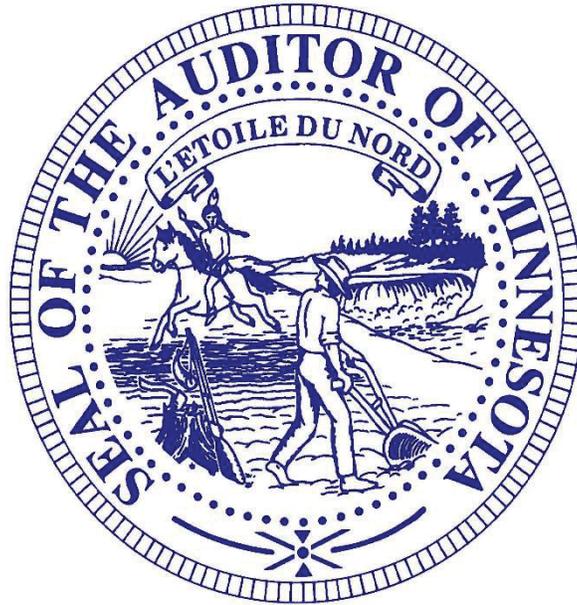


STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2017 Revenues, Expenditures, and Debt

This page left blank intentionally

Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2017



December 18, 2018

**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 Intermediate*
Mark Albarado, *Management Analyst 2*
Tiffany O'Neil, *Accounting Officer*
Erin St. Cyr, *Accounting Officer*
German Martinez, *Intern*
Matthew Rogge, *Intern*

This page left blank intentionally

TABLE OF CONTENTS

Scope and Methodology	1
Executive Summary	3
Comparison and Overview	5
Overview of Cities Over 2,500 in Population	11
Overview of Cities Under 2,500 in Population	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	66
Table 18 - Classification of Capital Outlay by Function for All Governmental Funds.....	94

Analysis of Total Outstanding Indebtedness

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

Analysis of the Fund Balances in the General and Special Revenue Funds

Table 20 - Unrestricted Fund Balances in the General Fund and Special Revenue Funds - Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City.....	146
--	-----

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
Percentage158

Analysis of Enterprise Funds

Table 22 - Public Service Enterprises - Analysis of All Enterprise Operations172

**Appendix A - Factors Influencing General and Special Revenue Unrestricted Fund
Balances329**

Glossary335

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 846 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2017.¹ Minnesota cities are required to submit annual financial reports to the OSA 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).²

Following the overviews, Tables 6 and 7 present a summary of the activities in the governmental funds of all cities. Tables 8 through 11 present a summary of the governmental funds of cities over 2,500 in population. Tables 12 through 15 present a summary of the governmental funds of cities under 2,500 in population. Tables 16 through 18 present the data by individual city.

Table 19 lists the bonded and other long-term debt outstanding as of December 31, 2017, 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 2016 and 2017 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 2017 total current expenditures by city. Table 21 presents the fund balance data sorted by unrestricted fund balance as a percent of total current expenditures.

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

In addition to this publication, the OSA maintains an [interactive database](#) containing several years of data that can be accessed on the OSA website.

¹There are 853 cities. The Cities of Bena, Boy River, Kennedy, Marine on Saint Croix, Orono, Palisade, and Waubun failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.745 and §§ 471.697-.698, and are not included in this report. Failure to comply with these reporting requirements results in the OSA not certifying a city as eligible to receive Local Government Aid (LGA) and Small Cities Assistance (SCA).

²City 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.

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

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have a financial statement in compliance with generally accepted accounting principles (GAAP), which is a modified accrual basis of accounting.³ The modified accrual basis of accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

Cities under 2,500 in population may opt to use a cash basis of accounting. In 2017, 341 of the 621 small cities (54.9 percent) that reported their financial information opted to use a cash basis of accounting. Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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

Executive Summary

Current Trends - All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$5.54 billion in 2017, an increase of 2.1 percent over 2016 revenues. Total revenues of cities over 2,500 in population increased 2.2 percent, and revenues of cities under 2,500 in population increased 1.1 percent (pg. 5).
- In 2017, total expenditures of the governmental funds for all cities totaled \$6.38 billion. This represents an increase of 1.3 percent over 2016. Total expenditures for cities over 2,500 in population increased 1.4 percent, while those under 2,500 in population increased 0.1 percent in 2017 (pg. 5).
- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 23.0 percent of total expenditures, and public safety accounted for 27.0 percent. For small cities, streets and highways accounted for 25.7 percent of total expenditures, and public safety accounted for 23.0 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2017, small cities carried long-term debt of \$1.29 billion, or \$3,619 per capita, compared to \$8.08 billion, or \$1,919 per capita, for large cities⁴ (pg. 6).
- In 2017, unrestricted fund balances as a percent of current expenditures averaged 49.9 percent for large cities, compared to 116.7 percent for small cities (pg. 6).

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

- In 2017, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.08 billion. This represents an increase of 2.2 percent over 2016 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.1 percent of all large city revenues. Cities over 2,500 in population expended \$5.83 billion from governmental funds to provide city services. This represents an increase of 1.4 percent over 2016 total governmental expenditures (pgs. 11-12).
- In 2017, cities under 2,500 in population, or small cities, had total governmental revenues of \$461.9 million. This represents an increase of \$4.8 million, or 1.1 percent, over 2016. Cities under 2,500 in population expended \$545.3 million to provide city services. This represents an increase of 0.1 percent over 2016 total governmental expenditures (pgs. 18-19).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2008 to 2017, an examination of city revenues shows that, when adjusted for inflation, revenues increased 0.7 percent over the ten-year period⁵ (pg. 7).
- Between 2008 and 2017, actual revenues derived from property taxes grew 39.7 percent, compared to an increase of 8.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 32.8 percent, state grants increased 17.1 percent, and local grants increased 41.7 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.4 percent increase in property tax revenues, while intergovernmental revenues decreased 7.6 percent (pg. 7).
- In actual dollars, the proportion of total revenues derived from property taxes grew from 34.7 percent in 2008 to 40.8 percent in 2017. During this same time frame, revenues derived from intergovernmental sources decreased from 25.3 percent of total revenues to 23.2 percent (pg. 8).

Governmental Expenditures

- Between 2008 and 2017, an examination of city finances shows that, when adjusted for inflation, 2017 expenditure levels are below 2008 levels and decreased 2.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.53 billion to \$6.38 billion. This represents an increase of 15.4 percent (pg. 9).
- Although inflation-adjusted total expenditures decreased 2.2 percent over the ten-year period, a comparison of the two five-year periods of 2008 - 2012 and 2013 - 2017 reveals a significant reversal during the most recent period. From 2008 to 2012, inflation-adjusted total expenditures decreased 9.5 percent, while from 2013 to 2017, inflation-adjusted total expenditures increased 12.1 percent (pg. 10).

⁵“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2008 as the base year (N.I.P.A. Table 1.1.9, October 2018).

Comparison and Overview

2017 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$5.54 billion in 2017, an increase of 2.1 percent over 2016 revenues. Total revenues of cities over 2,500 in population increased 2.2 percent, and revenues of cities under 2,500 in population increased 1.1 percent.

There are two central differences between cities over and under 2,500 in population in terms of how they fund services. Cities under 2,500 in population (small cities) are much more dependent on intergovernmental revenues than cities over 2,500 (large cities). In 2017, intergovernmental revenues accounted for 35.1 percent of total revenues for small cities, compared to 22.1 percent for large cities. Among all cities, intergovernmental revenues accounted for 23.2 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 2017, tax revenue from all sources accounted for 52.1 percent of large city revenues, compared to 39.6 percent of small city revenues. Property taxes accounted for 41.1 percent of large city revenues, compared to 37.4 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,200, and small cities had total revenues of \$1,204.

Expenditures

In 2017, total expenditures of the governmental funds for all cities totaled \$6.38 billion. This represents an increase of 1.3 percent over 2016. Total expenditures for cities over 2,500 in population increased 1.4 percent, while those under 2,500 in population increased 0.1 percent in 2017.

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 (16.5 percent) and less to culture and recreation (8.3 percent) than cities over 2,500 (11.1 percent and 12.6 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 23.0 percent of total expenditures, and public safety accounted for 27.0 percent. For small cities, streets and highways accounted for 25.7 percent of total expenditures, and public safety accounted for 23.0 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2017, small cities carried long-term debt of \$1.29 billion, or \$3,619 per capita, compared to \$8.08 billion, or \$1,919 per capita, for large cities.⁶ While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects, such as wastewater treatment facilities and water and sewer line replacement, are spread across fewer people.

Unrestricted Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unrestricted fund balances. Small cities maintain significantly higher fund balances than large cities. In 2017, unrestricted fund balances as a percent of current expenditures averaged 49.9 percent for large cities, compared to 116.7 percent for small cities.

In 2017, of the 281 small cities that reported a fund balance, 171 (60.9 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Of the 225 large cities, 39 (17.3 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2017, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -114.3 percent in Holloway to 557.0 percent in Granada. Among large cities, the range was from -1.4 percent in Saint James to 280.6 percent in Worthington.

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

The OSA recommends that each local government establish a formal policy on the level of unrestricted fund balance that should be maintained in the General Fund and other significant governmental funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unrestricted fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.⁷

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

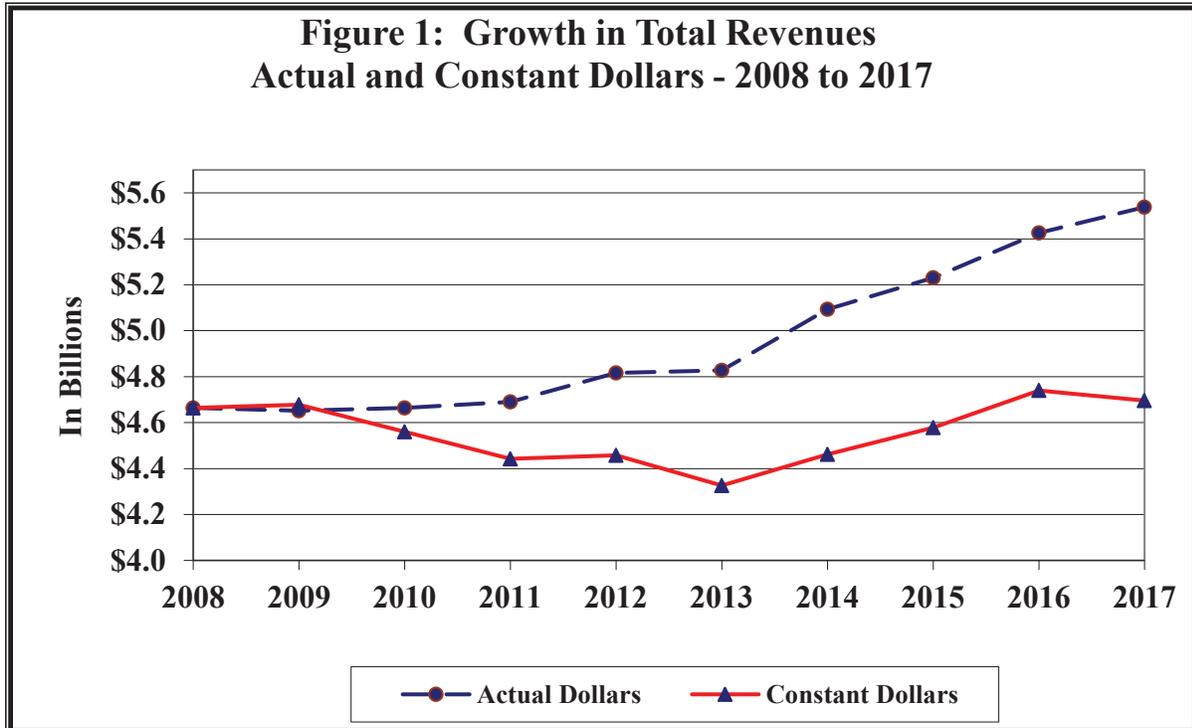
⁷The OSA's Statement of Position on Fund Balances can be found on our website at the following link: [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54.](#)

Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2008 to 2017, an examination of city revenues shows that, when adjusted for inflation, revenues increased 0.7 percent over the ten-year period.⁸

During that same period, total city revenues, in actual dollars, grew from \$4.66 billion in 2008 to \$5.54 billion in 2017, an increase of 18.8 percent. See Figure 1 below.



Between 2008 and 2017, actual revenues derived from property taxes grew 39.7 percent, compared to an increase of 8.9 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 32.8 percent, state grants increased 17.1 percent, and local grants increased 41.7 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.4 percent increase in property tax revenues, while intergovernmental revenues decreased 7.6 percent.

⁸“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2008 as the base year (N.I.P.A. Table 1.1.9, October 2018).

In actual dollars, the proportion of total revenues derived from property taxes grew from 34.7 percent in 2008 to 40.8 percent in 2017. During this same time frame, revenues derived from intergovernmental sources decreased from 25.3 percent of total revenues to 23.2 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

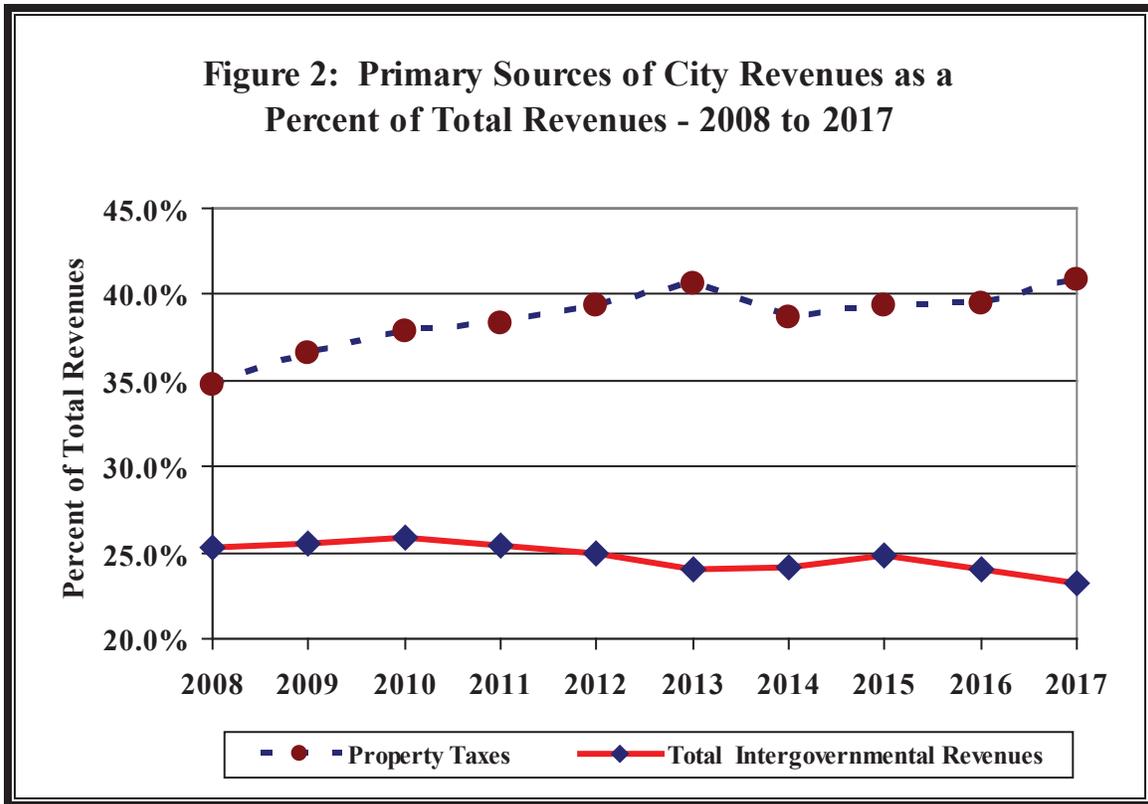


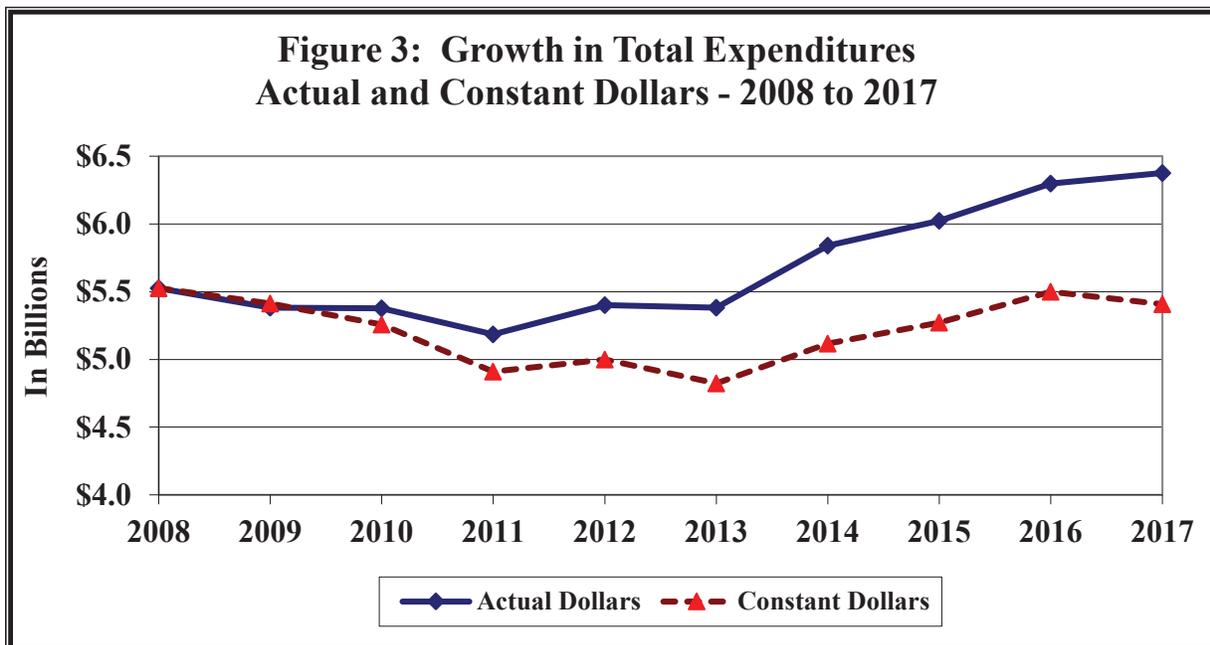
Table 1 on the following page provides a summary of the trend in city revenues from 2008 to 2017 when adjusted for inflation. Licenses and permits (35.4 percent), charges for services (25.1 percent), local unit grants (20.2 percent), and taxes (9.5 percent) were the only sources of revenues to grow over this period. All other categories of revenues declined over the ten-year period, including interest earnings (-70.6 percent), federal grants (-43.0 percent), fines and forfeits (-29.3 percent), all other revenues (-23.4 percent) special assessments (-19.0 percent), and state grants (-0.7 percent).

Table 1: Total City Revenues in Constant Dollars

Revenues	2008	2012	2013	2017	2008 - 12 5-Year Change	2013 - 17 5-Year Change	10-Year Change
Taxes	\$2,189,503,214	\$2,223,402,052	\$2,187,968,426	\$2,397,687,693	1.5%	9.6%	9.5%
Special Assessments	274,603,054	251,017,325	266,972,252	222,508,428	-8.6%	-16.7%	-19.0%
Licenses and Permits	138,255,548	144,492,902	153,289,395	187,191,903	4.5%	22.1%	35.4%
Federal Grants	237,071,190	233,234,612	193,992,531	135,071,405	-1.6%	-30.4%	-43.0%
State Grants	851,546,301	784,645,110	748,901,061	845,200,993	-7.9%	12.9%	-0.7%
Local Unit Grants	91,366,423	90,069,050	97,310,408	109,811,205	-1.4%	12.8%	20.2%
Charges for Services	439,443,656	464,889,606	473,886,432	549,591,313	5.8%	16.0%	25.1%
Fines and Forfeits	43,768,173	38,383,362	32,196,904	30,939,953	-12.3%	-3.9%	-29.3%
Interest Earnings	183,887,548	55,963,781	-24,776,267	54,047,183	-69.6%	318.1%	-70.6%
All Other Revenues	214,110,977	172,079,037	196,377,950	163,943,885	-19.6%	-16.5%	-23.4%
Total Revenues	\$4,663,556,084	\$4,458,176,837	\$4,326,119,093	\$4,695,993,961	-4.4%	8.5%	0.7%

Governmental Expenditures

Between 2008 and 2017, an examination of city finances shows that, when adjusted for inflation, 2017 expenditure levels are below 2008 levels and decreased 2.2 percent over the ten-year period. Over the same period, actual total city expenditures grew from \$5.53 billion to \$6.38 billion. This represents an increase of 15.4 percent. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures decreased 0.1 percent, capital outlays decreased 2.9 percent, and debt service decreased 8.7 percent.

Table 2 below provides a summary of expenditures in constant dollars. Although inflation-adjusted total expenditures decreased 2.2 percent over the ten-year period, a comparison of the two five-year periods of 2008 - 2012 and 2013 - 2017 reveals a significant reversal during the most recent period. From 2008 to 2012, inflation-adjusted total expenditures decreased 9.5 percent, while from 2013 to 2017, inflation-adjusted total expenditures increased 12.1 percent.

Expenditures	2008	2012	2013	2017	2008 - 12 5-Year Change	2013 - 17 5-Year Change	10-Year Change
General Government	\$546,071,438	\$543,743,281	\$532,326,477	\$625,492,969	-0.4%	17.5%	14.5%
Public Safety	1,407,465,774	1,319,855,902	1,289,174,209	1,440,315,644	-6.2%	11.7%	2.3%
Streets and Highways	1,130,754,673	1,088,132,017	1,099,693,543	1,258,018,351	-3.8%	14.4%	11.3%
Sanitation	27,654,058	20,384,872	16,570,087	29,180,584	-26.3%	76.1%	5.5%
Health	24,157,402	22,689,445	26,839,869	29,120,424	-6.1%	8.5%	20.5%
Culture and Recreation	694,375,393	542,299,045	598,234,666	661,598,653	-21.9%	10.6%	-4.7%
Housing/Economic Development	534,270,420	479,243,265	426,086,367	448,181,675	-10.3%	5.2%	-16.1%
Conservation of Natural Resources	3,413,894	6,308,271	6,678,490	10,672,460	84.8%	59.8%	212.6%
Airport	40,235,597	44,048,692	37,380,738	43,744,289	9.5%	17.0%	8.7%
All Other Expenditures	233,957,634	119,230,954	97,045,900	54,158,174	-49.0%	-44.2%	-76.9%
Debt Service	883,452,379	812,568,156	693,101,571	806,323,472	-8.0%	16.3%	-8.7%
Total Expenditures	\$5,525,808,662	\$4,998,503,900	\$4,823,131,918	\$5,406,806,694	-9.5%	12.1%	-2.2%
Total Current Expenditures	\$3,320,562,479	\$3,104,068,622	\$3,111,599,032	\$3,317,464,286	-6.5%	6.6%	-0.1%
Total Capital Outlays	1,321,793,804	1,081,867,123	1,018,431,314	1,283,018,936	-18.2%	26.0%	-2.9%
Total Debt Service	883,452,379	812,568,156	693,101,571	806,323,472	-8.0%	16.3%	-8.7%
Total Expenditures	\$5,525,808,662	\$4,998,503,900	\$4,823,131,918	\$5,406,806,694	-9.5%	12.1%	-2.2%

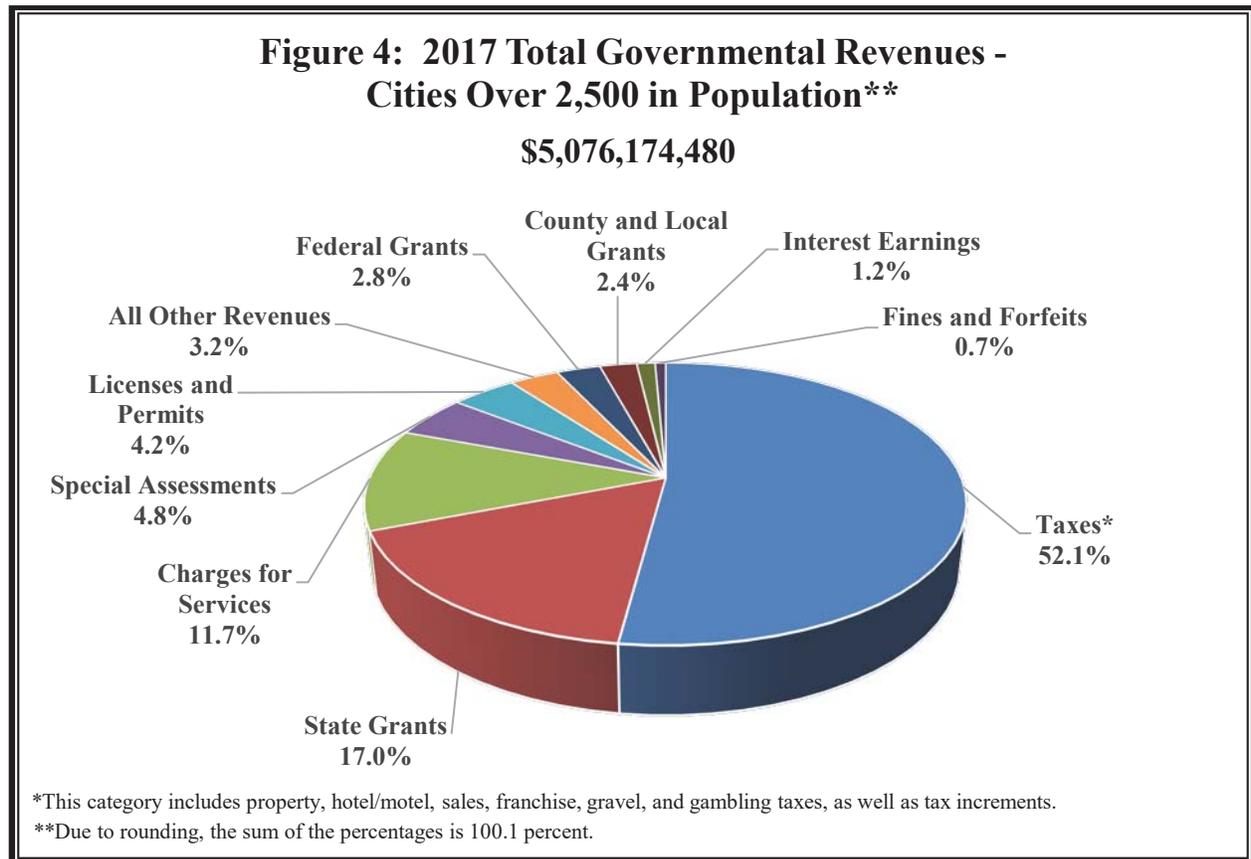
Overview of Cities Over 2,500 in Population

Total Governmental Revenues

In 2017, cities over 2,500 in population, or large cities, had total governmental revenues of \$5.08 billion. This represents an increase of 2.2 percent over 2016 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 69.1 percent of all large city revenues.

Six of the ten categories of revenues increased between 2016 and 2017. Interest earnings (25.0 percent) and fines and forfeits (18.4 percent) showed the greatest gains. The four categories that decreased over the two-year period were all other revenues (-20.9 percent), special assessments (-7.9 percent), state grants (-2.8 percent), and federal grants (-1.8 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.

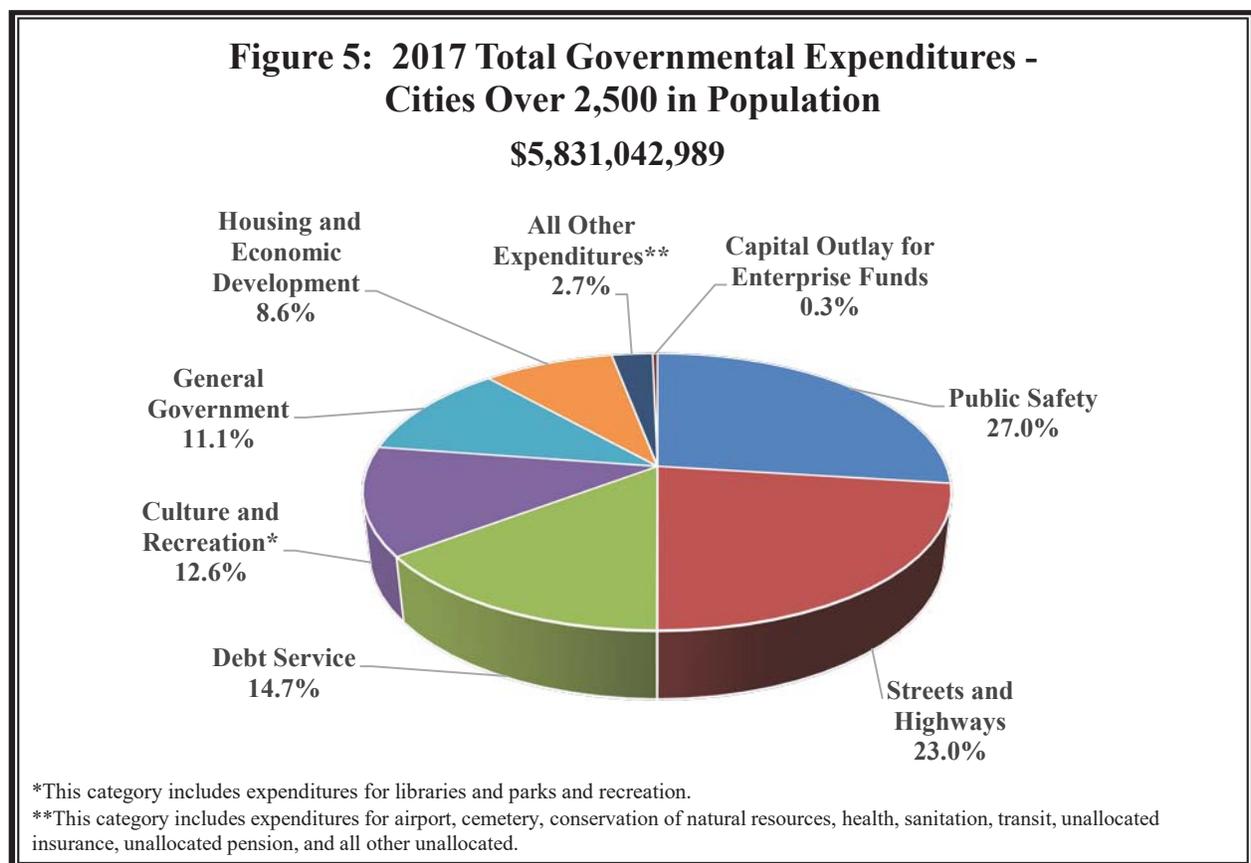


Total Governmental Expenditures

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 2017, cities over 2,500 in population expended \$5.83 billion from these various governmental funds to provide city services. This represents an increase of 1.4 percent over 2016 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 61.7 percent of total governmental expenditures, while capital outlay accounted for 23.5 percent, and debt service accounted for 14.7 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40.9 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 61.1 percent of all capital expenditures, over three times greater than any other category of capital outlay.

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



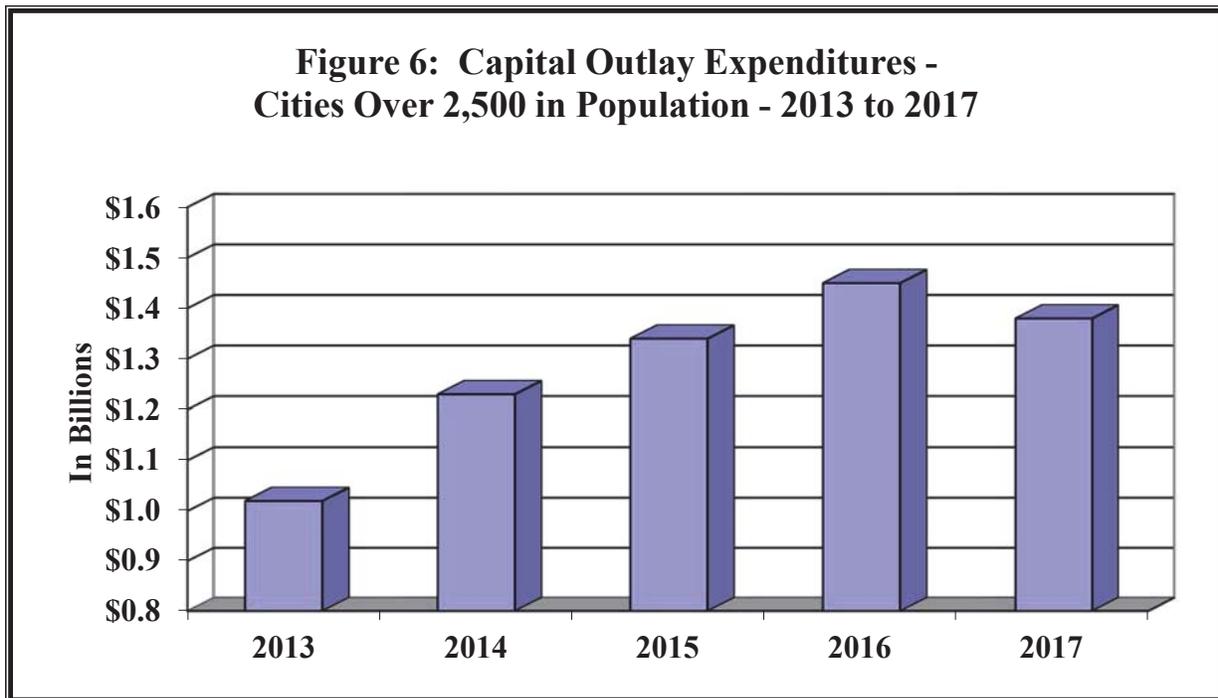
Capital Outlay Expenditures

In 2017, cities over 2,500 in population expended \$1.37 billion on capital investments. This represents a decrease of 5.5 percent from the level expended in 2016. Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay expenditures are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Table 3 below shows total capital outlays in actual dollars and per capita amounts for large cities.

Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita		
Year	Total Capital Outlay (actual dollars)	Per Capita*
2013	\$1,018,339,939	\$250
2014	\$1,231,824,223	\$299
2015	\$1,341,323,329	\$323
2016	\$1,453,084,363	\$346
2017	\$1,372,951,348	\$324

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

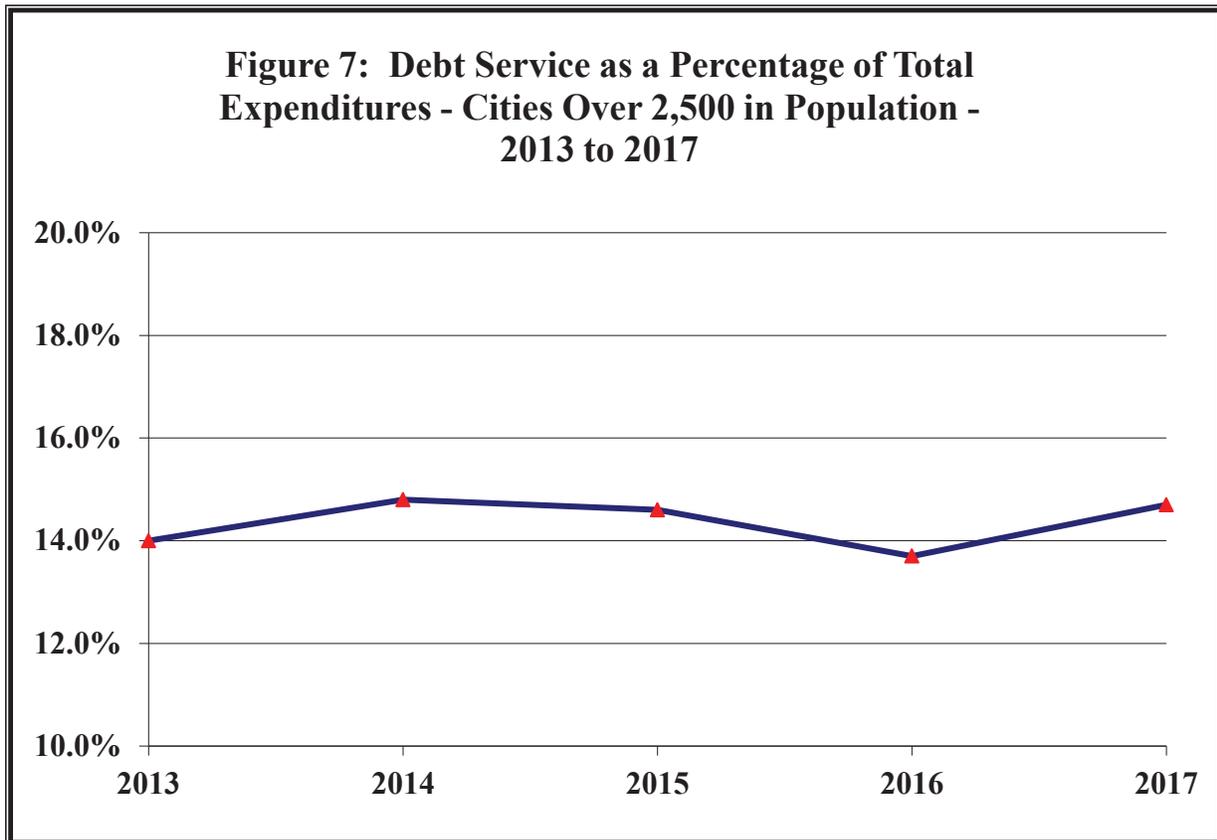
Figure 6 below illustrates the trend in capital outlay expenditures between 2013 and 2017.



Debt Service

In 2017, large cities expended a total of \$858.3 million on debt service, which represented 14.7 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2016 and 2017, large city debt service expenditures increased \$73.0 million, or 9.3 percent.

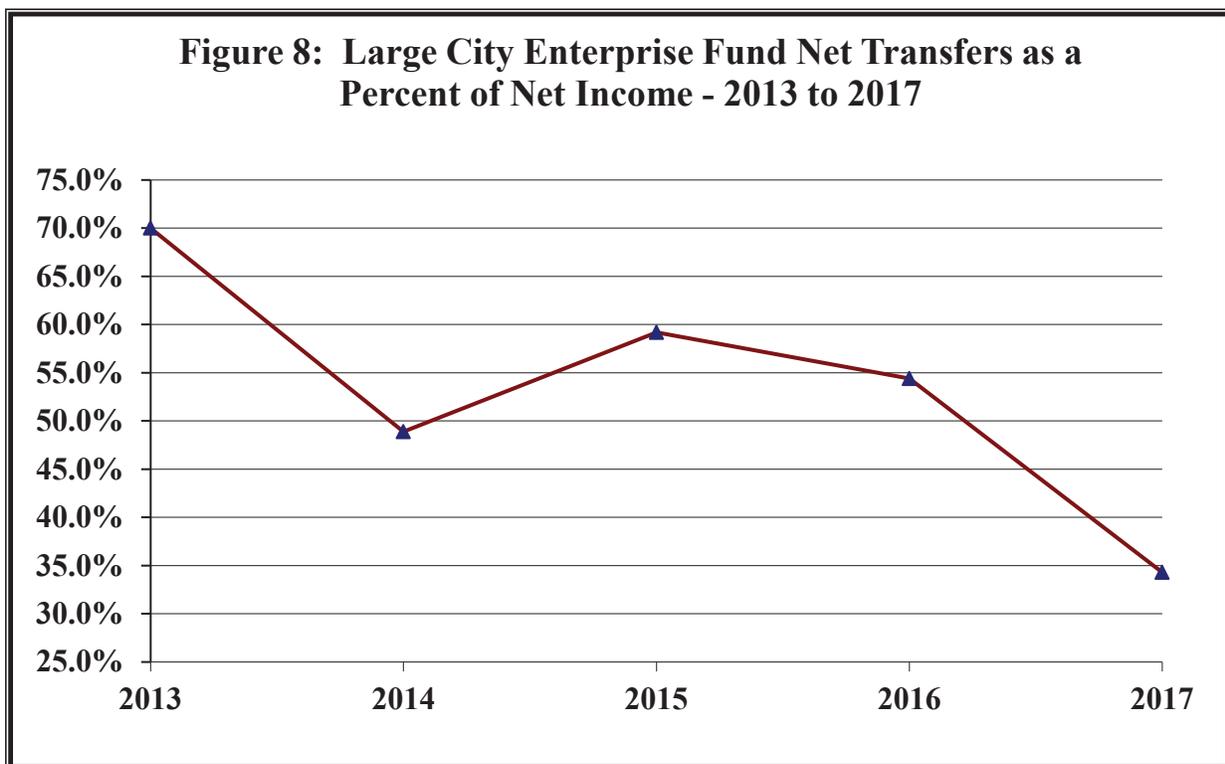
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



Municipal Enterprises

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

In aggregate, large city municipal enterprises reported a net income of \$319.8 million and net transfers (transfers out minus transfers in) of \$109.8 million in 2017. This represents an increase of 27.5 percent in net income and a 19.5 percent decrease in net transfers from 2016. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. Overall, net transfers were 34.3 percent of net profits among large city enterprises. Figure 8 below examines the five-year trend for large cities in net transfers from enterprise funds as a percent of net income.

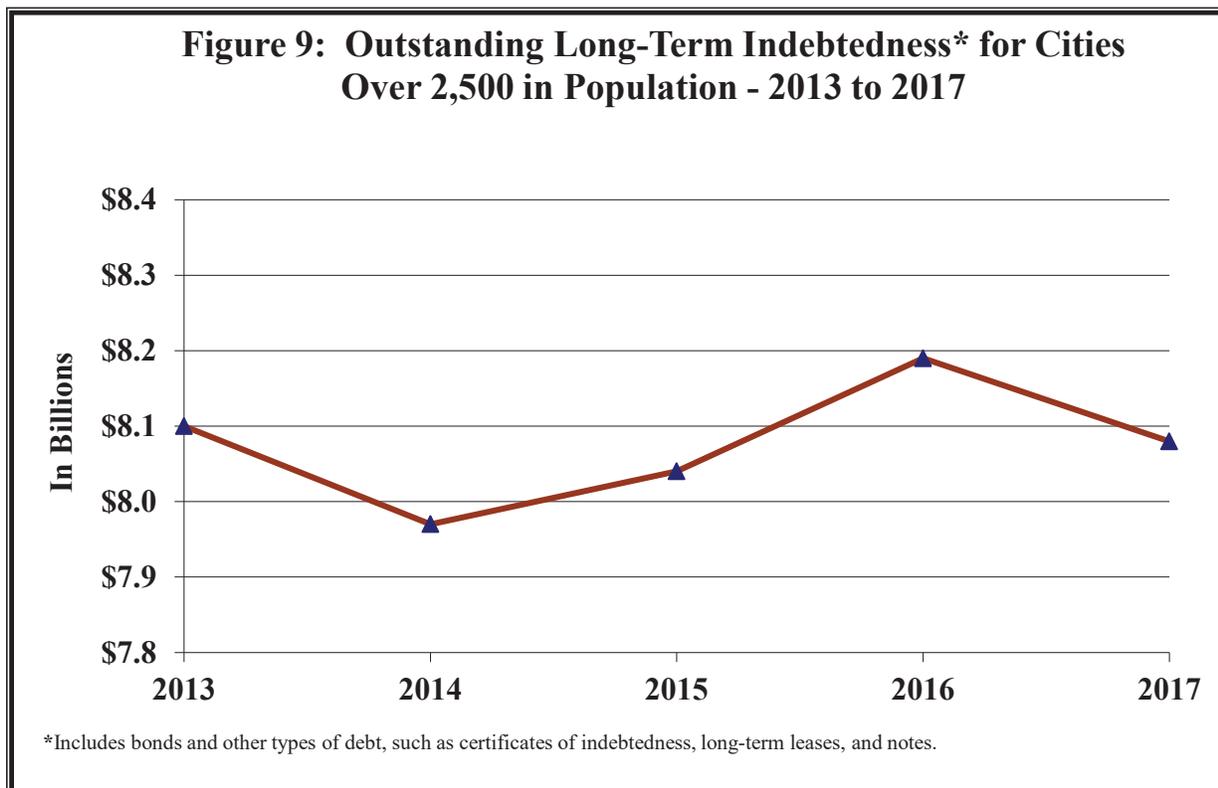


Outstanding Long-Term Indebtedness

Large cities carried long-term debt of \$8.08 billion, or \$1,919 per capita, at the end of 2017. This represents a decrease of 1.3 percent from 2016. 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 2016 and 2017.

	2016 Amount	2017 Amount
General Obligation	\$2,188,169,489	\$2,247,807,835
General Obligation Tax Increment	326,238,529	304,031,209
Revenue Tax Increment	80,246,304	75,177,000
Special Assessment	1,932,789,562	1,800,770,142
General Obligation Revenue	1,404,426,106	1,434,634,021
Revenue	1,052,474,156	940,880,640
All Other	9,413,220	8,171,845
Total Bonded Indebtedness	<u>\$6,993,757,366</u>	<u>\$6,811,472,692</u>

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

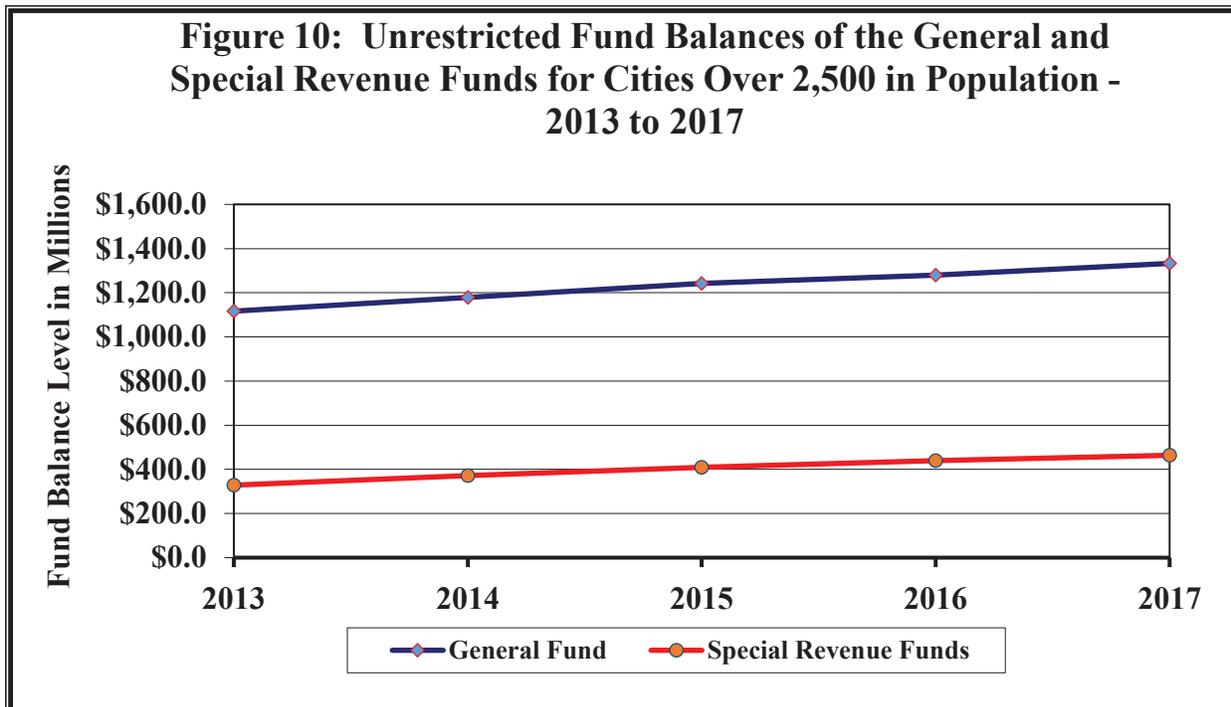


Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$1.80 billion in 2017.⁹ This was an increase of 4.5 percent over 2016. 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 49.9 percent in 2017, compared to 48.9 percent for unrestricted fund balances in 2016. 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 32.4 percent for cities of the first class, compared to 77.1 percent for fourth class cities.

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



⁹In this analysis, three fund balance classifications together represent the unrestricted fund balance; committed, assigned, and unassigned. Appendix A (pg. 329) provides a more detailed discussion of fund balances and GASB 54.

Overview of Cities Under 2,500 in Population

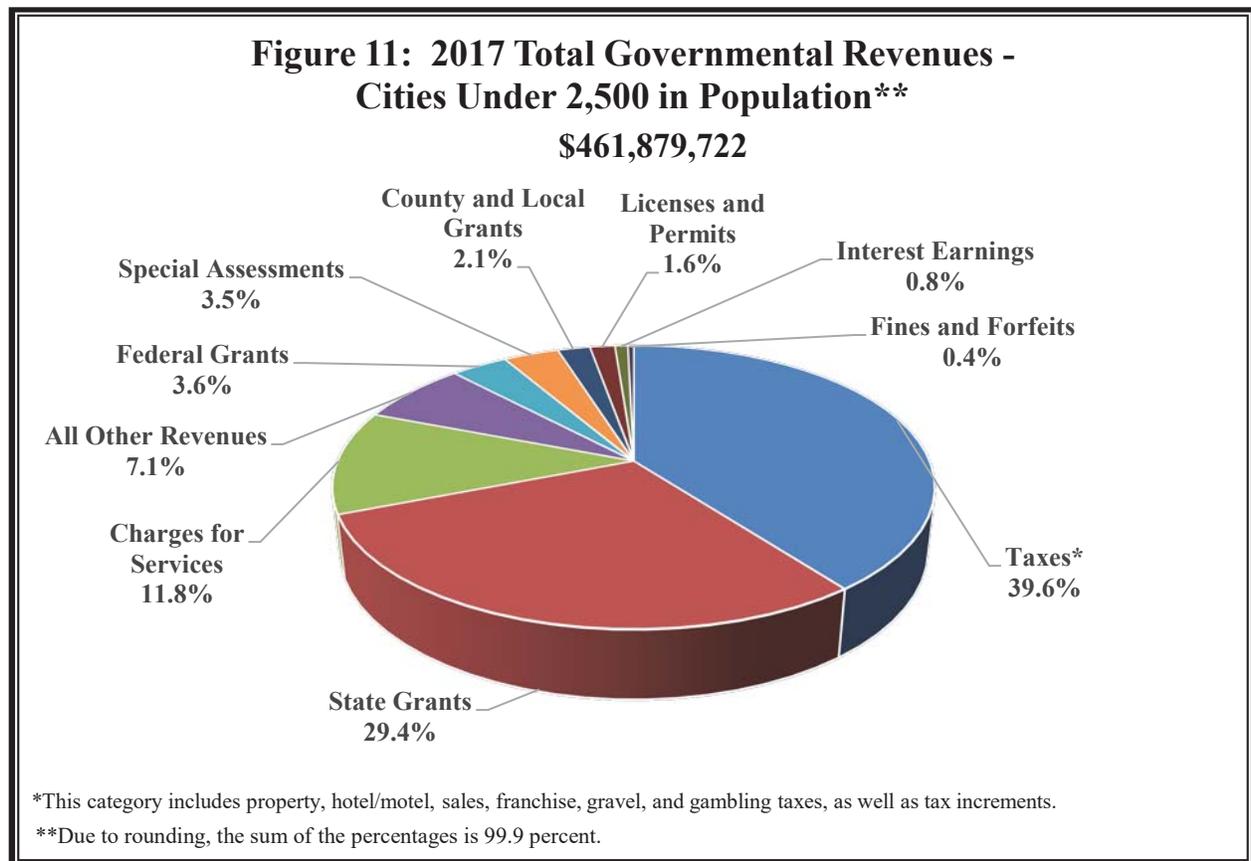
Total Governmental Revenues

In 2017, cities under 2,500 in population, or small cities, had total governmental revenues of \$461.9 million. This represents an increase of \$4.8 million, or 1.1 percent, over 2016.

Among the various categories of small city revenues, five showed increases, while four showed decreases between 2016 and 2017. The categories with the largest increases were interest earnings (15.7 percent) and licenses and permits (14.7 percent). The categories showing decreases were federal grants (-23.3 percent), all other revenues (-14.4 percent), and county and local grants (-6.5 percent).

The main sources of revenues for small cities in 2017 were taxes and state grants, which together accounted for 69.1 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.

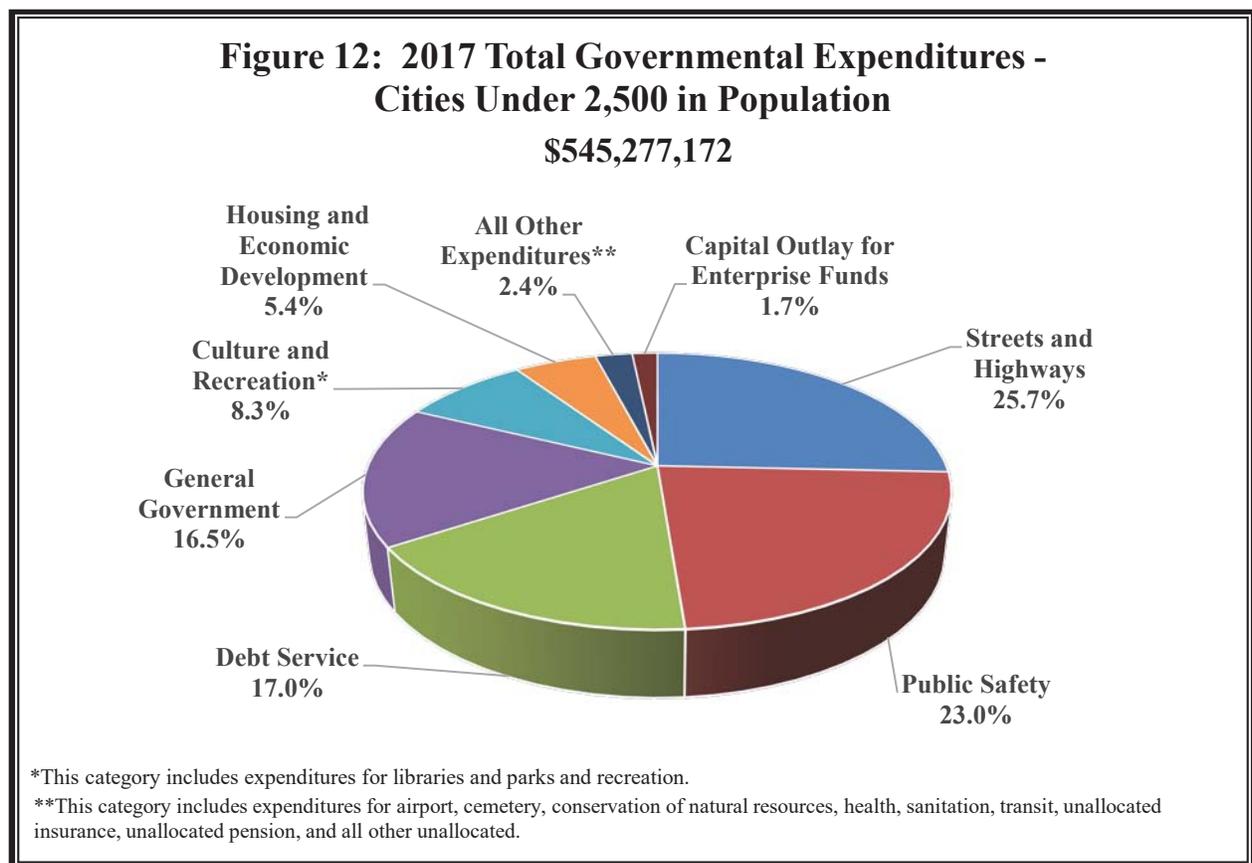


Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2017, cities under 2,500 in population expended \$545.3 million to provide city services. This represents an increase of 0.1 percent over 2016 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 57.3 percent of total governmental expenditures, capital outlay accounted for 25.7 percent, and debt service accounted for 17.0 percent.

In 2017, the four largest expenditure categories for small cities were streets and highways, public safety, debt service, and general government. These four categories together accounted for 82.2 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.

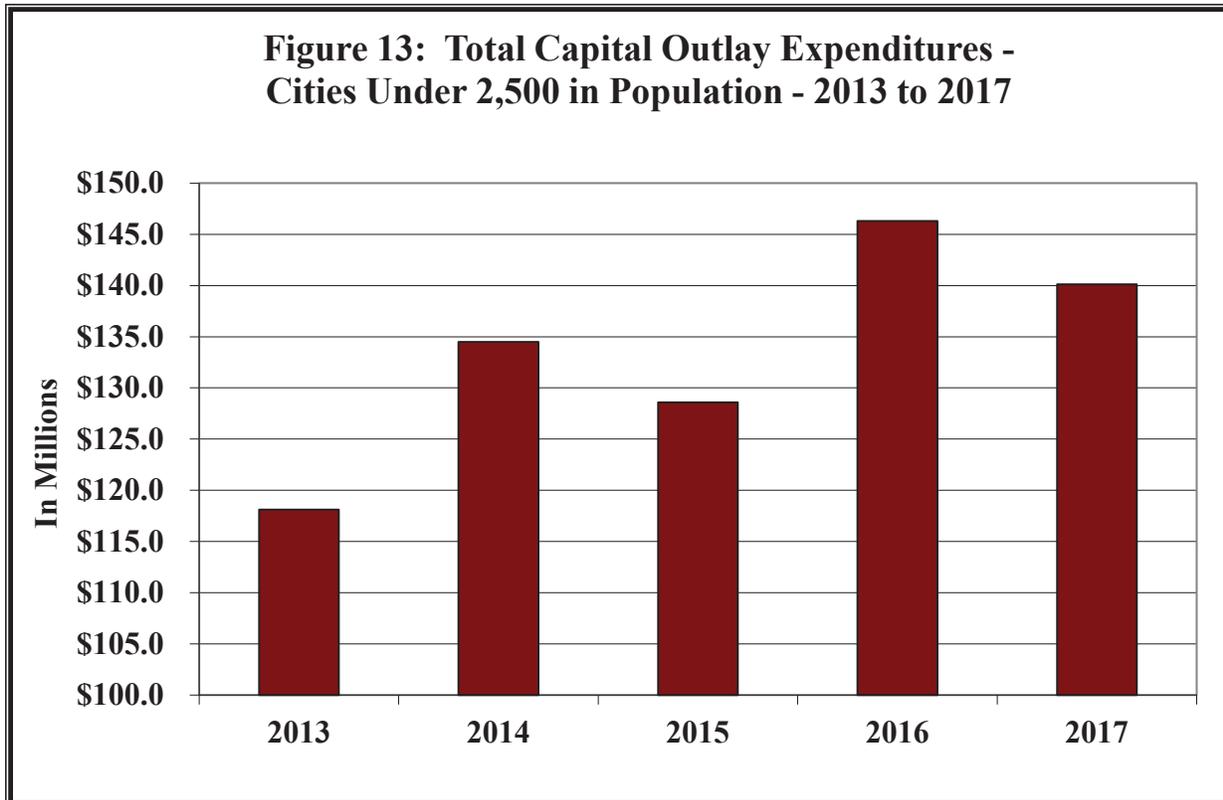


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$140.1 million on capital outlay in 2017. This represents a decrease of 4.2 percent from the level expended in 2016.

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.

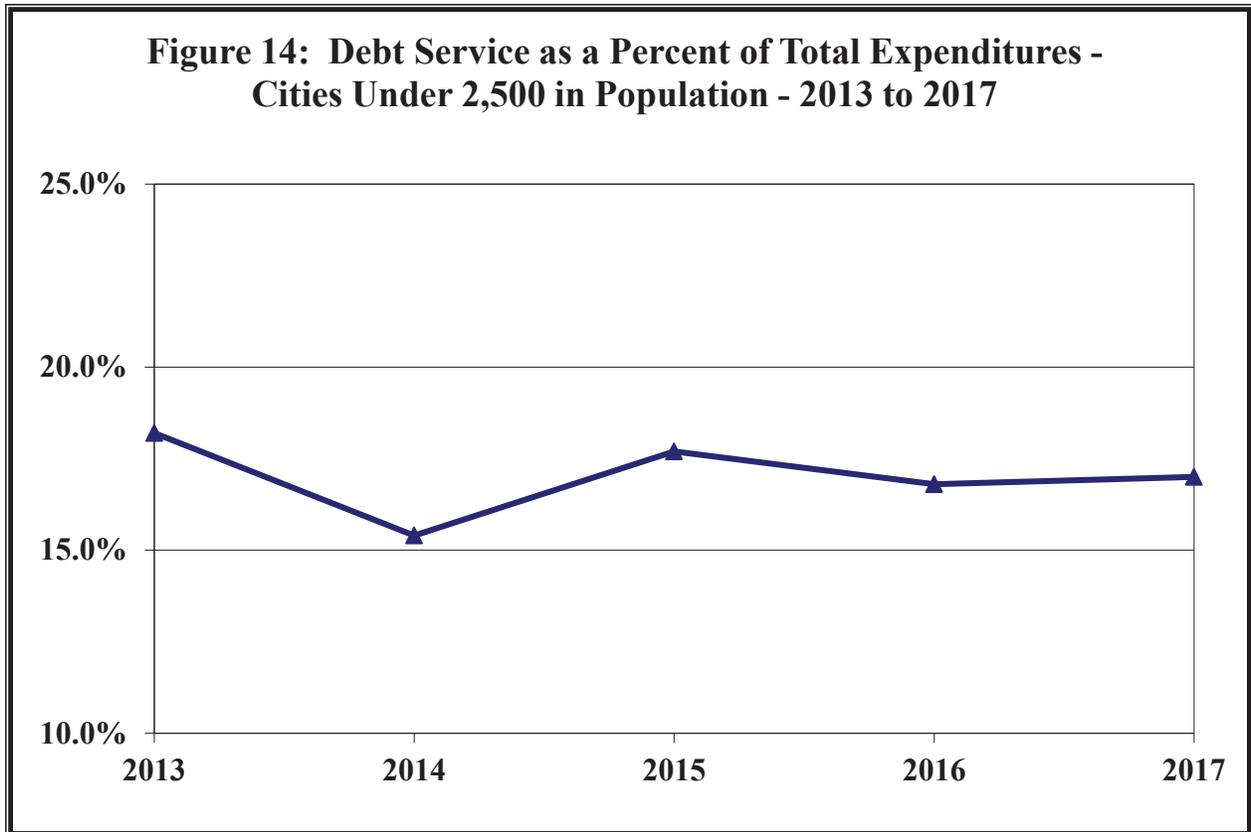
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2013 through 2017.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2017, small cities expended a total of \$92.6 million on debt service. This represents an increase of 1.1 percent over 2016. Overall, debt service expenditures accounted for 17.0 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.

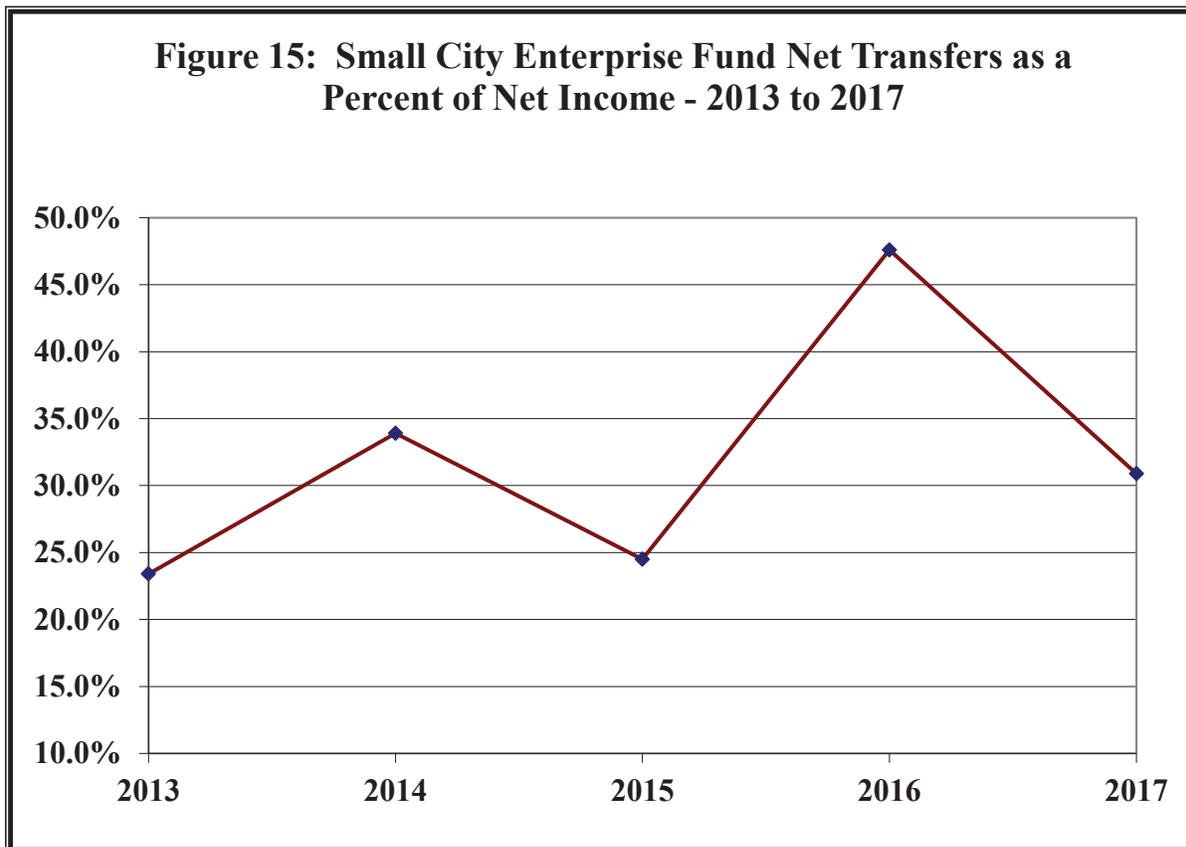


Municipal Enterprises

The total net income of small city enterprises in 2017 was \$40.4 million, and the net amount transferred to other funds was \$12.5 million. This represents an increase in net income of 5.3 percent and a decrease in net transfers (transfers out minus transfers in) of 31.8 percent from 2016.

In 2017, the municipal enterprises of small cities transferred 30.9 percent of their net income to other funds, compared to 47.6 percent in 2016.

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



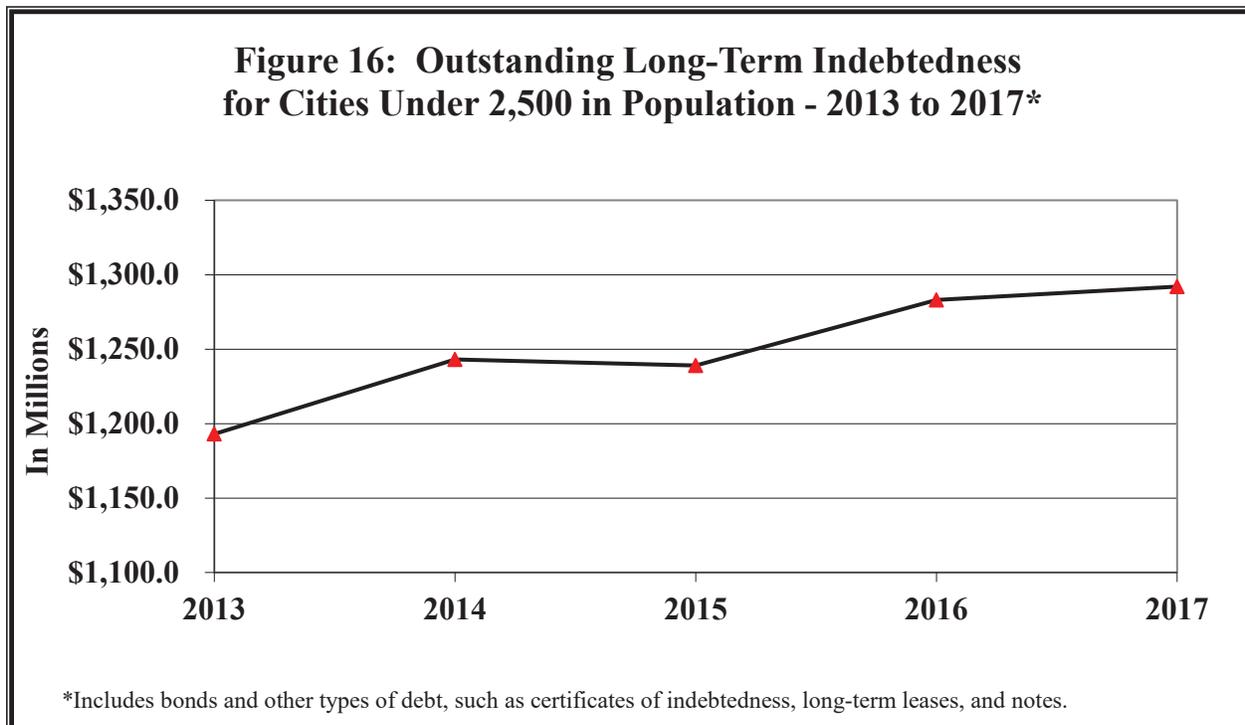
Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling \$1.29 billion at the end of 2017. This represents an increase of 0.7 percent over the level in 2016. On a per capita basis, small cities carried \$3,619 in long-term debt, compared to \$1,919 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 2016 and 2017 for small cities.

	2016 Amount	2017 Amount
General Obligation	\$196,430,486	\$195,595,718
General Obligation Tax Increment	23,926,663	24,928,622
Revenue Tax Increment	109,002	69,014
Special Assessment	249,273,735	244,685,488
General Obligation Revenue	385,965,992	375,525,068
Revenue	55,859,027	39,439,421
All Other	3,273,163	---
Total Bonded Indebtedness	\$914,838,068	\$880,243,331

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, 2013 Through 2017

Governmental Fund Revenues	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
Property Taxes	\$1,960,452,720	40.6%	\$1,972,761,781	38.7%	\$2,060,654,680	39.4%	\$2,144,123,804	39.5%	\$2,258,590,686	40.8%	15.2%	5.3%
Tax Increments	194,781,367	4.0%	208,310,927	4.1%	189,924,130	3.6%	202,866,842	3.7%	194,180,745	3.5%	-0.3%	-4.3%
Franchise Taxes	129,865,297	2.7%	136,866,366	2.7%	136,270,686	2.6%	147,966,451	2.7%	163,496,950	3.0%	25.9%	10.5%
Local Sales Taxes	118,838,364	2.5%	142,132,355	2.8%	147,266,192	2.8%	157,876,015	2.9%	160,032,995	2.9%	34.7%	1.4%
Hotel/Motel Taxes	36,083,202	0.7%	43,048,941	0.8%	44,875,217	0.9%	48,120,999	0.9%	49,703,887	0.9%	37.7%	3.3%
Gravel and Gambling Taxes	1,380,021	0.0%	1,553,812	0.0%	1,856,657	0.0%	1,745,110	0.0%	1,622,820	0.0%	17.6%	-7.0%
Special Assessments	297,895,668	6.2%	289,725,513	5.7%	280,377,636	5.4%	283,089,215	5.2%	262,407,436	4.7%	-11.9%	-7.3%
Licenses and Permits	171,044,917	3.5%	189,420,239	3.7%	195,921,357	3.7%	201,584,526	3.7%	220,758,143	4.0%	29.1%	9.5%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	39,102,486	0.8%	36,409,332	0.7%	23,834,533	0.5%	45,178,463	0.8%	41,651,385	0.8%	6.5%	-7.8%
All Others	177,360,214	3.7%	124,959,151	2.5%	142,006,999	2.7%	121,848,521	2.2%	117,640,294	2.1%	-33.7%	-3.5%
State Grants												
Local Government Aid	423,737,755	8.8%	505,842,048	9.9%	514,977,121	9.8%	518,098,375	9.5%	517,918,970	9.4%	22.2%	-0.0%
Market Value Credit	361,515	0.0%	355,224	0.0%	563,098	0.0%	543,521	0.0%	513,683	0.0%	42.1%	-5.5%
Taconite Relief and Aids	16,831,849	0.3%	15,685,348	0.3%	13,324,700	0.3%	12,649,524	0.2%	11,673,165	0.2%	-30.6%	-7.7%
PERA Aid	4,731,889	0.1%	4,519,796	0.1%	4,515,695	0.1%	4,580,461	0.1%	4,421,933	0.1%	-6.6%	-3.5%
Highways	146,554,625	3.0%	177,414,283	3.5%	203,632,233	3.9%	167,984,321	3.1%	209,434,415	3.8%	42.9%	24.7%
All Others	243,428,693	5.0%	270,703,857	5.3%	307,393,395	5.9%	313,206,057	5.8%	252,795,698	4.6%	3.8%	-19.3%
County Grants	33,457,547	0.7%	32,944,005	0.6%	42,813,322	0.8%	38,430,038	0.7%	51,186,047	0.9%	53.0%	33.2%
Local Unit Grants	75,124,333	1.6%	60,509,905	1.2%	45,893,381	0.9%	77,927,625	1.4%	78,315,909	1.4%	4.2%	0.5%
Total Intergovernmental Revenues	\$1,160,690,906	24.0%	\$1,229,342,949	24.1%	\$1,298,954,477	24.8%	\$1,300,446,906	24.0%	\$1,285,551,499	23.2%	10.8%	-1.1%
Departmental Fees and Service Charges												
General Government	126,617,154	2.6%	129,193,513	2.5%	129,182,623	2.5%	128,011,052	2.4%	108,196,295	2.0%	-14.5%	-15.5%
Public Safety	98,923,815	2.0%	101,497,110	2.0%	101,632,382	1.9%	114,422,233	2.1%	121,548,620	2.2%	22.9%	6.2%
Streets and Highways	38,030,603	0.8%	45,884,083	0.9%	48,099,775	0.9%	56,709,714	1.0%	110,787,397	2.0%	191.3%	95.4%
Sanitation (Refuse Collection)	12,191,271	0.3%	13,145,902	0.3%	15,756,470	0.3%	16,257,431	0.3%	16,798,498	0.3%	37.8%	3.3%
Libraries	1,159,599	0.0%	1,168,241	0.0%	1,620,655	0.0%	1,532,709	0.0%	1,209,411	0.0%	4.3%	-21.1%
Parks and Recreation	121,907,676	2.5%	119,663,531	2.3%	125,772,040	2.4%	134,736,619	2.5%	141,492,620	2.6%	16.1%	5.0%
Airport	10,550,581	0.2%	11,016,785	0.2%	11,099,288	0.2%	11,053,379	0.2%	12,861,670	0.2%	21.9%	16.4%
Transit	6,413,534	0.1%	6,470,336	0.1%	6,311,476	0.1%	6,102,628	0.1%	7,093,439	0.1%	10.6%	16.2%
Cemetery	1,381,376	0.0%	1,454,181	0.0%	1,464,883	0.0%	1,438,118	0.0%	1,807,751	0.0%	30.9%	25.7%
All Others	111,601,124	2.3%	107,817,548	2.1%	119,703,462	2.3%	144,649,783	2.7%	126,345,354	2.3%	13.2%	-12.7%
Total Departmental Fees and Service Charges	\$528,776,733	11.0%	\$537,311,230	10.5%	\$560,643,054	10.7%	\$614,913,666	11.3%	\$648,141,055	11.7%	22.6%	5.4%
Fines and Forfeits	35,926,274	0.7%	35,401,943	0.7%	33,041,122	0.6%	31,007,607	0.6%	36,487,938	0.7%	1.6%	17.7%
Interest Earnings**	(27,646,104)	-0.6%	97,937,811	1.9%	50,078,852	1.0%	51,224,207	0.9%	63,738,632	1.2%	330.6%	24.4%
All Other Revenues	219,124,423	4.5%	209,199,275	4.1%	230,982,975	4.4%	241,378,926	4.4%	193,341,416	3.5%	-11.8%	-19.9%
Total Revenues	\$4,827,213,788	100.0%	\$5,093,013,142	100.0%	\$5,230,847,035	100.0%	\$5,426,344,274	100.0%	\$5,538,054,202	100.0%	14.7%	2.1%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$652,135,332		\$822,134,674		\$821,728,017		\$965,080,568		\$773,541,672			
Other Long-Term Indebtedness	25,681,483		65,198,745		50,377,005		80,206,118		103,060,435			
Short-Term Indebtedness	241,200		760,050		69,545		30,374		3,522,645			
Total Borrowing	\$678,058,015		\$888,093,469		\$872,174,567		\$1,045,317,060		\$880,124,752			
Other Financing Sources	22,545,509		23,938,938		24,889,463		17,775,469		22,367,414			
Transfers from Enterprise Funds	180,428,077		194,131,066		206,875,491		200,219,576		216,075,184			
Transfers from Governmental Funds	649,225,313		681,513,463		655,450,029		683,637,296		698,717,631			
Total Revenues and Other Financing Sources	\$6,357,470,702		\$6,880,690,078		\$6,990,236,585		\$7,373,293,675		\$7,355,339,183			

*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, 2013 Through 2017

Governmental Fund Expenditures	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
General Government												
Current Expenditures	\$560,555,154	10.4%	\$585,377,432	10.0%	\$602,930,289	10.0%	\$641,753,595	10.2%	\$660,808,941	10.4%	17.9%	3.0%
Capital Outlay	33,430,738	0.6%	82,064,436	1.4%	40,850,028	0.7%	50,742,632	0.8%	76,845,087	1.2%	129.9%	51.4%
Public Safety												
Current Expenditures	1,335,182,415	24.8%	1,380,252,448	23.6%	1,434,082,695	23.8%	1,503,437,594	23.9%	1,572,962,811	24.7%	17.8%	4.6%
Capital Outlay	103,316,938	1.9%	99,605,308	1.7%	108,675,181	1.8%	112,750,269	1.8%	125,622,445	2.0%	21.6%	11.4%
Streets and Highways												
Current Expenditures	535,800,999	10.0%	566,261,138	9.7%	540,982,632	9.0%	549,503,093	8.7%	566,152,667	8.9%	5.7%	3.0%
Capital Outlay	691,270,129	12.8%	762,388,039	13.1%	886,768,859	14.7%	921,370,064	14.6%	917,446,731	14.4%	32.7%	-0.4%
Sanitation												
Current Expenditures	18,016,515	0.3%	19,788,777	0.3%	20,590,252	0.3%	21,159,882	0.3%	21,592,997	0.3%	19.9%	2.0%
Capital Outlay	472,886	0.0%	457,471	0.0%	1,456,817	0.0%	937,491	0.0%	12,820,092	0.2%	2611.0%	1267.5%
Health												
Current Expenditures	29,590,039	0.5%	31,467,763	0.5%	33,054,412	0.5%	32,983,962	0.5%	34,342,141	0.5%	16.1%	4.1%
Capital Outlay	358,694	0.0%	---	---	908	0.0%	438,932	0.0%	---	---	-100.0%	-100.0%
Libraries												
Current Expenditures	62,916,351	1.2%	65,663,553	1.1%	65,652,243	1.1%	74,421,191	1.2%	68,626,386	1.1%	9.1%	-7.8%
Capital Outlay	4,556,078	0.1%	16,643,005	0.3%	17,096,469	0.3%	13,711,825	0.2%	6,906,129	0.1%	51.6%	-49.6%
Parks and Recreation												
Current Expenditures	473,656,555	8.8%	434,792,342	7.4%	449,932,275	7.5%	457,107,300	7.3%	494,835,303	7.8%	4.5%	8.3%
Capital Outlay	126,399,248	2.3%	182,668,460	3.1%	268,736,417	4.5%	296,021,825	4.7%	209,865,127	3.3%	66.0%	-29.1%
Housing/Economic Development												
Current Expenditures	380,061,807	7.1%	447,710,149	7.7%	440,878,694	7.3%	478,315,352	7.6%	436,658,291	6.8%	14.9%	-8.7%
Capital Outlay	95,378,176	1.8%	140,712,850	2.4%	75,149,419	1.2%	120,442,879	1.9%	91,881,986	1.4%	-3.7%	-23.7%
Conservation of Natural Resources												
Current Expenditures	6,505,023	0.1%	7,613,258	0.1%	9,161,157	0.2%	7,946,510	0.1%	8,238,005	0.1%	26.6%	3.7%
Capital Outlay	947,037	0.0%	1,381,684	0.0%	1,455,769	0.0%	4,156,335	0.1%	4,348,183	0.1%	359.1%	4.6%
Airport												
Current Expenditures	16,349,829	0.3%	18,153,887	0.3%	17,404,562	0.3%	17,908,532	0.3%	17,384,822	0.3%	6.3%	-2.9%
Capital Outlay	25,360,723	0.5%	22,995,526	0.4%	24,404,518	0.4%	32,510,111	0.5%	34,203,456	0.5%	34.9%	5.2%
Transit												
Current Expenditures	21,549,658	0.4%	22,730,515	0.4%	21,112,280	0.4%	22,678,992	0.4%	24,520,348	0.4%	13.8%	8.1%
Capital Outlay	5,456,997	0.1%	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.0%	4,392,182	0.1%	-19.5%	52.2%
Unallocated Insurance	8,193,985	0.2%	6,534,687	0.1%	4,285,890	0.1%	2,856,529	0.0%	---	---	-100.0%	-100.0%
All Other Expenditures												
Current Expenditures	23,637,449	0.4%	19,494,895	0.3%	16,925,020	0.3%	11,115,408	0.2%	6,205,460	0.1%	-73.7%	-44.2%
Capital Outlay	6,480,739	0.1%	18,421,619	0.3%	6,132,403	0.1%	9,163,840	0.1%	1,149,663	0.0%	-82.3%	-87.5%
Capital Outlay for Enterprise Funds	42,967,906	0.8%	34,575,107	0.6%	33,232,575	0.6%	34,264,666	0.5%	27,601,872	0.4%	-35.8%	-19.4%
Debt Service												
Principal Payments	576,161,617	10.7%	673,673,650	11.5%	708,102,288	11.8%	690,297,955	11.0%	771,358,602	12.1%	33.9%	11.7%
Interest and Fiscal Charges	197,221,960	3.7%	194,170,478	3.3%	187,743,129	3.1%	186,580,863	3.0%	179,550,434	2.8%	-9.0%	-3.8%
<i>Total Current Expenditures</i>	<i>\$3,472,015,779</i>	<i>64.5%</i>	<i>\$3,605,840,844</i>	<i>61.7%</i>	<i>\$3,656,992,401</i>	<i>60.7%</i>	<i>\$3,821,187,940</i>	<i>60.7%</i>	<i>\$3,912,328,172</i>	<i>61.4%</i>	<i>12.7%</i>	<i>2.4%</i>
<i>Total Capital Outlay</i>	<i>1,136,396,289</i>	<i>21.1%</i>	<i>1,366,298,797</i>	<i>23.4%</i>	<i>1,469,937,237</i>	<i>24.4%</i>	<i>1,599,395,734</i>	<i>25.4%</i>	<i>1,513,082,953</i>	<i>23.7%</i>	<i>33.1%</i>	<i>-5.4%</i>
<i>Total Debt Service</i>	<i>773,383,577</i>	<i>14.4%</i>	<i>867,844,128</i>	<i>14.9%</i>	<i>895,845,417</i>	<i>14.9%</i>	<i>876,878,818</i>	<i>13.9%</i>	<i>950,909,036</i>	<i>14.9%</i>	<i>23.0%</i>	<i>8.4%</i>
Total Expenditures	\$5,381,795,645	100.0%	\$5,839,983,769	100.0%	\$6,022,775,055	100.0%	\$6,297,462,492	100.0%	\$6,376,320,161	100.0%	18.5%	1.3%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$121,281,527		\$157,135,732		\$124,610,128		\$112,616,245		\$147,048,874			
Other Financing Uses	3,327,520		5,840,779		2,728,914		8,504,969		326,117			
Transfers to Enterprise Funds	103,650,509		91,873,199		59,088,544		64,464,815		96,398,009			
Transfers to Governmental Funds	649,225,313		681,544,698		655,450,029		684,881,213		698,722,893			
Total Expenditures and Other Financing Uses	\$6,259,280,514		\$6,776,378,177		\$6,864,652,670		\$7,167,929,734		\$7,318,816,054			

*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, 2013 Through 2017

Governmental Fund Revenues	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
Property Taxes	\$1,806,605,967	41.1%	\$1,816,632,376	39.0%	\$1,898,940,964	39.8%	\$1,977,980,839	39.8%	\$2,085,925,174	41.1%	15.5%	5.5%
Tax Increments	186,751,595	4.3%	200,712,980	4.3%	182,322,084	3.8%	194,701,443	3.9%	186,863,902	3.7%	0.1%	-4.0%
Franchise Taxes	127,825,688	2.9%	134,484,105	2.9%	133,910,466	2.8%	145,443,199	2.9%	160,900,590	3.2%	25.9%	10.6%
Local Sales Taxes	118,577,379	2.7%	141,837,930	3.0%	146,988,754	3.1%	157,587,646	3.2%	159,705,092	3.1%	34.7%	1.3%
Hotel/Motel Taxes	35,986,904	0.8%	42,874,299	0.9%	44,722,105	0.9%	48,004,922	1.0%	49,542,331	1.0%	37.7%	3.2%
Gravel and Gambling Taxes	1,293,249	0.0%	1,461,757	0.0%	1,769,614	0.0%	1,658,671	0.0%	1,572,126	0.0%	21.6%	-5.2%
Special Assessments	281,305,872	6.4%	270,872,873	5.8%	264,112,764	5.5%	267,132,631	5.4%	246,031,093	4.8%	-12.5%	-7.9%
Licenses and Permits	165,302,910	3.8%	183,074,633	3.9%	189,545,715	4.0%	195,153,662	3.9%	213,383,799	4.2%	29.1%	9.3%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	32,938,544	0.7%	30,963,031	0.7%	18,298,926	0.4%	36,762,836	0.7%	34,926,598	0.7%	6.0%	-5.0%
All Others	164,233,096	3.7%	110,854,632	2.4%	128,616,151	2.7%	108,382,744	2.2%	107,589,525	2.1%	-34.5%	-0.7%
State Grants												
Local Government Aid	338,800,512	7.7%	411,248,065	8.8%	419,382,270	8.8%	422,438,095	8.5%	422,352,722	8.3%	24.7%	-0.0%
Market Value Credit	227,237	0.0%	214,906	0.0%	342,390	0.0%	339,759	0.0%	319,399	0.0%	40.6%	-6.0%
Taconite Relief and Aids	9,934,463	0.2%	10,288,653	0.2%	8,774,137	0.2%	8,419,773	0.2%	7,660,806	0.2%	-22.9%	-9.0%
PERA Aid	4,261,908	0.1%	4,090,700	0.1%	4,076,753	0.1%	4,177,634	0.1%	4,023,561	0.1%	-5.6%	-3.7%
Highways	144,351,986	3.3%	176,716,490	3.8%	193,628,600	4.1%	167,272,693	3.4%	201,980,919	4.0%	39.9%	20.7%
All Others	211,132,027	4.8%	245,447,547	5.3%	280,047,777	5.9%	283,550,770	5.7%	224,606,847	4.4%	6.4%	-20.8%
County Grants	26,017,518	0.6%	28,479,021	0.6%	39,642,134	0.8%	34,314,133	0.7%	45,353,037	0.9%	74.3%	32.2%
Local Unit Grants	69,659,003	1.6%	52,551,767	1.1%	40,974,385	0.9%	71,823,098	1.4%	74,597,798	1.5%	7.1%	3.9%
Total Intergovernmental Revenues	\$1,001,556,294	22.8%	\$1,070,854,812	23.0%	\$1,133,783,523	23.7%	\$1,137,481,535	22.9%	\$1,123,411,212	22.1%	12.2%	-1.2%
Departmental Fees and Service Charges												
General Government	124,318,394	2.8%	126,465,061	2.7%	126,692,041	2.7%	125,026,902	2.5%	104,669,016	2.1%	-15.8%	-16.3%
Public Safety	75,235,877	1.7%	77,598,237	1.7%	76,929,024	1.6%	89,173,677	1.8%	94,778,825	1.9%	26.0%	6.3%
Streets and Highways	36,767,887	0.8%	44,285,164	1.0%	46,893,018	1.0%	55,391,646	1.1%	109,179,353	2.2%	196.9%	97.1%
Sanitation (Refuse Collection)	8,919,034	0.2%	9,873,260	0.2%	12,395,694	0.3%	12,764,408	0.3%	13,169,031	0.3%	47.7%	3.2%
Libraries	938,926	0.0%	927,335	0.0%	1,302,908	0.0%	1,255,971	0.0%	990,192	0.0%	5.5%	-21.2%
Parks and Recreation	114,255,175	2.6%	112,395,223	2.4%	118,090,792	2.5%	126,845,881	2.6%	132,809,655	2.6%	16.2%	4.7%
Airport	8,762,068	0.2%	9,334,339	0.2%	9,451,947	0.2%	9,591,724	0.2%	11,229,534	0.2%	28.2%	17.1%
Transit	6,394,001	0.1%	6,453,323	0.1%	6,294,706	0.1%	6,088,797	0.1%	7,020,698	0.1%	9.8%	15.3%
Cemetery	932,867	0.0%	1,124,186	0.0%	1,092,106	0.0%	1,128,179	0.0%	1,353,204	0.0%	45.1%	19.9%
All Others	104,643,027	2.4%	99,377,761	2.1%	111,542,395	2.3%	136,387,781	2.7%	118,299,971	2.3%	13.1%	-13.3%
Total Departmental Fees and Service Charges	\$481,167,256	11.0%	\$487,833,889	10.5%	\$510,684,631	10.7%	\$563,654,966	11.3%	\$593,499,479	11.7%	23.3%	5.3%
Fines and Forfeits	34,132,719	0.8%	33,771,442	0.7%	31,216,642	0.7%	29,301,074	0.6%	34,681,770	0.7%	1.6%	18.4%
Interest Earnings**	(30,304,309)	-0.7%	94,573,225	2.0%	47,048,065	1.0%	47,934,327	1.0%	59,931,360	1.2%	297.8%	25.0%
All Other Revenues	183,194,127	4.2%	174,467,058	3.7%	191,771,050	4.0%	203,267,205	4.1%	160,726,552	3.2%	-12.3%	-20.9%
Total Revenues	\$4,393,395,651	100.0%	\$4,653,451,379	100.0%	\$4,776,816,377	100.0%	\$4,969,302,120	100.0%	\$5,076,174,480	100.0%	15.5%	2.2%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$580,673,466		\$719,514,955		\$748,669,911		\$884,782,435		\$711,873,366			
Other Long-Term Indebtedness	13,391,194		53,180,083		39,446,896		54,203,059		85,492,680			
Short-Term Indebtedness	---		---		---		---		3,500,000			
Total Borrowing	\$594,064,660		\$772,695,038		\$788,116,807		\$938,985,494		\$800,866,046			
Other Financing Sources	19,241,070		21,307,255		23,049,187		14,736,397		17,396,406			
Transfers from Enterprise Funds	159,618,477		173,339,606		187,496,523		175,173,583		194,154,715			
Transfers from Governmental Funds	605,570,944		644,007,523		611,167,422		644,773,891		657,109,968			
Total Revenues and Other Financing Sources	\$5,771,890,802		\$6,264,800,801		\$6,386,646,316		\$6,742,971,485		\$6,745,701,615			

*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, 2013 Through 2017

Governmental Fund Expenditures	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
General Government												
Current Expenditures	\$484,989,761	9.9%	\$506,451,166	9.5%	\$523,437,987	9.5%	\$560,050,695	9.7%	\$575,891,762	9.9%	18.7%	2.8%
Capital Outlay	26,966,510	0.6%	76,485,595	1.4%	34,549,517	0.6%	42,658,903	0.7%	71,929,085	1.2%	166.7%	68.6%
Public Safety												
Current Expenditures	1,247,904,515	25.6%	1,290,175,361	24.2%	1,342,234,197	24.4%	1,407,204,325	24.5%	1,473,512,147	25.3%	18.1%	4.7%
Capital Outlay	79,290,753	1.6%	79,163,856	1.5%	85,605,790	1.6%	89,904,689	1.6%	99,444,265	1.7%	25.4%	10.6%
Streets and Highways												
Current Expenditures	476,954,444	9.8%	506,065,839	9.5%	481,328,091	8.7%	488,915,249	8.5%	503,953,903	8.6%	5.7%	3.1%
Capital Outlay	638,259,321	13.1%	691,025,450	13.0%	818,719,997	14.9%	852,446,075	14.8%	839,438,733	14.4%	31.5%	-1.5%
Sanitation												
Current Expenditures	13,908,086	0.3%	15,624,644	0.3%	16,234,308	0.3%	16,702,901	0.3%	16,761,453	0.3%	20.5%	0.4%
Capital Outlay	188,663	0.0%	305,078	0.0%	1,350,784	0.0%	792,962	0.0%	12,295,404	0.2%	6417.1%	1450.6%
Health												
Current Expenditures	28,855,294	0.6%	30,361,921	0.6%	31,617,555	0.6%	31,496,851	0.5%	33,732,487	0.6%	16.9%	7.1%
Capital Outlay	---	---	---	---	908	0.0%	15,000	0.0%	---	---	---	-100.0%
Libraries												
Current Expenditures	55,994,487	1.1%	58,478,395	1.1%	58,368,949	1.1%	67,001,703	1.2%	61,029,701	1.0%	9.0%	-8.9%
Capital Outlay	3,924,971	0.1%	15,565,435	0.3%	16,682,877	0.3%	13,182,912	0.2%	6,497,468	0.1%	65.5%	-50.7%
Parks and Recreation												
Current Expenditures	448,325,897	9.2%	410,480,004	7.7%	424,827,228	7.7%	430,612,985	7.5%	467,562,273	8.0%	4.3%	8.6%
Capital Outlay	120,662,547	2.5%	173,993,997	3.3%	260,744,597	4.7%	283,526,982	4.9%	199,703,798	3.4%	65.5%	-29.6%
Housing/Economic Development												
Current Expenditures	354,443,503	7.3%	422,367,544	7.9%	417,670,117	7.6%	456,082,574	7.9%	414,765,068	7.1%	17.0%	-9.1%
Capital Outlay	87,639,403	1.8%	129,370,841	2.4%	70,042,820	1.3%	115,249,441	2.0%	84,414,312	1.4%	-3.7%	-26.8%
Conservation of Natural Resources												
Current Expenditures	6,296,639	0.1%	7,405,264	0.1%	8,760,001	0.2%	7,716,368	0.1%	8,059,575	0.1%	28.0%	4.4%
Capital Outlay	943,108	0.0%	1,368,352	0.0%	1,450,729	0.0%	4,146,076	0.1%	4,347,269	0.1%	361.0%	4.9%
Airport												
Current Expenditures	13,963,058	0.3%	15,411,922	0.3%	14,323,915	0.3%	14,607,310	0.3%	14,915,658	0.3%	6.8%	2.1%
Capital Outlay	22,740,972	0.5%	20,528,834	0.4%	21,171,724	0.4%	28,627,937	0.5%	30,969,603	0.5%	36.2%	8.2%
Transit												
Current Expenditures	21,359,609	0.4%	22,606,675	0.4%	20,988,105	0.4%	22,571,826	0.4%	24,372,427	0.4%	14.1%	8.0%
Capital Outlay	5,429,305	0.1%	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.1%	4,392,182	0.1%	-19.1%	52.2%
Unallocated Insurance	6,132,922	0.1%	4,450,937	0.1%	3,477,359	0.1%	2,557,165	0.0%	---	---	-100.0%	-100.0%
All Other Expenditures												
Current Expenditures	18,299,395	0.4%	15,341,189	0.3%	13,714,381	0.2%	8,695,383	0.2%	5,226,609	0.1%	-71.4%	-39.9%
Capital Outlay	4,517,457	0.1%	17,194,439	0.3%	4,758,442	0.1%	3,146,274	0.1%	943,350	0.0%	-79.1%	-70.0%
Capital Outlay for Enterprise Funds	27,776,929	0.6%	22,437,054	0.4%	20,267,270	0.4%	16,502,247	0.3%	18,575,879	0.3%	-33.1%	12.6%
Debt Service												
Principal Payments	503,746,202	10.3%	613,346,001	11.5%	634,585,383	11.5%	616,318,732	10.7%	695,488,463	11.9%	38.1%	12.8%
Interest and Fiscal Charges	178,015,220	3.6%	175,464,123	3.3%	168,937,539	3.1%	168,948,778	2.9%	162,820,115	2.8%	-8.5%	-3.6%
<i>Total Current Expenditures</i>	\$3,177,427,610	65.1%	\$3,305,220,861	62.1%	\$3,356,982,193	61.0%	\$3,514,215,335	61.1%	\$3,599,783,063	61.7%	13.3%	2.4%
<i>Total Capital Outlay</i>	1,018,339,939	20.9%	1,231,824,223	23.1%	1,341,323,329	24.4%	1,453,084,363	25.3%	1,372,951,348	23.5%	34.8%	-5.5%
<i>Total Debt Service</i>	681,761,422	14.0%	788,810,124	14.8%	803,522,922	14.6%	785,267,510	13.7%	858,308,578	14.7%	25.9%	9.3%
Total Expenditures	\$4,877,528,971	100.0%	\$5,325,855,208	100.0%	\$5,501,828,444	100.0%	\$5,752,567,208	100.0%	\$5,831,042,989	100.0%	19.5%	1.4%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$114,367,427		\$152,638,957		\$110,075,592		\$105,161,828		\$140,582,047			
Other Financing Uses	2,290,748		3,012,618		2,228,715		8,198,155		138,976			
Transfers to Enterprise Funds	93,206,139		83,734,914		50,190,648		57,448,923		87,928,511			
Transfers to Governmental Funds	605,570,944		643,990,129		611,167,422		646,174,927		657,109,968			
Total Expenditures and Other Financing Uses	\$5,692,964,229		\$6,209,231,826		\$6,275,490,821		\$6,569,551,041		\$6,716,802,491			

*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, 2016 and 2017

	Population Over 100,000		Population 20,000-100,000		Population 10,000-20,000		Population 2,500-10,000		Total Cities Over 2,500 Population				Percent Increase (Decrease)
	First Class		Second Class		Third Class		Fourth Class		2017		2016		
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Population Estimates - State Demographer	936,041		2,033,979		599,213		662,285		4,231,518		4,196,557		0.8%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$535,187,967	30.7%	\$966,394,139	49.1%	\$270,456,961	43.6%	\$313,886,107	41.9%	\$2,085,925,174	41.1%	\$1,977,980,839	39.8%	5.5%
Tax Increments	77,132,319	4.4%	76,488,214	3.9%	16,026,420	2.6%	17,216,949	2.3%	186,863,902	3.7%	194,701,443	3.9%	-4.0%
Franchise Taxes	63,821,979	3.7%	67,507,061	3.4%	14,969,790	2.4%	14,601,760	1.9%	160,900,590	3.2%	145,443,199	2.9%	10.6%
Local Sales Taxes	131,369,089	7.5%	10,410,826	0.5%	9,280,306	1.5%	8,644,871	1.2%	159,705,092	3.1%	157,587,646	3.2%	1.3%
Hotel/Motel Taxes	27,712,083	1.6%	18,525,716	0.9%	1,465,881	0.2%	1,838,651	0.2%	49,542,331	1.0%	48,004,922	1.0%	3.2%
Gravel and Gambling Taxes	503,057	0.0%	855,010	0.0%	40,525	0.0%	173,534	0.0%	1,572,126	0.0%	1,658,671	0.0%	-5.2%
Special Assessments	59,020,773	3.4%	120,832,369	6.1%	28,697,832	4.6%	37,480,119	5.0%	246,031,093	4.8%	267,132,631	5.4%	-7.9%
Licenses and Permits	68,195,172	3.9%	98,959,907	5.0%	20,427,343	3.3%	25,801,377	3.4%	213,383,799	4.2%	195,153,662	3.9%	9.3%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	25,889,374	1.5%	5,377,836	0.3%	1,831,539	0.3%	1,827,849	0.2%	34,926,598	0.7%	36,762,836	0.7%	-5.0%
All Others	46,147,700	2.7%	31,574,579	1.6%	11,367,543	1.8%	18,499,703	2.5%	107,589,525	2.1%	108,382,744	2.2%	-0.7%
State Grants													
Local Government Aid	177,058,303	10.2%	73,110,938	3.7%	69,530,708	11.2%	102,652,773	13.7%	422,352,722	8.3%	422,438,095	8.5%	-0.0%
Market Value Credit	3,473	0.0%	54,491	0.0%	83,871	0.0%	177,564	0.0%	319,399	0.0%	339,759	0.0%	-6.0%
Tacomite Relief and Aids	---	---	---	---	3,302,593	0.5%	4,358,213	0.6%	7,660,806	0.2%	8,419,773	0.2%	-9.0%
PERA Aid	1,402,216	0.1%	1,423,732	0.1%	678,231	0.1%	519,382	0.1%	4,023,561	0.1%	4,177,634	0.1%	-3.7%
Highways	45,577,614	2.6%	86,608,210	4.4%	37,576,971	6.1%	32,218,124	4.3%	201,980,919	4.0%	167,272,693	3.4%	20.7%
All Others	96,260,843	5.5%	71,978,646	3.7%	22,600,175	3.6%	33,767,183	4.5%	224,606,847	4.4%	283,550,770	5.7%	-20.8%
County Grants	12,203,410	0.7%	11,994,881	0.6%	7,771,630	1.3%	13,383,116	1.8%	45,353,037	0.9%	34,314,133	0.7%	32.2%
Local Unit Grants	40,626,392	2.3%	17,831,677	0.9%	10,555,088	1.7%	5,584,641	0.7%	74,597,798	1.5%	71,823,098	1.4%	3.9%
Total Intergovernmental Revenues	\$445,169,325	25.6%	\$299,954,990	15.3%	\$165,298,349	26.6%	\$212,988,548	28.4%	\$1,123,411,212	22.1%	\$1,137,481,535	22.9%	-1.2%
Departmental Fees and Service Charges													
General Government	57,143,156	3.3%	34,082,028	1.7%	5,594,433	0.9%	7,849,399	1.0%	104,669,016	2.1%	125,026,902	2.5%	-16.3%
Public Safety	39,290,088	2.3%	22,954,795	1.2%	11,737,626	1.9%	20,796,316	2.8%	94,778,825	1.9%	89,173,677	1.8%	6.3%
Streets and Highways	74,391,583	4.3%	20,503,106	1.0%	8,059,469	1.3%	6,225,195	0.8%	109,179,353	2.2%	55,391,646	1.1%	97.1%
Sanitation (Refuse Collection)	---	---	5,793,348	0.3%	4,347,148	0.7%	3,028,535	0.4%	13,169,031	0.3%	12,764,408	0.3%	3.2%
Libraries	287,435	0.0%	192,310	0.0%	350,005	0.1%	160,442	0.0%	990,192	0.0%	1,255,971	0.0%	-21.2%
Parks and Recreation	23,250,081	1.3%	73,041,583	3.7%	19,295,612	3.1%	17,222,379	2.3%	132,809,655	2.6%	126,845,881	2.6%	4.7%
Airport	4,343,526	0.2%	1,884,892	0.1%	2,164,908	0.3%	2,836,208	0.4%	11,229,534	0.2%	9,591,724	0.2%	17.1%
Transit	2,675,613	0.2%	3,532,583	0.2%	203,539	0.0%	608,963	0.1%	7,020,698	0.1%	6,088,797	0.1%	15.3%
Cemetery	---	---	244,970	0.0%	566,274	0.1%	541,960	0.1%	1,353,204	0.0%	1,128,179	0.0%	19.9%
All Others	50,536,298	2.9%	46,427,464	2.4%	9,325,681	1.5%	12,010,528	1.6%	118,299,971	2.3%	136,387,781	2.7%	-13.3%
Total Departmental Fees and Service Charges	\$251,917,780	14.5%	\$208,657,079	10.6%	\$61,644,695	9.9%	\$71,279,925	9.5%	\$593,499,479	11.7%	\$563,654,966	11.3%	5.3%
Fines and Forfeits	11,474,299	0.7%	15,663,531	0.8%	3,519,423	0.6%	4,024,517	0.5%	34,681,770	0.7%	29,301,074	0.6%	18.4%
Interest Earnings	18,005,143	1.0%	26,312,780	1.3%	6,966,376	1.1%	8,647,061	1.2%	59,931,360	1.2%	47,934,327	1.0%	25.0%
All Other Revenues	51,176,629	2.9%	55,655,014	2.8%	21,533,901	3.5%	32,361,008	4.3%	160,726,552	3.2%	203,267,205	4.1%	-20.9%
Total Revenues	\$1,740,685,615	100.0%	\$1,966,216,636	100.0%	\$620,327,802	100.0%	\$748,944,427	100.0%	\$5,076,174,480	100.0%	\$4,969,302,120	100.0%	2.2%
<i>Percent of Total Revenues</i>	34.3%		38.7%		12.2%		14.8%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	\$195,225,108		\$300,208,957		\$122,954,245		\$93,485,056		\$711,873,366		\$884,782,435		
Other Long-Term Indebtedness	59,043,000		14,870,096		1,012,962		10,566,622		85,492,680		54,203,059		
Short-Term Indebtedness	---		---		---		3,500,000		3,500,000		---		
Total Borrowing	\$254,268,108		\$315,079,053		\$123,967,207		\$107,551,678		\$800,866,046		\$938,985,494		
Other Financing Sources	3,033,222		4,838,347		3,813,157		5,711,680		17,396,406		14,736,397		
Transfers from Enterprise Funds	55,312,384		72,443,095		30,363,745		36,035,491		194,154,715		175,173,583		
Transfers from Governmental Funds	226,493,986		231,317,410		95,785,009		103,513,563		657,109,968		644,773,891		
Total Revenues and Other Financing Sources	\$2,279,793,315		\$2,589,894,541		\$874,256,920		\$1,001,756,839		\$6,745,701,615		\$6,742,971,485		

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

Table 11
Summary of Governmental Fund Expenditures by Population Group
Cities Over 2,500 Population
For the Years Ended December 31, 2016 and 2017

Expenditures	Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
	Amount %*		Amount %*		Amount %*		Amount %*		2017		2016			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$201,499,413	10.1%	\$205,113,054	9.3%	\$71,937,154	10.1%	\$97,342,141	10.6%	\$575,891,762	9.9%	\$560,050,695	9.7%	2.8%
	- Capital Outlay	9,132,610	0.5%	51,256,388	2.3%	4,367,792	0.6%	7,172,295	0.8%	71,929,085	1.2%	42,658,903	0.7%	68.6%
Public Safety														
Police and Ambulance	- Current Expenditures	316,261,510	15.8%	409,559,857	18.6%	112,353,319	15.8%	126,829,953	13.8%	965,004,639	16.5%	929,567,467	16.2%	3.8%
	- Capital Outlay	19,327,718	1.0%	22,520,427	1.0%	3,238,261	0.5%	10,184,774	1.1%	55,271,180	0.9%	34,454,653	0.6%	60.4%
Fire	- Current Expenditures	161,943,663	8.1%	124,406,259	5.7%	31,910,063	4.5%	37,718,762	4.1%	355,978,747	6.1%	336,714,295	5.9%	5.7%
	- Capital Outlay	3,720,331	0.2%	15,517,284	0.7%	4,771,965	0.7%	14,313,048	1.6%	38,322,628	0.7%	47,222,938	0.8%	-18.8%
Other Public Safety	- Current Expenditures	78,178,001	3.9%	49,340,768	2.2%	10,902,434	1.5%	14,107,558	1.5%	152,528,761	2.6%	140,922,563	2.4%	8.2%
	- Capital Outlay	2,452,858	0.1%	1,213,432	0.1%	790,494	0.1%	1,393,673	0.2%	5,850,457	0.1%	8,227,098	0.1%	-28.9%
Streets and Highways	- Maintenance	135,674,241	6.8%	198,543,900	9.0%	72,650,578	10.2%	78,681,466	8.5%	485,550,185	8.3%	471,074,736	8.2%	3.1%
	- Lighting	1,504,255	0.1%	7,187,198	0.3%	3,541,150	0.5%	6,171,115	0.7%	18,403,718	0.3%	17,840,513	0.3%	3.2%
	- Construction	215,448,141	10.8%	294,432,414	13.4%	116,681,392	16.4%	136,823,143	14.8%	763,385,090	13.1%	782,018,346	13.6%	-2.4%
	- Other Capital Outlay	928,845	0.0%	26,976,416	1.2%	13,553,141	1.9%	34,595,241	3.8%	76,053,643	1.3%	70,427,729	1.2%	8.0%
Sanitation	- Refuse Collection and Disposal	---	---	154,555	0.0%	2,198,398	0.3%	2,766,212	0.3%	5,119,165	0.1%	5,535,444	0.1%	-7.5%
	- Other Sanitation	5,449,642	0.3%	2,657,956	0.1%	1,193,573	0.2%	2,341,117	0.3%	11,642,288	0.2%	11,642,288	0.2%	4.3%
	- Capital Outlay	---	---	212,976	0.0%	---	---	12,082,428	1.3%	12,295,404	0.2%	792,962	0.0%	1450.6%
Health	- Current Expenditures	26,566,500	1.3%	6,868,075	0.3%	177,734	0.0%	120,178	0.0%	33,732,487	0.6%	31,496,851	0.5%	7.1%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	15,000	0.0%	-100.0%
Culture and Recreation														
Libraries	- Current Expenditures	31,092,791	1.6%	7,321,080	0.3%	11,252,811	1.6%	11,363,019	1.2%	61,029,701	1.0%	67,001,703	1.2%	-8.9%
	- Capital Outlay	1,447,550	0.1%	187,066	0.0%	4,089,394	0.6%	773,458	0.1%	6,497,468	0.1%	13,182,912	0.2%	-50.7%
Parks and Recreation	- Current Expenditures	165,189,212	8.3%	194,239,276	8.8%	56,066,622	7.9%	52,067,163	5.6%	467,562,273	8.0%	430,612,985	7.5%	8.6%
	- Capital Outlay	67,972,966	3.4%	78,809,766	3.6%	31,131,105	4.4%	21,789,961	2.4%	199,703,798	3.4%	283,526,982	4.9%	-29.6%
Housing/Economic Development	- Current Expenditures	227,253,630	11.4%	122,739,155	5.6%	27,718,279	3.9%	37,054,004	4.0%	414,765,068	7.1%	456,082,574	7.9%	-9.1%
	- Capital Outlay	43,557,056	2.2%	24,479,402	1.1%	7,062,017	1.0%	9,315,837	1.0%	84,414,312	1.4%	115,249,441	2.0%	-26.8%
Conservation of Natural Resources	- Current Expenditures	---	---	7,279,900	0.3%	524,749	0.1%	254,926	0.0%	8,059,575	0.1%	7,716,368	0.1%	4.4%
	- Capital Outlay	---	---	4,131,698	0.2%	208,958	0.0%	6,613	0.0%	4,347,269	0.1%	4,146,076	0.1%	4.9%
Airport	- Current Expenditures	3,838,328	0.2%	2,859,863	0.1%	3,695,980	0.5%	4,521,487	0.5%	14,915,658	0.3%	14,607,310	0.3%	2.1%
	- Capital Outlay	9,318,383	0.5%	2,111,027	0.1%	3,880,012	0.5%	15,660,181	1.7%	30,969,603	0.5%	28,627,937	0.5%	8.2%
Transit	- Current Expenditures	8,603,957	0.4%	12,615,033	0.6%	1,629,995	0.2%	1,523,427	0.2%	24,372,427	0.4%	22,571,826	0.4%	8.0%
	- Capital Outlay	2,381,013	0.1%	1,615,180	0.1%	158,194	0.0%	237,795	0.0%	4,392,182	0.1%	2,884,865	0.1%	52.2%
Unallocated Insurance		---	---	---	---	---	---	---	---	---	---	2,557,165	0.0%	-100.0%
All Other Expenditures	- Current Expenditures	103,889	0.0%	2,266,677	0.1%	1,327,003	0.2%	1,529,040	0.2%	5,226,609	0.1%	8,695,383	0.2%	-39.9%
	- Capital Outlay	32,907	0.0%	175,083	0.0%	401,149	0.1%	334,211	0.0%	943,350	0.0%	3,146,274	0.1%	-70.0%
Capital Outlay for Enterprise Funds		4,465,952	0.2%	11,194,545	0.5%	531,190	0.1%	2,384,192	0.3%	18,575,879	0.3%	16,502,247	0.3%	12.6%
Debt Service	- Principal Payments	209,222,241	10.5%	246,756,429	11.2%	88,253,107	12.4%	151,256,686	16.4%	695,488,463	11.9%	616,318,732	10.7%	12.8%
	- Interest and Fiscal Charges	46,589,700	2.3%	65,556,797	3.0%	21,217,954	3.0%	29,455,664	3.2%	162,820,115	2.8%	168,948,778	2.9%	-3.6%
<i>Total Current Expenditures</i>		<i>\$1,363,159,032</i>	<i>68.2%</i>	<i>\$1,353,152,066</i>	<i>61.5%</i>	<i>\$409,079,842</i>	<i>57.7%</i>	<i>\$474,391,583</i>	<i>51.4%</i>	<i>\$3,599,783,063</i>	<i>61.7%</i>	<i>\$3,514,215,335</i>	<i>61.1%</i>	<i>2.4%</i>
<i>Total Capital Outlay</i>		<i>380,186,330</i>	<i>19.0%</i>	<i>534,833,104</i>	<i>24.3%</i>	<i>190,865,064</i>	<i>26.9%</i>	<i>267,066,850</i>	<i>29.0%</i>	<i>1,372,951,348</i>	<i>23.5%</i>	<i>1,453,084,363</i>	<i>25.3%</i>	<i>-5.5%</i>
<i>Total Debt Service</i>		<i>255,811,941</i>	<i>12.8%</i>	<i>312,313,226</i>	<i>14.2%</i>	<i>109,471,061</i>	<i>15.4%</i>	<i>180,712,350</i>	<i>19.6%</i>	<i>858,308,578</i>	<i>14.7%</i>	<i>785,267,510</i>	<i>13.7%</i>	<i>9.3%</i>
Total Expenditures		\$1,999,157,303	100.0%	\$2,200,298,936	100.0%	\$709,415,967	100.0%	\$922,170,783	100.0%	\$5,831,042,989	100.0%	\$5,752,567,208	100.0%	1.4%
<i>Percent of Total Expenditures</i>		<i>34.3%</i>	<i>37.7%</i>	<i>12.2%</i>	<i>15.8%</i>	<i>100.0%</i>	<i>100.0%</i>							
Other Financing Uses														
Debt Redemption - Refunded Bonds		\$---		\$104,038,146		\$17,942,225		\$18,601,676		\$140,582,047		\$105,161,828		
Other Financing Uses		---		137,865		---		1,111		138,976		8,198,155		
Transfers to Enterprise Funds		32,545,730		32,036,826		10,578,971		12,766,984		87,928,511		57,448,923		
Transfers to Governmental Funds		226,493,986		231,317,410		95,785,009		103,513,563		657,109,968		646,174,927		
Total Expenditures and Other Financing Uses		\$2,258,197,019		\$2,567,829,183		\$833,722,172		\$1,057,054,117		\$6,716,802,491		\$6,569,551,041		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		\$217,846,557		\$568,332,675		\$245,909,381		\$300,705,539		\$1,332,794,152		\$1,279,596,620		
Special Revenue Unrestricted Fund Balance		223,229,556		100,667,531		74,930,604		64,905,775		463,733,466		439,098,868		
Total Unrestricted Fund Balance		\$441,076,113		\$669,000,206		\$320,839,985		\$365,611,314		\$1,796,527,618		\$1,718,695,488		
<i>Percent of Total Current Expenditures</i>		<i>32.4%</i>	<i>49.4%</i>	<i>78.4%</i>	<i>77.1%</i>	<i>49.9%</i>	<i>48.9%</i>							

*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, 2013 Through 2017

Governmental Fund Revenues	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
Property Taxes	\$153,846,753	35.5%	\$156,129,405	35.5%	\$161,713,716	35.6%	\$166,142,965	36.4%	\$172,665,512	37.4%	12.2%	3.9%
Tax Increments	8,029,772	1.9%	7,597,947	1.7%	7,602,046	1.7%	8,165,399	1.8%	7,316,843	1.6%	-8.9%	-10.4%
Franchise Taxes	2,039,609	0.5%	2,382,261	0.5%	2,360,220	0.5%	2,523,252	0.6%	2,596,360	0.6%	27.3%	2.9%
Local Sales and Hotel/Motel Taxes	357,283	0.1%	469,067	0.1%	430,550	0.1%	404,446	0.1%	489,459	0.1%	37.0%	21.0%
Gravel and Gambling Taxes	86,772	0.0%	92,055	0.0%	87,043	0.0%	86,439	0.0%	50,694	0.0%	-41.6%	-41.4%
Special Assessments	16,589,796	3.8%	18,852,640	4.3%	16,264,872	3.6%	15,956,584	3.5%	16,376,343	3.5%	-1.3%	2.6%
Licenses and Permits	5,742,007	1.3%	6,345,606	1.4%	6,375,642	1.4%	6,430,864	1.4%	7,374,344	1.6%	28.4%	14.7%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	6,163,942	1.4%	5,446,301	1.2%	5,535,607	1.2%	8,415,627	1.8%	6,724,787	1.5%	9.1%	-20.1%
All Others	13,127,118	3.0%	14,104,519	3.2%	13,390,848	2.9%	13,465,777	2.9%	10,050,769	2.2%	-23.4%	-25.4%
State Grants												
Local Government Aid	84,937,243	19.6%	94,593,983	21.5%	95,594,851	21.1%	95,660,280	20.9%	95,566,248	20.7%	12.5%	-0.1%
Market Value Credit	134,278	0.0%	140,318	0.0%	220,708	0.0%	203,762	0.0%	194,284	0.0%	44.7%	-4.7%
Taconite Relief and Aids	6,897,386	1.6%	5,396,695	1.2%	4,550,563	1.0%	4,229,751	0.9%	4,012,359	0.9%	-41.8%	-5.1%
Highways	2,202,639	0.5%	697,793	0.2%	10,003,633	2.2%	711,628	0.2%	7,453,496	1.6%	238.4%	947.4%
All Others	32,766,647	7.6%	25,685,406	5.8%	27,784,560	6.1%	30,058,114	6.6%	28,587,223	6.2%	-12.8%	-4.9%
County Grants	7,440,029	1.7%	4,464,984	1.0%	3,171,188	0.7%	4,115,905	0.9%	5,833,010	1.3%	-21.6%	41.7%
Local Unit Grants	5,465,330	1.3%	7,958,138	1.8%	4,918,996	1.1%	6,104,527	1.3%	3,718,111	0.8%	-32.0%	-39.1%
Total Intergovernmental Revenues	\$159,134,612	36.7%	\$158,488,137	36.1%	\$165,170,954	36.4%	\$162,965,371	35.7%	\$162,140,287	35.1%	1.9%	-0.5%
Departmental Fees and Service Charges												
General Government	2,298,760	0.5%	2,728,452	0.6%	2,490,582	0.5%	2,984,150	0.7%	3,527,279	0.8%	53.4%	18.2%
Public Safety	23,687,938	5.5%	23,898,873	5.4%	24,703,358	5.4%	25,248,556	5.5%	26,769,795	5.8%	13.0%	6.0%
Streets and Highways	1,262,716	0.3%	1,598,919	0.4%	1,206,757	0.3%	1,318,068	0.3%	1,608,044	0.3%	27.3%	22.0%
Sanitation (Refuse Collection)	3,272,237	0.8%	3,272,642	0.7%	3,360,776	0.7%	3,493,023	0.8%	3,629,467	0.8%	10.9%	3.9%
Libraries	220,673	0.1%	240,906	0.1%	317,747	0.1%	276,738	0.1%	219,219	0.0%	-0.7%	-20.8%
Parks and Recreation	7,652,501	1.8%	7,268,308	1.7%	7,681,248	1.7%	7,890,738	1.7%	8,682,965	1.9%	13.5%	10.0%
Airport	1,788,513	0.4%	1,682,446	0.4%	1,647,341	0.4%	1,461,655	0.3%	1,632,136	0.4%	-8.7%	11.7%
Transit	19,533	0.0%	17,013	0.0%	16,770	0.0%	13,831	0.0%	72,741	0.0%	272.4%	425.9%
Cemetery	448,509	0.1%	329,995	0.1%	372,777	0.1%	309,939	0.1%	454,547	0.1%	1.3%	46.7%
All Others	6,958,097	1.6%	8,439,787	1.9%	8,161,067	1.8%	8,262,002	1.8%	8,045,383	1.7%	15.6%	-2.6%
Total Departmental Fees and Service Charges	\$47,609,477	11.0%	\$49,477,341	11.3%	\$49,958,423	11.0%	\$51,258,700	11.2%	\$54,641,576	11.8%	14.8%	6.6%
Fines and Forfeits	1,793,555	0.4%	1,630,501	0.4%	1,824,480	0.4%	1,706,533	0.4%	1,806,168	0.4%	0.7%	5.8%
Interest Earnings**	2,658,205	0.6%	3,364,586	0.8%	3,030,787	0.7%	3,289,880	0.7%	3,807,272	0.8%	43.2%	15.7%
All Other Revenues	35,930,296	8.3%	34,732,217	7.9%	39,211,925	8.6%	38,111,721	8.3%	32,614,864	7.1%	-9.2%	-14.4%
Total Revenues	\$433,818,137	100.0%	\$439,561,763	100.0%	\$454,030,658	100.0%	\$457,042,154	100.0%	\$461,879,722	100.0%	6.5%	1.1%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	\$71,461,866		\$102,619,719		\$73,058,106		\$80,298,133		\$61,668,306			
Other Long-Term Indebtedness	12,290,289		12,018,662		10,930,109		26,003,059		17,567,755			
Short-Term Indebtedness	241,200		760,050		69,545		30,374		22,645			
Total Borrowing	\$83,993,355		\$115,398,431		\$84,057,760		\$106,331,566		\$79,258,706			
Other Financing Sources	3,304,439		2,631,683		1,840,276		3,039,072		4,971,008			
Transfers from Enterprise Funds	20,809,600		20,791,460		19,378,968		25,045,993		21,920,469			
Transfers from Governmental Funds	43,654,369		37,505,940		44,282,607		38,863,405		41,607,663			
Total Revenues and Other Financing Sources	\$585,579,900		\$615,889,277		\$603,590,269		\$630,322,190		\$609,637,568			

*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, 2013 Through 2017

Governmental Fund Expenditures	2013		2014		2015		2016		2017		5-Year Change	2016-17 Change
	Amount	%*										
General Government												
Current Expenditures	\$75,565,393	15.0%	\$78,926,266	15.4%	\$79,492,302	15.3%	\$81,702,900	15.0%	\$84,917,179	15.6%	12.4%	3.9%
Capital Outlay	6,464,228	1.3%	5,578,841	1.1%	6,300,511	1.2%	8,083,729	1.5%	4,916,002	0.9%	-24.0%	-39.2%
Public Safety												
Current Expenditures	87,277,900	17.3%	90,077,087	17.5%	91,848,498	17.6%	96,233,269	17.7%	99,450,664	18.2%	13.9%	3.3%
Capital Outlay	24,026,185	4.8%	20,441,452	4.0%	23,069,391	4.4%	22,845,580	4.2%	26,178,180	4.8%	9.0%	14.6%
Streets and Highways												
Current Expenditures	58,846,555	11.7%	60,195,299	11.7%	59,654,541	11.5%	60,587,844	11.1%	62,198,764	11.4%	5.7%	2.7%
Capital Outlay	53,010,808	10.5%	71,362,589	13.9%	68,048,862	13.1%	68,923,989	12.6%	78,007,998	14.3%	47.2%	13.2%
Sanitation												
Current Expenditures	4,108,429	0.8%	4,164,133	0.8%	4,355,944	0.8%	4,456,981	0.8%	4,831,544	0.9%	17.6%	8.4%
Capital Outlay	284,223	0.1%	152,393	0.0%	106,033	0.0%	144,529	0.0%	524,688	0.1%	84.6%	263.0%
Health												
Current Expenditures	734,745	0.1%	1,105,842	0.2%	1,436,857	0.3%	1,487,111	0.3%	609,654	0.1%	-17.0%	-59.0%
Capital Outlay	358,694	0.1%	---	---	---	---	423,932	0.1%	---	---	-100.0%	-100.0%
Libraries												
Current Expenditures	6,921,864	1.4%	7,185,158	1.4%	7,283,294	1.4%	7,419,488	1.4%	7,596,685	1.4%	9.7%	2.4%
Capital Outlay	631,107	0.1%	1,077,570	0.2%	413,592	0.1%	528,913	0.1%	408,661	0.1%	-35.2%	-22.7%
Parks and Recreation												
Current Expenditures	25,330,658	5.0%	24,312,338	4.7%	25,105,047	4.8%	26,494,315	4.9%	27,273,030	5.0%	7.7%	2.9%
Capital Outlay	5,736,701	1.1%	8,674,463	1.7%	7,991,820	1.5%	12,494,843	2.3%	10,161,329	1.9%	77.1%	-18.7%
Housing/Economic Development												
Current Expenditures	25,618,304	5.1%	25,342,605	4.9%	23,208,577	4.5%	22,232,778	4.1%	21,893,223	4.0%	-14.5%	-1.5%
Capital Outlay	7,738,773	1.5%	11,342,009	2.2%	5,106,599	1.0%	5,193,438	1.0%	7,467,674	1.4%	-3.5%	43.8%
Airport												
Current Expenditures	2,386,771	0.5%	2,741,965	0.5%	3,080,647	0.6%	3,301,222	0.6%	2,469,164	0.5%	3.5%	-25.2%
Capital Outlay	2,619,751	0.5%	2,466,692	0.5%	3,232,794	0.6%	3,882,174	0.7%	3,233,853	0.6%	23.4%	-16.7%
Unallocated Insurance	2,061,063	0.4%	2,083,750	0.4%	808,531	0.2%	299,364	0.1%	---	---	-100.0%	-100.0%
All Other Expenditures												
Current Expenditures	5,736,487	1.1%	4,485,540	0.9%	3,735,970	0.7%	2,757,333	0.5%	1,305,202	0.2%	-77.2%	-52.7%
Capital Outlay	1,994,903	0.4%	1,240,512	0.2%	1,379,001	0.3%	6,027,825	1.1%	207,227	0.0%	-89.6%	-96.6%
Capital Outlay for Enterprise Funds	15,190,977	3.0%	12,138,053	2.4%	12,965,305	2.5%	17,762,419	3.3%	9,025,993	1.7%	-40.6%	-49.2%
Debt Service												
Principal Payments	72,415,415	14.4%	60,327,649	11.7%	73,516,905	14.1%	73,979,223	13.6%	75,870,139	13.9%	4.8%	2.6%
Interest and Fiscal Charges	19,206,740	3.8%	18,706,355	3.6%	18,805,590	3.6%	17,632,085	3.2%	16,730,319	3.1%	-12.9%	-5.1%
<i>Total Current Expenditures</i>	\$294,588,169	58.4%	\$300,619,983	58.5%	\$300,010,208	57.6%	\$306,972,605	56.3%	\$312,545,109	57.3%	6.1%	1.8%
<i>Total Capital Outlay</i>	118,056,350	23.4%	134,474,574	26.2%	128,613,908	24.7%	146,311,371	26.9%	140,131,605	25.7%	18.7%	-4.2%
<i>Total Debt Service</i>	91,622,155	18.2%	79,034,004	15.4%	92,322,495	17.7%	91,611,308	16.8%	92,600,458	17.0%	1.1%	1.1%
Total Expenditures	\$504,266,674	100.0%	\$514,128,561	100.0%	\$520,946,611	100.0%	\$544,895,284	100.0%	\$545,277,172	100.0%	8.1%	0.1%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$6,914,100		\$4,496,775		\$14,534,536		\$7,454,417		\$6,466,827			
Other Financing Uses	1,036,772		2,828,161		500,199		306,814		187,141			
Transfers to Enterprise Funds	10,444,370		8,138,285		8,897,896		7,015,892		8,469,498			
Transfers to Governmental Funds	43,654,369		37,554,569		44,282,607		38,706,286		41,612,925			
Total Expenditures and Other Financing Uses	\$566,316,285		\$567,146,351		\$589,161,849		\$598,378,693		\$602,013,563			

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

Table 14
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
For the Years Ended December 31, 2016 and 2017

	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 2	Type 2	Type 3	Type 3	Type 4	Type 4	Type 5	Type 5	2017	2016	2017	2016	
Population Estimates - State Demographer	76,398		58,836		77,745		94,001		76,651		383,631		383,525		0.0%
Revenues	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	
Property Taxes	\$36,375,874	39.3%	\$27,434,697	37.1%	\$36,300,320	37.5%	\$42,652,969	37.5%	\$29,901,652	35.3%	\$172,665,512	37.4%	\$166,142,965	36.4%	3.9%
Tax Increment Taxes	2,167,392	2.3%	1,613,422	2.2%	1,611,796	1.7%	1,268,303	1.1%	655,930	0.8%	7,316,843	1.6%	8,165,399	1.8%	-10.4%
Franchise Taxes	984,285	1.1%	465,336	0.6%	606,257	0.6%	461,786	0.4%	78,696	0.1%	2,596,360	0.6%	2,523,252	0.6%	2.9%
Local Sales and Hotel/Motel Taxes	23,930	0.0%	294,708	0.4%	64,734	0.1%	100,143	0.1%	5,944	0.0%	489,459	0.1%	404,446	0.1%	21.0%
Gravel and Gambling Taxes	---	---	---	---	10,606	0.0%	5,612	0.0%	34,476	0.0%	50,694	0.0%	86,439	0.0%	-41.4%
Special Assessments	5,404,832	5.8%	1,939,202	2.6%	4,458,587	4.6%	3,424,320	3.0%	1,149,402	1.4%	16,376,343	3.5%	15,956,584	3.5%	2.6%
Licenses and Permits	2,241,128	2.4%	1,331,768	1.8%	1,520,322	1.6%	1,300,564	1.1%	980,562	1.2%	7,374,344	1.6%	6,430,864	1.4%	14.7%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	731,492	0.8%	655,341	0.9%	1,175,672	1.2%	3,115,687	2.7%	1,046,595	1.2%	6,724,787	1.5%	8,415,627	1.8%	-20.1%
All Others	747,851	0.8%	1,192,571	1.6%	2,809,985	2.9%	2,650,504	2.3%	2,649,858	3.1%	10,050,769	2.2%	13,465,777	2.9%	-25.4%
State Grants															
Local Government Aid	19,260,015	20.8%	14,334,252	19.4%	21,479,714	22.2%	25,004,622	22.0%	15,487,645	18.3%	95,566,248	20.7%	95,660,280	20.9%	-0.1%
Market Value Credit	18,075	0.0%	12,640	0.0%	26,464	0.0%	47,167	0.0%	89,938	0.1%	194,284	0.0%	203,762	0.0%	-4.7%
Taconite Aids	230,502	0.2%	2,204,068	3.0%	721,228	0.7%	662,099	0.6%	194,462	0.2%	4,012,359	0.9%	4,229,751	0.9%	-5.1%
Highways	889,254	1.0%	578,536	0.8%	927,373	1.0%	1,370,053	1.2%	3,688,280	4.4%	7,453,496	1.6%	711,628	0.2%	947.4%
All Others	5,123,115	5.5%	4,657,533	6.3%	5,103,514	5.3%	6,071,688	5.3%	7,631,373	9.0%	28,587,223	6.2%	30,058,114	6.6%	-4.9%
County Grants	1,277,991	1.4%	1,749,554	2.4%	1,459,736	1.5%	652,490	0.6%	693,239	0.8%	5,833,010	1.3%	4,115,905	0.9%	41.7%
Local Unit Grants	725,395	0.8%	469,870	0.6%	616,627	0.6%	939,407	0.8%	966,812	1.1%	3,718,111	0.8%	6,104,527	1.3%	-39.1%
Total Intergovernmental Revenues	\$29,003,690	31.3%	\$25,854,365	35.0%	\$34,320,313	35.4%	\$40,513,717	35.6%	\$32,448,202	38.4%	\$162,140,287	35.1%	\$162,965,371	35.7%	-0.5%
Charges for Services															
General Government	1,034,373	1.1%	591,709	0.8%	738,695	0.8%	678,904	0.6%	483,598	0.6%	3,527,279	0.8%	2,984,150	0.7%	18.2%
Public Safety	3,843,673	4.1%	3,928,603	5.3%	5,000,192	5.2%	7,318,178	6.4%	6,679,149	7.9%	26,769,795	5.8%	25,248,556	5.5%	6.0%
Streets and Highways	498,895	0.5%	190,227	0.3%	328,427	0.3%	389,224	0.3%	201,271	0.2%	1,608,044	0.3%	1,318,068	0.3%	22.0%
Sanitation	999,159	1.1%	514,536	0.7%	662,132	0.7%	593,802	0.5%	859,838	1.0%	3,629,467	0.8%	3,493,023	0.8%	3.9%
Libraries	59,137	0.1%	35,905	0.0%	71,186	0.1%	43,642	0.0%	9,349	0.0%	219,219	0.0%	276,738	0.1%	-20.8%
Parks and Recreation	1,994,106	2.2%	1,535,092	2.1%	2,706,939	2.8%	1,317,073	1.2%	1,129,755	1.3%	8,682,965	1.9%	7,890,738	1.7%	10.0%
Airports	345,121	0.4%	808,099	1.1%	81,568	0.1%	221,259	0.2%	176,089	0.2%	1,632,136	0.4%	1,461,655	0.3%	11.7%
Transit	---	---	8,647	0.0%	263	0.0%	63,831	0.1%	---	---	72,741	0.0%	13,831	0.0%	425.9%
Cemetery	86,797	0.1%	54,038	0.1%	76,531	0.1%	72,928	0.1%	164,253	0.2%	454,547	0.1%	309,939	0.1%	46.7%
All Others	1,356,811	1.5%	1,278,555	1.7%	825,051	0.9%	3,424,142	3.0%	1,160,824	1.4%	8,045,383	1.7%	8,262,002	1.8%	-2.6%
Total Charges for Services	\$10,218,072	11.0%	\$8,945,411	12.1%	\$10,490,984	10.8%	\$14,122,983	12.4%	\$10,864,126	12.8%	\$54,641,576	11.8%	\$51,258,700	11.2%	6.6%
Fines and Forfeits	640,387	0.7%	312,502	0.4%	350,151	0.4%	358,751	0.3%	144,377	0.2%	1,806,168	0.4%	1,706,533	0.4%	5.8%
Interest Earnings**	849,844	0.9%	1,024,393	1.4%	697,864	0.7%	739,875	0.6%	495,296	0.6%	3,807,272	0.8%	3,289,880	0.7%	15.7%
All Other Revenues	4,718,338	5.1%	4,710,676	6.4%	6,402,916	6.6%	8,943,482	7.9%	7,839,452	9.3%	32,614,864	7.1%	38,111,721	8.3%	-14.4%
Total Revenues	\$92,627,772	100.0%	\$73,926,480	100.0%	\$96,834,850	100.0%	\$113,892,505	100.0%	\$84,598,115	100.0%	\$461,879,722	100.0%	\$457,042,154	100.0%	1.1%
Other Financing Sources															
Borrowing															
Bonds Issued	\$17,178,517		\$3,350,673		\$22,478,676		\$15,766,035		\$2,894,405		\$61,668,306		\$80,298,133		
Other Long-Term Debt Issued	663,044		2,891,519		2,762,522		7,287,343		3,963,327		17,567,755		26,003,059		
Short-Term Debt Issued	---		---		---		---		22,645		22,645		30,374		
Total Borrowing	\$17,841,561		\$6,242,192		\$25,241,198		\$23,053,378		\$6,880,377		\$79,258,706		\$106,331,566		
Other Financing Sources	1,445,785		316,786		475,136		2,049,892		683,409		4,971,008		3,039,072		
Transfers from Enterprise Funds	4,266,520		4,015,313		7,531,721		3,728,718		2,378,197		21,920,469		25,045,993		
Transfers from Governmental Funds	9,496,549		4,639,518		13,223,503		10,043,395		4,204,698		41,607,663		38,863,405		
Total Revenues and Other Financing Sources	\$125,678,187		\$89,140,289		\$143,306,408		\$152,767,888		\$98,744,796		\$609,637,568		\$630,322,190		

*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, 2016 and 2017

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		2017		2016			
	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*	Amount	%*		
General Government	- Current Expenditures	\$13,917,512	12.5%	\$12,748,734	14.9%	\$16,512,142	13.0%	\$21,373,411	15.9%	\$20,365,380	23.2%	\$84,917,179	15.6%	\$81,702,900	15.0%	3.9%
	- Capital Outlay	580,362	0.5%	684,881	0.8%	640,175	0.5%	1,519,946	1.1%	1,490,638	1.7%	4,916,002	0.9%	8,083,729	1.5%	-39.2%
Public Safety																
	- Current Expenditures	14,956,565	13.5%	10,706,929	12.5%	11,765,291	9.3%	11,779,923	8.8%	2,140,074	2.4%	51,348,782	9.4%	49,627,233	9.1%	3.5%
	- Capital Outlay	579,088	0.5%	281,218	0.3%	486,527	0.4%	445,567	0.3%	124,521	0.1%	1,916,921	0.4%	2,055,730	0.4%	-6.8%
	- Current Expenditures	1,069,928	1.0%	1,291,094	1.5%	2,314,400	1.8%	2,396,753	1.8%	1,417,372	1.6%	8,489,547	1.6%	7,787,338	1.4%	9.0%
	- Capital Outlay	190,587	0.2%	413,256	0.5%	577,358	0.5%	659,402	0.5%	231,823	0.3%	2,072,426	0.4%	1,991,207	0.4%	4.1%
	- Current Expenditures	4,526,380	4.1%	4,586,975	5.4%	5,793,658	4.6%	9,680,918	7.2%	11,391,911	13.0%	35,979,842	6.6%	36,203,093	6.6%	-0.6%
	- Capital Outlay	2,271,221	2.0%	2,836,414	3.3%	2,974,469	2.4%	6,419,113	4.8%	6,759,470	7.7%	21,260,687	3.9%	16,486,728	3.0%	29.0%
	- Current Expenditures	1,677,030	1.5%	600,760	0.7%	581,236	0.5%	532,418	0.4%	241,049	0.3%	3,632,493	0.7%	2,615,605	0.5%	38.9%
	- Capital Outlay	424,229	0.4%	81,118	0.1%	72,485	0.1%	342,170	0.3%	8,144	0.0%	928,146	0.2%	2,311,915	0.4%	-59.9%
Streets and Highways	- Maintenance	9,737,534	8.8%	9,526,462	11.1%	11,435,633	9.0%	15,299,950	11.4%	10,497,364	12.0%	56,496,943	10.4%	55,057,465	10.1%	2.6%
	- Street Lighting	666,047	0.6%	694,827	0.8%	1,001,798	0.8%	1,571,312	1.2%	1,767,837	2.0%	5,701,821	1.0%	5,530,379	1.0%	3.1%
	- Construction	15,759,256	14.2%	8,796,452	10.3%	19,732,830	15.6%	15,397,861	11.5%	5,728,530	6.5%	65,414,929	12.0%	58,092,573	10.7%	12.6%
	- Other Capital Outlay	915,882	0.8%	1,101,333	1.3%	7,135,075	5.6%	2,030,980	1.5%	1,409,799	1.6%	12,593,069	2.3%	10,831,416	2.0%	16.3%
Sanitation	- Current Expenditures	1,020,039	0.9%	549,013	0.6%	862,184	0.7%	957,886	0.7%	1,442,422	1.6%	4,831,544	0.9%	4,456,981	0.8%	8.4%
	- Capital Outlay	---	---	70,642	0.1%	---	---	---	---	454,046	0.5%	524,688	0.1%	144,529	0.0%	263.0%
Health	- Current Expenditures	---	---	48,853	0.1%	45,121	0.0%	500,255	0.4%	15,425	0.0%	609,654	0.1%	1,487,111	0.3%	-59.0%
	- Capital Outlay	---	---	---	---	---	---	---	---	---	---	---	---	423,932	0.1%	-100.0%
Culture and Recreation																
	- Current Expenditures	1,780,996	1.6%	1,470,760	1.7%	2,478,986	2.0%	1,620,823	1.2%	245,120	0.3%	7,596,685	1.4%	7,419,488	1.4%	2.4%
	- Capital Outlay	87,723	0.1%	53,697	0.1%	91,252	0.1%	155,740	0.1%	20,249	0.0%	408,661	0.1%	528,913	0.1%	-22.7%
	- Current Expenditures	5,859,000	5.3%	5,203,612	6.1%	6,033,239	4.8%	5,782,972	4.3%	4,394,207	5.0%	27,273,030	5.0%	26,494,315	4.9%	2.9%
	- Capital Outlay	1,703,753	1.5%	1,461,829	1.7%	4,056,144	3.2%	1,589,165	1.2%	1,350,438	1.5%	10,161,329	1.9%	12,494,843	2.3%	-18.7%
Housing	- Current Expenditures	558,701	0.5%	986,293	1.2%	581,941	0.5%	1,601,122	1.2%	729,639	0.8%	4,457,696	0.8%	3,913,168	0.7%	13.9%
	- Capital Outlay	129,239	0.1%	19,122	0.0%	62,727	0.0%	6,651	0.0%	44,295	0.1%	262,034	0.0%	241,643	0.0%	8.4%
Economic Development	- Current Expenditures	3,678,637	3.3%	2,300,106	2.7%	4,603,583	3.6%	4,655,843	3.5%	2,197,358	2.5%	17,435,527	3.2%	18,319,610	3.4%	-4.8%
	- Capital Outlay	993,289	0.9%	95,221	0.1%	2,284,833	1.8%	3,222,250	2.4%	610,047	0.7%	7,205,640	1.3%	4,951,795	0.9%	45.5%
Airport	- Current Expenditures	766,744	0.7%	825,031	1.0%	209,459	0.2%	374,821	0.3%	293,109	0.3%	2,469,164	0.5%	3,301,222	0.6%	-25.2%
	- Capital Outlay	498,995	0.4%	1,586,100	1.9%	513,383	0.4%	444,488	0.3%	190,887	0.2%	3,233,853	0.6%	3,882,174	0.7%	-16.7%
Unallocated Pension Costs		---	---	---	---	---	---	---	---	---	---	---	---	5,000	0.0%	-100.0%
Unallocated Insurance Costs		---	---	---	---	---	---	---	---	---	---	---	---	299,364	0.1%	-100.0%
All Other Expenditures	- Current Expenditures	379,068	0.3%	247,814	0.3%	226,020	0.2%	244,399	0.2%	207,901	0.2%	1,305,202	0.2%	2,752,333	0.5%	-52.6%
	- Capital Outlay	147,245	0.1%	14,895	0.0%	21,589	0.0%	17,623	0.0%	5,875	0.0%	207,227	0.0%	6,027,825	1.1%	-96.6%
Capital Outlay for Enterprise Funds		---	---	147,387	0.2%	996,146	0.8%	2,373,547	1.8%	5,508,913	6.3%	9,025,993	1.7%	17,762,419	3.3%	-49.2%
Debt Service	- Principal Payment on Bonds	20,323,463	18.3%	11,940,814	14.0%	16,749,028	13.2%	11,001,044	8.2%	2,976,101	3.4%	62,990,450	11.6%	62,236,986	11.4%	1.2%
	- Other Long-Term and Short-Term	1,847,152	1.7%	1,270,763	1.5%	1,316,865	1.0%	6,431,506	4.8%	2,013,403	2.3%	12,879,689	2.4%	11,742,237	2.2%	9.7%
	- Interest and Fiscal Charges	4,021,523	3.6%	2,800,834	3.3%	4,413,039	3.5%	4,039,231	3.0%	1,455,692	1.7%	16,730,319	3.1%	17,632,085	3.2%	-5.1%
	<i>Total Current Expenditures</i>	\$60,594,181	54.6%	\$51,787,263	60.6%	\$64,444,691	50.9%	\$78,372,806	58.3%	\$57,346,168	65.4%	\$312,545,109	57.3%	\$306,972,605	56.3%	1.8%
	<i>Total Capital Outlay</i>	24,280,869	21.9%	17,643,565	20.6%	39,644,993	31.3%	34,624,503	25.7%	23,937,675	27.3%	140,131,605	25.7%	146,311,371	26.9%	-4.2%
	<i>Total Debt Service</i>	26,192,138	23.6%	16,012,411	18.7%	22,478,932	17.8%	21,471,781	16.0%	6,445,196	7.3%	92,600,458	17.0%	91,611,308	16.8%	1.1%
	Total Expenditures	\$111,067,188	100.0%	\$85,443,239	100.0%	\$126,568,616	100.0%	\$134,469,090	100.0%	\$87,729,039	100.0%	\$545,277,172	100.0%	\$544,895,284	100.0%	0.1%
Other Financing Uses																
	Debt Redemption - Refunded Bonds	\$455,000		\$3,244,117		\$---		\$2,767,710		\$---		\$6,466,827		\$7,454,417		
	Other Financing Uses	58,158		39,340		2,954		44,446		42,243		187,141		306,814		
	Transfers to Enterprise Funds	318,538		2,004,231		2,661,061		1,606,673		1,878,995		8,469,498		7,015,892		
	Transfers to Governmental Funds	9,496,549		4,639,518		13,223,503		10,043,395		4,209,960		41,612,925		38,706,286		
	Total Expenditures and Other Financing Uses	\$121,395,433		\$95,370,445		\$142,456,134		\$148,931,314		\$93,860,237		\$602,013,563		\$598,378,693		

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

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, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Ada	439,089	49,432	10,028	10,899	994,374	19,230	1,024,503	369,990	8,782	40,314	106,611	2,048,749	---	---	624,598	146,715	2,820,062
Adams	342,865	108,860	921	---	347,233	---	347,233	124,349	770	4,191	79,354	1,008,543	1,497,939	250	41,901	---	2,548,633
Adrian	515,966	55,121	10,988	31,576	469,430	2,000	503,006	208,900	1,579	8,681	16,204	1,320,445	---	---	287,222	432,358	2,040,025
Afton	2,095,040	102,054	226,604	---	6,835,802	4,148,596	10,984,398	10,293	11,061	29,683	5,917	13,465,050	7,186,024	---	---	714,000	21,365,074
Aitkin	1,212,899	36,315	107,476	795	989,699	4,675	995,169	221,994	13,175	26,931	570,642	3,184,601	268,000	---	79,776	506,769	4,039,146
Akeley	157,249	1,757	515	22,297	137,994	---	160,291	124,551	3,035	639	19,112	467,149	---	---	---	---	467,149
Albany	954,059	437,207	67,075	---	792,068	10,116	802,184	95,317	24,812	16,503	107,097	2,504,254	---	---	20,000	847,422	3,371,676
Albert Lea	8,286,428	1,725,872	296,467	427,452	7,826,723	323,105	8,577,280	877,925	100,315	389,634	372,774	20,626,695	2,275,000	33,956	1,913,944	4,919,775	29,769,370
Alberta	68,054	---	55	---	44,070	1,824	45,894	12,981	---	39	1,242	128,265	---	---	---	---	128,265
Albertville	4,215,052	196,021	239,833	---	177,103	91,390	268,493	723,050	13,503	138,248	341,619	6,135,819	---	49,020	---	323,424	6,508,263
Alden	226,439	31,420	1,775	---	220,498	---	220,498	46,605	3,336	1,709	22,832	554,614	642,000	---	---	1,350	1,197,964
Aldrich	9,783	---	2,000	---	10,846	---	10,846	80	---	62	320	23,091	---	---	---	---	23,091
Alexandria	8,020,507	824,133	590,620	1,199,003	5,156,425	---	6,355,428	2,036,316	127,586	160,995	529,096	18,644,681	308,689	102,079	225,000	454,709	19,735,158
Alpha	52,440	---	20	154,929	55,362	---	210,291	17,115	23	150	21,128	301,167	---	4,200	---	532	305,899
Altura*	113,173	---	5,540	---	77,822	---	77,822	235,841	---	6,011	39,566	477,953	---	15,717	---	63,900	557,570
Alvarado	72,363	73,642	1,250	---	97,622	2,950	100,572	7,062	---	91	13,046	268,026	363,000	---	100,000	---	731,026
Amboy	280,628	---	1,153	259,769	189,646	3,600	453,015	101,359	---	4,214	9,098	849,467	---	---	---	126,430	975,897
Andover	12,005,545	832,528	546,378	---	2,931,515	219,063	3,150,578	2,967,765	75,287	362,974	214,843	20,155,898	---	20,489	596,930	1,105,845	21,879,162
Annandale	1,479,539	207,768	74,174	186	942,476	---	942,662	508,369	12,945	17,237	151,022	3,393,716	---	273,021	316,000	974,937	4,957,674
Anoka	9,084,233	937,857	510,866	---	4,386,815	---	4,386,815	1,396,411	105,221	116,281	632,078	17,169,762	---	371,287	1,500,000	1,380,000	20,421,049
Apple Valley	26,495,620	1,559,609	3,244,654	---	1,805,540	248,362	2,053,902	4,647,791	315,087	523,891	129,785	38,970,339	---	42,790	1,915,500	6,827,625	47,756,254
Appleton	1,563,757	37,854	4,934	320,443	933,241	78,885	1,332,569	355,562	975	6,565	103,782	3,405,998	399,365	---	---	469,263	4,274,626
Arco	44,237	95	190	---	29,249	---	29,249	5,050	---	394	16,532	95,747	---	---	---	---	95,747
Arden Hills	3,946,563	308,990	729,197	---	415,549	1,708,865	2,124,414	718,906	29,989	133,231	164,256	8,155,546	---	---	471,590	340,000	8,967,136
Argyle	137,326	99,357	1,475	55,561	250,158	6,879	312,598	144,852	67	3,937	169,196	868,808	276,675	1,202	---	---	1,146,685
Arlington	833,685	186,724	51,157	---	882,342	---	882,342	607,279	5,279	35,219	144,493	2,746,178	1,074,123	3,373	18,946	480,519	4,323,139
Ashby	253,942	11,966	2,450	---	138,045	---	138,045	206,443	1,037	2,491	9,850	626,224	---	---	---	5,235	631,459
Askov	150,997	---	8,408	---	90,577	---	90,577	47,320	---	2,565	11,541	311,408	---	---	7,500	---	318,908
Atwater	382,880	16,914	7,580	2,251	358,035	---	360,286	125,906	6,901	6,419	20,893	927,779	---	---	79,148	---	1,006,927
Audubon	262,189	92,187	3,992	---	163,223	---	163,223	297,092	1,911	2,966	30,797	854,357	408,000	1,062,376	160,553	155,188	2,640,474
Aurora	1,053,314	44,219	6,918	123,487	910,062	8,739	1,042,288	182,183	6,931	7,008	79,512	2,422,373	---	5,296	27,000	160,624	2,615,293

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Austin	6,976,901	988,532	405,766	520,322	10,437,349	320,687	11,278,358	838,106	180,474	438,857	2,048,290	23,155,284	---	---	1,660,331	120,060	24,935,675
Avoca	47,995	126	75	---	28,332	---	28,332	700	---	91	602	77,921	---	---	19,200	---	97,121
Avon	1,011,297	117,957	67,146	---	543,090	---	543,090	194,768	8,113	189,899	219,751	2,352,021	---	15,751	103,721	181,277	2,652,770
Babbitt	942,144	---	4,361	---	1,139,110	22,475	1,161,585	465,918	5,276	42,037	65,574	2,686,895	538,505	20,000	1,500	233,319	3,480,219
Backus	152,090	---	1,835	70,281	79,319	---	149,600	92,244	264	1,776	64,461	462,270	---	---	---	---	462,270
Badger	110,239	9,269	2,470	---	132,968	13,000	145,968	46,905	---	739	34,564	350,154	---	---	---	2,600	352,754
Bagley	770,324	85,749	10,272	---	609,055	---	609,055	154,590	3,047	6,197	957,765	2,596,999	---	2,947	47,713	138	2,647,797
Balaton	368,257	---	2,962	2,500	256,446	---	258,946	266,657	698	2,265	57,405	957,190	100,000	132,107	36,224	62,800	1,288,321
Barnesville	858,619	217,827	21,845	397,635	877,975	121,058	1,396,668	281,630	9,115	19,645	90,358	2,895,707	---	---	850,922	---	3,746,629
Barnum	185,640	---	4,878	---	195,300	---	195,300	67,630	---	1,223	19,864	474,535	---	---	---	13,066	487,601
Barrett	180,899	---	4,603	---	84,975	---	84,975	107,033	1,110	335	32,809	411,764	---	---	---	---	411,764
Barry	9,513	412	---	---	6,950	6,600	13,550	---	---	429	1,645	25,549	---	---	---	---	25,549
Battle Lake	697,391	---	13,059	---	145,005	14,728	159,733	13,627	4,818	5,213	69,738	963,579	---	200	80,000	35,500	1,079,279
Baudette	408,414	---	5,170	5,981	395,295	---	401,276	146,761	4,824	2,064	64,561	1,033,070	---	---	295,000	180,254	1,508,324
Baxter	9,822,186	1,316,361	320,987	67,613	1,459,201	702,068	2,228,882	883,370	80,800	274,089	106,126	15,032,801	---	36,070	88,900	1,970,001	17,127,772
Bayport	1,370,729	131,089	208,825	---	699,799	---	699,799	598,812	28,657	190,609	336,419	3,564,939	---	26,904	---	2,591,468	6,183,311
Beardsley	38,028	---	1,775	1,400	94,499	---	95,899	26,845	1,003	926	2,658	167,134	---	---	---	44,539	211,673
Beaver Bay	297,212	95	6,427	---	21,290	4,500	25,790	27,300	12,750	183	16,695	386,452	---	---	---	---	386,452
Beaver Creek	128,958	---	284	---	115,123	---	115,123	36,144	143	243	11,445	292,340	---	---	---	13,956	306,296
Becker	6,148,653	104,115	133,689	---	587,373	170,345	757,718	827,176	43,430	96,949	234,145	8,345,875	---	17,000	---	500,000	8,862,875
Bejou*	14,635	---	3,550	---	25,001	---	25,001	---	---	281	224	43,691	---	---	---	---	43,691
Belgrade	277,392	18,584	5,935	9,211	264,036	---	273,247	135,931	2,651	2,447	203,769	919,956	---	---	---	38,055	958,011
Belle Plaine	5,076,567	938,626	206,701	---	756,903	42,305	799,208	418,204	1,750	47,527	93,112	7,581,695	1,551,000	2,940	---	802,132	9,937,767
Bellechester	44,217	---	7,557	---	37,708	---	37,708	16,560	1,564	125	---	107,731	---	---	---	1,000	108,731
Bellingham	47,195	---	900	138,006	80,985	---	218,991	44,406	299	2,010	3,336	317,137	---	---	---	---	317,137
Beltrami	27,826	---	10	---	38,027	---	38,027	10,832	---	138	303,498	380,331	---	286,800	---	---	667,131
Belview	110,436	---	4,320	---	184,887	---	184,887	18,988	---	560	11,546	330,737	---	---	---	---	330,737
Bemidji	6,560,096	648,310	765,329	131,072	5,121,842	---	5,252,914	2,001,721	189,493	165,455	546,250	16,129,568	---	616,739	4,611,130	1,758,572	23,116,009
Bena [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson*	1,895,825	1,608	34,445	40,138	1,181,502	---	1,221,640	444,539	16,379	51,260	677,665	4,343,361	1,803,915	215,331	150,907	1,553,715	8,067,229
Bertha	115,920	---	2,580	2,651	182,189	---	184,840	47,308	245	769	37,356	389,018	---	---	---	12,171	401,189

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Bethel	250,196	---	5,716	---	71,266	28,000	99,266	530	1,886	1,050	67,194	425,838	---	---	52,667	43,228	521,733
Big Falls	66,377	---	246	---	111,926	29,049	140,975	45,308	---	3,155	87,572	343,633	---	11,055	10,000	19,419	384,107
Big Lake	4,604,563	536,451	620,877	382,536	1,197,893	198,396	1,778,825	385,684	61,601	77,174	151,216	8,216,391	---	10,113	577,964	1,799,691	10,604,159
Bigelow	34,968	---	551	---	75,060	---	75,060	41,872	100	539	20,601	173,691	---	---	20,000	---	193,691
Bigfork	151,515	---	1,875	---	206,337	199,995	406,332	190,755	670	1,011	76,413	828,571	---	---	---	29,974	858,545
Bingham Lake	110,003	---	933	---	28,370	---	28,370	3,675	---	1,747	3,189	147,917	---	---	---	---	147,917
Birchwood	333,606	13,663	21,551	---	10,330	7,281	17,611	5,152	2,120	1,172	3,993	398,868	---	---	25,194	68,204	492,266
Bird Island	466,640	12,753	14,497	---	439,680	---	439,680	48,578	3,095	18,344	95,478	1,099,065	---	---	---	180,261	1,279,326
Biscay	20,050	---	2,565	---	21,847	---	21,847	---	---	19	19,325	63,806	---	---	---	---	63,806
Biwabik	914,512	---	26,277	---	369,790	251,404	621,194	120,346	2,993	8,652	313,215	2,007,189	6,756,414	---	217,639	219,679	9,200,921
Blackduck	231,809	31,551	3,730	---	294,803	7,000	301,803	103,699	822	7,675	77,479	758,568	38,620	---	60,000	51,625	908,813
Blaine	25,667,748	1,230,489	4,230,138	55,254	5,827,867	150,074	6,033,195	6,363,485	320,828	539,294	841,303	45,226,480	4,010,000	1,153,824	315,760	3,446,324	54,152,388
Blomkest	51,256	128	233	---	33,342	---	33,342	39,520	---	348	10,947	135,774	71,150	15,560	---	7,000	229,484
Blooming Prairie	597,877	119,436	9,171	---	792,506	66,380	858,886	103,022	11,475	33,687	127,363	1,860,917	595,000	14,625	---	192,019	2,662,561
Bloomington	94,554,401	3,820,155	5,191,270	16,050,496	9,591,240	1,047,461	26,689,197	3,552,076	1,243,454	2,144,560	4,117,443	141,312,556	6,918,292	128,909	753,192	8,653,157	157,766,106
Blue Earth	1,732,447	363,958	26,323	2,500	2,062,922	8,015	2,073,437	707,238	2,887	62,942	144,183	5,113,415	---	---	231,500	200,000	5,544,915
Bluffton	47,802	---	2,285	7,000	57,522	---	64,522	11,438	---	445	39,022	165,514	---	2,781	---	127,000	295,295
Bock	29,974	---	6,210	---	21,876	---	21,876	---	241	823	13,293	72,417	---	---	---	500	72,917
Borup	11,280	---	1,200	---	33,292	---	33,292	150	---	122	6,367	52,411	---	---	---	---	52,411
Bovey	361,905	31,530	1,052	286	495,023	1,826	497,135	50,310	3,041	694	88,243	1,033,910	---	---	139,529	206,141	1,379,580
Bowlus	51,670	---	2,520	---	90,590	---	90,590	41,122	---	724	76,698	263,324	---	---	---	47,111	310,435
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	85,378	---	1,074	---	80,034	---	80,034	34,643	1,550	4,161	60,027	266,867	---	---	2,337	---	269,204
Braham	667,520	53,599	27,054	2,000	647,192	8,757	657,949	89,365	19,724	5,375	129,529	1,650,115	---	---	39,731	104,618	1,794,464
Brainerd	7,017,233	596,802	391,487	1,697,291	6,896,922	1,320,521	9,914,734	2,128,804	188,421	62,986	597,594	20,898,061	91,682	62,178	8,400	1,031,204	22,091,525
Brandon	228,663	86,306	2,115	27,143	111,554	---	138,697	49,096	353	2,096	84,133	591,459	---	11,000	---	64,037	666,496
Breckenridge	854,198	158,577	19,479	61,335	1,999,393	---	2,060,728	363,590	18,865	48,384	305,899	3,829,720	---	---	260,811	789,383	4,879,914
Breezy Point	1,921,080	288,329	127,752	35,516	98,579	52,822	186,917	79,441	24,672	19,708	43,487	2,691,386	---	---	---	380,448	3,071,834
Brewster	208,641	39,607	1,933	900	202,960	---	203,860	84,397	247	2,388	32,276	573,349	---	---	186,395	---	759,744
Bricelyn	176,025	---	390	---	146,586	---	146,586	25,577	410	7,171	34,540	390,699	---	---	---	---	390,699
Brook Park	21,509	1,296	3,623	---	28,437	---	28,437	20,490	---	501	992	76,848	---	---	---	---	76,848

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Brooklyn Center	23,462,817	1,766,736	904,785	361,025	3,229,887	291,990	3,882,902	933,608	295,184	208,441	419,034	31,873,507	3,921,502	---	112,897	3,865,380	39,773,286
Brooklyn Park	51,246,751	1,047,411	4,199,790	827,002	8,165,409	910,507	9,902,918	4,962,713	589,304	1,328,262	2,401,124	75,678,273	7,695,664	---	87,000	18,908,257	102,369,194
Brooks	29,389	---	231	---	35,923	---	35,923	24,177	---	2,410	3,024	95,154	---	---	---	---	95,154
Brookston	31,337	---	1,000	---	17,293	---	17,293	---	---	---	700	50,330	---	---	---	---	50,330
Brooten	330,467	23,448	7,335	1,058	238,017	22,136	261,211	50,180	1,875	8,936	28,005	711,457	636,000	---	---	---	1,347,457
Browerville	199,077	27,481	878	7,604	280,834	---	288,438	108,197	1,082	18,950	29,334	673,437	---	---	69,173	1,895	744,505
Browns Valley	269,669	---	2,450	5,000	367,633	---	372,633	101,344	3,428	4,641	55,171	809,336	---	---	179,373	---	988,709
Brownsdale	239,828	15,708	10,960	---	236,596	11,422	248,018	650	---	825	18,022	534,011	---	1	---	---	534,012
Brownsville	123,197	---	5,380	---	83,894	625	84,519	90,374	503	---	22,577	326,550	---	---	62,694	2,880	392,124
Brownton	438,634	35,702	7,828	2,500	307,228	---	309,728	153,251	3,222	11,894	39,990	1,000,249	580,000	45,541	---	1,900	1,627,690
Bruno	25,774	---	890	1,200	25,441	500	27,141	23,791	---	2,883	61,636	142,115	---	---	---	---	142,115
Buckman	54,799	---	3,335	---	44,752	---	44,752	325	153	11	3,322	106,697	---	---	---	---	106,697
Buffalo	6,840,914	63,217	357,042	73,521	1,249,725	3,446	1,326,692	3,339,483	38,814	90,074	515,694	12,571,930	448,164	8,298	2,287,528	1,691,366	17,007,286
Buffalo Lake	592,395	105,715	725	---	329,245	6,000	335,245	115,503	1,711	30,306	85,626	1,267,226	---	112,000	---	780,089	2,159,315
Buhl	209,508	13,819	12,626	---	654,017	234,692	888,709	102,978	1,036	2,083	176,936	1,407,695	---	1,100	25,565	88,687	1,523,047
Burnsville*	36,075,412	1,866,666	2,061,946	504,577	4,033,296	454,105	4,991,978	7,908,675	422,347	469,779	409,725	54,206,528	10,362,734	421,224	1,358,484	5,144,201	71,493,171
Burtrum	20,340	---	2,060	---	38,268	---	38,268	1,316	703	166	1,454	64,307	---	---	---	---	64,307
Butterfield	103,028	3,897	5,286	1,000	227,876	---	228,876	71,682	1,126	1,235	12,852	427,982	---	---	---	1,320	429,302
Byron	3,191,247	179,551	223,409	2,000	386,021	541	388,562	432,430	7,704	38,105	38,067	4,499,075	---	---	---	118,481	4,617,556
Caledonia	841,708	1,225	13,540	39,612	1,113,928	24,459	1,177,999	395,413	18,073	9,759	142,725	2,600,442	---	---	36,231	388,027	3,024,700
Callaway	45,858	267	99	2,281	69,874	2,476	74,631	76,205	3,501	2,486	457,270	660,317	---	---	---	99,723	760,040
Calumet	177,565	---	1,725	---	154,854	1,443	156,297	10,592	106	195	11,720	358,200	---	196	---	---	358,396
Cambridge	5,478,596	687,958	733,126	588,301	2,264,417	176,564	3,029,282	731,544	65,514	57,859	80,126	10,864,005	---	298,135	519,000	1,817,209	13,498,349
Campbell	32,341	---	526	---	75,537	---	75,537	13,950	20	651	2,411	125,436	---	---	---	---	125,436
Canby	636,511	8,239	2,660	799,031	813,879	22,000	1,634,910	213,053	3,111	64,923	192,241	2,755,648	---	125	---	64,587	2,820,360
Cannon Falls	3,219,101	271,044	167,534	51,197	806,567	117,734	975,498	232,694	41,882	22,392	259,221	5,189,366	---	7,210	128,690	134,485	5,459,751
Canton	125,169	---	884	25	120,745	---	120,770	21,921	759	4,225	57,204	330,932	43,802	---	---	---	374,734
Carlos	177,815	23,630	6,389	---	107,376	---	107,376	60,781	1,852	1,947	61,396	441,186	---	---	---	---	441,186
Carlton	410,923	17,969	18,079	2,000	301,616	---	303,616	119,235	1,788	5,734	45,055	922,399	---	128,470	30,625	179,936	1,261,430
Carver	2,413,470	117,982	228,959	---	171,154	136,410	307,564	202,732	8,284	46,629	20,308	3,345,928	2,156,711	---	---	997,285	6,499,924
Cass Lake	352,624	---	11,540	---	454,028	11,016	465,044	57,879	1,448	3,784	27,259	919,578	---	---	---	342,837	1,262,415

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues							Transfers In							Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Cedar Mills	20,925	---	---	---	10,471	---	10,471	---	---	62	---	31,458	---	---	---	---	31,458
Center City	262,726	5,354	18,357	---	50,562	---	50,562	180,175	758	2,364	85,066	605,362	---	---	---	10,100	615,462
Centerville	2,890,674	267,485	350,995	41,497	191,542	26,933	259,972	16,058	18,068	25,511	73,951	3,902,714	---	---	---	250,000	4,152,714
Ceylon	88,562	1,326	1,160	---	160,535	592	161,127	290	157	2,064	19,847	274,533	---	---	---	---	274,533
Champlin	10,738,770	785,077	786,337	3,066	2,226,783	62,824	2,292,673	4,875,385	224,441	380,216	373,804	20,456,703	---	---	737,801	4,014,163	25,208,667
Chandler	108,005	---	50	---	85,013	---	85,013	63,621	---	6,846	13,800	277,335	---	---	---	5,000	282,335
Chanhassen	11,008,484	842,523	1,215,051	157,944	1,925,736	66,195	2,149,875	1,263,763	128,394	164,393	325,723	17,098,206	---	19,286	1,196,698	727,459	19,041,649
Chaska	13,420,767	2,835,792	1,302,593	6,728	1,877,464	769,753	2,653,945	5,926,393	113,158	200,528	250,096	26,703,272	13,450,229	11,741	1,568,508	3,056,137	44,789,887
Chatfield	1,711,272	60,174	39,253	53,897	1,173,464	66,998	1,294,359	381,285	8,999	35,180	278,343	3,808,865	445,560	---	274,353	1,386,145	5,914,923
Chickamaw Beach	30,451	---	567	---	6,286	---	6,286	---	---	1,287	145	38,736	---	---	---	---	38,736
Chisago City	2,538,229	246,591	40,235	---	405,803	7,764	413,567	334,990	1,600	59,440	183,802	3,818,454	---	---	178,320	101,749	4,098,523
Chisholm	1,311,705	59,733	27,895	---	4,446,933	592,779	5,039,712	219,307	48,769	23,875	197,283	6,928,279	---	26,252	---	---	6,954,531
Chokio	98,285	---	1,020	100	155,405	---	155,505	16,927	40	1,420	27,830	301,027	---	---	---	---	301,027
Circle Pines	2,801,606	243,622	145,781	---	709,880	258,277	968,157	140,272	11,296	88,061	49,685	4,448,480	---	---	1,986,822	164,887	6,600,189
Clara City	902,006	103,472	7,129	2,000	473,628	---	475,628	56,542	5,900	18,124	194,261	1,763,062	---	---	130,000	638,911	2,531,973
Claremont	412,471	24,227	49,221	---	519,949	---	519,949	19,159	366	10,241	755,700	1,791,334	586,000	10,965	---	50,547	2,438,846
Clarissa	196,200	---	215	373,653	244,659	---	618,312	34,435	218	9,498	9,719	868,597	---	---	95,482	36,504	1,000,583
Clarkfield	482,599	595	8,344	---	394,224	46,175	440,399	64,559	8,752	6,022	181,853	1,193,123	---	---	---	95,844	1,288,967
Clarks Grove	128,769	---	17,485	27,647	239,470	---	267,117	51,482	200	2,072	101,306	568,431	---	1,370	---	---	569,801
Clear Lake	373,614	---	36,484	---	98,861	252	99,113	233,273	2,643	7,050	76,982	829,159	---	1,550	---	18,300	849,009
Clearbrook	218,318	11,583	245	---	210,195	---	210,195	128,377	288	911	56,292	626,209	345,000	---	96,530	8,368	1,076,107
Clearwater	1,258,227	73,510	77,727	---	309,747	---	309,747	142,339	5,645	14,776	39,085	1,921,056	---	---	---	---	1,921,056
Clements	60,422	---	1,185	---	65,262	---	65,262	11,124	---	1,413	27,830	167,236	---	---	---	---	167,236
Cleveland	297,295	---	11,880	1,996	198,196	13,124	213,316	54,303	12,662	2,272	94,656	686,384	99,400	30,000	---	490,942	1,306,726
Climax	66,263	---	600	---	74,226	---	74,226	9,017	936	205	15,154	166,401	---	---	---	---	166,401
Clinton	52,909	---	622	136,945	171,615	---	308,560	145,166	37	76	4,175	511,545	---	---	---	---	511,545
Clitherall	9,931	---	2,600	---	26,624	---	26,624	---	---	1,377	2,742	43,274	---	---	---	---	43,274
Clontarf	44,637	24,034	---	---	32,885	---	32,885	1,394	---	---	---	102,950	---	---	---	---	102,950
Cloquet	4,204,034	97,181	140,621	466,225	2,811,596	1,800	3,279,621	653,818	70,795	130,012	136,212	8,712,294	8,536,494	---	434,652	268,803	17,952,243
Coates	50,917	---	2,200	---	5,669	---	5,669	17,780	3,994	1,026	2,434	84,020	---	---	---	---	84,020
Cobden	5,155	---	1,209	---	7,396	---	7,396	---	---	9	2,406	16,175	---	---	---	---	16,175

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Cohasset	2,666,902	---	10,044	---	276,036	255,191	531,227	50,198	2,507	32,340	462,188	3,755,406	---	55,468	384,708	1,589,794	5,785,376
Cokato	1,407,991	---	92,613	---	652,144	4,273	656,417	295,334	4,956	24,751	52,185	2,534,247	2,901,900	110,000	---	204,810	5,750,957
Cold Spring	1,633,580	984,845	160,125	19,108	763,147	---	782,255	580,802	32,347	54,735	208,001	4,436,690	2,173,042	9,457	317,194	24,800	6,961,183
Coleraine	1,029,709	9,321	11,761	---	668,384	200,305	868,689	98,944	14,101	1,554	78,628	2,112,707	---	---	---	131,251	2,243,958
Cologne	1,168,059	28,754	205,417	---	272,857	---	272,857	239,865	3,990	43,548	66,796	2,029,286	---	---	---	---	2,029,286
Columbia Heights	11,861,830	545,629	638,176	1,340,356	2,731,573	120,344	4,192,273	1,675,673	108,768	290,454	108,062	19,420,865	8,668,700	651,281	426,300	2,489,913	31,657,059
Columbus	2,854,627	812,395	187,079	---	77,763	25,348	103,111	124,813	27,567	12,007	284,291	4,405,890	---	---	---	---	4,405,890
Comfrey	235,141	8,864	2,765	---	131,701	14,800	146,501	160,598	9,819	14,750	128,654	707,092	---	---	---	33,550	740,642
Comstock	15,583	---	---	---	19,584	383	19,967	---	---	180	487	36,217	---	---	---	---	36,217
Conger	64,014	---	5	---	50,701	---	50,701	40,925	---	1,288	37,966	194,899	---	3,045	10,768	---	208,712
Cook	377,863	---	7,454	26,129	237,405	150,890	414,424	285,187	1,141	8,211	51,868	1,146,148	---	---	---	81,733	1,227,881
Coon Rapids	30,515,436	2,605,304	2,726,688	234,955	5,007,720	1,299,072	6,541,747	3,360,483	261,681	1,028,582	969,501	48,009,422	4,870,486	159,031	27,123	6,367,915	59,433,977
Corcoran	3,785,968	117,394	597,559	---	227,150	50,363	277,513	406,615	48,086	9,820	299,082	5,542,037	---	10,000	199,097	125,000	5,876,134
Correll	14,292	---	---	---	12,321	---	12,321	---	---	20	380	27,013	---	---	---	---	27,013
Cosmos	283,860	69,549	3,136	---	238,705	---	238,705	143,532	283	11,736	142,799	893,600	---	---	6,500	170,325	1,070,425
Cottage Grove	16,162,409	2,715,466	1,922,934	27,848	4,414,025	3,635,178	8,077,051	7,457,171	184,942	310,737	2,054,750	38,885,460	9,444,321	19,485	976,112	6,135,532	55,460,910
Cottonwood	718,007	19,930	9,704	2,000	345,879	---	347,879	164,593	2,056	20,284	103,673	1,386,126	---	49,000	---	116,244	1,551,370
Courtland	199,017	44,104	4,835	---	103,870	---	103,870	796	---	827	7,002	360,451	---	---	---	30,000	390,451
Cromwell	165,257	---	250	---	53,606	76,077	129,683	113,449	---	138	15,045	423,822	239,995	---	1,133	1,146	666,096
Crookston	2,649,345	664,678	102,296	1,242,924	4,394,269	95,612	5,732,805	1,074,136	50,802	55,349	226,586	10,555,997	102,333	57,853	188,699	---	10,904,882
Crosby	1,337,712	107,991	45,551	31,374	1,149,752	---	1,181,126	678,635	16,049	46,609	315,129	3,728,802	---	---	20,000	186,943	3,935,745
Crosslake	3,338,953	38,394	94,629	2,810	174,325	543,490	720,625	347,907	15,188	50,398	153,284	4,759,378	---	26,300	---	---	4,785,678
Crystal	10,569,176	4,468,266	785,451	60,183	3,029,543	43,916	3,133,642	859,087	359,917	259,657	354,302	20,789,498	4,938,843	91,114	403,061	1,541,936	27,764,452
Currie	143,219	176	1,921	1,200	98,385	---	99,585	16,140	---	816	6,614	268,471	116,000	1,026	39,840	43,656	468,993
Cuyuna	156,995	---	5,493	134,584	39,775	---	174,359	12,839	---	2,240	---	351,926	26,942	---	---	---	378,868
Cyrus	59,303	100	1,350	---	102,423	---	102,423	25,307	50	3,261	20,803	212,597	---	---	---	12,358	224,955
Dakota	108,553	---	461	---	61,436	---	61,436	41,291	---	771	12,022	224,534	---	---	---	2,231	226,765
Dalton	55,720	---	325	---	77,732	899	78,631	62,167	---	292	13,228	210,363	256,000	1,800	---	---	468,163
Danube	240,706	11,136	2,595	3,975	197,950	---	201,925	101,179	2,626	6,560	14,514	581,241	---	---	---	62,700	643,941
Danvers	41,797	---	352	1,257	25,518	---	26,775	35,519	---	163	56,475	161,081	---	---	123,690	---	284,771
Darfur	46,400	---	757	2,221	62,251	---	64,472	15,576	---	446	27,139	154,790	---	---	---	14,806	169,596

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Darwin	83,273	940	370	---	56,247	---	56,247	24,140	560	1,968	10,678	178,176	---	---	---	---	178,176
Dassel	700,012	63,648	17,559	---	449,372	---	449,372	135,221	2,746	5,088	46,297	1,419,943	---	---	---	151,568	1,571,511
Dawson	1,112,999	41,640	1,975	105,575	649,510	8,120	763,205	109,099	6,505	21,157	123,778	2,180,358	---	4,669	---	19,548	2,204,575
Dayton	3,868,581	1,377,691	607,760	226,826	224,863	40,576	492,265	1,377,086	40,309	251,208	457,389	8,472,289	---	---	909,700	1,906,501	11,288,490
De Graff*	19,299	---	150	1,835	30,802	---	32,637	1,175	367	113	15,239	68,980	---	---	---	---	68,980
Deephaven	2,231,828	---	310,346	---	242,522	9,684	252,206	454,979	59,768	30,371	261,835	3,601,333	---	20,285	28,452	---	3,650,070
Deer Creek	60,652	72	615	189,391	96,836	5,475	291,702	27,234	25	2,406	17,665	400,371	---	---	---	31,738	432,109
Deer River	539,876	15,433	22,140	2,500	400,726	---	403,226	207,229	6,773	1,559	61,924	1,258,160	---	13,373	---	---	1,271,533
Deerwood	497,759	11,652	13,086	19,761	95,500	2,500	117,761	219,026	10,343	4,181	82,995	956,803	42,585	---	21,702	---	1,021,090
Delano	3,603,246	22,478	820,424	---	595,117	153,157	748,274	799,017	---	76,074	340,832	6,410,345	---	---	322,159	3,356,510	10,089,014
Delavan	170,264	440	1,466	---	61,559	300	61,859	88,637	---	5,573	21,348	349,587	---	---	---	---	349,587
Delhi	33,014	4,580	175	103	18,539	---	18,642	---	20	45	2,202	58,678	---	---	---	---	58,678
Dellwood	587,871	529	84,104	---	15,588	2,256	17,844	40,458	1,810	1,374	2,172	736,162	---	---	---	---	736,162
Denham	11,626	---	1,700	---	4,851	---	4,851	---	---	134	---	18,311	---	---	---	---	18,311
Dennison	77,119	59,762	8,185	---	18,069	---	18,069	1,675	1,183	597	3,577	170,167	---	---	28,926	---	199,093
Dent	55,245	2,732	11,220	2,000	53,838	460	56,298	79,737	---	114	125,276	330,622	---	---	2,912	28,000	361,534
Detroit Lakes	6,171,484	1,545,758	433,363	2,341,540	2,504,032	623,662	5,469,234	1,578,444	85,050	145,592	1,412,947	16,841,872	1,085,660	3,652	1,079,500	2,620,319	21,631,003
Dexter	145,953	8,250	2,480	---	88,867	---	88,867	871	---	367	11,366	258,154	125,612	---	---	---	383,766
Dilworth	1,272,793	1,191,172	123,032	---	1,300,712	37,911	1,338,623	198,927	78,221	60,001	137,331	4,400,100	---	---	16,800	329,241	4,746,141
Dodge Center	1,629,782	98,102	45,785	633,628	862,514	35,593	1,531,735	164,094	12,198	9,780	98,842	3,590,318	935,116	---	922,267	1,590,288	7,037,989
Donaldson	37,230	1,621	---	---	12,979	---	12,979	3,090	---	112	422	55,454	---	---	---	---	55,454
Donnelly	45,108	29,996	1,150	2,000	81,451	---	83,451	19,388	---	699	6,537	186,329	---	---	---	---	186,329
Doran	17,601	---	---	---	18,233	---	18,233	3,090	107	280	503	39,814	---	---	334	---	40,148
Dover	235,072	16,618	11,022	---	160,959	---	160,959	22,381	1,974	1,798	77,680	527,504	---	---	---	24,921	552,425
Dovray	29,843	---	60	---	27,492	---	27,492	11,671	---	224	14,480	83,770	---	1,057	---	6,062	90,889
Duluth	58,555,265	1,752,933	1,759,507	7,766,620	46,550,133	1,665,129	55,981,882	7,276,920	1,906,404	3,566,136	5,032,463	135,831,510	5,486,247	---	4,623,292	17,320,314	163,261,363
Dumont	54,986	---	55	---	33,992	500	34,492	3,500	---	---	7,641	100,674	---	---	---	---	100,674
Dundas	1,227,099	---	109,138	---	201,998	---	201,998	49,227	16,937	9,853	76,554	1,690,806	---	4,393	77,954	295,237	2,068,390
Dundee	27,051	---	10	2,105	35,232	---	37,337	2,917	---	111	1,116	68,542	---	---	4,320	---	72,862
Dunnell	96,019	---	1,056	---	71,661	---	71,661	610	43	332	3,277	172,998	---	---	---	---	172,998
Eagan	35,361,721	2,852,808	3,402,791	482,684	4,379,490	145,527	5,007,701	6,667,368	301,185	276,764	644,365	54,514,703	2,350,934	478,079	2,649,821	3,402,239	63,395,776

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Eagle Bend	196,189	94,968	545	240,074	231,146	---	471,220	95,757	1,649	9,618	207,862	1,077,808	---	---	91,298	23,376	1,192,482
Eagle Lake	753,622	71,289	117,144	---	703,383	---	703,383	354,290	8,441	39,643	79,941	2,127,753	525,000	---	---	340,435	2,993,188
East Bethel	5,614,532	31,608	424,468	---	1,834,428	131,638	1,966,066	308,000	37,961	33,981	48,494	8,465,110	---	---	---	544,968	9,010,078
East Grand Forks	5,163,583	1,534,432	141,454	288,338	4,267,740	---	4,556,078	1,310,311	143,477	86,958	423,733	13,360,026	4,149,307	41,250	250,000	887,270	18,687,853
East Gull Lake	601,728	62,355	25,595	---	25,692	---	25,692	1,418	---	48	2,467	719,303	---	---	---	---	719,303
Easton	149,923	---	1,850	---	66,139	---	66,139	26,353	180	1,540	3,103	249,088	---	---	---	---	249,088
Echo	162,711	5,732	589	239,837	1,572,133	---	1,811,970	15,500	357	2,021	25,590	2,024,470	1,162,000	---	---	57,000	3,243,470
Eden Prairie	42,013,230	3,387,144	2,672,823	504,931	6,950,472	216,676	7,672,079	7,832,547	347,285	310,433	863,505	65,099,046	370,000	---	1,201,350	13,663,028	80,333,424
Eden Valley	555,778	20,072	10,525	---	392,921	---	392,921	101,112	7,624	12,249	240,712	1,340,993	---	---	9,500	316,888	1,667,381
Edgerton	385,438	12,895	5,158	---	384,015	15,410	399,425	201,374	1,800	8,093	18,601	1,032,784	---	69,208	39,500	37,500	1,178,992
Edina	39,549,338	5,330,766	5,403,222	202,921	3,236,636	247,705	3,687,262	5,409,732	1,135,986	512,448	761,281	61,790,035	11,697,643	84,388	250,000	4,880,405	78,702,471
Effie	36,044	---	100	---	19,032	---	19,032	350	---	128	21,819	77,473	---	---	---	9,927	87,400
Eitzen	102,601	---	1,705	1,200	72,573	---	73,773	793	167	916	32,463	212,418	---	---	---	---	212,418
Elba	38,501	2,144	6,105	---	31,242	117	31,359	1,150	---	---	2,769	82,028	---	---	---	---	82,028
Elbow Lake	710,297	249,501	7,279	334,397	515,752	114,644	964,793	223,592	4,134	8,648	35,928	2,204,172	---	38,920	285,892	27,500	2,556,484
Elgin	488,814	8,934	18,593	---	341,673	31,786	373,459	89,934	1,693	4,482	51,944	1,037,853	484,967	---	2,000	---	1,524,820
Elizabeth	27,529	---	1,240	---	56,355	660	57,015	13,829	---	971	18,436	119,020	---	---	---	---	119,020
Elk River	13,476,010	241,304	1,007,543	---	3,891,791	41,136	3,932,927	3,353,679	205,456	506,905	1,182,256	23,906,080	---	116,012	2,015,280	2,260,517	28,297,889
Elko New Market	2,060,982	197,026	111,893	---	363,237	---	363,237	354,701	31,236	11,430	353,548	3,484,053	---	50,000	---	1,146,810	4,680,863
Elkton	49,069	---	1,051	---	16,080	---	16,080	910	---	404	78	67,592	---	---	---	---	67,592
Ellendale	293,782	110,489	714	---	184,332	14,762	199,094	70,838	1,237	1,482	37,342	714,978	---	---	---	8,310	723,288
Ellsworth	140,180	---	1,060	---	205,365	2,000	207,365	21,123	---	5,866	33,573	409,167	---	---	---	---	409,167
Elmdale	18,721	---	1,640	---	15,185	1,491	16,676	9,749	7	451	2,202	49,446	---	---	---	---	49,446
Elmore	314,265	8,757	892	2,600	294,801	---	297,401	16,298	557	2,850	15,565	656,585	---	---	---	29,000	685,585
Elrosa	36,411	---	1,529	9,971	56,963	---	66,934	29,198	67	321	2,600	137,060	---	---	---	15,580	152,640
Ely	1,882,067	3,327	91,469	1,813,517	2,834,069	78,474	4,726,060	643,190	58,641	26,964	273,514	7,705,232	---	15,000	---	503,806	8,224,038
Elysian	569,403	91,992	43,759	67,394	39,740	40,859	147,993	107,900	573	1,155	58,785	1,021,560	---	---	---	12,003	1,033,563
Emily	925,852	83,235	31,198	---	50,514	52,740	103,254	36,420	4,649	2,500	33,075	1,220,183	---	---	---	---	1,220,183
Emmons	175,271	---	308	---	112,251	---	112,251	37,369	---	5,415	34,326	364,940	---	---	---	9,000	373,940
Erhard	31,953	---	1,525	---	34,892	10,628	45,520	1,650	---	20	5,443	86,111	---	---	---	---	86,111
Erskine	166,275	3,335	605	---	154,777	405	155,182	61,549	25	1,316	30,037	418,324	---	23,882	---	---	442,206

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Evan	27,725	---	1,000	---	19,842	---	19,842	---	---	359	---	48,926	---	---	---	---	48,926
Evansville	275,652	120,678	2,080	---	183,848	---	183,848	41,730	1,865	6,382	34,829	667,064	235,390	7,472	64,498	121,835	1,096,259
Eveleth	1,477,122	39,746	13,858	153,040	3,510,295	411,788	4,075,123	772,004	46,248	21,446	212,452	6,657,999	864,038	15,517	289,229	140,261	7,967,044
Excelsior	1,603,291	119,064	413,801	12,645	21,300	4,782	38,727	704,499	95,891	16,621	699,201	3,691,095	1,520,369	---	102,800	254,195	5,568,459
Eyota	618,767	114,254	26,206	---	568,647	---	568,647	85,474	2,794	8,498	41,431	1,466,071	---	---	15,975	293,728	1,775,774
Fairfax	502,206	85,614	18,964	90,126	577,021	---	667,147	360,668	5,742	15,214	19,698	1,675,253	133,650	20,000	1,135,342	223,686	3,187,931
Fairmont	4,305,332	721,283	171,720	608,857	4,507,200	9,000	5,125,057	1,227,993	55,221	174,517	319,274	12,100,397	3,024,774	43,435	1,087,132	3,433,262	19,689,000
Falcon Heights	1,499,405	210,956	93,344	2,500	856,811	564,101	1,423,412	237,823	45,806	29,149	44,152	3,584,047	897,345	225	400,000	42,000	4,923,617
Faribault	9,927,611	745,351	584,291	261,032	6,464,800	315,412	7,041,244	2,229,155	153,844	283,194	333,340	21,298,030	---	171,618	---	1,128,477	22,598,125
Farmington	12,453,517	532,744	415,005	18,519	1,623,020	53,477	1,695,016	974,262	45,102	186,560	156,810	16,459,016	---	54,408	1,933,864	1,047,538	19,494,826
Farwell	9,893	---	1	---	18,428	---	18,428	5,435	---	428	113	34,298	---	---	---	---	34,298
Federal Dam	49,979	---	1,400	---	7,645	---	7,645	100	---	---	2,542	61,666	---	---	242	---	61,908
Felton*	23,764	---	1,630	---	49,099	---	49,099	4,592	---	31	2,345	81,461	---	---	30,510	22,465	134,436
Fergus Falls	5,974,930	630,675	196,625	202,141	4,723,401	206,217	5,131,759	1,141,183	103,251	274,472	1,377,510	14,830,405	7,412,996	13,466	2,072,793	2,342,815	26,672,475
Fertile	223,235	---	4,704	---	370,507	---	370,507	88,349	25	113,289	52,789	852,898	---	---	---	---	852,898
Fifty Lakes	432,689	3,383	10,425	2,071	30,557	---	32,628	5,022	620	3,526	45,301	533,594	---	5,000	10,036	---	548,630
Finlayson	84,785	---	335	2,000	70,433	---	72,433	87,431	---	299	28,353	273,636	563,000	---	---	614,444	1,451,080
Fisher	137,449	4,627	1,483	---	121,503	---	121,503	30,367	1,412	2,513	3,203	302,557	---	---	---	---	302,557
Flensburg	63,931	---	1,950	---	28,425	---	28,425	2,399	---	---	7,257	103,962	19,155	2,500	---	---	125,617
Floodwood	287,246	---	9,453	409	247,064	---	247,473	134,225	7,328	486	81,908	768,119	86,474	---	13,335	18,416	886,344
Florence	17,217	---	---	---	14,471	---	14,471	---	67	514	391	32,660	---	---	---	---	32,660
Foley	965,419	115,581	71,115	2,000	852,392	168,633	1,023,025	254,294	11,286	16,259	76,228	2,533,207	---	50,914	---	100,000	2,684,121
Forada	115,127	20,305	2,500	87,329	26,341	---	113,670	111,985	150	3,199	61,239	428,175	---	---	---	---	428,175
Forest Lake	10,304,631	173,250	916,531	205,540	3,667,146	1,489,200	5,361,886	1,644,594	133,899	52,423	501,016	19,088,230	---	27,242	50,000	1,081,152	20,246,624
Foreston	124,952	---	6,630	---	108,547	---	108,547	20,755	533	285	22,359	284,061	---	---	12,005	---	296,066
Fort Ripley	18,484	---	3,110	---	6,787	---	6,787	2,350	---	693	2,000	33,424	---	---	---	1,325	34,749
Fosston	408,386	41,437	2,792	278,812	800,291	5,000	1,084,103	685,649	2,093	30,628	56,315	2,311,403	660,562	1,062	1,025,109	272,844	4,270,980
Fountain	124,065	---	4,376	---	100,985	---	100,985	11,053	1,815	479	38,921	281,694	---	---	---	6,551	288,245
Foxhome	20,493	---	---	---	36,752	---	36,752	150	283	87	6,590	64,355	---	---	---	---	64,355
Franklin	165,425	4,526	4,909	---	186,317	---	186,317	189,873	1,056	10,731	11,463	574,300	---	---	---	---	574,300
Frazee	380,236	114,203	17,194	---	585,472	---	585,472	175,490	5,709	2,236	29,450	1,309,990	404,000	---	---	247,718	1,961,708

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Freeborn	107,346	---	1,611	---	94,671	9,000	103,671	16,913	---	984	37,399	267,924	---	---	---	49,500	317,424
Freeport	452,399	29,223	15,986	---	142,974	---	142,974	98,778	1,364	17,972	61,008	819,704	---	14,383	82,000	143,424	1,059,511
Fridley	16,966,887	621,621	975,520	1,168,944	5,624,236	7,891	6,801,071	2,570,431	267,989	483,263	1,302,289	29,989,071	50,714,898	69,784	338,500	1,022,689	82,134,942
Frost	120,685	---	1,182	---	75,432	---	75,432	50,876	---	223	6,206	254,604	14,272	100	---	---	268,976
Fulda	397,668	---	3,148	281,772	524,895	22,277	828,944	161,136	1,219	2,588	50,411	1,445,114	---	---	202,633	98,456	1,746,203
Funkley	1,276	---	140	---	4,784	---	4,784	---	---	---	---	6,200	---	---	---	---	6,200
Garfield	168,925	---	9,208	---	79,818	---	79,818	95,178	1,353	1,410	55,785	411,677	---	13,580	---	38,562	463,819
Garrison	191,492	---	11,820	---	60,807	3,000	63,807	182,774	2,312	112	72,972	525,289	92,672	---	---	---	617,961
Garvin	57,780	---	1,413	---	60,441	---	60,441	1,764	67	649	2,233	124,347	---	---	10,000	15,000	149,347
Gary	49,185	12,018	505	---	68,202	---	68,202	45,659	---	52	10,277	185,898	---	---	---	---	185,898
Gaylord	1,186,328	349,111	60,573	28,175	956,680	12,299	997,154	411,577	29,432	48,670	107,231	3,190,076	2,231,905	---	201,219	536,273	6,159,473
Gem Lake	441,938	37,993	45,772	---	8,625	1,005	9,630	36,949	1,072	23	14,918	588,295	---	---	---	---	588,295
Geneva	113,801	---	4,100	---	117,997	---	117,997	26,731	---	6,027	2,700	271,356	---	---	12,596	13,827	297,779
Genola	16,278	---	5,220	---	8,496	1,450	9,946	3,311	---	290	---	35,045	---	---	---	---	35,045
Georgetown*	13,745	---	900	---	21,522	428	21,950	352	---	110	2,680	39,737	---	---	---	---	39,737
Ghent	203,384	3,373	8,063	38,302	114,541	---	152,843	14,421	1,102	57	10,171	393,414	---	11,500	52,135	138,330	595,379
Gibbon	502,480	29,371	5,485	---	307,580	10,126	317,706	113,685	4,200	15,250	36,732	1,024,909	---	6,502	---	10,000	1,041,411
Gilbert	987,624	3,138	12,196	32,182	1,207,325	1,508	1,241,015	474,950	11,630	6,043	55,938	2,792,534	---	19,347	5,100	234,922	3,051,903
Gilman	34,549	---	400	---	25,355	---	25,355	37,688	---	618	3,808	102,418	---	---	385,000	---	487,418
Glencoe	2,536,991	588,091	146,136	12,056	1,873,045	---	1,885,101	247,435	31,562	7,097	341,555	5,783,968	5,116,642	2,825	707,000	373,408	11,983,843
Glenville	158,692	---	3,735	---	298,106	---	298,106	35,950	---	1,227	13,326	511,036	---	---	---	62,774	573,810
Glenwood	1,511,296	---	63,839	---	1,287,113	---	1,287,113	242,304	18,510	29,004	92,126	3,244,192	1,100,000	6,116	110,000	644,065	5,104,373
Glyndon	831,834	73,835	11,811	---	477,658	24,655	502,313	205,405	25,652	1,703	58,664	1,711,217	3,283,806	---	---	55,501	5,050,524
Golden Valley	22,134,862	1,106,697	3,141,910	---	1,392,076	1,225,000	2,617,076	1,709,382	400,233	336,592	635,955	32,082,707	9,967,832	184,614	1,030,000	3,114,838	46,379,991
Gonvick	104,635	---	1,794	---	99,980	---	99,980	61,202	---	3,127	22,483	293,221	---	3,440	4,094	---	300,755
Good Thunder	308,844	25,005	2,510	---	245,915	600	246,515	97,943	293	4,868	43,165	729,143	---	---	---	122,046	851,189
Goodhue	543,929	34,420	16,987	---	353,319	5,821	359,140	58,684	6,371	5,002	44,067	1,068,600	869,652	---	---	895,491	2,833,743
Goodridge	14,470	2,851	---	---	47,584	---	47,584	---	---	---	1,488	66,393	---	---	3,000	---	69,393
Goodview	1,837,106	141,582	34,422	---	380,708	---	380,708	12,594	15,001	73,357	59,792	2,554,562	40,788	---	---	1,250	2,596,600
Graceville	204,509	1,033	1,916	---	239,068	20,360	259,428	547,580	77	1,823	32,975	1,049,341	198,494	---	---	---	1,247,835
Granada	15,665	898	1,680	---	115,872	---	115,872	---	273	1,489	5,043	140,920	---	---	---	---	140,920

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Grand Marais	889,509	208,670	92,194	---	301,108	252,386	553,494	1,466,181	7,446	15,814	64,874	3,298,182	2,129,671	2,101	1,897,313	353,936	7,681,203
Grand Meadow	447,986	113,053	5,205	---	685,496	44,951	730,447	148,152	1,945	3,392	51,485	1,501,665	405,000	---	104,000	174,000	2,184,665
Grand Rapids	7,329,425	631,282	332,376	336,160	3,777,477	570,510	4,684,147	2,192,859	116,367	128,194	1,210,300	16,624,950	5,303,167	149,563	3,500	4,112,642	26,193,822
Granite Falls	1,670,506	93,257	68,872	35,182	1,920,260	---	1,955,442	448,110	17,806	37,671	163,817	4,455,481	---	17,280	461,975	747,988	5,682,724
Grant	1,217,086	41,897	173,321	---	43,892	7,960	51,852	21,721	9,243	6,843	6,637	1,528,600	---	---	---	---	1,528,600
Grasston	13,397	---	383	---	26,212	---	26,212	10,714	---	35	19,999	70,740	---	---	---	626	71,366
Green Isle	551,004	7,833	21,760	---	114,943	50	114,993	122,471	617	1,136	57,439	877,253	1,413,544	6,000	10,405	48,497	2,355,699
Greenbush	259,944	864	2,675	---	284,671	---	284,671	98,435	400	1,640	62,470	711,099	53,634	---	---	13,000	777,733
Greenfield	1,569,449	70,209	103,188	---	43,216	8,225	51,441	96,731	3,084	6,678	12,591	1,913,371	---	---	---	83,228	1,996,599
Greenwald	35,021	2,669	1,770	---	40,850	---	40,850	896	227	402	2,234	84,069	---	16,000	---	17,000	117,069
Greenwood	646,673	---	49,486	---	9,696	1,769	11,465	51,058	7,327	6,873	273,247	1,046,129	---	---	39,420	156,573	1,242,122
Grey Eagle	101,600	7,738	2,213	---	99,024	---	99,024	77,829	240	3,332	27,952	319,928	330,103	---	13,698	8,989	672,718
Grove City	203,089	102,132	3,760	---	221,841	---	221,841	60,879	3,379	1,772	19,515	616,367	---	---	---	7,055	623,422
Grygla	57,076	13,224	3,655	---	72,742	68,502	141,244	81,704	6	989	52,993	350,891	99,500	---	---	12,126	462,517
Gully	12,173	---	1,636	---	21,043	---	21,043	5,880	---	712	6,377	47,821	---	---	---	---	47,821
Hackensack	265,755	---	4,600	---	31,266	---	31,266	6,258	---	1,202	15,561	324,642	---	---	21,350	8,000	353,992
Hadley	35,683	---	---	---	18,685	---	18,685	840	---	5	4,429	59,642	40	---	---	---	59,682
Hallock	467,528	106,632	6,965	272,931	459,741	26,000	758,672	140,022	617	12,601	125,103	1,618,140	---	51,150	5,956	---	1,675,246
Halma	13,559	---	1,300	---	17,904	---	17,904	1,704	---	26	---	34,493	---	---	---	---	34,493
Halstad	193,097	2,753	3,369	6,224	231,745	2,551	240,520	19,764	1,104	1,012	35,246	496,865	---	1,501	---	---	498,366
Ham Lake	4,740,414	8,487	557,323	159,239	1,148,251	24,337	1,331,827	338,173	37,707	84,331	106,255	7,204,517	---	40,000	---	1,497,823	8,742,340
Hamburg	462,917	9,256	5,311	2,800	123,858	2,737	129,395	45,849	503	1,038	12,998	667,267	---	6,144	19,680	210,757	903,848
Hammond	25,700	---	2,463	---	45,056	---	45,056	3,260	---	131	14,165	90,775	---	---	---	---	90,775
Hampton	268,232	11,809	17,115	10,000	125,160	80	135,240	1,083	3,019	886	6,515	443,899	---	---	22,990	112,524	579,413
Hancock	253,776	16,143	3,165	285	318,670	1,940	320,895	32,799	653	2,581	29,373	659,385	---	---	---	---	659,385
Hanley Falls	109,219	4,686	127	---	106,763	---	106,763	13,369	---	3,472	49,669	287,305	159,183	1,033	---	---	447,521
Hanover	1,577,320	63,708	97,168	---	184,255	---	184,255	148,763	5,167	49,945	84,943	2,211,269	---	773	---	299,424	2,511,466
Hanska	172,082	17,359	690	---	152,362	---	152,362	64,380	490	5,544	96,433	509,340	1,037,491	---	---	8,500	1,555,331
Harding	12,810	2,152	25	---	16,669	1,500	18,169	7,297	---	66	3,129	43,648	---	---	---	1,000	44,648
Hardwick	49,279	---	1,465	---	53,657	69,570	123,227	40,277	446	56	952	215,702	---	---	---	---	215,702
Harmony	625,757	127,500	7,341	113,657	415,033	29,000	557,690	246,552	1,253	7,689	113,391	1,687,173	935,000	15,205	69,750	388,000	3,095,128

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Harris	249,543	---	7,382	---	214,021	---	214,021	1,550	370	2,892	11,898	487,656	---	---	---	---	487,656
Hartland	143,087	---	2,955	---	95,327	---	95,327	20,720	---	3,877	31,248	297,214	---	---	---	---	297,214
Hastings	13,693,657	501,495	496,101	757,620	2,175,441	396,077	3,329,138	4,310,025	128,266	219,236	57,484	22,735,402	1,072,387	47,571	528,169	247,308	24,630,837
Hatfield	12,837	---	1,200	---	8,564	655	9,219	---	---	426	370	24,052	---	---	520	---	24,572
Hawley	852,953	773,884	17,037	341,796	791,352	9,665	1,142,813	618,085	22,341	10,740	86,027	3,523,880	605,000	1,404	384,402	293,538	4,808,224
Hayfield	450,794	45,942	12,774	---	447,051	7,894	454,945	26,462	2,124	1,166	213,942	1,208,149	---	17,237	---	494,376	1,719,762
Hayward	170,582	---	2,500	---	76,438	---	76,438	44,513	---	1,327	36,623	331,983	---	---	---	---	331,983
Hazel Run	12,392	---	20	---	17,412	---	17,412	250	---	68	---	30,142	---	---	1,881	---	32,023
Hector	688,104	3,854	21,198	1,749,409	566,732	283,129	2,599,270	156,780	6,761	5,850	75,305	3,557,122	---	15,050	---	382,085	3,954,257
Heidelberg	32,225	---	4,235	---	4,913	---	4,913	---	---	324	211	41,908	---	---	---	---	41,908
Henderson	528,036	3,373	13,211	---	332,025	10,000	342,025	31,285	5,309	197	11,554	934,990	---	---	13,000	83,709	1,031,699
Hendricks	375,898	---	2,046	1,715	327,701	---	329,416	61,474	733	5,676	109,070	884,313	713,028	---	---	187,131	1,784,472
Hendrum	119,184	---	1,053	---	88,403	7,150	95,553	10,229	---	4	24,693	250,716	22,645	---	---	67,323	340,684
Henning	178,446	22,090	1,920	295,390	328,918	1,822	626,130	80,541	470	7,697	26,350	943,644	---	4,812	---	---	948,456
Henriette	21,254	---	---	---	17,356	---	17,356	2,358	---	20	4,501	45,489	---	---	---	---	45,489
Herman	240,805	46,185	2,337	237,830	176,291	55,000	469,121	31,609	1,000	973	17,978	810,008	9,712	7,271	68,562	31,500	927,053
Hermantown	7,792,835	714,640	199,810	1,180	1,993,514	---	1,994,694	133,888	89,951	90,807	237,331	11,253,956	---	5,717	157,775	1,561,366	12,978,814
Heron Lake	248,771	258	2,143	---	337,094	4,373	341,467	122,142	1,546	1,361	32,571	750,259	231,515	3,437	22,000	145,043	1,152,254
Hewitt	61,605	477	1,680	---	85,172	---	85,172	13,747	473	305	4,393	167,852	---	---	15,000	9,258	192,110
Hibbing	6,487,381	27,881	115,790	326,206	13,486,835	210,919	14,023,960	2,005,936	89,645	226,004	651,514	23,628,111	---	14,049	963,267	455,224	25,060,651
Hill City	266,355	---	9,111	396,118	174,540	2,944	573,602	65,563	5,260	3,266	102,386	1,025,543	---	---	179,362	---	1,204,905
Hillman	3,865	---	2,010	---	9,472	---	9,472	---	40	---	3,000	18,387	---	---	---	---	18,387
Hills	133,415	650	1,948	---	216,415	---	216,415	54,487	---	13,813	33,055	453,783	407,576	---	---	---	861,359
Hilltop	607,783	---	23,913	---	151,599	19,121	170,720	129,376	2,822	1,620	1,955	938,189	---	---	---	---	938,189
Hinckley	754,725	16,960	105,922	---	401,565	---	401,565	169,524	8,793	8,800	50,548	1,516,837	---	5,677	230,208	9,000	1,761,722
Hitterdal	39,011	---	82	36,604	50,848	558	88,010	20,600	---	493	31,452	179,648	4,540	---	---	51,422	235,610
Hoffman	148,335	29,971	1,904	248,092	215,237	---	463,329	127,930	2,824	575	115,314	890,182	1,107,936	---	75,783	229,492	2,303,393
Hokah	300,687	---	3,877	7,275	234,994	21,656	263,925	47,949	2,518	2,041	16,476	637,473	---	---	54,000	---	691,473
Holdingford	345,470	32,592	11,039	1,122	231,853	---	232,975	151,825	2,185	3,505	39,148	818,739	---	---	13,865	164,500	997,104
Holland	32,168	---	888	90	64,104	7,584	71,778	2,300	197	974	3,245	111,550	---	---	---	---	111,550
Hollandale	113,254	---	2,008	22,255	73,874	---	96,129	36,928	---	1,121	7,470	256,910	---	---	---	10,743	267,653

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Holloway	94,333	---	760	---	12,823	---	12,823	1,575	100	253	1,523	111,367	---	---	---	---	111,367
Holt	7,833	---	---	---	24,303	---	24,303	---	---	---	20	32,156	---	---	---	---	32,156
Hopkins	16,087,612	1,753,923	811,826	134,238	1,135,195	2,474,261	3,743,694	1,008,699	230,804	157,870	2,463,487	26,257,915	14,882,173	---	485,247	11,672,279	53,297,614
Houston	468,063	7,277	4,456	68,305	450,019	44,983	563,307	286,136	3,315	1,297	140,196	1,474,047	445,000	---	---	156,988	2,076,035
Howard Lake	1,162,358	20,101	32,926	---	671,455	---	671,455	444,712	1,050	38,991	170,489	2,542,082	---	26,710	159,674	496,480	3,224,946
Hoyt Lakes	1,376,862	407	7,715	---	1,260,745	35,938	1,296,683	822,571	190	31,200	140,064	3,675,692	31,403	---	19,504	139,534	3,866,133
Hugo	6,159,106	434,858	508,574	---	814,813	556,898	1,371,711	667,226	37,141	131,741	1,630	9,311,987	---	---	107,560	1,135,490	10,555,037
Humboldt	2,560	---	---	---	17,248	---	17,248	---	---	---	308	20,116	---	---	---	---	20,116
Hutchinson	7,031,149	781,191	686,987	287,735	4,304,273	206,867	4,798,875	2,804,663	50,233	135,252	965,251	17,253,601	2,528,214	107,222	2,691,664	2,893,680	25,474,381
Ihlen	28,225	---	---	17,000	20,357	---	37,357	306	246	435	---	66,569	---	---	---	---	66,569
Independence	2,720,154	---	246,018	497	57,337	26,390	84,224	70,911	48,421	7,620	31,110	3,208,458	15,508	---	---	---	3,223,966
International Falls	2,371,352	9,523	52,099	83,063	4,497,823	74,856	4,655,742	2,947,422	45,243	109,791	162,872	10,354,044	181,469	---	728,556	1,867,249	13,131,318
Inver Grove Heights	21,228,180	1,649,876	1,355,686	484	1,256,983	570,682	1,828,149	6,044,318	173,365	391,228	1,050,756	33,721,558	3,633,904	47,643	1,359,255	4,308,892	43,071,252
Iona	45,494	842	850	---	48,189	---	48,189	7,115	---	35	3,557	106,082	---	---	42,285	---	148,367
Iron Junction	13,975	---	---	---	16,280	---	16,280	---	---	281	2,591	33,127	---	---	---	---	33,127
Ironton	227,600	---	6,505	162,225	316,108	81,500	559,833	9,571	3,090	766	5,550	812,915	---	---	---	---	812,915
Isanti	2,929,416	147,211	361,430	10,906	894,246	2,500	907,652	237,111	52,282	33,215	102,607	4,770,924	---	---	389,001	580,110	5,740,035
Isle	585,753	894	8,415	---	127,103	---	127,103	200,782	6,115	4,009	23,708	956,779	---	---	13,146	145,684	1,115,609
Ivanhoe	280,676	---	2,181	1,089	256,550	11,151	268,790	111,714	1,487	5,875	82,812	753,535	30,000	543	---	64,421	848,499
Jackson	1,778,893	81,317	55,472	26,746	1,432,731	---	1,459,477	234,422	14,550	117,611	117,936	3,859,678	1,092,000	---	633,756	1,094,650	6,680,084
Janesville	1,043,743	139,632	37,790	5,489	999,541	---	1,005,030	148,217	5,943	12,373	66,559	2,459,287	50,000	5,050	308,671	260,472	3,083,480
Jasper	206,755	32,176	2,630	---	251,532	780	252,312	148,291	1,910	5,910	81,545	731,529	---	---	---	14,152	745,681
Jeffers	171,749	10,255	2,560	---	195,319	---	195,319	41,146	---	1,984	---	423,013	---	5,000	---	75,000	503,013
Jenkins	262,520	2,542	3,425	---	321,374	---	321,374	2,549	7,776	1,057	12,959	614,202	---	123	---	208,286	822,611
Johnson	3,754	---	---	---	11,149	---	11,149	3,671	---	257	---	18,831	---	---	---	---	18,831
Jordan	4,093,546	147,166	167,842	480	726,083	107,140	833,703	497,983	78,354	37,314	575,204	6,431,112	1,955,167	---	30,000	1,143,632	9,559,911
Kandiyohi	190,179	417	1,748	---	158,874	---	158,874	71,051	---	704	21,041	444,014	---	---	---	---	444,014
Karlstad	214,107	18,185	2,000	250,019	770,624	1,800	1,022,443	153,622	---	1,704	98,117	1,510,178	---	---	---	13,920	1,524,098
Kasota	102,799	9,152	29,057	---	206,852	13,754	220,606	87,045	774	1,529	40,979	491,941	---	---	---	---	491,941
Kasson	3,119,012	732,739	94,997	---	1,190,521	177,512	1,368,033	380,184	24,098	75,541	64,555	5,859,159	3,762,900	7,399	224,142	123,582	9,977,182
Keewatin	577,727	178	8,050	---	568,710	1,916	570,626	41,027	10,603	610	43,146	1,251,967	---	---	---	18,692	1,270,659

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Kelliher	36,917	---	200	---	1,497,666	93,108	1,590,774	41,418	---	10,764	8,270	1,688,343	---	1,175	20,000	8,455	1,717,973
Kellogg	249,594	14,268	3,119	---	126,478	2,366	128,844	70,732	630	386	56,225	523,798	226,863	---	14,508	39,671	804,840
Kennedy [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Kenneth	14,428	---	1,150	---	17,479	---	17,479	4,215	---	327	---	37,599	---	4,453	---	10,623	52,675
Kensington	53,574	773	3,310	---	85,553	---	85,553	40,384	232	2,895	17,412	204,133	---	---	---	---	204,133
Kent	14,125	---	---	---	25,797	---	25,797	---	---	898	640	41,460	---	---	---	---	41,460
Kenyon	775,702	73,341	9,226	---	655,104	---	655,104	212,767	7,395	14,484	48,024	1,796,043	2,570,000	88,567	85,642	719,305	5,259,557
Kerkhoven	270,518	8,822	3,033	---	252,561	---	252,561	155,177	267	17,941	4,734	713,053	905,214	---	---	523	1,618,790
Kerrick	19,264	---	1,600	---	13,507	1,265	14,772	22,910	---	22	9,156	67,724	---	---	---	1,265	68,989
Kettle River	95,137	---	3,350	---	38,184	---	38,184	51,093	---	142	6,902	194,808	---	---	---	3,185	197,993
Kiester	256,896	153	916	---	206,864	4,800	211,664	64,945	---	3,595	50,752	588,921	---	---	---	---	588,921
Kilkenny	48,623	---	3,266	---	51,742	---	51,742	72,629	240	586	22,357	199,443	---	---	---	7,677	207,120
Kimball	496,601	67,983	26,151	71,878	214,537	13,246	299,661	161,813	4,073	1,941	60,066	1,118,289	---	64,663	70,352	4,633	1,257,937
Kinbrae	5,688	---	---	---	5,059	---	5,059	---	---	---	---	10,747	---	---	---	---	10,747
Kingston	22,658	---	---	---	24,289	---	24,289	4,331	---	868	---	52,146	---	---	---	---	52,146
Kinney	220,837	---	205	---	144,575	5,379	149,954	9,800	680	348	6,775	388,599	---	---	---	134,775	523,374
La Crescent	2,652,388	5,378	67,478	16,711	1,074,859	48,738	1,140,308	219,352	23,134	43,136	134,367	4,285,541	896,000	100	54,003	---	5,235,644
La Prairie	246,281	61,156	5,503	---	88,352	---	88,352	15,834	650	954	8,567	427,297	---	---	---	---	427,297
La Salle	31,511	---	---	---	40,739	---	40,739	2,125	---	32	28,791	103,198	---	---	---	---	103,198
Lafayette	112,495	33,078	2,430	---	166,171	---	166,171	50,324	---	3,164	29,088	396,750	---	---	---	---	396,750
Lake Benton	186,470	2,706	5,819	3,457	275,661	---	279,118	142,955	---	5,083	48,217	670,368	---	---	90,050	68,669	829,087
Lake Bronson	71,447	---	2,806	---	112,205	---	112,205	5,847	---	804	47,752	240,861	---	---	38,181	---	279,042
Lake City	3,440,249	21,800	89,536	---	1,062,090	49,301	1,111,391	1,207,226	30,030	57,461	394,650	6,352,343	---	---	1,145,320	719,399	8,217,062
Lake Crystal	1,337,399	25,121	35,541	---	822,742	---	822,742	385,951	10,191	42,710	156,961	2,816,616	971,553	6,439	---	676,075	4,470,683
Lake Elmo	3,042,074	455,493	2,046,462	---	1,023,864	---	1,023,864	454,287	41,538	48,987	214,429	7,327,134	4,704,766	1,400	---	---	12,033,300
Lake Henry	34,294	---	2,365	---	39,677	36,239	75,916	25,955	---	263	9,579	148,372	---	---	---	---	148,372
Lake Lillian	102,054	---	867	---	76,168	---	76,168	41,878	360	4,279	35,850	261,456	---	---	---	---	261,456
Lake Park	149,642	---	1,395	88,448	308,975	---	397,423	94,432	3,561	2,194	62,702	711,349	---	---	---	435,911	1,147,260
Lake Saint Croix Beach	540,327	---	20,574	---	115,329	10,508	125,837	38,663	2,711	4,780	13,049	745,941	---	---	---	229,328	975,269
Lake Shore	762,069	14,388	24,789	---	97,881	---	97,881	29,876	10,546	7,844	28,625	976,018	---	---	---	---	976,018
Lake Wilson	65,035	---	447	---	97,877	---	97,877	22,168	---	2,065	7,698	195,290	---	1,000	40,398	2,000	238,688

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Lakefield	614,326	159,973	5,174	267,149	732,504	---	999,653	131,018	4,092	96,372	31,369	2,041,977	---	133,824	29,655	---	2,205,456
Lakeland	1,046,448	43,907	3,845	---	69,491	33,456	102,947	103,641	8,224	14,640	146,942	1,470,594	---	---	---	66,889	1,537,483
Lakeland Shores	156,036	---	6,295	---	6,988	1,728	8,716	---	1,065	2,954	974	176,040	---	---	---	25,800	201,840
Lakeville	28,082,859	2,812,587	3,306,525	174,106	2,328,224	1,269,557	3,771,887	10,016,016	392,514	597,513	691,904	49,671,805	13,297,078	516,380	1,693,634	6,661,840	71,840,737
Lamberton	458,510	35,719	3,108	37,329	373,424	---	410,753	164,567	1,456	3,681	78,217	1,156,011	---	25,254	90,000	---	1,271,265
Lancaster	99,765	7,564	250	62,165	101,490	2,825	166,480	63,775	---	984	112,016	450,834	---	---	44,000	66,006	560,840
Landfall	602,709	---	5,019	39,900	119,948	---	159,848	1,127,924	8,385	2,558	208,265	2,114,708	---	---	---	50,000	2,164,708
Lanesboro	675,649	32,385	12,580	---	255,317	79,448	334,765	224,660	2,002	2,770	115,865	1,400,676	1,425,212	---	---	576,486	3,402,374
Laporte	38,742	---	6,480	---	13,985	---	13,985	---	---	24	3,418	62,649	---	---	---	---	62,649
Lastrup	22,114	825	2,710	---	11,766	1,479	13,245	17,103	---	---	107	56,104	---	---	---	---	56,104
Lauderdale	729,941	4,723	36,901	---	560,485	6,213	566,698	62,442	24,046	6,724	95,360	1,526,835	---	---	---	38,000	1,564,835
Le Center	1,104,720	272,957	36,722	---	870,717	---	870,717	57,034	45,028	12,646	80,440	2,480,264	520,000	175,000	30,000	---	3,205,264
Le Sueur	2,572,733	466,961	82,160	228,008	1,177,904	23,210	1,429,122	1,083,815	24,046	11,191	645,294	6,315,322	2,035,316	650	704,600	264,063	9,319,951
Lengby	10,295	---	950	---	26,298	---	26,298	920	---	96	848	39,407	---	---	---	---	39,407
Leonard	126	---	---	---	10,494	---	10,494	75	---	101	1,050	11,846	---	---	---	---	11,846
Leonidas*	17,917	---	15	---	48,721	---	48,721	2,727	---	8,765	6,668	84,813	---	---	---	---	84,813
LeRoy	359,217	5,868	3,201	215,515	355,464	33,831	604,810	71,836	---	2,287	74,439	1,121,658	28,000	---	129,622	65,933	1,345,213
Lester Prairie	783,258	228	71,491	---	550,689	2,400	553,089	201,571	2,972	13,378	52,938	1,678,925	---	---	---	---	1,678,925
Lewiston	752,173	43,769	32,495	507	619,149	---	619,656	213,461	5,577	1,419	189,566	1,858,116	68,000	---	---	55,976	1,982,092
Lewisville	75,565	---	650	4,538	127,577	---	132,115	12,217	---	587	9,264	230,398	---	---	---	---	230,398
Lexington	1,212,402	75,337	70,638	---	449,359	23,405	472,764	118,818	20,611	16,839	115,294	2,102,703	1,311,930	23,079	75,000	87,318	3,600,030
Lilydale	746,038	---	32,487	---	8,933	1,754	10,687	1,275	5,304	1,239	26,679	823,709	---	---	---	75,732	899,441
Lindstrom	2,264,965	69,812	20,934	5,500	392,628	85,613	483,741	237,370	---	43,000	68,783	3,188,605	100,000	18,800	385,973	1,223,607	4,916,985
Lino Lakes	9,893,648	2,283,974	1,447,571	---	981,459	99,494	1,080,953	1,364,411	613,593	207,792	253,103	17,145,045	311,000	103,328	71,454	6,912,989	24,543,816
Lismore	100,044	---	560	---	94,278	---	94,278	22,697	---	342	19,993	237,914	---	800	---	11,591	250,305
Litchfield	2,373,704	109,770	287,960	44,095	2,468,452	52,018	2,564,565	873,012	26,184	135,706	74,395	6,445,296	---	14,379	1,087,589	543,979	8,091,243
Little Canada	4,098,308	1,022,706	643,841	---	566,723	25,134	591,857	662,532	44,707	316,795	2,737,873	10,118,619	---	74,101	300,000	1,413,060	11,905,780
Little Falls	4,378,069	453,487	190,259	45,763	3,001,914	35,000	3,082,677	305,357	18,701	50,391	289,629	8,768,570	4,194,574	---	248,200	2,711,511	15,922,855
Littlefork	232,772	8,267	2,109	50,000	272,139	28,243	350,382	375,734	---	1,776	117,659	1,088,699	148,000	---	204,299	259,296	1,700,294
Long Beach	106,731	7,235	16,139	---	6,835	---	6,835	362	---	293	4,391	141,986	---	---	---	---	141,986
Long Lake	1,177,607	56,169	71,071	---	154,171	13,246	167,417	538,524	33,734	22,162	106,382	2,173,066	515,422	16,689	---	---	2,705,177

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Long Prairie	885,754	115,874	39,055	---	1,150,623	151,474	1,302,097	207,416	33,049	42,147	127,301	2,752,693	---	122,777	176,564	378,394	3,430,428
Longville	257,091	---	8,112	122,694	68,862	3,603	195,159	123,805	---	267	10,685	595,119	---	400	---	---	595,519
Lonsdale	2,207,337	556,619	176,089	---	536,647	21,250	557,897	170,086	17,137	31,692	68,451	3,785,308	992,433	1,500	385,150	---	5,164,391
Loretto	377,329	---	28,136	---	79,913	2,697	82,610	2,974	5,068	2,057	80,503	578,677	---	---	---	32,500	611,177
Louisburg	15,709	990	---	---	12,127	---	12,127	90	---	272	---	29,188	---	---	---	---	29,188
Lowry	105,036	34,743	3,851	---	79,555	---	79,555	36,984	---	4,743	95,934	360,846	---	---	---	44,345	405,191
Lucan	133,712	---	1,455	---	94,622	---	94,622	35,860	---	5,513	11,912	283,074	---	---	---	---	283,074
Luverne	2,197,880	953	113,093	11,594	1,701,322	2,500	1,715,416	807,308	13,076	71,817	341,686	5,261,229	---	114,046	841,093	760,893	6,977,261
Lyle	107,157	---	1,553	---	216,823	---	216,823	9,702	625	5,526	16,444	357,830	---	---	---	213,875	571,705
Lynd	149,791	8,713	2,318	---	83,358	---	83,358	12,261	231	304	13,220	270,196	---	---	---	29,000	299,196
Mabel	365,604	4,249	3,330	---	318,179	---	318,179	177,764	1,535	505	124,794	995,960	---	4,756	---	6,783	1,007,499
Madelia	609,860	46,766	7,140	516,928	2,438,325	11,695	2,966,948	698,337	4,303	25,179	151,798	4,510,331	---	246,878	160,000	---	4,917,209
Madison	549,887	210,883	4,560	---	796,838	3,668	800,506	209,757	1,896	31,208	166,126	1,974,823	36,864	7,000	638,811	1,035,087	3,692,585
Madison Lake	669,336	491,828	98,628	---	209,556	8,246	217,802	142,659	50,906	26,648	53,602	1,751,409	338,060	---	---	234,920	2,324,389
Magnolia	37,026	---	20	---	63,596	1,260	64,856	24,797	57	1,844	3,677	132,277	---	---	---	---	132,277
Mahnomen	241,072	40,550	4,042	---	851,087	---	851,087	165,045	14,127	17,407	106,370	1,439,700	100,000	65,000	---	---	1,604,700
Mahtomedi	4,242,372	385,687	248,554	---	254,796	15,878	270,674	1,335,845	23,822	184,768	103,352	6,795,074	---	34,649	---	1,815,214	8,644,937
Manchester	19,846	---	1,375	---	25,457	---	25,457	32,915	500	530	3,015	83,638	---	---	---	---	83,638
Manhattan Beach	95,892	---	4,160	---	4,253	---	4,253	---	390	---	148	104,843	---	---	---	19,392	124,235
Mankato	20,023,327	4,870,934	1,894,224	906,724	10,114,410	980,836	12,001,970	1,199,093	280,885	146,303	2,152,637	42,569,373	10,556,051	---	4,035,475	6,552,903	63,713,802
Mantorville	436,324	36,145	12,306	---	310,790	3,508	314,298	90,691	2,735	17,649	56,165	966,313	---	---	144,127	2,208,043	3,318,483
Maple Grove	35,963,106	17,082,538	3,572,823	79,924	4,835,683	283,566	5,199,173	8,723,973	410,916	3,167,111	1,902,889	76,022,529	7,683,621	---	1,705,700	16,052,428	101,464,278
Maple Lake	820,258	149,290	58,899	---	593,427	6,070	599,497	617,278	55	3,954	79,355	2,328,586	---	2,500	---	10,702	2,341,788
Maple Plain	1,504,831	80,927	42,347	---	321,908	23,286	345,194	406,524	26,706	11,770	16,332	2,434,631	---	---	97,786	173,615	2,706,032
Mapleton	751,840	233,614	15,935	1,940	642,389	400	644,729	64,294	4,538	20,919	25,754	1,761,623	1,682,251	---	---	198,339	3,642,213
Mapleview	39,089	---	4,828	---	68,234	---	68,234	70,452	---	27	596	183,226	---	---	---	---	183,226
Maplewood	22,724,946	2,603,358	1,808,463	61,786	4,095,659	54,167	4,211,612	3,068,426	210,218	195,037	271,826	35,093,886	7,908,464	121,869	2,334,301	4,602,489	50,061,009
Marble	200,173	---	6,517	---	328,379	---	328,379	3,310	67	6,289	20,408	565,143	---	---	---	---	565,143
Marietta	31,543	5,606	835	---	71,593	1,640	73,233	45,951	---	1,317	9,375	167,860	---	---	---	---	167,860
Marine on Saint Croix [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Marshall	9,225,837	1,095,853	248,761	211,233	5,080,551	376,974	5,668,758	2,367,599	123,369	126,682	2,130,541	20,987,400	4,690,038	40,814	667,640	3,185,160	29,571,052

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues											Transfers In			Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Mayer	679,137	126,874	218,807	---	347,229	4,951	352,180	145,666	3,809	15,847	24,745	1,567,065	---	207,403	---	276,992	2,051,460
Maynard	212,569	526	410	---	159,338	6,000	165,338	48,563	23	4,285	25,276	456,990	---	---	---	1,800	458,790
Mazeppa	381,780	2,708	12,394	---	229,780	2,750	232,530	120,957	2,915	5,675	153,315	912,274	---	---	415,047	53,712	1,381,033
McGrath	10,810	---	1,250	---	28,685	---	28,685	4,358	2,186	1,180	2,500	50,969	---	4,000	---	---	54,969
McGregor	244,968	---	5,771	---	140,653	37,920	178,573	397,174	2,676	2,436	30,639	862,237	---	---	---	30,503	892,740
McIntosh	91,419	---	1,459	---	262,854	---	262,854	72,538	---	1,135	73,493	502,898	---	---	---	4,693	507,591
McKinley	65,377	---	---	---	66,291	157,406	223,697	998	---	3,542	23,664	317,278	---	---	---	6,000	323,278
Meadowlands	54,155	---	850	---	32,605	---	32,605	800	---	119	8,631	97,160	---	---	---	---	97,160
Medford	646,894	79,333	3,794	31,450	256,292	13,995	301,737	37,296	---	9,710	54,441	1,133,205	---	---	---	159,077	1,292,282
Medicine Lake	340,762	---	39,623	---	19,276	2,420	21,696	3,000	400	1,967	7,470	414,918	---	---	---	---	414,918
Medina	4,368,460	324,978	414,494	24,573	290,342	61,845	376,760	928,354	119,373	107,858	189,798	6,830,075	1,210,000	14,700	685,014	954,557	9,694,346
Meire Grove	31,861	---	1,170	---	26,858	---	26,858	3,020	253	303	4,447	67,912	---	---	---	98	68,010
Melrose	2,074,855	42,085	240,388	1,608	878,568	6,500	886,676	278,480	14,910	100,933	270,000	3,908,327	---	---	---	594,274	4,502,601
Menahga	451,246	175,097	1,240	---	470,940	---	470,940	77,258	7,616	21,644	54,122	1,259,163	---	7,757	62,500	98,846	1,428,266
Mendota	196,557	---	13,329	---	25,212	---	25,212	1,680	453	155	33,151	270,537	---	---	---	69,129	339,666
Mendota Heights	8,037,528	802,885	633,846	---	692,298	23,687	715,985	1,511,298	89,988	105,952	72,115	11,969,597	1,362,898	---	128,124	1,995,552	15,456,171
Mentor	36,648	---	749	---	55,585	---	55,585	74,972	---	747	53,676	222,377	---	---	107,195	27,500	357,072
Middle River	63,624	---	1,816	---	151,655	7,762	159,417	28,928	100	1,817	35,158	290,860	---	---	315	1,023	292,198
Miesville	61,635	---	3,233	---	17,279	5,000	22,279	102,696	1,312	1,201	6,017	198,373	---	---	---	---	198,373
Milaca	1,102,176	16,787	40,494	---	911,668	1,460	913,128	289,091	10,004	31,891	192,933	2,596,504	653,000	42,746	52,230	224,870	3,569,350
Milan	129,464	3,542	545	4,125	135,175	1,541	140,841	37,566	---	4,844	15,191	331,993	---	---	---	4,125	336,118
Millerville	19,395	---	---	2,500	28,815	---	31,315	22,387	---	113	22,217	95,427	---	100	---	---	95,527
Millville	24,510	738	4,740	46	28,921	767	29,734	200	---	1,879	4,865	66,666	---	---	---	---	66,666
Milroy	154,990	1,403	3,345	---	92,441	---	92,441	27,860	---	1,026	11,308	292,373	---	---	4,000	13,000	309,373
Miltona	192,733	16,843	3,942	---	86,803	---	86,803	92,637	440	---	89,768	483,166	---	---	---	---	483,166
Minneapolis	499,732,129	30,687,536	46,633,143	40,487,574	145,356,622	31,875,446	217,719,642	143,836,892	8,053,695	6,748,429	23,073,480	976,484,946	178,143,000	---	17,416,000	118,635,531	1,290,679,477
Minneiska	13,849	---	2,020	---	8,968	---	8,968	---	---	39	9,563	34,439	---	---	---	---	34,439
Minneota	568,669	61,860	4,508	---	985,286	12,500	997,786	145,879	3,094	1,351	35,319	1,818,466	---	45,341	129,479	285,453	2,278,739
Minnesota City	30,850	---	1,795	1,700	44,263	---	45,963	---	---	184	4,632	83,424	---	---	---	---	83,424
Minnesota Lake	297,934	27,823	3,120	---	231,747	---	231,747	118,783	517	3,852	140,718	824,494	---	6,200	---	---	830,694
Minnetonka	40,070,117	336,674	4,082,475	166,215	1,326,418	1,018,513	2,511,146	3,952,190	500,867	634,610	1,018,620	53,106,699	---	---	1,172,400	3,915,347	58,194,446

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Minnetonka Beach	953,197	---	126,585	---	14,733	26,904	41,637	84,313	7,324	4,372	2,380	1,219,808	---	---	---	65,000	1,284,808
Minnetrista	4,266,743	1,236,851	624,524	---	1,513,053	---	1,513,053	536,097	45,202	84,864	80,041	8,387,375	8,438,361	47,870	200,000	326,016	17,399,622
Mizpah	1,718	---	1,230	---	12,337	---	12,337	1,315	---	812	1,037	18,449	---	---	---	---	18,449
Montevideo	2,405,732	206,333	16,342	13,777	3,463,211	39,747	3,516,735	451,296	35,043	13,054	150,132	6,794,667	718,837	33,367	150,000	810,946	8,507,817
Montgomery	1,837,127	571,347	123,741	---	861,772	29,012	890,784	228,952	7,518	8,016	179,412	3,846,897	---	---	---	420,396	4,267,293
Monticello	10,677,724	946,669	600,933	---	1,256,946	83,148	1,340,094	1,990,823	36,702	364,786	254,064	16,211,795	5,078,814	1,725	85,293	944,335	22,321,962
Montrose	1,014,283	202,406	131,312	---	630,953	1,872	632,825	139,752	---	15,515	17,114	2,153,207	366,000	---	26,900	130,815	2,676,922
Moorhead	11,706,652	10,480,746	882,095	1,752,981	16,269,234	768,432	18,790,647	3,145,419	517,771	351,280	1,528,753	47,403,363	16,786,517	---	11,210,646	961,342	76,361,868
Moose Lake	602,745	35,530	35,468	120,306	892,099	10,377	1,022,782	221,273	7,202	4,768	174,279	2,104,047	409,000	---	157,186	165,092	2,835,325
Mora	811,961	376,520	160,333	1,139,795	1,147,350	---	2,287,145	666,784	16,535	23,774	350,045	4,693,097	1,325,000	---	352,731	771,780	7,142,608
Morgan	408,568	4,016	5,053	---	387,072	14,526	401,598	269,542	9,226	6,201	59,824	1,164,028	648,369	5,350	62,000	---	1,879,747
Morris	1,832,722	532,583	57,094	2,665,769	3,087,811	---	5,753,580	517,423	32,399	61,945	99,426	8,887,172	2,712,266	9,601	343,085	735,766	12,687,890
Morristown	356,970	10,808	14,192	37,429	404,630	---	442,059	81,166	4,972	9,091	136,713	1,055,971	---	5,780	---	114,395	1,176,146
Morton	262,457	---	1,445	---	216,274	---	216,274	30,850	1,986	4,152	158,804	675,968	---	---	---	---	675,968
Motley	364,350	72,564	11,946	---	207,608	---	207,608	63,088	9,138	4,655	53,373	786,722	---	10	189,819	244,870	1,221,421
Mound	6,954,297	1,147,612	554,878	19,995	935,923	875,399	1,831,317	1,457,405	42,066	26,970	49,159	12,063,704	---	56,300	130,266	600,446	12,850,716
Mounds View	7,007,896	27,670	310,965	---	1,368,042	144,823	1,512,865	556,513	43,837	208,491	136,806	9,805,043	6,286,630	---	140,580	866,098	17,098,351
Mountain Iron	1,422,436	65,165	14,009	147,064	2,763,359	28,240	2,938,663	282,849	12,855	17,137	68,188	4,821,302	---	3,375	44,000	634,540	5,503,217
Mountain Lake	790,159	135,567	7,187	169,965	1,267,296	24,550	1,461,811	294,591	5,155	35,127	153,684	2,883,281	2,574,410	---	120,000	108,128	5,685,819
Murdock	127,106	658	2,601	---	92,917	20,996	113,913	13,651	190	35	34,049	292,203	---	---	---	---	292,203
Myrtle	14,114	---	1,450	---	40,745	---	40,745	---	---	430	8,173	64,912	---	---	---	---	64,912
Nashua	9,565	---	---	---	6,105	---	6,105	---	---	170	---	15,840	---	---	---	---	15,840
Nashwauk	406,817	7,592	13,106	---	634,021	231,469	865,490	62,845	8,769	5,483	168,596	1,538,698	---	12,019	166,000	154,846	1,871,563
Nassau	18,356	717	550	---	34,925	760	35,685	21,397	---	134	1,219	78,058	---	---	---	---	78,058
Nelson*	42,421	---	10,850	---	34,374	---	34,374	625	---	---	12,411	100,681	---	---	---	---	100,681
Nerstrand	97,904	---	363	---	48,656	---	48,656	84,617	---	1,449	4,825	237,814	---	---	---	---	237,814
Nevis	217,937	---	14,157	2,500	91,519	---	94,019	112,022	1,228	1,342	80,632	521,337	---	24,476	37,500	---	583,313
New Auburn	247,674	26,596	4,045	---	152,021	9,772	161,793	30,896	712	9,882	23,463	505,061	---	---	---	45,648	550,709
New Brighton	12,461,237	162,008	924,381	115,409	1,794,387	440,004	2,349,800	11,179,393	73,272	880,221	857,729	28,888,041	5,040,000	6,158	491,824	3,962,589	38,388,612
New Germany	311,628	36,040	34,737	---	44,917	30,761	75,678	93,042	458	1,000	45,785	598,368	---	---	---	54,164	652,532
New Hope	13,715,166	92,458	641,870	81,973	1,689,365	73,310	1,844,648	1,755,415	208,909	486,746	109,791	18,855,003	20,292,609	---	233,885	4,071,376	43,452,873

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
New London	550,090	77,116	91,814	109,686	395,473	---	505,159	529,545	240	9,639	50,157	1,813,760	---	27,000	---	203,547	2,044,307
New Munich	107,872	---	3,550	---	91,252	---	91,252	5,017	2,603	2,939	15,330	228,563	---	---	---	---	228,563
New Prague	4,007,693	378,865	441,799	---	1,358,845	9,079	1,367,924	404,945	44,307	37,399	417,139	7,100,071	---	---	40,000	2,690,458	9,830,529
New Richland	439,965	70,464	22,694	1,373	450,213	8,920	460,506	196,715	1,291	9,323	83,419	1,284,377	---	4,169	---	85,430	1,373,976
New Trier	50,924	---	4,100	---	8,213	---	8,213	---	530	947	5,696	70,410	150,000	---	---	---	220,410
New Ulm	9,026,131	1,867,477	259,026	67,013	5,150,023	2,268,536	7,485,572	1,959,378	124,662	297,494	1,169,567	22,189,307	3,050,236	32,773	---	5,846,445	31,118,761
New York Mills	543,097	307,646	3,335	96,553	444,191	5,539	546,283	274,676	10,048	37,633	122,997	1,845,715	1,972,406	16	394,304	238,330	4,450,771
Newfolden	64,034	17,597	2,010	---	98,977	12,500	111,477	89,478	13	396	46,069	331,074	---	---	---	---	331,074
Newport	2,363,684	219,736	192,233	179,374	695,328	24,612	899,314	29,188	43,782	38,263	356,894	4,143,094	---	10,600	870,000	911,000	5,934,694
Nicollet	378,512	104,372	20,889	---	285,790	---	285,790	---	---	9,554	22,989	822,106	---	---	---	---	822,106
Nielsville	23,159	---	1,422	---	29,825	---	29,825	3,495	---	38	3,104	61,043	---	---	---	---	61,043
Nimrod	19,150	---	1,740	---	9,636	---	9,636	1,800	530	384	10,031	43,271	---	---	---	---	43,271
Nisswa	2,110,370	---	24,562	---	194,306	77,942	272,248	257,536	36,945	36,946	153,503	2,892,110	---	---	235,000	266,802	3,393,912
Norcross	26,579	---	---	---	20,088	---	20,088	---	---	819	830	48,316	---	---	---	---	48,316
North Branch	5,054,459	799,081	217,740	816	2,285,809	---	2,286,625	121,939	26,179	20,555	202,101	8,728,679	8,285,536	---	356,348	215,637	17,586,200
North Mankato	7,511,927	626,722	470,642	9,900	3,275,850	55,444	3,341,194	346,343	28,220	10,183	318,202	12,653,433	---	1,014,892	580,060	1,113,968	15,362,353
North Oaks	1,502,003	225,011	479,639	---	23,623	122,777	146,400	51,797	3,077	9,372	8,756	2,426,055	---	---	---	15,000	2,441,055
North Saint Paul	5,784,423	313,972	302,716	---	2,482,749	98,415	2,581,164	500,603	45,011	100,440	182,610	9,810,939	1,091,535	---	1,046,800	340,355	12,289,629
Northfield	8,965,263	580,762	859,249	82,550	4,013,112	448,617	4,544,279	1,504,848	104,871	91,692	506,917	17,157,881	1,417,778	17,464	35,000	845,683	19,473,806
Northome	56,856	---	200	---	170,705	22,770	193,475	83,303	---	1,468	57,701	393,003	---	30,045	---	4,267	427,315
Northrop	52,892	---	9,498	---	69,485	---	69,485	3,276	178	575	15,128	151,032	---	---	---	---	151,032
Norwood Young America	2,348,318	99,661	135,486	---	409,914	96,881	506,795	376,345	11,451	60,554	56,140	3,594,750	---	---	311,620	240,651	4,147,021
Nowthen	1,350,047	2,611	101,021	---	64,879	113,939	178,818	113,052	8,771	2,625	23,869	1,780,814	---	---	---	196,719	1,977,533
Oak Grove	2,201,499	73,733	328,410	---	792,500	63,685	856,185	84,055	26,070	58,716	74,760	3,703,428	---	25,500	---	239,553	3,968,481
Oak Park Heights	5,476,717	142,146	172,736	8,102	159,674	17,076	184,852	366,360	58,083	236,128	56,803	6,693,825	---	8,188	683,593	2,863,949	10,249,555
Oakdale	11,964,226	4,069,611	814,906	20,883	1,008,698	134,196	1,163,777	2,397,016	594,230	276,721	1,122,042	22,402,529	3,772,715	33,841	1,640,004	1,967,035	29,816,124
Odessa	23,638	---	710	---	54,056	---	54,056	11,520	---	1,154	9,515	100,593	---	---	---	---	100,593
Odin*	17,086	8,811	---	1,000	47,852	---	48,852	12,209	---	---	24,182	111,140	---	---	---	10,809	121,949
Ogema	44,001	13,213	25	---	50,775	---	50,775	11,915	507	85	1,550	122,071	---	---	---	---	122,071
Ogilvie	115,754	---	2,266	---	124,602	---	124,602	68,968	1,770	1,074	28,627	343,061	---	---	---	27,481	370,542

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Okabena	49,530	---	575	---	71,325	---	71,325	12,146	270	795	11,058	145,699	---	---	---	---	145,699
Oklee	227,490	---	1,201	---	139,054	---	139,054	61,201	---	174	39,147	468,267	---	---	---	---	468,267
Olivia	1,186,579	138,844	49,859	18,671	941,493	---	960,164	239,608	13,630	55,938	41,789	2,686,411	---	1,855	1,017,887	657,544	4,363,697
Onamia	300,261	---	12,951	1,040	331,114	---	332,154	106,534	35,173	8,807	30,666	826,546	---	750	---	---	827,296
Ormsby	32,659	7,151	2,620	---	49,096	9,500	58,596	8,000	---	864	28,983	138,873	---	---	---	---	138,873
Orono [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Oronoco	748,389	14,922	48,431	---	269,054	22,963	292,017	80,840	2,378	4,941	73,794	1,265,712	100,000	---	---	20,397	1,386,109
Orr	101,435	---	2,480	---	283,170	74,639	357,809	228,894	442	4,076	823	695,959	---	---	32,210	6,816	734,985
Ortonville	682,823	15,646	23,406	---	981,835	---	981,835	336,618	3,954	14,275	151,543	2,210,100	---	---	509,537	37,500	2,757,137
Osakis*	774,870	161,661	34,688	289,623	739,494	1,418,275	2,447,392	141,426	15,914	7,334	199,929	3,783,214	19,554	---	104,720	48,081	3,955,569
Oslo	231,877	---	1,812	---	131,852	2,406	134,258	22,198	146	14	211,645	601,950	13,500	---	---	---	615,450
Osseo	2,504,260	613,525	156,259	---	739,030	178,835	917,865	68,503	42,786	75,438	136,385	4,515,021	914,795	---	122,411	1,415,771	6,967,998
Ostrander	145,601	---	3,253	---	77,070	---	77,070	900	197	171	12,329	239,521	---	---	7,955	---	247,476
Otsego	5,730,772	734,522	1,363,384	---	886,529	206,625	1,093,154	2,140,837	21,092	124,052	294,909	11,502,722	---	78,805	204,042	1,074,567	12,860,136
Ottertail	445,380	7,934	14,413	---	210,405	---	210,405	65,350	---	5,742	117,003	866,227	770,000	---	---	35,721	1,671,948
Owatonna	12,370,345	839,631	445,702	525,414	8,341,093	638,664	9,505,171	2,638,390	157,683	260,722	303,602	26,521,246	2,123,582	---	547,500	148,190	29,340,518
Palisade [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Park Rapids	2,970,544	676,543	119,256	1,605,021	822,440	26,178	2,453,639	476,787	54,776	149,350	244,839	7,145,734	---	47,325	358,489	118,406	7,669,954
Parkers Prairie	557,545	2,561	4,056	---	301,057	---	301,057	43,860	2,677	4,091	428,637	1,344,484	130,000	---	---	222,874	1,697,358
Paynesville	782,458	657,384	203,401	---	1,238,715	40,350	1,279,065	263,283	25,204	28,940	336,426	3,576,161	760,000	695,864	436,508	467,107	5,935,640
Pease	39,042	9,361	3,779	30,000	36,816	---	66,816	42	---	237	3,583	122,860	---	---	---	---	122,860
Pelican Rapids*	872,597	320,496	30,492	---	1,055,935	2,117	1,058,052	506,196	11,258	5,390	43,336	2,847,817	3,337,934	14,138	102,210	269,849	6,571,948
Pemberton	181,197	3,664	4,047	---	60,697	---	60,697	41,324	287	3,401	12,092	306,709	---	---	---	---	306,709
Pennock	132,435	---	742	---	152,505	---	152,505	3,387	380	1,599	64,842	355,890	---	70,572	---	---	426,462
Pequot Lakes	1,642,620	1,156	18,086	5,229	151,465	800,624	957,318	294,165	44,871	30,257	104,014	3,092,487	135,000	4,992	---	154,275	3,386,754
Perham	2,211,605	644,640	77,606	13,372	1,428,387	59,830	1,501,589	362,364	14,378	68,499	386,502	5,267,183	2,784,985	36,000	632,532	331,344	9,052,044
Perley	23,076	---	62	---	32,449	---	32,449	475	---	---	45,534	101,596	---	---	---	---	101,596
Peterson	80,094	3,049	653	---	45,936	---	45,936	10,323	790	3,023	8,734	152,602	---	---	29,148	33,854	215,604
Pierz	402,223	33,841	30,947	128,572	505,074	250	633,896	66,235	6,643	8,065	72,784	1,254,634	---	---	330,449	9	1,585,092
Pillager	258,254	60,385	26,721	---	186,178	---	186,178	32,017	3,030	2,320	150,557	719,462	---	---	---	126,966	846,428
Pine City	1,459,376	241,383	71,922	---	674,446	---	674,446	322,999	6,446	35,009	58,817	2,870,398	---	2,751	183,423	33,425	3,089,997

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Pine Island	2,117,478	265,828	52,814	---	690,654	918,043	1,608,697	156,494	7,055	34,885	119,984	4,363,235	1,504,000	14,021	525,860	435,690	6,842,806
Pine River	499,610	---	22,185	228,479	378,494	---	606,973	200,879	15,461	3,614	40,082	1,388,804	---	---	---	33,053	1,421,857
Pine Springs	55,103	---	1,580	---	8,053	6,609	14,662	38,631	9,550	599	27,398	147,523	---	---	---	26,000	173,523
Pipestone	2,070,719	67,934	92,300	---	2,139,190	38,010	2,177,200	846,118	31,428	5,820	278,493	5,570,012	5,800,000	107,244	257,722	517,639	12,252,617
Plainview	2,069,323	---	53,582	---	1,220,736	55,031	1,275,767	613,848	19,169	50,156	412,555	4,494,400	---	---	---	---	4,494,400
Plato	147,424	---	11,380	99,715	64,620	10,571	174,906	82,186	---	4,784	59,375	480,055	---	---	---	8,602	488,657
Plummer	160,163	---	1,740	202,711	78,412	---	281,123	10,485	---	4,140	50,323	507,974	---	---	---	7,900	515,874
Plymouth	36,750,404	31,328	4,982,052	2,331,007	9,161,457	3,282,829	14,775,293	5,219,734	538,828	1,035,410	3,614,031	66,947,080	---	---	3,708,179	21,876,581	92,531,840
Porter	50,326	---	3,102	---	39,592	---	39,592	17,163	---	1,696	33,060	144,939	---	---	---	288	145,227
Preston	902,959	148,900	3,933	3,900	884,160	34,188	922,248	330,075	8,054	12,247	172,793	2,501,209	---	---	---	105,824	2,607,033
Princeton	2,487,728	459,996	174,525	133,060	1,065,808	52,500	1,251,368	395,826	22,205	38,661	97,766	4,928,075	---	16,836	184,660	461,737	5,591,308
Prinsburg	330,094	---	10	---	126,935	---	126,935	15,790	---	2,313	14,867	490,009	---	26,904	---	---	516,913
Prior Lake	12,693,686	1,497,191	820,433	8,458	1,325,721	6,000	1,340,179	5,575,112	58,222	193,840	535,221	22,713,884	4,608,225	3,640	3,839,546	2,569,239	33,734,534
Proctor	1,860,691	191,121	19,804	---	1,144,076	14,563	1,158,639	119,980	14,210	25,133	39,351	3,428,929	191,817	---	85,586	297,435	4,003,767
Quamba	25,989	---	97	61,009	29,091	---	90,100	400	---	1,091	41	117,718	---	---	5,194	---	122,912
Racine	166,925	---	3,730	---	81,674	---	81,674	800	---	3,436	1,416	257,981	---	---	36,895	---	294,876
Ramsey	11,150,611	959,217	732,129	732,375	1,638,016	---	2,370,391	1,629,648	59,701	447,200	549,530	17,898,427	900,590	5,530	133,000	1,403,025	20,340,572
Randall	153,593	7,392	1,040	---	244,669	959	245,628	13,979	100	632	20,047	442,411	---	---	---	---	442,411
Randolph	89,637	---	20,319	---	58,175	---	58,175	11,999	---	417	11,539	192,086	---	---	---	---	192,086
Ranier	235,550	33,704	4,073	15,804	64,388	11,332	91,524	7,995	---	9	13,757	386,612	---	---	11,370	20,000	417,982
Raymond	236,300	41,920	3,515	---	266,445	---	266,445	95,459	53	3,013	21,417	668,122	---	9,740	19,000	15,940	712,802
Red Lake Falls	589,590	1,514	12,258	76,033	702,155	36,617	814,805	257,936	130	12,567	145,354	1,834,154	592,255	---	55,908	150,000	2,632,317
Red Wing	22,403,092	867,140	390,394	1,019,165	4,447,491	602,946	6,069,602	1,216,126	82,057	774,971	726,455	32,529,837	7,234,647	39,566	389,682	4,197,490	44,391,222
Redwood Falls	2,817,298	---	145,064	643,108	2,788,532	99,874	3,531,514	1,536,277	46,321	159,499	404,761	8,640,734	---	---	1,086,438	328,388	10,055,560
Regal	6,536	---	1,550	---	6,361	---	6,361	8,245	---	---	133	22,825	---	---	---	---	22,825
Remer	216,206	---	1,175	---	105,819	156,994	262,813	52,291	---	2,651	76,743	611,879	63,000	---	2,500	17,344	694,723
Renville	616,722	17,823	11,074	---	548,443	---	548,443	48,928	5,113	2,065	32,265	1,282,433	---	---	---	30,183	1,312,616
Revere	55,370	---	1,380	---	24,819	---	24,819	---	---	102	1,211	82,882	---	---	---	---	82,882
Rice	457,122	11,548	134,256	---	279,926	17,051	296,977	112,616	9,605	5,289	99,465	1,126,878	164,929	---	---	157	1,291,964
Rice Lake	1,183,481	10,643	65,798	---	84,395	11,614	96,009	5,896	8,447	7,020	22,909	1,400,203	250,000	6,705	---	633,761	2,290,669
Richfield	25,895,536	206,140	1,061,107	2,290,008	5,204,878	2,105,413	9,600,299	3,701,308	345,143	320,198	2,029,188	43,158,919	12,494,366	---	291,190	5,206,966	61,151,441

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Richmond	657,866	119,150	21,256	14,486	335,018	---	349,504	4,970	8,279	8,191	101,833	1,271,049	---	8	156,000	---	1,427,057
Richville	8,741	---	350	---	21,519	---	21,519	---	---	1,015	---	31,625	---	---	---	---	31,625
Riverton	39,615	---	354	---	11,931	12	11,943	---	33	481	10,000	62,426	---	---	---	500	62,926
Robbinsdale	7,179,782	770,080	439,232	2,174	2,793,776	527,900	3,323,850	802,485	272,938	176,824	510,798	13,475,989	759,666	---	578,648	359,420	15,173,723
Rochester*	93,183,779	1,558,422	4,442,343	10,758,094	27,939,678	4,932,837	43,630,609	23,419,620	528,677	1,815,138	5,088,248	173,666,836	23,037,069	---	16,635,505	12,024,740	225,364,150
Rock Creek*	190,960	3,435	27,557	---	257,738	---	257,738	6,443	147	67	13,493	499,840	---	---	---	---	499,840
Rockford	1,720,852	10,039	57,429	---	579,148	7,511	586,659	692,617	1,122	135,095	140,696	3,344,509	---	1,713,562	73,112	394,205	5,525,388
Rockville	1,252,920	35,534	46,657	---	251,825	---	251,825	38,758	9,536	17,748	24,798	1,677,776	---	---	---	96,470	1,774,246
Rogers	9,090,314	649,710	746,060	---	1,369,158	445,544	1,814,702	2,729,490	118,913	206,814	1,582,179	16,938,182	---	4,407	379,317	1,928,379	19,250,285
Rollingstone	165,403	58,473	7,721	---	181,488	---	181,488	88,008	---	5,332	35,024	541,449	---	---	16,500	88,538	646,487
Roosevelt	12,075	---	214	130,218	30,345	---	160,563	742	---	35	44,290	217,919	---	---	---	---	217,919
Roscoe	22,268	---	3,525	---	23,457	---	23,457	---	27	308	---	49,585	---	---	---	---	49,585
Rose Creek	135,850	---	495	---	108,954	---	108,954	15,250	---	3,437	59,955	323,941	---	---	---	48	323,989
Roseau	1,203,434	99,628	28,023	669,489	855,061	---	1,524,550	285,336	15,836	24,096	560,440	3,741,343	---	---	1,203,373	---	4,944,716
Rosemount	12,419,772	718,051	741,243	5,881	1,256,613	98,571	1,361,065	3,533,126	129,878	283,731	1,158,510	20,345,376	1,116,287	42,394	1,474,895	268,850	23,247,802
Roseville	22,473,691	130,549	1,962,436	473,334	1,908,573	650	2,382,557	6,654,355	135,840	622,401	502,237	34,864,066	---	144,189	805,190	2,015,888	37,829,333
Rothsay	207,767	5,227	13,328	17,189	178,441	16,500	212,130	123,333	837	1,065	40,148	603,835	575,000	13,310	---	8,013	1,200,158
Round Lake	101,648	---	972	---	145,246	---	145,246	87,185	---	14,193	4,872	354,116	190,000	2,051	245,000	---	791,167
Royalton	287,240	9,852	46,267	---	350,430	---	350,430	65,996	1,382	5,344	96,965	863,476	262,000	---	46,700	6,383	1,178,559
Rush City	509,555	133,605	10,821	113,227	1,144,135	---	1,257,362	247,811	7,226	30,524	50,956	2,247,860	600,725	9,000	371,938	356,005	3,585,528
Rushford	898,788	163,422	13,149	---	985,196	36,930	1,022,126	356,025	6,096	74,436	586,337	3,120,379	---	---	143,585	379,994	3,643,958
Rushford Village	426,230	84,879	3,523	83,586	52,908	---	136,494	6,881	423	11,326	6,067	675,823	---	---	---	54,565	730,388
Rushmore	130,235	933	2,333	---	139,056	---	139,056	85,648	153	1,271	21,629	381,258	---	---	---	81,791	463,049
Russell	108,166	---	1,145	4,700	108,420	---	113,120	29,923	277	284	7,097	260,012	---	---	115,000	---	375,012
Ruthon	106,686	---	3,245	3,000	96,278	---	99,278	23,370	467	676	16,568	250,290	---	---	---	67,500	317,790
Rutledge	23,756	---	1,720	---	24,473	---	24,473	4,085	---	138	---	54,172	---	---	---	---	54,172
Sabin	145,506	95,813	7,191	---	107,986	2,158	110,144	33,439	---	---	16,448	408,541	717,419	---	---	216,758	1,342,718
Sacred Heart	325,058	5,726	1,235	1,163,437	251,112	---	1,414,549	18,954	3,455	5,626	68,922	1,843,525	1,287,000	---	---	235,168	3,365,693
Saint Anthony	8,290,261	589,332	358,230	882,787	920,442	122,231	1,925,460	1,732,288	76,057	233,668	509,609	13,714,905	5,612,540	28,244	312,760	2,221,480	21,889,929
Saint Anthony [Stearns]	2,721	---	830	---	15,094	---	15,094	---	---	228	5,082	23,955	---	---	---	---	23,955
Saint Augusta	1,505,401	71,658	100,858	2,300	134,621	---	136,921	57,105	10,367	24,830	76,131	1,983,271	---	---	---	---	1,983,271

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Saint Bonifacius	638,691	34,759	24,877	---	466,400	---	466,400	309,921	14,693	1,017	21,500	1,511,858	---	---	219,280	---	1,731,138
Saint Charles	1,136,812	916	62,801	---	991,923	36,077	1,028,000	168,705	14,038	11,475	171,023	2,593,770	40,075	---	176,500	83,050	2,893,395
Saint Clair	285,816	---	4,303	5,000	284,881	600	290,481	77,860	290	3,294	43,511	705,555	---	---	---	46,458	752,013
Saint Cloud	36,603,552	4,623,582	2,756,099	2,158,891	17,641,201	827,275	20,627,367	3,230,122	1,052,975	702,867	9,455,720	79,052,284	25,683,112	86,376	850,000	8,498,222	114,169,994
Saint Francis	3,290,853	85,984	214,855	---	582,223	273,177	855,400	558,572	25,631	29,655	54,957	5,115,907	6,977,582	80,867	423,994	360,000	12,958,350
Saint Hilaire	44,729	---	2,945	---	90,744	---	90,744	28,491	---	6,485	23,319	196,713	---	---	1,214	---	197,927
Saint James	1,364,601	70,092	46,823	---	1,836,752	2,338	1,839,090	774,526	2,287	34,333	199,140	4,330,892	2,600,000	17,500	527,912	550,806	8,027,110
Saint Joseph	2,654,746	408,736	356,990	6,713	1,114,363	26,303	1,147,379	937,237	55,474	46,150	146,777	5,753,489	681,000	24,827	99,330	999,509	7,558,155
Saint Leo	12,973	---	202	---	25,661	---	25,661	10,620	---	335	15,791	65,582	---	---	---	---	65,582
Saint Louis Park	44,695,326	1,169,859	3,985,517	1,895,540	6,506,950	371,138	8,773,628	3,529,135	293,236	369,203	1,457,918	64,273,822	3,626,964	---	1,948,583	3,637,905	73,487,274
Saint Martin	192,222	---	2,975	773,843	73,826	---	847,669	60,263	540	4,762	63,060	1,171,491	377,000	---	47,600	24,000	1,620,091
Saint Mary's Point	190,675	---	8,038	---	8,206	1,612	9,818	---	213	2,372	17,278	228,394	---	---	---	61,300	289,694
Saint Michael	6,606,382	557,111	956,075	50,217	1,492,346	278,422	1,820,985	705,773	1,059	141,157	46,866	10,835,408	---	42,571	934,485	3,851,839	15,664,303
Saint Paul	184,255,321	25,021,882	15,360,179	13,024,786	100,456,016	14,356,390	127,837,192	77,384,348	985,523	5,875,440	17,982,438	454,702,323	47,601,792	3,033,222	16,637,587	78,513,401	600,488,325
Saint Paul Park	2,242,496	428,518	110,973	13,677	976,267	64,655	1,054,599	561,868	44,207	17,465	207,071	4,667,197	---	25,966	163,340	894,397	5,750,900
Saint Peter	3,397,835	193,208	283,358	831,316	4,550,689	69,795	5,451,800	778,207	46,623	50,545	691,986	10,893,562	322,000	34,204	1,558,347	620,859	13,428,972
Saint Rosa	19,292	---	2,052	---	4,639	---	4,639	4,758	---	1,122	24,216	56,079	---	---	---	---	56,079
Saint Stephen	239,457	---	9,905	34	192,773	---	192,807	89,810	2,665	5,374	42,028	582,046	---	---	---	16,653	598,699
Saint Vincent	15,352	---	---	---	26,876	---	26,876	600	---	164	123	43,115	---	---	---	---	43,115
Sanborn	70,902	366	4,025	---	145,615	---	145,615	36,441	6	7,781	33,068	298,204	---	---	---	9,000	307,204
Sandstone	537,481	23,213	16,964	---	1,440,028	---	1,440,028	88,748	920	13,803	7,632	2,128,789	---	---	43,650	1,589,943	3,762,382
Sargeant	27,911	---	---	---	15,310	---	15,310	43	---	828	1,292	45,384	---	---	---	---	45,384
Sartell	7,796,776	216,985	939,131	1,650,748	1,462,526	22,613	3,135,887	7,528,820	56,326	132,186	373,524	20,179,635	8,957,547	37,822	543,211	5,443,598	35,161,813
Sauk Centre	1,970,206	77,786	84,915	1,868,546	1,620,420	---	3,488,966	1,762,254	95,979	302,092	171,683	7,953,881	---	---	---	387,384	8,341,265
Sauk Rapids	4,850,060	312,804	395,770	4,271	3,338,848	159,721	3,502,840	1,272,622	41,334	151,895	369,345	10,896,670	---	12,244	110,000	1,111,774	12,130,688
Savage	17,377,507	1,414,733	1,103,285	90,619	3,124,305	668,931	3,883,855	2,335,258	45,258	370,860	645,926	27,176,682	6,233,034	196,555	2,106,513	5,398,265	41,111,049
Scandia	2,282,286	18,126	366,902	---	94,188	13,528	107,716	66,886	8,392	25,928	26,737	2,902,973	160,000	---	---	610,830	3,673,803
Scanlon	254,768	---	19,582	---	220,082	---	220,082	27,319	3,506	2,095	6,967	534,319	---	---	---	---	534,319
Seaforth	28,021	---	80	---	36,524	---	36,524	---	---	47	18,056	82,728	25,000	---	---	493	108,221
Sebeka	359,298	96,899	768	61,576	267,638	---	329,214	96,673	9,454	3,695	16,500	912,501	36,440	---	35,500	---	984,441
Sedan	20,643	---	2,000	---	19,216	---	19,216	---	---	34	---	41,893	---	3,168	---	---	45,061

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Shafer	337,457	39,147	67,906	---	244,015	---	244,015	2,355	915	3,484	50,981	746,260	877,788	---	---	2,224	1,626,272
Shakopee	21,476,591	933,773	3,283,495	22,210	2,410,255	2,263,382	4,695,847	3,448,931	252,524	260,379	823,026	35,174,566	79,100	---	3,515,037	3,767,892	42,536,595
Shelly	26,513	---	125	---	83,792	2,078	85,870	14,880	---	487	12,629	140,504	---	---	86,971	---	227,475
Sherburn	576,221	64,193	2,983	159,564	403,915	---	563,479	183,124	2,774	11,493	45,282	1,449,549	---	---	---	---	1,449,549
Shevlin*	54,422	---	4,160	---	66,433	---	66,433	500	---	128	9,275	134,918	---	---	---	28,960	163,878
Shoreview	13,057,231	311,968	1,000,637	---	1,293,194	189,463	1,482,657	6,922,890	47,899	307,559	109,017	23,239,858	13,696,537	13,849	658,554	3,246,207	40,855,005
Shorewood	5,221,374	---	315,574	715	208,373	252,545	461,633	1,527,259	76,056	75,256	247,578	7,924,730	950,000	---	47,844	1,823,399	10,745,973
Silver Bay	1,246,586	21,234	7,613	---	1,418,557	233,362	1,651,919	450,267	5,172	20,087	90,137	3,493,015	---	4,554	---	597,924	4,095,493
Silver Lake	485,814	32,787	2,840	---	265,030	---	265,030	179,006	11,052	1,419	168,045	1,145,993	---	---	50,585	134,575	1,331,153
Skyline	51,391	---	---	---	18,914	---	18,914	2,045	---	280	3,704	76,334	---	---	---	---	76,334
Slayton	937,145	40,414	9,811	---	907,898	36,390	944,288	172,688	11,463	2,027	72,046	2,189,882	---	75	---	353,729	2,543,686
Sleepy Eye	1,345,985	188,566	125,540	55,279	1,601,000	---	1,656,279	632,141	10,172	179,556	705,004	4,843,243	162,477	---	527,729	274,500	5,807,949
Sobieski	49,624	---	4,880	---	29,688	1,725	31,413	21,202	---	26	47,852	154,997	---	---	---	---	154,997
Solway	13,943	---	1,700	---	19,642	---	19,642	3,220	---	1,053	2,561	42,119	---	---	---	---	42,119
South Haven	126,568	226	9,419	---	66,788	1,273	68,061	145,066	1,027	259	54,920	405,546	---	21,998	---	---	427,544
South Saint Paul	14,032,726	812,699	575,164	216,130	4,886,031	291,225	5,393,386	4,515,902	127,612	152,668	356,417	25,966,574	4,652,176	---	428,419	1,955,435	33,002,604
Spicer	1,247,553	208,233	50,736	---	99,501	505,400	604,901	195,592	3,236	30,235	244,371	2,584,857	831,315	101	---	646,684	4,062,957
Spring Grove	645,591	14,631	4,414	---	472,085	18,851	490,936	183,683	7,248	10,979	178,555	1,536,037	---	1,000	241,853	342,580	2,121,470
Spring Hill	7,643	---	1,050	---	10,508	---	10,508	4,000	305	48	4,020	27,574	---	---	---	---	27,574
Spring Lake Park	3,139,264	161,752	340,214	---	681,193	56,282	737,475	1,359,180	46,638	70,246	165,768	6,020,537	1,144,323	---	157,265	945,689	8,267,814
Spring Park	1,283,580	6,853	46,594	---	12,656	7,790	20,446	24,566	10,915	15,869	17,829	1,426,652	---	---	---	203,923	1,630,575
Spring Valley	1,225,759	117,671	15,097	---	949,546	46,701	996,247	97,357	9,578	17,799	214,246	2,693,754	---	---	167,690	240,056	3,101,500
Springfield	1,100,380	203,148	9,720	65,947	1,082,797	15,475	1,164,219	372,584	9,760	13,411	127,656	3,000,878	---	4,550	35,000	356,660	3,397,088
Squaw Lake	23,617	---	1,400	---	31,452	---	31,452	28,216	---	37	14,553	99,275	---	780	---	6,205	106,260
Stacy	469,716	---	25,171	---	329,969	---	329,969	19,459	1,820	3,929	58,161	908,225	---	---	70,000	---	978,225
Staples	1,252,887	166,114	67,694	123,890	1,197,180	---	1,321,070	270,695	21,376	33,925	48,252	3,182,013	---	---	60,000	74,612	3,316,625
Starbuck	534,431	27,932	58,752	3,524	453,377	148,466	605,367	162,424	14,883	5,354	55,354	1,464,497	2,220,938	6,924	63,519	139,024	3,894,902
Steen	25,507	---	---	---	44,992	644	45,636	22,786	267	393	1,371	95,960	---	---	---	---	95,960
Stephen	145,657	40,193	1,629	1,600	283,928	8,244	293,772	120,075	---	1,192	131,752	734,270	42,900	---	73,214	---	850,384
Stewart	418,592	49,551	6,855	265,759	549,802	23,442	839,003	63,248	---	1,493	23,202	1,401,944	886,727	27,100	---	709,567	3,025,338
Stewartville	2,982,215	305,114	16,053	---	1,031,555	49,338	1,080,893	607,185	1,295	61,534	263,227	5,317,516	239,000	---	60,000	239,051	5,855,567

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues							Transfers In							Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Stillwater	14,765,653	1,082,560	819,172	11,728	1,382,425	73,158	1,467,311	3,553,539	84,369	162,819	805,637	22,741,060	3,527,632	111,922	101,792	3,463,266	29,945,672
Stockton	117,264	3,177	7,685	---	189,778	---	189,778	12,588	---	1,549	14,170	346,211	---	---	88,677	42,608	477,496
Storden	156,251	685	921	---	86,469	---	86,469	45,925	---	330	13,623	304,204	---	---	---	115,452	419,656
Strandquist	3,321	440	2,000	---	24,387	---	24,387	8,688	25	8	1,606	40,475	---	---	336	---	40,811
Strathcona	3,064	---	---	---	12,187	---	12,187	5,566	---	---	79	20,896	---	---	---	---	20,896
Sturgeon Lake	184,853	---	4,162	---	74,086	---	74,086	57,545	---	531	1,650	322,827	---	---	---	---	322,827
Sunburg	39,045	---	20	---	51,144	---	51,144	105,304	---	7,125	18,546	221,184	---	---	---	17,500	238,684
Sunfish Lake	511,168	104,018	33,184	---	8,515	1,651	10,166	700	4,338	6,265	---	669,839	397,689	---	---	---	1,067,528
Swanville	83,568	14,421	2,630	---	126,547	12,683	139,230	9,126	---	316	119,314	368,605	2,700	---	---	---	371,305
Taconite	257,475	2,176	1,210	---	143,058	67,185	210,243	71,130	148	8,270	55,285	605,937	---	---	---	14,500	620,437
Tamarack	37,373	---	2	---	23,166	---	23,166	12,725	---	71	14,055	87,392	---	---	---	---	87,392
Taopi	4,968	9,854	---	---	15,311	---	15,311	---	---	174	---	30,307	---	---	---	---	30,307
Taunton	48,127	---	1,395	---	53,991	---	53,991	---	67	810	10,079	114,469	---	---	---	---	114,469
Taylor Falls	730,640	---	80,075	---	200,210	---	200,210	29,086	1,999	2,612	88,548	1,133,170	---	---	---	---	1,133,170
Tenstrike	34,896	---	1,400	---	14,313	---	14,313	---	---	---	7,200	57,809	---	---	---	---	57,809
Thief River Falls	2,604,417	332,751	120,308	205,281	3,704,501	18,500	3,928,282	2,492,372	67,410	33,057	424,728	10,003,325	1,369,317	1,368,062	1,207,716	564,873	14,513,293
Tintah	15,450	---	---	45,440	29,164	---	74,604	14,904	---	32	38,739	143,729	---	---	216	12,426	156,371
Tonka Bay	1,118,917	44,822	136,840	---	15,777	1,438	17,215	134,615	12,133	26,226	107,022	1,597,790	---	---	395,363	132,542	2,125,695
Tower	364,396	---	11,455	---	1,346,197	186,873	1,533,070	733,495	12,241	15,824	59,719	2,730,200	---	42,749	---	20,000	2,792,949
Tracy*	1,148,813	98,625	26,317	182,430	1,058,936	---	1,241,366	192,163	10,602	31,830	108,230	2,857,946	61,044	2,609	34,075	271,947	3,227,621
Trail	13,476	---	1,500	---	6,680	---	6,680	---	---	---	---	21,656	---	---	---	---	21,656
Trimont	283,557	---	7,620	---	307,690	---	307,690	112,529	670	3,468	57,694	773,228	---	9,310	---	---	782,538
Trommald	34,419	---	200	---	14,459	---	14,459	---	875	71	5,000	55,024	---	---	---	---	55,024
Trosky	23,652	---	2,050	---	24,724	---	24,724	---	570	378	3,291	54,665	---	---	---	---	54,665
Truman	454,074	325	2,090	106,667	476,380	---	583,047	239,786	4,660	8,625	86,032	1,378,639	---	---	---	---	1,378,639
Turtle River	19,099	---	3,709	---	5,489	---	5,489	5,317	---	1,232	6,080	40,926	---	---	---	---	40,926
Twin Lakes	8,232	---	1,050	---	53,102	---	53,102	---	---	2,978	3,063	68,425	---	---	---	---	68,425
Twin Valley	137,950	---	1,465	2,300	353,922	---	356,222	89,011	1,582	1,418	52,253	639,901	---	---	15,000	5,000	659,901
Two Harbors	1,828,324	11,319	38,548	---	2,331,729	65,717	2,397,446	578,891	17,591	20,623	122,693	5,015,435	---	13,900	634,402	520,688	6,184,425
Tyler	308,413	---	9,762	---	494,785	---	494,785	101,853	3,418	30,510	94,423	1,043,164	---	---	202,317	211,520	1,457,001
Ulen	122,401	6,111	1,890	---	164,424	2,755	167,179	53,564	---	3,047	87,527	441,719	---	---	---	---	441,719

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In				Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Underwood	110,986	---	3,613	---	113,704	618	114,322	3,954	1,410	989	14,821	250,095	---	372	25,000	---	275,467
Upsala	198,532	231	4,275	---	123,678	3,872	127,550	55,896	---	14,320	20,516	421,320	360,000	46,351	---	---	827,671
Urbank	10,569	---	2,142	---	11,881	1,332	13,213	73	---	---	35,717	61,714	---	---	---	---	61,714
Utica	68,359	6,684	6,632	---	46,192	---	46,192	600	---	33	4,337	132,837	---	---	---	---	132,837
Vadnais Heights	4,492,724	448,784	625,053	118,305	350,275	138,313	606,893	1,222,060	28,464	197,143	119,675	7,740,796	---	23,948	500,000	---	8,264,744
Vergas	182,278	11,502	28,228	---	70,752	1,495	72,247	32,472	---	357	46,511	373,595	140,500	---	5,000	3,000	522,095
Vermillion	143,585	---	4,271	---	29,629	---	29,629	---	320	3,620	2,901	184,326	---	---	---	---	184,326
Verndale	156,864	50	2,749	336,766	200,733	81,715	619,214	84,615	6,368	2,224	30,092	902,176	1,725,000	---	---	13,133	2,640,309
Vernon Center	239,761	20,690	1,057	---	88,675	600	89,275	16,807	517	1,708	25,106	394,921	---	10,000	---	---	404,921
Vesta	134,080	3,113	1,064	1,542	111,306	1,000	113,848	12,913	6	865	13,554	279,443	---	3,178	42,485	---	325,106
Victoria	4,921,678	806,346	758,243	19,637	901,629	6,402	927,668	1,909,004	9,020	156,205	334,559	9,822,723	1,219,040	13,050	---	1,098,984	12,153,797
Viking	22,431	---	15	---	42,268	---	42,268	10,717	---	69	8,797	84,297	---	---	---	---	84,297
Villard	108,385	238	2,875	---	152,657	52,276	204,933	58,459	---	1,591	19,897	396,378	---	22,000	---	31,503	449,881
Vining	14,191	---	3,125	---	28,391	---	28,391	11,715	---	11,803	8,225	77,450	---	---	---	---	77,450
Virginia	5,023,387	70,894	79,309	293,683	9,526,466	459,685	10,279,834	428,322	91,068	225,454	132,168	16,330,436	1,534,756	19,969	---	4,735,601	22,620,762
Wabasha	1,784,738	255,756	42,622	1,037	715,540	36,244	752,821	720,323	12,853	29,698	357,161	3,955,972	---	---	55,000	217,204	4,228,176
Wabasso	402,427	8,146	1,285	---	295,679	---	295,679	131,206	249	16,691	33,354	889,037	425,000	21,295	28,500	243,533	1,607,365
Waconia	7,495,780	3,077,412	748,269	---	502,016	113,931	615,947	2,514,618	40,317	61,962	225,179	14,779,484	7,950,608	---	497,966	8,447,063	31,675,121
Wadena	919,544	18,058	120,807	216,232	2,049,944	---	2,266,176	240,711	22,480	47,094	1,053,592	4,688,462	458,119	9,000	484,355	169,237	5,809,173
Wahkon	249,416	---	9,756	---	8,310	---	8,310	1,547	3,188	304	32,910	305,431	---	---	15,000	---	320,431
Waite Park	8,534,216	583,982	199,393	549	204,590	33,816	238,955	207,235	101,251	122,034	217,574	10,204,640	---	6,209	---	8,236,209	18,447,058
Waldorf	125,529	---	270	8,776	102,270	---	111,046	33,901	---	205	1,255	272,206	---	---	---	---	272,206
Walker	1,252,696	230,310	18,745	---	159,564	---	159,564	243,926	8,881	12,699	96,763	2,023,584	561,223	---	120,209	172,667	2,877,683
Walnut Grove	230,941	87,779	590	---	322,813	3,122	325,935	83,255	467	5,309	104,321	838,597	---	---	---	25,944	864,541
Walters	30,288	---	874	---	45,516	343	45,859	16,155	---	96	1,430	94,702	---	---	9,967	13,443	118,112
Waltham	41,348	---	1,816	---	39,608	---	39,608	---	---	77	690	83,539	---	---	5,000	---	88,539
Wanamingo	769,950	146,091	28,525	---	286,635	---	286,635	55,982	3,092	1,661	67,038	1,358,974	200,670	---	40,000	76,572	1,676,216
Wanda	37,386	---	1,679	---	41,152	187	41,339	6,142	---	470	15,508	102,524	---	---	---	---	102,524
Warba	68,662	---	---	199,591	19,941	3,425	222,957	5,441	---	125	3,923	301,108	---	---	---	---	301,108
Warren	549,046	86,521	20,591	---	740,043	---	740,043	206,849	38	83,834	395,011	2,081,933	---	---	71,100	---	2,153,033
Warroad	992,184	81,730	29,474	19,556	1,922,261	31,166	1,972,983	1,357,100	11,783	88,790	909,302	5,443,346	---	6,876	355,000	51,525	5,856,747

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues										Transfers In			Total Revenues & Other Sources			
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing		Other Financing Sources	Enterprise Funds	Governmental Funds
Waseca	4,337,787	244,640	247,356	188,650	10,920,479	109,891	11,219,020	362,419	14,040	170,906	1,369,889	17,966,057	---	827	578,118	1,785,545	20,330,547
Watertown	2,288,587	68,871	124,102	1,525	421,392	145,206	568,123	295,768	10,491	39,186	75,477	3,470,605	---	---	319,380	1,170,292	4,960,277
Waterville	829,820	80,619	11,025	22,726	545,029	26,855	594,610	123,953	27,399	1,853	71,876	1,741,155	---	---	---	20,880	1,762,035
Watkins	546,026	78,586	8,158	---	371,931	---	371,931	327,538	423	7,632	167,457	1,507,751	---	95,535	---	63,233	1,666,519
Watson	82,452	---	2,190	---	69,486	---	69,486	6,779	316	101	12,662	173,986	---	---	---	---	173,986
Waubun [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waverly	797,805	217,572	89,836	---	198,361	---	198,361	58,065	10,718	1,542	26,596	1,400,495	---	---	---	156	1,400,651
Wayzata	7,385,710	250,708	765,662	30,710	271,558	1,813,231	2,115,499	1,059,610	91,575	308,295	150,466	12,127,525	---	16,395	806,100	1,002,674	13,952,694
Welcome	572,995	46,339	5,080	---	263,175	---	263,175	41,591	1,105	20,126	46,122	996,533	---	15,849	28,464	41,000	1,081,846
Wells	1,046,953	62,301	16,576	---	1,066,273	96,457	1,162,730	391,391	12,833	23,051	41,075	2,756,910	1,612,051	---	194,996	34,027	4,597,984
Wendell	79,015	244	469	168,196	41,239	---	209,435	13,210	20	46	28,916	331,355	---	990	---	---	332,345
West Concord	433,805	123,415	4,727	---	330,417	20,081	350,498	166,981	4,183	8,870	25,146	1,117,625	1,588,274	---	---	85,431	2,791,330
West Saint Paul	13,891,681	837,539	596,208	77,295	3,083,105	2,259,645	5,420,045	821,514	239,325	129,363	418,770	22,354,445	10,789,367	13,574	650,000	195,223	34,002,609
West Union	10,190	---	1,000	---	17,163	---	17,163	---	---	64	---	28,417	---	---	---	---	28,417
Westbrook	345,844	13,531	4,390	227,412	302,048	8,543	538,003	62,278	2,458	2,135	59,854	1,028,493	1,224,766	---	37,000	11,250	2,301,509
Westport	5,141	6,371	240	---	12,957	---	12,957	---	---	97	2,073	26,879	---	---	---	---	26,879
Whalan	22,609	---	9	---	11,804	---	11,804	75	---	2	3,168	37,667	---	---	---	---	37,667
Wheaton	704,745	---	2,378	214,662	633,318	---	847,980	168,312	75	3,286	117,569	1,844,345	---	---	---	1,207	1,845,552
White Bear Lake	5,946,839	1,268,893	696,282	145,885	3,007,085	182,501	3,335,471	2,330,275	89,062	350,481	581,327	14,598,630	---	47,082	1,175,000	3,926,950	19,747,662
Wilder	25,961	---	50	142	21,846	---	21,988	48	103	---	1,855	50,005	---	---	---	---	50,005
Willernie	243,461	---	25,696	---	87,432	---	87,432	11,931	2,026	332	3,673	374,551	61,335	12,500	---	---	448,386
Williams	110,376	---	1,600	---	63,369	---	63,369	12,993	---	80	10,721	199,139	---	---	---	---	199,139
Willmar	5,328,601	1,475,552	554,249	455,285	6,099,681	2,900,489	9,455,455	1,005,349	147,836	536,022	1,110,219	19,613,283	1,100,000	14,201	730,768	5,770,995	27,229,247
Willow River	95,745	5,188	2,885	68,807	84,030	---	152,837	24,102	---	2,801	11,724	295,282	---	---	---	---	295,282
Wilmont	119,976	---	585	---	118,510	---	118,510	42,797	20	174	18,040	300,102	---	---	---	---	300,102
Wilton*	16,940	---	6,323	---	22,488	---	22,488	---	---	46	1,197	46,994	---	---	---	---	46,994
Windom	2,039,288	437,969	97,006	248,232	1,715,162	16,728	1,980,122	993,474	22,315	43,964	225,857	5,839,995	4,028,391	361	318,473	220,013	10,407,233
Winger	75,059	357	3,620	---	64,417	2,100	66,517	12,493	---	2,216	2,924	163,186	---	---	---	---	163,186
Winnebago	717,273	54,022	11,818	---	601,818	40,533	642,351	201,349	4,254	14,120	125,699	1,770,886	---	56,483	132,397	251,500	2,211,266
Winona	8,820,324	93,238	185,143	204,803	10,407,207	51,258	10,663,268	1,367,592	179,987	180,489	556,115	22,046,156	4,977,738	---	388,169	1,844,821	29,256,884
Winsted	1,290,068	24,373	41,078	61,573	882,449	3,878	947,900	317,643	43,966	39,335	114,744	2,819,107	340,000	4,005	25,000	361,372	3,549,484

[1] Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Intergovernmental Revenues							Transfers In							Total Revenues & Other Sources		
	Taxes	Special Assessments	Licenses & Permits	Federal Grants	State Grants	Local Grants	Total	Charges for Services	Fines & Forfeits	Interest Earned	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources		Enterprise Funds	Governmental Funds
Winthrop	674,565	85,687	54,376	---	533,462	9,114	542,576	291,284	10,728	67,396	86,833	1,813,445	1,173,943	---	89,205	83,434	3,160,027
Winton	67,626	35,800	2,580	16,000	34,149	---	50,149	2,365	---	3	3,104	161,627	---	---	---	---	161,627
Wolf Lake	21,019	---	---	59,049	35,590	1,090	95,729	43,838	---	339	39,772	200,697	---	203	1,000	---	201,900
Wolverton	37,975	---	71	---	39,446	---	39,446	17,678	325	140	43,544	139,179	---	---	---	---	139,179
Wood Lake	132,008	---	2,710	---	144,056	---	144,056	50,274	533	1,532	25,432	356,545	---	---	---	---	356,545
Woodbury	33,141,028	16,111,507	5,415,928	202,774	5,108,470	539,796	5,851,040	6,701,701	368,428	1,552,952	663,254	69,805,838	2,401,840	177,682	2,933,361	4,057,031	79,375,752
Woodland	356,872	---	16,361	---	8,176	1,639	9,815	4,575	2,124	531	---	390,278	---	---	---	44,586	434,864
Woodstock	44,876	---	1,350	---	82,255	---	82,255	10,047	267	116	4,130	143,041	---	---	---	---	143,041
Worthington	5,460,470	473,916	238,714	712,044	5,012,041	74,674	5,798,759	893,088	56,472	211,004	140,825	13,273,248	---	63,188	1,113,878	1,777,997	16,228,311
Wrenshall	100,209	---	18,676	---	72,149	---	72,149	34,361	---	2,906	10,564	238,865	---	---	---	---	238,865
Wright	27,761	---	2,050	2,139	19,075	---	21,214	36,954	---	121	3,538	91,638	---	---	---	14,230	105,868
Wykoff	180,925	11,429	1,510	---	181,222	---	181,222	10,808	687	990	41,752	429,323	---	---	---	---	429,323
Wyoming	4,394,654	280,141	205,221	51,206	1,101,082	---	1,152,288	118,963	54,965	81,262	78,392	6,365,886	---	---	---	289,614	6,655,500
Zemple	13,486	---	---	---	9,333	---	9,333	---	---	28	---	22,847	---	---	---	---	22,847
Zimmerman	1,549,705	70,009	163,771	---	785,289	12,740	798,029	179,169	21,747	25,752	10,020	2,818,202	---	55,950	50,000	150,000	3,074,152
Zumbro Falls	116,255	---	6,508	---	70,293	---	70,293	89,395	63	23	68,880	351,417	---	---	1,200	23,055	375,672
Zumbrota	1,727,089	45,590	75,199	28,150	704,416	241,642	974,208	360,551	30,868	23,625	475,995	3,713,125	---	---	---	2,376,430	6,089,555
State Total	\$2,827,628,083	\$220,758,143	\$262,407,436	\$159,291,679	\$996,757,864	\$129,501,956	\$1,285,551,499	\$648,141,055	\$36,487,938	\$63,738,632	\$193,341,416	\$5,538,054,202	\$880,124,752	\$22,367,414	\$216,075,184	\$698,717,631	\$7,355,339,183

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Ada	1,685	335,516	465,335	314,592	349,071	156,094	170,157	1,790,765	793,117	---	8,235	2,592,117	---	---	146,715	2,738,832
Adams	793	172,060	203,606	87,409	74,511	---	83,845	621,431	1,339,291	115,000	43,807	2,119,529	---	72,850	---	2,192,379
Adrian	1,251	151,215	250,600	143,798	227,925	27,597	8,223	809,358	161,958	224,294	54,044	1,249,654	---	9,586	432,358	1,691,598
Afton	2,953	411,320	596,730	273,456	23,451	---	11,220	1,316,177	16,747,221	165,000	217,855	18,446,253	3,755,000	---	714,000	22,915,253
Aitkin	2,126	384,444	1,008,264	410,087	71,491	123,198	59,618	2,057,102	214,916	750,146	96,154	3,118,318	---	---	506,769	3,625,087
Akeley	447	105,464	113,997	128,569	117,423	26,497	1,000	492,950	121,365	---	---	614,315	---	---	---	614,315
Albany	2,682	279,631	713,397	286,819	97,661	105,080	---	1,482,588	367,924	656,000	146,614	2,653,126	---	1,205	847,422	3,501,753
Albert Lea	18,032	1,930,519	6,333,491	2,437,700	3,240,810	731,839	360,470	15,034,829	6,758,610	2,639,510	532,519	24,965,468	---	1,218,388	4,919,775	31,103,631
Alberta	111	23,562	4,387	35,703	---	---	13,618	77,270	1,975	---	---	79,245	---	45,646	---	124,891
Albertville	7,412	735,742	1,350,500	387,744	501,693	142,008	---	3,117,687	1,470,904	962,822	198,979	5,750,392	---	46,816	323,424	6,120,632
Alden	629	158,316	110,446	38,380	17,948	---	10,068	335,158	508,715	93,339	19,677	956,889	---	---	1,350	958,239
Aldrich	42	6,787	6,917	7,242	3,290	---	50	24,286	---	---	---	24,286	---	---	---	24,286
Alexandria	13,673	2,291,686	3,888,316	1,453,472	1,379,364	1,004,491	796,197	10,813,526	3,135,897	2,057,605	835,263	16,842,291	---	---	454,709	17,297,000
Alpha	111	33,475	53,227	15,170	3,875	---	11,988	117,735	162,544	10,400	420	291,099	---	---	532	291,631
Altura*	466	121,840	155,114	25,907	6,369	---	6,258	315,488	3,000	---	365	318,853	---	---	63,900	382,753
Alvarado	363	198,643	17,275	8,859	8,977	3,769	6,359	243,882	365,506	29,000	15,490	653,878	---	---	---	653,878
Amboy	513	106,879	199,178	110,707	3,835	272,269	2,252	695,120	272,146	---	---	967,266	---	16,000	126,430	1,109,696
Andover	32,470	2,257,881	4,822,435	2,097,048	2,253,370	1,087,586	251,798	12,770,118	5,078,104	1,996,719	421,514	20,266,455	---	54,228	1,105,845	21,426,528
Anmandale	3,360	413,075	904,112	375,144	106,803	103,405	11,891	1,914,430	1,135,151	790,000	178,642	4,018,223	---	69,000	974,937	5,062,160
Anoka	18,205	1,862,233	5,725,648	1,383,635	2,115,217	316,249	107,488	11,510,470	7,693,788	2,299,323	564,423	22,068,004	---	---	1,380,000	23,448,004
Apple Valley	52,361	5,246,997	12,279,935	4,019,828	5,775,809	546,125	15,299	27,883,993	8,464,983	3,425,000	940,431	40,714,407	11,925,000	826,000	6,827,625	60,293,032
Appleton	1,362	347,993	615,355	369,824	324,561	265,643	99,284	2,022,660	493,080	795,543	176,465	3,487,748	---	---	469,263	3,957,011
Arco	75	24,452	23,575	121,979	33	---	---	170,039	4,800	---	---	174,839	---	---	---	174,839
Arden Hills	9,969	977,471	2,058,037	443,633	731,762	363,786	---	4,574,689	1,179,954	---	---	5,754,643	---	---	340,000	6,094,643
Argyle	650	130,520	115,344	163,835	48,375	10,830	889	469,793	295,042	255,815	81,644	1,102,294	---	---	---	1,102,294
Arlington	2,208	479,589	604,748	192,469	169,397	39,132	9,846	1,495,181	1,484,635	524,812	183,653	3,688,281	---	---	480,519	4,168,800
Ashby	445	78,679	204,228	29,598	11,969	16,395	535	341,404	44,034	98,273	34,967	518,678	---	---	5,235	523,913
Askov	354	82,075	50,786	32,755	38,505	---	---	204,121	6,077	---	---	210,198	---	25,074	---	235,272
Atwater	1,131	201,316	279,259	140,653	79,985	1,666	4,862	707,741	32,376	190,975	6,598	937,690	---	---	---	937,690
Audubon	533	316,926	152,005	20,918	2,952	93,551	34,075	620,427	372,209	207,502	62,805	1,262,943	---	---	155,188	1,418,131
Aurora	1,678	394,942	469,646	554,538	162,573	39,042	13,340	1,634,081	413,075	171,696	135,279	2,354,131	---	---	160,624	2,514,755

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses		
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses		Enterprise Funds	Governmental Funds
Austin	25,374	2,093,979	6,399,285	3,406,650	4,105,064	522,130	80,136	16,607,244	8,224,855	115,000	112,152	25,059,251	---	500,000	120,060	25,679,311
Avoca	140	33,357	5,040	8,409	5,524	---	---	52,330	25,272	---	---	77,602	---	---	---	77,602
Avon	1,550	391,235	548,400	131,921	64,849	23,627	---	1,160,032	230,296	243,125	144,966	1,778,419	---	698,134	181,277	2,657,830
Babbitt	1,480	538,722	735,101	324,721	410,241	13,681	3,013	2,025,479	495,369	243,925	53,368	2,818,141	---	---	233,319	3,051,460
Backus	248	68,650	176,517	59,166	3,338	91,276	28,503	427,450	19,220	5,246	3,160	455,076	---	---	---	455,076
Badger	365	109,688	64,644	43,696	24,820	11,258	6,942	261,048	10,500	30,896	18,681	321,125	---	---	2,600	323,725
Bagley	1,427	227,863	431,999	417,769	70,135	144,367	15,307	1,307,440	884,368	186,000	21,929	2,399,737	---	---	138	2,399,875
Balaton	631	115,223	221,822	134,775	73,700	53,685	35,734	634,939	265,761	159,271	75,195	1,135,166	---	---	62,800	1,197,966
Barnesville	2,659	676,136	664,534	277,298	405,767	843,653	---	2,867,388	458,868	203,646	85,067	3,614,969	---	---	---	3,614,969
Barnum	605	235,037	54,652	133,896	47,915	---	12,786	484,286	165,698	4,725	1,872	656,581	---	---	13,066	669,647
Barrett	411	177,508	77,530	50,934	30,057	---	51,760	387,789	49,755	3,724	665	441,933	---	6,000	---	447,933
Barry	13	4,875	711	1,694	150	18,700	---	26,130	---	---	---	26,130	---	---	---	26,130
Battle Lake	931	164,449	324,381	114,982	55,382	73,848	11,806	744,848	43,235	24,000	1,320	813,403	---	---	35,500	848,903
Baudette	1,076	170,684	308,220	247,715	190,172	28,559	191,393	1,136,743	116,172	15,181	8,834	1,276,930	---	---	180,254	1,457,184
Baxter	8,360	1,514,754	2,169,496	1,287,188	672,448	1,664,015	44,271	7,352,172	3,932,508	2,835,333	516,785	14,636,798	---	436,213	1,970,001	17,043,012
Bayport	3,699	640,053	1,306,354	314,928	353,891	43,539	11,014	2,669,779	1,065,014	75,000	49,563	3,859,356	---	---	2,591,468	6,450,824
Beardsley	217	53,504	56,419	12,602	1,880	---	963	125,368	21,803	---	---	147,171	---	---	44,539	191,710
Beaver Bay	180	165,827	1,749	122,261	3,740	955	20	294,552	211,858	---	---	506,410	---	---	---	506,410
Beaver Creek	291	55,588	38,544	98,318	3,128	---	---	195,578	6,425	15,089	2,967	220,059	---	---	13,956	234,015
Becker	4,809	1,022,786	1,213,849	802,175	1,400,115	496,516	31,813	4,967,254	2,955,781	320,000	65,162	8,308,197	---	150,000	500,000	8,958,197
Bejou*	94	18,144	600	4,279	872	---	2,909	26,804	---	3,490	6,331	36,625	---	---	---	36,625
Belgrade	756	145,350	232,907	123,103	12,785	4,811	3,544	522,500	81,637	180,000	53,611	837,748	34,479	1,863	38,055	912,145
Belle Plaine	7,144	1,055,530	1,615,989	639,921	314,148	187,467	600	3,813,655	2,101,389	1,549,493	287,828	7,752,365	---	---	802,132	8,554,497
Bellechester	169	31,132	10,033	209,930	1,241	---	13,781	266,117	---	---	7,532	273,649	---	---	1,000	274,649
Bellingham	151	52,223	34,922	13,933	3,201	---	16,348	120,627	201,597	---	---	322,224	---	2,088	---	324,312
Beltrami	102	28,081	12,107	24,362	424	---	1,170	66,144	279,946	---	---	346,090	---	---	---	346,090
Belview	367	120,847	45,922	95,530	6,242	---	---	268,541	14,126	---	---	282,667	---	---	---	282,667
Bemidji	15,549	1,930,370	5,964,025	1,999,490	1,640,995	802,554	40,305	12,377,739	3,022,523	5,659,766	373,512	21,433,540	---	523,130	1,758,572	23,715,242
Bena [1]	122	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson*	3,179	686,555	1,179,985	590,454	692,248	137,754	120,794	3,407,790	2,188,411	194,843	78,514	5,869,558	---	---	1,553,715	7,423,273
Bertha	479	114,193	103,572	40,875	9,943	9,846	---	278,429	41,505	---	---	319,934	---	---	12,171	332,105

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Bethel	499	104,153	82,293	78,979	1,214	---	15,114	281,753	6,707	80,000	14,773	383,233	---	---	43,228	426,461
Big Falls	212	97,853	18,398	79,157	40,572	7,230	3,789	246,999	116,242	---	---	363,241	---	256	19,419	382,916
Big Lake	11,174	819,949	2,152,186	510,693	610,022	791,484	2,049	4,886,383	1,824,342	2,044,215	529,834	9,284,774	---	---	1,799,691	11,084,465
Bigelow	235	37,540	34,234	15,612	7,199	---	24,094	118,679	15,920	---	---	134,599	---	---	---	134,599
Bigfork	443	128,681	175,887	108,645	25,168	18,786	32,575	489,742	163,552	5,000	11,288	669,582	---	---	29,974	699,556
Bingham Lake	128	39,113	6,430	12,818	14,398	250	979	73,988	14,851	---	---	88,839	---	81,671	---	170,510
Birchwood	873	126,892	75,865	85,479	22,234	---	21,434	331,904	---	6,573	2,294	340,771	---	35,000	68,204	443,975
Bird Island	989	200,376	251,254	117,654	70,281	119,804	8,380	767,749	141,210	48,171	15,267	972,397	---	29,500	180,261	1,182,158
Biscay	101	22,269	---	4,044	8,004	---	---	34,317	---	---	---	34,317	---	---	---	34,317
Biwabik	1,003	822,700	377,307	383,497	90,642	---	---	1,674,146	5,291,739	52,214	166,151	7,184,250	---	---	219,679	7,403,929
Blackduck	784	153,595	219,735	139,001	58,714	---	5,325	576,370	52,529	48,500	39,031	716,430	9,967	9,474	51,625	787,496
Blaine	65,369	5,690,389	14,397,871	4,903,486	2,085,763	2,740,318	43,933	29,861,760	11,962,277	3,949,666	1,038,246	46,811,949	---	116,288	3,446,324	50,374,561
Blomkest	150	29,997	47,505	2,475	15,088	---	8,625	103,690	128,379	---	300	232,369	---	---	7,000	239,369
Blooming Prairie	1,997	325,980	475,235	243,475	236,164	23,376	2,716	1,306,946	621,208	230,262	64,648	2,223,064	---	34,000	192,019	2,449,083
Bloomington	88,885	7,340,827	33,704,713	11,333,270	10,243,232	17,124,185	8,638,786	88,385,013	29,780,396	9,085,000	2,170,986	129,421,395	---	316,508	8,653,157	138,391,060
Blue Earth	3,207	472,411	816,327	977,628	413,045	551,288	180,033	3,410,732	966,574	1,036,418	358,539	5,772,263	---	100,000	200,000	6,072,263
Bluffton	215	63,796	43,344	5,990	7,001	---	---	120,131	169,219	9,141	579	299,070	---	---	127,000	426,070
Bock	108	26,855	844	3,784	501	---	1,561	33,545	---	---	---	33,545	---	7,000	500	41,045
Borup	106	17,905	156	17,927	1,148	---	200	37,336	---	---	---	37,336	---	---	---	37,336
Bovey	804	174,956	278,428	230,733	41,082	---	8,210	733,409	5,744	140,088	80,830	960,071	1,359,096	---	206,141	2,525,308
Bowlus	288	41,760	107,869	13,832	7,626	7,096	---	178,183	22,589	---	---	200,772	---	---	47,111	247,883
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	156	91,742	45,436	13,834	3,420	---	34,670	189,102	15,934	---	---	205,036	---	---	---	205,036
Braham	1,801	330,333	572,160	287,214	15,770	99,884	---	1,305,361	189,833	205,312	67,013	1,767,519	---	---	104,618	1,872,137
Brainerd	13,719	1,965,587	4,937,496	1,029,790	1,209,070	2,832,529	1,911,462	13,885,934	4,555,100	2,264,056	246,654	20,951,744	---	---	1,031,204	21,982,948
Brandon	498	142,758	39,624	49,237	3,000	63,462	5,958	304,039	96,661	130,000	30,870	561,570	4,000	---	64,037	629,607
Breckenridge	3,289	412,353	920,701	686,613	341,197	622,014	15,714	2,998,592	910,453	426,475	111,911	4,447,431	1,111	---	789,383	5,237,925
Breezy Point	2,463	385,810	913,086	581,564	30,923	2,175	25,916	1,939,474	118,816	225,000	35,650	2,318,940	---	---	380,448	2,699,388
Brewster	482	100,575	91,238	67,293	22,818	---	51,498	333,422	212,912	70,000	23,995	640,329	---	---	---	640,329
Bricelyn	347	77,853	59,601	127,084	11,908	---	1,792	278,238	18,521	9,000	6,526	312,285	---	15,000	---	327,285
Brook Park	126	51,093	22,353	2,426	1,113	---	---	76,985	---	---	---	76,985	---	---	---	76,985

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses		
	Popu- lation	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses		Enterprise Funds	Govern- mental Funds
Brooklyn Center	31,145	3,736,834	10,964,032	2,168,156	2,738,418	1,764,198	---	21,371,638	10,354,096	3,502,497	676,687	35,904,918	---	45,000	3,865,380	39,815,298
Brooklyn Park	80,866	5,664,373	28,942,676	6,363,771	9,117,984	9,453,496	---	59,542,300	8,273,163	3,705,000	1,519,560	73,040,023	---	490,447	18,908,257	92,438,727
Brooks	140	15,607	3,802	4,018	15,677	9,244	7,828	56,176	---	---	---	56,176	---	---	---	56,176
Brookston	125	19,778	4,200	7,340	3,263	---	---	34,581	---	---	---	34,581	---	---	---	34,581
Brooten	753	123,282	114,438	144,253	23,679	---	9,913	415,565	181,396	97,000	35,870	729,831	---	---	---	729,831
Browerville	782	96,457	104,192	178,328	44,371	---	---	423,348	151,326	78,803	15,802	669,279	---	---	1,895	671,174
Browns Valley	565	179,104	310,237	95,444	91,647	14,092	---	690,524	190,325	---	---	880,849	---	---	---	880,849
Brownsdale	678	96,914	95,020	85,691	40,882	---	---	318,507	61,078	64,001	22,675	466,261	---	---	---	466,261
Brownsville	479	58,572	36,095	67,246	17,335	33,527	975	213,750	9,847	88,251	37,870	349,718	---	10,763	2,880	363,361
Brownton	722	160,523	267,118	88,269	41,877	---	48,795	606,582	502,234	212,736	60,568	1,382,120	---	---	1,900	1,384,020
Bruno	98	18,423	23,691	8,008	2,685	6,855	5,790	65,452	54,727	---	---	120,179	---	---	---	120,179
Buckman	294	30,913	8,216	41,385	4,927	3,420	---	88,861	---	---	---	88,861	---	---	---	88,861
Buffalo	16,247	1,166,009	3,036,155	1,385,884	1,870,805	108,271	1,223,306	8,790,430	678,294	4,945,685	864,837	15,279,246	---	201,027	1,691,366	17,171,639
Buffalo Lake	674	221,101	252,096	69,220	11,905	77,062	---	631,384	753,562	150,139	107,908	1,642,993	---	40,500	780,089	2,463,582
Buhl	991	312,060	100,609	234,993	104,203	275,286	2,945	1,030,096	28,462	40,795	5,906	1,105,259	---	92,094	88,687	1,286,040
Burnsville*	62,239	6,396,719	23,300,734	4,391,360	4,151,789	476,108	1,310,565	40,027,275	17,058,821	3,251,465	1,571,741	61,909,302	---	917,642	5,144,201	67,971,145
Burtrum	138	11,579	8,740	7,997	5,303	---	120	33,739	9,161	---	---	42,900	---	---	---	42,900
Butterfield	572	81,331	52,799	59,883	31,698	5,039	1,434	232,184	20,611	16,500	8,860	278,155	---	---	1,320	279,475
Byron	5,644	370,590	669,079	560,915	222,347	351,465	---	2,174,396	1,824,041	1,366,273	264,749	5,629,459	---	---	118,481	5,747,940
Caledonia	2,821	262,672	960,946	525,193	308,562	118,936	---	2,176,309	568,960	186,078	39,651	2,970,998	---	---	388,027	3,359,025
Callaway	231	62,271	118,205	36,846	101,531	---	10,980	329,833	128,234	---	---	458,067	---	24,593	99,723	582,383
Calumet	352	97,390	38,505	161,376	57,254	---	228	354,753	20,631	23,823	6,157	405,364	---	---	---	405,364
Cambridge	8,868	1,056,566	2,581,056	1,449,726	437,415	1,842,425	183,891	7,551,079	458,478	1,592,894	190,829	9,793,280	---	100,000	1,817,209	11,710,489
Campbell	144	28,452	41,914	11,045	10,798	---	2,085	94,294	---	---	---	94,294	---	---	---	94,294
Canby	1,729	387,631	341,219	287,286	257,506	449,765	86,509	1,809,916	1,157,281	161,710	210,088	3,338,995	---	---	64,587	3,403,582
Cannon Falls	4,108	830,984	1,422,239	596,812	868,899	147,789	---	3,866,723	485,344	737,364	129,610	5,219,041	---	---	134,485	5,353,526
Canton	350	123,520	69,225	112,932	7,228	3,625	---	316,530	30,000	24,605	1,154	372,289	---	---	---	372,289
Carlos	499	76,350	73,727	45,749	17,965	---	---	213,791	129,168	80,000	14,638	437,597	---	---	---	437,597
Carlton	979	140,582	122,299	128,010	86,395	19,449	10,710	507,445	201,860	31,000	41,433	781,738	---	---	179,936	961,674
Carver	4,623	699,408	774,783	706,855	67,072	176,413	163,323	2,587,854	2,412,845	435,000	179,997	5,615,696	---	22,100	997,285	6,635,081
Cass Lake	759	152,092	342,626	109,344	24,873	29,411	45,940	704,286	528,737	---	---	1,233,023	---	---	342,837	1,575,860

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Cedar Mills	43	16,818	352	135	---	---	---	17,305	---	---	---	17,305	---	3,500	---	20,805
Center City	614	159,165	97,991	138,709	10,925	1,744	---	408,534	38,895	60,000	24,218	531,647	---	---	10,100	541,747
Centerville	4,001	489,887	1,324,049	302,447	147,579	1,314	27,247	2,292,523	220,001	745,000	270,302	3,527,826	---	---	250,000	3,777,826
Ceylon	342	101,598	28,721	79,386	2,789	---	3,000	215,494	---	8,800	352	224,646	---	---	---	224,646
Champlin	23,690	1,735,612	4,924,630	5,863,235	1,304,042	2,763,779	48,454	16,639,752	3,777,910	4,850,000	226,258	25,493,920	---	---	4,014,163	29,508,083
Chandler	258	42,816	38,532	65,174	10,690	8,635	---	165,847	52,173	---	---	218,020	---	25,317	5,000	248,337
Chanhasseen	25,955	3,119,347	3,602,897	4,617,523	2,686,333	399,178	1,963	14,427,241	3,005,792	670,000	433,925	18,536,958	---	21,063	727,459	19,285,480
Chaska	26,941	5,049,844	6,263,463	3,955,281	2,445,268	2,014,775	9,667	19,738,298	9,808,057	3,061,302	1,535,384	34,143,041	---	2,561,053	3,056,137	39,760,231
Chatfield	2,858	583,772	988,233	203,834	725,691	257,569	---	2,759,099	317,892	1,277,466	124,389	4,478,846	---	419,601	1,386,145	6,284,592
Chickamaw Beach	113	10,142	9,995	6,226	420	---	---	26,783	---	---	---	26,783	---	---	---	26,783
Chisago City	5,335	431,333	831,915	480,133	598,535	155,034	1,219	2,498,169	1,309,498	430,000	317,340	4,555,007	---	---	101,749	4,656,756
Chisholm	4,949	1,025,040	1,857,060	858,618	686,235	566,969	105,901	5,099,823	955,164	227,031	17,629	6,299,647	---	136,203	---	6,435,850
Chokio	382	68,883	45,703	96,368	13,094	21,469	1,130	246,647	17,681	44,000	9,600	317,928	---	---	---	317,928
Cirele Pines	5,023	484,423	1,406,087	201,233	504,070	5,955	---	2,601,768	361,876	885,000	315,215	4,163,859	---	---	164,887	4,328,746
Clara City	1,322	284,222	291,241	259,730	107,613	77,191	---	1,019,997	2,682,754	262,435	173,928	4,139,114	2,954	9,214	638,911	4,790,193
Claremont	540	142,204	139,944	68,373	30,022	28,866	---	409,409	1,389,854	32,000	36,033	1,867,296	---	200,010	50,547	2,117,853
Clarissa	658	104,428	63,177	85,145	10,362	272,277	2,206	537,595	218,853	---	---	756,448	---	---	36,504	792,952
Clarkfield	817	289,525	172,838	226,630	138,711	137,277	297	965,278	351,372	127,740	30,779	1,475,169	---	---	95,844	1,571,013
Clarks Grove	684	247,463	33,086	82,625	22,075	---	---	385,249	127,768	22,771	3,614	539,402	---	---	---	539,402
Clear Lake	608	119,627	233,916	136,952	52,121	---	---	542,616	202,125	17,413	3,511	765,665	---	20,000	18,300	803,965
Clearbrook	522	130,549	186,205	89,533	115,927	---	---	522,214	387,991	118,624	18,914	1,047,743	---	3,118	8,368	1,059,229
Clearwater	1,784	374,345	436,591	232,507	115,836	23,598	---	1,182,877	292,148	250,000	63,194	1,788,219	---	---	---	1,788,219
Clements	140	32,556	27,925	28,620	664	---	7,961	97,726	26,489	9,390	1,061	134,666	---	---	---	134,666
Cleveland	725	151,999	192,570	134,266	3,544	11,740	---	494,119	455,852	123,075	23,514	1,096,560	---	---	490,942	1,587,502
Climax	277	37,900	35,771	46,946	10,746	779	155	132,297	4,175	9,682	3,060	149,214	---	---	---	149,214
Clinton	426	102,953	207,357	86,068	771	---	6,965	404,114	44,665	13,844	2,190	464,813	---	24,000	---	488,813
Clitherall	114	18,104	493	4,898	---	---	2,417	25,912	---	---	---	25,912	---	---	---	25,912
Clontarf	154	51,977	9,353	12,390	---	---	---	73,720	---	---	770	74,490	---	22,000	---	96,490
Cloquet	12,249	985,404	2,804,183	1,236,484	1,265,336	872,408	36,520	7,200,335	4,426,674	270,000	218,881	12,115,890	---	---	268,803	12,384,693
Coates	159	22,302	11,245	5,053	2,848	---	572	42,020	---	---	---	42,020	---	---	---	42,020
Cobden	32	6,418	4,208	3,712	1,763	---	---	16,101	---	---	---	16,101	---	---	---	16,101

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Cohasset	2,747	845,614	736,211	313,586	171,353	38,869	16,999	2,122,632	3,016,732	---	---	5,139,364	---	---	1,589,794	6,729,158
Cokato	2,757	284,880	1,088,438	359,237	345,066	74,034	370	2,152,025	2,593,555	210,000	154,464	5,110,044	---	---	204,810	5,314,854
Cold Spring	4,157	330,246	1,332,738	383,468	128,488	646,089	2,088	2,823,117	2,678,157	821,000	220,800	6,543,074	---	---	24,800	6,567,874
Coleraine	1,958	427,945	333,501	364,898	247,630	56,950	---	1,430,924	103,794	293,956	52,321	1,880,995	---	---	131,251	2,012,246
Cologne	1,706	331,556	369,348	305,639	180,325	---	---	1,186,868	252,787	3,965,000	386,589	5,791,244	---	---	---	5,791,244
Columbia Heights	20,153	1,986,766	6,471,082	2,090,337	2,615,252	646,207	144,353	13,953,997	3,270,740	1,047,635	776,118	19,048,490	8,559,429	---	2,489,913	30,097,832
Columbus	3,873	710,384	612,679	682,380	49,121	30,721	17,787	2,103,072	385,634	1,000,000	358,249	3,846,955	---	---	---	3,846,955
Comfrey	358	124,121	116,430	86,551	45,881	29,764	28,887	431,634	68,752	13,935	22,262	536,583	---	---	33,550	570,133
Comstock	92	18,031	3,500	6,155	11	---	147	27,844	---	---	---	27,844	---	---	---	27,844
Conger	135	28,819	19,158	13,447	9,163	---	13,511	84,098	200,338	---	---	284,436	---	---	---	284,436
Cook	558	150,965	344,523	127,802	123,793	---	123,982	871,065	136,906	33,842	16,233	1,058,046	---	---	81,733	1,139,779
Coon Rapids	63,272	4,053,483	15,879,880	4,019,364	4,716,420	1,562,291	349,375	30,580,813	15,344,750	3,580,000	1,078,968	50,584,531	---	521,280	6,367,915	57,473,726
Corcoran	5,592	1,030,801	1,785,585	1,306,920	55,950	---	12,279	4,191,535	1,830,233	310,000	195,195	6,526,963	---	---	125,000	6,651,963
Correll	30	12,448	170	4,143	500	---	---	17,261	---	---	---	17,261	---	---	---	17,261
Cosmos	456	218,136	104,791	79,014	51,252	---	51,786	504,979	38,023	64,897	16,567	624,466	---	---	170,325	794,791
Cottage Grove	36,399	2,200,031	8,420,176	4,181,975	4,303,051	1,442,238	42,954	20,590,425	22,426,545	1,915,000	900,240	45,832,210	---	---	6,135,532	51,967,742
Cottonwood	1,237	172,685	243,213	265,282	43,855	16,638	4,443	746,116	427,211	232,000	84,332	1,489,659	---	---	116,244	1,605,903
Courtland	658	66,469	41,581	48,396	24,610	---	260	181,316	34,424	25,000	6,344	247,084	---	---	30,000	277,084
Cromwell	239	133,908	123,798	8,939	17,913	28,706	---	313,264	296,009	10,333	1,964	621,570	---	7,463	1,146	630,179
Crookston	8,006	1,245,910	2,811,767	918,171	1,702,301	337,875	335,170	7,351,194	2,713,202	73,541	2,460	10,140,397	---	---	---	10,140,397
Crosby	2,362	503,968	966,481	391,934	876,727	143,749	77,933	2,960,792	232,109	244,838	28,239	3,465,978	---	---	186,943	3,652,921
Crosslake	2,250	695,852	838,275	475,279	426,837	470,122	35,947	2,942,312	1,883,329	325,017	39,602	5,190,260	---	---	---	5,190,260
Crystal	22,929	2,639,028	6,867,148	1,455,074	2,379,532	998,621	2,784	14,342,187	9,829,622	1,968,341	551,467	26,691,617	---	---	1,541,936	28,233,553
Currie	226	94,351	37,312	52,482	4,119	---	3,157	191,421	193,254	2,948	8,848	396,471	---	13,000	43,656	453,127
Cuyuna	334	40,507	103,080	70,935	12,752	4,000	---	231,274	424,890	4,265	1,012	661,441	---	---	---	661,441
Cyrus	292	103,097	59,216	28,490	4,803	---	---	195,606	20,306	4,604	2,330	222,846	---	---	12,358	235,204
Dakota	302	59,406	47,709	29,519	10,561	---	---	147,195	32,000	88,000	1,711	268,906	---	---	2,231	271,137
Dalton	249	59,894	58,936	34,074	3,924	5,882	157,465	320,175	55,321	---	13,096	388,592	---	---	---	388,592
Danube	457	68,613	171,938	128,255	15,938	68,989	794	454,527	43,041	---	---	497,568	---	369,113	62,700	929,381
Danvers	94	43,500	36,130	28,984	6,082	---	---	114,696	---	---	---	114,696	---	---	---	114,696
Darfur	100	45,670	51,654	21,709	3,265	---	---	122,298	---	11,000	6,816	140,114	---	---	14,806	154,920

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Darwin	358	37,245	9,379	9,289	10,727	6,388	21,673	94,701	27,213	---	---	121,914	---	---	---	121,914
Dassel	1,459	246,135	332,079	259,603	111,885	1,611	---	951,313	35,329	144,523	42,456	1,173,621	---	---	151,568	1,325,189
Dawson	1,457	281,752	371,434	290,196	281,150	174,734	14,919	1,414,185	49,029	282,405	98,627	1,844,246	---	---	19,548	1,863,794
Dayton	5,481	746,411	1,283,874	640,358	136,297	184,371	103,845	3,095,156	2,989,333	25,742,043	1,766,127	33,592,659	---	---	1,906,501	35,499,160
De Graff*	120	54,438	4,835	9,067	---	---	---	68,340	32,260	3,100	5,840	109,540	---	30,940	---	140,480
Deephaven	3,948	742,536	1,566,565	506,459	91,840	---	---	2,907,400	708,320	---	---	3,615,720	---	---	---	3,615,720
Deer Creek	324	39,116	234,953	24,837	32,208	---	1,417	332,531	12,264	10,500	1,070	356,365	---	---	31,738	388,103
Deer River	932	268,666	651,446	233,608	44,863	8,120	7,228	1,213,931	86,245	45,920	6,621	1,352,717	---	---	---	1,352,717
Deerwood	534	124,616	373,292	151,284	60,892	---	23,078	733,162	229,365	51,000	23,870	1,037,397	---	---	---	1,037,397
Delano	6,058	913,319	800,223	509,432	979,457	379,612	1,397	3,583,440	2,960,042	3,620,000	728,472	10,891,954	---	---	3,356,510	14,248,464
Delavan	165	54,791	30,540	32,707	8,334	---	8,983	135,355	109,950	---	---	245,305	---	---	---	245,305
Delhi	66	14,834	2,021	7,157	---	---	10,890	34,902	---	3,397	1,872	40,171	---	1,200	---	41,371
Dellwood	1,113	159,958	150,631	77,035	---	275	48,725	436,624	---	165,000	6,091	607,715	---	---	---	607,715
Denham	35	5,720	2,091	13,205	500	---	---	21,516	---	---	---	21,516	---	---	---	21,516
Dennison	218	38,180	16,664	32,958	2,414	---	---	90,216	4,500	55,000	13,853	163,569	---	---	---	163,569
Dent	189	43,140	81,945	7,693	49,161	---	763	182,702	40,975	7,000	19,210	249,887	---	---	28,000	277,887
Detroit Lakes	9,409	1,002,787	2,436,549	2,133,243	1,162,267	803,315	276,704	7,814,865	5,593,292	4,650,672	823,390	18,882,219	---	11,919	2,620,319	21,514,457
Dexter	337	63,326	43,592	78,037	1,872	---	---	186,827	1,910	48,500	14,383	251,620	---	---	---	251,620
Dilworth	4,507	537,536	1,008,912	384,373	167,116	33,422	---	2,131,359	101,354	1,441,363	229,810	3,903,886	---	---	329,241	4,233,127
Dodge Center	2,758	458,366	379,951	375,984	389,854	37,963	97,804	1,739,922	3,954,115	540,000	61,666	6,295,703	---	---	1,590,288	7,885,991
Donaldson	36	10,933	1,716	7,353	6,296	---	3,398	29,696	---	---	---	29,696	---	---	---	29,696
Donnelly	224	42,424	44,625	12,689	6,329	---	---	106,067	35,522	30,000	11,610	183,199	---	---	---	183,199
Doran	45	9,215	1,812	5,915	4,802	---	5,808	27,552	1,303	---	---	28,855	---	---	---	28,855
Dover	771	117,349	63,544	36,425	19,839	---	---	237,157	105,994	59,558	17,345	420,054	---	---	24,921	444,975
Dovray	55	20,615	15,610	7,340	2,319	148	---	46,032	3,472	---	---	49,504	---	---	6,062	55,566
Duluth	87,050	24,722,755	39,263,288	13,194,918	9,743,132	21,647,621	---	108,571,714	14,753,506	13,307,734	5,489,036	142,121,990	---	478,580	17,320,314	159,920,884
Dumont	85	31,416	21,531	35,574	4,024	---	---	92,545	---	2,175	939	95,659	---	---	---	95,659
Dundas	1,522	282,725	378,907	188,813	102,707	61,848	---	1,015,000	96,116	280,000	39,705	1,430,821	---	742,754	295,237	2,468,812
Dundee	65	35,262	1,000	10,229	5,607	---	543	52,641	2,105	2,000	2,320	59,066	---	---	---	59,066
Dunnell	164	49,802	54,274	46,748	1,057	---	---	151,881	---	---	---	151,881	---	---	---	151,881
Eagan	68,488	6,899,715	17,390,906	4,240,218	5,324,620	649,452	---	34,504,911	14,810,268	1,405,000	730,687	51,450,866	---	165,085	3,402,239	55,018,190

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses		
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses		Enterprise Funds	Governmental Funds
Eagle Bend	527	102,630	163,506	96,792	16,283	21,778	---	400,989	1,204,735	178,000	76,376	1,860,100	---	---	23,376	1,883,476
Eagle Lake	3,076	412,690	369,372	271,058	96,463	98,120	185,345	1,433,048	54,010	1,960,000	138,523	3,585,581	---	25,727	340,435	3,951,743
East Bethel	12,074	1,226,960	1,849,131	793,081	403,275	105,856	134,734	4,513,037	2,881,276	950,589	658,106	9,003,008	---	---	544,968	9,547,976
East Grand Forks	8,876	1,290,518	4,213,347	1,143,975	2,428,136	445,773	630,299	10,152,048	2,721,705	976,000	488,208	14,337,961	---	13,000	887,270	15,238,231
East Gull Lake	1,023	233,645	32,400	80,531	9,166	---	13,077	368,819	740	270,000	55,886	695,445	---	---	---	695,445
Easton	189	47,445	53,874	41,829	7,898	---	480	151,526	8,632	---	---	160,158	---	---	---	160,158
Echo	263	91,232	29,425	50,341	1,358	---	---	172,356	2,721,965	30,000	4,410	2,928,731	---	---	57,000	2,985,731
Eden Prairie	63,726	5,979,376	20,328,999	6,025,024	11,299,122	4,200,472	180,129	48,013,122	8,779,760	5,620,208	1,087,718	63,500,808	40,019	4,400	13,663,028	77,208,255
Eden Valley	1,050	236,841	310,742	226,605	64,392	69,259	7,608	915,447	80,814	233,598	59,679	1,289,538	---	---	316,888	1,606,426
Edgerton	1,128	271,948	192,600	212,579	117,565	5,300	500	800,492	94,294	47,196	29,810	971,792	---	93,500	37,500	1,102,792
Edina	52,497	6,459,615	19,233,386	11,524,896	1,695,397	606,114	---	39,519,408	11,053,212	5,496,375	2,359,551	58,428,546	3,785,000	176,858	4,880,405	67,270,809
Effie	132	26,314	561	6,113	15,138	---	---	48,126	---	---	---	48,126	---	---	9,927	58,053
Eitzen	246	30,111	74,626	108,025	1,983	---	4,893	219,638	---	---	---	219,638	---	---	---	219,638
Elba	146	13,259	22,493	25,452	1,692	---	1,761	64,657	---	20,000	1,845	86,502	---	---	---	86,502
Elbow Lake	1,167	497,385	278,005	120,131	133,408	221,024	229,706	1,479,659	772,732	463,316	60,563	2,776,270	---	10,500	27,500	2,814,270
Elgin	1,098	272,672	273,888	264,570	107,740	104,553	8,531	1,031,954	67,699	280,000	12,919	1,392,572	---	---	---	1,392,572
Elizabeth	169	58,148	52,298	26,427	4,448	---	---	141,321	---	---	---	141,321	---	---	---	141,321
Elk River	24,567	3,524,634	6,791,738	1,919,091	2,937,333	1,335,378	55,004	16,563,178	7,165,286	10,675,000	739,760	35,143,224	---	44,030	2,260,517	37,447,771
Elko New Market	4,711	741,235	932,703	267,840	139,937	7,279	---	2,088,994	391,130	928,064	159,109	3,567,297	---	---	1,146,810	4,714,107
Elkton	138	22,792	5,821	5,977	8,010	---	---	42,600	---	---	---	42,600	---	---	---	42,600
Ellendale	677	271,609	111,091	105,974	17,699	21,050	43,012	570,435	127,565	83,461	21,460	802,921	---	61,318	8,310	872,549
Ellsworth	466	117,111	68,904	85,998	11,238	---	5,102	288,353	126,799	20,396	1,432	436,980	---	---	---	436,980
Elmdale	109	4,702	2,600	4,914	19,295	---	9,741	41,252	---	---	---	41,252	---	---	---	41,252
Elmore	591	218,844	132,581	99,898	55,732	11,325	4,257	522,637	5,060	30,000	14,670	572,367	---	80,000	29,000	681,367
Elrosa	217	16,736	21,433	7,438	10,000	12,113	206	67,926	81,186	---	---	149,112	---	---	15,580	164,692
Ely	3,399	717,975	1,076,460	1,295,385	519,950	400,714	230,632	4,241,116	2,728,059	268,738	85,414	7,323,327	---	---	503,806	7,827,133
Elysian	691	162,087	208,372	117,823	46,588	11,157	---	546,027	231,783	136,291	53,639	967,740	---	---	12,003	979,743
Emily	853	311,579	169,054	214,585	32,213	650	25,324	753,405	83,726	190,904	45,897	1,073,932	---	---	---	1,073,932
Emmons	366	125,307	17,605	35,161	---	---	---	178,073	51,135	---	---	229,208	---	5,000	9,000	243,208
Erhard	145	31,107	2,195	9,873	5,552	---	565	49,292	3,958	---	---	53,250	---	---	---	53,250
Erskine	498	112,890	73,213	129,166	58,834	11,785	---	385,888	18,222	10,098	1,484	415,692	---	97,818	---	513,510

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures								Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Governmental Funds
Evan	79	10,883	4,808	15,062	---	---	---	30,753	12,772	---	---	43,525	---	---	---	43,525
Evansville	604	153,112	56,725	151,052	8,653	28,305	---	397,847	252,856	207,110	59,251	917,064	---	35,996	121,835	1,074,895
Eveleth	3,623	974,493	1,697,761	1,098,812	625,496	376,060	107,544	4,880,166	1,638,273	162,962	81,723	6,763,124	---	89,526	140,261	6,992,911
Excelsior	2,352	546,710	967,457	228,496	218,903	---	21,278	1,982,844	2,220,856	90,740	71,318	4,365,758	---	---	254,195	4,619,953
Eyota	2,039	244,107	218,812	183,955	103,875	154,928	514	906,191	276,158	298,000	121,980	1,602,329	---	---	293,728	1,896,057
Fairfax	1,171	435,471	440,593	344,462	228,639	49,885	86,197	1,585,247	699,179	251,481	133,452	2,669,359	---	---	223,686	2,893,045
Fairmont	10,332	1,150,949	3,247,776	1,445,935	1,467,881	615,413	605,383	8,533,337	5,012,448	3,730,000	374,491	17,650,276	---	---	3,433,262	21,083,538
Falcon Heights	5,436	662,544	957,329	254,062	124,396	4,506	96,628	2,099,465	1,477,627	150,000	20,980	3,748,072	---	---	42,000	3,790,072
Faribault	23,769	2,171,456	6,470,153	2,435,326	3,506,685	2,389,116	225,456	17,198,192	3,898,346	7,241,500	480,423	28,818,461	---	68,250	1,128,477	30,015,188
Farmington	22,421	1,991,219	5,907,088	1,786,545	1,623,294	122,902	102,030	11,533,078	732,750	6,395,000	818,144	19,478,972	9,990,000	43,811	1,047,538	30,560,321
Farwell	50	23,223	2,068	5,056	1,300	---	---	31,647	---	---	---	31,647	---	---	---	31,647
Federal Dam	112	29,354	814	25,293	2,034	---	---	57,495	---	4,140	574	62,209	---	---	---	62,209
Felton*	173	27,544	17,767	24,805	6,387	---	612	77,115	1,928	11,009	11,456	101,508	---	---	22,465	123,973
Fergus Falls	13,754	2,118,777	4,072,480	2,398,674	2,795,515	1,323,174	340,266	13,048,886	3,488,852	1,243,895	234,119	18,015,752	---	8,974	2,342,815	20,367,541
Fertile	848	165,758	105,802	133,525	46,420	6,845	73,935	532,285	153,163	130,000	110,638	926,086	---	39,951	---	966,037
Fifty Lakes	404	171,539	44,929	136,903	---	12,500	---	365,871	183,686	18,706	4,338	572,601	---	---	---	572,601
Finlayson	304	133,409	99,490	42,746	19,993	---	---	295,638	568,762	18,236	1,953	884,589	---	128,604	614,444	1,627,637
Fisher	433	100,863	66,452	67,514	319	4,372	---	239,520	3,745	---	---	243,265	---	---	---	243,265
Flensburg	227	41,810	28,959	14,606	---	---	---	85,375	---	19,155	---	104,530	---	45,656	---	150,186
Floodwood	527	114,021	429,178	104,663	44,567	44,799	1,460	738,688	102,576	21,981	9,770	873,015	---	---	18,416	891,431
Florence	39	11,509	250	3,216	2,126	---	---	17,101	---	---	---	17,101	---	---	---	17,101
Foley	2,717	557,672	556,470	289,470	123,031	60,878	10,400	1,597,921	222,317	380,000	112,465	2,312,703	---	---	100,000	2,412,703
Forada	164	47,350	97,337	23,062	---	---	---	167,749	96,722	49,888	10,287	324,646	---	---	---	324,646
Forest Lake	20,497	1,550,256	4,941,709	2,405,666	523,807	2,022,558	217,062	11,661,058	3,711,740	1,570,811	827,003	17,770,612	---	---	1,081,152	18,851,764
Foreston	523	125,024	55,154	44,906	12,748	---	11,594	249,426	---	25,000	9,218	283,644	---	---	---	283,644
Fort Ripley	69	10,638	1,398	4,793	1,495	---	1,273	19,597	7,822	---	---	27,419	---	---	1,325	28,744
Fosston	1,503	233,114	341,327	192,691	451,050	110,688	290,507	1,619,377	1,279,929	405,840	212,534	3,517,680	---	---	272,844	3,790,524
Fountain	416	78,248	79,226	42,336	5,123	---	2,288	207,221	53,666	---	---	260,887	---	69,600	6,551	337,038
Foxhome	117	10,081	2,283	25,151	5,958	---	---	43,473	---	---	---	43,473	---	---	---	43,473
Franklin	474	80,886	138,287	65,338	29,654	1,441	26,517	342,123	144,460	15,454	34,184	536,221	---	69,529	---	605,750
Frazee	1,401	277,013	412,065	128,358	22,474	70,722	78,040	988,672	400,781	243,000	67,981	1,700,434	---	---	247,718	1,948,152

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Freeborn	279	97,586	35,438	24,417	396	---	---	157,837	80,166	---	---	238,003	---	31,000	49,500	318,503
Freeport	674	138,673	88,228	135,838	44,654	28,643	---	436,036	433,930	275,000	29,507	1,174,473	---	---	143,424	1,317,897
Fridley	28,667	3,507,557	8,622,910	3,451,442	1,724,516	5,735,037	467,419	23,508,881	22,577,062	1,730,000	1,646,988	49,462,931	---	---	1,022,689	50,485,620
Frost	186	47,025	62,299	46,920	32,411	5,571	1,644	195,870	39,840	15,000	8,981	259,691	---	---	---	259,691
Fulda	1,279	163,282	416,324	309,830	114,898	328,941	---	1,333,275	115,083	212,778	44,896	1,706,032	---	---	98,456	1,804,488
Funkley	10	48	---	260	---	---	---	308	---	---	---	308	---	---	---	308
Garfield	361	75,932	75,908	60,219	4,865	16,338	---	233,262	62,826	47,583	17,148	360,819	---	---	38,562	399,381
Garrison	215	72,499	232,427	55,866	9,671	---	5,346	375,809	270,061	27,048	9,549	682,467	---	---	---	682,467
Garvin	136	42,804	22,824	54,051	8,419	---	---	128,098	20,784	---	---	148,882	---	---	15,000	163,882
Gary	204	68,937	20,286	35,927	25,588	---	1,346	152,084	10,404	---	---	162,488	---	---	---	162,488
Gaylord	2,293	368,709	751,051	220,614	380,314	132,316	410	1,853,414	455,516	3,445,722	510,315	6,264,967	---	---	536,273	6,801,240
Gem Lake	447	129,980	133,362	18,837	---	78,121	---	360,300	19,965	60,000	18,089	458,354	---	---	---	458,354
Geneva	532	173,737	19,867	42,598	22,028	---	---	258,230	---	---	---	258,230	---	---	13,827	272,057
Genola	75	28,757	705	6,729	396	---	3,641	40,228	---	---	---	40,228	---	---	---	40,228
Georgetown*	82	25,786	757	12,260	6,026	---	12,006	56,835	---	---	---	56,835	---	---	---	56,835
Ghent	363	71,439	194,044	50,262	7,388	46,180	---	369,313	24,800	80,000	3,906	478,019	---	96,974	138,330	713,323
Gibbon	761	128,011	201,245	176,454	71,325	8,502	59,169	644,706	71,342	100,000	32,000	848,048	---	---	10,000	858,048
Gilbert	1,791	544,567	968,284	651,070	259,346	---	6,582	2,429,849	125,242	127,416	11,198	2,693,705	---	---	234,922	2,928,627
Gilman	234	50,793	4,894	5,730	32,080	---	---	93,497	3,797	---	---	97,294	---	---	---	97,294
Glencoe	5,519	805,471	1,490,565	1,496,035	668,722	135,209	246,998	4,843,000	4,369,338	1,613,166	519,375	11,344,879	---	190,265	373,408	11,908,552
Glenville	598	81,707	72,091	93,749	112,033	---	2,423	362,003	4,644	67,500	7,041	441,188	---	---	62,774	503,962
Glenwood	2,554	345,642	695,114	224,437	361,190	194,016	117,936	1,938,335	2,561,930	21,177	34,079	4,555,521	---	---	644,065	5,199,586
Glyndon	1,403	374,440	439,084	64,803	16,507	210,886	141,752	1,247,472	2,841,941	237,868	170,879	4,498,160	---	---	55,501	4,553,661
Golden Valley	21,646	4,090,870	7,651,753	2,435,005	2,345,907	170,833	---	16,694,368	23,782,937	4,905,000	2,416,565	47,798,870	3,929,028	394,632	3,114,838	55,237,368
Gonvick	289	79,316	85,393	61,573	11,397	25,000	---	262,679	9,757	4,900	920	278,256	---	---	---	278,256
Good Thunder	536	106,346	252,391	80,082	37,696	---	---	476,515	175,597	165,000	7,432	824,544	---	---	122,046	946,590
Goodhue	1,168	95,935	268,177	139,478	31,444	100,152	---	635,186	1,014,665	115,000	57,373	1,822,224	---	73,000	895,491	2,790,715
Goodridge	140	49,024	12,596	7,878	---	---	---	69,498	---	11,751	643	81,892	---	---	---	81,892
Goodview	4,145	499,279	852,190	322,720	38,349	7,815	---	1,720,353	152,729	449,043	46,783	2,368,908	---	---	1,250	2,370,158
Graceville	567	145,699	163,703	390,378	44,733	22,670	282,334	1,049,517	241,843	130,000	43,450	1,464,810	---	---	---	1,464,810
Granada	274	32,558	25,590	11,509	2,159	351	500	72,667	77,287	---	---	149,954	---	32,000	---	181,954

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Total Expenditures	Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Grand Marais	1,401	748,455	200,251	263,681	1,221,111	---	---	2,433,498	3,964,249	290,000	177,415	6,865,162	---	936	353,936	7,220,034
Grand Meadow	1,188	120,657	372,141	159,087	136,104	3,515	2,840	794,344	569,005	348,465	59,495	1,771,309	---	---	174,000	1,945,309
Grand Rapids	11,389	2,651,813	3,341,772	2,433,359	1,975,846	509,928	437,597	11,350,315	4,690,100	2,655,047	896,200	19,591,662	---	---	4,112,642	23,704,304
Granite Falls	2,782	603,633	886,356	451,124	690,864	262,055	179,357	3,073,389	1,491,216	531,000	185,747	5,281,352	---	31,725	747,988	6,061,065
Grant	4,075	305,835	432,263	585,416	---	---	55,974	1,379,488	889	---	---	1,380,377	---	---	---	1,380,377
Grasston	165	40,726	2,893	3,566	172	---	5,879	53,236	17,413	---	---	70,649	---	---	626	71,275
Green Isle	548	211,624	107,736	49,598	38,285	---	---	407,243	47,198	177,398	116,295	748,134	1,408,614	---	48,497	2,205,245
Greenbush	720	115,755	70,654	182,428	156,262	733	---	525,832	92,804	---	---	618,636	---	15,000	13,000	646,636
Greenfield	2,873	460,945	333,427	631,578	8,228	---	43,385	1,477,563	107,194	390,000	46,558	2,021,315	---	---	83,228	2,104,543
Greenwald	235	10,519	2,845	16,082	1,153	---	106	30,705	4,125	9,000	8,107	51,937	---	---	17,000	68,937
Greenwood	724	148,298	394,044	89,280	3,455	---	42,365	677,442	364,229	---	---	1,041,671	---	---	156,573	1,198,244
Grey Eagle	331	63,045	76,473	38,187	14,691	---	11,386	203,782	33,833	356,635	22,532	616,782	---	---	8,989	625,771
Grove City	623	139,592	183,680	78,444	44,435	---	---	446,151	1,017,378	6,000	676	1,470,205	---	---	7,055	1,477,260
Grygla	229	56,085	42,442	60,307	86,519	29,624	29,876	304,853	103,711	24,780	9,652	442,996	---	---	12,126	455,122
Gully	60	12,355	1,679	12,326	13,200	---	---	39,560	---	---	---	39,560	---	---	---	39,560
Hackensack	320	50,277	44,413	87,183	19,600	42,555	1,381	245,409	41,358	---	---	286,767	---	---	8,000	294,767
Hadley	58	25,808	1,775	20,519	1,869	---	---	49,971	5,275	1,912	---	57,158	---	6,000	---	63,158
Hallock	927	256,063	316,031	216,444	133,884	13,628	25,191	961,241	403,862	1,370,000	92,361	2,827,464	---	10,000	---	2,837,464
Halma	50	9,053	1,349	7,811	1,963	---	4,293	24,469	---	---	---	24,469	---	---	---	24,469
Halstad	587	43,675	146,515	63,724	44,388	---	---	298,302	207,293	2,500	3,901	511,996	---	---	---	511,996
Ham Lake	16,153	970,270	1,790,997	1,094,196	224,642	39,585	90,131	4,209,821	2,717,136	180,826	57,876	7,165,659	---	---	1,497,823	8,663,482
Hamburg	492	228,286	101,327	62,366	105,215	---	2,942	500,136	49,468	10,000	4,778	564,382	---	6,800	210,757	781,939
Hammond	115	34,601	2,949	9,407	11,334	---	---	58,291	12,307	---	---	70,598	---	4,204	---	74,802
Hampton	693	131,192	17,671	55,066	11,085	---	3,432	218,446	14,000	136,000	64,126	432,572	---	---	112,524	545,096
Hancock	759	115,394	108,795	46,286	34,785	772	---	306,032	182,110	54,437	11,927	554,506	---	---	---	554,506
Hanley Falls	277	86,771	43,845	44,046	10,033	---	---	184,695	165,704	102,448	6,900	459,747	---	---	---	459,747
Hanover	3,455	441,044	406,390	279,830	37,875	135,102	38,298	1,338,539	2,156,380	288,000	53,114	3,836,033	---	---	299,424	4,135,457
Hanska	372	89,779	34,307	77,533	57,799	29,780	640	289,838	991,504	72,740	26,390	1,380,472	---	---	8,500	1,388,972
Harding	119	16,126	512	4,252	7,336	---	7,867	36,093	---	---	---	36,093	---	---	1,000	37,093
Hardwick	190	57,092	21,919	34,994	2,796	---	---	116,801	24,562	---	---	141,363	---	---	---	141,363
Harmony	1,028	102,137	376,182	90,202	254,768	148,351	---	971,640	1,279,477	139,000	38,209	2,428,326	---	---	388,000	2,816,326

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses		
	Population	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses		Enterprise Funds	Governmental Funds
Harris	1,144	92,956	89,650	121,258	13,524	---	---	317,388	---	---	---	317,388	---	---	---	317,388
Hartland	308	70,056	40,355	63,071	1,198	---	---	174,680	36,713	68,976	14,795	295,164	---	---	---	295,164
Hastings	22,640	2,540,993	8,709,899	1,711,758	2,755,083	1,751,957	30,849	17,500,539	2,261,166	3,369,500	531,468	23,662,673	---	275,000	247,308	24,184,981
Hatfield	46	8,111	2,646	4,889	560	---	---	16,206	---	---	---	16,206	---	---	---	16,206
Hawley	2,232	299,613	551,616	224,755	122,889	184,532	537,488	1,920,893	1,184,859	918,581	163,319	4,187,652	58,158	---	293,538	4,539,348
Hayfield	1,344	225,339	208,402	260,790	77,244	44,763	33,841	850,379	91,533	560,370	62,741	1,565,023	---	36,823	494,376	2,096,222
Hayward	253	127,680	49,931	20,889	4,801	---	---	203,301	44,384	21,000	4,511	273,196	---	---	---	273,196
Hazel Run	62	14,757	2,976	6,779	2,268	---	1,150	27,930	---	---	---	27,930	---	---	---	27,930
Hector	1,076	255,268	349,938	154,168	153,685	17,201	53,190	983,450	2,085,235	38,006	8,277	3,114,968	---	60,000	382,085	3,557,053
Heidelberg	126	11,549	3,261	5,665	---	---	358	20,833	---	---	---	20,833	---	---	---	20,833
Henderson	923	148,423	244,031	104,844	67,966	34,561	---	599,825	121,375	321,000	76,338	1,118,538	---	---	83,709	1,202,247
Hendricks	710	134,518	80,851	166,749	41,218	18,745	4,518	446,599	847,556	44,594	31,092	1,369,841	---	---	187,131	1,556,972
Hendrum	292	77,835	52,681	75,413	7,547	5,665	115	219,256	---	66,645	22,635	308,536	---	6,000	67,323	381,859
Henning	819	164,717	215,085	156,308	8,691	329,572	27,592	901,965	28,073	9,422	2,915	942,375	---	---	---	942,375
Henriette	90	27,968	859	2,860	2,500	---	1,166	35,353	---	---	---	35,353	---	---	---	35,353
Herman	431	83,577	111,792	136,192	12,143	296	27,556	371,556	291,477	65,402	17,511	745,946	---	40,000	31,500	817,446
Hermantown	9,539	750,992	3,030,641	929,671	130,190	1,230,826	2,654	6,074,974	2,226,435	7,783,174	698,125	16,782,708	---	2,000	1,561,366	18,346,074
Heron Lake	676	126,142	198,937	150,210	46,498	173,839	218	695,844	344,641	71,636	18,459	1,130,580	---	60,000	145,043	1,335,623
Hewitt	251	29,067	24,906	18,270	7,393	---	---	79,636	58,191	22,804	2,512	163,143	---	---	9,258	172,401
Hibbing	16,236	3,712,813	6,496,512	2,976,307	2,920,284	762,282	652,762	17,520,960	4,630,417	743,854	159,624	23,054,855	---	---	455,224	23,510,079
Hill City	621	115,980	231,653	97,709	137,627	331,375	8,069	922,413	346,747	40,000	32,553	1,341,713	---	31,529	---	1,373,242
Hillman	40	3,747	111	1,092	2,132	---	---	7,082	---	---	---	7,082	---	2,347	---	9,429
Hills	684	99,193	78,274	62,250	45,510	706	---	285,933	120,666	200,000	2,240	608,839	---	---	---	608,839
Hilltop	798	340,692	325,942	144,506	3,146	---	17,882	832,168	17,767	---	---	849,935	---	14,060	---	863,995
Hinckley	1,873	485,545	323,916	352,040	85,338	14,417	---	1,261,256	349,247	55,000	81,883	1,747,386	---	---	9,000	1,756,386
Hitterdal	199	41,768	67,275	28,891	20,116	500	---	158,550	4,540	25,727	6,967	195,784	---	---	51,422	247,206
Hoffman	650	71,987	124,416	59,227	55,408	49,046	---	360,084	1,518,356	123,275	65,250	2,066,965	---	---	229,492	2,296,457
Hokah	551	189,270	171,643	108,890	96,314	---	---	566,117	32,234	14,000	39,987	652,338	---	---	---	652,338
Holdingford	721	184,323	124,352	98,523	25,427	62,905	---	495,530	65,689	120,000	35,263	716,482	---	283,504	164,500	1,164,486
Holland	167	74,632	32,175	14,357	1,889	---	12,385	135,438	---	---	---	135,438	---	---	---	135,438
Hollandale	293	103,047	46,551	14,209	3,955	---	---	167,762	41,505	---	---	209,267	---	---	10,743	220,010

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Holloway	85	47,915	4,364	18,994	116	---	---	71,389	71,249	---	---	142,638	---	---	---	142,638
Holt	92	3,010	2,003	7,177	2,293	---	7,189	21,672	---	---	---	21,672	---	---	---	21,672
Hopkins	19,079	2,952,533	7,154,007	4,546,572	2,440,192	1,315,459	177,734	18,586,497	11,753,941	3,129,453	1,045,577	34,515,468	3,678,549	4,018,482	11,672,279	53,884,778
Houston	977	202,807	392,260	161,192	226,358	22,119	73,369	1,078,105	687,264	149,819	53,036	1,968,224	---	---	156,988	2,125,212
Howard Lake	2,064	611,888	604,879	281,402	82,765	466,263	132,171	2,179,368	138,321	295,002	105,847	2,718,538	---	23,778	496,480	3,238,796
Hoyt Lakes	1,998	736,561	1,096,145	828,696	762,533	34,904	9,628	3,468,467	796,933	242,606	130,616	4,638,622	---	---	139,534	4,778,156
Hugo	15,158	1,168,635	1,801,123	1,448,751	406,784	82,763	---	4,908,056	1,739,048	1,625,000	115,120	8,387,224	---	---	1,135,490	9,522,714
Humboldt	39	3,980	650	5,728	324	---	6,771	17,453	---	---	---	17,453	---	---	---	17,453
Hutchinson	14,188	2,425,959	4,457,700	2,388,764	2,952,345	507,723	231,709	12,964,200	9,521,627	1,835,000	498,297	24,819,124	---	---	2,893,680	27,712,804
Ihlen	52	20,090	29,707	5,046	275	---	4,238	59,356	---	---	---	59,356	---	3,783	---	63,139
Independence	3,706	574,056	1,533,240	502,636	16,013	---	50,009	2,675,954	113,668	220,721	47,713	3,058,056	---	60,000	---	3,118,056
International Falls	6,151	808,638	3,551,642	2,181,093	795,117	258,183	530,178	8,124,851	1,899,329	510,000	411,706	10,945,886	---	---	1,867,249	12,813,135
Inver Grove Heights	35,106	1,870,026	10,583,493	4,848,977	5,571,252	1,386,890	---	24,260,638	6,000,301	2,575,000	968,289	33,804,228	---	651,752	4,308,892	38,764,872
Iona	139	26,253	10,315	13,898	3,858	---	---	54,324	1,040	15,000	27,285	97,649	---	35,000	---	132,649
Iron Junction	85	15,809	---	1,197	75	---	267	17,348	9,640	---	---	26,988	---	---	---	26,988
Ironton	573	133,837	130,854	268,937	10,241	178,073	44,385	766,327	---	---	---	766,327	---	---	---	766,327
Isanti	5,786	683,550	1,667,777	436,108	355,263	248,419	16,501	3,407,618	1,074,729	570,000	131,487	5,183,834	---	---	580,110	5,763,944
Isle	774	257,266	514,916	53,155	---	1,434	---	826,771	877,743	36,380	16,027	1,756,921	---	283	145,684	1,902,888
Ivanhoe	548	105,791	163,883	152,768	112,591	83,858	25,805	644,696	119,179	26,724	6,103	796,702	---	---	64,421	861,123
Jackson	3,403	791,229	844,973	579,183	186,789	467,350	198,227	3,067,751	219,613	1,465,000	145,988	4,898,352	---	---	1,094,650	5,993,002
Janesville	2,299	438,832	524,233	204,105	39,825	36,589	41,589	1,285,173	560,654	1,436,212	159,191	3,441,230	---	---	260,472	3,701,702
Jasper	603	148,614	194,369	153,748	18,657	29	3,493	518,910	16,969	52,651	11,496	600,026	---	---	14,152	614,178
Jeffers	350	72,389	43,385	102,220	2,175	14,863	16,620	251,652	500	78,742	13,249	344,143	---	10,000	75,000	429,143
Jenkins	455	103,844	56,305	71,121	6,989	10,503	378	249,140	625,384	---	---	874,524	---	---	208,286	1,082,810
Johnson	27	8,034	657	2,810	---	---	265	11,766	---	---	---	11,766	---	---	---	11,766
Jordan	6,106	1,281,005	1,629,966	483,181	231,796	191,933	---	3,817,881	2,827,021	760,735	304,747	7,710,384	---	---	1,143,632	8,854,016
Kandiyohi	479	83,872	104,527	54,093	11,349	---	---	253,841	40,180	35,000	20,795	349,816	4,654	---	---	354,470
Karlstad	756	188,985	85,443	192,256	61,034	306,012	87,715	921,445	450,000	126,636	9,519	1,507,600	---	---	13,920	1,521,520
Kasota	669	85,769	125,251	93,212	38,986	---	---	343,218	---	---	---	343,218	---	---	---	343,218
Kasson	6,414	512,718	1,335,524	667,632	995,275	124,998	128,117	3,764,264	1,180,135	694,085	209,188	5,847,672	---	500,000	123,582	6,471,254
Keewatin	1,046	154,874	460,910	373,228	111,373	119,805	---	1,220,190	49,139	24,231	12,977	1,306,537	---	---	18,692	1,325,229

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Kelliher	259	102,711	69,694	61,210	25,987	61,500	---	321,102	1,326,569	---	---	1,647,671	---	---	8,455	1,656,126
Kellogg	441	112,184	124,610	56,172	31,911	---	---	324,877	244,734	459,000	13,563	1,042,174	---	---	39,671	1,081,845
Kennedy [1]	166	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Kenneth	60	12,761	4,439	4,936	1,806	---	620	24,562	---	---	---	24,562	---	---	10,623	35,185
Kensington	289	44,947	40,355	53,352	47,140	---	2,910	188,704	11,691	---	---	200,395	---	---	---	200,395
Kent	73	16,175	2,056	3,876	---	---	---	22,107	---	---	---	22,107	---	---	---	22,107
Kenyon	1,827	387,602	473,245	238,859	290,733	60,551	47,655	1,498,645	771,522	482,849	60,984	2,814,000	2,544,117	---	719,305	6,077,422
Kerkhoven	741	187,521	169,073	122,591	80,638	3,163	3,102	566,088	422,791	79,993	19,118	1,087,990	---	---	523	1,088,513
Kerrick	61	16,306	31,276	5,358	1,690	---	---	54,630	5,611	---	---	60,241	---	---	1,265	61,506
Kettle River	173	56,250	36,078	22,212	10,625	---	175	125,340	8,500	27,683	2,812	164,335	---	---	3,185	167,520
Kiester	474	92,267	95,500	155,644	8,589	11,420	---	363,420	79,795	90,000	5,325	538,540	---	---	---	538,540
Kilkenny	135	97,092	47,200	23,781	1,477	---	---	169,550	1,432	---	---	170,982	---	---	7,677	178,659
Kimball	796	144,967	465,351	115,295	23,212	8,343	---	757,168	325,628	121,539	107,806	1,312,141	---	137,038	4,633	1,453,812
Kinbrae	14	2,117	196	3,813	---	---	1,014	7,140	2,500	---	---	9,640	---	---	---	9,640
Kingston	159	28,817	3,902	4,261	2,904	---	787	40,671	---	---	---	40,671	---	---	---	40,671
Kinney	165	59,713	41,517	125,980	12,917	---	3,708	243,835	---	---	---	243,835	2,830	29,472	134,775	410,912
La Crescent	5,177	547,844	1,217,726	677,649	575,361	---	305,736	3,324,316	389,125	523,087	175,281	4,411,809	---	---	---	4,411,809
La Prairie	652	118,037	14,387	135,327	25,173	---	---	292,924	2,772	---	---	295,696	---	---	---	295,696
La Salle	91	21,175	37,969	5,457	20,934	---	---	85,535	---	2,667	---	88,202	---	25,000	---	113,202
Lafayette	480	141,520	79,453	38,747	23,234	3,034	---	285,988	136,978	20,000	9,675	452,641	---	---	---	452,641
Lake Benton	675	110,971	166,223	132,928	72,563	39,437	---	522,122	132,128	48,500	7,036	709,786	---	---	68,669	778,455
Lake Bronson	216	52,832	46,158	49,845	14,670	---	23,629	187,134	---	9,000	29,181	225,315	---	---	---	225,315
Lake City	5,129	1,094,735	2,363,078	558,277	911,191	200,082	---	5,127,363	2,405,551	420,000	57,626	8,010,540	---	---	719,399	8,729,939
Lake Crystal	2,539	582,392	548,604	505,750	204,798	12,764	198,217	2,052,525	1,507,071	284,000	97,640	3,941,236	---	218,515	676,075	4,835,826
Lake Elmo	9,481	1,502,904	1,470,726	1,185,828	603,292	---	---	4,762,750	5,860,917	910,000	463,570	11,997,237	---	---	---	11,997,237
Lake Henry	101	20,254	58,624	3,654	2,010	36,231	---	120,773	31,254	35,642	1,181	188,850	---	---	---	188,850
Lake Lillian	230	48,100	99,820	39,513	19,073	---	---	206,506	43,112	---	---	249,618	---	---	---	249,618
Lake Park	803	197,757	257,102	84,833	56,935	2,569	55,335	654,531	289,671	16,000	3,263	963,465	---	17,609	435,911	1,416,985
Lake Saint Croix Beach	1,046	186,486	166,641	62,462	33,087	5,556	27,929	482,161	---	---	---	482,161	---	---	229,328	711,489
Lake Shore	1,062	297,289	374,723	188,112	3,569	---	4,643	868,336	402,585	---	---	1,270,921	---	---	---	1,270,921
Lake Wilson	245	36,102	38,381	84,114	10,128	---	---	168,725	12,200	20,578	19,820	221,323	---	9,285	2,000	232,608

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Lakefield	1,706	195,532	349,908	234,471	143,085	320,894	---	1,243,890	557,011	173,633	76,040	2,050,574	---	---	---	2,050,574
Lakeland	1,780	276,633	249,365	107,810	59,972	13,261	42,696	749,737	95,554	110,000	32,935	988,226	700,000	---	66,889	1,755,115
Lakeland Shores	313	42,906	37,301	33,473	---	---	3,004	116,684	1,223	---	---	117,907	---	---	25,800	143,707
Lakeville	61,993	4,368,206	13,382,631	4,240,756	3,767,646	318,251	---	26,077,490	20,126,850	6,885,000	4,010,337	57,099,677	11,368,146	---	6,661,840	75,129,663
Lamberton	800	132,087	278,537	188,367	221,692	37,950	4,232	862,865	31,551	195,000	55,945	1,145,361	---	---	---	1,145,361
Lancaster	329	111,957	97,476	22,923	34,423	118,776	583	386,138	12,437	44,824	16,672	460,071	---	---	66,006	526,077
Landfall	752	195,598	157,531	148,293	21,887	632,386	---	1,155,695	192,414	370,291	61,709	1,780,109	---	---	50,000	1,830,109
Lanesboro	765	131,278	279,350	177,543	349,805	42,325	---	980,301	1,342,019	604,000	29,883	2,956,203	---	---	576,486	3,532,689
Laporte	111	26,536	2,927	14,399	667	---	---	44,529	8,618	---	---	53,147	---	---	---	53,147
Lastrup	99	12,552	319	7,496	5,345	---	8,117	33,829	---	---	---	33,829	---	---	---	33,829
Lauderdale	2,426	387,497	765,492	88,181	100,450	7,814	46,082	1,395,516	39,569	---	---	1,435,085	---	---	38,000	1,473,085
Le Center	2,509	411,856	521,634	443,335	58,207	46,013	---	1,481,045	185,893	378,340	219,905	2,265,183	455,000	---	---	2,720,183
Le Sueur	4,066	695,253	1,237,062	643,202	1,285,314	326,161	152,473	4,339,465	2,079,219	1,389,412	680,615	8,488,711	---	---	264,063	8,752,774
Lengby	85	23,231	1,198	6,580	1,852	---	121	32,982	1,637	---	---	34,619	---	---	---	34,619
Leonard	41	3,439	176	3,497	1,306	---	1,300	9,718	---	---	---	9,718	---	---	---	9,718
Leonidas*	50	25,638	394	1,566	---	---	364	27,962	---	---	---	27,962	---	---	---	27,962
LeRoy	946	101,830	131,948	143,532	120,104	438,260	9,165	944,839	30,034	103,860	5,955	1,084,688	---	---	65,933	1,150,621
Lester Prairie	1,699	374,961	371,187	167,545	131,218	1,392	99,841	1,146,144	123,955	---	---	1,270,099	---	---	---	1,270,099
Lewiston	1,532	303,324	516,800	137,000	99,220	80,564	---	1,136,908	439,012	1,269,598	80,911	2,926,429	---	176,295	55,976	3,158,700
Lewisville	238	78,074	62,732	87,224	---	---	---	228,030	9,197	4,000	9,565	250,792	---	---	---	250,792
Lexington	2,114	390,470	1,073,802	145,192	90,926	---	27,631	1,728,021	795,904	86,534	41,068	2,651,527	---	---	87,318	2,738,845
Lilydale	869	182,651	314,548	7,244	---	---	4,068	508,511	---	96,000	165,399	769,910	---	---	75,732	845,642
Lindstrom	4,574	484,768	898,290	279,776	292,791	60,431	43,121	2,059,177	1,269,470	319,592	77,070	3,725,309	---	---	1,223,607	4,948,916
Lino Lakes	21,117	2,077,862	4,360,517	2,155,775	1,094,728	471,860	183,392	10,344,134	2,152,848	8,058,525	640,029	21,195,536	---	209,938	6,912,989	28,318,463
Lismore	231	79,564	43,352	42,031	2,545	---	---	167,492	85,008	---	---	252,500	---	---	11,591	264,091
Litchfield	6,736	1,001,358	1,859,054	1,089,408	1,137,141	22,189	218,961	5,328,111	1,708,153	1,035,000	239,826	8,311,090	---	226,424	543,979	9,081,493
Little Canada	10,120	582,415	2,185,949	515,333	531,210	131,836	386,848	4,333,591	3,186,475	622,113	362,664	8,504,843	---	---	1,413,060	9,917,903
Little Falls	8,940	924,000	2,164,864	1,186,913	683,228	445,327	265,093	5,669,425	2,956,058	5,214,000	443,675	14,283,158	---	211,838	2,711,511	17,206,507
Littlefork	622	195,893	340,874	153,476	53,398	70,808	1,027	815,476	333,946	409,669	50,230	1,609,321	---	---	259,296	1,868,617
Long Beach	348	68,038	12,484	5,755	5,593	---	---	91,870	49,725	8,987	365	150,947	---	---	---	150,947
Long Lake	1,796	310,624	895,505	199,976	71,767	15,400	---	1,493,272	403,245	90,000	34,988	2,021,505	---	---	---	2,021,505

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Long Prairie	3,403	400,808	812,578	542,604	77,904	126,612	50,103	2,010,609	2,535,809	335,000	227,561	5,108,979	---	---	378,394	5,487,373
Longville	160	85,981	42,809	62,062	37,251	---	120,183	348,286	126,018	---	---	474,304	---	---	---	474,304
Lonsdale	4,004	430,550	820,848	529,397	289,834	39,668	---	2,110,297	1,715,487	1,105,000	313,525	5,244,309	---	---	---	5,244,309
Loretto	656	131,180	154,372	120,672	65,621	10,561	---	482,406	62,348	---	---	544,754	---	---	32,500	577,254
Louisburg	37	4,529	1,393	3,661	3,539	---	2,766	15,888	---	---	---	15,888	---	---	---	15,888
Lowry	303	66,800	58,108	26,069	---	3,707	---	154,684	77,654	70,000	7,210	309,548	---	---	44,345	353,893
Lucan	184	43,427	46,171	52,705	23,243	2,452	13,434	181,432	41,276	8,389	6,661	237,758	---	---	---	237,758
Luverne	4,706	836,609	1,246,574	742,859	1,110,519	597,384	247,999	4,781,944	822,661	408,655	84,351	6,097,611	---	---	760,893	6,858,504
Lyle	542	51,184	94,447	67,722	27,907	641	1,893	243,794	8,023	18,000	5,940	275,757	---	---	213,875	489,632
Lynd	464	45,559	59,720	42,512	---	---	---	147,791	97,807	25,000	11,268	281,866	---	---	29,000	310,866
Mabel	773	174,492	223,914	223,703	67,247	33,662	61,646	784,664	118,491	40,729	21,191	965,075	---	---	6,783	971,858
Madelia	2,274	470,673	1,601,092	382,474	415,760	161,797	86,783	3,118,579	91,363	165,000	12,116	3,387,058	---	---	---	3,387,058
Madison	1,467	428,450	398,200	289,019	273,991	72,183	48,171	1,510,014	736,377	1,352,000	501,022	4,099,413	---	280,992	1,035,087	5,415,492
Madison Lake	1,195	214,105	405,202	105,560	43,564	15,198	---	783,629	851,663	171,043	212,749	2,019,084	---	165,717	234,920	2,419,721
Magnolia	214	30,875	31,528	18,454	5,884	---	2,066	88,807	---	---	---	88,807	---	---	---	88,807
Mahnomen	1,234	292,415	395,095	136,471	36,864	101,212	---	962,057	595,760	276,408	22,894	1,857,119	---	---	---	1,857,119
Mahtomedi	8,085	1,759,087	1,282,020	835,488	711,375	---	99,431	4,687,401	1,517,298	1,097,083	454,122	7,755,904	---	---	1,815,214	9,571,118
Manchester	50	20,212	22,698	4,614	1,548	---	---	49,072	---	---	---	49,072	---	---	---	49,072
Manhattan Beach	61	51,337	10,381	8,260	---	56,556	---	126,534	---	---	---	126,534	---	---	19,392	145,926
Mankato	42,990	8,176,205	14,663,054	5,777,744	3,945,199	1,028,230	---	33,590,432	16,532,171	8,530,000	2,061,565	60,714,168	---	1,383,261	6,552,903	68,650,332
Mantorville	1,232	196,270	179,997	120,869	48,599	13,328	---	559,063	262,686	2,162,320	68,679	3,052,748	---	---	2,208,043	5,260,791
Maple Grove	66,814	7,002,854	15,895,316	4,707,459	5,820,911	1,481,381	5,867,432	40,775,353	25,529,073	9,150,000	3,319,619	78,774,045	32,895,000	1,469,300	16,052,428	129,190,773
Maple Lake	2,142	355,282	523,128	414,690	61,490	51,534	117,616	1,523,740	208,014	180,000	63,702	1,975,456	---	13,000	10,702	1,999,158
Maple Plain	1,830	429,433	1,030,397	213,400	40,792	2,061	---	1,716,083	200,911	205,534	90,574	2,213,102	---	74,687	173,615	2,461,404
Mapleton	1,737	148,338	422,688	257,167	61,771	---	10,040	900,004	2,147,965	427,971	131,251	3,607,191	39,340	---	198,339	3,844,870
Mapleview	176	59,657	16,608	41,627	33,985	---	1,061	152,938	10,109	8,000	3,995	175,042	---	---	---	175,042
Maplewood	40,084	3,384,836	11,471,650	3,751,303	2,211,371	783,048	---	21,602,208	4,430,577	10,261,702	2,364,200	38,658,687	---	1,792,000	4,602,489	45,053,176
Marble	681	123,484	86,226	203,205	47,355	---	---	460,270	25,898	29,035	8,236	523,439	---	---	---	523,439
Marietta	144	67,769	76,145	26,224	7,508	---	8,904	186,550	---	---	---	186,550	---	---	---	186,550
Marine on Saint Croix [1]	689	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Marshall	13,860	2,220,261	4,007,242	2,292,940	3,472,956	295,232	493,091	12,781,722	8,182,353	4,002,605	1,249,601	26,216,281	---	---	3,185,160	29,401,441

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enter- prise Funds		Govern- mental Funds
Mayer	2,127	313,606	218,797	202,309	23,221	---	4,114	762,047	109,122	277,398	49,046	1,197,613	---	---	276,992	1,474,605
Maynard	352	114,775	57,673	152,415	46,156	42,047	---	413,066	9,925	16,110	15,394	454,495	---	---	1,800	456,295
Mazeppa	860	192,562	154,774	170,787	91,762	4,855	7,304	622,044	383,164	85,000	20,419	1,110,627	---	8,000	53,712	1,172,339
McGrath	74	13,369	25,754	10,194	552	---	883	50,752	---	---	---	50,752	---	---	---	50,752
McGregor	382	125,331	271,878	142,485	23,982	29,626	19,716	613,018	242,253	---	---	855,271	---	---	30,503	885,774
McIntosh	621	124,014	45,242	125,926	61,923	20	---	357,125	194,081	25,058	2,177	578,441	---	16,904	4,693	600,038
McKinley	126	175,171	9,913	3,006	1,994	---	---	190,084	298,705	---	---	488,789	---	35,000	6,000	529,789
Meadowlands	134	27,002	8,418	25,756	740	---	198	62,114	---	---	---	62,114	---	---	---	62,114
Medford	1,284	242,429	166,107	109,726	72,399	3,098	---	593,759	150,375	55,500	15,526	815,160	---	---	159,077	974,237
Medicine Lake	386	68,373	96,553	33,753	17,834	---	83,024	299,537	333,590	---	---	633,127	---	---	---	633,127
Medina	6,335	1,060,780	2,207,651	618,318	346,850	---	17,354	4,250,953	1,194,367	800,000	315,522	6,560,842	1,220,000	586,718	954,557	9,322,117
Meire Grove	178	16,511	2,095	11,153	---	8,873	874	39,506	3,505	---	---	43,011	---	---	98	43,109
Melrose	3,683	462,123	877,521	465,075	62,778	291,199	11,136	2,169,832	458,654	440,000	53,722	3,122,208	---	---	594,274	3,716,482
Menahga	1,341	328,063	337,850	127,781	71,009	11,631	6,573	882,907	54,131	469,451	106,862	1,513,351	---	5,360	98,846	1,617,557
Mendota	213	54,229	77,713	17,010	7,613	---	618	157,183	---	41,311	2,540	201,034	---	1,832	69,129	271,995
Mendota Heights	11,352	1,718,486	4,012,501	1,370,868	739,251	---	11,996	7,853,102	2,322,836	1,200,000	389,264	11,765,202	---	259,459	1,995,552	14,020,213
Mentor	147	173,905	60,464	60,922	36,211	---	---	331,502	10,853	5,951	589	348,895	---	73	27,500	376,468
Middle River	309	98,453	76,059	40,103	53,307	---	3,000	270,922	52,047	12,000	144	335,113	---	---	1,023	336,136
Miesville	134	40,833	134,260	1,673	17,710	---	530	195,006	19,094	28,182	1,534	243,816	---	---	---	243,816
Milaca	2,885	478,917	696,185	196,128	270,702	59,533	122,886	1,824,351	159,492	1,108,522	103,406	3,195,771	---	---	224,870	3,420,641
Milan	352	113,793	74,953	19,819	25,655	6,100	---	240,320	27,279	---	---	267,599	---	---	4,125	271,724
Millerville	107	17,898	50,464	4,902	3,750	---	248	77,262	13,347	---	---	90,609	---	---	---	90,609
Millville	177	15,862	3,371	22,913	2,546	---	---	44,692	---	---	---	44,692	---	---	---	44,692
Milroy	250	143,397	32,023	51,550	12,803	2,446	---	242,219	8,151	---	---	250,370	---	---	13,000	263,370
Miltona	433	124,152	82,388	57,825	14,595	---	1,425	280,385	126,354	56,669	12,584	475,992	---	---	---	475,992
Minneapolis	423,990	110,530,000	284,266,000	59,804,000	102,946,190	155,783,000	23,797,000	737,126,190	228,809,212	154,876,329	15,218,443	1,136,030,174	---	6,102,000	118,635,531	1,260,767,705
Minneiska	109	8,147	2,263	18,329	3,809	---	133	32,681	---	---	---	32,681	---	---	---	32,681
Minneota	1,385	207,485	241,508	314,644	168,050	9,080	8,456	949,223	225,769	243,516	72,418	1,490,926	---	---	285,453	1,776,379
Minnesota City	189	31,298	3,200	13,582	5,896	1,200	---	55,176	7,600	---	---	62,776	---	---	---	62,776
Minnesota Lake	666	84,076	274,540	103,547	24,714	---	---	486,877	107,502	71,000	14,364	679,743	---	---	---	679,743
Minnetonka	53,394	4,174,521	13,905,834	5,924,733	6,138,048	5,105,832	412,615	35,661,583	9,913,232	1,030,000	196,318	46,801,133	---	---	3,915,347	50,716,480

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Minnetonka Beach	545	372,470	280,385	146,907	35,936	---	74,971	910,669	75,552	135,000	7,350	1,128,571	---	---	65,000	1,193,571
Minnetrista	7,526	1,158,180	2,606,684	1,240,620	149,900	---	---	5,155,384	3,347,426	966,000	659,917	10,128,727	5,320,000	---	326,016	15,774,743
Mizpah	55	9,063	1,200	2,016	1,775	---	1,296	15,350	---	---	---	15,350	---	---	---	15,350
Montevideo	5,308	794,128	1,417,705	755,180	709,324	207,123	143,702	4,027,162	2,783,915	890,575	190,493	7,892,145	---	70,500	810,946	8,773,591
Montgomery	3,029	587,899	1,012,653	336,106	94,027	77,784	---	2,108,469	582,847	640,080	118,501	3,449,897	---	---	420,396	3,870,293
Monticello	13,553	1,617,680	2,178,728	2,009,481	2,841,050	486,706	716,782	9,850,427	5,430,272	3,921,000	563,808	19,765,507	---	---	944,335	20,709,842
Montrose	3,151	280,157	402,206	190,905	139,827	4,651	---	1,017,746	974,615	345,000	67,793	2,405,154	---	---	130,815	2,535,969
Moorhead	43,440	4,065,999	14,995,681	4,462,991	3,918,954	1,831,711	2,707,346	31,982,682	17,987,366	9,187,639	6,683,198	65,840,885	13,810,000	619,439	961,342	81,231,666
Moose Lake	2,775	536,044	576,496	193,278	425,372	107,937	11,969	1,851,096	556,558	185,891	78,966	2,672,511	---	29,923	165,092	2,867,526
Mora	3,507	487,033	912,668	495,844	352,260	579,362	167,008	2,994,175	2,830,967	231,000	84,579	6,140,721	---	771,676	771,780	7,684,177
Morgan	872	148,645	250,488	145,765	192,583	44,821	49,480	831,782	428,416	90,489	32,670	1,383,357	---	64,893	---	1,448,250
Morris	5,513	660,242	1,220,252	1,042,139	813,733	640,077	618,359	4,994,802	4,816,069	1,906,102	298,600	12,015,573	---	---	735,766	12,751,339
Morristown	998	170,695	241,858	153,255	88,592	---	1,353	655,753	308,222	60,000	54,395	1,078,370	---	---	114,395	1,192,765
Morton	379	128,628	111,069	55,174	34,785	190,057	26,255	545,968	39,887	11,471	14,488	611,814	---	---	---	611,814
Motley	662	169,408	279,956	153,888	7,441	---	742	611,435	120,475	160,000	48,144	940,054	---	---	244,870	1,184,924
Mound	9,494	1,140,874	3,466,464	744,369	588,858	69,393	1,402	6,011,360	3,796,979	3,651,041	901,505	14,360,885	---	---	600,446	14,961,331
Mounds View	13,327	1,091,571	3,235,510	873,006	926,124	2,059,441	19,196	8,204,848	7,740,035	143,296	106,489	16,194,668	---	35,000	866,098	17,095,766
Mountain Iron	2,894	1,282,437	878,955	895,635	500,888	222,389	---	3,780,304	883,762	70,000	11,987	4,746,053	---	---	634,540	5,380,593
Mountain Lake	2,119	287,615	588,969	275,277	269,054	447,741	70,784	1,939,440	1,565,893	481,404	235,816	4,222,553	---	---	108,128	4,330,681
Murdock	267	108,749	77,097	38,963	---	43,625	625	269,059	2,422	37,667	5,891	315,039	---	---	---	315,039
Myrtle	39	14,873	26,967	5,223	2,020	---	---	49,083	---	---	---	49,083	---	1,372	---	50,455
Nashua	57	3,113	4,461	1,920	100	---	540	10,134	---	---	---	10,134	---	---	---	10,134
Nashwauk	970	431,162	511,130	390,475	124,217	18,383	---	1,475,367	297,302	99,218	19,475	1,891,362	---	---	154,846	2,046,208
Nassau	58	17,428	15,627	5,429	2,530	---	15,057	56,071	5,485	3,000	3,435	67,991	---	---	---	67,991
Nelson*	182	32,980	2,226	16,886	---	---	---	52,092	---	---	---	52,092	---	---	---	52,092
Nerstrand	309	99,101	20,109	20,913	5,417	---	16,134	161,674	2,529	7,688	6,724	178,615	---	---	---	178,615
Nevis	415	139,919	176,898	69,950	29,267	---	946	416,980	119,656	19,865	757	557,258	---	---	---	557,258
New Auburn	441	128,947	68,504	32,738	11,575	---	11,173	252,937	6,013	81,754	75,214	415,918	---	---	45,648	461,566
New Brighton	22,875	2,144,204	5,642,856	1,170,526	3,807,583	6,230,420	4,113,286	23,108,875	6,700,132	32,825,000	2,685,548	65,319,555	---	640,000	3,962,589	69,922,144
New Germany	432	106,394	100,958	32,852	9,122	---	26,267	275,593	50,880	50,565	23,619	400,657	---	56,000	54,164	510,821
New Hope	21,545	2,622,277	7,724,950	1,671,593	2,066,692	1,737,947	---	15,823,459	5,217,461	523,497	707,187	22,271,604	---	167,000	4,071,376	26,509,980

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
New London	1,370	230,493	436,632	126,145	53,734	186,524	---	1,033,528	699,230	192,000	112,558	2,037,316	---	---	203,547	2,240,863
New Munich	319	48,895	42,633	30,428	22,179	---	725	144,860	8,084	---	---	152,944	---	---	---	152,944
New Prague	7,725	888,985	1,760,016	962,836	1,596,281	40,624	---	5,248,742	999,654	4,745,579	389,474	11,383,449	---	121,270	2,690,458	14,195,177
New Richland	1,208	149,115	455,465	160,690	46,110	20,169	3,414	834,963	177,451	214,500	58,788	1,285,702	---	11,271	85,430	1,382,403
New Trier	113	31,056	1,112	7,186	245	---	2,500	42,099	181,467	---	---	223,566	---	---	---	223,566
New Ulm	13,540	2,179,226	3,415,614	3,149,201	4,423,730	590,781	539,954	14,298,506	8,221,411	3,863,894	435,920	26,819,731	---	---	5,846,445	32,666,176
New York Mills	1,227	284,726	522,827	141,287	247,690	209,207	---	1,405,737	1,579,247	330,550	112,658	3,428,192	---	41,130	238,330	3,707,652
Newfolden	379	89,147	68,691	32,232	10,967	1,302	52,842	255,181	58,678	5,000	4,545	323,404	---	5,207	---	328,611
Newport	3,578	605,921	968,689	374,505	352,329	431,750	39,478	2,772,672	1,375,038	450,000	115,131	4,712,841	---	---	911,000	5,623,841
Nicollet	1,129	150,962	57,746	96,914	9,665	---	4,213	319,500	24,829	449,000	94,835	888,164	---	---	---	888,164
Nielsville	89	30,773	6,536	868	720	---	342	39,239	1,815	---	---	41,054	---	---	---	41,054
Nimrod	76	9,890	1,712	2,061	545	---	7,694	21,902	162	---	---	22,064	---	---	---	22,064
Nisswa	2,059	409,560	777,206	461,689	261,229	34,776	108,995	2,053,455	245,498	430,000	52,710	2,781,663	---	---	266,802	3,048,465
Norcross	68	24,449	2,623	5,993	---	---	2,400	35,465	1,079	---	---	36,544	---	3,936	---	40,480
North Branch	10,608	923,814	2,146,221	829,897	245,573	811,684	---	4,957,189	1,212,337	2,304,700	932,201	9,406,427	5,704,247	---	215,637	15,326,311
North Mankato	13,889	965,020	2,304,769	1,661,692	1,685,943	938,991	120,396	7,676,811	1,373,968	4,232,000	623,082	13,905,861	---	30,000	1,113,968	15,049,829
North Oaks	5,215	628,075	1,301,093	22,455	5,000	---	397,997	2,354,620	142,237	60,000	5,042	2,561,899	---	317,609	15,000	2,894,508
North Saint Paul	12,099	2,123,694	3,569,587	706,262	328,624	524,879	160,424	7,413,470	1,603,496	1,020,000	434,638	10,471,604	---	95,413	340,355	10,907,372
Northfield	20,398	2,301,431	4,291,893	2,489,659	2,532,707	708,222	---	12,323,912	2,780,406	2,744,125	567,061	18,415,504	---	---	845,683	19,261,187
Northome	179	148,867	41,678	16,537	12,333	6,059	5,356	230,830	160,565	10,458	256	402,109	30,045	---	4,267	436,421
Northrop	209	30,270	32,920	34,736	2,350	---	3,165	103,441	5,000	---	---	108,441	---	---	---	108,441
Norwood Young America	3,818	583,344	390,540	556,294	285,442	127,134	---	1,942,754	351,930	1,615,000	367,265	4,276,949	---	---	240,651	4,517,600
Nowthen	4,653	458,005	406,880	350,434	41,667	---	57,470	1,314,456	237,727	127,279	20,230	1,699,692	---	---	196,719	1,896,411
Oak Grove	8,582	698,970	1,109,757	483,927	72,049	7,797	47,269	2,419,769	1,232,743	130,000	73,650	3,856,162	---	---	239,553	4,095,715
Oak Park Heights	4,742	1,402,381	1,748,641	614,629	173,776	174,621	246,831	4,360,879	1,040,791	835,000	194,252	6,430,922	---	---	2,863,949	9,294,871
Oakdale	28,115	3,144,587	6,562,327	2,116,188	1,350,008	100,003	275,509	13,548,622	5,498,401	3,581,360	648,132	23,276,515	---	---	1,967,035	25,243,550
Odessa	120	47,588	15,952	9,066	1,345	---	10,243	84,194	14,357	1,182	1,679	101,412	---	---	---	101,412
Odin*	103	28,715	33,533	4,544	2,476	---	10,135	79,403	---	4,586	5,812	89,801	---	---	16,071	105,872
Ogema	179	24,134	4,691	24,947	55	---	5,536	59,363	53,538	---	---	112,901	---	---	---	112,901
Ogilvie	356	106,501	97,797	49,193	6,322	---	4,057	263,870	2,830	43,033	12,691	322,424	---	---	27,481	349,905
Okabena	203	72,156	50,146	18,513	5,167	---	---	145,982	43,877	---	---	189,859	---	---	---	189,859

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Oklee	432	140,953	49,180	65,996	9,266	9,341	30,535	305,271	79,445	3,621	1,645	389,982	---	---	---	389,982
Olivia	2,440	492,478	719,369	492,478	405,806	112,577	72,316	2,295,024	598,997	2,378,178	192,731	5,464,930	---	---	657,544	6,122,474
Onamia	860	182,417	359,810	42,570	24,973	77,191	---	686,961	21,599	15,769	1,133	725,462	---	---	---	725,462
Ormsby	125	30,262	35,837	13,023	7,113	---	---	86,235	167,398	1,714	3,590	258,937	---	---	---	258,937
Orono [1]	7,883	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Oronoco	1,516	214,528	144,050	349,161	113,665	700	---	822,104	164,863	242,673	30,420	1,260,060	---	---	20,397	1,280,457
Orr	295	113,268	169,170	29,380	156,344	114,955	---	583,117	178,426	---	---	761,543	---	---	6,816	768,359
Ortonville	1,835	467,989	478,961	1,137,297	368,826	104,173	81,907	2,639,153	119,687	105,000	64,220	2,928,060	---	20,000	37,500	2,985,560
Osakis*	1,755	280,819	458,855	202,462	91,410	309,901	6,431	1,349,878	1,990,646	240,000	81,477	3,662,001	---	---	48,081	3,710,082
Oslo	302	160,996	34,225	134,900	14,827	---	---	344,948	232,184	29,064	5,031	611,227	---	---	---	611,227
Osseo	2,792	654,186	900,117	165,157	159,825	300,169	---	2,179,454	1,245,252	905,000	505,373	4,835,079	---	---	1,415,771	6,250,850
Ostrander	251	105,436	52,347	8,092	4,152	4,699	---	174,726	369,997	6,000	1,997	552,720	---	---	---	552,720
Otsego	16,605	1,146,134	1,886,661	1,066,349	621,199	88,317	---	4,808,660	2,160,857	1,125,000	210,015	8,304,532	---	8,356	1,074,567	9,387,455
Ottertail	623	218,404	78,683	53,111	40,517	---	4,543	395,258	831,842	31,524	10,556	1,269,180	---	---	35,721	1,304,901
Owatonna	25,922	3,090,019	6,841,352	3,593,575	4,718,828	2,493,319	414,055	21,151,148	5,632,005	1,636,493	260,700	28,680,346	---	---	148,190	28,828,536
Palisade [1]	151	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Park Rapids	3,976	868,126	1,428,653	566,975	192,753	222,912	256,145	3,535,564	2,104,340	955,000	531,645	7,126,549	---	---	118,406	7,244,955
Parkers Prairie	1,011	216,533	310,590	166,408	109,523	500	---	803,554	626,547	70,000	9,224	1,509,325	---	41,000	222,874	1,773,199
Paynesville	2,497	399,412	724,376	237,701	201,425	341,707	129,142	2,033,763	1,672,296	1,105,000	69,026	4,880,085	---	---	467,107	5,347,192
Pease	233	34,095	4,828	18,794	4,335	---	---	62,052	---	24,000	9,230	95,282	---	---	---	95,282
Pelican Rapids*	2,523	400,136	491,892	208,932	466,864	70,224	33,029	1,671,077	2,196,253	400,842	96,206	4,364,378	---	---	269,849	4,634,227
Pemberton	232	91,872	20,592	37,989	60,430	---	---	210,883	16,436	17,367	21,133	265,819	---	25,000	---	290,819
Pennock	515	105,977	49,810	34,110	22,263	---	1,141	213,301	52,464	170,000	10,053	445,818	---	---	---	445,818
Pequot Lakes	2,339	482,312	843,004	320,484	164,639	57,841	1,474	1,869,754	426,184	85,466	22,904	2,404,308	---	---	154,275	2,558,583
Perham	3,397	224,601	953,658	324,274	556,146	1,428,579	37,762	3,525,020	3,597,961	1,626,400	275,712	9,025,093	---	---	331,344	9,356,437
Perley	85	24,524	6,321	15,618	825	---	1,014	48,302	414	---	---	48,716	---	---	---	48,716
Peterson	194	60,321	3,256	17,944	9,802	---	11,691	103,014	9,500	26,000	34,180	172,694	---	18,252	33,854	224,800
Pierz	1,384	265,589	385,924	93,202	18,324	46,833	3,292	813,164	183,270	23,000	9,285	1,028,719	---	115,649	9	1,144,377
Pillager	475	153,945	114,188	142,875	690	26,182	6,774	444,654	56,199	150,000	37,697	688,550	---	---	126,966	815,516
Pine City	3,254	506,543	579,932	442,449	184,671	59,179	13,792	1,786,566	372,570	694,983	176,810	3,030,929	---	---	33,425	3,064,354
Pine Island	3,401	396,046	673,444	697,365	324,734	235,758	588	2,327,935	2,072,085	596,346	252,254	5,248,620	---	4,000	435,690	5,688,310

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other		Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Pine River	943	183,883	357,165	183,290	54,432	203,286	51,806	1,033,862	330,042	131,039	17,885	1,512,828	---	---	33,053	1,545,881
Pine Springs	419	33,344	10,027	65,472	100	---	5,260	114,203	---	---	---	114,203	---	---	26,000	140,203
Pipestone	4,164	796,280	964,152	1,490,906	926,609	428,447	184,386	4,790,780	2,355,660	5,779,708	279,776	13,205,924	---	799,133	517,639	14,522,696
Plainview	3,355	997,415	1,499,653	496,681	502,907	198,938	39,900	3,735,494	435,582	199,000	72,484	4,442,560	---	---	---	4,442,560
Plato	304	48,407	143,454	48,515	22,085	---	---	262,461	202,895	17,133	281	482,770	---	---	8,602	491,372
Plummer	294	119,744	38,196	29,305	10,392	202,711	---	400,348	11,011	17,990	594	429,943	---	12,265	7,900	450,108
Plymouth	76,882	6,203,859	18,941,576	8,308,754	7,737,133	6,066,530	4,708,771	51,966,623	12,019,727	2,595,000	348,192	66,929,542	53,818	569,686	21,876,581	89,429,627
Porter	178	25,831	37,209	18,064	15,075	---	---	96,179	17,038	6,551	2,681	122,449	---	---	288	122,737
Preston	1,329	424,330	393,537	181,634	258,500	411,158	9,434	1,678,593	376,152	295,560	86,734	2,437,039	---	---	105,824	2,542,863
Princeton	4,728	691,689	1,767,596	764,262	274,670	327,673	32,497	3,858,387	744,810	436,000	102,162	5,141,359	---	28,000	461,737	5,631,096
Prinsburg	501	88,547	105,660	95,322	20,698	---	---	310,227	54,105	8,199	2,005	374,536	---	54,423	---	428,959
Prior Lake	25,735	2,741,278	5,348,329	1,798,918	1,677,638	98,499	---	11,664,662	11,752,287	3,987,633	1,292,056	28,696,638	6,790,000	392,093	2,569,239	38,447,970
Proctor	3,067	664,713	1,144,444	432,052	44,373	201,741	---	2,487,323	352,001	608,968	161,670	3,609,962	---	35,000	297,435	3,942,397
Quamba	113	132,481	1,507	14,646	---	---	---	148,634	---	---	---	148,634	---	---	---	148,634
Racine	435	67,086	11,073	32,629	23,733	9,893	---	144,414	1,535	47,000	4,965	197,914	---	3,550	---	201,464
Ramsey	26,462	3,052,521	4,934,858	2,639,975	1,984,989	807,527	---	13,419,870	1,922,947	2,085,000	967,281	18,395,098	---	---	1,403,025	19,798,123
Randall	632	167,021	123,788	56,833	28,480	---	1,065	377,187	---	70,000	8,300	455,487	---	---	---	455,487
Randolph	476	71,988	93,025	4,755	4,174	---	1,078	175,020	---	---	---	175,020	---	---	---	175,020
Ranier	589	163,728	29,500	58,635	36,804	13,530	---	302,197	---	52,000	8,311	362,508	---	---	20,000	382,508
Raymond	764	160,045	94,091	91,482	15,356	1,000	1,500	363,474	87,958	155,000	45,786	652,218	---	---	15,940	668,158
Red Lake Falls	1,398	254,506	89,792	187,792	231,100	129,306	12,656	905,152	994,038	830,173	80,866	2,810,229	---	---	150,000	2,960,229
Red Wing	16,572	2,135,879	6,329,892	2,833,260	3,606,939	1,075,817	604,928	16,586,715	14,255,013	1,600,000	515,743	32,957,471	---	729,749	4,197,490	37,884,710
Redwood Falls	5,203	1,355,891	1,737,696	1,040,533	2,172,031	800,422	310,546	7,417,119	2,274,534	219,521	147,851	10,059,025	---	105,095	328,388	10,492,508
Regal	31	6,233	994	1,500	---	---	---	8,727	---	---	---	8,727	---	---	---	8,727
Remer	405	131,731	93,343	134,667	---	---	13,126	372,867	606,377	20,136	6,632	1,006,012	---	---	17,344	1,023,356
Renville	1,210	274,416	329,177	223,458	93,877	21,259	5,966	948,153	112,122	59,305	5,942	1,125,522	---	---	30,183	1,155,705
Revere	92	35,896	1,759	4,480	9,572	---	---	51,707	---	---	---	51,707	---	---	---	51,707
Rice	1,323	220,156	459,058	71,481	48,212	250,478	---	1,049,385	286,219	25,000	3,000	1,363,604	---	---	157	1,363,761
Rice Lake	4,120	445,315	281,494	464,439	7,541	---	---	1,198,789	836,013	545,666	19,061	2,599,529	---	4,370	633,761	3,237,660
Richfield	36,544	2,631,123	13,413,810	2,069,469	4,949,595	6,048,799	732,989	29,845,785	16,318,602	8,140,000	1,699,998	56,004,385	2,950,000	1,130,000	5,206,966	65,291,351
Richmond	1,473	147,423	267,099	158,991	147,189	25,263	---	745,965	178,339	224,000	113,890	1,262,194	---	---	---	1,262,194

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Richville	87	4,293	743	9,148	4,800	---	1,308	20,292	---	---	---	20,292	---	---	---	20,292
Riverton	111	33,946	7,420	6,203	32	---	3,672	51,273	8,647	---	---	59,920	---	---	500	60,420
Robbinsdale	14,860	1,012,134	5,049,183	2,334,684	1,433,561	980,104	---	10,809,666	1,110,527	960,000	362,756	13,242,949	---	600,000	359,420	14,202,369
Rochester*	115,821	10,043,252	47,189,255	13,586,312	24,213,816	7,654,835	12,546,174	115,233,644	64,332,829	5,644,812	4,346,167	189,557,452	---	24,481,567	12,024,740	226,063,759
Rock Creek*	1,618	235,044	53,899	172,086	1,000	---	1,564	463,593	---	---	---	463,593	---	---	---	463,593
Rockford	4,398	513,099	717,932	437,337	217,789	358,028	47,377	2,291,562	206,496	275,000	169,697	2,942,755	---	---	394,205	3,336,960
Rockville	2,577	277,807	207,653	247,655	61,543	44	16,303	811,005	87,796	174,000	42,902	1,115,703	---	81,718	96,470	1,293,891
Rogers	12,753	1,843,272	3,684,128	965,942	1,270,191	122,418	183,763	8,069,714	5,444,644	1,280,000	319,022	15,113,380	---	---	1,928,379	17,041,759
Rollingstone	653	77,961	66,688	101,435	70,939	---	---	317,023	---	136,085	29,191	482,299	---	---	88,538	570,837
Roosevelt	137	8,198	1,583	13,788	8,060	129,221	1,807	162,657	---	---	---	162,657	---	---	---	162,657
Roscoe	103	24,654	3,271	6,624	---	---	---	34,549	7,165	---	---	41,714	---	2,159	---	43,873
Rose Creek	395	96,563	42,737	42,100	27,704	---	366	209,470	282,652	44,574	9,841	546,537	---	---	48	546,585
Roseau	2,786	407,690	1,662,678	369,497	446,151	300,943	55,267	3,242,226	1,546,706	---	---	4,788,932	---	---	---	4,788,932
Rosemount	23,965	3,702,590	4,968,398	2,237,239	2,270,901	209,653	---	13,388,781	5,676,815	2,240,000	384,544	21,690,140	3,275,000	347,314	268,850	25,581,304
Roseville	35,987	6,897,047	10,568,910	4,934,153	5,129,840	4,054,256	---	31,584,206	4,835,577	2,760,000	789,204	39,968,987	---	927,927	2,015,888	42,912,802
Rothsay	486	122,029	72,606	74,769	36,649	121,215	72,960	500,228	509,401	65,318	38,051	1,112,998	---	---	8,013	1,121,011
Round Lake	377	49,159	59,911	62,499	6,312	---	51,566	229,447	255,125	14,255	762	499,589	---	---	---	499,589
Royalton	1,237	167,912	304,329	90,270	12,289	42,875	---	617,675	424,983	61,000	13,197	1,116,855	---	---	6,383	1,123,238
Rush City	3,068	335,200	452,464	183,873	72,950	63,787	181,500	1,289,774	641,824	95,000	34,085	2,060,683	---	84,410	356,005	2,501,098
Rushford	1,772	129,151	571,049	85,345	253,651	164,359	26,105	1,229,660	1,008,701	2,388,766	284,045	4,911,172	---	184,721	379,994	5,475,887
Rushford Village	834	98,923	25,716	93,998	10,640	2,640	67,542	299,459	163,616	32,000	33,289	528,364	---	8,330	54,565	591,259
Rushmore	340	104,772	39,052	92,011	5,249	100	34,071	275,255	91,522	29,425	8,781	404,983	---	---	81,791	486,774
Russell	327	81,612	67,377	64,864	14,252	17	---	228,122	35,715	24,025	5,193	293,055	---	---	---	293,055
Ruthon	216	64,012	53,650	46,007	2,194	---	3,860	169,723	34,719	6,320	1,461	212,223	---	---	67,500	279,723
Rutledge	218	17,020	2,353	5,419	11,148	---	4,419	40,359	---	10,000	6,862	57,221	---	---	---	57,221
Sabin	549	119,556	79,681	20,654	22,763	---	---	242,654	2,698	765,243	45,054	1,055,649	---	5,626	216,758	1,278,033
Sacred Heart	509	153,583	206,591	140,211	15,119	9,276	---	524,780	1,231,922	2,336,007	74,862	4,167,571	---	---	235,168	4,402,739
Saint Anthony	9,200	1,076,874	5,346,521	990,257	452,138	804,195	64,899	8,734,884	10,339,548	5,815,000	963,850	25,853,282	---	---	2,221,480	28,074,762
Saint Anthony [Stearns]	89	10,718	1,741	4,372	---	---	---	16,831	---	---	---	16,831	---	---	---	16,831
Saint Augusta	3,551	302,146	214,134	154,417	71,123	161,816	---	903,636	537,411	18,000	---	1,459,047	---	---	---	1,459,047
Saint Bonifacius	2,349	273,141	555,972	281,173	---	---	2,431	1,112,717	28,160	233,946	69,841	1,444,664	---	62,000	---	1,506,664

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures								Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
	Popu- lation	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Saint Charles	3,781	298,641	698,702	220,466	544,443	92,793	26,650	1,881,695	519,096	266,616	123,183	2,790,590	---	---	83,050	2,873,640
Saint Clair	841	115,896	115,332	237,021	9,396	225	---	477,870	25,677	---	---	503,547	---	---	46,458	550,005
Saint Cloud	67,889	5,612,910	29,487,653	6,673,717	5,353,770	2,583,852	1,195,699	50,907,601	19,384,164	13,835,000	3,565,550	87,692,315	---	24,332	8,498,222	96,214,869
Saint Francis	7,541	1,249,277	1,857,842	555,784	277,528	---	60,047	4,000,478	381,630	870,000	459,093	5,711,201	7,386,676	---	360,000	13,457,877
Saint Hilaire	276	111,283	11,854	47,418	28,125	---	172	198,852	---	---	---	198,852	---	---	---	198,852
Saint James	4,513	514,712	1,342,841	1,232,005	395,070	246,401	243,666	3,974,695	6,189,971	371,500	138,495	10,674,661	---	272,470	550,806	11,497,937
Saint Joseph	7,102	749,008	1,537,183	342,806	275,945	133,485	---	3,038,427	3,290,302	1,425,000	316,153	8,069,882	---	351,980	999,509	9,421,371
Saint Leo	93	12,561	4,335	3,917	5,660	---	---	26,473	---	---	---	26,473	---	6,000	---	32,473
Saint Louis Park	48,920	8,142,675	15,824,577	7,020,962	8,113,196	11,185,853	---	50,287,263	14,351,350	3,699,985	1,314,605	69,653,203	---	3,357,878	3,637,905	76,648,986
Saint Martin	337	130,701	109,552	54,234	---	12,508	---	306,995	1,159,636	34,000	31,065	1,531,696	---	---	24,000	1,555,696
Saint Mary's Point	375	49,715	51,890	121,366	26,742	14,236	9,784	273,733	---	---	---	273,733	---	---	61,300	335,033
Saint Michael	17,536	2,145,336	1,559,917	2,216,961	831,166	535,409	24,010	7,312,799	2,686,464	2,512,208	419,503	12,930,974	---	---	3,851,839	16,782,813
Saint Paul	309,180	56,203,406	185,664,631	50,593,266	59,378,865	42,168,174	8,219,142	402,227,484	72,290,783	35,393,366	21,536,054	531,447,687	---	1,483,583	78,513,401	611,444,671
Saint Paul Park	5,594	584,452	1,424,418	539,747	242,205	3,222	4,147	2,798,191	1,533,370	790,000	142,543	5,264,104	---	64,325	894,397	6,222,826
Saint Peter	11,932	949,094	3,081,862	1,352,627	2,207,332	516,792	---	8,107,707	3,907,926	1,379,000	315,665	13,710,298	---	42,280	620,859	14,373,437
Saint Rosa	71	11,740	3,260	5,547	19,228	---	---	39,775	---	---	---	39,775	---	---	---	39,775
Saint Stephen	875	125,375	142,492	263,433	67,616	---	---	598,916	74,121	13,000	5,232	691,269	---	---	16,653	707,922
Saint Vincent	53	4,381	4,300	8,548	---	---	2,772	20,001	20,114	---	---	40,115	---	---	---	40,115
Sanborn	314	92,853	83,248	80,351	20,478	4,551	5,172	286,653	132,958	14,894	452	434,957	---	---	9,000	443,957
Sandstone	2,625	418,162	265,043	211,157	33,399	299,366	10,355	1,237,482	859,468	1,565,000	53,036	3,714,986	---	60,591	1,589,943	5,365,520
Sargeant	56	12,652	1,573	6,624	---	---	2,379	23,228	---	---	---	23,228	---	---	---	23,228
Sartell	18,127	609,663	3,107,547	1,120,810	653,290	414,711	16,405	5,922,426	14,416,712	4,350,000	956,498	25,645,636	---	1,540,000	5,443,598	32,629,234
Sauk Centre	4,479	897,036	1,529,883	552,911	563,816	157,653	51,572	3,752,871	2,837,897	994,111	333,664	7,918,543	---	---	387,384	8,305,927
Sauk Rapids	13,884	889,063	2,632,983	1,135,110	353,516	595,149	---	5,605,821	3,353,694	985,000	141,882	10,086,397	---	---	1,111,774	11,198,171
Savage	30,713	2,421,520	7,022,414	2,319,866	1,998,523	428,502	111,938	14,302,763	9,804,826	6,700,000	1,494,731	32,302,320	3,365,000	5,105,000	5,398,265	46,170,585
Scandia	4,049	566,215	334,787	672,429	103,559	326	---	1,677,316	312,041	98,000	16,452	2,103,809	---	---	610,830	2,714,639
Scanlon	981	153,345	126,401	125,805	46,738	---	---	452,289	12,992	10,000	10,088	485,369	---	---	---	485,369
Seaforth	81	21,189	25,550	17,343	5,560	---	---	69,642	27,933	4,507	---	102,082	---	---	493	102,575
Sebeka	687	197,131	274,440	119,756	39,053	43,599	---	673,979	51,266	162,000	117,910	1,005,155	---	---	---	1,005,155
Sedan	51	10,626	17,605	9,700	---	---	---	37,931	---	---	---	37,931	---	---	---	37,931
Shafer	1,061	214,793	119,515	190,761	22,108	1,489	---	548,666	750,987	20,000	24,360	1,344,013	---	---	2,224	1,346,237

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses		
	Popu-lation	General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses		Enterprise Funds	Govern-mental Funds
Shakopee	41,519	4,215,167	11,039,220	2,952,510	5,175,204	1,611,073	275,144	25,268,318	18,372,490	1,698,770	1,259,987	46,599,565	---	1,027,047	3,767,892	51,394,504
Shelly	185	44,025	60,596	36,465	12,103	66	599	153,854	---	4,217	1,338	159,409	---	---	---	159,409
Sherburn	1,058	197,279	355,501	277,141	43,644	---	---	873,565	283,899	220,000	89,384	1,466,848	---	---	---	1,466,848
Shevlin*	170	15,810	50,337	9,891	31,349	---	---	107,387	58,631	---	---	166,018	---	---	28,960	194,978
Shoreview	26,447	2,881,083	4,579,364	1,354,493	6,972,814	948,441	646,773	17,382,968	5,166,469	1,270,000	480,136	24,299,573	---	---	3,246,207	27,545,780
Shorewood	7,708	1,493,020	1,722,628	751,394	409,010	---	---	4,376,052	2,892,039	870,000	181,605	8,319,696	920,000	---	1,823,399	11,063,095
Silver Bay	1,823	482,555	634,476	554,433	801,030	257,328	33,525	2,763,347	570,982	75,189	12,930	3,422,448	---	---	597,924	4,020,372
Silver Lake	805	149,178	346,479	147,100	156,452	107,277	3,445	909,931	228,378	89,000	25,903	1,253,212	---	---	134,575	1,387,787
Skyline	283	43,312	13,299	12,403	12,797	---	---	81,811	---	---	---	81,811	---	---	---	81,811
Slayton	2,111	281,575	616,129	377,841	309,306	11,613	20,376	1,616,840	119,406	112,670	32,005	1,880,921	---	---	353,729	2,234,650
Sleepy Eye	3,478	635,338	770,396	426,457	584,846	348,123	461,542	3,226,702	814,621	670,000	207,852	4,919,175	---	2,500,000	274,500	7,693,675
Sobieski	190	23,024	8,069	22,856	64,408	---	---	118,357	---	---	---	118,357	---	---	---	118,357
Solway	86	11,480	5,553	8,460	94	---	5,972	31,559	---	---	---	31,559	---	---	---	31,559
South Haven	190	103,857	199,906	75,566	15,754	---	14,691	409,774	17,368	---	---	427,142	---	---	---	427,142
South Saint Paul	20,598	2,069,323	7,958,586	3,323,312	3,565,300	1,841,830	981,630	19,739,981	2,989,508	2,794,127	846,238	26,369,854	---	1,137,234	1,955,435	29,462,523
Spicer	1,209	249,091	278,938	278,910	199,282	563,201	18,106	1,587,528	1,343,781	405,000	152,076	3,488,385	---	---	646,684	4,135,069
Spring Grove	1,300	247,915	302,295	176,535	350,123	144,899	54,413	1,276,180	400,366	183,738	56,166	1,916,450	---	---	342,580	2,259,030
Spring Hill	93	4,543	870	3,434	2,927	---	7,379	19,153	---	---	---	19,153	---	---	---	19,153
Spring Lake Park	6,450	818,198	1,965,604	510,934	914,751	47,274	168,798	4,425,559	1,377,556	511,002	112,082	6,426,199	---	---	945,689	7,371,888
Spring Park	1,743	374,426	610,424	61,430	32,391	526,891	44,205	1,649,767	160,708	111,250	17,634	1,939,359	---	---	203,923	2,143,282
Spring Valley	2,499	218,043	418,535	462,239	345,407	163,844	---	1,608,068	1,072,036	685,610	94,271	3,459,985	---	112,315	240,056	3,812,356
Springfield	2,057	540,757	577,140	282,853	775,398	117,958	87,471	2,381,577	619,474	627,521	96,670	3,725,242	---	---	356,660	4,081,902
Squaw Lake	103	21,284	34,188	4,146	2,730	---	2,720	65,068	---	1,922	4,662	71,652	---	---	6,205	77,857
Stacy	1,507	221,263	215,002	129,934	53,314	58,248	---	677,761	21,545	173,000	33,426	905,732	---	---	---	905,732
Staples	2,985	407,452	871,941	471,237	83,209	187,118	55,961	2,076,918	923,382	501,455	282,457	3,784,212	---	---	74,612	3,858,824
Starbuck	1,283	238,708	543,124	183,153	45,249	12,156	18,884	1,041,274	407,570	140,967	51,398	1,641,209	---	1,579,070	139,024	3,359,303
Steen	184	26,576	11,390	5,811	8,465	---	16,046	68,288	23,574	---	---	91,862	---	---	---	91,862
Stephen	666	294,277	120,890	87,923	152,679	255,524	50,964	962,257	55,777	76,271	18,771	1,113,076	---	---	---	1,113,076
Stewart	547	155,257	178,715	170,701	3,766	258,365	---	766,804	569,639	104,000	42,474	1,482,917	---	56,332	709,567	2,248,816
Stewartville	6,277	563,655	775,287	515,578	865,265	249,068	48,713	3,017,566	1,410,461	899,000	188,546	5,515,573	---	---	239,051	5,754,624
Stillwater	19,748	3,791,877	5,230,428	1,311,848	3,537,419	520,518	19,547	14,411,637	7,745,376	4,525,000	1,140,567	27,822,580	---	---	3,463,266	31,285,846

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Stockton	715	101,687	17,779	102,836	3,958	---	645	226,905	122,094	---	---	348,999	---	2,000	42,608	393,607
Storden	203	42,963	44,195	53,560	20,027	7,335	8,497	176,577	74,892	108,528	11,027	371,024	---	---	115,452	486,476
Strandquist	77	20,933	1,487	9,311	1,229	---	6,005	38,965	---	1,365	35	40,365	---	---	---	40,365
Strathcona	38	5,883	2,889	2,631	2,260	---	3,260	16,923	---	---	---	16,923	---	---	---	16,923
Sturgeon Lake	417	148,696	58,006	41,436	1,186	---	1,534	250,858	9,859	---	---	260,717	---	---	---	260,717
Sunburg	98	28,248	115,371	11,503	22,534	26,520	399	204,575	5,369	7,779	1,411	219,134	---	---	17,500	236,634
Sunfish Lake	512	129,651	167,588	106,536	---	---	19,962	423,737	406,827	66,000	12,922	909,486	---	---	---	909,486
Swanville	339	133,161	33,177	98,332	30,257	7,256	6,120	308,303	275,801	39,000	11,780	634,884	---	---	---	634,884
Taconite	642	179,213	63,619	94,975	32,878	---	79,413	450,098	146,222	---	---	596,320	---	---	14,500	610,820
Tamarack	80	61,797	1,402	19,845	7,018	---	8,593	98,655	---	---	---	98,655	---	---	---	98,655
Taopi	52	4,511	2,113	6,714	1,528	---	300	15,166	---	---	---	15,166	---	---	---	15,166
Taunton	128	47,219	16,248	9,295	255	95	---	73,112	16,800	---	---	89,912	---	---	---	89,912
Taylors Falls	1,016	226,036	179,096	211,428	44,409	12,001	---	672,970	30,621	110,000	54,644	868,235	---	24,795	---	893,030
Tenstrike	213	10,423	9,045	27,362	450	---	---	47,280	---	---	---	47,280	---	---	---	47,280
Thief River Falls	8,931	1,332,747	3,122,606	857,296	2,015,255	798,786	942,817	9,069,507	2,474,276	535,000	125,220	12,204,003	---	456,692	564,873	13,225,568
Tintah	58	61,928	36,714	7,061	3,800	---	3,729	113,232	---	13,707	257	127,196	---	---	12,426	139,622
Tonka Bay	1,526	309,456	729,712	196,221	70,165	---	13,801	1,319,355	208,089	---	---	1,527,444	---	---	132,542	1,659,986
Tower	494	175,840	408,103	125,567	525,364	316,416	79,396	1,630,686	1,203,335	99,128	37,290	2,970,439	---	---	20,000	2,990,439
Tracy*	2,135	469,397	578,707	402,877	299,891	197,198	107,582	2,055,652	837,778	2,264,636	180,125	5,338,191	---	---	271,947	5,610,138
Trail	46	6,837	524	4,728	2,500	---	5,987	20,576	---	---	---	20,576	---	---	---	20,576
Trimont	711	158,520	186,365	209,571	57,626	878	---	612,960	68,833	18,019	18,188	718,000	---	---	---	718,000
Trommald	104	26,400	3,635	16,827	1,270	---	528	48,660	---	---	---	48,660	---	---	---	48,660
Trosky	70	15,875	3,803	10,480	1,280	---	17,999	49,437	8,407	8,000	855	66,699	---	---	---	66,699
Truman	1,061	209,393	265,814	179,990	129,637	4,296	30,303	819,433	358,363	56,385	21,632	1,255,813	---	102,518	---	1,358,331
Turtle River	78	9,725	2,086	4,985	---	---	1,100	17,896	---	---	---	17,896	---	---	---	17,896
Twin Lakes	146	29,917	21,583	9,131	2,256	---	---	62,887	6,303	---	---	69,190	---	---	---	69,190
Twin Valley	816	187,362	211,300	172,876	56,862	4,862	9,184	642,446	98,613	8,798	462	750,319	---	2,638	5,000	757,957
Two Harbors	3,637	707,913	1,213,432	1,156,400	826,284	122,698	265,052	4,291,779	693,106	118,032	11,565	5,114,482	---	399,999	520,688	6,035,169
Tyler	1,126	181,315	210,657	213,343	215,053	43,617	5,321	869,306	23,129	53,722	8,578	954,735	---	---	211,520	1,166,255
Ulen	553	107,800	51,946	43,047	84,780	---	1,223	288,796	205,249	---	---	494,045	---	---	---	494,045
Underwood	350	53,899	37,728	78,649	22,789	2,476	---	195,541	20,250	---	---	215,791	---	---	---	215,791

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures							Debt Service			Transfers Out			Total Expenditures & Other Financing Uses	
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds		Govern- mental Funds
Upsala	430	91,032	64,733	99,991	29,357	10,926	---	296,039	210,214	16,000	39,499	561,752	---	---	---	561,752
Urbank	52	23,441	492	2,499	29,241	---	210	55,883	---	---	---	55,883	---	---	---	55,883
Utica	271	26,653	8,790	20,827	9,367	---	2,318	67,955	11,353	34,000	7,524	120,832	---	---	---	120,832
Vadnais Heights	12,704	1,425,721	2,582,187	875,070	981,689	342,854	33,397	6,240,918	1,128,076	485,000	377,311	8,231,305	---	---	---	8,231,305
Vergas	359	91,456	66,050	98,980	142,167	15,588	3,523	417,764	140,500	40,563	6,550	605,377	---	---	3,000	608,377
Vermillion	428	42,455	9,904	35,298	10,077	---	---	97,734	---	---	---	97,734	---	73,656	---	171,390
Verndale	581	89,603	181,182	46,910	31,281	18,665	6,801	374,442	542,725	1,399,442	66,864	2,383,473	---	---	13,133	2,396,606
Vernon Center	310	105,735	97,923	78,875	3,640	---	200	286,373	110,623	---	---	396,996	---	---	---	396,996
Vesta	301	120,945	51,694	55,559	18,281	---	---	246,479	47,031	26,775	4,128	324,413	---	7,750	---	332,163
Victoria	9,172	1,379,396	1,071,193	829,781	962,430	90,888	25,469	4,359,157	2,603,752	8,963,487	711,304	16,637,700	---	---	1,098,984	17,736,684
Viking	99	38,356	29,580	10,174	5,443	2,627	613	86,793	6,599	---	---	93,392	---	---	---	93,392
Villard	249	58,477	145,199	19,270	20,689	---	---	243,635	118,094	---	---	361,729	---	---	31,503	393,232
Vining	69	14,140	21,964	7,918	10,539	---	39	54,600	---	---	---	54,600	---	---	---	54,600
Virginia	8,456	1,641,163	4,817,863	2,471,664	2,401,682	983,423	30,000	12,345,795	5,947,307	560,601	229,149	19,082,852	---	678,115	4,735,601	24,496,568
Wabasha	2,487	521,914	1,276,075	672,206	228,015	375,406	---	3,073,616	1,098,361	395,000	58,594	4,625,571	---	---	217,204	4,842,775
Wabasso	692	173,125	185,537	168,946	117,129	85,534	1,860	732,131	556,919	170,284	61,518	1,520,852	---	---	243,533	1,764,385
Waconia	12,633	1,810,553	1,357,743	1,258,763	2,236,212	250,007	---	6,913,278	3,378,162	3,606,134	909,705	14,807,279	---	1,204,325	8,447,063	24,458,667
Wadena	4,161	457,044	998,203	569,678	319,250	786,981	149,707	3,280,863	1,399,623	386,000	56,149	5,122,635	---	197,294	169,237	5,489,166
Wahkon	218	141,584	9,375	69,534	48,047	---	---	268,540	---	---	---	268,540	---	---	---	268,540
Waite Park	7,670	1,316,072	2,974,626	1,187,096	378,433	3,487	402,451	6,262,165	7,845,526	2,129,847	647,858	16,885,396	---	---	8,236,209	25,121,605
Waldorf	226	58,568	71,339	41,973	7,831	---	4,354	184,065	---	11,288	845	196,198	---	---	---	196,198
Walker	941	445,477	358,565	269,974	93,138	154,788	104,154	1,426,096	519,909	506,390	50,796	2,503,191	---	---	172,667	2,675,858
Walnut Grove	829	138,449	193,518	140,609	36,351	34,019	7,673	550,619	29,381	---	---	580,000	---	80,830	25,944	686,774
Walters	65	18,257	27,951	7,272	1,347	---	5,526	60,353	8,140	14,815	15,167	98,475	---	---	13,443	111,918
Waltham	154	47,035	3,482	12,789	3,669	---	---	66,975	---	---	---	66,975	---	20,325	---	87,300
Wanamingo	1,090	111,288	199,908	122,779	116,618	173,958	2,503	727,054	241,515	2,240,760	154,268	3,363,597	---	---	76,572	3,440,169
Wanda	84	38,846	23,788	8,893	3,601	---	---	75,128	16,830	---	---	91,958	---	1,500	---	93,458
Warba	182	38,769	16,054	9,679	13,261	199,683	1,533	278,979	3,500	---	---	282,479	---	---	---	282,479
Warren	1,587	494,558	137,294	244,793	215,142	180,828	99,464	1,372,079	557,612	150,191	66,913	2,146,795	---	---	---	2,146,795
Warroad	1,791	1,277,598	1,117,936	282,890	448,607	57,225	584,038	3,768,294	1,109,871	50,000	25,348	4,953,513	---	73,640	51,525	5,078,678
Waseca	9,094	1,526,707	2,885,026	1,361,636	1,003,461	159,286	161,561	7,097,677	8,809,269	320,000	163,792	16,390,738	---	906,723	1,785,545	19,083,006

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Watertown	4,451	609,861	502,136	417,896	303,087	34,997	---	1,867,977	736,608	615,000	186,944	3,406,529	---	---	1,170,292	4,576,821
Waterville	1,881	252,905	604,991	313,629	35,915	38,430	---	1,245,870	290,680	284,000	68,469	1,889,019	---	---	20,880	1,909,899
Watkins	961	237,091	260,723	163,032	108,682	4,988	---	774,516	371,368	171,036	156,055	1,472,975	---	---	63,233	1,536,208
Watson	196	63,676	2,360	47,247	2,622	---	---	115,905	14,253	---	---	130,158	---	---	---	130,158
Waubun [1]	411	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waverly	1,453	318,859	345,526	286,319	27,588	12,801	2,555	993,648	96,781	77,465	11,091	1,178,985	---	---	156	1,179,141
Wayzata	4,804	2,005,036	2,258,899	703,182	792,584	4,292,887	14,117	10,066,705	9,784,316	325,000	430,190	20,606,211	---	50,000	1,002,674	21,658,885
Welcome	649	109,443	250,070	182,256	20,449	24,103	6,978	593,299	129,758	180,000	57,571	960,628	---	---	41,000	1,001,628
Wells	2,248	570,567	568,050	511,884	472,855	218,190	31,526	2,373,072	1,756,977	400,000	131,854	4,661,903	---	---	34,027	4,695,930
Wendell	161	72,891	46,308	20,982	10,211	168,196	230	318,818	---	---	---	318,818	714	---	---	319,532
West Concord	780	205,275	225,549	116,608	155,719	15,308	---	718,459	1,281,732	100,943	60,242	2,161,376	---	---	85,431	2,246,807
West Saint Paul	21,085	3,075,545	8,089,207	8,260,796	930,829	535,810	36,912	20,929,099	5,556,965	2,045,000	829,788	29,360,852	---	42,682	195,223	29,598,757
West Union	100	8,977	889	11,546	1,595	---	---	23,007	---	---	---	23,007	---	---	---	23,007
Westbrook	713	116,736	151,435	166,776	138,801	231,431	466	805,645	67,086	70,000	109,821	1,052,552	---	---	11,250	1,063,802
Westport	58	3,167	1,346	2,156	---	---	5,730	12,399	---	---	---	12,399	---	---	---	12,399
Whalan	65	21,074	2,808	18,928	7,457	---	---	50,267	---	---	---	50,267	---	---	---	50,267
Wheaton	1,372	247,600	434,053	290,992	212,653	272,935	25,505	1,483,738	124,714	76,702	21,252	1,706,406	---	---	1,207	1,707,613
White Bear Lake	25,512	2,136,905	11,215,450	3,064,274	1,718,351	923,162	166,749	19,224,891	2,451,652	355,000	312,139	22,343,682	---	517,350	3,926,950	26,787,982
Wilder	56	21,828	1,772	11,040	---	---	1,726	36,366	581	---	---	36,947	---	---	---	36,947
Willermie	535	115,719	59,204	99,513	2,201	---	---	276,637	110,858	12,500	---	399,995	---	---	---	399,995
Williams	181	75,173	36,201	10,950	8,319	---	58	130,701	---	---	2,112	132,813	---	88,611	---	221,424
Willmar	20,008	3,686,249	4,877,210	2,862,889	2,236,434	383,239	253,563	14,299,584	5,643,674	1,911,000	288,178	22,142,436	---	---	5,770,995	27,913,431
Willow River	398	170,432	39,251	49,431	1,174	---	327	260,615	631	---	---	261,246	---	---	---	261,246
Wilmont	343	99,512	41,443	50,740	23,643	---	---	215,338	58,443	8,889	978	283,648	---	---	---	283,648
Wilton*	244	37,681	5,114	14,821	---	---	1,514	59,130	---	2,430	1,391	62,951	---	---	---	62,951
Windom	4,553	389,352	1,613,026	597,653	477,584	788,499	132,409	3,998,523	4,932,454	640,682	267,472	9,839,131	---	59,048	220,013	10,118,192
Winger	215	73,272	28,801	11,166	971	---	2,287	116,497	---	410	987	117,894	---	---	---	117,894
Winnepago	1,336	304,409	550,289	180,794	241,765	30,293	---	1,307,550	780,918	311,496	69,044	2,469,008	---	---	251,500	2,720,508
Winona	27,271	3,126,472	8,031,135	2,815,894	1,651,836	1,819,767	52,130	17,497,234	5,236,572	990,000	190,964	23,914,770	---	1,354,005	1,844,821	27,113,596
Winsted	2,297	458,930	640,565	333,442	76,291	45,174	74,141	1,628,543	1,554,825	285,000	159,461	3,627,829	---	---	361,372	3,989,201
Winthrop	1,402	422,740	484,579	198,786	84,545	92,701	4,996	1,288,347	1,064,625	116,528	52,644	2,522,144	---	---	83,434	2,605,578

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Popu- lation	Current Expenditures						Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Transfers Out			Total Expenditures & Other Financing Uses
		General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop- ment	All Other			Principal Payments	Interest Payments		Other Financing Uses	Enterprise Funds	Govern- mental Funds	
Winton	165	53,774	3,158	20,005	39,267	---	4,984	121,188	64,593	35,729	5,303	226,813	---	6,000	---	232,813
Wolf Lake	60	29,424	98,157	2,427	32,710	---	6,989	169,707	33,293	---	---	203,000	---	4,000	---	207,000
Wolverton	135	32,060	34,296	39,274	25,263	---	---	130,893	4,171	---	---	135,064	---	14,511	---	149,575
Wood Lake	421	86,769	63,200	81,816	36,467	90	---	268,342	124,847	---	---	393,189	---	---	---	393,189
Woodbury	69,426	6,464,775	17,774,343	9,000,957	4,799,307	578,008	---	38,617,390	17,599,137	4,705,000	1,510,126	62,431,653	---	1,672,695	4,057,031	68,161,379
Woodland	462	77,347	141,515	52,795	---	---	26,999	298,656	107,312	---	---	405,968	---	---	44,586	450,554
Woodstock	106	27,593	25,712	13,388	1,922	---	---	68,615	---	11,320	1,537	81,472	---	---	---	81,472
Worthington	13,430	1,552,666	4,045,035	1,210,424	969,154	381,065	187,303	8,345,647	3,922,357	1,190,000	206,886	13,664,890	---	21,706	1,777,997	15,464,593
Wrenshall	415	87,557	60,706	50,319	---	---	---	198,582	59,615	---	---	258,197	---	---	---	258,197
Wright	128	28,044	20,676	11,743	386	---	380	61,229	---	---	---	61,229	---	---	14,230	75,459
Wykoff	446	81,074	110,283	33,487	12,624	---	---	237,468	11,693	16,000	2,421	267,582	---	23,300	---	290,882
Wyoming	7,955	578,862	1,762,264	781,743	32,489	16,014	---	3,171,372	2,699,622	634,130	283,394	6,788,518	---	---	289,614	7,078,132
Zemple	90	9,421	3,313	4,546	---	---	1,051	18,331	---	---	---	18,331	---	---	---	18,331
Zimmerman	5,597	456,612	950,498	314,500	179,155	19,268	---	1,920,033	1,610,444	---	---	3,530,477	---	---	150,000	3,680,477
Zumbro Falls	198	28,785	89,378	24,309	17,158	40,574	1,707	201,911	91,852	---	---	293,763	---	---	23,055	316,818
Zumbrota	3,426	572,422	643,775	413,959	629,268	96,110	85,592	2,441,126	31,165	130,000	26,920	2,629,211	---	775,693	2,376,430	5,781,334
State Total	4,624,622	\$660,808,941	\$1,572,962,811	\$566,152,667	\$563,461,689	\$436,658,291	\$112,283,773	\$3,912,328,172	\$1,513,082,953	\$179,550,434	\$6,376,320,161	\$147,374,991	\$698,722,893	\$7,318,816,054		

[1] Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,685	---	69,584	638,401	---	85,132	---	---	---	---	793,117
Adams	793	7,500	28,739	1,274,108	---	---	---	---	28,944	---	1,339,291
Adrian	1,251	7,695	69,413	46,699	---	29,760	8,391	---	---	---	161,958
Afton	2,953	113,980	80,504	3,107,480	11,988,604	118,328	1,338,325	---	---	---	16,747,221
Aitkin	2,126	8,625	37,567	162,743	---	2,004	3,977	---	---	---	214,916
Akeley	447	3,700	39,660	39,582	---	38,423	---	---	---	---	121,365
Albany	2,682	---	69,848	298,076	---	---	---	---	---	---	367,924
Albert Lea	18,032	9,706	866,702	4,592,361	---	819,104	71,317	399,420	---	---	6,758,610
Alberta	111	---	---	1,975	---	---	---	---	---	---	1,975
Albertville	7,412	20,284	50,731	1,182,805	---	177,033	40,051	---	---	---	1,470,904
Alden	629	3,990	12,075	492,650	---	---	---	---	---	---	508,715
Aldrich	42	---	---	---	---	---	---	---	---	---	---
Alexandria	13,673	263,520	42,743	2,488,902	---	243,422	---	97,310	---	---	3,135,897
Alpha	111	799	159,045	1,350	---	1,350	---	---	---	---	162,544
Altura*	466	3,000	---	---	---	---	---	---	---	---	3,000
Alvarado	363	---	---	365,506	---	---	---	---	---	---	365,506
Amboy	513	39,512	104,556	65,263	---	62,815	---	---	---	---	272,146
Andover	32,470	148,459	114,081	4,103,327	212,976	499,261	---	---	---	---	5,078,104
Annandale	3,360	1,066	11,257	77,379	---	1,045,449	---	---	---	---	1,135,151
Anoka	18,205	334,595	88,390	5,108,879	---	339,921	1,812,929	---	---	9,074	7,693,788
Apple Valley	52,361	676,977	171,228	6,324,810	---	1,281,062	10,906	---	---	---	8,464,983
Appleton	1,362	---	104,241	45,341	---	343,498	---	---	---	---	493,080
Arco	75	---	---	4,800	---	---	---	---	---	---	4,800
Arden Hills	9,969	---	100,215	734,411	---	337,808	7,520	---	---	---	1,179,954
Argyle	650	---	276,675	13,100	---	5,267	---	---	---	---	295,042
Arlington	2,208	---	76,628	1,185,270	---	104,475	2,373	---	---	115,889	1,484,635
Ashby	445	---	38,937	1,347	---	3,750	---	---	---	---	44,034
Askov	354	---	6,077	---	---	---	---	---	---	---	6,077
Atwater	1,131	---	10,107	22,269	---	---	---	---	---	---	32,376
Audubon	533	346,262	25,947	---	---	---	---	---	---	---	372,209
Aurora	1,678	55,680	101,553	236,399	---	4,548	---	---	---	14,895	413,075
Austin	25,374	599,176	477,507	4,973,297	---	1,697,863	476,250	762	---	---	8,224,855

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Avoca	140	---	---	23,280	---	1,992	---	---	---	---	25,272
Avon	1,550	---	198,810	31,486	---	---	---	---	---	---	230,296
Babbitt	1,480	---	86,488	243,005	---	113,873	31,328	---	---	20,675	495,369
Backus	248	---	19,220	---	---	---	---	---	---	---	19,220
Badger	365	---	10,500	---	---	---	---	---	---	---	10,500
Bagley	1,427	862	18,206	796,657	---	15,893	---	52,750	---	---	884,368
Balaton	631	---	146,848	110,938	---	7,975	---	---	---	---	265,761
Barnesville	2,659	5,585	67,123	116,668	---	141,729	127,763	---	---	---	458,868
Barnum	605	---	31,064	134,634	---	---	---	---	---	---	165,698
Barrett	411	31,855	---	---	---	17,900	---	---	---	---	49,755
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	931	4,200	29,396	---	---	9,639	---	---	---	---	43,235
Baudette	1,076	30,549	39,066	6,658	---	39,899	---	---	---	---	116,172
Baxter	8,360	69,550	3,310	3,641,666	---	49,480	168,502	---	---	---	3,932,508
Bayport	3,699	1,392	187,700	824,839	---	51,083	---	---	---	---	1,065,014
Beardsley	217	---	19,480	2,323	---	---	---	---	---	---	21,803
Beaver Bay	180	500	---	211,358	---	---	---	---	---	---	211,858
Beaver Creek	291	---	---	---	---	6,425	---	---	---	---	6,425
Becker	4,809	167,589	145,649	2,432,869	---	209,674	---	---	---	---	2,955,781
Bejou*	94	---	---	---	---	---	---	---	---	---	---
Belgrade	756	19,473	47,010	15,154	---	---	---	---	---	---	81,637
Belle Plaine	7,144	34,122	197,227	1,731,654	---	137,456	930	---	---	---	2,101,389
Bellechester	169	---	---	---	---	---	---	---	---	---	---
Bellingham	151	---	130,508	54,067	---	17,022	---	---	---	---	201,597
Beltrami	102	16,080	261,266	---	---	2,600	---	---	---	---	279,946
Belview	367	---	8,500	641	---	4,985	---	---	---	---	14,126
Bemidji	15,549	92,573	209,335	2,549,259	---	171,356	---	---	---	---	3,022,523
Bena [1]	122	---	---	---	---	---	---	---	---	---	---
Benson*	3,179	---	1,470,941	479,052	---	149,789	---	1,170	---	87,459	2,188,411
Bertha	479	30,605	---	---	---	10,900	---	---	---	---	41,505
Bethel	499	---	6,707	---	---	---	---	---	---	---	6,707
Big Falls	212	2,460	---	50,000	---	39,029	4,000	---	20,753	---	116,242

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Big Lake	11,174	3,800	72,148	1,418,746	---	118,642	211,006	---	---	---	1,824,342
Bigelow	235	10,670	---	---	---	5,250	---	---	---	---	15,920
Bigfork	443	163,552	---	---	---	---	---	---	---	---	163,552
Bingham Lake	128	---	---	---	---	14,851	---	---	---	---	14,851
Birchwood	873	---	---	---	---	---	---	---	---	---	---
Bird Island	989	7,464	63,758	46,960	---	12,701	---	---	10,327	---	141,210
Biscay	101	---	---	---	---	---	---	---	---	---	---
Biwabik	1,003	---	---	5,291,739	---	---	---	---	---	---	5,291,739
Blackduck	784	---	1,196	51,333	---	---	---	---	---	---	52,529
Blaine	65,369	62,393	1,033,696	5,798,177	---	2,234,853	2,833,158	---	---	---	11,962,277
Blomkest	150	---	128,379	---	---	---	---	---	---	---	128,379
Blooming Prairie	1,997	6,821	18,402	589,571	---	6,414	---	---	---	---	621,208
Bloomington	88,885	---	125,739	21,983,079	---	3,273,629	4,365,969	---	---	31,980	29,780,396
Blue Earth	3,207	---	62,627	480,316	---	21,675	73,595	328,361	---	---	966,574
Bluffton	215	---	169,219	---	---	---	---	---	---	---	169,219
Bock	108	---	---	---	---	---	---	---	---	---	---
Borup	106	---	---	---	---	---	---	---	---	---	---
Bovey	804	---	---	5,744	---	---	---	---	---	---	5,744
Bowlus	288	---	---	22,589	---	---	---	---	---	---	22,589
Boy River [1]	51	---	---	---	---	---	---	---	---	---	---
Boyd	156	---	15,934	---	---	---	---	---	---	---	15,934
Braham	1,801	---	10,975	175,953	---	2,905	---	---	---	---	189,833
Brainerd	13,719	---	44,140	2,583,987	---	52,812	---	1,715,967	---	158,194	4,555,100
Brandon	498	---	37,689	58,972	---	---	---	---	---	---	96,661
Breckenridge	3,289	43,096	139,262	448,115	16,000	263,980	---	---	---	---	910,453
Breezy Point	2,463	7,587	48,297	38,211	---	24,721	---	---	---	---	118,816
Brewster	482	5,235	28,261	11,782	---	167,634	---	---	---	---	212,912
Bricelyn	347	---	1,328	17,193	---	---	---	---	---	---	18,521
Brook Park	126	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	31,145	606,899	596,787	7,383,087	---	777,247	846,973	---	---	143,103	10,354,096
Brooklyn Park	80,866	---	---	7,840,529	---	357,634	75,000	---	---	---	8,273,163
Brooks	140	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Brookston	125	---	---	---	---	---	---	---	---	---	---
Brooten	753	262	2,705	145,048	---	22,581	---	10,800	---	---	181,396
Browerville	782	---	---	151,326	---	---	---	---	---	---	151,326
Browns Valley	565	---	44,832	143,993	---	1,500	---	---	---	---	190,325
Brownsdale	678	3,785	36,569	16,824	---	3,900	---	---	---	---	61,078
Brownsville	479	---	---	5,777	3,000	---	1,070	---	---	---	9,847
Brownton	722	8,640	52,003	2,500	---	---	---	---	439,091	---	502,234
Bruno	98	29,704	25,023	---	---	---	---	---	---	---	54,727
Buckman	294	---	---	---	---	---	---	---	---	---	---
Buffalo	16,247	---	98,441	329,177	---	192,102	58,574	---	---	---	678,294
Buffalo Lake	674	910	44,812	215,605	---	14,170	478,065	---	---	---	753,562
Buhl	991	---	3,182	25,280	---	---	---	---	---	---	28,462
Burnsville*	62,239	659,905	9,115,785	6,243,119	---	1,040,012	---	---	---	---	17,058,821
Burtrum	138	---	---	9,161	---	---	---	---	---	---	9,161
Butterfield	572	---	---	20,611	---	---	---	---	---	---	20,611
Byron	5,644	72,923	---	1,731,221	---	19,897	---	---	---	---	1,824,041
Caledonia	2,821	---	83,762	36,009	---	449,189	---	---	---	---	568,960
Callaway	231	---	35,359	72,875	---	20,000	---	---	---	---	128,234
Calumet	352	13,693	---	---	---	6,938	---	---	---	---	20,631
Cambridge	8,868	---	51,067	187,751	---	219,660	---	---	---	---	458,478
Campbell	144	---	---	---	---	---	---	---	---	---	---
Canby	1,729	13,972	211,326	10,412	---	33,437	5,448	882,686	---	---	1,157,281
Cannon Falls	4,108	9,781	52,568	369,034	---	39,651	14,310	---	---	---	485,344
Canton	350	---	30,000	---	---	---	---	---	---	---	30,000
Carlos	499	---	99,209	952	---	29,007	---	---	---	---	129,168
Carlton	979	2,329	122,987	74,566	---	1,978	---	---	---	---	201,860
Carver	4,623	134,333	56,082	1,895,344	---	299,832	14,610	---	---	12,644	2,412,845
Cass Lake	759	---	---	528,737	---	---	---	---	---	---	528,737
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City	614	12,500	15,580	10,815	---	---	---	---	---	---	38,895
Centerville	4,001	43,814	---	176,187	---	---	---	---	---	---	220,001
Ceylon	342	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Champlin	23,690	12,231	118,148	2,668,283	---	979,248	---	---	---	---	3,777,910
Chandler	258	---	25,356	---	---	23,712	3,105	---	---	---	52,173
Chanhasen	25,955	30,838	2,950	2,595,012	---	376,992	---	---	---	---	3,005,792
Chaska	26,941	531,689	639,290	7,811,316	---	305,544	---	---	520,218	---	9,808,057
Chatfield	2,858	23,300	58,515	175,600	---	60,477	---	---	---	---	317,892
Chickamaw Beach	113	---	---	---	---	---	---	---	---	---	---
Chisago City	5,335	41,840	831,304	313,781	---	45,657	76,916	---	---	---	1,309,498
Chisholm	4,949	13,509	58,827	741,253	---	85,043	---	---	---	56,532	955,164
Chokio	382	5,558	---	12,123	---	---	---	---	---	---	17,681
Circle Pines	5,023	---	---	272,100	---	89,776	---	---	---	---	361,876
Clara City	1,322	44,583	48,191	865,993	---	1,173,243	550,744	---	---	---	2,682,754
Claremont	540	8,657	48,377	30,400	---	2,116	1,300,304	---	---	---	1,389,854
Clarissa	658	7,076	120,728	91,049	---	---	---	---	---	---	218,853
Clarkfield	817	5,430	211,844	48,925	---	15,110	70,063	---	---	---	351,372
Clarks Grove	684	49,919	10,833	67,016	---	---	---	---	---	---	127,768
Clear Lake	608	---	72,615	127,310	---	2,200	---	---	---	---	202,125
Clearbrook	522	1,562	225,000	126,350	---	35,079	---	---	---	---	387,991
Clearwater	1,784	1,330	57,484	---	---	233,334	---	---	---	---	292,148
Clements	140	757	18,800	6,932	---	---	---	---	---	---	26,489
Cleveland	725	2,881	447,971	5,000	---	---	---	---	---	---	455,852
Climax	277	---	4,175	---	---	---	---	---	---	---	4,175
Clinton	426	36,166	---	8,499	---	---	---	---	---	---	44,665
Clitherall	114	---	---	---	---	---	---	---	---	---	---
Clontarf	154	---	---	---	---	---	---	---	---	---	---
Cloquet	12,249	149,209	122,687	1,326,410	---	2,828,368	---	---	---	---	4,426,674
Coates	159	---	---	---	---	---	---	---	---	---	---
Cobden	32	---	---	---	---	---	---	---	---	---	---
Cohasset	2,747	650,607	180,027	410,614	---	26,354	1,749,130	---	---	---	3,016,732
Cokato	2,757	---	2,230,937	320,962	---	41,656	---	---	---	---	2,593,555
Cold Spring	4,157	7,507	61,653	2,239,375	---	369,622	---	---	---	---	2,678,157
Coleraine	1,958	---	99,294	4,500	---	---	---	---	---	---	103,794
Cologne	1,706	---	90,827	96,247	---	65,713	---	---	---	---	252,787

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Columbia Heights	20,153	28,000	230,144	2,365,538	---	575,894	71,164	---	---	---	3,270,740
Columbus	3,873	8,797	---	356,671	---	20,166	---	---	---	---	385,634
Comfrey	358	27,617	27,797	---	---	10,968	2,370	---	---	---	68,752
Comstock	92	---	---	---	---	---	---	---	---	---	---
Conger	135	43,339	141,842	---	---	15,157	---	---	---	---	200,338
Cook	558	---	10,726	115,761	---	---	---	10,419	---	---	136,906
Coon Rapids	63,272	259,342	705,352	9,441,892	---	3,350,929	1,587,235	---	---	---	15,344,750
Corcoran	5,592	---	47,150	1,693,430	---	89,653	---	---	---	---	1,830,233
Correll	30	---	---	---	---	---	---	---	---	---	---
Cosmos	456	12,437	8,800	2,365	---	14,421	---	---	---	---	38,023
Cottage Grove	36,399	24,711	7,193,780	13,922,896	---	1,285,158	---	---	---	---	22,426,545
Cottonwood	1,237	7,219	13,988	359,014	---	46,990	---	---	---	---	427,211
Courtland	658	515	---	33,909	---	---	---	---	---	---	34,424
Cromwell	239	---	296,009	---	---	---	---	---	---	---	296,009
Crookston	8,006	13,334	399,476	1,752,636	---	403,479	---	144,277	---	---	2,713,202
Crosby	2,362	8,338	58,180	22,185	---	143,406	---	---	---	---	232,109
Crosslake	2,250	49,109	315,165	1,443,630	---	75,425	---	---	---	---	1,883,329
Crystal	22,929	---	31,192	9,629,554	---	---	168,876	---	---	---	9,829,622
Currie	226	897	16,214	---	---	---	---	---	176,143	---	193,254
Cuyuna	334	---	424,890	---	---	---	---	---	---	---	424,890
Cyrus	292	---	20,306	---	---	---	---	---	---	---	20,306
Dakota	302	---	32,000	---	---	---	---	---	---	---	32,000
Dalton	249	---	8,137	---	---	4,530	42,654	---	---	---	55,321
Danube	457	15,041	---	28,000	---	---	---	---	---	---	43,041
Danvers	94	---	---	---	---	---	---	---	---	---	---
Darfur	100	---	---	---	---	---	---	---	---	---	---
Darwin	358	---	---	27,213	---	---	---	---	---	---	27,213
Dassel	1,459	26,918	---	---	---	8,411	---	---	---	---	35,329
Dawson	1,457	13,716	24,260	1,176	---	9,877	---	---	---	---	49,029
Dayton	5,481	34,797	745,353	2,119,077	---	83,796	6,310	---	---	---	2,989,333
De Graff*	120	---	---	---	---	---	---	---	32,260	---	32,260
Deephaven	3,948	5,213	118,432	331,345	---	253,330	---	---	---	---	708,320

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Deer Creek	324	---	12,264	---	---	---	---	---	---	---	12,264
Deer River	932	---	56,999	29,246	---	---	---	---	---	---	86,245
Deerwood	534	14,496	86,239	127,323	---	1,307	---	---	---	---	229,365
Delano	6,058	16,909	257,353	2,072,283	---	606,092	7,405	---	---	---	2,960,042
Delavan	165	---	90,779	19,171	---	---	---	---	---	---	109,950
Delhi	66	---	---	---	---	---	---	---	---	---	---
Dellwood	1,113	---	---	---	---	---	---	---	---	---	---
Denham	35	---	---	---	---	---	---	---	---	---	---
Dennison	218	---	---	---	---	---	---	---	4,500	---	4,500
Dent	189	---	---	---	---	40,975	---	---	---	---	40,975
Detroit Lakes	9,409	---	70,930	1,312,869	---	1,381,323	160,823	2,667,347	---	---	5,593,292
Dexter	337	---	---	---	---	1,910	---	---	---	---	1,910
Dilworth	4,507	17,747	40,735	---	---	42,872	---	---	---	---	101,354
Dodge Center	2,758	10,839	17,969	3,146,716	---	4,807	16,853	756,931	---	---	3,954,115
Donaldson	36	---	---	---	---	---	---	---	---	---	---
Donnelly	224	---	35,522	---	---	---	---	---	---	---	35,522
Doran	45	1,104	---	---	---	199	---	---	---	---	1,303
Dover	771	1,774	2,084	101,094	---	1,042	---	---	---	---	105,994
Dovray	55	---	1,965	---	---	1,507	---	---	---	---	3,472
Duluth	87,050	883,196	2,762,729	5,459,178	---	5,648,403	---	---	---	---	14,753,506
Dumont	85	---	---	---	---	---	---	---	---	---	---
Dundas	1,522	---	36,473	40,386	---	19,257	---	---	---	---	96,116
Dundee	65	---	---	---	---	---	---	---	2,105	---	2,105
Dunnell	164	---	---	---	---	---	---	---	---	---	---
Eagan	68,488	402,912	2,526,592	7,212,046	---	1,619,233	27,542	---	3,021,943	---	14,810,268
Eagle Bend	527	1,180	186,143	131,420	---	2,388	883,604	---	---	---	1,204,735
Eagle Lake	3,076	---	52,326	---	---	1,684	---	---	---	---	54,010
East Bethel	12,074	---	115,000	2,444,993	---	128,012	48,749	---	144,522	---	2,881,276
East Grand Forks	8,876	57,021	177,461	2,210,034	438	220,633	56,118	---	---	---	2,721,705
East Gull Lake	1,023	740	---	---	---	---	---	---	---	---	740
Easton	189	---	8,632	---	---	---	---	---	---	---	8,632
Echo	263	---	19,088	14,600	---	---	---	---	2,688,277	---	2,721,965

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	Capital Outlay for Enterprise Funds									Total Capital Outlay
		General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	All Other		
Eden Prairie	63,726	177,440	481,708	3,388,507	---	3,953,083	297,604	---	---	481,418	8,779,760
Eden Valley	1,050	---	50,814	30,000	---	---	---	---	---	---	80,814
Edgerton	1,128	---	---	86,960	---	7,334	---	---	---	---	94,294
Edina	52,497	1,051,159	657,773	7,355,543	---	403,870	1,584,867	---	---	---	11,053,212
Effie	132	---	---	---	---	---	---	---	---	---	---
Eitzen	246	---	---	---	---	---	---	---	---	---	---
Elba	146	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,167	16,297	421,593	---	---	31,680	44,000	259,162	---	---	772,732
Elgin	1,098	---	---	57,833	---	9,866	---	---	---	---	67,699
Elizabeth	169	---	---	---	---	---	---	---	---	---	---
Elk River	24,567	117,912	442,518	5,734,395	---	762,661	107,800	---	---	---	7,165,286
Elko New Market	4,711	80,081	135,436	80,461	---	10,350	84,802	---	---	---	391,130
Elkton	138	---	---	---	---	---	---	---	---	---	---
Ellendale	677	28,579	5,000	93,986	---	---	---	---	---	---	127,565
Ellsworth	466	---	25,070	14,500	---	87,229	---	---	---	---	126,799
Elmdale	109	---	---	---	---	---	---	---	---	---	---
Elmore	591	---	696	---	---	4,364	---	---	---	---	5,060
Elrosa	217	---	66,396	14,790	---	---	---	---	---	---	81,186
Ely	3,399	---	3,549	767,494	---	65,939	22,256	1,868,821	---	---	2,728,059
Elysian	691	---	23,964	200,303	---	7,516	---	---	---	---	231,783
Emily	853	53,991	---	19,125	---	10,610	---	---	---	---	83,726
Emmons	366	49,926	1,209	---	---	---	---	---	---	---	51,135
Erhard	145	---	---	---	---	3,958	---	---	---	---	3,958
Erskine	498	---	---	---	---	18,222	---	---	---	---	18,222
Evan	79	12,772	---	---	---	---	---	---	---	---	12,772
Evansville	604	1,308	24,413	11,500	---	---	---	---	215,635	---	252,856
Eveleth	3,623	43,985	62,419	646,557	---	575,313	43,476	---	264,613	1,910	1,638,273
Excelsior	2,352	163,245	---	1,919,623	---	31,164	106,824	---	---	---	2,220,856
Eyota	2,039	500	72,693	183,024	---	10,263	9,678	---	---	---	276,158
Fairfax	1,171	7,927	107,697	502,827	---	80,728	---	---	---	---	699,179
Fairmont	10,332	28,816	451,377	4,137,417	---	329,048	---	41,845	---	23,945	5,012,448
Falcon Heights	5,436	30,303	20,777	1,240,078	---	18,619	167,850	---	---	---	1,477,627

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Faribault	23,769	91,313	164,006	3,091,857	---	551,170	---	---	---	---	3,898,346
Farmington	22,421	---	145,116	395,839	---	191,795	---	---	---	---	732,750
Farwell	50	---	---	---	---	---	---	---	---	---	---
Federal Dam	112	---	---	---	---	---	---	---	---	---	---
Felton*	173	---	---	---	---	1,928	---	---	---	---	1,928
Fergus Falls	13,754	224,744	44,486	729,637	---	2,240,062	193,852	21,337	34,734	---	3,488,852
Fertile	848	---	855	21,636	---	130,672	---	---	---	---	153,163
Fifty Lakes	404	321	101,788	81,577	---	---	---	---	---	---	183,686
Finlayson	304	---	568,762	---	---	---	---	---	---	---	568,762
Fisher	433	---	3,745	---	---	---	---	---	---	---	3,745
Flensburg	227	---	---	---	---	---	---	---	---	---	---
Floodwood	527	---	66,253	36,323	---	---	---	---	---	---	102,576
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,717	84,918	34,912	102,487	---	---	---	---	---	---	222,317
Forada	164	6,722	90,000	---	---	---	---	---	---	---	96,722
Forest Lake	20,497	---	309,730	3,264,568	---	54,495	82,947	---	---	---	3,711,740
Foreston	523	---	---	---	---	---	---	---	---	---	---
Fort Ripley	69	1,947	---	---	---	---	---	---	---	5,875	7,822
Fosston	1,503	12,312	10,145	640,219	---	307,104	---	310,149	---	---	1,279,929
Fountain	416	---	25,193	7,499	---	17,256	---	---	3,718	---	53,666
Foxhome	117	---	---	---	---	---	---	---	---	---	---
Franklin	474	33,430	106,647	---	---	4,383	---	---	---	---	144,460
Frazee	1,401	2,907	---	388,524	---	9,350	---	---	---	---	400,781
Freeborn	279	705	35,000	42,342	---	2,119	---	---	---	---	80,166
Freeport	674	---	433,930	---	---	---	---	---	---	---	433,930
Fridley	28,667	18,725,948	329,230	2,831,706	---	690,178	---	---	---	---	22,577,062
Frost	186	---	---	39,840	---	---	---	---	---	---	39,840
Fulda	1,279	11,180	41,868	51,312	---	10,723	---	---	---	---	115,083
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	361	1,137	58,962	2,727	---	---	---	---	---	---	62,826
Garrison	215	183	269,878	---	---	---	---	---	---	---	270,061
Garvin	136	2,000	17,484	1,300	---	---	---	---	---	---	20,784

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Gary	204	---	---	10,404	---	---	---	---	---	---	10,404
Gaylord	2,293	12,783	18,779	413,499	---	10,455	---	---	---	---	455,516
Gem Lake	447	---	---	19,965	---	---	---	---	---	---	19,965
Geneva	532	---	---	---	---	---	---	---	---	---	---
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown*	82	---	---	---	---	---	---	---	---	---	---
Ghent	363	---	---	---	---	24,800	---	---	---	---	24,800
Gibbon	761	---	39,148	7,671	---	24,523	---	---	---	---	71,342
Gilbert	1,791	---	43,397	---	70,642	11,203	---	---	---	---	125,242
Gilman	234	3,797	---	---	---	---	---	---	---	---	3,797
Glencoe	5,519	13,181	40,731	4,266,872	---	48,554	---	---	---	---	4,369,338
Glenville	598	---	---	---	---	4,644	---	---	---	---	4,644
Glenwood	2,554	25,188	1,202,460	658,832	---	94,414	565,441	15,595	---	---	2,561,930
Glyndon	1,403	1,926	---	2,840,015	---	---	---	---	---	---	2,841,941
Golden Valley	21,646	14,572,930	327,605	7,831,441	---	1,028,950	22,011	---	---	---	23,782,937
Gonvick	289	---	9,757	---	---	---	---	---	---	---	9,757
Good Thunder	536	8,630	100,000	60,874	---	6,093	---	---	---	---	175,597
Goodhue	1,168	7,500	36,781	79,893	---	---	890,491	---	---	---	1,014,665
Goodridge	140	---	---	---	---	---	---	---	---	---	---
Goodview	4,145	2,557	45,822	57,497	---	46,853	---	---	---	---	152,729
Graceville	567	---	42,609	199,234	---	---	---	---	---	---	241,843
Granada	274	10,145	67,142	---	---	---	---	---	---	---	77,287
Grand Marais	1,401	12,111	---	3,809,830	---	142,308	---	---	---	---	3,964,249
Grand Meadow	1,188	---	11,646	379,980	---	2,692	174,687	---	---	---	569,005
Grand Rapids	11,389	560,782	154,868	3,095,680	---	410,294	---	468,476	---	---	4,690,100
Granite Falls	2,782	5,450	76,525	317,034	---	113,416	---	978,791	---	---	1,491,216
Grant	4,075	---	739	150	---	---	---	---	---	---	889
Grasston	165	17,413	---	---	---	---	---	---	---	---	17,413
Green Isle	548	---	27,419	3,798	---	15,981	---	---	---	---	47,198
Greenbush	720	38,638	---	54,166	---	---	---	---	---	---	92,804
Greenfield	2,873	360	---	86,902	---	19,932	---	---	---	---	107,194
Greenwald	235	4,125	---	---	---	---	---	---	---	---	4,125

[1]Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Greenwood	724	---	---	364,229	---	---	---	---	---	---	364,229
Grey Eagle	331	---	25,233	---	---	8,600	---	---	---	---	33,833
Grove City	623	5,835	---	1,011,543	---	---	---	---	---	---	1,017,378
Grygla	229	---	---	103,711	---	---	---	---	---	---	103,711
Gully	60	---	---	---	---	---	---	---	---	---	---
Hackensack	320	3,355	---	38,003	---	---	---	---	---	---	41,358
Hadley	58	---	---	---	---	5,275	---	---	---	---	5,275
Hallock	927	600	93,020	108,202	---	60,036	---	142,004	---	---	403,862
Halma	50	---	---	---	---	---	---	---	---	---	---
Halstad	587	23,803	40,286	116,305	---	26,899	---	---	---	---	207,293
Ham Lake	16,153	24,756	282,948	2,358,226	---	51,206	---	---	---	---	2,717,136
Hamburg	492	3,710	42,208	2,038	---	1,512	---	---	---	---	49,468
Hammond	115	12,307	---	---	---	---	---	---	---	---	12,307
Hampton	693	1,317	---	---	---	12,683	---	---	---	---	14,000
Hancock	759	11,616	3,112	158,291	---	9,091	---	---	---	---	182,110
Hanley Falls	277	---	---	165,704	---	---	---	---	---	---	165,704
Hanover	3,455	29,927	116,427	1,924,259	---	85,767	---	---	---	---	2,156,380
Hanska	372	---	223,013	10,079	---	33,017	---	---	725,395	---	991,504
Harding	119	---	---	---	---	---	---	---	---	---	---
Hardwick	190	11,362	13,200	---	---	---	---	---	---	---	24,562
Harmony	1,028	---	243,095	951,656	---	84,726	---	---	---	---	1,279,477
Harris	1,144	---	---	---	---	---	---	---	---	---	---
Hartland	308	---	17,071	19,642	---	---	---	---	---	---	36,713
Hastings	22,640	101,438	101,987	1,870,465	---	167,756	19,520	---	---	---	2,261,166
Hatfield	46	---	---	---	---	---	---	---	---	---	---
Hawley	2,232	11,504	53,319	818,645	---	36,324	---	265,067	---	---	1,184,859
Hayfield	1,344	---	---	41,689	---	38,504	11,340	---	---	---	91,533
Hayward	253	---	---	44,384	---	---	---	---	---	---	44,384
Hazel Run	62	---	---	---	---	---	---	---	---	---	---
Hector	1,076	25,745	2,129	1,833,788	---	53,740	---	169,833	---	---	2,085,235
Heidelberg	126	---	---	---	---	---	---	---	---	---	---
Henderson	923	1,688	627	26,116	---	86,681	---	---	---	6,263	121,375

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Hendricks	710	37,770	30,226	626,525	---	140,865	12,170	---	---	---	847,556
Hendrum	292	---	---	---	---	---	---	---	---	---	---
Henning	819	6,165	883	12,781	---	7,794	---	---	---	450	28,073
Henriette	90	---	---	---	---	---	---	---	---	---	---
Herman	431	6,380	55,800	299	---	2,000	---	---	226,998	---	291,477
Hermantown	9,539	27,877	71,640	1,730,010	---	---	396,908	---	---	---	2,226,435
Heron Lake	676	---	337,990	---	---	---	6,651	---	---	---	344,641
Hewitt	251	58,191	---	---	---	---	---	---	---	---	58,191
Hibbing	16,236	35,018	359,697	2,721,466	---	1,508,286	---	---	---	5,950	4,630,417
Hill City	621	3,635	305,785	8,043	---	29,284	---	---	---	---	346,747
Hillman	40	---	---	---	---	---	---	---	---	---	---
Hills	684	52,792	4,637	59,505	---	3,732	---	---	---	---	120,666
Hilltop	798	---	---	17,767	---	---	---	---	---	---	17,767
Hinckley	1,873	48,837	9,372	246,184	---	44,854	---	---	---	---	349,247
Hitterdal	199	---	---	4,540	---	---	---	---	---	---	4,540
Hoffman	650	---	11,081	1,395,545	---	1,199	110,531	---	---	---	1,518,356
Hokah	551	17,873	2,332	1,565	---	10,464	---	---	---	---	32,234
Holdingford	721	---	---	57,871	---	7,818	---	---	---	---	65,689
Holland	167	---	---	---	---	---	---	---	---	---	---
Hollandale	293	---	---	41,505	---	---	---	---	---	---	41,505
Holloway	85	---	---	71,249	---	---	---	---	---	---	71,249
Holt	92	---	---	---	---	---	---	---	---	---	---
Hopkins	19,079	---	---	10,061,450	---	1,692,491	---	---	---	---	11,753,941
Houston	977	2,702	221,269	432,418	---	30,875	---	---	---	---	687,264
Howard Lake	2,064	---	43,441	15,750	---	---	79,130	---	---	---	138,321
Hoyt Lakes	1,998	---	242,398	515,132	---	39,403	---	---	---	---	796,933
Hugo	15,158	34,876	32,816	1,501,315	---	94,577	75,464	---	---	---	1,739,048
Humboldt	39	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,188	38,579	140,297	4,502,733	---	2,380,962	2,412,998	46,058	---	---	9,521,627
Ihlen	52	---	---	---	---	---	---	---	---	---	---
Independence	3,706	44,607	1,297	67,764	---	---	---	---	---	---	113,668
International Falls	6,151	---	193,370	1,580,974	---	124,985	---	---	---	---	1,899,329

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Inver Grove Heights	35,106	---	983,523	2,877,458	---	1,784,643	354,677	---	---	---	6,000,301
Iona	139	340	700	---	---	---	---	---	---	---	1,040
Iron Junction	85	---	---	4,400	5,240	---	---	---	---	---	9,640
Ironton	573	---	---	---	---	---	---	---	---	---	---
Isanti	5,786	9,125	62,523	939,452	---	51,331	12,298	---	---	---	1,074,729
Isle	774	1,894	702,250	173,599	---	---	---	---	---	---	877,743
Ivanhoe	548	---	69,870	49,309	---	---	---	---	---	---	119,179
Jackson	3,403	3,282	39,248	83,409	---	256	---	---	---	93,418	219,613
Janesville	2,299	15,187	225,320	310,085	---	1,751	---	---	---	8,311	560,654
Jasper	603	---	---	16,969	---	---	---	---	---	---	16,969
Jeffers	350	500	---	---	---	---	---	---	---	---	500
Jenkins	455	2,154	---	518,846	---	104,384	---	---	---	---	625,384
Johnson	27	---	---	---	---	---	---	---	---	---	---
Jordan	6,106	19,974	813,655	1,907,600	---	85,792	---	---	---	---	2,827,021
Kandiyohi	479	8,280	7,635	9,444	---	14,821	---	---	---	---	40,180
Karlstad	756	---	450,000	---	---	---	---	---	---	---	450,000
Kasota	669	---	---	---	---	---	---	---	---	---	---
Kasson	6,414	15,240	670,822	252,492	---	147,830	975	---	92,776	---	1,180,135
Keewatin	1,046	3,750	35,968	---	---	---	9,421	---	---	---	49,139
Kelliher	259	---	35,679	1,290,890	---	---	---	---	---	---	1,326,569
Kellogg	441	---	226,863	6,500	---	11,371	---	---	---	---	244,734
Kennedy [1]	166	---	---	---	---	---	---	---	---	---	---
Kenneth	60	---	---	---	---	---	---	---	---	---	---
Kensington	289	288	---	---	---	11,403	---	---	---	---	11,691
Kent	73	---	---	---	---	---	---	---	---	---	---
Kenyon	1,827	---	659,338	112,184	---	---	---	---	---	---	771,522
Kerkhoven	741	13,442	36,108	371,952	---	1,289	---	---	---	---	422,791
Kerrick	61	---	5,611	---	---	---	---	---	---	---	5,611
Kettle River	173	---	---	8,500	---	---	---	---	---	---	8,500
Kiester	474	---	79,795	---	---	---	---	---	---	---	79,795
Kilkenny	135	---	607	---	---	825	---	---	---	---	1,432
Kimball	796	2,794	212,913	85,385	---	24,536	---	---	---	---	325,628

[1]Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Kinbrae	14	---	---	2,500	---	---	---	---	---	---	2,500
Kingston	159	---	---	---	---	---	---	---	---	---	---
Kinney	165	---	---	---	---	---	---	---	---	---	---
La Crescent	5,177	287,691	79,458	17,976	---	4,000	---	---	---	---	389,125
La Prairie	652	2,772	---	---	---	---	---	---	---	---	2,772
La Salle	91	---	---	---	---	---	---	---	---	---	---
Lafayette	480	98,443	17,363	5,150	---	16,022	---	---	---	---	136,978
Lake Benton	675	3,124	---	102,443	---	7,283	19,278	---	---	---	132,128
Lake Bronson	216	---	---	---	---	---	---	---	---	---	---
Lake City	5,129	12,400	2,025,995	247,680	---	119,476	---	---	---	---	2,405,551
Lake Crystal	2,539	6,516	203,204	1,297,351	---	---	---	---	---	---	1,507,071
Lake Elmo	9,481	---	319,410	4,934,431	---	607,076	---	---	---	---	5,860,917
Lake Henry	101	---	---	---	31,254	---	---	---	---	---	31,254
Lake Lillian	230	---	---	22,852	---	20,260	---	---	---	---	43,112
Lake Park	803	---	261,721	27,950	---	---	---	---	---	---	289,671
Lake Saint Croix Beach	1,046	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,062	74,949	3,859	---	---	322,863	---	---	---	914	402,585
Lake Wilson	245	---	1,200	11,000	---	---	---	---	---	---	12,200
Lakefield	1,706	7,987	6,352	511,460	---	---	31,212	---	---	---	557,011
Lakeland	1,780	95,554	---	---	---	---	---	---	---	---	95,554
Lakeland Shores	313	1,223	---	---	---	---	---	---	---	---	1,223
Lakeville	61,993	614,191	654,028	13,897,579	---	1,666,283	2,422,441	---	872,328	---	20,126,850
Lamberton	800	3,188	20,990	6,823	---	550	---	---	---	---	31,551
Lancaster	329	---	---	12,437	---	---	---	---	---	---	12,437
Landfall	752	---	---	192,414	---	---	---	---	---	---	192,414
Lanesboro	765	---	133,219	1,159,611	---	49,189	---	---	---	---	1,342,019
Laporte	111	8,618	---	---	---	---	---	---	---	---	8,618
Lastrup	99	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,426	7,459	---	7,385	---	16,200	8,525	---	---	---	39,569
Le Center	2,509	1,473	1,063	180,231	---	3,126	---	---	---	---	185,893
Le Sueur	4,066	---	39,159	1,879,217	---	10,190	---	1,040	---	149,613	2,079,219
Lengby	85	1,637	---	---	---	---	---	---	---	---	1,637

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Leonard	41	---	---	---	---	---	---	---	---	---	---
Leonidas*	50	---	---	---	---	---	---	---	---	---	---
LeRoy	946	---	350	448	---	29,236	---	---	---	---	30,034
Lester Prairie	1,699	5,869	26,883	40,284	---	50,919	---	---	---	---	123,955
Lewiston	1,532	13,150	48,466	377,396	---	---	---	---	---	---	439,012
Lewisville	238	9,197	---	---	---	---	---	---	---	---	9,197
Lexington	2,114	16,074	234,327	518,927	---	26,576	---	---	---	---	795,904
Lilydale	869	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,574	31,362	111,588	821,254	---	150,814	154,452	---	---	---	1,269,470
Lino Lakes	21,117	315,999	964,757	335,551	---	447,855	---	---	80,439	8,247	2,152,848
Lismore	231	1,824	1,219	74,475	---	7,490	---	---	---	---	85,008
Litchfield	6,736	2,756	---	1,428,651	---	220,632	5,684	49,614	---	816	1,708,153
Little Canada	10,120	1,153,009	---	2,033,466	---	---	---	---	---	---	3,186,475
Little Falls	8,940	33,381	215,954	998,063	---	103,606	---	185,002	1,420,052	---	2,956,058
Littlefork	622	8,527	325,419	---	---	---	---	---	---	---	333,946
Long Beach	348	---	---	49,725	---	---	---	---	---	---	49,725
Long Lake	1,796	158	31,576	283,431	---	52,671	35,409	---	---	---	403,245
Long Prairie	3,403	7,210	30,048	2,337,273	---	---	6,140	155,138	---	---	2,535,809
Longville	160	1,804	---	27,103	---	377	---	96,734	---	---	126,018
Lonsdale	4,004	1,911	16,372	1,657,863	---	39,341	---	---	---	---	1,715,487
Loretto	656	---	---	26,492	---	35,856	---	---	---	---	62,348
Louisburg	37	---	---	---	---	---	---	---	---	---	---
Lowry	303	2,293	52,460	---	---	---	22,901	---	---	---	77,654
Lucan	184	---	1,769	22,028	---	17,479	---	---	---	---	41,276
Luverne	4,706	100,031	53,097	367,584	---	234,533	62,500	4,916	---	---	822,661
Lyle	542	---	6,818	---	---	1,205	---	---	---	---	8,023
Lynd	464	1,936	80,421	15,450	---	---	---	---	---	---	97,807
Mabel	773	3,224	33,755	67,765	---	13,747	---	---	---	---	118,491
Madelia	2,274	19,282	---	---	---	72,081	---	---	---	---	91,363
Madison	1,467	23,751	178,823	411,240	---	60,982	---	---	61,581	---	736,377
Madison Lake	1,195	7,901	88,388	746,338	---	8,380	656	---	---	---	851,663
Magnolia	214	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mahnomen	1,234	2,167	244,579	311,956	---	2,649	34,409	---	---	---	595,760
Mahtomedi	8,085	28,508	55,021	1,421,030	---	12,739	---	---	---	---	1,517,298
Manchester	50	---	---	---	---	---	---	---	---	---	---
Manhattan Beach	61	---	---	---	---	---	---	---	---	---	---
Mankato	42,990	---	50,814	14,710,023	---	1,751,363	19,971	---	---	---	16,532,171
Mantorville	1,232	2,690	9,026	219,745	---	31,225	---	---	---	---	262,686
Maple Grove	66,814	556,916	942,726	17,649,775	---	810,510	1,219,066	---	4,150,087	199,993	25,529,073
Maple Lake	2,142	---	64,607	122,781	---	20,626	---	---	---	---	208,014
Maple Plain	1,830	367	43,824	116,690	---	11,430	28,600	---	---	---	200,911
Mapleton	1,737	---	569,984	1,528,217	---	49,764	---	---	---	---	2,147,965
Mapleview	176	---	588	9,521	---	---	---	---	---	---	10,109
Maplewood	40,084	43,447	399,979	2,396,012	---	1,174,288	416,851	---	---	---	4,430,577
Marble	681	---	---	24,859	---	1,039	---	---	---	---	25,898
Marietta	144	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix [1]	689	---	---	---	---	---	---	---	---	---	---
Marshall	13,860	489,868	492,379	5,960,188	---	1,129,700	47,089	63,129	---	---	8,182,353
Mayer	2,127	11,929	7,502	28,599	---	60,245	847	---	---	---	109,122
Maynard	352	1,033	1,392	---	---	7,500	---	---	---	---	9,925
Mazeppa	860	52,172	113,745	---	---	39,936	---	---	177,311	---	383,164
McGrath	74	---	---	---	---	---	---	---	---	---	---
McGregor	382	102,962	100,734	33,479	---	---	5,078	---	---	---	242,253
McIntosh	621	178,703	15,378	---	---	---	---	---	---	---	194,081
McKinley	126	9,251	---	---	---	---	---	---	289,454	---	298,705
Meadowlands	134	---	---	---	---	---	---	---	---	---	---
Medford	1,284	3,880	101,239	34,456	---	10,800	---	---	---	---	150,375
Medicine Lake	386	---	11,768	---	321,822	---	---	---	---	---	333,590
Medina	6,335	46,085	134,600	741,345	---	82,542	189,795	---	---	---	1,194,367
Meire Grove	178	3,505	---	---	---	---	---	---	---	---	3,505
Melrose	3,683	74,450	28,222	349,487	---	---	6,495	---	---	---	458,654
Menahga	1,341	5,828	19,894	16,056	---	12,353	---	---	---	---	54,131
Mendota	213	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,352	11,950	5,295	2,166,252	---	131,981	7,358	---	---	---	2,322,836

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mentor	147	---	---	---	---	10,853	---	---	---	---	10,853
Middle River	309	20,000	---	27,047	---	5,000	---	---	---	---	52,047
Miesville	134	---	19,094	---	---	---	---	---	---	---	19,094
Milaca	2,885	---	35,895	---	---	123,597	---	---	---	---	159,492
Milan	352	10,317	9,947	3,750	---	3,265	---	---	---	---	27,279
Millerville	107	---	5,847	7,500	---	---	---	---	---	---	13,347
Millville	177	---	---	---	---	---	---	---	---	---	---
Milroy	250	---	1,480	2,410	---	4,261	---	---	---	---	8,151
Miltona	433	5,071	119,703	1,130	---	450	---	---	---	---	126,354
Minneapolis	423,990	2,270,000	1,446,000	168,257,000	---	33,078,212	23,758,000	---	---	---	228,809,212
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,385	1,314	87,042	137,413	---	---	---	---	---	---	225,769
Minnesota City	189	---	---	7,600	---	---	---	---	---	---	7,600
Minnesota Lake	666	---	18,402	66,572	---	22,528	---	---	---	---	107,502
Minnetonka	53,394	495,400	3,598,625	4,736,319	---	1,082,888	---	---	---	---	9,913,232
Minnetonka Beach	545	54,942	---	20,610	---	---	---	---	---	---	75,552
Minnetrista	7,526	495	120,286	3,093,255	---	133,390	---	---	---	---	3,347,426
Mizpah	55	---	---	---	---	---	---	---	---	---	---
Montevideo	5,308	398,256	100,912	2,190,894	---	80,943	---	12,910	---	---	2,783,915
Montgomery	3,029	2,489	14,512	524,769	---	41,077	---	---	---	---	582,847
Monticello	13,553	---	---	5,049,389	---	380,883	---	---	---	---	5,430,272
Montrose	3,151	62,662	19,309	580,790	---	311,854	---	---	---	---	974,615
Moorhead	43,440	165,389	132,339	15,745,201	---	913,692	85,627	---	---	945,118	17,987,366
Moose Lake	2,775	219,412	16,572	166,726	---	153,848	---	---	---	---	556,558
Mora	3,507	42,139	57,220	1,747,300	---	---	---	979,327	---	4,981	2,830,967
Morgan	872	4,365	55,528	360,632	---	7,891	---	---	---	---	428,416
Morris	5,513	460	89,435	1,876,364	---	108,585	57,750	2,607,937	---	75,538	4,816,069
Morristown	998	5,750	32,550	138,027	---	131,895	---	---	---	---	308,222
Morton	379	---	12,075	---	---	---	27,812	---	---	---	39,887
Motley	662	5,266	6,620	108,589	---	---	---	---	---	---	120,475
Mound	9,494	53,284	19,427	2,876,438	---	133,356	714,474	---	---	---	3,796,979
Mounds View	13,327	---	275,404	7,320,656	---	7,800	136,175	---	---	---	7,740,035

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mountain Iron	2,894	155,723	24,876	664,435	---	38,728	---	---	---	---	883,762
Mountain Lake	2,119	1,037	228,235	1,259,569	---	13,498	63,554	---	---	---	1,565,893
Murdock	267	---	2,422	---	---	---	---	---	---	---	2,422
Myrtle	39	---	---	---	---	---	---	---	---	---	---
Nashua	57	---	---	---	---	---	---	---	---	---	---
Nashwauk	970	---	10,000	91,409	---	7,017	188,876	---	---	---	297,302
Nassau	58	5,485	---	---	---	---	---	---	---	---	5,485
Nelson*	182	---	---	---	---	---	---	---	---	---	---
Nerstrand	309	1,240	1,289	---	---	---	---	---	---	---	2,529
Nevis	415	---	46,471	31,116	---	42,069	---	---	---	---	119,656
New Auburn	441	4,688	1,325	---	---	---	---	---	---	---	6,013
New Brighton	22,875	158,150	---	465,972	---	1,963,908	---	---	---	4,112,102	6,700,132
New Germany	432	7,264	7,014	5,653	---	30,949	---	---	---	---	50,880
New Hope	21,545	1,200	144,061	4,321,612	---	325,649	424,939	---	---	---	5,217,461
New London	1,370	---	503,000	196,230	---	---	---	---	---	---	699,230
New Munich	319	8,084	---	---	---	---	---	---	---	---	8,084
New Prague	7,725	6,795	75,897	397,089	---	472,558	47,315	---	---	---	999,654
New Richland	1,208	---	16,867	140,500	---	20,084	---	---	---	---	177,451
New Trier	113	---	---	---	---	---	---	---	181,467	---	181,467
New Ulm	13,540	1,388,001	503,267	3,928,071	---	2,298,304	---	103,768	---	---	8,221,411
New York Mills	1,227	1,527	4,391	1,505,292	---	68,037	---	---	---	---	1,579,247
Newfolden	379	46,879	---	11,799	---	---	---	---	---	---	58,678
Newport	3,578	3,895	---	1,358,359	---	12,784	---	---	---	---	1,375,038
Nicollet	1,129	---	---	24,829	---	---	---	---	---	---	24,829
Nielsville	89	1,815	---	---	---	---	---	---	---	---	1,815
Nimrod	76	162	---	---	---	---	---	---	---	---	162
Nisswa	2,059	4,330	41,972	171,001	---	28,195	---	---	---	---	245,498
Norcross	68	1,079	---	---	---	---	---	---	---	---	1,079
North Branch	10,608	---	---	513,602	---	698,735	---	---	---	---	1,212,337
North Mankato	13,889	---	236,050	532,468	---	521,691	83,759	---	---	---	1,373,968
North Oaks	5,215	---	56,244	85,098	---	---	---	---	---	895	142,237
North Saint Paul	12,099	19,123	12,989	1,408,282	---	121,153	23,661	---	---	18,288	1,603,496

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Northfield	20,398	78,705	193,330	1,655,893	---	777,291	75,187	---	---	---	2,780,406
Northome	179	130	25,008	65,461	---	---	---	69,966	---	---	160,565
Northrop	209	---	5,000	---	---	---	---	---	---	---	5,000
Norwood Young America	3,818	---	148,865	160	---	202,905	---	---	---	---	351,930
Nowthen	4,653	25,669	59,628	70,000	74,829	7,601	---	---	---	---	237,727
Oak Grove	8,582	20,898	83,608	1,122,444	2,557	3,236	---	---	---	---	1,232,743
Oak Park Heights	4,742	29,504	52,684	204,787	---	615,361	---	---	138,455	---	1,040,791
Oakdale	28,115	43,661	583,868	3,916,700	---	559,431	---	---	394,741	---	5,498,401
Odessa	120	13,007	---	---	---	1,350	---	---	---	---	14,357
Odin*	103	---	---	---	---	---	---	---	---	---	---
Ogema	179	---	---	53,538	---	---	---	---	---	---	53,538
Ogilvie	356	---	2,830	---	---	---	---	---	---	---	2,830
Okabena	203	---	43,084	793	---	---	---	---	---	---	43,877
Oklee	432	---	36,000	34,800	---	8,645	---	---	---	---	79,445
Olivia	2,440	4,938	62,992	73,158	---	44,561	408,304	5,044	---	---	598,997
Onamia	860	1,114	11,522	8,002	---	961	---	---	---	---	21,599
Ormsby	125	---	167,398	---	---	---	---	---	---	---	167,398
Orono [1]	7,883	---	---	---	---	---	---	---	---	---	---
Oronoco	1,516	---	1,332	149,068	---	14,463	---	---	---	---	164,863
Orr	295	---	169,781	---	---	8,645	---	---	---	---	178,426
Ortonville	1,835	8,750	27,501	63,395	---	13,404	---	6,637	---	---	119,687
Osakis*	1,755	---	160,680	1,771,926	---	58,040	---	---	---	---	1,990,646
Oslo	302	5,510	204,479	---	---	22,195	---	---	---	---	232,184
Osseo	2,792	41,498	54,573	1,021,481	---	127,700	---	---	---	---	1,245,252
Ostrander	251	4,998	---	364,999	---	---	---	---	---	---	369,997
Otsego	16,605	26,978	8,806	1,530,825	---	424,196	170,052	---	---	---	2,160,857
Ottertail	623	---	---	786,842	---	45,000	---	---	---	---	831,842
Owatonna	25,922	504,363	50,944	3,847,156	---	1,132,052	---	97,490	---	---	5,632,005
Palisade [1]	151	---	---	---	---	---	---	---	---	---	---
Park Rapids	3,976	187,642	36,198	63,446	---	96,317	---	1,720,737	---	---	2,104,340
Parkers Prairie	1,011	150	30,661	57,647	---	500,745	37,344	---	---	---	626,547
Paynesville	2,497	6,528	2,720	1,471,097	---	13,250	151,966	26,735	---	---	1,672,296

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Pease	233	---	---	---	---	---	---	---	---	---	---
Pelican Rapids*	2,523	135,344	152,658	1,803,794	---	77,309	27,148	---	---	---	2,196,253
Pemberton	232	7,727	---	---	---	8,709	---	---	---	---	16,436
Pennock	515	---	45,000	7,464	---	---	---	---	---	---	52,464
Pequot Lakes	2,339	24,299	211,833	134,901	---	55,151	---	---	---	---	426,184
Perham	3,397	5,662	46,703	2,669,620	---	875,976	---	---	---	---	3,597,961
Perley	85	414	---	---	---	---	---	---	---	---	414
Peterson	194	---	---	9,500	---	---	---	---	---	---	9,500
Pierz	1,384	12,279	99,547	71,444	---	---	---	---	---	---	183,270
Pillager	475	---	21,011	35,188	---	---	---	---	---	---	56,199
Pine City	3,254	5,251	---	354,088	---	13,231	---	---	---	---	372,570
Pine Island	3,401	---	43,021	1,705,241	---	81,210	242,613	---	---	---	2,072,085
Pine River	943	42,669	---	6,108	---	---	---	281,265	---	---	330,042
Pine Springs	419	---	---	---	---	---	---	---	---	---	---
Pipestone	4,164	148,174	5,000	2,019,335	---	99,166	---	79,419	---	4,566	2,355,660
Plainview	3,355	---	107,779	56,122	---	271,681	---	---	---	---	435,582
Plato	304	---	103,249	58,085	---	41,561	---	---	---	---	202,895
Plummer	294	---	---	---	---	11,011	---	---	---	---	11,011
Plymouth	76,882	27,726	66,306	6,177,251	---	5,748,444	---	---	---	---	12,019,727
Porter	178	---	3,556	13,482	---	---	---	---	---	---	17,038
Preston	1,329	126,043	29,827	190,051	---	25,848	4,383	---	---	---	376,152
Princeton	4,728	53,084	92,610	350,970	---	113,908	80,764	---	---	53,474	744,810
Prinsburg	501	---	---	11,218	---	42,887	---	---	---	---	54,105
Prior Lake	25,735	116,297	132,637	10,102,116	---	494,075	458,668	---	448,494	---	11,752,287
Proctor	3,067	42,353	42,938	263,622	---	3,088	---	---	---	---	352,001
Quamba	113	---	---	---	---	---	---	---	---	---	---
Racine	435	---	---	---	---	1,535	---	---	---	---	1,535
Ramsey	26,462	11,200	291,538	1,332,958	---	239,315	47,936	---	---	---	1,922,947
Randall	632	---	---	---	---	---	---	---	---	---	---
Randolph	476	---	---	---	---	---	---	---	---	---	---
Ranier	589	---	---	---	---	---	---	---	---	---	---
Raymond	764	42,022	9,842	34,995	---	1,099	---	---	---	---	87,958

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Red Lake Falls	1,398	35,112	102,569	218,085	---	130,713	507,559	---	---	---	994,038
Red Wing	16,572	38,944	1,169,776	10,842,958	---	1,345,481	162,074	309,655	---	386,125	14,255,013
Redwood Falls	5,203	57,897	---	1,047,947	---	1,061,615	---	107,075	---	---	2,274,534
Regal	31	---	---	---	---	---	---	---	---	---	---
Remer	405	61,258	545,119	---	---	---	---	---	---	---	606,377
Renville	1,210	4,950	89,599	13,433	---	4,140	---	---	---	---	112,122
Revere	92	---	---	---	---	---	---	---	---	---	---
Rice	1,323	2,275	82,845	201,099	---	---	---	---	---	---	286,219
Rice Lake	4,120	276,465	518,176	27,753	---	13,619	---	---	---	---	836,013
Richfield	36,544	---	26,251	12,377,935	---	476,887	3,437,529	---	---	---	16,318,602
Richmond	1,473	---	77,780	24,937	---	75,622	---	---	---	---	178,339
Richville	87	---	---	---	---	---	---	---	---	---	---
Riverton	111	503	8,144	---	---	---	---	---	---	---	8,647
Robbinsdale	14,860	---	18,427	728,244	---	363,856	---	---	---	---	1,110,527
Rochester*	115,821	354,299	2,073,132	13,286,888	---	18,870,998	13,549,257	9,318,383	4,465,952	2,413,920	64,332,829
Rock Creek*	1,618	---	---	---	---	---	---	---	---	---	---
Rockford	4,398	13,176	---	116,870	---	15,029	61,421	---	---	---	206,496
Rockville	2,577	---	29,676	1,988	---	56,132	---	---	---	---	87,796
Rogers	12,753	41,729	65,376	4,841,099	---	177,866	318,574	---	---	---	5,444,644
Rollingstone	653	---	---	---	---	---	---	---	---	---	---
Roosevelt	137	---	---	---	---	---	---	---	---	---	---
Roscoe	103	---	---	---	---	---	---	---	7,165	---	7,165
Rose Creek	395	---	---	282,652	---	---	---	---	---	---	282,652
Roseau	2,786	75,988	97,519	515,666	---	535,002	148,997	173,534	---	---	1,546,706
Rosemount	23,965	1,240,267	426,754	3,238,655	---	702,128	69,011	---	---	---	5,676,815
Roseville	35,987	309,202	300,160	2,577,857	---	896,827	751,531	---	---	---	4,835,577
Rothsay	486	1,546	---	40,405	---	---	467,450	---	---	---	509,401
Round Lake	377	21,087	216,976	17,062	---	---	---	---	---	---	255,125
Royalton	1,237	10,202	6,375	408,406	---	---	---	---	---	---	424,983
Rush City	3,068	11,200	82,677	427,833	---	6,059	8,993	105,062	---	---	641,824
Rushford	1,772	9,635	133,941	496,393	---	66,181	13,674	288,877	---	---	1,008,701
Rushford Village	834	---	---	163,616	---	---	---	---	---	---	163,616

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Rushmore	340	10,878	2,568	74,190	---	3,886	---	---	---	---	91,522
Russell	327	6,887	20,299	---	---	8,529	---	---	---	---	35,715
Ruthton	216	9,819	13,900	11,000	---	---	---	---	---	---	34,719
Rutledge	218	---	---	---	---	---	---	---	---	---	---
Sabin	549	2,698	---	---	---	---	---	---	---	---	2,698
Sacred Heart	509	3,900	60,256	---	---	973	---	---	1,166,793	---	1,231,922
Saint Anthony	9,200	---	111,041	10,072,254	---	---	156,253	---	---	---	10,339,548
Saint Anthony [Stearns]	89	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,551	---	68,664	427,915	---	40,832	---	---	---	---	537,411
Saint Bonifacius	2,349	16,160	12,000	---	---	---	---	---	---	---	28,160
Saint Charles	3,781	23,645	234,678	137,701	---	101,796	21,276	---	---	---	519,096
Saint Clair	841	5,933	19,744	---	---	---	---	---	---	---	25,677
Saint Cloud	67,889	90,743	865,192	9,053,226	---	7,598,646	---	1,776,357	---	---	19,384,164
Saint Francis	7,541	8,142	272,964	100,524	---	---	---	---	---	---	381,630
Saint Hilaire	276	---	---	---	---	---	---	---	---	---	---
Saint James	4,513	16,498	---	6,123,650	---	35,712	---	14,111	---	---	6,189,971
Saint Joseph	7,102	508,653	341,959	1,045,529	---	925,865	---	---	468,296	---	3,290,302
Saint Leo	93	---	---	---	---	---	---	---	---	---	---
Saint Louis Park	48,920	140,290	25,088	9,239,517	---	4,535,612	410,843	---	---	---	14,351,350
Saint Martin	337	---	---	---	---	8,958	---	---	1,150,678	---	1,159,636
Saint Mary's Point	375	---	---	---	---	---	---	---	---	---	---
Saint Michael	17,536	---	48,770	2,089,507	---	96,047	100,206	---	351,934	---	2,686,464
Saint Paul	309,180	5,625,115	19,219,046	29,373,920	---	11,822,903	6,249,799	---	---	---	72,290,783
Saint Paul Park	5,594	30,621	476,486	928,015	---	98,248	---	---	---	---	1,533,370
Saint Peter	11,932	13,374	74,122	3,155,756	---	213,313	451,361	---	---	---	3,907,926
Saint Rosa	71	---	---	---	---	---	---	---	---	---	---
Saint Stephen	875	---	---	74,121	---	---	---	---	---	---	74,121
Saint Vincent	53	---	---	20,114	---	---	---	---	---	---	20,114
Sanborn	314	42,500	4,558	85,900	---	---	---	---	---	---	132,958
Sandstone	2,625	57,248	9,906	26,899	---	---	765,415	---	---	---	859,468
Sargeant	56	---	---	---	---	---	---	---	---	---	---
Sartell	18,127	31,701	153,406	4,998,963	---	9,232,642	---	---	---	---	14,416,712

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Sauk Centre	4,479	---	39,012	573,331	---	24,978	---	2,200,576	---	---	2,837,897
Sauk Rapids	13,884	3,036	207,540	2,696,287	---	288,244	158,587	---	---	---	3,353,694
Savage	30,713	129,586	235,759	7,671,990	---	1,606,575	160,916	---	---	---	9,804,826
Scandia	4,049	---	7,077	298,628	---	6,336	---	---	---	---	312,041
Scanlon	981	12,992	---	---	---	---	---	---	---	---	12,992
Seaforth	81	183	27,000	---	---	750	---	---	---	---	27,933
Sebeka	687	---	44,440	---	---	6,826	---	---	---	---	51,266
Sedan	51	---	---	---	---	---	---	---	---	---	---
Shafer	1,061	7,193	128,659	615,135	---	---	---	---	---	---	750,987
Shakopee	41,519	6,207,976	---	3,586,708	---	7,300,180	1,277,626	---	---	---	18,372,490
Shelly	185	---	---	---	---	---	---	---	---	---	---
Sherburn	1,058	---	166,813	34,256	---	82,830	---	---	---	---	283,899
Shevlin*	170	---	13,088	3,722	---	41,821	---	---	---	---	58,631
Shoreview	26,447	130,166	40,677	1,963,873	---	2,960,604	---	---	71,149	---	5,166,469
Shorewood	7,708	7,630	470,455	991,853	---	771,157	650,944	---	---	---	2,892,039
Silver Bay	1,823	---	257,896	112,622	---	200,464	---	---	---	---	570,982
Silver Lake	805	1,680	208,668	12,837	---	5,193	---	---	---	---	228,378
Skyline	283	---	---	---	---	---	---	---	---	---	---
Slayton	2,111	---	29,615	58,423	---	31,368	---	---	---	---	119,406
Sleepy Eye	3,478	8,147	405,869	264,442	---	61,778	68,667	---	---	5,718	814,621
Sobieski	190	---	---	---	---	---	---	---	---	---	---
Solway	86	---	---	---	---	---	---	---	---	---	---
South Haven	190	826	7,732	8,810	---	---	---	---	---	---	17,368
South Saint Paul	20,598	76,508	640,238	899,710	---	872,629	264,005	236,418	---	---	2,989,508
Spicer	1,209	17,039	42,659	1,112,936	---	148,203	22,944	---	---	---	1,343,781
Spring Grove	1,300	3,127	15,897	221,656	---	152,906	6,780	---	---	---	400,366
Spring Hill	93	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,450	---	1,255,369	71,905	---	48,139	2,143	---	---	---	1,377,556
Spring Park	1,743	47,403	---	109,483	---	3,822	---	---	---	---	160,708
Spring Valley	2,499	---	266,508	709,516	---	55,742	40,270	---	---	---	1,072,036
Springfield	2,057	5,375	48,224	164,832	---	398,183	2,860	---	---	---	619,474
Squaw Lake	103	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Stacy	1,507	3,750	---	17,795	---	---	---	---	---	---	21,545
Staples	2,985	1,116	316,345	221,342	---	195,963	90,544	98,072	---	---	923,382
Starbuck	1,283	---	25,437	372,789	---	9,344	---	---	---	---	407,570
Steen	184	515	---	23,059	---	---	---	---	---	---	23,574
Stephen	666	---	---	55,777	---	---	---	---	---	---	55,777
Stewart	547	---	9,100	560,539	---	---	---	---	---	---	569,639
Stewartville	6,277	29,588	154,158	1,104,748	---	113,447	8,520	---	---	---	1,410,461
Stillwater	19,748	172,051	728,367	6,001,571	---	843,387	---	---	---	---	7,745,376
Stockton	715	12,404	---	100,717	---	8,973	---	---	---	---	122,094
Storden	203	32,200	42,692	---	---	---	---	---	---	---	74,892
Strandquist	77	---	---	---	---	---	---	---	---	---	---
Strathcona	38	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	417	---	9,859	---	---	---	---	---	---	---	9,859
Sunburg	98	---	---	---	---	4,798	571	---	---	---	5,369
Sunfish Lake	512	---	---	406,827	---	---	---	---	---	---	406,827
Swanville	339	---	---	255,234	---	20,567	---	---	---	---	275,801
Taconite	642	92,614	---	---	---	53,608	---	---	---	---	146,222
Tamarack	80	---	---	---	---	---	---	---	---	---	---
Taopi	52	---	---	---	---	---	---	---	---	---	---
Taunton	128	---	16,800	---	---	---	---	---	---	---	16,800
Taylors Falls	1,016	1,253	4,234	15,492	---	9,642	---	---	---	---	30,621
Tenstrike	213	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,931	---	198,713	1,482,525	---	793,038	---	---	---	---	2,474,276
Tintah	58	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,526	15,128	---	9,539	---	36,035	---	---	147,387	---	208,089
Tower	494	---	---	1,101,817	---	---	77,331	24,187	---	---	1,203,335
Tracy*	2,135	---	182,323	472,302	---	38,403	181	121,524	---	23,045	837,778
Trail	46	---	---	---	---	---	---	---	---	---	---
Trimont	711	---	35,954	---	---	32,879	---	---	---	---	68,833
Trommald	104	---	---	---	---	---	---	---	---	---	---
Trosky	70	7,382	---	---	---	1,025	---	---	---	---	8,407
Truman	1,061	3,688	290,344	11,768	---	52,563	---	---	---	---	358,363

[1]Failed to meet reporting deadline.
 *Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Turtle River	78	---	---	---	---	---	---	---	---	---	---
Twin Lakes	146	---	6,303	---	---	---	---	---	---	---	6,303
Twin Valley	816	22,500	32,366	---	---	43,747	---	---	---	---	98,613
Two Harbors	3,637	---	92,544	531,300	---	38,207	---	---	---	31,055	693,106
Tyler	1,126	474	18,731	234	---	3,690	---	---	---	---	23,129
Ulen	553	3,264	38,221	52,750	---	111,014	---	---	---	---	205,249
Underwood	350	7,100	3,600	---	---	9,550	---	---	---	---	20,250
Upsala	430	85,220	---	124,994	---	---	---	---	---	---	210,214
Urbank	52	---	---	---	---	---	---	---	---	---	---
Utica	271	---	---	11,353	---	---	---	---	---	---	11,353
Vadnais Heights	12,704	---	---	454,555	---	64,298	609,223	---	---	---	1,128,076
Vergas	359	---	---	47,770	92,730	---	---	---	---	---	140,500
Vermillion	428	---	---	---	---	---	---	---	---	---	---
Verndale	581	---	1,867	199,673	---	5,544	---	---	335,446	195	542,725
Vernon Center	310	74,303	---	36,320	---	---	---	---	---	---	110,623
Vesta	301	6,383	3,236	4,468	---	32,944	---	---	---	---	47,031
Victoria	9,172	---	104,606	1,646,465	---	624,453	228,228	---	---	---	2,603,752
Viking	99	---	6,599	---	---	---	---	---	---	---	6,599
Villard	249	11,250	18,388	77,206	---	11,250	---	---	---	---	118,094
Vining	69	---	---	---	---	---	---	---	---	---	---
Virginia	8,456	69,386	786,851	4,808,363	---	264,519	18,188	---	---	---	5,947,307
Wabasha	2,487	67,303	75,931	468,589	---	475,378	11,160	---	---	---	1,098,361
Wabasso	692	28,310	105,866	328,553	---	91,190	3,000	---	---	---	556,919
Waconia	12,633	66,250	28,511	2,515,610	---	767,791	---	---	---	---	3,378,162
Wadena	4,161	15,336	78,270	877,190	---	839	26,665	401,323	---	---	1,399,623
Wahkon	218	---	---	---	---	---	---	---	---	---	---
Waite Park	7,670	300,294	138,531	7,406,701	---	---	---	---	---	---	7,845,526
Waldorf	226	---	---	---	---	---	---	---	---	---	---
Walker	941	19,800	57,989	377,889	---	8,125	45,391	---	---	10,715	519,909
Walnut Grove	829	3,461	24,166	---	---	1,754	---	---	---	---	29,381
Walters	65	---	8,140	---	---	---	---	---	---	---	8,140
Waltham	154	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wanamingo	1,090	---	51,206	187,396	---	2,913	---	---	---	---	241,515
Wanda	84	1,410	---	---	---	15,420	---	---	---	---	16,830
Warba	182	---	3,500	---	---	---	---	---	---	---	3,500
Warren	1,587	2,394	33,976	521,242	---	---	---	---	---	---	557,612
Warroad	1,791	335,784	378,469	204,547	---	93,320	---	97,751	---	---	1,109,871
Waseca	9,094	---	118,924	7,938,912	---	748,338	---	3,095	---	---	8,809,269
Watertown	4,451	47,852	56,401	294,668	---	334,737	2,950	---	---	---	736,608
Waterville	1,881	---	31,748	247,223	---	11,709	---	---	---	---	290,680
Watkins	961	14,781	195,697	31,980	---	18,118	110,792	---	---	---	371,368
Watson	196	2,054	---	12,199	---	---	---	---	---	---	14,253
Waubun [1]	411	---	---	---	---	---	---	---	---	---	---
Waverly	1,453	7,653	---	36,136	---	39,909	13,083	---	---	---	96,781
Wayzata	4,804	85,133	477,969	8,878,093	---	343,121	---	---	---	---	9,784,316
Welcome	649	11,021	32,674	47,710	---	38,353	---	---	---	---	129,758
Wells	2,248	7,758	67,742	1,652,500	---	28,977	---	---	---	---	1,756,977
Wendell	161	---	---	---	---	---	---	---	---	---	---
West Concord	780	---	8,726	1,273,006	---	---	---	---	---	---	1,281,732
West Saint Paul	21,085	160,589	195,178	4,524,415	---	676,783	---	---	---	---	5,556,965
West Union	100	---	---	---	---	---	---	---	---	---	---
Westbrook	713	10,798	33,490	750	---	21,872	176	---	---	---	67,086
Westport	58	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,372	---	53,044	38,327	---	1,705	---	31,638	---	---	124,714
White Bear Lake	25,512	87,461	645,442	867,612	---	658,850	76,715	---	115,572	---	2,451,652
Wilder	56	---	---	581	---	---	---	---	---	---	581
Willernie	535	563	---	110,295	---	---	---	---	---	---	110,858
Williams	181	---	---	---	---	---	---	---	---	---	---
Willmar	20,008	105,162	522,256	3,224,319	---	1,178,890	---	613,047	---	---	5,643,674
Willow River	398	130	501	---	---	---	---	---	---	---	631
Wilmont	343	---	58,443	---	---	---	---	---	---	---	58,443
Wilton*	244	---	---	---	---	---	---	---	---	---	---
Windom	4,553	42,367	2,386,428	2,481,496	---	22,163	---	---	---	---	4,932,454

[1]Failed to meet reporting deadline.

*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2017

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Winger	215	---	---	---	---	---	---	---	---	---	---
Winnebago	1,336	3,105	136,333	559,765	---	81,715	---	---	---	---	780,918
Winona	27,271	55,997	---	2,098,293	---	3,082,282	---	---	---	---	5,236,572
Winsted	2,297	---	764,840	309,988	---	182,481	216,891	80,625	---	---	1,554,825
Winthrop	1,402	60,000	35,620	---	---	34,440	---	---	934,565	---	1,064,625
Winton	165	12,631	---	6,899	---	45,063	---	---	---	---	64,593
Wolf Lake	60	---	16,242	---	---	17,051	---	---	---	---	33,293
Wolverton	135	---	---	---	---	4,171	---	---	---	---	4,171
Wood Lake	421	718	2,309	101,080	---	20,740	---	---	---	---	124,847
Woodbury	69,426	801,876	1,354,037	13,235,701	---	605,797	82,152	---	1,519,574	---	17,599,137
Woodland	462	---	---	107,312	---	---	---	---	---	---	107,312
Woodstock	106	---	---	---	---	---	---	---	---	---	---
Worthington	13,430	11,791	454,228	3,011,871	---	204,270	73,472	---	---	166,725	3,922,357
Wrenshall	415	---	44,115	15,500	---	---	---	---	---	---	59,615
Wright	128	---	---	---	---	---	---	---	---	---	---
Wykoff	446	---	11,693	---	---	---	---	---	---	---	11,693
Wyoming	7,955	44,767	68,502	2,535,867	---	50,486	---	---	---	---	2,699,622
Zemple	90	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,597	24,672	---	1,570,472	---	9,550	5,750	---	---	---	1,610,444
Zumbro Falls	198	---	91,852	---	---	---	---	---	---	---	91,852
Zumbrota	3,426	3,295	---	27,870	---	---	---	---	---	---	31,165
State Total	4,624,622	\$76,845,087	\$125,622,445	\$917,446,731	\$12,820,092	\$216,771,256	\$91,881,986	\$34,203,456	\$27,601,872	\$9,890,028	\$1,513,082,953

[1]Failed to meet reporting deadline.
*Data could not be fully reviewed.

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ada	1,685	297,000	---	---	---	3,074,000	---	---	3,371,000	975,000	540,000
Adams	793	640,000	---	---	1,880,000	---	---	---	2,520,000	---	---
Adrian	1,251	---	---	---	565,000	2,195,000	---	---	2,760,000	845,000	898,004
Afton	2,953	8,125,000	---	---	---	---	---	---	8,125,000	---	1,657,545
Aitkin	2,126	1,873,000	40,000	---	---	460,000	---	---	2,373,000	903,000	1,349,643
Akeley	447	775,000	---	---	---	---	---	---	775,000	---	---
Albany	2,682	---	---	---	5,643,000	---	---	---	5,643,000	2,828,000	2,664,874
Albert Lea	18,032	---	---	---	20,180,000	920,000	---	---	21,100,000	---	4,281,608
Alberta	111	---	---	---	---	202,000	---	---	202,000	---	---
Albertville	7,412	---	---	---	5,575,000	2,365,000	---	---	7,940,000	7,605,000	2,745,000
Alden	629	---	---	---	42,000	---	---	---	42,000	---	748,671
Alexandria	13,673	14,185,000	---	---	13,040,000	6,630,000	---	---	33,855,000	6,155,000	3,025,213
Alpha	111	---	---	---	---	---	---	---	---	---	8,000
Alvarado	363	---	---	---	---	104,000	---	---	104,000	---	831,251
Andover	32,470	14,950,000	---	---	---	4,460,000	---	---	19,410,000	3,925,000	1,526,717
Annandale	3,360	365,000	---	---	4,870,000	---	---	---	5,235,000	2,075,000	12,271,604
Anoka	18,205	1,805,000	7,305,000	---	---	---	1,710,000	---	10,820,000	9,110,000	2,308,137
Apple Valley	52,361	13,885,000	---	---	585,000	9,000,000	1,120,000	---	24,590,000	10,120,000	175,526
Appleton	1,362	4,885,847	---	---	---	2,265,000	---	---	7,150,847	935,000	1,313,796
Argyle	650	---	---	---	---	2,080,000	---	---	2,080,000	---	515,260
Arlington	2,208	---	---	---	4,925,000	2,155,000	846,000	---	7,926,000	2,155,000	3,462,000
Ashby	445	---	---	---	1,050,000	1,708,000	---	---	2,758,000	1,700,000	39,843
Askov	354	---	---	---	---	244,000	---	---	244,000	---	130,255
Atwater	1,131	---	---	---	---	---	---	---	---	---	2,908,563
Audubon	533	1,135,000	---	---	417,000	810,000	---	---	2,362,000	1,945,000	1,954,432
Aurora	1,678	---	---	---	4,890,000	---	---	---	4,890,000	---	1,676,661
Austin	25,374	18,105,000	410,000	---	250,000	6,110,000	6,330,000	---	31,205,000	7,655,000	912,686
Avoca	140	---	---	---	---	385,000	---	---	385,000	---	---
Avon	1,550	715,000	---	---	5,530,000	3,836,854	---	---	10,081,854	5,530,000	---
Babbitt	1,480	1,740,000	---	---	65,000	---	---	---	1,805,000	---	848,578
Backus	248	87,202	---	---	---	726,000	---	---	813,202	---	96,000
Badger	365	223,000	---	---	---	143,000	---	---	366,000	---	263,189
Bagley	1,427	---	---	---	906,000	1,882,149	---	---	2,788,149	2,205,000	522,120

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Balaton	631	---	---	---	---	2,618,741	---	---	2,618,741	1,150,000	175,566
Barnesville	2,659	465,000	---	---	3,110,000	770,000	3,408,170	---	7,753,170	2,030,000	2,615,352
Barnum	605	---	---	---	---	188,000	---	---	188,000	---	543,036
Barrett	411	---	---	---	---	1,130,000	---	---	1,130,000	---	24,276
Battle Lake	931	---	---	---	---	3,531,000	---	---	3,531,000	---	954,000
Baudette	1,076	---	---	---	---	4,535,000	---	---	4,535,000	1,735,000	592,056
Baxter	8,360	3,250,000	---	---	11,575,000	4,575,000	---	---	19,400,000	7,825,000	5,659,334
Bayport	3,699	1,950,000	---	---	---	---	---	---	1,950,000	---	---
Beardsley	217	---	---	---	---	---	---	---	---	---	73,000
Beaver Bay	180	---	---	---	---	---	---	---	---	---	844,000
Beaver Creek	291	---	---	---	---	---	---	---	---	---	66,047
Becker	4,809	4,345,000	---	---	1,250,000	6,685,000	---	---	12,280,000	3,755,000	12,032
Bejou*	94	---	---	---	---	---	---	---	---	---	204,046
Belgrade	756	---	245,000	---	---	1,629,000	665,000	---	2,539,000	795,000	737,000
Belle Plaine	7,144	---	---	---	10,775,570	4,434,430	1,090,000	---	16,300,000	5,000,000	3,255,741
Bellechester	169	---	---	---	---	---	---	---	---	---	342,000
Belview	367	---	---	---	---	884,455	---	---	884,455	700,000	---
Bemidji	15,549	5,090,000	---	---	---	7,450,000	47,400,000	---	59,940,000	56,085,000	1,932,154
Benson*	3,179	2,005,000	---	---	---	1,060,000	3,712,000	---	6,777,000	3,710,000	4,951,039
Bertha	479	3,475,000	---	---	---	---	---	---	3,475,000	---	---
Bethel	499	585,000	---	---	---	---	---	---	585,000	585,000	490,000
Big Falls	212	---	---	---	---	995,631	---	---	995,631	605,000	---
Big Lake	11,174	---	695,000	---	11,910,000	10,480,000	---	---	23,085,000	18,615,000	15,472,801
Bigelow	235	---	---	---	---	710,000	---	---	710,000	710,000	---
Bigfork	443	---	---	---	---	20,000	---	---	20,000	---	755,000
Birchwood	873	---	---	---	24,015	---	---	---	24,015	---	---
Bird Island	989	---	---	---	210,000	4,955,000	290,815	---	5,455,815	5,165,000	2,631,039
Biscay	101	---	---	---	---	---	---	---	---	---	294,543
Biwabik	1,003	1,841,000	45,000	---	---	6,700,000	---	---	8,586,000	45,000	15,869
Blackduck	784	---	---	---	349,000	985,000	---	---	1,334,000	1,055,000	444,179
Blaine	65,369	17,970,000	---	---	10,460,000	5,275,000	---	---	33,705,000	15,810,000	6,314,918
Blomkest	150	---	---	---	---	980,000	---	---	980,000	---	71,150
Blooming Prairie	1,997	1,705,000	---	---	420,000	325,000	1,415,000	---	3,865,000	---	2,334,594

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Bloomington	88,885	5,520,000	4,635,000	7,150,000	51,940,000	1,170,000	---	---	70,415,000	15,815,000	1,574,720
Blue Earth	3,207	4,104,925	---	---	12,849,067	400,000	---	---	17,353,992	2,620,000	5,291,813
Bluffton	215	9,513	---	---	---	348,436	---	---	357,949	348,436	---
Bock	108	---	---	---	---	200,100	---	---	200,100	---	---
Bovey	804	---	---	---	---	1,590,000	---	---	1,590,000	1,465,000	128,657
Boyd	156	---	---	---	---	848,900	---	---	848,900	---	---
Braham	1,801	---	558,000	---	509,000	1,815,000	---	---	2,882,000	558,000	1,020,258
Brainerd	13,719	922,500	---	---	4,825,000	22,435,000	---	---	28,182,500	6,467,500	19,120,096
Brandon	498	---	---	---	1,870,000	1,605,000	---	---	3,475,000	895,000	77,991
Breckenridge	3,289	---	---	---	3,945,000	---	---	---	3,945,000	1,590,000	1,017,375
Breezy Point	2,463	---	---	---	1,470,000	---	---	---	1,470,000	1,470,000	---
Brewster	482	---	---	---	100,000	485,000	---	---	585,000	---	43,687
Bricelyn	347	109,000	---	---	---	1,190,000	---	---	1,299,000	---	---
Brooklyn Center	31,145	---	14,220,000	---	11,718,751	11,231,249	---	---	37,170,000	6,385,000	17,709,445
Brooklyn Park	80,866	26,305,000	1,830,000	1,535,000	---	12,930,000	1,280,000	---	43,880,000	5,945,000	26,957
Brooten	753	735,000	---	---	---	---	---	---	735,000	---	1,784,000
Browerville	782	---	---	---	830,000	1,779,000	30,000	---	2,639,000	670,000	761,000
Browns Valley	565	---	---	---	---	2,146,790	---	---	2,146,790	---	---
Brownsdale	678	---	---	---	726,000	---	---	---	726,000	310,000	73,949
Brownsville	479	148,477	---	---	---	706,802	---	---	855,279	---	130,000
Brownton	722	680,000	---	---	572,000	2,320,000	---	---	3,572,000	572,000	744,955
Buffalo	16,247	23,395,000	---	---	8,400,000	57,412,560	4,425,000	---	93,632,560	49,342,561	2,404,894
Buffalo Lake	674	---	---	---	3,391,000	---	---	---	3,391,000	436,000	94,565
Buhl	991	100,000	---	---	---	---	---	---	100,000	100,000	104,721
Burnsville*	62,239	37,130,000	3,665,000	---	11,025,000	18,635,000	4,000,000	---	74,455,000	15,275,000	4,210,999
Butterfield	572	---	---	---	---	285,000	---	---	285,000	---	2,226,000
Byron	5,644	2,435,000	---	---	6,380,000	2,535,000	---	---	11,350,000	1,645,000	576,440
Caledonia	2,821	1,540,000	---	---	---	133,000	---	---	1,673,000	---	1,718,909
Callaway	231	---	---	---	---	305,061	---	---	305,061	---	169,000
Calumet	352	---	---	---	---	---	---	---	---	---	106,615
Cambridge	8,868	---	---	---	6,487,957	9,207,049	---	---	15,695,006	3,400,002	9,915,000
Campbell	144	1,800	---	---	600	---	2,300	---	4,700	---	---
Canby	1,729	---	3,830,000	---	225,000	2,708,000	---	---	6,763,000	105,000	13,770,566

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Cannon Falls	4,108	---	---	---	8,920,000	1,390,000	---	---	10,310,000	2,855,000	3,737,092
Canton	350	---	---	---	---	370,000	---	---	370,000	---	137,934
Carlos	499	---	---	---	465,000	255,000	---	---	720,000	340,000	2,159,695
Carlton	979	2,270,000	---	---	---	241,500	---	---	2,511,500	2,270,000	1,403,250
Carver	4,623	---	---	---	7,320,000	11,530,000	---	---	18,850,000	6,745,000	2,138,000
Cass Lake	759	---	---	---	---	1,177,000	52,000	---	1,229,000	---	193,000
Cedar Mills	43	---	---	---	---	178,500	---	---	178,500	---	---
Center City	614	---	---	---	112,000	---	---	---	112,000	---	565,000
Centerville	4,001	---	---	---	7,960,000	---	---	---	7,960,000	3,355,000	59,619
Ceylon	342	---	---	---	---	---	---	---	---	---	29,760
Champlin	23,690	4,235,000	---	---	---	---	---	---	4,235,000	4,235,000	---
Chandler	258	---	---	---	---	---	---	---	---	---	436,490
Chanhasseen	25,955	12,420,000	---	---	---	22,565,000	---	---	34,985,000	12,240,000	---
Chaska	26,941	4,065,000	1,220,000	---	30,995,000	15,820,000	61,830,000	---	113,930,000	36,265,000	2,712,998
Chatfield	2,858	---	---	---	3,715,000	9,375,000	---	---	13,090,000	11,685,000	1,182,000
Chisago City	5,335	---	---	---	9,920,000	---	---	---	9,920,000	4,325,000	---
Chisholm	4,949	2,470,000	---	---	---	---	---	---	2,470,000	---	117,552
Chokio	382	110,000	---	---	---	690,000	---	---	800,000	690,000	484,000
Circle Pines	5,023	8,990,000	---	---	---	5,645,000	315,000	---	14,950,000	6,070,000	1,785,000
Clara City	1,322	7,255,000	---	---	---	5,625,000	410,000	---	13,290,000	955,000	937,236
Claremont	540	---	834,000	---	---	2,575,000	---	---	3,409,000	2,823,000	110,000
Clarissa	658	---	---	---	---	1,485,000	---	---	1,485,000	1,485,000	---
Clarkfield	817	---	655,000	---	---	1,676,000	132,109	---	2,463,109	1,504,000	296,499
Clarks Grove	684	---	---	---	---	---	---	---	---	---	98,100
Clear Lake	608	---	---	---	---	---	---	---	---	---	1,464,779
Clearbrook	522	110,000	---	---	---	191,000	---	---	301,000	170,000	477,843
Clearwater	1,784	1,860,000	---	---	710,000	---	---	---	2,570,000	190,000	4,748,136
Clements	140	---	---	---	---	---	---	---	---	---	14,952
Cleveland	725	610,000	---	---	---	1,153,711	---	---	1,763,711	730,000	140,837
Climax	277	---	---	---	---	---	---	---	---	---	842,867
Clinton	426	---	---	---	---	955,000	---	---	955,000	---	31,070
Clontarf	154	---	---	---	---	---	---	---	---	---	462,900
Cloquet	12,249	2,195,000	---	---	1,115,000	8,400,000	---	---	11,710,000	2,210,000	606,768

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Cobden	32	---	---	---	---	---	---	---	---	81,600	
Cokato	2,757	4,865,000	---	---	---	---	---	---	4,865,000	470,000	1,842,000
Cold Spring	4,157	---	---	---	7,272,000	---	---	---	7,272,000	535,000	2,994,828
Coleraine	1,958	---	240,000	---	---	1,315,000	---	---	1,555,000	---	535,714
Cologne	1,706	7,905,000	---	---	1,270,000	1,332,112	---	---	10,507,112	7,905,000	4,913,231
Columbia Heights	20,153	17,650,000	285,000	2,315,000	880,000	4,710,000	---	---	25,840,000	14,145,000	---
Columbus	3,873	1,260,000	---	---	4,584,000	4,320,000	---	---	10,164,000	1,800,000	---
Comfrey	358	---	---	---	---	208,000	537,300	---	745,300	---	1,270,464
Conger	135	---	---	---	114,000	454,595	---	---	568,595	454,595	---
Cook	558	---	---	---	---	1,880,000	---	---	1,880,000	1,880,000	---
Coon Rapids	63,272	19,255,000	---	---	18,315,000	19,835,000	---	---	57,405,000	2,170,000	168,650
Corcoran	5,592	6,465,000	---	---	---	2,910,000	---	---	9,375,000	---	1,408,790
Cosmos	456	---	---	---	---	---	---	---	---	---	1,463,867
Cottage Grove	36,399	13,240,000	1,860,000	---	18,800,000	---	---	---	33,900,000	4,955,000	---
Cottonwood	1,237	1,940,000	---	---	423,000	905,000	---	---	3,268,000	220,000	1,339,000
Courtland	658	---	---	---	162,500	---	---	---	162,500	---	5,000
Cromwell	239	---	---	---	---	64,200	---	---	64,200	---	347,453
Crookston	8,006	---	---	---	---	---	---	---	---	---	282,505
Crosby	2,362	---	---	---	465,000	5,380,079	---	---	5,845,079	---	1,585,152
Crosslake	2,250	1,190,000	---	---	---	2,355,000	---	---	3,545,000	2,530,000	433,719
Crystal	22,929	---	---	---	18,600,000	---	---	---	18,600,000	---	---
Currie	226	---	---	---	---	427,500	---	---	427,500	---	122,192
Cuyuna	334	---	---	---	---	289,000	---	---	289,000	---	22,677
Cyrus	292	74,181	---	---	---	900,000	---	---	974,181	---	---
Dalton	249	---	---	---	---	347,000	---	---	347,000	---	355,000
Danube	457	147,500	---	---	---	---	---	---	147,500	---	---
Darfur	100	---	---	---	---	146,000	---	---	146,000	---	159,400
Darwin	358	---	---	---	---	---	---	---	---	---	255,000
Dassel	1,459	---	---	---	540,000	215,000	---	---	755,000	540,000	2,963,881
Dawson	1,457	1,215,969	---	---	1,285,000	2,253,000	230,000	---	4,983,969	460,000	1,018,000
Dayton	5,481	2,010,000	---	---	22,835,000	1,325,000	---	---	26,170,000	17,115,000	1,367,000
De Graff*	120	---	---	---	---	26,737	---	---	26,737	---	769,818
Deer Creek	324	21,500	---	---	---	424,700	---	---	446,200	---	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Deer River	932	---	---	---	9,780	890,000	---	---	899,780	---	774,000
Deerwood	534	139,000	---	---	550,000	---	---	---	689,000	139,000	417,585
Delano	6,058	9,625,000	380,000	---	9,710,000	2,560,000	---	---	22,275,000	4,105,000	9,566,320
Delhi	66	---	---	---	---	64,200	---	---	64,200	---	21,229
Dellwood	1,113	335,000	---	---	---	---	---	---	335,000	---	---
Dennison	218	---	---	---	435,000	---	---	---	435,000	435,000	---
Dent	189	---	---	---	---	445,000	---	---	445,000	---	---
Detroit Lakes	9,409	224,999	235,000	---	26,732,749	---	7,278,266	---	34,471,014	4,675,000	2,019,121
Dexter	337	---	---	---	330,900	---	---	---	330,900	---	---
Dilworth	4,507	---	---	---	8,800,000	---	---	---	8,800,000	5,970,000	426,176
Dodge Center	2,758	---	---	---	2,580,000	410,000	---	---	2,990,000	800,000	---
Donnelly	224	---	---	---	245,000	---	---	---	245,000	---	21,200
Dover	771	---	---	---	364,000	56,000	---	---	420,000	56,000	137,285
Dovray	55	---	---	---	---	190,000	---	---	190,000	---	---
Duluth	87,050	100,050,000	---	---	7,320,000	34,927,007	---	---	142,297,007	57,079,999	51,197,074
Dumont	85	---	---	---	---	218,000	---	---	218,000	---	176,175
Dundas	1,522	1,085,000	---	---	---	3,135,000	---	---	4,220,000	2,035,000	102,542
Dundee	65	---	---	---	---	258,000	---	---	258,000	---	---
Dunnell	164	---	---	---	---	---	---	---	---	---	184,813
Eagan	68,488	12,025,000	11,490,000	---	1,760,000	---	---	4,730,000	30,005,000	3,895,000	555,000
Eagle Bend	527	---	---	---	730,000	1,918,000	---	---	2,648,000	1,918,000	646,600
Eagle Lake	3,076	2,420,000	---	---	895,000	---	---	---	3,315,000	2,420,000	370,000
East Bethel	12,074	995,000	---	---	---	17,745,000	---	---	18,740,000	17,040,000	501,280
East Grand Forks	8,876	---	---	---	9,775,000	---	---	---	9,775,000	6,620,000	11,990,346
East Gull Lake	1,023	---	---	---	2,223,800	---	---	---	2,223,800	1,480,000	2,557,000
Echo	263	---	---	---	75,000	190,000	---	---	265,000	---	1,677,000
Eden Prairie	63,726	26,915,000	---	---	9,760,000	3,045,000	---	---	39,720,000	10,885,000	651,734
Eden Valley	1,050	---	---	---	995,000	213,000	---	---	1,208,000	213,000	2,966,730
Edgerton	1,128	---	---	---	---	---	---	---	---	---	1,193,269
Edina	52,497	30,630,000	---	---	25,810,000	52,740,000	19,485,000	16,845	128,681,845	31,180,000	---
Effie	132	---	---	---	---	---	---	---	---	---	274,936
Eitzen	246	---	---	---	---	---	---	---	---	---	192,500
Elba	146	---	---	---	---	---	---	---	---	---	75,000

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Elbow Lake	1,167	---	---	---	1,450,000	---	---	---	1,450,000	1,230,000	1,444,260
Elgin	1,098	---	---	---	507,000	304,967	---	---	811,967	---	1,117,965
Elizabeth	169	---	---	---	---	318,000	---	---	318,000	---	---
Elk River	24,567	18,560,000	---	---	295,000	11,105,000	11,325,000	---	41,285,000	12,805,000	1,018,860
Elko New Market	4,711	5,702,323	---	---	---	895,000	---	---	6,597,323	2,995,000	9,794,130
Elkton	138	---	---	---	---	---	---	---	---	---	184,000
Ellendale	677	---	---	---	---	1,445,000	---	---	1,445,000	---	1,680,695
Ellsworth	466	---	---	---	---	285,000	---	---	285,000	---	21,108
Elmore	591	---	---	---	315,000	3,300,000	---	---	3,615,000	---	---
Ely	3,399	2,430,000	325,000	---	---	5,530,000	---	---	8,285,000	5,855,000	1,950,390
Elysian	691	---	---	---	1,943,800	941,200	---	---	2,885,000	---	522,808
Emily	853	595,000	---	---	700,000	1,290,000	---	---	2,585,000	1,885,000	240,388
Emmons	366	---	---	---	---	---	---	---	---	---	8,000
Erskine	498	10,000	---	---	---	382,000	---	---	392,000	---	210,412
Evan	79	---	---	---	---	---	---	---	---	---	300,000
Evansville	604	---	---	---	2,090,000	---	---	---	2,090,000	1,025,000	930,439
Eveleth	3,623	---	---	---	1,972,258	621,912	---	---	2,594,170	---	5,033,000
Excelsior	2,352	---	---	---	5,770,000	320,000	---	---	6,090,000	---	727,000
Eyota	2,039	---	---	---	4,270,000	2,462,000	---	---	6,732,000	2,107,000	---
Fairfax	1,171	---	---	---	4,630,000	2,212,000	---	---	6,842,000	1,195,000	184,771
Fairmont	10,332	---	---	---	14,665,000	800,000	---	---	15,465,000	7,720,000	29,530,000
Falcon Heights	5,436	---	---	---	1,105,000	---	---	---	1,105,000	---	520,000
Faribault	23,769	10,660,000	---	---	2,715,000	---	---	---	13,375,000	10,660,000	16,619,750
Farmington	22,421	11,910,000	---	---	7,455,000	545,000	---	---	19,910,000	14,170,000	---
Federal Dam	112	---	---	---	---	---	---	---	---	---	50,299
Felton*	173	---	---	---	---	---	---	---	---	---	599,991
Fergus Falls	13,754	5,270,000	---	---	3,430,000	9,630,000	---	---	18,330,000	---	332,510
Fertile	848	1,555,000	580,000	---	---	2,735,000	---	---	4,870,000	---	296,000
Fifty Lakes	404	---	---	---	---	---	---	---	---	---	181,294
Finlayson	304	363,000	---	---	---	400,000	---	---	763,000	200,000	56,187
Fisher	433	---	---	---	---	1,050,000	---	---	1,050,000	1,050,000	775,000
Floodwood	527	---	---	---	---	78,000	---	---	78,000	---	351,867
Foley	2,717	---	---	---	4,310,000	---	---	---	4,310,000	2,340,000	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Forada	164	196,242	---	---	---	1,463,291	---	---	1,659,533	---	36,257
Forest Lake	20,497	8,520,000	---	---	---	7,830,000	20,715,000	---	37,065,000	3,080,000	320,000
Foreston	523	---	---	---	405,000	625,000	---	---	1,030,000	380,000	---
Fosston	1,503	1,990,000	1,085,000	---	1,578,000	910,000	---	---	5,563,000	2,390,000	7,620,186
Fountain	416	---	---	---	---	---	---	---	---	---	634,878
Franklin	474	---	---	---	---	3,796,000	---	---	3,796,000	---	120,716
Frazee	1,401	---	---	---	1,844,000	196,000	---	---	2,040,000	1,076,000	168,894
Freeborn	279	---	---	---	---	1,153,000	---	---	1,153,000	---	89,154
Freeport	674	---	---	---	1,770,000	1,256,000	---	---	3,026,000	1,770,000	---
Fridley	28,667	49,130,000	---	---	455,000	8,045,000	---	---	57,630,000	1,680,000	925,000
Frost	186	---	---	---	---	1,042,000	---	---	1,042,000	670,000	14,272
Fulda	1,279	---	364,000	---	---	932,000	---	---	1,296,000	364,000	68,452
Garfield	361	375,000	---	---	---	1,020,163	---	---	1,395,163	---	89,394
Garrison	215	204,000	---	---	---	---	---	---	204,000	---	91,624
Garvin	136	---	---	---	---	252,000	---	---	252,000	---	---
Gary	204	---	---	---	---	---	---	---	---	---	765,000
Gaylord	2,293	960,000	---	---	12,883,414	4,456,585	---	---	18,299,999	3,435,000	---
Gem Lake	447	715,000	---	---	---	---	---	---	715,000	715,000	---
Ghent	363	---	---	---	---	---	---	---	---	---	260,000
Gibbon	761	1,020,000	---	---	---	---	---	---	1,020,000	---	1,966,000
Gilbert	1,791	129,000	---	---	620,000	390,000	---	---	1,139,000	314,000	2,338,451
Glencoe	5,519	4,666,000	540,000	---	17,745,000	130,000	5,448,000	---	28,529,000	9,814,000	490,309
Glenville	598	---	---	---	85,000	---	---	---	85,000	---	---
Glenwood	2,554	---	---	---	---	---	450,119	---	450,119	---	2,130,823
Glyndon	1,403	4,890,000	---	---	---	1,270,000	---	---	6,160,000	1,585,000	1,147,311
Golden Valley	21,646	6,300,000	1,170,000	---	55,340,000	19,990,000	---	1,520,000	84,320,000	29,865,000	2,400,000
Gonvick	289	---	---	---	---	426,000	---	---	426,000	---	21,370
Good Thunder	536	---	---	---	---	124,000	---	---	124,000	---	---
Goodhue	1,168	1,060,000	25,000	---	1,545,000	1,395,000	---	---	4,025,000	---	---
Goodridge	140	---	---	---	---	---	---	---	---	---	74,516
Goodview	4,145	---	---	---	1,805,000	---	---	---	1,805,000	600,000	2,707,299
Graceville	567	---	---	---	---	6,510,000	---	---	6,510,000	1,540,000	148,494
Granada	274	---	---	---	---	275,000	---	---	275,000	---	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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 Marais	1,401	2,030,000	---	---	4,395,000	1,545,000	2,015,000	---	9,985,000	6,410,000	681,000
Grand Meadow	1,188	2,107,500	---	---	---	717,500	---	---	2,825,000	---	31,651
Grand Rapids	11,389	8,285,000	730,000	---	17,420,000	5,690,000	---	---	32,125,000	2,920,000	20,641,755
Granite Falls	2,782	425,000	85,000	---	9,495,000	22,414,603	3,380,000	---	35,799,603	3,125,000	1,436,310
Green Isle	548	---	---	---	1,253,810	765,000	2,822,158	---	4,840,968	2,822,158	74,282
Greenbush	720	---	---	---	---	392,984	---	---	392,984	---	2,057,547
Greenfield	2,873	275,000	---	---	920,000	---	---	---	1,195,000	1,095,000	375,000
Greenwald	235	153,141	---	---	---	---	---	---	153,141	---	---
Grey Eagle	331	338,000	---	---	---	---	---	---	338,000	338,000	199,810
Grove City	623	---	---	---	---	4,924,792	269,000	---	5,193,792	269,000	2,861,000
Grygla	229	---	---	---	215,500	---	---	---	215,500	116,000	48,970
Hackensack	320	---	---	---	---	236,000	150,000	---	386,000	---	227,008
Hadley	58	808,000	---	---	---	---	---	---	808,000	---	7,648
Hallock	927	357,000	---	---	2,420,000	890,000	---	---	3,667,000	2,865,000	501,392
Halstad	587	---	---	---	---	---	---	---	---	---	39,700
Ham Lake	16,153	1,540,000	---	---	---	---	---	---	1,540,000	---	197,534
Hamburg	492	---	---	---	90,000	905,000	---	---	995,000	---	624,227
Hampton	693	68,000	---	---	---	---	1,325,000	---	1,393,000	1,393,000	420,000
Hancock	759	120,000	---	---	154,000	2,660,000	---	---	2,934,000	2,780,000	111,296
Hanley Falls	277	---	---	---	20,000	1,323,000	---	---	1,343,000	950,000	241,156
Hanover	3,455	175,000	---	---	2,150,000	---	---	---	2,325,000	790,000	297,000
Hanska	372	---	---	---	1,280,000	340,000	---	---	1,620,000	---	1,066,013
Hardwick	190	---	---	---	---	---	---	---	---	---	34,752
Harmony	1,028	337,000	---	---	289,000	---	---	---	626,000	---	2,030,000
Harris	1,144	---	---	---	---	---	---	---	---	---	5,284,000
Hartland	308	---	---	---	94,796	1,208,000	---	---	1,302,796	---	250,763
Hastings	22,640	5,585,000	2,105,000	---	11,275,000	---	2,565,000	---	21,530,000	3,660,000	1,615,000
Hawley	2,232	---	1,005,000	---	3,355,000	---	---	---	4,360,000	930,000	2,787,438
Hayfield	1,344	---	---	---	465,000	2,145,000	1,280,000	---	3,890,000	2,920,000	2,526,682
Hayward	253	---	---	---	72,000	102,000	---	---	174,000	---	148,872
Hazel Run	62	65,900	---	---	---	49,000	---	---	114,900	---	---
Hector	1,076	1,570,000	---	---	---	8,416,000	180,566	---	10,166,566	---	55,498
Henderson	923	600,000	69,000	---	1,025,000	1,480,000	---	---	3,174,000	1,535,000	2,190,000

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Hendricks	710	173,000	1,502,000	---	---	---	1,455,830	---	3,130,830	---	251,917
Hendrum	292	---	---	---	9,000	---	---	---	9,000	---	931,000
Henning	819	236,311	---	---	---	3,938,001	101,804	---	4,276,116	3,765,000	3,003,000
Henriette	90	---	---	---	---	---	---	---	---	---	63,154
Herman	431	---	---	---	352,350	1,882,650	---	---	2,235,000	1,175,000	574,675
Hermantown	9,539	---	---	---	20,230,000	---	---	---	20,230,000	4,800,000	24,533
Heron Lake	676	---	380,000	---	---	1,461,000	11,000	---	1,852,000	1,841,000	2,118,102
Hewitt	251	81,000	---	---	---	---	---	---	81,000	---	---
Hibbing	16,236	3,510,000	830,000	---	---	2,613,000	---	---	6,953,000	---	12,041,081
Hill City	621	---	---	---	---	905,000	---	---	905,000	905,000	210,000
Hills	684	---	---	---	---	---	---	---	---	---	207,576
Hinckley	1,873	2,320,000	---	---	---	1,795,000	480,000	---	4,595,000	480,000	883,000
Hitterdal	199	---	---	---	---	---	---	---	---	---	541,973
Hoffman	650	560,000	---	---	1,115,000	1,535,000	---	---	3,210,000	2,010,000	2,475,141
Hokah	551	---	---	---	---	900,000	---	---	900,000	---	---
Holdingford	721	825,000	---	---	---	3,606,000	---	---	4,431,000	---	---
Hopkins	19,079	34,160,000	16,395,000	---	7,465,000	---	6,345,000	---	64,365,000	21,460,000	52,675
Houston	977	1,378,000	---	---	---	568,000	---	---	1,946,000	104,000	121,623
Howard Lake	2,064	1,970,000	655,000	---	---	3,765,000	---	---	6,390,000	4,950,000	6,322,822
Hoyt Lakes	1,998	2,365,000	---	---	---	3,405,000	---	---	5,770,000	620,000	25,564
Hugo	15,158	4,120,000	---	---	1,480,000	---	---	---	5,600,000	3,660,000	---
Hutchinson	14,188	---	---	---	19,180,000	5,650,000	31,870,000	---	56,700,000	23,730,000	16,856,857
Ihlen	52	---	---	---	---	---	---	---	---	---	48,932
Independence	3,706	1,370,000	---	---	875,000	50,000	---	---	2,295,000	---	14,787
International Falls	6,151	---	---	---	---	---	9,395,000	---	9,395,000	---	181,469
Inver Grove Heights	35,106	24,585,000	1,115,000	---	8,355,000	22,725,000	---	---	56,780,000	24,130,000	---
Iona	139	---	---	---	---	627,000	---	---	627,000	---	---
Iron Junction	85	---	---	---	---	263,000	---	---	263,000	---	---
Ironton	573	---	---	---	---	---	---	---	---	---	137,300
Isanti	5,786	2,585,000	---	---	2,135,000	1,375,000	---	---	6,095,000	1,735,000	6,919,945
Isle	774	741,000	---	---	---	3,155,000	---	---	3,896,000	---	429,065
Ivanhoe	548	---	---	---	---	2,252,793	536,732	---	2,789,525	536,732	608,756
Jackson	3,403	1,092,000	240,000	---	190,000	2,555,000	2,690,000	---	6,767,000	3,972,000	6,013,989

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Janesville	2,299	---	---	---	4,377,648	2,067,353	---	---	6,445,001	3,460,000	818,825
Jasper	603	---	---	---	85,000	169,000	410,183	---	664,183	---	126,570
Jeffers	350	---	---	---	845,000	---	---	---	845,000	---	269,080
Jordan	6,106	7,540,000	---	---	3,605,000	11,975,000	---	---	23,120,000	2,340,000	2,855,000
Kandiyohi	479	---	---	---	---	380,000	---	---	380,000	---	3,016,000
Karlstad	756	---	---	---	---	---	74,811	---	74,811	---	1,623,687
Kasson	6,414	3,086,928	1,625,000	---	6,830,907	3,017,100	---	---	14,559,935	1,930,000	5,979,000
Keewatin	1,046	---	---	---	---	---	---	---	---	---	586,591
Kelliher	259	---	---	---	---	711,000	---	---	711,000	---	---
Kellogg	441	---	---	---	---	290,000	---	---	290,000	290,000	194,863
Kenneth	60	---	---	---	---	190,000	---	---	190,000	---	---
Kent	73	---	---	---	---	143,356	---	---	143,356	---	---
Kenyon	1,827	815,101	---	---	399,900	5,543	---	---	1,220,544	240,000	4,469,478
Kerkhoven	741	---	---	---	995,000	1,156,000	158,607	---	2,309,607	---	103,939
Kettle River	173	12,000	---	---	---	531,900	---	---	543,900	---	20,560
Kiester	474	---	90,000	---	---	---	---	---	90,000	---	57,000
Kilkenny	135	155,000	---	---	---	---	---	---	155,000	---	---
Kimball	796	---	---	---	4,073,000	365,000	---	---	4,438,000	3,673,000	17,349
La Crescent	5,177	---	---	---	3,535,000	8,970,000	---	---	12,505,000	7,125,000	302,775
La Salle	91	---	---	---	---	316,000	---	---	316,000	---	5,333
Lafayette	480	---	---	---	2,381,000	---	---	---	2,381,000	---	---
Lake Benton	675	---	---	---	---	2,383,268	---	---	2,383,268	---	182,008
Lake Bronson	216	---	---	---	---	660,000	---	---	660,000	---	---
Lake City	5,129	---	---	---	3,010,000	760,000	2,035,000	---	5,805,000	810,000	1,991,000
Lake Crystal	2,539	960,000	---	---	710,000	4,312,000	326,000	---	6,308,000	4,771,000	---
Lake Elmo	9,481	---	---	---	29,740,000	8,090,000	---	---	37,830,000	5,225,000	---
Lake Henry	101	96,000	---	---	---	---	---	---	96,000	---	---
Lake Lillian	230	---	---	---	---	---	---	---	---	---	407,000
Lake Park	803	---	---	---	---	224,000	253,000	---	477,000	---	1,016,520
Lake Wilson	245	339,703	---	---	---	---	---	---	339,703	---	204,655
Lakefield	1,706	---	---	---	2,778,997	2,796,003	---	---	5,575,000	1,065,000	802,801
Lakeland	1,780	---	---	---	---	1,225,000	---	---	1,225,000	---	---
Lakeville	61,993	38,855,000	1,240,000	---	52,220,000	7,940,000	21,075,000	---	121,330,000	43,880,000	4,152,014

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Lamberton	800	1,055,000	---	---	---	2,396,000	---	---	3,451,000	2,255,000	21,000
Lancaster	329	---	---	---	---	---	---	---	---	---	432,746
Landfall	752	---	---	---	---	---	---	---	---	---	2,475,193
Lanesboro	765	1,977,000	---	---	---	785,000	---	---	2,762,000	1,027,000	3,078,000
Laporte	111	695,000	---	---	---	---	---	---	695,000	---	---
Le Center	2,509	6,710,000	---	---	---	1,230,000	---	---	7,940,000	4,705,000	3,246,991
Le Sueur	4,066	4,000,000	---	---	1,815,000	2,005,000	9,659,341	---	17,479,341	4,105,000	9,967,000
LeRoy	946	---	---	---	90,000	1,500,000	---	---	1,590,000	1,500,000	70,152
Lester Prairie	1,699	---	---	---	---	---	---	---	---	---	3,469,000
Lewiston	1,532	---	---	---	2,025,000	2,114,000	---	---	4,139,000	2,870,000	1,531,600
Lewisville	238	---	---	---	---	---	---	---	---	---	1,126,464
Lexington	2,114	2,130,000	---	---	---	685,000	---	---	2,815,000	175,000	249,068
Lilydale	869	194,000	---	---	---	---	---	---	194,000	---	2,341,000
Lindstrom	4,574	---	---	---	815,000	1,770,000	---	---	2,585,000	1,935,000	452,000
Lino Lakes	21,117	6,200,000	1,625,000	---	4,905,000	1,420,000	4,185,000	---	18,335,000	5,270,000	1,517,725
Lismore	231	---	---	---	---	636,000	---	---	636,000	---	---
Litchfield	6,736	4,995,000	---	---	8,745,000	3,695,000	9,995,000	---	27,430,000	10,570,000	15,245,048
Little Canada	10,120	4,185,000	1,165,000	---	1,345,000	---	---	---	6,695,000	1,210,000	136,996
Little Falls	8,940	185,000	388,000	---	11,060,000	---	1,067,000	---	12,700,000	9,130,000	2,173,000
Littlefork	622	232,000	505,000	---	---	480,000	---	---	1,217,000	480,000	3,410,581
Long Beach	348	---	---	---	---	345,000	---	---	345,000	---	---
Long Lake	1,796	---	---	---	3,330,000	---	---	---	3,330,000	---	---
Long Prairie	3,403	4,000,000	---	870,000	5,405,000	1,910,000	---	---	12,185,000	---	3,889,997
Longville	160	---	---	---	---	1,083,000	---	---	1,083,000	324,000	---
Lonsdale	4,004	---	1,920,000	---	8,180,000	2,235,000	---	---	12,335,000	5,115,000	3,343,791
Loretto	656	---	---	---	---	---	---	---	---	---	370,000
Lowry	303	198,692	---	---	250,000	1,270,000	---	---	1,718,692	250,000	1,131,710
Lucan	184	---	---	---	---	309,000	---	---	309,000	---	430,440
Luverne	4,706	900,000	205,000	---	295,000	5,090,000	---	---	6,490,000	3,010,000	275,937
Lyle	542	59,000	123,000	---	---	---	---	---	182,000	---	---
Lynd	464	---	---	---	---	105,609	---	---	105,609	---	100,000
Mabel	773	28,000	---	---	---	3,546,000	---	---	3,574,000	---	809,522
Madelia	2,274	---	---	---	---	---	---	---	---	---	2,422,000

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Madison	1,467	14,457,000	---	---	---	---	470,000	---	14,927,000	8,130,000	1,026,000
Madison Lake	1,195	---	---	---	6,376,071	1,568,929	---	---	7,945,000	---	2,819,770
Magnolia	214	---	---	---	---	360,000	---	---	360,000	360,000	---
Mahnomen	1,234	---	---	---	---	1,380,000	---	---	1,380,000	---	951,669
Mahtomedi	8,085	3,065,000	---	---	12,455,000	6,865,000	---	---	22,385,000	4,570,000	---
Manchester	50	105,000	---	---	---	---	---	---	105,000	42,000	---
Mankato	42,990	4,515,000	3,335,000	---	51,785,000	12,650,000	---	---	72,285,000	1,070,000	38,709,929
Mantorville	1,232	410,000	---	---	---	---	---	---	410,000	410,000	359,531
Maple Grove	66,814	55,280,000	---	---	27,260,000	---	---	---	82,540,000	53,625,000	5,384,126
Maple Lake	2,142	---	---	---	2,720,000	1,930,000	---	---	4,650,000	2,760,000	1,045,000
Maple Plain	1,830	245,000	---	---	3,240,000	2,870,000	---	---	6,355,000	---	1,843,000
Mapleton	1,737	---	---	---	4,826,000	---	---	---	4,826,000	1,571,000	1,515,747
Mapleview	176	---	---	---	---	90,000	---	---	90,000	---	---
Maplewood	40,084	10,755,000	1,295,709	---	48,055,000	3,440,000	---	1,905,000	65,450,709	31,005,000	860,386
Marble	681	---	---	---	---	---	---	---	---	---	302,965
Marshall	13,860	5,920,000	3,915,000	---	24,380,000	12,405,000	31,235,000	---	77,855,000	4,770,000	1,691,789
Mayer	2,127	---	---	---	1,995,000	2,960,000	---	---	4,955,000	2,785,000	1,511,977
Maynard	352	---	---	---	---	630,000	---	---	630,000	630,000	2,032,183
Mazeppa	860	---	---	---	690,000	---	---	---	690,000	---	---
McGrath	74	26,300	---	---	---	---	---	---	26,300	---	---
McGregor	382	149,000	---	---	---	1,207,000	---	---	1,356,000	---	---
McIntosh	621	172,000	---	---	---	3,170,000	---	---	3,342,000	355,000	783,898
McKinley	126	---	---	---	---	---	---	---	---	---	48,220
Medford	1,284	---	---	---	450,825	---	---	---	450,825	---	2,639,000
Medina	6,335	6,485,000	340,000	---	4,700,000	2,285,000	---	---	13,810,000	4,745,000	---
Melrose	3,683	1,500,000	---	---	820,000	100,000	---	---	2,420,000	920,000	---
Menahga	1,341	2,480,000	---	---	715,000	640,000	---	---	3,835,000	1,355,000	5,711,000
Mendota	213	---	---	---	---	---	---	---	---	---	43,456
Mendota Heights	11,352	1,530,000	---	---	13,555,000	---	---	---	15,085,000	3,825,000	---
Mentor	147	---	---	---	---	---	---	---	---	---	9,422
Middle River	309	---	---	---	---	221,000	---	---	221,000	---	116,423
Miesville	134	---	---	---	---	---	---	---	---	---	77,013
Milaca	2,885	425,000	---	---	1,205,000	1,637,000	653,000	---	3,920,000	2,915,000	197,000

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Milan	352	---	---	---	---	1,332,000	---	---	1,332,000	---	---
Milroy	250	---	---	---	---	266,000	---	---	266,000	---	---
Miltona	433	---	---	---	155,000	1,375,000	---	---	1,530,000	---	59,544
Minneapolis	423,990	477,235,000	57,765,000	20,305,000	49,685,000	---	---	---	604,990,000	81,810,000	153,040,203
Minneota	1,385	110,000	---	---	935,000	---	---	---	1,045,000	1,045,000	1,743,999
Minnesota City	189	---	---	---	---	---	432,089	---	432,089	---	---
Minnesota Lake	666	---	---	---	314,000	---	---	---	314,000	69,000	---
Minnetonka	53,394	6,445,000	---	---	---	18,405,000	---	---	24,850,000	12,370,000	---
Minnetonka Beach	545	1,485,000	---	---	---	---	---	---	1,485,000	140,000	---
Minnetrista	7,526	3,885,000	---	---	11,630,000	3,200,000	---	---	18,715,000	3,535,000	9,292,790
Montevideo	5,308	2,750,000	---	---	5,207,588	2,482,412	---	---	10,440,000	1,455,000	8,049,000
Montgomery	3,029	---	---	---	3,194,800	7,943,453	750,000	---	11,888,253	8,020,000	2,815,436
Monticello	13,553	11,025,000	---	---	12,695,000	---	---	---	23,720,000	3,860,000	2,198,402
Montrose	3,151	2,531,000	---	---	1,230,000	275,000	---	---	4,036,000	3,395,000	2,114,001
Moorhead	43,440	---	3,240,000	---	173,860,000	13,490,000	32,510,000	---	223,100,000	86,125,000	24,136,470
Moose Lake	2,775	1,109,000	---	---	990,000	1,280,000	2,590,000	---	5,969,000	1,280,000	4,796,380
Mora	3,507	4,165,495	---	---	---	449,505	---	---	4,615,000	1,575,000	4,134,958
Morgan	872	---	---	---	---	530,000	370,322	---	900,322	530,000	7,219,162
Morris	5,513	5,875,000	---	---	3,860,000	---	---	---	9,735,000	5,875,000	2,103,572
Morristown	998	1,100,000	---	---	---	---	350,000	---	1,450,000	350,000	178,934
Morton	379	---	145,622	---	---	1,504,000	---	---	1,649,622	---	154,000
Motley	662	1,825,000	---	---	---	208,000	---	---	2,033,000	748,000	4,957,000
Mound	9,494	5,685,000	6,259,000	---	17,387,362	30,157,638	---	---	59,489,000	20,904,000	---
Mounds View	13,327	6,630,388	---	---	---	---	---	---	6,630,388	630,388	868,135
Mountain Iron	2,894	790,000	---	---	---	---	295,000	---	1,085,000	790,000	4,404,970
Mountain Lake	2,119	---	4,081,000	---	4,874,900	2,663,477	5,092,237	---	16,711,614	2,544,000	6,675,684
Murdock	267	---	---	---	63,000	---	---	---	63,000	---	39,261
Nashwauk	970	---	---	---	390,000	---	---	---	390,000	---	298,485
Nassau	58	---	---	---	---	---	---	---	---	---	64,613
Nerstrand	309	---	---	---	---	920,000	---	---	920,000	920,000	133,863
Nevis	415	---	---	---	---	288,000	---	---	288,000	---	---
New Auburn	441	---	---	---	2,060,000	532,289	---	---	2,592,289	1,025,000	42,883
New Brighton	22,875	---	31,420,000	---	2,095,000	---	---	---	33,515,000	---	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
New Germany	432	1,809,550	---	---	---	6,320,050	---	---	8,129,600	---	50,820
New Hope	21,545	26,915,000	9,165,000	---	---	625,000	3,505,000	---	40,210,000	3,500,000	1,563,000
New London	1,370	1,335,000	---	---	2,553,000	---	---	---	3,888,000	2,015,000	2,003,000
New Munich	319	---	---	---	---	---	---	---	---	---	370,000
New Prague	7,725	4,045,000	---	---	6,856,221	4,107,779	647,800	---	15,656,800	7,193,800	29,197,707
New Richland	1,208	---	260,000	---	1,739,500	269,500	---	---	2,269,000	805,000	2,327,139
New Trier	113	---	---	---	---	---	---	---	---	---	150,000
New Ulm	13,540	13,655,000	---	---	---	11,935,000	---	---	25,590,000	---	2,462,472
New York Mills	1,227	2,864,000	250,000	---	---	380,000	---	---	3,494,000	1,549,000	4,846,659
Newfolden	379	---	---	---	85,000	133,000	---	---	218,000	---	401,000
Newport	3,578	3,845,000	---	---	---	2,725,000	---	---	6,570,000	---	---
Nicollet	1,129	287,000	270,000	---	1,660,000	830,000	---	---	3,047,000	1,070,000	2,186,686
Nielsville	89	---	---	---	---	140,700	---	---	140,700	---	6,000
Nisswa	2,059	2,043,000	---	---	---	865,000	---	---	2,908,000	---	1,198,000
North Branch	10,608	1,175,000	8,165,000	---	5,885,000	5,640,000	13,107,000	---	33,972,000	27,377,000	7,469,700
North Mankato	13,889	5,195,000	700,000	415,000	9,095,000	9,610,000	---	---	25,015,000	8,410,000	2,067,802
North Oaks	5,215	---	---	---	330,000	---	---	---	330,000	---	---
North Saint Paul	12,099	9,275,000	1,395,000	---	5,686,380	11,663,620	---	---	28,020,000	10,365,000	---
Northfield	20,398	830,000	527,500	---	7,412,046	9,027,954	30,633,748	---	48,431,248	7,455,000	8,096,099
Northome	179	---	---	---	---	---	---	---	---	---	86,000
Northrop	209	---	---	---	---	1,054,000	---	---	1,054,000	---	---
Norwood Young America	3,818	1,415,000	---	---	9,775,000	10,180,000	2,415,000	---	23,785,000	10,745,000	1,606,000
Nowthen	4,653	400,000	---	---	26,106	---	---	---	426,106	400,000	227,000
Oak Grove	8,582	---	1,160,000	---	55,000	---	---	---	1,215,000	---	301,000
Oak Park Heights	4,742	5,125,000	---	---	2,810,000	---	---	---	7,935,000	4,835,000	---
Oakdale	28,115	---	4,315,000	---	18,350,000	965,000	---	---	23,630,000	3,265,000	2,819,840
Odessa	120	---	---	---	---	339,000	---	---	339,000	---	42,957
Odin*	103	---	---	---	(150)	180,616	---	---	180,466	---	43,311
Ogema	179	286,547	---	---	---	---	---	---	286,547	---	---
Ogilvie	356	---	322,000	---	---	147,000	---	---	469,000	---	1,054,432
Okabena	203	---	---	---	---	183,000	---	---	183,000	183,000	---
Oklee	432	---	---	---	---	399,000	---	---	399,000	---	35,078
Olivia	2,440	---	1,975,000	---	7,158,651	1,206,000	---	---	10,339,651	1,306,000	6,636,999

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Onamia	860	---	---	---	---	---	201,000	---	201,000	---	114,257
Ormsby	125	75,903	---	---	---	673,000	---	---	748,903	---	69,583
Oronoco	1,516	356,182	---	---	---	---	---	---	356,182	---	1,255,091
Orr	295	---	---	---	---	---	---	---	---	---	216,000
Ortonville	1,835	2,440,000	---	---	---	1,340,429	---	---	3,780,429	3,515,000	25,202,373
Osakis*	1,755	---	---	---	2,205,000	1,986,000	---	---	4,191,000	1,210,000	1,444,363
Oslo	302	133,000	---	---	---	68,000	---	---	201,000	---	37,117
Osseo	2,792	3,260,000	1,285,000	---	9,485,000	---	1,080,000	---	15,110,000	4,025,000	---
Ostrander	251	---	---	---	---	278,000	---	---	278,000	---	395,000
Otsego	16,605	---	---	---	7,265,000	23,625,000	---	---	30,890,000	7,265,000	85,000
Ottertail	623	770,000	---	---	---	795,000	---	---	1,565,000	795,000	732,017
Owatonna	25,922	---	905,000	---	6,870,000	4,360,000	---	---	12,135,000	1,840,000	5,848,592
Park Rapids	3,976	885,000	---	---	14,715,000	---	---	---	15,600,000	10,485,000	1,880,133
Parkers Prairie	1,011	---	---	---	75,000	1,321,000	---	---	1,396,000	333,000	537,500
Paynesville	2,497	---	---	---	2,670,000	---	---	---	2,670,000	85,000	5,500,000
Pease	233	---	---	---	260,000	---	---	---	260,000	---	---
Pelican Rapids*	2,523	1,557,500	---	---	3,374,350	278,150	---	---	5,210,000	1,160,000	10,860,434
Pemberton	232	---	---	---	---	32,146	---	---	32,146	---	691,391
Pennock	515	1,140,000	---	---	---	640,000	---	---	1,780,000	1,140,000	---
Pequot Lakes	2,339	---	---	---	---	970,000	---	---	970,000	970,000	700,426
Perham	3,397	---	---	---	11,585,000	675,000	2,790,000	---	15,050,000	8,765,000	6,406,450
Perley	85	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	194	295,000	---	---	---	592,000	---	---	887,000	---	---
Pierz	1,384	---	---	---	178,000	---	---	---	178,000	---	185,000
Pillager	475	---	---	---	1,136,350	93,650	---	---	1,230,000	1,205,000	645,000
Pine City	3,254	4,273,000	105,000	---	1,160,000	7,004,000	---	---	12,542,000	8,165,000	209,530
Pine Island	3,401	---	329,000	---	9,240,000	467,000	---	---	10,036,000	4,527,000	---
Pine River	943	---	---	---	---	651,000	---	---	651,000	---	170,506
Pipestone	4,164	3,325,000	---	---	3,605,000	5,040,000	971,634	---	12,941,634	3,305,000	6,532,749
Plainview	3,355	2,347,000	---	---	---	124,000	---	---	2,471,000	1,157,000	456,442
Plato	304	---	---	---	---	---	---	---	---	---	210,000
Plummer	294	12,000	---	---	---	---	---	---	12,000	---	208,000
Plymouth	76,882	22,015,000	1,485,000	---	---	---	---	---	23,500,000	18,490,000	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Porter	178	---	---	---	---	---	---	---	---	54,736	
Preston	1,329	2,630,773	---	69,014	---	1,904,227	---	---	4,604,014	---	
Princeton	4,728	2,110,000	---	---	1,842,000	17,823,491	2,510,000	---	24,285,491	4,635,000	1,925,000
Prinsburg	501	---	---	---	---	2,115,000	280,931	---	2,395,931	2,115,000	59,774
Prior Lake	25,735	13,410,000	185,000	---	16,365,000	7,000,000	---	---	36,960,000	10,690,000	2,074,452
Proctor	3,067	---	---	---	6,255,000	---	---	---	6,255,000	2,655,000	191,277
Quamba	113	---	---	---	177,000	503,000	---	---	680,000	---	---
Racine	435	142,000	---	---	---	---	---	---	142,000	142,000	---
Ramsey	26,462	---	---	---	26,075,000	---	---	---	26,075,000	2,310,000	1,020,000
Randall	632	---	---	---	---	151,000	---	---	151,000	932,000	781,000
Ranier	589	---	---	---	330,000	1,150,000	---	---	1,480,000	---	25,000
Raymond	764	---	---	---	1,435,000	---	---	---	1,435,000	360,000	2,590,000
Red Lake Falls	1,398	2,303,800	---	---	761,200	---	---	---	3,065,000	1,501,200	899,090
Red Wing	16,572	26,505,000	---	---	---	13,378,000	---	---	39,883,000	2,585,000	1,377,159
Redwood Falls	5,203	3,405,000	---	---	---	13,805,000	---	---	17,210,000	3,305,001	5,062,000
Remer	405	105,437	---	---	15,411	---	---	---	120,848	---	421,970
Renville	1,210	100,000	---	---	---	370,000	---	---	470,000	45,000	3,325,137
Revere	92	---	---	---	---	77,200	---	---	77,200	---	---
Rice	1,323	---	---	---	---	---	---	---	---	---	760,229
Rice Lake	4,120	302,000	---	---	3,440,000	---	---	---	3,742,000	3,492,000	306,358
Richfield	36,544	38,415,000	5,645,000	---	4,795,000	11,410,000	---	---	60,265,000	24,880,000	---
Richmond	1,473	2,246,000	---	---	---	1,465,000	---	---	3,711,000	1,230,000	5,170,000
Riverton	111	---	---	---	---	---	---	---	---	---	91,739
Robbinsdale	14,860	1,200,000	4,270,000	---	4,940,000	11,775,000	---	---	22,185,000	3,185,000	---
Rochester*	115,821	22,195,000	27,865,000	---	---	159,805,000	195,305,000	---	405,170,000	120,445,000	762,793
Rockford	4,398	2,460,000	1,005,000	---	1,905,000	4,485,000	745,000	---	10,600,000	3,225,000	183,848
Rockville	2,577	1,580,000	---	---	120,000	928,000	---	---	2,628,000	1,048,000	3,276,000
Rogers	12,753	---	320,000	---	7,375,000	---	3,280,000	---	10,975,000	255,000	655,000
Rollingstone	653	---	---	---	880,000	103,000	---	---	983,000	880,000	4,912
Roscoe	103	---	---	---	---	114,348	---	---	114,348	---	---
Rose Creek	395	476,000	---	---	---	---	---	---	476,000	---	---
Roseau	2,786	---	---	---	---	---	---	---	---	---	2,548,457
Rosemount	23,965	1,215,000	6,025,000	---	3,460,000	1,645,000	---	---	12,345,000	5,375,000	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Roseville	35,987	22,465,000	---	3,035,000	---	---	---	---	25,500,000	1,630,000	325,000
Rothsay	486	---	---	---	1,154,584	1,791,416	---	---	2,946,000	---	511,282
Round Lake	377	---	---	---	---	---	---	---	---	---	175,745
Royalton	1,237	---	---	---	17,000	2,540,000	---	---	2,557,000	1,260,000	594,000
Rush City	3,068	2,030,000	---	---	675,000	---	---	---	2,705,000	180,000	1,515,000
Rushford	1,772	645,000	---	---	6,540,000	---	208,000	---	7,393,000	4,575,000	3,531,051
Rushford Village	834	878,000	---	---	241,000	96,810	---	---	1,215,810	---	240,000
Rushmore	340	---	---	---	---	282,983	---	---	282,983	---	453,876
Russell	327	---	---	---	---	---	---	---	---	---	146,946
Ruthton	216	---	---	---	---	50,000	---	---	50,000	50,000	28,048
Rutledge	218	200,000	---	---	---	---	---	---	200,000	---	---
Sabin	549	---	---	---	830,000	203,700	---	---	1,033,700	830,000	661,188
Sacred Heart	509	408,000	---	---	---	3,184,626	---	---	3,592,626	---	2,380,543
Saint Anthony	9,200	5,350,000	---	7,065,000	15,725,000	3,485,000	---	---	31,625,000	18,515,000	520,000
Saint Augusta	3,551	565,000	---	---	---	---	---	---	565,000	565,000	3,578,000
Saint Bonifacius	2,349	2,445,000	---	---	---	130,000	---	---	2,575,000	2,575,000	545,200
Saint Charles	3,781	2,235,000	---	---	1,375,541	1,769,459	---	---	5,380,000	3,145,000	136,958
Saint Clair	841	---	---	---	133,000	1,656,542	---	---	1,789,542	133,000	---
Saint Cloud	67,889	43,265,000	1,760,000	---	40,590,000	64,145,000	1,900,000	---	151,660,000	42,670,000	76,402,818
Saint Francis	7,541	---	---	---	7,505,000	21,812,000	---	---	29,317,000	2,730,000	6,079,000
Saint Hilaire	276	---	---	---	---	---	---	---	---	---	613,915
Saint James	4,513	3,731,500	---	---	---	17,393,000	622,277	---	21,746,777	6,265,000	27,000
Saint Joseph	7,102	1,775,000	---	---	5,069,000	6,913,000	---	---	13,757,000	5,470,000	9,487,873
Saint Louis Park	48,920	28,375,000	3,410,000	---	5,055,000	14,070,000	---	---	50,910,000	9,575,000	165,931
Saint Martin	337	---	---	---	129,000	---	---	---	129,000	---	2,129,546
Saint Michael	17,536	1,985,000	---	---	12,197,603	---	4,847,397	---	19,030,000	4,560,000	---
Saint Paul	309,180	274,665,964	9,635,000	24,344,000	26,669,036	---	280,450,049	---	615,764,049	138,150,000	145,722,299
Saint Paul Park	5,594	---	---	---	4,905,000	---	---	---	4,905,000	610,000	812,000
Saint Peter	11,932	3,820,000	4,785,000	---	---	21,200,000	1,705,000	---	31,510,000	21,355,000	34,036,195
Saint Stephen	875	143,000	---	---	---	---	---	---	143,000	---	---
Sanborn	314	---	---	---	---	840,000	---	---	840,000	745,000	1,274
Sandstone	2,625	600,000	---	---	---	3,225,000	---	---	3,825,000	3,825,000	50,000
Sargeant	56	40,000	---	---	---	---	---	---	40,000	---	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Sartell	18,127	15,075,000	---	---	19,675,000	12,440,000	---	---	47,190,000	9,665,000	12,467,633
Sauk Centre	4,479	2,150,000	---	---	2,140,000	9,324,000	---	---	13,614,000	9,925,000	5,096,000
Sauk Rapids	13,884	3,085,000	---	---	2,120,000	4,275,000	---	---	9,480,000	5,610,000	5,934,801
Savage	30,713	11,945,000	---	---	29,731,200	16,793,800	240,000	---	58,710,000	13,535,000	2,633,395
Scandia	4,049	---	---	---	---	---	---	---	---	---	639,000
Scanlon	981	---	---	---	---	995,000	---	---	995,000	---	---
Seaforth	81	---	---	---	---	323,000	---	---	323,000	---	20,493
Sebeka	687	37,000	---	---	2,600,000	140,000	---	---	2,777,000	37,000	109,383
Sedan	51	---	---	---	29,200	---	---	---	29,200	---	---
Shafer	1,061	140,000	---	---	---	1,980,000	---	---	2,120,000	980,000	393,000
Shakopee	41,519	29,500,000	---	---	4,845,000	7,590,000	---	---	41,935,000	11,350,000	65,330
Shelly	185	---	---	---	---	408,900	---	---	408,900	---	34,010
Sherburn	1,058	3,467,142	---	---	2,550,000	---	---	---	6,017,142	1,650,000	4,801,651
Shoreview	26,447	20,270,000	---	---	2,305,000	22,930,000	---	---	45,505,000	7,705,000	8,535,000
Shorewood	7,708	---	---	---	---	1,370,000	5,990,000	---	7,360,000	5,990,000	---
Silver Bay	1,823	---	---	---	18,074	---	---	---	18,074	---	784,707
Silver Lake	805	---	---	---	781,000	35,000	---	---	816,000	35,000	---
Skyline	283	---	---	---	---	50,000	---	---	50,000	50,000	299,231
Slayton	2,111	---	---	---	336,237	---	417,624	---	753,861	---	110,983
Sleepy Eye	3,478	---	---	---	5,750,000	3,575,000	---	---	9,325,000	1,875,000	2,525,477
South Haven	190	---	---	---	---	402,000	---	---	402,000	---	---
South Saint Paul	20,598	21,240,000	1,480,000	---	---	---	600,000	---	23,320,000	825,000	3,845,485
Spicer	1,209	6,265,000	---	---	585,000	---	---	---	6,850,000	1,720,000	---
Spring Grove	1,300	950,000	325,000	---	610,000	1,819,000	---	---	3,704,000	2,705,000	47,041
Spring Lake Park	6,450	3,157,813	---	---	---	---	---	---	3,157,813	---	2,597,750
Spring Park	1,743	2,300,000	---	---	---	---	---	---	2,300,000	---	---
Spring Valley	2,499	---	60,000	---	3,106,000	437,000	5,825,000	---	9,428,000	6,730,000	724,050
Springfield	2,057	255,000	---	---	2,850,589	374,410	1,840,000	---	5,319,999	2,085,000	---
Squaw Lake	103	---	---	---	---	---	---	---	---	---	101,682
Stacy	1,507	145,000	---	---	1,800,000	---	1,196,000	---	3,141,000	145,000	3,664,000
Staples	2,985	1,310,000	---	---	5,388,000	753,000	525,000	---	7,976,000	1,450,000	2,087,234
Starbuck	1,283	460,000	---	---	2,619,000	---	---	---	3,079,000	460,000	678,825
Steen	184	---	---	---	---	---	---	---	---	---	3,480

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

Name of City	Population**	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Stephen	666	2,390,000	---	---	231,636	612,880	---	---	3,234,516	2,486,000	431,761
Stewart	547	885,000	---	---	737,000	450,000	---	---	2,072,000	---	1,579,015
Stewartville	6,277	2,590,000	---	---	3,471,000	2,685,000	---	---	8,746,000	2,675,000	---
Stillwater	19,748	21,755,000	6,375,000	6,175,000	---	1,645,000	---	---	35,950,000	7,825,000	---
Stockton	715	---	---	---	---	---	---	---	---	---	676,408
Storden	203	116,472	---	---	1,328,000	---	---	---	1,444,472	115,000	2,546
Strandquist	77	104,100	---	---	---	---	---	---	104,100	---	---
Sturgeon Lake	417	---	---	---	---	---	---	---	---	---	5,510,000
Sunburg	98	---	---	---	---	---	---	---	---	---	70,403
Sunfish Lake	512	114,000	---	---	690,000	---	---	---	804,000	---	---
Swanville	339	---	---	---	---	---	---	---	---	---	1,541,000
Tamarack	80	---	---	---	---	---	---	---	---	---	41,734
Taylors Falls	1,016	---	725,000	---	905,000	---	---	---	1,630,000	905,000	739,000
Thief River Falls	8,931	190,000	---	---	6,225,000	10,735,000	---	---	17,150,000	---	1,407,060
Tintah	58	---	---	---	---	---	---	---	---	---	36,231
Tower	494	---	285,000	---	---	40,000	260,003	---	585,003	40,000	106,000
Tracy*	2,135	12,371,733	---	---	4,640,000	---	---	---	17,011,733	3,810,000	322,044
Trimont	711	321,000	---	---	---	92,442	---	---	413,442	---	696,857
Trosky	70	---	---	---	---	---	---	---	---	---	18,000
Truman	1,061	430,000	---	---	---	160,000	1,735,000	---	2,325,000	1,735,000	1,919,650
Twin Valley	816	---	---	---	---	2,491,000	---	---	2,491,000	2,491,000	---
Two Harbors	3,637	---	---	---	---	---	---	---	---	---	7,903,106
Tyler	1,126	151,200	---	---	---	1,483,800	---	---	1,635,000	1,635,000	4,267,528
Ulen	553	---	---	---	---	1,224,300	---	---	1,224,300	---	1,282,000
Underwood	350	---	---	---	---	1,499,000	---	---	1,499,000	---	---
Upsala	430	---	675,000	---	---	215,000	---	---	890,000	215,000	531,756
Urbank	52	94,000	---	---	---	---	---	---	94,000	---	---
Utica	271	---	---	---	205,000	---	---	---	205,000	---	41,000
Vadnais Heights	12,704	6,070,000	87,000	---	153,000	---	---	---	6,310,000	---	400,000
Vergas	359	276,000	---	---	---	195,000	---	---	471,000	471,000	122,937
Verndale	581	---	---	---	---	1,500,000	---	---	1,500,000	131,000	1,045,344
Vernon Center	310	---	---	---	---	1,395,000	---	---	1,395,000	---	811,000
Vesta	301	---	---	---	50,000	761,000	---	---	811,000	---	19,478

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Victoria	9,172	6,360,000	1,175,000	---	12,625,000	4,375,000	2,745,000	---	27,280,000	17,340,000	88,718
Viking	99	---	---	---	---	544,000	---	---	544,000	---	---
Villard	249	---	---	---	---	900,000	---	---	900,000	---	---
Virginia	8,456	3,565,000	---	---	---	3,675,000	---	---	7,240,000	3,675,000	36,012,572
Wabasha	2,487	---	---	---	2,935,000	795,000	---	---	3,730,000	423,000	1,798,000
Wabasso	692	---	370,000	---	378,000	2,426,932	---	---	3,174,932	1,113,000	704,071
Waconia	12,633	10,845,000	---	---	17,140,000	12,320,000	4,343,839	---	44,648,839	8,545,000	1,220,000
Wadena	4,161	---	---	---	285,000	---	1,660,000	---	1,945,000	1,275,000	14,153,338
Wahkon	218	---	---	---	---	700,000	---	---	700,000	---	700,000
Waite Park	7,670	11,425,000	1,340,000	---	5,385,000	2,775,000	---	---	20,925,000	6,115,000	522,060
Waldorf	226	---	---	---	---	---	---	---	---	---	17,539
Walker	941	---	---	---	285,000	---	---	---	285,000	---	4,491,049
Walnut Grove	829	---	---	---	---	3,360,000	---	---	3,360,000	1,325,000	---
Walters	65	---	---	---	95,000	123,200	---	---	218,200	---	88,263
Waltham	154	---	---	---	---	747,000	---	---	747,000	---	---
Wanamingo	1,090	---	445,000	---	3,708,000	634,000	17,000	---	4,804,000	3,360,000	389,000
Warren	1,587	---	---	---	240,000	---	2,850,000	---	3,090,000	---	5,748,125
Warroad	1,791	525,000	---	---	---	330,000	---	---	855,000	330,000	---
Waseca	9,094	5,015,000	---	---	---	685,000	---	---	5,700,000	2,000,000	6,153,000
Watertown	4,451	---	---	1,968,000	4,190,000	315,000	---	---	6,473,000	1,553,000	729,000
Waterville	1,881	---	---	---	434,000	4,971,000	---	---	5,405,000	1,275,000	6,194,013
Watkins	961	4,185,000	---	---	---	---	---	---	4,185,000	4,185,000	1,089,464
Watson	196	---	---	---	---	1,480,000	---	---	1,480,000	---	---
Waverly	1,453	---	---	---	185,000	2,985,000	---	---	3,170,000	2,780,000	525,933
Wayzata	4,804	1,290,000	7,725,000	---	3,775,000	5,795,000	---	---	18,585,000	3,895,000	---
Welcome	649	---	---	---	1,750,000	---	---	---	1,750,000	---	1,088,885
Wells	2,248	---	---	---	3,690,000	1,291,175	---	---	4,981,175	1,600,000	1,203,000
Wendell	161	---	---	---	---	---	---	---	---	---	518,000
West Concord	780	304,000	---	---	2,041,250	2,147,684	---	---	4,492,934	525,000	---
West Saint Paul	21,085	29,010,000	1,260,000	---	6,495,000	10,705,000	---	---	47,470,000	13,495,000	---
Westbrook	713	---	---	---	2,480,000	---	---	---	2,480,000	1,185,000	---
Wheaton	1,372	---	---	---	---	4,133,433	---	---	4,133,433	585,000	476,123
White Bear Lake	25,512	---	3,260,000	---	1,720,000	---	---	---	4,980,000	3,260,000	---

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2017

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			
Wilder	56	---	---	---	---	---	---	---	---	---	15,000
Willemie	535	---	---	---	---	---	---	---	---	---	48,835
Williams	181	78,000	---	---	---	256,000	---	---	334,000	256,000	51,781
Willmar	20,008	---	---	---	9,348,000	34,300,000	5,400,000	---	49,048,000	33,545,000	78,360,372
Willow River	398	---	---	---	---	916,918	---	---	916,918	---	---
Wilmont	343	---	---	---	---	---	---	---	---	---	588,377
Wilton*	244	---	---	---	---	---	---	---	---	---	23,982
Windom	4,553	---	---	---	12,040,000	17,241,000	---	---	29,281,000	11,220,000	3,467,111
Winger	215	---	---	---	---	---	---	---	---	---	28,822
Winnebago	1,336	---	---	---	2,191,000	210,000	---	---	2,401,000	845,000	3,094,709
Winona	27,271	6,455,000	---	---	---	5,405,000	---	---	11,860,000	1,515,000	2,685,000
Winsted	2,297	4,315,000	---	---	555,000	6,080,000	680,000	---	11,630,000	3,885,000	616,000
Winthrop	1,402	---	625,000	---	360,000	3,565,000	---	---	4,550,000	---	---
Winton	165	---	---	---	---	90,000	---	---	90,000	---	119,271
Wolverton	135	---	---	---	---	51,000	---	---	51,000	---	---
Wood Lake	421	---	---	---	---	720,000	---	---	720,000	720,000	194,000
Woodbury	69,426	30,910,000	670,000	---	17,675,000	---	---	---	49,255,000	13,640,000	73,287
Woodland	462	12,500	---	---	---	36,369	---	---	48,869	---	---
Woodstock	106	---	---	---	---	266,300	---	---	266,300	---	44,000
Worthington	13,430	7,000,000	---	---	---	1,090,000	---	---	8,090,000	---	1,840,000
Wrenshall	415	---	---	---	465,000	---	---	---	465,000	465,000	251,000
Wykoff	446	---	---	---	---	1,540,000	---	---	1,540,000	---	102,000
Wyoming	7,955	---	---	---	6,544,000	3,965,000	---	---	10,509,000	---	290,235
Zimmerman	5,597	---	---	---	---	---	---	---	---	---	3,376,000
Zumbro Falls	198	920,000	---	---	---	---	---	---	920,000	---	---
Zumbrota	3,426	---	---	---	870,000	160,000	---	---	1,030,000	870,000	---
State Total	4,567,758	\$2,443,403,553	\$328,959,831	\$75,246,014	\$2,045,455,630	\$1,810,159,089	\$980,320,061	\$8,171,845	\$7,691,716,023	\$2,257,083,372	\$1,680,787,523

*Data could not be fully reviewed.

**Population reflects only those entities that have debt.

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	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Adrian	1,251	910,148	331,890	1,242,038	810,409	372,977	1,183,386	-4.7%	809,358	146.2%
Afton	2,953	539,256	74,701	613,957	724,393	80,631	805,024	31.1%	1,316,177	61.2%
Aitkin	2,126	814,616	--	814,616	810,924	--	810,924	-0.5%	2,057,102	39.4%
Albany	2,682	531,658	--	531,658	633,423	--	633,423	19.1%	1,482,588	42.7%
Albert Lea	18,032	11,030,071	2,037,501	13,067,572	8,398,760	2,615,975	11,014,735	-15.7%	15,034,829	73.3%
Alberta	111	86,580	--	86,580	89,954	--	89,954	3.9%	77,270	116.4%
Albertville	7,412	1,887,922	--	1,887,922	2,258,988	--	2,258,988	19.7%	3,117,687	72.5%
Alexandria	13,673	4,095,104	133,095	4,228,199	4,124,697	543,839	4,668,536	10.4%	10,813,526	43.2%
Alpha	111	251,186	37,537	288,723	258,395	33,108	291,503	1.0%	117,735	247.6%
Alvarado	363	(53,269)	208,211	154,942	(31,303)	213,410	182,107	17.5%	243,882	74.7%
Amboy	513	198,267	21,478	219,745	223,024	27,020	250,044	13.8%	695,120	36.0%
Andover	32,470	7,650,328	659,177	8,309,505	7,672,363	779,100	8,451,463	1.7%	12,770,118	66.2%
Annandale	3,360	1,653,089	118,405	1,771,494	1,660,596	569,897	2,230,493	25.9%	1,914,430	116.5%
Anoka	18,205	4,526,917	2,166,383	6,693,300	4,681,652	2,171,886	6,853,538	2.4%	11,510,470	59.5%
Apple Valley	52,361	16,489,507	--	16,489,507	17,011,131	--	17,011,131	3.2%	27,883,993	61.0%
Appleton	1,362	1,617,918	345,588	1,963,506	1,964,383	345,650	2,310,033	17.6%	2,022,660	114.2%
Arco	75	164,336	32,002	196,338	83,876	33,370	117,246	-40.3%	170,039	69.0%
Arden Hills	9,969	2,918,542	450,433	3,368,975	3,350,798	471,996	3,822,794	13.5%	4,574,689	83.6%
Arlington	2,208	894,208	518,495	1,412,703	1,016,886	563,999	1,580,885	11.9%	1,495,181	105.7%
Askov	354	458,716	--	458,716	562,009	--	562,009	22.5%	204,121	275.3%
Atwater	1,131	1,138,050	--	1,138,050	1,232,570	(1,520)	1,231,050	8.2%	707,741	173.9%
Aurora	1,678	1,169,583	209,573	1,379,156	1,219,091	300,184	1,519,275	10.2%	1,634,081	93.0%
Austin	25,374	6,444,583	595,776	7,040,359	6,763,111	650,786	7,413,897	5.3%	16,607,244	44.6%
Avon	1,550	1,839,919	374,800	2,214,719	2,249,662	383,321	2,632,983	18.9%	1,160,032	227.0%
Babbitt	1,480	2,503,715	226,660	2,730,375	2,858,328	330,008	3,188,336	16.8%	2,025,479	157.4%
Badger	365	414,548	35,357	449,905	465,032	17,957	482,989	7.4%	261,048	185.0%
Balaton	631	305,981	327,346	633,327	357,496	268,620	626,116	-1.1%	634,939	98.6%
Barnesville	2,659	1,565,274	429,357	1,994,631	1,644,637	479,874	2,124,511	6.5%	2,867,388	74.1%
Barnum	605	187,163	145,969	333,132	7,381	141,823	149,204	-55.2%	484,286	30.8%
Barrett	411	646,318	--	646,318	609,704	--	609,704	-5.7%	387,789	157.2%
Battle Lake	931	861,197	133,135	994,332	1,019,859	205,732	1,225,591	23.3%	744,848	164.5%
Baudette	1,076	1,097,238	--	1,097,238	970,134	172,498	1,142,632	4.1%	1,136,743	100.5%
Baxter	8,360	3,332,945	710,975	4,043,920	3,359,778	664,292	4,024,070	-0.5%	7,352,172	54.7%
Bayport	3,699	8,764,289	1,365,733	10,130,022	5,701,468	1,514,064	7,215,532	-28.8%	2,669,779	270.3%
Beaver Bay	180	445,958	--	445,958	326,772	--	326,772	-26.7%	294,552	110.9%
Becker	4,809	1,504,669	707,825	2,212,494	1,608,413	1,097,509	2,705,922	22.3%	4,967,254	54.5%
Belgrade	756	344,848	107,418	452,266	448,433	105,100	553,533	22.4%	522,500	105.9%
Belle Plaine	7,144	3,284,381	908,888	4,193,269	3,778,288	968,656	4,746,944	13.2%	3,813,655	124.5%
Belview	367	342,061	4,883	346,944	387,096	6,967	394,063	13.6%	268,541	146.7%
Bemidji	15,549	6,625,627	4,990,921	11,616,548	7,374,868	5,195,811	12,570,679	8.2%	12,377,739	101.6%
Benson	3,179	1,561,837	835,825	2,397,662	1,699,672	1,148,685	2,848,357	18.8%	3,407,790	83.6%
Bertha	479	253,892	187,510	441,402	306,065	198,124	504,189	14.2%	278,429	181.1%
Bethel	499	448,808	--	448,808	483,573	--	483,573	7.7%	281,753	171.6%
Big Lake	11,174	2,941,987	(115,776)	2,826,211	3,140,386	(72,216)	3,068,170	8.6%	4,886,383	62.8%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Bigelow	235	115,395	45,045	160,440	154,375	59,196	213,571	33.1%	118,679	180.0%
Biwabik	1,003	(1,285,656)	113,558	(1,172,098)	(1,280,708)	135,630	(1,145,078)	2.3%	1,674,146	-68.4%
Blackduck	784	286,833	502,346	789,179	319,381	577,532	896,913	13.7%	576,370	155.6%
Blaine	65,369	11,741,448	7,856,302	19,597,750	13,571,892	8,204,189	21,776,081	11.1%	29,861,760	72.9%
Bloomington	1,997	1,181,016	---	1,181,016	1,199,099	---	1,199,099	1.5%	1,306,946	91.7%
Bloomington	88,885	28,805,375	2,199,884	31,005,259	30,942,618	3,056,143	33,998,761	9.7%	88,385,013	38.5%
Blue Earth	3,207	2,513,703	(266,794)	2,246,909	2,733,533	(561,160)	2,172,373	-3.3%	3,410,732	63.7%
Bluffton	215	187,177	---	187,177	125,661	---	125,661	-32.9%	120,131	104.6%
Boyd	156	163,901	---	163,901	185,510	---	185,510	13.2%	189,102	98.1%
Braham	1,801	848,428	---	848,428	820,630	---	820,630	-3.3%	1,305,361	62.9%
Brainerd	13,719	3,495,653	453,933	3,949,586	3,525,845	669,245	4,195,090	6.2%	13,885,934	30.2%
Breckenridge	3,289	1,555,524	---	1,555,524	1,556,886	---	1,556,886	0.1%	2,998,592	51.9%
Bricelyn	347	1,051,332	---	1,051,332	1,122,724	---	1,122,724	6.8%	278,238	403.5%
Brooklyn Center	31,145	11,348,509	(1,416,357)	9,932,152	11,249,569	(1,177,693)	10,071,876	1.4%	21,371,638	47.1%
Brooklyn Park	80,866	17,040,497	(452,531)	16,587,966	19,808,615	8,591	19,817,206	19.5%	59,542,300	33.3%
Brooten	753	527,277	47,945	575,222	651,363	42,945	694,308	20.7%	415,565	167.1%
Browerville	782	773,291	156,544	929,835	928,523	172,381	1,100,904	18.4%	423,348	260.0%
Brownton	722	363,987	81,382	445,369	474,377	53,715	528,092	18.6%	606,582	87.1%
Buffalo	16,247	4,531,376	(1,381,767)	3,149,609	4,461,031	(572,731)	3,888,300	23.5%	8,790,430	44.2%
Buffalo Lake	674	43,482	---	43,482	274,783	---	274,783	531.9%	631,384	43.5%
Buhl	991	890,543	93,374	983,917	1,156,339	110,540	1,266,879	28.8%	1,030,096	123.0%
Burnsville	62,239	18,706,858	2,508,712	21,215,570	19,273,920	2,769,386	22,043,306	3.9%	40,027,275	55.1%
Butterfield	572	317,942	176,459	494,401	461,453	187,555	649,008	31.3%	232,184	279.5%
Byron	5,644	1,211,731	454,569	1,666,300	1,209,028	922,547	2,131,575	27.9%	2,174,396	98.0%
Caledonia	2,821	1,070,007	152,674	1,222,681	1,131,542	194,290	1,325,832	8.4%	2,176,309	60.9%
Callaway	231	96,524	(66,147)	30,377	151,899	538,909	690,808	2174.1%	329,833	209.4%
Cambridge	8,868	3,150,598	940,105	4,090,703	3,218,741	1,251,230	4,469,971	9.3%	7,551,079	59.2%
Canby	1,729	1,146,406	67,420	1,213,826	873,655	---	873,655	-28.0%	1,809,916	48.3%
Cannon Falls	4,108	2,038,769	101,937	2,140,706	2,302,179	136,633	2,438,812	13.9%	3,866,723	63.1%
Carver	4,623	1,090,549	(84,585)	1,005,964	1,175,456	(31,092)	1,144,364	13.8%	2,587,854	44.2%
Cass Lake	759	173,093	37,990	211,083	31,655	49,125	80,780	-61.7%	704,286	11.5%
Centerville	4,001	1,309,108	---	1,309,108	1,528,869	---	1,528,869	16.8%	2,292,523	66.7%
Ceylon	342	355,423	---	355,423	408,818	---	408,818	15.0%	215,494	189.7%
Champlin	23,690	4,220,179	1,427,838	5,648,017	4,628,787	1,144,529	5,773,316	2.2%	16,639,752	34.7%
Chandler	258	144,151	547,748	691,899	194,108	317,528	511,636	-26.1%	165,847	308.5%
Chanhausen	25,955	5,286,880	358,975	5,645,855	5,307,088	413,789	5,720,877	1.3%	14,427,241	39.7%
Chaska	26,941	2,539,557	(401,132)	2,138,425	2,011,915	(481,035)	1,530,880	-28.4%	19,738,298	7.8%
Chatfield	2,858	1,001,242	1,020,595	2,021,837	1,079,484	1,065,350	2,144,834	6.1%	2,759,099	77.7%
Chisago City	5,335	1,106,800	165,667	1,272,467	1,098,190	145,374	1,243,564	-2.3%	2,498,169	49.8%
Chisholm	4,949	9,385,548	---	9,385,548	10,332,406	---	10,332,406	10.1%	5,099,823	202.6%
Chokio	382	580,657	82,575	663,232	575,265	80,320	655,585	-1.2%	246,647	265.8%
Circle Pines	5,023	3,291,142	(358,711)	2,932,431	3,504,325	(383,922)	3,120,403	6.4%	2,601,768	119.9%
Clara City	1,322	1,948,118	119,357	2,067,475	1,605,267	535,306	2,140,573	3.5%	1,019,997	209.9%
Clarissa	658	501,126	71,631	572,757	674,386	83,738	758,124	32.4%	537,595	141.0%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Clarkfield	817	1,830,212	(100,241)	1,729,971	1,593,161	(155,190)	1,437,971	-16.9%	965,278	149.0%
Cleveland	725	339,731	216,946	556,677	231,843	48,684	280,527	-49.6%	494,119	56.8%
Climax	277	159,651	--	159,651	162,170	--	162,170	1.6%	132,297	122.6%
Cloquet	12,249	3,739,375	698,624	4,437,999	3,709,502	726,662	4,436,164	-0.0%	7,200,335	61.6%
Cohasset	2,747	1,489,632	128,709	1,618,341	1,592,883	(55,446)	1,537,437	-5.0%	2,122,632	72.4%
Cokato	2,757	1,187,543	268,271	1,455,814	1,284,607	183,313	1,467,920	0.8%	2,152,025	68.2%
Cold Spring	4,157	2,267,214	(1,211,089)	1,056,125	2,623,644	(1,215,821)	1,407,823	33.3%	2,823,117	49.9%
Cologne	1,706	2,194,042	--	2,194,042	2,320,054	--	2,320,054	5.7%	1,186,868	195.5%
Columbia Heights	20,153	7,334,386	2,774,003	10,108,389	7,595,833	3,175,444	10,771,277	6.6%	13,953,997	77.2%
Columbus	3,873	1,149,843	2,217,419	3,367,262	1,329,278	2,368,983	3,698,261	9.8%	2,103,072	175.9%
Cook	558	1,833,425	606,347	2,439,772	1,932,836	651,337	2,584,173	5.9%	871,065	296.7%
Coon Rapids	63,272	13,641,854	6,419,217	20,061,071	14,566,331	6,948,770	21,515,101	7.2%	30,580,813	70.4%
Corcoran	5,592	1,753,252	32,004	1,785,256	2,117,123	36,550	2,153,673	20.6%	4,191,535	51.4%
Cosmos	456	508,276	21,569	529,845	842,894	17,027	859,921	62.3%	504,979	170.3%
Cottage Grove	36,399	10,429,625	429,088	10,858,713	10,822,242	724,161	11,546,403	6.3%	20,590,425	56.1%
Cottonwood	1,237	480,203	396,937	877,140	647,330	542,921	1,190,251	35.7%	746,116	159.5%
Courtland	658	193,454	173,090	366,544	286,307	173,331	459,638	25.4%	181,316	253.5%
Cromwell	239	49,643	157,897	207,540	35,121	208,248	243,369	17.3%	313,264	77.7%
Crookston	8,006	4,812,114	6,144,322	10,956,436	4,383,862	8,206,705	12,590,567	14.9%	7,351,194	171.3%
Crosslake	2,250	8,082,914	--	8,082,914	8,736,895	--	8,736,895	8.1%	2,942,312	296.9%
Crystal	22,929	7,038,256	4,284,431	11,322,687	6,873,287	3,919,948	10,793,235	-4.7%	14,342,187	75.3%
Currie	226	76,881	72,238	149,119	78,427	83,798	162,225	8.8%	191,421	84.7%
Dalton	249	63,263	--	63,263	63,637	--	63,637	-45.2%	320,175	10.8%
Danvers	94	136,627	--	136,627	306,702	--	306,702	124.5%	114,696	267.4%
Darfur	100	201,265	--	201,265	214,670	--	214,670	6.7%	122,298	175.5%
Darwin	358	202,183	19,746	221,929	257,941	20,250	278,191	25.4%	94,701	293.8%
Dassel	1,459	315,349	54,631	369,980	275,503	158,536	434,039	17.3%	951,313	45.6%
Dawson	1,457	366,012	1,466,804	1,832,816	506,732	1,592,391	2,099,123	14.5%	1,414,185	148.4%
Dayton	5,481	1,743,441	340,718	2,084,159	1,814,922	383,009	2,197,931	5.5%	3,095,156	71.0%
Deephaven	3,948	3,053,170	--	3,053,170	3,188,795	--	3,188,795	4.4%	2,907,400	109.7%
Deer River	932	(50,268)	588,674	538,406	(215,675)	657,254	441,579	-18.0%	1,213,931	36.4%
Delano	6,058	2,376,719	(1,380,839)	995,880	2,756,646	(1,305,623)	1,451,023	45.7%	3,583,440	40.5%
Delavan	165	459,726	--	459,726	567,316	--	567,316	23.4%	135,355	419.1%
Detroit Lakes	9,409	4,343,005	2,304,013	6,647,018	4,651,137	2,633,178	7,284,315	9.6%	7,814,865	93.2%
Dilworth	4,507	2,105,228	--	2,105,228	2,566,983	--	2,566,983	21.9%	2,131,359	120.4%
Dodge Center	2,758	1,329,138	290,257	1,619,395	1,410,883	200,773	1,611,656	-0.5%	1,739,922	92.6%
Dover	771	450,951	82,385	533,336	501,098	170,901	671,999	26.0%	237,157	283.4%
Dovray	55	112,203	38,129	150,332	119,740	61,196	180,936	20.4%	46,032	393.1%
Duluth	87,050	13,282,214	20,190,715	33,472,929	15,507,037	22,890,629	38,397,666	14.7%	108,571,714	35.4%
Dundas	1,522	946,358	660,439	1,606,797	980,088	228,729	1,208,817	-24.8%	1,015,000	119.1%
Dundee	65	47,022	--	47,022	61,799	--	61,799	31.4%	52,641	117.4%
Dunnell	164	251,493	63,412	314,905	270,686	65,283	335,969	6.7%	151,881	221.2%
Eagan	68,488	17,527,689	2,212,265	19,739,954	20,218,986	2,082,636	22,301,622	13.0%	34,504,911	64.6%
Eagle Bend	527	484,226	98,897	583,123	485,443	40,549	525,992	-9.8%	400,989	131.2%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Eagle Lake	3,076	2,516,983	---	2,516,983	2,798,242	---	2,798,242	11.2%	1,433,048	195.3%
East Bethel	12,074	3,176,627	---	3,176,627	3,623,246	---	3,623,246	14.1%	4,513,037	80.3%
East Grand Forks	8,876	4,577,185	(1,957,864)	2,619,321	5,407,286	(2,051,907)	3,355,379	28.1%	10,152,048	33.1%
East Gull Lake	1,023	371,206	13,949	385,155	430,392	13,840	444,232	15.3%	368,819	120.4%
Easton	189	672,866	---	672,866	762,493	---	762,493	13.3%	151,526	503.2%
Echo	263	167,274	---	167,274	234,909	---	234,909	40.4%	172,356	136.3%
Eden Prairie	63,726	23,171,318	---	23,171,318	22,592,160	---	22,592,160	-2.5%	48,013,122	47.1%
Edgerton	1,128	636,300	473,516	1,109,816	747,886	518,228	1,266,114	14.1%	800,492	158.2%
Edina	52,497	16,236,995	(190,845)	16,046,150	17,395,597	---	17,395,597	8.4%	39,519,408	44.0%
Elk River	24,567	6,737,113	6,776,672	13,513,785	7,209,472	7,216,091	14,425,563	6.7%	16,563,178	87.1%
Elko New Market	4,711	1,166,135	523,928	1,690,063	1,258,068	456,956	1,715,024	1.5%	2,088,994	82.1%
Elmore	591	106,810	50,396	157,206	145,115	24,501	169,616	7.9%	522,637	32.5%
Ely	3,399	2,899,943	848,226	3,748,169	2,784,259	946,922	3,731,181	-0.5%	4,241,116	88.0%
Elysian	691	546,601	8,230	554,831	710,795	28,912	739,707	33.3%	546,027	135.5%
Eveleth	3,623	4,927,758	160,335	5,088,093	5,486,057	277,512	5,763,569	13.3%	4,880,166	118.1%
Excelsior	2,352	1,278,364	148,395	1,426,759	1,597,757	171,648	1,769,405	24.0%	1,982,844	89.2%
Eyota	2,039	840,761	596,351	1,437,112	899,707	454,905	1,354,612	-5.7%	906,191	149.5%
Fairfax	1,171	386,543	---	386,543	656,028	---	656,028	69.7%	1,585,247	41.4%
Fairmont	10,332	6,991,153	702,834	7,693,987	7,249,714	838,570	8,088,284	5.1%	8,533,337	94.8%
Falcon Heights	5,436	1,676,621	308,915	1,985,536	1,828,155	321,089	2,149,244	8.2%	2,099,465	102.4%
Faribault	23,769	8,314,144	1,426,043	9,740,187	7,789,395	1,630,717	9,420,112	-3.3%	17,198,192	54.8%
Farmington	22,421	5,031,529	229,514	5,261,043	5,666,183	226,527	5,892,710	12.0%	11,533,078	51.1%
Fergus Falls	13,754	5,817,765	3,416,234	9,233,999	5,804,383	3,229,360	9,033,743	-2.2%	13,048,886	69.2%
Fertile	848	837,209	(63,745)	773,464	836,695	(67,776)	768,919	-0.6%	532,285	144.5%
Finlayson	304	180,507	88,958	269,465	177,576	95,269	272,845	1.3%	295,638	92.3%
Fisher	433	308,335	---	308,335	361,428	---	361,428	17.2%	239,520	150.9%
Foley	2,717	2,475,800	712,177	3,187,977	2,645,393	862,399	3,507,792	10.0%	1,597,921	219.5%
Forest Lake	20,497	5,384,768	(130,740)	5,254,028	5,452,711	376,162	5,828,873	10.9%	11,661,058	50.0%
Fountain	416	191,225	109,413	300,638	232,748	104,110	336,858	12.0%	207,221	162.6%
Franklin	474	376,094	---	376,094	400,506	---	400,506	6.5%	342,123	117.1%
Frazee	1,401	906,541	302,141	1,208,682	780,927	331,926	1,112,853	-7.9%	988,672	112.6%
Freeport	674	504,061	523,142	1,027,203	568,088	192,940	761,028	-25.9%	436,036	174.5%
Fridley	28,667	9,084,228	1,732,361	10,816,589	9,522,843	1,799,415	11,322,258	4.7%	23,508,881	48.2%
Frost	186	241,344	5,131	246,475	250,570	5,136	255,706	3.7%	195,870	130.5%
Fulda	1,279	281,313	427,715	709,028	299,494	426,711	726,205	2.4%	1,333,275	54.5%
Garvin	136	224,402	32,185	256,587	197,858	27,947	225,805	-12.0%	128,098	176.3%
Gaylord	2,293	1,336,039	984,305	2,320,344	1,563,410	1,033,526	2,596,936	11.9%	1,853,414	140.1%
Gem Lake	447	212,659	---	212,659	328,475	---	328,475	54.5%	360,300	91.2%
Gibbon	761	594,367	---	594,367	750,732	---	750,732	26.3%	644,706	116.4%
Gilbert	1,791	956,653	209,952	1,166,605	875,527	244,452	1,119,979	-4.0%	2,429,849	46.1%
Glencoe	5,519	2,278,757	40,693	2,319,450	2,287,294	31,897	2,319,191	-0.0%	4,843,000	47.9%
Glenwood	2,554	1,521,843	127,251	1,649,094	1,551,936	73,599	1,625,535	-1.4%	1,938,335	83.9%
Golden Valley	21,646	10,954,274	208,846	11,163,120	12,400,239	846,314	13,246,553	18.7%	16,694,368	79.3%
Good Thunder	536	938,062	41,985	980,047	861,131	42,107	903,238	-7.8%	476,515	189.6%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Goodridge	140	(25,966)	84	(25,882)	(34,922)	84	(34,838)	-34.6%	69,498	-50.1%
Goodview	4,145	1,295,510	44,107	1,339,617	1,416,274	84,173	1,500,447	12.0%	1,720,353	87.2%
Granada	274	345,304	73,669	418,973	328,503	76,250	404,753	-3.4%	72,667	557.0%
Grand Marais	1,401	3,798,980	309,821	4,108,801	4,049,874	296,243	4,346,117	5.8%	2,433,498	178.6%
Grand Meadow	1,188	612,075	771,101	1,383,176	530,601	784,193	1,314,794	-4.9%	794,344	165.5%
Grand Rapids	11,389	5,584,399	661,511	6,245,910	5,140,668	580,721	5,721,389	-8.4%	11,350,315	50.4%
Granite Falls	2,782	1,197,849	770,476	1,968,325	1,234,526	331,202	1,565,728	-20.5%	3,073,389	50.9%
Grant	4,075	1,194,263	---	1,194,263	1,321,067	---	1,321,067	10.6%	1,379,488	95.8%
Greenbush	720	331,056	288,410	619,466	425,156	314,955	740,111	19.5%	525,832	140.8%
Greenfield	2,873	632,524	42,299	674,823	677,427	42,481	719,908	6.7%	1,477,563	48.7%
Greenwood*	724	500,171	27,975	528,146	---	---	---	-100.0%	---	---
Grove City	623	647,371	(7,955)	639,416	696,153	---	696,153	8.9%	446,151	156.0%
Grygla	229	80,544	129,708	210,252	92,202	130,068	222,270	5.7%	304,853	72.9%
Hadley	58	52,626	---	52,626	46,482	---	46,482	-11.7%	49,971	93.0%
Hallock	927	868,000	---	868,000	760,706	(8,439)	752,267	-13.3%	961,241	78.3%
Halstad	587	591,594	(141,045)	450,549	575,413	---	575,413	27.7%	298,302	192.9%
Ham Lake	16,153	3,006,179	849,510	3,855,689	3,050,921	781,100	3,832,021	-0.6%	4,209,821	91.0%
Hamburg	492	373,239	---	373,239	273,553	---	273,553	-26.7%	500,136	54.7%
Hancock	759	1,038,726	98,769	1,137,495	1,135,350	115,078	1,250,428	9.9%	306,032	408.6%
Hanley Falls	277	117,000	73,719	190,719	88,504	73,442	161,946	-15.1%	184,695	87.7%
Hanover	3,455	691,469	---	691,469	639,937	---	639,937	-7.5%	1,338,539	47.8%
Hanska	372	156,451	62,753	219,204	207,874	---	207,874	-5.2%	289,838	71.7%
Harmony	1,028	848,463	578,561	1,427,024	823,550	619,374	1,442,924	1.1%	971,640	148.5%
Harris	1,144	1,364,476	6,040	1,370,516	1,558,709	3,681	1,562,390	14.0%	317,388	492.3%
Hastings	22,640	4,403,883	2,896,800	7,300,683	4,576,829	3,265,627	7,842,456	7.4%	17,500,539	44.8%
Hayfield	1,344	469,632	1,355	470,987	471,398	11,337	482,735	2.5%	850,379	56.8%
Hector	1,076	1,142,111	675,082	1,817,193	1,067,009	635,292	1,702,301	-6.3%	983,450	173.1%
Henderson	923	299,199	(19,254)	279,945	224,970	(55,383)	169,587	-39.4%	599,825	28.3%
Hendricks	710	241,319	58,852	300,171	280,117	55,397	335,514	11.8%	446,599	75.1%
Hendrum	292	36,030	(218,116)	(182,086)	(9,248)	(213,627)	(222,875)	-22.4%	219,256	-101.7%
Henning	819	298,000	212,799	510,799	327,439	231,446	558,885	9.4%	901,965	62.0%
Herman	431	565,386	75,871	641,257	613,827	79,575	693,402	8.1%	371,556	186.6%
Hermantown	9,539	3,020,768	480,190	3,500,958	3,029,820	517,810	3,547,630	1.3%	6,074,974	58.4%
Heron Lake	676	840,084	572,575	1,412,659	751,224	371,158	1,122,382	-20.5%	695,844	161.3%
Hibbing	16,236	16,003,788	158,739	16,162,527	17,328,206	112,228	17,440,434	7.9%	17,520,960	99.5%
Hills	684	386,615	259,291	645,906	360,448	521,084	881,532	36.5%	285,933	308.3%
Hilltop	798	1,022,832	---	1,022,832	1,092,143	---	1,092,143	6.8%	832,168	131.2%
Hinckley	1,873	1,518,660	---	1,518,660	1,490,909	---	1,490,909	-1.8%	1,261,256	118.2%
Hitterdal	199	96,524	(66,147)	30,377	104,047	(70,022)	34,025	12.0%	158,550	21.5%
Hoffman	650	445,005	77,067	522,072	370,410	101,937	472,347	-9.5%	360,084	131.2%
Holdingsford	721	592,968	---	592,968	327,598	---	327,598	-44.8%	495,530	66.1%
Holloway	85	(50,266)	---	(50,266)	(81,578)	---	(81,578)	-62.3%	71,389	-114.3%
Hopkins	19,079	5,778,631	3,383,064	9,161,695	5,716,914	3,119,982	8,836,896	-3.5%	18,586,497	47.5%
Houston	977	223,552	287,128	510,680	231,813	202,861	434,674	-14.9%	1,078,105	40.3%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Howard Lake	2,064	2,037,473	(45,990)	1,991,483	2,154,042	(91,068)	2,062,974	3.6%	2,179,368	94.7%
Hoyt Lakes	1,998	1,644,332	1,211,435	2,855,767	1,106,549	1,044,349	2,150,898	-24.7%	3,468,467	62.0%
Hugo	15,158	2,603,086	1,084,411	3,687,497	2,708,918	1,435,050	4,143,968	12.4%	4,908,056	84.4%
Hutchinson	14,188	6,599,104	1,038,531	7,637,635	6,660,033	(64,158)	6,595,875	-13.6%	12,964,200	50.9%
Independence	3,706	1,068,422	70,863	1,139,285	1,294,566	81,358	1,375,924	20.8%	2,675,954	51.4%
International Falls	6,151	2,919,211	1,400,869	4,320,080	3,168,302	1,148,475	4,316,777	-0.1%	8,124,851	53.1%
Inver Grove Heights	35,106	9,600,129	(393,298)	9,206,831	10,038,550	(1,048,401)	8,990,149	-2.4%	24,260,638	37.1%
Isanti	5,786	1,685,603	230,908	1,916,511	2,076,531	132,627	2,209,158	15.3%	3,407,618	64.8%
Ivanhoe	548	141,339	299,652	440,991	183,675	243,626	427,301	-3.1%	644,696	66.3%
Jackson	3,403	4,975,475	(1,336,686)	3,638,789	5,897,474	---	5,897,474	62.1%	3,067,751	192.2%
Janesville	2,299	869,376	307,700	1,177,076	1,091,079	367,912	1,458,991	24.0%	1,285,173	113.5%
Jasper	603	1,047,768	285,554	1,333,322	1,162,244	307,967	1,470,211	10.3%	518,910	283.3%
Jeffers	350	229,407	105,918	335,325	319,403	86,225	405,628	21.0%	251,652	161.2%
Jordan	6,106	2,251,559	638,001	2,889,560	1,296,681	696,959	1,993,640	-31.0%	3,817,881	52.2%
Kandiyohi	479	376,414	---	376,414	476,361	---	476,361	26.6%	253,841	187.7%
Karlstad	756	545,272	110,660	655,932	554,282	132,921	687,203	4.8%	921,445	74.6%
Kasota	669	661,613	---	661,613	804,995	---	804,995	21.7%	343,218	234.5%
Kasson	6,414	1,575,494	235,754	1,811,248	1,755,239	3,298,945	5,054,184	179.0%	3,764,264	134.3%
Kellogg	441	262,383	158,903	421,286	328,496	84,867	413,363	-1.9%	324,877	127.2%
Kenyon	1,827	815,793	275,973	1,091,766	756,278	301,682	1,057,960	-3.1%	1,498,645	70.6%
Kimball	796	375,015	326,035	701,050	348,833	215,190	564,023	-19.5%	757,168	74.5%
La Crescent	5,177	1,478,985	---	1,478,985	1,278,969	---	1,278,969	-13.5%	3,324,316	38.5%
Lake Benton	675	359,863	312,566	672,429	411,385	286,875	698,260	3.8%	522,122	133.7%
Lake City	5,129	1,099,979	(275,844)	824,135	2,137,231	79,821	2,217,052	169.0%	5,127,363	43.2%
Lake Crystal	2,539	2,893,122	415,678	3,308,800	3,261,295	182,705	3,444,000	4.1%	2,052,525	167.8%
Lake Elmo	9,481	3,479,815	173,931	3,653,746	3,699,133	4,486	3,703,619	1.4%	4,762,750	77.8%
Lake Park**	803	---	---	---	65,476	(2,022)	63,454	---%	654,531	9.7%
Lake Wilson	245	108,519	107,370	215,889	104,411	116,329	220,740	2.2%	168,725	130.8%
Lakefield	1,706	1,454,427	---	1,454,427	1,580,548	551,510	2,132,058	46.6%	1,243,890	171.4%
Lakeville	61,993	14,380,670	330,830	14,711,500	14,355,067	566,557	14,921,624	1.4%	26,077,490	57.2%
Lamberton*	800	372,962	---	372,962	---	---	---	-100.0%	---	---
Lancaster	329	231,620	109,389	341,009	278,970	91,984	370,954	8.8%	386,138	96.1%
Lanesboro	765	240,932	183,734	424,666	262,678	175,720	438,398	3.2%	980,301	44.7%
Lauderdale	2,426	799,931	109,377	909,308	773,712	117,858	891,570	-2.0%	1,395,516	63.9%
Le Center	2,509	807,633	(111,221)	696,412	1,058,864	145,567	1,204,431	72.9%	1,481,045	81.3%
Le Sueur	4,066	1,157,401	2,758,346	3,915,747	1,237,453	2,780,130	4,017,583	2.6%	4,339,465	92.6%
LeRoy	946	963,158	188,370	1,151,528	1,100,572	198,171	1,298,743	12.8%	944,839	137.5%
Lewiston	1,532	603,653	533,509	1,137,162	599,381	576,293	1,175,674	3.4%	1,136,908	103.4%
Lewisville	238	190,841	17,419	208,260	168,237	21,032	189,269	-9.1%	228,030	83.0%
Lexington	2,114	793,018	---	793,018	763,505	---	763,505	-3.7%	1,728,021	44.2%
Lindstrom	4,574	1,212,805	5,578	1,218,383	1,221,704	2,172	1,223,876	0.5%	2,059,177	59.4%
Lino Lakes	21,117	6,031,077	170,745	6,201,822	6,573,608	175,401	6,749,009	8.8%	10,344,134	65.2%
Lismore	231	280,361	91,596	371,957	248,903	109,850	358,753	-3.5%	167,492	214.2%
Litchfield	6,736	3,180,664	1,273,420	4,454,084	3,360,946	1,601,315	4,962,261	11.4%	5,328,111	93.1%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Little Canada	10,120	1,580,457	659,829	2,240,286	1,434,580	726,268	2,160,848	-3.5%	4,333,591	49.9%
Little Falls	8,940	1,498,604	5,262,023	6,760,627	1,525,413	5,220,272	6,745,685	-0.2%	5,669,425	119.0%
Littlefork	622	507,251	74,404	581,655	376,466	437,651	814,117	40.0%	815,476	99.8%
Long Lake	1,796	717,752	135,046	852,798	982,812	132,565	1,115,377	30.8%	1,493,272	74.7%
Long Prairie	3,403	1,090,080	147,723	1,237,803	1,089,661	47,480	1,137,141	-8.1%	2,010,609	56.6%
Lonsdale	4,004	2,337,712	---	2,337,712	2,250,923	---	2,250,923	-3.7%	2,110,297	106.7%
Lowry	303	147,906	42,536	190,442	181,862	31,023	212,885	11.8%	154,684	137.6%
Luverne	4,706	2,382,411	438,418	2,820,829	2,105,048	472,103	2,577,151	-8.6%	4,781,944	53.9%
Lynd	464	110,553	(78,705)	31,848	127,964	(40,042)	87,922	176.1%	147,791	59.5%
Madelia	2,274	2,009,269	---	2,009,269	2,587,059	---	2,587,059	28.8%	3,118,579	83.0%
Madison	1,467	1,237,606	1,363,204	2,600,810	914,210	1,090,430	2,004,640	-22.9%	1,510,014	132.8%
Madison Lake	1,195	1,087,750	682,233	1,769,983	1,009,852	1,155,961	2,165,813	22.4%	783,629	276.4%
Mahnomen	1,234	2,248,746	---	2,248,746	2,266,359	---	2,266,359	0.8%	962,057	235.6%
Mahtomedi	8,085	5,787,912	1,062,828	6,850,740	6,883,943	978,950	4,862,893	-29.0%	4,687,401	103.7%
Mankato	42,990	11,384,654	4,612,687	15,997,341	11,870,449	4,715,443	16,585,892	3.7%	33,590,432	49.4%
Mantorville	1,232	778,363	206,235	984,598	806,634	227,525	1,034,159	5.0%	559,063	185.0%
Maple Grove	66,814	7,764,064	3,800,838	11,564,902	8,024,745	3,382,272	11,407,017	-1.4%	40,775,353	28.0%
Maple Lake	2,142	1,384,306	799,469	2,183,775	1,611,011	977,446	2,588,457	18.5%	1,523,740	169.9%
Maple Plain	1,830	991,361	660,312	1,651,673	1,651,119	728,763	1,863,882	12.8%	1,716,083	108.6%
Mapleton	1,737	1,124,756	205,793	1,330,549	1,223,826	219,749	1,443,575	8.5%	900,004	160.4%
Maplewood	40,084	7,602,883	323,263	7,926,146	8,449,546	247,429	8,696,975	9.7%	21,602,208	40.3%
Marshall	13,860	6,758,973	245,214	7,004,187	7,285,325	304,063	7,589,388	8.4%	12,781,722	59.4%
Mayer	2,127	765,175	---	765,175	852,150	---	852,150	11.4%	762,047	111.8%
Maynard	352	45,605	159,233	204,838	59,064	84,974	144,038	-29.7%	413,066	34.9%
Mazeppa	860	344,237	188,365	532,602	354,531	188,534	543,065	2.0%	622,044	87.3%
McIntosh	621	257,219	7,783	265,002	235,681	14,747	250,428	-5.5%	357,125	70.1%
Medford	1,284	570,152	17,831	587,983	683,790	18,286	702,076	19.4%	593,759	118.2%
Medina	6,335	2,297,257	907,132	3,204,389	2,890,173	588,932	3,479,105	8.6%	4,250,953	81.8%
Melrose	3,683	1,447,001	250,783	1,697,784	1,698,997	325,400	2,024,397	19.2%	2,169,832	93.3%
Menahga	1,341	491,094	(13,708)	477,386	445,706	(5,270)	440,436	-7.7%	882,907	49.9%
Mendota Heights	11,352	6,958,984	349,547	7,308,531	7,957,881	465,990	8,423,871	15.3%	7,853,102	107.3%
Mentor	147	113,471	92,893	206,364	106,771	76,754	183,525	-11.1%	331,502	55.4%
Middle River	309	222,711	190,978	413,689	208,940	160,811	369,751	-10.6%	270,922	136.5%
Milaca	2,885	1,586,922	---	1,586,922	1,832,439	---	1,832,439	15.5%	1,824,351	100.4%
Milan	352	567,220	57,382	624,602	594,704	78,685	673,389	7.8%	240,320	280.2%
Milroy	250	202,366	115,058	317,424	224,959	139,424	364,383	14.8%	242,219	150.4%
Miltona	433	(140,747)	(45,833)	(186,580)	(115,637)	(22,878)	(138,515)	25.8%	280,385	-49.4%
Minneapolis	423,990	106,236,000	149,360,000	255,596,000	115,835,000	135,245,000	251,080,000	-1.8%	737,126,190	34.1%
Minneota	1,385	232,362	277,938	510,300	249,051	345,551	594,602	16.5%	949,223	62.6%
Minnesota City	189	151,891	---	151,891	172,539	---	172,539	13.6%	55,176	312.7%
Minnesota Lake	666	347,307	(68,912)	278,395	396,811	(69,568)	327,243	17.5%	486,877	67.2%
Minnetonka	53,394	20,885,422	5,266,962	26,152,384	21,702,235	6,182,578	27,884,813	6.6%	35,661,583	78.2%
Minnetrista	7,526	2,988,443	406,781	3,395,224	2,881,360	421,317	3,302,677	-2.7%	5,155,384	64.1%
Montevideo	5,308	1,322,948	674,680	1,997,628	1,366,799	631,955	1,998,754	0.1%	4,027,162	49.6%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Montgomery	3,029	722,521	205,724	928,245	845,071	245,576	1,090,647	17.5%	2,108,469	51.7%
Monticello	13,553	6,142,475	3,572,190	9,714,665	6,918,224	5,446,117	12,364,341	27.3%	9,850,427	125.5%
Montrose	3,151	946,919	895,979	1,842,898	1,055,006	983,216	2,038,222	10.6%	1,017,746	200.3%
Moorhead	43,440	13,461,991	6,233,333	19,695,324	15,173,972	6,693,887	21,867,859	11.0%	31,982,682	68.4%
Moose Lake	2,775	1,363,552	---	1,363,552	1,291,690	---	1,291,690	-5.3%	1,851,096	69.8%
Mora	3,507	1,158,986	198,966	1,357,952	1,115,118	(129,773)	985,345	-27.4%	2,994,175	32.9%
Morgan	872	950,170	65,607	1,015,777	1,376,159	73,147	1,449,306	42.7%	831,782	174.2%
Morris	5,513	3,659,027	(117,808)	3,541,219	3,615,822	---	3,615,822	2.1%	4,994,802	72.4%
Morton	379	723,068	(52,616)	670,452	735,698	---	735,698	9.7%	545,968	134.8%
Mound	9,494	3,070,270	412,053	3,482,323	3,305,151	389,884	3,695,035	6.1%	6,011,360	61.5%
Mounds View	13,327	9,445,463	---	9,445,463	9,476,539	---	9,476,539	0.3%	8,204,848	115.5%
Mountain Iron	2,894	2,552,836	7,177	2,560,013	2,796,462	5,818	2,802,280	9.5%	3,780,304	74.1%
Mountain Lake	2,119	1,611,946	845,699	2,457,645	1,680,104	883,244	2,563,348	4.3%	1,939,440	132.2%
Murdock	267	(6,144)	---	(6,144)	36,959	---	36,959	-701.5%	269,059	13.7%
New Brighton	22,875	6,661,189	(6,794)	6,654,395	6,872,191	(6,395)	6,865,796	3.2%	23,108,875	29.7%
New Hope	21,545	6,255,436	5,397,075	11,652,511	6,871,038	203,704	7,074,742	-39.3%	15,823,459	44.7%
New London	1,370	886,889	744,000	1,630,889	887,770	681,592	1,569,362	-3.8%	1,033,528	151.8%
New Prague	7,725	5,314,210	87,864	5,402,074	5,079,853	90,037	5,169,890	-4.3%	5,248,742	98.5%
New Richland	1,208	976,719	(72,644)	904,075	937,189	(96,238)	840,951	-7.0%	834,963	100.7%
New Ulm	13,540	8,220,501	1,652,552	9,873,053	6,819,498	905,450	7,724,948	-21.8%	14,298,506	54.0%
Newfolden	379	360,860	63,860	424,720	390,663	34,473	425,136	0.1%	255,181	166.6%
Newport	3,578	2,104,344	1,127,266	3,231,610	2,528,945	1,248,194	3,777,139	16.9%	2,772,672	136.2%
Nicollet	1,129	338,207	---	338,207	351,290	---	351,290	3.9%	319,500	109.9%
North Branch	10,608	2,863,994	114,075	2,978,069	3,096,605	62,715	3,159,320	6.1%	4,957,189	63.7%
North Mankato	13,889	2,589,217	(185,373)	2,403,844	2,699,387	(212,099)	2,487,288	3.5%	7,676,811	32.4%
North Oaks	5,215	1,337,354	---	1,337,354	1,325,518	---	1,325,518	-0.9%	2,354,620	56.3%
North Saint Paul	12,099	1,738,382	2,289,276	4,027,658	1,731,733	3,192,181	4,923,914	22.3%	7,413,470	66.4%
Northfield	20,398	7,193,004	866,572	8,059,576	7,537,856	1,165,600	8,703,456	8.0%	12,323,912	70.6%
Northrop	209	497,786	---	497,786	540,281	---	540,281	8.5%	103,441	522.3%
Norwood Young America	3,818	744,597	(191,063)	553,534	1,008,912	(112,350)	896,562	62.0%	1,942,754	46.1%
Nowthen	4,653	1,448,156	---	1,448,156	1,419,278	---	1,419,278	-2.0%	1,314,456	108.0%
Oak Grove	8,582	1,425,461	229,419	1,654,880	1,550,486	214,944	1,765,430	6.7%	2,419,769	73.0%
Oak Park Heights	4,742	4,946,519	(372,396)	4,574,123	4,771,270	(373,595)	4,397,675	-3.9%	4,360,879	100.8%
Oakdale	28,115	9,356,938	1,902,607	11,259,545	9,509,415	1,542,196	11,051,611	-1.8%	13,548,622	81.6%
Ogilvie	356	334,053	(18,624)	315,429	345,174	---	345,174	9.4%	263,870	130.8%
Okabena	203	136,462	---	136,462	92,308	---	92,308	-32.4%	145,982	63.2%
Oklee	432	208,264	14,818	223,082	283,582	9,586	293,168	---	305,271	96.0%
Olivia	2,440	643,380	69,671	713,051	541,804	72,060	613,864	-13.9%	2,295,024	26.7%
Ormsby	125	284,953	---	284,953	164,748	---	164,748	-42.2%	86,235	191.0%
Oronoco	1,516	703,856	23,604	727,460	954,544	27,064	981,608	34.9%	822,104	119.4%
Orr	295	117,942	110,153	228,095	109,416	186,686	296,102	29.8%	583,117	50.8%
Oslo	302	303,585	---	303,585	322,090	---	322,090	6.1%	344,948	93.4%
Osseo	2,792	971,738	701,297	1,673,035	1,184,931	585,498	1,770,429	5.8%	2,179,454	81.2%
Otsego	16,605	3,535,229	403,551	3,938,780	3,573,448	457,685	4,031,133	2.3%	4,808,660	83.8%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Ottertail	623	1,092,057	95,703	1,187,760	1,260,359	93,065	1,353,424	13.9%	395,258	342.4%
Owatonna	25,922	10,154,863	---	10,154,863	10,461,511	(7,515)	10,453,996	2.9%	21,151,148	49.4%
Park Rapids	3,976	2,716,098	209,833	2,925,931	2,917,113	268,900	3,186,013	8.9%	3,535,564	90.1%
Parkers Prairie	1,011	906,920	---	906,920	704,162	---	704,162	-22.4%	803,554	87.6%
Paynesville	2,497	1,406,403	759,244	2,165,647	1,598,245	1,171,060	2,769,305	27.9%	2,033,763	136.2%
Pelican Rapids	2,523	2,591,067	147,180	2,738,247	3,053,861	180,182	3,234,043	18.1%	1,671,077	193.5%
Pennock	515	486,278	55,851	542,129	543,741	63,732	607,473	12.1%	213,301	284.8%
Pequot Lakes	2,339	1,261,527	433,306	1,694,833	1,394,956	509,285	1,904,241	12.4%	1,869,754	101.8%
Perham	3,397	871,688	2,209,673	3,081,361	873,608	2,408,907	3,282,515	6.5%	3,525,020	93.1%
Pillager	475	593,874	117,739	711,613	585,889	125,809	711,698	0.0%	444,654	160.1%
Pine City	3,254	1,156,889	---	1,156,889	1,472,514	292,994	1,765,508	52.6%	1,786,566	98.8%
Pine Island	3,401	902,192	(2,324)	899,868	935,199	113,247	1,048,446	16.5%	2,327,935	45.0%
Pipestone	4,164	1,117,954	1,402,078	2,520,032	1,211,221	1,497,035	2,708,256	7.5%	4,790,780	56.5%
Plainview	3,355	2,255,860	(290,767)	1,965,093	2,327,249	(593,428)	1,733,821	-11.8%	3,735,494	46.4%
Plato	304	298,015	83,941	381,956	321,948	53,834	375,782	-1.6%	262,461	143.2%
Plummer	294	514,034	35,337	549,371	548,630	44,900	593,530	8.0%	400,348	148.3%
Plymouth	76,882	14,995,779	741,162	15,736,941	15,766,563	808,270	16,574,833	5.3%	51,966,623	31.9%
Preston	1,329	766,622	662,960	1,429,582	611,355	754,156	1,365,511	-4.5%	1,678,593	81.3%
Princeton	4,728	2,771,567	(791,523)	1,980,044	2,762,242	(856,032)	1,906,210	-3.7%	3,858,387	49.4%
Prinsburg	501	872,734	---	872,734	899,084	---	899,084	3.0%	310,227	289.8%
Prior Lake	25,735	6,684,920	1,752,931	8,437,851	6,840,928	2,392,048	9,232,976	9.4%	11,664,662	79.2%
Proctor	3,067	1,222,598	(94,707)	1,127,891	1,202,689	---	1,202,689	6.6%	2,487,323	48.4%
Quamba*	113	132,989	---	132,989	---	---	---	-100.0%	---	---
Racine	435	223,313	---	223,313	223,943	---	223,943	0.3%	144,414	155.1%
Ramsey	26,462	7,501,962	1,041,932	8,543,894	7,900,225	1,226,234	9,126,459	6.8%	13,419,870	68.0%
Raymond	764	220,371	260,073	480,444	245,676	302,332	548,008	14.1%	363,474	150.8%
Red Lake Falls	1,398	460,179	3,515	463,694	611,136	86,804	697,940	50.5%	905,152	77.1%
Red Wing	16,572	21,198,256	592,807	21,791,063	22,667,149	758,125	23,425,274	7.5%	16,586,715	141.2%
Redwood Falls	5,203	4,313,043	(823,894)	3,489,149	3,856,432	(816,632)	3,039,800	-12.9%	7,417,119	41.0%
Renville	1,210	360,649	76,934	437,583	453,735	80,564	534,299	22.1%	948,153	56.4%
Revere	92	93,170	---	93,170	119,367	---	119,367	28.1%	51,707	230.9%
Rice Lake	4,120	837,600	207,703	1,045,303	897,335	211,915	1,109,250	6.1%	1,198,789	92.5%
Richfield	36,544	8,625,011	984,423	9,609,434	8,672,054	(940,289)	7,731,765	-19.5%	29,845,785	25.9%
Richmond	1,473	1,487,508	51,142	1,538,650	1,600,082	67,340	1,667,422	8.4%	745,965	223.5%
Robbinsdale	14,860	5,179,504	(2,895,307)	2,284,197	5,344,670	(2,694,624)	2,650,046	16.0%	10,809,666	24.5%
Rochester	115,821	32,706,649	9,866,144	42,572,793	33,835,827	10,537,069	44,372,896	4.2%	115,233,644	38.5%
Rockford	4,398	1,023,542	2,291,886	3,315,428	1,253,911	4,076,983	5,330,894	60.8%	2,291,562	232.6%
Rockville	2,577	981,862	40,388	1,022,250	1,267,370	33,567	1,300,937	27.3%	811,005	160.4%
Rogers	12,753	4,491,295	(95,907)	4,395,388	5,173,448	1,016,258	6,189,706	40.8%	8,069,714	76.7%
Rollingstone	653	147,331	46,378	193,709	162,774	50,115	212,889	9.9%	317,023	67.2%
Roseau	2,786	508,444	343,767	852,211	419,865	370,291	790,156	-7.3%	3,242,226	24.4%
Rosemount	23,965	9,888,534	181,276	10,069,810	9,556,250	230,162	9,786,412	-2.8%	13,388,781	73.1%
Roseville	35,987	6,646,077	6,855,111	13,501,188	5,803,701	7,432,758	13,236,459	-2.0%	31,584,206	41.9%
Rush City	3,068	756,936	298,869	1,055,805	810,528	204,810	1,015,338	-3.8%	1,289,774	78.7%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Rushford	1,772	505,713	495,687	1,001,400	664,643	123,088	787,731	-21.3%	1,229,660	64.1%
Rushford Village	834	541,474	205,322	746,796	646,824	208,537	855,361	14.5%	299,459	285.6%
Rushmore	340	207,733	99,541	307,274	249,403	105,121	354,524	15.4%	275,255	128.8%
Russell	327	(18,594)	68,057	49,463	63,767	67,234	131,001	164.8%	228,122	57.4%
Ruthton	216	300,443	160,305	460,748	395,183	105,039	500,222	8.6%	169,723	294.7%
Sacred Heart	509	633,850	---	633,850	354,837	---	354,837	-44.0%	524,780	67.6%
Saint Anthony	9,200	2,204,185	79,452	2,283,637	2,280,463	129,644	2,410,107	5.5%	8,734,884	27.6%
Saint Augusta	3,551	796,739	(82,441)	714,298	928,350	(40,424)	887,926	24.3%	903,636	98.3%
Saint Bonifacius	2,349	787,695	---	787,695	1,019,592	---	1,019,592	29.4%	1,112,717	91.6%
Saint Charles	3,781	748,532	155,779	904,311	753,752	299,046	1,052,798	16.4%	1,881,695	55.9%
Saint Clair	841	945,984	10,879	956,863	351,428	221,290	572,718	-40.1%	477,870	119.8%
Saint Cloud	67,889	19,412,744	2,016,832	21,429,576	19,014,094	1,597,213	20,611,307	-3.8%	50,907,601	40.5%
Saint Francis	7,541	3,325,693	---	3,325,693	3,865,169	---	3,865,169	16.2%	4,000,478	96.6%
Saint Hilaire	276	407,917	---	407,917	388,354	---	388,354	-4.8%	198,852	195.3%
Saint James	4,513	1,690,528	(52,774)	1,637,754	147,739	(202,122)	(54,383)	-103.3%	3,974,695	-1.4%
Saint Joseph	7,102	2,311,893	121,682	2,433,575	2,295,741	29,292	2,325,033	-4.5%	3,038,427	76.5%
Saint Louis Park	48,920	17,130,426	4,745,684	21,876,110	18,105,089	5,722,471	23,827,560	8.9%	50,287,263	47.4%
Saint Michael	17,536	3,706,733	---	3,706,733	3,938,515	---	3,938,515	6.3%	7,312,799	53.9%
Saint Paul	309,180	48,945,253	51,568,566	100,513,819	52,668,693	54,556,858	107,225,551	6.7%	402,227,484	26.7%
Saint Paul Park	5,594	1,955,902	13,008	1,968,910	1,953,701	16,830	1,970,531	0.1%	2,798,191	70.4%
Saint Peter	11,932	4,071,060	1,076,717	5,147,777	4,148,932	817,188	4,966,120	-3.5%	8,107,707	61.3%
Sanborn	314	603,112	113,562	716,674	489,662	90,829	580,491	-19.0%	286,653	202.5%
Sandstone	2,625	1,373,019	829,087	2,202,106	1,349,671	28,314	1,377,985	-37.4%	1,237,482	111.4%
Sartell	18,127	3,662,921	(346,365)	3,316,556	4,050,948	4,339,679	8,390,627	153.0%	5,922,426	141.7%
Sauk Centre	4,479	1,557,231	1,473,395	3,030,626	1,715,381	1,918,597	3,633,978	19.9%	3,752,871	96.8%
Sauk Rapids	13,884	3,851,390	---	3,851,390	4,265,045	---	4,265,045	10.7%	5,605,821	76.1%
Savage	30,713	6,953,009	1,630,784	8,583,793	7,417,788	2,350,920	9,768,708	13.8%	14,302,763	68.3%
Scandia	4,049	1,759,867	5,091	1,764,958	1,701,596	9,745	1,711,341	-3.0%	1,677,316	102.0%
Scanlon	981	488,580	---	488,580	532,605	---	532,605	9.0%	452,289	117.8%
Sebeka	687	584,508	---	584,508	618,261	---	618,261	5.8%	673,979	91.7%
Shakopee	41,519	10,739,178	70,795	10,809,973	11,918,971	74,139	11,993,110	10.9%	25,268,318	47.5%
Sherburn	1,058	1,804,814	---	1,804,814	1,862,204	(147,744)	1,714,460	-5.0%	873,565	196.3%
Shoreview	26,447	4,673,293	2,567,509	7,240,802	4,945,075	2,817,633	7,762,708	7.2%	17,382,968	44.7%
Shorewood	7,708	4,597,896	69,530	4,667,426	4,029,572	89,062	4,118,634	-11.8%	4,376,052	94.1%
Silver Bay	1,823	2,055,908	1,091,248	3,147,156	2,092,346	1,149,361	3,241,707	3.0%	2,763,347	117.3%
Silver Lake	805	505,596	240,012	745,608	510,181	260,871	771,052	3.4%	909,931	84.7%
Skyline	283	96,875	---	96,875	91,455	---	91,455	-5.6%	81,811	111.8%
Slayton	2,111	699,500	226,663	926,163	720,147	298,743	1,018,890	---	1,616,840	63.0%
Sleepy Eye	3,478	3,169,256	444,529	3,613,785	1,276,051	(32,902)	1,243,149	-65.6%	3,226,702	38.5%
South Haven	190	263,294	---	263,294	264,572	---	264,572	0.5%	409,774	64.6%
South Saint Paul	20,598	10,511,934	(1,492,945)	9,018,989	11,318,797	(1,372,409)	9,946,388	10.3%	19,739,981	50.4%
Spicer	1,209	931,867	1,056,065	1,987,932	1,052,486	1,526,294	2,578,780	29.7%	1,587,528	162.4%
Spring Grove	1,300	894,100	386,213	1,280,313	781,188	383,364	1,164,552	-9.0%	1,276,180	91.3%
Spring Lake Park	6,450	1,684,839	605,495	2,290,334	1,845,336	722,679	2,568,015	12.1%	4,425,559	58.0%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Spring Park	1,743	757,907	--	757,907	756,990	--	756,990	-0.1%	1,649,767	45.9%
Spring Valley	2,499	1,147,082	564,147	1,711,229	1,272,604	516,195	1,788,799	4.5%	1,608,068	111.2%
Springfield	2,057	1,306,861	517,521	1,824,382	1,218,986	533,355	1,752,341	-3.9%	2,381,577	73.6%
Stacy	1,507	716,715	61,304	778,019	784,652	72,333	856,985	10.1%	677,761	126.4%
Staples	2,985	617,192	1,453,464	2,070,656	565,005	637,729	1,202,734	-41.9%	2,076,918	57.9%
Stephen	666	213,568	10,846	224,414	169,257	(231,007)	(61,750)	-127.5%	962,257	-6.4%
Stewart	547	673,462	--	673,462	1,146,683	--	1,146,683	70.3%	766,804	149.5%
Stewartville	6,277	1,109,889	607,353	1,717,242	1,232,878	421,231	1,654,109	-3.7%	3,017,566	54.8%
Stillwater	19,748	4,370,696	3,438,415	7,809,111	4,794,782	4,074,625	8,869,407	13.6%	14,411,637	61.5%
Stockton	715	509,201	208,715	717,916	522,954	303,793	826,747	15.2%	226,905	364.4%
Storden	203	41,030	136,367	177,397	27,378	108,581	135,959	-23.4%	176,577	77.0%
Sturgeon Lake	417	178,223	149,413	327,636	230,051	--	230,051	-29.8%	250,858	91.7%
Swanville	339	152,021	(69,525)	82,496	175,292	(79,023)	96,269	16.7%	308,303	31.2%
Thief River Falls	8,931	2,319,495	1,574,684	3,894,179	2,199,651	394,146	2,593,797	-33.4%	9,069,507	28.6%
Tower	494	814,309	83,630	897,939	705,046	(12,089)	692,957	-22.8%	1,630,686	42.5%
Tracy	2,135	677,046	159,038	836,084	750,463	225,525	975,988	16.7%	2,055,652	47.5%
Trimont	711	771,973	359,185	1,131,158	786,104	389,859	1,175,963	4.0%	612,960	191.8%
Truman	1,061	831,020	228,545	1,059,565	805,716	271,791	1,077,507	1.7%	819,433	131.5%
Twin Valley	816	602,545	127,905	730,450	475,755	78,420	554,175	-24.1%	642,446	86.3%
Two Harbors	3,637	1,859,336	(772,814)	1,086,522	1,982,364	(658,421)	1,323,943	21.9%	4,291,779	30.8%
Tyler	1,126	435,516	(61,189)	374,327	640,077	(24,135)	615,942	64.5%	869,306	70.9%
Ulen	553	656,940	--	656,940	604,905	--	604,905	-7.9%	288,796	209.5%
Underwood	350	366,018	23,721	389,739	426,619	25,272	451,891	15.9%	195,541	231.1%
Upsala	430	649,929	2,701	652,630	778,949	8,227	787,176	20.6%	296,039	265.9%
Vadnais Heights	12,704	3,639,751	62,058	3,701,809	3,780,733	51,770	3,832,503	3.5%	6,240,918	61.4%
Vergas	359	236,434	15,081	251,515	168,312	2,493	170,805	-32.1%	417,764	40.9%
Verndale	581	749,850	118,860	868,710	704,221	115,693	819,914	-5.6%	374,442	219.0%
Vernon Center	310	737,683	--	737,683	781,852	--	781,852	6.0%	286,373	273.0%
Vesta	301	238,477	8,143	246,620	232,898	8,156	241,054	-2.3%	246,479	97.8%
Victoria	9,172	1,840,596	1,119,443	2,960,039	2,346,703	1,163,126	3,509,829	18.6%	4,359,157	80.5%
Viking	99	59,992	25,621	85,613	58,894	17,624	76,518	-10.6%	86,793	88.2%
Villard	249	197,578	2,134	199,712	324,598	(66,982)	257,616	29.0%	243,635	105.7%
Virginia	8,456	3,156,753	245,583	3,402,336	6,550,146	210,106	6,760,252	98.7%	12,345,795	54.8%
Wabasha	2,487	2,516,068	--	2,516,068	2,336,242	--	2,336,242	-7.1%	3,073,616	76.0%
Wabasso	692	662,419	1,052,509	1,714,928	646,252	860,425	1,506,677	-12.1%	732,131	205.8%
Waconia	12,633	3,106,685	74,536	3,181,221	2,867,342	312,718	3,180,060	-0.0%	6,913,278	46.0%
Wadena	4,161	2,317,631	755,077	3,072,708	2,322,401	613,995	2,936,396	-4.4%	3,280,863	89.5%
Waite Park	7,670	6,218,760	380,991	6,599,751	5,414,337	422,177	5,836,514	-11.6%	6,262,165	93.2%
Walnut Grove	829	1,016,768	262,183	1,278,951	1,143,082	313,615	1,456,697	13.9%	550,619	264.6%
Wanamingo	1,090	335,078	80,221	415,299	389,722	89,597	479,319	15.4%	727,054	65.9%
Warren	1,587	1,030,509	--	1,030,509	1,015,804	--	1,015,804	-1.4%	1,372,079	74.0%
Warroad	1,791	3,139,398	2,486,373	5,625,771	3,051,224	2,730,657	5,781,881	2.8%	3,768,294	153.4%
Waseca	9,094	3,608,772	544,274	4,153,046	3,679,700	697,665	4,377,365	5.4%	7,097,677	61.7%
Watertown	4,451	1,627,853	451,488	2,079,341	1,611,363	496,051	2,107,414	1.4%	1,867,977	112.8%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Waterville	1,881	1,395,179	58,158	1,453,337	1,361,257	89,723	1,450,980	-0.2%	1,245,870	116.5%
Watson	196	165,930	---	165,930	208,823	---	208,823	25.9%	115,905	180.2%
Waverly	1,453	1,190,176	(91,275)	1,098,901	1,346,368	(89,088)	1,257,280	14.4%	993,648	126.5%
Wayzata	4,804	2,835,183	240,981	3,076,164	3,383,877	163,572	3,547,449	15.3%	10,066,705	35.2%
Welcome	649	1,467,747	45,500	1,513,247	1,484,194	69,469	1,553,663	2.7%	593,299	261.9%
Wells	2,248	1,329,910	58,985	1,388,895	1,396,592	8,004	1,404,596	1.1%	2,373,072	59.2%
West Saint Paul	21,085	9,184,804	4,115,670	13,300,474	9,568,132	3,799,436	13,367,568	0.5%	20,929,099	63.9%
Westbrook	713	371,388	91,805	463,193	399,873	119,973	519,846	12.2%	805,645	64.5%
White Bear Lake	25,512	3,443,521	1,795,239	5,238,760	3,604,779	4,204,613	7,809,392	49.1%	19,224,891	40.6%
Willernie	535	142,537	---	142,537	190,928	---	190,928	33.9%	276,637	69.0%
Williams	181	261,781	148,742	410,523	230,118	158,120	388,238	-5.4%	130,701	297.0%
Willmar	20,008	14,189,140	3,709,782	17,898,922	13,401,500	12,343,139	25,744,639	43.8%	14,299,584	180.0%
Willow River*	398	205,533	---	205,533	---	---	---	-100.0%	---	---
Wilmont	343	233,546	151,928	385,474	283,040	127,248	410,288	6.4%	215,338	190.5%
Windom	4,553	2,575,334	1,903,182	4,478,516	3,016,652	2,213,743	5,230,395	16.8%	3,998,523	130.8%
Winger	215	281,813	---	281,813	322,317	---	322,317	14.4%	116,497	276.7%
Winnebago	1,336	870,440	(484)	869,956	924,691	(748)	923,943	6.2%	1,307,550	70.7%
Winona	27,271	9,475,790	512,897	9,988,687	9,429,771	504,828	9,934,599	-0.5%	17,497,234	56.8%
Winsted	2,297	995,117	(338,955)	656,162	825,303	545,233	1,370,536	108.9%	1,628,543	84.2%
Wood Lake	421	315,413	117,349	432,762	259,392	121,712	381,104	-11.9%	268,342	142.0%
Woodbury	69,426	12,205,015	5,294,673	17,499,688	12,723,834	5,778,193	18,502,027	5.7%	38,617,390	47.9%
Worthington	13,430	8,186,835	14,348,671	22,535,506	7,774,705	15,643,516	23,418,221	3.9%	8,345,647	280.6%
Wrenshall*	415	391,365	---	391,365	---	---	---	-100.0%	---	---
Wykoff	446	406,247	75,528	481,775	513,382	92,795	606,177	25.8%	237,468	255.3%
Wyoming	7,955	3,671,268	128,330	3,799,598	4,433,905	151,472	4,585,377	20.7%	3,171,372	144.6%
Zimmerman	5,597	1,979,070	224,459	2,203,529	2,177,997	226,530	2,404,527	9.1%	1,920,033	125.2%
Zumbrota	3,426	1,792,324	1,380,929	3,173,253	2,263,645	1,541,415	3,805,060	19.9%	2,441,126	155.9%
Total***	4,484,103	\$1,458,963,416	\$483,218,263	\$1,942,181,679	\$1,525,741,801	\$511,906,504	\$2,037,648,305	4.9%	\$3,806,474,093	53.5%

***The Cities of Kennedy, Orono, and Waubun failed to comply with the reporting requirement for 2017 and are not included in this analysis.

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Holloway	85	(50,266)	---	(50,266)	(81,578)	---	(81,578)	-62.3%	71,389	-114.3%
Hendrum	292	36,030	(218,116)	(182,086)	(9,248)	(213,627)	(222,875)	-22.4%	219,256	-101.7%
Biwabik	1,003	(1,285,656)	113,558	(1,172,098)	(1,280,708)	135,630	(1,145,078)	2.3%	1,674,146	-68.4%
Goodridge	140	(25,966)	84	(25,882)	(34,922)	84	(34,838)	-34.6%	69,498	-50.1%
Miltona	433	(140,747)	(45,833)	(186,580)	(115,637)	(22,878)	(138,515)	25.8%	280,385	-49.4%
Stephen	666	213,568	10,846	224,414	169,257	(231,007)	(61,750)	-127.5%	962,257	-6.4%
Saint James	4,513	1,690,528	(52,774)	1,637,754	147,739	(202,122)	(54,383)	-103.3%	3,974,695	-1.4%
Greenwood*	724	500,171	27,975	528,146	---	---	---	-100.0%	---	---
Lamberton*	800	372,962	---	372,962	---	---	---	-100.0%	---	---
Quamba*	113	132,989	---	132,989	---	---	---	-100.0%	---	---
Willow River*	398	205,533	---	205,533	---	---	---	-100.0%	---	---
Wrenshall*	415	391,365	---	391,365	---	---	---	-100.0%	---	---
Chaska	26,941	2,539,557	(401,132)	2,138,425	2,011,915	(481,035)	1,530,880	-28.4%	19,738,298	7.8%
Lake Park**	803	---	---	---	65,476	(2,022)	63,454	---	654,531	9.7%
Dalton	249	63,263	---	63,263	34,637	---	34,637	-45.2%	320,175	10.8%
Cass Lake	759	173,093	37,990	211,083	31,655	49,125	80,780	-61.7%	704,286	11.5%
Murdock	267	(6,144)	---	(6,144)	36,959	---	36,959	-701.5%	269,059	13.7%
Hitterdal	199	96,524	(66,147)	30,377	104,047	(70,022)	34,025	12.0%	158,550	21.5%
Roseau	2,786	508,444	343,767	852,211	419,865	370,291	790,156	-7.3%	3,242,226	24.4%
Robbinsdale	14,860	5,179,504	(2,895,307)	2,284,197	5,344,670	(2,694,624)	2,650,046	16.0%	10,809,666	24.5%
Richfield	36,544	8,625,011	984,423	9,609,434	8,672,054	(940,289)	7,731,765	-19.5%	29,845,785	25.9%
Saint Paul	309,180	48,945,253	51,568,566	100,513,819	52,668,693	54,556,858	107,225,551	6.7%	402,227,484	26.7%
Olivia	2,440	643,380	69,671	713,051	541,804	72,060	613,864	-13.9%	2,295,024	26.7%
Saint Anthony	9,200	2,204,185	79,452	2,283,637	2,280,463	129,644	2,410,107	5.5%	8,734,884	27.6%
Maple Grove	66,814	7,764,064	3,800,838	11,564,902	8,024,745	3,382,272	11,407,017	-1.4%	40,775,353	28.0%
Henderson	923	299,199	(19,254)	279,945	224,970	(55,383)	169,587	-39.4%	599,825	28.3%
Thief River Falls	8,931	2,319,495	1,574,684	3,894,179	2,199,651	394,146	2,593,797	-33.4%	9,069,507	28.6%
New Brighton	22,875	6,661,189	(6,794)	6,654,395	6,872,191	(6,395)	6,865,796	3.2%	23,108,875	29.7%
Brainerd	13,719	3,495,653	453,933	3,949,586	3,525,845	669,245	4,195,090	6.2%	13,885,934	30.2%
Barnum	605	187,163	145,969	333,132	7,381	141,823	149,204	-55.2%	484,286	30.8%
Two Harbors	3,637	1,859,336	(772,814)	1,086,522	1,982,364	(658,421)	1,323,943	21.9%	4,291,779	30.8%
Swanville	339	152,021	(69,525)	82,496	175,292	(79,023)	96,269	16.7%	308,303	31.2%
Plymouth	76,882	14,995,779	741,162	15,736,941	15,766,563	808,270	16,574,833	5.3%	51,966,623	31.9%
North Mankato	13,889	2,589,217	(185,373)	2,403,844	2,699,387	(212,099)	2,487,288	3.5%	7,676,811	32.4%
Elmore	591	106,810	50,396	157,206	145,115	24,501	169,616	7.9%	522,637	32.5%
Mora	3,507	1,158,986	198,966	1,357,952	1,115,118	(129,773)	985,345	-27.4%	2,994,175	32.9%
East Grand Forks	8,876	4,577,185	(1,957,864)	2,619,321	5,407,286	(2,051,907)	3,355,379	28.1%	10,152,048	33.1%
Brooklyn Park	80,866	17,040,497	(452,531)	16,587,966	19,808,615	8,591	19,817,206	19.5%	59,542,300	33.3%
Minneapolis	423,990	106,236,000	149,360,000	255,596,000	115,835,000	135,245,000	251,080,000	-1.8%	737,126,190	34.1%
Champlin	23,690	4,220,179	1,427,838	5,648,017	4,628,787	1,144,529	5,773,316	2.2%	16,639,752	34.7%
Maynard	352	45,605	159,233	204,838	59,064	84,974	144,038	-29.7%	413,066	34.9%
Wayzata	4,804	2,835,183	240,981	3,076,164	3,383,877	163,572	3,547,449	15.3%	10,066,705	35.2%
Duluth	87,050	13,282,214	20,190,715	33,472,929	15,507,037	22,890,629	38,397,666	14.7%	108,571,714	35.4%
Amboy	513	198,267	21,478	219,745	223,024	27,020	250,044	13.8%	695,120	36.0%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Deer River	932	(50,268)	588,674	538,406	(215,675)	657,254	441,579	-18.0%	1,213,931	36.4%
Inver Grove Heights	35,106	9,600,129	(393,298)	9,206,831	10,038,550	(1,048,401)	8,990,149	-2.4%	24,260,638	37.1%
Bloomington	88,885	28,805,375	2,199,884	31,005,259	30,942,618	3,056,143	33,998,761	9.7%	88,385,013	38.5%
La Crescent	5,177	1,478,985	---	1,478,985	1,278,969	---	1,278,969	-13.5%	3,324,316	38.5%
Rochester	115,821	32,706,649	9,866,144	42,572,793	33,835,827	10,537,069	44,372,896	4.2%	115,233,644	38.5%
Sleepy Eye	3,478	3,169,256	444,529	3,613,785	1,276,051	(32,902)	1,243,149	-65.6%	3,226,702	38.5%
Aitkin	2,126	814,616	---	814,616	810,924	---	810,924	-0.5%	2,057,102	39.4%
Chanhassen	25,955	5,286,880	358,975	5,645,855	5,307,088	413,789	5,720,877	1.3%	14,427,241	39.7%
Maplewood	40,084	7,602,883	323,263	7,926,146	8,449,546	247,429	8,696,975	9.7%	21,602,208	40.3%
Houston	977	223,552	287,128	510,680	231,813	202,861	434,674	-14.9%	1,078,105	40.3%
Saint Cloud	67,889	19,412,744	2,016,832	21,429,576	19,014,094	1,597,213	20,611,307	-3.8%	50,907,601	40.5%
Delano	6,058	2,376,719	(1,380,839)	995,880	2,756,646	(1,305,623)	1,451,023	45.7%	3,583,440	40.5%
White Bear Lake	25,512	3,443,521	1,795,239	5,238,760	3,604,779	4,204,613	7,809,392	49.1%	19,224,891	40.6%
Redwood Falls	5,203	4,313,043	(823,894)	3,489,149	3,856,432	(816,632)	3,039,800	-12.9%	7,417,119	41.0%
Vergas	359	236,434	15,081	251,515	168,312	2,493	170,805	-32.1%	417,764	40.9%
Fairfax	1,171	386,543	---	386,543	656,028	---	656,028	69.7%	1,585,247	41.4%
Roseville	35,987	6,646,077	6,855,111	13,501,188	5,803,701	7,432,758	13,236,459	-2.0%	31,584,206	41.9%
Tower	494	814,309	83,630	897,939	705,046	(12,089)	692,957	-22.8%	1,630,686	42.5%
Albany	2,682	531,658	---	531,658	633,423	---	633,423	19.1%	1,482,588	42.7%
Alexandria	13,673	4,095,104	133,095	4,228,199	4,124,697	543,839	4,668,536	10.4%	10,813,526	43.2%
Lake City	5,129	1,099,979	(275,844)	824,135	2,137,231	79,821	2,217,052	169.0%	5,127,363	43.2%
Buffalo Lake	674	43,482	---	43,482	274,783	---	274,783	531.9%	631,384	43.5%
Edina	52,497	16,236,995	(190,845)	16,046,150	17,395,597	---	17,395,597	8.4%	39,519,408	44.0%
Lexington	2,114	793,018	---	793,018	763,505	---	763,505	-3.7%	1,728,021	44.2%
Carver	4,623	1,090,549	(84,585)	1,005,964	1,175,456	(31,092)	1,144,364	13.8%	2,587,854	44.2%
Buffalo	16,247	4,531,376	(1,381,767)	3,149,609	4,461,031	(572,731)	3,888,300	23.5%	8,790,430	44.2%
Austin	25,374	6,444,583	595,776	7,040,359	6,763,111	650,786	7,413,897	5.3%	16,607,244	44.6%
Shoreview	26,447	4,673,293	2,567,509	7,240,802	4,945,075	2,817,633	7,762,708	7.2%	17,382,968	44.7%
New Hope	21,545	6,255,436	5,397,075	11,652,511	6,871,038	203,704	7,074,742	-39.3%	15,823,459	44.7%
Lanesboro	765	240,932	183,734	424,666	262,678	175,720	438,398	3.2%	980,301	44.7%
Hastings	22,640	4,403,883	2,896,800	7,300,683	4,576,829	3,265,627	7,842,456	7.4%	17,500,539	44.8%
Pine Island	3,401	902,192	(2,324)	899,868	895,199	113,247	1,048,446	16.5%	2,327,935	45.0%
Dassel	1,459	315,349	54,631	369,980	275,503	158,536	434,039	17.3%	951,313	45.6%
Spring Park	1,743	757,907	---	757,907	756,990	---	756,990	-0.1%	1,649,767	45.9%
Waconia	12,633	3,106,685	74,536	3,181,221	2,867,342	312,718	3,180,060	-0.0%	6,913,278	46.0%
Gilbert	1,791	956,653	209,952	1,166,605	1,166,605	244,452	1,119,979	-4.0%	2,429,849	46.1%
Norwood Young America	3,818	744,597	(191,063)	553,534	1,008,912	(112,350)	896,562	62.0%	1,942,754	46.1%
Plainview	3,355	2,255,860	(290,767)	1,965,093	2,327,249	(593,428)	1,733,821	-11.8%	3,735,494	46.4%
Eden Prairie	63,726	23,171,318	---	23,171,318	22,592,160	---	22,592,160	-2.5%	48,013,122	47.1%
Brooklyn Center	31,145	11,348,509	(1,416,357)	9,932,152	11,249,569	(1,177,693)	10,071,876	1.4%	21,371,638	47.1%
Saint Louis Park	48,920	17,130,426	4,745,684	21,876,110	18,105,089	5,722,471	23,827,560	8.9%	50,287,263	47.4%
Shakopee	41,519	10,739,178	70,795	10,809,973	11,918,971	74,139	11,993,110	10.9%	25,268,318	47.5%
Tracy	2,135	677,046	159,038	836,084	750,463	225,525	975,988	16.7%	2,055,652	47.5%
Hopkins	19,079	5,778,631	3,383,064	9,161,695	5,716,914	3,119,982	8,836,896	-3.5%	18,586,497	47.5%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Hanover	3,455	691,469	---	691,469	639,937	---	639,937	-7.5%	1,338,539	47.8%
Glencoe	5,519	2,278,757	40,693	2,319,450	2,287,294	31,897	2,319,191	-0.0%	4,843,000	47.9%
Woodbury	69,426	12,205,015	5,294,673	17,499,688	12,723,834	5,778,193	18,502,027	5.7%	38,617,390	47.9%
Fridley	28,667	9,084,228	1,732,361	10,816,589	9,522,843	1,799,415	11,322,258	4.7%	23,508,881	48.2%
Canby	1,729	1,146,406	67,420	1,213,826	873,655	---	873,655	-28.0%	1,809,916	48.3%
Proctor	3,067	1,222,598	(94,707)	1,127,891	1,202,689	---	1,202,689	6.6%	2,487,323	48.4%
Greenfield	2,873	632,524	42,299	674,823	677,427	42,481	719,908	6.7%	1,477,563	48.7%
Mankato	42,990	11,384,654	4,612,687	15,997,341	11,870,449	4,715,443	16,585,892	3.7%	33,590,432	49.4%
Princeton	4,728	2,771,567	(791,523)	1,980,044	2,762,242	(856,032)	1,906,210	-3.7%	3,858,387	49.4%
Owatonna	25,922	10,154,863	---	10,154,863	10,461,511	(7,515)	10,453,996	2.9%	21,151,148	49.4%
Montevideo	5,308	1,322,948	674,680	1,997,628	1,366,799	631,955	1,998,754	0.1%	4,027,162	49.6%
Chisago City	5,335	1,106,800	165,667	1,272,467	1,098,190	145,374	1,243,564	-2.3%	2,498,169	49.8%
Little Canada	10,120	1,580,457	659,829	2,240,286	1,434,580	726,268	2,160,848	-3.5%	4,333,591	49.9%
Cold Spring	4,157	2,267,214	(1,211,089)	1,056,125	2,623,644	(1,215,821)	1,407,823	33.3%	2,823,117	49.9%
Menahga	1,341	491,094	(13,708)	477,386	445,706	(5,270)	440,436	-7.7%	882,907	49.9%
Forest Lake	20,497	5,384,768	(130,740)	5,254,028	5,452,711	376,162	5,828,873	10.9%	11,661,058	50.0%
South Saint Paul	20,598	10,511,934	(1,492,945)	9,018,989	11,318,797	(1,372,409)	9,946,388	10.3%	19,739,981	50.4%
Grand Rapids	11,389	5,584,399	661,511	6,245,910	5,140,668	580,721	5,721,389	-8.4%	11,350,315	50.4%
Orr	295	117,942	110,153	228,095	109,416	186,686	296,102	29.8%	583,117	50.8%
Hutchinson	14,188	6,599,104	1,038,531	7,637,635	6,660,033	(64,158)	6,595,875	-13.6%	12,964,200	50.9%
Granite Falls	2,782	1,197,849	770,476	1,968,325	1,234,526	331,202	1,565,728	-20.5%	3,073,389	50.9%
Farmington	22,421	5,031,529	229,514	5,261,043	5,666,183	226,527	5,892,710	12.0%	11,533,078	51.1%
Corcoran	5,592	1,753,252	32,004	1,785,256	2,117,123	36,550	2,153,673	20.6%	4,191,535	51.4%
Independence	3,706	1,068,422	70,863	1,139,285	1,294,566	81,358	1,375,924	20.8%	2,675,954	51.4%
Montgomery	3,029	722,521	205,724	928,245	845,071	245,576	1,090,647	17.5%	2,108,469	51.7%
Breckenridge	3,289	1,555,524	---	1,555,524	1,556,886	---	1,556,886	0.1%	2,998,592	51.9%
Jordan	6,106	2,251,559	638,001	2,889,560	1,296,681	696,959	1,993,640	-31.0%	3,817,881	52.2%
International Falls	6,151	2,919,211	1,400,869	4,320,080	3,168,302	1,148,475	4,316,777	-0.1%	8,124,851	53.1%
Saint Michael	17,536	3,706,733	---	3,706,733	3,938,515	---	3,938,515	6.3%	7,312,799	53.9%
Luverne	4,706	2,382,411	438,418	2,820,829	2,105,048	472,103	2,577,151	-8.6%	4,781,944	53.9%
New Ulm	13,540	8,220,501	1,652,552	9,873,053	6,819,498	905,450	7,724,948	-21.8%	14,298,506	54.0%
Fulda	1,279	281,313	427,715	709,028	299,494	426,711	726,205	2.4%	1,333,275	54.5%
Becker	4,809	1,504,669	707,825	2,212,494	1,608,413	1,097,509	2,705,922	22.3%	4,967,254	54.5%
Hamburg	492	373,239	---	373,239	273,553	---	273,553	-26.7%	500,136	54.7%
Baxter	8,360	3,332,945	710,975	4,043,920	3,359,778	664,292	4,024,070	-0.5%	7,352,172	54.7%
Virginia	8,456	3,156,753	245,583	3,402,336	6,550,146	210,106	6,760,252	98.7%	12,345,795	54.8%
Faribault	23,769	8,314,144	1,426,043	9,740,187	7,789,395	1,630,717	9,420,112	-3.3%	17,198,192	54.8%
Stewartville	6,277	1,109,889	607,353	1,717,242	1,232,878	421,231	1,654,109	-3.7%	3,017,566	54.8%
Burnsville	62,239	18,706,858	2,508,712	21,215,570	19,273,920	2,769,386	22,043,306	3.9%	40,027,275	55.1%
Mentor	147	113,471	92,893	206,364	106,771	76,754	183,525	-11.1%	331,502	55.4%
Saint Charles	3,781	748,532	155,779	904,311	753,752	299,046	1,052,798	16.4%	1,881,695	55.9%
Cottage Grove	36,399	10,429,625	429,088	10,858,713	10,822,242	724,161	11,546,403	6.3%	20,590,425	56.1%
North Oaks	5,215	1,337,354	---	1,337,354	1,325,518	---	1,325,518	-0.9%	2,354,620	56.3%
Renville	1,210	360,649	76,934	437,583	453,735	80,564	534,299	22.1%	948,153	56.4%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21

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

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Pipestone	4,164	1,117,954	1,402,078	2,520,032	1,211,221	1,497,035	2,708,256	7.5%	4,790,780	56.5%
Long Prairie	3,403	1,090,080	147,723	1,237,803	1,089,661	47,480	1,137,141	-8.1%	2,010,609	56.6%
Hayfield	1,344	469,632	1,355	470,987	471,398	11,337	482,735	2.5%	850,379	56.8%
Cleveland	725	339,731	216,946	556,677	231,843	48,684	280,527	-49.6%	494,119	56.8%
Winona	27,271	9,475,790	512,897	9,988,687	9,429,771	504,828	9,934,599	-0.5%	17,497,234	56.8%
Lakeville	61,993	14,380,670	330,830	14,711,500	14,355,067	566,557	14,921,624	1.4%	26,077,490	57.2%
Russell	327	(18,594)	68,057	49,463	63,767	67,234	131,001	164.8%	228,122	57.4%
Staples	2,985	617,192	1,453,464	2,070,656	565,005	637,729	1,202,734	-41.9%	2,076,918	57.9%
Spring Lake Park	6,450	1,684,839	605,495	2,290,334	1,845,336	722,679	2,568,015	12.1%	4,425,559	58.0%
Hermantown	9,539	3,020,768	480,190	3,500,958	3,029,820	517,810	3,547,630	1.3%	6,074,974	58.4%
Wells	2,248	1,329,910	58,985	1,388,895	1,396,592	8,004	1,404,596	1.1%	2,373,072	59.2%
Cambridge	8,868	3,150,598	940,105	4,090,703	3,218,741	1,251,230	4,469,971	9.3%	7,551,079	59.2%
Marshall	13,860	6,758,973	245,214	7,004,187	7,285,325	304,063	7,589,388	8.4%	12,781,722	59.4%
Lindstrom	4,574	1,212,805	5,578	1,218,383	1,221,704	2,172	1,223,876	0.5%	2,059,177	59.4%
Lynd	464	110,553	(78,705)	31,848	127,964	(40,042)	87,922	176.1%	147,791	59.5%
Anoka	18,205	4,526,917	2,166,383	6,693,300	4,681,652	2,171,886	6,853,538	2.4%	11,510,470	59.5%
Caledonia	2,821	1,070,007	152,674	1,222,681	1,131,542	194,290	1,325,832	8.4%	2,176,309	60.9%
Apple Valley	52,361	16,489,507	---	16,489,507	17,011,131	---	17,011,131	3.2%	27,883,993	61.0%
Afton	2,953	539,256	74,701	613,957	724,393	80,631	805,024	31.1%	1,316,177	61.2%
Saint Peter	11,932	4,071,060	1,076,717	5,147,777	4,148,932	817,188	4,966,120	-3.5%	8,107,707	61.3%
Vadnais Heights	12,704	3,639,751	62,058	3,701,809	3,780,733	51,770	3,832,503	3.5%	6,240,918	61.4%
Mound	9,494	3,070,270	412,053	3,482,323	3,305,151	389,884	3,695,035	6.1%	6,011,360	61.5%
Stillwater	19,748	4,370,696	3,438,415	7,809,111	4,794,782	4,074,625	8,869,407	13.6%	14,411,637	61.5%
Cloquet	12,249	3,739,375	698,624	4,437,999	3,709,502	726,662	4,436,164	-0.0%	7,200,335	61.6%
Waseca	9,094	3,608,772	544,274	4,153,046	3,679,700	697,665	4,377,365	5.4%	7,097,677	61.7%
Henning	819	298,000	212,799	510,799	327,439	231,446	558,885	9.4%	901,965	62.0%
Hoyt Lakes	1,998	1,644,332	1,211,435	2,855,767	1,106,549	1,044,349	2,150,898	-24.7%	3,468,467	62.0%
Minneota	1,385	232,362	277,938	510,300	249,051	345,551	594,602	16.5%	949,223	62.6%
Big Lake	11,174	2,941,987	(115,776)	2,826,211	3,140,386	(72,216)	3,068,170	8.6%	4,886,383	62.8%
Braham	1,801	848,428	---	848,428	820,630	---	820,630	-3.3%	1,305,361	62.9%
Slayton	2,111	699,500	226,663	926,163	720,147	298,743	1,018,890	---	1,616,840	63.0%
Cannon Falls	4,108	2,038,769	101,937	2,140,706	2,302,179	136,633	2,438,812	13.9%	3,866,723	63.1%
Okabena	203	136,462	---	136,462	92,308	---	92,308	-32.4%	145,982	63.2%
Blue Earth	3,207	2,513,703	(266,794)	2,246,909	2,733,533	(561,160)	2,172,373	-3.3%	3,410,732	63.7%
North Branch	10,608	2,863,994	114,075	2,978,069	3,096,605	62,715	3,159,320	6.1%	4,957,189	63.7%
West Saint Paul	21,085	9,184,804	4,115,670	13,300,474	9,568,132	3,799,436	13,367,568	0.5%	20,929,099	63.9%
Lauderdale	2,426	799,931	109,377	909,308	773,712	117,858	891,570	-2.0%	1,395,516	63.9%
Rushford	1,772	505,713	495,687	1,001,400	664,643	123,088	787,731	-21.3%	1,229,660	64.1%
Minnetrista	7,526	2,988,443	406,781	3,395,224	2,881,360	421,317	3,302,677	-2.7%	5,155,384	64.1%
Westbrook	713	371,388	91,805	463,193	399,873	119,973	519,846	12.2%	805,645	64.5%
South Haven	190	263,294	---	263,294	264,572	---	264,572	0.5%	409,774	64.6%
Eagan	68,488	17,527,689	2,212,265	19,739,954	20,218,986	2,082,636	22,301,622	13.0%	34,504,911	64.6%
Isanti	5,786	1,685,603	230,908	1,916,511	2,076,531	132,627	2,209,158	15.3%	3,407,618	64.8%
Lino Lakes	21,117	6,031,077	170,745	6,201,822	6,573,608	175,401	6,749,009	8.8%	10,344,134	65.2%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Wanamingo	1,090	335,078	80,221	415,299	389,722	89,597	479,319	15.4%	727,054	65.9%
Holdingsford	721	592,968	---	592,968	327,598	---	327,598	-44.8%	495,530	66.1%
Andover	32,470	7,650,328	659,177	8,309,505	7,672,363	779,100	8,451,463	1.7%	12,770,118	66.2%
Ivanhoe	548	141,339	299,652	440,991	183,675	243,626	427,301	-3.1%	644,696	66.3%
North Saint Paul	12,099	1,738,382	2,289,276	4,027,658	1,731,733	3,192,181	4,923,914	22.3%	7,413,470	66.4%
Centerville	4,001	1,309,108	---	1,309,108	1,528,869	---	1,528,869	16.8%	2,292,523	66.7%
Rollingstone	653	147,331	46,378	193,709	162,774	50,115	212,889	9.9%	317,023	67.2%
Minnesota Lake	666	347,307	(68,912)	278,395	396,811	(69,568)	327,243	17.5%	486,877	67.2%
Sacred Heart	509	633,850	---	633,850	354,837	---	354,837	-44.0%	524,780	67.6%
Ramsey	26,462	7,501,962	1,041,932	8,543,894	7,900,225	1,226,234	9,126,459	6.8%	13,419,870	68.0%
Cokato	2,757	1,187,543	268,271	1,455,814	1,284,607	183,313	1,467,920	0.8%	2,152,025	68.2%
Savage	30,713	6,953,009	1,630,784	8,583,793	7,417,788	2,350,920	9,768,708	13.8%	14,302,763	68.3%
Moorhead	43,440	13,461,991	6,233,333	19,695,324	15,173,972	6,693,887	21,867,859	11.0%	31,982,682	68.4%
Arco	75	164,336	32,002	196,338	83,876	33,370	117,246	-40.3%	170,039	69.0%
Willernie	535	142,537	---	142,537	190,928	---	190,928	33.9%	276,637	69.0%
Fergus Falls	13,754	5,817,765	3,416,234	9,233,999	5,804,383	3,229,360	9,033,743	-2.2%	13,048,886	69.2%
Moose Lake	2,775	1,363,552	---	1,363,552	1,291,690	---	1,291,690	-5.3%	1,851,096	69.8%
McIntosh	621	257,219	7,783	265,002	235,681	14,747	250,428	-5.5%	357,125	70.1%
Coon Rapids	63,272	13,641,854	6,419,217	20,061,071	14,566,331	6,948,770	21,515,101	7.2%	30,580,813	70.4%
Saint Paul Park	5,594	1,955,902	13,008	1,968,910	1,953,701	16,830	1,970,531	0.1%	2,798,191	70.4%
Kenyon	1,827	815,793	275,973	1,091,766	756,278	301,682	1,057,960	-3.1%	1,498,645	70.6%
Northfield	20,398	7,193,004	866,572	8,059,576	7,537,856	1,165,600	8,703,456	8.0%	12,323,912	70.6%
Winnepago	1,336	870,440	(484)	869,956	924,691	(748)	923,943	6.2%	1,307,550	70.7%
Tyler	1,126	435,516	(61,189)	374,327	640,077	(24,135)	615,942	64.5%	869,306	70.9%
Dayton	5,481	1,743,441	340,718	2,084,159	1,814,922	383,009	2,197,931	5.5%	3,095,156	71.0%
Hanska	372	156,451	62,753	219,204	207,874	---	207,874	-5.2%	289,838	71.7%
Morris	5,513	3,659,027	(117,808)	3,541,219	3,615,822	---	3,615,822	2.1%	4,994,802	72.4%
Cohasset	2,747	1,489,632	128,709	1,618,341	1,592,883	(55,446)	1,537,437	-5.0%	2,122,632	72.4%
Albertville	7,412	1,887,922	---	1,887,922	2,258,988	---	2,258,988	19.7%	3,117,687	72.5%
Grygla	229	80,544	129,708	210,252	92,202	130,068	222,270	5.7%	304,853	72.9%
Blaine	65,369	11,741,448	7,856,302	19,597,750	13,571,892	8,204,189	21,776,081	11.1%	29,861,760	72.9%
Oak Grove	8,582	1,425,461	229,419	1,654,880	1,550,486	214,944	1,765,430	6.7%	2,419,769	73.0%
Rosemount	23,965	9,888,534	181,276	10,069,810	9,556,250	230,162	9,786,412	-2.8%	13,388,781	73.1%
Albert Lea	18,032	11,030,071	2,037,501	13,067,572	8,398,760	2,615,975	11,014,735	-15.7%	15,034,829	73.3%
Springfield	2,057	1,306,861	517,521	1,824,382	1,218,986	533,355	1,752,341	-3.9%	2,381,577	73.6%
Warren	1,587	1,030,509	---	1,030,509	1,015,804	---	1,015,804	-1.4%	1,372,079	74.0%
Barnesville	2,659	1,565,274	429,357	1,994,631	1,644,637	479,874	2,124,511	6.5%	2,867,388	74.1%
Mountain Iron	2,894	2,552,836	7,177	2,560,013	2,796,462	5,818	2,802,280	9.5%	3,780,304	74.1%
Kimball	796	375,015	326,035	701,050	348,833	215,190	564,023	-19.5%	757,168	74.5%
Karlstad	756	545,272	110,660	655,932	554,282	132,921	687,203	4.8%	921,445	74.6%
Alvarado	363	(53,269)	208,211	154,942	(31,303)	213,410	182,107	17.5%	243,882	74.7%
Long Lake	1,796	717,752	135,046	852,798	982,812	132,565	1,115,377	30.8%	1,493,272	74.7%
Hendricks	710	241,319	58,852	300,171	280,117	55,397	335,514	11.8%	446,599	75.1%
Crystal	22,929	7,038,256	4,284,431	11,322,687	6,873,287	3,919,948	10,793,235	-4.7%	14,342,187	75.3%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Wabasha	2,487	2,516,068	---	2,516,068	2,336,242	---	2,336,242	-7.1%	3,073,616	76.0%
Sauk Rapids	13,884	3,851,390	---	3,851,390	4,265,045	---	4,265,045	10.7%	5,605,821	76.1%
Saint Joseph	7,102	2,311,893	121,682	2,433,575	2,295,741	29,292	2,325,033	-4.5%	3,038,427	76.5%
Red Lake Falls	1,398	460,179	3,515	463,694	611,136	86,804	697,940	50.5%	905,152	77.1%
Rogers	12,753	4,491,295	(95,907)	4,395,388	5,173,448	1,016,258	6,189,706	40.8%	8,069,714	76.7%
Storden	203	136,367	136,367	177,397	27,378	108,581	135,959	-23.4%	176,577	77.0%
Columbia Heights	20,153	7,334,386	2,774,003	10,108,389	7,595,833	3,175,444	10,771,277	6.6%	13,953,997	77.2%
Cromwell	239	49,643	157,897	207,540	35,121	208,248	243,369	17.3%	313,264	77.7%
Chatfield	2,858	1,001,242	1,020,595	2,021,837	1,079,484	1,065,350	2,144,834	6.1%	2,759,099	77.7%
Lake Elmo	9,481	3,479,815	173,931	3,653,746	3,699,133	4,486	3,703,619	1.4%	4,762,750	77.8%
Minnetonka	53,394	20,885,422	5,266,962	26,152,384	21,702,235	6,182,578	27,884,813	6.6%	35,661,583	78.2%
Hallock	927	868,000	---	868,000	760,706	(8,439)	752,267	-13.3%	961,241	78.3%
Rush City	3,068	756,936	298,869	1,055,805	810,528	204,810	1,015,338	-3.8%	1,289,774	78.7%
Prior Lake	25,735	6,684,920	1,752,931	8,437,851	6,840,928	2,392,048	9,232,976	9.4%	11,664,662	79.2%
Golden Valley	21,646	10,954,274	208,846	11,163,120	12,400,239	846,314	13,246,553	18.7%	16,694,368	79.3%
East Bethel	12,074	3,176,627	---	3,176,627	3,623,246	---	3,623,246	14.1%	4,513,037	80.3%
Victoria	9,172	1,840,596	1,119,443	2,960,039	2,346,703	1,163,126	3,509,829	18.6%	4,359,157	80.5%
Osseo	2,792	971,738	701,297	1,673,035	1,184,931	585,498	1,770,429	5.8%	2,179,454	81.2%
Le Center	2,509	807,633	(111,221)	696,412	1,058,864	145,567	1,204,431	72.9%	1,481,045	81.3%
Preston	1,329	766,622	662,960	1,429,582	611,355	754,156	1,365,511	-4.5%	1,678,593	81.3%
Oakdale	28,115	9,356,938	1,902,607	11,259,545	9,509,415	1,542,196	11,051,611	-1.8%	13,548,622	81.6%
Medina	6,335	2,297,257	907,132	3,204,389	2,890,173	588,932	3,479,105	8.6%	4,250,953	81.8%
Elko New Market	4,711	1,166,135	523,928	1,690,063	1,258,068	456,956	1,715,024	1.5%	2,088,994	82.1%
Madelia	2,274	2,009,269	---	2,009,269	2,587,059	---	2,587,059	28.8%	3,118,579	83.0%
Lewisville	238	190,841	17,419	208,260	168,237	21,032	189,269	-9.1%	228,030	83.0%
Arden Hills	9,969	2,918,542	450,433	3,368,975	3,350,798	471,996	3,822,794	13.5%	4,574,689	83.6%
Benson	3,179	1,561,837	835,825	2,397,662	1,699,672	1,148,685	2,848,357	18.8%	3,407,790	83.6%
Otsego	16,605	3,535,229	403,551	3,938,780	3,573,448	457,685	4,031,133	2.3%	4,808,660	83.8%
Glenwood	2,554	1,521,843	127,251	1,649,094	1,551,936	73,599	1,625,535	-1.4%	1,938,335	83.9%
Winsted	2,297	995,117	(338,955)	656,162	825,303	545,233	1,370,536	108.9%	1,628,543	84.2%
Hugo	15,158	2,603,086	1,084,411	3,687,497	2,708,918	1,435,050	4,143,968	12.4%	4,908,056	84.4%
Silver Lake	805	505,596	240,012	745,608	510,181	260,871	771,052	3.4%	909,931	84.7%
Currie	226	76,881	72,238	149,119	78,427	83,798	162,225	8.8%	191,421	84.7%
Twin Valley	816	602,545	127,905	730,450	475,755	78,420	554,175	-24.1%	642,446	86.3%
Brownton	722	363,987	81,382	445,369	474,377	53,715	528,092	18.6%	606,582	87.1%
Elk River	24,567	6,737,113	6,776,672	13,513,785	7,209,472	7,216,091	14,425,563	6.7%	16,563,178	87.1%
Goodview	4,145	1,295,510	44,107	1,339,617	1,416,274	84,173	1,500,447	12.0%	1,720,353	87.2%
Mazeppa	860	344,237	188,365	532,602	354,531	188,534	543,065	2.0%	622,044	87.3%
Parkers Prairie	1,011	906,920	---	906,920	704,162	---	704,162	-22.4%	803,554	87.6%
Hanley Falls	277	117,000	73,719	190,719	88,504	73,442	161,946	-15.1%	184,695	87.7%
Ely	3,399	2,899,943	848,226	3,748,169	2,784,259	946,922	3,731,181	-0.5%	4,241,116	88.0%
Viking	99	59,992	25,621	85,613	58,894	17,624	76,518	-10.6%	86,793	88.2%
Excelsior	2,352	1,278,364	148,395	1,426,759	1,597,757	171,648	1,769,405	24.0%	1,982,844	89.2%
Wadena	4,161	2,317,631	755,077	3,072,708	2,322,401	613,995	2,936,396	-4.4%	3,280,863	89.5%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Park Rapids	3,976	2,716,098	209,833	2,925,931	2,917,113	268,900	3,186,013	8.9%	3,535,564	90.1%
Ham Lake	16,153	3,006,179	849,510	3,855,689	3,050,921	781,100	3,832,021	-0.6%	4,209,821	91.0%
Gem Lake	447	212,659	--	212,659	328,475	--	328,475	54.5%	360,300	91.2%
Spring Grove	1,300	894,100	386,213	1,280,313	781,188	383,364	1,164,552	-9.0%	1,276,180	91.3%
Saint Bonifacius	2,349	787,695	--	787,695	1,019,592	--	1,019,592	29.4%	1,112,717	91.6%
Sturgeon Lake	417	178,223	149,413	327,636	230,051	--	230,051	-29.8%	250,858	91.7%
Sebeka	687	584,508	--	584,508	618,261	--	618,261	5.8%	673,979	91.7%
Blooming Prairie	1,997	1,181,016	--	1,181,016	1,199,099	--	1,199,099	1.5%	1,306,946	91.7%
Finlayson	304	180,507	88,958	269,465	177,576	95,269	272,845	1.3%	295,638	92.3%
Rice Lake	4,120	837,600	207,703	1,045,303	897,335	211,915	1,109,250	6.1%	1,198,789	92.5%
Le Sueur	4,066	1,157,401	2,758,346	3,915,747	1,237,453	2,780,130	4,017,583	2.6%	4,339,465	92.6%
Dodge Center	2,758	1,329,138	290,257	1,619,395	1,410,883	200,773	1,611,656	-0.5%	1,739,922	92.6%
Aurora	1,678	1,169,583	209,573	1,379,156	1,219,091	300,184	1,519,275	10.2%	1,634,081	93.0%
Hadley	58	52,626	--	52,626	46,482	--	46,482	-11.7%	49,971	93.0%
Perham	3,397	871,688	2,209,673	3,081,361	873,608	2,408,907	3,282,515	6.5%	3,525,020	93.1%
Litchfield	6,736	3,180,664	1,273,420	4,454,084	3,360,946	1,601,315	4,962,261	11.4%	5,328,111	93.1%
Waite Park	7,670	6,218,760	380,991	6,599,751	5,414,337	422,177	5,836,514	-11.6%	6,262,165	93.2%
Detroit Lakes	9,409	4,343,005	2,304,013	6,647,018	4,651,137	2,633,178	7,284,315	9.6%	7,814,865	93.2%
Melrose	3,683	1,447,001	250,783	1,697,784	1,698,997	325,400	2,024,397	19.2%	2,169,832	93.3%
Oslo	302	303,585	--	303,585	322,090	--	322,090	6.1%	344,948	93.4%
Shorewood	7,708	4,597,896	69,530	4,667,426	4,029,572	89,062	4,118,634	-11.8%	4,376,052	94.1%
Howard Lake	2,064	2,037,473	(45,990)	1,991,483	2,154,042	(91,068)	2,062,974	3.6%	2,179,368	94.7%
Fairmont	10,332	6,991,153	702,834	7,693,987	7,249,714	838,570	8,088,284	5.1%	8,533,337	94.8%
Grant	4,075	1,194,263	--	1,194,263	1,321,067	--	1,321,067	10.6%	1,379,488	95.8%
Oklee	432	208,264	14,818	223,082	283,582	9,586	293,168	--%	305,271	96.0%
Lancaster	329	231,620	109,389	341,009	278,970	91,984	370,954	8.8%	386,138	96.1%
Saint Francis	7,541	3,325,693	--	3,325,693	3,865,169	--	3,865,169	16.2%	4,000,478	96.6%
Sauk Centre	4,479	1,557,231	1,473,395	3,030,626	1,715,381	1,918,597	3,633,978	19.9%	3,752,871	96.8%
Vesta	301	238,477	8,143	246,620	232,898	8,156	241,054	-2.3%	246,479	97.8%
Byron	5,644	1,211,731	454,569	1,666,300	1,209,028	922,547	2,131,575	27.9%	2,174,396	98.0%
Boyd	156	163,901	--	163,901	185,510	--	185,510	13.2%	189,102	98.1%
Saint Augusta	3,551	796,739	(82,441)	714,298	928,350	(40,424)	887,926	24.3%	903,636	98.3%
New Prague	7,725	5,314,210	87,864	5,402,074	5,079,853	90,037	5,169,890	-4.3%	5,248,742	98.5%
Balaton	631	305,981	327,346	633,327	357,496	268,620	626,116	-1.1%	634,939	98.6%
Pine City	3,254	1,156,889	--	1,156,889	1,472,514	292,994	1,765,508	52.6%	1,786,566	98.8%
Hibbing	16,236	16,003,788	158,739	16,162,527	17,328,206	112,228	17,440,434	7.9%	17,520,960	99.5%
Littlefork	622	507,251	74,404	581,655	376,466	437,651	814,117	40.0%	815,476	99.8%
Milaca	2,885	1,586,922	--	1,586,922	1,832,439	--	1,832,439	15.5%	1,824,351	100.4%
Baudette	1,076	1,097,238	--	1,097,238	970,134	172,498	1,142,632	4.1%	1,136,743	100.5%
New Richland	1,208	976,719	(72,644)	904,075	937,189	(96,238)	840,951	-7.0%	834,963	100.7%
Oak Park Heights	4,742	4,946,519	(372,396)	4,574,123	4,771,270	(373,595)	4,397,675	-3.9%	4,360,879	100.8%
Bemidji	15,549	6,625,627	4,990,921	11,616,548	7,374,868	5,195,811	12,570,679	8.2%	12,377,739	101.6%
Pequot Lakes	2,339	1,261,527	433,306	1,694,833	1,394,956	509,285	1,904,241	12.4%	1,869,754	101.8%
Scandia	4,049	1,759,867	5,091	1,764,958	1,701,596	9,745	1,711,341	-3.0%	1,677,316	102.0%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Falcon Heights	5,436	1,676,621	308,915	1,985,536	1,828,155	321,089	2,149,244	8.2%	2,099,465	102.4%
Lewiston	1,532	603,653	533,509	1,137,162	599,381	576,293	1,175,674	3.4%	1,136,908	103.4%
Mahtomedi	8,085	5,787,912	1,062,828	6,850,740	3,883,943	978,950	4,862,893	-29.0%	4,687,401	103.7%
Bluffton	215	187,177	--	187,177	125,661	--	125,661	-32.9%	120,131	104.6%
Arlington	2,208	894,208	518,495	1,412,703	1,016,886	563,999	1,580,885	11.9%	1,495,181	105.7%
Villard	249	197,578	2,134	199,712	324,598	(66,982)	257,616	29.0%	243,635	105.7%
Belgrade	756	344,848	107,418	452,266	448,433	105,100	553,533	22.4%	522,500	105.9%
Lonsdale	4,004	2,337,712	--	2,337,712	2,250,923	--	2,250,923	-3.7%	2,110,297	106.7%
Mendota Heights	11,352	6,958,984	349,547	7,308,531	7,957,881	465,990	8,423,871	15.3%	7,853,102	107.3%
Nowthen	4,653	1,448,156	--	1,448,156	1,419,278	--	1,419,278	-2.0%	1,314,456	108.0%
Maple Plain	1,830	991,361	660,312	1,651,673	1,135,119	728,763	1,863,882	12.8%	1,716,083	108.6%
Deephaven	3,948	3,053,170	--	3,053,170	3,188,795	--	3,188,795	4.4%	2,907,400	109.7%
Nicollet	1,129	338,207	--	338,207	351,290	--	351,290	3.9%	319,500	109.9%
Beaver Bay	180	445,958	--	445,958	326,772	--	326,772	-26.7%	294,552	110.9%
Spring Valley	2,499	1,147,082	564,147	1,711,229	1,272,604	516,195	1,788,799	4.5%	1,608,068	111.2%
Sandstone	2,625	1,373,019	829,087	2,202,106	1,349,671	28,314	1,377,985	-37.4%	1,237,482	111.4%
Skyline	283	96,875	--	96,875	91,455	--	91,455	-5.6%	81,811	111.8%
Mayer	2,127	765,175	--	765,175	852,150	--	852,150	11.4%	762,047	111.8%
Frazee	1,401	906,541	302,141	1,208,682	780,927	331,926	1,112,853	-7.9%	988,672	112.6%
Watertown	4,451	1,627,853	451,488	2,079,341	1,611,363	496,051	2,107,414	1.4%	1,867,977	112.8%
Janesville	2,299	869,376	307,700	1,177,076	1,091,079	367,912	1,458,991	24.0%	1,285,173	113.5%
Appleton	1,362	1,617,918	345,588	1,963,506	1,964,383	345,650	2,310,033	17.6%	2,022,660	114.2%
Mounds View	13,327	9,445,463	--	9,445,463	9,476,539	--	9,476,539	0.3%	8,204,848	115.5%
Alberta	111	86,580	--	86,580	89,954	--	89,954	3.9%	77,270	116.4%
Gibbon	761	594,367	--	594,367	750,732	--	750,732	26.3%	644,706	116.4%
Waterville	1,881	1,395,179	58,158	1,453,337	1,361,257	89,723	1,450,980	-0.2%	1,245,870	116.5%
Annandale	3,360	1,653,089	118,405	1,771,494	1,660,596	569,897	2,230,493	25.9%	1,914,430	116.5%
Franklin	474	376,094	--	376,094	400,506	--	400,506	6.5%	342,123	117.1%
Silver Bay	1,823	2,055,908	1,091,248	3,147,156	2,092,346	1,149,361	3,241,707	3.0%	2,763,347	117.3%
Dundee	65	47,022	--	47,022	61,799	--	61,799	31.4%	52,641	117.4%
Scanlon	981	488,580	--	488,580	532,605	--	532,605	9.0%	452,289	117.8%
Eveleth	3,623	4,927,758	160,335	5,088,093	5,486,057	277,512	5,763,569	13.3%	4,880,166	118.1%
Hinckley	1,873	1,518,660	--	1,518,660	1,490,909	--	1,490,909	-1.8%	1,261,256	118.2%
Medford	1,284	570,152	17,831	587,983	683,790	18,286	702,076	19.4%	593,759	118.2%
Little Falls	8,940	1,498,604	5,262,023	6,760,627	1,525,413	5,220,272	6,745,685	-0.2%	5,669,425	119.0%
Dundas	1,522	946,358	660,439	1,606,797	1,606,088	228,729	1,208,817	-24.8%	1,015,000	119.1%
Oronoco	1,516	703,856	23,604	727,460	954,544	27,064	981,608	34.9%	822,104	119.4%
Saint Clair	841	945,984	10,879	956,863	351,428	221,290	572,718	-40.1%	477,870	119.8%
Circle Pines	5,023	3,291,142	(358,711)	2,932,431	3,504,325	(383,922)	3,120,403	6.4%	2,601,768	119.9%
Dilworth	4,507	2,105,228	--	2,105,228	2,566,983	--	2,566,983	21.9%	2,131,359	120.4%
East Gull Lake	1,023	371,206	13,949	385,155	430,392	13,840	444,232	15.3%	368,819	120.4%
Climax	277	159,651	--	159,651	162,170	--	162,170	1.6%	132,297	122.6%
Buhl	991	890,543	93,374	983,917	1,156,339	110,540	1,266,879	28.8%	1,030,096	123.0%
Belle Plaine	7,144	3,284,381	908,888	4,193,269	3,778,288	968,656	4,746,944	13.2%	3,813,655	124.5%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Zimmerman	5,597	1,979,070	224,459	2,203,529	2,177,997	226,530	2,404,527	9.1%	1,920,033	125.2%
Monticello	13,553	6,142,475	3,572,190	9,714,665	6,918,224	5,446,117	12,364,341	27.3%	9,850,427	125.5%
Stacy	1,507	716,715	61,304	778,019	784,652	72,333	856,985	10.1%	677,761	126.4%
Waverly	1,453	1,190,176	(91,275)	1,098,901	1,346,368	(89,088)	1,257,280	14.4%	993,648	126.5%
Kellogg	441	262,383	158,903	421,286	328,496	84,867	413,363	-1.9%	324,877	127.2%
Rushmore	340	207,733	99,541	307,274	249,403	105,121	354,524	15.4%	275,255	128.8%
Frost	186	241,344	5,131	246,475	250,570	5,136	255,706	3.7%	195,870	130.5%
Windom	4,553	2,575,334	1,903,182	4,478,516	3,016,652	2,213,743	5,230,395	16.8%	3,998,523	130.8%
Ogilvie	356	334,053	(18,624)	315,429	345,174	---	345,174	9.4%	263,870	130.8%
Lake Wilson	245	108,519	107,370	215,889	104,411	116,329	220,740	2.2%	168,725	130.8%
Eagle Bend	527	484,226	98,897	583,123	485,443	40,549	525,992	-9.8%	400,989	131.2%
Hoffman	650	445,005	77,067	522,072	370,410	101,937	472,347	-9.5%	360,084	131.2%
Hilltop	798	1,022,832	---	1,022,832	1,092,143	---	1,092,143	6.8%	832,168	131.2%
Truman	1,061	831,020	228,545	1,059,565	805,716	271,791	1,077,507	1.7%	819,433	131.5%
Mountain Lake	2,119	1,611,946	845,699	2,457,645	1,680,104	883,244	2,563,348	4.3%	1,939,440	132.2%
Madison	1,467	1,237,606	1,363,204	2,600,810	914,210	1,090,430	2,004,640	-22.9%	1,510,014	132.8%
Lake Benton	675	359,863	312,566	672,429	411,385	286,875	698,260	3.8%	522,122	133.7%
Kasson	6,414	1,575,494	235,754	1,811,248	1,755,239	3,298,945	5,054,184	179.0%	3,764,264	134.3%
Morton	379	723,068	(52,616)	670,452	735,698	---	735,698	9.7%	545,968	134.8%
Elysian	691	546,601	8,230	554,831	710,795	28,912	739,707	33.3%	546,027	135.5%
Paynesville	2,497	1,406,403	759,244	2,165,647	1,598,245	1,171,060	2,769,305	27.9%	2,033,763	136.2%
Newport	3,578	2,104,344	1,127,266	3,231,610	2,528,945	1,248,194	3,777,139	16.9%	2,772,672	136.2%
Echo	263	167,274	---	167,274	234,909	---	234,909	40.4%	172,356	136.3%
Middle River	309	222,711	190,978	413,689	208,940	160,811	369,751	-10.6%	270,922	136.5%
LeRoy	946	963,158	188,370	1,151,528	1,100,572	198,171	1,298,743	12.8%	944,839	137.5%
Lowry	303	147,906	42,536	190,442	181,862	31,023	212,885	11.8%	154,684	137.6%
Gaylord	2,293	1,336,039	984,305	2,320,344	1,563,410	1,033,526	2,596,936	11.9%	1,853,414	140.1%
Greenbush	720	331,056	288,410	619,466	425,156	314,955	740,111	19.5%	525,832	140.8%
Clarissa	658	501,126	71,631	572,757	674,386	83,738	758,124	32.4%	537,595	141.0%
Red Wing	16,572	21,198,256	592,807	21,791,063	22,667,149	758,125	23,425,274	7.5%	16,586,715	141.2%
Sartell	18,127	3,662,921	(346,365)	3,316,556	4,050,948	4,339,679	8,390,627	153.0%	5,922,426	141.7%
Wood Lake	421	315,413	117,349	432,762	259,392	121,712	381,104	-11.9%	268,342	142.0%
Plato	304	298,015	83,941	381,956	321,948	53,834	375,782	-1.6%	262,461	143.2%
Fertile	848	837,209	(63,745)	773,464	836,695	(67,776)	768,919	-0.6%	532,285	144.5%
Wyoming	7,955	3,671,268	128,330	3,799,598	4,433,905	151,472	4,585,377	20.7%	3,171,372	144.6%
Adrian	1,251	910,148	331,890	1,242,038	810,409	372,977	1,183,386	-4.7%	809,358	146.2%
Belview	367	342,061	4,883	346,944	387,096	6,967	394,063	13.6%	268,541	146.7%
Plummer	294	514,034	35,337	549,371	548,630	44,900	593,530	8.0%	400,348	148.3%
Dawson	1,457	366,012	1,466,804	1,832,816	506,732	1,592,391	2,099,123	14.5%	1,414,185	148.4%
Harmony	1,028	848,463	578,561	1,427,024	823,550	619,374	1,442,924	1.1%	971,640	148.5%
Clarkfield	817	1,830,212	(100,241)	1,729,971	1,593,161	(155,190)	1,437,971	-16.9%	965,278	149.0%
Eyota	2,039	840,761	596,351	1,437,112	899,707	454,905	1,354,612	-5.7%	906,191	149.5%
Stewart	547	673,462	---	673,462	1,146,683	---	1,146,683	70.3%	766,804	149.5%
Milroy	250	202,366	115,058	317,424	224,959	139,424	364,383	14.8%	242,219	150.4%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Raymond	764	220,371	260,073	480,444	245,676	302,332	548,008	14.1%	363,474	150.8%
Fisher	433	308,335	---	308,335	361,428	---	361,428	17.2%	239,520	150.9%
New London	1,370	886,889	744,000	1,630,889	887,770	681,592	1,569,362	-3.8%	1,033,528	151.8%
Warroad	1,791	3,139,398	2,486,373	5,625,771	3,051,224	2,730,657	5,781,881	2.8%	3,768,294	153.4%
Racine	435	223,313	---	223,313	223,943	---	223,943	0.3%	144,414	155.1%
Blackduck	784	286,833	502,346	789,179	319,381	577,532	896,913	13.7%	576,370	155.6%
Zumbrota	3,426	1,792,324	1,380,929	3,173,253	2,263,645	1,541,415	3,805,060	19.9%	2,441,126	155.9%
Grove City	623	647,371	(7,955)	639,416	696,153	---	696,153	8.9%	446,151	156.0%
Barrett	411	646,318	---	646,318	609,704	---	609,704	-5.7%	387,789	157.2%
Babbitt	1,480	2,503,715	226,660	2,730,375	2,858,328	330,008	3,188,336	16.8%	2,025,479	157.4%
Edgerton	1,128	636,300	473,516	1,109,816	747,886	518,228	1,266,114	14.1%	800,492	158.2%
Cottonwood	1,237	480,203	396,937	877,140	647,330	542,921	1,190,251	35.7%	746,116	159.5%
Pillager	475	593,874	117,739	711,613	585,889	125,809	711,698	0.0%	444,654	160.1%
Mapleton	1,737	1,124,756	205,793	1,330,549	1,223,826	219,749	1,443,575	8.5%	900,004	160.4%
Rockville	2,577	981,862	40,388	1,022,250	1,022,370	33,567	1,300,937	27.3%	811,005	160.4%
Jeffers	350	229,407	105,918	335,325	319,403	86,225	405,628	21.0%	251,652	161.2%
Heron Lake	676	840,084	572,575	1,412,659	751,224	371,158	1,122,382	-20.5%	695,844	161.3%
Spicer	1,209	931,867	1,056,065	1,987,932	1,052,486	1,526,294	2,578,780	29.7%	1,587,528	162.4%
Fountain	416	191,225	109,413	300,638	232,748	104,110	336,858	12.0%	207,221	162.6%
Battle Lake	931	861,197	133,135	994,332	1,019,859	205,732	1,225,591	23.3%	744,848	164.5%
Grand Meadow	1,188	612,075	771,101	1,383,176	530,601	784,193	1,314,794	-4.9%	794,344	165.5%
Newfolden	379	360,860	63,860	424,720	390,663	34,473	425,136	0.1%	255,181	166.6%
Brooten	753	527,277	47,945	575,222	651,363	42,945	694,308	20.7%	415,565	167.1%
Lake Crystal	2,539	2,893,122	415,678	3,308,800	3,261,295	182,705	3,444,000	4.1%	2,052,525	167.8%
Maple Lake	2,142	1,384,306	799,469	2,183,775	1,611,011	977,446	2,588,457	18.5%	1,523,740	169.9%
Cosmos	456	508,276	21,569	529,845	842,894	17,027	859,921	62.3%	504,979	170.3%
Crookston	8,006	4,812,114	6,144,322	10,956,436	4,383,862	8,206,705	12,590,567	14.9%	7,351,194	171.3%
Lakefield	1,706	1,454,427	---	1,454,427	1,580,548	551,510	2,132,058	46.6%	1,243,890	171.4%
Bethel	499	448,808	---	448,808	483,573	---	483,573	7.7%	281,753	171.6%
Hector	1,076	1,142,111	675,082	1,817,193	1,067,009	635,292	1,702,301	-6.3%	983,450	173.1%
Atwater	1,131	1,138,050	---	1,138,050	1,232,570	(1,520)	1,231,050	8.2%	707,741	173.9%
Morgan	872	950,170	65,607	1,015,777	1,376,159	73,147	1,449,306	42.7%	831,782	174.2%
Freeport	674	504,061	523,142	1,027,203	568,088	192,940	761,028	-25.9%	436,036	174.5%
Darfur	100	201,265	---	201,265	214,670	---	214,670	6.7%	122,298	175.5%
Columbus	3,873	1,149,843	2,217,419	3,367,262	1,329,278	2,368,983	3,698,261	9.8%	2,103,072	175.9%
Garvin	136	224,402	32,185	256,587	197,858	27,947	225,805	-12.0%	128,098	176.3%
Grand Marais	1,401	3,798,980	309,821	4,108,801	4,049,874	296,243	4,346,117	5.8%	2,433,498	178.6%
Bigelow	235	115,395	45,045	160,440	154,375	59,196	213,571	33.1%	118,679	180.0%
Willmar	20,008	14,189,140	3,709,782	17,898,922	13,401,500	12,343,139	25,744,639	43.8%	14,299,584	180.0%
Watson	196	165,930	---	165,930	208,823	---	208,823	25.9%	115,905	180.2%
Bertha	479	253,892	187,510	441,402	306,065	198,124	504,189	14.2%	278,429	181.1%
Mantorville	1,232	778,363	206,235	984,598	806,634	227,525	1,034,159	5.0%	559,063	185.0%
Badger	365	414,548	35,357	449,905	465,032	17,957	482,989	7.4%	261,048	185.0%
Herman	431	565,386	75,871	641,257	613,827	79,575	693,402	8.1%	371,556	186.6%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Kandiyohi	479	376,414	--	376,414	476,361	--	476,361	26.6%	253,841	187.7%
Good Thunder	536	938,062	41,985	980,047	861,131	42,107	903,238	-7.8%	476,515	189.6%
Ceylon	342	355,423	--	355,423	408,818	--	408,818	15.0%	215,494	189.7%
Wilmont	343	233,546	151,928	385,474	283,040	127,248	410,288	6.4%	215,338	190.5%
Ormsby	125	284,953	--	284,953	164,748	--	164,748	-42.2%	86,235	191.0%
Trimont	711	771,973	359,185	1,131,158	786,104	389,859	1,175,963	4.0%	612,960	191.8%
Jackson	3,403	4,975,475	(1,336,686)	3,638,789	5,897,474	--	5,897,474	62.1%	3,067,751	192.2%
Halstad	587	591,594	(141,045)	450,549	575,413	--	575,413	27.7%	298,302	192.9%
Pelican Rapids	2,523	2,591,067	147,180	2,738,247	3,053,861	180,182	3,234,043	18.1%	1,671,077	193.5%
Eagle Lake	3,076	2,516,983	--	2,516,983	2,798,242	--	2,798,242	11.2%	1,433,048	193.3%
Saint Hilaire	276	407,917	--	407,917	388,354	--	388,354	-4.8%	198,852	195.3%
Cologne	1,706	2,194,042	--	2,194,042	2,320,054	--	2,320,054	5.7%	1,186,868	195.5%
Sherburn	1,058	1,804,814	--	1,804,814	1,862,204	(147,744)	1,714,460	-5.0%	873,565	196.3%
Montrose	3,151	946,919	895,979	1,842,898	1,055,006	983,216	2,038,222	10.6%	1,017,746	200.3%
Sanborn	314	603,112	113,562	716,674	489,662	90,829	580,491	-19.0%	286,653	202.5%
Chisholm	4,949	9,385,548	--	9,385,548	10,332,406	--	10,332,406	10.1%	5,099,823	202.6%
Wabasso	692	662,419	1,052,509	1,714,928	646,252	860,425	1,506,677	-12.1%	732,131	205.8%
Callaway	231	96,524	(66,147)	30,377	151,899	538,909	690,808	2174.1%	329,833	209.4%
Ulen	553	656,940	--	656,940	604,905	--	604,905	-7.9%	288,796	209.5%
Clara City	1,322	1,948,118	119,357	2,067,475	1,605,267	535,306	2,140,573	3.5%	1,019,997	209.9%
Lismore	231	280,361	91,596	371,957	248,903	109,850	358,753	-3.5%	167,492	214.2%
Verndale	581	749,850	118,860	868,710	704,221	115,693	819,914	-5.6%	374,442	219.0%
Foley	2,717	2,475,800	712,177	3,187,977	2,645,393	862,399	3,507,792	10.0%	1,597,921	219.5%
Dunnell	164	251,493	63,412	314,905	270,686	65,283	335,969	6.7%	151,881	221.2%
Richmond	1,473	1,487,508	51,142	1,538,650	1,600,082	67,340	1,667,422	8.4%	745,965	223.5%
Avon	1,550	1,839,919	374,800	2,214,719	2,249,662	383,321	2,632,983	18.9%	1,160,032	227.0%
Revere	92	93,170	--	93,170	119,367	--	119,367	28.1%	51,707	230.9%
Underwood	350	366,018	23,721	389,739	426,619	25,272	451,891	15.9%	195,541	231.1%
Rockford	4,398	1,023,542	2,291,886	3,315,428	1,253,911	4,076,983	5,330,894	60.8%	2,291,562	232.6%
Kasota	669	661,613	--	661,613	804,995	--	804,995	21.7%	343,218	234.5%
Mahnomen	1,234	2,248,746	--	2,248,746	2,266,359	--	2,266,359	0.8%	962,057	235.6%
Alpha	111	251,186	37,537	288,723	258,395	33,108	291,503	1.0%	117,735	247.6%
Courtland	658	193,454	173,090	366,544	286,307	173,331	459,638	25.4%	181,316	253.5%
Wykoff	446	406,247	75,528	481,775	513,382	92,795	606,177	25.8%	237,468	255.3%
Browerville	782	773,291	156,544	929,835	928,523	172,381	1,100,904	18.4%	423,348	260.0%
Welcome	649	1,467,747	45,500	1,513,247	1,484,194	69,469	1,553,663	2.7%	593,299	261.9%
Walnut Grove	829	1,016,768	262,183	1,278,951	1,143,082	313,615	1,456,697	13.9%	550,619	264.6%
Chokio	382	580,657	82,575	663,232	575,265	80,320	655,585	-1.2%	246,647	265.8%
Upsala	430	649,929	2,701	652,630	778,949	8,227	787,176	20.6%	296,039	265.9%
Danvers	94	136,627	--	136,627	306,702	--	306,702	124.5%	114,696	267.4%
Bayport	3,699	8,764,289	1,365,733	10,130,022	5,701,468	1,514,064	7,215,532	-28.8%	2,669,779	270.3%
Vernon Center	310	737,683	--	737,683	781,852	--	781,852	6.0%	286,373	273.0%
Askov	354	458,716	--	458,716	562,009	--	562,009	22.5%	204,121	275.3%
Madison Lake	1,195	1,087,750	682,233	1,769,983	1,009,852	1,155,961	2,165,813	22.4%	783,629	276.4%

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

Table 21
Unrestricted Fund Balances in the General Fund and Special Revenue Funds
Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2016			December 31, 2017			2016/2017 Percent Change	2017 Total Current Expenditures	2017 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			
Winger	215	281,813	---	281,813	322,317	---	322,317	14.4%	116,497	276.7%
Butterfield	572	317,942	176,459	494,401	461,453	187,555	649,008	31.3%	232,184	279.5%
Milan	352	567,220	57,382	624,602	594,704	78,685	673,389	7.8%	240,320	280.2%
Worthington	13,430	8,186,835	14,348,671	22,535,506	7,774,705	15,643,516	23,418,221	3.9%	8,345,647	280.6%
Jasper	603	1,047,768	285,554	1,333,322	1,162,244	307,967	1,470,211	10.3%	518,910	283.3%
Dover	771	450,951	82,385	533,336	501,098	170,901	671,999	26.0%	237,157	283.4%
Pennock	515	486,278	55,851	542,129	543,741	63,732	607,473	12.1%	213,301	284.8%
Rushford Village	834	541,474	205,322	746,796	646,824	208,537	855,361	14.5%	299,459	285.6%
Prinsburg	501	872,734	---	872,734	899,084	---	899,084	3.0%	310,227	289.8%
Darwin	358	202,183	19,746	221,929	227,941	20,250	278,191	25.4%	94,701	293.8%
Ruthton	216	300,443	160,305	460,748	395,183	105,039	500,222	8.6%	169,723	294.7%
Cook	558	1,833,425	606,347	2,439,772	1,932,836	651,337	2,584,173	5.9%	871,065	296.7%
Crosslake	2,250	8,082,914	---	8,082,914	8,736,895	---	8,736,895	8.1%	2,942,312	296.9%
Williams	181	261,781	148,742	410,523	230,118	158,120	388,238	-5.4%	130,701	297.0%
Hills	684	386,615	259,291	645,906	360,448	521,084	881,532	36.5%	285,933	308.3%
Chandler	258	144,151	547,748	691,899	194,108	317,528	511,636	-26.1%	165,847	308.5%
Minnesota City	189	151,891	---	151,891	172,539	---	172,539	13.6%	55,176	312.7%
Ottertail	623	1,092,057	95,703	1,187,760	1,260,359	93,065	1,353,424	13.9%	395,258	342.4%
Stockton	715	509,201	208,715	717,916	522,954	303,793	826,747	15.2%	226,905	364.4%
Dovray	55	112,203	38,129	150,332	119,740	61,196	180,936	20.4%	46,032	393.1%
Bricelyn	347	1,051,332	---	1,051,332	1,122,724	---	1,122,724	6.8%	278,238	403.5%
Hancock	759	1,038,726	98,769	1,137,495	1,135,350	115,078	1,250,428	9.9%	306,032	408.6%
Delavan	165	459,726	---	459,726	567,316	---	567,316	23.4%	135,355	419.1%
Harris	1,144	1,364,476	6,040	1,370,516	1,558,709	3,681	1,562,390	14.0%	317,388	492.3%
Easton	189	672,866	---	672,866	762,493	---	762,493	13.3%	151,526	503.2%
Northrop	209	497,786	---	497,786	540,281	---	540,281	8.5%	103,441	522.3%
Granada	274	345,304	73,669	418,973	328,503	76,250	404,753	-3.4%	72,667	557.0%
Total***	4,484,103	\$1,458,963,416	\$483,218,263	\$1,942,181,679	\$1,525,741,801	\$511,906,504	\$2,037,648,305	4.9%	\$3,806,474,093	53.5%

***The Cities of Kennedy, Orono, and Waubun failed to comply with the reporting requirement for 2017 and are not included in this analysis.

[*]Reported on a GAAP basis in 2016; reported on a cash basis in 2017.

[**]Reported on a cash basis in 2016; reported on a GAAP basis in 2017.

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, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Ada															
Light	1,625,603	1,254,835	370,768	---	---	370,768	---	---	---	395,000	---	---	---	---	---
Liquor	591,365	555,327	36,038	561	---	36,599	---	---	---	15,000	47,158	---	---	---	---
Water and Sewer [3]	768,060	516,348	251,712	---	56,586	195,126	---	---	---	214,598	72,606	---	56,586	284,000	---
Total	2,985,028	2,326,510	658,518	561	56,586	602,493	---	---	---	624,598	119,764	---	56,586	284,000	---
Adams															
Nursing Home [14]	4,058,348	4,423,189	(364,841)	11,191	28,564	(382,214)	---	---	---	---	47,159	140,000	28,564	80,460	---
Sewer	91,822	149,515	(57,693)	---	---	(57,693)	---	---	---	(30,949)	---	---	---	---	---
Water	108,496	108,859	(363)	160	---	(203)	---	---	---	---	---	---	---	---	---
Total	4,258,666	4,681,563	(422,897)	11,351	28,564	(440,110)	---	---	---	(30,949)	47,159	140,000	28,564	80,460	---
Adrian															
Adrian Country Living Cottages	840,552	694,858	145,694	2,584	76,253	72,025	---	---	---	3,780	---	---	76,253	60,000	---
Ambulance	115,834	150,968	(35,134)	6,626	---	(28,508)	---	---	---	(8,350)	40,667	---	---	---	---
Arnold Memorial Health Care Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric	1,561,346	1,459,122	102,224	53,889	---	156,113	---	248	---	273,871	145,852	---	---	---	---
Refuse	123,642	121,019	2,623	153	---	2,776	---	---	---	---	---	---	---	---	---
Sewer	136,907	92,750	44,157	2,702	---	46,859	---	---	---	4,217	51,839	---	---	---	---
Water	254,975	175,873	79,102	2,675	---	81,777	---	---	---	4,118	6,100	---	---	---	---
Total	3,033,256	2,694,590	338,666	68,629	76,253	331,042	---	248	---	277,636	244,458	---	76,253	60,000	---
Aitkin															
Electric [29]	4,055,017	3,681,546	373,471	38,100	145,000	266,571	---	---	927	---	46,370	---	---	3,471	---
Liquor	1,062,110	1,052,056	10,054	22,101	---	32,155	---	---	---	79,776	---	---	---	---	---
Sewer [29]	532,994	342,327	190,667	---	190,667	---	---	---	---	---	---	---	---	---	---
Water [29]	288,301	202,214	86,087	---	64,546	21,541	---	---	---	---	---	---	---	---	---
Total	5,938,422	5,278,143	660,279	60,201	400,213	320,267	---	---	927	79,776	46,370	---	---	3,471	---
Akeley															
Liquor	474,002	428,767	45,235	1,089	---	46,324	---	---	36	---	87,720	---	---	---	---
Sewer	77,667	107,208	(29,541)	804	---	(28,737)	---	---	---	---	15,457	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	110,061	122,343	(12,282)	10,810	23,778	(25,250)	---	---	---	---	---	---	23,778	40,000
Total	661,730	658,318	3,412	12,703	23,778	(7,663)	---	---	36	---	103,177	---	23,778	40,000
Albany														
Golf Course	539,262	607,738	(68,476)	124,981	1,105	55,400	---	---	---	---	181,868	---	---	---
Sewer	505,082	493,071	12,011	64,677	15,234	61,454	---	---	---	10,000	59,745	---	15,234	78,000
Water	656,156	433,902	222,254	32,303	46,730	207,827	---	---	---	8,795	---	---	46,730	256,000
Total	1,700,500	1,534,711	165,789	221,961	63,069	324,681	---	---	---	18,795	241,613	---	61,964	334,000
Albert Lea														
Housing and Redevelopment Authority [12][29]	422,706	1,746,908	(1,324,202)	1,112,438	522	(212,286)	---	999,049	113,388	---	---	---	522	1,792
Parking	---	---	---	---	---	---	---	---	---	70,654	---	---	---	---
Port Authority - Real Estate [29]	746,194	680,784	65,410	189,696	54,986	200,120	---	---	8,500	(1,301,534)	2,043,972	1,563,263	54,986	82,948
Sewer	4,250,258	3,513,347	736,911	154,969	---	891,880	---	---	---	1,033,511	1,120,844	---	---	---
Solid Waste Management	145,034	145,793	(759)	16,348	---	15,589	---	---	---	61,468	---	---	---	---
Water	2,929,831	1,613,321	1,316,510	65,289	44,187	1,337,612	---	---	---	748,011	958,762	---	44,187	205,000
Total	8,494,023	7,700,153	793,870	1,538,740	99,695	2,232,915	---	999,049	121,888	612,110	4,123,578	1,563,263	99,695	289,740
Alberta														
Sewer	11,566	39,838	(28,272)	1,810	---	(26,462)	1,296	---	---	---	---	---	---	---
Water	39,300	82,561	(43,261)	1,304	8,585	(50,542)	1,295	---	---	(45,646)	---	---	8,585	11,000
Total	50,866	122,399	(71,533)	3,114	8,585	(77,004)	2,591	---	---	(45,646)	---	---	8,585	11,000
Albertville														
Recycling	82,867	95,850	(12,983)	12,008	---	(975)	---	---	---	---	---	---	---	---
Sewer	848,544	761,960	86,584	55,901	43,358	99,127	---	---	---	(28,558)	132,970	---	43,358	262,200
Storm Water	213,666	257,459	(43,793)	15,838	7,977	(35,932)	---	---	---	---	23,937	---	7,977	68,178
Water	341,624	366,240	(24,616)	26,408	2,860	(1,068)	---	---	---	(18,258)	47,181	---	2,860	7,800
Total	1,486,701	1,481,509	5,192	110,155	54,195	61,152	---	---	---	(46,816)	204,088	---	54,195	338,178
Alden														
Garbage [0]	51,931	45,825	6,106	854	---	6,960	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)						Borrowing	Interest Paid	Principal Payments
Sewer [0]	53,102	32,170	20,932	1,582	---	22,514	---	---	---	---	150,764	53,000	---	---
Water [0]	71,023	41,759	29,264	1,116	---	30,380	---	---	---	---	512	---	---	---
Total	176,056	119,754	56,302	3,552	---	59,854	---	---	---	---	151,276	53,000	---	---
Alexandria														
Board of Public Works - Electric [29]	25,291,307	22,431,509	2,859,798	247,651	1,249,808	1,857,641	---	---	---	980,825	3,313,460	1,685,000	226,320	2,480,000
Board of Public Works - Fiber Optics [29]	423,473	328,008	95,465	13,437	---	108,902	---	---	---	---	43,194	---	---	---
Board of Public Works - Water [29]	2,063,501	1,926,257	137,244	31,484	73,258	95,470	---	---	---	---	353,878	---	73,258	229,000
Liquor	5,652,816	5,421,945	230,871	2,159	7,072	225,958	---	---	---	225,000	7,529	---	---	---
Total	33,431,097	30,107,719	3,323,378	294,731	1,330,138	2,287,971	---	---	---	1,205,825	3,718,061	1,685,000	299,578	2,709,000
Alpha														
Electric	116,248	133,753	(17,505)	6,412	5,785	(16,878)	---	---	---	---	---	---	---	---
Water and Sewer [3]	26,153	75,117	(48,964)	---	---	(48,964)	---	---	---	---	---	---	---	---
Total	142,401	208,870	(66,469)	6,412	5,785	(65,842)	---	---	---	---	---	---	---	---
Altura*														
Liquor Store Building Lease	72,622	1,578	71,044	---	---	71,044	---	---	---	---	---	---	---	---
Sewer	67,567	94,934	(27,367)	---	---	(27,367)	---	---	---	---	---	---	---	---
Water	125,452	132,780	(7,328)	---	---	(7,328)	---	---	---	---	---	---	---	---
Total	265,641	229,292	36,349	---	---	36,349	---	---	---	---	---	---	---	---
Alvarado														
Electric	446,753	341,749	105,004	24	---	105,028	---	---	---	100,000	---	---	---	---
Refuse	31,867	11,710	20,157	205	---	20,362	---	---	---	---	---	---	---	---
Sewer	54,335	13,773	40,562	118	1,195	39,485	---	---	---	---	---	---	1,195	36,291
Water	118,286	100,031	18,255	---	5,459	12,796	---	---	---	---	---	---	5,459	8,000
Total	651,241	467,263	183,978	347	6,654	177,671	---	---	---	100,000	---	---	6,654	44,291
Amboy														
Refuse Collection	37,991	38,469	(478)	56	---	(422)	---	---	---	---	---	---	---	---
Sewer Utility	123,575	203,651	(80,076)	3,794	---	(76,282)	---	---	---	(8,000)	7,545	---	---	---
Water Utility	72,953	128,545	(55,592)	1,959	---	(53,633)	---	---	---	(8,000)	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	234,519	370,665	(136,146)	5,809	---	(130,337)	---	---	---	(16,000)	7,545	---	---	---
Andover														
Sewer	2,301,077	2,207,207	93,870	50,446	---	144,316	---	---	---	446,680	227,221	---	---	---
Storm Sewer	499,974	688,889	(188,915)	8,482	---	(180,433)	---	---	---	---	---	---	---	---
Water	2,716,239	2,192,322	523,917	39,728	100,127	463,518	---	---	---	96,022	14,244	---	100,127	4,570,000
Total	5,517,290	5,088,418	428,872	98,656	100,127	427,401	---	---	---	542,702	241,465	---	100,127	4,570,000
Annandale														
Refuse and Recycling	200,520	196,627	3,893	(240)	---	3,653	---	---	---	---	---	---	---	---
Sewer	942,954	1,130,039	(187,085)	1,167,652	272,161	708,406	---	---	---	108,000	---	---	201,682	901,000
Storm Utility	41,786	91,130	(49,344)	(167)	---	(49,511)	---	---	---	47,000	---	---	---	---
Water	550,241	442,815	107,426	1,544	42,936	66,034	---	---	---	92,000	---	---	42,936	221,000
Total	1,735,501	1,860,611	(125,110)	1,168,789	315,097	728,582	---	---	---	247,000	---	---	244,618	1,122,000
Anoka														
Electric	27,649,947	26,658,435	991,512	791,412	5,796	1,777,128	---	---	---	1,425,000	1,577,941	---	5,796	---
Golf	913,608	1,106,839	(193,231)	2,160	---	(191,071)	---	---	---	---	96,122	---	---	---
Liquor	4,428,648	4,258,932	169,716	11,399	---	181,115	---	---	---	35,000	122,161	---	---	---
Recycling	239,915	297,314	(57,399)	62,871	---	5,472	---	---	---	---	---	---	---	---
Refuse	106,540	112,514	(5,974)	1,158	---	(4,816)	---	---	---	---	---	---	---	---
Sewer	2,249,203	2,253,681	(4,478)	7,520	---	3,042	---	---	---	---	421,689	---	---	---
Storm Drainage	559,706	188,806	370,900	17,869	38,227	350,542	---	---	---	---	1,138,219	---	38,227	85,000
Water	1,887,801	1,323,946	563,855	133,621	562	696,914	---	---	---	40,000	862,786	---	562	225,000
Total	38,035,368	36,200,467	1,834,901	1,028,010	44,585	2,818,326	---	---	---	1,500,000	4,218,918	---	44,585	310,000
Apple Valley														
Cemetery	187,334	127,469	59,865	7,394	---	67,259	---	---	---	---	132,079	---	---	---
Golf	1,173,102	1,579,170	(406,068)	57,789	15,805	(364,084)	---	---	---	---	269,305	215,419	15,805	96,178
Liquor	9,183,272	8,223,992	959,280	23,087	26,896	955,471	---	---	---	630,000	15,670	---	26,893	235,000
Sport Arena	732,919	804,522	(71,603)	127,945	---	56,342	121,000	---	---	---	82,626	---	---	---
Storm Drainage	1,769,842	2,116,752	(346,910)	133,512	63,364	(276,762)	---	---	---	---	714,773	---	62,142	1,735,000
Street Light Utility	507,360	483,752	23,608	995	---	24,603	---	---	---	15,000	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water and Sewer [3]	9,910,773	9,785,093	125,680	93,983	240,412	(20,749)	---	---	---	1,270,500	3,039,251	---	191,807	380,000
Total	23,464,602	23,120,750	343,852	444,705	346,477	442,080	121,000	---	---	1,915,500	4,253,704	215,419	296,647	2,446,178
Appleton														
Appleton Area Health Services [14][29]	11,023,999	13,020,831	(1,996,832)	126,760	176,532	(2,046,604)	---	---	16,255	---	673,522	95,295	176,532	418,130
Liquor	506,842	508,132	(1,290)	---	14	(1,304)	---	---	---	---	5,595	---	---	---
Water, Sewer, and Garbage [1]	538,432	748,225	(209,793)	13,383	19,547	(215,957)	---	---	---	---	35,650	---	16,680	135,000
Total	12,069,273	14,277,188	(2,207,915)	140,143	196,093	(2,263,865)	---	---	16,255	---	714,767	95,295	193,212	553,130
Arco														
Sewer	21,422	17,250	4,172	57	---	4,229	---	---	---	---	---	---	---	---
Water and Garbage [2]	18,140	14,645	3,495	222	18	3,699	---	---	---	---	---	---	18	1,557
Total	39,562	31,895	7,667	279	18	7,928	---	---	---	---	---	---	18	1,557
Arden Hills														
Recycling	151,272	147,919	3,353	25,793	---	29,146	---	---	---	---	---	---	---	---
Sewer	1,796,144	1,780,260	15,884	357	---	16,241	---	---	---	138,870	46,706	---	---	---
Surface Water Management	834,973	481,026	353,947	9,251	---	363,198	---	---	---	197,324	63,082	---	---	---
Water	2,127,452	2,159,874	(32,422)	22,008	---	(10,414)	---	---	---	135,396	123,886	---	---	---
Total	4,909,841	4,569,079	340,762	57,409	---	398,171	---	---	---	471,590	233,674	---	---	---
Argyle														
Gas	361,888	235,856	126,032	---	---	126,032	---	---	---	74,500	---	---	---	---
Refuse	76,917	83,306	(6,389)	---	---	(6,389)	---	---	---	(12,500)	---	---	---	---
Wastewater	74,740	125,771	(51,031)	12,975	407	(38,463)	---	---	---	(40,000)	---	---	407	46,500
Water	118,210	104,484	13,726	12,956	1,241	25,441	---	---	8,288	(22,000)	17,849	---	1,241	29,500
Total	631,755	549,417	82,338	25,931	1,648	106,621	---	---	8,288	---	17,849	---	1,648	76,000
Arlington														
Electric	1,548,747	1,700,051	(151,304)	15,384	21,388	(157,308)	---	---	284	---	72,852	---	21,388	40,000
Sewer	675,654	427,742	247,912	6,363	54,431	199,844	---	---	---	18,946	259,291	226,764	54,431	335,043
Storm Water Drainage	92,583	19,248	73,335	718	19,585	54,468	---	---	---	---	359,493	158,736	19,585	37,700

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	433,924	277,766	156,158	32,522	25,640	163,040	---	---	---	---	225,762	370,377	25,640	161,445
Total	2,750,908	2,424,807	326,101	54,987	121,044	260,044	---	---	284	18,946	917,398	755,877	121,044	574,188
Ashby														
Garbage [0]	64,837	68,210	(3,373)	44	---	(3,329)	---	---	---	---	---	---	---	---
Sewer	495,049	156,787	338,262	15,225	24,550	328,937	---	---	---	---	---	---	24,550	16,000
Storm Sewer [0]	11,410	77,157	(65,747)	3	---	(65,744)	---	---	---	---	---	---	---	---
Water [0]	181,175	88,322	92,853	1,528	26,826	67,555	---	---	---	---	---	---	26,826	47,000
Total	752,471	390,476	361,995	16,800	51,376	327,419	---	---	---	---	---	---	51,376	63,000
Askov														
Sewer	67,283	117,081	(49,798)	92	11,205	(60,911)	---	---	---	(3,409)	---	---	11,205	5,000
Water	75,230	110,192	(34,962)	175	770	(35,557)	---	---	---	(14,165)	---	---	770	25,000
Total	142,513	227,273	(84,760)	267	11,975	(96,468)	---	---	---	(17,574)	---	---	11,975	30,000
Atwater														
Economic Development Authority [29]	9,025	24,390	(15,365)	89	---	(15,276)	---	---	---	---	---	---	---	---
Sewer	86,599	70,795	15,804	71,779	16,815	70,768	61,625	---	---	42,078	14,223	49,265	16,815	75,794
Water	158,576	122,078	36,498	37,628	21,168	52,958	26,507	---	---	37,070	5,905	42,974	21,168	78,005
Total	254,200	217,263	36,937	109,496	37,983	108,450	88,132	---	---	79,148	20,128	92,239	37,983	153,799
Audubon														
Liquor [16]	6,675	11,708	(5,033)	4,469	670	(1,234)	---	---	---	101,253	---	---	670	164,357
Sewer	142,371	55,688	86,683	438	26,061	61,060	---	---	---	42,100	5,832	---	26,061	25,000
Water	170,644	53,428	117,216	511	18,695	99,032	---	---	---	17,200	124,599	100,634	18,695	61,000
Total	319,690	120,824	198,866	5,418	45,426	158,858	---	---	---	160,553	130,431	100,634	45,426	250,357
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitation	251,867	249,522	2,345	147	---	2,492	---	---	6	---	---	---	---	---
Wastewater	523,553	465,944	57,609	6,724	35,156	29,177	---	---	18	59,984	18,657	---	35,156	155,200
Water	239,034	243,494	(4,460)	11,777	25,693	(18,376)	---	---	18	(32,984)	17,969	---	25,693	29,800

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	1,014,454	958,960	55,494	18,648	60,849	13,293	---	---	42	27,000	36,626	---	60,849	185,000	
Austin															
Central Office Cost Care [14][29]	586,740	355,912	230,828	173,130	---	403,958	170,444	---	---	20,536	---	---	---	---	
Courtyard/Chauncey [14][29]	1,840,964	905,878	935,086	9,028	274,651	669,463	---	---	---	---	261,729	---	274,651	575,000	
Electric	36,724,198	35,832,890	891,308	145,413	656,029	380,692	---	---	---	1,178,835	1,522,993	---	222,829	305,900	
Gas	16,479,832	16,324,658	155,174	116,158	524,955	(253,623)	---	---	---	348,670	493,219	---	179,644	246,050	
Pickett Place [14][29]	433,398	770,955	(337,557)	79,458	---	(258,099)	---	77,652	---	(1,454)	---	---	---	---	
Port Authority Component Unit [29]	113,894	1,013,864	(899,970)	869,757	12,559	(42,772)	40,736	---	281,009	---	1,253,155	---	12,559	1,890,000	
Scattered Sites [14][29]	227,443	424,273	(196,830)	78,533	---	(118,297)	---	73,976	---	1,454	---	---	---	---	
Section 8 Voucher Program [14][29]	7,184	733,982	(726,798)	707,769	---	(19,029)	---	707,769	---	(20,536)	---	---	---	---	
Sewer	5,032,558	5,099,730	(67,172)	184,277	192,904	(75,799)	---	---	---	---	1,576,594	---	124,077	1,070,000	
Storm Water Utility District	681,668	414,037	267,631	7,193	---	274,824	---	---	---	---	629,532	---	---	---	
Transitional Housing and CHIP Programs [14][29]	21,844	25,097	(3,253)	2,726	---	(527)	---	---	---	---	---	---	---	---	
Twin Towers [14][29]	761,932	1,275,362	(513,430)	262,616	---	(250,814)	---	972,658	---	---	862,486	877,686	---	---	
Waste Transfer Station	25,800	47,643	(21,843)	2,597	---	(19,246)	---	---	---	---	---	---	---	---	
Water	4,801,292	4,188,708	612,584	53,933	314,780	351,737	---	---	---	132,826	1,589,989	---	157,817	468,050	
Total	67,738,747	67,412,989	325,758	2,692,588	1,975,878	1,042,468	211,180	1,832,055	281,009	1,660,331	8,189,697	877,686	971,577	4,555,000	
Avoca															
A and I Fund	28,746	27,938	808	1	---	809	---	---	1	---	---	---	---	---	
Liquor	239,339	212,909	26,430	14,665	1,598	39,497	---	---	20	19,200	1,421	---	---	---	
Water and Sewer [3]	28,300	83,168	(54,868)	25,564	16,694	(45,998)	---	---	1	---	918	---	16,694	7,800	
Total	296,385	324,015	(27,630)	40,230	18,292	(5,692)	---	---	22	19,200	2,339	---	16,694	7,800	
Avon															
Sewer	279,646	593,478	(313,832)	187,115	159,368	(286,085)	72,386	---	---	(925,040)	9,146	---	66,046	142,880	
Water	210,626	225,349	(14,723)	67,117	121,033	(68,639)	26,514	---	---	(356,355)	---	---	30,612	297,995	
Total	490,272	818,827	(328,555)	254,232	280,401	(354,724)	98,900	---	---	(1,281,395)	9,146	---	96,658	440,875	
Babbitt															
Public Utility [3]	629,964	580,410	49,554	3,026	10,997	41,583	---	200,000	---	1,500	276,580	---	10,997	77,000	

*Data could not be fully reviewed.

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

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

178

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sanitation	100,504	105,910	(5,406)	---	---	(5,406)	---	---	---	---	---	---	---	---	
Total	730,468	686,320	44,148	3,026	10,997	36,177	---	200,000	---	1,500	276,580	---	10,997	77,000	
Backus															
Senior Townhomes	24,000	15,899	8,101	805	4,525	4,381	---	---	---	---	---	---	4,525	150,229	
Sewer	93,033	125,510	(32,477)	1,519	15,428	(46,386)	---	---	---	---	---	---	15,428	12,000	
Water	73,517	53,636	19,881	846	2,294	18,433	---	---	---	---	---	---	2,294	8,000	
Total	190,550	195,045	(4,495)	3,170	22,247	(23,572)	---	---	---	---	---	---	22,247	170,229	
Badger															
Refuse	45,608	44,613	995	---	---	995	---	---	---	---	---	---	---	---	
Sewer	53,075	31,272	21,803	118	1,259	20,662	---	---	---	---	---	---	1,259	3,000	
Water	92,348	64,602	27,746	3,682	3,778	27,650	---	---	---	---	---	---	3,778	9,000	
Total	191,031	140,487	50,544	3,800	5,037	49,307	---	---	---	---	---	---	5,037	12,000	
Bagley															
Liquor	1,359,145	1,309,123	50,022	6,452	30,495	25,979	---	---	---	25,000	21,916	---	30,495	30,000	
Public Utilities Commission [9][31]	4,308,906	3,989,677	319,229	42,053	30,999	330,283	---	---	1,163	22,713	76,747	---	30,663	302,968	
Total	5,668,051	5,298,800	369,251	48,505	61,494	356,262	---	---	1,163	47,713	98,663	---	61,158	332,968	
Balaton															
Garbage	48,140	46,017	2,123	12	396	1,739	---	---	2	---	---	---	---	---	
Lakeview Senior Housing [29][35]	386,952	432,353	(45,401)	---	---	(45,401)	---	---	---	---	---	---	---	---	
Liquor	329,948	351,586	(21,638)	4,131	---	(17,507)	---	---	21	1	14,422	---	---	---	
Nursing Home [29]	2,736,572	2,736,571	1	---	---	1	---	---	---	---	---	---	---	---	
Sewer	116,869	77,156	39,713	722	565	39,870	---	---	6	36,223	131,427	---	---	---	
Water	138,011	112,681	25,330	2,231	10,003	17,558	---	---	7	---	103,062	---	10,003	41,000	
Total	3,756,492	3,756,364	128	7,096	10,964	(3,740)	---	---	36	36,224	248,911	---	10,003	41,000	
Barnesville															
Ambulance	503,569	670,306	(166,737)	98,005	---	(68,732)	45,000	---	---	---	---	---	---	---	
Broadband Internet	270,436	55,308	215,128	479	---	215,607	---	---	---	185,720	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Cable Television	460,580	422,293	38,287	4,204	19,193	23,298	---	---	---	---	---	675,000	19,193	557,000
Electric	2,196,609	1,823,303	373,306	14,965	---	388,271	---	---	---	253,849	8,740	---	---	---
Liquor	447,132	434,716	12,416	1,380	---	13,796	---	---	---	---	---	---	---	---
Sanitation	217,687	221,188	(3,501)	39,278	---	35,777	---	---	---	18,000	---	---	---	---
Sewer	660,135	357,092	303,043	17,506	39,040	281,509	---	---	---	55,000	78,434	---	39,040	272,000
Storm Sewer	36,051	23,659	12,392	745	---	13,137	---	---	---	7,500	---	---	---	---
Telephone	999,432	766,718	232,714	334,256	127,005	439,965	---	---	2,799	280,853	126,239	---	127,005	155,000
Water	467,273	292,742	174,531	16,178	16,490	174,219	---	---	2,280	50,000	29,029	---	16,490	81,000
Total	6,258,904	5,067,325	1,191,579	526,996	201,728	1,516,847	45,000	---	5,079	850,922	242,442	675,000	201,728	1,065,000
Barnum														
Liquor	553,333	524,303	29,030	27,063	---	56,093	---	---	---	---	4,382	---	---	---
Sewer	125,851	86,641	39,210	1,496	8,930	31,776	---	---	---	---	---	---	8,930	36,000
Water	161,350	151,611	9,739	12,997	7,120	15,616	---	---	---	---	3,154	---	7,120	42,000
Total	840,534	762,555	77,979	41,556	16,050	103,485	---	---	---	---	7,536	---	16,050	78,000
Barrett														
Sewer	71,461	64,141	7,320	13	---	7,333	---	---	---	22,512	---	---	---	---
Water	104,049	106,330	(2,281)	2,773	35,399	(34,907)	---	---	---	(28,512)	18,656	---	35,399	35,000
Total	175,510	170,471	5,039	2,786	35,399	(27,574)	---	---	---	(6,000)	18,656	---	35,399	35,000
Barry														
Water and Sewer [0][3]	2,870	3,161	(291)	5,213	---	4,922	---	---	---	---	---	---	---	---
Total	2,870	3,161	(291)	5,213	---	4,922	---	---	---	---	---	---	---	---
Battle Lake														
Liquor	1,449,903	1,380,996	68,907	2,234	---	71,141	---	---	---	80,000	4,937	---	---	---
Natural Gas	445,332	283,648	161,684	2,039	117,701	46,022	---	---	---	---	---	---	116,369	80,000
Sewer	252,809	186,864	65,945	15,879	8,857	72,967	---	---	---	---	---	---	8,857	104,460
Water	232,858	155,487	77,371	7,110	11,696	72,785	---	---	---	---	---	---	11,696	86,540
Total	2,380,902	2,006,995	373,907	27,262	138,254	262,915	---	---	---	80,000	4,937	---	136,922	271,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Baudette															
Electric	2,521,909	2,141,610	380,299	26,404	---	406,703	---	---	---	220,000	50,000	---	---	---	
Liquor	1,591,739	1,448,483	143,256	10,042	---	153,298	---	---	---	75,000	---	---	---	---	
Sewer	318,978	309,572	9,406	---	8,394	1,012	---	---	---	---	873,547	1,112,271	8,394	182,500	
Water	523,424	391,305	132,119	22,899	78,455	76,563	---	---	---	---	485,562	627,852	78,455	232,500	
Total	4,956,050	4,290,970	665,080	59,345	86,849	637,576	---	---	---	295,000	1,409,109	1,740,123	86,849	415,000	
Baxter															
Sewer	1,262,519	1,954,233	(691,714)	453,701	---	(238,013)	---	---	43	37,200	513,981	---	---	---	
Storm Water	368,286	470,614	(102,328)	20,830	---	(81,498)	---	---	6	11,600	129,405	---	---	---	
Water	1,310,369	1,654,439	(344,070)	562,693	78,374	140,249	---	---	44	(396,113)	53,577	---	78,374	590,000	
Total	2,941,174	4,079,286	(1,138,112)	1,037,224	78,374	(179,262)	---	---	93	(347,313)	696,963	---	78,374	590,000	
Bayport															
Sewer	746,743	797,170	(50,427)	46,737	---	(3,690)	---	---	---	---	5,920	---	---	---	
Water	468,782	659,854	(191,072)	101,968	---	(89,104)	---	---	---	---	189,145	---	---	---	
Total	1,215,525	1,457,024	(241,499)	148,705	---	(92,794)	---	---	---	---	195,065	---	---	---	
Beardsley															
Garbage	21,885	17,476	4,409	---	---	4,409	---	---	---	---	3,186	---	---	---	
Sewer	15,041	32,854	(17,813)	6,907	---	(10,906)	---	---	---	---	2,112	---	---	---	
Water	21,642	32,573	(10,931)	6,834	1,644	(5,741)	---	---	---	---	---	---	996	6,000	
Total	58,568	82,903	(24,335)	13,741	1,644	(12,238)	---	---	---	---	5,298	---	996	6,000	
Beaver Bay															
Liquor	498,582	497,316	1,266	11,613	---	12,879	---	---	---	---	67,314	---	---	---	
Sewer	89,673	164,174	(74,501)	16,508	3,533	(61,526)	16,508	---	---	---	2,000	---	3,533	13,000	
Water	144,327	125,442	18,885	435,145	6,399	447,631	---	---	435,145	---	435,146	---	6,399	68,000	
Total	732,582	786,932	(54,350)	463,266	9,932	398,984	16,508	---	435,145	---	504,460	---	9,932	81,000	
Beaver Creek															
Refuse [0]	22,373	21,179	1,194	---	---	1,194	---	---	---	---	---	---	---	---	
Sewer [0]	52,077	54,832	(2,755)	---	---	(2,755)	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water [0]	34,849	47,624	(12,775)	273	---	(12,502)	---	---	---	---	---	---	---	---
Total	109,299	123,635	(14,336)	273	---	(14,063)	---	---	---	---	---	---	---	---
Becker														
Golf	1,231,543	1,564,658	(333,115)	24,245	1,393	(310,263)	---	---	---	(150,000)	---	---	1,393	32,382
Sewer	1,453,141	1,917,850	(464,709)	828,144	138,184	225,251	772,657	---	---	---	1,417,180	---	138,184	1,630,000
Water	679,314	720,197	(40,883)	125,009	7,120	77,006	102,366	---	---	---	96,474	---	7,120	90,000
Total	3,363,998	4,202,705	(838,707)	977,398	146,697	(8,006)	875,023	---	---	(150,000)	1,513,654	---	146,697	1,752,382
Bejou*														
Sewer [0]	6,035	6,582	(547)	---	---	(547)	---	---	---	---	---	---	---	---
Water [0]	19,615	5,000	14,615	---	---	14,615	---	---	---	---	---	---	---	---
Total	25,650	11,582	14,068	---	---	14,068	---	---	---	---	---	---	---	---
Belgrade														
Economic Development Authority - Housing	108,822	89,576	19,246	---	9,981	9,265	---	---	---	---	5,877	---	9,981	50,000
Sewer	140,424	237,097	(96,673)	83,072	38,198	(51,799)	---	---	73,988	(1,863)	66,849	---	38,198	21,000
Water	136,154	164,971	(28,817)	2,667	4,690	(30,840)	---	---	---	---	12,998	---	4,690	17,000
Total	385,400	491,644	(106,244)	85,739	52,869	(73,374)	---	---	73,988	(1,863)	85,724	---	52,869	88,000
Belle Plaine														
Sewer	1,897,912	1,089,004	808,908	5,503	86,888	727,523	---	---	---	---	---	---	86,888	705,765
Water	1,342,901	1,033,795	309,106	10,301	75,910	243,497	---	---	---	---	---	---	75,910	375,000
Total	3,240,813	2,122,799	1,118,014	15,804	162,798	971,020	---	---	---	---	---	---	162,798	1,080,765
Bellechester														
Sewage Collection and Disposal [0]	28,293	21,546	6,747	---	---	6,747	---	---	---	---	---	---	---	---
Water [0]	38,532	14,875	23,657	---	2,340	21,317	---	---	---	---	---	---	2,340	10,000
Total	66,825	36,421	30,404	---	2,340	28,064	---	---	---	---	---	---	2,340	10,000
Bellingham														
Sewer [0]	36,714	24,774	11,940	1,583	---	13,523	---	---	---	(1,361)	27,425	---	---	---
Water [0]	47,693	28,383	19,310	69	---	19,379	---	---	---	(727)	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	84,407	53,157	31,250	1,652	---	32,902	---	---	---	---	(2,088)	27,425	---	---	---
Beltrami															
Water and Garbage [0][2]	14,700	19,452	(4,752)	12,800	---	8,048	12,800	---	---	---	---	---	---	---	---
Total	14,700	19,452	(4,752)	12,800	---	8,048	12,800	---	---	---	---	---	---	---	---
Belview															
Parkview Home and Parkwood Apartments [14]	2,571,541	2,667,283	(95,742)	4,639	29,897	(121,000)	---	---	---	---	---	28,343	---	27,649	70,000
Sewer and Garbage [18]	68,684	49,591	19,093	2,679	---	21,772	---	---	---	---	---	---	---	---	---
Village Park Townhomes	22,350	19,161	3,189	5	9,078	(5,884)	---	---	---	---	---	---	---	9,078	10,307
Water	43,445	60,616	(17,171)	3,046	---	(14,125)	---	---	---	---	---	---	---	---	---
Total	2,706,020	2,796,651	(90,631)	10,369	38,975	(119,237)	---	---	---	---	---	28,343	---	36,727	80,307
Bemidji															
Liquor	5,952,150	5,321,818	630,332	15,112	420	645,024	---	---	2,143	756,758	847,395	---	---	---	---
Refuse	489,663	247,213	242,450	6,200	---	248,650	---	---	364	122,871	262,309	---	---	---	---
Sanford Center	2,694,363	5,009,891	(2,315,528)	2,658,665	3,352,791	(3,009,654)	2,648,391	---	---	(662,000)	60,250	49,700,358	3,352,791	43,900,000	---
Sewer	3,036,849	2,672,020	364,829	46,638	89,157	322,310	---	---	1,609	281,433	26,457	---	89,157	292,500	---
Storm Water	1,331,461	316,978	1,014,483	15,200	---	1,029,683	---	---	---	607,869	114,504	---	---	---	---
Water	2,164,993	1,110,704	1,054,289	33,248	89,158	998,379	---	---	1,609	3,088,199	932,571	---	89,158	292,500	---
Total	15,669,479	14,678,624	990,855	2,775,063	3,531,526	234,392	2,648,391	---	5,725	4,195,130	2,243,486	49,700,358	3,531,106	44,485,000	---
Benson*															
Electric	3,939,941	3,732,465	207,476	65,303	307,881	(35,102)	---	---	---	6,236	248,590	3,681,376	204,271	4,540,000	---
Garbage Collection	167,625	158,914	8,711	2,386	---	11,097	---	---	---	---	---	---	---	---	---
Liquor	1,088,137	1,047,030	41,107	31,335	---	72,442	---	---	---	80,000	17,624	---	---	---	---
Sewer	939,942	829,056	110,886	5,944	49,584	67,246	---	---	---	35,583	18,356	---	49,584	301,000	---
Water	649,609	561,741	87,868	11,362	54,045	45,185	---	---	---	29,088	3,766	---	54,045	212,000	---
Total	6,785,254	6,329,206	456,048	116,330	411,510	160,868	---	---	---	150,907	288,336	3,681,376	307,900	5,053,000	---
Bertha															
Ambulance	125,604	143,099	(17,495)	7,693	---	(9,802)	1,292	---	5,000	---	---	---	---	---	---
Sewer	110,000	189,429	(79,429)	710	46,695	(125,414)	---	4	---	---	---	---	46,695	27,440	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	57,080	103,189	(46,109)	43,602	48,601	(51,108)	---	4	---	---	---	---	48,601	28,560
Total	292,684	435,717	(143,033)	52,005	95,296	(186,324)	1,292	8	5,000	---	---	---	95,296	56,000
Bethel														
Sewer	94,923	86,024	8,899	18,507	22,500	4,906	---	---	---	52,667	---	---	22,500	10,000
Total	94,923	86,024	8,899	18,507	22,500	4,906	---	---	---	52,667	---	---	22,500	10,000
Big Falls														
Liquor	358,322	351,334	6,988	497	---	7,485	---	---	---	9,744	3,218	---	---	---
Sewer	53,485	32,625	20,860	412	18,890	2,382	---	---	---	---	---	---	18,890	20,000
Water	46,560	84,110	(37,550)	17,767	8,670	(28,453)	---	---	---	---	---	---	8,670	24,369
Total	458,367	468,069	(9,702)	18,676	27,560	(18,586)	---	---	---	9,744	3,218	---	27,560	44,369
Big Lake														
Liquor	4,161,219	3,628,413	532,806	9,241	12,289	529,758	---	---	---	350,000	---	---	12,289	72,670
Sanitary Sewer	2,290,366	2,225,098	65,268	1,859,703	364,423	1,560,548	---	---	---	49,942	59,877	---	364,423	1,358,996
Storm Sewer	246,233	432,199	(185,966)	11,901	---	(174,065)	---	---	---	39,641	370	---	---	---
Water	1,798,475	1,749,260	49,215	418,637	162,476	305,376	---	---	---	138,381	14,972	---	162,476	650,004
Total	8,496,293	8,034,970	461,323	2,299,482	539,188	2,221,617	---	---	---	577,964	75,219	---	539,188	2,081,670
Bigelow														
Electric	151,555	196,097	(44,542)	3,578	307	(41,271)	---	---	---	20,000	---	---	---	---
Sewer	53,387	113,695	(60,308)	9,152	21,805	(72,961)	4,358	---	---	---	---	---	21,805	20,000
Water	18,681	44,982	(26,301)	15,603	---	(10,698)	14,084	---	---	---	---	---	---	---
Total	223,623	354,774	(131,151)	28,333	22,112	(124,930)	18,442	---	---	20,000	---	---	21,805	20,000
Bigfork														
Sewer	91,086	113,417	(22,331)	730	1,199	(22,800)	---	---	---	(3,126)	---	---	1,199	5,000
Water	146,707	156,407	(9,700)	5,306	18,035	(22,429)	---	---	---	3,126	77,216	---	18,035	40,000
Total	237,793	269,824	(32,031)	6,036	19,234	(45,229)	---	---	---	---	77,216	---	19,234	45,000
Bingham Lake														
Sewer	19,591	65,728	(46,137)	29	---	(46,108)	---	---	---	(19,971)	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	58,430	57,194	1,236	77,485	---	78,721	---	---	77,485	(61,701)	148,076	---	---	---	
Total	78,021	122,922	(44,901)	77,514	---	32,613	---	---	77,485	(81,672)	148,076	---	---	---	
Birchwood															
Sewer [0]	113,520	89,488	24,032	---	---	24,032	---	---	---	(9,806)	---	---	---	16,318	
Water [0]	86,860	75,288	11,572	---	---	11,572	---	---	---	---	---	---	---	---	
Total	200,380	164,776	35,604	---	---	35,604	---	---	---	(9,806)	---	---	---	16,318	
Bird Island															
Economic Development Authority [0][29]	57,093	40,698	16,395	36,081	19,498	32,978	35,176	---	---	---	---	---	7,794	18,912	
Sewer	174,247	252,716	(78,469)	147,104	39,494	29,141	---	---	---	---	8,450	---	39,494	264,744	
Storm Sewer	30,859	29,319	1,540	720	29,235	(26,975)	---	---	---	(29,500)	8,900	---	29,235	31,189	
Water	309,044	240,272	68,772	14,599	106,698	(23,327)	---	---	9,900	---	25,950	---	106,698	119,756	
Total	571,243	563,005	8,238	198,504	194,925	11,817	35,176	---	9,900	(29,500)	43,300	---	183,221	434,601	
Biscay															
Sewer [0]	29,324	10,138	19,186	---	2,984	16,202	---	---	---	---	---	---	2,984	1,316	
Water [0]	9,346	4,644	4,702	---	850	3,852	---	---	---	---	62,477	---	850	7,801	
Total	38,670	14,782	23,888	---	3,834	20,054	---	---	---	---	62,477	---	3,834	9,117	
Biwabik															
Ambulance	139,088	106,697	32,391	---	---	32,391	---	---	---	---	---	---	---	---	
Electric Utilities	701,413	757,432	(56,019)	16,759	166	(39,426)	---	---	---	---	---	---	166	25,063	
Sewer	321,560	273,565	47,995	206	3,224	44,977	---	---	---	98,210	---	---	3,224	24,000	
Solid Waste Management	139,173	154,925	(15,752)	---	---	(15,752)	---	---	---	---	---	---	---	---	
Water Utilities	378,921	349,410	29,511	120,971	118,472	32,010	---	---	118,472	119,429	5,108	---	---	---	
Total	1,680,155	1,642,029	38,126	137,936	121,862	54,200	---	---	118,472	217,639	5,108	---	3,390	49,063	
Blackduck															
Golf Course	88,729	131,968	(43,239)	---	3,873	(47,112)	---	---	---	---	---	---	3,873	5,000	
Liquor	1,087,340	1,020,096	67,244	7,296	---	74,540	---	---	---	60,000	---	---	---	---	
Sewer	157,536	205,182	(47,646)	299,987	6,823	245,518	7,876	291,805	---	(2,322)	330,606	180,000	6,823	9,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	200,307	196,567	3,740	214,448	20,621	197,567	---	214,286	---	(7,152)	362,579	148,293	20,621	66,234
Total	1,533,912	1,553,813	(19,901)	521,731	31,317	470,513	7,876	506,091	---	50,526	693,185	328,293	31,317	80,234
Blaine														
Refuse	3,801,707	4,012,246	(210,539)	202,594	262	(8,207)	---	---	---	---	---	---	---	---
Sewer	5,703,027	6,107,650	(404,623)	52,444	---	(352,179)	---	---	---	(26,975)	417,472	---	---	---
Storm Drainage	1,269,363	1,400,507	(131,144)	12,084	---	(119,060)	---	---	---	---	321,605	---	---	---
Water	4,576,640	4,426,231	150,409	130,672	156,216	124,865	---	---	---	226,447	3,217,939	2,493,947	156,216	415,000
Total	15,350,737	15,946,634	(595,897)	397,794	156,478	(354,581)	---	---	---	199,472	3,957,016	2,493,947	156,216	415,000
Blomkest														
Sewer [0]	67,032	58,700	8,332	24	---	8,356	---	---	---	---	---	---	---	---
Water [0]	14,886	15,807	(921)	8	---	(913)	---	---	---	---	---	---	---	---
Total	81,918	74,507	7,411	32	---	7,443	---	---	---	---	---	---	---	---
Blooming Prairie														
Ambulance	167,904	182,049	(14,145)	9,515	---	(4,630)	---	---	3,125	---	---	---	---	---
Cemetery	1,560	2,364	(804)	101	---	(703)	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	66,276	(26,276)	55,009	29,714	(981)	44,993	---	---	(34,000)	---	---	29,714	74,505
Light and Power Utility [29]	3,124,840	3,200,167	(75,327)	31,862	19,966	(63,431)	---	---	---	---	48,539	---	19,966	62,183
Sewer Utility	444,993	547,762	(102,769)	16,686	10,696	(96,779)	---	---	37	---	239,720	---	10,632	23,127
Storm Sewer	44,928	63,876	(18,948)	76,102	15,630	41,524	69,891	---	---	---	102,355	---	15,630	104,000
Water Utility [29]	318,521	209,665	108,856	8,890	28,280	89,466	---	---	---	---	54,106	---	28,280	194,518
Total	4,142,746	4,272,159	(129,413)	198,165	104,286	(35,534)	114,884	---	3,162	(34,000)	444,720	---	104,222	458,333
Bloomington														
Assisted Rental [29]	293,909	258,939	34,970	---	---	34,970	---	---	---	---	---	---	---	---
Motor Vehicle	662,106	702,038	(39,932)	3,302	---	(36,630)	---	---	---	43,336	---	---	---	---
Police Contractual	772,326	737,598	34,728	50,000	---	84,728	---	50,000	---	84,728	---	---	---	---
Property Management [29]	205,261	207,431	(2,170)	---	---	(2,170)	---	---	---	(60,000)	---	---	---	---
Recreation Facilities	3,695,743	6,096,791	(2,401,048)	2,163,877	---	(237,171)	2,112,585	---	---	(50,004)	198,586	---	---	---
Solid Waste Management	6,813,380	6,969,211	(155,831)	243,051	---	87,220	36,195	---	---	209,004	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)						Borrowing	Interest Paid	Principal Payments
Storm Water	5,854,162	3,676,620	2,177,542	177,328	---	2,354,870	---	---	---	---	2,545,678	---	---	---
Water and Sewer	25,149,599	24,961,644	187,955	299,894	23,746	464,103	203,652	---	---	(309,000)	2,591,591	1,060,000	23,746	---
Total	43,446,486	43,610,272	(163,786)	2,937,452	23,746	2,749,920	2,352,432	50,000	---	(81,936)	5,335,855	1,060,000	23,746	---
Blue Earth														
Electric [29]	6,009,156	5,919,458	89,698	53,801	42,613	100,886	---	---	---	---	427,953	171,303	15,341	382,922
Fitness Center	226,959	167,362	59,597	4,429	10,943	53,083	---	---	---	---	5,643	---	10,943	25,000
Liquor	1,599,275	1,558,482	40,793	8,082	---	48,875	---	---	---	231,500	---	---	---	---
Sewer	1,074,635	840,953	233,682	95,933	62,960	266,655	---	---	---	(100,000)	997,631	---	62,960	476,000
Water [29]	915,558	814,495	101,063	4,305	111,094	(5,726)	---	---	---	---	245,463	25,597	98,361	322,433
Total	9,825,583	9,300,750	524,833	166,550	227,610	463,773	---	---	---	131,500	1,676,690	196,900	187,605	1,206,355
Bluffton														
Economic Development Authority	60,485	25,522	34,963	9	11,564	23,408	---	---	---	---	---	---	11,564	24,789
Sewer	39,705	37,882	1,823	1,133	---	2,956	---	---	---	---	27,500	---	---	---
Total	100,190	63,404	36,786	1,142	11,564	26,364	---	---	---	---	27,500	---	11,564	24,789
Bock														
Sewage Collection and Disposal [0]	28,540	25,806	2,734	140	959	1,915	---	---	---	(5,000)	---	---	959	500
Water [0]	24,476	10,942	13,534	30	8,257	5,307	---	---	---	(2,000)	---	---	8,257	4,400
Total	53,016	36,748	16,268	170	9,216	7,222	---	---	---	(7,000)	---	---	9,216	4,900
Borup														
Water, Sewer, and Garbage [0][1]	26,019	14,070	11,949	65	---	12,014	---	---	---	---	---	---	---	---
Total	26,019	14,070	11,949	65	---	12,014	---	---	---	---	---	---	---	---
Bovey														
Refuse or Garbage Collection [0]	71,034	58,240	12,794	---	---	12,794	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	223,158	135,928	87,230	---	---	87,230	---	---	---	53,821	---	---	---	---
Water [0]	180,993	64,156	116,837	---	---	116,837	---	---	---	85,708	---	---	---	---
Total	475,185	258,324	216,861	---	---	216,861	---	---	---	139,529	---	---	---	---
Bowlus														
Garbage [0]	23,194	24,541	(1,347)	---	---	(1,347)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Mosquito Spraying [0]	2,623	2,388	235	---	---	235	---	---	---	---	---	---	---	---	---
Sewer [0]	20,027	11,977	8,050	52	---	8,102	---	---	---	---	---	---	---	---	---
Water [0]	26,537	17,115	9,422	---	---	9,422	---	---	---	---	---	---	---	---	---
Total	72,381	56,021	16,360	52	---	16,412	---	---	---	---	---	---	---	---	---
Boyd															
Cable Television [21]	---	---	---	4,955	---	4,955	---	---	---	2,337	---	---	---	---	---
Liquor	541,921	614,138	(72,217)	20,002	5,866	(58,081)	---	---	---	---	---	---	---	---	---
Sewer	42,059	52,155	(10,096)	8,560	4,946	(6,482)	8,500	---	---	---	---	---	4,946	2,300	---
Water	57,764	46,730	11,034	8,500	30,920	(11,386)	8,500	---	---	---	---	---	30,920	11,000	---
Total	641,744	713,023	(71,279)	42,017	41,732	(70,994)	17,000	---	---	2,337	---	---	35,866	13,300	---
Braham															
Housing and Redevelopment Authority [29]	107,760	222,611	(114,851)	70,114	2,400	(47,137)	---	---	---	---	20,009	---	---	---	---
Liquor	1,428,175	1,324,296	103,879	98,892	93,414	109,357	---	---	---	39,731	9,541	---	---	---	---
Sewer	317,306	357,037	(39,731)	---	14,460	(54,191)	---	---	---	---	24,445	---	14,460	14,000	---
Water	284,141	227,211	56,930	260	15,246	41,944	---	---	---	---	---	---	15,246	127,000	---
Total	2,137,382	2,131,155	6,227	169,266	125,520	49,973	---	---	---	39,731	53,995	---	29,706	141,000	---
Brainerd															
Bridges Rental Assistance [29]	---	86,644	(86,644)	94,583	---	7,939	---	94,583	---	8,400	---	---	---	---	---
Housing Choice Vouchers Fund [29]	17,629	1,579,997	(1,562,368)	1,485,122	---	(77,246)	---	1,485,108	---	---	2,841	---	---	---	---
Public Housing Fund [29]	946,575	1,437,237	(490,662)	242,997	433	(248,098)	---	705,313	---	---	426,018	---	433	24,714	---
Public Utilities Commission [4][6][29]	24,897,715	24,277,594	620,121	1,983,707	1,861,694	742,134	1,315,565	122,452	---	---	3,032,082	6,035,000	1,086,409	7,752,498	---
Sanitary Sewer Collection System	567,740	619,896	(52,156)	199,162	21,610	125,396	---	---	---	---	281,982	---	21,610	190,800	---
Storm Sewer	356,351	381,528	(25,177)	56,262	9,821	21,264	---	---	---	---	91,657	---	9,821	70,000	---
Trail Ridge II [29]	148,507	148,372	135	218	4,966	(4,613)	---	---	---	---	---	---	4,966	23,620	---
Total	26,934,517	28,531,268	(1,596,751)	4,062,051	1,898,524	566,776	1,315,565	2,407,456	---	8,400	3,834,580	6,035,000	1,123,239	8,061,632	---
Brandon															
Liquor	489,416	464,274	25,142	1,231	---	26,373	---	---	---	---	75,938	---	---	---	---
Sewer	136,583	97,478	39,105	25,004	29,862	34,247	---	---	---	(133,401)	7,386	---	29,862	95,000	---
Water	114,099	125,349	(11,250)	3,700	40,127	(47,677)	---	1,135	---	133,401	---	---	40,127	27,000	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	740,098	687,101	52,997	29,935	69,989	12,943	--	1,135	--	--	83,324	--	69,989	122,000	
Breckenridge															
Electric	3,089,048	2,705,970	383,078	29,019	--	412,097	--	--	--	225,000	320,879	--	--	--	
Sewer	398,509	241,312	157,197	10,436	25,422	142,211	--	--	--	--	244,431	--	25,422	74,000	
Storm Sewer	108,884	17,370	91,514	1,953	--	93,467	--	--	--	33,949	--	--	--	--	
Water	1,080,062	823,897	256,165	922,723	1,908	1,176,980	--	--	910,918	1,862	1,295,738	146,561	1,908	--	
Total	4,676,503	3,788,549	887,954	964,131	27,330	1,824,755	--	--	910,918	260,811	1,861,048	146,561	27,330	74,000	
Breezy Point															
Sewer [0]	392,670	258,725	133,945	123,407	--	257,352	--	--	--	--	22,890	--	--	--	
Total	392,670	258,725	133,945	123,407	--	257,352	--	--	--	--	22,890	--	--	--	
Brewster															
Electric	526,118	546,754	(20,636)	461	--	(20,175)	--	--	--	--	19,740	--	--	--	
Housing and Redevelopment Authority	9,290	15,584	(6,294)	70	1,524	(7,748)	--	--	--	--	--	--	1,524	5,884	
Sewer	141,591	85,356	56,235	1,644	--	57,879	--	--	--	143,064	--	--	--	--	
Water	134,755	152,052	(17,297)	--	--	(17,297)	--	--	--	43,331	--	--	--	--	
Total	811,754	799,746	12,008	2,175	1,524	12,659	--	--	--	186,395	19,740	--	1,524	5,884	
Bricelyn															
Sewer	90,713	102,251	(11,538)	--	22,763	(34,301)	--	--	--	--	16,491	--	22,763	24,000	
Swimming Pool	8,631	30,811	(22,180)	7,327	--	(14,853)	--	--	--	(15,000)	--	--	--	--	
Water	40,087	51,073	(10,986)	--	--	(10,986)	--	--	--	--	--	--	--	--	
Total	139,431	184,135	(44,704)	7,327	22,763	(60,140)	--	--	--	(15,000)	16,491	--	22,763	24,000	
Brook Park															
Water [0]	21,825	16,129	5,696	--	--	5,696	--	--	--	--	--	--	--	--	
Total	21,825	16,129	5,696	--	--	5,696	--	--	--	--	--	--	--	--	
Brooklyn Center															
Earle Brown Heritage Center	4,891,574	4,776,895	114,679	49,878	--	164,557	--	--	--	--	306,222	--	--	--	
Golf Course	212,130	327,749	(115,619)	40	--	(115,579)	--	--	--	(45,000)	--	--	--	--	
Liquor	6,495,300	6,204,184	291,116	24,138	--	315,254	--	--	--	112,898	--	--	--	--	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Recycling	404,769	366,608	38,161	1,659	---	39,820	---	---	---	---	---	---	---	---	
Sanitary Sewer Utility	4,287,674	3,969,011	318,663	47,968	87,468	279,163	---	---	---	---	1,949,778	1,395,000	87,468	218,753	
Storm Drainage Utility	1,598,374	1,815,673	(217,299)	42,470	22,605	(197,434)	---	---	---	---	1,628,801	---	22,605	---	
Street Light Utility	451,358	267,069	184,289	9,105	---	193,394	---	---	---	---	117,255	---	---	---	
Water Utility	3,543,323	3,158,986	384,337	70,428	100,999	353,766	---	---	---	---	2,766,009	3,230,000	100,999	1,077,750	
Total	21,884,502	20,886,175	998,327	245,686	211,072	1,032,941	---	---	---	67,898	6,768,065	4,625,000	211,072	1,296,503	
Brooklyn Park															
Public Utilities	15,825,741	16,126,502	(300,761)	732,817	672,434	(240,378)	---	---	---	87,000	1,922,936	14,922	---	796,183	
Recreation	2,057,249	2,086,747	(29,498)	4,868	---	(24,630)	---	---	1,592	2,000	84,150	---	---	---	
Storm Sewer Utility	1,520,640	2,187,650	(667,010)	23,416	---	(643,594)	---	---	529	---	101,683	---	---	---	
Street and Signal Light Utility	1,365,212	1,242,256	122,956	34,878	---	157,834	---	---	170	---	1	---	---	---	
Total	20,768,842	21,643,155	(874,313)	795,979	672,434	(750,768)	---	---	2,291	89,000	2,108,770	14,922	---	796,183	
Brooten															
Utility [1]	268,189	274,878	(6,689)	644	14,610	(20,655)	---	---	---	---	---	---	14,610	121,000	
Total	268,189	274,878	(6,689)	644	14,610	(20,655)	---	---	---	---	---	---	14,610	121,000	
Browerville															
Ambulance	109,123	133,455	(24,332)	12,150	---	(12,182)	---	---	2,475	18,000	---	---	---	---	
Liquor	473,447	514,982	(41,535)	11,776	---	(29,759)	---	---	---	9,000	7,113	---	---	---	
Refuse	53,787	56,040	(2,253)	472	---	(1,781)	---	---	---	---	---	---	---	---	
Sewer	405,880	369,988	35,892	51,601	22,646	64,847	---	---	---	---	5,997	---	22,646	116,638	
Storm Water Utility	24,950	58,475	(33,525)	14,818	10,554	(29,261)	---	---	---	8,931	---	---	10,554	42,410	
Water	281,827	208,174	73,653	62,378	25,577	110,454	---	---	---	33,242	5,997	---	25,577	130,150	
Total	1,349,014	1,341,114	7,900	153,195	58,777	102,318	---	---	2,475	69,173	19,107	---	58,777	289,198	
Browns Valley															
Refuse [0]	71,247	49,844	21,403	---	---	21,403	---	---	---	---	200	---	---	---	
Wastewater	153,325	148,023	5,302	356,202	50,902	310,602	104	---	304,417	179,373	295,186	---	43,034	44,000	
Water [0]	86,727	91,073	(4,346)	170	---	(4,176)	---	---	170	---	400	---	---	---	
Total	311,299	288,940	22,359	356,372	50,902	327,829	104	---	304,587	179,373	295,786	---	43,034	44,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Brownsdale															
Water and Sewer [3][34]	127,799	105,165	22,634	300	---	22,934	---	---	---	---	---	19,680	---	---	---
Total	127,799	105,165	22,634	300	---	22,934	---	---	---	---	---	19,680	---	---	---
Brownsville															
Refuse or Garbage Collection [0]	38,649	37,713	936	---	---	936	---	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	119,403	63,463	55,940	---	---	55,940	---	---	---	51,931	---	---	---	---	---
Wastewater Equipment Replacement Fund [0]	18,100	27,958	(9,858)	4,500	---	(5,358)	---	---	---	---	---	153,971	130,000	---	---
Total	176,152	129,134	47,018	4,500	---	51,518	---	---	---	51,931	---	153,971	130,000	---	---
Brownton															
Electric	491,431	475,134	16,297	383	6,550	10,130	---	---	---	---	---	9,590	---	6,550	34,000
Natural Gas	340,180	216,489	123,691	---	53,880	69,811	---	---	---	---	---	---	---	53,880	80,000
Sewer	190,488	196,039	(5,551)	---	5,512	(11,063)	---	---	---	---	---	12,058	---	5,512	39,000
Water	122,257	77,397	44,860	---	1,101	43,759	---	---	---	---	---	---	---	1,101	12,000
Total	1,144,356	965,059	179,297	383	67,043	112,637	---	---	---	---	---	21,648	---	67,043	165,000
Buckman															
Garbage/Recycling [0]	21,369	12,746	8,623	3,426	---	12,049	1,781	---	---	---	---	---	---	---	---
Water [0]	20,915	10,566	10,349	2,141	---	12,490	1,781	---	---	---	---	---	---	---	---
Total	42,284	23,312	18,972	5,567	---	24,539	3,562	---	---	---	---	---	---	---	---
Buffalo															
Electric	14,090,744	12,088,374	2,002,370	82,252	156,725	1,927,897	6	---	---	1,004,651	1,393,508	554,597	156,725	767,469	
Liquor	5,192,375	4,681,385	510,990	113,632	12,955	611,667	111,215	---	---	425,000	15,260	---	12,955	99,456	
Water and Sewer [3]	4,969,739	4,649,937	319,802	916,008	2,391,464	(1,155,654)	500,815	---	---	656,850	1,558,583	10,054,576	2,391,464	9,155,282	
Wild Marsh Golf Course	700,264	931,113	(230,849)	231,661	85,683	(84,871)	237,039	---	---	---	64,140	64,114	85,683	246,374	
Total	24,953,122	22,350,809	2,602,313	1,343,553	2,646,827	1,299,039	849,075	---	---	2,086,501	3,031,491	10,673,287	2,646,827	10,268,581	
Buffalo Lake															
Ambulance	101,936	147,512	(45,576)	33,337	---	(12,239)	18,000	---	5,500	(40,500)	---	---	---	---	---
Liquor	438,090	436,668	1,422	7,916	---	9,338	---	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	74,770	148,681	(73,911)	3,415	4,549	(75,045)	---	---	---	---	14,304	---	4,549	10,000	
Water	166,316	177,133	(10,817)	3,017	9,522	(17,322)	---	---	---	---	---	---	9,522	10,000	
Total	781,112	909,994	(128,882)	47,685	14,071	(95,268)	18,000	---	5,500	(40,500)	14,304	---	14,071	20,000	
Buhl															
Ambulance	134,239	108,836	25,403	2,161	---	27,564	---	38,250	1,425	---	37,623	---	---	---	
Electric	546,865	586,130	(39,265)	1,589	---	(37,676)	---	---	---	7,688	12,905	---	---	---	
Refuse	105,495	103,805	1,690	---	---	1,690	---	---	---	3,000	---	---	---	---	
Sewer	279,644	300,718	(21,074)	238	---	(20,836)	---	---	---	---	---	---	---	---	
Water	102,167	110,133	(7,966)	73	554	(8,447)	---	---	---	(85,094)	---	---	554	10,000	
Total	1,168,410	1,209,622	(41,212)	4,061	554	(37,705)	---	38,250	1,425	(74,406)	50,528	---	554	10,000	
Burnsville*															
Ames Center	1,837,534	2,591,863	(754,329)	436,021	---	(318,308)	---	---	---	(259,800)	18,884	---	---	---	
Golf Course	256,647	286,178	(29,531)	3,854	---	(25,677)	---	---	40	---	---	---	---	---	
Ice Arena	1,091,259	1,312,900	(221,641)	10,909	---	(210,732)	---	---	121	---	35,362	---	---	---	
Sewer	7,074,618	8,025,257	(950,639)	78,757	143,210	(1,015,092)	---	---	127	152,467	820,480	---	449	32,987	
Sidewalk Snow Plowing	83,247	39,401	43,846	1,492	---	45,338	---	---	---	(3,000)	---	---	---	---	
Storm Drainage	4,251,318	4,434,840	(183,522)	309,119	64,803	60,794	---	9,317	49,113	268,022	1,927,329	---	62,421	342,089	
Street Lighting	574,180	643,775	(69,595)	6,118	---	(63,477)	---	---	---	---	13,700	---	---	---	
Water	8,362,041	7,439,774	922,267	193,177	267,324	848,120	---	34,326	236	283,153	5,374,747	9,009,407	433,320	2,027,233	
Total	23,530,844	24,773,988	(1,243,144)	1,039,447	475,337	(679,034)	---	43,643	49,637	440,842	8,190,502	9,009,407	496,190	2,402,309	
Butterfield															
Liquor	213,757	228,753	(14,996)	17,743	16,182	(13,435)	---	---	---	---	---	---	---	---	
Refuse	28,323	33,304	(4,981)	---	---	(4,981)	---	---	---	---	---	---	---	---	
Sewer	369,721	250,292	119,429	44,353	31,780	132,002	39,703	---	---	---	---	---	31,780	127,000	
Water	145,327	117,001	28,326	30,058	14,516	43,868	30,058	---	---	---	---	---	14,516	39,000	
Total	757,128	629,350	127,778	92,154	62,478	157,454	69,761	---	---	---	---	---	46,296	166,000	
Byron															
Sewer	1,156,538	1,038,488	118,050	11,080	56,586	72,544	---	---	---	---	---	---	56,586	378,300	
Water	555,293	543,250	12,043	11,938	14,085	9,896	---	---	---	---	389,516	---	14,085	113,400	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	1,711,831	1,581,738	130,093	23,018	70,671	82,440	---	---	---	---	389,516	---	70,671	491,700
Caledonia														
Dump Site	57,710	56,298	1,412	477	---	1,889	---	---	---	---	---	---	---	---
Economic Development Authority	7,364	---	7,364	---	620	6,744	---	---	---	(2,991)	---	---	620	9,664
Light	2,926,472	2,784,347	142,125	115,707	2,595	255,237	---	---	---	24,301	1,143,564	---	68	---
Liquor	625,512	634,445	(8,933)	481	---	(8,452)	---	---	---	14,921	26,303	---	---	---
Sewer	564,821	523,594	41,227	18,886	30,352	29,761	---	---	---	(9,671)	195,022	---	30,352	208,000
Water	348,461	303,341	45,120	18,098	1,220	61,998	---	---	---	9,671	29,083	---	1,220	9,225
Total	4,530,340	4,302,025	228,315	153,649	34,787	347,177	---	---	---	36,231	1,393,972	---	32,260	226,889
Callaway														
Liquor	481,215	448,366	32,849	667	---	33,516	---	---	---	19,980	---	---	---	---
Sewer	24,714	36,474	(11,760)	66	---	(11,694)	---	---	---	(10,593)	---	---	---	---
Water	73,254	95,647	(22,393)	532	16,024	(37,885)	---	---	---	(33,980)	---	---	16,024	24,616
Total	579,183	580,487	(1,304)	1,265	16,024	(16,063)	---	---	---	(24,593)	---	---	16,024	24,616
Calumet														
Radio Tower [0]	78,198	1,092	77,106	---	---	77,106	---	---	---	8,000	34,790	---	---	---
Sewer [0]	84,682	103,007	(18,325)	224	---	(18,101)	224	---	---	(8,000)	---	---	---	---
Water [0]	58,732	25,976	32,756	67	---	32,823	67	---	---	---	21,475	---	---	---
Total	221,612	130,075	91,537	291	---	91,828	291	---	---	---	56,265	---	---	---
Cambridge														
Housing	173,732	228,240	(54,508)	78,316	---	23,808	---	97,586	---	---	---	---	---	---
Liquor	5,532,308	5,043,344	488,964	8,116	---	497,080	---	---	---	469,000	---	---	---	---
Sewer	2,249,564	2,681,767	(432,203)	27,097	126,816	(531,922)	---	---	---	37,500	---	---	125,314	888,468
Storm Sewer	340,242	409,863	(69,621)	876	27,222	(95,967)	---	---	---	---	---	---	27,222	232,316
Water	1,856,559	1,499,958	356,601	13,562	160,509	209,654	---	---	---	(87,500)	12,736	---	159,407	1,094,242
Total	10,152,405	9,863,172	289,233	127,967	314,547	102,653	---	97,586	---	419,000	12,736	---	311,943	2,215,026
Campbell														
Refuse or Garbage Collection [0]	14,422	14,092	330	---	---	330	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewage Collection and Disposal [0]	11,060	10,139	921	7,506	---	8,427	6,831	---	---	---	---	---	---	---	
Water [0]	12,209	19,319	(7,110)	5,923	---	(1,187)	5,822	---	---	---	---	---	---	---	
Total	37,691	43,550	(5,859)	13,429	---	7,570	12,653	---	---	---	---	---	---	---	
Canby															
Sanitation	120,282	140,357	(20,075)	33	---	(20,042)	---	---	---	---	---	---	---	---	
Sewer	282,498	558,663	(276,165)	203,328	101,954	(174,791)	156,570	---	---	---	---	---	101,954	317,000	
Storm Sewer	133,398	123,490	9,908	26,098	78,126	(42,120)	---	---	---	---	---	---	78,126	125,000	
Water	438,171	603,510	(165,339)	206,115	65,635	(24,859)	147,391	---	---	---	880,336	---	65,635	330,000	
Total	974,349	1,426,020	(451,671)	435,574	245,715	(261,812)	303,961	---	---	---	880,336	---	245,715	772,000	
Cannon Falls															
Ambulance	819,090	815,938	3,152	34,190	---	37,342	---	---	600	(6,400)	64,765	---	---	---	
Deputy Registrar	114,262	142,951	(28,689)	---	---	(28,689)	---	---	---	(9,910)	---	---	---	---	
Disposal	1,394,159	1,056,884	337,275	11,061	165,445	182,891	---	---	---	35,000	31,503	---	165,445	786,206	
Recycling Program	84,922	65,370	19,552	127	---	19,679	---	---	---	---	---	---	---	---	
Storm Water	148,149	76,295	71,854	1,421	18,031	55,244	---	---	---	---	33,891	---	18,031	26,845	
Water	785,214	685,333	99,881	11,211	89,550	21,542	---	---	---	110,000	13,308	---	89,550	374,313	
Total	3,345,796	2,842,771	503,025	58,010	273,026	288,009	---	---	600	128,690	143,467	---	273,026	1,187,364	
Canton															
Refuse	26,788	21,825	4,963	---	---	4,963	---	---	---	---	---	---	---	---	
Sewer	55,792	128,716	(72,924)	---	16,043	(88,967)	---	---	---	---	---	---	16,043	7,500	
Water	64,045	152,099	(88,054)	650	---	(87,404)	---	---	---	---	---	97,000	---	---	
Total	146,625	302,640	(156,015)	650	16,043	(171,408)	---	---	---	---	---	97,000	16,043	7,500	
Carlos															
Sewer Fund	73,751	31,156	42,595	---	---	42,595	---	---	---	---	---	---	---	---	
Water Fund	186,764	91,068	95,696	14	33,177	62,533	---	---	---	---	41,292	40,520	33,177	133,000	
Total	260,515	122,224	138,291	14	33,177	105,128	---	---	---	---	41,292	40,520	33,177	133,000	
Carlton															
Ambulance [0]	439,826	388,906	50,920	9,626	---	60,546	---	---	2,525	---	2,592	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Cemetery [0]	8,440	21,562	(13,122)	15,358	---	2,236	14,237	---	---	---	---	---	---	---	
Sewer [0]	216,918	149,654	67,264	813	28,343	39,734	---	---	---	5,625	10,267	---	28,343	25,770	
Water [0]	330,911	86,094	244,817	1,698	53,628	192,887	---	---	---	25,000	264,156	556,250	53,628	128,730	
Total	996,095	646,216	349,879	27,495	81,971	295,403	14,237	---	2,525	30,625	277,015	556,250	81,971	154,500	
Carver															
Sewer	537,532	948,782	(411,250)	50,757	71,810	(432,303)	---	---	---	---	198,854	280,561	68,593	174,550	
Storm Water	169,950	290,267	(120,317)	21,782	25,080	(123,615)	---	---	---	(22,100)	431,961	928,399	14,433	72,650	
Water	701,496	1,039,307	(337,811)	110,482	317,244	(544,573)	---	---	---	---	418,743	147,932	315,548	467,800	
Total	1,408,978	2,278,356	(869,378)	183,021	414,134	(1,100,491)	---	---	---	(22,100)	1,049,558	1,356,892	398,574	715,000	
Cass Lake															
Sewer	297,715	198,771	98,944	21	32,367	66,598	---	---	21	---	---	---	32,367	18,000	
Water	232,026	122,567	109,459	14	7,075	102,398	---	---	14	---	---	---	7,075	48,000	
Total	529,741	321,338	208,403	35	39,442	168,996	---	---	35	---	---	---	39,442	66,000	
Cedar Mills															
Sewer	27,014	50,523	(23,509)	191	7,384	(30,702)	---	---	---	(3,500)	---	---	7,384	3,500	
Total	27,014	50,523	(23,509)	191	7,384	(30,702)	---	---	---	(3,500)	---	---	7,384	3,500	
Center City															
Sewer [0]	115,186	133,370	(18,184)	---	---	(18,184)	---	---	---	5,000	---	---	---	---	
Water [0]	61,829	117,947	(56,118)	---	---	(56,118)	---	---	---	(5,000)	---	---	---	---	
Total	177,015	251,317	(74,302)	---	---	(74,302)	---	---	---	---	---	---	---	---	
Centerville															
Sewer	425,963	465,069	(39,106)	29,027	---	(10,079)	---	---	---	---	---	---	---	---	
Storm Water	104,432	107,249	(2,817)	1,431	---	(1,386)	---	---	---	---	---	---	---	---	
Water	311,972	415,453	(103,481)	12,706	---	(90,775)	---	---	---	---	---	---	---	---	
Total	842,367	987,771	(145,404)	43,164	---	(102,240)	---	---	---	---	---	---	---	---	
Ceylon															
Electric	292,284	299,118	(6,834)	14,456	---	7,622	---	---	---	---	---	---	---	---	
Municipal Fitness Fund	285	340	(55)	---	---	(55)	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	57,600	60,462	(2,862)	441	---	(2,421)	---	---	---	---	---	---	---	---	---
Water	29,477	69,492	(40,015)	60,498	314	20,169	59,576	---	---	---	---	---	314	10,480	
Total	379,646	429,412	(49,766)	75,395	314	25,315	59,576	---	---	---	---	---	314	10,480	
Champlin															
Recycling	356,376	415,155	(58,779)	58,854	---	75	---	---	55,931	---	---	---	---	---	---
Refuse Collection	1,281,165	1,144,636	136,529	20,758	---	157,287	---	---	---	150,000	---	---	---	---	---
Sewer Utility	2,763,406	2,300,505	462,901	135,951	---	598,852	---	---	---	222,259	39,838	---	---	---	---
Water Utility	2,457,372	1,950,458	506,914	337,326	---	844,240	---	---	---	365,542	458,024	---	---	---	---
Total	6,858,319	5,810,754	1,047,565	552,889	---	1,600,454	---	---	55,931	737,801	497,862	---	---	---	---
Chandler															
Café	36,637	59,892	(23,255)	6,000	---	(17,255)	---	---	---	(25,317)	4,604	---	---	---	---
Sewer	160,019	112,294	47,725	2,808	4,813	45,720	---	---	---	---	---	---	4,813	70,000	
Water	76,873	49,960	26,913	209	---	27,122	---	---	---	---	---	---	---	---	
Total	273,529	222,146	51,383	9,017	4,813	55,587	---	---	---	(25,317)	4,604	---	4,813	70,000	
Chanhassen															
Sewer	2,764,482	3,741,835	(977,353)	39,411	5,045	(942,987)	---	---	---	223,074	24,082	---	5,045	60,000	
Surface Water Management	709,458	1,538,468	(829,010)	47,958	---	(781,052)	---	---	---	392,953	55,648	---	---	---	
Water	2,916,639	3,563,074	(646,435)	134,323	303,736	(815,848)	---	---	---	559,608	8,663,639	10,462,491	303,736	895,000	
Total	6,390,579	8,843,377	(2,452,798)	221,692	308,781	(2,539,887)	---	---	---	1,175,635	8,743,369	10,462,491	308,781	955,000	
Chaska															
Chaska Curling Center	1,221,472	1,805,162	(583,690)	2,734	527,117	(1,108,073)	---	---	120	(1,483,762)	121,671	---	527,117	940,000	
Chaska.net Internet Service Provider	117,718	184,840	(67,122)	---	---	(67,122)	---	---	---	---	---	---	---	---	
Community Center	3,163,971	4,281,605	(1,117,634)	1,652	269,343	(1,385,325)	---	---	399	(382,000)	381,918	1,967,441	269,343	325,000	
Electric	37,542,385	35,394,301	2,148,084	251,044	369,061	2,030,067	---	---	494	1,455,200	2,289,789	7,593,991	369,061	145,000	
Par 30 Golf Course	167,726	194,106	(26,380)	31	---	(26,349)	---	---	31	(8,814)	---	---	---	---	
Sewer	3,601,281	3,423,744	177,537	11,288	75,710	113,115	---	---	153	(78,601)	171,598	143,762	75,710	104,000	
Storm Water Utility	1,097,344	922,929	174,415	1,860	62,140	114,135	---	---	61	(11,230)	127,710	178,423	52,430	74,000	
Town Course Golf Course	2,133,510	2,421,871	(288,361)	1,186	96,332	(383,507)	---	---	215	69,569	301,439	---	---	---	
Turbine Generator	1,719,136	309,043	1,410,093	73,366	710,628	772,831	---	---	---	---	---	---	710,628	1,110,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	2,768,225	2,522,395	245,830	19,583	365,244	(99,831)	---	---	153	(567,529)	325,183	468,997	365,244	482,000
Total	53,532,768	51,459,996	2,072,772	362,744	2,475,575	(40,059)	---	---	1,626	(1,007,167)	3,719,308	10,352,614	2,369,533	3,180,000
Chatfield														
Garbage	192,436	191,615	821	10,585	---	11,406	---	---	---	15,450	250	---	---	---
Sewer	775,908	309,391	466,517	32,768	---	499,285	---	---	---	542,790	750	---	---	---
Sewer - No Fault Back	---	---	---	337	---	337	---	---	---	(1,000)	---	---	---	---
Sewer Infrastructure	43,750	340,448	(296,698)	50,546	235,052	(481,204)	---	---	---	(508,605)	154,336	150,000	232,109	375,000
Water	278,795	141,952	136,843	17,168	---	154,011	---	---	---	206,790	750	---	---	---
Water Infrastructure	27,200	115,062	(87,862)	3,612	29,190	(113,440)	---	---	---	(27,896)	212,804	150,000	29,190	---
Total	1,318,089	1,098,468	219,621	115,016	264,242	70,395	---	---	---	227,529	368,890	300,000	261,299	375,000
Chisago City														
Deputy Registrar	317,676	269,475	48,201	1,942	---	50,143	---	---	---	65,000	---	---	---	---
Sewer	688,573	717,460	(28,887)	54,082	146,843	(121,648)	46,000	---	---	18,500	---	---	---	---
Water	361,846	527,179	(165,333)	7,774	---	(157,559)	---	---	---	94,820	---	---	---	---
Total	1,368,095	1,514,114	(146,019)	63,798	146,843	(229,064)	46,000	---	---	178,320	---	---	---	---
Chisholm														
Garbage	560,615	530,404	30,211	12,817	---	43,028	---	---	---	---	---	---	---	---
Sewer	1,670,754	1,592,751	78,003	1,548	4,660	74,891	---	---	---	(38,416)	25,316	---	4,660	22,800
Water	632,189	637,430	(5,241)	2,530	41,732	(44,443)	---	---	---	(97,787)	56,500	---	41,732	165,400
Total	2,863,558	2,760,585	102,973	16,895	46,392	73,476	---	---	---	(136,203)	81,816	---	46,392	188,200
Chokio														
Garbage	49,798	50,272	(474)	---	---	(474)	---	---	---	---	---	---	---	---
Sewer	65,336	83,058	(17,722)	---	10,265	(27,987)	---	---	---	---	12,123	---	10,265	18,000
Storm Sewer	30,436	26,767	3,669	---	14,655	(10,986)	---	---	---	---	---	---	14,655	27,000
Water	108,838	94,085	14,753	10,778	6,986	18,545	9,938	---	---	---	47,973	---	6,986	62,000
Total	254,408	254,182	226	10,778	31,906	(20,902)	9,938	---	---	---	60,096	---	31,906	107,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Circle Pines														
Gas	3,178,361	3,053,686	124,675	13,426	21,746	116,355	---	---	219	---	123,442	---	21,746	95,000
Sewer	741,663	653,245	88,418	18,470	83,102	23,786	---	---	30	977,334	10,610	---	66,500	137,500
Solid Waste	395,656	379,150	16,506	46,762	---	63,268	---	---	37,370	---	---	---	---	---
Storm Water	174,667	115,165	59,502	9,621	29,860	39,263	---	---	---	317,131	26,755	---	29,860	63,450
Water	464,439	516,984	(52,545)	98,205	136,975	(91,315)	---	---	39	692,357	47,216	---	61,699	119,050
Total	4,954,786	4,718,230	236,556	186,484	271,683	151,357	---	---	37,658	1,986,822	208,023	---	179,805	415,000
Clara City														
Ambulance	123,076	101,034	22,042	79,265	---	101,307	---	---	8,700	---	---	---	---	---
Assisted Living	774,816	668,516	106,300	3,818	122,031	(11,913)	---	---	---	25,000	---	---	122,031	115,000
Care Center [14]	4,699,391	4,477,592	221,799	19,653	170,851	70,601	---	---	4,937	30,000	65,241	---	94,179	100,000
Congregate Housing	247,013	246,597	416	93	218	291	---	---	---	10,000	---	---	218	1,264
Sewer	304,741	378,396	(73,655)	60,073	2,881	(16,463)	58,887	---	76	22,314	---	---	2,881	109,171
Water	358,657	264,801	93,856	25,618	16,240	103,234	25,395	---	33	33,472	---	---	16,240	140,000
Total	6,507,694	6,136,936	370,758	188,520	312,221	247,057	84,282	---	13,746	120,786	65,241	---	235,549	465,435
Claremont														
Sewer Utility	128,622	169,778	(41,156)	559	43,175	(83,772)	---	---	---	(200,010)	18,521	---	43,175	35,000
Water Utility	126,622	109,542	17,080	3,551	37,426	(16,795)	---	---	---	---	---	---	37,426	54,000
Total	255,244	279,320	(24,076)	4,110	80,601	(100,567)	---	---	---	(200,010)	18,521	---	80,601	89,000
Clarissa														
Gas	491,917	388,959	102,958	11,488	9,616	104,830	---	---	---	21,377	5,341	---	9,616	36,250
Liquor	378,529	366,044	12,485	5,154	---	17,639	---	---	---	---	9,464	---	---	---
Sewer	124,257	57,255	67,002	19,776	14,453	72,325	15,219	---	---	46,675	24,248	---	14,453	70,750
Water	144,399	92,398	52,001	3,241	15,386	39,856	---	---	---	27,430	1,550	---	15,386	58,000
Total	1,139,102	904,656	234,446	39,659	39,455	234,650	15,219	---	---	95,482	40,603	---	39,455	165,000
Clarkfield														
Clarkfield Care Center [14]	3,609,789	3,644,547	(34,758)	47,771	72,415	(59,402)	---	---	---	---	13,829	---	34,112	50,000
Economic Development Authority Apartments	102,280	72,788	29,492	1,094	37,894	(7,308)	---	---	---	---	5,428	464,000	37,894	483,776

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	134,414	229,750	(95,336)	17,401	3,311	(81,246)	16,885	---	---	---	---	77,760	3,311	75,600	
Water	142,812	205,630	(62,818)	45,713	12,892	(29,997)	45,651	---	---	---	---	210,240	12,892	204,400	
Total	3,989,295	4,152,715	(163,420)	111,979	126,512	(177,953)	62,536	---	---	---	19,257	752,000	88,209	813,776	
Clarks Grove															
Garbage [0]	34,469	32,509	1,960	10,429	9,526	2,863	---	---	9,526	---	---	---	---	---	---
Sewer [0]	71,347	10,107	61,240	2,606	1,617	62,229	---	---	---	---	10,464	---	---	---	---
Storm Sewer [0]	4,790	375	4,415	32	---	4,447	---	---	---	---	---	---	---	---	---
Water [0]	92,067	23,785	68,282	53,999	---	122,281	---	---	---	---	5,150	---	---	---	---
Total	202,673	66,776	135,897	67,066	11,143	191,820	---	---	9,526	---	15,614	---	---	---	---
Clear Lake															
Sewer [0]	295,179	125,121	170,058	1,431	17,613	153,876	---	---	---	(20,000)	---	---	17,613	132,099	
Water [0]	98,463	83,685	14,778	27,254	---	42,032	---	---	---	---	---	---	---	---	
Total	393,642	208,806	184,836	28,685	17,613	195,908	---	---	---	(20,000)	---	---	17,613	132,099	
Clearbrook															
Liquor	475,928	498,756	(22,828)	16,017	---	(6,811)	---	---	---	---	---	---	---	---	---
Natural Gas	421,662	340,355	81,307	---	351	80,956	---	---	---	36,882	---	19,866	351	18,936	
Sewer	125,541	74,846	50,695	15	1,360	49,350	---	---	---	25,680	---	19,866	1,360	29,933	
Water	112,443	74,787	37,656	---	---	37,656	---	---	---	30,850	---	19,867	---	9,933	
Total	1,135,574	988,744	146,830	16,032	1,711	161,151	---	---	---	93,412	---	59,599	1,711	58,802	
Clearwater															
Refuse and Recycling [0]	82,492	94,453	(11,961)	12,268	---	307	---	---	---	---	---	---	---	---	---
Sewer [0]	913,670	435,343	478,327	123,875	88,278	513,924	---	---	50,000	---	5,975	---	88,278	507,896	
Storm Sewer [0]	7,352	---	7,352	177	---	7,529	---	---	---	---	---	---	---	---	
Water [0]	166,697	144,645	22,052	37,145	27,452	31,745	---	---	---	---	5,975	---	27,452	335,000	
Total	1,170,211	674,441	495,770	173,465	115,730	553,505	---	---	50,000	---	11,950	---	115,730	842,896	
Clements															
Water and Sewer [3]	41,738	55,523	(13,785)	398	---	(13,387)	---	---	---	---	13,173	---	---	---	---
Total	41,738	55,523	(13,785)	398	---	(13,387)	---	---	---	---	13,173	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Cleveland															
Liquor	214,820	245,670	(30,850)	22,005	---	(8,845)	---	---	---	---	---	---	---	---	---
Sewer	147,983	132,487	15,496	9,541	6,690	18,347	---	---	---	---	---	---	---	6,690	32,822
Water	184,708	137,158	47,550	614	16,359	31,805	---	---	---	---	---	7,510	16,359	82,822	
Total	547,511	515,315	32,196	32,160	23,049	41,307	---	---	---	---	---	---	7,510	23,049	115,644
Climax															
Garbage	21,585	20,685	900	4	---	904	---	---	---	---	---	---	---	---	---
Sewer	75,043	158,167	(83,124)	77	39,168	(122,215)	---	---	---	---	---	---	---	39,166	---
Water	72,130	69,898	2,232	64	---	2,296	---	---	---	---	---	---	---	---	---
Total	168,758	248,750	(79,992)	145	39,168	(119,015)	---	---	---	---	---	---	---	39,166	---
Clinton															
Garbage	23,469	24,021	(552)	---	---	(552)	---	---	---	---	---	---	---	---	---
Sewer	90,098	73,883	16,215	---	41,783	(25,568)	---	---	---	(24,000)	10,222	---	---	41,783	20,000
Water	68,749	73,101	(4,352)	---	---	(4,352)	---	---	---	---	5,750	---	---	---	---
Total	182,316	171,005	11,311	---	41,783	(30,472)	---	---	---	(24,000)	15,972	---	---	41,783	20,000
Clontarf															
Liquor	267,882	298,988	(31,106)	---	---	(31,106)	---	---	---	(17,000)	---	---	---	---	---
Sewer	13,822	62,131	(48,309)	---	18,686	(66,995)	---	---	---	(5,000)	---	---	---	18,686	9,000
Total	281,704	361,119	(79,415)	---	18,686	(98,101)	---	---	---	(22,000)	---	---	---	18,686	9,000
Cloquet															
Sewer	1,534,562	1,567,583	(33,021)	12,000	---	(21,021)	---	---	---	158,571	228,871	---	---	---	---
Storm Water	331,882	208,779	123,103	1,000	---	124,103	---	---	---	37,000	62,311	---	---	---	---
Water	3,970,634	3,736,342	234,292	53,000	22,883	264,409	---	---	---	239,081	44,632	---	22,883	110,000	
Total	5,837,078	5,512,704	324,374	66,000	22,883	367,491	---	---	---	434,652	335,814	---	22,883	110,000	
Cobden															
Water and Sewer [0][3]	18,950	14,594	4,356	---	3,532	824	---	---	---	---	---	---	---	3,532	1,500
Total	18,950	14,594	4,356	---	3,532	824	---	---	---	---	---	---	---	3,532	1,500

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Cohasset														
Natural Gas	1,435,922	1,105,276	330,646	669	---	331,315	---	---	---	128,236	455,396	---	---	---
Sewer	376,356	391,577	(15,221)	10,496	---	(4,725)	---	---	---	128,236	15,030	---	---	---
Water	267,224	250,200	17,024	6,259	---	23,283	---	---	---	128,236	---	---	---	---
Total	2,079,502	1,747,053	332,449	17,424	---	349,873	---	---	---	384,708	470,426	---	---	---
Cokato														
Sewer	609,691	680,347	(70,656)	27,808	---	(42,848)	---	---	---	---	119,368	---	---	---
Water	668,729	540,780	127,949	40,642	56,749	111,842	---	---	---	---	161,882	---	56,749	243,000
Total	1,278,420	1,221,127	57,293	68,450	56,749	68,994	---	---	---	---	281,250	---	56,749	243,000
Cold Spring														
Sewer	1,660,420	988,778	671,642	13,445	67,375	617,712	---	---	---	139,754	25,301	---	67,348	377,000
Storm Water	36,392	40,772	(4,380)	(301)	---	(4,681)	---	---	---	---	7,174	---	---	---
Water	553,507	475,492	78,015	21,887	18,349	81,553	---	---	---	177,440	328,638	---	8,593	39,277
Total	2,250,319	1,505,042	745,277	35,031	85,724	694,584	---	---	---	317,194	361,113	---	75,941	416,277
Coleraine														
Golf Course	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities [3]	502,291	440,215	62,076	13,476	18,092	57,460	---	---	---	---	401,433	---	18,092	128,000
Waste Management [32]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	502,291	440,215	62,076	13,476	18,092	57,460	---	---	---	---	401,433	---	18,092	128,000
Cologne														
Sanitary Sewer	421,154	372,007	49,147	---	2,994	46,153	---	---	---	---	68,210	---	2,994	101,898
Storm Sewer	28,434	3,787	24,647	---	---	24,647	---	---	---	---	---	---	---	---
Water	504,172	329,733	174,439	---	62,936	111,503	---	---	---	---	3,658,383	3,803,115	62,936	254,623
Total	953,760	705,527	248,233	---	65,930	182,303	---	---	---	---	3,726,593	3,803,115	65,930	356,521
Columbia Heights														
Liquor	8,422,452	7,903,453	518,999	9,542	162,328	366,213	---	---	3,987	(551,718)	---	3,338,105	128,257	3,895,000
Refuse	1,914,728	2,031,448	(116,720)	119,217	---	2,497	---	---	---	26,762	---	---	---	---
Sewer	1,924,370	1,962,273	(37,903)	9,085	6,675	(35,493)	---	---	---	(92,493)	---	---	6,675	35,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer	438,974	366,999	71,975	21,270	10,606	82,639	---	---	---	(48,762)	125,330	---	10,606	111,611	
Water	3,137,556	3,059,120	78,436	13,484	19,312	72,608	---	---	---	(92,393)	5,014	---	19,312	185,754	
Total	15,838,080	15,323,293	514,787	172,598	198,921	488,464	---	---	3,987	(758,604)	130,344	3,338,105	164,850	4,227,365	
Columbus															
Sewer	76,505	138,893	(62,388)	322	---	(62,066)	---	---	---	---	---	---	---	---	
Water	77,948	149,621	(71,673)	---	---	(71,673)	---	---	---	---	---	---	---	---	
Total	154,453	288,514	(134,061)	322	---	(133,739)	---	---	---	---	---	---	---	---	
Comfrey															
Sewer	76,787	94,225	(17,438)	511	4,830	(21,757)	---	---	---	---	---	---	4,830	20,000	
Water	81,533	54,074	27,459	15,159	15,279	27,339	---	---	---	---	500,362	498,498	15,279	30,850	
Total	158,320	148,299	10,021	15,670	20,109	5,582	---	---	---	---	500,362	498,498	20,109	50,850	
Comstock															
Refuse or Garbage Collection [0]	11,126	13,208	(2,082)	3,165	2,623	(1,540)	---	---	---	---	---	---	---	---	
Sewage Collection and Disposal [0]	22,387	9,483	12,904	---	174	12,730	---	---	---	---	---	---	174	9,921	
Water [0]	8,918	4,296	4,622	---	---	4,622	---	---	---	---	---	---	---	---	
Total	42,431	26,987	15,444	3,165	2,797	15,812	---	---	---	---	---	---	174	9,921	
Conger															
Liquor [16][21]	165,392	204,264	(38,872)	3,715	---	(35,157)	---	---	---	10,768	---	---	---	---	
Sewer [0]	56,207	11,056	45,151	70	24,594	20,627	---	---	---	---	---	---	24,594	18,767	
Water [0]	13,979	13,714	265	---	---	265	---	---	---	---	1,162	---	---	---	
Total	235,578	229,034	6,544	3,785	24,594	(14,265)	---	---	---	10,768	1,162	---	24,594	18,767	
Cook															
Liquor	1,544,752	1,452,203	92,549	9,839	---	102,388	---	---	---	---	---	---	---	---	
Sewer	191,866	209,630	(17,764)	---	21,831	(39,595)	---	---	---	(12,250)	7,357	---	21,831	34,124	
Water	193,023	226,334	(33,311)	---	17,913	(51,224)	---	---	---	(12,250)	8,072	---	17,913	37,034	
Water/Sewer Line Replacement	39,198	---	39,198	---	---	39,198	---	---	---	24,500	---	---	---	---	
Total	1,968,839	1,888,167	80,672	9,839	39,744	50,767	---	---	---	---	15,429	---	39,744	71,158	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Coon Rapids														
Golf Course	7,025,762	7,267,675	(241,913)	22,387	242,814	(462,340)	---	19,791	596	---	195,284	3,658,719	233,259	3,684,035
Sewer	6,687,100	6,722,917	(35,817)	72,950	---	37,133	---	---	---	---	894,094	---	---	---
Storm Water Drainage	1,367,236	1,774,192	(406,956)	88,249	12,517	(331,224)	---	---	---	---	507,313	---	12,517	80,000
Water	5,942,165	5,002,536	939,629	43,572	374,863	608,338	---	---	---	---	3,922,757	1,563,904	339,293	3,350,000
Total	21,022,263	20,767,320	254,943	227,158	630,194	(148,093)	---	19,791	596	---	5,519,448	5,222,623	585,069	7,114,035
Corcoran														
Sewer	57,943	92,057	(34,114)	3,396	48,942	(79,660)	---	---	---	94,736	---	---	48,942	74,700
Water	70,700	125,146	(54,446)	12,338	55,400	(97,508)	---	---	---	104,361	---	---	55,400	60,300
Total	128,643	217,203	(88,560)	15,734	104,342	(177,168)	---	---	---	199,097	---	---	104,342	135,000
Correll														
Water [0]	10,947	9,143	1,804	---	---	1,804	---	---	---	---	---	---	---	---
Total	10,947	9,143	1,804	---	---	1,804	---	---	---	---	---	---	---	---
Cosmos														
Sewer	60,685	83,144	(22,459)	4,955	---	(17,504)	---	---	---	2,000	---	---	---	---
Water	191,431	166,160	25,271	5,777	13,039	18,009	---	---	---	4,500	---	---	13,039	94,180
Total	252,116	249,304	2,812	10,732	13,039	505	---	---	---	6,500	---	---	13,039	94,180
Cottage Grove														
Cottage Grove Emergency Medical Services	1,507,801	1,573,843	(66,042)	16,031	---	(50,011)	---	---	4,936	94,430	260,330	---	---	---
Sewer Operating	2,274,701	2,883,043	(608,342)	71,346	---	(536,996)	---	---	---	499,097	366,548	---	---	---
Street Light Utility	643,783	884,387	(240,604)	51,641	---	(188,963)	---	---	---	130,962	92,281	---	---	---
Water Operating	1,634,306	2,779,564	(1,145,258)	91,954	11,552	(1,064,856)	---	---	12,225	251,623	189,337	---	---	---
Total	6,060,591	8,120,837	(2,060,246)	230,972	11,552	(1,840,826)	---	---	17,161	976,112	908,496	---	---	---
Cottonwood														
Sewer	209,786	159,097	50,689	2,204	9,411	43,482	---	---	---	---	7,980	---	9,411	49,000
Water	188,909	157,820	31,089	658	22,677	9,070	---	---	---	---	---	---	22,677	---
Total	398,695	316,917	81,778	2,862	32,088	52,552	---	---	---	---	7,980	---	32,088	49,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Courtland														
Water and Sewer [3]	295,532	300,203	(4,671)	62,154	---	57,483	---	---	50,000	---	523,262	---	---	---
Total	295,532	300,203	(4,671)	62,154	---	57,483	---	---	50,000	---	523,262	---	---	---
Cromwell														
Liquor	424,321	394,412	29,909	307	---	30,216	---	---	---	1,133	---	---	---	---
Sewer	49,406	30,913	18,493	1,214	1,635	18,072	283	---	---	(10,450)	---	---	1,635	11,623
Water	34,508	28,377	6,131	899	3,863	3,167	---	---	---	2,987	---	---	3,863	5,678
Total	508,235	453,702	54,533	2,420	5,498	51,455	283	---	---	(6,330)	---	---	5,498	17,301
Crookston														
Economic Development [29]	40,042	165,324	(125,282)	199,012	---	73,730	---	---	---	---	---	---	---	---
Housing Programs [29]	261,102	1,446,436	(1,185,334)	929,523	---	(255,811)	---	921,579	---	---	8,282	---	---	---
Sewer	546,334	423,672	122,662	2,416	---	125,078	---	---	---	---	136,919	---	---	---
Water	1,445,040	1,176,096	268,944	13,082	---	282,026	---	---	---	188,699	333,441	---	---	---
Total	2,292,518	3,211,528	(919,010)	1,144,033	---	225,023	---	921,579	---	188,699	478,642	---	---	---
Crosby														
Deputy Registrar [0]	97,903	92,725	5,178	81	90	5,169	---	---	---	---	---	---	---	---
Range Collectors [0]	161,705	177,899	(16,194)	---	---	(16,194)	---	---	---	---	---	---	---	---
Sewer	635,039	455,364	179,675	2,504	3,848	178,331	---	---	---	---	638,978	1,049,113	3,848	13,432
Storm Drainage [0]	43,010	20,142	22,868	3,241	---	26,109	---	---	---	20,000	---	---	---	---
Water	502,214	348,876	153,338	13,141	41,134	125,345	---	---	---	---	768,313	1,226,625	41,134	171,952
Total	1,439,871	1,095,006	344,865	18,967	45,072	318,760	---	---	---	20,000	1,407,291	2,275,738	44,982	185,384
Crosslake														
Sewer	259,535	492,792	(233,257)	300,928	42,188	25,483	221,547	---	419	---	547,044	1,015,000	42,188	175,000
Total	259,535	492,792	(233,257)	300,928	42,188	25,483	221,547	---	419	---	547,044	1,015,000	42,188	175,000
Crystal														
Recycling	340,250	324,853	15,397	912	---	16,309	---	---	---	6,305	---	---	---	---
Sanitary Sewer	2,301,863	2,144,581	157,282	22,917	---	180,199	---	---	---	140,188	470,343	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Storm Drainage	1,059,165	794,169	264,996	149,197	15,000	399,193	---	---	145,460	105,723	241,202	---	---	---
Street Lights	195,122	154,479	40,643	8,535	20,000	29,178	---	---	---	10,657	---	---	---	---
Water	3,394,823	2,960,628	434,195	293,268	9,600	717,863	---	---	---	140,188	52,353	---	9,600	---
Total	7,291,223	6,378,710	912,513	474,829	44,600	1,342,742	---	---	145,460	403,061	763,898	---	9,600	---
Currie														
Garbage	8,971	7,920	1,051	---	---	1,051	---	---	---	---	---	---	---	---
Sewer	47,910	63,608	(15,698)	53,722	19,239	18,785	---	---	---	---	6,805	---	19,239	9,500
Water	73,994	55,153	18,841	3,527	---	22,368	---	---	1,003	26,840	1,493	---	---	---
Total	130,875	126,681	4,194	57,249	19,239	42,204	---	---	1,003	26,840	8,298	---	19,239	9,500
Cuyuna														
Sewer [0]	25,537	19,048	6,489	859,928	294,108	572,309	---	73,441	786,488	---	880,834	289,000	---	---
Water [0]	17,025	18,004	(979)	---	---	(979)	---	---	---	---	---	---	---	---
Total	42,562	37,052	5,510	859,928	294,108	571,330	---	73,441	786,488	---	880,834	289,000	---	---
Cyrus														
Garbage [0]	31,462	28,385	3,077	39	---	3,116	---	---	---	---	---	---	---	---
Sewer [0]	36,716	23,959	12,757	841	---	13,598	---	---	---	---	---	---	---	---
Water [0]	73,492	121,587	(48,095)	814	---	(47,281)	---	51,741	---	---	34,458	---	---	---
Total	141,670	173,931	(32,261)	1,694	---	(30,567)	---	51,741	---	---	34,458	---	---	---
Dalton														
Liquor	305,734	295,244	10,490	1,306	---	11,796	---	---	---	---	10,537	---	---	---
Sewer	35,601	27,048	8,553	9,997	---	18,550	---	---	---	---	---	---	---	---
Water	56,996	68,962	(11,966)	5,994	15,760	(21,732)	---	---	---	---	---	---	15,760	18,000
Total	398,331	391,254	7,077	17,297	15,760	8,614	---	---	---	---	10,537	---	15,760	18,000
Danube														
Economic Development Authority [29]	25,920	11,631	14,289	12,641	3,742	23,188	---	---	---	---	---	---	3,742	9,326
Garbage	30,228	25,156	5,072	527	---	5,599	---	---	---	100,000	---	---	---	---
Sewer	36,395	33,905	2,490	623	---	3,113	---	---	---	---	---	---	---	---
Water	63,201	44,093	19,108	2,358	---	21,466	---	---	---	(469,113)	166,695	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	155,744	114,785	40,959	16,149	3,742	53,366	---	---	---	(369,113)	166,695	---	3,742	9,326	
Danvers															
Liquor [16]	211,408	214,691	(3,283)	1,254	28,790	(30,819)	---	---	---	123,690	---	---	---	---	
Refuse	14,535	7,144	7,391	---	---	7,391	---	---	---	---	---	---	---	---	
Sewer	11,983	27,782	(15,799)	8,331	---	(7,468)	---	---	---	---	---	---	---	---	
Total	237,926	249,617	(11,691)	9,585	28,790	(30,896)	---	---	---	123,690	---	---	---	---	
Darfur															
Sewer	27,421	48,651	(21,230)	27	4,745	(25,948)	---	---	---	---	---	---	---	4,745	4,000
Water	14,838	16,694	(1,856)	2	---	(1,854)	---	---	---	---	---	---	---	---	---
Total	42,259	65,345	(23,086)	29	4,745	(27,802)	---	---	---	---	---	---	---	4,745	4,000
Darwin															
Liquor	592,378	583,408	8,970	1,797	---	10,767	---	---	201	---	---	---	---	---	---
Sewer	42,266	35,336	6,930	2,193	---	9,123	---	---	---	---	---	---	---	---	---
Water	73,209	76,782	(3,573)	3,283	2,996	(3,286)	---	---	---	---	---	---	---	2,996	8,669
Total	707,853	695,526	12,327	7,273	2,996	16,604	---	---	201	---	---	---	---	2,996	8,669
Dassel															
Liquor	1,156,964	1,143,503	13,461	17,502	28,339	2,624	---	---	---	---	---	---	---	12,871	50,000
Sewer	377,369	295,282	82,087	17,487	14,946	84,628	---	---	---	---	---	---	---	14,946	127,000
Surface Water	15,803	9,677	6,126	422	---	6,548	---	---	---	---	---	---	---	---	---
Water	387,693	322,850	64,843	25,877	18,668	72,052	---	---	---	---	31,340	---	---	18,666	194,842
Total	1,937,829	1,771,312	166,517	61,288	61,953	165,852	---	---	---	---	31,340	---	---	46,483	371,842
Dawson															
Armory Housing	62,905	63,992	(1,087)	1,468	10,332	(9,951)	---	---	---	---	---	---	---	10,332	20,000
Liquor	447,412	452,111	(4,699)	1,545	---	(3,154)	---	---	---	---	---	---	---	---	---
Refuse	115,454	111,326	4,128	754	---	4,882	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	842,810	643,730	199,080	869	81,878	118,071	---	---	---	---	---	---	---	81,878	380,000
Total	1,468,581	1,271,159	197,422	4,636	92,210	109,848	---	---	---	---	---	---	---	92,210	400,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Dayton														
Sewer	349,724	717,840	(368,116)	412,483	---	44,367	---	---	---	565,000	---	---	---	---
Water	463,404	759,474	(296,070)	516,848	---	220,778	---	---	---	344,700	---	---	---	---
Total	813,128	1,477,314	(664,186)	929,331	---	265,145	---	---	---	909,700	---	---	---	---
De Graff*														
Liquor	370,065	409,691	(39,626)	47,121	2,626	4,869	---	---	---	---	2,974	---	2,626	38,313
Sewer Project	---	45,178	(45,178)	14	---	(45,164)	---	---	---	---	---	585,910	---	---
Utilities [1]	41,001	53,567	(12,566)	---	---	(12,566)	---	---	---	(18,940)	---	---	---	---
Total	411,066	508,436	(97,370)	47,135	2,626	(52,861)	---	---	---	(18,940)	2,974	585,910	2,626	38,313
Deephaven														
Marina	148,037	126,071	21,966	1,907	---	23,873	---	---	---	---	---	---	---	---
Recycling	21,910	23,650	(1,740)	12,812	---	11,072	---	---	---	---	---	---	---	---
Sewer	662,420	801,881	(139,461)	5,962	---	(133,499)	---	---	---	28,452	67,286	---	---	---
Storm Water	119,295	43,164	76,131	283	1,507	74,907	---	---	---	---	16,862	---	---	---
Water	87,736	98,835	(11,099)	2,343	---	(8,756)	---	---	---	---	10,163	---	---	---
Total	1,039,398	1,093,601	(54,203)	23,307	1,507	(32,403)	---	---	---	28,452	94,311	---	---	---
Deer Creek														
Sewer	54,335	40,005	14,330	---	1,057	13,273	---	---	---	---	---	---	1,057	17,200
Water [0]	50,101	26,201	23,900	---	12,730	11,170	---	---	---	---	---	---	12,730	6,000
Total	104,436	66,206	38,230	---	13,787	24,443	---	---	---	---	---	---	13,787	23,200
Deer River														
License Bureau	71,769	104,467	(32,698)	---	---	(32,698)	---	---	---	---	---	---	---	---
Sewer	246,392	205,830	40,562	102,322	25,836	117,048	102,322	---	---	---	381,775	327,000	25,836	98,720
Water	203,486	203,143	343	26,343	18,459	8,227	26,343	---	---	---	338,802	327,000	18,459	41,360
Total	521,647	513,440	8,207	128,665	44,295	92,577	128,665	---	---	---	720,577	654,000	44,295	140,080
Deerwood														
Sewer Fund	99,625	139,576	(39,951)	6,295	2,612	(36,268)	---	---	---	---	29,781	---	---	---
Water Fund	190,596	123,409	67,187	4,604	5,487	66,304	---	---	---	21,702	---	---	3,839	14,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	290,221	262,985	27,236	10,899	8,099	30,036	---	---	---	21,702	29,781	---	3,839	14,000	
Delano															
Electric [29]	5,832,181	5,367,192	464,989	165,870	139,888	490,971	---	---	---	---	---	---	---	27,113	40,000
Liquor	2,643,406	2,460,186	183,220	2,991	---	186,211	---	---	---	100,000	4,792	---	---	---	---
Sanitary Sewer	1,793,913	1,447,149	346,764	998,058	197,345	1,147,477	---	---	---	222,159	55,299	---	---	197,345	917,717
Water [29]	1,080,025	988,695	91,330	516,120	216,945	390,505	---	---	---	---	---	---	---	216,945	370,000
Total	11,349,525	10,263,222	1,086,303	1,683,039	554,178	2,215,164	---	---	---	322,159	60,091	---	441,403	1,327,717	
Delavan															
Sewer	43,587	69,920	(26,333)	---	---	(26,333)	---	---	---	---	---	---	---	---	---
Water	43,981	35,239	8,742	---	---	8,742	---	---	---	---	---	---	---	---	---
Total	87,568	105,159	(17,591)	---	---	(17,591)	---	---	---	---	---	---	---	---	---
Delhi															
Sewage Collection and Disposal [0]	23,789	18,879	4,910	3,783	2,779	5,914	---	---	---	(1,200)	---	---	---	2,779	1,200
Total	23,789	18,879	4,910	3,783	2,779	5,914	---	---	---	(1,200)	---	---	---	2,779	1,200
Dennison															
Refuse or Garbage Collection	16,414	14,199	2,215	---	---	2,215	---	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	33,631	50,958	(17,327)	---	---	(17,327)	---	---	---	15,803	---	---	---	---	---
Water	80,615	31,253	49,362	---	---	49,362	---	---	---	13,123	131,961	---	---	---	---
Total	130,660	96,410	34,250	---	---	34,250	---	---	---	28,926	131,961	---	---	---	---
Dent															
Sewage Collection and Disposal [0]	27,808	31,606	(3,798)	6	---	(3,792)	---	---	---	(6,087)	---	---	---	---	---
Sewer Equipment Reserve [0]	---	---	---	---	---	---	---	---	---	9,000	---	---	---	---	---
Total	27,808	31,606	(3,798)	6	---	(3,792)	---	---	---	2,913	---	---	---	---	---
Detroit Lakes															
Electric	18,561,949	15,733,517	2,828,432	255,421	44,670	3,039,183	---	---	123,748	518,042	1,296,506	---	30,570	300,000	
Liquor	6,530,344	5,614,514	915,830	8,500	139,062	785,268	---	---	---	553,091	30,269	---	35,917	109,840	
Sewer	2,949,469	1,625,580	1,323,889	183,368	50,373	1,456,884	---	---	---	(2,179)	2,043,924	783,003	50,373	182,806	
Water	1,393,886	1,198,728	195,158	18,973	71,857	142,274	---	---	---	(1,373)	978,200	664,673	71,857	201,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/ (Loss)							Interest Paid	Principal Payments
Total	29,435,648	24,172,339	5,263,309	466,262	305,962	5,423,609	---	---	123,748	1,067,581	4,348,899	1,447,676	188,717	793,646
Dexter														
Sewer [0]	15,042	15,733	(691)	7,482	---	6,791	7,093	---	---	---	23,700	---	---	---
Water [0]	40,160	64,225	(24,065)	43,914	428	19,421	8,463	---	---	---	206,458	168,388	428	15,000
Total	55,202	79,958	(24,756)	51,396	428	26,212	15,556	---	---	---	230,158	168,388	428	15,000
Dilworth														
Forestry	29,260	20,154	9,106	615	---	9,721	---	---	---	---	---	---	---	---
Pest Control	47,454	31,425	16,029	309	---	16,338	---	---	---	---	---	---	---	---
Refuse	527,664	491,769	35,895	1,164	---	37,059	---	---	---	6,800	---	---	---	---
Sewer	661,025	550,973	110,052	170,720	13,107	267,665	44,450	---	19,149	5,000	---	---	13,107	113,000
Water	701,542	690,851	10,691	12,405	---	23,096	---	---	---	5,000	---	---	---	---
Total	1,966,945	1,785,172	181,773	185,213	13,107	353,879	44,450	---	19,149	16,800	---	---	13,107	113,000
Dodge Center														
Ambulance	1,443,038	1,410,142	32,896	12,931	7,875	37,952	---	---	---	---	579,700	---	---	---
Sewer	427,169	398,604	28,565	14,455	---	43,020	---	---	---	406,590	7,213	---	---	---
Water	378,842	370,831	8,011	28,254	---	36,265	---	---	---	515,677	23,558	---	---	---
Total	2,249,049	2,179,577	69,472	55,640	7,875	117,237	---	---	---	922,267	610,471	---	---	---
Donaldson														
Sewer [0]	5,075	1,076	3,999	71	---	4,070	---	---	---	---	---	---	---	---
Total	5,075	1,076	3,999	71	---	4,070	---	---	---	---	---	---	---	---
Donnelly														
Garbage [0]	28,063	28,063	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	39,165	34,392	4,773	---	---	4,773	---	---	---	---	---	---	---	---
Water [0]	63,318	34,344	28,974	---	498	28,476	---	---	---	---	---	---	498	5,800
Total	130,546	96,799	33,747	---	498	33,249	---	---	---	---	---	---	498	5,800
Doran														
Wastewater [0]	7,860	2,408	5,452	666	---	6,118	---	---	---	334	---	---	---	---
Total	7,860	2,408	5,452	666	---	6,118	---	---	---	334	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Dover															
Water and Sewer [3]	197,664	160,955	36,709	20,104	5,034	51,779	20,104	---	---	---	11,667	---	---	5,034	56,000
Total	197,664	160,955	36,709	20,104	5,034	51,779	20,104	---	---	---	11,667	---	---	5,034	56,000
Dovray															
Sewer	27,200	28,961	(1,761)	94	8,245	(9,912)	---	---	---	---	---	1,850	---	8,245	4,000
Water	8,126	9,484	(1,358)	407	---	(951)	---	---	---	---	---	805	---	---	---
Total	35,326	38,445	(3,119)	501	8,245	(10,863)	---	---	---	---	---	2,655	---	8,245	4,000
Duluth															
Airport [29]	5,555,003	13,869,964	(8,314,961)	516,140	356,951	(8,155,772)	---	17,058,633	4,821,359	---	---	17,096,138	---	353,053	958,403
Duluth Entertainment and Convention Center [29]	9,679,091	15,388,706	(5,709,615)	---	---	(5,709,615)	1,708,506	---	---	---	---	508,460	---	---	---
Gas Utility	36,210,815	31,087,220	5,123,595	475,316	432,974	5,165,937	---	---	28,949	2,343,566	---	3,506,962	---	86,980	1,111,987
Golf	1,730,447	1,940,477	(210,030)	---	---	(210,030)	---	---	---	---	---	---	---	---	50,004
Parking	4,060,636	2,522,037	1,538,599	(5,856)	226,846	1,305,897	---	---	---	1,376,700	---	28,294	---	226,846	785,000
Sewer Utility	19,549,656	15,652,745	3,896,911	19,457	361,272	3,555,096	---	---	8,283	91,459	---	1,007,491	---	361,272	3,076,798
Spirit Mountain Recreation Area Authority [29] [33]	4,719,418	5,929,045	(1,209,627)	395,700	52,886	(866,813)	395,700	---	---	---	---	374,762	---	52,886	282,554
Steam District #1	7,712,154	8,046,052	(333,898)	29,856	249,301	(553,343)	---	---	29,586	141,400	---	2,387,416	---	209,525	635,000
Storm Water	5,298,272	3,559,976	1,738,296	(5,212)	15,061	1,718,023	---	---	1,401	514,233	---	577,512	---	15,061	228,121
Street Light Utility	1,489,763	2,120,599	(630,836)	751,155	---	120,319	756,037	---	405	8,111	---	---	---	---	---
Transit [29]	2,834,021	21,252,542	(18,418,521)	15,413,247	---	(3,005,274)	1,491,900	283,001	12,858,315	---	---	90,124	---	---	---
Water Utility	14,445,384	11,112,881	3,332,503	30,614	182,025	3,181,092	---	---	16,919	(16,316)	---	2,918,769	---	182,025	1,634,597
West Superior Street Parking	446,597	766,409	(319,812)	(562)	500,102	(820,476)	---	---	---	(314,441)	---	---	---	500,102	---
Total	113,731,257	133,248,653	(19,517,396)	17,619,855	2,377,418	(4,274,959)	4,352,143	17,341,634	17,765,217	4,144,712	---	28,495,928	---	1,987,750	8,762,464
Dumont															
Sanitation	5,441	6,271	(830)	---	---	(830)	---	---	---	---	---	---	---	---	---
Sewer	27,286	27,137	149	27	7,199	(7,023)	---	---	---	---	---	---	---	7,199	7,000
Water	24,539	22,273	2,266	---	1,785	481	---	---	---	---	---	---	---	1,785	7,000
Total	57,266	55,681	1,585	27	8,984	(7,372)	---	---	---	---	---	---	---	8,984	14,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Dundas														
Refuse	101,889	80,368	21,521	107	---	21,628	---	---	---	30,000	---	---	---	---
Sewer	399,162	529,477	(130,315)	78,205	45,231	(97,341)	---	---	72,377	15,798	882,891	---	45,231	211,555
Storm Water Utility	69,381	45,999	23,382	1,303	---	24,685	---	---	---	16,359	---	---	---	---
Water	380,446	438,215	(57,769)	8,200	34,630	(84,199)	---	---	---	(726,957)	---	---	34,630	340,000
Total	950,878	1,094,059	(143,181)	87,815	79,861	(135,227)	---	---	72,377	(664,800)	882,891	---	79,861	551,555
Dundee														
Electric [17]	75,306	72,649	2,657	18,130	6,507	14,280	---	---	---	---	---	---	---	---
Sewer	6,811	80,802	(73,991)	10,727	---	(63,264)	---	---	---	4,320	---	---	---	---
Water	9,885	22,037	(12,152)	14,043	6,480	(4,589)	---	---	---	---	---	---	6,480	5,000
Total	92,002	175,488	(83,486)	42,900	12,987	(53,573)	---	---	---	4,320	---	---	6,480	5,000
Dunnell														
Electric	104,445	109,132	(4,687)	5,986	---	1,299	---	---	---	---	---	---	---	---
Sewer	50,109	72,966	(22,857)	28,606	8,339	(2,590)	28,606	---	---	---	---	---	8,339	4,472
Water	28,767	48,953	(20,186)	374	---	(19,812)	---	---	---	---	56,250	---	---	---
Total	183,321	231,051	(47,730)	34,966	8,339	(21,103)	28,606	---	---	---	56,250	---	8,339	4,472
Eagan														
Aquatic Facility	1,190,132	1,429,534	(239,402)	12,270	---	(227,132)	---	---	441	---	8,685	---	---	---
Civic Arena	1,106,348	1,508,017	(401,669)	4,170	1,088	(398,587)	---	---	956	(2,388,811)	134,901	---	1,088	---
Community Center	1,516,021	2,304,424	(788,403)	1,210,207	111,870	309,934	1,117,515	---	1,960	(296,053)	143,989	---	111,870	900,000
Fiber Infrastructure	86,214	313,951	(227,737)	469	---	(227,268)	---	---	35	(500,000)	96,648	---	---	---
Sanitary Sewer	6,831,759	7,117,699	(285,940)	1,173	---	(284,767)	---	---	1,173	2,562,500	7,161	---	---	---
Storm Drainage/Water Quality	2,671,998	3,343,952	(671,954)	922	---	(671,032)	---	---	922	90,700	711,727	---	---	---
Street Light Utility	767,356	554,665	212,691	17	---	212,708	---	---	17	38,900	25,020	---	---	---
Water	5,176,843	6,476,063	(1,299,220)	2,963	---	(1,296,257)	---	---	2,963	2,977,500	123,328	---	---	---
Total	19,346,671	23,048,305	(3,701,634)	1,232,191	112,958	(2,582,401)	1,117,515	---	8,467	2,484,736	1,251,459	---	112,958	900,000
Eagle Bend														
Garbage	10,062	10,313	(251)	---	---	(251)	---	---	---	(2,424)	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Gas	381,083	246,455	134,628	2,998	6,287	131,339	---	---	---	15,000	1,923	---	6,287	57,000	
Liquor	227,896	241,340	(13,444)	19,742	---	6,298	---	---	---	2,424	7,442	---	---	---	
Sewer	103,448	91,430	12,018	1,882	---	13,900	---	---	---	52,089	---	---	---	---	
Water	101,990	60,630	41,360	2,336	3,682	40,014	---	---	---	24,209	980	---	3,682	15,000	
Total	824,479	650,168	174,311	26,958	9,969	191,300	---	---	---	91,298	10,345	---	9,969	72,000	
Eagle Lake															
Sanitary Sewer	509,088	605,010	(95,922)	52,378	---	(43,544)	---	---	---	(14,527)	16,042	---	---	---	
Water	352,093	233,088	119,005	6,884	---	125,889	---	---	---	(11,200)	5,380	---	---	---	
Total	861,181	838,098	23,083	59,262	---	82,345	---	---	---	(25,727)	21,422	---	---	---	
East Bethel															
Arena	196,117	241,033	(44,916)	80,457	---	35,541	---	---	69,713	---	148,532	---	---	---	
Sewer	123,132	350,138	(227,006)	147	24,773	(251,632)	---	---	---	---	---	221,007	24,773	---	
Water	106,929	335,855	(228,926)	21	---	(228,905)	---	---	---	---	---	---	---	---	
Total	426,178	927,026	(500,848)	80,625	24,773	(444,996)	---	---	69,713	---	148,532	221,007	24,773	---	
East Grand Forks															
Commercial Properties	66,318	73,689	(7,371)	2,398	---	(4,973)	---	---	---	---	12,900	---	---	---	
Economic Development and Housing Authority [29]	653,611	667,077	(13,466)	21,783	---	8,317	1,516	---	---	---	---	---	---	---	
Electric	14,255,245	14,034,533	220,712	169,868	---	390,580	---	---	---	250,000	737,437	---	---	---	
Refuse	1,011,456	944,928	66,528	1,712	---	68,240	---	---	---	---	---	---	---	---	
Sewer	1,660,340	964,723	695,617	18,087	97,851	615,853	---	486,277	---	---	3,088,839	3,051,988	97,851	345,456	
Storm Water	482,463	562,484	(80,021)	10,760	---	(69,261)	---	---	---	(13,000)	203,345	---	---	---	
Water	2,615,520	2,257,695	357,825	326	---	358,151	---	---	---	---	942,392	---	---	---	
Total	20,744,953	19,505,129	1,239,824	224,934	97,851	1,366,907	1,516	486,277	---	237,000	4,984,913	3,051,988	97,851	345,456	
East Gull Lake															
Wastewater	532,730	767,481	(234,751)	132,303	30,238	(132,686)	79,863	---	---	---	29,412	---	30,238	371,000	
Total	532,730	767,481	(234,751)	132,303	30,238	(132,686)	79,863	---	---	---	29,412	---	30,238	371,000	
Easton															
Sewer	39,043	32,657	6,386	---	---	6,386	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	43,828	66,173	(22,345)	---	---	(22,345)	---	---	---	---	---	---	---	---	
Total	82,871	98,830	(15,959)	---	---	(15,959)	---	---	---	---	---	---	---	---	
Echo															
Cemetery	400	2,548	(2,148)	46	---	(2,102)	---	---	---	---	---	---	---	---	
Sewer	52,564	60,793	(8,229)	171	130	(8,188)	---	---	---	---	---	---	130	97,000	
Water	77,781	75,256	2,525	4,841	8,550	(1,184)	---	---	---	---	---	---	8,550	4,000	
Total	130,745	138,597	(7,852)	5,058	8,680	(11,474)	---	---	---	---	---	---	8,680	101,000	
Eden Prairie															
Liquor	10,501,449	9,880,534	620,915	14,162	---	635,077	---	---	---	700,000	---	---	---	---	
Sewer	5,863,499	6,878,816	(1,015,317)	38,953	10,725	(987,089)	---	---	---	50,000	90,654	---	10,725	90,000	
Storm Water	2,380,050	2,016,056	363,994	203,224	12,574	554,644	---	---	5,000	191,350	583,016	---	---	---	
Water	7,846,508	9,491,404	(1,644,896)	145,398	94,239	(1,593,737)	---	---	26,770	260,000	97,449	---	94,239	375,000	
Total	26,591,506	28,266,810	(1,675,304)	401,737	117,538	(1,391,105)	---	---	31,770	1,201,350	771,119	---	104,964	465,000	
Eden Valley															
Senior Housing [0]	127,128	71,611	55,517	5,244	6,838	53,923	---	---	---	---	---	---	6,838	50,000	
Sewer [0]	178,786	141,556	37,230	12,133	13,858	35,505	---	---	---	9,500	73,315	90,000	13,858	53,000	
Water [0]	372,338	146,626	225,712	3,821	23,094	206,439	---	---	---	---	85,241	90,000	23,094	174,000	
Total	678,252	359,793	318,459	21,198	43,790	295,867	---	---	---	9,500	158,556	180,000	43,790	277,000	
Edgerton															
Refuse	53,847	44,976	8,871	16	---	8,887	---	---	---	---	---	---	---	---	
Sewer	107,498	105,119	2,379	40	---	2,419	---	---	---	(20,100)	3,202	---	---	---	
Water	180,871	164,409	16,462	93	4,723	11,832	---	---	---	(33,450)	4,801	---	4,723	23,000	
Total	342,216	314,504	27,712	149	4,723	23,138	---	---	---	(53,550)	8,003	---	4,723	23,000	
Edina															
Aquatic Center	962,857	1,003,584	(40,727)	22,121	16,973	(35,579)	---	---	---	---	846,020	940,221	16,973	85,000	
Arena	2,507,019	2,834,853	(327,834)	1,753	126,934	(453,015)	---	---	---	(283,887)	120,141	1,640,000	126,918	230,000	
Art Center	494,373	724,208	(229,835)	22,251	---	(207,584)	---	---	---	(100,000)	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)						Borrowing	Interest Paid	Principal Payments
Centennial Lakes	778,408	1,019,339	(240,931)	17,239	---	(223,692)	---	---	---	(100,000)	---	---	---	---
Edinborough Park	1,585,971	1,525,703	60,268	24,191	798	83,661	---	---	---	(92,971)	29,072	---	---	---
Golf Course	1,254,412	2,409,212	(1,154,800)	47,973	1,082,213	(2,189,040)	---	---	---	(200,000)	3,419,151	7,216,360	208,374	185,000
Liquor	12,991,764	11,978,668	1,013,096	23,253	29,217	1,007,132	---	---	---	750,000	88,638	---	---	---
Sports Dome	489,876	825,261	(335,385)	5,334	---	(330,051)	---	---	---	---	2,104	---	---	---
Utilities [1]	21,360,262	16,718,288	4,641,974	646,401	982,841	4,305,534	---	---	1,043,743	100,000	6,618,816	7,350,420	982,841	5,040,000
Total	42,424,942	39,039,116	3,385,826	810,516	2,238,976	1,957,366	---	---	1,043,743	73,142	11,123,942	17,147,001	1,335,106	5,540,000
Effie														
Sewage Collection and Disposal [0]	42,841	38,750	4,091	4,528	11,637	(3,018)	---	---	---	---	---	---	11,637	9,045
Total	42,841	38,750	4,091	4,528	11,637	(3,018)	---	---	---	---	---	---	11,637	9,045
Eitzen														
Community Center [0]	7,106	29,540	(22,434)	60,276	---	37,842	---	---	---	---	7,073	---	---	---
DEED Fund [0]	17,886	---	17,886	11,873	---	29,759	---	---	---	---	41,280	---	---	---
Electric Enterprise Fund [0]	261,616	230,094	31,522	2,933	---	34,455	---	---	---	---	5,025	---	---	---
Garbage Enterprise Fund [0]	11,068	10,254	814	---	---	814	---	---	---	---	---	---	---	---
Sewer Enterprise Fund [0]	29,512	23,126	6,386	2,904	---	9,290	---	---	---	---	---	---	---	---
Water Fund [0]	40,784	11,686	29,098	---	6,694	22,404	---	---	---	---	---	---	6,694	27,500
Total	367,972	304,700	63,272	77,986	6,694	134,564	---	---	---	---	53,378	---	6,694	27,500
Elba														
Water [0]	7,562	20,328	(12,766)	5,045	---	(7,721)	---	---	---	---	---	---	---	---
Total	7,562	20,328	(12,766)	5,045	---	(7,721)	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	1,757,386	1,474,518	282,868	24,854	22,242	285,480	---	---	---	129,500	2,725	---	22,242	40,000
Maplewood Manor	134,649	133,486	1,163	2,296	---	3,459	---	---	---	---	3,459	---	---	---
Sewer	210,507	178,848	31,659	38	7,533	24,164	---	---	---	53,500	2,843	4,755	7,533	33,000
Tipsinah Mounds Campground	254,050	263,949	(9,899)	11	8,450	(18,338)	---	---	---	21,250	75,946	---	---	---
Water	262,428	340,814	(78,386)	67,115	4,856	(16,127)	---	---	3,316	73,500	5,568	1,875	4,856	18,000
Total	2,619,020	2,391,615	227,405	94,314	43,081	278,638	---	---	3,316	277,750	90,541	6,630	34,631	91,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Elgin														
Building [23][32]	---	---	---	---	---	---	---	---	---	13,048	---	---	---	---
Sewer [23]	151,858	181,347	(29,489)	---	4,844	(34,333)	---	---	---	(13,048)	---	---	4,844	27,000
Water [23]	159,354	193,004	(33,650)	29,256	38,337	(42,731)	24,931	---	---	2,000	91,670	---	38,337	574,091
Total	311,212	374,351	(63,139)	29,256	43,181	(77,064)	24,931	---	---	2,000	91,670	---	43,181	601,091
Elizabeth														
Liquor	383,914	391,396	(7,482)	---	---	(7,482)	---	---	---	---	---	---	---	---
Sewer	11,600	26,558	(14,958)	---	---	(14,958)	---	---	---	---	---	---	---	---
Water	70,613	67,044	3,569	---	4,181	(612)	---	---	---	---	---	---	4,181	34,000
Total	466,127	484,998	(18,871)	---	4,181	(23,052)	---	---	---	---	---	---	4,181	34,000
Elk River														
Electric	36,120,824	33,394,471	2,726,353	439,253	294,219	2,871,387	---	---	---	1,113,264	3,423,737	---	294,219	901,216
Garbage	1,352,728	1,521,803	(169,075)	8,153	---	(160,922)	---	---	---	2,120	---	---	---	---
Liquor	6,951,988	6,030,973	921,015	44,010	---	965,025	---	---	---	710,866	---	---	---	---
Sewer	2,116,900	3,116,398	(999,498)	231,630	261,430	(1,029,298)	---	---	163,561	130,000	711,995	---	261,430	405,000
Storm Water	509,365	774,805	(265,440)	510	---	(264,930)	---	---	---	15,000	152,712	---	---	---
Water	2,326,245	2,805,989	(479,744)	301,068	50,354	(229,030)	---	---	40,000	---	877,420	---	50,354	244,000
Total	49,378,050	47,644,439	1,733,611	1,024,624	606,003	2,152,232	---	---	203,561	1,971,250	5,165,864	---	606,003	1,550,216
Elko New Market														
Sewer	890,434	1,266,788	(376,354)	31,275	20,939	(366,018)	---	---	---	---	111,128	359,100	20,939	480,138
Storm Water	325,153	218,684	106,469	4,397	13,039	97,827	---	---	---	---	3,769	---	11,268	322,103
Water	1,295,726	593,501	702,225	14,064	120,234	596,055	---	---	---	---	187,817	38,606	120,234	1,123,182
Total	2,511,313	2,078,973	432,340	49,736	154,212	327,864	---	---	---	---	302,714	397,706	152,441	1,925,423
Elkton														
Water and Sewer [0][3]	20,422	30,419	(9,997)	4,739	---	(5,258)	---	---	---	---	179,944	184,000	---	---
Total	20,422	30,419	(9,997)	4,739	---	(5,258)	---	---	---	---	179,944	184,000	---	---
Ellendale														
Liquor	360,071	386,784	(26,713)	9	---	(26,704)	---	---	---	(61,317)	30,967	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	72,368	51,369	20,999	94	16,500	4,593	---	---	---	---	24,972	---	16,500	18,000	
Water	280,296	218,127	62,169	---	39,313	22,856	---	---	---	---	---	---	39,313	167,250	
Total	712,735	656,280	56,455	103	55,813	745	---	---	---	(61,317)	55,939	---	55,813	185,250	
Ellsworth															
Parkview Manor Municipal Nursing Home [14] [29]	2,129,314	2,066,207	63,107	9,655	---	72,762	---	---	---	---	22,074	---	---	---	
Refuse [0]	46,532	45,888	644	35	---	679	---	---	---	---	---	---	---	---	
Sewer [0]	110,933	47,086	63,847	1,307	12,882	52,272	---	---	---	---	---	---	12,882	30,000	
Water [0]	132,807	71,212	61,595	6,876	---	68,471	---	---	---	---	---	---	---	---	
Total	2,419,586	2,230,393	189,193	17,873	12,882	194,184	---	---	---	---	22,074	---	12,882	30,000	
Elmore															
Liquor	136,911	148,452	(11,541)	233	---	(11,308)	---	---	---	---	---	---	---	---	
Refuse	33,338	41,560	(8,222)	3,227	---	(4,995)	---	---	---	---	---	---	---	---	
Sewer	63,678	163,404	(99,726)	33,925	42,504	(108,305)	26,130	---	---	(30,000)	---	---	42,504	26,880	
Water	106,238	146,752	(40,514)	31,034	54,256	(63,736)	20,531	---	---	(50,000)	---	---	54,256	29,120	
Total	340,165	500,168	(160,003)	68,419	96,760	(188,344)	46,661	---	---	(80,000)	---	---	96,760	56,000	
Ely															
Electric	3,437,731	3,558,110	(120,379)	5,429	---	(114,950)	---	---	97	---	7,791	---	---	---	
Housing and Redevelopment Authority Business Activities [29]	309,240	169,663	139,577	624	112,477	27,724	---	---	---	---	7,199	---	112,477	45,000	
Housing and Redevelopment Authority Low Rent Public Housing [29]	398,480	873,353	(474,873)	260,727	36,057	(250,203)	---	259,835	---	(127,219)	30,718	376,317	33,321	453,751	
Housing and Redevelopment Authority Public Housing Capital Fund [29]	---	---	---	127,219	---	127,219	---	127,219	---	127,219	---	---	---	---	
Sewer	1,042,442	1,024,579	17,863	2,727	41,265	(20,675)	---	---	73	---	---	---	41,265	223,000	
Water	710,163	626,511	83,652	3,633	9,605	77,680	---	---	73	---	21,452	---	9,605	73,000	
Total	5,898,056	6,252,216	(354,160)	400,359	199,404	(153,205)	---	387,054	243	---	67,160	376,317	196,668	794,751	
Elysian															
Environmental Utility	28,653	---	28,653	---	6,573	22,080	---	---	---	---	26,453	---	6,573	---	
Refuse Collection	54,318	54,734	(416)	---	---	(416)	---	---	---	---	---	---	---	---	
Sewer Utility	214,501	199,265	15,236	9,270	2,893	21,613	---	9,198	---	---	3,112	---	2,893	68,812	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water Utility	180,376	149,251	31,125	24,060	13,835	41,350	---	---	---	---	23,341	---	13,835	306,328
Total	477,848	403,250	74,598	33,330	23,301	84,627	---	9,198	---	---	52,906	---	23,301	375,140
Emily														
Sewer [0]	64,671	40,677	23,994	11,938	34,083	1,849	3,524	---	1,583	---	---	---	34,083	55,000
Total	64,671	40,677	23,994	11,938	34,083	1,849	3,524	---	1,583	---	---	---	34,083	55,000
Emmons														
Garbage [0]	20,646	21,815	(1,169)	8	---	(1,161)	---	---	---	---	---	---	---	---
Sewer [0]	32,161	23,318	8,843	6	670	8,179	---	---	---	(5,000)	3,204	---	670	16,000
Water [0]	31,674	15,416	16,258	20	---	16,278	---	---	---	---	---	---	---	---
Total	84,481	60,549	23,932	34	670	23,296	---	---	---	(5,000)	3,204	---	670	16,000
Erhard														
Municipal Liquor Store	277,712	279,769	(2,057)	174	144	(2,027)	---	---	---	---	---	---	---	---
Total	277,712	279,769	(2,057)	174	144	(2,027)	---	---	---	---	---	---	---	---
Erskine														
Sewer	84,298	81,326	2,972	180	300	2,852	---	---	---	---	---	---	300	6,000
Water	112,244	138,776	(26,532)	250	21,633	(47,915)	---	---	---	(97,818)	137,378	---	21,633	36,000
Total	196,542	220,102	(23,560)	430	21,933	(45,063)	---	---	---	(97,818)	137,378	---	21,933	42,000
Evan														
Water and Sewer [0][3]	38,652	23,947	14,705	93	11,987	2,811	---	---	---	---	---	---	11,987	4,500
Total	38,652	23,947	14,705	93	11,987	2,811	---	---	---	---	---	---	11,987	4,500
Evansville														
Sewer	133,650	162,132	(28,482)	330	4,295	(32,447)	---	---	---	14,250	---	---	4,183	47,065
Water	127,828	129,855	(2,027)	883	4,527	(5,671)	---	---	---	14,250	---	---	4,415	17,000
Total	261,478	291,987	(30,509)	1,213	8,822	(38,118)	---	---	---	28,500	---	---	8,598	64,065
Eveleth														
Economic Development Authority - Lincoln Place [29]	325,326	284,343	40,983	622	42,882	(1,277)	---	---	---	---	116,497	---	33,410	70,906

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Golf Course	125,439	230,969	(105,530)	---	---	(105,530)	---	---	---	(89,526)	875	---	---	---
Housing and Redevelopment Authority	93,983	294,422	(200,439)	168,076	1,057	(33,420)	---	130,727	54,168	---	59,742	6,000	---	---
Medical Office Building	106,143	42,411	63,732	---	18,849	44,883	---	---	---	---	---	---	18,849	44,774
Refuse	505,640	528,330	(22,690)	2,074	10	(20,626)	---	---	---	---	---	---	10	7,950
Sewer Treatment Plants	662,535	699,000	(36,465)	129	20,667	(57,003)	---	---	---	---	13,286	---	20,667	191,000
Water Utility	750,417	846,029	(95,612)	---	31,413	(127,025)	---	---	---	289,229	---	289,229	31,413	110,229
Total	2,569,483	2,925,504	(356,021)	170,901	114,878	(299,998)	---	130,727	54,168	199,703	190,400	295,229	104,349	424,859
Excelsior														
Commercial Docks	301,392	160,253	141,139	1,801	---	142,940	---	---	---	80,000	---	---	---	---
Sewer	542,615	468,404	74,211	5,663	27,816	52,058	---	---	---	9,000	227,906	518,200	17,538	24,866
Solid Waste	151,881	148,660	3,221	337	---	3,558	---	---	---	4,000	---	---	---	---
Street Light Utility	58,669	50,282	8,387	55	---	8,442	---	---	---	400	4,450	---	---	---
Surface Water Management	160,062	102,566	57,496	1,127	16,510	42,113	---	---	---	400	151,174	207,280	12,399	23,098
Water	520,314	397,215	123,099	12,385	99,188	36,296	---	---	---	9,000	1,051,095	1,865,520	62,187	120,344
Total	1,734,933	1,327,380	407,553	21,368	143,514	285,407	---	---	---	102,800	1,434,625	2,591,000	92,124	168,308
Eyota														
Arbor Gardens Senior Housing	1,288,241	1,125,852	162,389	648	56,565	106,472	---	---	---	---	56,851	---	56,565	149,000
Sewer Utility	332,915	360,877	(27,962)	389	18,424	(45,997)	---	---	---	1,621	---	---	18,013	133,354
Storm Water Utility	19,170	24,001	(4,831)	232	---	(4,599)	---	---	---	13,500	---	---	---	---
Water Utility	189,774	192,667	(2,893)	5,147	6,463	(4,209)	---	---	---	854	27,455	---	6,463	16,646
Total	1,830,100	1,703,397	126,703	6,416	81,452	51,667	---	---	---	15,975	84,306	---	81,041	299,000
Fairfax														
Electric	995,372	856,904	138,468	49,145	155	187,458	---	---	---	732,800	10,520	---	155	---
Housing and Redevelopment Authority - Fairview	150,701	127,904	22,797	4,711	6	27,502	---	---	---	9,000	11,643	---	6	---
Housing and Redevelopment Authority - Southview	57,351	69,979	(12,628)	2	3,644	(16,270)	---	---	---	(9,000)	---	---	3,644	5,246
Liquor	543,153	561,747	(18,594)	---	---	(18,594)	---	---	---	---	---	---	---	---
Natural Gas	1,677,971	1,315,716	362,255	15,435	37,979	339,711	---	---	---	250,000	---	---	37,979	105,000
Sanitary Sewer	220,185	139,329	80,856	4,834	---	85,690	---	---	---	64,359	85,859	---	---	---
Storm Sewer	105,115	58,290	46,825	3,042	---	49,867	---	---	---	49,183	92,397	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	356,303	232,000	124,303	5,994	15,809	114,488	---	---	---	39,000	110,512	---	15,809	106,000	
Total	4,106,151	3,361,869	744,282	83,163	57,593	769,852	---	---	---	1,135,342	310,931	---	57,593	216,246	
Fairmont															
Electric Department	15,845,241	14,584,483	1,260,758	48,730	71,918	1,237,570	---	---	388	556,357	456,509	---	---	---	
Liquor	3,685,514	3,170,048	515,466	17,586	---	533,052	---	---	---	310,000	10,280	---	---	---	
Parking Lot	6,749	8,180	(1,431)	22	---	(1,409)	---	---	---	---	---	---	---	---	
Sewer	2,334,068	1,753,358	580,710	49,718	113,150	517,278	---	---	150	94,914	571,019	---	100,936	717,000	
Storm Sewer Utility	586,900	454,285	132,615	14,957	27,975	119,597	---	---	48	---	205,922	---	27,975	185,000	
Water Department	3,488,744	2,958,716	530,028	39,226	566,730	2,524	---	---	273	125,861	544,351	---	550,535	765,000	
Total	25,947,216	22,929,070	3,018,146	170,239	779,773	2,408,612	---	---	859	1,087,132	1,788,081	---	679,446	1,667,000	
Falcon Heights															
Sanitary Sewer	879,391	723,236	156,155	17,988	---	174,143	---	---	---	400,000	33,089	---	---	---	
Storm Drainage	169,957	142,494	27,463	1,330	---	28,793	---	---	---	---	213,488	---	---	---	
Total	1,049,348	865,730	183,618	19,318	---	202,936	---	---	---	400,000	246,577	---	---	---	
Faribault															
Sewer	6,221,970	5,377,216	844,754	146,756	408,982	582,528	---	---	---	---	577,471	---	408,026	1,079,000	
Storm Water	727,132	654,176	72,956	381,238	---	454,194	---	---	---	---	640,927	---	---	---	
Water	2,904,996	2,438,794	466,202	55,612	---	521,814	---	---	---	---	534,732	---	---	---	
Total	9,854,098	8,470,186	1,383,912	583,606	408,982	1,558,536	---	---	---	---	1,753,130	---	408,026	1,079,000	
Farmington															
Liquor	4,967,468	4,634,488	332,980	9,780	---	342,760	---	---	---	248,592	---	---	---	---	
Sewer Utility	2,068,388	2,107,816	(39,428)	26,080	2,003	(15,351)	---	---	---	429,376	16,392	---	---	---	
Solid Waste	2,061,324	1,864,175	197,149	35,640	---	232,789	---	---	---	294,364	---	---	---	---	
Storm Water Utility	647,767	551,793	95,974	10,272	19,779	86,467	---	---	---	437,775	125,799	---	---	---	
Street Light Utility	225,570	197,150	28,420	835	---	29,255	---	---	---	---	---	---	---	---	
Water Utility	1,681,079	1,313,735	367,344	74,776	5	442,115	---	---	---	529,867	---	---	---	---	
Total	11,651,596	10,669,157	982,439	157,383	21,787	1,118,035	---	---	---	1,939,974	142,191	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Federal Dam														
Sewage Collection and Disposal [0]	20,217	40,508	(20,291)	17,250	---	(3,041)	11,610	---	4,094	242	---	---	---	4,000
Total	20,217	40,508	(20,291)	17,250	---	(3,041)	11,610	---	4,094	242	---	---	---	4,000
Felton*														
Garbage [0]	21,325	30,207	(8,882)	---	---	(8,882)	---	---	---	---	---	---	---	---
Sewer [0]	24,162	9,829	14,333	3,118	---	17,451	---	---	---	15,255	2,646	---	---	---
Water [0]	15,191	5,607	9,584	---	---	9,584	---	---	---	15,255	---	---	---	---
Total	60,678	45,643	15,035	3,118	---	18,153	---	---	---	30,510	2,646	---	---	---
Fergus Falls														
Liquor	5,921,595	5,325,245	596,350	15,928	6,810	605,468	---	---	---	583,562	7,954	---	6,810	140,000
Sewage Disposal	2,293,293	2,157,068	136,225	176,618	80	312,763	---	---	---	514,762	169,619	---	80	15,733
Storm Water	539,273	430,134	109,139	23,172	---	132,311	---	---	---	233,667	---	---	---	---
Waste Management	3,076,427	2,674,898	401,529	81,544	34,084	448,989	---	---	---	229,641	42,911	---	34,084	70,000
Water Department	2,268,668	1,624,720	643,948	77,669	31,684	689,933	---	---	---	364,729	283,827	---	31,684	135,000
Total	14,099,256	12,212,065	1,887,191	374,931	72,658	2,189,464	---	---	---	1,926,361	504,311	---	72,658	360,733
Fertile														
Nursing Home	4,684,374	4,715,397	(31,023)	276	137,666	(168,413)	---	---	---	(39,033)	472,316	---	109,789	---
Sewer	62,933	94,974	(32,041)	---	---	(32,041)	---	---	---	---	---	---	---	---
Water	153,705	163,910	(10,205)	---	3,989	(14,194)	---	---	---	---	---	---	3,989	57,000
Total	4,901,012	4,974,281	(73,269)	276	141,655	(214,648)	---	---	---	(39,033)	472,316	---	113,778	57,000
Fifty Lakes														
Liquor	553,112	581,504	(28,392)	22,091	---	(6,301)	---	---	---	10,036	4,020	---	---	---
Total	553,112	581,504	(28,392)	22,091	---	(6,301)	---	---	---	10,036	4,020	---	---	---
Finlayson														
Liquor	689,203	844,854	(155,651)	5,141	2,979	(153,489)	---	---	---	(128,604)	379,370	200,000	2,979	---
Sewer	37,205	40,599	(3,394)	---	---	(3,394)	---	---	---	(12,000)	---	---	---	12,000
Water	91,426	62,139	29,287	---	10,398	18,889	---	---	---	12,000	---	---	10,398	30,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	817,834	947,592	(129,758)	5,141	13,377	(137,994)	---	---	---	(128,604)	379,370	200,000	13,377	42,000
Fisher														
Refuse and Recycling	38,484	25,004	13,480	---	---	13,480	---	---	---	---	---	---	---	---
Sewer	96,292	55,756	40,536	---	37,195	3,341	---	---	---	---	---	---	37,195	30,000
Water	139,486	152,945	(13,459)	11,854	8,810	(10,415)	---	---	---	---	---	---	8,810	106,000
Total	274,262	233,705	40,557	11,854	46,005	6,406	---	---	---	---	---	---	46,005	136,000
Flensburg														
Liquor Fund [0][16]	227,664	272,965	(45,301)	---	---	(45,301)	---	---	---	(45,656)	---	---	---	50,308
Refuse and Recycling Fund	5,504	24,728	(19,224)	1,600	---	(17,624)	---	---	1,600	---	---	---	---	---
Sewer Fund	8,001	26,362	(18,361)	---	1,147	(19,508)	---	---	---	---	---	25,000	1,147	25,000
Total	241,169	324,055	(82,886)	1,600	1,147	(82,433)	---	---	1,600	(45,656)	---	25,000	1,147	75,308
Floodwood														
Sewer [0]	119,236	84,739	34,497	---	27,354	7,143	---	---	---	---	---	---	---	---
Water [0]	121,141	103,688	17,453	14,166	2,255	29,364	---	14,166	---	13,335	---	---	2,255	8,000
Total	240,377	188,427	51,950	14,166	29,609	36,507	---	14,166	---	13,335	---	---	2,255	8,000
Florence														
Garbage [0]	2,456	1,728	728	---	---	728	---	---	---	---	---	---	---	---
Water [0]	3,913	1,988	1,925	---	---	1,925	---	---	---	---	---	---	---	---
Total	6,369	3,716	2,653	---	---	2,653	---	---	---	---	---	---	---	---
Foley														
Sewer	432,645	357,128	75,517	41,356	---	116,873	---	---	---	---	8,459	---	---	---
Water	401,680	270,716	130,964	13,485	---	144,449	---	---	3,375	---	47,045	---	---	---
Total	834,325	627,844	206,481	54,841	---	261,322	---	---	3,375	---	55,504	---	---	---
Forada														
Sewer	116,354	124,408	(8,054)	21,340	61,604	(48,318)	---	---	---	---	---	---	61,604	22,000
Total	116,354	124,408	(8,054)	21,340	61,604	(48,318)	---	---	---	---	---	---	61,604	22,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Forest Lake															
Sewer	2,762,957	2,399,321	363,636	51,304	104,774	310,166	---	---	73	25,000	632,854	---	104,774	125,000	
Water	1,614,337	1,599,825	14,512	16,307	64,270	(33,451)	---	---	3,447	25,000	8,221	---	64,270	640,000	
Total	4,377,294	3,999,146	378,148	67,611	169,044	276,715	---	---	3,520	50,000	641,075	---	169,044	765,000	
Foreston															
Liquor Store [0]	390,827	371,486	19,341	11,690	300	30,731	---	---	---	12,005	---	---	---	---	
Sewage Collection and Disposal [0]	59,345	9,130	50,215	419	7,280	43,354	---	---	---	---	398	---	7,280	35,000	
Water [0]	35,122	11,055	24,067	419	---	24,486	---	---	---	---	398	---	---	---	
Total	485,294	391,671	93,623	12,528	7,580	98,571	---	---	---	12,005	796	---	7,280	35,000	
Fosston															
Cable Television	174,244	193,343	(19,099)	---	---	(19,099)	---	---	---	---	9,851	---	---	---	
Light and Power	3,704,968	3,352,097	352,871	50,621	31,963	371,529	---	---	---	580,000	461,465	486,943	31,963	55,707	
Natural Gas	1,436,937	1,035,799	401,138	---	29,206	371,932	---	---	---	400,000	69,268	46,268	29,206	116,543	
Sewer	736,281	672,604	63,677	16,031	62,740	16,968	---	---	---	29,734	---	---	62,740	217,000	
Water	459,894	308,433	151,461	16,238	34,250	133,449	16,238	---	---	15,375	38,914	60,833	34,250	179,000	
Total	6,512,324	5,562,276	950,048	82,890	158,159	874,779	16,238	---	---	1,025,109	579,498	594,044	158,159	568,250	
Fountain															
Sewer	98,183	330,322	(232,139)	66,334	8,714	(174,519)	55,019	---	---	---	4,086	---	8,714	60,346	
Water	45,439	86,162	(40,723)	26,738	---	(13,985)	---	---	---	(69,600)	---	---	---	---	
Total	143,622	416,484	(272,862)	93,072	8,714	(188,504)	55,019	---	---	(69,600)	4,086	---	8,714	60,346	
Franklin															
Sewer	107,660	160,363	(52,703)	60,727	49,975	(41,951)	---	---	---	(38,241)	---	---	49,975	23,760	
Water	106,750	100,940	5,810	39,054	40,889	3,975	---	---	---	(31,288)	---	---	40,889	19,440	
Total	214,410	261,303	(46,893)	99,781	90,864	(37,976)	---	---	---	(69,529)	---	---	90,864	43,200	
Frazee															
Economic Development Authority [29]	23,014	29,736	(6,722)	50,024	---	43,302	---	---	---	---	---	---	---	---	
Event Center	69,236	64,246	4,990	---	---	4,990	---	---	---	---	---	---	---	---	
Liquor	704,355	688,964	15,391	---	---	15,391	---	---	---	---	17,400	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Sewer	149,200	121,391	27,809	269,262	3,979	293,092	---	---	---	---	332,476	60,556	3,979	9,500	
Water	144,846	114,246	30,600	506,880	4,018	533,462	---	---	---	---	594,694	108,338	4,018	9,500	
Total	1,090,651	1,018,583	72,068	826,166	7,997	890,237	---	---	---	---	944,570	168,894	7,997	19,000	
Freeborn															
Garbage	17,402	18,226	(824)	---	---	(824)	---	---	---	---	---	---	---	---	---
Sewer	48,907	40,259	8,648	302	---	8,950	---	---	---	---	---	---	---	---	---
Water	51,764	127,255	(75,491)	6,450	25,988	(95,029)	---	6,163	---	(31,000)	10,534	2,489	25,988	27,000	
Total	118,073	185,740	(67,667)	6,752	25,988	(86,903)	---	6,163	---	(31,000)	10,534	2,489	25,988	27,000	
Freeport															
Sewer	134,886	92,368	42,518	429	1,985	40,962	---	---	---	41,000	---	---	1,985	25,000	
Water	119,715	87,872	31,843	11,396	32,111	11,128	---	---	---	41,000	---	---	32,111	40,000	
Total	254,601	180,240	74,361	11,825	34,096	52,090	---	---	---	82,000	---	---	34,096	65,000	
Fridley															
Liquor	5,520,161	5,090,615	429,546	2,299	---	431,845	---	---	---	338,500	---	---	---	---	
Sewer	5,640,419	5,310,892	329,527	27,464	11,225	345,766	---	---	---	---	66,919	---	11,225	30,000	
Storm Water	1,378,095	1,077,430	300,665	84,582	8,350	376,897	---	---	517,780	---	1,110,437	---	8,350	25,000	
Water	3,495,836	3,426,859	68,977	38,961	86,800	21,138	---	---	---	---	1,359,785	---	86,800	2,545,000	
Total	16,034,511	14,905,796	1,128,715	153,306	106,375	1,175,646	---	---	517,780	338,500	2,537,141	---	106,375	2,600,000	
Frost															
Sewer	69,132	67,471	1,661	---	25,034	(23,373)	---	---	---	---	---	---	25,034	30,000	
Water	52,838	49,127	3,711	360	2,362	1,709	---	---	---	---	---	---	2,362	20,000	
Total	121,970	116,598	5,372	360	27,396	(21,664)	---	---	---	---	---	---	27,396	50,000	
Fulda															
Sewer	88,143	84,807	3,336	24,838	---	28,174	---	---	---	17,413	9,539	---	---	---	
Water and Refuse [2]	206,540	309,467	(102,927)	274,214	83,489	87,798	---	---	---	185,220	6,317	---	---	---	
Total	294,683	394,274	(99,591)	299,052	83,489	115,972	---	---	---	202,633	15,856	---	---	---	
Garfield															
Sewer	75,204	81,900	(6,696)	---	12,203	(18,899)	---	---	---	---	1,618	---	12,203	41,580	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	60,602	48,049	12,553	21	8,977	3,597	---	---	---	---	---	---	8,977	8,800	
Total	135,806	129,949	5,857	21	21,180	(15,302)	---	---	---	---	1,618	---	21,180	50,380	
Garvin															
Garbage	16,081	13,568	2,513	1	---	2,514	---	---	1	10,000	---	---	---	---	
Sewer	38,447	65,918	(27,471)	15,423	11,200	(23,248)	14,218	---	4	---	---	---	11,200	4,000	
Water	21,242	26,465	(5,223)	418	---	(4,805)	---	---	2	---	---	---	---	---	
Total	75,770	105,951	(30,181)	15,842	11,200	(25,539)	14,218	---	7	10,000	---	---	11,200	4,000	
Gary															
Laundromat [0]	11,852	5,923	5,929	---	---	5,929	---	---	---	---	---	---	---	---	
Refuse Disposal [0]	19,706	18,159	1,547	---	---	1,547	---	---	---	---	---	---	---	---	
Sewer [0]	81,804	12,522	69,282	---	---	69,282	---	---	---	---	50,000	---	---	---	
Wastewater [0][18]	50,000	15,000	35,000	16	34,090	926	---	---	---	---	---	---	34,090	12,000	
Water [0]	39,292	15,526	23,766	---	---	23,766	---	---	---	---	---	---	---	---	
Total	202,654	67,130	135,524	16	34,090	101,450	---	---	---	---	50,000	---	34,090	12,000	
Gaylord															
Refuse	166,951	161,386	5,565	2	---	5,567	---	---	---	(4,000)	---	---	---	---	
Sewer Utility	346,152	443,712	(97,560)	14,885	38,905	(121,580)	---	---	---	59,649	324,164	417,286	38,905	155,373	
Storm Water	151,922	192,861	(40,939)	8,435	28,165	(60,669)	---	---	---	79,921	11,895	145,583	28,165	87,846	
Water Utility	615,655	390,680	224,975	11,226	78,747	157,454	---	---	---	59,649	37,939	140,540	78,747	256,060	
Total	1,280,680	1,188,639	92,041	34,548	145,817	(19,228)	---	---	---	195,219	373,998	703,409	145,817	499,279	
Gem Lake															
Sewer	56,140	54,927	1,213	3,170	---	4,383	---	---	---	---	---	---	---	---	
Total	56,140	54,927	1,213	3,170	---	4,383	---	---	---	---	---	---	---	---	
Geneva															
Garbage	25,964	30,135	(4,171)	---	---	(4,171)	---	---	---	---	---	---	---	---	
Sewer	22,459	21,151	1,308	99	---	1,407	---	---	---	5,096	---	---	---	---	
Water	41,225	12,085	29,140	155	---	29,295	---	---	---	7,500	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	89,648	63,371	26,277	254	---	26,531	---	---	---	12,596	---	---	---	---	
Georgetown*															
Garbage [0]	6,827	9,048	(2,221)	---	---	(2,221)	---	---	---	---	---	---	---	---	
Mosquito Control [0]	2,030	---	2,030	---	---	2,030	---	---	---	---	---	---	---	---	
Sewer [0]	6,656	1,747	4,909	---	---	4,909	---	---	---	---	---	---	---	---	
Water [0]	1,200	3,444	(2,244)	9,963	---	7,719	---	---	9,963	---	---	---	---	---	
Total	16,713	14,239	2,474	9,963	---	12,437	---	---	9,963	---	---	---	---	---	
Ghent															
Refuse	28,812	22,418	6,394	---	5	6,389	---	---	---	---	---	---	---	---	
Sewer	64,689	45,883	18,806	---	---	18,806	---	---	---	13,263	---	---	---	---	
Water	102,252	157,216	(54,964)	---	10	(54,974)	---	---	---	(58,102)	154,827	114,000	---	---	
Total	195,753	225,517	(29,764)	---	15	(29,779)	---	---	---	(44,839)	154,827	114,000	---	---	
Gibbon															
Sewer	77,722	109,095	(31,373)	---	---	(31,373)	---	---	---	---	---	---	---	---	
Water	215,835	132,449	83,386	10	27,380	56,016	---	---	---	---	---	---	27,380	63,000	
Total	293,557	241,544	52,013	10	27,380	24,643	---	---	---	---	---	---	27,380	63,000	
Gilbert															
Electric	1,085,627	952,662	132,965	4,415	8	137,372	---	---	---	5,100	41,949	---	8	---	
Sanitation	190,763	182,665	8,098	---	---	8,098	---	---	---	---	---	---	---	---	
Sewer Usage	714,265	582,972	131,293	18,650	38,755	111,188	18,650	150,000	---	---	1,464,049	1,332,000	38,755	127,372	
Water	461,008	427,682	33,326	---	5,893	27,433	---	---	---	---	42,949	---	5,893	36,628	
Total	2,451,663	2,145,981	305,682	23,065	44,656	284,091	18,650	150,000	---	5,100	1,548,947	1,332,000	44,656	164,000	
Gilman															
Liquor	365,802	374,830	(9,028)	20,712	39	11,645	---	---	---	385,000	3,779	---	39	---	
Sewer [0]	23,014	7,770	15,244	---	---	15,244	---	---	---	---	---	---	---	---	
Total	388,816	382,600	6,216	20,712	39	26,889	---	---	---	385,000	3,779	---	39	---	
Glencoe															
Airport	48,545	432,036	(383,491)	114,904	240	(268,827)	---	87,588	29,454	---	52,181	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
City Center	83,164	396,558	(313,394)	182,266	139,607	(270,735)	123,706	---	---	(132,000)	6,300	1,516,000	139,607	120,000
Light and Power Commission [29]	9,028,519	8,086,410	942,109	86,558	254,218	774,449	---	---	---	---	270,727	---	110,764	627,734
Liquor	1,743,982	1,563,963	180,019	195	16,870	163,344	---	---	---	132,000	---	---	16,870	30,000
Sanitation	28,990	18,838	10,152	22	---	10,174	---	---	---	10,000	---	---	---	---
Storm Water Management	317,028	166,154	150,874	81	21,228	129,727	---	---	---	(582,305)	---	---	20,126	80,000
Wastewater Treatment Plant	1,348,480	966,142	382,338	591,819	29,999	944,158	---	---	---	(264,905)	169,075	---	12,651	55,000
Water	1,419,190	829,748	589,442	4,161	4,236	589,367	---	---	---	(625,984)	---	---	4,236	40,000
Total	14,017,898	12,459,849	1,558,049	980,006	466,398	2,071,657	123,706	87,588	29,454	(1,463,194)	498,283	1,516,000	304,254	952,734
Glenville														
Garbage	38,455	38,364	91	---	---	91	---	---	---	---	---	---	---	---
Sewer	62,989	113,187	(50,198)	34,413	---	(15,785)	---	34,405	---	---	36,870	---	---	---
Water	48,345	27,415	20,930	58	---	20,988	---	---	---	---	---	---	---	---
Total	149,789	178,966	(29,177)	34,471	---	5,294	---	34,405	---	---	36,870	---	---	---
Glenwood														
Ballroom	79,559	107,065	(27,506)	9,975	36,390	(53,921)	---	---	---	(20,000)	24,715	---	36,390	10,232
Liquor	1,514,298	1,334,308	179,990	1,579	---	181,569	---	---	---	60,000	---	---	---	---
Refuse and Recycling	168,000	153,293	14,707	473	---	15,180	19,030	---	53	70,000	---	---	---	---
Sewer Utility	715,708	870,311	(154,603)	128,142	---	(26,461)	---	---	53	---	103,723	---	---	---
Storm Water Utility	71,984	33,495	38,489	2	---	38,491	---	---	2	---	362,587	---	---	---
Water Utility	698,575	346,866	351,709	23,382	21,174	353,917	---	---	4,899	---	369,173	---	21,174	138,000
Total	3,248,124	2,845,338	402,786	163,553	57,564	508,775	19,030	---	5,007	110,000	860,198	---	57,564	148,232
Glyndon														
Sewer	335,431	214,373	121,058	37,552	8,364	150,246	---	---	---	---	56,404	---	8,364	53,930
Water	338,766	226,428	112,338	3,840	47,212	68,966	---	---	---	---	24,940	---	47,212	105,930
Total	674,197	440,801	233,396	41,392	55,576	219,212	---	---	---	---	81,344	---	55,576	159,860
Golden Valley														
Brookview Golf	2,059,405	2,235,506	(176,101)	51,864	56,275	(180,512)	---	---	---	---	196,392	---	---	---
Motor Vehicle	453,215	386,254	66,961	5,472	---	72,433	---	---	---	30,000	12,668	---	---	---
Recycling	389,894	389,472	422	77,016	---	77,438	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer Utility	2,328,336	2,465,516	(137,180)	1,019,969	61,504	821,285	---	---	859,292	---	4,754,036	---	61,504	---	
Utility	9,574,647	8,278,105	1,296,542	500,749	76,370	1,720,921	---	---	---	1,000,000	834,393	---	76,370	---	
Total	14,805,497	13,754,853	1,050,644	1,655,070	194,149	2,511,565	---	---	859,292	1,030,000	5,797,489	---	137,874	---	
Gonvick															
Water, Sewer, and Refuse [1]	100,100	129,051	(28,951)	636	12,960	(41,275)	---	---	---	4,094	---	---	12,960	6,000	
Total	100,100	129,051	(28,951)	636	12,960	(41,275)	---	---	---	4,094	---	---	12,960	6,000	
Good Thunder															
Refuse Collection	54,881	50,517	4,364	---	---	4,364	---	---	---	---	---	---	---	---	
Sewer Utility	104,800	83,260	21,540	766	2,124	20,182	---	---	---	---	---	---	2,124	61,000	
Water Utility	73,006	64,197	8,809	1,643	---	10,452	---	---	---	---	---	---	---	---	
Total	232,687	197,974	34,713	2,409	2,124	34,998	---	---	---	---	---	---	2,124	61,000	
Goodhue															
Gas [0]	585,483	551,971	33,512	---	12,375	21,137	---	---	---	---	---	---	12,375	50,000	
New Sewer Facility [0]	---	---	---	---	---	---	---	---	---	(25,000)	---	---	---	---	
Pool [0]	37,789	56,201	(18,412)	---	14,268	(32,680)	---	---	---	(73,000)	---	---	14,268	35,000	
Refuse or Garbage Collection [0]	138,807	126,531	12,276	---	---	12,276	---	---	---	---	---	---	---	---	
Sewer [0]	150,603	112,310	38,293	---	---	38,293	---	---	---	25,000	---	---	---	---	
Water [0]	164,933	97,984	66,949	---	49,090	17,859	---	---	---	---	---	---	49,090	30,000	
Total	1,077,615	944,997	132,618	---	75,733	56,885	---	---	---	(73,000)	---	---	75,733	115,000	
Goodridge															
Liquor	328,765	331,940	(3,175)	---	---	(3,175)	---	---	---	3,000	---	---	---	---	
Refuse	16,234	11,834	4,400	---	---	4,400	---	---	---	---	---	---	---	---	
Sewer	16,768	24,721	(7,953)	---	---	(7,953)	---	---	---	---	12,900	---	---	---	
Water	19,757	21,533	(1,776)	---	4,550	(6,326)	---	---	---	---	41,010	65,000	4,550	---	
Total	381,524	390,028	(8,504)	---	4,550	(13,054)	---	---	---	3,000	53,910	65,000	4,550	---	
Goodview															
Sewer	704,488	614,045	90,443	3,201	---	93,644	---	---	---	---	255,993	---	---	---	
Water	737,169	549,091	188,078	4,992	73,438	119,632	---	---	---	---	87,140	---	73,438	207,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	1,441,657	1,163,136	278,521	8,193	73,438	213,276	---	---	---	---	343,133	---	73,438	207,000	
Graceville															
Sewer	185,837	64,036	121,801	480,719	58,388	544,132	---	476,567	---	---	608,064	---	58,388	---	
Water	162,125	100,839	61,286	49,628	33,373	77,541	1,203	45,526	---	---	45,526	130,000	33,373	130,000	
Total	347,962	164,875	183,087	530,347	91,761	621,673	1,203	522,093	---	---	653,590	130,000	91,761	130,000	
Granada															
Utility [3][27]	51,813	69,084	(17,271)	23,161	10,876	(4,986)	22,100	---	---	(32,000)	---	---	10,876	15,000	
Total	51,813	69,084	(17,271)	23,161	10,876	(4,986)	22,100	---	---	(32,000)	---	---	10,876	15,000	
Grand Marais															
Electric	2,879,478	2,465,010	414,468	12,297	74,365	352,400	---	---	66	(468)	---	---	74,365	270,000	
Liquor	2,138,048	1,970,119	167,929	4,154	---	172,083	---	---	79	200,000	---	---	---	---	
Sewer	647,987	670,820	(22,833)	9,776	66,662	(79,719)	---	---	34	1,651,764	15,414	1,545,000	66,662	15,000	
Water	422,099	322,257	99,842	42,632	24,031	118,443	34,859	---	2,534	45,081	5,719	---	24,031	94,000	
Total	6,087,612	5,428,206	659,406	68,859	165,058	563,207	34,859	---	2,713	1,896,377	21,133	1,545,000	165,058	379,000	
Grand Meadow															
Water and Sewer Utility [3]	317,241	202,227	115,014	---	16,019	98,995	---	---	---	104,000	51,440	---	16,019	---	
Total	317,241	202,227	115,014	---	16,019	98,995	---	---	---	104,000	51,440	---	16,019	---	
Grand Rapids															
Electric [29]	15,849,263	14,608,095	1,241,168	163,873	1,307,668	97,373	---	---	---	---	53,859	---	27,648	108,255	
Pokegama Golf Course	567,053	673,732	(106,679)	10,126	1,205	(97,758)	---	---	---	3,500	19,794	---	1,205	30,779	
Storm Water Utility	590,398	689,836	(99,438)	4,002	---	(95,436)	---	---	---	---	97,003	---	---	---	
Wastewater Collection [29]	1,665,847	1,174,074	491,773	23,927	20,837	494,863	---	---	---	---	272,807	---	20,317	223,828	
Wastewater Treatment [29]	4,499,499	6,116,975	(1,617,476)	849,428	714,525	(1,482,573)	---	---	---	---	882,271	132,571	693,174	1,743,890	
Water [29]	1,689,970	1,545,977	143,993	23,927	39,963	127,957	---	---	---	---	627,404	---	38,989	151,198	
Total	24,862,030	24,808,689	53,341	1,075,283	2,084,198	(955,574)	---	---	---	3,500	1,953,138	132,571	781,333	2,257,950	
Granite Falls															
Cable Television	36,889	15,683	21,206	---	---	21,206	---	---	---	23,175	---	---	---	---	
Community Activity Center [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Community Housing [29]	262,681	138,756	123,925	---	47,060	76,865	---	---	---	25,625	---	---	47,060	80,935	
Electric	3,604,018	3,112,515	491,503	6,300	131,233	366,570	---	98,183	---	260,550	383,695	---	131,233	265,000	
Hospital	23,239,089	23,738,178	(499,089)	55,595	232,915	(676,409)	---	---	---	60,000	1,593,672	---	232,915	226,415	
Liquor	1,166,300	1,068,623	97,677	16,105	8,135	105,647	---	---	---	68,275	9,865	---	8,135	35,000	
Motor Vehicle	126,193	157,268	(31,075)	28	---	(31,047)	---	---	---	---	---	---	---	---	
Sewer	729,162	671,128	58,034	165,089	139,820	83,303	125,220	---	---	8,750	827,593	975,120	139,820	93,000	
Water	876,756	1,126,270	(249,514)	87,033	224,677	(387,158)	85,730	---	---	9,500	70,250	---	224,677	194,000	
Total	30,041,088	30,028,421	12,667	330,150	783,840	(441,023)	210,950	98,183	---	455,875	2,885,075	975,120	783,840	894,350	
Grasston															
Sewage Collection and Disposal [0]	15,756	6,456	9,300	4,950	---	14,250	4,927	---	---	---	---	---	---	---	
Total	15,756	6,456	9,300	4,950	---	14,250	4,927	---	---	---	---	---	---	---	
Green Isle															
Refuse [0]	33,561	42,207	(8,646)	6,298	---	(2,348)	---	---	---	---	---	---	---	---	
Sewer [0]	195,885	99,191	96,694	167	14,500	82,361	---	---	---	30,463	---	---	14,500	22,750	
Water [0]	108,294	40,664	67,630	---	7,808	59,822	---	---	---	(20,058)	---	---	7,808	12,250	
Total	337,740	182,062	155,678	6,465	22,308	139,835	---	---	---	10,405	---	---	22,308	35,000	
Greenbush															
Sanitation	89,396	84,204	5,192	810	---	6,002	---	---	---	---	---	---	---	---	
Sewer	113,784	85,681	28,103	12,209	7,250	33,062	---	---	---	---	---	---	7,250	11,817	
Water	207,993	271,025	(63,032)	495,167	38,352	393,783	---	472,723	---	(15,000)	16,103	124,434	38,352	746,757	
Total	411,173	440,910	(29,737)	508,186	45,602	432,847	---	472,723	---	(15,000)	16,103	124,434	45,602	758,574	
Greenfield															
Industrial Park Sewer	64,287	126,898	(62,611)	(234)	---	(62,845)	---	---	---	---	---	---	---	---	
Industrial Park Water	65,575	118,154	(52,579)	504	---	(52,075)	---	---	---	---	---	---	---	---	
Lake Sarah Sewer	22,751	30,981	(8,230)	3,242	---	(4,988)	---	---	---	---	---	---	---	---	
Stormwater Management	111,455	138,186	(26,731)	300	---	(26,431)	---	---	---	---	59,478	---	---	---	
Total	264,068	414,219	(150,151)	3,812	---	(146,339)	---	---	---	---	59,478	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Greenwood															
Marina	36,800	9,643	27,157	---	---	27,157	---	---	---	16,230	---	---	---	---	---
Sewer	117,207	80,021	37,186	---	---	37,186	---	---	---	23,190	---	---	---	---	---
Total	154,007	89,664	64,343	---	---	64,343	---	---	---	39,420	---	---	---	---	---
Grey Eagle															
Garage	28,921	28,747	174	---	---	174	---	---	---	---	---	---	---	---	---
Sewer	77,834	58,072	19,762	121	7,101	12,782	---	---	---	6,060	575	---	7,101	28,147	
Water	44,694	35,986	8,708	80	---	8,788	---	---	---	6,429	---	---	---	---	
Total	151,449	122,805	28,644	201	7,101	21,744	---	---	---	12,489	575	---	7,101	28,147	
Grove City															
Economic Development Authority - Senior Housing [29]	130,846	96,839	34,007	5,101	13,178	25,930	---	---	---	---	---	---	13,178	61,000	
Electric	1,055,019	1,073,805	(18,786)	3,911	---	(14,875)	---	---	---	---	---	---	---	---	
Sewer	185,826	61,013	124,813	2,812,299	84,606	2,852,506	---	884,373	1,642,406	---	3,499,905	4,128,000	84,606	4,743,208	
Water	205,997	150,928	55,069	836,012	10,203	880,878	---	836,012	---	---	1,542,012	706,000	10,203	72,000	
Total	1,577,688	1,382,585	195,103	3,657,323	107,987	3,744,439	---	1,720,385	1,642,406	---	5,041,917	4,834,000	107,987	4,876,208	
Grygla															
Sewer	37,323	38,474	(1,151)	3,331	---	2,180	---	---	---	1,006	---	---	---	---	
Water	47,223	50,836	(3,613)	4,272	---	659	---	---	---	(1,006)	---	---	---	---	
Total	84,546	89,310	(4,764)	7,603	---	2,839	---	---	---	---	---	---	---	---	
Gully															
Garbage Fund [0]	13,993	13,062	931	81	---	1,012	---	---	---	---	---	---	---	---	
Total	13,993	13,062	931	81	---	1,012	---	---	---	---	---	---	---	---	
Hackensack															
Liquor	1,285,374	1,250,402	34,972	9,439	9,610	34,801	---	---	---	---	2,500	---	9,610	40,000	
Sewer	112,780	130,637	(17,857)	2,478	10,820	(26,199)	---	---	---	21,350	---	---	11,095	20,930	
Water	91,766	132,660	(40,894)	3,167	9,390	(47,117)	---	---	1,343	---	---	---	9,390	11,000	
Total	1,489,920	1,513,699	(23,779)	15,084	29,820	(38,515)	---	---	1,343	21,350	2,500	---	30,095	71,930	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Hadley														
Liquor	238,725	251,739	(13,014)	11,762	100	(1,352)	---	---	---	---	3,885	---	---	---
Sewer	23,992	37,376	(13,384)	3,472	10,461	(20,373)	---	---	---	(3,000)	---	---	10,461	8,125
Water	16,687	39,320	(22,633)	3,658	10,139	(29,114)	---	---	---	(3,000)	---	---	10,139	7,876
Total	279,404	328,435	(49,031)	18,892	20,700	(50,839)	---	---	---	(6,000)	3,885	---	20,600	16,001
Hallock														
Economic Development Authority	---	5,000	(5,000)	1,219	---	(3,781)	---	---	---	---	---	---	---	---
Gas	525,789	450,879	74,910	37,997	10,000	102,907	---	---	---	30,000	101,195	---	---	---
Sewer	140,203	88,034	52,169	7,040	5,016	54,193	---	---	---	---	334,705	329,283	2,852	9,946
Water	238,280	282,129	(43,849)	16,975	34,175	(61,049)	---	---	---	(34,043)	---	---	30,535	30,000
Total	904,272	826,042	78,230	63,231	49,191	92,270	---	---	---	(4,043)	435,900	329,283	33,387	39,946
Halstad														
John Wimmer Homes	36,342	21,803	14,539	91	---	14,630	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,310,597	1,365,951	(55,354)	3,242	---	(52,112)	---	---	---	---	125,848	---	---	---
Sunrise Apartments	71,227	61,506	9,721	---	---	9,721	---	---	---	---	---	---	---	---
Total	1,418,166	1,449,260	(31,094)	3,333	---	(27,761)	---	---	---	---	125,848	---	---	---
Hamburg														
Sewer	60,974	71,497	(10,523)	7	2,195	(12,711)	---	---	---	---	---	---	2,195	15,000
Storm Water	68,692	18,524	50,168	---	30,833	19,335	---	---	---	(6,800)	---	---	30,833	42,750
Water	163,929	123,763	40,166	7	14,274	25,899	---	---	---	19,680	---	---	14,274	65,250
Total	293,595	213,784	79,811	14	47,302	32,523	---	---	---	12,880	---	---	47,302	123,000
Hammond														
Sewer	37,279	121,602	(84,323)	68	---	(84,255)	---	---	---	(14,776)	---	---	---	---
Water	28,091	16,727	11,364	---	---	11,364	---	---	---	10,572	---	---	---	---
Total	65,370	138,329	(72,959)	68	---	(72,891)	---	---	---	(4,204)	---	---	---	---
Hampton														
Sewer	97,533	58,448	39,085	1,048	---	40,133	---	---	---	11,495	---	---	---	---
Water	66,223	75,264	(9,041)	1,218	1,032	(8,855)	---	---	1,032	11,495	81,454	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	163,756	133,712	30,044	2,266	1,032	31,278	---	---	1,032	22,990	81,454	---	---	---	
Hancock															
Garbage	77,756	79,275	(1,519)	---	---	(1,519)	---	---	---	---	---	---	---	---	---
Sewer	176,627	142,308	34,319	56,957	61,981	29,295	54,610	---	---	---	---	---	---	61,981	95,000
Water	164,235	162,793	1,442	1,680	26,057	(22,935)	---	---	---	---	---	---	---	26,057	70,000
Total	418,618	384,376	34,242	58,637	88,038	4,841	54,610	---	---	---	---	---	---	88,038	165,000
Hanley Falls															
Garbage	21,414	20,761	653	---	---	653	---	---	---	---	---	---	---	---	---
Liquor	221,163	235,874	(14,711)	8,288	1,630	(8,053)	---	---	---	---	5,787	---	---	---	---
Sewer	54,076	46,814	7,262	4	13,926	(6,660)	---	---	---	---	---	---	---	13,447	33,870
Water	76,546	61,617	14,929	112	22,308	(7,267)	---	---	---	---	---	---	---	21,750	13,080
Total	373,199	365,066	8,133	8,404	37,864	(21,327)	---	---	---	---	5,787	---	---	35,197	46,950
Hanover															
Sewer	309,742	323,602	(13,860)	65,776	76,765	(24,849)	---	---	---	---	---	---	8,110	---	98,000
Storm Sewer	49,893	99,117	(49,224)	5,850	---	(43,374)	---	---	---	---	---	---	---	---	---
Water	83,124	112,065	(28,941)	28,510	29,626	(30,057)	---	---	---	---	---	---	---	---	---
Total	442,759	534,784	(92,025)	100,136	106,391	(98,280)	---	---	---	---	---	---	8,110	---	98,000
Hanska															
Liquor	257,719	286,752	(29,033)	11,213	5	(17,825)	---	---	---	---	---	---	---	---	---
Wastewater	43,141	53,426	(10,285)	1,076	---	(9,209)	---	---	---	---	2,386	---	---	---	---
Water	89,357	85,684	3,673	---	11,074	(7,401)	---	---	---	---	---	---	---	11,074	34,260
Total	390,217	425,862	(35,645)	12,289	11,079	(34,435)	---	---	---	---	2,386	---	---	11,074	34,260
Hardwick															
Refuse [0]	15,491	17,277	(1,786)	---	---	(1,786)	---	---	---	---	---	---	---	---	---
Sewer [0]	16,025	12,526	3,499	24	---	3,523	---	---	---	---	---	---	---	---	---
Water [0]	22,639	16,582	6,057	---	2,328	3,729	---	---	---	---	---	---	---	2,328	7,586
Total	54,155	46,385	7,770	24	2,328	5,466	---	---	---	---	---	---	---	2,328	7,586

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income/(Loss)						Borrowing	Interest Paid	Principal Payments
Harmony														
Electric	999,807	957,157	42,650	15,394	---	58,044	---	---	---	34,250	62,679	---	---	---
Refuse and Recycling	67,996	57,220	10,776	11	---	10,787	---	---	---	1,000	4,952	---	---	---
Sewer	307,938	305,599	2,339	101	2,347	93	---	---	---	1,000	11,456	---	2,347	34,000
Storm Water	16,321	28,400	(12,079)	32	---	(12,047)	---	---	---	2,500	4,951	---	---	---
Water	209,692	190,798	18,894	2,421	8,463	12,852	---	---	---	31,000	113,829	100,000	8,463	39,256
Total	1,601,754	1,539,174	62,580	17,959	10,810	69,729	---	---	---	69,750	197,867	100,000	10,810	73,256
Harris														
Cemetery	750	4,761	(4,011)	356	---	(3,655)	---	---	---	---	---	---	---	---
Sewer	131,914	226,382	(94,468)	191,863	44,730	52,665	191,004	---	---	---	---	---	44,730	154,000
Water	111,783	146,870	(35,087)	66,859	13,955	17,817	64,209	---	---	---	---	---	13,955	38,000
Total	244,447	378,013	(133,566)	259,078	58,685	66,827	255,213	---	---	---	---	---	58,685	192,000
Hartland														
Sewer Utility	43,174	28,732	14,442	7,558	---	22,000	---	7,558	---	---	8,000	---	---	---
Water Utility	69,556	78,541	(8,985)	10,075	21,525	(20,435)	---	7,558	---	---	8,000	---	21,525	22,000
Total	112,730	107,273	5,457	17,633	21,525	1,565	---	15,116	---	---	16,000	---	21,525	22,000
Hastings														
Hydro	784,887	838,181	(53,294)	2,181	---	(51,113)	---	---	---	458,409	30,907	---	---	---
Sewer	1,968,435	2,213,573	(245,138)	11,902	---	(233,236)	---	---	---	32,429	447,790	---	---	---
Storm Water	507,721	403,125	104,596	2,714	58	107,252	---	---	---	7,526	---	---	58	40,500
Water	1,872,300	1,830,682	41,618	16,637	35,769	22,486	---	---	---	29,805	561,359	---	35,769	2,725,000
Total	5,133,343	5,285,561	(152,218)	33,434	35,827	(154,611)	---	---	---	528,169	1,040,056	---	35,827	2,765,500
Hatfield														
Garbage [0]	2,417	2,407	10	---	---	10	---	---	---	---	---	---	---	---
Sewer [0]	8,736	8,905	(169)	55	---	(114)	---	---	---	520	3,591	---	---	---
Water [0]	5,310	7,353	(2,043)	139	---	(1,904)	---	---	---	---	1,505	---	---	---
Total	16,463	18,665	(2,202)	194	---	(2,008)	---	---	---	520	5,096	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Hawley															
Electric	2,477,726	2,267,219	210,507	5,835	---	216,342	---	---	---	136,107	56,200	---	---	---	---
Gas	723,842	605,076	118,766	782	1,342	118,206	---	---	---	54,595	2,356	---	---	1,342	154,000
Liquor	1,222,966	1,173,203	49,763	---	11,675	38,088	---	---	---	8,000	---	---	---	11,675	22,000
Sewer	289,933	306,764	(16,831)	8,235	---	(8,596)	---	---	---	86,700	---	---	---	---	---
Water	378,009	295,759	82,250	140	8,608	73,782	---	---	---	99,000	---	---	---	8,608	78,000
Total	5,092,476	4,648,021	444,455	14,992	21,625	437,822	---	---	---	384,402	58,556	---	---	21,625	254,000
Hayfield															
Field Crest Care Center [14][29]	4,668,625	4,776,314	(107,689)	8,173	64,415	(163,931)	---	---	---	---	73,413	21,305	64,415	203,708	---
Water and Sewer [3]	347,170	582,727	(235,557)	296,719	81,160	(19,998)	---	---	---	(36,823)	16,096	---	---	81,160	222,000
Total	5,015,795	5,359,041	(343,246)	304,892	145,575	(183,929)	---	---	---	(36,823)	89,509	21,305	145,575	425,708	---
Hayward															
Sewer	49,640	64,633	(14,993)	5,766	1,539	(10,766)	---	---	4,292	---	15,453	11,604	1,539	11,000	---
Water	65,167	35,230	29,937	---	4,280	25,657	---	---	---	---	---	---	---	4,280	10,000
Total	114,807	99,863	14,944	5,766	5,819	14,891	---	---	4,292	---	15,453	11,604	5,819	21,000	---
Hazel Run															
Sewage Collection and Disposal [0]	15,316	10,649	4,667	---	1,063	3,604	---	---	---	1,932	---	---	---	1,063	1,000
Water [0]	12,910	5,678	7,232	20	3,029	4,223	---	---	---	1,573	---	---	---	3,029	1,400
Total	28,226	16,327	11,899	20	4,092	7,827	---	---	---	3,505	---	---	---	4,092	2,400
Hector															
Hummingbird Court	28,560	17,430	11,130	---	2,694	8,436	---	---	---	---	---	---	---	2,694	9,150
Prairie View	955,699	1,042,047	(86,348)	---	63,416	(149,764)	---	---	---	---	---	---	---	63,416	130,000
Refuse	70,647	92,750	(22,103)	---	---	(22,103)	---	---	---	---	---	---	---	---	---
Sewer	315,576	212,601	102,975	59,541	73,744	88,772	---	---	---	(36,000)	20,357	---	---	73,744	---
Water	292,720	257,345	35,375	---	83,098	(47,723)	---	---	---	(24,000)	---	---	---	83,098	---
Total	1,663,202	1,622,173	41,029	59,541	222,952	(122,382)	---	---	---	(60,000)	20,357	---	---	222,952	139,150
Henderson															
Environmental Services	29,580	21,319	8,261	---	2,096	6,165	---	---	---	(3,000)	---	---	---	2,096	10,700

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer Utility	439,306	344,357	94,949	---	77,323	17,626	---	---	---	(25,000)	---	---	50,640	272,700	
Water Utility	136,623	145,260	(8,637)	7	31,426	(40,056)	---	---	---	41,000	936	---	31,426	62,600	
Total	605,509	510,936	94,573	7	110,845	(16,265)	---	---	---	13,000	936	---	84,162	346,000	
Hendricks															
Garbage	45,689	45,997	(308)	3	---	(305)	---	---	---	---	---	---	---	---	
Sewer	220,120	116,149	103,971	19,997	80,049	43,919	---	---	---	---	270,906	312,587	80,049	62,274	
Water	130,609	116,209	14,400	20,044	5,079	29,365	---	---	---	---	169,036	204,385	5,079	7,800	
Total	396,418	278,355	118,063	40,044	85,128	72,979	---	---	---	---	439,942	516,972	85,128	70,074	
Hendrum															
Economic Development Authority	7,404	18,488	(11,084)	816	---	(10,268)	---	---	---	(6,000)	---	---	---	---	
Garbage	33,204	29,115	4,089	948	---	5,037	---	---	---	---	---	---	---	---	
Sewer	62,771	48,133	14,638	873	5,379	10,132	---	---	---	---	---	---	5,379	24,000	
Water	49,573	45,425	4,148	1,298	1,660	3,786	---	---	---	---	---	---	1,660	11,000	
Total	152,952	141,161	11,791	3,935	7,039	8,687	---	---	---	(6,000)	---	---	7,039	35,000	
Henning															
Ambulance	181,692	284,834	(103,142)	5,776	8,604	(105,970)	5,166	---	---	---	---	---	8,604	16,509	
Country View Apartments	56,220	31,652	24,568	1,581	2,500	23,649	---	---	---	---	---	---	2,500	21,339	
Electric	808,713	641,605	167,108	5,861	472	172,497	---	---	---	---	55,090	---	472	907	
Natural Gas	534,028	457,416	76,612	---	11,444	65,168	---	---	---	---	---	---	11,444	55,907	
Sewer	205,343	168,536	36,807	3,005	27,210	12,602	---	---	---	---	---	---	27,210	86,240	
Water	275,541	228,435	47,106	80	34,388	12,798	---	---	---	---	---	---	34,388	87,240	
Willow Creek Senior Housing	609,930	644,286	(34,356)	---	152,837	(187,193)	---	---	---	---	---	2,305,000	152,837	2,310,000	
Total	2,671,467	2,456,764	214,703	16,303	237,455	(6,449)	5,166	---	---	---	55,090	2,305,000	237,455	2,578,142	
Henriette															
Sewer [0]	17,362	13,477	3,885	---	2,924	961	---	---	---	---	---	---	2,924	8,800	
Total	17,362	13,477	3,885	---	2,924	961	---	---	---	---	---	---	2,924	8,800	
Herman															
Garbage	29,300	33,736	(4,436)	---	---	(4,436)	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Mosquito Control	11,015	10,954	61	---	---	61	---	---	---	---	---	---	---	---	
Recycling	9,227	10,488	(1,261)	---	---	(1,261)	---	---	---	---	---	---	---	---	
Sewer	71,604	68,420	3,184	14	32,820	(29,622)	---	---	---	11,410	---	---	32,820	35,000	
Water	96,267	92,247	4,020	---	7,028	(3,008)	---	---	---	17,152	---	9,712	7,028	25,100	
Total	217,413	215,845	1,568	14	39,848	(38,266)	---	---	---	28,562	---	9,712	39,848	60,100	
Hermantown															
Sewage Disposal	1,391,410	1,419,212	(27,802)	91,344	---	63,542	---	---	---	129,411	---	---	---	---	
Street Lighting	131,781	53,040	78,741	24,854	---	103,595	---	---	---	37,000	---	---	---	---	
Water Utility	1,354,681	1,221,394	133,287	126,795	---	260,082	---	---	---	(10,636)	149,145	---	---	---	
Total	2,877,872	2,693,646	184,226	242,993	---	427,219	---	---	---	155,775	149,145	---	---	---	
Heron Lake															
Liquor	347,239	315,814	31,425	1,299	1,017	31,707	---	---	---	---	6,308	---	1,017	10,000	
Sewer	149,838	84,345	65,493	723	4,667	61,549	---	---	---	45,200	869,723	1,163,471	4,667	35,453	
Water	609,601	366,311	243,290	1,192,980	53,543	1,382,727	---	---	1,190,000	(83,200)	1,648,658	422,714	53,543	173,000	
Total	1,106,678	766,470	340,208	1,195,002	59,227	1,475,983	---	---	1,190,000	(38,000)	2,524,689	1,586,185	59,227	218,453	
Hewitt															
Garbage [0]	23,742	23,762	(20)	---	---	(20)	---	---	---	---	---	---	---	---	
Sewer [0]	27,123	12,847	14,276	---	---	14,276	---	---	---	5,000	---	---	---	---	
Water [0]	40,549	21,878	18,671	---	---	18,671	---	---	---	10,000	---	---	---	---	
Total	91,414	58,487	32,927	---	---	32,927	---	---	---	15,000	---	---	---	---	
Hibbing															
Economic Development Authority - Family Center [25][29]	---	---	---	---	---	---	---	---	---	963,267	---	---	---	---	
Electric [29]	14,424,476	15,900,886	(1,476,410)	1,648,446	72,477	99,559	---	---	---	---	232,248	61,799	72,477	512,253	
Garbage and Refuse Collection	2,803,923	2,554,553	249,370	26,746	---	276,116	---	---	---	---	159,363	---	---	---	
Gas [29]	7,048,383	5,291,845	1,756,538	805,498	35,415	2,526,621	---	---	---	---	31,317	30,198	35,415	250,307	
Memorial Building Concessions	8,951	8,388	563	1,818	---	2,381	---	---	---	---	---	---	---	---	
Sewer Operations and Maintenance	3,406,882	2,940,636	466,246	2,292	184,544	283,994	---	---	---	---	2,330,523	---	183,955	1,064,320	
Steam [29]	3,245,840	4,174,446	(928,606)	370,938	16,309	(573,977)	---	---	---	---	300,373	13,906	16,309	115,269	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water [29]	2,455,117	2,914,089	(458,972)	280,574	23,865	(202,263)	---	---	---	---	114,531	10,519	23,865	177,188
Total	33,393,572	33,784,843	(391,271)	3,136,312	332,610	2,412,431	---	---	---	963,267	3,168,355	116,422	332,021	2,119,337
Hill City														
Garbage	---	---	---	574	574	---	---	---	---	---	---	---	---	---
Sewer	227,545	140,524	87,021	4,996	---	92,017	---	---	---	124,301	---	---	---	---
Water	137,604	97,958	39,646	2,066	---	41,712	---	---	---	23,532	---	---	---	---
Total	365,149	238,482	126,667	7,636	574	133,729	---	---	---	147,833	---	---	---	---
Hillman														
Refuse [0]	1,937	5,315	(3,378)	---	---	(3,378)	---	---	---	(2,347)	---	---	---	---
Total	1,937	5,315	(3,378)	---	---	(3,378)	---	---	---	(2,347)	---	---	---	---
Hills														
Garbage	60,450	53,076	7,374	---	---	7,374	---	---	---	---	---	---	---	---
Sewer	122,238	32,793	89,445	---	---	89,445	---	---	---	---	---	---	---	---
Water	166,033	102,471	63,562	---	---	63,562	---	---	---	---	---	---	---	---
Total	348,721	188,340	160,381	---	---	160,381	---	---	---	---	---	---	---	---
Hilltop														
Water and Sewer [3]	178,808	218,828	(40,020)	---	---	(40,020)	---	---	---	(14,060)	---	---	---	---
Total	178,808	218,828	(40,020)	---	---	(40,020)	---	---	---	(14,060)	---	---	---	---
Hinckley														
Liquor	2,689,438	2,528,221	161,217	1,095	12,512	149,800	---	---	---	125,208	19,615	---	12,512	76,000
Sewer Utility	888,299	507,913	380,386	9,268	51,377	338,277	---	---	---	45,000	461,545	---	49,065	247,000
Water Utility	504,643	355,175	149,468	2,827	16,672	135,623	---	---	---	60,000	43,676	---	16,672	114,000
Total	4,082,380	3,391,309	691,071	13,190	80,561	623,700	---	---	---	230,208	524,836	---	78,249	437,000
Hitterdal														
Liquor	356,178	363,982	(7,804)	---	---	(7,804)	---	---	---	---	26,715	---	---	---
Refuse	44,198	35,687	8,511	---	---	8,511	---	---	---	---	---	---	---	---
Sewer	57,059	44,615	12,444	---	3,278	9,166	---	---	---	---	---	---	3,278	11,840

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	59,002	99,042	(40,040)	---	3,105	(43,145)	---	---	---	---	---	---	3,105	14,573	
Total	516,437	543,326	(26,889)	---	6,383	(33,272)	---	---	---	---	26,715	---	6,383	26,413	
Hoffman															
Center Apartments	31,879	25,523	6,356	2,136	6,150	2,342	---	---	---	---	---	---	6,150	10,000	
Garbage	76,800	69,112	7,688	---	---	7,688	---	---	---	---	---	---	---	---	
Health Care Mall	22,104	17,649	4,455	---	795	3,660	---	---	---	11,810	---	---	765	1,789	
Sewer	178,813	160,658	18,155	628	51,129	(32,346)	---	---	---	55,543	---	---	51,129	65,333	
Water	187,756	209,877	(22,121)	699	28,768	(50,190)	---	---	---	8,430	---	---	28,768	60,000	
Total	497,352	482,819	14,533	3,463	86,842	(68,846)	---	---	---	75,783	---	---	86,812	137,122	
Hokah															
Refuse	41,419	37,840	3,579	---	---	3,579	---	---	---	---	---	---	---	---	
Sewer	140,604	63,839	76,765	125	---	76,890	---	---	---	54,000	---	---	---	---	
Water	67,583	37,202	30,381	---	---	30,381	---	---	---	---	---	---	---	---	
Total	249,606	138,881	110,725	125	---	110,850	---	---	---	54,000	---	---	---	---	
Holdingford															
Liquor	339,178	359,265	(20,087)	16,129	---	(3,958)	---	---	---	13,865	13,865	---	---	---	
Refuse	73,017	73,073	(56)	5	---	(51)	---	---	---	---	---	---	---	---	
Sewer	122,571	226,360	(103,789)	42	45,947	(149,694)	---	---	---	(103,731)	5,635	---	45,947	41,400	
Water	126,306	132,794	(6,488)	192	30,651	(36,947)	---	---	---	(179,773)	176,532	---	30,651	27,600	
Total	661,072	791,492	(130,420)	16,368	76,598	(190,650)	---	---	---	(269,639)	196,032	---	76,598	69,000	
Holland															
Garbage [0]	12,020	4,729	7,291	2,267	---	9,558	---	---	---	---	---	---	---	---	
Sewer [0]	16,669	32,500	(15,831)	146	---	(15,685)	---	---	---	---	---	---	---	---	
Water [0]	31,841	14,067	17,774	254	---	18,028	---	---	---	---	---	---	---	---	
Total	60,530	51,296	9,234	2,667	---	11,901	---	---	---	---	---	---	---	---	
Hollandale															
Garbage	16,107	14,960	1,147	---	---	1,147	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	22,601	21,942	659	276	---	935	---	---	---	---	---	---	---	---	
Water	35,524	36,155	(631)	368	---	(263)	---	---	---	---	---	---	---	---	
Total	74,232	73,057	1,175	644	---	1,819	---	---	---	---	---	---	---	---	
Holloway															
Garbage	9,136	11,318	(2,182)	7,367	---	5,185	7,367	---	---	---	---	---	---	---	
Sewer	12,134	6,234	5,900	23,572	---	29,472	23,572	---	---	---	2,306	---	---	---	
Water	21,679	52,214	(30,535)	42,642	---	12,107	42,642	---	---	---	3,531	---	---	---	
Total	42,949	69,766	(26,817)	73,581	---	46,764	73,581	---	---	---	5,837	---	---	---	
Holt															
Water [0]	3,825	1,262	2,563	---	---	2,563	---	---	---	---	---	---	---	---	
Total	3,825	1,262	2,563	---	---	2,563	---	---	---	---	---	---	---	---	
Hopkins															
Housing Authority	294,000	591,895	(297,895)	191,651	---	(106,244)	---	---	190,784	---	---	---	---	---	
Pavillion/Ice Arena	469,674	546,083	(76,409)	519	1,747	(77,637)	---	---	---	---	---	---	1,747	20,000	
Refuse	977,485	874,750	102,735	34,483	---	137,218	---	---	---	25,000	---	---	---	---	
Sewer	2,698,457	2,351,623	346,834	2,729	54,459	295,104	---	---	---	(1,062,718)	2,488,538	1,223,033	54,405	105,000	
Storm Sewer	834,262	437,534	396,728	8,383	23,237	381,874	---	---	---	(872,021)	1,019,188	43,050	23,237	115,000	
Water	1,837,584	1,809,159	28,425	1,307	62,709	(32,977)	---	---	---	(1,623,496)	1,835,084	272,650	62,709	145,000	
Total	7,111,462	6,611,044	500,418	239,072	142,152	597,338	---	---	190,784	(3,533,235)	5,342,810	1,538,733	142,098	385,000	
Houston															
Sewer	209,871	146,220	63,651	---	11,817	51,834	---	---	---	---	---	---	11,817	43,353	
Water	156,018	94,213	61,805	---	4,658	57,147	---	---	---	---	205,260	---	4,658	20,200	
Total	365,889	240,433	125,456	---	16,475	108,981	---	---	---	---	205,260	---	16,475	63,553	
Howard Lake															
Liquor	824,453	833,212	(8,759)	---	---	(8,759)	---	---	---	---	---	---	---	---	
Sewer	1,376,985	1,258,369	118,616	207,924	95,096	231,444	---	---	207,924	79,837	---	---	95,096	452,500	
Water	768,507	272,864	495,643	1,769	71,449	425,963	---	---	---	56,059	28,738	---	71,449	264,500	
Total	2,969,945	2,364,445	605,500	209,693	166,545	648,648	---	---	207,924	135,896	28,738	---	166,545	717,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Hoyt Lakes														
Sanitation	245,713	268,594	(22,881)	597	---	(22,284)	---	---	---	---	---	---	---	---
Sewer	453,786	297,007	156,779	3,103	62,073	97,809	---	---	459,024	9,752	1,719,709	1,805,000	62,073	---
Water	338,974	422,807	(83,833)	2,127	947	(82,653)	---	---	---	9,752	35,000	35,000	420	---
Total	1,038,473	988,408	50,065	5,827	63,020	(7,128)	---	---	459,024	19,504	1,754,709	1,840,000	62,493	---
Hugo														
Water and Sewer [3]	2,035,189	2,610,342	(575,153)	1,031,038	---	455,885	---	---	4,865	107,560	253,406	---	---	---
Total	2,035,189	2,610,342	(575,153)	1,031,038	---	455,885	---	---	4,865	107,560	253,406	---	---	---
Hutchinson														
Composting	2,027,189	1,851,002	176,187	82,487	3,763	254,911	---	---	---	110,000	---	---	3,763	87,832
Housing and Redevelopment Authority [29]	416,822	877,096	(460,274)	483,789	---	23,515	166,240	100,039	---	---	218,497	---	---	---
Liquor	6,148,138	5,615,126	533,012	2,687	19,253	516,446	---	---	---	500,000	---	---	19,253	---
Public Utilities Commission	40,035,615	36,855,660	3,179,955	607,550	1,019,593	2,767,912	---	---	---	1,196,331	4,110,022	17,341,351	1,019,593	1,810,000
Refuse	1,187,341	1,079,638	107,703	14,392	346	121,749	---	---	---	55,000	---	---	346	23,334
Sewer	3,101,053	3,038,581	62,472	750,649	276,427	536,694	654,299	---	---	84,884	747,985	---	276,427	1,172,489
Storm Water	892,991	629,121	263,870	18,606	6,492	275,984	---	---	---	298,814	15,338	---	6,492	145,000
Water	2,315,726	2,310,841	4,885	766,287	336,057	435,115	654,299	---	---	351,635	97,715	---	336,057	1,134,000
Total	56,124,875	52,257,065	3,867,810	2,726,447	1,661,931	4,932,326	1,474,838	100,039	---	2,596,664	5,189,557	17,341,351	1,661,931	4,372,655
Ihlen														
Community Center [0]	4,150	11,155	(7,005)	4,725	534	(2,814)	---	---	---	---	---	---	534	4,466
Garbage [0]	6,554	5,644	910	---	---	910	---	---	---	416	---	---	---	---
Sewer [0]	21,957	17,182	4,775	---	---	4,775	---	---	---	1,744	---	---	---	---
Water [0]	11,545	7,459	4,086	---	---	4,086	---	---	---	899	---	---	---	---
Total	44,206	41,440	2,766	4,725	534	6,957	---	---	---	3,059	---	---	534	4,466
Independence														
Sanitary Sewer	183,018	300,258	(117,240)	50,344	19,590	(86,486)	13,652	---	---	(60,000)	51,903	---	19,590	75,000
Total	183,018	300,258	(117,240)	50,344	19,590	(86,486)	13,652	---	---	(60,000)	51,903	---	19,590	75,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
International Falls															
Water and Sewer [3]	3,789,035	3,114,693	674,342	132,738	---	807,080	---	---	---	40,990	24,268	---	---	---	
Total	3,789,035	3,114,693	674,342	132,738	---	807,080	---	---	---	40,990	24,268	---	---	---	
Inver Grove Heights															
Golf Course	1,466,680	3,901,573	(2,434,893)	4,293	---	(2,430,600)	---	---	---	(100,000)	64,558	---	---	---	
Sewer	3,460,592	3,616,761	(156,169)	98,949	648,524	(705,744)	---	---	---	(230,140)	1,414,267	---	648,524	715,000	
Water	3,051,811	2,671,417	380,394	110,789	34,081	457,102	---	---	---	788,169	2,117,695	---	34,081	845,000	
Total	7,979,083	10,189,751	(2,210,668)	214,031	682,605	(2,679,242)	---	---	---	458,029	3,596,520	---	682,605	1,560,000	
Iona															
Sewer	34,224	52,229	(18,005)	111	---	(17,894)	---	---	1	371	---	---	---	---	
Water	34,809	60,125	(25,316)	619	---	(24,697)	---	---	2	6,914	---	---	---	---	
Total	69,033	112,354	(43,321)	730	---	(42,591)	---	---	3	7,285	---	---	---	---	
Iron Junction															
Sewage Collection and Disposal [0]	23,547	20,849	2,698	2,612	8,980	(3,670)	---	---	---	---	---	---	8,980	3,000	
Water [0]	8,002	4,310	3,692	4	184	3,512	---	---	---	---	---	---	184	---	
Total	31,549	25,159	6,390	2,616	9,164	(158)	---	---	---	---	---	---	9,164	3,000	
Ironton															
Sanitation [0]	37,020	36,305	715	---	---	715	---	---	---	---	---	---	---	---	
Sewer [0]	83,100	65,339	17,761	---	---	17,761	---	---	---	---	---	---	---	---	
Water [0]	71,643	60,817	10,826	27,230	1,736	36,320	---	---	---	---	---	---	1,736	22,000	
Total	191,763	162,461	29,302	27,230	1,736	54,796	---	---	---	---	---	---	1,736	22,000	
Isanti															
Liquor	2,787,316	2,477,553	309,763	6,679	---	316,442	---	---	---	350,000	---	---	---	---	
Sewer	1,100,652	999,255	101,397	24,550	77,241	48,706	---	---	---	34,668	1,756,925	---	77,241	620,756	
Storm Water	272,806	149,826	122,980	991	---	123,971	---	---	---	---	---	---	---	---	
Water	885,533	884,072	1,461	27,822	139,529	(110,246)	---	---	---	4,333	58,198	---	139,529	380,000	
Total	5,046,307	4,510,706	535,601	60,042	216,770	378,873	---	---	---	389,001	1,815,123	---	216,770	1,000,756	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Isle														
Liquor	825,176	863,133	(37,957)	17,314	---	(20,643)	---	---	---	(283)	---	---	---	---
Sewer	412,424	198,871	213,553	3,626	104,015	113,164	---	---	---	6,560	---	---	104,015	135,000
Water	116,890	85,188	31,702	16,757	2,460	45,999	---	---	---	6,586	---	---	2,460	11,000
Total	1,354,490	1,147,192	207,298	37,697	106,475	138,520	---	---	---	12,863	---	---	106,475	146,000
Ivanhoe														
Economic Development Authority	97,741	95,617	2,124	38	11,185	(9,023)	---	---	---	---	---	---	11,185	33,283
Garbage	33,173	30,423	2,750	---	---	2,750	---	---	---	---	---	---	---	---
Liquor	622,363	587,643	34,720	34	5,675	29,079	---	---	---	---	---	---	146	---
Sewer	136,757	116,461	20,296	7,336	52,314	(24,682)	---	7,329	---	---	---	---	50,760	35,708
Water	162,484	113,460	49,024	13,480	23,763	38,741	---	---	---	---	10,261	---	22,898	45,292
Total	1,052,518	943,604	108,914	20,888	92,937	36,865	---	7,329	---	---	10,261	---	84,989	114,283
Jackson														
Airport	75,250	270,571	(195,321)	33,759	---	(161,562)	---	---	33,737	---	9,204	---	---	---
Ambulance Service	714,676	639,263	75,413	50,486	---	125,899	---	---	---	---	---	---	---	---
Electric	5,864,789	4,389,275	1,475,514	48,775	153,520	1,370,769	---	---	---	300,000	614,825	---	153,520	361,400
Liquor	1,142,071	1,038,282	103,789	5,668	---	109,457	---	---	---	41,000	---	---	---	---
Sewer	632,568	462,545	170,023	120,396	33,371	257,048	---	---	110,322	166,775	485,048	259,158	33,371	147,035
Water	559,534	536,894	22,640	10,032	11,159	21,513	---	---	---	125,981	25,579	---	11,159	14,550
Total	8,988,888	7,336,830	1,652,058	269,116	198,050	1,723,124	---	---	144,059	633,756	1,134,656	259,158	198,050	522,985
Janesville														
Golf Course	254,375	312,265	(57,890)	33,491	2,365	(26,764)	30,000	---	---	(2,351)	---	---	2,365	11,134
Housing and Redevelopment Authority [13][29]	139,849	253,072	(113,223)	52,739	923	(61,407)	---	---	---	---	7,417	---	---	---
Light and Power	1,453,387	1,353,283	100,104	34,200	6,050	128,254	---	---	1,500	17,500	65,031	---	6,050	40,741
Nursing Home	2,396,642	2,714,832	(318,190)	1,485	240	(316,945)	---	---	---	40,000	---	---	240	---
Sewage Collection	243,480	274,682	(31,202)	4,892	18,845	(45,155)	---	---	---	99,362	15,282	---	18,845	19,355
Waterworks	240,186	245,074	(4,888)	1,827	30,119	(33,180)	---	---	---	154,160	23,291	---	30,119	78,547
Total	4,727,919	5,153,208	(425,289)	128,634	58,542	(355,197)	30,000	---	1,500	308,671	111,021	---	57,619	149,777

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Jasper														
Economic Development Authority - Housing	65,463	53,600	11,863	324	20,186	(7,999)	---	---	---	---	11,739	---	20,186	18,485
Garbage	44,826	47,403	(2,577)	---	---	(2,577)	---	---	---	---	---	---	---	---
Sewer	45,557	73,739	(28,182)	447	---	(27,735)	---	---	---	---	---	---	---	---
Sunrise Village	623,751	638,452	(14,701)	875	---	(13,826)	---	---	---	---	5,864	---	---	---
Water	99,082	127,094	(28,012)	343	9,450	(37,119)	---	---	---	---	---	---	9,450	20,000
Wellness Center	12,044	11,871	173	---	---	173	---	---	---	---	64,297	---	---	---
Total	890,723	952,159	(61,436)	1,989	29,636	(89,083)	---	---	---	---	81,900	---	29,636	38,485
Jeffers														
Sewer	84,080	67,618	16,462	---	15,590	872	---	---	---	(10,000)	---	---	15,590	22,500
Water	63,874	58,955	4,919	---	6,236	(1,317)	---	---	---	---	---	---	6,236	9,000
Total	147,954	126,573	21,381	---	21,826	(445)	---	---	---	(10,000)	---	---	21,826	31,500
Johnson														
Water [0]	2,925	1,888	1,037	---	---	1,037	---	---	---	---	1,888	---	---	---
Total	2,925	1,888	1,037	---	---	1,037	---	---	---	---	1,888	---	---	---
Jordan														
Sewer Utility	1,224,799	865,349	359,450	9,110	210,638	157,922	---	---	---	15,000	3,802,377	3,879,382	210,638	615,820
Storm Sewer Utility	176,442	403,948	(227,506)	9,836	61,715	(279,385)	---	---	---	---	687,523	559,927	61,715	575,570
Water Utility	1,223,188	780,873	442,315	95,548	201,767	336,096	---	---	---	15,000	607,738	565,241	201,767	4,394,875
Total	2,624,429	2,050,170	574,259	114,494	474,120	214,633	---	---	---	30,000	5,097,638	5,004,550	474,120	5,586,265
Kandiyohi														
Electric	431,063	300,835	130,228	5,021	---	135,249	---	---	---	---	21,134	---	---	---
Sewer	243,616	451,158	(207,542)	2,649	6,577	(211,470)	---	---	---	---	---	---	6,577	36,000
Storm Sewer	31,288	20,358	10,930	475	13,081	(1,676)	---	---	---	---	---	---	13,081	35,000
Water	113,130	126,793	(13,663)	57,569	19,478	24,428	50,674	---	---	---	---	---	19,478	61,000
Total	819,097	899,144	(80,047)	65,714	39,136	(53,469)	50,674	---	---	---	21,134	---	39,136	132,000
Karlstad														
Sewer	45,827	37,174	8,653	2,261	---	10,914	---	---	---	20,000	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	98,926	108,976	(10,050)	14,082	16,160	(12,128)	---	---	---	(20,000)	---	---	16,160	88,000
Total	144,753	146,150	(1,397)	16,343	16,160	(1,214)	---	---	---	---	---	---	16,160	88,000
Kasota														
Electric and Refuse [17]	457,489	437,981	19,508	762	---	20,270	---	---	---	---	14,031	---	---	---
Sewer	141,087	148,608	(7,521)	687	---	(6,834)	---	---	---	---	---	---	---	---
Water	43,250	55,189	(11,939)	402	---	(11,537)	---	---	---	---	---	---	---	---
Total	641,826	641,778	48	1,851	---	1,899	---	---	---	---	14,031	---	---	---
Kasson														
Electric	4,073,144	3,514,650	558,494	28,549	13,788	573,255	---	---	---	20,000	20,104	---	8,668	---
Liquor	1,486,424	1,417,813	68,611	5,919	---	74,530	---	---	---	64,000	32,579	---	---	---
Maple Grove Cemetery	21,116	47,730	(26,614)	2,326	---	(24,288)	---	---	---	---	32,579	---	---	---
Storm Water	412,827	164,071	248,756	4,593	26,609	226,740	---	---	---	(422,302)	1,120,395	---	26,609	49,755
Wastewater Treatment	1,855,194	1,144,087	711,107	886,282	169,533	1,427,856	---	---	---	36,878	3,696,209	759,360	169,533	563,800
Water Utility	792,121	600,189	191,932	33,349	45,923	179,358	---	---	---	25,566	1,239,049	1,159,380	45,923	177,635
Total	8,640,826	6,888,540	1,752,286	961,018	255,853	2,457,451	---	---	---	(275,858)	6,140,915	1,918,740	250,733	791,190
Keewatin														
Public Utilities [30]	1,095,093	1,076,939	18,154	23	4,761	13,416	---	---	---	---	31,375	---	4,761	29,000
Total	1,095,093	1,076,939	18,154	23	4,761	13,416	---	---	---	---	31,375	---	4,761	29,000
Kelliher														
Liquor	574,153	535,859	38,294	1,507	---	39,801	---	---	---	20,000	8,183	---	---	---
Sewer	49,131	46,888	2,243	238,309	---	240,552	---	128,948	109,000	---	481,345	1,006,000	---	---
Water	59,656	46,883	12,773	756,472	5,329	763,916	---	538,123	142,123	---	1,264,086	416,000	5,329	---
Total	682,940	629,630	53,310	996,288	5,329	1,044,269	---	667,071	251,123	20,000	1,753,614	1,422,000	5,329	---
Kellogg														
Sewer	34,612	74,763	(40,151)	14	---	(40,137)	---	---	---	---	1,112	---	---	---
Water	47,692	74,881	(27,189)	52	483	(27,620)	---	---	---	14,508	1,112	---	---	---
Total	82,304	149,644	(67,340)	66	483	(67,757)	---	---	---	14,508	2,224	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Kenneth															
Sewage Collection and Disposal [0]	11,444	1,108	10,336	---	8,176	2,160	---	---	---	---	---	---	---	8,176	3,000
Water [0]	5,556	4,520	1,036	---	---	1,036	---	---	---	---	---	---	---	---	---
Total	17,000	5,628	11,372	---	8,176	3,196	---	---	---	---	---	---	---	8,176	3,000
Kent															
Refuse	12,347	8,335	4,012	---	---	4,012	---	---	---	---	---	---	---	---	---
Sewer	24,134	45,412	(21,278)	---	6,361	(27,639)	---	---	---	---	---	---	---	6,361	2,046
Water	10,790	7,682	3,108	---	---	3,108	---	---	---	---	---	---	---	---	---
Total	47,271	61,429	(14,158)	---	6,361	(20,519)	---	---	---	---	---	---	---	6,361	2,046
Kenyon															
Electric	1,934,487	1,730,501	203,986	37,008	3,818	237,176	---	---	1,219	65,642	12,224	---	---	461	3,190
Liquor	741,499	735,386	6,113	16,311	892	21,532	---	---	264	20,000	29,969	---	---	867	---
Sewer	280,920	363,501	(82,581)	127,616	38,379	6,656	103,050	---	156	---	311,411	165,064	---	20,358	135,310
Storm Sewer	46,579	40,156	6,423	2,815	1,921	7,317	---	---	14	---	---	---	---	1,921	11,164
Water	252,835	236,828	16,007	11,723	3,427	24,303	---	---	392	---	7,011	---	---	3,427	22,385
Total	3,256,320	3,106,372	149,948	195,473	48,437	296,984	103,050	---	2,045	85,642	360,615	165,064	---	27,034	172,049
Kerkhoven															
Garbage [0]	80,384	94,811	(14,427)	---	---	(14,427)	---	---	---	---	---	---	---	---	---
Sewer [0]	78,757	56,569	22,188	892	---	23,080	---	---	---	---	54,203	186,698	---	---	---
Water [0]	131,661	33,335	98,326	4,800	4,988	98,138	---	---	---	---	402,138	842,004	---	4,988	38,000
Total	290,802	184,715	106,087	5,692	4,988	106,791	---	---	---	---	456,341	1,028,702	---	4,988	38,000
Kettle River															
Sewer [0]	50,752	31,030	19,722	6,528	3,583	22,667	5,678	---	---	---	---	---	---	3,583	3,350
Water [0]	61,945	43,983	17,962	8,441	17,932	8,471	8,264	---	---	---	---	---	---	17,932	8,650
Total	112,697	75,013	37,684	14,969	21,515	31,138	13,942	---	---	---	---	---	---	21,515	12,000
Kiester															
Grocery Store [0]	1,031	33,769	(32,738)	29,358	---	(3,380)	29,358	---	---	---	---	---	---	---	---
Liquor [34]	173,051	187,503	(14,452)	36,329	29,356	(7,479)	---	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer [0]	60,432	75,739	(15,307)	734	---	(14,573)	---	---	---	---	---	---	---	---	
Water [0]	72,755	42,508	30,247	780	15,149	15,878	---	---	---	---	---	---	2,149	13,000	
Total	307,269	339,519	(32,250)	67,201	44,505	(9,554)	29,358	---	---	---	---	---	2,149	13,000	
Kilkenny															
Refuse and Recycling [0]	12,212	9,711	2,501	---	---	2,501	---	---	---	---	---	---	---	---	
Sewer [0]	16,273	8,028	8,245	740	---	8,985	---	---	---	---	---	---	---	---	
Water [0]	22,637	10,509	12,128	---	---	12,128	---	---	---	---	---	---	---	---	
Total	51,122	28,248	22,874	740	---	23,614	---	---	---	---	---	---	---	---	
Kimball															
Refuse	55,139	48,120	7,019	895	---	7,914	---	---	---	---	---	---	---	---	
Sewer	142,104	199,577	(57,473)	58,772	10,484	(9,185)	57	18,919	---	(99,572)	164,278	---	10,484	360,000	
Water	160,911	202,156	(41,245)	21,904	---	(19,341)	---	---	---	32,886	3,815	---	---	---	
Total	358,154	449,853	(91,699)	81,571	10,484	(20,612)	57	18,919	---	(66,686)	168,093	---	10,484	360,000	
Kinney															
Refuse or Garbage Collection [0]	8,678	11,704	(3,026)	850	---	(2,176)	850	---	---	(2,176)	---	---	---	---	
Sewage Collection and Disposal [0]	15,895	40,646	(24,751)	---	---	(24,751)	---	---	---	(24,751)	---	---	---	---	
Water [0]	13,908	16,454	(2,546)	---	---	(2,546)	---	---	---	(2,546)	---	---	---	---	
Total	38,481	68,804	(30,323)	850	---	(29,473)	850	---	---	(29,473)	---	---	---	---	
La Crescent															
Arena	178,936	126,606	52,330	---	5,758	46,572	---	---	---	(40,000)	---	---	5,758	250,000	
Golf Course	456,756	490,408	(33,652)	---	1,786	(35,438)	---	---	---	---	---	---	1,786	160,000	
License Bureau	125,425	125,872	(447)	7,409	---	6,962	---	---	---	6,809	3,295	---	---	---	
Sewer	682,204	662,602	19,602	10,015	73,496	(43,879)	---	---	1,121	45,194	179,598	---	73,496	231,250	
Solid Waste	254,830	255,196	(366)	---	376	(742)	---	---	---	---	---	---	---	---	
Water	682,122	656,135	25,987	3,319	71,856	(42,550)	---	---	1,121	42,000	90,496	---	71,856	223,750	
Total	2,380,273	2,316,819	63,454	20,743	153,272	(69,075)	---	---	2,242	54,003	273,389	---	152,896	865,000	
La Prairie															
Sewer [0]	68,088	41,537	26,551	18,788	---	45,339	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Water [0]	67,087	39,308	27,779	10,326	---	38,105	---	---	---	---	---	---	---	---	---
Total	135,175	80,845	54,330	29,114	---	83,444	---	---	---	---	---	---	---	---	---
La Salle															
Wastewater	38,251	72,529	(34,278)	78	9,480	(43,680)	---	---	---	(10,000)	6,094	---	---	9,480	3,750
Water	22,272	36,707	(14,435)	33	3,160	(17,562)	---	---	---	(15,000)	---	---	---	3,160	1,250
Total	60,523	109,236	(48,713)	111	12,640	(61,242)	---	---	---	(25,000)	6,094	---	---	12,640	5,000
Lafayette															
Garbage	33,449	32,357	1,092	645	---	1,737	---	---	---	---	---	---	---	---	---
Sewer	108,596	150,856	(42,260)	34,570	23,498	(31,188)	---	---	---	---	---	---	---	23,496	21,420
Water	119,138	171,128	(51,990)	37,755	22,575	(36,810)	---	---	---	---	---	---	---	22,575	20,580
Total	261,183	354,341	(93,158)	72,970	46,073	(66,261)	---	---	---	---	---	---	---	46,071	42,000
Lake Benton															
Garbage	41,291	43,722	(2,431)	---	---	(2,431)	---	---	---	(6,000)	---	---	---	---	---
Sewer	123,959	96,334	27,625	50,160	49,980	27,805	39,734	---	---	(43,112)	46,213	---	---	49,980	20,000
Water	172,305	164,517	7,788	48,800	49,980	6,608	39,734	---	---	139,162	36,904	---	---	49,980	20,000
Total	337,555	304,573	32,982	98,960	99,960	31,982	79,468	---	---	90,050	83,117	---	---	99,960	40,000
Lake Bronson															
Sewage Collection and Disposal [0]	17,766	15,253	2,513	666	---	3,179	---	---	---	---	---	---	---	---	---
Water [0]	78,045	34,552	43,493	---	---	43,493	---	---	---	38,181	---	---	---	---	---
Total	95,811	49,805	46,006	666	---	46,672	---	---	---	38,181	---	---	---	---	---
Lake City															
Electric	13,593,763	12,602,868	990,895	124,895	134,316	981,474	---	---	---	165,100	88,205	---	---	96,817	180,000
Garbage	550,407	584,030	(33,623)	7,714	---	(25,909)	---	---	---	---	---	---	---	---	---
Marina	1,964,032	1,028,776	935,256	87,477	15,823	1,006,910	---	---	---	935,220	295,386	---	---	---	---
Sewer	1,499,703	1,331,587	168,116	11,437	61,295	118,258	---	---	---	---	38,888	---	---	61,295	386,774
Storm Water	136,852	176,936	(40,084)	1,867	13,206	(51,423)	---	---	---	---	---	---	---	13,206	35,000
Water	660,975	578,673	82,302	16,447	15,251	83,498	---	---	---	45,000	40,606	---	---	15,212	60,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	18,405,732	16,302,870	2,102,862	249,837	239,891	2,112,808	---	---	---	1,145,320	463,085	---	186,530	661,774	
Lake Crystal															
Electric	2,710,295	2,567,699	142,596	112,436	27,301	227,731	---	---	---	136,689	40,875	---	27,301	120,000	
Sewer	620,304	439,264	181,040	24,733	30,186	175,587	---	---	---	31,316	9,517	---	30,186	144,000	
Water	1,007,887	572,308	435,579	28,416	99,608	364,387	---	---	---	50,509	23,098	2,247,028	99,608	2,545,000	
Total	4,338,486	3,579,271	759,215	165,585	157,095	767,705	---	---	---	218,514	73,490	2,247,028	157,095	2,809,000	
Lake Elmo															
Sewer	1,757,769	846,845	910,924	698,351	183,213	1,426,062	---	---	9	---	2,280,210	2,685,000	183,213	220,000	
Storm Sewer	289,375	152,862	136,513	8,252	60,652	84,113	---	---	5	---	144,450	155,000	60,652	---	
Water	2,456,848	1,721,780	735,068	257,832	300,666	692,234	---	---	67,736	---	2,292,406	1,640,000	300,666	485,000	
Total	4,503,992	2,721,487	1,782,505	964,435	544,531	2,202,409	---	---	67,750	---	4,717,066	4,480,000	544,531	705,000	
Lake Henry															
Sewage Collection and Disposal [0]	14,950	12,171	2,779	8,634	4,545	6,868	8,634	---	---	---	---	---	4,545	5,000	
Total	14,950	12,171	2,779	8,634	4,545	6,868	8,634	---	---	---	---	---	4,545	5,000	
Lake Lillian															
Sewer	43,374	41,078	2,296	---	1,176	1,120	---	---	---	---	25,706	---	1,176	12,000	
Water	94,278	68,077	26,201	2	3,181	23,022	---	---	---	---	47,438	---	3,181	31,000	
Total	137,652	109,155	28,497	2	4,357	24,142	---	---	---	---	73,144	---	4,357	43,000	
Lake Park															
Economic Development Authority [29]	68,076	56,510	11,566	3,391	6,146	8,811	---	---	---	---	---	---	6,146	---	
Electric	804,258	700,196	104,062	4,900	---	108,962	---	---	---	281,000	29,095	---	---	---	
Gas	296,244	279,433	16,811	1,169	9,572	8,408	---	---	---	---	29,095	---	9,572	27,000	
Liquor	833,315	832,930	385	2,302	---	2,687	---	---	---	---	---	---	---	---	
Sewer	184,023	165,582	18,441	---	10,537	7,904	---	---	---	(281,000)	285,953	---	10,537	70,000	
Storm Water	7,224	12,602	(5,378)	---	---	(5,378)	---	---	---	(17,609)	---	---	---	---	
Water	199,796	167,891	31,905	---	5,257	26,648	---	---	---	---	14,525	---	5,257	50,000	
Total	2,392,936	2,215,144	177,792	11,762	31,512	158,042	---	---	---	(17,609)	358,668	---	31,512	147,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Lake Shore															
Sewer [0]	135,035	107,141	27,894	247	---	28,141	---	---	---	---	---	---	---	---	---
Total	135,035	107,141	27,894	247	---	28,141	---	---	---	---	---	---	---	---	---
Lake Wilson															
Apartment	21,367	21,936	(569)	1	810	(1,378)	---	---	---	8,715	3,196	565	810	454	
Water and Sewer [1]	114,441	85,803	28,638	1,411	---	30,049	---	---	---	22,398	---	---	---	---	
Total	135,808	107,739	28,069	1,412	810	28,671	---	---	---	31,113	3,196	565	810	454	
Lakefield															
Ambulance	126,932	143,298	(16,366)	18,835	---	2,469	---	---	62	---	---	---	---	---	
Liquor	504,251	476,297	27,954	4,229	2,092	30,091	---	---	---	6,000	14,627	---	---	---	
Municipal Utilities [4]	2,166,376	1,712,482	453,894	46,833	39,925	460,802	---	---	1,363	32,849	142,529	---	39,925	148,454	
Sewer	454,702	374,313	80,389	21,166	47,135	54,420	---	---	---	(9,194)	52,718	---	47,135	197,687	
Total	3,252,261	2,706,390	545,871	91,063	89,152	547,782	---	---	1,425	29,655	209,874	---	87,060	346,141	
Lakeland															
Building Inspection [34]	53,644	53,084	560	64	---	624	---	---	---	---	---	---	---	---	
Water [34]	232,134	347,296	(115,162)	3,615	---	(111,547)	---	---	---	---	---	---	---	---	
Total	285,778	400,380	(114,602)	3,679	---	(110,923)	---	---	---	---	---	---	---	---	
Lakeville															
Environmental Resources	1,010,190	1,019,994	(9,804)	171,577	6,167	155,606	---	---	292	199,626	56,506	---	---	---	
Liquor	14,583,514	13,523,522	1,059,992	12,651	112,516	960,127	---	---	6,716	536,253	56,272	2,255,000	105,176	2,715,000	
Sewer	5,711,695	6,223,528	(511,833)	84,013	26,736	(454,556)	---	---	2,969	178,015	560,961	---	12,223	---	
Street Light Utility	864,736	1,139,149	(274,413)	5,386	4,799	(273,826)	---	---	---	4,384	---	335,000	3,153	---	
Water	4,998,829	5,536,329	(537,500)	85,454	270,088	(722,134)	---	---	11,144	722,299	7,967,265	835,000	187,359	---	
Total	27,168,964	27,442,522	(273,558)	359,081	420,306	(334,783)	---	---	21,121	1,640,577	8,641,004	3,425,000	307,911	2,715,000	
Lamberton															
Refuse	18,085	21,540	(3,455)	---	---	(3,455)	---	---	---	---	---	---	---	---	
Sanitary Sewer	132,106	95,643	36,463	90	38,455	(1,902)	---	---	---	20,000	---	---	38,455	35,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer	57,045	518	56,527	21	---	56,548	---	---	---	60,000	---	---	---	---	
Water	160,210	158,720	1,490	5,756	7,092	154	---	---	---	10,000	2,321	---	6,716	26,000	
Total	367,446	276,421	91,025	5,867	45,547	51,345	---	---	---	90,000	2,321	---	45,171	61,000	
Lancaster															
Liquor	293,110	305,373	(12,263)	42	---	(12,221)	---	---	---	44,000	7,855	---	---	---	
Sewer	61,400	42,220	19,180	1,086	---	20,266	---	---	6	---	---	---	---	---	
Water	75,141	61,564	13,577	1,314	---	14,891	---	---	---	---	---	---	---	---	
Total	429,651	409,157	20,494	2,442	---	22,936	---	---	6	44,000	7,855	---	---	---	
Landfall															
Sewer [0]	108,408	50,526	57,882	---	---	57,882	---	---	---	125,000	---	---	---	---	
Water [0]	73,560	139,268	(65,708)	---	---	(65,708)	---	---	---	(125,000)	---	---	---	---	
Total	181,968	189,794	(7,826)	---	---	(7,826)	---	---	---	---	---	---	---	---	
Lanesboro															
Utilities Commission [30]	1,558,969	1,212,225	346,744	83,293	53,168	376,869	---	---	---	---	838,983	285,000	53,168	204,445	
Total	1,558,969	1,212,225	346,744	83,293	53,168	376,869	---	---	---	---	838,983	285,000	53,168	204,445	
Laporte															
Water and Sewer [3]	85,726	55,550	30,176	17,461	11,130	36,507	17,461	---	---	---	---	---	11,130	25,000	
Total	85,726	55,550	30,176	17,461	11,130	36,507	17,461	---	---	---	---	---	11,130	25,000	
Lauderdale															
Sewer	276,920	252,844	24,076	11,709	---	35,785	---	---	---	---	20,056	---	---	---	
Storm Sewer	114,835	93,419	21,416	4,216	---	25,632	---	---	---	---	---	---	---	---	
Total	391,755	346,263	45,492	15,925	---	61,417	---	---	---	---	20,056	---	---	---	
Le Center															
Liquor	930,587	826,239	104,348	395	4,591	100,152	---	---	---	30,000	153,670	---	4,591	8,394	
Refuse	134,435	110,074	24,361	---	---	24,361	---	---	---	---	---	---	---	---	
Sewer	586,767	408,599	178,168	---	22,935	155,233	---	---	---	---	21,583	---	22,935	141,000	
Water	535,824	353,938	181,886	---	177,060	4,826	---	---	---	---	---	1,190,000	177,060	1,342,000	
Total	2,187,613	1,698,850	488,763	395	204,586	284,572	---	---	---	30,000	175,253	1,190,000	204,586	1,491,394	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Le Sueur															
Electric	8,732,046	8,181,107	550,939	401,761	23,405	929,295	---	---	---	503,500	228,064	---	---	23,405	95,000
Refuse and Recycling	263,999	271,670	(7,671)	---	---	(7,671)	---	---	---	6,000	---	---	---	---	---
Sewer	2,487,226	2,135,371	351,855	323,426	460,366	214,915	---	---	---	113,450	---	---	---	136,313	1,067,000
Storm Utility	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	1,166,465	874,873	291,592	18,431	14,490	295,533	---	---	---	81,650	149,940	330,000	---	14,490	70,000
Total	12,649,736	11,463,021	1,186,715	743,618	498,261	1,432,072	---	---	---	704,600	378,004	330,000	---	174,208	1,232,000
LeRoy															
Sewer	107,908	84,381	23,527	291	---	23,818	---	---	---	47,756	30,608	---	---	---	---
Water	128,750	84,060	44,690	54,477	---	99,167	53,425	---	---	81,866	46,996	---	---	---	---
Wildwood Grove	1,215,164	1,309,741	(94,577)	91,678	46,186	(49,085)	90,743	---	---	---	20,956	---	---	46,186	140,000
Total	1,451,822	1,478,182	(26,360)	146,446	46,186	73,900	144,168	---	---	129,622	98,560	---	---	46,186	140,000
Lester Prairie															
Sewer	580,937	356,210	224,727	99,983	105,718	218,992	---	---	---	---	---	---	---	35,688	249,000
Water	250,211	173,290	76,921	48,001	24,810	100,112	---	---	---	---	---	---	---	24,810	91,000
Total	831,148	529,500	301,648	147,984	130,528	319,104	---	---	---	---	---	---	---	60,498	340,000
Lewiston															
Sewer	461,853	583,946	(122,093)	490	81,602	(203,205)	---	---	---	(135,795)	13,000	---	---	81,602	152,000
Water	198,973	162,465	36,508	42	13,626	22,924	---	---	---	(40,500)	39,460	---	---	13,626	83,000
Total	660,826	746,411	(85,585)	532	95,228	(180,281)	---	---	---	(176,295)	52,460	---	---	95,228	235,000
Lewisville															
Liquor	184,217	199,896	(15,679)	25,375	---	9,696	---	---	---	---	---	---	---	---	---
Sewer	98,811	99,381	(570)	4,007	26,037	(22,600)	2,500	---	---	---	---	---	---	26,037	11,000
Water	69,613	57,694	11,919	16,255	9,392	18,782	2,500	---	---	---	43,895	---	---	9,392	4,000
Total	352,641	356,971	(4,330)	45,637	35,429	5,878	5,000	---	---	---	43,895	---	---	35,429	15,000
Lexington															
Liquor	3,111,671	2,945,887	165,784	5,537	12,456	158,865	---	---	---	75,000	69,640	---	---	12,456	49,649
Lovell Building	147,831	147,412	419	2,840	---	3,259	---	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	187,566	228,658	(41,092)	6,495	14,948	(49,545)	---	---	---	---	---	---	14,948	40,000	
Storm Sewer	40,249	34,060	6,189	5,084	3,107	8,166	5,084	---	---	---	---	---	3,107	1,778	
Water	155,476	160,444	(4,968)	2,003	8,405	(11,370)	---	---	---	---	429,520	---	8,405	20,000	
Total	3,642,793	3,516,461	126,332	21,959	38,916	109,375	5,084	---	---	75,000	499,160	---	38,916	111,427	
Lilydale															
Sewer [0]	131,695	76,602	55,093	684	---	55,777	---	---	---	---	---	---	---	---	
Storm Water [0]	46,256	33,329	12,927	275,604	4,121	284,410	---	---	275,000	---	428,071	---	4,121	19,000	
Total	177,951	109,931	68,020	276,288	4,121	340,187	---	---	275,000	---	428,071	---	4,121	19,000	
Lindstrom															
Liquor	2,662,360	2,473,084	189,276	34,948	---	224,224	---	---	---	187,430	15,276	---	---	---	
Sewer	1,081,371	1,016,635	64,736	27,948	---	92,684	---	---	---	55,601	145,288	---	---	---	
Storm Water Management	86,864	146,190	(59,326)	453	---	(58,873)	---	---	---	56,412	---	---	---	---	
Water	329,088	525,124	(196,036)	36,986	---	(159,050)	---	---	---	86,530	325,037	---	---	---	
Total	4,159,683	4,161,033	(1,350)	100,335	---	98,985	---	---	---	385,973	485,601	---	---	---	
Lino Lakes															
Sewer	1,698,963	1,901,821	(202,858)	66,876	---	(135,982)	---	---	---	(69,242)	---	---	---	---	
Water	1,150,834	1,245,249	(94,415)	39,612	---	(54,803)	---	---	---	(69,242)	23,000	---	---	---	
Total	2,849,797	3,147,070	(297,273)	106,488	---	(190,785)	---	---	---	(138,484)	23,000	---	---	---	
Lismore															
Refuse	18,881	18,788	93	---	---	93	---	---	---	---	---	---	---	---	
Sewer	33,461	49,959	(16,498)	45	---	(16,453)	---	---	3	---	---	---	---	---	
Water	65,762	86,938	(21,176)	99	19,080	(40,157)	---	---	3	---	---	---	19,080	11,000	
Total	118,104	155,685	(37,581)	144	19,080	(56,517)	---	---	6	---	---	---	19,080	11,000	
Litchfield															
Electric	9,989,317	8,295,548	1,693,769	83,174	452,782	1,324,161	---	---	---	660,478	152,218	10,464,871	427,946	12,272,000	
Liquor	2,456,891	2,287,082	169,809	3,000	---	172,809	---	---	---	156,992	---	---	---	---	
Sewer	3,755,371	2,552,516	1,202,855	251,159	571,804	882,210	---	---	---	233,250	218,680	---	571,804	1,416,000	
Water	954,735	735,121	219,614	11,947	48,160	183,401	---	---	---	36,869	16,313	---	48,160	313,767	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	17,156,314	13,870,267	3,286,047	349,280	1,072,746	2,562,581	---	---	---	1,087,589	387,211	10,464,871	1,047,910	14,001,767
Little Canada														
Sewer Operating	1,408,157	1,434,384	(26,227)	21,560	---	(4,667)	---	---	---	100,000	---	---	---	---
Water Operating	1,531,978	1,631,920	(99,942)	85,664	---	(14,278)	---	---	---	200,000	12,074	---	---	---
Total	2,940,135	3,066,304	(126,169)	107,224	---	(18,945)	---	---	---	300,000	12,074	---	---	---
Little Falls														
Garbage and Recycling	508,350	627,129	(118,779)	20,382	---	(98,397)	---	---	---	54,221	---	---	---	---
Golf	380,550	662,237	(281,687)	99,339	---	(182,348)	---	---	---	(115,225)	118,766	---	---	---
Sewer	2,334,446	1,208,435	1,126,011	101,886	28,554	1,199,343	---	---	---	104,665	167,684	---	28,554	396,000
Storm Water	84,868	91,057	(6,189)	25,505	---	19,316	---	---	---	7,086	---	---	---	---
Water	1,636,275	1,060,779	575,496	19,060	---	594,556	---	---	---	97,632	---	---	---	---
Total	4,944,489	3,649,637	1,294,852	266,172	28,554	1,532,470	---	---	---	148,379	286,450	---	28,554	396,000
Littlefork														
Liquor	348,177	283,015	65,162	1,069	---	66,231	---	---	---	---	---	---	---	---
Sewer	80,329	27,553	52,776	37	---	52,813	---	---	---	80,743	835,836	889,974	---	---
Water	183,788	144,481	39,307	(69)	2,779	36,459	---	---	---	204,299	1,943,553	2,076,607	2,779	23,000
Total	612,294	455,049	157,245	1,037	2,779	155,503	---	---	---	285,042	2,779,389	2,966,581	2,779	23,000
Long Beach														
Sewer [0]	192,493	173,971	18,522	11,238	20,775	8,985	---	---	---	---	25,250	---	20,224	20,000
Total	192,493	173,971	18,522	11,238	20,775	8,985	---	---	---	---	25,250	---	20,224	20,000
Long Lake														
Recycling	25,321	31,534	(6,213)	(72)	---	(6,285)	---	---	---	---	---	---	---	---
Sewer	322,612	383,549	(60,937)	3,316	21,038	(78,659)	---	---	---	---	185,011	428,812	21,038	---
Surface Water Management	65,254	50,677	14,577	1,411	2,507	13,481	---	---	---	---	25,678	30,629	2,507	---
Water	260,687	353,152	(92,465)	13,851	46,768	(125,382)	---	---	---	---	328,341	1,082,240	46,768	---
Total	673,874	818,912	(145,038)	18,506	70,313	(196,845)	---	---	---	---	539,030	1,541,681	70,313	---
Long Prairie														
Liquor	1,536,772	1,411,219	125,553	2,324	---	127,877	---	---	43	94,992	10,500	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	1,032,639	1,183,104	(150,465)	533,428	95,429	287,534	---	---	---	47,907	364,792	---	95,429	311,003	
Water	616,265	311,628	304,637	14,184	33,295	285,526	---	---	---	33,665	127,556	---	33,295	206,000	
Total	3,185,676	2,905,951	279,725	549,936	128,724	700,937	---	---	43	176,564	502,848	---	128,724	517,003	
Longville															
Liquor	1,626,452	1,433,807	192,645	754	583	192,816	---	---	---	---	---	---	583	35,107	
Sewer	152,621	160,205	(7,584)	34,881	28,351	(1,054)	30,360	2,024	---	---	68,050	---	28,351	55,000	
Total	1,779,073	1,594,012	185,061	35,635	28,934	191,762	30,360	2,024	---	---	68,050	---	28,934	90,107	
Lonsdale															
Liquor	1,456,159	1,430,452	25,707	903	---	26,610	---	---	---	---	7,380	---	---	---	
Sewer	1,069,069	626,533	442,536	25,966	62,618	405,884	---	---	---	58,768	174,295	25,404	62,618	427,000	
Water	443,320	541,426	(98,106)	184,855	31,236	55,513	---	---	---	326,382	547,102	1,302,932	31,236	72,000	
Total	2,968,548	2,598,411	370,137	211,724	93,854	488,007	---	---	---	385,150	728,777	1,328,336	93,854	499,000	
Loretto															
Garbage	45,836	49,281	(3,445)	2,485	---	(960)	---	---	---	---	---	---	---	---	
Storm Water	52,581	44,532	8,049	153	---	8,202	---	---	---	---	---	---	---	---	
Wastewater	133,608	169,973	(36,365)	977	---	(35,388)	---	---	---	---	---	---	---	---	
Water	182,186	120,654	61,532	623	8,878	53,277	---	---	---	---	---	---	8,878	42,000	
Total	414,211	384,440	29,771	4,238	8,878	25,131	---	---	---	---	---	---	8,878	42,000	
Lowry															
Economic Development Authority	60,750	47,429	13,321	34	9,568	3,787	---	---	---	---	---	---	9,568	25,784	
Sewer	70,543	120,323	(49,780)	7,302	21,488	(63,966)	---	---	---	---	---	---	21,488	19,000	
Water	100,110	49,382	50,728	172	20,403	30,497	---	---	---	---	1,478,916	882,104	20,403	28,039	
Total	231,403	217,134	14,269	7,508	51,459	(29,682)	---	---	---	---	1,478,916	882,104	51,459	72,823	
Lucan															
Economic Development Authority [29]	1,620	1,695	(75)	2,914	---	2,839	---	---	---	---	---	---	---	---	
Sewer	40,273	38,212	2,061	407	9,584	(7,116)	---	---	---	---	204,358	237,000	9,584	---	
Water	64,858	66,276	(1,418)	5,001	13,133	(9,550)	---	---	---	---	17,688	---	13,133	6,000	
Total	106,751	106,183	568	8,322	22,717	(13,827)	---	---	---	---	222,046	237,000	22,717	6,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Luverne															
Economic Development Authority [29]	124,955	140,936	(15,981)	85,469	3,353	66,135	3,353	---	---	---	---	---	---	3,353	---
Electric	8,663,327	7,356,330	1,306,997	73,349	91,270	1,289,076	---	---	---	235,000	1,800,027	---	---	---	---
Lewis and Clark	---	---	---	987	---	987	---	---	---	---	---	---	---	---	---
Liquor	1,330,661	1,260,389	70,272	2,466	---	72,738	---	---	---	45,000	---	---	---	---	---
Refuse and Recycling	646,870	434,359	212,511	15,984	40,010	188,485	---	---	---	120,000	55,074	---	---	---	---
Sewer	1,496,891	1,077,125	419,766	64,289	91,742	392,313	39,985	---	---	120,000	75,545	---	---	25,876	188,750
Storm Sewer	90,793	100,370	(9,577)	1,491	---	(8,086)	---	---	---	15,000	58,405	---	---	---	---
Water	1,692,710	1,250,826	441,884	21,935	142,421	321,398	---	---	---	75,000	642,621	---	---	104,510	326,250
Total	14,046,207	11,620,335	2,425,872	265,970	368,796	2,323,046	43,338	---	---	610,000	2,631,672	---	---	133,739	515,000
Lyle															
Sewer	48,993	63,501	(14,508)	---	---	(14,508)	---	---	---	(457)	---	---	---	---	---
Water	85,747	66,600	19,147	---	2,340	16,807	---	---	---	457	---	---	---	2,340	19,000
Total	134,740	130,101	4,639	---	2,340	2,299	---	---	---	---	---	---	---	2,340	19,000
Lynd															
Garbage	25,845	23,295	2,550	30	---	2,580	---	---	---	---	---	---	---	---	---
Housing	25,885	30,591	(4,706)	76	2,637	(7,267)	---	---	---	---	---	---	---	2,637	8,690
Sewer	54,576	72,059	(17,483)	8,240	---	(9,243)	---	---	---	---	---	---	---	---	---
Water	96,761	108,468	(11,707)	151	---	(11,556)	---	---	---	---	---	---	---	---	---
Total	203,067	234,413	(31,346)	8,497	2,637	(25,486)	---	---	---	---	---	---	---	2,637	8,690
Mabel															
Electric [34]	606,258	593,112	13,146	---	12,799	347	---	---	---	---	1,917	---	---	12,799	14,981
Sewer [34]	184,052	99,825	84,227	97,417	36,013	145,631	---	97,417	---	---	91,237	---	---	36,013	115,084
Water [34]	145,944	143,710	2,234	1,950	27,066	(22,882)	---	1,950	---	---	1,150	---	---	27,066	30,380
Total	936,254	836,647	99,607	99,367	75,878	123,096	---	99,367	---	---	94,304	---	---	75,878	160,445
Madelia															
Electric [29]	4,331,103	4,271,433	59,670	18,532	80,790	(2,588)	---	---	---	---	345,161	---	---	---	---
Liquor	525,207	503,215	21,992	982	---	22,974	---	---	---	35,000	562,662	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Wastewater	1,510,821	2,036,666	(525,845)	6,221	25,855	(545,479)	---	---	---	40,000	140,738	---	25,855	256,000	
Water	525,287	606,041	(80,754)	8,260	3	(72,497)	---	---	---	85,000	37,070	---	3	---	
Total	6,892,418	7,417,355	(524,937)	33,995	106,648	(597,590)	---	---	---	160,000	1,085,631	---	25,858	256,000	
Madison															
Apartments	162,261	90,254	72,007	1,328	9,503	63,832	---	---	---	---	19,438	---	9,503	75,000	
Electric	1,429,831	1,189,768	240,063	24,547	57	264,553	---	---	---	75,000	28,337	---	57	---	
Liquor	412,480	406,866	5,614	637	---	6,251	---	---	---	5,000	2,330	---	---	---	
Sanitation	216,184	201,153	15,031	1,401	---	16,432	---	---	---	17,500	---	---	---	---	
Sewer	436,774	513,855	(77,081)	4,839	10,317	(82,559)	---	---	---	128,503	---	---	10,317	32,000	
Storm Sewer	142,483	120,096	22,387	571	---	22,958	---	---	---	109,941	---	---	---	---	
Water	516,841	488,232	28,609	1,165	---	29,774	---	---	---	21,875	---	---	---	---	
Total	3,316,854	3,010,224	306,630	34,488	19,877	321,241	---	---	---	357,819	50,105	---	19,877	107,000	
Madison Lake															
Refuse	132,341	89,361	42,980	---	---	42,980	---	---	---	45,000	---	---	---	---	
Sewer Utility	324,111	365,517	(41,406)	60,093	70,548	(51,861)	---	---	---	(51,898)	51,898	---	70,548	176,337	
Water Utility	198,370	216,840	(18,470)	6,295	51,244	(63,419)	---	---	---	(158,819)	158,819	---	51,244	97,302	
Total	654,822	671,718	(16,896)	66,388	121,792	(72,300)	---	---	---	(165,717)	210,717	---	121,792	273,639	
Magnolia															
Sewer [0]	39,550	11,343	28,207	444	9,160	19,491	---	---	---	---	---	---	9,160	15,000	
Water [0]	24,485	24,388	97	426	---	523	---	---	---	---	---	---	---	---	
Total	64,035	35,731	28,304	870	9,160	20,014	---	---	---	---	---	---	9,160	15,000	
Mahnomen															
Liquor	931,696	973,920	(42,224)	7,750	---	(34,474)	---	---	---	---	---	---	---	---	
Revolving Loan	43,200	1,565	41,635	5,035	---	46,670	---	---	5,035	---	---	---	---	60,017	
Sewer	254,228	249,599	4,629	202	28,158	(23,327)	---	---	---	---	25,624	---	28,158	72,000	
Storm Water	---	3,926	(3,926)	---	---	(3,926)	---	---	---	---	---	---	---	---	
Water	320,007	304,410	15,597	583	28,958	(12,778)	---	---	---	---	63,759	---	28,958	60,000	
Total	1,549,131	1,533,420	15,711	13,570	57,116	(27,835)	---	---	5,035	---	89,383	---	57,116	192,017	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Mahtomedi															
Sewer Utility	1,173,422	1,126,037	47,385	15,467	53,653	9,199	---	---	---	---	---	---	---	53,653	147,971
Water Utility	1,046,582	1,222,744	(176,162)	61,113	116,354	(231,403)	---	---	---	---	---	---	---	116,354	274,945
Total	2,220,004	2,348,781	(128,777)	76,580	170,007	(222,204)	---	---	---	---	---	---	---	170,007	422,916
Manchester															
Sewage Collection and Disposal [0]	26,943	16,562	10,381	667	1,613	9,435	---	---	---	1,699	---	---	---	1,613	1,000
Sewer Connection [0]	12,671	---	12,671	---	2,640	10,031	---	---	---	---	---	---	---	2,640	6,000
Water [0]	4,581	2,063	2,518	---	---	2,518	---	---	---	---	---	---	---	---	---
Total	44,195	18,625	25,570	667	4,253	21,984	---	---	---	1,699	---	---	---	4,253	7,000
Mankato															
Airport	420,303	2,107,322	(1,687,019)	151,870	---	(1,535,149)	---	172,430	233,151	(300,000)	211,161	---	---	---	38,400
Eastwood Park	---	1,407	(1,407)	605	---	(802)	---	---	---	---	---	---	---	---	---
Economic Development Authority	868,145	1,653,768	(785,623)	1,408,475	201,989	420,863	504,095	263,439	154,048	497,402	---	---	---	201,989	---
Economic Development Authority - Housing	876,059	4,350,984	(3,474,925)	2,857,945	---	(616,980)	---	3,107,745	---	---	254,564	---	---	---	---
Mass Transit	685,597	3,431,103	(2,745,506)	449,444	8,487	(2,304,549)	165,000	517,500	1,438,060	(12,500)	---	---	---	---	---
Parking System	218,638	1,354,444	(1,135,806)	298,047	---	(837,759)	---	---	---	(528,698)	---	---	---	---	---
Refuse	1,878,858	1,759,037	119,821	21,696	9,276	132,241	---	---	13,013	154,525	---	---	---	9,276	188,474
Riverfront 2000/Civic Center	5,084,583	8,432,412	(3,347,829)	6,406,255	576,892	2,481,534	6,178,779	---	2,342,279	442,478	234,540	---	---	576,892	2,200,000
Sewer	6,085,496	1,958,477	4,127,019	18,084	72,824	4,072,279	---	---	---	4,297,125	---	---	---	72,824	292,000
Storm Water	2,197,051	2,307,971	(110,920)	28,709	---	(82,211)	---	---	72,084	531,777	54,660	---	---	---	---
Street Light Utility	615,593	492,554	123,039	32,003	---	155,042	---	---	---	---	---	---	---	---	---
Utility Operations/Administration	2,966,315	1,502,449	1,463,866	148,328	---	1,612,194	---	---	---	1,559,842	---	---	---	---	---
Wastewater Plant	1,416,597	4,095,659	(2,679,062)	5,794	178,364	(2,851,632)	---	---	---	(3,987,221)	2,965	---	---	178,364	1,889,235
Water	7,154,293	6,370,280	784,013	68,770	606,288	246,495	---	---	---	360,645	393,535	59,894	597,655	2,154,000	---
Total	30,467,528	39,817,867	(9,350,339)	11,896,025	1,654,120	891,566	6,847,874	4,061,114	4,252,635	3,015,375	1,151,425	59,894	1,637,000	6,762,109	---
Mantorville															
Sewer	284,916	234,663	50,253	42,416	1,367,144	(1,274,475)	---	---	1,806,057	(189,127)	1,250,263	468,834	20,822	12,000	---
Storm Sewer	18,728	19,879	(1,151)	786	---	(365)	---	---	---	---	---	---	---	---	---
Water	149,962	134,764	15,198	753	---	15,951	---	---	---	45,000	73,804	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	453,606	389,306	64,300	43,955	1,367,144	(1,258,889)	---	---	1,806,057	(144,127)	1,324,067	468,834	20,822	12,000
Maple Grove														
Community Center	2,582,184	4,104,406	(1,522,222)	71,905	---	(1,450,317)	---	---	---	(1,157,300)	114,951	---	---	---
Recycling	896,670	1,156,375	(259,705)	219,647	---	(40,058)	---	---	---	9,500	---	---	---	---
Sewer	6,053,542	7,513,817	(1,460,275)	492,483	---	(967,792)	---	---	---	693,601	2,269,682	---	---	---
Sports Dome	299,507	426,560	(127,053)	9,174	---	(117,879)	---	---	---	1,200	---	---	---	---
Street Light Utility	901,109	828,694	72,415	9,109	---	81,524	---	---	---	---	---	---	---	---
Water	4,570,490	5,603,746	(1,033,256)	595,057	---	(438,199)	---	---	---	1,096,601	24,813	---	---	---
Total	15,303,502	19,633,598	(4,330,096)	1,397,375	---	(2,932,721)	---	---	---	643,602	2,409,446	---	---	---
Maple Lake														
Airport	62,765	154,743	(91,978)	35,970	---	(56,008)	---	---	30,934	(13,000)	1,547	---	---	---
Liquor	1,613,100	1,514,171	98,929	7,443	1,928	104,444	---	---	---	---	---	---	1,928	---
Sewer	448,144	981,484	(533,340)	299,240	10,500	(244,600)	237,207	---	---	---	---	---	10,500	60,000
Water	321,521	350,778	(29,257)	70,330	13,033	28,040	24,933	---	---	---	11,926	---	13,033	55,000
Total	2,445,530	3,001,176	(555,646)	412,983	25,461	(168,124)	262,140	---	30,934	(13,000)	13,473	---	25,461	115,000
Maple Plain														
Sewer	321,496	274,961	46,535	7,416	20,447	33,504	6,160	---	8	42,610	32,678	---	20,447	30,000
Storm Water	82,356	52,357	29,999	7,891	17,834	20,056	6,231	---	---	---	13,149	---	17,834	25,000
Water	418,516	432,578	(14,062)	13,405	79,288	(79,945)	6,571	---	26	(19,511)	422,817	---	79,288	239,000
Total	822,368	759,896	62,472	28,712	117,569	(26,385)	18,962	---	34	23,099	468,644	---	117,569	294,000
Mapleton														
Liquor	579,891	560,897	18,994	36,435	---	55,429	---	---	---	---	---	---	---	---
Refuse and Recycling	112,403	109,853	2,550	1,600	---	4,150	---	---	---	---	---	---	---	---
Sewer Utility	167,905	232,956	(65,051)	5,680	19,643	(79,014)	---	---	---	(45,000)	67,546	---	19,643	88,500
Storm Sewer	66,048	20,577	45,471	73	7,175	38,369	---	---	---	---	---	---	7,175	39,255
Water Utility	211,031	210,770	261	4,679	66	4,874	---	---	---	45,000	---	---	66	4,500
Total	1,137,278	1,135,053	2,225	48,467	26,884	23,808	---	---	---	---	67,546	---	26,884	132,255

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Mapleview															
Water and Sewer [0][3]	69,936	52,361	17,575	---	---	17,575	---	---	---	---	---	---	---	---	---
Total	69,936	52,361	17,575	---	---	17,575	---	---	---	---	---	---	---	---	---
Maplewood															
Ambulance	3,023,632	2,459,844	563,788	437,392	3,429	997,751	295,692	---	139,103	(250,000)	329,652	262,988	3,429	151,465	
Community Center Operations	5,398	193,557	(188,159)	495,661	---	307,502	493,059	---	---	(1,542,000)	609,209	---	---	---	
Environmental Utility	2,831,706	1,784,202	1,047,504	7,802	---	1,055,306	---	---	171	1,210,112	1,979	---	---	---	
Recycling Program	613,826	659,977	(46,151)	100,726	---	54,575	---	---	98,661	54,130	---	---	---	---	
Sanitary Sewer	5,020,996	4,481,134	539,862	25,489	---	565,351	---	---	134	1,070,059	1,000	---	---	---	
Street Light Utility	517,643	224,675	292,968	112	---	293,080	---	---	112	---	6,255	---	---	---	
Total	12,013,201	9,803,389	2,209,812	1,067,182	3,429	3,273,565	788,751	---	238,181	542,301	948,095	262,988	3,429	151,465	
Marble															
Sewage Collection and Disposal [0]	139,647	597	139,050	---	---	139,050	---	---	---	141,871	---	---	---	---	
Wastewater Treatment Plan [0]	103,353	217,805	(114,452)	41,249	5,322	(78,525)	---	---	---	(141,871)	18,207	---	---	---	
Water [0]	70,720	41,264	29,456	6,704	---	36,160	---	---	---	---	---	---	---	---	
Total	313,720	259,666	54,054	47,953	5,322	96,685	---	---	---	---	18,207	---	---	---	
Marietta															
Garbage [0]	17,831	15,570	2,261	---	---	2,261	---	---	---	---	---	---	---	---	
Sewer [0]	24,696	18,437	6,259	---	---	6,259	---	---	---	---	---	---	---	---	
Total	42,527	34,007	8,520	---	---	8,520	---	---	---	---	---	---	---	---	
Marshall															
Liquor	4,753,077	4,272,597	480,480	10,928	77,602	413,806	---	---	---	225,000	8,103	---	77,602	195,000	
Marshall Municipal Utilities [4][29]	49,936,801	45,742,925	4,193,876	997,788	1,258,822	3,932,842	---	---	---	---	2,846,439	---	1,005,718	6,955,000	
Public Housing Commission [14][29]	402,326	944,392	(542,066)	293,104	---	(248,962)	---	---	---	---	134,811	---	---	---	
Surface Water Management	1,241,042	848,636	392,406	94,379	73,738	413,047	---	---	---	---	497,054	89,665	73,677	447,000	
Wastewater Treatment Facility	5,672,749	4,137,225	1,535,524	128,913	344,346	1,320,091	---	---	---	442,640	525,985	1,159,675	344,346	6,973,000	
Total	62,005,995	55,945,775	6,060,220	1,525,112	1,754,508	5,830,824	---	---	---	667,640	4,012,392	1,249,340	1,501,343	14,570,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Mayer														
Sewer Utility	421,758	556,905	(135,147)	286,622	140,917	10,558	273,000	---	---	---	52,660	2,103,156	140,917	2,409,850
Storm Water Utility	20,403	28,841	(8,438)	268	---	(8,170)	---	---	---	---	110,791	---	---	---
Water Utility	369,934	348,177	21,757	86,407	99,839	8,325	---	---	---	---	---	777,880	99,839	1,043,150
Total	812,095	933,923	(121,828)	373,297	240,756	10,713	273,000	---	---	---	163,451	2,881,036	240,756	3,453,000
Maynard														
Garbage	35,898	33,950	1,948	1	---	1,949	---	---	---	---	---	---	---	---
Sewer	53,087	61,233	(8,146)	2,873,135	4,903	2,860,086	---	1,448,192	1,406,758	---	3,743,028	1,664,000	4,903	1,759,000
Water	57,355	88,494	(31,139)	44,184	22,558	(9,513)	8,375	---	---	---	---	---	22,558	35,000
Total	146,340	183,677	(37,337)	2,917,320	27,461	2,852,522	8,375	1,448,192	1,406,758	---	3,743,028	1,664,000	27,461	1,794,000
Mazeppa														
Liquor	513,909	510,938	2,971	13,324	---	16,295	---	---	---	---	235,644	---	---	---
Sewer Utility	173,483	139,082	34,401	6,212	---	40,613	---	---	---	332,047	---	---	---	---
Water Utility	95,211	60,706	34,505	2,033	---	36,538	---	---	---	75,000	---	---	---	---
Total	782,603	710,726	71,877	21,569	---	93,446	---	---	---	407,047	235,644	---	---	---
McGrath														
Sewer [0]	16,970	14,567	2,403	2,664	1,206	3,861	2,664	---	---	730	---	---	1,206	500
Total	16,970	14,567	2,403	2,664	1,206	3,861	2,664	---	---	730	---	---	1,206	500
McGregor														
Sewer [0]	74,142	31,998	42,144	45	7,875	34,314	---	---	---	---	---	---	7,875	26,000
Water [0]	100,091	35,748	64,343	---	53,812	10,531	---	---	---	---	3,213	---	53,812	23,000
Total	174,233	67,746	106,487	45	61,687	44,845	---	---	---	---	3,213	---	61,687	49,000
McIntosh														
Economic Development Authority	758,670	708,675	49,995	62,685	105,619	7,061	62,661	---	---	---	---	---	105,619	115,000
Public Utilities [1]	190,569	173,783	16,786	78,340	34,724	60,402	51,714	---	---	(16,904)	---	---	34,724	136,000
Total	949,239	882,458	66,781	141,025	140,343	67,463	114,375	---	---	(16,904)	---	---	140,343	251,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
McKinley														
Public Utilities [0][3]	35,087	66,691	(31,604)	50,000	1,227	17,169	---	---	---	(35,000)	50,425	---	1,227	1,780
Total	35,087	66,691	(31,604)	50,000	1,227	17,169	---	---	---	(35,000)	50,425	---	1,227	1,780
Meadowlands														
Sewer [0]	13,716	10,175	3,541	8	---	3,549	---	---	---	---	---	---	---	---
Water [0]	17,575	15,490	2,085	1,256	---	3,341	---	---	---	---	---	---	---	---
Total	31,291	25,665	5,626	1,264	---	6,890	---	---	---	---	---	---	---	---
Medford														
Liquor	356,363	348,048	8,315	6,073	---	14,388	---	---	---	---	3,107	---	---	---
Sewer Utility	258,962	335,799	(76,837)	61,339	18,052	(33,550)	---	---	---	---	28,594	---	18,052	75,000
Water Utility	263,283	364,392	(101,109)	121,462	19,672	681	---	---	---	---	---	---	19,672	135,000
Total	878,608	1,048,239	(169,631)	188,874	37,724	(18,481)	---	---	---	---	31,701	---	37,724	210,000
Medina														
Sanitary Sewer	705,188	623,633	81,555	16,759	---	98,314	---	---	---	214,272	---	---	---	---
Storm Water	239,430	179,616	59,814	4,513	---	64,327	---	---	62,500	39,956	---	---	---	---
Water	1,130,009	758,392	371,617	17,288	25,510	363,395	---	---	---	(155,932)	---	---	25,510	540,000
Total	2,074,627	1,561,641	512,986	38,560	25,510	526,036	---	---	62,500	98,296	---	---	25,510	540,000
Melrose														
Ambulance	619,839	637,437	(17,598)	26,023	---	8,425	---	---	---	---	144,700	---	---	---
Electric	8,848,329	8,130,664	717,665	69,109	---	786,774	---	---	1,953	---	845,886	---	---	---
Wastewater	2,200,697	1,828,202	372,495	28,338	5,443	395,390	---	---	198,213	---	328,423	---	5,443	275,000
Water	1,096,354	792,867	303,487	11,530	---	315,017	---	---	307,071	---	337,108	---	---	---
Total	12,765,219	11,389,170	1,376,049	135,000	5,443	1,505,606	---	---	507,237	---	1,656,117	---	5,443	275,000
Menahga														
Greenwood Connections [14][29]	6,776,454	6,636,576	139,878	13,771	133,016	20,633	---	---	---	---	587,599	4,875,000	14,079	50,000
Liquor	844,509	914,699	(70,190)	5,838	---	(64,352)	---	---	---	62,500	---	---	---	---
Sewer	263,133	344,039	(80,906)	7,498	8,251	(81,659)	---	---	---	(5,360)	21,379	---	8,251	120,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	182,826	412,417	(229,591)	6,044	2,743	(226,290)	---	---	---	---	---	2,551	2,743	13,551
Total	8,066,922	8,307,731	(240,809)	33,151	144,010	(351,668)	---	---	---	57,140	608,978	4,877,551	25,073	183,551
Mendota														
Sewer [34]	29,482	28,251	1,231	---	---	1,231	---	---	---	(1,832)	---	---	---	---
Total	29,482	28,251	1,231	---	---	1,231	---	---	---	(1,832)	---	---	---	---
Mendota Heights														
Par 3 Golf Course	147,187	161,672	(14,485)	1,047	---	(13,438)	---	---	---	---	---	---	---	---
Sewer Utility	1,749,743	1,930,921	(181,178)	47,310	---	(133,868)	---	---	---	(117,571)	287,675	---	---	---
Storm Sewer Utility	456,503	255,338	201,165	2,487	---	203,652	---	---	---	116,974	159,891	---	---	---
Total	2,353,433	2,347,931	5,502	50,844	---	56,346	---	---	---	(597)	447,566	---	---	---
Mentor														
Liquor	513,945	481,620	32,325	11,027	---	43,352	---	---	---	107,122	---	---	---	---
Total	513,945	481,620	32,325	11,027	---	43,352	---	---	---	107,122	---	---	---	---
Middle River														
Garbage	25,050	22,573	2,477	28	---	2,505	---	---	---	---	---	---	---	---
Sewer	51,996	87,099	(35,103)	518	1,244	(35,829)	---	---	36	40,000	8,508	---	1,244	8,000
Water	43,345	52,963	(9,618)	17,746	10,344	(2,216)	17,553	---	36	(39,685)	---	---	10,344	7,700
Total	120,391	162,635	(42,244)	18,292	11,588	(35,540)	17,553	---	72	315	8,508	---	11,588	15,700
Milaca														
Liquor	2,142,027	1,928,123	213,904	4,679	14,093	204,490	---	---	---	52,230	---	---	14,093	289,838
Motor Vehicle	168,950	173,221	(4,271)	136	---	(4,135)	---	---	---	---	---	---	---	---
Sewer	336,827	328,777	8,050	13,680	4,045	17,685	---	---	---	---	51,274	---	4,045	30,000
Water	557,252	401,555	155,697	10,652	17,586	148,763	---	---	---	---	23,547	---	17,586	162,000
Total	3,205,056	2,831,676	373,380	29,147	35,724	366,803	---	---	---	52,230	74,821	---	35,724	481,838
Milan														
Refuse	54,504	53,304	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	22,608	13,509	9,099	522	---	9,621	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	75,210	158,420	(83,210)	8,560	43,290	(117,940)	8,560	---	---	---	26,556	---	43,290	19,000
Total	152,322	225,233	(72,911)	9,082	43,290	(107,119)	8,560	---	---	---	26,556	---	43,290	19,000
Millerville														
Liquor	331,740	338,305	(6,565)	42	---	(6,523)	---	---	---	5,000	---	---	---	---
Sewer [0]	11,391	18,470	(7,079)	46	---	(7,033)	---	---	---	(5,000)	---	---	---	---
Total	343,131	356,775	(13,644)	88	---	(13,556)	---	---	---	---	---	---	---	---
Millville														
Water [0]	15,351	14,329	1,022	1,305	---	2,327	---	---	---	---	---	---	---	---
Total	15,351	14,329	1,022	1,305	---	2,327	---	---	---	---	---	---	---	---
Milroy														
Garbage	15,565	12,984	2,581	---	---	2,581	---	---	---	---	---	---	---	---
Sewer	68,764	25,954	42,810	---	---	42,810	---	---	5	19,000	---	---	---	---
Water	63,908	66,812	(2,904)	---	12,834	(15,738)	---	---	5	(15,000)	---	---	12,834	175,000
Total	148,237	105,750	42,487	---	12,834	29,653	---	---	10	4,000	---	---	12,834	175,000
Miltona														
Liquor	661,608	667,158	(5,550)	323	---	(5,227)	---	---	---	---	---	---	---	---
Sewer	105,803	97,776	8,027	33,441	36,066	5,402	---	33,242	---	---	---	---	36,066	21,000
Total	767,411	764,934	2,477	33,764	36,066	175	---	33,242	---	---	---	---	36,066	21,000
Minneapolis														
Community Planning and Economic Development	5,735,000	1,846,000	3,889,000	355,000	4,075,000	169,000	---	---	---	---	---	---	4,075,000	12,015,000
Meet Minneapolis	13,112,747	11,921,759	1,190,988	235,931	120,559	1,306,360	---	---	---	---	277,640	---	120,559	1,152,632
Minneapolis Parks Foundation	1,124,600	1,231,166	(106,566)	---	33,000	(139,566)	---	---	---	---	6,588	---	---	---
Municipal Parking	68,477,000	51,897,000	16,580,000	20,569,000	1,357,000	35,792,000	---	---	---	10,276,000	3,174,000	1,885,000	1,357,000	10,239,000
Park Operations	10,485,662	9,635,260	850,402	585,500	594,597	841,305	---	---	---	225,000	2,569,989	---	12,809	54,990
Sanitary Sewer	68,509,000	65,266,000	3,243,000	848,000	451,000	3,640,000	---	---	311,000	1,225,000	10,139,000	6,596,000	451,000	2,700,000
Solid Waste and Recycling	38,338,000	39,512,000	(1,174,000)	1,648,000	---	474,000	---	---	8,000	(471,000)	4,495,000	---	---	---
Storm Water	41,648,000	34,518,000	7,130,000	1,136,000	---	8,266,000	---	---	1,360,000	1,610,000	20,039,000	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments		
Telecommunications Network	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Works	82,013,000	63,539,000	18,474,000	1,209,000	1,686,000	17,997,000	---	---	---	(1,220,000)	33,356,000	12,346,000	1,686,000	12,765,000		
Total	329,443,009	279,366,185	50,076,824	26,586,431	8,317,156	68,346,099	---	---	1,679,000	11,645,000	74,057,217	20,827,000	7,702,368	38,926,622		
Minnesota																
Garbage	134,084	101,004	33,080	1,338	---	34,418	---	---	---	34,000	---	---	---	---	---	---
Sewer	129,385	164,058	(34,673)	62,910	---	28,237	---	---	---	70,279	---	---	---	---	---	---
Water	169,462	180,880	(11,418)	1,784	---	(9,634)	---	---	---	25,200	17,418	---	---	---	---	---
Total	432,931	445,942	(13,011)	66,032	---	53,021	---	---	---	129,479	17,418	---	---	---	---	---
Minnesota City																
Sewer	40,728	126,786	(86,058)	8,863	4,959	(82,154)	---	---	---	---	---	---	---	4,959	45,945	
Total	40,728	126,786	(86,058)	8,863	4,959	(82,154)	---	---	---	---	---	---	---	4,959	45,945	
Minnesota Lake																
Garbage	59,929	65,513	(5,584)	83	---	(5,501)	---	---	---	---	9,425	---	---	---	---	---
Sewer	103,553	117,832	(14,279)	6,909	---	(7,370)	---	---	---	---	---	---	---	---	---	---
Water	75,358	92,250	(16,892)	1,666	---	(15,226)	---	---	---	---	---	---	---	---	---	---
Total	238,840	275,595	(36,755)	8,658	---	(28,097)	---	---	---	---	9,425	---	---	---	---	---
Minnnetonka																
Environmental	840,643	753,796	86,847	157,007	---	243,854	---	---	175	192,500	---	---	---	---	---	---
Gray's Bay Marina	253,784	197,568	56,216	4,932	---	61,148	---	---	46	11,100	---	---	---	---	---	---
Ice Arena	893,463	1,076,446	(182,983)	(2,707)	---	(185,690)	---	---	785	(18,500)	---	---	---	---	---	---
Storm Water	2,518,112	1,637,984	880,128	61,462	---	941,590	---	---	31,405	140,000	746,554	---	---	---	---	---
Water and Sewer Utilities [3]	17,165,306	14,100,442	3,064,864	119,481	1,275	3,183,070	---	---	2,856	800,000	2,625,449	---	1,275	275,000		
Williston Fitness Center	2,728,004	2,397,121	330,883	13,093	---	343,976	---	---	2,376	47,300	48,325	---	---	---	---	---
Total	24,399,312	20,163,357	4,235,955	353,268	1,275	4,587,948	---	---	37,643	1,172,400	3,420,328	---	1,275	275,000		
Minnnetonka Beach																
Sewer	84,155	81,391	2,764	---	---	2,764	---	---	---	---	---	---	---	---	---	---
Storm Water	13,698	765	12,933	---	---	12,933	---	---	---	---	---	---	---	---	---	---
Water	106,569	122,789	(16,220)	5,627	35,105	(45,698)	5,627	---	---	---	---	---	35,105	50,000		

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	204,422	204,945	(523)	5,627	35,105	(30,001)	5,627	---	---	---	---	---	35,105	50,000
Minnetrista														
Cable Television	41,588	---	41,588	1,667	---	43,255	---	---	---	---	---	---	---	---
Recycling	110,281	133,800	(23,519)	35,361	---	11,842	---	---	---	---	---	---	---	---
Sewer	916,137	966,246	(50,109)	29,456	12,657	(33,310)	---	---	---	---	51,538	---	12,657	50,000
Storm Water	295,153	332,145	(36,992)	3,569	---	(33,423)	---	---	---	---	102,600	---	---	---
Water	983,381	900,249	83,132	413,768	150	496,750	---	---	---	200,000	1,937,781	1,331,514	150	754,000
Total	2,346,540	2,332,440	14,100	483,821	12,807	485,114	---	---	---	200,000	2,091,919	1,331,514	12,807	804,000
Montevideo														
Building Inspection	49,851	123,887	(74,036)	90	---	(73,946)	---	---	---	(70,500)	---	---	---	---
Economic Development and Housing	191,424	189,221	2,203	2,552	24,734	(19,979)	---	---	---	---	137,300	---	24,734	25,000
Liquor	2,182,907	2,094,376	88,531	2,761	---	91,292	---	---	---	100,000	---	---	---	---
Refuse	720,837	720,837	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,543,628	2,095,932	447,696	95,847	238,061	305,482	---	---	---	50,000	735,493	---	238,061	715,425
Total	5,688,647	5,224,253	464,394	101,250	262,795	302,849	---	---	---	79,500	872,793	---	262,795	740,425
Montgomery														
Housing and Redevelopment Authority [29]	128,220	243,543	(115,323)	39,245	---	(76,078)	---	33,004	---	---	34,484	---	---	---
Sewer Utility	790,274	700,515	89,759	5,105	133,349	(38,485)	---	---	---	---	99,543	1,139,930	133,349	601,950
Storm Water Utility	94,435	98,607	(4,172)	7	---	(4,165)	---	---	---	---	42,252	---	---	---
Water Utility	897,399	525,973	371,426	42,238	222,162	191,502	---	---	---	---	---	1,095,228	222,162	3,587,850
Total	1,910,328	1,568,638	341,690	86,595	355,511	72,774	---	33,004	---	---	176,279	2,235,158	355,511	4,189,800
Monticello														
Deputy Registrar	594,777	398,054	196,723	13,020	---	209,743	---	---	---	---	---	---	---	---
Fiber Optics	1,757,134	2,252,287	(495,153)	4,490	---	(490,663)	---	---	---	(180,000)	---	---	---	---
Liquor	5,755,166	5,110,431	644,735	19,800	---	664,535	---	---	---	180,000	---	---	---	---
Sewer	2,472,774	2,644,096	(171,322)	52,337	67,362	(186,347)	---	179,552	51,192	85,293	173,878	179,552	67,362	289,000
Water	1,415,441	1,160,339	255,102	61,479	---	316,581	---	---	---	---	172,887	---	---	---
Total	11,995,292	11,565,207	430,085	151,126	67,362	513,849	---	179,552	51,192	85,293	346,765	179,552	67,362	289,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Montrose														
Refuse	222,762	226,287	(3,525)	9,949	---	6,424	---	---	---	---	---	---	---	---
Sanitary Sewer	361,323	306,636	54,687	2,282	14,197	42,772	---	---	---	18,605	---	---	14,197	154,000
Storm Water	64,609	77,929	(13,320)	901	---	(12,419)	---	---	---	---	---	---	---	---
Wastewater Treatment	659,185	435,684	223,501	8,046	56,682	174,865	---	---	---	8,295	6,079	---	56,682	340,000
Water	466,200	293,320	172,880	47,644	28,967	191,557	40,800	---	---	---	3,040	---	28,967	191,000
Total	1,774,079	1,339,856	434,223	68,822	99,846	403,199	40,800	---	---	26,900	9,119	---	99,846	685,000
Moorhead														
Airport	71,154	478,218	(407,064)	32,471	---	(374,593)	---	---	32,203	---	1,209,083	---	---	---
Electric	45,049,837	30,414,222	14,635,615	837,401	788,019	14,684,997	---	---	---	8,618,696	3,943,933	---	788,019	1,629,750
Forestry	873,072	835,581	37,491	2,683	---	40,174	---	---	540	40,630	---	---	---	---
Golf Course	1,311,686	1,698,434	(386,748)	27,225	425	(359,948)	---	---	840	(629,563)	---	---	425	---
Pest Control	701,285	615,367	85,918	2,843	---	88,761	---	---	180	95,097	---	---	---	---
Public Housing [13][29]	985,081	2,478,682	(1,493,601)	1,019,089	---	(474,512)	---	669,087	289,618	---	261,698	---	---	---
Sanitation	4,700,851	4,912,822	(211,971)	234,692	---	22,721	---	---	226,440	1,129,026	35,176	---	---	---
Sports Center	499,747	1,078,319	(578,572)	9,648	---	(568,924)	---	---	330	(2,778)	---	---	---	---
Storm Water	2,847,973	1,409,127	1,438,846	9,493	---	1,448,339	---	---	210	806,805	270,284	---	---	---
Street Light Utility	813,628	748,809	64,819	364	---	65,183	---	---	---	40,700	---	---	---	---
Wastewater Treatment	8,066,664	5,323,668	2,742,996	34,384	786,465	1,990,915	---	---	1,420	566,508	335,796	---	786,465	1,902,970
Water	8,981,120	6,873,636	2,107,484	477,581	368,618	2,216,447	---	---	---	574,307	2,596,301	182,357	368,618	1,055,694
Total	74,902,098	56,866,885	18,035,213	2,687,874	1,943,527	18,779,560	---	669,087	551,781	11,239,428	8,652,271	182,357	1,943,527	4,588,414
Moose Lake														
Electric	4,977,416	4,358,644	618,772	42,037	118,416	542,393	---	---	---	157,186	507,681	---	118,416	320,000
Hillside Manor [29]	135,630	233,190	(97,560)	100,805	---	3,245	---	---	---	---	54,906	---	---	---
Liquor	1,260,253	1,188,986	71,267	---	---	71,267	---	---	---	---	16,149	---	---	---
Motor Vehicle	128,306	152,734	(24,428)	209	---	(24,219)	---	---	---	(868)	---	---	---	---
Sewer	328,629	444,028	(115,399)	2,467	16,741	(129,673)	---	---	---	(10,024)	95,256	14,090	16,741	327,000
Water	251,517	192,057	59,460	---	35,548	23,912	---	---	---	(19,031)	---	---	35,548	70,000
Total	7,081,751	6,569,639	512,112	145,518	170,705	486,925	---	---	---	127,263	673,992	14,090	170,705	717,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Mora														
Electric	5,499,919	5,380,104	119,815	124,967	23,069	221,713	---	---	---	51,194	17,022	---	---	---
Housing and Redevelopment Authority [29]	1,670,319	2,236,025	(565,706)	648,122	192,532	(110,116)	---	---	---	---	---	---	192,337	---
Liquor	3,181,671	2,848,151	333,520	13,412	---	346,932	---	---	---	298,170	44,995	---	---	---
Sewer	1,018,902	941,970	76,932	134,014	37,138	173,808	---	105,590	90,281	(70,220)	248,675	---	37,138	72,904
Water	708,712	592,466	116,246	32,080	18,205	130,121	---	---	---	(3,579)	3,356	---	18,205	93,506
Total	12,079,523	11,998,716	80,807	952,595	270,944	762,458	---	105,590	90,281	275,565	314,048	---	247,680	166,410
Morgan														
Natural Gas	207,719	62,044	145,675	851	1,226	145,300	---	---	---	62,000	---	---	---	---
Sewer	281,676	106,026	175,650	859	---	176,509	---	---	---	---	3,544,047	3,939,943	---	---
Water	235,780	149,971	85,809	10,342	2,831	93,320	---	---	---	(64,893)	352,997	424,455	2,038	30,000
Total	725,175	318,041	407,134	12,052	4,057	415,129	---	---	---	(2,893)	3,897,044	4,364,398	2,038	30,000
Morris														
Liquor	2,080,594	1,925,115	155,479	9,034	---	164,513	---	---	---	177,263	---	---	---	---
Refuse Collection	389,014	370,927	18,087	3,657	---	21,744	---	---	---	20,000	---	---	---	---
Utility [3]	1,117,794	1,050,181	67,613	2,603,937	7,762	2,663,788	---	---	2,494,715	142,214	2,825,122	984,961	7,762	77,000
Total	3,587,402	3,346,223	241,179	2,616,628	7,762	2,850,045	---	---	2,494,715	339,477	2,825,122	984,961	7,762	77,000
Morristown														
Refuse [0]	62,252	62,819	(567)	77	---	(490)	---	---	---	---	---	---	---	---
Wastewater [0]	211,145	106,961	104,184	1,073	4,182	101,075	---	---	---	---	---	---	4,182	69,384
Water [0]	94,507	49,462	45,045	12,525	---	57,570	---	---	---	---	5,331	---	---	---
Total	367,904	219,242	148,662	13,675	4,182	158,155	---	---	---	---	5,331	---	4,182	69,384
Morton														
Sewer	122,709	135,764	(13,055)	27	30,896	(43,924)	---	---	---	---	23,515	---	30,896	27,000
Water	85,693	61,293	24,400	570	4,761	20,209	---	---	---	---	4,569	---	4,761	36,000
Total	208,402	197,057	11,345	597	35,657	(23,715)	---	---	---	---	28,084	---	35,657	63,000
Motley														
Sewer Utility	326,474	241,683	84,791	43,814	19,198	109,407	---	---	---	107,205	---	---	19,198	131,444

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Solid Waste	50,328	46,845	3,483	2,275	---	5,758	---	---	---	---	---	---	---	---	
Water Utility	303,869	319,610	(15,741)	36,358	38,524	(17,907)	---	---	---	82,614	276,773	115,731	38,524	214,923	
Total	680,671	608,138	72,533	82,447	57,722	97,258	---	---	---	189,819	276,773	115,731	57,722	346,367	
Mound															
Housing and Redevelopment Authority [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Liquor	3,158,884	2,923,079	235,805	2,495	---	238,300	---	---	---	130,266	---	---	---	---	
Recycling	181,342	200,399	(19,057)	601	---	(18,456)	---	---	---	---	---	---	---	---	
Sewer	2,321,253	1,847,510	473,743	15,640	248,813	240,570	---	---	---	---	1,545,293	---	248,813	1,292,765	
Storm Sewer	473,241	264,929	208,312	699	128,434	80,577	---	---	---	---	477,094	---	128,434	637,276	
Water	2,121,051	1,435,087	685,964	6,861	491,200	201,625	---	---	---	---	1,499,612	---	491,200	2,034,918	
Total	8,255,771	6,671,004	1,584,767	26,296	868,447	742,616	---	---	---	130,266	3,521,999	---	868,447	3,964,959	
Mounds View															
Sanitary Sewer	1,599,511	1,396,463	203,048	25,073	---	228,121	---	---	---	98,058	64,286	---	---	---	
Storm Water	286,353	227,621	58,732	22,208	---	80,940	---	---	---	39,832	70,244	---	---	---	
Street Light	104,224	85,476	18,748	1,480	2,328	17,900	---	---	---	2,690	---	---	2,328	6,923	
Water	1,112,259	968,475	143,784	1,595	---	145,379	---	---	---	(35,000)	82,851	---	---	---	
Total	3,102,347	2,678,035	424,312	50,356	2,328	472,340	---	---	---	105,580	217,381	---	2,328	6,923	
Mountain Iron															
Electric	2,468,993	2,684,248	(215,255)	7,338	---	(207,917)	---	---	---	16,000	152,760	---	---	---	
Mountain Manor Apartments	225,435	223,997	1,438	654	11,118	(9,026)	---	---	---	---	11,524	---	10,196	18,346	
Refuse Removal and Recycling	504,210	488,560	15,650	1,769	---	17,419	---	---	---	---	---	---	---	---	
Wastewater Treatment	440,804	491,761	(50,957)	298,702	304,121	(56,376)	---	---	294,912	---	---	---	9,209	28,000	
Water	360,686	338,155	22,531	1,395	13,816	10,110	---	---	---	28,000	29,188	---	13,816	55,000	
Total	4,000,128	4,226,721	(226,593)	309,858	329,055	(245,790)	---	---	294,912	44,000	193,472	---	33,221	101,346	
Mountain Lake															
Electric	2,665,573	2,377,736	287,837	38,321	40,875	285,283	---	---	---	120,000	2,323,973	2,938,863	40,875	269,750	
Heritage Estates 4-Plex	29,150	30,631	(1,481)	4	2,842	(4,319)	---	---	---	---	---	---	2,842	15,000	
Heritage Estates 8-Plex	60,140	61,129	(989)	85	8,608	(9,512)	---	---	---	---	---	---	8,608	20,000	
Mason Manor 4-Plex	31,755	25,524	6,231	67	10,076	(3,778)	---	---	---	---	---	---	10,076	5,420	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	821,085	410,344	410,741	8,610	72,520	346,831	---	---	---	---	244,958	---	72,520	415,455	
Water	597,137	413,628	183,509	2,361	60,602	125,268	---	---	---	---	97,261	---	60,602	270,365	
Total	4,204,840	3,318,992	885,848	49,448	195,523	739,773	---	---	---	120,000	2,666,192	2,938,863	195,523	995,990	
Murdock															
Garbage	32,383	26,747	5,636	---	---	5,636	---	---	---	---	---	---	---	---	---
Sewer	24,393	53,299	(28,906)	---	---	(28,906)	---	---	---	---	---	---	---	---	---
Water	57,237	32,384	24,853	---	---	24,853	---	---	---	---	9,960	---	---	---	---
Total	114,013	112,430	1,583	---	---	1,583	---	---	---	---	9,960	---	---	---	---
Myrtle															
Water [0]	3,002	8,063	(5,061)	---	---	(5,061)	---	---	---	(1,372)	---	---	---	---	---
Total	3,002	8,063	(5,061)	---	---	(5,061)	---	---	---	(1,372)	---	---	---	---	---
Nashua															
Water [0]	716	578	138	---	---	138	---	---	---	---	---	---	---	---	---
Total	716	578	138	---	---	138	---	---	---	---	---	---	---	---	---
Nashwauk															
Ambulance	361,634	328,465	33,169	40,000	---	73,169	---	---	---	24,000	41,004	---	---	---	---
Ambulance Transfers	424,705	248,271	176,434	---	---	176,434	---	---	---	127,000	---	---	---	---	---
Mesabi Metallics Substations Utilities	3,693,510	3,627,050	66,460	438	---	66,898	---	---	---	---	---	---	---	---	---
Mesabi Metallics Water/Sewer Utilities	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities	1,122,394	1,209,692	(87,298)	3,386	9,837	(93,749)	---	---	---	15,000	72,349	---	9,837	92,152	
Total	5,602,243	5,413,478	188,765	43,824	9,837	222,752	---	---	---	166,000	113,353	---	9,837	92,152	
Nelson*															
Sewer [0]	511	3,200	(2,689)	---	---	(2,689)	---	---	---	---	---	---	---	---	---
Total	511	3,200	(2,689)	---	---	(2,689)	---	---	---	---	---	---	---	---	---
Nerstrand															
Sewer	89,288	130,184	(40,896)	228	35,308	(75,976)	---	---	---	---	---	920,000	35,308	867,500	
Water	44,085	27,243	16,842	2,531	---	19,373	---	---	---	---	---	---	---	---	
Total	133,373	157,427	(24,054)	2,759	35,308	(56,603)	---	---	---	---	---	920,000	35,308	867,500	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Nevis														
Liquor	706,492	630,222	76,270	3,520	---	79,790	---	---	---	35,000	---	---	---	---
Sewer	151,247	158,711	(7,464)	12,686	14,400	(9,178)	---	---	---	1,250	---	---	14,400	32,000
Water	50,958	81,513	(30,555)	2,704	---	(27,851)	---	---	---	1,250	---	---	---	---
Total	908,697	870,446	38,251	18,910	14,400	42,761	---	---	---	37,500	---	---	14,400	32,000
New Auburn														
Sewer	96,694	67,651	29,043	420	10,133	19,330	---	---	---	---	---	---	10,133	21,736
Storm Sewer	14,764	4,127	10,637	---	---	10,637	---	---	---	---	---	---	---	---
Water	110,940	88,496	22,444	6,614	4,116	24,942	---	---	---	---	---	---	4,116	41,000
Total	222,398	160,274	62,124	7,034	14,249	54,909	---	---	---	---	---	---	14,249	62,736
New Brighton														
Sewer Utility	2,852,588	2,887,259	(34,671)	77,505	---	42,834	---	---	114	241,795	115,543	---	---	---
Storm Water Management Utility	809,363	682,181	127,182	194,391	10,157	311,416	---	---	166,747	188,720	533,509	---	---	---
Street Light Utility	271,053	177,781	93,272	(1,571)	---	91,701	---	---	---	---	---	---	---	---
Water Utility	2,070,041	1,740,316	329,725	244,768	---	574,493	---	---	17,806	36,310	199,199	---	---	---
Total	6,003,045	5,487,537	515,508	515,093	10,157	1,020,444	---	---	184,667	466,825	848,251	---	---	---
New Germany														
Sewer [0]	151,576	11,000	140,576	64,943	86,087	119,432	---	---	---	---	22,323	---	86,087	80,377
Water [0]	159,688	41,541	118,147	71,452	118,848	70,751	---	---	---	(56,000)	---	---	118,848	112,173
Total	311,264	52,541	258,723	136,395	204,935	190,183	---	---	---	(56,000)	22,323	---	204,935	192,550
New Hope														
Golf Course	273,247	335,983	(62,736)	10,974	---	(51,762)	---	---	---	10,000	---	---	---	---
Ice Arena	811,661	951,444	(139,783)	60,515	58,082	(137,350)	---	---	---	(157,000)	71,025	---	58,082	---
Sewer	2,899,257	2,420,994	478,263	7,220	29,611	455,872	---	---	---	51,597	254,894	---	29,611	10,458
Storm Water	1,082,348	834,963	247,385	7,350	43,111	211,624	---	---	---	22,491	860,365	---	43,111	73,301
Street Light Utility	137,491	101,625	35,866	2,420	---	38,286	---	---	---	---	---	---	---	---
Water	3,994,122	3,462,858	531,264	319,201	108,688	741,777	---	---	---	53,802	874,049	---	108,688	209,744
Total	9,198,126	8,107,867	1,090,259	407,680	239,492	1,258,447	---	---	---	(19,110)	2,060,333	---	239,492	293,503

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
New London															
Sewer	543,976	453,099	90,877	20,759	12,740	98,896	10,168	---	---	---	---	---	---	12,740	85,000
Water	341,305	294,908	46,397	36,382	6,508	76,271	29,933	472,000	---	---	---	617,000	145,000	6,190	41,000
Total	885,281	748,007	137,274	57,141	19,248	175,167	40,101	472,000	---	---	---	617,000	145,000	18,930	126,000
New Munich															
Sewer	57,265	46,498	10,767	259	3,977	7,049	---	---	---	---	---	---	---	3,977	27,000
Water	36,217	54,815	(18,598)	699	---	(17,899)	---	---	---	---	---	85,883	---	---	---
Total	93,482	101,313	(7,831)	958	3,977	(10,850)	---	---	---	---	---	85,883	---	3,977	27,000
New Prague															
Ambulance	14,239	8,879	5,360	187	---	5,547	---	---	---	---	---	---	---	---	---
Economic Development Authority [29]	3,500	5,406	(1,906)	48,899	---	46,993	48,899	---	---	---	---	1,068	---	---	---
Electric	7,460,087	6,900,825	559,262	98,702	1,063	656,901	---	---	2,616	40,000	---	426,759	---	1,063	---
Golf	885,610	1,135,834	(250,224)	2,544	14,810	(262,490)	---	---	1,757	(121,270)	---	125,800	---	14,810	79,600
Sewer	3,230,046	2,517,918	712,128	103,221	1,024,415	(209,066)	---	---	117	---	---	54,233	---	1,024,415	696,535
Storm Water	349,628	317,673	31,955	604	26,218	6,341	---	---	17	---	---	---	---	26,218	66,846
Water	1,344,909	1,121,960	222,949	102,874	82,661	243,162	---	---	695	---	---	60,616	---	82,661	376,370
Total	13,288,019	12,008,495	1,279,524	357,031	1,149,167	487,388	48,899	---	5,202	(81,270)	---	668,476	---	1,149,167	1,219,351
New Richland															
Cedar Pointe Housing	60,851	46,036	14,815	6	1,370	13,451	---	---	---	---	---	---	---	1,370	25,275
Nursing Home	4,113,690	4,095,410	18,280	47,803	---	66,083	---	---	---	---	---	104,431	---	---	---
Sewer Utility	290,854	361,523	(70,669)	1,689	19,849	(88,829)	---	---	---	(5,636)	---	43,142	50,000	19,568	103,000
Water Utility	266,867	176,606	90,261	1,548	21,300	70,509	---	---	---	(5,635)	---	---	50,000	21,300	124,500
Total	4,732,262	4,679,575	52,687	51,046	42,519	61,214	---	---	---	(11,271)	---	147,573	100,000	42,238	252,775
New Trier															
Water	11,068	10,471	597	10,000	506	10,091	---	---	---	---	---	---	---	---	---
Total	11,068	10,471	597	10,000	506	10,091	---	---	---	---	---	---	---	---	---
New Ulm															
District Energy [29]	1,042,885	1,064,575	(21,690)	27,857	---	6,167	---	---	---	799,681	---	108,908	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Electric [29]	23,561,816	23,594,055	(32,239)	169,410	54,021	83,150	---	---	---	(799,681)	2,165,821	---	54,021	205,000
Market Rate Housing [13][29]	888,634	593,557	295,077	7,669	13	302,733	---	---	---	---	16,725	---	13	---
Natural Gas [29]	8,469,590	8,293,554	176,036	109,030	---	285,066	---	---	---	---	244,732	---	---	---
Public and Indian Housing [13][29]	159,500	377,832	(218,332)	61,347	---	(156,985)	---	---	---	(30,648)	55,262	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	30,648	---	30,648	---	---	---	30,648	---	---	---	---
Rental Property [13][29]	7,805	6,107	1,698	868	---	2,566	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	2,934	397,245	(394,311)	404,401	478	9,612	---	---	---	---	---	---	478	---
Wastewater [29]	3,758,367	3,274,599	483,768	95,434	183,735	395,467	---	---	---	---	5,050,141	---	183,735	218,000
Water [29]	3,047,730	2,861,299	186,431	42,673	54,558	174,546	---	---	---	---	585,782	---	54,558	180,000
Total	40,939,261	40,462,823	476,438	949,337	292,805	1,132,970	---	---	---	---	8,227,371	---	292,805	603,000
New York Mills														
Gas	1,087,444	784,627	302,817	1,779	---	304,596	---	---	---	334,304	50,195	---	---	---
Liquor	556,899	573,767	(16,868)	5,274	---	(11,594)	---	---	---	32,870	6,130	---	---	---
Sewer	425,863	320,777	105,086	38,337	32,629	110,794	37,881	---	---	62,000	73,205	36,484	32,629	263,000
Water	290,838	207,313	83,525	637	23,190	60,972	---	---	---	(76,000)	142,234	38,289	22,336	142,450
Total	2,361,044	1,886,484	474,560	46,027	55,819	464,768	37,881	---	---	353,174	271,764	74,773	54,965	405,450
Newfolden														
Electric	394,407	313,171	81,236	173	---	81,409	---	---	---	---	---	---	---	---
Newfolden Café	120,175	131,325	(11,150)	---	---	(11,150)	---	---	---	(5,207)	---	---	---	---
Sewer	61,079	49,799	11,280	1,119	3,818	8,581	---	---	---	(1,543)	---	---	3,818	8,000
Water	94,952	90,924	4,028	941	8,098	(3,129)	---	---	---	1,543	---	---	8,098	35,000
Total	670,613	585,219	85,394	2,233	11,916	75,711	---	---	---	(5,207)	---	---	11,916	43,000
Newport														
Sewer	552,310	551,358	952	1,555	30,351	(27,844)	---	---	32	415,000	14,864	---	30,351	44,780
Storm Sewer	103,831	45,700	58,131	84	8,137	50,078	---	---	6	150,000	14,863	---	8,137	12,000
Street Light Utility	83,085	48,125	34,960	84	---	35,044	---	---	---	---	---	---	---	---
Water	306,270	332,320	(26,050)	1,377	36,760	(61,433)	---	---	32	305,000	592,526	---	36,760	28,220
Total	1,045,496	977,503	67,993	3,100	75,248	(4,155)	---	---	70	870,000	622,253	---	75,248	85,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Nicollet														
Economic Development Authority [29]	94,130	88,275	5,855	28	---	5,883	---	---	---	---	---	---	---	2,500
Sewer Utility	175,474	150,358	25,116	1,513	5,936	20,693	---	---	---	---	54,591	---	5,936	71,987
Water Utility	207,905	166,103	41,802	33,263	36,104	38,961	25,000	---	---	---	761,433	949,408	31,555	111,450
Total	477,509	404,736	72,773	34,804	42,040	65,537	25,000	---	---	---	816,024	949,408	37,491	185,937
Nielsville														
Electric	56,906	58,702	(1,796)	---	---	(1,796)	---	---	---	---	---	---	---	---
Garbage	6,151	5,999	152	---	---	152	---	---	---	---	---	---	---	---
Sewer	16,517	58,193	(41,676)	3,000	5,228	(43,904)	2,000	---	1,000	---	---	---	5,228	2,000
Water	16,185	32,889	(16,704)	3,000	1,252	(14,956)	1,000	---	2,000	---	---	---	1,252	4,300
Total	95,759	155,783	(60,024)	6,000	6,480	(60,504)	3,000	---	3,000	---	---	---	6,480	6,300
Nisswa														
Liquor	3,516,208	3,392,917	123,291	2,384	---	125,675	---	---	---	235,000	---	---	---	---
Sewer	477,447	431,727	45,720	58,586	18,231	86,075	---	---	---	---	64,696	---	18,231	75,000
Total	3,993,655	3,824,644	169,011	60,970	18,231	211,750	---	---	---	235,000	64,696	---	18,231	75,000
Norcross														
Water and Refuse [0][2]	23,805	23,792	13	---	---	13	---	---	---	(3,936)	---	---	---	---
Total	23,805	23,792	13	---	---	13	---	---	---	(3,936)	---	---	---	---
North Branch														
Electric [29]	4,370,108	3,706,980	663,128	5,432	347,438	321,122	---	---	---	---	59,501	2,488,161	274,599	5,464,000
Liquor	2,801,365	2,658,979	142,386	199	12,396	130,189	---	---	---	30,000	81,484	---	12,396	65,000
Sewer	1,683,323	1,133,699	549,624	28,181	277,030	300,775	25,023	---	---	283,053	---	660,000	277,030	1,250,000
Storm Sewer Utility	325,440	500,419	(174,979)	1,271	4,909	(178,617)	---	---	---	43,295	---	50,000	4,909	60,000
Water [29]	1,829,719	1,305,226	524,493	49,079	485,592	87,980	---	---	---	---	15,243	7,898,415	360,007	9,011,000
Total	11,009,955	9,305,303	1,704,652	84,162	1,127,365	661,449	25,023	---	---	356,348	156,228	11,096,576	928,941	15,850,000
North Mankato														
Recycling	469,387	371,180	98,207	15,710	17,553	96,364	---	---	---	(638)	---	---	16,699	90,000
Sewer	2,409,687	2,117,090	292,597	60,838	70,754	282,681	---	---	---	214,362	313,472	---	70,754	278,706

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Solid Waste	740,686	642,096	98,590	2,960	7,900	93,650	---	---	---	84,362	---	---	7,900	40,000	
Storm Water	279,859	281,368	(1,509)	1,778	14,151	(13,882)	---	---	---	82,612	42,438	---	14,151	39,000	
Water	1,994,960	1,514,133	480,827	64,688	174,077	371,438	---	---	---	169,362	613,427	---	174,077	476,473	
Total	5,894,579	4,925,867	968,712	145,974	284,435	830,251	---	---	---	550,060	969,337	---	283,581	924,179	
North Oaks															
Utilities [3]	221,860	437,837	(215,977)	30,118	---	(185,859)	---	---	---	(317,609)	---	---	---	---	
Total	221,860	437,837	(215,977)	30,118	---	(185,859)	---	---	---	(317,609)	---	---	---	---	
North Saint Paul															
Electric	9,533,890	8,247,748	1,286,142	75,077	66,894	1,294,325	---	---	---	556,800	131,230	---	66,894	125,000	
Fiber Optics	148,684	154,221	(5,537)	(36,221)	---	(41,758)	---	---	---	---	---	---	---	---	
Solid Waste	1,099,506	979,914	119,592	36,533	7,646	148,479	---	---	---	60,000	---	---	7,646	50,400	
Surface Water	727,237	520,122	207,115	22,586	34,326	195,375	---	---	---	80,000	26,600	78,620	34,326	145,600	
Wastewater	2,105,749	1,406,390	699,359	25,769	115,524	609,604	---	---	---	145,000	232,564	360,000	115,524	1,358,200	
Water	1,787,727	699,724	1,088,003	29,052	71,515	1,045,540	---	---	---	205,000	29,420	---	71,515	1,456,000	
Total	15,402,793	12,008,119	3,394,674	152,796	295,905	3,251,565	---	---	---	1,046,800	419,814	438,620	295,905	3,135,200	
Northfield															
Garbage	919,707	742,581	177,126	22,835	---	199,961	---	---	---	---	---	---	---	---	
Liquor	3,061,127	2,941,558	119,569	10,717	---	130,286	---	---	---	125,000	---	---	---	---	
Municipal Hospital [29]	105,976,342	107,233,054	(1,256,712)	865,582	1,071,599	(1,462,729)	---	---	44,090	---	3,168,092	---	884,199	1,866,527	
Storm Water Drainage	860,795	445,405	415,390	2,533	13,542	404,381	---	---	---	(90,000)	250,219	---	12,993	229,062	
Wastewater	4,378,370	3,080,598	1,297,772	23,403	169,648	1,151,527	---	---	2,000	---	836,825	---	169,648	1,403,125	
Water	2,086,422	1,653,756	432,666	59,345	6,168	485,843	---	---	---	---	621,328	---	6,168	184,752	
Total	117,282,763	116,096,952	1,185,811	984,415	1,260,957	909,269	---	---	46,090	35,000	4,876,464	---	1,073,008	3,683,466	
Northome															
Liquor	351,657	352,727	(1,070)	19	---	(1,051)	---	---	---	---	5,025	---	---	---	
Sewer	33,703	19,007	14,696	2,500	---	17,196	---	---	---	---	---	---	---	---	
Water	52,849	46,350	6,499	---	1,637	4,862	---	---	---	---	---	---	1,637	13,000	
Total	438,209	418,084	20,125	2,519	1,637	21,007	---	---	---	---	5,025	---	1,637	13,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Northrop														
Sewer	54,325	121,543	(67,218)	2,205	---	(65,013)	---	---	---	---	---	---	---	---
Water	41,815	62,978	(21,163)	930	---	(20,233)	---	---	---	---	---	---	---	---
Total	96,140	184,521	(88,381)	3,135	---	(85,246)	---	---	---	---	---	---	---	---
Norwood Young America														
Harbor at Peace	1,596,339	1,324,520	271,819	795	188,832	83,782	---	---	---	100,000	101,515	---	182,744	155,000
Sewer	732,444	548,815	183,629	59,596	30,862	212,363	---	---	---	151,971	---	---	30,862	221,250
Water	802,503	535,634	266,869	77,790	200,987	143,672	18,416	---	---	59,649	---	---	200,987	352,750
Total	3,131,286	2,408,969	722,317	138,181	420,681	439,817	18,416	---	---	311,620	101,515	---	414,593	729,000
Oak Grove														
Sewer - Lake George	93,489	117,322	(23,833)	11,053	5,332	(18,112)	---	---	---	---	---	---	5,332	22,000
Sewer - The Ponds	96,555	114,306	(17,751)	8,424	---	(9,327)	---	---	---	---	---	---	---	---
Street Light Utility	10,633	6,988	3,645	353	---	3,998	---	---	---	---	---	---	---	---
Water - Lake George	30,181	44,954	(14,773)	3,511	---	(11,262)	---	---	---	---	---	---	---	---
Water - The Ponds	171,225	187,510	(16,285)	8,665	6,899	(14,519)	---	---	---	---	---	---	---	---
Total	402,083	471,080	(68,997)	32,006	12,231	(49,222)	---	---	---	---	---	---	5,332	22,000
Oak Park Heights														
Sewer	1,007,834	851,809	156,025	9,652	---	165,677	---	---	---	221,028	---	---	---	---
Storm Sewer	83,887	54,970	28,917	2,299	---	31,216	---	---	---	13,850	---	---	---	---
Water	805,201	595,999	209,202	12,136	10,225	211,113	---	---	---	448,715	13,908	---	---	---
Total	1,896,922	1,502,778	394,144	24,087	10,225	408,006	---	---	---	683,593	13,908	---	---	---
Oakdale														
Ambulance	990,706	1,033,714	(43,008)	265,801	---	222,793	248,233	---	---	---	---	---	---	---
Sewer	3,690,346	4,112,318	(421,972)	62,295	---	(359,677)	---	---	---	300,000	---	---	---	---
Street Light Utility	409,723	605,087	(195,364)	6,837	---	(188,527)	---	---	---	---	---	---	---	---
Water	2,461,758	2,521,440	(59,682)	100,795	---	41,113	---	---	---	300,000	---	---	---	---
Total	7,552,533	8,272,559	(720,026)	435,728	---	(284,298)	248,233	---	---	600,000	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Odessa														
Sewer	19,841	61,765	(41,924)	7,789	7,666	(41,801)	7,666	---	---	---	---	---	7,666	3,000
Water	39,313	48,268	(8,955)	7,565	6,030	(7,420)	7,565	---	---	---	52,000	---	6,030	12,000
Total	59,154	110,033	(50,879)	15,354	13,696	(49,221)	15,231	---	---	---	52,000	---	13,696	15,000
Odin*														
Sewage Collection and Disposal [0]	31,413	19,780	11,633	865	---	12,498	471	---	---	---	---	---	---	---
Water [0]	20,339	11,532	8,807	1,576	2,247	8,136	673	---	---	---	---	---	2,247	8,612
Total	51,752	31,312	20,440	2,441	2,247	20,634	1,144	---	---	---	---	---	2,247	8,612
Ogema														
Municipal Liquor Store [0]	419,088	376,101	42,987	5,332	40	48,279	---	---	---	1,000	2,110	---	---	---
Sewage Collection and Disposal	9,909	13,384	(3,475)	---	1,709	(5,184)	---	---	---	(1,000)	---	---	1,709	27,000
Water	24,033	16,066	7,967	---	31	7,936	---	---	---	---	---	---	31	20,000
Total	453,030	405,551	47,479	5,332	1,780	51,031	---	---	---	---	2,110	---	1,740	47,000
Ogilvie														
Liquor	456,176	523,273	(67,097)	312	---	(66,785)	---	---	---	---	8,195	---	---	---
Sewer	98,082	192,157	(94,075)	177,158	3,975	79,108	---	107,796	68,545	---	---	---	3,975	4,000
Water	81,874	85,093	(3,219)	745	23,798	(26,272)	---	---	---	---	---	---	23,798	16,000
Total	636,132	800,523	(164,391)	178,215	27,773	(13,949)	---	107,796	68,545	---	8,195	---	27,773	20,000
Okabena														
Liquor	265,330	271,379	(6,049)	---	---	(6,049)	---	---	---	---	---	---	---	---
Sewer	28,855	28,610	245	9,945	---	10,190	9,945	---	---	---	---	---	---	---
Water [2]	61,503	181,667	(120,164)	36,490	8,033	(91,707)	36,490	---	---	---	---	---	8,033	6,000
Total	355,688	481,656	(125,968)	46,435	8,033	(87,566)	46,435	---	---	---	---	---	8,033	6,000
Oklee														
Sewer	50,540	53,267	(2,727)	---	2,168	(4,895)	---	---	---	---	---	---	2,168	29,000
Water	95,886	68,737	27,149	5,150	8,140	24,159	---	---	---	---	---	---	8,140	59,000
Total	146,426	122,004	24,422	5,150	10,308	19,264	---	---	---	---	---	---	10,308	88,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Olivia														
Bayberry Court [29]	132,361	67,530	64,831	2,369	24,420	42,780	---	---	---	10,200	---	---	24,420	40,000
Electric Utility	2,921,737	2,480,924	440,813	219,220	6,913	653,120	---	---	---	751,810	604,872	---	---	---
Fairview Place [29]	371,282	436,428	(65,146)	22,668	20,645	(63,123)	---	---	---	---	19,126	---	20,645	63,000
Liquor	936,961	935,678	1,283	4,308	---	5,591	---	---	---	---	---	---	---	---
Storm Sewer Utility	254,360	214,742	39,618	21,823	93,012	(31,571)	---	---	---	23,804	3,930	---	93,012	118,000
Utility Reserve	109,397	302	109,095	2,158	---	111,253	---	---	---	80,000	---	---	---	---
Wastewater Utility	556,250	668,653	(112,403)	5,296	48,912	(156,019)	---	---	---	20,240	3,930	---	48,912	228,695
Water Utility	593,681	548,020	45,661	7,048	44,214	8,495	---	---	---	131,833	332,877	---	44,214	108,998
Total	5,876,029	5,352,277	523,752	284,890	238,116	570,526	---	---	---	1,017,887	964,735	---	231,203	558,693
Onamia														
Water and Sewer [0][3]	254,182	202,864	51,318	23,928	13,191	62,055	---	---	---	---	10,518	---	13,191	43,228
Total	254,182	202,864	51,318	23,928	13,191	62,055	---	---	---	---	10,518	---	13,191	43,228
Ormsby														
Sewer Fund	49,065	75,322	(26,257)	---	11,745	(38,002)	---	---	---	---	---	---	11,745	11,000
Water Fund	40,659	35,791	4,868	---	11,045	(6,177)	---	---	---	---	---	---	11,045	10,972
Total	89,724	111,113	(21,389)	---	22,790	(44,179)	---	---	---	---	---	---	22,790	21,972
Oronoco														
Water Utility	198,121	224,848	(26,727)	4,658	8,384	(30,453)	---	---	---	---	57,468	---	8,384	61,000
Total	198,121	224,848	(26,727)	4,658	8,384	(30,453)	---	---	---	---	57,468	---	8,384	61,000
Orr														
Aiport	33,918	156,701	(122,783)	25,488	---	(97,295)	---	---	25,488	(10,000)	---	---	---	---
Liquor	586,975	536,786	50,189	2,302	---	52,491	---	---	---	85,438	4,500	---	---	---
Sewer	98,205	136,716	(38,511)	---	9,180	(47,691)	---	---	---	(23,119)	7,198	---	9,180	3,000
Water	59,825	92,158	(32,333)	---	---	(32,333)	---	---	---	(20,109)	4,019	---	---	---
Total	778,923	922,361	(143,438)	27,790	9,180	(124,828)	---	---	25,488	32,210	15,717	---	9,180	3,000
Ortonville														
Golf	219,647	296,434	(76,787)	33,004	---	(43,783)	---	---	187	(20,000)	---	---	---	14,043

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Light	2,687,255	2,165,286	521,969	36,758	3,195	555,532	---	---	17,027	337,181	164,173	---	---	---	
Ortonville Area Health Services [14]	30,503,085	28,600,507	1,902,578	141,939	1,486,928	557,589	---	---	116,551	---	4,806,258	3,853,951	1,486,928	1,237,683	
Sewer	529,696	336,367	193,329	9,753	6,429	196,653	---	---	70	59,075	199,756	---	6,429	23,000	
Storm Water	38,661	6,845	31,816	---	---	31,816	---	---	---	---	189,004	---	---	---	
Water	1,109,592	462,911	646,681	20,517	106,121	561,077	---	---	204	113,281	240,358	1,075,000	106,121	1,160,000	
Total	35,087,936	31,868,350	3,219,586	241,971	1,602,673	1,858,884	---	---	134,039	489,537	5,599,549	4,928,951	1,599,478	2,434,726	
Osakis*															
Garbage [0]	125,636	124,338	1,298	---	---	1,298	---	---	---	---	---	---	---	---	
Liquor [0]	688,291	721,634	(33,343)	18,924	---	(14,419)	---	---	---	50,500	10,973	---	---	---	
Sewer [0]	249,731	304,599	(54,868)	21,424	3,884	(37,328)	---	---	---	10,000	618,856	180,000	3,884	11,048	
Water [0]	395,747	265,066	130,681	8,910	52,459	87,132	---	---	---	44,220	450,884	180,000	52,459	76,083	
Total	1,459,405	1,415,637	43,768	49,258	56,343	36,683	---	---	---	104,720	1,080,713	360,000	56,343	87,131	
Oslo															
Garbage	45,448	38,740	6,708	---	---	6,708	---	---	---	---	---	---	---	---	
Sewer	54,575	61,879	(7,304)	---	1,117	(8,421)	---	---	---	---	---	---	1,117	10,000	
Water	167,331	164,233	3,098	---	1,464	1,634	---	---	---	---	---	---	1,464	3,000	
Total	267,354	264,852	2,502	---	2,581	(79)	---	---	---	---	---	---	2,581	13,000	
Osseo															
Sewer	515,803	347,689	168,114	6,900	---	175,014	---	---	147	27,143	---	---	---	---	
Storm Water	180,695	59,528	121,167	2,898	---	124,065	---	---	39	55,259	---	---	---	---	
Water	460,935	340,432	120,503	125,808	---	246,311	---	---	147	40,009	---	---	---	---	
Total	1,157,433	747,649	409,784	135,606	---	545,390	---	---	333	122,411	---	---	---	---	
Ostrander															
Sewer [0]	73,515	20,899	52,616	---	12,070	40,546	---	---	---	3,977	---	---	12,070	6,000	
Water [0]	66,128	21,948	44,180	---	---	44,180	---	---	---	3,978	---	---	---	---	
Total	139,643	42,847	96,796	---	12,070	84,726	---	---	---	7,955	---	---	12,070	6,000	
Otsego															
Sewer	1,737,618	1,913,520	(175,902)	80,826	564,475	(659,551)	---	---	---	140,945	148,864	---	564,475	1,302,400	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Storm Water	61,540	62,172	(632)	60,457	---	59,825	25,000	---	---	---	33,204	---	---	---
Water	1,459,868	1,059,863	400,005	147,125	317,674	229,456	---	---	---	54,741	1,665,460	---	317,674	732,600
Total	3,259,026	3,035,555	223,471	288,408	882,149	(370,270)	25,000	---	---	195,686	1,847,528	---	882,149	2,035,000
Ottertail														
Water	256,503	210,927	45,576	4,939	30,079	20,436	---	---	---	---	---	---	30,079	109,000
Total	256,503	210,927	45,576	4,939	30,079	20,436	---	---	---	---	---	---	30,079	109,000
Owatonna														
Electric	39,025,342	37,610,225	1,415,117	71,370	---	1,486,487	---	---	---	---	2,417,869	---	---	---
Gas	14,019,597	13,730,892	288,705	154,744	---	443,449	---	---	8,192	---	693,732	---	---	---
Housing Programs [29]	118,547	749,505	(630,958)	671,260	---	40,302	---	671,122	---	---	---	---	---	---
Sewer	3,416,993	2,767,544	649,449	300,356	67,836	881,969	---	18,750	6,250	480,500	890,496	---	67,836	520,000
Storm Water	923,459	513,341	410,118	351,391	78,143	683,366	322,411	---	11,341	67,000	92,338	---	78,143	---
Water	3,948,324	3,250,860	697,464	70,101	---	767,565	---	---	5,462	---	671,605	---	---	---
Total	61,452,262	58,622,367	2,829,895	1,619,222	145,979	4,303,138	322,411	689,872	31,245	547,500	4,766,040	---	145,979	520,000
Park Rapids														
Liquor	2,989,179	2,799,796	189,383	3,022	---	192,405	---	---	93	305,131	---	---	---	---
Sewer	455,603	1,318,822	(863,219)	53,835	138	(809,522)	---	---	30	---	12,073	---	---	---
Storm Water	115,953	26,000	89,953	505	---	90,458	---	---	---	53,358	12,072	---	---	---
Water	693,483	794,720	(101,237)	41,145	22,106	(82,198)	---	---	28	---	12,072	---	22,106	81,000
Total	4,254,218	4,939,338	(685,120)	98,507	22,244	(608,857)	---	---	151	358,489	36,217	---	22,106	81,000
Parkers Prairie														
Event Center	110,112	204,813	(94,701)	---	---	(94,701)	---	---	---	---	---	---	---	36,000
Liquor	611,693	644,410	(32,717)	---	7,505	(40,222)	---	---	---	---	---	---	7,505	35,000
Sewer	213,554	152,622	60,932	---	14,609	46,323	---	---	---	---	---	---	14,609	66,000
Water	150,332	153,762	(3,430)	---	20,981	(24,411)	---	---	---	(41,000)	---	---	20,981	36,000
Total	1,085,691	1,155,607	(69,916)	---	43,095	(113,011)	---	---	---	(41,000)	---	---	43,095	173,000
Paynesville														
Liquor	1,449,679	1,434,517	15,162	3,129	4	18,287	---	---	---	35,000	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Sewer	801,615	927,984	(126,369)	43,930	34,764	(117,203)	---	---	---	187,796	50,374	---	26,276	156,628	
Water	619,211	496,129	123,082	925,482	31,303	1,017,261	---	---	911,913	213,712	1,344,228	29,600	30,746	171,223	
Total	2,870,505	2,858,630	11,875	972,541	66,071	918,345	---	---	911,913	436,508	1,394,602	29,600	57,022	327,851	
Pease															
Sewer [0]	43,486	26,145	17,341	---	---	17,341	---	---	---	---	---	---	---	---	
Water [0]	28,217	64,982	(36,765)	---	---	(36,765)	---	---	---	---	---	---	---	---	
Total	71,703	91,127	(19,424)	---	---	(19,424)	---	---	---	---	---	---	---	---	
Pelican Rapids*															
Liquor	1,295,608	1,139,259	156,349	1,659	14,996	143,012	---	---	---	132,310	---	---	14,996	32,524	
Sewer	1,555,058	1,165,880	389,178	405	219,842	169,741	---	---	---	(15,050)	352,267	187,584	219,791	657,761	
Water	565,881	389,764	176,117	20,445	33,543	163,019	---	---	---	(15,050)	640,144	205,000	33,381	120,063	
Total	3,416,547	2,694,903	721,644	22,509	268,381	475,772	---	---	---	102,210	992,411	392,584	268,168	810,348	
Pemberton															
Garbage [0]	21,714	17,126	4,588	---	---	4,588	---	---	---	---	---	---	---	---	
Sewer [0]	57,714	42,343	15,371	---	424	14,947	---	---	---	---	11,800	---	424	21,346	
Water [0]	32,498	74,441	(41,943)	---	---	(41,943)	---	---	---	(25,000)	14,093	---	---	---	
Total	111,926	133,910	(21,984)	---	424	(22,408)	---	---	---	(25,000)	25,893	---	424	21,346	
Pennock															
Sewer	70,957	99,119	(28,162)	2,035	35,986	(62,113)	---	---	---	---	---	---	35,986	35,000	
Water	59,752	48,009	11,743	11,824	25,908	(2,341)	11,824	---	---	---	---	---	25,908	15,000	
Total	130,709	147,128	(16,419)	13,859	61,894	(64,454)	11,824	---	---	---	---	---	61,894	50,000	
Pequot Lakes															
Sewer	322,796	156,107	166,689	16,781	---	183,470	---	---	36	---	26,824	---	---	262	
Water	291,739	179,698	112,041	13,949	24,081	101,909	---	---	36	---	8,960	---	24,081	60,262	
Total	614,535	335,805	278,730	30,730	24,081	285,379	---	---	72	---	35,784	---	24,081	60,524	
Perham															
Gas	6,602,992	5,720,573	882,419	51,068	155,912	777,575	---	---	741	202,416	515,689	---	155,912	340,000	
Liquor	3,375,434	2,990,343	385,091	8,660	27,182	366,569	---	---	309	175,250	---	---	1,872	144,755	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Perham Area Community Center [29]	937,087	1,091,742	(154,655)	101,486	6,259	(59,428)	---	---	---	---	13,988	---	---	---	
Perham Golf Course [29]	1,386,619	1,503,276	(116,657)	86,517	12,029	(42,169)	---	---	---	---	201,999	169,579	12,029	82,710	
Recycling	80,417	86,078	(5,661)	641	---	(5,020)	---	---	31	---	6,075	---	---	---	
Sewer and Wastewater	1,338,955	1,067,474	271,481	13,954	47,696	237,739	---	---	432	117,544	410	---	47,696	266,727	
Water	754,986	607,356	147,630	71,167	46,763	172,034	---	---	370	137,322	---	---	46,763	156,000	
Total	14,476,490	13,066,842	1,409,648	333,493	295,841	1,447,300	---	---	1,883	632,532	738,161	169,579	264,272	990,192	
Perley															
Perley-Lee Township Fire Department [0]	22,966	21,766	1,200	4,738	---	5,938	---	---	4,738	---	---	---	---	---	
Perley-Lee Township Rescue Squad [0]	3,000	2,250	750	---	---	750	---	---	---	---	---	---	---	---	
Refuse or Garbage Collection [0]	12,518	11,937	581	---	---	581	---	---	---	---	---	---	---	---	
Sewage Collection and Disposal [0]	26,366	9,282	17,084	---	---	17,084	---	---	---	---	---	---	---	---	
Water [0]	10,843	16,061	(5,218)	---	---	(5,218)	---	---	---	---	---	---	---	---	
Total	75,693	61,296	14,397	4,738	---	19,135	---	---	4,738	---	---	---	---	---	
Peterson															
Campground [0]	10,838	4,961	5,877	---	---	5,877	---	---	---	---	---	---	---	---	
Electric [0]	175,845	155,326	20,519	85	---	20,604	---	---	---	---	5,712	---	---	---	
Refuse or Garbage Collection [0]	16,053	15,742	311	---	---	311	---	---	---	(10,908)	---	---	---	---	
Sewage Collection and Disposal [0]	66,183	40,269	25,914	237	---	26,151	---	---	---	11,518	6,471	---	---	---	
Water [0]	52,294	15,780	36,514	200	---	36,714	---	---	---	10,286	---	---	---	---	
Total	321,213	232,078	89,135	522	---	89,657	---	---	---	10,896	12,183	---	---	---	
Pierz															
Electric [0]	1,016,023	950,276	65,747	18,367	---	84,114	---	---	---	213,146	---	---	---	---	
Golf Course [0]	284,609	286,522	(1,913)	21,306	---	19,393	20,018	---	---	150	383,762	---	---	---	
Solid Waste [0]	79,669	66,397	13,272	5,070	---	18,342	---	---	---	1,504	---	---	---	---	
Storm Water [0]	43,462	425	43,037	---	5,063	37,974	---	---	---	---	---	---	5,063	35,000	
Total	1,423,763	1,303,620	120,143	44,743	5,063	159,823	20,018	---	---	214,800	383,762	---	5,063	35,000	
Pillager															
Sewer	156,766	140,587	16,179	55,868	15,543	56,504	38,868	---	10	---	5,151	---	15,408	61,400	
Water	113,294	146,973	(33,679)	4,916	6,878	(35,641)	---	---	10	---	---	---	6,744	28,600	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	270,060	287,560	(17,500)	60,784	22,421	20,863	38,868	---	20	---	5,151	---	22,152	90,000	
Pine City															
Liquor	1,902,558	1,686,569	215,989	1,729	---	217,718	---	---	---	125,000	104,092	---	---	---	
Sewer	685,157	415,136	270,021	15,167	28,736	256,452	---	---	---	29,212	317,878	155,350	28,736	99,857	
Water	1,100,690	477,689	623,001	15,026	153,629	484,398	---	---	---	29,211	252,612	---	153,629	461,980	
Total	3,688,405	2,579,394	1,109,011	31,922	182,365	958,568	---	---	---	183,423	674,582	155,350	182,365	561,837	
Pine Island															
Cemetery	23,970	25,625	(1,655)	5,192	---	3,537	---	---	---	(4,000)	---	---	---	---	
Deputy Registrar	75,998	49,009	26,989	546	---	27,535	---	---	---	---	---	---	---	---	
Evergreen Place	225,394	193,044	32,350	5,004	11,584	25,770	---	---	---	3,425	---	---	11,584	70,000	
Sewer	703,491	688,736	14,755	4,441	---	19,196	---	---	---	192,110	747,573	---	---	---	
Water	450,150	358,228	91,922	9,239	10,790	90,371	---	---	---	330,325	---	---	10,790	53,654	
Total	1,479,003	1,314,642	164,361	24,422	22,374	166,409	---	---	---	521,860	747,573	---	22,374	123,654	
Pine River															
Water	168,158	119,688	48,470	35	8,546	39,959	---	---	---	---	---	---	8,546	34,000	
Total	168,158	119,688	48,470	35	8,546	39,959	---	---	---	---	---	---	8,546	34,000	
Pipestone															
Garbage	368,386	307,731	60,655	3,939	---	64,594	---	---	---	5,000	---	---	---	---	
Liquor	1,512,589	1,398,416	114,173	3,977	---	118,150	---	---	---	125,407	---	---	---	---	
Prairie Winds	121,147	102,827	18,320	190	33,317	(14,807)	---	---	---	---	---	---	33,317	19,090	
Sewer	1,124,555	777,321	347,234	14,500	104,843	256,891	---	---	13,171	65,000	364,057	350,906	104,843	1,028,641	
Water	769,655	583,435	186,220	2,081,723	40,767	2,227,176	---	---	2,078,368	(741,540)	5,109,087	6,420,119	40,767	3,717,193	
Total	3,896,332	3,169,730	726,602	2,104,329	178,927	2,652,004	---	---	2,091,539	(546,133)	5,473,144	6,771,025	178,927	4,764,924	
Plainview															
Liquor	742,623	717,217	25,406	11,547	---	36,953	---	---	---	---	6,400	---	---	---	
Sewer	1,298,888	980,460	318,428	10,258	4,444	324,242	---	---	---	---	---	---	4,444	41,000	
Water	514,378	357,961	156,417	22,027	11,710	166,734	---	---	---	---	190,975	---	11,710	720,000	
Total	2,555,889	2,055,638	500,251	43,832	16,154	527,929	---	---	---	---	197,375	---	16,154	761,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Plato														
Sewer	118,939	223,510	(104,571)	36,902	4,789	(72,458)	36,607	---	---	---	---	---	4,789	53,000
Water	30,243	46,657	(16,414)	21,058	---	4,644	20,923	---	---	---	30,000	---	---	---
Total	149,182	270,167	(120,985)	57,960	4,789	(67,814)	57,530	---	---	---	30,000	---	4,789	53,000
Plummer														
Sanitation	15,999	18,595	(2,596)	---	---	(2,596)	---	---	---	---	---	---	---	---
Wastewater	31,318	28,387	2,931	5	1,265	1,671	---	---	5	(12,265)	---	---	1,265	11,000
Water	41,861	53,159	(11,298)	5	2,131	(13,424)	---	---	5	---	---	---	2,131	8,000
Total	89,178	100,141	(10,963)	10	3,396	(14,349)	---	---	10	(12,265)	---	---	3,396	19,000
Plymouth														
Field House	389,004	282,859	106,145	34,517	388	140,274	---	---	---	780,672	---	---	---	---
Ice Center	1,517,297	1,866,383	(349,086)	55,272	21,506	(315,320)	---	---	---	81,776	18,484	---	---	---
Plymouth Towne Square [29]	688,423	705,947	(17,524)	17,131	63,649	(64,042)	---	---	---	(170,000)	760,296	---	63,649	280,000
Solid Waste Management	765,957	1,084,619	(318,662)	228,163	2,109	(92,608)	---	---	---	---	12,937	---	---	---
Vicksburg Crossing [29]	1,236,176	834,740	401,436	(3,318)	243,343	154,775	---	---	---	(18,000)	12,855	---	242,103	410,000
Water and Sewer Utility [3]	16,996,320	15,640,603	1,355,717	538,234	49,499	1,844,452	---	---	---	2,682,598	3,572,868	---	31,319	965,000
Water Resources	3,248,051	2,309,527	938,524	49,076	17,889	969,711	---	---	---	112,453	561,572	---	---	---
Total	24,841,228	22,724,678	2,116,550	919,075	398,383	2,637,242	---	---	---	3,469,499	4,939,012	---	337,071	1,655,000
Porter														
Water and Sewer [3]	55,055	42,823	12,232	273	---	12,505	---	---	---	---	24,941	---	---	---
Total	55,055	42,823	12,232	273	---	12,505	---	---	---	---	24,941	---	---	---
Preston														
Electric	1,974,665	1,910,716	63,949	92,880	30,448	126,381	---	---	---	---	179,031	---	---	---
Preston Emergency Services	177,586	229,671	(52,085)	13,830	---	(38,255)	---	---	---	---	3,270	---	---	---
Sewer	302,164	307,451	(5,287)	21,241	22,438	(6,484)	---	---	---	---	10,985	---	22,019	79,489
Storm Sewer	60,364	36,396	23,968	22,032	7,399	38,601	21,987	---	---	---	---	---	7,399	48,390
Water	456,698	314,594	142,104	20,974	22,495	140,583	---	---	---	---	255,334	---	22,019	103,550
Total	2,971,477	2,798,828	172,649	170,957	82,780	260,826	21,987	---	---	---	448,620	---	51,437	231,429

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Princeton														
Airport	89,469	303,271	(213,802)	65,338	---	(148,464)	---	39,984	25,354	(31,600)	32,014	---	---	---
Electric [29]	7,538,482	7,206,241	332,241	68,958	161,187	240,012	---	---	---	---	545,562	---	129,687	545,000
Liquor	3,792,138	3,322,618	469,520	17,274	---	486,794	---	---	---	188,260	---	---	---	---
Sanitary Sewer	1,299,237	1,125,314	173,923	13,859	291,640	(103,858)	---	---	---	---	177,415	---	291,640	387,000
Water [29]	1,310,522	845,402	465,120	9,067	148,896	325,291	---	---	---	---	546,207	---	127,896	409,000
Total	14,029,848	12,802,846	1,227,002	174,496	601,723	799,775	---	39,984	25,354	156,660	1,301,198	---	549,223	1,341,000
Prinsburg														
Senior Housing	31,500	18,770	12,730	---	8,535	4,195	---	---	---	---	43,811	---	8,535	14,270
Sewer	155,856	133,668	22,188	250	62,022	(39,584)	---	---	---	(54,423)	8,991	---	52,022	52,250
Water	43,234	42,827	407	244	3,197	(2,546)	---	---	---	---	---	---	3,197	2,750
Total	230,590	195,265	35,325	494	73,754	(37,935)	---	---	---	(54,423)	52,802	---	63,754	69,270
Prior Lake														
Sewer	3,090,773	2,771,143	319,630	12,518	---	332,148	---	---	161	1,232,910	---	---	---	---
Water Quality	925,988	633,557	292,431	13,419	---	305,850	---	---	5,487	413,122	49,793	---	---	---
Water Utility	3,793,719	2,621,448	1,172,271	37,666	---	1,209,937	---	---	5,341	1,901,421	---	---	---	---
Total	7,810,480	6,026,148	1,784,332	63,603	---	1,847,935	---	---	10,989	3,547,453	49,793	---	---	---
Proctor														
Liquor	875,858	880,816	(4,958)	123	5,345	(10,180)	---	---	---	5,286	---	---	---	---
Municipal Golf Course	3,699	86,696	(82,997)	43,091	---	(39,906)	---	---	---	(35,000)	6,500	---	---	---
Public Utilities [4]	2,899,307	3,205,750	(306,443)	39,767	---	(266,676)	---	---	372	---	100,674	---	---	---
Sewer	554,487	529,258	25,229	14,448	---	39,677	---	---	---	80,300	---	---	---	---
Total	4,333,351	4,702,520	(369,169)	97,429	5,345	(277,085)	---	---	372	50,586	107,174	---	---	---
Quamba														
Sewer Fund	5,389	48,092	(42,703)	77,146	24,061	10,382	444	---	---	5,194	---	---	24,061	35,000
Total	5,389	48,092	(42,703)	77,146	24,061	10,382	444	---	---	5,194	---	---	24,061	35,000
Racine														
Sewer	69,311	57,766	11,545	---	---	11,545	---	---	---	(3,550)	173,095	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Water	109,639	55,760	53,879	---	---	53,879	---	---	---	36,895	---	---	---	---	
Total	178,950	113,526	65,424	---	---	65,424	---	---	---	33,345	173,095	---	---	---	
Ramsey															
Recycling Utility	310,471	373,775	(63,304)	69,407	---	6,103	---	---	---	11,000	---	---	---	---	
Sewer Utility	1,784,755	1,535,664	249,091	199,123	---	448,214	---	---	---	34,000	620,089	---	---	---	
Storm Water Utility	958,960	633,101	325,859	18,917	---	344,776	---	---	---	29,000	334,069	---	---	---	
Street Light Utility	204,418	159,378	45,040	16,019	---	61,059	---	---	---	19,000	33,921	---	---	---	
Water Utility	2,772,003	1,396,021	1,375,982	281,730	---	1,657,712	---	---	---	40,000	555,443	---	---	---	
Total	6,030,607	4,097,939	1,932,668	585,196	---	2,517,864	---	---	---	133,000	1,543,522	---	---	---	
Randall															
Electric	462,624	438,933	23,691	2,829	---	26,520	---	---	---	50,000	---	---	---	---	
Liquor	571,449	563,932	7,517	10,003	---	17,520	---	---	---	---	---	---	---	---	
Natural Gas	248,363	169,307	79,056	131	2,848	76,339	---	---	---	30,431	---	---	2,848	48,000	
Solid Waste	47,376	44,610	2,766	2,178	---	4,944	---	---	---	---	---	---	---	---	
Water and Sewer	172,839	199,602	(26,763)	29,386	13,275	(10,652)	24,680	---	---	(80,431)	115,019	---	13,275	74,000	
Total	1,502,651	1,416,384	86,267	44,527	16,123	114,671	24,680	---	---	---	115,019	---	16,123	122,000	
Randolph															
Cable Television	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water	1,487	35,078	(33,591)	---	---	(33,591)	---	---	---	---	---	---	---	---	
Total	1,487	35,078	(33,591)	---	---	(33,591)	---	---	---	---	---	---	---	---	
Ranier															
Liquor	373,341	372,923	418	10,595	---	11,013	---	---	---	20,000	13,416	---	---	---	
Water and Sewer	287,933	308,637	(20,704)	1,848	34,500	(53,356)	---	---	---	(8,630)	---	---	34,500	19,000	
Total	661,274	681,560	(20,286)	12,443	34,500	(42,343)	---	---	---	11,370	13,416	---	34,500	19,000	
Raymond															
Sewer	166,982	261,969	(94,987)	33,145	41,246	(103,088)	---	---	---	9,500	---	---	41,246	33,000	
Water	95,360	71,603	23,757	23,286	23,162	23,881	20,171	---	---	9,500	22,765	---	23,162	25,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	262,342	333,572	(71,230)	56,431	64,408	(79,207)	20,171	---	---	19,000	22,765	---	64,408	58,000	
Red Lake Falls															
Garbage	172,657	139,646	33,011	---	---	33,011	---	---	---	---	---	---	---	---	---
Sewer	190,154	160,986	29,168	97,336	15,377	111,127	96,390	---	---	(49,075)	44,450	---	15,377	92,480	
Water	271,542	245,484	26,058	151,521	18,484	159,095	139,411	1,040	---	(6,833)	57,270	13,270	18,484	485,000	
Total	634,353	546,116	88,237	248,857	33,861	303,233	235,801	1,040	---	(55,908)	101,720	13,270	33,861	577,480	
Red Wing															
Ambulance	4,672,266	4,947,197	(274,931)	23,352	---	(251,579)	---	---	9,109	74,258	256,854	---	---	---	
Incinerator	2,187,701	2,988,741	(801,040)	1,457,513	212,537	443,936	---	---	---	---	2,266,816	2,748,561	167,306	180,000	
Marina	665,992	526,811	139,181	---	12,836	126,345	---	---	---	---	58,958	---	---	---	
Refuse Collection and Recycling	2,494,681	2,382,846	111,835	37,398	---	149,233	---	---	---	5,731	300,735	---	---	---	
Sewer Utility	4,464,741	4,049,707	415,034	134,054	83,139	465,949	---	---	---	(59,610)	189,783	---	83,139	638,256	
Storm Water	1,303,848	777,434	526,414	28,338	---	554,752	---	---	---	5,731	292,445	---	---	---	
Water Utility	3,230,339	2,973,924	256,415	258,510	176,670	338,255	---	---	---	115,731	4,931	---	176,670	863,000	
Total	19,019,568	18,646,660	372,908	1,939,165	485,182	1,826,891	---	---	9,109	141,841	3,370,522	2,748,561	427,115	1,681,256	
Redwood Falls															
Electric Utility	6,558,002	5,557,809	1,000,193	86,601	161,844	924,950	---	---	35,174	398,497	566,977	---	161,844	480,000	
Liquor	2,207,848	2,156,459	51,389	32,081	10,298	73,172	---	---	467	120,000	8,817	---	10,298	45,000	
Redwood Area Hospital	26,561,771	24,354,582	2,207,189	618,647	498,640	2,327,196	---	---	---	444,500	2,579,051	---	498,640	1,535,000	
Sewer Utility	949,278	1,010,972	(61,694)	29,046	18,968	(51,616)	---	---	490	20,000	15,619	---	18,968	94,941	
Storm Sewer Utility	273,031	246,961	26,070	118,461	1,774	142,757	---	65,489	55,128	11,781	214,756	---	1,774	4,719	
Water Utility	1,260,363	1,103,482	156,881	54,835	167,507	44,209	---	---	4,810	91,660	181,211	---	167,507	272,158	
Total	37,810,293	34,430,265	3,380,028	939,671	859,031	3,460,668	---	65,489	96,069	1,086,438	3,566,431	---	859,031	2,431,818	
Remer															
Ambulance	175,660	267,144	(91,484)	164,642	---	73,158	140,468	---	---	---	332,633	---	---	---	
Liquor	693,526	703,010	(9,484)	5,457	---	(4,027)	---	---	---	2,500	54,597	---	---	---	
Sewer	90,504	37,731	52,773	3,367	23,271	32,869	---	---	---	---	---	---	23,271	23,222	
Water	68,680	104,067	(35,387)	6,653	1,770	(30,504)	---	---	---	---	---	---	---	2,000	
Total	1,028,370	1,111,952	(83,582)	180,119	25,041	71,496	140,468	---	---	2,500	387,230	---	23,271	25,222	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/ (Loss)							Interest Paid	Principal Payments
Renville														
Sewer Utility	397,476	494,297	(96,821)	16,604	14,516	(94,733)	---	---	---	(85,000)	290,267	318,983	8,499	181,875
Water Utility	231,929	250,750	(18,821)	139,889	5,260	115,808	135,000	---	---	85,000	---	---	5,260	14,000
Total	629,405	745,047	(115,642)	156,493	19,776	21,075	135,000	---	---	---	290,267	318,983	13,759	195,875
Revere														
Refuse	4,413	4,609	(196)	---	---	(196)	---	---	---	---	---	---	---	---
Sewer	28,763	55,338	(26,575)	130	3,341	(29,786)	---	---	1	---	---	---	3,341	1,400
Water	12,305	20,804	(8,499)	---	---	(8,499)	---	---	1	---	---	---	---	---
Total	45,481	80,751	(35,270)	130	3,341	(38,481)	---	---	2	---	---	---	3,341	1,400
Rice														
Sewer	216,278	216,216	62	4,167	10,087	(5,858)	---	---	19	---	30,000	---	10,087	62,000
Water	169,356	153,207	16,149	4,163	---	20,312	---	---	15	---	---	---	---	---
Total	385,634	369,423	16,211	8,330	10,087	14,454	---	---	34	---	30,000	---	10,087	62,000
Rice Lake														
Sewer Fund	190,288	343,827	(153,539)	146,904	69,498	(76,133)	81,050	---	2,437	(2,431)	---	---	69,498	2,111,098
Water Fund	332,776	312,557	20,219	90,937	42,595	68,561	48,441	---	2,438	(1,939)	173,764	---	42,595	1,293,902
Total	523,064	656,384	(133,320)	237,841	112,093	(7,572)	129,491	---	4,875	(4,370)	173,764	---	112,093	3,405,000
Richfield														
Liquor	11,351,640	10,716,619	635,021	15,410	---	650,431	---	---	380	181,190	211,406	---	---	---
Storm Sewer	1,495,191	1,462,700	32,491	188,804	151,904	69,391	---	---	22	---	25,044	---	151,904	240,000
Water and Sewer [3]	8,023,101	7,808,203	214,898	144,910	126,933	232,875	---	---	7,889	---	227,565	---	126,933	330,000
Total	20,869,932	19,987,522	882,410	349,124	278,837	952,697	---	---	8,291	181,190	464,015	---	278,837	570,000
Richmond														
Civic Arena	163,617	217,374	(53,757)	2,676	---	(51,081)	---	---	10	---	---	---	---	---
Wastewater	337,482	420,461	(82,979)	69,119	46,530	(60,390)	---	---	9	---	---	---	46,530	260,000
Water	300,633	160,515	140,118	17,022	19,458	137,682	---	---	9	156,000	---	---	19,458	71,000
Total	801,732	798,350	3,382	88,817	65,988	26,211	---	---	28	156,000	---	---	65,988	331,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Riverton															
Sewer [0]	13,817	9,644	4,173	---	2,494	1,679	---	---	---	---	---	---	---	2,494	10,798
Water [0]	20,573	21,346	(773)	6,208	832	4,603	---	---	6,208	---	---	---	---	832	3,600
Total	34,390	30,990	3,400	6,208	3,326	6,282	---	---	6,208	---	---	---	---	3,326	14,398
Robbinsdale															
Broadway Court	843,500	604,319	239,181	13,770	81,037	171,914	---	---	---	---	---	475,621	---	81,037	235,000
Deputy Registrar	508,166	431,056	77,110	5,860	---	82,970	---	---	---	50,000	---	---	---	---	---
Liquor	3,533,819	3,386,294	147,525	2,494	---	150,019	---	---	---	150,000	2,180	---	---	---	---
Sanitary Sewer Utility	1,902,913	1,599,194	303,719	6,716	74,162	236,273	---	---	---	(132,360)	775,663	759,666	74,162	500,000	
Solid Waste Removal	1,711,392	1,233,380	478,012	75,026	---	553,038	---	---	---	680,000	---	---	---	---	
Storm Sewer Utility	997,691	744,023	253,668	325,976	58,907	520,737	---	---	---	(848,394)	1,996,228	1,086,745	58,907	315,000	
Water Utility	1,721,658	1,028,599	693,059	40,089	55,745	677,403	---	---	---	42,607	673,787	675,259	55,745	390,000	
Total	11,219,139	9,026,865	2,192,274	469,931	269,851	2,392,354	---	---	---	(58,147)	3,923,479	2,521,670	269,851	1,440,000	
Rochester*															
Electric Utility	160,780,098	134,430,750	26,349,348	851,248	5,609,200	21,591,396	---	---	---	8,724,415	58,884,052	133,092,816	4,946,276	48,180,000	
Parking	7,545,182	4,347,968	3,197,214	269,627	---	3,466,841	---	---	59,191	(19,728,604)	9,553,623	---	---	---	
Sewer Utility	29,208,895	17,899,653	11,309,242	403,414	2,405,390	9,307,266	---	---	9,219	3,772,617	153,466	---	2,405,390	29,320,000	
Storm Water Utility	6,769,027	5,158,760	1,610,267	102,905	---	1,713,172	---	---	---	(174,562)	885,915	---	---	---	
Water Utility	10,212,568	9,504,280	708,288	89,331	132,095	665,524	---	---	---	67,748	1,787,930	---	---	---	
Total	214,515,770	171,341,411	43,174,359	1,716,525	8,146,685	36,744,199	---	---	68,410	(7,338,386)	71,264,986	133,092,816	7,351,666	77,500,000	
Rockford															
Sewer	745,450	546,680	198,770	12,986	74,858	136,898	---	---	---	36,556	---	---	74,858	192,621	
Water	645,581	460,514	185,067	69,699	64,009	190,757	---	---	---	36,556	---	---	64,009	290,001	
Total	1,391,031	1,007,194	383,837	82,685	138,867	327,655	---	---	---	73,112	---	---	138,867	482,622	
Rockville															
Sewer	263,211	552,595	(289,384)	139,547	53,766	(203,603)	16,175	---	15,100	---	54,074	---	53,766	493,710	
Water	160,822	157,593	3,229	79,462	25,894	56,797	---	---	11	(81,718)	20,000	---	25,894	95,000	
Total	424,033	710,188	(286,155)	219,009	79,660	(146,806)	16,175	---	15,111	(81,718)	74,074	---	79,660	588,710	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Rogers														
Liquor	3,517,677	3,103,011	414,666	(1,080)	---	413,586	---	---	---	211,952	---	---	---	---
Sewer	884,237	1,010,162	(125,925)	103,012	---	(22,913)	---	---	---	77,365	154,054	---	---	---
Storm Sewer	537,471	462,661	74,810	16,061	---	90,871	---	---	---	15,000	122,335	---	---	---
Water	1,013,897	1,215,281	(201,384)	68,558	28,845	(161,671)	---	---	---	75,000	355,290	---	28,845	105,000
Total	5,953,282	5,791,115	162,167	186,551	28,845	319,873	---	---	---	379,317	631,679	---	28,845	105,000
Rollingstone														
Sewer	92,761	65,248	27,513	730	3,459	24,784	---	---	---	1,500	---	---	3,459	33,000
Water	85,295	70,405	14,890	380	---	15,270	---	---	---	15,000	28,584	---	---	---
Total	178,056	135,653	42,403	1,110	3,459	40,054	---	---	---	16,500	28,584	---	3,459	33,000
Roscoe														
Sewer [0]	17,245	16,906	339	40,838	1,562	39,615	---	---	---	(352)	---	---	1,562	36,000
Water [0]	8,818	10,625	(1,807)	---	---	(1,807)	---	---	---	(1,807)	---	---	---	---
Total	26,063	27,531	(1,468)	40,838	1,562	37,808	---	---	---	(2,159)	---	---	1,562	36,000
Rose Creek														
Water and Sewer [0][3]	76,603	70,117	6,486	---	15,095	(8,609)	---	---	---	---	---	---	4,095	11,000
Total	76,603	70,117	6,486	---	15,095	(8,609)	---	---	---	---	---	---	4,095	11,000
Roseau														
Electric	4,138,364	4,056,227	82,137	---	---	82,137	---	---	---	500,000	---	---	---	---
Garbage Collection	439,396	406,231	33,165	5,224	---	38,389	---	---	---	---	---	---	---	---
Liquor	1,830,882	1,589,840	241,042	44	---	241,086	---	---	---	467,302	651,810	---	---	---
Roseau Court Townhomes	200,538	178,747	21,791	2,937	17,570	7,158	---	---	---	36,071	8,100	---	17,570	10,135
Sewer Service	367,633	461,080	(93,447)	6	305	(93,746)	6	---	---	100,000	4,000	---	305	31,067
Water	396,245	544,954	(148,709)	10,000	---	(138,709)	---	---	---	100,000	4,000	---	---	---
Total	7,373,058	7,237,079	135,979	18,211	17,875	136,315	6	---	---	1,203,373	667,910	---	17,875	41,202
Rosemount														
Arena	441,059	484,903	(43,844)	1,133	---	(42,711)	---	---	---	(126,500)	114,253	---	---	---
Sewer	1,866,776	2,837,550	(970,774)	336,946	4,159	(637,987)	---	---	---	(143,998)	67,310	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Water	1,304,914	1,271,558	33,356	482,482	3,515	512,323	---	---	---	553,846	119,996	---	3,515	175,000	
Water	2,356,393	2,125,309	231,084	867,287	46,158	1,052,213	---	---	84,042	844,233	97,315	---	36,273	270,000	
Total	5,969,142	6,719,320	(750,178)	1,687,848	53,832	883,838	---	---	84,042	1,127,581	398,874	---	39,788	445,000	
Roseville															
Golf	298,203	377,428	(79,225)	(2,394)	---	(81,619)	---	---	45	(907,851)	894,001	---	---	---	
Sanitary Sewer	5,270,628	3,982,565	1,288,063	15,517	---	1,303,580	---	---	117	285,114	1,588,298	---	---	---	
Solid Waste and Recycling	436,304	506,058	(69,754)	87,459	---	17,705	---	---	87,487	15,000	---	---	---	---	
Storm Water	1,947,644	1,237,523	710,121	20,019	---	730,140	---	---	102	100,000	1,219,510	---	---	---	
Water	6,613,415	6,274,835	338,580	34,693	---	373,273	---	---	150	385,000	1,524,178	---	---	---	
Total	14,566,194	12,378,409	2,187,785	155,294	---	2,343,079	---	---	87,901	(122,737)	5,225,987	---	---	---	
Rothsay															
Sewer	116,126	56,908	59,218	7	33,989	25,236	---	---	---	---	---	---	33,989	---	
Water	80,181	105,846	(25,665)	42,886	39,463	(22,242)	42,631	---	---	---	---	---	4,890	34,573	
Total	196,307	162,754	33,553	42,893	73,452	2,994	42,631	---	---	---	---	---	38,879	34,573	
Round Lake															
Broadband	1,507	---	1,507	---	---	1,507	---	---	---	---	---	---	---	---	
Electric	503,186	411,430	91,756	36,699	5,485	122,970	---	---	---	245,000	948	---	---	---	
Gas	222,326	232,582	(10,256)	2,882	510	(7,884)	---	---	---	---	948	---	---	---	
Sewer	25,442	49,954	(24,512)	565	163	(24,110)	---	---	---	---	947	---	---	---	
Water	99,740	81,592	18,148	7,307	697	24,758	---	---	---	---	29,357	---	---	---	
Total	852,201	775,558	76,643	47,453	6,855	117,241	---	---	---	245,000	32,200	---	---	---	
Royalton															
Refuse	102,697	93,555	9,142	4,453	---	13,595	---	---	---	200	---	---	---	---	
Sewer	302,412	116,686	185,726	7,310	117,310	75,726	4,299	---	---	22,000	---	---	40,560	76,750	
Water	243,036	143,955	99,081	29,949	78,329	50,701	---	---	---	24,500	8,609	---	36,079	42,250	
Total	648,145	354,196	293,949	41,712	195,639	140,022	4,299	---	---	46,700	8,609	---	76,639	119,000	
Rush City															
Liquor [16][32]	10,942	25,576	(14,634)	1,407	92,979	(106,206)	---	---	---	26,000	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Sewer	586,166	328,630	257,536	88,909	10,183	336,262	45,000	---	---	148,999	164,066	---	10,183	267,000
Sewer Access/ hookup	20,700	---	20,700	---	---	20,700	---	---	---	---	---	---	---	---
Storm Sewer	30,450	10,141	20,309	---	---	20,309	---	---	---	49,659	---	---	---	---
Water	554,305	449,955	104,350	74,950	22,913	156,387	55,000	---	---	62,870	158,466	---	22,913	275,000
Water Access/ hookup	14,450	---	14,450	---	---	14,450	---	---	---	---	---	---	---	---
Total	1,217,013	814,302	402,711	165,266	126,075	441,902	100,000	---	---	287,528	322,532	---	33,096	542,000
Rushford														
Electric	1,829,229	1,717,731	111,498	28,913	12,823	127,588	---	---	---	85,000	263,425	---	12,823	75,000
Liquor Store Building	---	45,033	(45,033)	---	555,150	(600,183)	---	---	---	(175,136)	---	---	---	---
Sewer	619,191	455,352	163,839	2,237	16,301	149,775	---	---	---	33,000	47,485	---	16,301	170,526
Water	635,191	397,214	237,977	1,938	26,736	213,179	---	---	---	16,000	27,457	---	26,736	234,000
Total	3,083,611	2,615,330	468,281	33,088	611,010	(109,641)	---	---	---	(41,136)	338,367	---	55,860	479,526
Rushford Village														
Sewage Collection and Disposal	55,191	57,872	(2,681)	1,095	1,083	(2,669)	---	---	---	(8,330)	3,955	---	1,083	6,856
Water	46,024	43,999	2,025	415	3,634	(1,194)	---	---	---	---	13,157	---	3,634	14,000
Total	101,215	101,871	(656)	1,510	4,717	(3,863)	---	---	---	(8,330)	17,112	---	4,717	20,856
Rushmore														
Electric	253,403	239,279	14,124	34,055	---	48,179	---	---	---	---	9,185	---	---	---
Sewer	73,950	65,142	8,808	999	2,150	7,657	---	---	---	---	---	---	2,150	23,000
Water	57,444	88,030	(30,586)	---	---	(30,586)	---	---	---	---	24,319	---	---	---
Total	384,797	392,451	(7,654)	35,054	2,150	25,250	---	---	---	---	33,504	---	2,150	23,000
Russell														
Liquor	274,187	265,891	8,296	1,024	---	9,320	---	---	---	50,000	53,021	---	---	---
Refuse	23,405	30,075	(6,670)	56	---	(6,614)	---	---	---	15,000	---	---	---	---
Sewer	30,935	69,734	(38,799)	2,145	---	(36,654)	---	---	---	50,000	---	---	---	---
Water	54,749	77,605	(22,856)	452	---	(22,404)	---	---	---	---	---	---	---	---
Total	383,276	443,305	(60,029)	3,677	---	(56,352)	---	---	---	115,000	53,021	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Ruthton															
Garbage	18,635	18,154	481	---	---	481	---	---	---	---	---	---	---	---	---
Sewer	38,166	44,454	(6,288)	224	---	(6,064)	---	---	---	---	---	14,025	---	---	---
Water	53,864	46,207	7,657	24,138	3,587	28,208	---	---	---	---	---	5,500	---	3,315	15,000
Total	110,665	108,815	1,850	24,362	3,587	22,625	---	---	---	---	---	19,525	---	3,315	15,000
Sabin															
Garbage [0]	52,590	8,864	43,726	---	---	43,726	---	---	---	---	---	---	---	---	---
Mosquito Control [0]	4,996	3,262	1,734	---	---	1,734	---	---	---	---	---	---	---	---	---
Recycling [0]	10,918	5,602	5,316	---	---	5,316	---	---	---	---	---	---	---	---	---
Sewer [0]	57,990	37,788	20,202	5,971	1,225	24,948	---	---	---	(2,813)	---	---	52,556	1,225	55,000
Water	155,471	96,489	58,982	41,053	19,221	80,814	39,526	---	---	(2,813)	---	---	52,556	19,221	131,820
Total	281,965	152,005	129,960	47,024	20,446	156,538	39,526	---	---	(5,626)	---	---	105,112	20,446	186,820
Sacred Heart															
Economic Development Authority [29]	74,550	56,049	18,501	6,093	23,437	1,157	---	---	---	---	---	---	---	21,937	38,325
Liquor	544,707	561,757	(17,050)	16,989	36	(97)	---	---	---	---	---	699	---	---	---
Sewer Fund	67,857	124,806	(56,949)	77,831	13,602	7,280	74,320	---	---	---	---	5,091,129	---	13,602	82,031
Storm Sewer	69,259	4,777	64,482	7,612	26,615	45,479	---	---	---	---	---	1,433,000	---	26,615	---
Water Fund	112,027	151,009	(38,982)	7,720	11,407	(42,669)	---	---	---	---	---	2,096,855	---	11,407	---
Total	868,400	898,398	(29,998)	116,245	75,097	11,150	74,320	---	---	---	---	8,621,683	---	73,561	120,356
Saint Anthony															
Liquor	5,714,000	5,564,168	149,832	57,511	---	207,343	---	---	---	249,060	---	---	---	---	---
Sewer	1,122,738	1,126,220	(3,482)	---	7,902	(11,384)	---	---	---	---	---	---	---	7,902	62,500
Stormwater Utility	197,242	244,135	(46,893)	2,711	---	(44,182)	---	---	---	150,000	---	596,126	---	---	---
Water	969,638	1,150,414	(180,776)	34,303	7,901	(154,374)	---	---	---	---	---	---	---	7,901	62,500
Total	8,003,618	8,084,937	(81,319)	94,525	15,803	(2,597)	---	---	---	399,060	---	596,126	---	15,803	125,000
Saint Augusta															
Sewer	253,041	331,916	(78,875)	12,355	57,551	(124,071)	---	---	---	---	---	---	---	57,551	327,340
Storm Water	10,137	7,518	2,619	---	---	2,619	---	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Street Utility	4,199	3,878	321	10	---	331	---	---	---	---	---	---	---	---	
Water	232,635	259,915	(27,280)	6,500	22,889	(43,669)	---	---	---	---	---	---	22,889	154,660	
Total	500,012	603,227	(103,215)	18,865	80,440	(164,790)	---	---	---	---	---	---	80,440	482,000	
Saint Bonifacius															
Sewer	298,466	287,995	10,471	7,191	---	17,662	---	---	---	56,390	---	---	---	---	
Storm Sewer	60,137	31,335	28,802	2,245	3,565	27,482	---	---	---	---	---	---	3,565	25,000	
Water	434,485	267,031	167,454	10,138	14,612	162,980	---	---	---	100,890	---	---	14,612	118,000	
Total	793,088	586,361	206,727	19,574	18,177	208,124	---	---	---	157,280	---	---	18,177	143,000	
Saint Charles															
Ambulance	203,131	184,647	18,484	31,958	---	50,442	---	---	2,300	21,500	---	---	---	---	
Electric	2,863,875	2,458,114	405,761	36,412	44,414	397,759	---	---	---	135,000	546,008	---	44,414	240,000	
Garbage	230,199	226,233	3,966	28	---	3,994	---	---	---	20,000	---	---	---	---	
Sewer	735,503	667,292	68,211	2,550	---	70,761	---	---	---	---	61,077	---	---	---	
Storm Water	117,447	30,111	87,336	38	---	87,374	---	---	---	---	75,359	---	---	---	
Water	533,669	458,876	74,793	8,232	15,857	67,168	---	---	---	---	33,032	---	15,857	23,443	
Total	4,683,824	4,025,273	658,551	79,218	60,271	677,498	---	---	2,300	176,500	715,476	---	60,271	263,443	
Saint Clair															
Refuse	56,835	51,889	4,946	---	---	4,946	---	---	---	---	---	---	---	---	
Sewer	209,873	183,766	26,107	15,764	141,869	(99,998)	14,723	---	---	---	15,470	---	9,093	184,498	
Storm Sewer	38,509	5,481	33,028	---	---	33,028	---	---	---	---	---	---	---	---	
Water	150,982	119,057	31,925	30,412	40,406	21,931	19,341	---	---	---	---	---	40,406	77,000	
Total	456,199	360,193	96,006	46,176	182,275	(40,093)	34,064	---	---	---	15,470	---	49,499	261,498	
Saint Cloud															
Civic Center	1,570,377	3,426,251	(1,855,874)	2,231,629	1,056,497	(680,742)	2,172,544	---	305	12,417,370	1,720,652	---	1,055,931	---	
Housing and Redevelopment Authority [29]	2,619,262	12,945,728	(10,326,466)	10,359,182	146,009	(113,293)	420,682	7,929,865	446,887	---	366,345	---	146,009	1,150,113	
Hydroelectric Utility	2,866,763	1,305,057	1,561,706	32,733	122,568	1,471,871	---	---	51	455,000	938,929	---	122,568	1,205,000	
Municipal Athletic Complex	1,218,557	1,701,258	(482,701)	53,395	42,276	(471,582)	48,691	---	132	(235,923)	12,737	---	42,276	539,349	
Parking System	1,946,849	2,509,163	(562,314)	170,196	192,150	(584,268)	123,840	---	143	(11,647,743)	640,864	3,208,972	192,150	3,665,000	
Refuse Service	3,696,667	3,358,036	338,631	32,841	---	371,472	---	---	425	---	30,000	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Storm Water Utility	932,714	1,351,809	(419,095)	59,497	---	(359,598)	---	---	9,831	(6,492)	26,427	---	---	---
Street Light Utility	1,190,681	1,115,810	74,871	65,992	1,569,294	(1,428,431)	---	---	46	(558,036)	2,145,313	---	99,232	---
Wastewater Utility	10,116,082	10,720,926	(604,844)	588,720	779,348	(795,472)	---	---	619	45,000	8,991,691	5,441,263	779,348	3,828,621
Water Utility	10,358,733	9,959,563	399,170	192,959	262,991	329,138	---	---	635	356,492	4,053,775	3,065,367	262,616	1,593,022
Total	36,516,685	48,393,601	(11,876,916)	13,787,144	4,171,133	(2,260,905)	2,765,757	7,929,865	459,074	825,668	18,926,733	11,715,602	2,700,130	11,981,105
Saint Francis														
Liquor	2,236,169	2,130,722	105,447	14,424	---	119,871	---	---	---	199,114	15,984	---	---	---
Sewer	1,810,376	984,376	826,000	101,342	360,822	566,520	---	4,606,071	---	113,800	1,831,945	---	360,822	6,118,544
Storm Water	171,867	33,435	138,432	4,920	---	143,352	---	---	---	---	---	---	---	---
Water	1,671,817	872,485	799,332	38,374	191,958	645,748	---	---	---	111,080	---	---	191,958	527,000
Total	5,890,229	4,021,018	1,869,211	159,060	552,780	1,475,491	---	4,606,071	---	423,994	1,847,929	---	552,780	6,645,544
Saint Hilaire														
Sanitation	27,991	25,498	2,493	---	---	2,493	---	---	---	---	---	---	---	---
Sewer	72,740	79,635	(6,895)	2	5,443	(12,336)	---	---	2	1,214	---	---	5,443	41,832
Water	28,881	25,298	3,583	2	---	3,585	---	---	2	---	---	---	---	---
Total	129,612	130,431	(819)	4	5,443	(6,258)	---	---	4	1,214	---	---	5,443	41,832
Saint James														
Economic Development Authority - Housing	152,806	82,318	70,488	2,014	15,256	57,246	---	---	---	18,000	54,000	---	15,256	47,517
Electric	5,185,576	4,355,758	829,818	46,120	9,305	866,633	---	---	---	135,530	180,468	---	---	---
Liquor	945,153	837,424	107,729	6,709	---	114,438	---	---	---	58,200	---	---	---	---
Wastewater Treatment	1,696,792	1,079,277	617,515	7,362	92,496	532,381	---	---	---	13,000	27,994	---	92,496	361,000
Water	1,345,619	959,677	385,942	39,824	87,346	338,420	---	---	---	30,712	41,911	---	80,596	224,000
Total	9,325,946	7,314,454	2,011,492	102,029	204,403	1,909,118	---	---	---	255,442	304,373	---	188,348	632,517
Saint Joseph														
Refuse	288,151	289,557	(1,406)	5,654	---	4,248	---	---	---	770	---	---	---	---
Sewer	1,271,765	959,148	312,617	34,094	151,497	195,214	---	---	---	(50,460)	586,618	508,877	151,289	558,943
Storm Sewer	127,167	169,389	(42,222)	2,332	---	(39,890)	---	---	---	19,250	---	---	---	---
Street Light Utility	61,359	64,866	(3,507)	3,750	---	243	---	---	---	---	---	---	---	---
Water	968,823	791,779	177,044	105,051	135,413	146,682	23,893	---	---	(222,210)	30,975	353,000	133,955	490,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	2,717,265	2,274,739	442,526	150,881	286,910	306,497	23,893	---	---	(252,650)	617,593	861,877	285,244	1,048,943
Saint Leo														
Refuse	7,588	7,642	(54)	---	---	(54)	---	---	---	---	---	---	---	---
Sewer	15,305	36,249	(20,944)	39	---	(20,905)	---	---	---	(6,000)	---	---	---	---
Water	15,041	12,952	2,089	73	---	2,162	---	---	---	---	---	---	---	---
Total	37,934	56,843	(18,909)	112	---	(18,797)	---	---	---	(6,000)	---	---	---	---
Saint Louis Park														
Sewer Utility	7,261,014	5,956,627	1,304,387	8,572	41,227	1,271,732	---	---	---	872,761	692,628	1,151,829	17,715	172,500
Solid Waste	3,237,506	3,372,710	(135,204)	173,219	---	38,015	---	---	---	227,229	---	---	---	---
Storm Water Utility	2,816,349	1,439,718	1,376,631	35,319	121,977	1,289,973	---	---	---	386,863	2,499,503	343,073	19,418	505,300
Water Utility	6,089,295	4,360,139	1,729,156	33,864	316,665	1,446,355	---	---	---	588,889	3,373,513	5,208,945	217,563	2,237,200
Total	19,404,164	15,129,194	4,274,970	250,974	479,869	4,046,075	---	---	---	2,075,742	6,565,644	6,703,847	254,696	2,915,000
Saint Martin														
Sewer [0]	61,361	14,850	46,511	---	---	46,511	---	---	---	---	---	---	---	---
Water [0]	75,970	61,116	14,854	1,543	25,564	(9,167)	---	---	---	47,600	---	---	---	---
Total	137,331	75,966	61,365	1,543	25,564	37,344	---	---	---	47,600	---	---	---	---
Saint Michael														
Recycling	239,835	271,331	(31,496)	26,665	---	(4,831)	---	---	---	---	---	---	---	---
Sewer	2,311,875	1,584,360	727,515	25,280	92,858	659,937	---	---	---	750,000	107,665	---	92,858	396,753
Storm Water	201,081	196,656	4,425	1,554	6,931	(952)	---	---	157,500	84,485	211,972	---	6,931	18,117
Water	734,854	706,214	28,640	7,815	22,028	14,427	---	---	---	100,000	---	---	22,028	82,922
Total	3,487,645	2,758,561	729,084	61,314	121,817	668,581	---	---	157,500	934,485	319,637	---	121,817	497,792
Saint Paul														
Capital City Properties [29]	1,765,030	3,187,378	(1,422,348)	919,376	4,583,395	(5,086,367)	---	---	---	---	---	---	4,493,395	237,737
Housing and Redevelopment Authority - Loan	284,973	852,407	(567,434)	482,780	49,287	(133,941)	---	25,153	189,209	3,489,879	---	---	40,719	---
Housing and Redevelopment Authority - Lofts	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Parking	16,654,305	10,309,759	6,344,546	912,848	2,184,746	5,072,648	1,103,567	---	---	326,976	1,220,877	28,945,000	2,176,326	33,860,000
Housing and Redevelopment Authority - Penfield	---	---	---	756,969	---	756,969	---	---	---	2,230,970	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Impound Lot	1,746,275	2,317,888	(571,613)	---	---	(571,613)	---	---	---	1,990	---	---	---	---	
Parks Special Services	2,786,697	2,843,184	(56,487)	(352)	278	(57,117)	---	---	---	227,209	---	---	---	---	
Port Authority [29]	11,817,000	7,997,000	3,820,000	8,837,000	9,828,000	2,829,000	8,710,000	---	---	---	10,071,000	14,529,000	3,455,000	8,071,055	
Regional Water Services [29]	62,337,254	49,220,521	13,116,733	1,049,551	1,163,796	13,002,488	---	---	107,752	---	19,026,215	4,734,462	743,409	4,020,516	
River Print	719,827	1,076,736	(356,909)	---	---	(356,909)	---	---	---	---	---	---	---	---	
RiverCentre Convention and Visitors Authority [29]	14,952,656	14,994,460	(41,804)	3,106,588	5,368,159	(2,303,375)	---	---	---	---	---	---	2,529	17,526	
Sewer Utility	57,670,729	45,077,624	12,593,105	454,468	2,710,222	10,337,351	---	---	---	3,986,481	6,482,281	8,116,215	2,710,222	6,650,141	
Total	170,734,746	137,876,957	32,857,789	16,519,228	25,887,883	23,489,134	9,813,567	25,153	296,961	10,263,505	36,800,373	56,324,677	13,621,600	52,856,975	
Saint Paul Park															
Sewer	651,853	648,352	3,501	1,368	---	4,869	---	---	---	102,764	---	---	---	---	
Water	541,824	577,357	(35,533)	106,440	13,764	57,143	---	---	---	(3,749)	---	---	13,764	44,000	
Total	1,193,677	1,225,709	(32,032)	107,808	13,764	62,012	---	---	---	99,015	---	---	13,764	44,000	
Saint Peter															
Electric Utility	11,362,827	10,425,927	936,900	23,679	307,768	652,811	---	---	1,558	955,478	1,556,071	5,104,957	307,768	3,965,000	
Environmental Services	763,613	808,861	(45,248)	1,680	---	(43,568)	---	---	367	---	10,094	---	---	---	
Heartland Transit [36]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Hospital [29]	34,087,928	32,612,967	1,474,961	72,067	426,744	1,120,284	---	---	---	---	2,173,085	---	426,744	777,990	
Housing and Redevelopment Authority [12][29]	280,350	393,478	(113,128)	21,298	---	(91,830)	---	99,765	---	---	5,374	---	---	---	
Long-Term Care Facility	789,652	225,479	564,173	1,267	513,900	51,540	---	---	---	---	---	---	513,900	288,859	
Medical Office Building	307,515	238,194	69,321	467	125,696	(55,908)	---	---	---	---	---	---	125,696	80,000	
Storm Water	681,306	702,256	(20,950)	4,267	2,767	(19,450)	---	---	95	29,964	252,307	---	2,767	19,500	
Telecommunications	---	56,545	(56,545)	---	---	(56,545)	---	---	---	(42,280)	---	---	---	---	
Wastewater Utility	3,904,375	2,565,811	1,338,564	15,915	201,231	1,153,248	---	---	1,152	502,282	255,296	905,043	201,231	1,184,340	
Water Utility	3,419,963	2,567,831	852,132	7,992	440,606	419,518	---	---	843	70,623	972,198	495,000	440,606	935,160	
Total	55,597,529	50,597,349	5,000,180	148,632	2,018,712	3,130,100	---	99,765	4,015	1,516,067	5,224,425	6,505,000	2,018,712	7,250,849	
Sanborn															
Garbage	21,178	24,551	(3,373)	---	---	(3,373)	---	---	---	---	---	---	---	---	
Sewage Disposal	38,735	18,818	19,917	4,524	1,511	22,930	3,299	---	---	---	---	---	1,511	3,300	
Water	86,653	81,318	5,335	24,917	29,889	363	17,377	---	---	---	46,800	---	29,889	27,700	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	146,566	124,687	21,879	29,441	31,400	19,920	20,676	---	---	---	46,800	---	31,400	31,000	
Sandstone															
Sewer	298,230	341,269	(43,039)	46,965	---	3,926	---	---	---	250	74,730	---	---	---	
Storm Sewer	44,115	30,738	13,377	514	---	13,891	---	---	---	5,400	---	---	---	---	
Water	250,490	251,968	(1,478)	1,346	---	(132)	---	---	---	38,000	---	---	---	---	
Wild River Apartments	672,514	517,213	155,301	400	60,591	95,110	---	---	---	(60,591)	19,467	---	60,591	220,000	
Total	1,265,349	1,141,188	124,161	49,225	60,591	112,795	---	---	---	(16,941)	94,197	---	60,591	220,000	
Sargeant															
Sewage Collection and Disposal [0]	15,914	6,226	9,688	22	2,256	7,454	---	---	---	---	---	---	2,256	5,000	
Water [0]	5,288	2,137	3,151	6	---	3,157	---	---	---	---	---	---	---	---	
Total	21,202	8,363	12,839	28	2,256	10,611	---	---	---	---	---	---	2,256	5,000	
Sartell															
Sewer	2,087,236	2,312,269	(225,033)	(2,194)	287,117	(514,344)	---	---	26	(561,263)	27,706	---	287,117	1,064,810	
Storm Water	419,666	519,231	(99,565)	799	---	(98,766)	---	---	---	198,315	---	---	---	---	
Water	1,855,932	2,135,016	(279,084)	45,572	375,692	(609,204)	---	---	130	(633,841)	---	---	375,692	925,000	
Total	4,362,834	4,966,516	(603,682)	44,177	662,809	(1,222,314)	---	---	156	(996,789)	27,706	---	662,809	1,989,810	
Sauk Centre															
Housing and Redevelopment Authority [14][29]	139,675	276,846	(137,171)	72,231	---	(64,940)	---	71,820	---	---	15,768	---	---	---	
Public Utilities Commission - Electric [29]	5,404,896	4,539,222	865,674	66,254	171,739	760,189	---	---	---	---	471,618	---	---	---	
Public Utilities Commission - Sewer [29]	1,178,916	979,893	199,023	30,719	101,316	128,426	---	---	---	---	395,624	---	101,316	342,000	
Public Utilities Commission - Water [29]	781,552	633,240	148,312	27,312	8,533	167,091	---	---	---	---	184,954	---	8,533	145,000	
Total	7,505,039	6,429,201	1,075,838	196,516	281,588	990,766	---	71,820	---	---	1,067,964	---	109,849	487,000	
Sauk Rapids															
Liquor	2,849,761	2,662,196	187,565	6,546	---	194,111	---	---	---	110,000	---	---	---	---	
Sewer	1,587,678	1,456,834	130,844	101,064	82,084	149,824	---	---	---	100,000	796,763	2,003,772	82,084	359,869	
Storm Water	321,207	407,510	(86,303)	65,615	---	(20,688)	---	---	---	(100,000)	355,352	---	---	---	
Street Light	231,998	245,167	(13,169)	11,664	---	(1,505)	---	---	---	---	---	---	---	---	
Water	1,765,602	1,551,170	214,432	135,356	120,710	229,078	---	---	---	---	550,670	---	120,710	620,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Total	6,756,246	6,322,877	433,369	320,245	202,794	550,820	---	---	---	110,000	1,702,785	2,003,772	202,794	979,869	
Savage															
Liquor	4,887,788	4,881,924	5,864	---	79,333	(73,469)	---	---	---	---	47,705	---	21,378	160,000	
Sports Center	464,101	407,852	56,249	14	83,549	(27,286)	---	---	---	(205,000)	---	---	83,549	300,000	
Storm Water	1,514,631	1,361,307	153,324	317,446	9,977	460,793	---	---	---	940,529	727,293	---	9,977	155,600	
Street Light Utility	365,915	387,609	(21,694)	4,603	---	(17,091)	---	---	---	---	53,777	---	---	---	
Water and Sewer [3]	9,000,970	8,917,361	83,609	172,278	372,301	(116,414)	---	---	---	(3,734,016)	8,399,265	4,015,150	339,223	2,085,400	
Total	16,233,405	15,956,053	277,352	494,341	545,160	226,533	---	---	---	(2,998,487)	9,228,040	4,015,150	454,127	2,701,000	
Scandia															
Sewer	86,418	101,976	(15,558)	1,924	---	(13,634)	---	---	7	---	10,270	---	---	---	
Uptown Sewer Fund	17,371	17,185	186	38	---	224	---	---	2	---	---	---	---	---	
Total	103,789	119,161	(15,372)	1,962	---	(13,410)	---	---	9	---	10,270	---	---	---	
Scanlon															
Water and Sewer [3]	402,550	411,573	(9,023)	48	22,526	(31,501)	---	---	---	---	134,151	---	22,526	35,000	
Total	402,550	411,573	(9,023)	48	22,526	(31,501)	---	---	---	---	134,151	---	22,526	35,000	
Seaforth															
Garbage	3,060	3,529	(469)	---	---	(469)	---	---	---	---	---	---	---	---	
Wastewater	28,088	55,386	(27,298)	18,299	4,899	(13,898)	---	18,248	---	---	15,311	---	4,899	2,000	
Water	20,491	29,563	(9,072)	52	4,308	(13,328)	---	---	---	---	---	---	4,308	4,000	
Total	51,639	88,478	(36,839)	18,351	9,207	(27,695)	---	18,248	---	---	15,311	---	9,207	6,000	
Sebeka															
Event Center	2,978	1,865	1,113	---	---	1,113	---	---	---	---	---	---	---	---	
Liquor	558,143	597,825	(39,682)	---	150	(39,832)	---	---	---	---	---	---	---	---	
Sewer	96,652	101,364	(4,712)	875	---	(3,837)	---	---	---	35,500	---	---	---	---	
Water	152,894	76,035	76,859	1,439	8,678	69,620	---	---	---	---	---	---	8,678	53,999	
Total	810,667	777,089	33,578	2,314	8,828	27,064	---	---	---	35,500	---	---	8,678	53,999	
Shafer															
Sewer	217,208	177,896	39,312	36,862	24,467	51,707	---	---	---	---	146,108	146,108	20,575	109,500	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Water	7,932	682	7,250	248	---	7,498	---	---	---	---	---	---	---	---	
Water	141,560	145,972	(4,412)	15,983	14,061	(2,490)	---	---	---	---	110,728	110,728	9,789	32,500	
Total	366,700	324,550	42,150	53,093	38,528	56,715	---	---	---	---	256,836	256,836	30,364	142,000	
Shakopee															
Electric [29]	46,887,042	42,540,308	4,346,734	747,003	366,382	4,727,355	---	---	---	---	1,390,859	---	348,580	425,000	
Refuse	131,753	117,111	14,642	(759)	8,536	5,347	---	---	---	---	---	---	---	---	
Sewer	3,379,909	4,276,279	(896,370)	98,363	---	(798,007)	---	---	---	(104,218)	1,310,452	---	---	---	
Storm Drainage	1,272,227	1,795,098	(522,871)	150,537	---	(372,334)	---	---	---	131,208	619,193	---	---	---	
Water [29]	5,184,201	5,127,888	56,313	296,927	74,686	278,554	---	---	---	---	304,028	---	---	---	
Total	56,855,132	53,856,684	2,998,448	1,292,071	449,604	3,840,915	---	---	---	26,990	3,624,532	---	348,580	425,000	
Shelly															
Electric	208,021	254,377	(46,356)	2,823	---	(43,533)	---	---	---	117,021	45,135	---	---	---	
Garbage	19,181	19,190	(9)	---	---	(9)	---	---	---	---	---	---	---	---	
Sewer	47,028	65,749	(18,721)	4,646	14,212	(28,287)	---	---	---	(30,050)	8,350	---	14,212	6,000	
Water	30,867	36,379	(5,512)	29	2,045	(7,528)	---	---	---	---	---	---	2,045	5,000	
Total	305,097	375,695	(70,598)	7,498	16,257	(79,357)	---	---	---	86,971	53,485	---	16,257	11,000	
Sherburn															
Economic Development Authority	64,840	88,912	(24,072)	413	9,512	(33,171)	---	---	---	---	7,654	---	9,512	9,569	
Liquor	814,689	848,731	(34,042)	242	---	(33,800)	---	---	---	---	---	---	---	---	
Temperance Lake Ridge	2,209,775	1,884,041	325,734	959	99,097	227,596	---	---	---	---	103,258	---	99,097	190,000	
Water and Sewer [3]	378,011	362,095	15,916	5,020	40,311	(19,375)	---	---	---	---	1,824,996	2,205,462	40,311	125,273	
Total	3,467,315	3,183,779	283,536	6,634	148,920	141,250	---	---	---	---	1,935,908	2,205,462	148,920	324,842	
Shoreview															
Sewer	4,280,337	3,730,262	550,075	43,937	76,310	517,702	---	---	156	195,625	571,832	---	76,310	230,000	
Street Light Utility	640,876	305,166	335,710	4,314	---	340,024	---	---	---	28,400	284,802	---	---	---	
Surface Water	1,782,349	1,186,953	595,396	16,812	79,194	533,014	---	---	73	168,000	291,308	---	79,194	360,000	
Water	3,244,714	2,423,328	821,386	41,107	439,738	422,755	---	---	177	381,625	693,124	---	439,738	960,000	
Total	9,948,276	7,645,709	2,302,567	106,170	595,242	1,813,495	---	---	406	773,650	1,841,066	---	595,242	1,550,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Shorewood														
Recycling	156,951	137,693	19,258	26,659	---	45,917	---	---	---	---	---	---	---	---
Sewer	909,965	994,611	(84,646)	34,738	---	(49,908)	---	---	---	12,500	72,984	---	---	---
Storm Water Management Utility	341,180	117,741	223,439	10,534	---	233,973	---	---	---	20,478	148,595	---	---	---
Water	408,875	735,260	(326,385)	23,166	15,883	(319,102)	---	---	8,087	14,866	48,655	---	15,883	265,000
Total	1,816,971	1,985,305	(168,334)	95,097	15,883	(89,120)	---	---	8,087	47,844	270,234	---	15,883	265,000
Silver Bay														
Liquor	968,957	924,745	44,212	1,752	279	45,685	---	---	---	---	10,514	---	279	58,146
Sewer	923,610	589,146	334,464	11,557	1,256	344,765	---	---	---	---	---	---	1,256	30,000
Water	1,071,411	633,541	437,870	8,239	8,410	437,699	---	---	---	---	78,786	---	8,410	80,000
Total	2,963,978	2,147,432	816,546	21,548	9,945	828,149	---	---	---	---	89,300	---	9,945	168,146
Silver Lake														
Liquor	566,095	551,337	14,758	347	41	15,064	---	---	---	10,585	33,352	---	---	---
Sewer	150,771	141,577	9,194	10,423	3,400	16,217	---	---	---	5,000	---	---	3,400	45,000
Storm Sewer	6,531	20,372	(13,841)	1	---	(13,840)	---	---	---	---	3,586	---	---	---
Water	110,112	93,947	16,165	1,129	---	17,294	---	---	---	35,000	10,359	---	---	---
Total	833,509	807,233	26,276	11,900	3,441	34,735	---	---	---	50,585	47,297	---	3,400	45,000
Skyline														
Refuse	22,329	27,061	(4,732)	---	---	(4,732)	---	---	---	---	---	---	---	---
Sewer	34,518	41,734	(7,216)	7,398	3,495	(3,313)	---	---	---	---	---	---	3,495	80,930
Water	21,563	45,712	(24,149)	86,454	4,749	57,556	---	---	---	---	---	---	4,749	50,000
Total	78,410	114,507	(36,097)	93,852	8,244	49,511	---	---	---	---	---	---	8,244	130,930
Slayton														
Water	528,347	477,745	50,602	53,376	5,312	98,666	---	---	---	---	131,344	---	---	---
Total	528,347	477,745	50,602	53,376	5,312	98,666	---	---	---	---	131,344	---	---	---
Sleepy Eye														
Ambulance	230,918	235,156	(4,238)	43,389	---	39,151	836	---	1,375	---	226,104	---	---	---
Event Center	87,166	185,699	(98,533)	2,697	---	(95,836)	---	---	---	(4,000,000)	3,846,435	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Liquor	304,909	327,887	(22,978)	3,936	---	(19,042)	---	---	---	---	---	---	---	---
Medical Center	15,333,008	16,473,264	(1,140,256)	143,898	120,531	(1,116,889)	---	---	---	500,000	323,912	---	108,629	184,000
Public Utilities Commission [4]	5,415,676	4,844,645	571,031	203,447	66,083	708,395	---	---	---	1,287,729	452,850	---	66,020	166,000
Sewer	343,065	133,758	209,307	440,142	---	649,449	---	---	---	240,000	113,869	---	---	---
Total	21,714,742	22,200,409	(485,667)	837,509	186,614	165,228	836	---	1,375	(1,972,271)	4,963,170	---	174,649	350,000
Sobieski														
Refuse or Garbage Collection [0]	19,557	20,935	(1,378)	1,570	---	192	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	26,062	6,797	19,265	---	---	19,265	---	---	---	---	---	---	---	---
Total	45,619	27,732	17,887	1,570	---	19,457	---	---	---	---	---	---	---	---
South Haven														
Sewer	43,419	72,426	(29,007)	1,420	18,495	(46,082)	---	---	---	---	---	---	18,495	9,000
Water	17,432	26,149	(8,717)	---	---	(8,717)	---	---	---	---	---	---	---	---
Total	60,851	98,575	(37,724)	1,420	18,495	(54,799)	---	---	---	---	---	---	18,495	9,000
South Saint Paul														
Low Rent Housing	1,254,026	2,158,086	(904,060)	951,521	29,409	18,052	---	1,220,098	---	---	318,162	---	29,409	97,674
Storm Water	474,271	640,511	(166,240)	8,427	29,791	(187,604)	---	---	---	73,188	---	---	29,791	80,000
Street Light Utility	229,263	195,081	34,182	2,217	---	36,399	---	---	---	---	---	---	---	---
Water and Sewer [3]	5,462,748	5,112,100	350,648	44,972	63,467	332,153	---	---	---	335,231	6,504	---	63,467	217,000
Total	7,420,308	8,105,778	(685,470)	1,007,137	122,667	199,000	---	1,220,098	---	408,419	324,666	---	122,667	394,674
Spicer														
Sewer	515,043	621,393	(106,350)	5,380	---	(100,970)	---	---	---	---	---	---	---	---
Water	304,842	376,771	(71,929)	5,286	---	(66,643)	---	---	---	---	---	---	---	---
Total	819,885	998,164	(178,279)	10,666	---	(167,613)	---	---	---	---	---	---	---	---
Spring Grove														
Electric	1,668,638	1,300,853	367,785	25,189	2,400	390,574	---	---	---	165,853	47,238	---	2,400	9,390
Liquor	423,552	403,545	20,007	5,466	---	25,473	---	---	---	31,000	---	---	---	---
Sewer	246,068	205,456	40,612	1,484	12,537	29,559	---	---	---	22,500	528,139	---	12,537	41,000
Water	325,014	155,819	169,195	1,576	44,950	125,821	---	---	---	22,500	111,268	---	44,950	68,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Total	2,663,272	2,065,673	597,599	33,715	59,887	571,427	---	---	---	241,853	686,645	---	59,887	118,390
Spring Lake Park														
Liquor	2,018,591	1,969,054	49,537	29,345	1,290	77,592	---	---	---	75,000	---	---	1,290	13,842
Sewer Utility	838,699	1,337,202	(498,503)	550,190	---	51,687	---	---	---	(58,852)	291,007	---	---	---
Water Utility	737,370	744,058	(6,688)	411,136	42,539	361,909	---	---	---	141,117	58,749	---	42,539	207,000
Total	3,594,660	4,050,314	(455,654)	990,671	43,829	491,188	---	---	---	157,265	349,756	---	43,829	220,842
Spring Park														
Sewer	371,293	435,512	(64,219)	5,488	15,638	(74,369)	---	---	---	---	640	---	15,638	57,500
Water	305,117	312,902	(7,785)	14,309	15,701	(9,177)	---	---	---	---	3,202	---	15,701	51,250
Total	676,410	748,414	(72,004)	19,797	31,339	(83,546)	---	---	---	---	3,842	---	31,339	108,750
Spring Valley														
Ambulance	431,867	494,134	(62,267)	10,826	---	(51,441)	---	---	5,000	---	204,921	---	---	---
Electric	2,723,808	2,426,477	297,331	39,148	10,177	326,302	---	---	---	167,690	4,287,338	---	10,177	66,000
Sewer Rental	441,315	355,097	86,218	3,463	2,708	86,973	---	---	---	(40,326)	30,496	---	2,708	17,500
Storm Water Utility	79,380	32,833	46,547	588	8,126	39,009	---	---	---	(7,163)	---	---	8,126	52,500
Water	438,827	403,293	35,534	---	6,256	29,278	---	---	---	(64,826)	45,379	---	6,256	20,000
Total	4,115,197	3,711,834	403,363	54,025	27,267	430,121	---	---	5,000	55,375	4,568,134	---	27,267	156,000
Springfield														
Community Ambulance	132,703	161,316	(28,613)	5,949	---	(22,664)	---	---	3,025	---	---	---	---	---
Electric Utility	3,091,552	3,302,847	(211,295)	10,232	114	(201,177)	---	---	---	(49,960)	177,340	---	---	---
Rental Housing	219,008	119,061	99,947	2,336	106,309	(4,026)	---	---	---	---	---	1,323,073	106,309	1,366,187
Sewer Utility	280,941	332,700	(51,759)	1,556	2,963	(53,166)	---	---	---	43,294	47,405	---	2,963	21,002
Storm Sewer	24,394	308	24,086	7	---	24,093	---	---	---	---	---	---	---	---
Water Utility	348,112	278,836	69,276	1,651	4,361	66,566	---	---	---	41,666	9,632	---	4,361	29,478
Total	4,096,710	4,195,068	(98,358)	21,731	113,747	(190,374)	---	---	3,025	35,000	234,377	1,323,073	113,633	1,416,667
Stacy														
Liquor	3,211,801	2,988,200	223,601	40,090	38,318	225,373	---	---	---	100,000	10,883	---	38,268	101,500
Sewer	512,404	331,740	180,664	113,091	24,903	268,852	110,415	---	---	---	---	---	24,903	212,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer	29,996	9,132	20,864	613	---	21,477	---	---	---	---	---	---	---	---	
Water	238,175	149,784	88,391	969,788	11,326	1,046,853	6,415	959,369	---	(30,000)	2,337,669	1,721,482	11,236	35,000	
Total	3,992,376	3,478,856	513,520	1,123,582	74,547	1,562,555	116,830	959,369	---	70,000	2,348,552	1,721,482	74,407	348,500	
Staples															
Community Center	125,284	306,811	(181,527)	172,003	---	(9,524)	61,677	---	106,356	---	20,689	---	---	---	
Light	3,092,603	2,772,390	320,213	22,305	40,257	302,261	---	---	---	40,000	275,413	---	40,257	123,182	
Sewer	545,142	516,436	28,706	1,708	---	30,414	---	---	---	---	30,076	---	---	---	
Water	554,051	512,774	41,277	10,544	35,829	15,992	---	---	---	20,000	48,773	---	35,829	121,000	
Total	4,317,080	4,108,411	208,669	206,560	76,086	339,143	61,677	---	106,356	60,000	374,951	---	76,086	244,182	
Starbuck															
Garbage [0]	107,353	91,267	16,086	---	---	16,086	---	---	---	---	---	---	---	---	
Hobo Park [0]	253,754	125,633	128,121	1,241	---	129,362	---	---	---	85,019	24,759	---	---	---	
Sewer	337,069	250,177	86,892	7,946	4,989	89,849	---	---	---	(41,320)	48,960	---	4,989	46,909	
Storm Sewer [0]	35,004	10,054	24,950	188,182	53,518	159,614	143,866	---	---	(1,519,578)	10,523	---	53,518	1,635,000	
Water [0]	253,032	146,732	106,300	2,534	---	108,834	---	---	---	(39,672)	30,579	---	---	---	
Total	986,212	623,863	362,349	199,903	58,507	503,745	143,866	---	---	(1,515,551)	114,821	---	58,507	1,681,909	
Steen															
Sewer Enterprise Fund [0]	25,078	11,706	13,372	427	---	13,799	---	---	---	---	---	---	---	---	
Water Enterprise Fund [0]	32,748	15,584	17,164	---	255	16,909	---	---	---	---	---	---	255	1,160	
Total	57,826	27,290	30,536	427	255	30,708	---	---	---	---	---	---	255	1,160	
Stephen															
Electric	874,625	824,945	49,680	28	---	49,708	---	---	28	73,214	13,320	---	---	---	
Gas	387,132	244,479	142,653	20	---	142,673	---	---	20	---	---	---	---	---	
Refuse	82,608	83,808	(1,200)	---	---	(1,200)	---	---	---	---	---	---	---	---	
Sewer	152,302	83,584	68,718	---	25,019	43,699	---	---	---	---	306,938	335,060	25,019	29,286	
Tamarac Senior Housing [29]	591,624	732,704	(141,080)	210,170	93,942	(24,852)	---	---	---	---	---	---	93,942	115,000	
Water	186,899	239,144	(52,245)	12,607	15,925	(55,563)	---	---	19	---	---	---	15,925	102,231	
Total	2,275,190	2,208,664	66,526	222,825	134,886	154,465	---	---	67	73,214	320,258	335,060	134,886	246,517	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Stewart															
Garbage	30,995	36,015	(5,020)	---	---	(5,020)	---	---	---	(3,646)	---	---	---	---	---
Sewer	111,229	65,301	45,928	28,957	8,269	66,616	---	---	---	(31,369)	30,118	7,900	8,269	48,892	
Storm Water	92,730	95,029	(2,299)	65	22,530	(24,764)	---	---	---	---	---	---	22,530	73,110	
Water	161,513	164,472	(2,959)	9,597	8,589	(1,951)	---	---	7,450	(21,317)	---	---	8,589	42,552	
Total	396,467	360,817	35,650	38,619	39,388	34,881	---	---	7,450	(56,332)	30,118	7,900	39,388	164,554	
Stewartville															
Sewer	1,039,190	620,134	419,056	13,699	28,910	403,845	---	---	---	30,000	2,126,814	---	28,038	130,000	
Storm Sewer	125,101	44,341	80,760	4,109	---	84,869	---	---	---	---	---	---	---	---	
Water	888,429	547,200	341,229	27,355	2,354	366,230	---	---	2,250	30,000	193,552	---	2,354	30,000	
Total	2,052,720	1,211,675	841,045	45,163	31,264	854,944	---	---	2,250	60,000	2,320,366	---	30,392	160,000	
Stillwater															
Parking	396,975	448,160	(51,185)	6,840	---	(44,345)	---	---	---	3,457	23,069	---	---	---	
Sanitary Sewer	2,133,619	2,990,283	(856,664)	473,642	---	(383,022)	---	---	---	---	463,547	---	---	---	
Signs and Lighting	389,296	312,631	76,665	252	---	76,917	---	---	---	---	77,376	---	---	---	
Storm Sewer	642,510	577,812	64,698	8,773	---	73,471	---	---	---	98,335	146,907	---	---	---	
Water Commissioners Board [29]	1,446,348	2,051,285	(604,937)	190,888	31,340	(445,389)	---	---	---	---	253,471	---	31,340	85,000	
Total	5,008,748	6,380,171	(1,371,423)	680,395	31,340	(722,368)	---	---	---	101,792	964,370	---	31,340	85,000	
Stockton															
Sewer Operations	91,241	77,855	13,386	844	---	14,230	---	---	---	---	---	---	---	---	
Water Operations	89,220	129,254	(40,034)	1,001	5,018	(44,051)	---	---	---	86,677	549,592	671,390	---	---	
Total	180,461	207,109	(26,648)	1,845	5,018	(29,821)	---	---	---	86,677	549,592	671,390	---	---	
Storden															
Water and Sewer [3]	119,753	136,523	(16,770)	14,833	44,839	(46,776)	---	14,833	---	---	---	---	44,839	26,078	
Total	119,753	136,523	(16,770)	14,833	44,839	(46,776)	---	14,833	---	---	---	---	44,839	26,078	
Strandquist															
Sewage Collection and Disposal [0]	15,172	7,882	7,290	6,688	4,829	9,149	---	---	---	336	---	---	4,829	3,200	
Water [0][24]	5,922	5,535	387	---	---	387	---	---	---	---	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	21,094	13,417	7,677	6,688	4,829	9,536	---	---	---	336	---	---	---	4,829	3,200
Sturgeon Lake															
Sewer Fund	231,755	289,862	(58,107)	11,613	49,463	(95,957)	11,229	---	---	---	---	3,088	---	49,463	170,000
Water Fund	147,869	160,914	(13,045)	5,070	28,551	(36,526)	4,564	---	---	---	---	3,088	---	28,551	77,000
Total	379,624	450,776	(71,152)	16,683	78,014	(132,483)	15,793	---	---	---	---	6,176	---	78,014	247,000
Sunburg															
Sewer [0]	26,538	9,855	16,683	1,397	4,800	13,280	---	---	---	---	---	3,170	---	4,800	6,000
Total	26,538	9,855	16,683	1,397	4,800	13,280	---	---	---	---	---	3,170	---	4,800	6,000
Swanville															
Refuse and Recycling	30,870	31,959	(1,089)	8,316	---	7,227	---	---	---	---	---	---	---	---	---
Sewer	57,501	47,749	9,752	3	---	9,755	---	---	---	---	---	---	---	---	---
Water	58,818	74,247	(15,429)	3,820	16,463	(28,072)	---	---	---	---	---	---	---	16,463	25,000
Total	147,189	153,955	(6,766)	12,139	16,463	(11,090)	---	---	---	---	---	---	---	16,463	25,000
Taconite															
CBT Joint Waste Water [0]	---	35,000	(35,000)	2,531	---	(32,469)	---	---	---	(31,593)	---	6,593	---	---	---
DEED Loan Fund [0]	---	---	---	465	---	465	---	---	---	---	---	---	---	---	---
Sewage Disposal [0]	44,936	17,524	27,412	18,597	---	46,009	5,712	---	---	31,593	---	---	---	---	---
Water [0]	29,056	34,228	(5,172)	15,030	---	9,858	10,902	---	---	---	---	---	---	---	---
Total	73,992	86,752	(12,760)	36,623	---	23,863	16,614	---	---	---	---	6,593	---	---	---
Tamarack															
Sewer Fund [0]	25,646	27,752	(2,106)	1,869	---	(237)	---	---	---	---	---	---	---	---	---
Total	25,646	27,752	(2,106)	1,869	---	(237)	---	---	---	---	---	---	---	---	---
Taunton															
Water and Sewer [3]	54,090	54,882	(792)	2,396	---	1,604	---	---	---	---	---	---	---	---	---
Total	54,090	54,882	(792)	2,396	---	1,604	---	---	---	---	---	---	---	---	---
Taylors Falls															
Sewer	105,334	121,898	(16,564)	---	---	(16,564)	---	---	---	---	---	94,609	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer	11,230	27,138	(15,908)	---	---	(15,908)	---	---	---	---	17,876	---	---	---	
Water	135,032	120,301	14,731	14,837	7,005	22,563	14,837	---	---	(24,795)	---	---	7,005	60,000	
Total	251,596	269,337	(17,741)	14,837	7,005	(9,909)	14,837	---	---	(24,795)	112,485	---	7,005	60,000	
Thief River Falls															
Electric	14,441,869	13,730,416	711,453	16,201	14,797	712,857	---	---	---	622,680	216,908	---	14,797	102,000	
Liquor	4,538,364	4,180,895	357,469	7,447	---	364,916	---	---	---	423,039	3,887	---	---	---	
Storm Water	187,361	180,866	6,495	2,774	---	9,269	---	---	---	(18,393)	51,013	---	---	---	
Wastewater	964,000	818,236	145,764	22,351	13,495	154,620	---	---	---	38,210	---	---	13,495	66,184	
Water	2,632,047	1,702,712	929,335	36,745	273,561	692,519	---	---	---	(150,245)	4,725,896	5,705,000	273,561	563,000	
Total	22,763,641	20,613,125	2,150,516	85,518	301,853	1,934,181	---	---	---	915,291	4,997,704	5,705,000	301,853	731,184	
Tintah															
Water [0]	7,854	4,524	3,330	---	---	3,330	---	---	---	216	---	---	---	---	
Total	7,854	4,524	3,330	---	---	3,330	---	---	---	216	---	---	---	---	
Tonka Bay															
Dock	88,590	28,402	60,188	3,572	---	63,760	---	---	---	78,000	---	---	---	---	
Garbage	97,137	93,941	3,196	545	---	3,741	---	---	---	---	---	---	---	---	
Recycling	97,400	97,479	(79)	---	---	(79)	---	---	---	---	---	---	---	---	
Sewer	382,714	378,883	3,831	3,238	---	7,069	---	---	---	247,973	50,360	---	---	---	
Storm Water	20,787	14,526	6,261	1,461	---	7,722	---	---	---	---	---	---	---	---	
Water	334,467	292,929	41,538	4,100	---	45,638	---	---	---	69,390	---	---	---	---	
Total	1,021,095	906,160	114,935	12,916	---	127,851	---	---	---	395,363	50,360	---	---	---	
Tower															
Sewer	74,696	97,794	(23,098)	19	1,898	(24,977)	---	---	19	---	---	---	1,898	14,000	
Water	113,344	138,822	(25,478)	19	---	(25,459)	---	---	19	---	---	---	---	---	
Total	188,040	236,616	(48,576)	38	1,898	(50,436)	---	---	38	---	---	---	1,898	14,000	
Tracy*															
Deputy Registrar and License	942,851	947,019	(4,168)	2,921	---	(1,247)	---	---	---	20,000	---	---	---	---	
Eastview Apartments	61,515	40,872	20,643	1,511	1,580	20,574	---	---	---	54,361	---	---	1,580	24,248	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Fifth Street Apartments	38,570	42,559	(3,989)	64,430	6,191	54,250	---	---	---	(60,301)	---	---	6,191	273,000	
Liquor	619,583	641,162	(21,579)	260	---	(21,319)	---	---	---	---	---	---	---	---	
O'Brien Court	43,500	42,879	621	1,833	---	2,454	---	---	---	33,000	39,465	---	---	---	
Orchard Lane Townhomes	78,800	79,041	(241)	2,460	39,800	(37,581)	---	---	---	(23,800)	---	---	39,800	30,000	
Refuse Collection	133,779	140,599	(6,820)	123	---	(6,697)	---	---	---	5,000	---	---	---	---	
Sewer	425,716	186,565	239,151	66,942	177,542	128,551	---	---	---	73,348	2,891,256	1,415,000	141,809	393,341	
Utility Surcharge	21,090	25,204	(4,114)	586	---	(3,528)	---	---	---	(1,658)	---	---	---	---	
Water	432,386	488,063	(55,677)	32,264	30,871	(54,284)	---	---	---	(65,875)	622,935	---	30,871	326,000	
Total	2,797,790	2,633,963	163,827	173,330	255,984	81,173	---	---	---	34,075	3,553,656	1,415,000	220,251	1,046,589	
Trimont															
Trimont Health Care Center [16]	2,063,588	2,490,601	(427,013)	5,078	---	(421,935)	---	---	---	---	---	---	---	---	
Wastewater Fund	216,550	239,218	(22,668)	51,889	6,805	22,416	9,124	---	33	---	15,649	---	6,805	91,000	
Water Fund	108,270	159,252	(50,982)	938	---	(50,044)	---	---	---	---	2,661	---	---	---	
Water Project 2000	18,372	50,345	(31,973)	364	---	(31,609)	---	---	---	---	2,282	---	---	---	
Total	2,406,780	2,939,416	(532,636)	58,269	6,805	(481,172)	9,124	---	33	---	20,592	---	6,805	91,000	
Trommald															
Water [0]	11,024	4,758	6,266	---	---	6,266	---	---	---	---	---	---	---	---	
Total	11,024	4,758	6,266	---	---	6,266	---	---	---	---	---	---	---	---	
Trosky															
Garbage [0]	6,039	5,204	835	---	---	835	---	---	---	---	---	---	---	---	
Water [0]	5,201	4,930	271	---	---	271	---	---	---	---	---	---	---	8,000	
Total	11,240	10,134	1,106	---	---	1,106	---	---	---	---	---	---	---	8,000	
Truman															
Electric [29]	1,782,076	1,883,224	(101,148)	102,919	60,858	(59,087)	---	---	---	166,210	29,612	---	60,858	92,412	
Sewer [29]	223,607	295,879	(72,272)	4,377	8,774	(76,669)	---	---	---	(202,210)	9,722	---	8,774	15,000	
Storm Sewer	38,904	90,151	(51,247)	5,395	40,786	(86,638)	---	---	5,037	(66,518)	15,141	---	40,786	64,000	
Water [29]	198,758	273,279	(74,521)	22,535	5,277	(57,263)	---	---	---	---	---	---	5,277	7,588	
Total	2,243,345	2,542,533	(299,188)	135,226	115,695	(279,657)	---	---	5,037	(102,518)	54,475	---	115,695	179,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Twin Lakes														
Sewer [0]	11,515	21,803	(10,288)	---	---	(10,288)	---	---	---	---	---	---	---	---
Water [0]	14,893	23,879	(8,986)	---	---	(8,986)	---	---	---	---	---	---	---	---
Total	26,408	45,682	(19,274)	---	---	(19,274)	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	508,815	489,255	19,560	2,622	---	22,182	---	---	---	9,187	5,681	---	---	---
Sanitation	71,694	68,789	2,905	---	---	2,905	---	---	---	---	---	---	---	---
Sewer	123,453	157,481	(34,028)	39,636	29,738	(24,130)	24,286	---	---	1,615	---	---	29,738	53,773
Storm Utility	25,731	13,089	12,642	---	2,103	10,539	---	---	---	---	---	---	2,103	13,770
Water	202,873	190,129	12,744	20,153	46,755	(13,858)	3,077	---	---	1,560	---	---	46,755	46,457
Total	932,566	918,743	13,823	62,411	78,596	(2,362)	27,363	---	---	12,362	5,681	---	78,596	114,000
Two Harbors														
Campground	557,542	234,519	323,023	609	---	323,632	---	---	---	200,000	84,404	---	---	---
Electric	4,024,555	2,922,273	1,102,282	159,837	77	1,262,042	---	---	120	336,362	74,636	---	---	---
Gas	2,533,296	2,575,375	(42,079)	27,023	88	(15,144)	---	---	107	93,868	26,327	---	---	---
Liquor	2,391,234	2,196,331	194,903	4,391	---	199,294	---	---	71	1,278	---	---	---	---
Sewer	1,134,641	1,354,228	(219,587)	38,150	1,594	(183,031)	201	---	185	2,894	221,627	---	941	6,972
Storm Water Utility	83,029	36,152	46,877	1,758	---	48,635	---	---	1	---	---	---	---	---
Water	1,083,952	1,279,529	(195,577)	9,221	121,640	(307,996)	10	---	361	(400,000)	581,995	---	121,640	518,000
Total	11,808,249	10,598,407	1,209,842	240,989	123,399	1,327,432	211	---	845	234,402	988,989	---	122,581	524,972
Tyler														
Electric	1,160,655	899,765	260,890	3,597	---	264,487	---	---	14	202,317	22,892	---	---	---
Garbage	147,887	155,690	(7,803)	22	---	(7,781)	---	---	22	---	17,665	---	---	---
Natural Gas	498,068	431,474	66,594	131	36,889	29,836	---	---	16	---	---	---	32,968	80,000
Sewer	100,315	88,886	11,429	11	8,261	3,179	---	---	11	---	2,270	---	8,261	89,175
Water	333,654	343,187	(9,533)	629	44,448	(53,352)	---	---	11	---	---	---	44,448	173,575
Total	2,240,579	1,919,002	321,577	4,390	89,598	236,369	---	---	74	202,317	42,827	---	85,677	342,750

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Ulen															
Garbage	41,076	52,173	(11,097)	13,560	---	2,463	---	---	---	---	---	---	---	---	---
Liquor	392,978	382,972	10,006	420	---	10,426	---	---	---	---	---	---	---	---	---
Nursing Home	3,844,443	3,801,867	42,576	57,449	560	99,465	---	---	---	---	52,740	---	---	---	---
Sewer	118,544	89,999	28,545	8,923	17,058	20,410	8,908	---	---	---	1,549	---	17,058	65,200	
Water	122,973	142,621	(19,648)	10,989	51,844	(60,503)	8,908	---	---	---	---	---	51,844	21,000	
Total	4,520,014	4,469,632	50,382	91,341	69,462	72,261	17,816	---	---	---	---	54,289	---	68,902	86,200
Underwood															
Liquor	556,327	541,030	15,297	1,516	---	16,813	---	---	---	25,000	49,629	---	---	---	---
Sewer	94,374	86,513	7,861	281	27,765	(19,623)	---	---	---	10,000	---	---	27,765	23,000	
Water	107,390	133,419	(26,029)	5,806	11,977	(32,200)	---	---	3,783	(10,000)	---	---	11,977	40,000	
Total	758,091	760,962	(2,871)	7,603	39,742	(35,010)	---	---	3,783	25,000	49,629	---	39,742	63,000	
Upsala															
Garbage and Recycling	37,472	47,044	(9,572)	336	---	(9,236)	---	---	---	---	---	---	---	---	---
Sewer	55,851	44,256	11,595	309	2,042	9,862	---	---	---	---	19,294	---	2,042	32,564	
Water	122,502	72,835	49,667	3,988	9,494	44,161	---	---	---	---	14,583	---	9,494	86,285	
Total	215,825	164,135	51,690	4,633	11,536	44,787	---	---	---	---	33,877	---	11,536	118,849	
Urbank															
Sewer Fund [0]	21,981	12,355	9,626	---	3,919	5,707	---	---	---	---	---	---	---	3,919	1,000
Total	21,981	12,355	9,626	---	3,919	5,707	---	---	---	---	---	---	---	3,919	1,000
Utica															
Sewer [0]	23,046	21,409	1,637	1,105	---	2,742	---	---	---	---	---	---	---	---	---
Water [0]	24,967	29,046	(4,079)	3,013	1,056	(2,122)	---	---	---	---	---	---	---	1,056	10,000
Total	48,013	50,455	(2,442)	4,118	1,056	620	---	---	---	---	---	---	---	1,056	10,000
Vadnais Heights															
Sewer Utility	1,758,376	1,613,389	144,987	87,912	---	232,899	---	---	---	400,000	166,429	---	---	---	---
Surface Water Management	424,708	367,719	56,989	27,409	---	84,398	---	---	---	50,000	---	---	---	---	---
Water Utility	1,412,403	821,938	590,465	75,460	---	665,925	---	---	---	50,000	26,072	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Total	3,595,487	2,803,046	792,441	190,781	---	983,222	---	---	---	500,000	192,501	---	---	---	
Vergas															
Liquor	528,623	498,576	30,047	2,964	1,023	31,988	---	---	---	5,000	---	---	---	1,023	80,000
Sewer	73,592	72,837	755	986	6,339	(4,598)	---	---	---	---	---	---	---	6,339	21,000
Water	82,916	105,571	(22,655)	1,034	4,226	(25,847)	---	---	---	---	---	---	---	4,226	14,000
Total	685,131	676,984	8,147	4,984	11,588	1,543	---	---	---	5,000	---	---	---	11,588	115,000
Vermillion															
Sewer	112,461	85,652	26,809	47,196	223	73,782	47,142	---	---	---	---	---	---	223	70,000
Water	44,074	58,030	(13,956)	455	---	(13,501)	---	---	---	(73,656)	245,778	---	---	---	---
Total	156,535	143,682	12,853	47,651	223	60,281	47,142	---	---	(73,656)	245,778	---	---	223	70,000
Verndale															
Liquor [34]	276,125	275,070	1,055	100	600	555	---	---	25	---	---	---	---	---	---
Sewer	106,556	115,728	(9,172)	840,928	16,407	815,349	---	---	9	---	10,865	---	---	16,403	45,798
Water	103,681	92,806	10,875	5,359	3,826	12,408	---	---	7	---	1,169	---	---	3,822	24,786
Total	486,362	483,604	2,758	846,387	20,833	828,312	---	---	41	---	12,034	---	---	20,225	70,584
Vernon Center															
Sanitation	27,520	27,038	482	---	---	482	---	---	---	---	---	---	---	---	---
Sewer	89,653	79,079	10,574	25,678	14,164	22,088	24,850	---	---	---	---	---	---	14,164	31,292
Water	120,406	112,108	8,298	13,226	37,171	(15,647)	---	---	---	---	---	---	---	37,171	68,755
Total	237,579	218,225	19,354	38,904	51,335	6,923	24,850	---	---	---	---	---	---	51,335	100,047
Vesta															
Garbage	14,861	15,950	(1,089)	---	---	(1,089)	---	---	---	---	---	---	---	---	---
Liquor [32]	---	9,477	(9,477)	5,559	712	(4,630)	---	---	---	42,485	---	---	---	712	3,548
Wastewater	35,549	36,692	(1,143)	2,591	---	1,448	---	---	5	---	5,366	---	---	---	---
Water	109,018	91,640	17,378	24,971	20,720	21,629	33,300	---	5	(7,750)	---	---	---	20,720	12,000
Total	159,428	153,759	5,669	33,121	21,432	17,358	33,300	---	10	34,735	5,366	---	---	21,432	15,548
Victoria															
Sewer	935,050	1,153,181	(218,131)	12,088	---	(206,043)	---	---	---	---	---	---	120,263	---	31,545

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Storm Sewer	231,423	359,351	(127,928)	3,607	---	(124,321)	---	---	---	---	62,677	---	---	---	
Water	1,334,327	1,338,837	(4,510)	48,010	149,431	(105,931)	---	---	---	---	132,494	---	149,431	655,000	
Total	2,500,800	2,851,369	(350,569)	63,705	149,431	(436,295)	---	---	---	---	195,171	120,263	149,431	686,545	
Viking															
Garbage	8,508	7,931	577	---	---	577	---	---	---	---	---	---	---	---	
Sanitary Sewer	31,468	52,147	(20,679)	150,613	11,772	118,162	---	150,613	---	---	148,448	---	11,772	10,000	
Water	6,632	4,677	1,955	---	---	1,955	---	---	---	---	---	---	---	---	
Total	46,608	64,755	(18,147)	150,613	11,772	120,694	---	150,613	---	---	148,448	---	11,772	10,000	
Villard															
Economic Development Authority	---	---	---	3,775	---	3,775	---	---	---	---	---	---	---	---	
Sewer	121,402	128,972	(7,570)	---	37,125	(44,695)	---	---	---	---	---	---	37,125	14,000	
Total	121,402	128,972	(7,570)	3,775	37,125	(40,920)	---	---	---	---	---	---	37,125	14,000	
Virginia															
Ambulance	3,173,122	3,374,700	(201,578)	10,650	---	(190,928)	---	---	---	(178,115)	202,602	---	---	---	
Clinic Facility Capital Lease	1,347,364	397,722	949,642	70,537	710,539	309,640	---	---	---	---	---	---	710,539	683,798	
Electric	13,133,908	13,134,769	(861)	2,886,842	288,862	2,597,119	---	---	---	---	1,562,836	237,199	37,429	104,255	
Gas	3,051,384	2,397,522	653,862	335	53,161	601,036	---	---	---	---	866,762	---	37,653	137,479	
Golf Course	798,389	1,022,311	(223,922)	---	---	(223,922)	---	---	---	(500,000)	56,337	---	---	---	
Hospital	501,083	1,018,363	(517,280)	864	42,563	(558,979)	---	---	---	---	---	---	42,563	440,000	
Sewer	2,228,561	1,770,864	457,697	64,613	181,388	340,922	---	---	---	---	54,027	---	181,388	764,000	
Solid Waste Disposal	1,445,769	1,261,944	183,825	21,035	---	204,860	---	---	---	---	---	---	---	---	
Steam	4,443,133	5,914,848	(1,471,715)	1,437	44,390	(1,514,668)	---	---	---	---	36,313	---	175	253,466	
Washington Manor	666,388	417,412	248,976	445	37,342	212,079	---	---	---	---	19,608	---	37,342	230,000	
Water	1,566,588	1,610,266	(43,678)	59,875	85,724	(69,527)	---	---	---	---	4,389,190	352,848	66,916	456,853	
Total	32,355,689	32,320,721	34,968	3,116,633	1,443,969	1,707,632	---	---	---	(678,115)	7,187,675	590,047	1,114,005	3,069,851	
Wabasha															
Sewer	793,049	751,391	41,658	4,260	41,025	4,893	---	---	---	28,000	364,381	---	41,025	399,160	
Water	331,335	379,443	(48,108)	13,339	13,720	(48,489)	---	---	5,000	27,000	21,135	---	13,720	54,840	
Total	1,124,384	1,130,834	(6,450)	17,599	54,745	(43,596)	---	---	5,000	55,000	385,516	---	54,745	454,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Wabasso														
Garbage	32,353	32,096	257	---	---	257	---	---	---	---	---	---	---	---
Sewer	162,946	95,476	67,470	1,851	11,027	58,294	---	---	---	28,500	246,151	---	11,027	3,505
Water	152,044	191,066	(39,022)	34,171	52,430	(57,281)	---	---	---	---	607	---	52,430	30,495
Total	347,343	318,638	28,705	36,022	63,457	1,270	---	---	---	28,500	246,758	---	63,457	34,000
Waconia														
Sewer	1,884,971	2,558,689	(673,718)	32,484	90,572	(731,806)	---	---	---	124,986	108,904	---	90,081	550,000
Storm Water	656,927	959,370	(302,443)	128,954	43,949	(217,438)	---	---	---	(471,822)	1,135,648	---	43,335	178,000
Street Light Utility	251,732	223,464	28,268	1,519	---	29,787	---	---	---	80,000	---	---	---	---
Water	1,497,016	2,166,474	(669,458)	108,560	126,931	(687,829)	---	---	---	(439,523)	864,176	---	126,317	602,000
Total	4,290,646	5,907,997	(1,617,351)	271,517	261,452	(1,607,286)	---	---	---	(706,359)	2,108,728	---	259,733	1,330,000
Wadena														
Commercial Apartments [13][29]	94,226	105,547	(11,321)	363	---	(10,958)	---	---	---	---	---	---	---	---
Electric	6,081,512	4,955,596	1,125,916	24,648	---	1,150,564	---	---	---	278,122	1,251,352	---	---	---
Fair Oaks Apartments [13][29]	154,238	36,987	117,251	169	84,064	33,356	---	---	---	3,163	---	---	84,064	70,000
Golf	336,711	410,751	(74,040)	3	---	(74,037)	---	---	---	(74,131)	15,870	---	---	---
Humphrey Manor East Section 8 New Construction [13][29]	214,336	297,969	(83,633)	211,564	29,767	98,164	---	204,194	---	(17,976)	---	27,829	29,767	175,671
Humphrey Manor West Owned Public Housing [13][29]	213,083	445,870	(232,787)	125,018	---	(107,769)	---	123,993	---	17,976	38,245	---	---	---
Liquor	2,001,587	1,777,452	224,135	2,736	---	226,871	---	---	---	169,231	---	---	---	---
Section 8 [13][29]	52	261,492	(261,440)	279,482	---	18,042	---	279,482	---	---	---	---	---	---
Sewer	882,990	878,356	4,634	216,257	79,897	140,994	196,461	---	---	16,941	563,180	346,383	79,897	454,000
Thelen Building [13][29]	---	10,446	(10,446)	504	---	(9,942)	---	---	---	---	---	---	---	---
Water	713,469	480,025	233,444	196,955	55,356	375,043	179,473	---	---	20,061	340,202	312,862	55,356	397,000
Wellness Center	489,109	804,760	(315,651)	1,006	---	(314,645)	---	---	---	(120,000)	---	---	---	---
Total	11,181,313	10,465,251	716,062	1,058,705	249,084	1,525,683	375,934	607,669	---	293,387	2,208,849	687,074	249,084	1,096,671
Wahkon														
Sewer [0]	209,959	131,484	78,475	44,417	17,273	105,619	---	---	---	15,000	---	---	17,273	70,000
Total	209,959	131,484	78,475	44,417	17,273	105,619	---	---	---	15,000	---	---	17,273	70,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Waite Park															
Sewer	1,596,344	1,750,012	(153,668)	9,762	---	(143,906)	---	---	---	(33,539)	---	---	---	---	---
Storm Water	47,503	18,458	29,045	250	---	29,295	---	---	---	---	---	---	---	---	---
Water	1,976,289	1,464,258	512,031	8,982	78,765	442,248	---	---	---	33,539	373,980	---	78,765	360,000	
Total	3,620,136	3,232,728	387,408	18,994	78,765	327,637	---	---	---	---	373,980	---	78,765	360,000	
Waldorf															
Water and Sewer	118,471	117,601	870	---	---	870	---	---	---	---	---	---	---	---	---
Total	118,471	117,601	870	---	---	870	---	---	---	---	---	---	---	---	
Walker															
Deputy Registrar	127,612	105,104	22,508	144	---	22,652	---	---	---	19,800	---	---	---	---	---
Liquor	996,639	922,508	74,131	1,220	---	75,351	---	---	---	86,292	---	---	---	---	---
Sewer	317,359	187,632	129,727	22,296	---	152,023	---	---	---	8,524	---	---	---	---	---
Storm Water	8,108	720	7,388	---	---	7,388	---	---	---	---	---	---	---	---	---
Water	326,888	144,515	182,373	3,645	6,081	179,937	---	---	---	5,593	---	---	6,081	110,000	
Total	1,776,606	1,360,479	416,127	27,305	6,081	437,351	---	---	---	120,209	---	---	6,081	110,000	
Walnut Grove															
Garbage	39,563	37,170	2,393	17	---	2,410	---	---	---	---	---	---	---	---	---
Liquor	462,422	465,476	(3,054)	1,021	3,273	(5,306)	---	---	---	---	---	---	---	---	---
Senior Housing	770,995	644,509	126,486	61	85,317	41,230	---	---	---	---	16,248	---	85,317	110,000	
Sewer	144,836	164,993	(20,157)	142	9,374	(29,389)	---	---	---	(26,674)	75,027	---	9,374	18,700	
Storm Water	59,665	39,705	19,960	181	21,730	(1,589)	---	---	---	(37,990)	---	---	21,730	43,350	
Water	105,507	99,549	5,958	479	11,719	(5,282)	---	---	---	(16,166)	---	---	11,504	22,950	
Total	1,582,988	1,451,402	131,586	1,901	131,413	2,074	---	---	---	(80,830)	91,275	---	127,925	195,000	
Walters															
Sewer [0]	17,967	8,010	9,957	---	---	9,957	---	---	---	9,967	---	---	---	---	---
Water [0]	9,136	8,206	930	156	548	538	---	---	---	---	---	---	---	---	---
Total	27,103	16,216	10,887	156	548	10,495	---	---	---	9,967	---	---	---	---	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Waltham														
Sewer	43,663	62,194	(18,531)	6	3,750	(22,275)	---	---	---	(25,325)	---	---	3,750	17,000
Waste Removal	9,488	9,654	(166)	---	---	(166)	---	---	---	---	---	---	---	---
Water	51,680	86,717	(35,037)	1,139	14,040	(47,938)	---	---	---	10,000	---	---	14,040	10,000
Total	104,831	158,565	(53,734)	1,145	17,790	(70,379)	---	---	---	(15,325)	---	---	17,790	27,000
Wanamingo														
Medical Center	52,418	30,341	22,077	5,585	19,905	7,757	---	---	---	---	---	---	19,905	21,000
Sanitation	71,806	65,613	6,193	---	---	6,193	---	---	---	---	---	---	---	---
Wastewater	249,896	242,656	7,240	---	---	7,240	---	---	---	40,000	---	---	---	---
Water	270,501	228,359	42,142	13,353	13,705	41,790	---	---	---	---	4,558	---	13,705	142,412
Total	644,621	566,969	77,652	18,938	33,610	62,980	---	---	---	40,000	4,558	---	33,610	163,412
Wanda														
Garbage	6,140	5,948	192	---	---	192	---	---	---	---	---	---	---	---
Sewer	10,478	9,800	678	---	---	678	---	---	---	500	---	---	---	---
Water	8,299	10,182	(1,883)	---	---	(1,883)	---	---	---	(2,000)	---	---	---	---
Total	24,917	25,930	(1,013)	---	---	(1,013)	---	---	---	(1,500)	---	---	---	---
Warba														
Water and Sewer Fund [0][3]	42,782	42,710	72	---	---	72	---	---	---	---	128	---	---	---
Total	42,782	42,710	72	---	---	72	---	---	---	---	128	---	---	---
Warren														
Assisted Living	234,034	87,727	146,307	2,927	---	149,234	---	---	---	---	---	---	---	---
Electric	1,978,481	2,129,070	(150,589)	27,650	---	(122,939)	---	---	1,398	25,000	137,987	---	---	---
Garbage	314,554	274,291	40,263	6,373	---	46,636	---	---	1,234	14,127	---	---	---	---
Gas Distribution	840,929	771,305	69,624	3,509	---	73,133	---	---	116	983	147,909	---	---	---
Housing	8,775	19,645	(10,870)	167	3,427	(14,130)	---	---	58	---	---	132,000	3,427	134,970
Long-Term Care	240,944	521,678	(280,734)	680	---	(280,054)	---	---	---	---	30,370	---	---	---
Mosquito Control	43,202	16,004	27,198	---	3	27,195	---	---	---	---	---	---	---	---
Sewer	212,085	226,415	(14,330)	19,193	10,712	(5,849)	---	---	116	16,674	315,274	305,158	10,712	61,849

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments	
Warren Economic Development Authority [29]	701,284	1,071,713	(370,429)	56,516	64,083	(377,996)	9,021	---	39,290	---	8,000	---	64,083	86,612	
Water	399,612	352,910	46,702	55,148	21,772	80,078	---	---	638	14,316	575,486	567,258	21,772	160,527	
Total	4,973,900	5,470,758	(496,858)	172,163	99,997	(424,692)	9,021	---	42,850	71,100	1,215,026	1,004,416	99,994	443,958	
Warroad															
Electric Utility	4,914,014	4,682,773	231,241	---	---	231,241	---	---	---	270,000	42,516	---	---	---	
Liquor	1,685,841	1,549,043	136,798	9,422	---	146,220	---	---	---	85,000	45,895	---	---	---	
Wastewater Utility	411,589	362,046	49,543	13,816	16,490	46,869	---	---	---	(73,640)	55,208	---	16,070	60,000	
Water Utility	309,187	262,883	46,304	9,349	---	55,653	---	---	---	---	---	---	---	---	
Total	7,320,631	6,856,745	463,886	32,587	16,490	479,983	---	---	---	281,360	143,619	---	16,070	60,000	
Waseca															
Electric	7,051,730	6,633,400	418,330	51,279	7,986	461,623	---	---	---	428,000	268,771	---	---	---	
Housing and Redevelopment Authority [29]	262,379	416,480	(154,101)	38,363	---	(115,738)	---	77,357	---	---	61,413	---	---	---	
Sanitary Sewer	2,361,043	2,092,109	268,934	19,307	192,873	95,368	---	---	---	(414,126)	2,604,237	---	192,873	488,648	
Surface Water	152,058	178,152	(26,094)	6,678	---	(19,416)	---	---	5,663	6,400	---	---	---	---	
Water	1,326,102	1,010,857	315,245	3,717	2,309	316,653	---	---	---	(290,714)	1,280,706	---	2,085	113,352	
Total	11,153,312	10,330,998	822,314	119,344	203,168	738,490	---	77,357	5,663	(270,440)	4,215,127	---	194,958	602,000	
Watertown															
Sewer	754,287	584,301	169,986	144,581	3,917	310,650	---	---	---	268,380	---	---	3,917	100,000	
Storm Water	54,565	19,240	35,325	1,816	---	37,141	---	---	---	---	6,598	---	---	---	
Water	793,442	457,891	335,551	23,768	26,656	332,663	---	---	---	51,000	---	---	26,656	148,000	
Total	1,602,294	1,061,432	540,862	170,165	30,573	680,454	---	---	---	319,380	6,598	---	30,573	248,000	
Waterville															
Refuse	1,754	2,792	(1,038)	8	---	(1,030)	---	---	---	---	---	---	---	---	
Sewer Utility	411,563	259,546	152,017	7,166	52,158	107,025	---	---	904,973	---	3,231,922	2,439,105	52,158	260,000	
Water Utility	324,730	326,806	(2,076)	24,441	96,600	(74,235)	---	---	---	---	---	---	96,105	186,000	
Total	738,047	589,144	148,903	31,615	148,758	31,760	---	---	904,973	---	3,231,922	2,439,105	148,263	446,000	
Watkins															
Sewer	200,929	83,588	117,341	5,746	10,935	112,152	---	---	---	---	---	---	10,935	91,000	

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Water	211,252	88,565	122,687	1,947	9,827	114,807	---	---	---	---	---	---	9,827	76,000
Total	412,181	172,153	240,028	7,693	20,762	226,959	---	---	---	---	---	---	20,762	167,000
Watson														
Sewer	75,894	114,947	(39,053)	307	28,348	(67,094)	---	---	---	---	---	---	28,348	9,000
Water	68,424	77,924	(9,500)	79	18,293	(27,714)	---	---	---	---	20,511	---	18,293	16,000
Total	144,318	192,871	(48,553)	386	46,641	(94,808)	---	---	---	---	20,511	---	46,641	25,000
Waverly														
Liquor	813,260	840,183	(26,923)	3,243	672	(24,352)	---	---	---	---	---	---	672	12,219
Refuse and Recycling	105,818	105,516	302	4,082	---	4,384	---	---	---	---	---	---	---	---
Sewer	725,640	528,275	197,365	96,948	31,825	262,488	96,092	---	---	---	305,063	---	31,825	158,950
Storm Sewer	33,855	53,060	(19,205)	9,893	8,170	(17,482)	9,893	---	---	---	---	---	8,170	23,000
Water	455,383	193,879	261,504	21,636	43,082	240,058	---	---	---	---	---	---	42,806	184,604
Total	2,133,956	1,720,913	413,043	135,802	83,749	465,096	105,985	---	---	---	305,063	---	83,473	378,773
Wayzata														
Licensing	521,062	390,442	130,620	2,226	---	132,846	---	---	---	234,800	---	---	---	---
Liquor	6,184,891	5,752,922	431,969	30,220	123,570	338,619	---	---	---	378,000	64,438	---	123,570	110,000
Sewer	950,007	963,435	(13,428)	8,020	12,142	(17,550)	---	---	---	71,000	141,337	---	12,142	35,000
Solid Waste	351,457	359,495	(8,038)	18,544	---	10,506	---	---	---	---	---	---	---	---
Storm Water	283,696	178,786	104,910	8,382	---	113,292	---	---	---	13,000	---	---	---	---
Water	750,334	710,647	39,687	133,901	214,949	(41,361)	---	---	---	59,300	174,416	2,867,717	214,949	3,020,000
Total	9,041,447	8,355,727	685,720	201,293	350,661	536,352	---	---	---	756,100	380,191	2,867,717	350,661	3,165,000
Welcome														
Sewer	136,348	152,603	(16,255)	63,687	5,797	41,635	61,057	---	---	14,232	---	---	5,797	37,000
Water	136,489	84,500	51,989	17,558	---	69,547	16,230	---	---	14,232	502,082	533,885	---	---
Total	272,837	237,103	35,734	81,245	5,797	111,182	77,287	---	---	28,464	502,082	533,885	5,797	37,000
Wells														
Broadway Apartments [29]	113,296	177,911	(64,615)	111,943	2,790	44,538	---	111,730	---	---	74,100	---	2,790	60,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Electric Utility	3,030,222	2,863,622	166,600	6,824	8,553	164,871	---	---	1,935	99,996	27,205	---	---	---
Liquor	722,973	731,936	(8,963)	2,501	---	(6,462)	---	---	464	(5,000)	---	---	---	---
Park Place Apartments [29]	34,199	24,066	10,133	206	6,146	4,193	---	---	---	---	---	---	6,146	6,305
Sewer Utility	540,829	418,678	122,151	6,205	122,566	5,790	---	---	---	---	---	---	25,478	123,824
Storm Water Utility	101,818	5,942	95,876	452	---	96,328	---	---	---	100,000	---	---	---	---
Water Utility	439,781	278,788	160,993	743	54,180	107,556	---	---	---	---	55,316	---	27,334	61,176
Total	4,983,118	4,500,943	482,175	128,874	194,235	416,814	---	111,730	2,399	194,996	156,621	---	61,748	251,305
Wendell														
Refuse or Garbage Collection [0]	17,632	16,161	1,471	---	1,446	25	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	16,504	43,617	(27,113)	---	---	(27,113)	---	---	---	---	---	---	---	---
Water [0]	48,021	39,607	8,414	100	12,728	(4,214)	---	---	---	---	---	---	12,516	9,000
Total	82,157	99,385	(17,228)	100	14,174	(31,302)	---	---	---	---	---	---	12,516	9,000
West Concord														
Liquor	311,158	320,013	(8,855)	6,654	---	(2,201)	---	---	---	---	---	---	---	---
Sewer	229,240	263,587	(34,347)	102,771	11,299	57,125	94,719	---	---	---	45,093	56,007	11,299	139,598
Storm Sewer	25,004	10,827	14,177	318	4,143	10,352	---	---	---	---	201,587	247,685	4,143	---
Water	103,151	96,791	6,360	29,974	29,501	6,833	---	---	---	---	610,286	614,556	29,501	35,000
Total	668,553	691,218	(22,665)	139,717	44,943	72,109	94,719	---	---	---	856,966	918,248	44,943	174,598
West Saint Paul														
Arena	215,641	395,566	(179,925)	1,461	---	(178,464)	---	---	---	---	199,473	---	---	---
Golf Course	117,967	121,268	(3,301)	55,340	10,021	42,018	55,150	---	---	---	---	---	10,021	45,000
Pool	569	92,261	(91,692)	18	---	(91,674)	---	---	---	(42,682)	---	---	---	---
Regional Athletic Center	763,438	761,380	2,058	298,228	103,472	196,814	280,244	---	---	50,000	---	---	103,472	205,000
Sanitary Sewer	3,469,335	3,126,878	342,457	6,878	120,092	229,243	---	---	---	450,000	611,428	---	119,729	275,000
Storm Sewer	462,292	357,712	104,580	7,729	22,504	89,805	---	---	---	150,000	---	---	22,504	---
Total	5,029,242	4,855,065	174,177	369,654	256,089	287,742	335,394	---	---	607,318	810,901	---	255,726	525,000
Westbrook														
Ambulance	181,229	168,790	12,439	2,273	---	14,712	---	---	---	---	---	---	---	---
Cable Television	94,081	121,367	(27,286)	276	---	(27,010)	---	---	---	(20,461)	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Electric Utility	818,504	814,283	4,221	150,301	---	154,522	---	---	---	47,461	75,067	---	---	---
Natural Gas	352,584	326,371	26,213	20	---	26,233	---	---	---	---	---	---	---	---
Sewer and Lagoon	126,813	77,425	49,388	6,375	---	55,763	---	---	---	10,000	53,581	---	---	---
Sewer Utility	14,208	4,816	9,392	1	---	9,393	---	---	---	---	---	---	---	---
Water Utility	171,632	144,431	27,201	3,699	---	30,900	---	---	---	---	---	---	---	---
Total	1,759,051	1,657,483	101,568	162,945	---	264,513	---	---	---	37,000	128,648	---	---	---
Whalan														
Electric and Garbage [0][17]	59,569	56,099	3,470	26	---	3,496	---	---	---	---	---	---	---	---
Total	59,569	56,099	3,470	26	---	3,496	---	---	---	---	---	---	---	---
Wheaton														
Garbage	224,146	220,613	3,533	---	5,378	(1,845)	---	---	---	---	236,207	---	5,378	---
Sewer	343,506	436,345	(92,839)	1,201	45,695	(137,333)	---	---	---	(30,000)	---	---	45,695	286,000
Water	226,893	121,420	105,473	---	11,822	93,651	---	---	---	30,000	---	---	11,822	73,000
Total	794,545	778,378	16,167	1,201	62,895	(45,527)	---	---	---	---	236,207	---	62,895	359,000
White Bear Lake														
Ambulance	1,819,326	1,282,847	536,479	2,690	---	539,169	---	---	---	282,800	---	---	---	---
License Bureau	970,816	742,296	228,520	1,064	2,573	227,011	---	---	---	405,700	---	---	---	---
Pioneer Manor	379,597	273,244	106,353	3,338	---	109,691	---	---	---	160,000	137,968	---	---	---
Refuse	1,313,995	1,236,535	77,460	62,526	---	139,986	---	---	---	105,900	---	---	---	---
Sewer	2,737,128	2,794,915	(57,787)	---	---	(57,787)	---	---	---	(96,700)	---	---	---	---
Water	1,346,252	1,487,422	(141,170)	29,082	---	(112,088)	---	---	---	(462,700)	---	---	---	---
Total	8,567,114	7,817,259	749,855	98,700	2,573	845,982	---	---	---	395,000	137,968	---	---	---
Wilder														
Water	14,054	10,540	3,514	---	1,676	1,838	---	---	---	---	---	---	1,200	5,000
Total	14,054	10,540	3,514	---	1,676	1,838	---	---	---	---	---	---	1,200	5,000
Willernie														
Refuse	43,288	30,963	12,325	1,958	---	14,283	---	---	---	---	---	---	---	---
Sewer	49,900	52,257	(2,357)	---	---	(2,357)	---	---	---	---	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Water	145,181	67,126	78,055	---	---	78,055	---	---	---	---	---	---	---	---	---
Total	238,369	150,346	88,023	1,958	---	89,981	---	---	---	---	---	---	---	---	---
Williams															
Liquor [16]	364,504	345,508	18,996	381	395	18,982	---	---	381	(88,611)	---	---	---	395	4,364
Sewer	57,546	80,995	(23,449)	15,842	6,570	(14,177)	---	---	---	---	---	---	---	6,570	32,669
Total	422,050	426,503	(4,453)	16,223	6,965	4,805	---	---	381	(88,611)	---	---	---	6,965	37,033
Willmar															
Electric [29]	30,594,809	23,912,220	6,682,589	153,746	2,484,333	4,352,002	---	---	---	---	2,555,539	---	---	271,026	550,000
Heat [29]	857,451	529,251	328,200	8,323	77,823	258,700	---	---	---	---	---	---	---	---	---
Rice Memorial Hospital [29]	108,889,464	106,612,277	2,277,187	1,949,448	1,875,017	2,351,618	---	---	---	---	4,668,918	---	---	1,784,370	2,363,227
Waste Treatment Plant	10,164,529	4,537,433	5,627,096	386,604	2,009,735	4,003,965	---	---	---	730,260	587,470	253,322	---	2,006,851	2,894,158
Water [29]	2,498,357	1,545,280	953,077	11,891	172,014	792,954	---	---	---	---	1,208,412	---	---	---	---
Total	153,004,610	137,136,461	15,868,149	2,510,012	6,618,922	11,759,239	---	---	---	730,260	9,020,339	253,322	---	4,062,247	5,807,385
Willow River															
Sewer	64,495	209,989	(145,494)	33,371	19,418	(131,541)	---	30,775	---	---	188,204	---	---	19,418	16,000
Water	47,300	20,986	26,314	16,571	3,506	39,379	---	---	---	---	---	---	---	3,506	8,000
Total	111,795	230,975	(119,180)	49,942	22,924	(92,162)	---	30,775	---	---	188,204	---	---	22,924	24,000
Wilmont															
Refuse	35,698	29,822	5,876	62	---	5,938	---	---	---	---	---	---	---	---	---
Sewer	50,185	42,641	7,544	1,725	---	9,269	---	---	---	---	---	---	---	---	---
Water	74,081	90,555	(16,474)	128	6,054	(22,400)	---	---	---	---	---	---	---	6,054	23,000
Total	159,964	163,018	(3,054)	1,915	6,054	(7,193)	---	---	---	---	---	---	---	6,054	23,000
Windom															
Arena	135,126	341,898	(206,772)	194,517	---	(12,255)	---	---	---	(59,048)	70,672	---	---	---	---
Electric	6,135,974	5,439,347	696,627	78,802	---	775,429	---	---	---	184,997	2,116,633	---	---	---	---
Liquor	1,904,997	1,796,219	108,778	5,622	---	114,400	---	---	---	72,532	67,938	---	---	---	---
Multi-Purpose Center	90,169	361,109	(270,940)	251,291	---	(19,649)	---	---	---	(2,532)	15,440	---	---	---	---

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
River Bluff Townhomes	94,397	82,737	11,660	---	6,695	4,965	---	---	---	---	---	---	6,695	21,292
Telecom	2,997,525	2,392,462	605,063	7,773	351,641	261,195	---	---	---	15,000	242,423	907,010	351,641	475,000
Wastewater	1,736,770	1,240,536	496,234	7,617	104,602	399,249	---	---	---	(54,608)	514,616	575,002	104,602	246,500
Water	1,316,220	936,412	379,808	11,538	61,865	329,481	---	---	---	103,084	740,596	616,179	61,865	236,500
Windom Area Hospital [33]	18,019,477	17,656,814	362,663	52,039	22,136	392,566	---	---	---	---	865,849	---	---	215,000
Windom Area Hospital Foundation [29][33]	32,014	25	31,989	34,257	---	66,246	---	---	---	---	---	---	---	---
Total	32,462,669	30,247,559	2,215,110	643,456	546,939	2,311,627	---	---	---	259,425	4,634,167	2,098,191	524,803	1,194,292
Winger														
Sewer	21,781	32,651	(10,870)	5	---	(10,865)	---	---	5	---	---	---	---	---
Water	32,222	25,448	6,774	5	---	6,779	---	---	5	---	57,119	---	---	---
Total	54,003	58,099	(4,096)	10	---	(4,086)	---	---	10	---	57,119	---	---	---
Winnebago														
Duplex	23,206	19,695	3,511	270	---	3,781	---	---	---	---	---	---	---	---
Garbage	104,516	107,636	(3,120)	---	---	(3,120)	---	---	---	---	---	---	---	---
Recycling	20,107	26,498	(6,391)	6,830	---	439	---	---	6,830	---	---	---	---	---
Sewer Utility	609,425	503,517	105,908	12,353	39,818	78,443	---	---	---	51,103	67,891	---	39,818	201,854
Storm Water	29,122	22,038	7,084	143	3,104	4,123	---	---	---	30,593	---	---	3,104	10,874
Water Utility	341,416	293,181	48,235	4,794	10,278	42,751	---	---	---	50,701	15,880	---	10,278	114,272
Total	1,127,792	972,565	155,227	24,390	53,200	126,417	---	---	6,830	132,397	83,771	---	53,200	327,000
Winona														
Airport	31,476	496,552	(465,076)	1,480,217	16,897	998,244	178,188	717,908	422,697	---	1,031,392	---	15,220	110,000
Inspections	468,576	450,955	17,621	7,196	---	24,817	---	---	---	---	19,808	---	---	---
Library	20,689	1,117,575	(1,096,886)	1,057,499	---	(39,387)	395,383	---	379,600	(136,215)	258,442	---	---	---
Public Transportation	254,706	740,448	(485,742)	640,020	---	154,278	---	126,976	483,108	---	54,397	---	---	---
Recreation	478,066	1,880,750	(1,402,684)	1,208,676	---	(194,008)	384,794	---	699,935	(140,375)	38,163	---	---	---
Sanitary Sewer	3,084,839	3,034,339	50,500	130,566	151,506	29,560	---	---	---	---	807,042	4,730,000	97,998	---
Storm Sewer	348,661	273,605	75,056	13,525	---	88,581	---	---	---	61,000	---	---	---	---
Water	3,441,024	2,645,386	795,638	82,292	13,434	864,496	---	---	---	---	1,022,528	---	12,375	345,000
Total	8,128,037	10,639,610	(2,511,573)	4,619,991	181,837	1,926,581	958,365	844,884	1,985,340	(215,590)	3,231,772	4,730,000	125,593	455,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Winsted														
Sewer	659,812	520,050	139,762	2,842,283	141,700	2,840,345	---	---	2,841,142	15,000	4,265,911	---	141,700	115,000
Water	350,072	348,776	1,296	1,582	7,779	(4,901)	---	---	---	10,000	37,094	---	7,779	31,000
Total	1,009,884	868,826	141,058	2,843,865	149,479	2,835,444	---	---	2,841,142	25,000	4,303,005	---	149,479	146,000
Winthrop														
Electric	1,796,551	1,638,405	158,146	3,867	19,738	142,275	---	---	---	(3,010)	---	---	19,738	40,000
Garbage	117,236	109,203	8,033	4,642	---	12,675	---	---	---	3,010	---	---	---	---
Sewer	228,638	149,772	78,866	2,778	22,549	59,095	---	---	---	(55,473)	152,012	152,012	22,549	66,112
Water	387,486	334,704	52,782	2,763	6,955	48,590	---	---	---	144,678	154,045	154,045	6,955	17,360
Total	2,529,911	2,232,084	297,827	14,050	49,242	262,635	---	---	---	89,205	306,057	306,057	49,242	123,472
Winton														
Sewage Collection and Disposal [0]	14,150	17,100	(2,950)	---	---	(2,950)	---	---	---	(3,000)	331	---	---	---
Water [0]	17,368	27,937	(10,569)	11,535	---	966	---	---	---	(3,000)	---	---	---	---
Total	31,518	45,037	(13,519)	11,535	---	(1,984)	---	---	---	(6,000)	331	---	---	---
Wolf Lake														
Liquor	374,728	373,193	1,535	2,623	34	4,124	---	---	349	(3,000)	---	---	34	11,876
Sewer	26,040	57,053	(31,013)	104	---	(30,909)	---	---	---	---	3,467	---	---	---
Total	400,768	430,246	(29,478)	2,727	34	(26,785)	---	---	349	(3,000)	3,467	---	34	11,876
Wolverton														
Garbage [0]	13,426	10,750	2,676	---	---	2,676	---	---	---	---	---	---	---	---
Sewer [0]	31,081	31,441	(360)	---	2,205	(2,565)	---	---	---	(14,511)	---	---	2,205	6,000
Water [0]	35,873	30,435	5,438	---	86	5,352	---	---	---	---	---	---	---	---
Total	80,380	72,626	7,754	---	2,291	5,463	---	---	---	(14,511)	---	---	2,205	6,000
Wood Lake														
Refuse	30,610	32,128	(1,518)	---	---	(1,518)	---	---	---	---	---	---	---	---
Sewer	119,295	71,806	47,489	17	19,301	28,205	---	---	---	---	38,905	---	19,108	20,000
Water	100,609	88,333	12,276	50	5,522	6,804	---	---	---	---	19,000	---	5,329	15,000
Total	250,514	192,267	58,247	67	24,823	33,491	---	---	---	---	57,905	---	24,437	35,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

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/(Loss)							Interest Paid	Principal Payments
Woodbury														
Golf Course Operations	1,434,310	1,411,303	23,007	21,243	---	44,250	---	---	137	(672,695)	1,262,705	---	---	---
HealthEast Sports Center	1,642,360	2,016,558	(374,198)	254,947	61,104	(180,355)	---	---	113	---	5,366	---	5,636	610,000
Sewer	6,827,596	6,657,872	169,724	153,336	---	323,060	---	---	219	605,622	2,536,237	---	---	---
Storm Water Utility	1,987,655	2,028,344	(40,689)	141,869	---	101,180	---	---	---	1,529,464	110,064	---	---	---
Street Light Utility	576,146	516,279	59,867	9,510	---	69,377	---	---	---	---	---	---	---	---
Water	4,018,810	4,798,202	(779,392)	250,225	---	(529,167)	---	---	5,172	635,772	531,449	---	---	---
Total	16,486,877	17,428,558	(941,681)	831,130	61,104	(171,655)	---	---	5,641	2,098,163	4,445,821	---	5,636	610,000
Woodland														
Sewer	44,824	36,558	8,266	339	1,313	7,292	---	---	---	---	---	---	1,313	37,141
Water	27,105	19,009	8,096	635	762	7,969	---	---	---	---	---	---	762	12,500
Total	71,929	55,567	16,362	974	2,075	15,261	---	---	---	---	---	---	2,075	49,641
Woodstock														
Garbage [0]	7,563	6,961	602	---	---	602	---	---	---	---	---	---	---	---
Sewer [0]	35,015	12,791	22,224	38	12,236	10,026	---	---	---	---	---	---	12,236	5,600
Water [0]	13,913	13,790	123	643	---	766	---	---	---	---	---	---	---	---
Total	56,491	33,542	22,949	681	12,236	11,394	---	---	---	---	---	---	12,236	5,600
Worthington														
Airport	220,049	739,067	(519,018)	94,239	---	(424,779)	9	50,228	135,677	---	140,533	---	---	---
Cable Television	131,680	131,680	---	---	---	---	---	---	---	---	---	---	---	---
Electric	21,264,674	18,697,656	2,567,018	176,519	1,940	2,741,597	---	---	---	504,478	700,015	---	---	---
Industrial Wastewater Facility	1,595,874	1,714,566	(118,692)	25,333	---	(93,359)	---	---	---	---	243,175	---	---	---
Liquor	3,774,433	3,279,489	494,944	17,577	30,000	482,521	---	---	---	225,000	518,625	---	30,000	---
Municipal Wastewater	2,210,851	1,536,594	674,257	138,599	---	812,856	---	---	---	(10,853)	304,439	---	---	---
Storm Water Management	592,605	274,056	318,549	15,061	---	333,610	---	172,527	---	1,500	290,738	---	---	---
Street Lighting	285,245	84,648	200,597	5,802	---	206,399	---	---	---	132,900	---	---	---	---
Water	3,840,879	2,566,357	1,274,522	127,779	94,944	1,307,357	---	---	---	(10,853)	1,411,760	---	93,745	150,000
Total	33,916,290	29,024,113	4,892,177	600,909	126,884	5,366,202	9	222,755	135,677	842,172	3,609,285	---	123,745	150,000

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating			Net Income/(Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Interest Paid								Principal Payments	
Wrenshall															
Sewer	69,627	40,162	29,465	934	---	30,399	---	---	---	---	---	5,500	---	---	---
Water	85,086	66,576	18,510	51,678	14,496	55,692	19,146	---	48	---	---	---	---	14,496	60,000
Total	154,713	106,738	47,975	52,612	14,496	86,091	19,146	---	48	---	---	5,500	---	14,496	60,000
Wykoff															
Sewer	161,718	280,129	(118,411)	28,757	31,421	(121,075)	---	28,537	---	(23,300)	---	---	---	31,421	19,000
Water	100,679	56,540	44,139	469	6,641	37,967	---	---	---	---	---	---	---	6,224	41,000
Total	262,397	336,669	(74,272)	29,226	38,062	(83,108)	---	28,537	---	(23,300)	---	---	---	37,645	60,000
Wyoming															
Sewer	1,133,365	1,192,413	(59,048)	15,312	23,893	(67,629)	---	---	---	---	---	7,895	---	23,893	93,522
Surface Water	48,690	68,035	(19,345)	183	---	(19,162)	---	---	---	---	---	33,992	---	---	---
Water	419,255	563,769	(144,514)	12,177	90,105	(222,442)	---	---	---	---	---	411,996	---	90,105	136,478
Total	1,601,310	1,824,217	(222,907)	27,672	113,998	(309,233)	---	---	---	---	---	453,883	---	113,998	230,000
Zemple															
Sewer [0]	4,565	5,388	(823)	660	---	(163)	---	---	---	---	---	---	---	---	---
Total	4,565	5,388	(823)	660	---	(163)	---	---	---	---	---	---	---	---	---
Zimmerman															
Sewer	918,300	933,453	(15,153)	126,083	57,796	53,134	18,447	---	---	25,000	198,097	---	---	57,796	358,000
Water	556,785	638,387	(81,602)	39,156	27,817	(70,263)	18,447	---	---	25,000	42,010	---	---	27,817	102,000
Total	1,475,085	1,571,840	(96,755)	165,239	85,613	(17,129)	36,894	---	---	50,000	240,107	---	---	85,613	460,000
Zumbro Falls															
Water and Sewer [0][3]	119,269	50,976	68,293	---	33,145	35,148	---	---	---	1,200	---	---	---	32,650	20,000
Total	119,269	50,976	68,293	---	33,145	35,148	---	---	---	1,200	---	---	---	32,650	20,000
Zumbrota															
Sewer	847,821	594,107	253,714	338,456	3,317	588,853	---	---	---	(804,702)	2,439,705	---	---	3,317	41,936

*Data could not be fully reviewed.

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

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

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2017

Name of City and Enterprise {footnotes}	Operating			Nonoperating		Net Income/ (Loss)	Taxes	Federal Grants	State Grants	Net Transfers***	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense								Interest Paid	Principal Payments
Water	497,151	603,571	(106,420)	13,831	3,011	(95,600)	---	---	---	29,009	15,185	---	3,011	38,064
Total	1,344,972	1,197,678	147,294	352,287	6,328	493,253	---	---	---	(775,693)	2,454,890	---	6,328	80,000
State Totals	\$4,034,761,726	\$3,764,156,328	\$270,605,398	\$236,904,883	\$147,268,014	\$360,242,267	\$44,147,429	\$54,538,038	\$53,355,482	\$122,240,850	\$731,956,218	\$569,474,010	\$114,393,954	\$590,468,450

*Data could not be fully reviewed.

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

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

ENTERPRISE FUND FOOTNOTES

- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal operations.
- [2] The water utility operations include the refuse disposal enterprise operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [12] The enterprise fund fiscal year-end is March 31.
- [13] The enterprise fund fiscal year-end is June 30.
- [14] The enterprise fund fiscal year-end is September 30.
- [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.
- [21] The enterprise fund discontinued operations during the current year.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the governmental funds - an enterprise fund is required.
- [25] The operations were transferred to the governmental funds.
- [27] The water utility operations include the recycling enterprise fund operations.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water fund operations.
- [31] The electric utility operations include the cable television, refuse, sewer, and water fund operations.
- [32] The enterprise fund was not in operation.
- [33] The enterprise fund fiscal year-end is April 30.

ENTERPRISE FUND FOOTNOTES

(Continued)

- [34] The accrual basis of accounting is used; however, no depreciation.
- [35] Unaudited numbers used; audited numbers used in previous years.
- [36] Ownership and authority for enterprise fund were transferred to another governmental entity.

APPENDIX A

**FACTORS INFLUENCING GENERAL AND SPECIAL
REVENUE UNRESTRICTED FUND BALANCES**

This page left blank intentionally

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.¹⁰ 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.

¹⁰The 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 *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*, on the OSA website.

Fund Balance Classifications/Definitions for Governmental Funds

The fund balance classifications of a local government’s governmental funds are based on the definitions in the following table:

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
Nonspendable	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” ¹¹	<ul style="list-style-type: none"> • Inventories, • Prepaid items, • Long-term receivables, and • Permanent principal of endowment funds. 	
Restricted	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b. Imposed by law through constitutional provisions or enabling legislation.”¹² 	<ul style="list-style-type: none"> • Restricted by state statute, • Unspent bond proceeds, • Grants earned but not spent, • Debt covenants, • Taxes dedicated to a specific purpose, and • Revenues restricted by enabling legislation. 	
Unrestricted	Committed	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” ¹³	<ul style="list-style-type: none"> • The governing board has decided to set aside \$1 million for a new city hall, and • Property tax levies set for a specific purpose by resolution.
	Assigned	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” ¹⁴	<ul style="list-style-type: none"> • The governing board has set aside \$2 million for a county hospital, and the county manager may amend this up to \$100,000; • The governing body delegates the authority to assign fund balance to the finance officer; • The governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and • Positive residual balances in governmental funds other than the General Fund.
	Unassigned	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. ¹⁵	

¹¹GASB Statement 54, ¶ 6

¹²GASB Statement 54, ¶ 8

¹³GASB Statement 54, ¶ 10

¹⁴GASB Statement 54, ¶ 13

¹⁵GASB Statement 54, ¶ 17

This page left blank intentionally

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 television), for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

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 television, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

RESTRICTED FUND BALANCES - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAX CAPACITY - Tax capacity is the value assigned to the property used to calculate the property taxes.

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.