)	10,911	20,010	(24,489)	---	10,836	---	---	---	---	20,010	10,000
<b>Total</b>	<b>141,320</b>	<b>156,235</b>	<b>(14,915)</b>	<b>10,972</b>	<b>21,272</b>	<b>(25,215)</b>	<b>---</b>	<b>10,836</b>	<b>---</b>	<b>---</b>	<b>12,348</b>	<b>---</b>	<b>21,272</b>	<b>42,198</b>
<b>Litchfield</b>														
Liquor	2,194,875	2,012,107	182,768	2,829	---	185,597	---	---	---	59,000	24,659	---	---	---
Electric	10,102,327	8,340,308	1,762,019	90,704	582,815	1,269,908	---	---	---	648,078	249,700	---	582,685	660,000
Sewer	3,368,548	1,976,149	1,392,399	8,825,169	792,344	9,425,224	---	---	---	43,150	11,127,207	1,980,000	792,344	969,000
Water	945,931	847,433	98,498	---	55,740	42,758	---	---	2,300,000	74,369	35,290	---	55,740	256,766
<b>Total</b>	<b>16,611,681</b>	<b>13,175,997</b>	<b>3,435,684</b>	<b>8,918,702</b>	<b>1,430,899</b>	<b>10,923,487</b>	<b>---</b>	<b>---</b>	<b>2,300,000</b>	<b>824,597</b>	<b>11,436,856</b>	<b>1,980,000</b>	<b>1,430,769</b>	<b>1,885,766</b>
<b>Little Canada</b>														
Water Operating	1,454,409	1,647,546	(193,137)	74,789	---	(118,348)	---	---	---	200,000	940	---	---	---
Sewer Operating	1,239,136	1,176,551	62,585	27,929	---	90,514	---	---	---	100,000	---	---	---	---
<b>Total</b>	<b>2,693,545</b>	<b>2,824,097</b>	<b>(130,552)</b>	<b>102,718</b>	<b>---</b>	<b>(27,834)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>300,000</b>	<b>940</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Little Falls</b>														
Garbage and Recycling	427,621	373,356	54,265	11,334	---	65,599	---	---	---	50,199	---	---	---	---
Golf	313,333	384,431	(71,098)	14,980	---	(56,118)	---	---	---	(17,311)	57,204	---	---	---
Sewer	1,564,467	2,237,743	(673,276)	44,991	118,283	(746,568)	---	---	---	(6,143)	---	---	42,967	381,000
Storm Water	82,002	46,780	35,222	6,339	---	41,561	---	---	---	4,197	---	---	---	---
Water	1,557,126	1,276,325	280,801	50,423	---	331,224	---	---	---	96,383	487,700	---	---	---
<b>Total</b>	<b>3,944,549</b>	<b>4,318,635</b>	<b>(374,086)</b>	<b>128,067</b>	<b>118,283</b>	<b>(364,302)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>127,325</b>	<b>544,904</b>	<b>---</b>	<b>42,967</b>	<b>381,000</b>
<b>Littlefork</b>														
Liquor	390,815	412,442	(21,627)	3,217	---	(18,410)	---	---	---	---	3,555	---	---	---
Littlefork Medical Center	4,710,629	4,780,710	(70,081)	6,949	---	(63,132)	---	---	---	(12,362)	69,091	---	---	70,000
Sewer	47,745	23,531	24,214	36	---	24,250	---	---	---	22,000	---	---	---	---
Water	116,886	84,717	32,169	---	1,140	31,029	---	---	---	27,976	---	---	1,140	10,000
<b>Total</b>	<b>5,266,075</b>	<b>5,301,400</b>	<b>(35,325)</b>	<b>10,202</b>	<b>1,140</b>	<b>(26,263)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,614</b>	<b>72,646</b>	<b>---</b>	<b>1,140</b>	<b>80,000</b>
<b>Long Beach</b>														
Sewer [0]	179,440	137,215	42,225	12,666	23,613	31,278	---	---	---	---	---	---	23,613	20,000
<b>Total</b>	<b>179,440</b>	<b>137,215</b>	<b>42,225</b>	<b>12,666</b>	<b>23,613</b>	<b>31,278</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>23,613</b>	<b>20,000</b>
<b>Long Lake</b>														
Recycling	23,525	29,927	(6,402)	5,267	---	(1,135)	---	---	---	---	---	---	---	---
Sewer	304,959	378,816	(73,857)	2,318	---	(71,539)	---	---	---	---	15,425	---	---	---
Surface Water Management	66,822	53,097	13,725	1,672	---	15,397	---	---	---	---	3,920	---	---	---
Water	217,077	309,696	(92,619)	7,934	---	(84,685)	---	---	---	---	13,763	---	---	---
<b>Total</b>	<b>612,383</b>	<b>771,536</b>	<b>(159,153)</b>	<b>17,191</b>	<b>---</b>	<b>(141,962)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>33,108</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Long Prairie</b>														
Liquor	1,381,852	1,217,134	164,718	8,816	---	173,534	---	---	---	90,000	1,883	---	---	---
Sewer	920,439	1,039,155	(118,716)	459,784	133,752	207,316	---	---	---	16,566	7,265	---	133,752	302,000
Water	546,880	314,975	231,905	37,323	60,441	208,787	---	---	---	23,500	---	---	60,441	104,000
<b>Total</b>	<b>2,849,171</b>	<b>2,571,264</b>	<b>277,907</b>	<b>505,923</b>	<b>194,193</b>	<b>589,637</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>130,066</b>	<b>9,148</b>	<b>---</b>	<b>194,193</b>	<b>406,000</b>
<b>Longville</b>														
Liquor	1,464,774	1,292,734	172,040	263	4,785	167,518	---	---	---	263,361	18,413	---	4,785	34,789
Sewer	124,027	131,259	(7,232)	40,366	18,738	14,396	40,271	---	---	(263,361)	15,521	---	18,738	45,000
<b>Total</b>	<b>1,588,801</b>	<b>1,423,993</b>	<b>164,808</b>	<b>40,629</b>	<b>23,523</b>	<b>181,914</b>	<b>40,271</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>33,934</b>	<b>---</b>	<b>23,523</b>	<b>79,789</b>
<b>Lonsdale</b>														
Liquor	1,335,947	1,303,511	32,436	9	808	31,637	---	---	---	---	2,139	---	---	---
Sewer	808,055	469,574	338,481	90,917	93,509	335,889	---	---	---	---	199,254	---	93,509	400,000
Water	421,843	423,140	(1,297)	55,728	20,753	33,678	---	---	---	---	---	---	20,753	68,000
<b>Total</b>	<b>2,565,845</b>	<b>2,196,225</b>	<b>369,620</b>	<b>146,654</b>	<b>115,070</b>	<b>401,204</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>201,393</b>	<b>---</b>	<b>114,262</b>	<b>468,000</b>
<b>Loretto</b>														
Garbage	43,565	46,063	(2,498)	2,209	---	(289)	---	---	---	---	---	---	---	---
Storm Water	41,160	42,821	(1,661)	44	---	(1,617)	---	---	---	---	8,288	---	---	---
Wastewater	131,475	109,588	21,887	155	---	22,042	---	---	---	(12,000)	13,920	---	---	---
Water	175,577	119,605	55,972	110	11,989	44,093	---	---	---	---	7,018	---	11,989	39,000
<b>Total</b>	<b>391,777</b>	<b>318,077</b>	<b>73,700</b>	<b>2,518</b>	<b>11,989</b>	<b>64,229</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,000)</b>	<b>29,226</b>	<b>---</b>	<b>11,989</b>	<b>39,000</b>
<b>Lowry</b>														
Economic Development Authority	57,600	33,469	24,131	263	12,820	11,574	---	---	---	---	---	---	12,820	22,564
Sewer	70,125	143,394	(73,269)	7,684	22,770	(88,355)	---	---	---	(118,442)	90,000	---	22,770	18,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	62,705	65,882	(3,177)	81	15,750	(18,846)	---	---	---	(7,000)	---	---	15,750	10,000
<b>Total</b>	<b>190,430</b>	<b>242,745</b>	<b>(52,315)</b>	<b>8,028</b>	<b>51,340</b>	<b>(95,627)</b>	---	---	---	<b>(125,442)</b>	<b>90,000</b>	---	<b>51,340</b>	<b>50,564</b>
<b>Lucan</b>														
Economic Development Authority	1,500	1,429	71	2,661	---	2,732	---	---	---	---	---	---	---	---
Sewer	33,112	44,177	(11,065)	335	56	(10,786)	---	---	---	---	---	---	---	---
Water	62,878	64,171	(1,293)	4,564	13,929	(10,658)	---	---	---	---	---	---	13,855	5,000
<b>Total</b>	<b>97,490</b>	<b>109,777</b>	<b>(12,287)</b>	<b>7,560</b>	<b>13,985</b>	<b>(18,712)</b>	---	---	---	---	---	---	<b>13,855</b>	<b>5,000</b>
<b>Luverne</b>														
Liquor	1,249,159	1,184,771	64,388	5,348	---	69,736	---	---	---	45,000	---	---	---	---
Economic Development Authority	125,474	72,074	53,400	47,417	8,969	91,848	---	---	---	---	---	---	8,969	---
Electric	7,445,013	6,826,020	618,993	95,286	60,065	654,214	---	5,869	---	140,000	702,711	---	---	---
Lewis and Clark	---	---	---	2,274	---	2,274	---	---	---	---	---	---	---	---
Refuse and Recycling	539,526	375,395	164,131	19,576	20,010	163,697	---	---	---	75,000	---	---	10	---
Sewer	1,256,441	918,905	337,536	114,109	92,080	359,565	50,007	8,558	2,853	55,000	383,972	---	32,079	188,750
Storm Sewer	87,815	81,737	6,078	6,390	---	12,468	---	---	---	13,000	---	---	---	---
Water	1,236,700	886,487	350,213	75,927	214,224	211,916	---	---	4,500	55,000	3,229,066	2,768,405	154,223	206,250
<b>Total</b>	<b>11,940,128</b>	<b>10,345,389</b>	<b>1,594,739</b>	<b>366,327</b>	<b>395,348</b>	<b>1,565,718</b>	<b>50,007</b>	<b>14,427</b>	<b>7,353</b>	<b>383,000</b>	<b>4,315,749</b>	<b>2,768,405</b>	<b>195,281</b>	<b>395,000</b>
<b>Lyle</b>														
Sewer	48,950	64,783	(15,833)	988	434	(15,279)	---	---	---	(2,291)	---	---	434	6,976
Water	80,556	67,246	13,310	---	4,408	8,902	---	---	---	2,291	---	---	4,408	24,645
<b>Total</b>	<b>129,506</b>	<b>132,029</b>	<b>(2,523)</b>	<b>988</b>	<b>4,842</b>	<b>(6,377)</b>	---	---	---	---	---	---	<b>4,842</b>	<b>31,621</b>
<b>Lynd</b>														
Housing	30,756	25,250	5,506	46	3,237	2,315	---	---	---	---	---	---	3,237	8,089

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	56,753	56,504	249	1,378	---	1,627	---	---	---	---	---	---	---	---
Water	67,659	91,811	(24,152)	314	---	(23,838)	---	---	---	---	---	---	---	---
Garbage	24,049	17,845	6,204	3	---	6,207	---	---	---	---	---	---	---	---
<b>Total</b>	<b>179,217</b>	<b>191,410</b>	<b>(12,193)</b>	<b>1,741</b>	<b>3,237</b>	<b>(13,689)</b>	---	---	---	---	---	---	<b>3,237</b>	<b>8,089</b>
<b>Mabel</b>														
Electric	717,677	584,561	133,116	658	14,846	118,928	---	---	---	---	---	---	14,846	12,929
Sewer	178,608	84,910	93,698	2,815	11,977	84,536	---	---	---	12,000	1,195,455	1,354,759	11,977	76,988
Water	94,058	88,579	5,479	604	500	5,583	---	---	---	4,531	---	70,424	500	2,296
<b>Total</b>	<b>990,343</b>	<b>758,050</b>	<b>232,293</b>	<b>4,077</b>	<b>27,323</b>	<b>209,047</b>	---	---	---	<b>16,531</b>	<b>1,195,455</b>	<b>1,425,183</b>	<b>27,323</b>	<b>92,213</b>
<b>Madelia</b>														
Liquor	473,486	413,984	59,502	67	---	59,569	---	---	---	30,000	---	---	---	---
Electric [29]	3,621,147	3,599,391	21,756	3,437	65,654	(40,461)	---	---	---	55,000	93,009	---	---	---
Wastewater	1,289,494	874,065	415,429	6,788	35,881	386,336	---	---	---	30,000	---	---	33,606	320,764
Water	741,356	438,098	303,258	14,609	3	317,864	---	---	---	80,000	267,310	---	3	---
<b>Total</b>	<b>6,125,483</b>	<b>5,325,538</b>	<b>799,945</b>	<b>24,901</b>	<b>101,538</b>	<b>723,308</b>	---	---	---	<b>195,000</b>	<b>360,319</b>	---	<b>33,609</b>	<b>320,764</b>
<b>Madison</b>														
Liquor	424,616	409,369	15,247	1,099	---	16,346	---	---	---	20,000	---	---	---	---
Apartments	160,255	89,798	70,457	1,260	12,120	59,597	---	---	---	---	---	---	12,120	75,000
Electric	1,406,849	1,439,593	(32,744)	24,110	207	(8,841)	---	---	---	244,218	42,442	---	---	---
Sanitation	213,054	181,749	31,305	1,169	---	32,474	---	---	---	40,000	---	---	---	---
Sewer	414,262	371,320	42,942	2,589	7,078	38,453	---	---	---	102,977	54,374	---	7,078	20,450
Storm Sewer	146,509	112,282	34,227	681	---	34,908	---	---	---	132,203	3,785	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	591,742	506,700	85,042	1,634	93,973	(7,297)	---	---	---	142,241	25,996	---	93,973	69,550
<b>Total</b>	<b>3,357,287</b>	<b>3,110,811</b>	<b>246,476</b>	<b>32,542</b>	<b>113,378</b>	<b>165,640</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>681,639</b>	<b>126,597</b>	<b>---</b>	<b>113,171</b>	<b>165,000</b>
<b>Madison Lake</b>														
Refuse	122,421	70,870	51,551	13	---	51,564	---	---	---	48,817	---	---	---	---
Sewer Utility	333,697	342,731	(9,034)	466	113,958	(122,526)	---	---	---	---	539,373	751,597	43,679	118,488
Water Utility	204,404	206,661	(2,257)	1,679	37,235	(37,813)	---	---	---	30,000	296,886	404,706	37,235	64,782
<b>Total</b>	<b>660,522</b>	<b>620,262</b>	<b>40,260</b>	<b>2,158</b>	<b>151,193</b>	<b>(108,775)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>78,817</b>	<b>836,259</b>	<b>1,156,303</b>	<b>80,914</b>	<b>183,270</b>
<b>Magnolia</b>														
Sewer	34,572	10,971	23,601	159	19,802	3,958	---	---	---	---	---	---	19,802	7,000
Water	18,376	19,924	(1,548)	142	---	(1,406)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>52,948</b>	<b>30,895</b>	<b>22,053</b>	<b>301</b>	<b>19,802</b>	<b>2,552</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,802</b>	<b>7,000</b>
<b>Mahnomens</b>														
Liquor	1,175,425	1,138,635	36,790	6,151	21,564	21,377	---	---	---	---	38,537	---	21,564	26,532
Sewer	234,154	294,492	(60,338)	49	31,721	(92,010)	---	---	---	107,493	4,730	---	31,721	65,000
Storm Water	---	3,504	(3,504)	---	---	(3,504)	---	---	---	---	---	---	---	---
Water	287,359	282,502	4,857	1,580	32,113	(25,676)	---	---	---	127,507	1,758	---	32,113	83,000
Revolving Loan	100	---	100	47,250	2,038	45,312	---	---	---	---	---	300,000	2,038	---
<b>Total</b>	<b>1,697,038</b>	<b>1,719,133</b>	<b>(22,095)</b>	<b>55,030</b>	<b>87,436</b>	<b>(54,501)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>235,000</b>	<b>45,025</b>	<b>300,000</b>	<b>87,436</b>	<b>174,532</b>
<b>Mahtomedi</b>														
Sewer Utility	968,546	964,584	3,962	42,363	56,635	(10,310)	---	---	---	---	732,218	---	56,635	135,440
Water Utility	910,954	927,124	(16,170)	79,596	127,426	(64,000)	---	---	---	---	2,425	990,000	127,426	179,560
<b>Total</b>	<b>1,879,500</b>	<b>1,891,708</b>	<b>(12,208)</b>	<b>121,959</b>	<b>184,061</b>	<b>(74,310)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>734,643</b>	<b>990,000</b>	<b>184,061</b>	<b>315,000</b>
<b>Manchester</b>														
Sewer [0]	24,203	23,045	1,158	16,120	8,528	8,750	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water [0]	4,257	3,965	292	832	40	1,084	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,460</b>	<b>27,010</b>	<b>1,450</b>	<b>16,952</b>	<b>8,568</b>	<b>9,834</b>	---	---	---	---	---	---	---	---
<b>Mankato</b>														
Airport	415,062	1,661,104	(1,246,042)	128,792	---	(1,117,250)	---	131,792	249,905	(200,000)	657,436	---	---	72,979
Eastwood Park	---	1,407	(1,407)	60,847	---	59,440	---	---	---	---	---	---	---	---
Economic Development Authority - Housing	910,059	2,260,314	(1,350,255)	1,202,252	230,422	(378,425)	300,831	495,389	164,354	314,217	---	---	230,422	---
Economic Development Authority	730,363	4,085,402	(3,355,039)	2,740,288	---	(614,751)	---	3,024,703	---	---	272,656	---	---	---
Mass Transit	578,606	2,473,239	(1,894,633)	1,771,058	---	(123,575)	167,000	702,332	1,157,850	(12,500)	411,869	---	---	---
Parking System	169,781	1,255,993	(1,086,212)	353,185	---	(733,027)	---	---	---	(497,343)	18,091	---	---	---
Refuse	1,636,013	1,595,558	40,455	2,408	---	42,863	---	---	---	127,231	---	---	---	---
Riverfront 2000 Major Improvements	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Riverfront 2000/Civic Center	2,522,499	5,700,738	(3,178,239)	5,934,648	131,325	2,625,084	5,896,934	---	---	1,126,914	1,519,352	---	131,325	1,010,000
Sewer	7,478,746	6,277,369	1,201,377	98,272	347,773	951,876	---	106,302	35,434	738,928	3,392,246	2,330,617	347,773	1,702,002
Storm Water	1,390,707	1,114,205	276,502	16,912	---	293,414	---	355,650	122,469	376,448	44,975	---	---	---
Street Light Utility	538,927	474,373	64,554	11,968	---	76,522	---	---	---	---	---	---	---	---
Water	7,143,044	4,987,382	2,155,662	167,657	719,033	1,604,286	---	15,186	5,062	798,103	1,803,704	1,332,342	719,033	1,931,000
<b>Total</b>	<b>23,513,807</b>	<b>31,887,084</b>	<b>(8,373,277)</b>	<b>12,488,287</b>	<b>1,428,553</b>	<b>2,686,457</b>	<b>6,364,765</b>	<b>4,831,354</b>	<b>1,735,074</b>	<b>2,771,998</b>	<b>8,120,329</b>	<b>3,662,959</b>	<b>1,428,553</b>	<b>4,715,981</b>
<b>Mantorville</b>														
Sewer	199,726	245,428	(45,702)	39,303	3,947	(10,346)	---	---	---	8,500	88,609	---	3,947	11,000
Storm Sewer	18,507	3,400	15,107	364	---	15,471	---	---	---	---	962	---	---	---
Water	154,917	123,132	31,785	439	---	32,224	---	---	---	51,100	1,769	---	---	---
<b>Total</b>	<b>373,150</b>	<b>371,960</b>	<b>1,190</b>	<b>40,106</b>	<b>3,947</b>	<b>37,349</b>	---	---	---	<b>59,600</b>	<b>91,340</b>	---	<b>3,947</b>	<b>11,000</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Maple Grove</b>														
Community Center	2,571,706	3,923,424	(1,351,718)	44,851	---	(1,306,867)	---	---	---	(1,012,000)	---	---	---	---
Recycling	1,065,989	1,183,334	(117,345)	54,852	---	(62,493)	---	---	---	9,500	---	---	---	---
Sewer	5,593,061	6,722,073	(1,129,012)	895,624	---	(233,388)	---	---	---	671,000	1,898,387	---	---	---
Sports Dome	353,345	435,308	(81,963)	2,841	---	(79,122)	---	---	---	1,200	---	---	---	---
Street Light Utility	785,419	751,050	34,369	15,903	---	50,272	---	---	---	---	---	---	---	---
Water	3,844,367	5,731,586	(1,887,219)	946,660	6,062	(946,621)	---	---	---	1,086,550	92,642	---	6,062	2,315,000
<b>Total</b>	<b>14,213,887</b>	<b>18,746,775</b>	<b>(4,532,888)</b>	<b>1,960,731</b>	<b>6,062</b>	<b>(2,578,219)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>756,250</b>	<b>1,991,029</b>	<b>---</b>	<b>6,062</b>	<b>2,315,000</b>
<b>Maple Lake</b>														
Liquor	1,353,535	1,267,382	86,153	6,757	9,560	83,350	---	---	---	---	6,607	---	9,560	---
Airport	29,416	109,982	(80,566)	38,738	---	(41,828)	---	---	36,281	(10,000)	373	---	---	---
Sewer	439,895	743,386	(303,491)	286,144	216,808	(234,155)	238,000	---	---	---	219,669	69,880	44,501	83,800
Water	300,141	369,374	(69,233)	30,918	35,330	(73,645)	114	---	---	---	5,544	---	35,330	85,000
<b>Total</b>	<b>2,122,987</b>	<b>2,490,124</b>	<b>(367,137)</b>	<b>362,557</b>	<b>261,698</b>	<b>(266,278)</b>	<b>238,114</b>	<b>---</b>	<b>36,281</b>	<b>(10,000)</b>	<b>232,193</b>	<b>69,880</b>	<b>89,391</b>	<b>168,800</b>
<b>Maple Plain</b>														
Sewer	347,977	288,581	59,396	1,016	21,377	39,035	---	---	---	33,791	672,504	404,298	21,377	31,500
Storm Water	85,434	42,176	43,258	1,031	14,309	29,980	---	---	---	---	518,270	563,772	14,309	---
Water	416,929	311,030	105,899	4,746	74,389	36,256	---	---	---	26,969	656,369	520,538	74,389	172,000
<b>Total</b>	<b>850,340</b>	<b>641,787</b>	<b>208,553</b>	<b>6,793</b>	<b>110,075</b>	<b>105,271</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,760</b>	<b>1,847,143</b>	<b>1,488,608</b>	<b>110,075</b>	<b>203,500</b>
<b>Mapleton</b>														
Liquor	602,252	557,517	44,735	28,085	---	72,820	---	---	---	---	---	---	---	---
Refuse and Recycling	103,285	95,378	7,907	724	---	8,631	---	---	---	---	---	---	---	---
Sewer Utility	165,113	201,888	(36,775)	40,720	9,393	(5,448)	---	---	---	---	1,513,618	1,675,434	9,393	74,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	32,642	23,682	8,960	10	8,421	549	---	---	---	---	1,421	---	8,421	33,036
Water Utility	193,572	194,926	(1,354)	15,895	1,923	12,618	---	---	---	---	172,810	---	1,923	24,000
<b>Total</b>	<b>1,096,864</b>	<b>1,073,391</b>	<b>23,473</b>	<b>85,434</b>	<b>19,737</b>	<b>89,170</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,687,849</b>	<b>1,675,434</b>	<b>19,737</b>	<b>131,036</b>
<b>Mapleview</b>														
Water and Sewer [3]	53,175	41,551	11,624	---	---	11,624	---	---	---	---	---	---	---	---
<b>Total</b>	<b>53,175</b>	<b>41,551</b>	<b>11,624</b>	<b>---</b>	<b>---</b>	<b>11,624</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Maplewood</b>														
Ambulance	2,456,823	2,449,554	7,269	434,764	---	442,033	442,109	---	---	(130,386)	206,962	---	---	---
Community Center Operations	1,860,417	2,595,284	(734,867)	514,163	---	(220,704)	516,407	---	---	(150,000)	---	---	---	---
Environmental Utility	2,447,669	1,889,418	558,251	31,342	106,902	482,691	---	21,566	6,470	1,030,976	---	---	---	---
Recycling Program	549,248	631,436	(82,188)	81,325	1,472	(2,335)	---	---	---	31,375	---	---	---	---
Sanitary Sewer	5,206,275	4,270,073	936,202	13,944	13,062	937,084	---	84	25	525,212	---	---	---	---
Street Light Utility	476,269	224,975	251,294	(443)	---	250,851	---	---	---	---	---	---	---	---
<b>Total</b>	<b>12,996,701</b>	<b>12,060,740</b>	<b>935,961</b>	<b>1,075,095</b>	<b>121,436</b>	<b>1,889,620</b>	<b>958,516</b>	<b>21,650</b>	<b>6,495</b>	<b>1,307,177</b>	<b>206,962</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marble</b>														
Wastewater Treatment Plant [0]	48,656	190,789	(142,133)	23,256	237	(119,114)	44	---	---	(112,982)	237	---	---	---
Water [0]	271,873	34,317	237,556	5,698	12,570	230,684	79	---	---	---	---	---	---	---
Sewer Payment [0]	142,109	7,397	134,712	261	---	134,973	261	---	---	113,196	---	---	---	---
<b>Total</b>	<b>462,638</b>	<b>232,503</b>	<b>230,135</b>	<b>29,215</b>	<b>12,807</b>	<b>246,543</b>	<b>384</b>	<b>---</b>	<b>---</b>	<b>214</b>	<b>237</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marietta</b>														
Garbage [0]	17,428	15,418	2,010	---	---	2,010	---	---	---	---	---	---	---	---
Sewer [0]	24,376	16,746	7,630	---	---	7,630	---	---	---	---	---	---	---	---
<b>Total</b>	<b>41,804</b>	<b>32,164</b>	<b>9,640</b>	<b>---</b>	<b>---</b>	<b>9,640</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Marine on Saint Croix</b>														
Jackson Meadow Water [0]	10,972	4,863	6,109	5,427	---	11,536	---	---	---	---	---	---	---	---
Wastewater [0]	99,511	113,989	(14,478)	16,946	4,758	(2,290)	---	---	---	---	---	---	4,758	20,000
<b>Total</b>	<b>110,483</b>	<b>118,852</b>	<b>(8,369)</b>	<b>22,373</b>	<b>4,758</b>	<b>9,246</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,758</b>	<b>20,000</b>
<b>Marshall</b>														
Liquor	3,934,677	3,368,452	566,225	1,805	---	568,030	---	---	---	375,000	265,317	---	---	---
Marshall Municipal Utilities [4][29]	52,859,408	48,953,460	3,905,948	1,805,995	2,567,678	3,144,265	---	311,396	---	---	13,129,680	3,992,336	1,622,152	4,340,000
Public Housing Commission [14][29]	360,476	891,176	(530,700)	279,763	3,350	(254,287)	---	44,378	---	---	---	---	---	---
Surface Water Management	961,739	1,257,246	(295,507)	53,090	74,527	(316,944)	40,145	---	---	342,229	241,288	---	74,527	456,500
Wastewater Treatment Facility	4,720,134	4,039,265	680,869	147,767	463,710	364,926	---	---	---	239,582	1,742,218	1,462,521	463,078	1,153,500
<b>Total</b>	<b>62,836,434</b>	<b>58,509,599</b>	<b>4,326,835</b>	<b>2,288,420</b>	<b>3,109,265</b>	<b>3,505,990</b>	<b>40,145</b>	<b>355,774</b>	<b>---</b>	<b>956,811</b>	<b>15,378,503</b>	<b>5,454,857</b>	<b>2,159,757</b>	<b>5,950,000</b>
<b>Mayer</b>														
Sewer Utility	363,520	475,117	(111,597)	392,819	129,454	151,768	390,000	---	---	---	13,000	---	129,454	253,350
Storm Water Utility	20,368	14,283	6,085	141	---	6,226	---	---	---	---	11,615	---	---	---
Water Utility	221,888	276,030	(54,142)	38,302	88,127	(103,967)	---	---	---	---	7,901	---	87,797	221,650
<b>Total</b>	<b>605,776</b>	<b>765,430</b>	<b>(159,654)</b>	<b>431,262</b>	<b>217,581</b>	<b>54,027</b>	<b>390,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,516</b>	<b>---</b>	<b>217,251</b>	<b>475,000</b>
<b>Maynard</b>														
Garbage	33,213	37,246	(4,033)	60	---	(3,973)	---	---	---	---	---	---	---	---
Sewer	55,158	90,637	(35,479)	18,140	6,250	(23,589)	---	---	---	---	140,210	1,646,583	6,250	15,000
Water	60,990	66,603	(5,613)	25,238	23,833	(4,208)	5,002	---	---	(9,195)	670	---	23,833	30,000
<b>Total</b>	<b>149,361</b>	<b>194,486</b>	<b>(45,125)</b>	<b>43,438</b>	<b>30,083</b>	<b>(31,770)</b>	<b>5,002</b>	<b>---</b>	<b>---</b>	<b>(9,195)</b>	<b>140,880</b>	<b>1,646,583</b>	<b>30,083</b>	<b>45,000</b>
<b>Mazeppa</b>														
Liquor	336,904	352,627	(15,723)	7,750	---	(7,973)	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer Utility	138,034	143,346	(5,312)	6,517	---	1,205	---	---	---	10,000	---	---	---	---
Water Utility	79,600	65,696	13,904	2,037	---	15,941	---	---	---	77,092	---	---	---	---
<b>Total</b>	<b>554,538</b>	<b>561,669</b>	<b>(7,131)</b>	<b>16,304</b>	<b>---</b>	<b>9,173</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>87,092</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>McGrath</b>														
Sewer [0]	20,269	8,715	11,554	---	1,669	9,885	---	---	---	---	---	---	1,269	400
<b>Total</b>	<b>20,269</b>	<b>8,715</b>	<b>11,554</b>	<b>---</b>	<b>1,669</b>	<b>9,885</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,269</b>	<b>400</b>
<b>McGregor</b>														
Sewer	95,350	62,071	33,279	12,112	11,115	34,276	11,989	---	---	(50)	---	---	11,115	23,000
Water	135,057	137,081	(2,024)	11,989	56,613	(46,648)	11,989	---	---	(49)	---	---	56,613	20,000
<b>Total</b>	<b>230,407</b>	<b>199,152</b>	<b>31,255</b>	<b>24,101</b>	<b>67,728</b>	<b>(12,372)</b>	<b>23,978</b>	<b>---</b>	<b>---</b>	<b>(99)</b>	<b>---</b>	<b>---</b>	<b>67,728</b>	<b>43,000</b>
<b>McIntosh</b>														
Economic Development Authority	566,470	664,521	(98,051)	67,473	117,916	(148,494)	67,447	---	---	(99,500)	---	---	117,916	100,000
Public Utilities [1]	173,412	153,458	19,954	69,661	40,863	48,752	67,038	---	---	(1,266)	---	---	40,863	134,000
<b>Total</b>	<b>739,882</b>	<b>817,979</b>	<b>(78,097)</b>	<b>137,134</b>	<b>158,779</b>	<b>(99,742)</b>	<b>134,485</b>	<b>---</b>	<b>---</b>	<b>(100,766)</b>	<b>---</b>	<b>---</b>	<b>158,779</b>	<b>234,000</b>
<b>McKinley</b>														
Public Utilities [0][3]	29,554	37,373	(7,819)	257	8,829	(16,391)	---	---	---	(15,213)	---	---	---	---
<b>Total</b>	<b>29,554</b>	<b>37,373</b>	<b>(7,819)</b>	<b>257</b>	<b>8,829</b>	<b>(16,391)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(15,213)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Meadowlands</b>														
Water [0]	18,623	16,686	1,937	1,066	---	3,003	---	---	---	---	---	---	---	---
Sewer [0]	13,702	10,757	2,945	8	---	2,953	---	---	---	---	---	---	---	---
Ambulance Service [0]	82,121	37,262	44,859	155,370	46,454	153,775	---	---	---	---	159,864	---	---	---
<b>Total</b>	<b>114,446</b>	<b>64,705</b>	<b>49,741</b>	<b>156,444</b>	<b>46,454</b>	<b>159,731</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>159,864</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Medford</b>														
Liquor	381,318	388,029	(6,711)	8,914	---	2,203	---	---	---	---	5,900	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer Utility	278,467	334,092	(55,625)	66,834	22,909	(11,700)	---	---	---	---	6,800	---	22,909	70,000
Water Utility	272,393	356,376	(83,983)	104,085	26,287	(6,185)	---	---	---	---	61,331	49,315	24,067	130,175
<b>Total</b>	<b>932,178</b>	<b>1,078,497</b>	<b>(146,319)</b>	<b>179,833</b>	<b>49,196</b>	<b>(15,682)</b>	---	---	---	---	<b>74,031</b>	<b>49,315</b>	<b>46,976</b>	<b>200,175</b>
<b>Medina</b>														
Sanitary Sewer	591,708	513,039	78,669	17,599	---	96,268	---	---	---	118,949	---	---	---	---
Storm Water	200,112	122,609	77,503	3,328	---	80,831	---	---	---	50,200	---	---	---	---
Water	936,285	683,598	252,687	23,674	119,635	156,726	---	---	---	(256,261)	---	---	119,635	2,655,000
<b>Total</b>	<b>1,728,105</b>	<b>1,319,246</b>	<b>408,859</b>	<b>44,601</b>	<b>119,635</b>	<b>333,825</b>	---	---	---	<b>(87,112)</b>	---	---	<b>119,635</b>	<b>2,655,000</b>
<b>Melrose</b>														
Ambulance	474,534	472,302	2,232	31,759	---	33,991	---	---	---	---	---	---	---	---
Electric	8,120,686	8,077,041	43,645	220,500	---	264,145	---	---	1,953	2,224	1,661,291	---	---	---
Wastewater	1,886,175	1,641,233	244,942	54,916	21,314	278,544	---	---	18,388	---	122,483	---	21,314	260,000
Water	1,057,442	657,248	400,194	133,322	15,791	517,725	---	---	111,132	---	211,112	---	15,791	1,393,700
<b>Total</b>	<b>11,538,837</b>	<b>10,847,824</b>	<b>691,013</b>	<b>440,497</b>	<b>37,105</b>	<b>1,094,405</b>	---	---	<b>131,473</b>	<b>2,224</b>	<b>1,994,886</b>	---	<b>37,105</b>	<b>1,653,700</b>
<b>Menahga</b>														
Liquor	774,890	728,546	46,344	5,023	---	51,367	---	---	---	60,000	---	---	---	---
Greenwood Connections [14][29]	4,987,383	5,123,903	(136,520)	35,571	47,733	(148,682)	---	---	---	---	129,806	---	47,733	145,000
Water and Sewer [3]	430,332	459,291	(28,959)	10,635	30,259	(48,583)	---	---	---	---	19,096	---	30,259	70,000
<b>Total</b>	<b>6,192,605</b>	<b>6,311,740</b>	<b>(119,135)</b>	<b>51,229</b>	<b>77,992</b>	<b>(145,898)</b>	---	---	---	<b>60,000</b>	<b>148,902</b>	---	<b>77,992</b>	<b>215,000</b>
<b>Mendota</b>														
Recycling [0]	1,113	---	1,113	---	---	1,113	---	---	---	(2,248)	---	---	---	---
Sewer [0]	22,469	---	22,469	---	---	22,469	---	---	---	13,057	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Gambling [0]	9,431	8,252	1,179	---	---	1,179	---	---	---	---	---	---	---	---
<b>Total</b>	<b>33,013</b>	<b>8,252</b>	<b>24,761</b>	<b>---</b>	<b>---</b>	<b>24,761</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,809</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mendota Heights</b>														
Par 3 Golf Course	151,214	157,963	(6,749)	728	---	(6,021)	---	---	---	---	---	---	---	---
Sewer Utility	1,597,522	1,563,864	33,658	51,453	---	85,111	---	---	---	(16,198)	53,130	---	---	---
Storm Sewer Utility	453,655	193,292	260,363	204,446	---	464,809	---	---	---	196,109	198,269	---	---	---
<b>Total</b>	<b>2,202,391</b>	<b>1,915,119</b>	<b>287,272</b>	<b>256,627</b>	<b>---</b>	<b>543,899</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>179,911</b>	<b>251,399</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mentor</b>														
Liquor	477,429	433,022	44,407	4,860	---	49,267	---	---	---	34,233	---	---	---	---
<b>Total</b>	<b>477,429</b>	<b>433,022</b>	<b>44,407</b>	<b>4,860</b>	<b>---</b>	<b>49,267</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,233</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Middle River</b>														
Garbage	23,943	20,828	3,115	21	---	3,136	---	---	---	---	---	---	---	---
Sewer	64,364	83,728	(19,364)	259	1,484	(20,589)	---	---	36	---	---	---	1,484	8,000
Water	41,854	46,215	(4,361)	11,854	11,415	(3,922)	11,763	---	36	---	6,442	---	11,415	7,300
<b>Total</b>	<b>130,161</b>	<b>150,771</b>	<b>(20,610)</b>	<b>12,134</b>	<b>12,899</b>	<b>(21,375)</b>	<b>11,763</b>	<b>---</b>	<b>72</b>	<b>---</b>	<b>6,442</b>	<b>---</b>	<b>12,899</b>	<b>15,300</b>
<b>Milaca</b>														
Liquor	2,113,101	1,918,404	194,697	4,084	19,961	178,820	---	---	---	95,316	11,153	---	19,961	45,717
Motor Vehicle	157,426	141,708	15,718	106	---	15,824	---	---	---	---	---	---	---	---
Sewer	335,019	328,910	6,109	11,322	5,738	11,693	---	---	---	159,000	30,982	---	5,738	25,000
Water	629,483	527,716	101,767	6,340	27,701	80,406	---	---	---	---	24,855	---	27,701	252,000
<b>Total</b>	<b>3,235,029</b>	<b>2,916,738</b>	<b>318,291</b>	<b>21,852</b>	<b>53,400</b>	<b>286,743</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>254,316</b>	<b>66,990</b>	<b>---</b>	<b>53,400</b>	<b>322,717</b>
<b>Milan</b>														
Refuse	49,783	48,583	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	23,518	12,132	11,386	216	---	11,602	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	78,195	151,359	(73,164)	46,111	34,883	(61,936)	157	45,954	---	---	162,490	---	34,883	---
<b>Total</b>	<b>151,496</b>	<b>212,074</b>	<b>(60,578)</b>	<b>46,327</b>	<b>34,883</b>	<b>(49,134)</b>	<b>157</b>	<b>45,954</b>	<b>---</b>	<b>---</b>	<b>162,490</b>	<b>---</b>	<b>34,883</b>	<b>---</b>
<b>Millerville</b>														
Liquor	353,629	338,705	14,924	3,370	1,262	17,032	---	---	---	---	16,726	---	---	---
Sewer [0]	9,272	15,322	(6,050)	296	---	(5,754)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>362,901</b>	<b>354,027</b>	<b>8,874</b>	<b>3,666</b>	<b>1,262</b>	<b>11,278</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,726</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Millville</b>														
Water [0]	17,303	8,220	9,083	455	---	9,538	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,303</b>	<b>8,220</b>	<b>9,083</b>	<b>455</b>	<b>---</b>	<b>9,538</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Milroy</b>														
Garbage	14,256	12,724	1,532	---	---	1,532	---	---	---	---	---	---	---	---
Sewer	40,719	24,877	15,842	10,698	---	26,540	---	---	---	8,000	1,552	---	---	---
Water	40,034	42,182	(2,148)	10,675	---	8,527	---	---	---	8,000	26,514	---	---	---
<b>Total</b>	<b>95,009</b>	<b>79,783</b>	<b>15,226</b>	<b>21,373</b>	<b>---</b>	<b>36,599</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,000</b>	<b>28,066</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Miltona</b>														
Liquor	632,760	610,911	21,849	913	---	22,762	---	---	---	---	---	---	---	---
Fire	74,699	102,557	(27,858)	33,695	108	5,729	---	---	2,910	---	23,414	---	108	---
Sewer	104,479	43,134	61,345	---	15,252	46,093	---	---	---	36,402	---	---	10,969	12,000
<b>Total</b>	<b>811,938</b>	<b>756,602</b>	<b>55,336</b>	<b>34,608</b>	<b>15,360</b>	<b>74,584</b>	<b>---</b>	<b>---</b>	<b>2,910</b>	<b>36,402</b>	<b>23,414</b>	<b>---</b>	<b>11,077</b>	<b>12,000</b>
<b>Minneapolis</b>														
Community Planning and Economic Development	7,104,000	2,575,000	4,529,000	878,000	5,184,000	223,000	---	---	---	(402,000)	---	---	5,184,000	41,000
Meet Minneapolis [29]	11,936,205	10,643,502	1,292,703	53,424	214,631	1,131,496	---	---	---	---	---	---	214,631	1,055,823
Municipal Parking	57,833,000	44,279,000	13,554,000	33,000	2,531,000	11,056,000	---	---	---	5,419,000	340,000	---	2,531,000	10,884,000
Park Operations [29]	9,686,904	9,361,038	325,866	2,801,467	991,446	2,135,887	---	---	---	(144,562)	3,804,367	---	20,367	47,432

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sanitary Sewer	60,057,000	54,819,000	5,238,000	1,000	88,000	5,151,000	---	---	1,000	961,000	5,547,000	---	88,000	5,150,000
Solid Waste and Recycling	30,843,000	30,902,000	(59,000)	1,076,000	---	1,017,000	---	---	---	(966,000)	1,410,000	---	---	---
Storm Water	41,277,000	27,305,000	13,972,000	1,036,000	---	15,008,000	---	---	1,003,000	6,000	16,610,000	---	---	3,235,000
Water Works	73,043,000	60,466,000	12,577,000	54,000	2,622,000	10,009,000	---	---	---	(877,000)	13,789,000	6,072,000	2,622,000	6,146,000
<b>Total</b>	<b>291,780,109</b>	<b>240,350,540</b>	<b>51,429,569</b>	<b>5,932,891</b>	<b>11,631,077</b>	<b>45,731,383</b>	<b>---</b>	<b>---</b>	<b>1,004,000</b>	<b>3,996,438</b>	<b>41,500,367</b>	<b>6,072,000</b>	<b>10,659,998</b>	<b>26,559,255</b>
<b>Minnesota</b>														
Garbage	113,394	95,488	17,906	1,262	---	19,168	---	---	---	19,000	---	---	---	---
Sewer	113,504	171,243	(57,739)	49,984	---	(7,755)	---	---	---	99,987	49,401	---	---	---
Water	148,783	206,587	(57,804)	2,535	---	(55,269)	---	---	---	25,200	38,859	---	---	---
<b>Total</b>	<b>375,681</b>	<b>473,318</b>	<b>(97,637)</b>	<b>53,781</b>	<b>---</b>	<b>(43,856)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>144,187</b>	<b>88,260</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnesota City</b>														
Sewer	37,882	115,702	(77,820)	11,157	7,346	(74,009)	---	---	---	---	---	713	7,346	34,000
<b>Total</b>	<b>37,882</b>	<b>115,702</b>	<b>(77,820)</b>	<b>11,157</b>	<b>7,346</b>	<b>(74,009)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>713</b>	<b>7,346</b>	<b>34,000</b>
<b>Minnesota Lake</b>														
Garbage	50,429	57,529	(7,100)	1,492	---	(5,608)	---	---	---	---	1,670	---	---	---
Sewer	105,858	99,036	6,822	7,732	---	14,554	---	---	---	---	1,670	---	---	---
Water	67,147	79,263	(12,116)	2,636	---	(9,480)	---	---	---	---	1,673	---	---	---
<b>Total</b>	<b>223,434</b>	<b>235,828</b>	<b>(12,394)</b>	<b>11,860</b>	<b>---</b>	<b>(534)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,013</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnetonka</b>														
Environmental	745,203	711,219	33,984	145,271	---	179,255	---	---	135,629	183,200	---	---	---	---
Gray's Bay Marina	217,819	181,031	36,788	4,720	---	41,508	---	---	---	24,900	---	---	---	---
Ice Arena	923,141	1,236,497	(313,356)	(6,707)	---	(320,063)	---	---	---	(138,200)	---	---	---	---
Storm Water	2,297,298	1,418,479	878,819	95,958	---	974,777	---	---	---	163,700	1,339,639	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer Utilities	11,477,857	13,380,640	(1,902,783)	156,372	64,274	(1,810,685)	---	---	---	1,131,100	1,824,234	---	64,274	945,000
Williston Fitness Center	2,492,730	2,160,771	331,959	5,266	---	337,225	---	---	---	82,500	276,466	---	---	---
<b>Total</b>	<b>18,154,048</b>	<b>19,088,637</b>	<b>(934,589)</b>	<b>400,880</b>	<b>64,274</b>	<b>(597,983)</b>	<b>---</b>	<b>---</b>	<b>135,629</b>	<b>1,447,200</b>	<b>3,440,339</b>	<b>---</b>	<b>64,274</b>	<b>945,000</b>
<b>Minnetonka Beach</b>														
Sewer	62,753	67,819	(5,066)	---	---	(5,066)	---	---	---	---	---	---	---	---
Water	108,366	110,518	(2,152)	25,705	36,713	(13,160)	25,660	---	---	---	---	---	36,713	35,000
Storm Water	12,151	10,154	1,997	---	---	1,997	---	---	---	---	---	---	---	---
<b>Total</b>	<b>183,270</b>	<b>188,491</b>	<b>(5,221)</b>	<b>25,705</b>	<b>36,713</b>	<b>(16,229)</b>	<b>25,660</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,713</b>	<b>35,000</b>
<b>Minnetrista</b>														
Recycling	97,111	112,990	(15,879)	31,723	---	15,844	---	---	19,938	---	---	---	---	---
Sewer	788,923	875,483	(86,560)	88,954	12,894	(10,500)	---	5,458	1,819	---	52,148	---	12,894	45,000
Storm Water	187,059	216,860	(29,801)	3,872	---	(25,929)	---	---	---	---	---	---	---	---
Water	754,900	653,791	101,109	917,882	33,737	985,254	---	---	---	---	922,582	525,000	33,737	170,265
Cable T.V.	86,034	45,659	40,375	188	---	40,563	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,914,027</b>	<b>1,904,783</b>	<b>9,244</b>	<b>1,042,619</b>	<b>46,631</b>	<b>1,005,232</b>	<b>---</b>	<b>5,458</b>	<b>21,757</b>	<b>---</b>	<b>974,730</b>	<b>525,000</b>	<b>46,631</b>	<b>215,265</b>
<b>Montevideo</b>														
Liquor	2,206,458	2,095,545	110,913	2,110	---	113,023	---	---	---	100,000	---	---	---	---
Building Inspection	63,984	113,411	(49,427)	50	---	(49,377)	---	---	---	(50,000)	2,572	---	---	---
Economic Development and Housing	182,829	166,579	16,250	1,937	41,189	(23,002)	---	---	---	---	31,675	---	28,545	24,441
Refuse	714,940	714,940	---	---	---	---	---	---	---	---	---	---	---	---
Utilities	2,346,998	1,976,394	370,604	86,094	254,682	202,016	---	---	---	150,000	372,791	240,000	254,682	664,509
<b>Total</b>	<b>5,515,209</b>	<b>5,066,869</b>	<b>448,340</b>	<b>90,191</b>	<b>295,871</b>	<b>242,660</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>200,000</b>	<b>407,038</b>	<b>240,000</b>	<b>283,227</b>	<b>688,950</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Montgomery</b>														
Housing and Redevelopment Authority [29]	136,683	238,366	(101,683)	43,020	---	(58,663)	---	---	---	---	---	---	---	---
Sewer Utility	781,143	668,575	112,568	2,620	94,821	20,367	---	---	---	100,000	41,336	---	94,821	464,600
Water Utility	628,791	488,901	139,890	24,589	253,048	(88,569)	---	---	---	(100,000)	17,650	---	253,048	522,400
<b>Total</b>	<b>1,546,617</b>	<b>1,395,842</b>	<b>150,775</b>	<b>70,229</b>	<b>347,869</b>	<b>(126,865)</b>	---	---	---	---	<b>58,986</b>	---	<b>347,869</b>	<b>987,000</b>
<b>Monticello</b>														
Liquor	5,166,066	4,571,264	594,802	13,381	---	608,183	---	---	---	600,000	---	---	---	---
Deputy Registrar	497,798	302,709	195,089	10,736	---	205,825	---	---	---	50,000	---	---	---	---
Fiber Optics	1,761,978	2,811,084	(1,049,106)	13,733	109,747	(1,145,120)	---	---	---	(6,383,732)	127,858	---	16,297	26,445,000
Sewer	2,081,660	2,676,729	(595,069)	161,997	86,741	(519,813)	---	---	---	1,690,672	517,641	---	86,741	273,000
Water	1,117,226	1,086,006	31,220	199,910	---	231,130	---	---	---	631,560	11,656	---	---	---
<b>Total</b>	<b>10,624,728</b>	<b>11,447,792</b>	<b>(823,064)</b>	<b>399,757</b>	<b>196,488</b>	<b>(619,795)</b>	---	---	---	<b>(3,411,500)</b>	<b>657,155</b>	---	<b>103,038</b>	<b>26,718,000</b>
<b>Montrose</b>														
Refuse	254,043	223,561	30,482	8,587	---	39,069	---	---	---	1,500	---	---	---	---
Sanitary Sewer	333,266	285,685	47,581	1,329	40,041	8,869	---	---	---	20,105	---	---	40,041	142,000
Storm Water	55,197	82,529	(27,332)	566	---	(26,766)	---	---	---	1,500	---	---	---	---
Wastewater Treatment	660,563	390,598	269,965	2,910	83,369	189,506	---	---	---	12,976	---	---	83,369	313,000
Water	432,624	270,828	161,796	50,861	91,183	121,474	42,913	---	---	1,500	---	---	91,183	164,000
<b>Total</b>	<b>1,735,693</b>	<b>1,253,201</b>	<b>482,492</b>	<b>64,253</b>	<b>214,593</b>	<b>332,152</b>	<b>42,913</b>	---	---	<b>37,581</b>	---	---	<b>214,593</b>	<b>619,000</b>
<b>Moorhead</b>														
Airport	100,493	302,208	(201,715)	26,177	180	(175,718)	---	369,767	32,010	(10,000)	435,583	---	---	---
Electric	38,594,193	27,327,456	11,266,737	321,230	582,966	11,005,001	---	---	---	7,901,816	4,127,800	---	582,966	1,132,225
Forestry	772,945	758,227	14,718	589	---	15,307	---	---	---	38,663	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Golf Course	1,131,968	1,506,757	(374,789)	38,145	210,435	(547,079)	---	---	---	(538,250)	6,511	---	139,195	235,000
Pest Control	537,244	355,364	181,880	974	---	182,854	---	---	---	76,256	---	---	---	---
Public Housing [13][29]	733,463	1,940,844	(1,207,381)	1,010,951	---	(196,430)	---	710,224	293,299	---	188,141	---	---	---
Sanitation	3,820,293	3,424,910	395,383	199,557	---	594,940	---	---	---	926,071	6,614	---	---	---
Sports Center	588,853	970,392	(381,539)	2,204	---	(379,335)	---	---	---	---	---	---	---	---
Storm Water	2,443,219	1,154,108	1,289,111	1,808	---	1,290,919	---	---	---	811,453	202,488	---	---	---
Wastewater Treatment	6,496,996	5,093,297	1,403,699	---	813,703	589,996	---	---	---	---	4,482,753	7,665,426	795,257	1,844,886
Water	6,814,014	5,694,114	1,119,900	116,879	232,884	1,003,895	---	---	---	466,068	3,875,431	545,365	232,884	217,775
<b>Total</b>	<b>62,033,681</b>	<b>48,527,677</b>	<b>13,506,004</b>	<b>1,718,514</b>	<b>1,840,168</b>	<b>13,384,350</b>	<b>---</b>	<b>1,079,991</b>	<b>325,309</b>	<b>9,672,077</b>	<b>13,325,321</b>	<b>8,210,791</b>	<b>1,750,302</b>	<b>3,429,886</b>
<b>Moose Lake</b>														
Liquor	1,143,152	1,080,644	62,508	---	41,735	20,773	---	---	---	---	---	---	41,735	888,275
Electric	4,562,831	3,755,384	807,447	10,605	46,802	771,250	---	---	---	140,001	333,392	---	46,802	420,000
Hillside Manor [29]	234,513	279,271	(44,758)	167	---	(44,591)	---	---	---	---	78,613	---	---	---
Motor Vehicle	124,918	126,850	(1,932)	305	---	(1,627)	---	---	---	(909)	---	---	---	---
Municipal Buildings [29]	32,086	---	32,086	---	23,819	8,267	---	---	---	---	---	---	23,819	1,139,613
Sewer	268,946	433,676	(164,730)	---	31,433	(196,163)	---	---	---	(11)	---	---	31,433	200,000
Water	239,912	170,443	69,469	---	68,142	1,327	---	---	---	(69)	---	---	68,142	70,000
<b>Total</b>	<b>6,606,358</b>	<b>5,846,268</b>	<b>760,090</b>	<b>11,077</b>	<b>211,931</b>	<b>559,236</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>139,012</b>	<b>412,005</b>	<b>---</b>	<b>211,931</b>	<b>2,717,888</b>
<b>Mora</b>														
Liquor	2,883,872	2,603,292	280,580	3,301	---	283,881	---	---	---	270,000	---	---	---	---
Electric	5,381,694	5,110,192	271,502	125,399	---	396,901	---	---	---	460,001	92,538	---	---	---
Sewer	829,454	692,071	137,383	8,478	38,536	107,325	---	---	---	---	539,007	---	38,536	16,814

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	625,425	648,425	(23,000)	624	11,268	(33,644)	---	---	---	---	65,196	---	11,268	88,186
<b>Total</b>	<b>9,720,445</b>	<b>9,053,980</b>	<b>666,465</b>	<b>137,802</b>	<b>49,804</b>	<b>754,463</b>	---	---	---	<b>730,001</b>	<b>696,741</b>	---	<b>49,804</b>	<b>105,000</b>
<b>Morgan</b>														
Natural Gas	189,381	73,260	116,121	279	---	116,400	---	---	---	5,000	---	---	---	---
Sewer	247,721	117,471	130,250	384	---	130,634	---	---	---	11,697	---	---	---	---
Water	220,931	148,357	72,574	133	4,161	68,546	---	---	---	---	---	---	4,161	28,000
<b>Total</b>	<b>658,033</b>	<b>339,088</b>	<b>318,945</b>	<b>796</b>	<b>4,161</b>	<b>315,580</b>	---	---	---	<b>16,697</b>	---	---	<b>4,161</b>	<b>28,000</b>
<b>Morris</b>														
Liquor	1,999,957	1,828,723	171,234	4,463	---	175,697	---	---	---	110,000	11,474	---	---	---
Refuse Collection	346,246	327,361	18,885	4,210	---	23,095	---	---	---	20,000	---	---	---	---
Utility [3]	1,073,699	1,044,010	29,689	41,048	11,031	59,706	---	---	---	352,705	---	---	11,031	71,000
<b>Total</b>	<b>3,419,902</b>	<b>3,200,094</b>	<b>219,808</b>	<b>49,721</b>	<b>11,031</b>	<b>258,498</b>	---	---	---	<b>482,705</b>	<b>11,474</b>	---	<b>11,031</b>	<b>71,000</b>
<b>Morristown</b>														
Refuse [0]	51,597	49,836	1,761	104	---	1,865	---	---	---	---	---	---	---	---
Wastewater [0]	183,494	105,712	77,782	1,500	73,566	5,716	---	---	---	---	---	---	7,833	65,733
Water [0]	69,757	95,050	(25,293)	16,316	3,969	(12,946)	---	---	---	---	3,969	---	---	---
<b>Total</b>	<b>304,848</b>	<b>250,598</b>	<b>54,250</b>	<b>17,920</b>	<b>77,535</b>	<b>(5,365)</b>	---	---	---	---	<b>3,969</b>	---	<b>7,833</b>	<b>65,733</b>
<b>Morton</b>														
Sewer	120,434	132,218	(11,784)	---	32,572	(44,356)	---	---	---	---	1,086	---	32,572	---
Water	72,813	36,046	36,767	---	---	36,767	---	---	---	28,440	1,086	---	---	---
<b>Total</b>	<b>193,247</b>	<b>168,264</b>	<b>24,983</b>	---	<b>32,572</b>	<b>(7,589)</b>	---	---	---	<b>28,440</b>	<b>2,172</b>	---	<b>32,572</b>	---
<b>Motley</b>														
Sewer Utility	341,590	224,287	117,303	49,459	23,920	142,842	---	---	---	93,430	5,580	21,112	23,920	133,228
Solid Waste	44,301	46,702	(2,401)	5,266	---	2,865	---	---	---	5,321	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	304,011	183,787	120,224	3,704,862	22,583	3,802,503	---	---	---	70,514	2,105,257	2,489,936	22,583	421,860
<b>Total</b>	<b>689,902</b>	<b>454,776</b>	<b>235,126</b>	<b>3,759,587</b>	<b>46,503</b>	<b>3,948,210</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>169,265</b>	<b>2,110,837</b>	<b>2,511,048</b>	<b>46,503</b>	<b>555,088</b>
<b>Mound</b>														
Liquor	2,919,731	2,699,280	220,451	27	---	220,478	---	---	---	61,529	---	---	---	---
Housing and Redevelopment Authority	244,949	327,318	(82,369)	2,360	---	(80,009)	---	114,100	---	---	---	---	---	---
Recycling	177,849	181,571	(3,722)	30,241	---	26,519	---	---	---	---	---	---	---	---
Sewer	1,764,975	1,829,489	(64,514)	95,724	215,749	(184,539)	---	62,284	15,571	(230,528)	658,665	1,220,000	215,749	194,763
Storm Sewer	479,588	254,335	225,253	11	124,238	101,026	---	---	---	(38,682)	289,721	430,000	124,238	194,789
Water	1,626,188	1,345,205	280,983	56,410	430,999	(93,606)	---	---	---	539,973	2,465,304	4,850,000	430,999	2,911,843
<b>Total</b>	<b>7,213,280</b>	<b>6,637,198</b>	<b>576,082</b>	<b>184,773</b>	<b>770,986</b>	<b>(10,131)</b>	<b>---</b>	<b>176,384</b>	<b>15,571</b>	<b>332,292</b>	<b>3,413,690</b>	<b>6,500,000</b>	<b>770,986</b>	<b>3,301,395</b>
<b>Mounds View</b>														
Sanitary Sewer	1,356,000	1,414,638	(58,638)	128,383	---	69,745	---	---	---	230,962	7,308	---	---	---
Storm Water	278,359	230,580	47,779	85,811	---	133,590	---	---	---	98,168	12,000	---	---	---
Street Light	88,052	68,768	19,284	5,251	---	24,535	---	---	---	2,462	---	---	---	---
Water	976,763	1,011,194	(34,431)	8,909	---	(25,522)	---	---	---	57,393	406,609	---	---	---
<b>Total</b>	<b>2,699,174</b>	<b>2,725,180</b>	<b>(26,006)</b>	<b>228,354</b>	<b>---</b>	<b>202,348</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>388,985</b>	<b>425,917</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mountain Iron</b>														
Electric	2,520,866	2,524,359	(3,493)	26,362	3,743	19,126	---	---	---	15,000	---	---	---	---
Mountain Manor Apartments	209,077	230,461	(21,384)	7,295	15,279	(29,368)	---	---	---	---	---	---	15,279	13,308
Refuse Removal and Recycling	437,454	433,602	3,852	23,033	---	26,885	---	---	---	10,000	213,046	---	---	---
Wastewater Treatment	391,444	534,623	(143,179)	24,171	11,023	(130,031)	---	---	---	---	---	---	11,023	26,000
Water	332,603	331,696	907	1,164	17,713	(15,642)	---	---	---	28,200	---	---	17,713	50,000
<b>Total</b>	<b>3,891,444</b>	<b>4,054,741</b>	<b>(163,297)</b>	<b>82,025</b>	<b>47,758</b>	<b>(129,030)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>53,200</b>	<b>213,046</b>	<b>---</b>	<b>44,015</b>	<b>89,308</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Mountain Lake</b>														
Electric	2,423,693	2,295,546	128,147	45,992	39,412	134,727	---	---	---	120,000	14,412	---	39,412	260,514
Heritage Estates 4-Plex	28,440	22,233	6,207	5	3,269	2,943	---	---	---	---	---	---	3,269	15,000
Heritage Estates 8-Plex	56,625	64,723	(8,098)	8	9,403	(17,493)	---	---	---	---	---	---	9,403	15,000
Mason Manor 4-Plex	30,375	24,608	5,767	2	11,464	(5,695)	---	---	---	---	---	---	11,464	4,736
Sewer	930,612	327,943	602,669	84,393	85,120	601,942	---	---	---	---	1,178,108	1,190,096	85,120	418,100
Water	557,112	382,255	174,857	6,197	74,144	106,910	---	---	---	---	104,137	---	74,144	260,514
<b>Total</b>	<b>4,026,857</b>	<b>3,117,308</b>	<b>909,549</b>	<b>136,597</b>	<b>222,812</b>	<b>823,334</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>120,000</b>	<b>1,296,657</b>	<b>1,190,096</b>	<b>222,812</b>	<b>973,864</b>
<b>Murdock</b>														
Garbage	20,057	20,920	(863)	---	---	(863)	---	---	---	---	---	---	---	---
Sewer	18,728	64,735	(46,007)	21,012	---	(24,995)	---	---	---	---	---	---	---	---
Water	50,712	38,486	12,226	---	---	12,226	---	---	---	---	---	---	---	---
<b>Total</b>	<b>89,497</b>	<b>124,141</b>	<b>(34,644)</b>	<b>21,012</b>	<b>---</b>	<b>(13,632)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Myrtle</b>														
Water [0]	4,971	3,594	1,377	---	---	1,377	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,971</b>	<b>3,594</b>	<b>1,377</b>	<b>---</b>	<b>---</b>	<b>1,377</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashua</b>														
Water [0]	1,141	821	320	26	210	136	---	---	---	---	210	---	---	---
<b>Total</b>	<b>1,141</b>	<b>821</b>	<b>320</b>	<b>26</b>	<b>210</b>	<b>136</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>210</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashwauk</b>														
Ambulance	549,859	441,830	108,029	---	---	108,029	---	---	---	119,579	26,779	---	---	---
Essar Calumet Substation Utilities	210,096	87,689	122,407	---	---	122,407	---	---	49,612	147,454	49,612	---	---	---
Essar McCarthy Substation Utilities	115,764	55,019	60,745	---	---	60,745	---	---	58,240	70,425	58,240	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Essar Water/Sewer Utilities [3]	---	45	(45)	---	---	(45)	---	---	102,177	(45)	102,177	---	---	---
Public Utilities [30]	1,157,453	1,220,780	(63,327)	10	15,068	(78,385)	---	---	119,368	(122,443)	122,443	---	15,068	71,980
Ambulance Transfers	---	1,373	(1,373)	---	---	(1,373)	---	---	---	(83,579)	83,579	---	---	---
<b>Total</b>	<b>2,033,172</b>	<b>1,806,736</b>	<b>226,436</b>	<b>10</b>	<b>15,068</b>	<b>211,378</b>	<b>---</b>	<b>---</b>	<b>329,397</b>	<b>131,391</b>	<b>442,830</b>	<b>---</b>	<b>15,068</b>	<b>71,980</b>
<b>Nelson</b>														
Sewer [0]	1,187	3,396	(2,209)	---	---	(2,209)	---	---	---	(46,471)	---	---	---	---
<b>Total</b>	<b>1,187</b>	<b>3,396</b>	<b>(2,209)</b>	<b>---</b>	<b>---</b>	<b>(2,209)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(46,471)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nerstrand</b>														
Sewer	92,162	110,353	(18,191)	544	41,040	(58,687)	---	---	---	---	---	---	41,040	14,500
Water	49,864	50,576	(712)	42	---	(670)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>142,026</b>	<b>160,929</b>	<b>(18,903)</b>	<b>586</b>	<b>41,040</b>	<b>(59,357)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>41,040</b>	<b>14,500</b>
<b>Nevis</b>														
Liquor	623,861	575,923	47,938	3,469	---	51,407	---	---	---	35,000	2,350	---	---	---
Sewer	141,029	153,279	(12,250)	4,917	18,360	(25,693)	---	---	---	---	---	---	18,360	28,000
Water	51,563	74,984	(23,421)	3,156	---	(20,265)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>816,453</b>	<b>804,186</b>	<b>12,267</b>	<b>11,542</b>	<b>18,360</b>	<b>5,449</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,000</b>	<b>2,350</b>	<b>---</b>	<b>18,360</b>	<b>28,000</b>
<b>New Auburn</b>														
Sewer	66,255	75,349	(9,094)	3,506	13,126	(18,714)	---	---	---	---	---	---	13,126	18,743
Water	85,731	87,219	(1,488)	6,904	4,913	503	---	---	---	---	---	---	4,913	40,000
Storm Sewer	757	---	757	---	---	757	---	---	---	---	---	---	---	---
<b>Total</b>	<b>152,743</b>	<b>162,568</b>	<b>(9,825)</b>	<b>10,410</b>	<b>18,039</b>	<b>(17,454)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,039</b>	<b>58,743</b>
<b>New Brighton</b>														
Municipal Golf Course	246,447	328,875	(82,428)	---	849	(83,277)	---	---	---	(65,244)	---	---	---	---
Sewer Utility	2,553,448	2,586,850	(33,402)	216,822	---	183,420	---	---	---	---	506,265	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water Management Utility	665,154	607,050	58,104	98,457	8,453	148,108	---	---	---	---	176,070	---	---	---
Street Light Utility	217,308	176,456	40,852	---	313	40,539	---	---	---	---	---	---	---	---
Water Utility	1,359,702	1,606,687	(246,985)	236,257	---	(10,728)	---	---	---	1,718	11,945	---	---	---
<b>Total</b>	<b>5,042,059</b>	<b>5,305,918</b>	<b>(263,859)</b>	<b>551,536</b>	<b>9,615</b>	<b>278,062</b>	---	---	---	<b>(63,526)</b>	<b>694,280</b>	---	---	---
<b>New Germany</b>														
Sewer [0]	87,165	20,689	66,476	65,248	112,094	19,630	---	---	---	---	---	---	65,994	46,100
Water [0]	92,145	30,619	61,526	102,211	206,121	(42,384)	---	---	---	---	---	---	123,721	82,400
<b>Total</b>	<b>179,310</b>	<b>51,308</b>	<b>128,002</b>	<b>167,459</b>	<b>318,215</b>	<b>(22,754)</b>	---	---	---	---	---	---	<b>189,715</b>	<b>128,500</b>
<b>New Hope</b>														
Golf Course	243,497	298,222	(54,725)	11,356	---	(43,369)	---	---	---	---	---	---	---	---
Ice Arena	775,784	809,598	(33,814)	73,466	60,745	(21,093)	---	---	---	---	60,636	---	60,745	---
Sewer	2,414,482	1,936,608	477,874	923	156	478,641	---	---	---	46,800	386,131	---	156	71,050
Storm Water	948,537	517,585	430,952	8,949	12,064	427,837	---	---	---	20,400	173,093	---	12,064	102,900
Street Light Utility	123,060	99,506	23,554	2,798	---	26,352	---	---	---	---	---	---	---	---
Water	3,572,291	4,554,088	(981,797)	452,299	27,221	(556,719)	---	---	358,783	46,800	141,016	---	27,221	197,050
<b>Total</b>	<b>8,077,651</b>	<b>8,215,607</b>	<b>(137,956)</b>	<b>549,791</b>	<b>100,186</b>	<b>311,649</b>	---	---	<b>358,783</b>	<b>114,000</b>	<b>760,876</b>	---	<b>100,186</b>	<b>371,000</b>
<b>New London</b>														
Sewer	452,732	471,597	(18,865)	22,554	15,034	(11,345)	9,968	---	---	---	---	---	15,034	82,771
Water	293,317	279,591	13,726	8,155	7,503	14,378	---	---	---	---	---	---	7,503	40,605
<b>Total</b>	<b>746,049</b>	<b>751,188</b>	<b>(5,139)</b>	<b>30,709</b>	<b>22,537</b>	<b>3,033</b>	<b>9,968</b>	---	---	---	---	---	<b>22,537</b>	<b>123,376</b>
<b>New Munich</b>														
Water [0]	31,426	26,172	5,254	---	---	5,254	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer [0]	64,296	103,602	(39,306)	46	2,438	(41,698)	---	---	---	---	---	---	2,438	25,700
<b>Total</b>	<b>95,722</b>	<b>129,774</b>	<b>(34,052)</b>	<b>46</b>	<b>2,438</b>	<b>(36,444)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,438</b>	<b>25,700</b>
<b>New Prague</b>														
Ambulance	16,853	13,241	3,612	1,176	---	4,788	---	---	---	---	---	---	---	---
Economic Development Authority [29]	---	17,133	(17,133)	64,523	---	47,390	50,585	---	13,740	---	---	---	---	---
Electric	6,930,541	6,592,749	337,792	117,962	881	454,873	---	---	2,932	40,000	353,111	---	89	---
Golf	679,128	737,931	(58,803)	1,690	24,016	(81,129)	---	---	---	(121,270)	39,223	51,358	22,440	51,039
Sewer	3,204,463	2,616,648	587,815	12,027	1,117,070	(517,228)	---	---	---	---	529,276	178,920	1,109,447	698,396
Storm Water	349,842	310,712	39,130	381	47,569	(8,058)	---	---	---	---	127,141	127,794	43,570	42,487
Water	1,136,042	1,036,686	99,356	49,612	184,868	(35,900)	---	---	507	---	414,507	132,942	180,569	1,361,774
<b>Total</b>	<b>12,316,869</b>	<b>11,325,100</b>	<b>991,769</b>	<b>247,371</b>	<b>1,374,404</b>	<b>(135,264)</b>	<b>50,585</b>	<b>---</b>	<b>17,179</b>	<b>(81,270)</b>	<b>1,463,258</b>	<b>491,014</b>	<b>1,356,115</b>	<b>2,153,696</b>
<b>New Richland</b>														
Cedar Pointe Housing	56,829	47,538	9,291	---	4,102	5,189	---	---	---	---	---	---	4,102	7,301
Nursing Home	3,167,051	3,256,791	(89,740)	30,080	2,594	(62,254)	---	---	---	---	75,988	---	---	---
Sewer Utility	312,729	348,450	(35,721)	1,502	19,282	(53,501)	---	---	---	---	---	---	19,282	100,894
Water Utility	270,630	173,813	96,817	3,712	41,549	58,980	---	---	---	---	---	---	41,549	108,000
<b>Total</b>	<b>3,807,239</b>	<b>3,826,592</b>	<b>(19,353)</b>	<b>35,294</b>	<b>67,527</b>	<b>(51,586)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>75,988</b>	<b>---</b>	<b>64,933</b>	<b>216,195</b>
<b>New Trier</b>														
Water Fund [0]	14,255	11,258	2,997	375	935	2,437	---	---	---	(1,413)	935	---	---	---
<b>Total</b>	<b>14,255</b>	<b>11,258</b>	<b>2,997</b>	<b>375</b>	<b>935</b>	<b>2,437</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,413)</b>	<b>935</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>New Ulm</b>														
District Energy [29]	1,531,385	1,313,673	217,712	65,350	---	283,062	---	---	---	---	12,918	---	---	---
Electric [29]	23,368,591	22,335,104	1,033,487	175,723	115,444	1,093,766	---	---	---	---	1,932,135	---	115,444	950,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Market Rate Housing [13][29]	854,664	615,024	239,640	1,728	18,770	222,598	---	---	---	---	124,418	---	18,770	480,800
Natural Gas [29]	11,567,697	11,733,312	(165,615)	245,933	---	80,318	---	---	---	---	412,148	---	---	---
Public and Indian Housing [13][29]	158,717	297,844	(139,127)	61,876	---	(77,251)	---	---	---	---	4,859	---	---	---
Public Housing Capital Fund [13][29]	---	45,729	(45,729)	12,043	---	(33,686)	---	---	---	---	12,043	---	---	---
Rental Property [13][29]	7,000	4,280	2,720	603	---	3,323	---	---	---	---	2	---	---	---
Section 8 Housing Choice Voucher [13][29]	---	359,580	(359,580)	346,788	---	(12,792)	---	---	---	---	---	---	---	---
Wastewater [29]	3,445,897	3,121,049	324,848	216,291	97,486	443,653	---	---	---	---	297,713	---	97,486	562,000
Water [29]	2,927,075	2,460,472	466,603	100,634	87,829	479,408	---	---	---	---	1,590,009	---	87,829	290,000
<b>Total</b>	<b>43,861,026</b>	<b>42,286,067</b>	<b>1,574,959</b>	<b>1,226,969</b>	<b>319,529</b>	<b>2,482,399</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,386,245</b>	<b>---</b>	<b>319,529</b>	<b>2,282,800</b>
<b>New York Mills</b>														
Liquor	682,751	634,093	48,658	4,695	---	53,353	---	---	---	54,000	---	---	---	---
Gas	1,392,338	1,166,057	226,281	1,280	5,875	221,686	---	---	---	228,304	---	---	5,875	40,000
Sewer	339,674	279,445	60,229	629	27,540	33,318	---	---	---	43,000	---	---	27,540	197,000
Water	191,941	198,945	(7,004)	19,484	19,393	(6,913)	---	---	---	96,000	22,830	---	19,393	64,000
<b>Total</b>	<b>2,606,704</b>	<b>2,278,540</b>	<b>328,164</b>	<b>26,088</b>	<b>52,808</b>	<b>301,444</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>421,304</b>	<b>22,830</b>	<b>---</b>	<b>52,808</b>	<b>301,000</b>
<b>Newfolden</b>														
Electric	109,906	94,381	15,525	65	---	15,590	---	---	---	---	---	---	---	---
Newfolden Café	62,883	68,747	(5,864)	---	---	(5,864)	---	---	---	---	---	---	---	---
Sewer	55,445	49,445	6,000	1,254	4,895	2,359	---	---	---	---	---	---	4,895	6,500
Water	85,081	66,604	18,477	1,321	9,957	9,841	---	---	---	---	---	---	9,957	32,789
<b>Total</b>	<b>313,315</b>	<b>279,177</b>	<b>34,138</b>	<b>2,640</b>	<b>14,852</b>	<b>21,926</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,852</b>	<b>39,289</b>
<b>Newport</b>														
Sewer	375,430	508,725	(133,295)	8,361	24,360	(149,294)	---	---	7,450	16,731	470,000	489,567	24,360	11,200

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	41,739	35,357	6,382	32	5,726	688	---	---	---	2,903	188,000	195,827	5,726	---
Street Light Utility	65,440	51,850	13,590	39	---	13,629	---	---	---	---	---	---	---	---
Water	266,890	328,391	(61,501)	591	10,108	(71,018)	---	---	---	2,748	282,000	293,740	10,108	8,800
<b>Total</b>	<b>749,499</b>	<b>924,323</b>	<b>(174,824)</b>	<b>9,023</b>	<b>40,194</b>	<b>(205,995)</b>	<b>---</b>	<b>---</b>	<b>7,450</b>	<b>22,382</b>	<b>940,000</b>	<b>979,134</b>	<b>40,194</b>	<b>20,000</b>
<b>Nicollet</b>														
Economic Development Authority [29]	90,112	84,717	5,395	33	---	5,428	---	---	---	---	---	---	---	---
Sewer Utility	176,832	149,363	27,469	44	15,387	12,126	---	---	---	25,000	14,070	---	15,387	77,382
Water Utility	135,116	163,040	(27,924)	6,325	33,573	(55,172)	---	---	---	(25,000)	10,313	---	33,573	50,000
<b>Total</b>	<b>402,060</b>	<b>397,120</b>	<b>4,940</b>	<b>6,402</b>	<b>48,960</b>	<b>(37,618)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,383</b>	<b>---</b>	<b>48,960</b>	<b>127,382</b>
<b>Nielsville</b>														
Electric	67,204	66,070	1,134	---	---	1,134	---	---	---	---	---	19,299	---	---
Garbage	6,650	6,381	269	---	---	269	---	---	---	---	---	---	---	---
Sewer	17,360	46,073	(28,713)	---	5,483	(34,196)	---	---	---	---	8,556	---	5,483	2,000
Water	19,595	41,615	(22,020)	---	1,655	(23,675)	---	---	---	---	---	---	1,655	4,000
<b>Total</b>	<b>110,809</b>	<b>160,139</b>	<b>(49,330)</b>	<b>---</b>	<b>7,138</b>	<b>(56,468)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,556</b>	<b>19,299</b>	<b>7,138</b>	<b>6,000</b>
<b>Nisswa</b>														
Liquor	3,167,950	2,923,912	244,038	---	10,420	233,618	---	---	---	280,000	4,737	---	10,420	26,000
Sewer	494,833	433,719	61,114	1,121	19,714	42,521	---	---	---	---	---	---	19,714	75,000
<b>Total</b>	<b>3,662,783</b>	<b>3,357,631</b>	<b>305,152</b>	<b>1,121</b>	<b>30,134</b>	<b>276,139</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>280,000</b>	<b>4,737</b>	<b>---</b>	<b>30,134</b>	<b>101,000</b>
<b>Norcross</b>														
Water and Refuse [0][2]	15,299	24,743	(9,444)	---	---	(9,444)	---	---	---	(16,000)	---	---	---	---
<b>Total</b>	<b>15,299</b>	<b>24,743</b>	<b>(9,444)</b>	<b>---</b>	<b>---</b>	<b>(9,444)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(16,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>North Branch</b>														
Liquor	2,264,471	2,043,291	221,180	139	20,545	200,774	---	---	---	140,000	---	---	20,545	50,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Electric [29]	4,177,016	3,452,959	724,057	13,220	325,674	411,603	---	---	---	---	34,069	---	325,674	400,000
Sewer	1,495,730	1,027,218	468,512	773	312,176	157,109	---	---	---	404,420	35,114	---	312,176	240,000
Storm Sewer Utility	285,717	464,240	(178,523)	16,478	5,843	(167,888)	---	---	---	42,241	---	---	5,843	10,000
Water [29]	1,631,082	1,188,493	442,589	26,568	466,914	2,243	---	---	---	---	60,419	---	466,914	530,000
<b>Total</b>	<b>9,854,016</b>	<b>8,176,201</b>	<b>1,677,815</b>	<b>57,178</b>	<b>1,131,152</b>	<b>603,841</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>586,661</b>	<b>129,602</b>	<b>---</b>	<b>1,131,152</b>	<b>1,230,000</b>
<b>North Mankato</b>														
Sanitary Collection	392,086	353,255	38,831	4,283	63,662	(20,548)	---	---	---	55,921	---	---	62,808	65,000
Sewer	2,092,942	1,497,734	595,208	---	51,987	543,221	---	---	---	209,000	---	---	51,458	178,079
Storm Water	275,168	242,504	32,664	22,359	16,338	38,685	---	22,359	---	(3,400)	---	---	16,336	38,250
Water	1,815,734	1,455,420	360,314	4,046	140,035	224,325	1,391	---	---	153,506	176,196	---	139,689	359,500
Solid Waste	905,274	1,006,229	(100,955)	---	---	(100,955)	---	---	---	(4,671)	---	---	---	---
<b>Total</b>	<b>5,481,204</b>	<b>4,555,142</b>	<b>926,062</b>	<b>30,688</b>	<b>272,022</b>	<b>684,728</b>	<b>1,391</b>	<b>22,359</b>	<b>---</b>	<b>410,356</b>	<b>176,196</b>	<b>---</b>	<b>270,291</b>	<b>640,829</b>
<b>North Saint Paul</b>														
Electric	9,000,195	8,627,489	372,706	75,482	81,524	366,664	---	---	---	600,000	53,736	---	81,524	115,000
Fiber Optics	104,472	204,219	(99,747)	---	22,699	(122,446)	---	---	---	---	---	---	22,699	227,735
Solid Waste	1,095,158	839,576	255,582	50,035	24,341	281,276	---	---	---	20,000	---	---	24,341	---
Surface Water	581,341	350,835	230,506	34,257	51,059	213,704	---	---	---	40,000	583,256	796,928	51,059	121,100
Wastewater	1,653,655	1,159,819	493,836	32,445	113,082	413,199	---	---	---	125,000	620,340	776,960	113,082	126,700
Water	1,429,871	1,065,561	364,310	7,762	81,247	290,825	---	---	---	185,000	799,528	986,112	81,247	137,200
<b>Total</b>	<b>13,864,692</b>	<b>12,247,499</b>	<b>1,617,193</b>	<b>199,981</b>	<b>373,952</b>	<b>1,443,222</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>970,000</b>	<b>2,056,860</b>	<b>2,560,000</b>	<b>373,952</b>	<b>727,735</b>
<b>Northfield</b>														
Liquor	3,158,135	2,930,161	227,974	26,084	---	254,058	---	---	---	136,607	---	---	---	---
Garbage	897,870	672,426	225,444	12,106	---	237,550	---	---	---	2,081	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Municipal Hospital [29]	87,219,872	81,936,498	5,283,374	2,074,111	1,675,481	5,682,004	---	---	---	---	3,646,108	---	1,446,010	920,000
Storm Water Drainage	704,540	652,446	52,094	---	38,523	13,571	---	---	---	2,081	216,067	---	36,815	400,000
Wastewater	3,840,957	2,971,887	869,070	22,379	217,513	673,936	---	---	---	24,153	196,620	---	217,513	1,313,079
Water	2,158,076	1,324,369	833,707	125,850	36,321	923,236	---	---	---	15,096	401,527	---	36,321	287,500
<b>Total</b>	<b>97,979,450</b>	<b>90,487,787</b>	<b>7,491,663</b>	<b>2,260,530</b>	<b>1,967,838</b>	<b>7,784,355</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>180,018</b>	<b>4,460,322</b>	<b>---</b>	<b>1,736,659</b>	<b>2,920,579</b>
<b>Northome</b>														
Liquor	357,852	334,975	22,877	6	---	22,883	---	---	---	20,000	---	---	---	---
Sewer	31,768	64,974	(33,206)	16,437	---	(16,769)	---	16,437	---	---	---	---	---	---
Water	35,025	51,711	(16,686)	---	2,387	(19,073)	---	---	---	(8,000)	---	---	2,387	13,000
<b>Total</b>	<b>424,645</b>	<b>451,660</b>	<b>(27,015)</b>	<b>16,443</b>	<b>2,387</b>	<b>(12,959)</b>	<b>---</b>	<b>16,437</b>	<b>---</b>	<b>12,000</b>	<b>---</b>	<b>---</b>	<b>2,387</b>	<b>13,000</b>
<b>Northrop</b>														
Sewer	56,844	18,723	38,121	61	---	38,182	---	---	---	---	3,105,690	1,054,000	---	---
Water	36,138	40,567	(4,429)	---	---	(4,429)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>92,982</b>	<b>59,290</b>	<b>33,692</b>	<b>61</b>	<b>---</b>	<b>33,753</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,105,690</b>	<b>1,054,000</b>	<b>---</b>	<b>---</b>
<b>Norwood Young America</b>														
Harbor at Peace	1,407,148	1,187,675	219,473	812	196,027	24,258	---	---	---	100,000	11,789	---	189,939	145,000
Sewer	568,825	561,352	7,473	3,351	34,876	(24,052)	---	---	---	152,102	---	---	34,876	201,875
Water	714,361	574,806	139,555	22,453	186,849	(24,841)	19,216	730	---	104,695	---	---	186,849	329,125
<b>Total</b>	<b>2,690,334</b>	<b>2,323,833</b>	<b>366,501</b>	<b>26,616</b>	<b>417,752</b>	<b>(24,635)</b>	<b>19,216</b>	<b>730</b>	<b>---</b>	<b>356,797</b>	<b>11,789</b>	<b>---</b>	<b>411,664</b>	<b>676,000</b>
<b>Oak Grove</b>														
Sewer - Lake George	94,228	93,728	500	37,439	6,439	31,500	---	---	---	---	---	---	6,439	21,000
Sewer - The Ponds	87,719	113,257	(25,538)	28,619	---	3,081	---	---	---	---	---	---	---	---
Street Light Utility	10,782	8,643	2,139	1,048	---	3,187	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water - Lake George	28,732	41,524	(12,792)	10,629	---	(2,163)	---	---	---	---	---	---	---	---	
Water - The Ponds	115,598	97,745	17,853	32,250	24,000	26,103	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>337,059</b>	<b>354,897</b>	<b>(17,838)</b>	<b>109,985</b>	<b>30,439</b>	<b>61,708</b>	---	---	---	---	---	---	<b>6,439</b>	<b>21,000</b>	
<b>Oak Park Heights</b>															
Sewer	927,129	694,406	232,723	10,488	---	243,211	---	---	---	166,725	7,569	---	---	---	
Water	657,286	477,771	179,515	17,157	---	196,672	---	---	---	242,630	415,665	---	---	---	
Storm Sewer	82,452	46,393	36,059	3,272	---	39,331	---	---	---	3,417	---	---	---	---	
<b>Total</b>	<b>1,666,867</b>	<b>1,218,570</b>	<b>448,297</b>	<b>30,917</b>	---	<b>479,214</b>	---	---	---	<b>412,772</b>	<b>423,234</b>	---	---	---	
<b>Oakdale</b>															
Ambulance	765,894	779,197	(13,303)	147,470	---	134,167	98,646	---	---	---	---	---	---	---	
Sewer	3,312,124	3,581,456	(269,332)	188,633	5	(80,704)	---	---	---	300,000	8,000	---	---	---	
Street Light Utility	365,612	516,207	(150,595)	14,830	---	(135,765)	---	---	---	---	---	---	---	---	
Water	2,082,589	2,566,010	(483,421)	274,515	28	(208,934)	---	---	---	300,000	---	---	---	---	
<b>Total</b>	<b>6,526,219</b>	<b>7,442,870</b>	<b>(916,651)</b>	<b>625,448</b>	<b>33</b>	<b>(291,236)</b>	<b>98,646</b>	---	---	<b>600,000</b>	<b>8,000</b>	---	---	---	
<b>Odessa</b>															
Sewer	20,055	63,203	(43,148)	7,740	8,025	(43,433)	7,736	---	---	---	---	---	8,025	3,000	
Water	35,325	49,136	(13,811)	4,772	7,560	(16,599)	4,772	---	---	---	---	---	7,560	10,000	
<b>Total</b>	<b>55,380</b>	<b>112,339</b>	<b>(56,959)</b>	<b>12,512</b>	<b>15,585</b>	<b>(60,032)</b>	<b>12,508</b>	---	---	---	---	---	<b>15,585</b>	<b>13,000</b>	
<b>Ogema</b>															
Liquor Store [0]	369,738	314,100	55,638	267	503	55,402	---	---	---	---	7,437	---	---	---	
Water and Sewer [0][3]	40,655	50,490	(9,835)	2,357	414	(7,892)	---	---	---	---	32,055	---	74	20,000	
<b>Total</b>	<b>410,393</b>	<b>364,590</b>	<b>45,803</b>	<b>2,624</b>	<b>917</b>	<b>47,510</b>	---	---	---	---	<b>39,492</b>	---	<b>74</b>	<b>20,000</b>	
<b>Ogilvie</b>															
Liquor	408,884	399,901	8,983	204	---	9,187	---	---	---	2,500	---	---	---	---	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	92,427	74,605	17,822	370	---	18,192	---	---	---	(4,507)	---	---	---	---
Water	116,400	128,427	(12,027)	382	24,963	(36,608)	---	---	---	(4,019)	---	---	24,963	14,000
<b>Total</b>	<b>617,711</b>	<b>602,933</b>	<b>14,778</b>	<b>956</b>	<b>24,963</b>	<b>(9,229)</b>	---	---	---	<b>(6,026)</b>	---	---	<b>24,963</b>	<b>14,000</b>
<b>Okabena</b>														
Liquor	270,816	300,944	(30,128)	---	---	(30,128)	---	---	---	---	---	---	---	---
Sewer	27,501	26,966	535	4,973	---	5,508	4,973	---	---	---	1,500	---	---	---
Water	58,606	55,705	2,901	35,669	10,255	28,315	35,669	---	---	---	1,500	---	10,255	40,000
<b>Total</b>	<b>356,923</b>	<b>383,615</b>	<b>(26,692)</b>	<b>40,642</b>	<b>10,255</b>	<b>3,695</b>	<b>40,642</b>	---	---	---	<b>3,000</b>	---	<b>10,255</b>	<b>40,000</b>
<b>Oklee</b>														
Garbage	22,430	26,989	(4,559)	---	---	(4,559)	---	---	---	---	---	---	---	---
Sewer	41,867	48,381	(6,514)	---	2,040	(8,554)	---	---	---	---	---	---	2,040	20,000
Water	76,750	65,735	11,015	---	8,930	2,085	---	---	---	---	---	---	8,930	50,000
<b>Total</b>	<b>141,047</b>	<b>141,105</b>	<b>(58)</b>	---	<b>10,970</b>	<b>(11,028)</b>	---	---	---	---	---	---	<b>10,970</b>	<b>70,000</b>
<b>Olivia</b>														
Liquor	924,066	887,858	36,208	3,485	---	39,693	---	---	---	---	22,785	---	---	---
Bayberry Court	127,600	91,432	36,168	13,454	28,185	21,437	---	---	---	6,800	---	---	28,185	35,000
Electric Utility	2,913,302	2,409,444	503,858	143,955	6,968	640,845	---	---	---	415,600	127,778	---	54	---
Fairview Place	343,181	377,718	(34,537)	25,667	40,876	(49,746)	---	---	---	---	9,320	702,295	30,648	680,000
Storm Sewer Utility	205,741	71,615	134,126	46,853	43,245	137,734	---	---	---	62,750	239,251	---	43,245	60,000
Utility Reserve	83,494	96	83,398	3,516	---	86,914	---	---	---	182,000	---	---	---	---
Wastewater Utility	523,285	473,137	50,148	73,417	53,349	70,216	60,000	---	---	178,916	401,296	412,510	53,349	247,295
Water Utility	534,826	426,456	108,370	12,141	31,942	88,569	---	---	---	43,297	409,117	472,457	31,070	244,000
<b>Total</b>	<b>5,655,495</b>	<b>4,737,756</b>	<b>917,739</b>	<b>322,488</b>	<b>204,565</b>	<b>1,035,662</b>	<b>60,000</b>	---	---	<b>889,363</b>	<b>1,209,547</b>	<b>1,587,262</b>	<b>186,551</b>	<b>1,266,295</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Onamia</b>														
Water and Sewer [0][3]	221,284	165,145	56,139	14,567	17,355	53,351	---	---	---	---	12,495	---	17,355	39,788
<b>Total</b>	<b>221,284</b>	<b>165,145</b>	<b>56,139</b>	<b>14,567</b>	<b>17,355</b>	<b>53,351</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,495</b>	<b>---</b>	<b>17,355</b>	<b>39,788</b>
<b>Ormsby</b>														
Sewer Fund	45,777	72,808	(27,031)	---	12,443	(39,474)	---	---	---	---	---	---	12,443	10,000
Water Fund	36,960	32,803	4,157	---	12,541	(8,384)	---	---	---	---	---	---	12,541	9,141
<b>Total</b>	<b>82,737</b>	<b>105,611</b>	<b>(22,874)</b>	<b>---</b>	<b>24,984</b>	<b>(47,858)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,984</b>	<b>19,141</b>
<b>Orono</b>														
Recycling	88,708	114,983	(26,275)	27,747	---	1,472	---	---	24,793	---	---	---	---	---
Sewer	1,204,554	1,181,159	23,395	258,639	---	282,034	---	---	---	111,300	333,451	---	---	---
Storm Water	234,673	186,719	47,954	111,427	---	159,381	---	---	---	---	20,132	---	---	---
Water	482,816	553,467	(70,651)	142,329	---	71,678	---	---	---	158,000	454,902	1,302,268	---	---
Cable	71,412	12,675	58,737	55	---	58,792	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,082,163</b>	<b>2,049,003</b>	<b>33,160</b>	<b>540,197</b>	<b>---</b>	<b>573,357</b>	<b>---</b>	<b>---</b>	<b>24,793</b>	<b>269,300</b>	<b>808,485</b>	<b>1,302,268</b>	<b>---</b>	<b>---</b>
<b>Oronoco</b>														
Water Utility	136,038	184,205	(48,167)	12,988	9,967	(45,146)	---	---	---	---	159,439	---	9,967	59,000
<b>Total</b>	<b>136,038</b>	<b>184,205</b>	<b>(48,167)</b>	<b>12,988</b>	<b>9,967</b>	<b>(45,146)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>159,439</b>	<b>---</b>	<b>9,967</b>	<b>59,000</b>
<b>Orr</b>														
Liquor	543,350	482,190	61,160	6,216	---	67,376	---	---	---	35,500	---	---	---	---
Aiport	69,044	192,208	(123,164)	26,363	---	(96,801)	---	---	26,363	(7,000)	---	---	---	---
Sewer	96,058	133,291	(37,233)	---	9,563	(46,796)	---	---	---	(9,000)	4,709	---	9,563	3,000
Water	61,202	100,066	(38,864)	---	---	(38,864)	---	---	---	(11,000)	13,109	---	---	---
<b>Total</b>	<b>769,654</b>	<b>907,755</b>	<b>(138,101)</b>	<b>32,579</b>	<b>9,563</b>	<b>(115,085)</b>	<b>---</b>	<b>---</b>	<b>26,363</b>	<b>8,500</b>	<b>17,818</b>	<b>---</b>	<b>9,563</b>	<b>3,000</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Ortonville</b>														
Golf	254,384	318,396	(64,012)	187	---	(63,825)	---	---	187	---	7,173	---	---	---
Light	2,690,086	2,140,796	549,290	16,688	---	565,978	---	---	510	306,240	81,510	---	---	---
Ortonville Area Health Services [14]	26,664,154	23,209,067	3,455,087	126,035	1,421,667	2,159,455	---	---	97,351	---	352,966	425,000	1,391,221	2,735,112
Senior Assisted Living	949,534	694,067	255,467	685	80,198	175,954	---	---	---	---	6,471	---	80,198	2,680,000
Sewer	467,519	324,906	142,613	7,714	7,971	142,356	---	---	70	51,412	---	---	7,971	22,000
Storm Water	16,291	4,003	12,288	62	---	12,350	---	---	---	---	---	---	---	---
Water	781,896	473,186	308,710	670	56,083	253,297	---	---	204	84,186	612,255	---	56,083	90,000
<b>Total</b>	<b>31,823,864</b>	<b>27,164,421</b>	<b>4,659,443</b>	<b>152,041</b>	<b>1,565,919</b>	<b>3,245,565</b>	<b>---</b>	<b>---</b>	<b>98,322</b>	<b>441,838</b>	<b>1,060,375</b>	<b>425,000</b>	<b>1,535,473</b>	<b>5,527,112</b>
<b>Osakis</b>														
Liquor	760,328	723,271	37,057	18,398	---	55,455	---	---	---	---	1,872	---	---	---
Garbage [0]	122,110	122,133	(23)	---	---	(23)	---	---	---	---	---	---	---	---
Sewer	232,127	226,220	5,907	111,036	---	116,943	---	18,155	---	170,266	---	---	---	---
Water	348,210	389,422	(41,212)	1,295	138,124	(178,041)	---	---	---	41,687	---	---	52,474	34,000
<b>Total</b>	<b>1,462,775</b>	<b>1,461,046</b>	<b>1,729</b>	<b>130,729</b>	<b>138,124</b>	<b>(5,666)</b>	<b>---</b>	<b>18,155</b>	<b>---</b>	<b>211,953</b>	<b>1,872</b>	<b>---</b>	<b>52,474</b>	<b>34,000</b>
<b>Oslo</b>														
Garbage	32,823	33,119	(296)	---	---	(296)	---	---	---	---	---	---	---	---
Sewer	34,863	71,834	(36,971)	47,372	---	10,401	---	---	---	---	---	---	---	---
Water	109,689	130,438	(20,749)	97,650	97,650	(20,749)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>177,375</b>	<b>235,391</b>	<b>(58,016)</b>	<b>145,022</b>	<b>97,650</b>	<b>(10,644)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Osseo</b>														
Garbage	16,375	8,012	8,363	8,119	---	16,482	---	---	---	---	---	---	---	---
Sewer	400,755	299,306	101,449	1,103	---	102,552	---	---	---	8,245	27,903	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Storm Water	182,406	51,910	130,496	843	---	131,339	---	---	---	125,274	---	---	---	---	
Water	422,202	384,071	38,131	76,292	---	114,423	---	---	---	182,813	65,531	---	---	---	
<b>Total</b>	<b>1,021,738</b>	<b>743,299</b>	<b>278,439</b>	<b>86,357</b>	<b>---</b>	<b>364,796</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>316,332</b>	<b>93,434</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ostrander</b>															
Sewer [0]	60,937	23,146	37,791	22	12,793	25,020	---	---	---	---	---	---	12,793	5,000	
Water [0]	41,019	34,251	6,768	---	---	6,768	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>101,956</b>	<b>57,397</b>	<b>44,559</b>	<b>22</b>	<b>12,793</b>	<b>31,788</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,793</b>	<b>5,000</b>	
<b>Otsego</b>															
Sewer	1,325,181	1,458,714	(133,533)	80,091	593,779	(647,221)	---	---	---	57,517	26,593	---	593,779	---	
Storm Water	45,570	57,977	(12,407)	26,259	---	13,852	24,824	---	---	12,226	14,475	---	---	---	
Water	1,114,528	853,551	260,977	167,772	334,002	94,747	---	---	---	52,889	18,055	---	334,002	---	
<b>Total</b>	<b>2,485,279</b>	<b>2,370,242</b>	<b>115,037</b>	<b>274,122</b>	<b>927,781</b>	<b>(538,622)</b>	<b>24,824</b>	<b>---</b>	<b>---</b>	<b>122,632</b>	<b>59,123</b>	<b>---</b>	<b>927,781</b>	<b>---</b>	
<b>Ottertail</b>															
Water	231,051	190,173	40,878	877	34,100	7,655	---	---	---	---	---	---	34,100	101,000	
<b>Total</b>	<b>231,051</b>	<b>190,173</b>	<b>40,878</b>	<b>877</b>	<b>34,100</b>	<b>7,655</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,100</b>	<b>101,000</b>	
<b>Owatonna</b>															
Aquatic Center	174,787	248,932	(74,145)	141	---	(74,004)	---	---	---	---	69,518	---	---	---	
Electric	35,756,468	34,298,990	1,457,478	41,680	20,746	1,478,412	---	---	---	---	9,877,466	---	20,746	137,745	
Gas	21,471,393	20,600,188	871,205	42,058	13,791	899,472	---	---	---	---	452,952	---	13,791	337,656	
Housing Programs	571,969	582,547	(10,578)	247	---	(10,331)	---	---	---	---	---	---	---	---	
Sewer	2,995,373	2,359,826	635,547	355,394	89,735	901,206	---	346	---	350,000	500,615	---	89,735	498,000	
Storm Water	399,983	400,428	(445)	275,421	108,107	166,869	251,775	---	---	15,000	---	---	108,107	220,000	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	3,433,348	2,723,862	709,486	24,475	10,830	723,131	---	---	---	---	369,077	---	10,830	354,599
<b>Total</b>	<b>64,803,321</b>	<b>61,214,773</b>	<b>3,588,548</b>	<b>739,416</b>	<b>243,209</b>	<b>4,084,755</b>	<b>251,775</b>	<b>346</b>	<b>---</b>	<b>365,000</b>	<b>11,269,628</b>	<b>---</b>	<b>243,209</b>	<b>1,548,000</b>
<b>Palisade</b>														
Liquor	343,781	320,799	22,982	15,552	---	38,534	---	---	---	19,500	12,880	---	---	---
Water and Sewer [3]	71,157	80,694	(9,537)	---	---	(9,537)	---	---	---	24,000	---	---	---	---
<b>Total</b>	<b>414,938</b>	<b>401,493</b>	<b>13,445</b>	<b>15,552</b>	<b>---</b>	<b>28,997</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,500</b>	<b>12,880</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Park Rapids</b>														
Liquor	3,356,957	3,034,751	322,206	1,670	---	323,876	---	---	---	161,380	3,485	---	---	---
Sewer	519,315	1,364,860	(845,545)	146,417	37,250	(736,378)	---	---	---	94,000	41,841	---	37,250	1,055,000
Storm Water	114,784	16,555	98,229	323	---	98,552	---	---	---	20,000	---	---	---	---
Water	588,202	863,841	(275,639)	36,259	17,176	(256,556)	---	---	---	94,000	1,015,896	1,636,347	17,176	91,617
<b>Total</b>	<b>4,579,258</b>	<b>5,280,007</b>	<b>(700,749)</b>	<b>184,669</b>	<b>54,426</b>	<b>(570,506)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>369,380</b>	<b>1,061,222</b>	<b>1,636,347</b>	<b>54,426</b>	<b>1,146,617</b>
<b>Parkers Prairie</b>														
Liquor	636,554	644,838	(8,284)	22,297	23,902	(9,889)	---	---	---	---	10,500	---	23,902	30,000
Event Center	101,523	150,599	(49,076)	(283)	---	(49,359)	---	---	---	---	---	---	---	---
Sewer	213,026	135,511	77,515	195	14,090	63,620	---	---	---	---	---	---	14,090	42,500
Water	136,977	283,372	(146,395)	140,088	8,177	(14,484)	---	---	---	---	45,500	---	8,177	17,500
<b>Total</b>	<b>1,088,080</b>	<b>1,214,320</b>	<b>(126,240)</b>	<b>162,297</b>	<b>46,169</b>	<b>(10,112)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>56,000</b>	<b>---</b>	<b>46,169</b>	<b>90,000</b>
<b>Paynesville</b>														
Liquor	1,281,957	1,233,786	48,171	8,266	---	56,437	---	---	---	43,000	---	---	---	---
Sewer	726,263	577,535	148,728	153,655	52,734	249,649	---	---	---	197,250	261,210	263,646	44,804	50,736
Water	525,470	317,791	207,679	63,545	13,181	258,043	---	8,466	---	308,000	2,792,986	2,770,233	13,181	100,135
<b>Total</b>	<b>2,533,690</b>	<b>2,129,112</b>	<b>404,578</b>	<b>225,466</b>	<b>65,915</b>	<b>564,129</b>	<b>---</b>	<b>8,466</b>	<b>---</b>	<b>548,250</b>	<b>3,054,196</b>	<b>3,033,879</b>	<b>57,985</b>	<b>150,871</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Pease</b>														
Sewer	23,000	45,955	(22,955)	110	---	(22,845)	---	---	---	---	---	---	---	---
Water	44,425	96,688	(52,263)	16,354	---	(35,909)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>67,425</b>	<b>142,643</b>	<b>(75,218)</b>	<b>16,464</b>	<b>---</b>	<b>(58,754)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Pelican Rapids</b>														
Liquor	1,204,722	1,071,291	133,431	420	18,621	115,230	---	---	---	33,300	---	---	18,621	28,898
Sewer	1,251,888	914,858	337,030	436,933	83,500	690,463	---	433,242	---	18,752	5,299,878	4,871,889	83,500	594,600
Water	544,198	330,580	213,618	4,798	33,049	185,367	---	---	---	---	16,500	---	33,049	268,731
<b>Total</b>	<b>3,000,808</b>	<b>2,316,729</b>	<b>684,079</b>	<b>442,151</b>	<b>135,170</b>	<b>991,060</b>	<b>---</b>	<b>433,242</b>	<b>---</b>	<b>52,052</b>	<b>5,316,378</b>	<b>4,871,889</b>	<b>135,170</b>	<b>892,229</b>
<b>Pemberton</b>														
Garbage [0]	17,426	20,287	(2,861)	---	---	(2,861)	---	---	---	---	---	---	---	---
Sewer [0]	52,994	31,846	21,148	1,748	1,408	21,488	---	---	---	---	---	---	1,408	20,362
Water [0]	29,858	33,514	(3,656)	1,748	---	(1,908)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>100,278</b>	<b>85,647</b>	<b>14,631</b>	<b>3,496</b>	<b>1,408</b>	<b>16,719</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,408</b>	<b>20,362</b>
<b>Pennock</b>														
Sewer	72,094	81,263	(9,169)	---	35,775	(44,944)	---	---	---	---	---	---	35,775	30,000
Water	45,132	22,858	22,274	2,266	---	24,540	---	---	---	---	4,361	---	---	---
<b>Total</b>	<b>117,226</b>	<b>104,121</b>	<b>13,105</b>	<b>2,266</b>	<b>35,775</b>	<b>(20,404)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,361</b>	<b>---</b>	<b>35,775</b>	<b>30,000</b>
<b>Pequot Lakes</b>														
Sewer	237,671	141,057	96,614	19,088	---	115,702	---	---	38	---	41,805	---	---	---
Water	237,320	191,027	46,293	8,185	25,474	29,004	---	---	38	---	12,111	---	25,474	55,000
<b>Total</b>	<b>474,991</b>	<b>332,084</b>	<b>142,907</b>	<b>27,273</b>	<b>25,474</b>	<b>144,706</b>	<b>---</b>	<b>---</b>	<b>76</b>	<b>---</b>	<b>53,916</b>	<b>---</b>	<b>25,474</b>	<b>55,000</b>
<b>Perham</b>														
Liquor	3,068,699	2,644,441	424,258	7,928	28,772	403,414	---	---	309	139,250	---	---	12,997	133,330

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Gas	9,937,342	9,481,227	456,115	51,171	141,844	365,442	---	---	741	190,630	577,577	---	141,327	165,000
Perham Area Community Center [29]	897,393	925,649	(28,256)	1,329	---	(26,927)	---	---	---	---	84,864	---	---	---
Perham Golf Course [29]	750,734	683,861	66,873	12,500	---	79,373	---	---	---	---	33,837	31,267	---	18,624
Recycling	71,793	70,797	996	631	---	1,627	---	---	31	---	5,220	---	---	---
Sewer and Wastewater	1,353,190	1,189,152	164,038	45,693	74,560	135,171	---	---	1,765	41,524	87,629	1,133,865	73,716	259,241
Water	692,910	556,815	136,095	115,566	63,973	187,688	---	---	1,703	68,168	14,915	---	63,973	209,000
<b>Total</b>	<b>16,772,061</b>	<b>15,551,942</b>	<b>1,220,119</b>	<b>234,818</b>	<b>309,149</b>	<b>1,145,788</b>	<b>---</b>	<b>---</b>	<b>4,549</b>	<b>439,572</b>	<b>804,042</b>	<b>1,165,132</b>	<b>292,013</b>	<b>785,195</b>
<b>Perley</b>														
Garbage [0]	14,673	10,722	3,951	---	---	3,951	---	---	---	1,928	---	---	---	---
Sewer [0]	28,432	11,297	17,135	---	7,824	9,311	---	---	---	---	153	---	7,824	6,372
Water [0]	9,288	7,597	1,691	---	---	1,691	---	---	---	(1,928)	3,619	---	---	---
<b>Total</b>	<b>52,393</b>	<b>29,616</b>	<b>22,777</b>	<b>---</b>	<b>7,824</b>	<b>14,953</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,772</b>	<b>---</b>	<b>7,824</b>	<b>6,372</b>
<b>Peterson</b>														
Refuse	14,381	18,870	(4,489)	---	---	(4,489)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>14,381</b>	<b>18,870</b>	<b>(4,489)</b>	<b>---</b>	<b>---</b>	<b>(4,489)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Pierz</b>														
Electric [0]	947,921	858,120	89,801	11,996	---	101,797	---	---	---	15,000	---	---	---	---
Golf Course [0]	248,660	229,814	18,846	21,458	---	40,304	20,608	---	---	---	1,621	---	---	---
Solid Waste [0]	41,372	503	40,869	168	7,551	33,486	---	---	---	---	---	---	7,551	30,000
Storm Water [0]	74,903	63,657	11,246	2,311	---	13,557	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,312,856</b>	<b>1,152,094</b>	<b>160,762</b>	<b>35,933</b>	<b>7,551</b>	<b>189,144</b>	<b>20,608</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>1,621</b>	<b>---</b>	<b>7,551</b>	<b>30,000</b>
<b>Pillager</b>														
Sewer	154,655	163,458	(8,803)	37,676	40,816	(11,943)	37,676	---	---	81,000	6,138	714,758	19,258	741,400

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	109,917	138,101	(28,184)	143	14,957	(42,998)	---	---	---	---	5,250	273,893	10,186	291,600
<b>Total</b>	<b>264,572</b>	<b>301,559</b>	<b>(36,987)</b>	<b>37,819</b>	<b>55,773</b>	<b>(54,941)</b>	<b>37,676</b>	<b>---</b>	<b>---</b>	<b>81,000</b>	<b>11,388</b>	<b>988,651</b>	<b>29,444</b>	<b>1,033,000</b>
<b>Pine City</b>														
Liquor	1,687,303	1,532,640	154,663	3,714	---	158,377	---	---	---	125,000	14,957	---	---	---
Sewer	619,304	387,621	231,683	35,218	33,391	233,510	---	---	---	81,227	131,045	---	33,391	608,569
Water	969,920	469,391	500,529	8,931	306,575	202,885	---	---	---	(171,646)	206,088	---	306,575	6,622,167
<b>Total</b>	<b>3,276,527</b>	<b>2,389,652</b>	<b>886,875</b>	<b>47,863</b>	<b>339,966</b>	<b>594,772</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,581</b>	<b>352,090</b>	<b>---</b>	<b>339,966</b>	<b>7,230,736</b>
<b>Pine Island</b>														
Cemetery	28,520	32,180	(3,660)	1,894	---	(1,766)	---	---	---	---	16,486	---	---	---
Deputy Registrar	64,527	63,161	1,366	79	---	1,445	---	---	---	---	---	---	---	---
Evergreen Place	227,524	189,931	37,593	1,381	27,067	11,907	---	---	---	2,983	---	---	27,067	55,000
Sewer	603,513	771,583	(168,070)	7,051	---	(161,019)	---	---	---	43,106	---	---	---	---
Water	412,681	338,988	73,693	12,973	14,278	72,388	---	---	---	52,784	92,386	---	14,278	50,136
<b>Total</b>	<b>1,336,765</b>	<b>1,395,843</b>	<b>(59,078)</b>	<b>23,378</b>	<b>41,345</b>	<b>(77,045)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>98,873</b>	<b>108,872</b>	<b>---</b>	<b>41,345</b>	<b>105,136</b>
<b>Pine River</b>														
Water	147,667	88,677	58,990	519	11,960	47,549	519	---	---	51,000	---	---	11,960	34,000
<b>Total</b>	<b>147,667</b>	<b>88,677</b>	<b>58,990</b>	<b>519</b>	<b>11,960</b>	<b>47,549</b>	<b>519</b>	<b>---</b>	<b>---</b>	<b>51,000</b>	<b>---</b>	<b>---</b>	<b>11,960</b>	<b>34,000</b>
<b>Pipestone</b>														
Liquor	1,502,213	1,299,641	202,572	3,108	---	205,680	---	---	---	88,000	---	---	---	---
Garbage	297,202	221,648	75,554	405	---	75,959	---	---	---	---	---	---	---	---
Prairie Winds	107,404	108,732	(1,328)	178	37,236	(38,386)	---	---	---	(23,300)	---	---	37,236	16,095
Sewer	962,741	824,988	137,753	739	151,247	(12,755)	---	---	---	(177,863)	313,263	1,162,500	151,247	358,300

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	623,488	597,930	25,558	2,616	76,449	(48,275)	---	---	---	51,000	---	1,162,500	76,449	207,580
<b>Total</b>	<b>3,493,048</b>	<b>3,052,939</b>	<b>440,109</b>	<b>7,046</b>	<b>264,932</b>	<b>182,223</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(62,163)</b>	<b>313,263</b>	<b>2,325,000</b>	<b>264,932</b>	<b>581,975</b>
<b>Plainview</b>														
Liquor	658,972	657,479	1,493	13,088	---	14,581	---	---	---	---	4,954	---	---	---
Sewer	1,235,927	830,630	405,297	4,671	12,030	397,938	---	---	---	---	---	---	12,030	32,000
Water	392,219	353,940	38,279	15,148	20,418	33,009	---	---	---	---	---	---	20,418	66,000
<b>Total</b>	<b>2,287,118</b>	<b>1,842,049</b>	<b>445,069</b>	<b>32,907</b>	<b>32,448</b>	<b>445,528</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,954</b>	<b>---</b>	<b>32,448</b>	<b>98,000</b>
<b>Plato</b>														
Sewer	117,027	227,081	(110,054)	35,307	7,532	(82,279)	34,653	---	---	---	5,750	---	7,532	50,000
Water	25,572	42,359	(16,787)	20,302	---	3,515	20,172	---	---	---	18,859	---	---	---
<b>Total</b>	<b>142,599</b>	<b>269,440</b>	<b>(126,841)</b>	<b>55,609</b>	<b>7,532</b>	<b>(78,764)</b>	<b>54,825</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,609</b>	<b>---</b>	<b>7,532</b>	<b>50,000</b>
<b>Plummer</b>														
Sanitation	16,186	17,729	(1,543)	---	---	(1,543)	---	---	---	---	---	---	---	---
Wastewater	29,427	28,545	882	---	2,970	(2,088)	---	---	---	---	---	---	2,970	10,000
Water	40,603	46,099	(5,496)	---	2,380	(7,876)	---	---	---	---	---	---	2,380	7,000
<b>Total</b>	<b>86,216</b>	<b>92,373</b>	<b>(6,157)</b>	<b>---</b>	<b>5,350</b>	<b>(11,507)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,350</b>	<b>17,000</b>
<b>Plymouth</b>														
Field House	377,821	322,994	54,827	43,056	---	97,883	---	---	---	3,824	---	---	---	---
Ice Center	1,505,603	1,721,458	(215,855)	62,199	11,504	(165,160)	---	---	---	27,927	122,464	---	11,504	---
Plymouth Towne Square	686,585	687,475	(890)	31,956	80,749	(49,683)	---	---	---	(215,004)	16,072	---	87,067	250,000
Solid Waste Management	497,520	921,431	(423,911)	273,539	---	(150,372)	---	298	99	17,929	13,825	---	---	---
Vicksburg Crossing	1,186,281	866,802	319,479	58,878	701,322	(322,965)	---	---	---	(50,004)	13,297	---	698,828	205,000
Water and Sewer Utility [3]	14,326,361	15,603,119	(1,276,758)	1,059,494	134,121	(351,385)	---	479	31,278	5,356,485	1,420,030	---	134,121	5,925,000

\*Failed to meet reporting deadline.

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

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

305

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Resources	2,678,916	2,026,216	652,700	139,209	---	791,909	---	137	4,454	375,153	1,010,191	---	---	---
<b>Total</b>	<b>21,259,087</b>	<b>22,149,495</b>	<b>(890,408)</b>	<b>1,668,331</b>	<b>927,696</b>	<b>(149,773)</b>	<b>---</b>	<b>914</b>	<b>35,831</b>	<b>5,516,310</b>	<b>2,595,879</b>	<b>---</b>	<b>931,520</b>	<b>6,380,000</b>
<b>Porter</b>														
Water and Sewer [3]	53,318	43,134	10,184	294	1,093	9,385	---	---	---	---	---	---	1,093	2,131
<b>Total</b>	<b>53,318</b>	<b>43,134</b>	<b>10,184</b>	<b>294</b>	<b>1,093</b>	<b>9,385</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,093</b>	<b>2,131</b>
<b>Preston</b>														
Electric	1,909,271	1,703,266	206,005	69,436	10,095	265,346	---	---	---	---	229,067	---	10,095	55,000
Preston Emergency Services	213,000	224,704	(11,704)	9,396	---	(2,308)	---	---	---	---	202,182	---	---	---
Sewer	265,904	311,471	(45,567)	22,875	3,865	(26,557)	---	---	---	---	8,221	---	3,865	44,125
Storm Sewer	60,846	31,189	29,657	---	4,421	25,236	---	---	---	---	---	---	4,421	79,027
Water	362,499	310,433	52,066	42,250	7,522	86,794	---	---	---	---	61,469	---	7,522	106,406
<b>Total</b>	<b>2,811,520</b>	<b>2,581,063</b>	<b>230,457</b>	<b>143,957</b>	<b>25,903</b>	<b>348,511</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>500,939</b>	<b>---</b>	<b>25,903</b>	<b>284,558</b>
<b>Princeton</b>														
Liquor	3,279,223	2,980,594	298,629	27,064	---	325,693	---	---	---	55,239	---	---	---	---
Airport	81,031	258,222	(177,191)	224,908	---	47,717	---	222,148	---	(35,600)	203,491	---	---	---
Electric [29]	7,228,044	6,559,735	668,309	109,178	198,829	578,658	---	---	---	---	587,296	---	167,329	545,000
Sanitary Sewer	1,389,588	1,009,639	379,949	62,272	259,941	182,280	---	---	---	---	563,939	288,720	259,941	706,509
Water [29]	1,246,723	828,799	417,924	16,928	190,145	244,707	---	---	---	---	52,778	---	168,542	414,000
<b>Total</b>	<b>13,224,609</b>	<b>11,636,989</b>	<b>1,587,620</b>	<b>440,350</b>	<b>648,915</b>	<b>1,379,055</b>	<b>---</b>	<b>222,148</b>	<b>---</b>	<b>19,639</b>	<b>1,407,504</b>	<b>288,720</b>	<b>595,812</b>	<b>1,665,509</b>
<b>Prinsburg</b>														
Senior Housing	30,000	20,030	9,970	122	9,773	319	---	---	---	---	---	84,336	9,773	96,516
Sewer	140,104	140,917	(813)	355	88,513	(88,971)	---	---	---	---	9,121	---	88,513	46,400

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	37,724	32,961	4,763	936	4,600	1,099	---	---	---	---	---	---	4,600	1,600
<b>Total</b>	<b>207,828</b>	<b>193,908</b>	<b>13,920</b>	<b>1,413</b>	<b>102,886</b>	<b>(87,553)</b>	---	---	---	---	<b>9,121</b>	<b>84,336</b>	<b>102,886</b>	<b>144,516</b>
<b>Prior Lake</b>														
Sewer	2,369,423	2,447,618	(78,195)	108,826	---	30,631	---	---	---	502,086	---	---	---	---
Transit Services	215,138	1,099,899	(884,761)	797,041	---	(87,720)	---	---	721,038	1,533,480	162,000	---	---	---
Water Quality	843,292	638,570	204,722	183,143	---	387,865	---	114,760	47,281	81,000	47,280	---	---	---
Water Utility	3,051,682	2,297,197	754,485	155,715	---	910,200	---	---	574	1,306,350	---	---	---	---
<b>Total</b>	<b>6,479,535</b>	<b>6,483,284</b>	<b>(3,749)</b>	<b>1,244,725</b>	<b>---</b>	<b>1,240,976</b>	---	<b>114,760</b>	<b>768,893</b>	<b>3,422,916</b>	<b>209,280</b>	---	---	---
<b>Proctor</b>														
Liquor	891,882	843,356	48,526	120	---	48,646	---	---	---	3,300	---	---	---	---
Municipal Golf Course	67,587	147,160	(79,573)	76,361	---	(3,212)	---	---	---	---	28,159	---	---	---
Public Utilities [4]	2,893,197	2,920,470	(27,273)	47,911	44,684	(24,046)	---	---	372	---	330,302	---	---	---
Sewer	565,987	465,530	100,457	2,724	---	103,181	---	---	---	5,300	93,190	---	---	---
<b>Total</b>	<b>4,418,653</b>	<b>4,376,516</b>	<b>42,137</b>	<b>127,116</b>	<b>44,684</b>	<b>124,569</b>	---	---	<b>372</b>	<b>8,600</b>	<b>451,651</b>	---	---	---
<b>Quamba</b>														
Sewer Fund	59,682	28,481	31,201	43	28,301	2,943	---	---	---	(79,092)	---	---	28,301	31,000
<b>Total</b>	<b>59,682</b>	<b>28,481</b>	<b>31,201</b>	<b>43</b>	<b>28,301</b>	<b>2,943</b>	---	---	---	<b>(79,092)</b>	---	---	<b>28,301</b>	<b>31,000</b>
<b>Racine</b>														
Water and Sewer [3]	160,248	108,080	52,168	---	---	52,168	---	---	---	48,294	21,625	---	---	---
<b>Total</b>	<b>160,248</b>	<b>108,080</b>	<b>52,168</b>	<b>---</b>	<b>---</b>	<b>52,168</b>	---	---	---	<b>48,294</b>	<b>21,625</b>	---	---	---
<b>Ramsey</b>														
Recycling Utility	309,160	321,321	(12,161)	74,522	---	62,361	---	---	---	9,500	---	---	---	---
Sewer Utility	1,393,157	1,282,302	110,855	295,531	---	406,386	---	---	---	31,000	253,995	---	---	---
Storm Water Utility	706,135	509,709	196,426	37,280	---	233,706	---	---	---	26,000	213,902	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Street Light Utility	188,185	161,733	26,452	42,900	---	69,352	---	---	---	16,000	1,988	---	---	---
Water Utility	1,860,380	1,221,211	639,169	486,312	---	1,125,481	---	---	---	37,000	924,255	---	---	---
<b>Total</b>	<b>4,457,017</b>	<b>3,496,276</b>	<b>960,741</b>	<b>936,545</b>	<b>---</b>	<b>1,897,286</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>119,500</b>	<b>1,394,140</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Randall</b>														
Liquor	505,691	517,955	(12,264)	7,788	---	(4,476)	---	---	---	---	---	---	---	---
Electric	453,816	415,488	38,328	1,349	---	39,677	---	---	---	29,000	---	---	---	---
Natural Gas	355,692	246,019	109,673	968	14,387	96,254	---	---	---	11,500	---	---	14,387	87,000
Solid Waste	48,679	44,866	3,813	1,643	---	5,456	---	---	---	---	---	---	---	---
Water and Sewer [3]	144,113	175,769	(31,656)	27,293	25,512	(29,875)	21,031	---	---	(11,500)	13,725	---	25,512	65,000
<b>Total</b>	<b>1,507,991</b>	<b>1,400,097</b>	<b>107,894</b>	<b>39,041</b>	<b>39,899</b>	<b>107,036</b>	<b>21,031</b>	<b>---</b>	<b>---</b>	<b>29,000</b>	<b>13,725</b>	<b>---</b>	<b>39,899</b>	<b>152,000</b>
<b>Randolph**</b>														
Water [0]	8,881	3,379	5,502	---	---	5,502	---	---	---	---	---	---	---	---
<b>Total</b>	<b>8,881</b>	<b>3,379</b>	<b>5,502</b>	<b>---</b>	<b>---</b>	<b>5,502</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ranier</b>														
Liquor	451,019	387,076	63,943	3,605	---	67,548	---	---	---	40,000	---	---	---	---
Water and Sewer [3]	258,120	304,007	(45,887)	1,412	36,720	(81,195)	---	---	---	12,620	---	---	36,720	18,000
<b>Total</b>	<b>709,139</b>	<b>691,083</b>	<b>18,056</b>	<b>5,017</b>	<b>36,720</b>	<b>(13,647)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>52,620</b>	<b>---</b>	<b>---</b>	<b>36,720</b>	<b>18,000</b>
<b>Raymond</b>														
Sewer	157,063	84,967	72,096	1,630,286	4,800	1,697,582	---	725,558	903,086	9,500	---	---	---	503,800
Water	95,746	77,487	18,259	414	---	18,673	---	---	---	9,500	1,941,192	---	---	---
<b>Total</b>	<b>252,809</b>	<b>162,454</b>	<b>90,355</b>	<b>1,630,700</b>	<b>4,800</b>	<b>1,716,255</b>	<b>---</b>	<b>725,558</b>	<b>903,086</b>	<b>19,000</b>	<b>1,941,192</b>	<b>---</b>	<b>---</b>	<b>503,800</b>
<b>Red Lake Falls</b>														
Garbage	165,352	125,684	39,668	30	---	39,698	---	---	---	---	---	---	---	---
Sewer	157,178	132,464	24,714	5,903	57,944	(27,327)	---	---	---	(583,647)	12,178	---	57,944	634,020

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	271,616	269,300	2,316	35,454	33,933	3,837	---	---	---	(576,902)	---	---	33,933	257,480
<b>Total</b>	<b>594,146</b>	<b>527,448</b>	<b>66,698</b>	<b>41,387</b>	<b>91,877</b>	<b>16,208</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,160,549)</b>	<b>12,178</b>	<b>---</b>	<b>91,877</b>	<b>891,500</b>
<b>Red Wing</b>														
Ambulance	3,766,612	3,945,862	(179,250)	61,404	---	(117,846)	---	41,374	3,645	---	230,130	---	---	---
Incinerator	2,403,114	2,136,017	267,097	153,282	145,005	275,374	---	---	---	(974,750)	968,796	---	145,005	160,000
Marina	465,919	543,511	(77,592)	9,768	72,231	(140,055)	---	---	9,768	---	---	---	57,114	745,000
Refuse Collection and Recycling	2,245,610	2,069,480	176,130	69,503	---	245,633	---	---	---	---	347,901	---	---	---
Sewer Utility	3,685,334	4,076,147	(390,813)	719,971	138,009	191,149	---	---	---	583,414	3,357,711	---	138,009	587,341
Storm Water	1,110,886	590,478	520,408	2,477	---	522,885	---	---	---	69,724	---	---	---	---
Water Utility	3,209,233	2,871,554	337,679	528,573	246,438	619,814	---	---	---	808,106	167,901	---	246,438	794,000
<b>Total</b>	<b>16,886,708</b>	<b>16,233,049</b>	<b>653,659</b>	<b>1,544,978</b>	<b>601,683</b>	<b>1,596,954</b>	<b>---</b>	<b>41,374</b>	<b>13,413</b>	<b>486,494</b>	<b>5,072,439</b>	<b>---</b>	<b>586,566</b>	<b>2,286,341</b>
<b>Redwood Falls</b>														
Liquor	2,206,194	2,006,023	200,171	8,312	12,739	195,744	---	---	---	100,000	961	---	12,038	40,000
Aspenwood Apartments	139,641	85,587	54,054	4,093	59,303	(1,156)	---	---	---	1,600	1,744	---	59,303	39,563
Electric Utility	6,204,647	5,826,889	377,758	204,901	213,777	368,882	---	---	3,264	344,432	752,410	---	194,345	445,000
Redwood Area Hospital	24,205,201	21,351,206	2,853,995	1,539,355	572,945	3,820,405	---	---	19,110	392,700	609,080	---	567,969	590,000
Sewer Utility	735,538	856,632	(121,094)	68,178	36,764	(89,680)	---	---	---	14,000	99,109	517,283	23,142	585,967
Southwaite Apartments	253,736	190,969	62,767	9,633	77,858	(5,458)	---	---	---	3,200	11,862	---	77,858	51,912
Storm Sewer Utility	242,958	233,591	9,367	91,106	1,894	98,579	---	---	---	(110,123)	155,557	---	1,894	---
Water Utility	1,162,228	922,188	240,040	68,002	203,622	104,420	---	---	---	85,999	171,783	818,675	186,228	1,017,666
<b>Total</b>	<b>35,150,143</b>	<b>31,473,085</b>	<b>3,677,058</b>	<b>1,993,580</b>	<b>1,178,902</b>	<b>4,491,736</b>	<b>---</b>	<b>---</b>	<b>22,374</b>	<b>831,808</b>	<b>1,802,506</b>	<b>1,335,958</b>	<b>1,122,777</b>	<b>2,770,108</b>
<b>Remer</b>														
Liquor [0]	590,942	601,566	(10,624)	---	---	(10,624)	---	---	---	32,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Ambulance [0]	140,254	223,142	(82,888)	76,118	---	(6,770)	---	---	---	21,811	26,638	---	---	---
Sewer [0]	74,519	72,777	1,742	---	16,842	(15,100)	---	---	---	4,200	---	---	16,842	20,217
Water [0]	40,320	143,451	(103,131)	---	1,427	(104,558)	---	---	---	(20,000)	---	---	1,427	2,000
<b>Total</b>	<b>846,035</b>	<b>1,040,936</b>	<b>(194,901)</b>	<b>76,118</b>	<b>18,269</b>	<b>(137,052)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,011</b>	<b>26,638</b>	<b>---</b>	<b>18,269</b>	<b>22,217</b>
<b>Renville</b>														
Sewer Utility	378,851	482,065	(103,214)	42,101	21,474	(82,587)	---	---	---	---	---	---	18,530	323,279
Water Utility	196,867	252,400	(55,533)	88,693	16,443	16,717	80,000	---	---	---	---	---	13,889	211,380
<b>Total</b>	<b>575,718</b>	<b>734,465</b>	<b>(158,747)</b>	<b>130,794</b>	<b>37,917</b>	<b>(65,870)</b>	<b>80,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,419</b>	<b>534,659</b>
<b>Revere</b>														
Refuse	4,588	4,032	556	---	---	556	---	---	---	---	---	---	---	---
Sewer	18,904	57,581	(38,677)	11,173	10,224	(37,728)	---	---	---	---	16,810	---	4,110	21,300
Water	13,966	13,773	193	---	---	193	---	---	---	---	---	---	---	---
<b>Total</b>	<b>37,458</b>	<b>75,386</b>	<b>(37,928)</b>	<b>11,173</b>	<b>10,224</b>	<b>(36,979)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,810</b>	<b>---</b>	<b>4,110</b>	<b>21,300</b>
<b>Rice</b>														
Sewer	171,736	202,774	(31,038)	5,591	13,659	(39,106)	---	---	---	(6,413)	7,352	---	13,659	58,000
Water	145,821	154,140	(8,319)	13,240	---	4,921	---	---	---	(6,413)	7,353	---	---	---
<b>Total</b>	<b>317,557</b>	<b>356,914</b>	<b>(39,357)</b>	<b>18,831</b>	<b>13,659</b>	<b>(34,185)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,826)</b>	<b>14,705</b>	<b>---</b>	<b>13,659</b>	<b>58,000</b>
<b>Richfield</b>														
Liquor	11,500,417	10,619,749	880,668	15,679	---	896,347	---	---	---	716,460	73,143	---	---	---
Recreation	---	---	---	8,071	---	8,071	---	---	---	---	---	---	---	---
Storm Sewer	1,204,476	1,072,652	131,824	159,699	134,512	157,011	---	---	---	---	1,104,222	---	134,512	230,000
Water and Sewer [3]	7,222,179	6,993,635	228,544	125,870	245,971	108,443	---	---	9,996	150,000	509,003	---	245,971	315,000
<b>Total</b>	<b>19,927,072</b>	<b>18,686,036</b>	<b>1,241,036</b>	<b>309,319</b>	<b>380,483</b>	<b>1,169,872</b>	<b>---</b>	<b>---</b>	<b>9,996</b>	<b>866,460</b>	<b>1,686,368</b>	<b>---</b>	<b>380,483</b>	<b>545,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Richmond</b>														
Civic Arena	156,977	212,442	(55,465)	5,590	4,323	(54,198)	4,367	---	---	(35,000)	9,164	---	4,323	184,000
Wastewater	285,601	436,243	(150,642)	1,138,938	55,215	933,081	---	---	1,051,299	---	---	---	55,215	316,000
Water	274,842	157,836	117,006	15,479	17,872	114,613	---	---	---	69,419	---	69,419	17,872	46,104
<b>Total</b>	<b>717,420</b>	<b>806,521</b>	<b>(89,101)</b>	<b>1,160,007</b>	<b>77,410</b>	<b>993,496</b>	<b>4,367</b>	<b>---</b>	<b>1,051,299</b>	<b>34,419</b>	<b>9,164</b>	<b>69,419</b>	<b>77,410</b>	<b>546,104</b>
<b>Riverton</b>														
Sewer [0]	11,050	33,010	(21,960)	17,955	---	(4,005)	176	---	---	---	---	---	---	---
Water [0]	16,994	30,167	(13,173)	5,985	---	(7,188)	304	---	---	---	---	---	---	---
<b>Total</b>	<b>28,044</b>	<b>63,177</b>	<b>(35,133)</b>	<b>23,940</b>	<b>---</b>	<b>(11,193)</b>	<b>480</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Robbinsdale</b>														
Liquor	3,171,109	3,003,279	167,830	16,237	---	184,067	---	---	---	150,000	---	---	---	---
Broadway Court	758,703	614,876	143,827	33,542	178,610	(1,241)	54,139	---	---	---	53,684	---	178,610	150,000
Deputy Registrar	460,277	345,878	114,399	9,689	---	124,088	---	---	---	50,000	---	---	---	---
Sanitary Sewer Utility	1,673,454	1,464,894	208,560	61,888	74,834	195,614	---	---	---	41,749	1,931,140	---	74,834	240,000
Solid Waste Removal	1,545,736	1,167,234	378,502	86,579	---	465,081	---	---	---	180,000	---	---	---	---
Storm Sewer Utility	814,133	607,090	207,043	8,045	33,598	181,490	---	---	---	(191,758)	835,319	---	33,598	275,000
Water Utility	1,551,314	1,029,780	521,534	80,786	54,416	547,904	---	---	---	27,699	1,088,167	---	54,416	300,000
<b>Total</b>	<b>9,974,726</b>	<b>8,233,031</b>	<b>1,741,695</b>	<b>296,766</b>	<b>341,458</b>	<b>1,697,003</b>	<b>54,139</b>	<b>---</b>	<b>---</b>	<b>257,690</b>	<b>3,908,310</b>	<b>---</b>	<b>341,458</b>	<b>965,000</b>
<b>Rochester</b>														
Electric Utility	142,961,216	128,331,371	14,629,845	368,718	3,743,364	11,255,199	---	---	---	8,263,570	20,139,107	---	3,390,694	4,558,123
Parking	6,309,209	4,350,711	1,958,498	169,113	---	2,127,611	---	---	577	857,270	699,788	---	---	---
Sewer Utility	24,250,191	17,176,869	7,073,322	799,033	6,739,516	1,132,839	---	---	9,219	1,528,659	1,729,263	---	7,808,739	3,623,600
Storm Water Utility	5,301,271	3,884,954	1,416,317	142,056	---	1,558,373	---	42,489	41,186	29,233	574,935	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	8,286,713	8,710,291	(423,578)	62,774	62,331	(423,135)	---	---	---	339,948	2,532,931	---	---	---
<b>Total</b>	<b>187,108,600</b>	<b>162,454,196</b>	<b>24,654,404</b>	<b>1,541,694</b>	<b>10,545,211</b>	<b>15,650,887</b>	<b>---</b>	<b>42,489</b>	<b>50,982</b>	<b>11,018,680</b>	<b>25,676,024</b>	<b>---</b>	<b>11,199,433</b>	<b>8,181,723</b>
<b>Rockford</b>														
Sewer	612,576	479,494	133,082	47,053	111,173	68,962	---	---	---	---	1,797,423	2,900,965	21,864	147,301
Water	508,009	435,018	72,991	33,849	90,063	16,777	---	---	---	37,650	1,553,346	1,933,976	31,432	200,000
<b>Total</b>	<b>1,120,585</b>	<b>914,512</b>	<b>206,073</b>	<b>80,902</b>	<b>201,236</b>	<b>85,739</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,650</b>	<b>3,350,769</b>	<b>4,834,941</b>	<b>53,296</b>	<b>347,301</b>
<b>Rockville</b>														
Sewer	258,054	442,910	(184,856)	228,896	68,805	(24,765)	13,877	---	87	---	---	---	68,805	489,479
Water	129,176	153,083	(23,907)	42,140	61,093	(42,860)	---	---	---	(16,556)	---	539,000	61,093	100,000
<b>Total</b>	<b>387,230</b>	<b>595,993</b>	<b>(208,763)</b>	<b>271,036</b>	<b>129,898</b>	<b>(67,625)</b>	<b>13,877</b>	<b>---</b>	<b>87</b>	<b>(16,556)</b>	<b>---</b>	<b>539,000</b>	<b>129,898</b>	<b>589,479</b>
<b>Rogers</b>														
Liquor	3,354,995	3,018,870	336,125	(1,231)	16,418	318,476	---	---	---	212,987	---	---	16,418	70,000
Sewer	818,776	954,722	(135,946)	66,084	15,020	(84,882)	---	---	---	72,865	191,379	---	15,020	183,105
Storm Sewer	493,997	473,690	20,307	5,557	---	25,864	---	---	---	115,000	---	---	---	---
Water	923,276	1,189,603	(266,327)	44,911	34,953	(256,369)	---	---	---	13,500	26,963	---	34,953	100,000
<b>Total</b>	<b>5,591,044</b>	<b>5,636,885</b>	<b>(45,841)</b>	<b>115,321</b>	<b>66,391</b>	<b>3,089</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>414,352</b>	<b>218,342</b>	<b>---</b>	<b>66,391</b>	<b>353,105</b>
<b>Rollingstone</b>														
Sewer	73,526	98,102	(24,576)	815	6,084	(29,845)	---	---	---	3,000	---	---	6,084	30,000
Water	64,995	74,180	(9,185)	277	---	(8,908)	---	---	---	18,000	---	---	---	---
<b>Total</b>	<b>138,521</b>	<b>172,282</b>	<b>(33,761)</b>	<b>1,092</b>	<b>6,084</b>	<b>(38,753)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,000</b>	<b>---</b>	<b>---</b>	<b>6,084</b>	<b>30,000</b>
<b>Roscoe</b>														
Sewer	14,022	10,319	3,703	23,165	8,840	18,028	---	---	---	7,889	---	---	8,840	32,000
Water	7,617	6,505	1,112	---	---	1,112	---	---	---	1,112	---	---	---	---
<b>Total</b>	<b>21,639</b>	<b>16,824</b>	<b>4,815</b>	<b>23,165</b>	<b>8,840</b>	<b>19,140</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,001</b>	<b>---</b>	<b>---</b>	<b>8,840</b>	<b>32,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Rose Creek</b>														
Water and Sewer	53,976	96,877	(42,901)	548	5,165	(47,518)	---	---	---	(34,806)	19,750	---	5,165	---
<b>Total</b>	<b>53,976</b>	<b>96,877</b>	<b>(42,901)</b>	<b>548</b>	<b>5,165</b>	<b>(47,518)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(34,806)</b>	<b>19,750</b>	<b>---</b>	<b>5,165</b>	<b>---</b>
<b>Roseau</b>														
Liquor	1,901,367	1,580,332	321,035	879	---	321,914	---	---	---	200,000	---	---	---	---
Electric	4,296,061	3,611,288	684,773	---	---	684,773	---	---	---	300,000	---	---	---	---
Garbage Collection	396,283	378,654	17,629	---	---	17,629	---	---	---	100,000	---	---	---	---
Roseau Court Townhomes	187,113	190,484	(3,371)	1,869	19,165	(20,667)	---	---	---	36,071	---	---	19,165	8,541
Sewer Service	367,667	416,180	(48,513)	7,221	5,343	(46,635)	7,221	---	---	100,000	---	---	5,343	70,201
Water	448,739	602,693	(153,954)	777	---	(153,177)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>7,597,230</b>	<b>6,779,631</b>	<b>817,599</b>	<b>10,746</b>	<b>24,508</b>	<b>803,837</b>	<b>7,221</b>	<b>---</b>	<b>---</b>	<b>736,071</b>	<b>---</b>	<b>---</b>	<b>24,508</b>	<b>78,742</b>
<b>Rosemount</b>														
Arena	392,631	493,943	(101,312)	453	---	(100,859)	---	---	---	(111,500)	13,952	---	---	---
Sewer	1,533,518	2,522,913	(989,395)	452,262	---	(537,133)	---	---	---	1,152,551	189,151	---	---	---
Storm Water	1,044,770	1,108,823	(64,053)	480,768	14,016	402,699	---	---	---	11,291	190,311	---	14,016	310,000
Water	1,616,927	1,925,438	(308,511)	974,243	37,395	628,337	---	---	9,901	356,796	123,401	---	37,395	225,000
<b>Total</b>	<b>4,587,846</b>	<b>6,051,117</b>	<b>(1,463,271)</b>	<b>1,907,726</b>	<b>51,411</b>	<b>393,044</b>	<b>---</b>	<b>---</b>	<b>9,901</b>	<b>1,409,138</b>	<b>516,815</b>	<b>---</b>	<b>51,411</b>	<b>535,000</b>
<b>Roseville</b>														
Golf	304,658	353,533	(48,875)	16,074	---	(32,801)	---	---	---	20,000	20,080	---	---	---
Sanitary Sewer	4,225,532	3,650,197	575,335	65,492	977	639,850	---	---	---	285,000	905,365	---	---	---
Solid Waste and Recycling	367,469	449,490	(82,021)	76,766	---	(5,255)	---	---	70,419	12,000	---	---	---	---
Storm Water	1,722,757	1,324,675	398,082	227,719	---	625,801	---	---	20,000	80,000	1,032,169	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	6,662,997	5,553,800	1,109,197	12,930	---	1,122,127	---	---	---	385,000	2,320,630	---	---	---
<b>Total</b>	<b>13,283,413</b>	<b>11,331,695</b>	<b>1,951,718</b>	<b>398,981</b>	<b>977</b>	<b>2,349,722</b>	<b>---</b>	<b>---</b>	<b>90,419</b>	<b>782,000</b>	<b>4,278,244</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Rothsay</b>														
Sewer [0]	77,342	48,783	28,559	26,351	38,962	15,948	---	24,953	---	---	1,688,676	1,710,000	5,885	---
Water [0]	76,609	56,503	20,106	24,372	8,110	36,368	24,372	---	---	---	---	---	8,110	51,616
<b>Total</b>	<b>153,951</b>	<b>105,286</b>	<b>48,665</b>	<b>50,723</b>	<b>47,072</b>	<b>52,316</b>	<b>24,372</b>	<b>24,953</b>	<b>---</b>	<b>---</b>	<b>1,688,676</b>	<b>1,710,000</b>	<b>13,995</b>	<b>51,616</b>
<b>Round Lake</b>														
Liquor	121,410	125,620	(4,210)	2,333	---	(1,877)	---	---	---	---	---	---	---	---
Broadband	1,267	28	1,239	---	---	1,239	---	---	---	---	---	---	---	---
Electric	566,170	423,192	142,978	73	---	143,051	---	---	---	49,809	---	---	---	---
Gas	376,990	360,024	16,966	4,345	---	21,311	---	---	---	(96)	8,473	---	---	---
Internet	70	1,533	(1,463)	---	---	(1,463)	---	---	---	(485,094)	---	---	---	---
Pit-Stop	807,349	844,781	(37,432)	---	---	(37,432)	---	---	---	---	---	---	---	---
Sewer	25,512	44,810	(19,298)	841	---	(18,457)	---	---	---	---	3,982	---	---	---
Water	104,913	93,944	10,969	6,403	---	17,372	---	---	---	(96)	---	---	---	---
<b>Total</b>	<b>2,003,681</b>	<b>1,893,932</b>	<b>109,749</b>	<b>13,995</b>	<b>---</b>	<b>123,744</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(435,477)</b>	<b>12,455</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Royalton</b>														
Refuse [0]	96,531	100,828	(4,297)	2,819	---	(1,478)	---	---	2,547	---	---	---	---	---
Sewer [0]	214,265	97,398	116,867	9,971	43,779	83,059	7,196	---	---	10,000	2,292	---	43,779	71,750
Water [0]	153,592	155,630	(2,038)	10,506	1,799	6,669	3,847	---	---	12,000	2,291	---	1,799	27,250
<b>Total</b>	<b>464,388</b>	<b>353,856</b>	<b>110,532</b>	<b>23,296</b>	<b>45,578</b>	<b>88,250</b>	<b>11,043</b>	<b>---</b>	<b>2,547</b>	<b>22,000</b>	<b>4,583</b>	<b>---</b>	<b>45,578</b>	<b>99,000</b>
<b>Rush City</b>														
Liquor	1,112,755	1,071,281	41,474	2,590	---	44,064	---	---	---	20,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	601,274	284,394	316,880	81,586	13,738	384,728	45,000	---	---	282,948	70,130	---	13,738	214,000
Sewer Access/Hookup	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	27,534	2,853	24,681	---	---	24,681	---	---	---	(3,132)	---	---	---	---
Water	507,226	472,166	35,060	85,301	17,479	102,882	55,000	---	---	40,502	---	---	17,479	220,000
Water Access/Hookup	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,248,789</b>	<b>1,830,694</b>	<b>418,095</b>	<b>169,477</b>	<b>31,217</b>	<b>556,355</b>	<b>100,000</b>	<b>---</b>	<b>---</b>	<b>340,318</b>	<b>70,130</b>	<b>---</b>	<b>31,217</b>	<b>434,000</b>
<b>Rushford</b>														
Liquor Store Building [32]	---	26,972	(26,972)	170	164	(26,966)	---	87,394	---	---	---	---	---	---
Electric	1,823,745	1,632,186	191,559	35,008	18,736	207,831	---	14,147	---	50,000	333,265	---	16,348	65,000
Sewer	480,815	468,631	12,184	841	22,227	(9,202)	---	287,709	---	95,173	388,449	12,011	22,227	138,705
Water	585,708	405,453	180,255	394,779	38,983	536,051	---	68,829	---	91,607	495,869	---	38,983	207,000
<b>Total</b>	<b>2,890,268</b>	<b>2,533,242</b>	<b>357,026</b>	<b>430,798</b>	<b>80,110</b>	<b>707,714</b>	<b>---</b>	<b>458,079</b>	<b>---</b>	<b>236,780</b>	<b>1,217,583</b>	<b>12,011</b>	<b>77,558</b>	<b>410,705</b>
<b>Rushford Village</b>														
Sewer	65,107	60,766	4,341	1,699	2,308	3,732	---	---	---	---	---	1,128	2,308	15,881
Water	47,946	47,590	356	485	4,288	(3,447)	---	---	---	---	---	---	4,288	13,608
<b>Total</b>	<b>113,053</b>	<b>108,356</b>	<b>4,697</b>	<b>2,184</b>	<b>6,596</b>	<b>285</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,128</b>	<b>6,596</b>	<b>29,489</b>
<b>Rushmore</b>														
Electric	254,239	243,529	10,710	26,409	---	37,119	---	---	---	---	9,982	---	---	---
Sewer	73,624	61,503	12,121	502	2,977	9,646	---	---	---	---	---	---	2,977	22,000
Water	59,424	87,995	(28,571)	---	---	(28,571)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>387,287</b>	<b>393,027</b>	<b>(5,740)</b>	<b>26,911</b>	<b>2,977</b>	<b>18,194</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,982</b>	<b>---</b>	<b>2,977</b>	<b>22,000</b>
<b>Russell</b>														
Liquor	293,024	274,678	18,346	1,115	---	19,461	---	---	---	---	8,051	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Refuse	26,153	23,888	2,265	98	---	2,363	---	---	---	---	---	---	---	---
Sewer	30,112	51,555	(21,443)	2,399	---	(19,044)	39	---	---	---	---	---	---	---
Water	50,455	64,797	(14,342)	552	---	(13,790)	426	---	---	---	40,854	---	---	---
<b>Total</b>	<b>399,744</b>	<b>414,918</b>	<b>(15,174)</b>	<b>4,164</b>	<b>---</b>	<b>(11,010)</b>	<b>465</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>48,905</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ruthon</b>														
Garbage	16,579	15,901	678	6	---	684	---	---	---	---	---	---	---	---
Sewer	32,166	51,983	(19,817)	239	18	(19,596)	---	---	---	---	---	---	---	---
Water	52,040	43,047	8,993	13,016	6,343	15,666	---	---	---	---	28,940	---	6,071	15,000
<b>Total</b>	<b>100,785</b>	<b>110,931</b>	<b>(10,146)</b>	<b>13,261</b>	<b>6,361</b>	<b>(3,246)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,940</b>	<b>---</b>	<b>6,071</b>	<b>15,000</b>
<b>Sabin</b>														
Garbage [0]	41,234	34,009	7,225	---	---	7,225	---	---	---	---	---	---	---	---
Mosquito Control [0]	2,419	2,838	(419)	---	---	(419)	---	---	---	(500)	---	---	---	---
Recycling [0]	5,520	8,877	(3,357)	---	---	(3,357)	---	---	---	---	---	---	---	---
Sewer [0]	46,342	35,765	10,577	5,292	2,922	12,947	---	---	---	---	---	---	2,922	5,000
Water	143,617	92,651	50,966	43,532	31,156	63,342	38,917	---	---	---	---	---	31,156	74,100
<b>Total</b>	<b>239,132</b>	<b>174,140</b>	<b>64,992</b>	<b>48,824</b>	<b>34,078</b>	<b>79,738</b>	<b>38,917</b>	<b>---</b>	<b>---</b>	<b>(500)</b>	<b>---</b>	<b>---</b>	<b>34,078</b>	<b>79,100</b>
<b>Sacred Heart</b>														
Liquor	607,355	585,924	21,431	18,764	1,069	39,126	---	---	---	---	2,171	---	---	---
Economic Development Authority [29]	73,592	70,171	3,421	13,257	26,963	(10,285)	---	---	---	---	16,595	---	26,963	32,432
Water and Sewer [3]	174,350	274,390	(100,040)	77,622	5,624	(28,042)	74,320	---	---	---	6,336	---	5,624	78,248
<b>Total</b>	<b>855,297</b>	<b>930,485</b>	<b>(75,188)</b>	<b>109,643</b>	<b>33,656</b>	<b>799</b>	<b>74,320</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,102</b>	<b>---</b>	<b>32,587</b>	<b>110,680</b>
<b>Saint Anthony</b>														
Liquor	6,078,039	5,879,240	198,799	64,143	---	262,942	---	---	---	395,444	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	921,242	1,058,397	(137,155)	---	11,479	(148,634)	---	---	---	---	---	---	11,479	55,000
Water	879,007	833,917	45,090	3,218	11,479	36,829	---	---	---	---	---	---	11,479	55,000
Water Filtration and Purification	---	239,074	(239,074)	105,595	---	(133,479)	---	---	---	100,000	---	---	---	---
<b>Total</b>	<b>7,878,288</b>	<b>8,010,628</b>	<b>(132,340)</b>	<b>172,956</b>	<b>22,958</b>	<b>17,658</b>	---	---	---	<b>495,444</b>	---	---	<b>22,958</b>	<b>110,000</b>
<b>Saint Augusta</b>														
Sewer	239,617	306,814	(67,197)	25,455	82,741	(124,483)	---	6,480	---	215,150	---	---	82,741	478,755
Street Utility	3,962	4,148	(186)	(3)	---	(189)	---	---	---	---	---	---	---	---
Water	190,973	259,846	(68,873)	2,153	31,063	(97,783)	---	---	---	(64,539)	---	---	31,063	249,745
<b>Total</b>	<b>434,552</b>	<b>570,808</b>	<b>(136,256)</b>	<b>27,605</b>	<b>113,804</b>	<b>(222,455)</b>	---	<b>6,480</b>	---	<b>150,611</b>	---	---	<b>113,804</b>	<b>728,500</b>
<b>Saint Bonifacius</b>														
Sewer	315,156	267,677	47,479	---	---	47,479	---	---	---	32,000	---	---	---	---
Storm Sewer	63,695	17,111	46,584	---	13,241	33,343	---	---	---	(7,913)	54,219	---	13,241	215,000
Water	355,542	262,321	93,221	---	24,516	68,705	---	---	---	99,315	98,298	---	18,373	116,000
<b>Total</b>	<b>734,393</b>	<b>547,109</b>	<b>187,284</b>	---	<b>37,757</b>	<b>149,527</b>	---	---	---	<b>123,402</b>	<b>152,517</b>	---	<b>31,614</b>	<b>331,000</b>
<b>Saint Charles</b>														
Ambulance	174,078	190,916	(16,838)	47,297	---	30,459	---	---	26,163	6,500	28,637	---	---	---
Electric	2,863,387	2,530,938	332,449	36,859	60,145	309,163	---	---	---	120,000	789,316	---	60,145	225,000
Garbage	202,092	193,798	8,294	135	---	8,429	---	---	---	---	---	---	---	---
Sewer	688,878	591,146	97,732	13,559	324	110,967	---	---	---	---	97,287	---	324	57,501
Storm Water	85,778	21,344	64,434	46	---	64,480	---	---	---	---	74,951	---	---	---
Water	514,499	395,147	119,352	26,195	18,630	126,917	---	---	---	---	123,378	---	18,630	107,509
<b>Total</b>	<b>4,528,712</b>	<b>3,923,289</b>	<b>605,423</b>	<b>124,091</b>	<b>79,099</b>	<b>650,415</b>	---	---	<b>26,163</b>	<b>126,500</b>	<b>1,113,569</b>	---	<b>79,099</b>	<b>390,010</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Saint Clair</b>														
Sewer	287,423	229,670	57,753	15,124	17,148	55,729	15,013	---	---	---	7,221	---	17,148	182,116
Water	134,991	141,002	(6,011)	26,768	46,193	(25,436)	19,110	---	---	---	---	---	46,193	89,000
<b>Total</b>	<b>422,414</b>	<b>370,672</b>	<b>51,742</b>	<b>41,892</b>	<b>63,341</b>	<b>30,293</b>	<b>34,123</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,221</b>	<b>---</b>	<b>63,341</b>	<b>271,116</b>
<b>Saint Cloud</b>														
Civic Center	1,636,944	3,180,952	(1,544,008)	2,450,867	1,055,931	(149,072)	1,948,763	339,867	---	526,902	131,975	---	1,055,931	---
Housing and Redevelopment Authority [29]	2,163,045	11,328,745	(9,165,700)	8,909,448	149,386	(405,638)	339,903	7,188,228	397,742	---	220,136	---	149,386	703,559
Hydroelectric Utility	2,510,108	865,623	1,644,485	139,495	289,658	1,494,322	---	---	---	450,000	402,365	---	289,658	1,325,000
Municipal Athletic Complex	1,321,991	1,797,931	(475,940)	93,217	131,300	(514,023)	43,678	---	---	(526,902)	143,892	---	131,300	437,860
Parking System	1,721,085	1,849,344	(128,259)	165,689	169,875	(132,445)	---	---	---	(22,535)	50,772	---	164,850	185,124
Refuse Service	3,127,189	3,233,109	(105,920)	171,868	---	65,948	---	---	---	(21,247)	407,380	---	---	---
Storm Water Utility	855,231	1,224,767	(369,536)	179,161	---	(190,375)	---	---	1,132	3,000	179,429	---	---	---
Street Light Utility	930,295	1,107,752	(177,457)	4,128	---	(173,329)	---	---	---	---	27,742	---	---	---
Wastewater Utility	7,853,060	10,256,407	(2,403,347)	1,107,446	903,320	(2,199,221)	---	---	34,912	740,676	4,878,642	---	824,600	2,931,026
Water Utility	9,983,639	9,645,673	337,966	387,453	309,342	416,077	---	---	7,750	536,824	225,447	---	291,180	825,000
<b>Total</b>	<b>32,102,587</b>	<b>44,490,303</b>	<b>(12,387,716)</b>	<b>13,608,772</b>	<b>3,008,812</b>	<b>(1,787,756)</b>	<b>2,332,344</b>	<b>7,528,095</b>	<b>441,536</b>	<b>1,686,718</b>	<b>6,667,780</b>	<b>---</b>	<b>2,906,905</b>	<b>6,407,569</b>
<b>Saint Francis</b>														
Liquor	2,109,482	1,948,432	161,050	10,693	---	171,743	---	---	---	66,685	---	---	---	---
Sewer	907,237	793,616	113,621	45,753	147,742	11,632	---	---	---	103,800	352,202	---	147,742	406,500
Water	1,125,555	844,968	280,587	45,526	276,564	49,549	---	---	---	904,551	6,805	---	276,564	593,500
<b>Total</b>	<b>4,142,274</b>	<b>3,587,016</b>	<b>555,258</b>	<b>101,972</b>	<b>424,306</b>	<b>232,924</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,075,036</b>	<b>359,007</b>	<b>---</b>	<b>424,306</b>	<b>1,000,000</b>
<b>Saint Hilaire</b>														
Liquor	385,703	390,096	(4,393)	551	---	(3,842)	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	71,842	72,204	(362)	155,645	6,578	148,705	---	155,645	---	2,548	---	---	6,578	196,423
Water	27,218	17,685	9,533	---	---	9,533	---	---	---	---	---	---	---	---
<b>Total</b>	<b>484,763</b>	<b>479,985</b>	<b>4,778</b>	<b>156,196</b>	<b>6,578</b>	<b>154,396</b>	<b>---</b>	<b>155,645</b>	<b>---</b>	<b>2,548</b>	<b>---</b>	<b>---</b>	<b>6,578</b>	<b>196,423</b>
<b>Saint James</b>														
Liquor	1,050,931	880,628	170,303	3,668	---	173,971	---	---	---	223,690	---	---	---	---
Economic Development Authority - Housing	150,132	78,265	71,867	1,172	16,883	56,156	---	---	---	18,000	16,138	---	16,883	45,690
Electric	5,284,221	4,471,210	813,011	153,114	24,425	941,700	---	---	---	350,000	225,317	---	24,425	395,000
Wastewater Treatment	1,184,808	940,303	244,505	63,486	110,955	197,036	---	---	---	40,000	70,585	---	110,955	311,000
Water	1,034,643	788,635	246,008	26,195	58,963	213,240	---	---	---	557,945	524,984	---	58,963	146,000
<b>Total</b>	<b>8,704,735</b>	<b>7,159,041</b>	<b>1,545,694</b>	<b>247,635</b>	<b>211,226</b>	<b>1,582,103</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,189,635</b>	<b>837,024</b>	<b>---</b>	<b>211,226</b>	<b>897,690</b>
<b>Saint Joseph</b>														
Refuse	285,197	322,397	(37,200)	4,034	---	(33,166)	---	---	---	675	---	---	---	---
Sewer	661,679	850,112	(188,433)	27,629	183,676	(344,480)	---	---	---	(388,403)	1,737,792	---	183,676	466,494
Storm Sewer	97,505	168,879	(71,374)	3,772	16,662	(84,264)	---	---	---	18,720	235	---	---	---
Street Light Utility	63,037	50,531	12,506	128	---	12,634	---	---	---	---	---	---	---	---
Water	723,850	753,725	(29,875)	99,445	363,496	(293,926)	---	---	---	(157,822)	551,113	651,806	359,313	5,015,000
<b>Total</b>	<b>1,831,268</b>	<b>2,145,644</b>	<b>(314,376)</b>	<b>135,008</b>	<b>563,834</b>	<b>(743,202)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(526,830)</b>	<b>2,289,140</b>	<b>651,806</b>	<b>542,989</b>	<b>5,481,494</b>
<b>Saint Leo</b>														
Refuse	7,432	7,614	(182)	---	---	(182)	---	---	---	---	---	---	---	---
Sewer	13,934	13,698	236	198	---	434	---	---	---	---	---	---	---	---
Water	13,203	12,798	405	197	---	602	---	---	---	---	---	---	---	---
<b>Total</b>	<b>34,569</b>	<b>34,110</b>	<b>459</b>	<b>395</b>	<b>---</b>	<b>854</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Saint Louis Park</b>														
Sewer Utility	5,841,351	4,671,285	1,170,066	18,424	15,240	1,173,250	---	---	---	1,904,495	24,660	---	5,946	16,000
Solid Waste	3,179,732	2,813,587	366,145	117,526	---	483,671	---	---	---	207,947	---	---	---	---
Storm Water Utility	2,245,983	1,326,894	919,089	25,535	69,983	874,641	---	---	---	1,025,833	---	---	67,518	365,200
Water Utility	5,184,949	4,187,468	997,481	48,176	331,278	714,379	---	---	---	2,856,820	---	5,025,398	265,565	633,800
<b>Total</b>	<b>16,452,015</b>	<b>12,999,234</b>	<b>3,452,781</b>	<b>209,661</b>	<b>416,501</b>	<b>3,245,941</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,995,095</b>	<b>24,660</b>	<b>5,025,398</b>	<b>339,029</b>	<b>1,015,000</b>
<b>Saint Martin</b>														
Sewer	45,339	14,171	31,168	---	---	31,168	---	---	---	---	---	---	---	---
Water	71,613	42,195	29,418	6,336	510	35,244	---	---	---	34,000	---	---	510	9,491
<b>Total</b>	<b>116,952</b>	<b>56,366</b>	<b>60,586</b>	<b>6,336</b>	<b>510</b>	<b>66,412</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,000</b>	<b>---</b>	<b>---</b>	<b>510</b>	<b>9,491</b>
<b>Saint Michael</b>														
Recycling	167,172	186,782	(19,610)	27,233	---	7,623	---	---	---	---	---	---	---	---
Sewer	1,985,971	1,376,283	609,688	27,621	144,010	493,299	---	---	---	102,447	1,268,820	2,455,348	144,010	374,176
Storm Water	141,998	138,445	3,553	3,848	12,110	(4,709)	---	---	---	110,456	300,917	280,000	12,110	2,637
Water	526,906	559,151	(32,245)	19,204	33,801	(46,842)	---	---	---	128,994	224,319	605,000	33,801	40,550
<b>Total</b>	<b>2,822,047</b>	<b>2,260,661</b>	<b>561,386</b>	<b>77,906</b>	<b>189,921</b>	<b>449,371</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>341,897</b>	<b>1,794,056</b>	<b>3,340,348</b>	<b>189,921</b>	<b>417,363</b>
<b>Saint Paul</b>														
Housing and Redevelopment Authority - Loan Enterprise	606,581	1,040,210	(433,629)	1,056,389	10,839	611,921	---	31,356	676,395	(221,162)	---	---	---	---
Housing and Redevelopment Authority - Parking	13,669,640	9,298,209	4,371,431	1,184,222	2,429,392	3,126,261	1,102,365	---	---	670,079	719,491	---	2,429,392	3,540,000
Impound Lot	2,874,833	3,166,353	(291,520)	---	---	(291,520)	---	---	---	2,724	---	---	---	---
Port Authority [29]	8,960,701	9,603,087	(642,386)	10,000	2,325,437	(2,957,823)	---	---	---	---	673,000	8,610,000	5,901,000	14,731,875
Regional Water Services [29]	50,857,673	43,684,832	7,172,841	1,848,436	1,846,550	7,174,727	---	---	---	---	16,189,244	1,614,221	1,008,246	4,112,291
RiverCentre Convention and Visitors Authority [29]	12,839,214	12,831,792	7,422	1,074,423	---	1,081,845	---	---	---	---	808,707	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
RiverPrint Saint Paul/Ramsey County	1,498,360	1,434,043	64,317	---	---	64,317	---	---	---	---	---	---	---	---
Sewer Utility	49,640,483	42,707,286	6,933,197	620,626	2,734,884	4,818,939	---	---	---	5,700,140	12,572,362	8,000,000	2,583,074	5,121,687
Special Services	2,333,934	2,964,264	(630,330)	41,276	246,830	(835,884)	---	---	---	(2,035,607)	11,220	---	246,830	310,000
Housing and Redevelopment Authority - Lofts	1,013,404	610,249	403,155	837,012	511,941	728,226	650,730	---	---	749,887	---	---	510,105	100,000
Housing and Redevelopment Authority - Penfield	2,745,170	2,339,324	405,846	1,261,604	1,438,165	229,285	---	---	636,518	1,261,515	22,391,486	7,570,610	1,211,740	477,880
<b>Total</b>	<b>147,039,993</b>	<b>129,679,649</b>	<b>17,360,344</b>	<b>7,933,988</b>	<b>11,544,038</b>	<b>13,750,294</b>	<b>1,753,095</b>	<b>31,356</b>	<b>1,312,913</b>	<b>6,127,576</b>	<b>53,365,510</b>	<b>25,794,831</b>	<b>13,890,387</b>	<b>28,393,733</b>
<b>Saint Paul Park</b>														
Sewer	610,554	619,861	(9,307)	3,296	---	(6,011)	---	---	---	47,235	---	---	---	---
Water	468,092	590,263	(122,171)	82,273	12,236	(52,134)	---	---	---	(31,435)	8,612	67,386	12,236	19,485
<b>Total</b>	<b>1,078,646</b>	<b>1,210,124</b>	<b>(131,478)</b>	<b>85,569</b>	<b>12,236</b>	<b>(58,145)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,800</b>	<b>8,612</b>	<b>67,386</b>	<b>12,236</b>	<b>19,485</b>
<b>Saint Peter</b>														
Electric Utility	10,776,761	9,303,987	1,472,774	20,917	417,552	1,076,139	---	---	1,408	924,082	478,574	---	417,552	755,000
Environmental Services	769,938	764,224	5,714	1,687	---	7,401	---	---	326	---	24,653	---	---	---
Heartland Transit	89,151	323,696	(234,545)	363,293	---	128,748	---	92,179	270,959	---	143,173	---	---	---
Hospital	18,881,994	19,912,989	(1,030,995)	28,365	456,010	(1,458,640)	---	---	923	---	1,425,742	678,697	456,010	500,000
Housing and Redevelopment Authority	248,329	357,116	(108,787)	49,887	---	(58,900)	---	54,896	---	---	61,600	---	---	---
Long-Term Care Facility	785,719	225,640	560,079	791	553,210	7,660	---	---	---	---	---	---	553,210	249,549
Medical Office Building	311,715	256,076	55,639	927	138,319	(81,753)	---	---	---	---	---	---	138,319	70,000
Storm Water	526,528	551,279	(24,751)	2,926	5,756	(27,581)	---	---	43	48,656	75,523	---	5,756	77,625
Telecommunications	144,071	14,264	129,807	381	---	130,188	---	---	---	144,071	---	---	---	---
Waste Water Utility	3,689,500	2,536,210	1,153,290	6,228	266,754	892,764	---	---	1,048	496,594	304,319	---	266,754	1,119,375

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	2,745,745	2,693,569	52,176	5,185	492,240	(434,879)	---	---	756	(166,131)	184,459	---	492,240	594,125
<b>Total</b>	<b>38,969,451</b>	<b>36,939,050</b>	<b>2,030,401</b>	<b>480,587</b>	<b>2,329,841</b>	<b>181,147</b>	<b>---</b>	<b>147,075</b>	<b>275,463</b>	<b>1,447,272</b>	<b>2,698,043</b>	<b>678,697</b>	<b>2,329,841</b>	<b>3,365,674</b>
<b>Sanborn</b>														
Garbage	24,356	22,009	2,347	---	---	2,347	---	---	---	---	---	---	---	---
Sewage Disposal	33,832	39,163	(5,331)	7,083	1,994	(242)	5,366	---	---	---	---	---	1,994	2,700
Water	74,014	84,338	(10,324)	28,046	40,613	(22,891)	10,868	---	---	---	---	---	40,247	20,300
<b>Total</b>	<b>132,202</b>	<b>145,510</b>	<b>(13,308)</b>	<b>35,129</b>	<b>42,607</b>	<b>(20,786)</b>	<b>16,234</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,241</b>	<b>23,000</b>
<b>Sandstone</b>														
Sewer	313,418	330,026	(16,608)	35,185	---	18,577	---	---	---	15,000	---	---	---	---
Storm Sewer	33,794	35,255	(1,461)	411	---	(1,050)	---	---	---	8,400	---	---	---	---
Water	215,277	319,645	(104,368)	1,210	---	(103,158)	---	---	---	45,000	51,552	---	---	---
Wild River Apartments	652,013	461,259	190,754	---	126,638	64,116	---	---	---	(69,522)	---	---	126,638	205,000
<b>Total</b>	<b>1,214,502</b>	<b>1,146,185</b>	<b>68,317</b>	<b>36,806</b>	<b>126,638</b>	<b>(21,515)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,122)</b>	<b>51,552</b>	<b>---</b>	<b>126,638</b>	<b>205,000</b>
<b>Sargeant</b>														
Water [0]	5,013	2,589	2,424	4	---	2,428	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	14,793	7,270	7,523	9	2,731	4,801	---	---	---	---	---	---	2,731	5,000
<b>Total</b>	<b>19,806</b>	<b>9,859</b>	<b>9,947</b>	<b>13</b>	<b>2,731</b>	<b>7,229</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,731</b>	<b>5,000</b>
<b>Sartell</b>														
Sewer	1,781,651	1,737,815	43,836	12,905	343,770	(287,029)	---	---	---	(478,472)	34,300	---	343,770	2,773,501
Storm Water	358,302	488,325	(130,023)	99	---	(129,924)	---	---	---	252,906	79,852	---	---	---
Water	1,620,970	1,829,653	(208,683)	51,125	453,555	(611,113)	---	---	---	(641,250)	5,704	---	453,555	840,000
<b>Total</b>	<b>3,760,923</b>	<b>4,055,793</b>	<b>(294,870)</b>	<b>64,129</b>	<b>797,325</b>	<b>(1,028,066)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(866,816)</b>	<b>119,856</b>	<b>---</b>	<b>797,325</b>	<b>3,613,501</b>
<b>Sauk Centre</b>														
Housing and Redevelopment Authority [14][29]	127,865	253,096	(125,231)	98,503	472	(27,200)	---	97,967	---	---	40,822	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Public Utilities Commission - Electric [29]	5,274,822	5,151,984	122,838	37,190	153,072	6,956	---	---	---	---	272,868	---	---	---
Public Utilities Commission - Water [29]	691,194	603,547	87,647	25,670	23,070	90,247	---	---	---	---	116,397	---	23,070	130,004
Public Utilities Commission - Sewer [29]	1,001,553	903,480	98,073	31,713	123,345	6,441	---	---	---	---	57,522	---	123,345	329,058
<b>Total</b>	<b>7,095,434</b>	<b>6,912,107</b>	<b>183,327</b>	<b>193,076</b>	<b>299,959</b>	<b>76,444</b>	<b>---</b>	<b>97,967</b>	<b>---</b>	<b>---</b>	<b>487,609</b>	<b>---</b>	<b>146,415</b>	<b>459,062</b>
<b>Sauk Rapids</b>														
Liquor	2,493,531	2,354,676	138,855	7,910	---	146,765	---	---	---	75,000	47,245	---	---	---
Sewer	1,347,729	1,377,648	(29,919)	107,085	115,500	(38,334)	---	---	---	---	21,224	---	115,500	327,038
Storm Water	212,137	349,549	(137,412)	5,491	---	(131,921)	---	---	---	(282,910)	334,027	---	---	---
Water	1,650,369	1,827,671	(177,302)	146,847	150,414	(180,869)	---	---	---	---	117,988	---	150,414	590,000
Street Light	---	5,722	(5,722)	17,477	---	11,755	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,703,766</b>	<b>5,915,266</b>	<b>(211,500)</b>	<b>284,810</b>	<b>265,914</b>	<b>(192,604)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(207,910)</b>	<b>520,484</b>	<b>---</b>	<b>265,914</b>	<b>917,038</b>
<b>Savage</b>														
Liquor	4,245,608	4,001,020	244,588	---	45,362	199,226	---	---	---	---	17,804	---	45,362	135,000
Sports Center	520,598	402,337	118,261	14,254	88,144	44,371	---	---	---	---	7,345	---	88,144	295,000
Storm Water	1,296,592	1,542,437	(245,845)	396,721	39,082	111,794	---	---	---	905,000	76,769	---	39,082	310,900
Street Light Utility	347,059	331,931	15,128	11,800	---	26,928	---	---	---	---	---	---	---	---
Water and Sewer [3]	8,562,956	8,085,198	477,758	220,109	420,273	277,594	---	---	---	2,137,054	244,302	---	420,273	2,081,100
<b>Total</b>	<b>14,972,813</b>	<b>14,362,923</b>	<b>609,890</b>	<b>642,884</b>	<b>592,861</b>	<b>659,913</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,042,054</b>	<b>346,220</b>	<b>---</b>	<b>592,861</b>	<b>2,822,000</b>
<b>Scandia</b>														
Sewer	68,356	113,098	(44,742)	5,708	---	(39,034)	---	---	---	---	21,275	---	---	---
Uptown Sewer Fund	17,831	17,953	(122)	---	---	(122)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>86,187</b>	<b>131,051</b>	<b>(44,864)</b>	<b>5,708</b>	<b>---</b>	<b>(39,156)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,275</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Scanlon</b>														
Water and Sewer [3]	434,004	371,403	62,601	131	---	62,732	---	---	---	(68,747)	---	---	---	---
<b>Total</b>	<b>434,004</b>	<b>371,403</b>	<b>62,601</b>	<b>131</b>	<b>---</b>	<b>62,732</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(68,747)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Seaforth</b>														
Garbage	3,188	2,888	300	1	---	301	---	---	---	---	---	---	---	---
Wastewater	27,579	33,318	(5,739)	92,458	5,140	81,579	---	92,437	---	---	92,224	---	5,140	2,000
Water	20,276	25,434	(5,158)	24	4,591	(9,725)	---	---	---	---	---	---	4,591	4,000
<b>Total</b>	<b>51,043</b>	<b>61,640</b>	<b>(10,597)</b>	<b>92,483</b>	<b>9,731</b>	<b>72,155</b>	<b>---</b>	<b>92,437</b>	<b>---</b>	<b>---</b>	<b>92,224</b>	<b>---</b>	<b>9,731</b>	<b>6,000</b>
<b>Sebeka</b>														
Liquor	548,802	521,381	27,421	33	---	27,454	---	---	---	(200,000)	330,797	---	---	---
Sewer	82,817	83,860	(1,043)	346	---	(697)	---	---	---	47,167	---	---	---	13,300
Water	139,036	80,804	58,232	181	13,911	44,502	---	---	---	204,765	---	---	13,911	52,500
Event Center	894	872	22	---	---	22	---	---	---	---	---	---	---	---
<b>Total</b>	<b>771,549</b>	<b>686,917</b>	<b>84,632</b>	<b>560</b>	<b>13,911</b>	<b>71,281</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,932</b>	<b>330,797</b>	<b>---</b>	<b>13,911</b>	<b>65,800</b>
<b>Shafer</b>														
Sewer	165,837	161,194	4,643	36,251	42,689	(1,795)	---	---	---	---	---	---	42,689	111,699
Storm Water	7,490	1,305	6,185	82	---	6,267	---	---	---	---	---	---	---	---
Water	94,358	138,228	(43,870)	15,235	28,945	(57,580)	---	---	---	---	---	---	28,945	27,500
<b>Total</b>	<b>267,685</b>	<b>300,727</b>	<b>(33,042)</b>	<b>51,568</b>	<b>71,634</b>	<b>(53,108)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>71,634</b>	<b>139,199</b>
<b>Shakopee</b>														
Electric [29]	42,134,042	36,200,894	5,933,148	472,698	400,214	6,005,632	---	---	---	1,289,383	---	---	382,412	380,000
Sewer	2,872,662	3,734,691	(862,029)	364,576	---	(497,453)	---	---	---	254,010	1,861,299	---	---	---
Storm Drainage	1,066,118	1,935,464	(869,346)	423,042	11,924	(458,228)	---	---	---	90,000	422,811	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water [29]	4,316,382	3,535,880	780,502	198,454	31	978,925	---	---	---	862,497	---	---	31	---
Refuse	72,167	---	72,167	---	---	72,167	---	---	---	---	1,172,068	---	---	---
<b>Total</b>	<b>50,461,371</b>	<b>45,406,929</b>	<b>5,054,442</b>	<b>1,458,770</b>	<b>412,169</b>	<b>6,101,043</b>	---	---	---	<b>2,495,890</b>	<b>3,456,178</b>	---	<b>382,443</b>	<b>380,000</b>
<b>Shelly</b>														
Garbage	17,214	16,073	1,141	---	---	1,141	---	---	---	---	---	---	---	---
Lights	220,922	194,229	26,693	2,260	---	28,953	---	---	---	---	---	---	---	---
Sewer	46,235	15,342	30,893	4,904	16,834	18,963	---	---	---	---	---	---	16,834	20,000
Water	28,228	13,397	14,831	307	2,725	12,413	---	---	---	---	7,818	---	2,725	4,300
<b>Total</b>	<b>312,599</b>	<b>239,041</b>	<b>73,558</b>	<b>7,471</b>	<b>19,559</b>	<b>61,470</b>	---	---	---	---	<b>7,818</b>	---	<b>19,559</b>	<b>24,300</b>
<b>Sherburn</b>														
Liquor	788,522	790,766	(2,244)	7	295	(2,532)	---	---	---	10,000	15,969	---	---	---
Economic Development Authority	60,191	31,349	28,842	92	20,948	7,986	---	---	---	---	---	---	20,948	8,394
Temperance Lake Ridge	2,016,434	1,545,074	471,360	123	153,811	317,672	---	---	---	15,607	13,570	---	152,529	115,000
Water and Sewer	274,475	304,841	(30,366)	176	11,579	(41,769)	---	---	---	---	33,840	---	11,130	60,000
<b>Total</b>	<b>3,139,622</b>	<b>2,672,030</b>	<b>467,592</b>	<b>398</b>	<b>186,633</b>	<b>281,357</b>	---	---	---	<b>25,607</b>	<b>63,379</b>	---	<b>184,607</b>	<b>183,394</b>
<b>Shoreview</b>														
Sewer	3,859,639	3,492,659	366,980	104,786	70,243	401,523	---	---	---	146,505	288,194	764,122	70,243	325,000
Street Light Utility	495,367	304,551	190,816	12,148	992	201,972	---	---	---	20,400	234,182	---	---	---
Surface Water	1,371,166	938,673	432,493	36,763	86,406	382,850	---	---	---	147,000	392,146	277,752	86,406	360,000
Water	2,481,331	2,067,013	414,318	175,216	178,732	410,802	---	---	---	303,136	629,212	957,603	178,732	965,000
<b>Total</b>	<b>8,207,503</b>	<b>6,802,896</b>	<b>1,404,607</b>	<b>328,913</b>	<b>336,373</b>	<b>1,397,147</b>	---	---	---	<b>617,041</b>	<b>1,543,734</b>	<b>1,999,477</b>	<b>335,381</b>	<b>1,650,000</b>
<b>Shorewood</b>														
Recycling	164,666	178,457	(13,791)	32,043	---	18,252	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

325

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	852,254	873,711	(21,457)	41,745	---	20,288	---	---	---	12,500	86,483	---	---	---
Storm Water Management Utility	220,658	203,825	16,833	3,147	---	19,980	---	65,825	---	---	159,731	---	---	---
Water	425,928	670,771	(244,843)	67,013	19,708	(197,538)	---	---	---	12,500	---	---	19,708	1,380,000
<b>Total</b>	<b>1,663,506</b>	<b>1,926,764</b>	<b>(263,258)</b>	<b>143,948</b>	<b>19,708</b>	<b>(139,018)</b>	<b>---</b>	<b>65,825</b>	<b>---</b>	<b>25,000</b>	<b>246,214</b>	<b>---</b>	<b>19,708</b>	<b>1,380,000</b>
<b>Silver Bay</b>														
Liquor	904,189	870,503	33,686	1,504	8,435	26,755	---	---	---	---	---	---	8,435	51,691
Sewer	674,939	509,291	165,648	4,057	8,614	161,091	---	---	---	---	6,150	---	8,614	120,052
Water	847,568	606,433	241,135	4,131	13,309	231,957	---	---	514,901	---	54,744	---	13,309	75,000
<b>Total</b>	<b>2,426,696</b>	<b>1,986,227</b>	<b>440,469</b>	<b>9,692</b>	<b>30,358</b>	<b>419,803</b>	<b>---</b>	<b>---</b>	<b>514,901</b>	<b>---</b>	<b>60,894</b>	<b>---</b>	<b>30,358</b>	<b>246,743</b>
<b>Silver Lake</b>														
Liquor	553,511	509,897	43,614	445	---	44,059	---	---	---	---	4,290	---	---	---
Sewer	134,849	137,894	(3,045)	11,831	8,485	301	---	---	---	---	---	---	8,485	40,000
Water	97,279	87,180	10,099	978	---	11,077	---	---	---	---	---	---	---	---
<b>Total</b>	<b>785,639</b>	<b>734,971</b>	<b>50,668</b>	<b>13,254</b>	<b>8,485</b>	<b>55,437</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,290</b>	<b>---</b>	<b>8,485</b>	<b>40,000</b>
<b>Skyline</b>														
Refuse	21,537	24,603	(3,066)	---	---	(3,066)	---	---	---	---	---	---	---	---
Sewer	19,892	41,329	(21,437)	24,065	5,553	(2,925)	---	---	---	---	---	---	5,553	93,425
Water	18,049	56,357	(38,308)	68,254	11,086	18,860	---	---	---	---	---	---	11,086	45,000
<b>Total</b>	<b>59,478</b>	<b>122,289</b>	<b>(62,811)</b>	<b>92,319</b>	<b>16,639</b>	<b>12,869</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,639</b>	<b>138,425</b>
<b>Slayton</b>														
Water [1]	535,338	419,368	115,970	52,509	---	168,479	---	---	---	1,500	73,590	---	---	---
<b>Total</b>	<b>535,338</b>	<b>419,368</b>	<b>115,970</b>	<b>52,509</b>	<b>---</b>	<b>168,479</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,500</b>	<b>73,590</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Sleepy Eye</b>														
Liquor	626,996	622,615	4,381	5,571	---	9,952	---	---	---	5,000	12,300	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Ambulance	188,377	175,318	13,059	56,897	---	69,956	---	---	27,635	---	48,175	---	---	---
Medical Center	14,405,217	14,131,905	273,312	213,575	123,534	363,353	---	---	---	---	560,775	---	123,534	173,000
Public Utilities Commission [4]	5,576,567	4,654,132	922,435	141,993	111,850	952,578	---	---	---	291,525	834,355	---	83,736	154,000
Sewer	385,073	137,496	247,577	370,577	---	618,154	---	---	---	240,000	8,840	---	---	---
<b>Total</b>	<b>21,182,230</b>	<b>19,721,466</b>	<b>1,460,764</b>	<b>788,613</b>	<b>235,384</b>	<b>2,013,993</b>	<b>---</b>	<b>---</b>	<b>27,635</b>	<b>536,525</b>	<b>1,464,445</b>	<b>---</b>	<b>207,270</b>	<b>327,000</b>
<b>Sobieski</b>														
Sewer Fund [0]	14,656	7,308	7,348	5,962	---	13,310	---	---	---	---	---	---	---	---
Refuse and Recycling [0]	14,669	25,347	(10,678)	6,323	---	(4,355)	---	---	---	---	---	---	---	---
Community Center Fund [0]	17,440	36,723	(19,283)	8,063	---	(11,220)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>46,765</b>	<b>69,378</b>	<b>(22,613)</b>	<b>20,348</b>	<b>---</b>	<b>(2,265)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>South Haven</b>														
Liquor	280,081	274,340	5,741	2,272	---	8,013	---	---	---	---	---	---	---	---
Sewer	43,506	65,810	(22,304)	2,214	19,620	(39,710)	---	---	---	---	---	---	19,620	8,000
Water	16,172	21,083	(4,911)	281	---	(4,630)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>339,759</b>	<b>361,233</b>	<b>(21,474)</b>	<b>4,767</b>	<b>19,620</b>	<b>(36,327)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,620</b>	<b>8,000</b>
<b>South Saint Paul</b>														
Capital Fund	172,243	32,033	140,210	---	---	140,210	---	172,243	---	140,210	---	---	---	---
Congregate Housing	201,226	226,689	(25,463)	---	---	(25,463)	---	175,264	---	(25,463)	---	---	---	---
Low Rent Housing	1,778,414	1,850,466	(72,052)	638	25,336	(96,750)	---	619,345	---	(171,036)	1,216,540	---	25,336	66,190
Section 8 Voucher	2,468,779	2,665,119	(196,340)	303	---	(196,037)	---	2,113,949	---	---	---	---	---	---
Storm Water	417,218	309,145	108,073	30,136	46,217	91,992	---	---	---	323,235	1,167,635	1,367,693	46,217	---
Street Light Utility	207,320	188,003	19,317	3,087	---	22,404	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer	5,317,399	4,781,871	535,528	175,730	95,944	615,314	---	---	10,000	318,049	1,606,518	1,515,298	83,048	121,000
<b>Total</b>	<b>10,562,599</b>	<b>10,053,326</b>	<b>509,273</b>	<b>209,894</b>	<b>167,497</b>	<b>551,670</b>	<b>---</b>	<b>3,080,801</b>	<b>10,000</b>	<b>584,995</b>	<b>3,990,693</b>	<b>2,882,991</b>	<b>154,601</b>	<b>187,190</b>
<b>Spicer</b>														
Sewer	510,426	616,960	(106,534)	33,684	---	(72,850)	---	---	---	(8,063)	35,570	---	---	---
Water	302,384	392,645	(90,261)	2,471	---	(87,790)	---	---	---	(8,063)	---	---	---	---
<b>Total</b>	<b>812,810</b>	<b>1,009,605</b>	<b>(196,795)</b>	<b>36,155</b>	<b>---</b>	<b>(160,640)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(16,126)</b>	<b>35,570</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Spring Grove</b>														
Liquor	373,415	386,288	(12,873)	3,235	---	(9,638)	---	---	---	---	5,658	---	---	---
Electric	1,785,575	1,319,474	466,101	15,826	---	481,927	---	---	---	187,965	111,356	---	---	---
Sewer	255,729	225,897	29,832	885	64,601	(33,884)	---	---	---	(19,846)	---	---	64,601	22,000
Water	358,373	144,375	213,998	2,495	---	216,493	---	---	---	125,000	---	---	---	---
<b>Total</b>	<b>2,773,092</b>	<b>2,076,034</b>	<b>697,058</b>	<b>22,441</b>	<b>64,601</b>	<b>654,898</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>293,119</b>	<b>117,014</b>	<b>---</b>	<b>64,601</b>	<b>22,000</b>
<b>Spring Lake Park</b>														
Liquor	2,100,732	2,061,538	39,194	64,602	---	103,796	---	---	---	75,000	4,704	---	---	---
Sewer Utility	781,210	844,303	(63,093)	4,975	---	(58,118)	---	---	---	---	222,840	---	---	---
Water Utility	759,945	720,405	39,540	319,592	59,246	299,886	---	---	---	76,881	18,179	---	59,246	190,000
<b>Total</b>	<b>3,641,887</b>	<b>3,626,246</b>	<b>15,641</b>	<b>389,169</b>	<b>59,246</b>	<b>345,564</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>151,881</b>	<b>245,723</b>	<b>---</b>	<b>59,246</b>	<b>190,000</b>
<b>Spring Park</b>														
Sewer	398,127	446,037	(47,910)	4,900	9,003	(52,013)	---	---	---	---	405,284	---	9,003	15,000
Water	338,786	348,262	(9,476)	9,957	13,991	(13,510)	---	---	---	---	---	---	13,991	30,000
<b>Total</b>	<b>736,913</b>	<b>794,299</b>	<b>(57,386)</b>	<b>14,857</b>	<b>22,994</b>	<b>(65,523)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>405,284</b>	<b>---</b>	<b>22,994</b>	<b>45,000</b>
<b>Spring Valley</b>														
Ambulance	452,842	453,083	(241)	20,450	---	20,209	---	---	---	10,000	---	---	---	---
Electric	2,390,983	2,132,448	258,535	10,041	39,768	228,808	---	---	---	70,361	217,338	---	39,768	45,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer Rental	411,987	560,488	(148,501)	651	6,653	(154,503)	---	---	---	---	25,000	---	6,653	13,750
Storm Water Utility	78,199	44,391	33,808	194	19,956	14,046	---	---	---	---	59,000	570,000	19,956	41,250
Water	314,753	334,721	(19,968)	---	5,819	(25,787)	---	---	---	(24,195)	217,601	---	---	---
<b>Total</b>	<b>3,648,764</b>	<b>3,525,131</b>	<b>123,633</b>	<b>31,336</b>	<b>72,196</b>	<b>82,773</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>56,166</b>	<b>518,939</b>	<b>570,000</b>	<b>66,377</b>	<b>100,000</b>
<b>Springfield</b>														
Community Ambulance	152,618	169,141	(16,523)	1,013	---	(15,510)	---	---	325	---	---	---	---	---
Electric Utility	3,028,790	2,982,755	46,035	182,219	41	228,213	---	---	---	(18,333)	625,400	---	41	---
Rental Housing	215,630	116,275	99,355	108	89,792	9,671	---	---	---	---	---	265,496	89,792	320,634
Sewer Utility	287,843	308,800	(20,957)	966	5,717	(25,708)	---	---	---	11,667	123,219	---	4,389	10,887
Water Utility	337,910	288,442	49,468	965	7,410	43,023	---	---	---	41,666	103,392	---	5,690	14,114
<b>Total</b>	<b>4,022,791</b>	<b>3,865,413</b>	<b>157,378</b>	<b>185,271</b>	<b>102,960</b>	<b>239,689</b>	<b>---</b>	<b>---</b>	<b>325</b>	<b>35,000</b>	<b>852,011</b>	<b>265,496</b>	<b>99,912</b>	<b>345,635</b>
<b>Stacy</b>														
Liquor	2,796,166	2,545,860	250,306	32,121	72,931	209,496	---	---	---	10,000	20,636	---	72,781	75,000
Sewer	344,123	322,299	21,824	130,188	29,089	122,923	128,693	---	---	---	45,608	---	29,089	206,000
Storm Sewer	30,191	13,370	16,821	308	58	17,071	---	---	---	---	---	---	58	15,000
Water	161,883	147,181	14,702	58,669	31,278	42,093	51,236	---	---	---	---	---	31,278	25,000
<b>Total</b>	<b>3,332,363</b>	<b>3,028,710</b>	<b>303,653</b>	<b>221,286</b>	<b>133,356</b>	<b>391,583</b>	<b>179,929</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>66,244</b>	<b>---</b>	<b>133,206</b>	<b>321,000</b>
<b>Staples</b>														
Community Center	120,244	305,173	(184,929)	216,975	---	32,046	99,515	---	104,757	---	20,539	---	---	---
Light	2,455,710	2,341,491	114,219	17,213	9,725	121,707	---	---	---	40,000	2,341,931	2,056,000	9,725	19,372
Sewer	422,215	532,112	(109,897)	665	---	(109,232)	---	---	---	---	---	---	---	---
Water	467,052	496,929	(29,877)	10,583	42,016	(61,310)	---	---	---	20,000	15,160	---	42,016	115,000
<b>Total</b>	<b>3,465,221</b>	<b>3,675,705</b>	<b>(210,484)</b>	<b>245,436</b>	<b>51,741</b>	<b>(16,789)</b>	<b>99,515</b>	<b>---</b>	<b>104,757</b>	<b>60,000</b>	<b>2,377,630</b>	<b>2,056,000</b>	<b>51,741</b>	<b>134,372</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Starbuck</b>														
Garbage [0]	99,764	84,445	15,319	---	---	15,319	---	---	---	---	---	---	---	---
Hobo Park [0]	241,756	90,639	151,117	---	---	151,117	---	---	---	---	5,800	---	---	---
Sewer	288,898	247,273	41,625	17	9,969	31,673	---	---	66,871	---	113,782	20,652	9,969	97,850
Storm Sewer [0]	27,626	1,188	26,438	206,955	63,398	169,995	130,022	---	---	---	---	---	63,398	165,000
Water [0]	229,741	155,959	73,782	27	5,957	67,852	---	---	---	---	975	---	5,957	68,150
<b>Total</b>	<b>887,785</b>	<b>579,504</b>	<b>308,281</b>	<b>206,999</b>	<b>79,324</b>	<b>435,956</b>	<b>130,022</b>	<b>---</b>	<b>66,871</b>	<b>---</b>	<b>120,557</b>	<b>20,652</b>	<b>79,324</b>	<b>331,000</b>
<b>Stephen</b>														
Electric	962,252	858,076	104,176	101	---	104,277	---	---	---	52,000	36,908	---	---	---
Gas	501,917	300,636	201,281	---	---	201,281	---	---	---	227,000	14,489	---	---	---
Refuse	84,144	79,593	4,551	---	---	4,551	---	---	---	---	---	---	---	---
Sewer	103,980	41,350	62,630	---	3,059	59,571	---	---	---	40,000	72,902	77,910	3,059	3,489
Tamarac Senior Housing [29]	649,726	703,498	(53,772)	230,511	102,662	74,077	---	---	---	(5,025)	---	---	102,662	110,000
Water	173,500	195,148	(21,648)	22,306	14,671	(14,013)	---	---	---	(5,000)	103,983	81,090	14,671	47,278
<b>Total</b>	<b>2,475,519</b>	<b>2,178,301</b>	<b>297,218</b>	<b>252,918</b>	<b>120,392</b>	<b>429,744</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>308,975</b>	<b>228,282</b>	<b>159,000</b>	<b>120,392</b>	<b>160,767</b>
<b>Stewart</b>														
Sewer	66,239	38,604	27,635	59,986	---	87,621	---	---	---	(47,055)	55,207	47,380	---	44,250
Storm Water	99,795	92,104	7,691	83	25,474	(17,700)	---	---	---	---	---	---	25,474	69,871
Water	138,883	136,874	2,009	121,265	9,755	113,519	---	---	82,351	39,147	24,394	---	9,755	40,750
Garbage	33,222	31,130	2,092	---	---	2,092	---	---	---	---	---	---	---	---
<b>Total</b>	<b>338,139</b>	<b>298,712</b>	<b>39,427</b>	<b>181,334</b>	<b>35,229</b>	<b>185,532</b>	<b>---</b>	<b>---</b>	<b>82,351</b>	<b>(7,908)</b>	<b>79,601</b>	<b>47,380</b>	<b>35,229</b>	<b>154,871</b>
<b>Stewartville</b>														
Sewer	869,075	596,606	272,469	13,989	1,194	285,264	---	---	---	7,000	59,945	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Storm Sewer	88,590	32,897	55,693	955	---	56,648	---	---	---	---	---	---	---	---	
Water	738,125	581,958	156,167	65,073	9,936	211,304	---	---	---	7,000	84,081	---	---	---	
<b>Total</b>	<b>1,695,790</b>	<b>1,211,461</b>	<b>484,329</b>	<b>80,017</b>	<b>11,130</b>	<b>553,216</b>	---	---	---	<b>14,000</b>	<b>144,026</b>	---	---	---	
<b>Stillwater</b>															
Parking	334,720	363,001	(28,281)	15,905	---	(12,376)	---	---	---	100,000	1,350	---	---	---	
Sanitary Sewer	2,219,641	2,513,434	(293,793)	154,739	---	(139,054)	---	---	---	10,565	3,212	---	---	---	
Signs and Lighting	382,758	352,981	29,777	144	---	29,921	---	---	---	11,059	7,215	---	---	---	
Storm Sewer	554,528	520,839	33,689	31,115	---	64,804	---	---	---	---	189,762	---	---	---	
Water Commissioners Board [29]	1,286,192	1,713,706	(427,514)	313,637	36,239	(150,116)	---	---	---	---	760,555	---	36,239	---	
<b>Total</b>	<b>4,777,839</b>	<b>5,463,961</b>	<b>(686,122)</b>	<b>515,540</b>	<b>36,239</b>	<b>(206,821)</b>	---	---	---	<b>121,624</b>	<b>962,094</b>	---	<b>36,239</b>	---	
<b>Stockton</b>															
Sewer Operations	87,875	82,562	5,313	19	---	5,332	---	---	---	45,912	---	---	---	---	
Water Operations	41,965	134,703	(92,738)	1,529	---	(91,209)	---	---	---	(228,346)	---	---	---	---	
<b>Total</b>	<b>129,840</b>	<b>217,265</b>	<b>(87,425)</b>	<b>1,548</b>	---	<b>(85,877)</b>	---	---	---	<b>(182,434)</b>	---	---	---	---	
<b>Storden</b>															
Water and Sewer [3]	118,508	124,690	(6,182)	15,164	47,666	(38,684)	---	---	---	---	---	---	47,666	24,687	
<b>Total</b>	<b>118,508</b>	<b>124,690</b>	<b>(6,182)</b>	<b>15,164</b>	<b>47,666</b>	<b>(38,684)</b>	---	---	---	---	---	---	<b>47,666</b>	<b>24,687</b>	
<b>Strandquist</b>															
Sewer [0]	11,328	4,881	6,447	6,886	5,288	8,045	---	---	---	6,078	---	---	5,288	4,037	
Water [0]	4,541	4,971	(430)	---	---	(430)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>15,869</b>	<b>9,852</b>	<b>6,017</b>	<b>6,886</b>	<b>5,288</b>	<b>7,615</b>	---	---	---	<b>6,078</b>	---	---	<b>5,288</b>	<b>4,037</b>	
<b>Stratheona</b>															
Garbage [0]	3,409	3,360	49	---	---	49	---	---	---	---	---	---	---	---	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water [0]	240	420	(180)	---	---	(180)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,649</b>	<b>3,780</b>	<b>(131)</b>	<b>---</b>	<b>---</b>	<b>(131)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Sturgeon Lake</b>														
Sewer Fund	221,709	250,696	(28,987)	39,145	56,081	(45,923)	---	---	---	---	---	---	56,081	163,000
Water Fund	149,749	142,714	7,035	10,488	32,680	(15,157)	---	---	---	---	5,950	---	32,680	71,000
<b>Total</b>	<b>371,458</b>	<b>393,410</b>	<b>(21,952)</b>	<b>49,633</b>	<b>88,761</b>	<b>(61,080)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,950</b>	<b>---</b>	<b>88,761</b>	<b>234,000</b>
<b>Sunburg</b>														
Sewer [0]	24,414	19,523	4,891	7,306	6,120	6,077	16	---	---	---	---	---	6,120	5,000
<b>Total</b>	<b>24,414</b>	<b>19,523</b>	<b>4,891</b>	<b>7,306</b>	<b>6,120</b>	<b>6,077</b>	<b>16</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,120</b>	<b>5,000</b>
<b>Swanville</b>														
Sewer	48,859	50,501	(1,642)	150	---	(1,492)	---	---	---	---	---	---	---	---
Water	44,570	42,386	2,184	2,905	---	5,089	---	---	---	---	71,474	67,373	---	19,866
Refuse and Recycling	32,349	28,433	3,916	---	---	3,916	---	---	---	(2,905)	---	---	---	---
<b>Total</b>	<b>125,778</b>	<b>121,320</b>	<b>4,458</b>	<b>3,055</b>	<b>---</b>	<b>7,513</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(2,905)</b>	<b>71,474</b>	<b>67,373</b>	<b>---</b>	<b>19,866</b>
<b>Taconite</b>														
Sewage Disposal [0]	45,230	164,995	(119,765)	118,671	---	(1,094)	---	---	---	77,952	---	---	---	---
Water [0]	32,532	19,111	13,421	---	---	13,421	---	---	---	---	---	---	---	---
Coleraine, Bovey, and Taconite Joint Sewage [0]	---	54,190	(54,190)	6,482	---	(47,708)	---	---	---	(77,952)	---	---	---	---
<b>Total</b>	<b>77,762</b>	<b>238,296</b>	<b>(160,534)</b>	<b>125,153</b>	<b>---</b>	<b>(35,381)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tamarack</b>														
Sewer [0]	25,117	44,627	(19,510)	27,711	---	8,201	---	---	---	---	---	---	---	---
Sewer Contingency Fund [0]	---	---	---	---	202	(202)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>25,117</b>	<b>44,627</b>	<b>(19,510)</b>	<b>27,711</b>	<b>202</b>	<b>7,999</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Taunton</b>														
Water and Sewer [3]	48,700	59,568	(10,868)	405	---	(10,463)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>48,700</b>	<b>59,568</b>	<b>(10,868)</b>	<b>405</b>	<b>---</b>	<b>(10,463)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taylors Falls</b>														
Sewer	106,745	91,323	15,422	2,914	---	18,336	28	---	---	24,750	62,264	---	---	---
Storm Sewer	9,516	24,500	(14,984)	1,422	---	(13,562)	---	---	16,060	---	---	---	---	---
Water	141,007	133,524	7,483	6,197	10,388	3,292	4,918	---	---	(5,651)	3,100	---	10,388	58,000
<b>Total</b>	<b>257,268</b>	<b>249,347</b>	<b>7,921</b>	<b>10,533</b>	<b>10,388</b>	<b>8,066</b>	<b>4,946</b>	<b>---</b>	<b>16,060</b>	<b>19,099</b>	<b>65,364</b>	<b>---</b>	<b>10,388</b>	<b>58,000</b>
<b>Thief River Falls</b>														
Liquor	4,567,026	4,113,084	453,942	8,428	---	462,370	---	---	---	373,677	---	---	---	---
Electric	14,340,839	13,546,282	794,557	12,718	7,600	799,675	---	---	---	577,000	1,601,492	1,640,036	7,600	---
Storm Water	157,942	136,546	21,396	2,823	---	24,219	---	---	---	---	---	---	---	---
Water Systems [3]	3,034,946	2,375,124	659,822	153,262	155,531	657,553	---	---	---	49,000	517,470	123,750	155,531	406,702
<b>Total</b>	<b>22,100,753</b>	<b>20,171,036</b>	<b>1,929,717</b>	<b>177,231</b>	<b>163,131</b>	<b>1,943,817</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>999,677</b>	<b>2,118,962</b>	<b>1,763,786</b>	<b>163,131</b>	<b>406,702</b>
<b>Thomson</b>														
Sewer [21]	---	5,133	(5,133)	123	34,943	(39,953)	---	---	---	5,000	---	---	---	---
Water [21]	---	8,375	(8,375)	920	935,152	(942,607)	---	---	---	14,482	---	---	---	---
<b>Total</b>	<b>---</b>	<b>13,508</b>	<b>(13,508)</b>	<b>1,043</b>	<b>970,095</b>	<b>(982,560)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,482</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tonka Bay</b>														
Dock	88,540	27,207	61,333	801	---	62,134	---	---	---	50,000	3,156	---	---	---
Garbage	111,918	89,567	22,351	155	---	22,506	---	---	---	---	---	---	---	---
Recycling	69,587	90,202	(20,615)	---	---	(20,615)	---	---	---	---	---	---	---	---
Sewer	370,578	328,678	41,900	3,111	---	45,011	---	---	---	40,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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

333

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water	20,678	49,493	(28,815)	36,224	---	7,409	---	33,361	---	---	---	---	---	---
Water	231,965	298,366	(66,401)	1,390	---	(65,011)	---	---	---	66,894	16,617	---	---	---
<b>Total</b>	<b>893,266</b>	<b>883,513</b>	<b>9,753</b>	<b>41,681</b>	<b>---</b>	<b>51,434</b>	<b>---</b>	<b>33,361</b>	<b>---</b>	<b>156,894</b>	<b>19,773</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tower</b>														
Sewer	73,612	110,969	(37,357)	---	3,655	(41,012)	---	---	---	---	---	---	3,655	12,000
Water	116,961	150,270	(33,309)	---	---	(33,309)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>190,573</b>	<b>261,239</b>	<b>(70,666)</b>	<b>---</b>	<b>3,655</b>	<b>(74,321)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,655</b>	<b>12,000</b>
<b>Tracy</b>														
Liquor	867,299	852,505	14,794	9,838	53	24,579	---	---	---	10,000	---	---	53	---
Deputy Registrar	1,160,578	1,150,460	10,118	1,073	---	11,191	---	---	---	6,111	---	---	---	---
Eastview Apartments	48,925	50,104	(1,179)	1,736	4,484	(3,927)	---	---	---	---	---	---	4,484	21,344
Fifth Street Apartments	45,050	46,971	(1,921)	350	10,033	(11,604)	---	---	---	(10,000)	7,654	---	10,033	16,000
O'Brien Court	99,929	40,026	59,903	2,876	---	62,779	---	---	---	48,715	16,569	---	---	---
Orchard Lane Townhomes	75,800	67,448	8,352	25,832	74,638	(40,454)	---	24,137	---	(24,000)	---	---	74,638	25,000
Refuse Collection	129,105	133,004	(3,899)	164	---	(3,735)	---	---	---	10,000	---	---	---	---
Sewer	414,861	113,792	301,069	16,735	44,558	273,246	---	---	---	108,953	40,894	542,284	30,364	117,700
Tracy Medical Center	43,088	102,994	(59,906)	10,177	238,110	(287,839)	---	---	---	---	89,260	---	139	10,765
Utility Surcharge	29,056	69,305	(40,249)	835	183	(39,597)	---	---	---	---	---	---	183	---
Water	410,775	379,416	31,359	52,258	39,281	44,336	---	---	---	32,000	73,411	410,558	27,249	70,300
<b>Total</b>	<b>3,324,466</b>	<b>3,006,025</b>	<b>318,441</b>	<b>121,874</b>	<b>411,340</b>	<b>28,975</b>	<b>---</b>	<b>24,137</b>	<b>---</b>	<b>181,779</b>	<b>227,788</b>	<b>952,842</b>	<b>147,143</b>	<b>261,109</b>
<b>Trimont</b>														
Wastewater Fund	195,705	209,697	(13,992)	27,647	9,973	3,682	25,156	---	73	---	---	---	9,973	104,000
Trimont Health Care Center	2,142,612	2,230,256	(87,644)	4,199	548	(83,993)	---	---	---	---	23,511	---	548	2,100

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Fund	112,945	179,269	(66,324)	1,072	---	(65,252)	8	---	---	---	---	---	---	---
Water Project 2000	18,372	50,911	(32,539)	383	---	(32,156)	---	---	---	3,036	---	---	---	---
<b>Total</b>	<b>2,469,634</b>	<b>2,670,133</b>	<b>(200,499)</b>	<b>33,301</b>	<b>10,521</b>	<b>(177,719)</b>	<b>25,164</b>	<b>---</b>	<b>73</b>	<b>3,036</b>	<b>23,511</b>	<b>---</b>	<b>10,521</b>	<b>106,100</b>
<b>Trommald</b>														
Water [0]	11,672	7,052	4,620	---	---	4,620	---	---	---	---	---	---	---	---
<b>Total</b>	<b>11,672</b>	<b>7,052</b>	<b>4,620</b>	<b>---</b>	<b>---</b>	<b>4,620</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Trosky</b>														
Garbage [0]	5,922	5,127	795	---	---	795	---	---	---	---	---	---	---	---
Water [0]	14,071	4,637	9,434	---	1,645	7,789	---	---	---	---	---	---	1,645	8,000
<b>Total</b>	<b>19,993</b>	<b>9,764</b>	<b>10,229</b>	<b>---</b>	<b>1,645</b>	<b>8,584</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,645</b>	<b>8,000</b>
<b>Truman</b>														
Electric	1,857,242	1,736,071	121,171	26,873	219,789	(71,745)	---	---	---	---	35,739	1,417,654	100,947	1,712,944
Sewer	141,697	215,985	(74,288)	72,007	11,389	(13,670)	---	---	---	---	70,242	---	10,795	15,000
Storm Sewer	25,936	14,066	11,870	43	4,746	7,167	---	---	---	---	---	---	4,572	18,000
Water	129,601	188,252	(58,651)	17,804	10,216	(51,063)	---	---	---	---	43,733	172,346	8,798	182,056
<b>Total</b>	<b>2,154,476</b>	<b>2,154,374</b>	<b>102</b>	<b>116,727</b>	<b>246,140</b>	<b>(129,311)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>149,714</b>	<b>1,590,000</b>	<b>125,112</b>	<b>1,928,000</b>
<b>Twin Lakes</b>														
Sewer [0]	11,511	14,075	(2,564)	---	---	(2,564)	---	---	---	---	---	---	---	---
Water [0]	15,063	19,492	(4,429)	---	---	(4,429)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>26,574</b>	<b>33,567</b>	<b>(6,993)</b>	<b>---</b>	<b>---</b>	<b>(6,993)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Twin Valley</b>														
Liquor	532,467	515,788	16,679	287	---	16,966	---	---	---	15,000	66,426	---	---	---
Sanitation	73,023	64,053	8,970	---	---	8,970	---	---	---	---	---	---	---	---
Sewer	98,435	136,335	(37,900)	43,759	44,739	(38,880)	22,122	---	---	---	---	---	44,739	75,023

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Utility	26,230	13,117	13,113	---	2,936	10,177	---	---	---	---	---	---	2,936	13,770
Water	154,435	196,678	(42,243)	35,985	71,588	(77,846)	82	---	---	---	---	---	71,588	87,207
<b>Total</b>	<b>884,590</b>	<b>925,971</b>	<b>(41,381)</b>	<b>80,031</b>	<b>119,263</b>	<b>(80,613)</b>	<b>22,204</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>66,426</b>	<b>---</b>	<b>119,263</b>	<b>176,000</b>
<b>Two Harbors</b>														
Liquor	2,021,432	1,896,937	124,495	1,366	---	125,861	---	---	---	614	---	---	---	---
Electric	3,392,554	2,900,228	492,326	64,017	---	556,343	---	---	---	152,986	119,291	---	---	---
Gas	3,772,986	3,557,532	215,454	12,448	17	227,885	---	---	---	48,940	---	---	17	---
Sewer	1,018,323	1,223,388	(205,065)	18,791	4,093	(190,367)	---	---	1,457,162	(140,000)	1,060,046	---	2,924	135,527
Storm Water Utility	81,619	56,860	24,759	26,081	2,002	48,838	---	---	---	---	---	---	2,002	29,963
Water	821,542	1,218,234	(396,692)	10,024	99,958	(486,626)	---	---	---	(308,098)	220,635	---	98,211	280,000
<b>Total</b>	<b>11,108,456</b>	<b>10,853,179</b>	<b>255,277</b>	<b>132,727</b>	<b>106,070</b>	<b>281,934</b>	<b>---</b>	<b>---</b>	<b>1,457,162</b>	<b>(245,558)</b>	<b>1,399,972</b>	<b>---</b>	<b>103,154</b>	<b>445,490</b>
<b>Tyler</b>														
Electric	1,220,026	961,915	258,111	4,170	564	261,717	---	---	---	---	64,294	25,760	564	8,407
Garbage	153,023	150,526	2,497	287	---	2,784	---	---	---	---	---	---	---	65,000
Natural Gas	713,604	631,186	82,418	339	39,510	43,247	---	---	---	---	55,796	37,990	36,324	77,398
Sewer	76,584	74,330	2,254	286	13,537	(10,997)	---	---	---	---	---	---	13,537	83,230
Water	330,629	318,995	11,634	894	49,935	(37,407)	---	---	---	---	---	---	49,935	168,197
<b>Total</b>	<b>2,493,866</b>	<b>2,136,952</b>	<b>356,914</b>	<b>5,976</b>	<b>103,546</b>	<b>259,344</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>120,090</b>	<b>63,750</b>	<b>100,360</b>	<b>402,232</b>
<b>Ulen</b>														
Liquor	396,756	376,105	20,651	350	---	21,001	---	---	---	---	---	---	---	---
Economic Development Authority	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage	29,553	35,257	(5,704)	7,856	---	2,152	---	---	---	---	---	---	---	---
Nursing Home [14]	3,222,924	3,205,937	16,987	26,954	---	43,941	---	---	---	---	78,877	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	97,673	94,948	2,725	5,383	20,927	(12,819)	5,383	---	---	---	3,347	---	20,927	61,700
Water	101,151	126,042	(24,891)	6,595	54,338	(72,634)	5,383	---	---	---	26,007	---	54,338	18,000
<b>Total</b>	<b>3,848,057</b>	<b>3,838,289</b>	<b>9,768</b>	<b>47,138</b>	<b>75,265</b>	<b>(18,359)</b>	<b>10,766</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>108,231</b>	<b>---</b>	<b>75,265</b>	<b>79,700</b>
<b>Underwood</b>														
Liquor	492,419	444,201	48,218	162	---	48,380	---	---	---	20,000	---	---	---	---
Sewer	90,170	89,189	981	467	29,379	(27,931)	---	---	---	22,544	59,773	---	29,379	21,000
Water	104,228	119,962	(15,734)	395	15,227	(30,566)	---	---	---	(48,136)	59,774	---	15,227	37,000
<b>Total</b>	<b>686,817</b>	<b>653,352</b>	<b>33,465</b>	<b>1,024</b>	<b>44,606</b>	<b>(10,117)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,592)</b>	<b>119,547</b>	<b>---</b>	<b>44,606</b>	<b>58,000</b>
<b>Upsala</b>														
Sewer	43,103	31,276	11,827	9,105	4,491	16,441	---	---	---	---	149,500	---	4,491	28,915
Water	88,679	77,322	11,357	12,241	14,973	8,625	---	---	---	---	157,362	320,000	14,973	358,781
<b>Total</b>	<b>131,782</b>	<b>108,598</b>	<b>23,184</b>	<b>21,346</b>	<b>19,464</b>	<b>25,066</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>306,862</b>	<b>320,000</b>	<b>19,464</b>	<b>387,696</b>
<b>Urbank</b>														
Sewer [0]	23,650	12,636	11,014	---	6,089	4,925	---	---	---	1,397	---	---	4,042	1,000
<b>Total</b>	<b>23,650</b>	<b>12,636</b>	<b>11,014</b>	<b>---</b>	<b>6,089</b>	<b>4,925</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,397</b>	<b>---</b>	<b>---</b>	<b>4,042</b>	<b>1,000</b>
<b>Utica</b>														
Water [0]	22,999	12,356	10,643	230	1,635	9,238	---	---	---	---	---	---	1,635	9,000
Sewer [0]	21,230	21,672	(442)	230	---	(212)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>44,229</b>	<b>34,028</b>	<b>10,201</b>	<b>460</b>	<b>1,635</b>	<b>9,026</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,635</b>	<b>9,000</b>
<b>Vadnais Heights</b>														
Sewer Utility	1,688,410	1,373,039	315,371	335,094	---	650,465	---	---	---	422,500	306,813	---	---	---
Surface Water Management	411,161	291,765	119,396	89,030	---	208,426	---	---	---	75,000	---	---	---	---
Water Utility	1,140,479	1,019,161	121,318	166,195	---	287,513	---	---	---	77,500	22,590	---	---	---
<b>Total</b>	<b>3,240,050</b>	<b>2,683,965</b>	<b>556,085</b>	<b>590,319</b>	<b>---</b>	<b>1,146,404</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>575,000</b>	<b>329,403</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Vergas</b>														
Liquor	485,749	513,771	(28,022)	5,960	3,000	(25,062)	---	---	---	25,000	---	---	3,000	24,000
Sewer	64,090	68,775	(4,685)	7,315	8,397	(5,767)	---	---	---	3,920	---	---	8,397	18,000
Water	80,484	92,312	(11,828)	8,823	5,598	(8,603)	---	---	---	3,920	39,263	---	5,598	12,000
<b>Total</b>	<b>630,323</b>	<b>674,858</b>	<b>(44,535)</b>	<b>22,098</b>	<b>16,995</b>	<b>(39,432)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,840</b>	<b>39,263</b>	<b>---</b>	<b>16,995</b>	<b>54,000</b>
<b>Vermillion</b>														
Sewer	106,403	127,609	(21,206)	30,107	6,895	2,006	29,951	---	---	---	---	---	6,895	60,000
Water	40,852	54,537	(13,685)	830	---	(12,855)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>147,255</b>	<b>182,146</b>	<b>(34,891)</b>	<b>30,937</b>	<b>6,895</b>	<b>(10,849)</b>	<b>29,951</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,895</b>	<b>60,000</b>
<b>Verndale</b>														
Liquor	256,297	247,343	8,954	25	---	8,979	---	---	---	---	---	---	---	---
Sewer	95,808	85,532	10,276	11,471	7,820	13,927	---	---	---	---	---	---	7,820	43,794
Water	92,751	77,060	15,691	4,933	4,924	15,700	---	---	---	---	14,633	---	4,924	18,503
<b>Total</b>	<b>444,856</b>	<b>409,935</b>	<b>34,921</b>	<b>16,429</b>	<b>12,744</b>	<b>38,606</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,633</b>	<b>---</b>	<b>12,744</b>	<b>62,297</b>
<b>Vernon Center</b>														
Sanitation	25,949	25,531	418	---	---	418	---	---	---	---	---	---	---	---
Sewer	86,903	78,182	8,721	660	---	9,381	---	---	---	20,820	---	---	---	---
Water	78,557	65,375	13,182	1,927	---	15,109	---	---	---	43,020	---	---	---	---
<b>Total</b>	<b>191,409</b>	<b>169,088</b>	<b>22,321</b>	<b>2,587</b>	<b>---</b>	<b>24,908</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>63,840</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Vesta</b>														
Liquor	287,235	266,709	20,526	---	---	20,526	---	---	---	(10,000)	11,460	---	---	---
Garbage	15,821	17,376	(1,555)	---	---	(1,555)	---	---	---	---	---	---	---	---
Wastewater	50,218	29,319	20,899	3,696	---	24,595	---	2,655	885	10,654	6,312	---	---	---

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	99,887	90,492	9,395	162,290	19,483	152,202	---	161,233	---	---	397,192	771,926	19,483	511,610
<b>Total</b>	<b>453,161</b>	<b>403,896</b>	<b>49,265</b>	<b>165,986</b>	<b>19,483</b>	<b>195,768</b>	<b>---</b>	<b>163,888</b>	<b>885</b>	<b>654</b>	<b>414,964</b>	<b>771,926</b>	<b>19,483</b>	<b>511,610</b>
<b>Victoria</b>														
Sewer	766,745	866,409	(99,664)	13,296	---	(86,368)	---	---	---	(197,114)	592,875	---	---	---
Storm Sewer	143,953	237,116	(93,163)	4,297	---	(88,866)	---	---	---	---	---	---	---	---
Water	1,161,817	1,067,935	93,882	28,987	199,466	(76,597)	---	---	---	---	133,659	---	199,466	605,000
<b>Total</b>	<b>2,072,515</b>	<b>2,171,460</b>	<b>(98,945)</b>	<b>46,580</b>	<b>199,466</b>	<b>(251,831)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(197,114)</b>	<b>726,534</b>	<b>---</b>	<b>199,466</b>	<b>605,000</b>
<b>Viking</b>														
Garbage	7,809	7,223	586	---	---	586	---	---	---	---	---	---	---	---
Sanitary Sewer	35,447	57,368	(21,921)	1,227,340	34,682	1,170,737	---	1,227,340	---	---	1,135,655	618,489	34,682	485,254
Water	9,769	4,121	5,648	---	---	5,648	---	---	---	---	---	---	---	---
<b>Total</b>	<b>53,025</b>	<b>68,712</b>	<b>(15,687)</b>	<b>1,227,340</b>	<b>34,682</b>	<b>1,176,971</b>	<b>---</b>	<b>1,227,340</b>	<b>---</b>	<b>---</b>	<b>1,135,655</b>	<b>618,489</b>	<b>34,682</b>	<b>485,254</b>
<b>Villard</b>														
Economic Development Authority	58,509	46,356	12,153	28	9,073	3,108	---	---	---	---	---	---	9,073	25,000
Sewer	91,766	125,673	(33,907)	---	38,816	(72,723)	---	---	---	---	---	---	38,816	13,000
<b>Total</b>	<b>150,275</b>	<b>172,029</b>	<b>(21,754)</b>	<b>28</b>	<b>47,889</b>	<b>(69,615)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>47,889</b>	<b>38,000</b>
<b>Virginia</b>														
Clinic Facility Capital Lease	1,698,984	517,004	1,181,980	70,038	814,743	437,275	---	---	---	---	---	---	814,743	582,666
Electric	13,598,580	12,842,266	756,314	2,647,323	253,094	3,150,543	---	---	---	---	4,412,688	---	7,964	478,386
Gas	3,517,318	2,909,597	607,721	609	14,241	594,089	---	---	---	---	93,601	---	9	4,610
Golf Course	956,469	1,070,000	(113,531)	12,443	373	(101,461)	---	---	---	---	83,903	---	373	5,392
Hospital	1,414,513	1,580,915	(166,402)	44	143,041	(309,399)	---	---	---	---	---	---	143,041	1,102,500
Sewer	1,783,433	1,865,247	(81,814)	29,901	214,171	(266,084)	---	3,203	---	(255,394)	---	95,385	214,171	768,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Solid Waste Disposal	1,375,359	1,228,948	146,411	6,114	---	152,525	---	---	---	---	449,584	---	---	---
Steam	5,294,257	5,710,803	(416,546)	856	61,322	(477,012)	---	---	---	---	211,338	---	513	174,966
Washington Manor	625,219	471,837	153,382	215	50,592	103,005	---	---	---	---	---	---	50,592	200,000
Water	1,580,762	1,618,991	(38,229)	32,774	99,268	(104,723)	---	---	---	---	1,954,904	762,865	75,506	175,500
Ambulance	2,642,136	3,009,706	(367,570)	40	5,210	(372,740)	---	---	---	(367,818)	252,078	225,000	5,210	73,209
<b>Total</b>	<b>34,487,030</b>	<b>32,825,314</b>	<b>1,661,716</b>	<b>2,800,357</b>	<b>1,656,055</b>	<b>2,806,018</b>	<b>---</b>	<b>3,203</b>	<b>---</b>	<b>(623,212)</b>	<b>7,458,096</b>	<b>1,083,250</b>	<b>1,312,122</b>	<b>3,565,229</b>
<b>Wabasha</b>														
Sewer	791,382	530,858	260,524	3,643	80,459	183,708	---	---	---	26,000	---	---	80,459	820,200
Water	304,595	171,414	133,181	23,200	12,203	144,178	---	---	---	25,000	8,678	---	12,203	191,800
<b>Total</b>	<b>1,095,977</b>	<b>702,272</b>	<b>393,705</b>	<b>26,843</b>	<b>92,662</b>	<b>327,886</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,000</b>	<b>8,678</b>	<b>---</b>	<b>92,662</b>	<b>1,012,000</b>
<b>Wabasso</b>														
Garbage	31,733	32,771	(1,038)	---	---	(1,038)	---	---	---	---	---	---	---	---
Sewer	132,211	90,503	41,708	5,007	6,350	40,365	---	---	---	19,100	3,911	---	6,350	3,299
Water	149,248	192,984	(43,736)	38,767	55,240	(60,209)	---	---	---	26,900	---	---	55,240	28,701
<b>Total</b>	<b>313,192</b>	<b>316,258</b>	<b>(3,066)</b>	<b>43,774</b>	<b>61,590</b>	<b>(20,882)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>46,000</b>	<b>3,911</b>	<b>---</b>	<b>61,590</b>	<b>32,000</b>
<b>Waconia</b>														
Ice Arena	292,876	613,855	(320,979)	50,000	163,794	(434,773)	---	---	---	(559,000)	---	---	163,794	273,260
Sewer	1,684,124	2,020,356	(336,232)	89,296	240,073	(487,009)	---	33,128	---	96,600	475,487	357,260	235,597	265,000
Storm Water	479,598	879,227	(399,629)	42,194	12,500	(369,935)	---	3,969	---	71,925	279,819	250,160	9,400	---
Street Light Utility	232,311	210,961	21,350	5,532	---	26,882	---	---	---	10,325	1,475	---	---	---
Water	1,238,954	1,442,190	(203,236)	134,447	328,809	(397,598)	---	---	5,000	79,350	230,618	280,670	324,333	2,715,000
<b>Total</b>	<b>3,927,863</b>	<b>5,166,589</b>	<b>(1,238,726)</b>	<b>321,469</b>	<b>745,176</b>	<b>(1,662,433)</b>	<b>---</b>	<b>37,097</b>	<b>5,000</b>	<b>(300,800)</b>	<b>987,399</b>	<b>888,090</b>	<b>733,124</b>	<b>3,253,260</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Wadena</b>														
Liquor	1,925,724	1,724,936	200,788	7,205	---	207,993	---	---	---	169,151	---	---	---	---
Electric	5,424,898	4,859,187	565,711	76,351	---	642,062	---	---	---	277,488	1,163,808	---	---	---
Golf	377,323	405,830	(28,507)	---	---	(28,507)	---	---	---	(69,151)	72,888	---	---	---
Sewer	742,911	818,440	(75,529)	12,147	50,562	(113,944)	---	---	---	67,764	378,001	609,599	50,562	189,000
Water	533,884	476,515	57,369	3,947	35,228	26,088	---	---	---	80,244	8,041	---	35,228	137,000
Wellness Center	44,956	131,954	(86,998)	---	---	(86,998)	---	---	---	(42,068)	---	---	---	---
<b>Total</b>	<b>9,049,696</b>	<b>8,416,862</b>	<b>632,834</b>	<b>99,650</b>	<b>85,790</b>	<b>646,694</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>483,428</b>	<b>1,622,738</b>	<b>609,599</b>	<b>85,790</b>	<b>326,000</b>
<b>Wahkon</b>														
Sewer [0]	196,173	106,710	89,463	26,209	---	115,672	---	---	---	145,332	---	---	---	---
<b>Total</b>	<b>196,173</b>	<b>106,710</b>	<b>89,463</b>	<b>26,209</b>	<b>---</b>	<b>115,672</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>145,332</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Waite Park</b>														
Sewer	1,243,351	1,591,964	(348,613)	460	---	(348,153)	---	---	---	---	---	---	---	---
Storm Water	700	31,110	(30,410)	---	---	(30,410)	---	---	---	(30,409)	---	---	---	---
Water	1,528,826	1,130,011	398,815	2,272	107,805	293,282	---	---	---	---	---	---	107,805	344,534
<b>Total</b>	<b>2,772,877</b>	<b>2,753,085</b>	<b>19,792</b>	<b>2,732</b>	<b>107,805</b>	<b>(85,281)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,409)</b>	<b>---</b>	<b>---</b>	<b>107,805</b>	<b>344,534</b>
<b>Waldorf</b>														
Liquor [0][21]	132,003	168,228	(36,225)	84,305	---	48,080	---	---	---	53,082	---	---	---	---
Water and Sewer [0][3]	80,911	94,786	(13,875)	---	1,484	(15,359)	---	---	---	---	10,910	---	1,484	5,682
<b>Total</b>	<b>212,914</b>	<b>263,014</b>	<b>(50,100)</b>	<b>84,305</b>	<b>1,484</b>	<b>32,721</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>53,082</b>	<b>10,910</b>	<b>---</b>	<b>1,484</b>	<b>5,682</b>
<b>Walker</b>														
Liquor	932,263	815,365	116,898	461	---	117,359	---	---	---	95,600	---	---	---	---
Sewer	291,577	261,483	30,094	829	9,630	21,293	---	---	---	(20,000)	---	---	9,630	130,834

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water	8,100	10,999	(2,899)	---	---	(2,899)	---	---	---	---	---	---	---	---
Water	292,548	319,765	(27,217)	720	11,855	(38,352)	---	---	---	---	93,350	---	11,855	104,000
<b>Total</b>	<b>1,524,488</b>	<b>1,407,612</b>	<b>116,876</b>	<b>2,010</b>	<b>21,485</b>	<b>97,401</b>	---	---	---	<b>75,600</b>	<b>93,350</b>	---	<b>21,485</b>	<b>234,834</b>
<b>Walnut Grove</b>														
Liquor	497,365	496,312	1,053	1,090	1,432	711	---	---	---	3,000	2,653	---	---	---
Garbage	35,117	35,715	(598)	14	---	(584)	---	---	---	---	---	---	---	---
Senior Housing	627,117	598,622	28,495	62	93,018	(64,461)	---	---	---	---	---	---	93,018	105,000
Sewer	138,550	131,960	6,590	---	10,001	(3,411)	---	---	---	(12,434)	198,058	---	10,001	18,700
Storm Water	61,251	39,705	21,546	57	23,182	(1,579)	---	---	---	(17,709)	---	---	23,182	43,350
Water	97,956	81,967	15,989	1,287	12,273	5,003	---	---	---	(7,536)	---	---	12,273	22,950
<b>Total</b>	<b>1,457,356</b>	<b>1,384,281</b>	<b>73,075</b>	<b>2,510</b>	<b>139,906</b>	<b>(64,321)</b>	---	---	---	<b>(34,679)</b>	<b>200,711</b>	---	<b>138,474</b>	<b>190,000</b>
<b>Walters</b>														
Sewer	16,496	7,587	8,909	12,055	10,584	10,380	---	---	---	---	---	---	10,584	13,967
Water	8,113	8,412	(299)	143	698	(854)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>24,609</b>	<b>15,999</b>	<b>8,610</b>	<b>12,198</b>	<b>11,282</b>	<b>9,526</b>	---	---	---	---	---	---	<b>10,584</b>	<b>13,967</b>
<b>Waltham</b>														
Water	29,206	35,698	(6,492)	11	---	(6,481)	---	---	---	(17,788)	---	---	---	---
Sewer	9,206	22,553	(13,347)	3	4,536	(17,880)	---	---	---	(17,536)	---	---	4,536	18,000
Waste Removal	9,112	8,770	342	---	---	342	---	---	---	---	---	---	---	---
<b>Total</b>	<b>47,524</b>	<b>67,021</b>	<b>(19,497)</b>	<b>14</b>	<b>4,536</b>	<b>(24,019)</b>	---	---	---	<b>(35,324)</b>	---	---	<b>4,536</b>	<b>18,000</b>
<b>Wanamingo</b>														
Medical Center	48,860	32,167	16,693	8,414	22,328	2,779	8,414	---	---	---	---	---	22,328	18,000
Sanitation	59,852	51,510	8,342	---	---	8,342	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Wastewater	244,613	212,850	31,763	189	---	31,952	---	---	---	200,000	---	---	---	---
Water	272,226	194,601	77,625	8,106	26,675	59,056	---	---	---	---	150,759	336,000	26,675	288,000
<b>Total</b>	<b>625,551</b>	<b>491,128</b>	<b>134,423</b>	<b>16,709</b>	<b>49,003</b>	<b>102,129</b>	<b>8,414</b>	<b>---</b>	<b>---</b>	<b>200,000</b>	<b>150,759</b>	<b>336,000</b>	<b>49,003</b>	<b>306,000</b>
<b>Wanda</b>														
Garbage [0]	4,867	5,022	(155)	---	---	(155)	---	---	---	---	---	---	---	---
Sewer [0]	10,004	14,123	(4,119)	---	---	(4,119)	---	---	---	(3,000)	---	---	---	---
Water [0]	6,827	14,005	(7,178)	---	---	(7,178)	---	---	---	(6,000)	---	---	---	---
<b>Total</b>	<b>21,698</b>	<b>33,150</b>	<b>(11,452)</b>	<b>---</b>	<b>---</b>	<b>(11,452)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(9,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Warba</b>														
Water and Sewer Fund [0][3]	27,306	57,928	(30,622)	17,432	---	(13,190)	4,376	---	---	---	---	---	---	---
<b>Total</b>	<b>27,306</b>	<b>57,928</b>	<b>(30,622)</b>	<b>17,432</b>	<b>---</b>	<b>(13,190)</b>	<b>4,376</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Warren</b>														
Electric	2,018,328	2,026,362	(8,034)	15,959	---	7,925	---	---	---	(25,608)	60,482	---	---	---
Garbage	267,268	261,066	6,202	1,431	---	7,633	---	---	---	3,927	3,321	---	---	---
Gas Distribution	1,027,850	823,408	204,442	117	---	204,559	---	---	---	56,858	20,215	---	---	---
Housing	6,528	4,544	1,984	117	---	2,101	---	---	---	---	---	---	---	---
Mosquito Control	24,899	50,606	(25,707)	---	---	(25,707)	---	---	---	---	---	---	---	---
Sewer	241,121	227,741	13,380	2,953	8,597	7,736	---	---	---	16,852	5,000	---	8,597	55,626
Warren Economic Development Authority	483,150	299,103	184,047	70,874	---	254,921	---	---	---	---	---	---	---	228,384
Water	311,627	250,264	61,363	68,593	25,817	104,139	---	---	---	14,001	498,931	530,535	25,817	65,242
<b>Total</b>	<b>4,380,771</b>	<b>3,943,094</b>	<b>437,677</b>	<b>160,044</b>	<b>34,414</b>	<b>563,307</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>66,030</b>	<b>587,949</b>	<b>530,535</b>	<b>34,414</b>	<b>349,252</b>
<b>Warroad</b>														
Liquor	1,483,385	1,294,496	188,889	---	---	188,889	---	---	---	85,000	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Electric Utility	4,846,187	4,316,523	529,664	---	---	529,664	---	---	---	190,068	143,549	---	---	---
Wastewater Utility	401,302	360,026	41,276	2,204	22,900	20,580	---	---	---	(47,156)	223,639	---	22,900	50,000
Water Utility	280,244	302,526	(22,282)	994	---	(21,288)	---	---	---	26,644	587,804	---	---	---
<b>Total</b>	<b>7,011,118</b>	<b>6,273,571</b>	<b>737,547</b>	<b>3,198</b>	<b>22,900</b>	<b>717,845</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>254,556</b>	<b>954,992</b>	<b>---</b>	<b>22,900</b>	<b>50,000</b>
<b>Waseca</b>														
Water	1,124,344	1,046,688	77,656	12,069	9,631	80,094	---	1,709	570	68,250	888,055	48,991	8,044	155,000
Sanitary Sewer	1,965,317	2,249,844	(284,527)	26,006	296,587	(555,108)	---	---	---	(44,622)	868,650	827,946	259,150	664,000
Electric	6,748,614	5,955,500	793,114	25,879	33,952	785,041	---	631	210	428,000	468,002	---	211	---
Surface Water	109,103	223,549	(114,446)	11,690	---	(102,756)	---	8,659	2,886	(32,100)	---	---	---	---
Housing and Redevelopment Authority [29]	252,964	401,594	(148,630)	113,851	---	(34,779)	---	118,065	---	---	14,158	---	---	---
<b>Total</b>	<b>10,200,342</b>	<b>9,877,175</b>	<b>323,167</b>	<b>189,495</b>	<b>340,170</b>	<b>172,492</b>	<b>---</b>	<b>129,064</b>	<b>3,666</b>	<b>419,528</b>	<b>2,238,865</b>	<b>876,937</b>	<b>267,405</b>	<b>819,000</b>
<b>Watertown</b>														
Sewer	679,167	553,894	125,273	129,313	65,915	188,671	---	---	---	65,186	2,916	514,620	65,915	145,000
Storm Water	56,759	41,405	15,354	3,857	16,177	3,034	---	---	---	---	36,441	---	---	---
Water	688,608	468,555	220,053	83,779	53,403	250,429	---	---	---	87,061	---	---	53,403	500,509
<b>Total</b>	<b>1,424,534</b>	<b>1,063,854</b>	<b>360,680</b>	<b>216,949</b>	<b>135,495</b>	<b>442,134</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>152,247</b>	<b>39,357</b>	<b>514,620</b>	<b>119,318</b>	<b>645,509</b>
<b>Waterville</b>														
Hilltop Terrace Apartments	83,390	30,477	52,913	100,046	4,620	148,339	---	---	---	(311,311)	---	---	4,620	120,000
Refuse	25,162	26,092	(930)	30	---	(900)	---	---	---	---	---	---	---	---
Sewer Utility	168,382	237,085	(68,703)	157,166	8,425	80,038	---	---	---	---	11,862	---	8,425	45,000
Water Utility	308,794	315,038	(6,244)	70,413	169,984	(105,815)	---	205	---	---	9,854	1,656,113	123,024	1,745,000
<b>Total</b>	<b>585,728</b>	<b>608,692</b>	<b>(22,964)</b>	<b>327,655</b>	<b>183,029</b>	<b>121,662</b>	<b>---</b>	<b>205</b>	<b>---</b>	<b>(311,311)</b>	<b>21,716</b>	<b>1,656,113</b>	<b>136,069</b>	<b>1,910,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Watkins</b>														
Sewer	196,713	225,966	(29,253)	10,725	13,914	(32,442)	---	---	---	---	44,965	---	13,914	87,000
Water	196,713	157,043	39,670	830	15,422	25,078	---	---	---	---	---	---	15,422	69,500
<b>Total</b>	<b>393,426</b>	<b>383,009</b>	<b>10,417</b>	<b>11,555</b>	<b>29,336</b>	<b>(7,364)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,965</b>	<b>---</b>	<b>29,336</b>	<b>156,500</b>
<b>Watson</b>														
Cable	---	389	(389)	---	---	(389)	---	---	---	---	---	---	---	---
Sewer	80,470	130,305	(49,835)	47,238	29,410	(32,007)	---	47,188	---	---	29,080	---	29,410	8,000
Water	66,558	79,985	(13,427)	18,534	19,328	(14,221)	---	18,509	---	---	22,717	---	19,328	15,000
<b>Total</b>	<b>147,028</b>	<b>210,679</b>	<b>(63,651)</b>	<b>65,772</b>	<b>48,738</b>	<b>(46,617)</b>	<b>---</b>	<b>65,697</b>	<b>---</b>	<b>---</b>	<b>51,797</b>	<b>---</b>	<b>48,738</b>	<b>23,000</b>
<b>Waubun</b>														
Sewer	21,596	27,672	(6,076)	16	1,245	(7,305)	---	---	---	33	---	---	1,245	10,000
Water	41,756	47,795	(6,039)	16	7,506	(13,529)	---	---	---	55	---	---	7,506	23,300
<b>Total</b>	<b>63,352</b>	<b>75,467</b>	<b>(12,115)</b>	<b>32</b>	<b>8,751</b>	<b>(20,834)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>88</b>	<b>---</b>	<b>---</b>	<b>8,751</b>	<b>33,300</b>
<b>Waverly</b>														
Liquor	840,889	835,306	5,583	215	1,907	3,891	---	---	---	---	---	---	1,907	13,492
Refuse and Recycling	90,748	87,498	3,250	---	---	3,250	---	---	---	(7,589)	---	---	---	---
Sewer	468,614	464,959	3,655	44,410	73,801	(25,736)	43,742	---	---	---	---	---	73,801	132,100
Storm Sewer	28,747	44,434	(15,687)	---	5,252	(20,939)	---	---	---	7,589	---	---	5,252	16,500
Water	314,256	163,625	150,631	27,165	57,576	120,220	9,834	---	---	---	89,865	---	57,576	164,400
<b>Total</b>	<b>1,743,254</b>	<b>1,595,822</b>	<b>147,432</b>	<b>71,790</b>	<b>138,536</b>	<b>80,686</b>	<b>53,576</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>89,865</b>	<b>---</b>	<b>138,536</b>	<b>326,492</b>
<b>Wayzata</b>														
Liquor	5,581,912	5,006,597	575,315	25,027	142,400	457,942	---	---	---	159,000	---	---	142,400	100,000
Licensing	447,885	275,010	172,875	4,753	---	177,628	---	---	---	319,064	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	915,824	888,690	27,134	18,480	13,330	32,284	---	---	---	58,200	76,137	---	13,330	35,000
Solid Waste	313,876	327,848	(13,972)	13,714	---	(258)	---	---	---	---	---	---	---	---
Storm Water	271,440	156,548	114,892	12,375	---	127,267	---	---	---	13,000	727	---	---	---
Water	666,615	671,215	(4,600)	147,853	167,709	(24,456)	---	---	---	47,300	524,761	---	167,709	190,000
<b>Total</b>	<b>8,197,552</b>	<b>7,325,908</b>	<b>871,644</b>	<b>222,202</b>	<b>323,439</b>	<b>770,407</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>596,564</b>	<b>601,625</b>	<b>---</b>	<b>323,439</b>	<b>325,000</b>
<b>Welcome</b>														
Sewer	137,769	132,579	5,190	134,445	10,996	128,639	133,889	---	---	---	---	---	10,996	40,500
Water	129,852	114,747	15,105	1,921	9,149	7,877	---	---	---	---	---	---	9,149	50,500
<b>Total</b>	<b>267,621</b>	<b>247,326</b>	<b>20,295</b>	<b>136,366</b>	<b>20,145</b>	<b>136,516</b>	<b>133,889</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,145</b>	<b>91,000</b>
<b>Wells</b>														
Liquor	760,770	819,668	(58,898)	6,336	---	(52,562)	---	---	464	(100,000)	28,480	---	---	---
Broadway Apartments	119,830	183,095	(63,265)	160,357	10,242	86,850	---	---	---	---	---	---	5,121	55,000
Electric Utility	2,645,463	2,599,049	46,414	7,729	---	54,143	---	---	1,921	99,996	72,575	---	---	---
Park Place Apartments	33,560	18,094	15,466	5,034	6,825	13,675	---	---	---	---	---	---	6,825	5,551
Recycling	27,262	46,498	(19,236)	18,654	---	(582)	---	---	---	216,706	---	---	---	---
Sewer Utility	341,504	381,244	(39,740)	7,391	123,223	(155,572)	---	---	---	---	8,899	---	29,165	116,215
Water Utility	299,518	283,245	16,273	129	34,733	(18,331)	---	---	---	---	---	---	34,733	53,785
<b>Total</b>	<b>4,227,907</b>	<b>4,330,893</b>	<b>(102,986)</b>	<b>205,630</b>	<b>175,023</b>	<b>(72,379)</b>	<b>---</b>	<b>---</b>	<b>2,385</b>	<b>216,702</b>	<b>109,954</b>	<b>---</b>	<b>75,844</b>	<b>230,551</b>
<b>Wendell</b>														
Sewer [0]	13,536	10,553	2,983	---	---	2,983	---	---	---	---	---	---	---	---
Water [0]	19,108	128,760	(109,652)	983,994	---	874,342	---	983,994	---	---	978,531	---	---	---
<b>Total</b>	<b>32,644</b>	<b>139,313</b>	<b>(106,669)</b>	<b>983,994</b>	<b>---</b>	<b>877,325</b>	<b>---</b>	<b>983,994</b>	<b>---</b>	<b>---</b>	<b>978,531</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>West Concord</b>														
Liquor	345,596	357,961	(12,365)	4,252	---	(8,113)	---	---	---	---	---	---	---	---
Sewer	209,909	224,125	(14,216)	151,844	15,976	121,652	149,796	---	---	---	---	---	15,976	134,408
Storm Sewer	25,934	9,914	16,020	243	---	16,263	---	---	---	---	---	---	---	---
Township Access Fee	426	---	426	---	---	426	---	---	---	---	---	---	---	---
Water	86,389	112,536	(26,147)	29,747	30,615	(27,015)	29,336	---	---	---	---	---	30,341	61,500
<b>Total</b>	<b>668,254</b>	<b>704,536</b>	<b>(36,282)</b>	<b>186,086</b>	<b>46,591</b>	<b>103,213</b>	<b>179,132</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>46,317</b>	<b>195,908</b>
<b>West Saint Paul</b>														
Arena	197,505	253,677	(56,172)	3,154	---	(53,018)	---	---	---	---	---	---	---	---
Golf Course	132,776	162,844	(30,068)	54,765	14,410	10,287	54,500	---	---	(4,674)	---	---	14,410	40,000
Pool	---	82,121	(82,121)	652	---	(81,469)	---	---	---	(3,031)	---	---	---	---
Regional Athletic Center	712,209	622,181	90,028	355,778	115,315	330,491	332,554	---	---	---	410,839	---	115,315	---
Sanitary Sewer	2,920,817	2,271,989	648,828	58,962	59,390	648,400	---	---	---	360,000	99,449	---	53,013	255,000
Storm Sewer	411,025	211,786	199,239	35,392	---	234,631	---	---	---	195,000	---	---	---	---
<b>Total</b>	<b>4,374,332</b>	<b>3,604,598</b>	<b>769,734</b>	<b>508,703</b>	<b>189,115</b>	<b>1,089,322</b>	<b>387,054</b>	<b>---</b>	<b>---</b>	<b>547,295</b>	<b>510,288</b>	<b>---</b>	<b>182,738</b>	<b>295,000</b>
<b>Westbrook</b>														
Ambulance	206,633	120,499	86,134	29,345	---	115,479	---	---	---	---	63,503	---	---	---
Cable T.V.	97,763	115,948	(18,185)	135	---	(18,050)	---	---	---	---	---	---	---	---
Electric Utility	795,527	874,444	(78,917)	93,583	---	14,666	---	---	732	27,000	78,616	---	---	---
Natural Gas	428,086	415,190	12,896	---	---	12,896	---	---	---	---	---	---	---	---
Sewer and Lagoon	95,909	77,115	18,794	8,696	---	27,490	---	---	---	10,000	---	---	---	---
Sewer Utility	13,203	4,172	9,031	---	---	9,031	---	---	---	---	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water Utility	156,438	154,946	1,492	3,600	---	5,092	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,793,559</b>	<b>1,762,314</b>	<b>31,245</b>	<b>135,359</b>	<b>---</b>	<b>166,604</b>	<b>---</b>	<b>---</b>	<b>732</b>	<b>37,000</b>	<b>142,119</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Whalan</b>															
Electric and Garbage [0][18]	52,770	47,560	5,210	17	---	5,227	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>52,770</b>	<b>47,560</b>	<b>5,210</b>	<b>17</b>	<b>---</b>	<b>5,227</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Wheaton</b>															
Garbage	169,427	169,729	(302)	---	---	(302)	---	---	---	---	---	---	---	---	
Sewer	341,312	363,529	(22,217)	1,016	57,515	(78,716)	---	---	---	(27,000)	88,595	64,939	57,515	273,000	
Water	215,831	124,660	91,171	---	26,664	64,507	---	---	---	27,000	---	---	26,664	72,000	
<b>Total</b>	<b>726,570</b>	<b>657,918</b>	<b>68,652</b>	<b>1,016</b>	<b>84,179</b>	<b>(14,511)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>88,595</b>	<b>64,939</b>	<b>84,179</b>	<b>345,000</b>	
<b>White Bear Lake</b>															
Ambulance	1,467,576	1,274,241	193,335	---	---	193,335	---	---	---	160,000	114,051	---	---	---	
License Bureau	963,927	576,725	387,202	2,524	---	389,726	---	---	---	375,000	---	---	---	---	
Pioneer Manor	371,164	231,913	139,251	3,446	---	142,697	---	---	---	160,000	---	---	---	---	
Refuse	1,266,247	1,268,858	(2,611)	52,560	---	49,949	---	---	---	66,500	---	---	---	---	
Sewer	2,266,411	2,344,114	(77,703)	---	---	(77,703)	---	---	---	84,000	76,751	---	---	---	
Water	1,129,722	1,488,304	(358,582)	1,234	---	(357,348)	---	---	---	100,000	---	---	---	---	
<b>Total</b>	<b>7,465,047</b>	<b>7,184,155</b>	<b>280,892</b>	<b>59,764</b>	<b>---</b>	<b>340,656</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>945,500</b>	<b>190,802</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Wilder</b>															
Water [0]	13,079	4,279	8,800	---	2,100	6,700	---	---	---	---	---	---	2,100	5,000	
<b>Total</b>	<b>13,079</b>	<b>4,279</b>	<b>8,800</b>	<b>---</b>	<b>2,100</b>	<b>6,700</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,100</b>	<b>5,000</b>	
<b>Willernie</b>															
Refuse	44,024	36,104	7,920	---	---	7,920	---	---	---	---	---	---	---	---	
Sewer	47,852	51,784	(3,932)	---	---	(3,932)	---	---	---	---	---	---	---	---	

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	52,166	97,588	(45,422)	---	---	(45,422)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>144,042</b>	<b>185,476</b>	<b>(41,434)</b>	<b>---</b>	<b>---</b>	<b>(41,434)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Williams</b>														
Liquor	311,935	325,230	(13,295)	---	---	(13,295)	---	---	---	---	---	---	---	---
Garbage [21]	---	---	---	---	---	---	---	---	---	1,245	---	---	---	---
Sewer	53,385	193,736	(140,351)	507,896	7,202	360,343	---	490,643	249	---	360,542	---	7,202	126,452
<b>Total</b>	<b>365,320</b>	<b>518,966</b>	<b>(153,646)</b>	<b>507,896</b>	<b>7,202</b>	<b>347,048</b>	<b>---</b>	<b>490,643</b>	<b>249</b>	<b>1,245</b>	<b>360,542</b>	<b>---</b>	<b>7,202</b>	<b>126,452</b>
<b>Willmar</b>														
Electric	28,145,182	25,235,786	2,909,396	793,507	2,188,786	1,514,117	---	---	---	1,867,856	2,972,098	---	320,930	435,000
Heat	981,928	905,422	76,506	57,905	62,262	72,149	---	---	---	62,262	---	---	---	---
Rice Memorial Hospital	92,784,412	93,433,253	(648,841)	1,524,652	1,762,267	(886,456)	2,248,746	---	---	---	9,263,306	---	1,747,285	1,768,610
Waste Treatment Plant	8,876,769	4,519,559	4,357,210	391,812	2,229,922	2,519,100	---	---	---	105,060	3,003,093	2,402,989	2,229,922	2,551,780
Water	2,076,360	1,738,300	338,060	82,722	158,158	262,624	---	---	---	---	---	---	12,880	140,000
<b>Total</b>	<b>132,864,651</b>	<b>125,832,320</b>	<b>7,032,331</b>	<b>2,850,598</b>	<b>6,401,395</b>	<b>3,481,534</b>	<b>2,248,746</b>	<b>---</b>	<b>---</b>	<b>2,035,178</b>	<b>15,238,497</b>	<b>2,402,989</b>	<b>4,311,017</b>	<b>4,895,390</b>
<b>Willow River</b>														
Sewer	55,746	66,446	(10,700)	5,129	20,138	(25,709)	585	---	---	---	---	---	20,138	15,000
Water	47,088	80,646	(33,558)	13,372	4,227	(24,413)	323	---	---	209,739	---	---	4,227	7,000
<b>Total</b>	<b>102,834</b>	<b>147,092</b>	<b>(44,258)</b>	<b>18,501</b>	<b>24,365</b>	<b>(50,122)</b>	<b>908</b>	<b>---</b>	<b>---</b>	<b>209,739</b>	<b>---</b>	<b>---</b>	<b>24,365</b>	<b>22,000</b>
<b>Wilmont</b>														
Liquor [32]	---	1,212	(1,212)	73	---	(1,139)	---	---	---	72,531	---	---	---	---
Refuse	34,769	28,723	6,046	215	---	6,261	---	---	---	---	---	---	---	---
Sewer	50,544	40,673	9,871	376	1,238	9,009	---	---	---	---	---	---	1,238	10,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	72,485	89,538	(17,053)	55,447	6,744	31,650	---	---	---	---	53,429	---	6,744	21,945
<b>Total</b>	<b>157,798</b>	<b>160,146</b>	<b>(2,348)</b>	<b>56,111</b>	<b>7,982</b>	<b>45,781</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>72,531</b>	<b>53,429</b>	<b>---</b>	<b>7,982</b>	<b>31,945</b>
<b>Windom</b>														
Liquor	1,686,879	1,462,605	224,274	2,616	---	226,890	---	---	---	70,000	63,779	---	---	---
Arena	139,776	311,397	(171,621)	170,385	---	(1,236)	170,120	---	---	---	23,218	---	---	---
Electric	5,814,821	5,480,508	334,313	29,482	---	363,795	---	---	---	175,000	347,148	---	---	---
Multi-Purpose Center	82,566	314,912	(232,346)	259,281	---	26,935	244,870	---	---	---	---	---	---	---
River Bluff Townhomes	86,789	74,872	11,917	---	10,769	1,148	---	---	---	---	---	---	10,769	14,229
Sewer	1,244,950	1,126,167	118,783	39,737	107,893	50,627	34,029	---	---	20,086	75,246	---	107,893	274,274
Telecom	2,704,717	2,515,903	188,814	1,742	352,992	(162,436)	---	---	---	---	173,808	---	352,992	435,000
Water	1,145,677	866,938	278,739	44,851	70,384	253,206	33,219	---	---	17,812	384,931	230,000	70,384	408,767
<b>Total</b>	<b>12,906,175</b>	<b>12,153,302</b>	<b>752,873</b>	<b>548,094</b>	<b>542,038</b>	<b>758,929</b>	<b>482,238</b>	<b>---</b>	<b>---</b>	<b>282,898</b>	<b>1,068,130</b>	<b>230,000</b>	<b>542,038</b>	<b>1,132,270</b>
<b>Winger</b>														
Sewer	16,897	12,993	3,904	---	---	3,904	---	---	---	---	---	---	---	---
Water	24,442	27,123	(2,681)	---	---	(2,681)	---	---	---	---	10,302	---	---	---
<b>Total</b>	<b>41,339</b>	<b>40,116</b>	<b>1,223</b>	<b>---</b>	<b>---</b>	<b>1,223</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,302</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Winnabago</b>														
Duplex	21,645	18,460	3,185	180	---	3,365	---	---	---	---	---	---	---	---
Garbage	100,210	94,508	5,702	---	---	5,702	---	---	---	---	---	---	---	---
Recycling	17,338	19,071	(1,733)	11,736	---	10,003	---	---	11,736	---	---	---	---	---
Sewer Utility	652,454	468,750	183,704	10,393	48,880	145,217	---	---	---	51,103	32,583	---	48,880	192,329
Storm Water	29,822	32,886	(3,064)	449	4,360	(6,975)	---	---	---	30,491	---	---	4,360	9,514

\*Failed to meet reporting deadline.

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

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

350

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	317,695	291,605	26,090	41	17,682	8,449	---	---	---	50,701	---	---	17,682	107,738
<b>Total</b>	<b>1,139,164</b>	<b>925,280</b>	<b>213,884</b>	<b>22,799</b>	<b>70,922</b>	<b>165,761</b>	<b>---</b>	<b>---</b>	<b>11,736</b>	<b>132,295</b>	<b>32,583</b>	<b>---</b>	<b>70,922</b>	<b>309,581</b>
<b>Winona</b>														
Airport	37,425	296,194	(258,769)	3,713,963	18,404	3,436,790	94,764	2,938,855	540,881	---	3,341,595	---	16,736	---
Inspections	459,849	320,560	139,289	559	---	139,848	---	---	---	---	---	---	---	---
Library	33,291	1,035,774	(1,002,483)	925,039	---	(77,444)	335,973	---	379,601	(26,589)	42,778	---	---	---
Public Transportation	251,813	800,341	(548,528)	727,734	---	179,206	---	160,334	556,354	---	416,288	---	---	---
Recreation	413,630	1,700,674	(1,287,044)	996,910	---	(290,134)	331,884	---	634,569	(170,242)	37,651	---	---	---
Sanitary Sewer	3,145,712	2,812,437	333,275	22,437	775	354,937	---	---	9,580	---	---	---	305	73,150
Storm Sewer	345,379	227,480	117,899	1,254	---	119,153	---	---	---	61,000	---	---	---	---
Water	3,605,132	2,265,601	1,339,531	19,017	71,643	1,286,905	---	---	9,581	---	66,041	---	55,970	2,351,850
<b>Total</b>	<b>8,292,231</b>	<b>9,459,061</b>	<b>(1,166,830)</b>	<b>6,406,913</b>	<b>90,822</b>	<b>5,149,261</b>	<b>762,621</b>	<b>3,099,189</b>	<b>2,130,566</b>	<b>(135,831)</b>	<b>3,904,353</b>	<b>---</b>	<b>73,011</b>	<b>2,425,000</b>
<b>Winsted</b>														
Sewer	502,556	603,092	(100,536)	6,771	92,597	(186,362)	---	---	---	15,000	369,480	---	92,597	1,510,000
Water	346,037	325,676	20,361	488	9,847	11,002	---	---	---	5,000	36,093	---	9,847	28,000
<b>Total</b>	<b>848,593</b>	<b>928,768</b>	<b>(80,175)</b>	<b>7,259</b>	<b>102,444</b>	<b>(175,360)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>405,573</b>	<b>---</b>	<b>102,444</b>	<b>1,538,000</b>
<b>Winthrop</b>														
Electric	1,662,849	1,493,949	168,900	1,632	30,594	139,938	---	---	---	---	---	---	30,594	85,000
Garbage	125,879	109,988	15,891	---	---	15,891	---	---	---	---	---	---	---	---
Sewer	157,973	179,410	(21,437)	1,121	21,097	(41,413)	---	---	---	42,302	---	---	21,097	80,000
Water	402,097	313,843	88,254	868	---	89,122	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,348,798</b>	<b>2,097,190</b>	<b>251,608</b>	<b>3,621</b>	<b>51,691</b>	<b>203,538</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,302</b>	<b>---</b>	<b>---</b>	<b>51,691</b>	<b>165,000</b>

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Winton</b>														
Water	19,717	49,545	(29,828)	30,891	16	1,047	---	---	---	(3,000)	8,209	---	---	---
Sewage Collection and Disposal	14,013	15,200	(1,187)	---	16	(1,203)	---	---	---	(3,000)	410	---	---	---
Municipal Liquor Store [32]	779	49,928	(49,149)	2,183	9,396	(56,362)	---	---	---	(56,362)	---	---	---	---
<b>Total</b>	<b>34,509</b>	<b>114,673</b>	<b>(80,164)</b>	<b>33,074</b>	<b>9,428</b>	<b>(56,518)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(62,362)</b>	<b>8,619</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wolf Lake</b>														
Liquor	339,594	317,049	22,545	1,263	1,787	22,021	---	---	349	14,000	---	---	1,787	7,058
Sewer	19,901	63,843	(43,942)	129	---	(43,813)	---	---	---	(1,500)	---	---	---	---
<b>Total</b>	<b>359,495</b>	<b>380,892</b>	<b>(21,397)</b>	<b>1,392</b>	<b>1,787</b>	<b>(21,792)</b>	<b>---</b>	<b>---</b>	<b>349</b>	<b>12,500</b>	<b>---</b>	<b>---</b>	<b>1,787</b>	<b>7,058</b>
<b>Wolverton</b>														
Garbage [0]	13,675	9,796	3,879	---	---	3,879	---	---	---	---	---	---	---	---
Sewer [0]	35,509	24,658	10,851	---	---	10,851	---	---	---	---	56,881	---	---	---
Water [0]	39,467	20,941	18,526	---	---	18,526	---	---	---	---	---	---	---	---
<b>Total</b>	<b>88,651</b>	<b>55,395</b>	<b>33,256</b>	<b>---</b>	<b>---</b>	<b>33,256</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>56,881</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wood Lake</b>														
Refuse	29,573	38,378	(8,805)	7,323	---	(1,482)	---	7,323	---	---	---	---	---	---
Sewer	99,982	78,217	21,765	12,336	30,151	3,950	---	12,301	---	---	10,536	---	30,151	11,000
Water Utility	75,500	84,586	(9,086)	122	8,084	(17,048)	---	---	---	---	3,002	---	4,832	9,500
<b>Total</b>	<b>205,055</b>	<b>201,181</b>	<b>3,874</b>	<b>19,781</b>	<b>38,235</b>	<b>(14,580)</b>	<b>---</b>	<b>19,624</b>	<b>---</b>	<b>---</b>	<b>13,538</b>	<b>---</b>	<b>34,983</b>	<b>20,500</b>
<b>Woodbury</b>														
Bielenberg Sports Center	1,125,437	1,170,832	(45,395)	3,998	87,477	(128,874)	---	---	---	---	488,011	---	59,404	305,000
Emergency Medical Services	1,920,156	1,908,769	11,387	16,395	---	27,782	---	---	---	---	20,395	---	---	---
Golf Course Operations	1,369,388	1,232,956	136,432	906	153,016	(15,678)	---	---	---	(3,702,370)	74,461	---	143,592	185,000

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	5,659,774	5,830,025	(170,251)	215,158	---	44,907	---	---	---	673,695	54,501	---	---	---
Storm Water Utility	1,790,501	1,876,435	(85,934)	154,489	---	68,555	---	---	---	1,189,162	---	---	---	---
Street Light Utility	552,514	488,371	64,143	13,455	---	77,598	---	---	---	---	---	---	---	---
Water	3,510,219	4,737,041	(1,226,822)	255,491	---	(971,331)	---	---	3,817	646,103	160,571	---	---	---
<b>Total</b>	<b>15,927,989</b>	<b>17,244,429</b>	<b>(1,316,440)</b>	<b>659,892</b>	<b>240,493</b>	<b>(897,041)</b>	<b>---</b>	<b>---</b>	<b>3,817</b>	<b>(1,193,410)</b>	<b>797,939</b>	<b>---</b>	<b>202,996</b>	<b>490,000</b>
<b>Woodland</b>														
Sewer	39,414	31,173	8,241	710	4,088	4,863	---	---	---	---	---	---	4,088	34,392
Water	38,645	17,213	21,432	1,873	2,871	20,434	---	---	---	---	---	---	2,871	12,500
<b>Total</b>	<b>78,059</b>	<b>48,386</b>	<b>29,673</b>	<b>2,583</b>	<b>6,959</b>	<b>25,297</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,959</b>	<b>46,892</b>
<b>Woodstock</b>														
Garbage [0]	7,872	6,384	1,488	---	---	1,488	---	---	---	---	---	---	---	---
Sewer [0]	30,445	8,525	21,920	---	12,969	8,951	---	---	---	---	---	---	12,969	5,400
Water [0]	11,441	9,132	2,309	596	---	2,905	---	---	---	---	---	---	---	---
<b>Total</b>	<b>49,758</b>	<b>24,041</b>	<b>25,717</b>	<b>596</b>	<b>12,969</b>	<b>13,344</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,969</b>	<b>5,400</b>
<b>Worthington</b>														
Liquor	3,449,343	3,006,148	443,195	6,699	---	449,894	---	---	---	225,000	1,867	---	---	---
Airport	193,477	696,983	(503,506)	81,689	---	(421,817)	11	191,276	94,135	(139,034)	234,458	---	---	---
Cable T.V.	157,876	157,876	---	---	---	---	---	---	---	---	---	---	---	---
Electric	18,882,006	17,740,783	1,141,223	362,633	22,554	1,481,302	---	---	---	479,070	870,956	---	22,554	215,000
Industrial Sewer	1,577,378	1,675,297	(97,919)	11,509	---	(86,410)	---	---	---	---	7,012	---	---	---
Municipal Sewer	1,960,337	1,547,370	412,967	66,684	---	479,651	---	---	---	400,000	553,554	---	---	---
Storm Water Management	559,478	273,960	285,518	8,036	---	293,554	---	---	---	---	172,134	---	---	---
Street Lighting	256,645	124,409	132,236	556	---	132,792	---	---	---	131,800	---	---	---	---

\*Failed to meet reporting deadline.

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

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

**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	3,625,569	2,744,744	880,825	53,817	113,081	821,561	---	---	---	400,000	1,046,785	---	113,081	130,000
<b>Total</b>	<b>30,662,109</b>	<b>27,967,570</b>	<b>2,694,539</b>	<b>591,623</b>	<b>135,635</b>	<b>3,150,527</b>	<b>11</b>	<b>191,276</b>	<b>94,135</b>	<b>1,496,836</b>	<b>2,886,766</b>	<b>---</b>	<b>135,635</b>	<b>345,000</b>
<b>Wrenshall</b>														
Sewer	70,965	49,688	21,277	1,436	---	22,713	---	---	---	24,370	---	---	---	---
Water	79,904	52,828	27,076	55,322	48,571	33,827	27,654	---	55	(48,740)	93,717	545,000	48,571	49,000
<b>Total</b>	<b>150,869</b>	<b>102,516</b>	<b>48,353</b>	<b>56,758</b>	<b>48,571</b>	<b>56,540</b>	<b>27,654</b>	<b>---</b>	<b>55</b>	<b>(24,370)</b>	<b>93,717</b>	<b>545,000</b>	<b>48,571</b>	<b>49,000</b>
<b>Wykoff</b>														
Sewer	116,386	86,634	29,752	825,206	4,023	850,935	---	825,058	---	---	1,194,437	552,000	4,023	---
Water	86,802	87,961	(1,159)	275	8,311	(9,195)	---	---	---	(30,383)	---	---	8,311	39,000
<b>Total</b>	<b>203,188</b>	<b>174,595</b>	<b>28,593</b>	<b>825,481</b>	<b>12,334</b>	<b>841,740</b>	<b>---</b>	<b>825,058</b>	<b>---</b>	<b>(30,383)</b>	<b>1,194,437</b>	<b>552,000</b>	<b>12,334</b>	<b>39,000</b>
<b>Wyoming</b>														
Sewer	947,501	1,222,906	(275,405)	46,619	---	(228,786)	---	---	---	---	---	---	---	---
Surface Water	55,136	29,137	25,999	5,002	---	31,001	---	---	---	---	7,225	---	---	---
Water	340,185	552,636	(212,451)	28,998	---	(183,453)	---	---	---	---	5,704	---	---	---
<b>Total</b>	<b>1,342,822</b>	<b>1,804,679</b>	<b>(461,857)</b>	<b>80,619</b>	<b>---</b>	<b>(381,238)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,929</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Zemple</b>														
Sewer	4,178	5,388	(1,210)	968	---	(242)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,178</b>	<b>5,388</b>	<b>(1,210)</b>	<b>968</b>	<b>---</b>	<b>(242)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Zimmerman</b>														
Sewer	902,825	888,422	14,403	46,857	80,028	(18,768)	18,447	---	---	100,599	183,681	---	80,028	336,000
Water	520,268	593,854	(73,586)	33,267	35,197	(75,516)	18,447	---	---	(57,622)	---	---	35,197	94,000
<b>Total</b>	<b>1,423,093</b>	<b>1,482,276</b>	<b>(59,183)</b>	<b>80,124</b>	<b>115,225</b>	<b>(94,284)</b>	<b>36,894</b>	<b>---</b>	<b>---</b>	<b>42,977</b>	<b>183,681</b>	<b>---</b>	<b>115,225</b>	<b>430,000</b>

\*Failed to meet reporting deadline.

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

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



**Table 22**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2014**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
<b>Zumbro Falls</b>														
Water and Sewer [0][3]	120,584	57,244	63,340	98	40,914	22,524	---	---	---	---	---	---	40,914	13,000
<b>Total</b>	<b>120,584</b>	<b>57,244</b>	<b>63,340</b>	<b>98</b>	<b>40,914</b>	<b>22,524</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,914</b>	<b>13,000</b>
<b>Zumbrota</b>														
Sewer	689,561	708,373	(18,812)	248,338	11,942	217,584	---	---	---	(72,041)	113,586	---	11,942	96,977
Water	385,108	472,355	(87,247)	39,130	10,841	(58,958)	---	---	---	(146,698)	139,930	---	10,841	88,023
<b>Total</b>	<b>1,074,669</b>	<b>1,180,728</b>	<b>(106,059)</b>	<b>287,468</b>	<b>22,783</b>	<b>158,626</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(218,739)</b>	<b>253,516</b>	<b>---</b>	<b>22,783</b>	<b>185,000</b>
<b>State Total</b>	<b>\$3,684,625,149</b>		<b>\$204,983,278</b>		<b>\$144,228,368</b>		<b>\$33,263,931</b>		<b>\$37,082,143</b>		<b>\$627,484,358</b>		<b>\$129,537,146</b>	
		<b>\$3,479,641,871</b>		<b>\$230,619,272</b>		<b>\$291,374,182</b>		<b>\$50,558,122</b>		<b>\$136,255,326</b>		<b>\$346,654,498</b>		<b>\$447,027,013</b>

\*Failed to meet reporting deadline.

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

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

## **ENTERPRISE FUND FOOTNOTES**

- [\*] Failed to meet reporting deadline.
- [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.
- [5] Water purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is March 31.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The enterprise operation was sold.
- [17] The electric utility operations include the refuse disposal enterprise operations.
- [18] The sewer utility operations include the refuse disposal enterprise operations.
- [19] The debt payments are also shown in the Governmental Funds.

**ENTERPRISE FUND FOOTNOTES**  
(CONTINUED)

- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise is required.
- [25] The operations were transferred to the Governmental Funds.
- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] The gas utility operations include Blaine, Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water fund operations.
- [31] The electric utility operations include the Cable TV, refuse, sewer, and water fund operations.
- [32] The enterprise fund was not in operation.
- [33] The enterprise fund fiscal year end is April 30th.
- [34] The accrual basis of accounting is used; however, no depreciation.

This page left blank intentionally

**APPENDIX A**

**FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE  
UNRESTRICTED FUND BALANCES**

---

## **Appendix A - Factors Influencing General and Special Revenue Unrestricted Fund Balances**

---

It is important to provide context on fund balance as reported by cities for this report. Fund balances are reported at the close of the fiscal year, which runs concurrent with the calendar year. City fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state-aid, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries:

- Counties distribute the cities' share of the first half of property tax levies in late May and early June. Cities receive the first half of their state-aid and property tax credits from the state in July of each year.
- Counties distribute the cities' share of the second half of property tax levies in late October and early November.
- Cities receive the second half of their state-aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary sources of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

### **Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed**

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing including:

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Cities may be able to delay certain purchases until after the initial property tax and state-aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities that are able to generate significant revenues from sources other than property taxes and state-aid payments may require relatively smaller fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state-aid for the majority of their revenues will need larger fund balances to meet their cash flow needs from January through June of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.<sup>7</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.

---

<sup>7</sup>The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. 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*.

## Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government’s governmental funds should be reported in the new classifications based on the definitions in the following table:

<i><b>Fund Balance Reporting</b></i>			
<i><b>Classification</b></i>	<i><b>Definition</b></i>	<i><b>Examples</b></i>	
<b>Nonspendable</b>	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” <sup>8</sup>	<ul style="list-style-type: none"> <li>• Inventories,</li> <li>• Prepaid items,</li> <li>• Long-term receivables, and</li> <li>• Permanent principal of endowment funds.</li> </ul>	
<b>Restricted</b>	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> <li>a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or</li> <li>b. Imposed by law through constitutional provisions or enabling legislation.”<sup>9</sup></li> </ol>	<ul style="list-style-type: none"> <li>• Restricted by state statute,</li> <li>• Unspent bond proceeds,</li> <li>• Grants earned but not spent,</li> <li>• Debt covenants,</li> <li>• Taxes dedicated to a specific purpose, and</li> <li>• Revenues restricted by enabling legislation.</li> </ul>	
<b>Unrestricted</b>	<b>Committed</b>	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” <sup>10</sup>	<ul style="list-style-type: none"> <li>• The governing board has decided to set aside \$1 million for a new city hall, and</li> <li>• Property tax levies set for a specific purpose by resolution.</li> </ul>
	<b>Assigned</b>	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” <sup>11</sup>	<ul style="list-style-type: none"> <li>• The governing board has set aside \$2 million for a county hospital and the county manager may amend this up to \$100,000;</li> <li>• The governing body delegates the authority to assign fund balance to the finance officer;</li> <li>• The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and</li> <li>• Positive residual balances in governmental funds other than the General Fund.</li> </ul>
	<b>Unassigned</b>	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. <sup>12</sup>	

<sup>8</sup>GASB Statement 54, ¶ 6

<sup>9</sup>GASB Statement 54, ¶ 8

<sup>10</sup>GASB Statement 54, ¶ 10

<sup>11</sup>GASB Statement 54, ¶ 13

<sup>12</sup>GASB Statement 54, ¶ 17



# **GLOSSARY**

This page left blank intentionally

## Glossary

**ASSIGNED FUND BALANCES** - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

**BORROWING** - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

**CAPITAL OUTLAY** - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

**CAPITAL OUTLAY FOR ENTERPRISE FUNDS** - These funds include expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

**CAPITAL PROJECTS FUND** - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

**CASH BASIS OF ACCOUNTING** - The basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**CHARGES FOR SERVICES** - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

**COMMITTED FUND BALANCE** - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**DEBT SERVICE EXPENDITURES** - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

**DEBT SERVICE FUND** - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

**ENTERPRISE FUND** - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

**FINES AND FORFEITS** - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

**FRANCHISE TAXES** - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly (e.g., electric utilities, gas utilities, and cable T.V.), 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.

## Glossary

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

**GOVERNMENTAL FUNDS** - These are the funds through which most governmental activities are financed. The five governmental fund types are: General, Special Revenue, Debt Service, Permanent, and Capital Projects.

**GRAVEL TAX** - These revenues are derived from taxes imposed by the local government for aggregate material removal.

**HEALTH** - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

**HOUSING AND REDEVELOPMENT AUTHORITIES (HRA) AND ECONOMIC DEVELOPMENT AUTHORITIES (EDA)** - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low-interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and additional types of assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

**INTEREST ON INVESTMENTS** - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

**LICENSES AND PERMITS** - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, building permits, and other non-business licenses and permits.

**MISCELLANEOUS EXPENDITURES** - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

**MISCELLANEOUS REVENUES** - These revenues refer to refunds, reimbursements, donations, and lease payments.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING** - This is a basis of accounting where: (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**NET TAX LEVY** - The city net property taxes, after adjustments for state property tax relief aids such as Market Value Credits are applied, which are required to be paid by the property owners of the city.

## Glossary

**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 T.V., baseball fields, organized recreation activities, etc.

**PUBLIC SAFETY EXPENDITURES** - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

**RESTRICTED FUND BALANCES** - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**SANITATION** - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

**SPECIAL ASSESSMENTS** - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

**SPECIAL REVENUE FUNDS** - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**STREETS AND HIGHWAYS EXPENDITURES** - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

**TAX CAPACITY** - Tax capacity is the value assigned to the property used to calculate the property taxes.

## Glossary

**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.