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STATE OF MINNESOTA

Office of the State Auditor

Rebecca Otto
State Auditor

Minnesota City Finances

2016 Revenues, Expenditures, and Debt

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Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2016

December 28, 2017

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 Schutta, *Accounting Officer*
Mathew Rogge, *Intern*

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of the 850 Minnesota cities that provided their financial information to the Office of the State Auditor (OSA) for calendar year 2016.[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, 2016, 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 2015 and 2016 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 2016 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.

[1]There are 853 cities. The Cities of Bena, Boy River, and Flensburg 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).

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

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 2016, 337 of the 624 small cities (54.0 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.

[3]Minn. 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 $5.43 billion in 2016, an increase of 3.7 percent over 2015 revenues. Total revenues of cities over 2,500 in population increased 4.0 percent, and revenues of cities under 2,500 in population increased 0.7 percent (pg. 5).

- In 2016, total expenditures of the governmental funds for all cities totaled $6.30 billion. This represents an increase of 4.6 percent over 2015. Total expenditures for cities over and under 2,500 in population each increased 4.6 percent in 2016 (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 23.3 percent of total expenditures, and public safety accounted for 26.0 percent. For small cities, streets and highways accounted for 23.8 percent of total expenditures, and public safety accounted for 21.9 percent (pg. 5).

- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2016, small cities carried long-term debt of $1.28 billion, or $3,615 per capita, compared to $8.19 billion, or $1,960 per capita, for large cities.[4] (pg. 6).

- In 2016, unrestricted fund balances as a percent of current expenditures averaged 48.9 percent for large cities, compared to 112.3 percent for small cities (pg. 6).

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

- In 2016, cities over 2,500 in population, or large cities, had total governmental revenues of $4.97 billion. This represents an increase of 4.0 percent over 2015 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.7 percent of all large city revenues. Cities over 2,500 in population expended $5.75 billion from governmental funds to provide city services. This represents an increase of 4.6 percent over 2015 total governmental expenditures (pgs. 11-12).

- In 2016, cities under 2,500 in population, or small cities, had total governmental revenues of $457.0 million. This represents an increase of $3.0 million, or 0.7 percent, over 2015. Cities under 2,500 in population expended $544.9 million to provide city services. This represents an increase of 4.6 percent over 2015 total governmental expenditures (pgs. 18-19).

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

Ten-Year Trends - All Cities

Governmental Revenues

- Over the ten-year period of 2007 to 2016, an examination of city revenues shows that, when adjusted for inflation, 2016 revenue levels are below 2007 levels and decreased by 3.3 percent over the ten-year period[5] (pg. 7).

- Between 2007 and 2016, actual revenues derived from property taxes grew 41.5 percent, compared to an increase of 5.2 percent over that same period for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 12.0 percent, state grants increased 6.2 percent, and local grants increased 30.9 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.3 percent increase in property tax revenues, while intergovernmental revenues decreased 12.1 percent (pg. 7).

- The proportion of total revenues derived from property taxes grew from 32.3 percent in 2007 to 39.5 percent in 2016. During this same time frame, revenues derived from intergovernmental sources decreased from 26.4 percent of total revenues to 24.0 percent (pg. 8).

Governmental Expenditures

- Between 2007 and 2016, actual total city expenditures grew from $5.32 billion to $6.30 billion. This represents an increase of 18.4 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2016 expenditure levels are below 2007 levels and decreased 1.0 percent over the ten-year period (pg. 9).

- Although inflation-adjusted total expenditures decreased 1.0 percent over the ten-year period, a comparison of the two five-year periods of 2007-2011 and 2012-2016 reveals a significant reversal during the most recent period. From 2007 to 2011, inflation-adjusted total expenditures decreased 12.1 percent, while from 2012 to 2016, inflation-adjusted total expenditures increased 10.3 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 2007 as the base year (N.I.P.A. Table 1.1.9, November 2017).

Comparison and Overview

2016 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled $5.43 billion in 2016, an increase of 3.7 percent over 2015 revenues. Total revenues of cities over 2,500 in population increased 4.0 percent, and revenues of cities under 2,500 in population increased 0.7 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 2016, intergovernmental revenues accounted for 35.7 percent of total revenues for small cities, compared to 22.9 percent for large cities. Among all cities, intergovernmental revenues accounted for 24.0 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 2016, tax revenue from all sources accounted for 50.8 percent of large city revenues, compared to 38.8 percent of small city revenues. Property taxes accounted for 39.8 percent of large city revenues, compared to 36.4 percent for small cities.

On a per capita basis, large cities had total revenues of $1,184, and small cities had total revenues of $1,192.

Expenditures

In 2016, total expenditures of the governmental funds for all cities totaled $6.30 billion. This represents an increase of 4.6 percent over 2015. Total expenditures for cities over and under 2,500 in population each increased 4.6 percent in 2016.

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 (8.6 percent) than cities over 2,500 (10.5 percent and 13.8 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 23.3 percent of total expenditures, and public safety accounted for 26.0 percent. For small cities, streets and highways accounted for 23.8 percent of total expenditures, and public safety accounted for 21.9 percent.

Long-Term Debt

Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2016, small cities carried long-term debt of $1.28 billion, or $3,615 per capita, compared to $8.19 billion, or $1,960 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 2016, unrestricted fund balances as a percent of current expenditures averaged 48.9 percent for large cities, compared to 112.3 percent for small cities.

In 2016, of the 287 small cities that reported a fund balance, 177 (61.7 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Of the 226 large cities, 37 (16.4 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2016, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -86.0 percent in Hendrum to 618.6 percent in Northrop. Among large cities, the range was from 12.6 percent in Chaska to 383.1 percent in Bayport.

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]

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

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

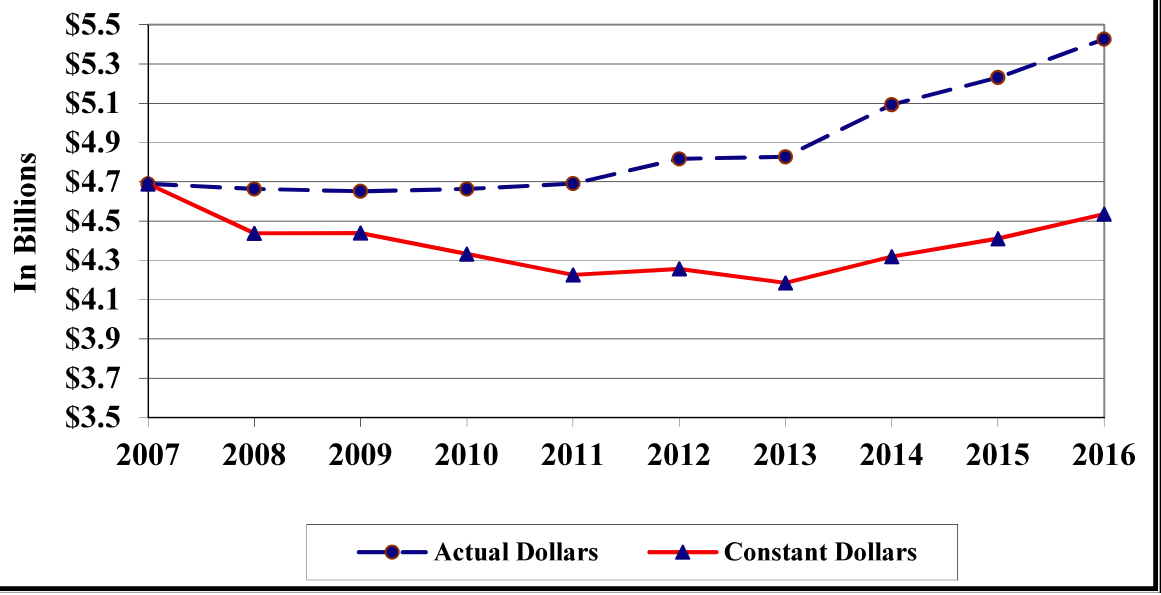
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 2007 to 2016, an examination of city revenues shows that, when adjusted for inflation, 2016 revenue levels are below 2007 levels and decreased by 3.3 percent over the ten-year period.[8]

During that same period, total city revenues, in actual dollars, grew from $4.69 billion in 2007 to $5.43 billion in 2016, an increase of 15.7 percent. See Figure 1 below.

Figure 1: Growth in Total Revenues
Actual and Constant Dollars - 2007 to 2016



Between 2007 and 2016, actual revenues derived from property taxes grew 41.5 percent, compared to an increase of 5.2 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues over the ten-year period shows federal grants decreased 12.0 percent, state grants increased 6.2 percent, and local grants increased 30.9 percent. When revenues are adjusted for inflation, the ten-year period shows an 18.3 percent increase in property tax revenues, while intergovernmental revenues decreased 12.1 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 2007 as the base year (N.I.P.A. Table 1.1.9, November 2017).

In actual dollars, the proportion of total revenues derived from property taxes grew from 32.3 percent in 2007 to 39.5 percent in 2016. During this same time frame, revenues derived from intergovernmental sources decreased from 26.4 percent of total revenues to 24.0 percent. Figure 2 below shows that cities are relying more on property taxes and less on intergovernmental revenues to fund city services.

Figure 2: Primary Sources of City Revenues as a Percent of Total Revenues - 2007 to 2016

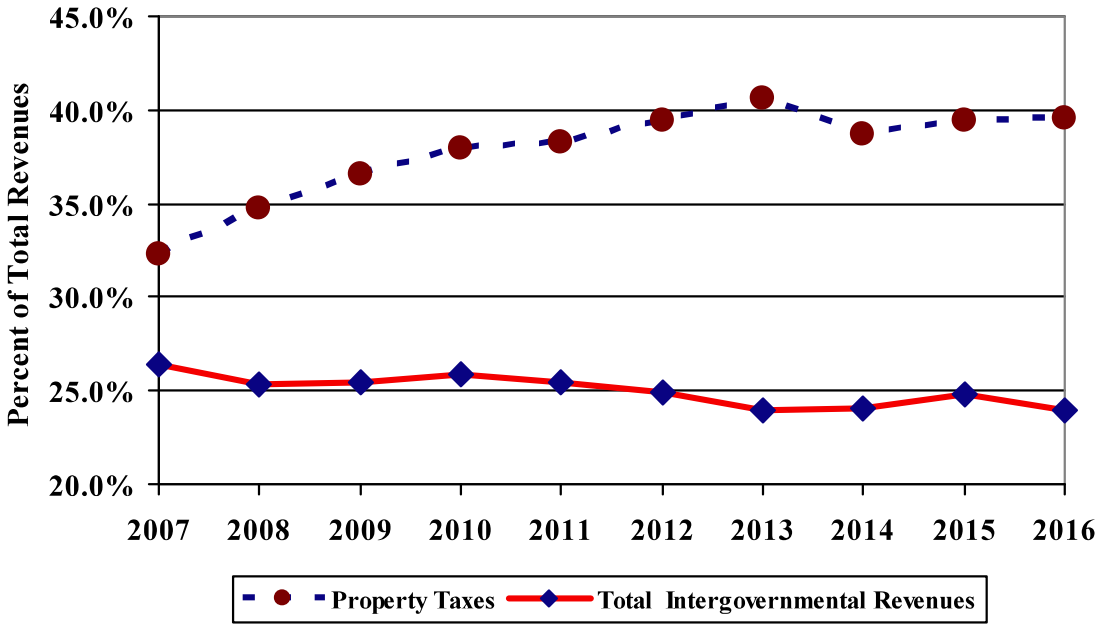


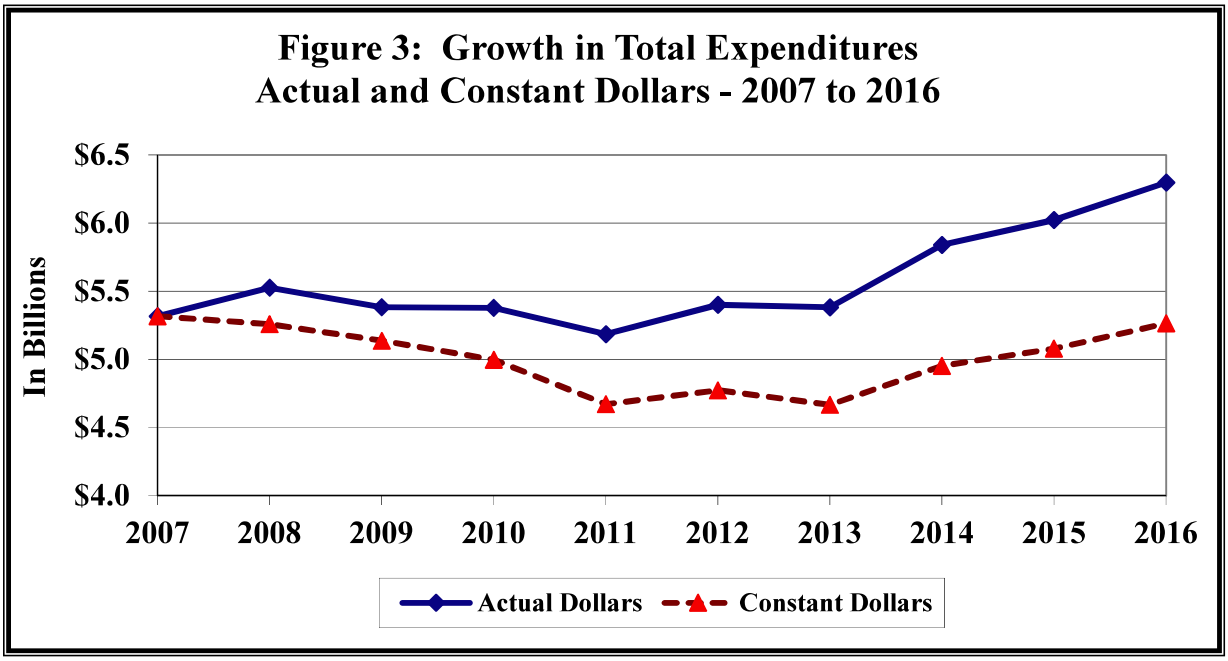
Table 1 on the following page provides a summary of the trend in city revenues from 2007 to 2016 when adjusted for inflation. Charges for services (14.8 percent), licenses and permits (11.6 percent), taxes (11.4 percent), and local unit grants (9.4 percent) were the only sources of revenues to grow over this period. All other categories of revenues declined over the ten-year period, including interest earnings (-82.6 percent), fines and forfeits (-40.5 percent), federal grants (-26.4 percent), special assessments (-18.7 percent), all other revenues (-17.4 percent), and state grants (-11.2 percent).

Table 1: Total City Revenues in Constant Dollars

Revenues	2007	2011	2012	2016	2007 - 11 5-Year Change	2012 - 16 5-Year Change	10-Year Change
Taxes	$2,028,756,908	$2,082,858,288	$2,122,791,439	$2,259,098,979	2.7%	6.4%	11.4%
Special Assessments	291,219,909	235,430,640	239,658,602	236,625,131	-19.2%	-1.3%	-18.7%
Licenses and Permits	151,049,749	125,500,725	137,954,490	168,497,994	-16.9%	22.1%	11.6%
Federal Grants	189,761,839	224,169,124	222,680,570	139,612,461	18.1%	-37.3%	-26.4%
State Grants	957,416,753	778,079,280	749,139,329	850,129,490	-18.7%	13.5%	-11.2%
Local Unit Grants	88,875,668	70,590,532	85,993,358	97,259,612	-20.6%	13.1%	9.4%
Charges for Services	447,680,453	401,534,637	443,853,002	513,986,471	-10.3%	15.8%	14.8%
Fines and Forfeits	43,567,333	40,460,319	36,646,486	25,918,257	-7.1%	-29.3%	-40.5%
Interest Earnings	246,775,432	87,998,091	53,431,378	42,816,660	-64.3%	-19.9%	-82.6%
All Other Revenues	244,312,024	179,438,054	164,292,332	201,760,847	-26.6%	22.8%	-17.4%
Total Revenues	**$4,689,416,068**	**$4,226,059,689**	**$4,256,440,986**	**$4,535,705,903**	**-9.9%**	**6.6%**	**-3.3%**

Governmental Expenditures

Between 2007 and 2016, actual total city expenditures grew from $5.32 billion to $6.30 billion. This represents an increase of 18.4 percent. Over the same period, an examination of city finances shows that, when adjusted for inflation, 2016 expenditure levels are below 2007 levels and decreased 1.0 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures increased 4.7 percent, capital outlays decreased 5.3 percent, and debt service decreased 14.1 percent.

Table 2 below provides a summary of expenditures in constant dollars. Although inflation-adjusted total expenditures decreased 1.0 percent over the ten-year period, a comparison of the two five-year periods of 2007-2011 and 2012-2016 reveals a significant reversal during the most recent period. From 2007 to 2011, inflation-adjusted total expenditures decreased 12.1 percent, while from 2012 to 2016, inflation-adjusted total expenditures increased 10.3 percent.

Table 2: Total City Expenditures in Constant Dollars

Expenditures	2007	2011	2012	2016	2007 - 11 5-Year Change	2012 - 16 5-Year Change	10-Year Change
General Government	$520,120,764	$502,104,071	$519,138,489	$578,835,228	-3.5%	11.5%	11.3%
Public Safety	1,261,658,743	1,278,637,307	1,260,131,431	1,350,919,230	1.3%	7.2%	7.1%
Streets and Highways	1,247,144,734	1,000,343,881	1,038,893,226	1,229,455,361	-19.8%	18.3%	-1.4%
Sanitation	23,249,623	15,657,024	19,462,441	18,470,480	-32.7%	-5.1%	-20.6%
Health	25,142,220	25,942,872	21,662,731	27,937,118	3.2%	29.0%	11.1%
Culture and Recreation	651,754,299	530,248,701	517,759,606	703,183,850	-18.6%	35.8%	7.9%
Housing/Economic Development	459,381,439	408,847,028	457,557,147	500,482,665	-11.0%	9.4%	8.9%
Conservation of Natural Resources	3,472,908	5,248,444	6,022,817	10,116,377	51.1%	68.0%	191.3%
Airport	40,647,967	38,812,901	42,055,455	42,143,315	-4.5%	0.2%	3.7%
All Other Expenditures	231,147,800	115,448,879	113,835,664	69,347,179	-50.1%	-39.1%	-70.0%
Debt Service	852,844,250	749,721,930	775,798,836	732,954,680	-12.1%	-5.5%	-14.1%
Total Expenditures	**$5,316,564,747**	**$4,671,013,040**	**$4,772,317,844**	**$5,263,845,483**	**-12.1%**	**10.3%**	**-1.0%**
Total Current Expenditures	$3,051,988,614	$2,953,364,324	$2,963,607,185	$3,194,007,571	-3.2%	7.8%	4.7%
Total Capital Outlay	1,411,731,883	967,926,786	1,032,911,823	1,336,883,232	-31.4%	29.4%	-5.3%
Total Debt Service	852,844,250	749,721,930	775,798,836	732,954,680	-12.1%	-5.5%	-14.1%
Total Expenditures	**$5,316,564,747**	**$4,671,013,040**	**$4,772,317,844**	**$5,263,845,483**	**-12.1%**	**10.3%**	**-1.0%**

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

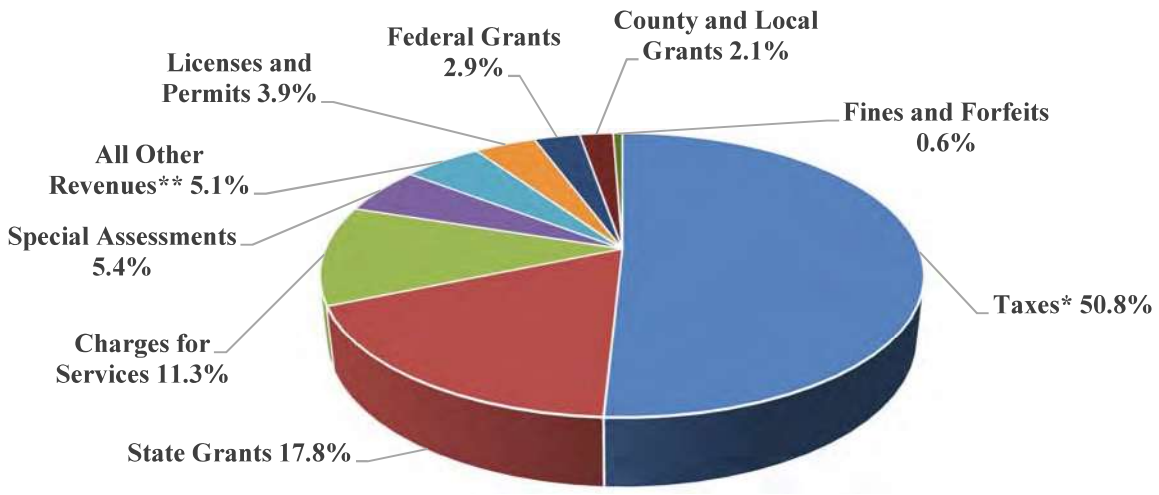
In 2016, cities over 2,500 in population, or large cities, had total governmental revenues of $4.97 billion. This represents an increase of 4.0 percent over 2015 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68.7 percent of all large city revenues.

Six of the nine categories of revenues increased between 2015 and 2016. County and local grants (31.7 percent) and charges for services (10.4 percent) showed the greatest gains. The three categories that decreased over the two-year period were fines and forfeits (-6.1 percent), state grants (-2.2 percent), and federal grants (-1.2 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.

Figure 4: 2016 Total Governmental Revenues - Cities Over 2,500 in Population***

$4,969,302,120



*This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.
**This category includes interest earnings.
***Due to rounding, the sum of the percentages is 99.9 percent.

Total Governmental Expenditures

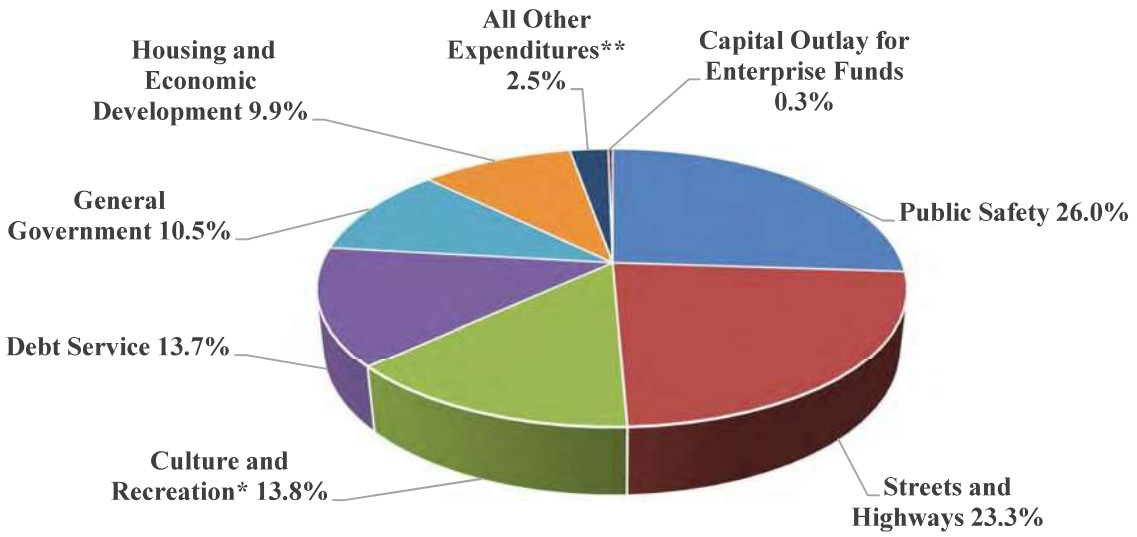
Cities provide a variety of services. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2016, cities over 2,500 in population expended $5.75 billion from these various governmental funds to provide city services. This represents an increase of 4.6 percent over 2015 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 61.1 percent of total governmental expenditures, while capital outlay accounted for 25.3 percent, and debt service accounted for 13.7 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 40.0 percent of all current expenditures--more than double that of any other category. Streets and highways accounted for 58.7 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.

Figure 5: 2016 Total Governmental Expenditures - Cities Over 2,500 in Population

$5,752,567,208



*This category includes expenditures for libraries and parks and recreation.
**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

Capital Outlay Expenditures

In 2016, cities over 2,500 in population expended $1.45 billion on capital investments. This represents an increase of 8.3 percent from the level expended in 2015. 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.

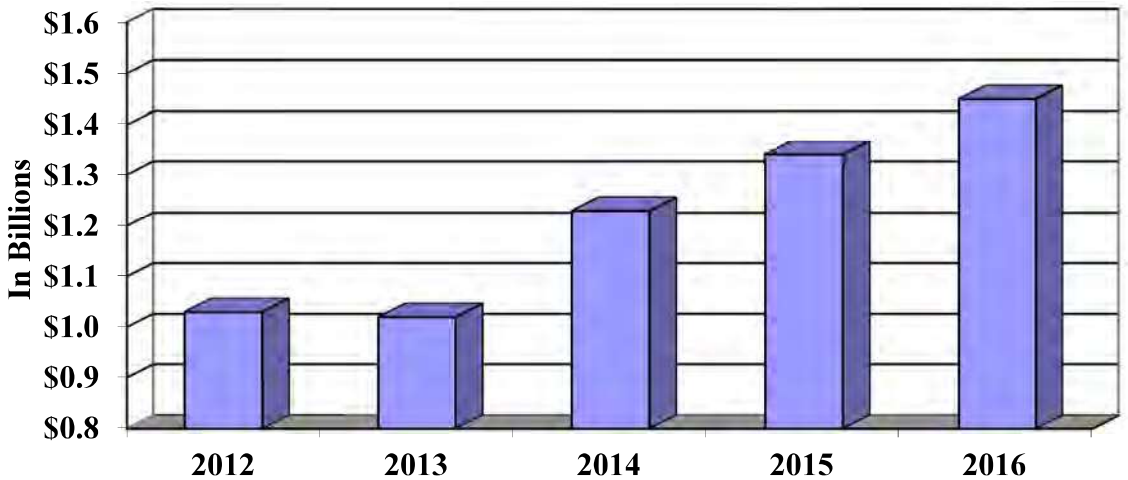
Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita*
2012	$1,026,282,677	$255
2013	$1,018,339,939	$250
2014	$1,231,824,223	$299
2015	$1,341,323,329	$323
2016	$1,453,084,363	$346

*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 2012 and 2016.

Figure 6: Capital Outlay Expenditures - Cities Over 2,500 in Population - 2012 to 2016

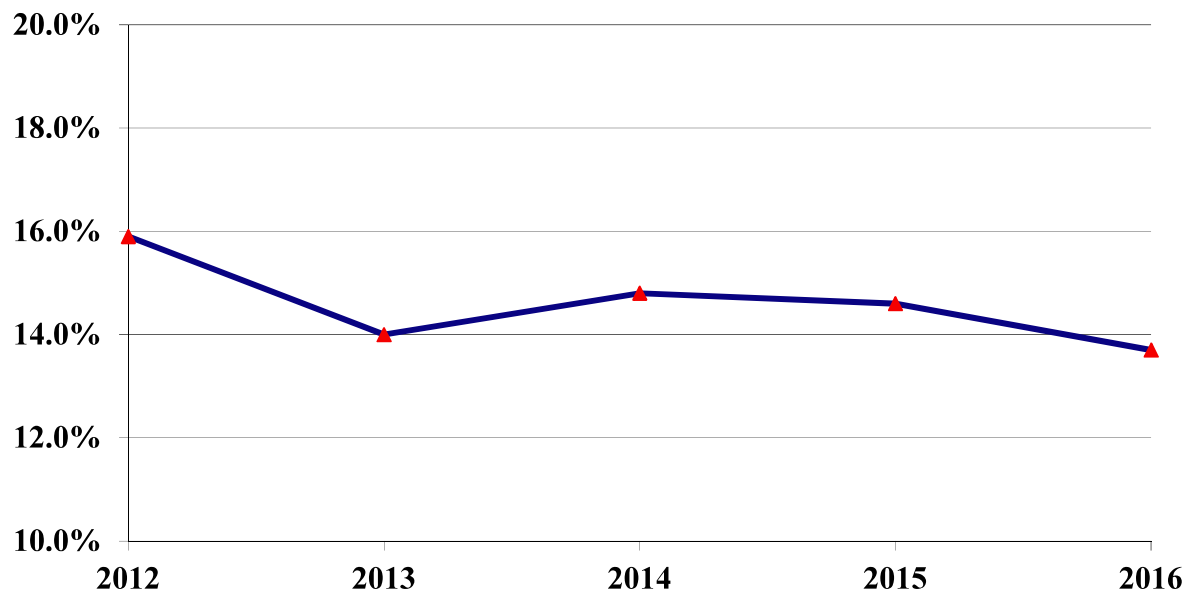


Debt Service

In 2016, large cities expended a total of $785.3 million on debt service, which represented 13.7 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2015 and 2016, large city debt service expenditures decreased $18.3 million, or 2.3 percent.

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

Figure 7: Debt Service as a Percentage of Total Expenditures - Cities Over 2,500 in Population - 2012 to 2016

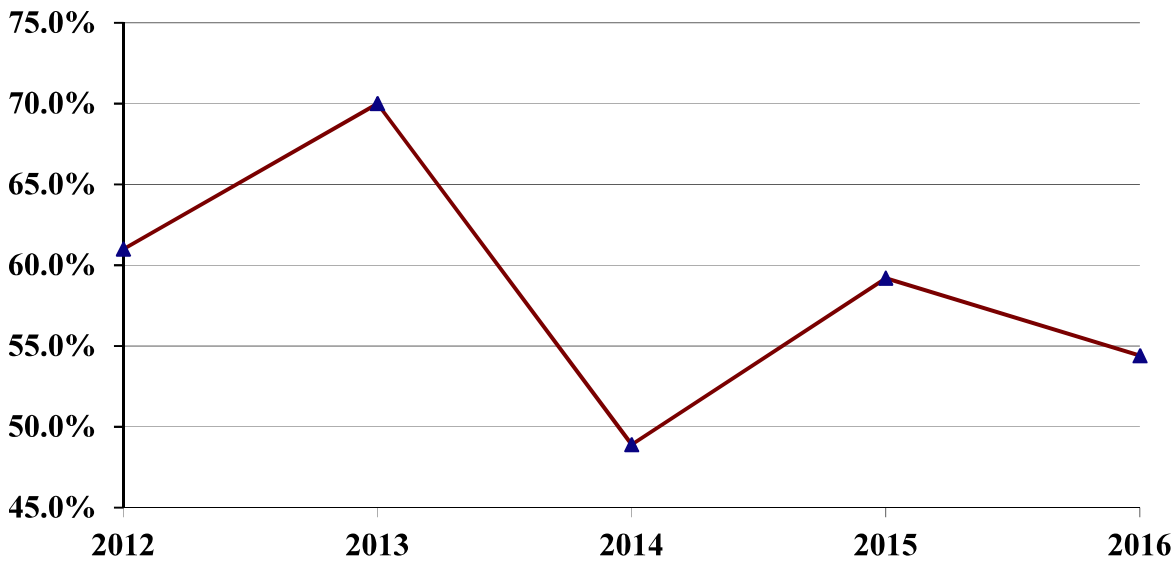


Municipal Enterprises

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 $250.8 million and net transfers (transfers out minus transfers in) of $136.3 million in 2016. This represents an increase of 3.1 percent in net income and a 5.3 percent decrease in net transfers over 2015. 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 54.4 percent of net profits among large city enterprises. Figure 8 below examines the five-year trend for large cities in net transfers from enterprise funds as a percent of net income.

Figure 8: Large City Enterprise Fund Net Transfers as a Percent of Net Income - 2012 to 2016



Outstanding Long-Term Indebtedness

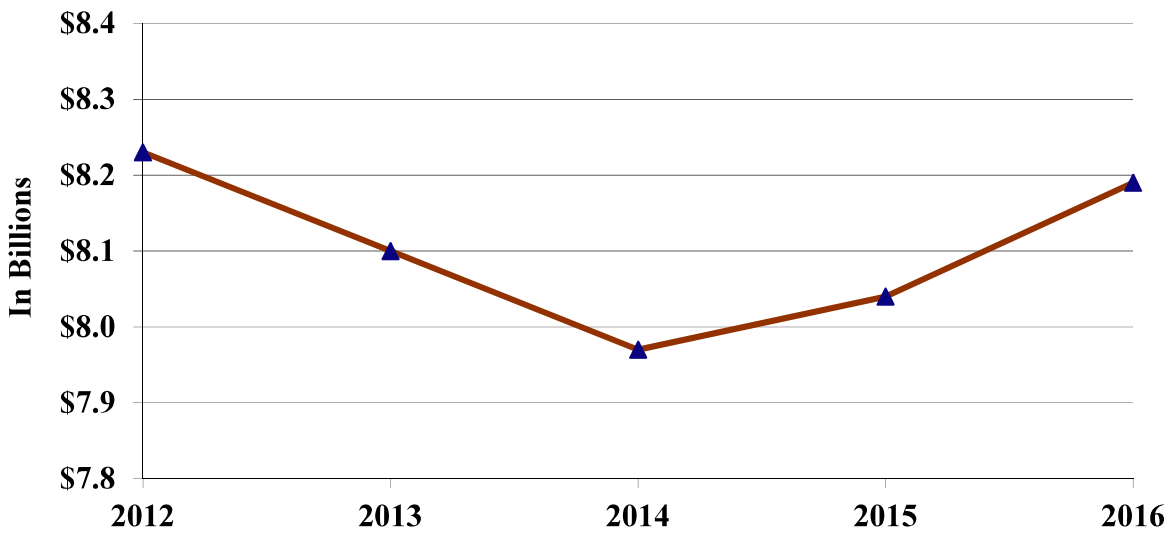
Large cities carried long-term debt of $8.19 billion, or $1,960 per capita, at the end of 2016. This represents an increase of 1.8 percent over the 2015 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2015 and 2016.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2015 Amount	2016 Amount
General Obligation	$2,027,753,183	$2,188,169,489
General Obligation Tax Increment	338,252,775	326,238,529
Revenue Tax Increment	73,113,000	80,246,304
Special Assessment	1,907,253,947	1,932,789,562
General Obligation Revenue	1,366,194,490	1,404,426,106
Revenue	952,720,056	1,052,474,156
All Other	18,069,595	9,413,220
Total Bonded Indebtedness	**$6,683,357,046**	**$6,993,757,366**

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

Figure 9: Outstanding Long-Term Indebtedness* for Cities Over 2,500 in Population - 2012 to 2016



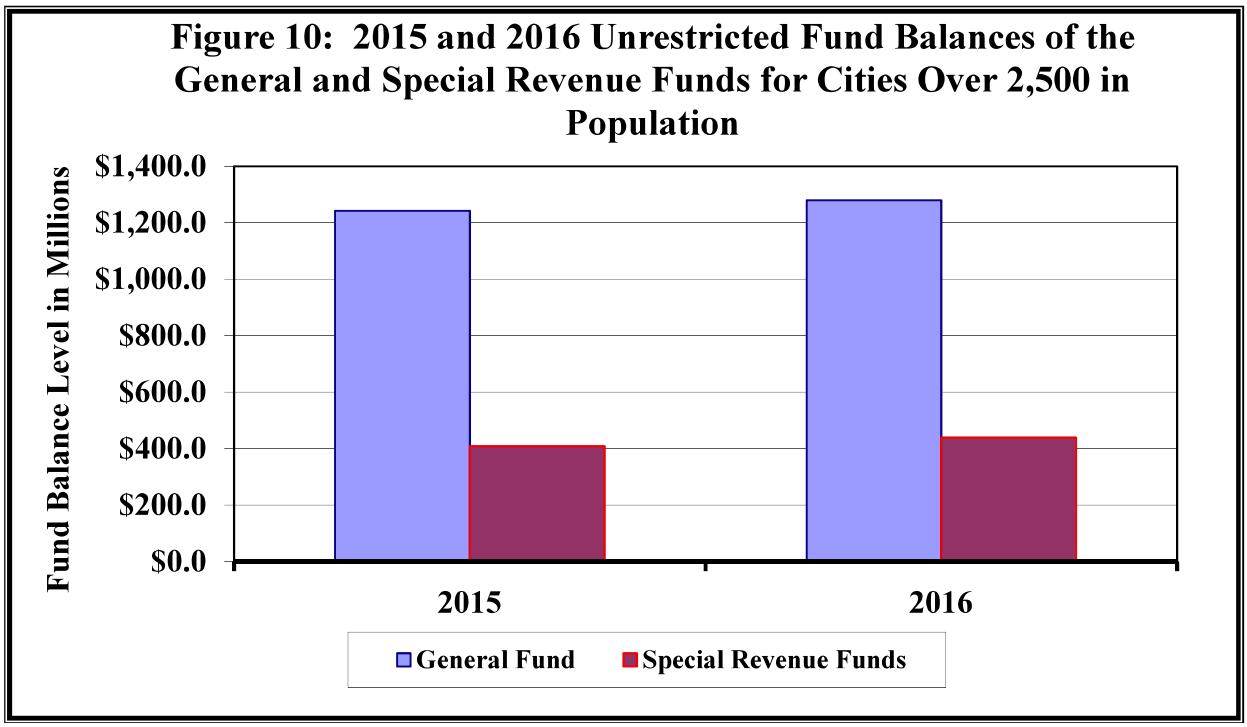
*Includes bonds and other types of debt, such as certificates of indebtedness, long-term leases, and notes.

Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled $1.72 billion in 2016.[9] This was an increase of 4.1 percent over 2015. 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 48.9 percent in 2016, compared to 49.2 percent for unrestricted fund balances in 2015. 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 32.3 percent for cities of the first class, compared to 75.2 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.



[9]In 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 2016, cities under 2,500 in population, or small cities, had total governmental revenues of $457.0 million. This represents an increase of $3.0 million, or 0.7 percent, over 2015.

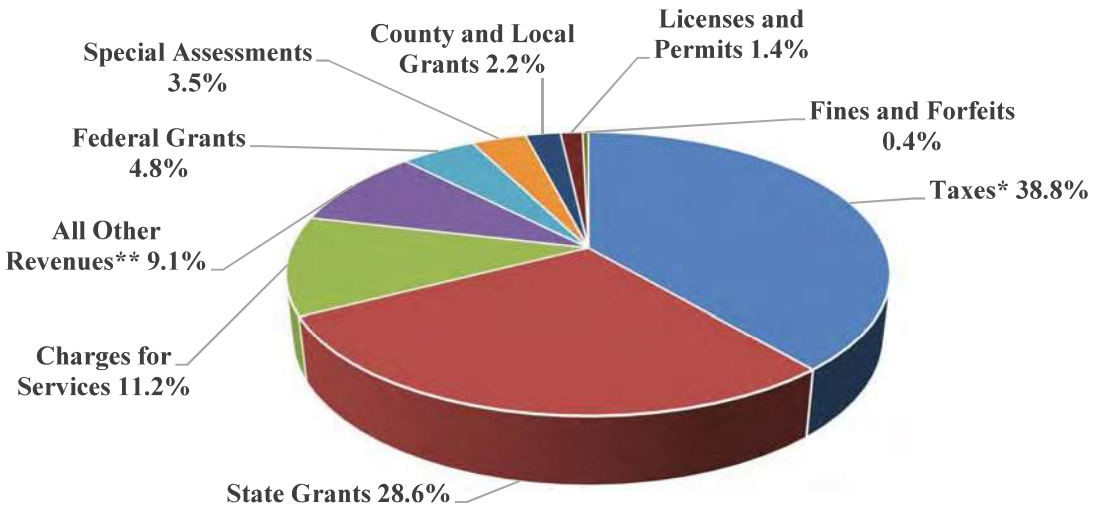
Among the various categories of small city revenues, five showed increases, while four showed decreases between 2015 and 2016. The categories with the largest increases were county and local grants (26.3 percent) and federal grants (15.6 percent). The categories with the largest decreases were fines and forfeits (6.5 percent) and state grants (5.3 percent).

The main sources of revenues for small cities in 2016 were taxes and state grants, which together accounted for 67.4 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.

Figure 11: 2016 Total Governmental Revenues - Cities Under 2,500 in Population

$457,042,154



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

Total Governmental Expenditures

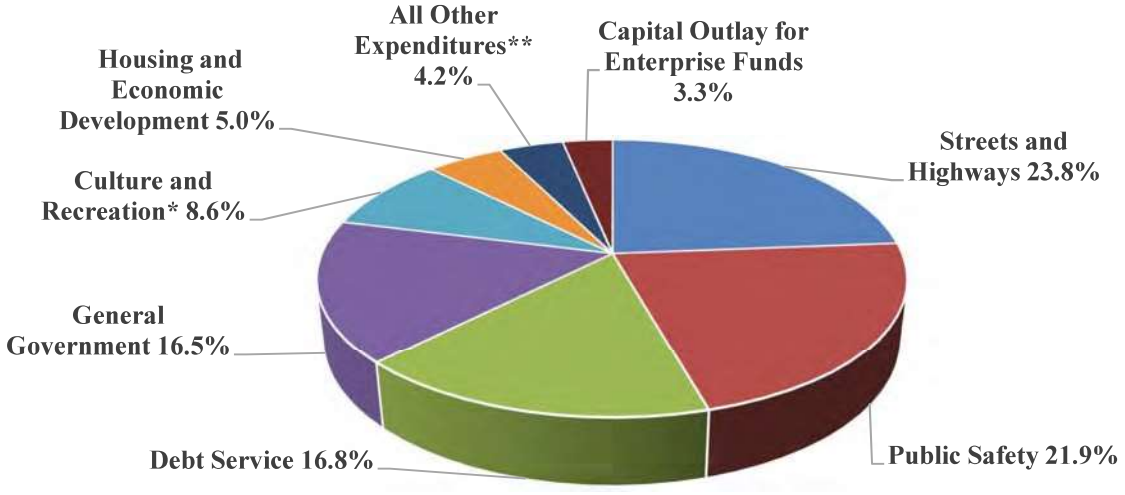
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Debt Service, and Permanent Funds. In 2016, cities under 2,500 in population expended $544.9 million to provide city services. This represents an increase of 4.6 percent over 2015 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 56.3 percent of total governmental expenditures, capital outlay accounted for 26.9 percent, and debt service accounted for 16.8 percent.

In 2016, 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 78.9 percent of all expenditures.

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

Figure 12: 2016 Total Governmental Expenditures - Cities Under 2,500 in Population***

$544,895,284



*This category includes expenditures for libraries and parks and recreation.

**This category includes expenditures for airport, cemetery, conservation of natural resources, health, sanitation, transit, unallocated insurance, unallocated pension, and all other unallocated.

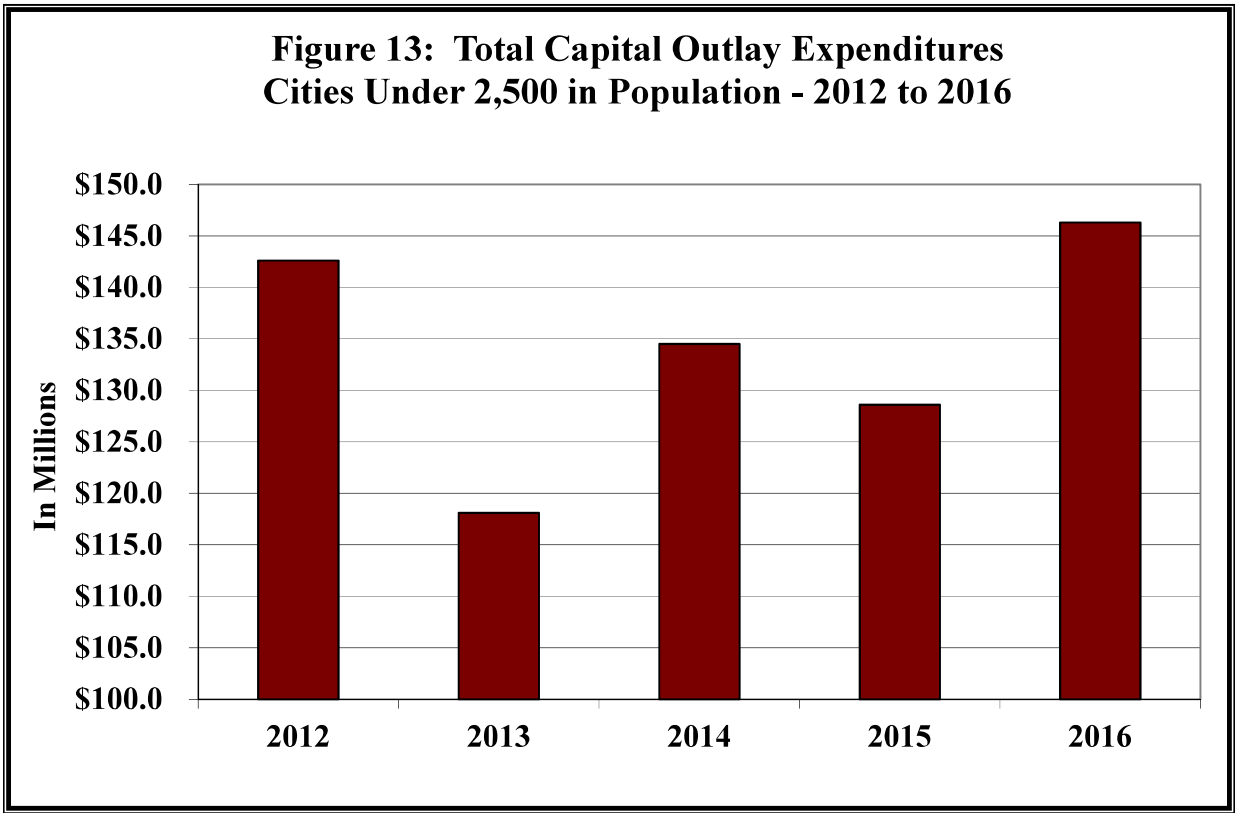
***Due to rounding, the sum of the percentages is 100.1 percent.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended $146.3 million on capital outlay in 2016. This represents an increase of 13.8 percent over the level expended in 2015.

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.

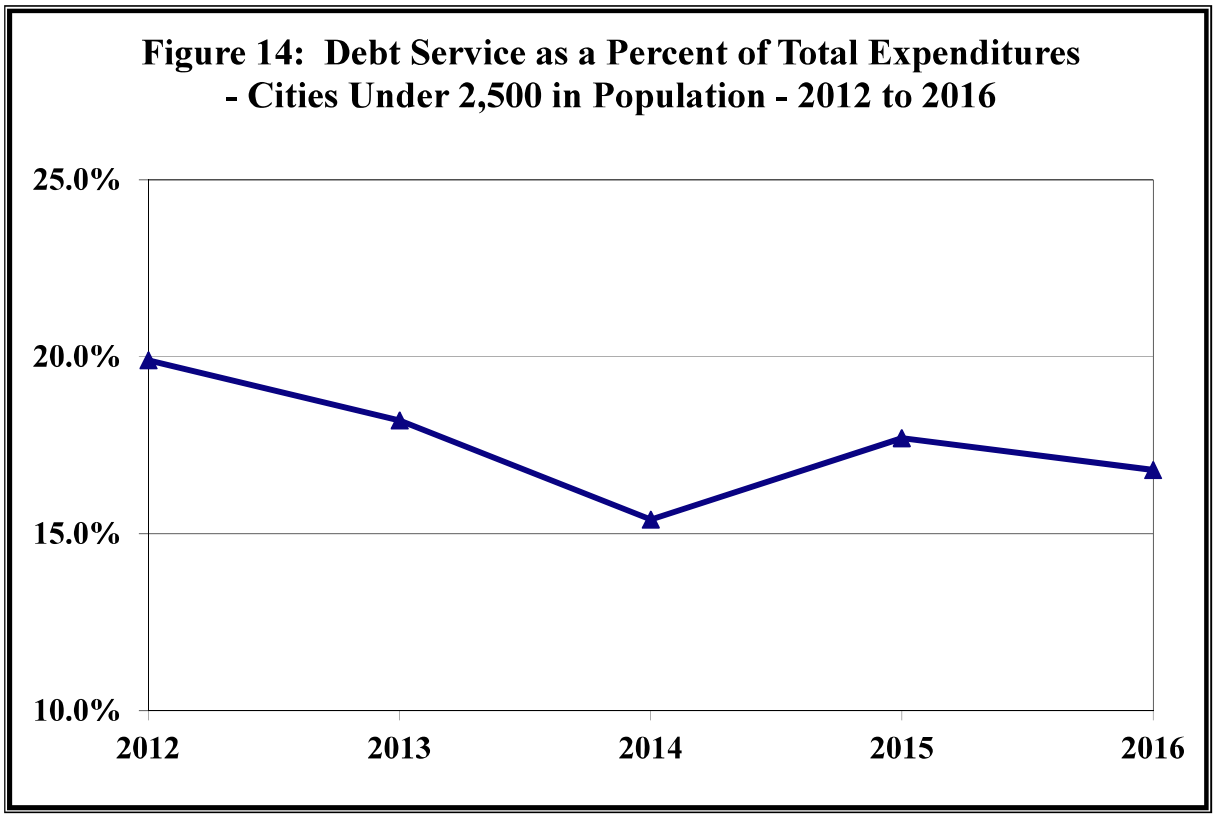
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2012 through 2016.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2016, small cities expended a total of $91.6 million on debt service. This represents a decrease of 0.8 percent from 2015. Overall, debt service expenditures accounted for 16.8 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.



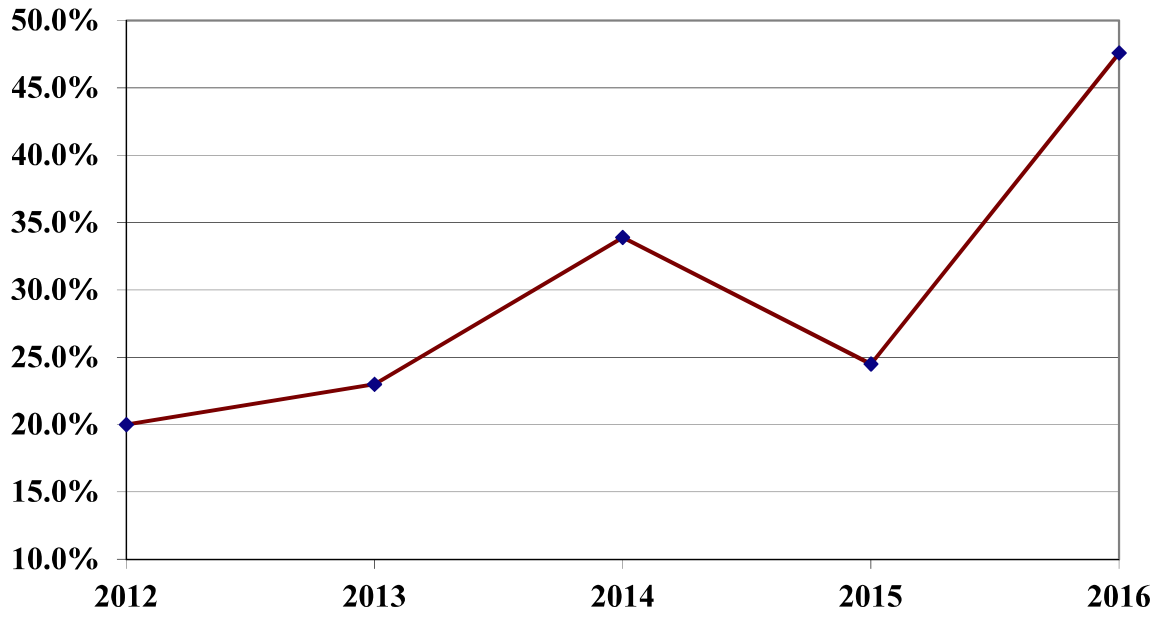
Municipal Enterprises

The total net income of small city enterprises in 2016 was $38.4 million, and the net amount transferred to other funds was $18.3 million. This represents a decrease in net income of 12.2 percent and an increase in net transfers (transfers out minus transfers in) of 71.0 percent from 2015.

In 2016, the municipal enterprises of small cities transferred 47.6 percent of their net income to other funds, compared to 24.5 percent in 2015.

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

Figure 15: Small City Enterprise Fund Net Transfers as a Percent of Net Income - 2012 to 2016



Outstanding Long-Term Indebtedness

Small cities carried long-term debt totaling $1.28 billion at the end of 2016. This represents an increase of 3.6 percent over the level in 2015. On a per capita basis, small cities carried $3,615 in long-term debt, compared to $1,960 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.

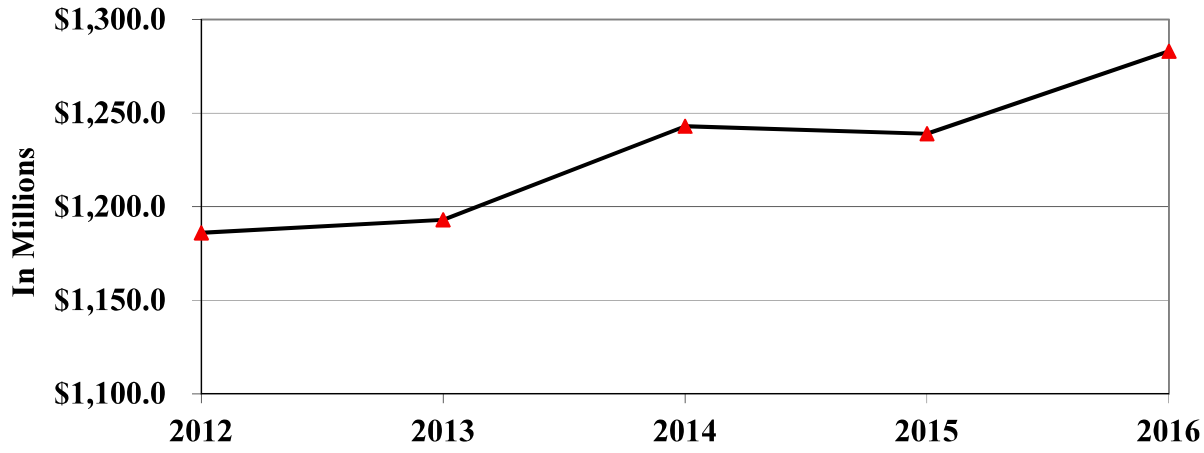
Table 5 below looks at outstanding bonded indebtedness for 2015 and 2016 for small cities.

Table 5: Two-Year Summary of Outstanding Bonded Indebtedness

	2015 Amount	2016 Amount
General Obligation	$177,433,663	$196,430,486
General Obligation Tax Increment	24,584,650	23,926,663
Revenue Tax Increment	141,556	109,002
Special Assessment	248,285,046	249,273,735
General Obligation Revenue	377,131,152	385,965,992
Revenue	42,050,191	55,859,027
All Other	2,436,000	3,273,163
Total Bonded Indebtedness	**$872,062,258**	**$914,838,068**

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

Figure 16: Outstanding Long-Term Indebtedness for Cities Under 2,500 in Population - 2012 to 2016*



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

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GOVERNMENTAL TABLES

Table 6
Summary of Governmental Fund Revenues for All Cities
5-Year Change
For the Years Ended December 31, 2012 Through 2016

Governmental Fund Revenues	2012		2013		2014		2015		2016		5-Year	2015-16
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$1,899,534,974	39.4%	$1,960,452,720	40.6%	$1,972,761,781	38.7%	$2,060,654,680	39.4%	$2,144,123,804	39.5%	12.9%	4.1%
Tax Increments	224,916,763	4.7%	194,781,367	4.0%	208,310,927	4.1%	189,924,130	3.6%	202,866,842	3.7%	-9.8%	6.8%
Franchise Taxes	113,981,141	2.4%	129,865,297	2.7%	136,866,366	2.7%	136,270,686	2.6%	147,966,451	2.7%	29.8%	8.6%
Local Sales Taxes	97,134,872	2.0%	118,838,364	2.5%	142,132,355	2.8%	147,266,192	2.8%	157,876,015	2.9%	62.5%	7.2%
Hotel/Motel Taxes	65,346,196	1.4%	36,083,202	0.7%	43,048,941	0.8%	44,875,217	0.9%	48,120,999	0.9%	-26.4%	7.2%
Gravel and Gambling Taxes	1,257,722	0.0%	1,380,021	0.0%	1,553,812	0.0%	1,856,657	0.0%	1,745,110	0.0%	38.8%	-6.0%
Special Assessments	271,200,031	5.6%	297,895,668	6.2%	289,725,513	5.7%	280,377,636	5.4%	283,089,215	5.2%	4.4%	1.0%
Licenses and Permits	156,110,657	3.2%	171,044,917	3.5%	189,420,239	3.7%	195,921,357	3.7%	201,584,526	3.7%	29.1%	2.9%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$67,998,817	1.4%	$39,102,486	0.8%	$36,409,332	0.7%	$23,834,533	0.5%	$45,178,463	0.8%	-33.6%	89.6%
All Others	183,988,706	3.8%	177,360,214	3.7%	124,959,151	2.5%	142,006,999	2.7%	121,848,521	2.2%	-33.8%	-14.2%
State Grants												
Local Government Aid	425,813,069	8.8%	423,737,755	8.8%	505,842,048	9.9%	514,977,121	9.8%	518,098,375	9.5%	21.7%	0.6%
Market Value Credit	675,934	0.0%	361,515	0.0%	355,224	0.0%	563,098	0.0%	543,521	0.0%	-19.6%	-3.5%
Taconite Relief and Aids	11,310,811	0.2%	16,831,849	0.3%	15,685,348	0.3%	13,324,700	0.3%	12,649,524	0.2%	11.8%	-5.1%
PERA Aid	4,906,436	0.1%	4,731,889	0.1%	4,519,796	0.1%	4,515,695	0.1%	4,580,461	0.1%	-6.6%	1.4%
Highways	155,330,658	3.2%	146,554,625	3.0%	177,414,283	3.5%	203,632,233	3.9%	167,984,321	3.1%	8.1%	-17.5%
All Others	249,696,524	5.2%	243,428,693	5.0%	270,703,857	5.3%	307,393,395	5.9%	313,206,057	5.8%	25.4%	1.9%
County Grants	30,810,681	0.6%	33,457,547	0.7%	32,944,005	0.6%	42,813,322	0.8%	38,430,038	0.7%	24.7%	-10.2%
Local Unit Grants	66,500,248	1.4%	75,124,333	1.6%	60,509,905	1.2%	45,893,381	0.9%	77,927,625	1.4%	17.2%	69.8%
Total Intergovernmental Revenues	**$1,197,031,884**	**24.9%**	**$1,160,690,906**	**24.0%**	**$1,229,342,949**	**24.1%**	**$1,298,954,477**	**24.8%**	**$1,300,446,906**	**24.0%**	8.6%	0.1%
Departmental Fees and Service Charges												
General Government	$126,958,711	2.6%	$126,617,154	2.6%	$129,193,513	2.5%	$129,182,623	2.5%	$128,011,052	2.4%	0.8%	-0.9%
Public Safety	93,926,472	2.0%	98,923,815	2.0%	101,497,110	2.0%	101,632,382	1.9%	114,422,233	2.1%	21.8%	12.6%
Streets and Highways	33,173,048	0.7%	38,030,603	0.8%	45,884,083	0.9%	48,099,775	0.9%	56,709,714	1.0%	71.0%	17.9%
Sanitation (Refuse Collection)	11,462,899	0.2%	12,191,271	0.3%	13,145,902	0.3%	15,756,470	0.3%	16,257,431	0.3%	41.8%	3.2%
Libraries	1,136,059	0.0%	1,159,599	0.0%	1,168,241	0.0%	1,620,655	0.0%	1,532,709	0.0%	34.9%	-5.4%
Parks and Recreation	118,334,698	2.5%	121,907,676	2.5%	119,663,531	2.3%	125,772,040	2.4%	134,736,619	2.5%	13.9%	7.1%
Airport	9,804,068	0.2%	10,550,581	0.2%	11,016,785	0.2%	11,099,288	0.2%	11,053,379	0.2%	12.7%	-0.4%
Transit	6,536,857	0.1%	6,413,534	0.1%	6,470,336	0.1%	6,311,476	0.1%	6,102,628	0.1%	-6.6%	-3.3%
Cemetery	1,285,092	0.0%	1,381,376	0.0%	1,454,181	0.0%	1,464,883	0.0%	1,438,118	0.0%	11.9%	-1.8%
All Others	99,650,518	2.1%	111,601,124	2.3%	107,817,548	2.1%	119,703,462	2.3%	144,649,783	2.7%	45.2%	20.8%
Total Departmental Fees and Service Charges	**$502,268,422**	**10.4%**	**$528,776,733**	**11.0%**	**$537,311,230**	**10.5%**	**$560,643,054**	**10.7%**	**$614,913,666**	**11.3%**	22.4%	9.7%
Fines and Forfeits	41,469,524	0.9%	35,926,274	0.7%	35,401,943	0.7%	33,041,122	0.6%	31,007,607	0.6%	-25.2%	-6.2%
Interest Earnings**	60,463,473	1.3%	(27,646,104)	-0.6%	97,937,811	1.9%	50,078,852	1.0%	51,224,207	0.9%	-15.3%	2.3%
All Other Revenues	185,914,818	3.9%	219,124,423	4.5%	209,199,275	4.1%	230,982,975	4.4%	241,378,926	4.4%	29.8%	4.5%
Total Revenues	**$4,816,630,477**	**100.0%**	**$4,827,213,788**	**100.0%**	**$5,093,013,142**	**100.0%**	**$5,230,847,035**	**100.0%**	**$5,426,344,274**	**100.0%**	12.7%	3.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$831,648,717		$652,135,332		$822,134,674		$821,728,017		$965,080,568			
Other Long-Term Indebtedness	66,468,400		25,681,483		65,198,745		50,377,005		80,206,118			
Short-Term Indebtedness	2,016,482		241,200		760,050		69,545		30,374			
Total Borrowing	**$900,133,599**		**$678,058,015**		**$888,093,469**		**$872,174,567**		**$1,045,317,060**			
Other Financing Sources	$23,210,712		$22,545,509		$23,938,938		$24,889,463		$17,775,469			
Transfers from Enterprise Funds	208,797,517		180,428,077		194,131,066		206,875,491		200,219,576			
Transfers from Governmental Funds	668,041,797		649,225,313		681,513,463		655,450,029		683,637,296			
Total Revenues and Other Financing Sources	**$6,616,814,102**		**$6,357,470,702**		**$6,880,690,078**		**$6,990,236,585**		**$7,373,293,675**			

*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, 2012 Through 2016

Governmental Fund Expenditures	2012		2013		2014		2015		2016		5-Year	2015-16
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
General Government												
Current Expenditures	$539,249,594	10.0%	$560,555,154	10.4%	$585,377,432	10.0%	$602,930,289	10.0%	$641,753,595	10.2%	19.0%	6.4%
Capital Outlay	48,212,625	0.9%	33,430,738	0.6%	82,064,436	1.4%	40,850,028	0.7%	50,742,632	0.8%	5.2%	24.2%
Public Safety												
Current Expenditures	1,310,866,907	24.3%	1,335,182,415	24.8%	1,380,252,448	23.6%	1,434,082,695	23.8%	1,503,437,594	23.9%	14.7%	4.8%
Capital Outlay	115,110,212	2.1%	103,316,938	1.9%	99,605,308	1.7%	108,675,181	1.8%	112,750,269	1.8%	-2.1%	3.7%
Streets and Highways												
Current Expenditures	470,493,838	8.7%	535,800,999	10.0%	566,261,138	9.7%	540,982,632	9.0%	549,503,093	8.7%	16.8%	1.6%
Capital Outlay	705,127,953	13.1%	691,270,129	12.8%	762,388,039	13.1%	886,768,859	14.7%	921,370,064	14.6%	30.7%	3.9%
Sanitation												
Current Expenditures	17,587,389	0.3%	18,016,515	0.3%	19,788,777	0.3%	20,590,252	0.3%	21,159,882	0.3%	20.3%	2.8%
Capital Outlay	4,436,501	0.1%	472,886	0.0%	457,471	0.0%	1,456,817	0.0%	937,491	0.0%	-78.9%	-35.6%
Health												
Current Expenditures	24,284,312	0.4%	29,590,039	0.5%	31,467,763	0.5%	33,054,412	0.5%	32,983,962	0.5%	35.8%	-0.2%
Capital Outlay	229,447	0.0%	358,694	0.0%	---	---%	908	0.0%	438,932	0.0%	91.3%	48240.5%
Libraries												
Current Expenditures	64,021,216	1.2%	62,916,351	1.2%	65,663,553	1.1%	65,652,243	1.1%	74,421,191	1.2%	16.2%	13.4%
Capital Outlay	9,173,644	0.2%	4,556,078	0.1%	16,643,005	0.3%	17,096,469	0.3%	13,711,825	0.2%	49.5%	-19.8%
Parks and Recreation												
Current Expenditures	395,540,845	7.3%	473,656,555	8.8%	434,792,342	7.4%	449,932,275	7.5%	457,107,300	7.3%	15.6%	1.6%
Capital Outlay	117,166,157	2.2%	126,399,248	2.3%	182,668,460	3.1%	268,736,417	4.5%	296,021,825	4.7%	152.7%	10.2%
Housing/Economic Development												
Current Expenditures	442,046,879	8.2%	380,061,807	7.1%	447,710,149	7.7%	440,878,694	7.3%	478,315,352	7.6%	8.2%	8.5%
Capital Outlay	75,729,288	1.4%	95,378,176	1.8%	140,712,850	2.4%	75,149,419	1.2%	120,442,879	1.9%	59.0%	60.3%
Conservation of Natural Resources												
Current Expenditures	6,547,699	0.1%	6,505,023	0.1%	7,613,258	0.1%	9,161,157	0.2%	7,946,510	0.1%	21.4%	-13.3%
Capital Outlay	267,780	0.0%	947,037	0.0%	1,381,684	0.0%	1,455,769	0.0%	4,156,335	0.1%	1452.1%	185.5%
Airport												
Current Expenditures	17,826,274	0.3%	16,349,829	0.3%	18,153,887	0.3%	17,404,562	0.3%	17,908,532	0.3%	0.5%	2.9%
Capital Outlay	29,764,093	0.6%	25,360,723	0.5%	22,995,526	0.4%	24,404,518	0.4%	32,510,111	0.5%	9.2%	33.2%
Transit												
Current Expenditures	21,091,213	0.4%	21,549,658	0.4%	22,730,515	0.4%	21,112,280	0.4%	22,678,992	0.4%	7.5%	7.4%
Capital Outlay	9,667,391	0.2%	5,456,997	0.1%	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.0%	-70.2%	-51.7%
Unallocated Insurance	14,706,284	0.3%	8,193,985	0.2%	6,534,687	0.1%	4,285,890	0.1%	2,856,529	0.0%	-80.6%	-33.4%
All Other Expenditures												
Current Expenditures	29,384,584	0.5%	23,637,449	0.4%	19,494,895	0.3%	16,925,020	0.3%	11,115,408	0.2%	-62.2%	-34.3%
Capital Outlay	7,327,318	0.1%	6,480,739	0.1%	18,421,619	0.3%	6,132,403	0.1%	9,163,840	0.1%	25.1%	49.4%
Capital Outlay for Enterprise Funds	46,640,767	0.9%	42,967,906	0.8%	34,575,107	0.6%	33,232,575	0.6%	34,264,666	0.5%	-26.5%	3.1%
Debt Service												
Principal Payments	664,319,563	12.3%	576,161,617	10.7%	673,673,650	11.5%	708,102,288	11.8%	690,297,955	11.0%	3.9%	-2.5%
Interest and Fiscal Charges	213,582,029	4.0%	197,221,960	3.7%	194,170,478	3.3%	187,743,129	3.1%	186,580,863	3.0%	-12.6%	-0.6%
Total Current Expenditures	$3,353,647,034	62.1%	$3,472,015,779	64.5%	$3,605,840,844	61.7%	$3,656,992,401	60.7%	$3,821,187,940	60.7%	13.9%	4.5%
Total Capital Outlay	1,168,853,176	21.6%	1,136,396,289	21.1%	1,366,298,797	23.4%	1,469,937,237	24.4%	1,599,395,734	25.4%	36.8%	8.8%
Total Debt Service	877,901,592	16.3%	773,383,577	14.4%	867,844,128	14.9%	895,845,417	14.9%	876,878,818	13.9%	-0.1%	-2.1%
Total Expenditures	**$5,400,401,802**	**100.0%**	**$5,381,795,645**	**100.0%**	**$5,839,983,769**	**100.0%**	**$6,022,775,055**	**100.0%**	**$6,297,462,492**	**100.0%**	16.6%	4.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$202,773,282		$121,281,527		$157,135,732		$124,610,128		$112,616,245			
Other Financing Uses	2,009,300		3,327,520		5,840,779		2,728,914		8,504,969			
Transfers to Enterprise Funds	105,067,760		103,650,509		91,873,199		59,088,544		64,464,815			
Transfers to Governmental Funds	668,033,952		649,225,313		681,544,698		655,450,029		684,881,213			
Total Expenditures and Other Financing Uses	**$6,378,286,096**		**$6,259,280,514**		**$6,776,378,177**		**$6,864,652,670**		**$7,167,929,734**			

*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, 2012 Through 2016

Governmental Fund Revenues	2012		2013		2014		2015		2016		5-Year	2015-16
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$1,749,815,899	40.0%	$1,806,605,967	41.1%	$1,816,632,376	39.0%	$1,898,940,964	39.8%	$1,977,980,839	39.8%	13.0%	4.2%
Tax Increments	215,502,206	4.9%	186,751,595	4.3%	200,712,980	4.3%	182,322,084	3.8%	194,701,443	3.9%	-9.7%	6.8%
Franchise Taxes	112,375,014	2.6%	127,825,688	2.9%	134,484,105	2.9%	133,910,466	2.8%	145,443,199	2.9%	29.4%	8.6%
Local Sales Taxes	97,061,573	2.2%	118,577,379	2.7%	141,837,930	3.0%	146,988,754	3.1%	157,587,646	3.2%	62.4%	7.2%
Hotel/Motel Taxes	65,234,078	1.5%	35,986,904	0.8%	42,874,299	0.9%	44,722,105	0.9%	48,004,922	1.0%	-26.4%	7.3%
Gravel and Gambling Taxes	1,184,661	0.0%	1,293,249	0.0%	1,461,757	0.0%	1,769,614	0.0%	1,658,671	0.0%	40.0%	-6.3%
Special Assessments	255,178,074	5.8%	281,305,872	6.4%	270,872,873	5.8%	264,112,764	5.5%	267,132,631	5.4%	4.7%	1.1%
Licenses and Permits	151,050,615	3.5%	165,302,910	3.8%	183,074,633	3.9%	189,545,715	4.0%	195,153,662	3.9%	29.2%	3.0%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$58,832,961	1.3%	$32,938,544	0.7%	$30,963,031	0.7%	$18,298,926	0.4%	$36,762,836	0.7%	-37.5%	100.9%
All Others	163,773,020	3.7%	164,233,096	3.7%	110,854,632	2.4%	128,616,151	2.7%	108,382,744	2.2%	-33.8%	-15.7%
State Grants												
Local Government Aid	341,245,570	7.8%	338,800,512	7.7%	411,248,065	8.8%	419,382,270	8.8%	422,438,095	8.5%	23.8%	0.7%
Market Value Credit	527,920	0.0%	227,237	0.0%	214,906	0.0%	342,390	0.0%	339,759	0.0%	-35.6%	-0.8%
Taconite Relief and Aids	7,381,018	0.2%	9,934,463	0.2%	10,288,653	0.2%	8,774,137	0.2%	8,419,773	0.2%	14.1%	-4.0%
PERA Aid	4,443,879	0.1%	4,261,908	0.1%	4,090,700	0.1%	4,076,753	0.1%	4,177,634	0.1%	-6.0%	2.5%
Highways	154,451,477	3.5%	144,351,986	3.3%	176,716,490	3.8%	193,628,600	4.1%	167,272,693	3.4%	8.3%	-13.6%
All Others	206,888,058	4.7%	211,132,027	4.8%	245,447,547	5.3%	280,047,777	5.9%	283,550,770	5.7%	37.1%	1.3%
County Grants	25,558,678	0.6%	26,017,518	0.6%	28,479,021	0.6%	39,642,134	0.8%	34,314,133	0.7%	34.3%	-13.4%
Local Unit Grants	61,488,075	1.4%	69,659,003	1.6%	52,551,767	1.1%	40,974,385	0.9%	71,823,098	1.4%	16.8%	75.3%
Total Intergovernmental Revenues	**$1,024,590,656**	**23.4%**	**$1,001,556,294**	**22.8%**	**$1,070,854,812**	**23.0%**	**$1,133,783,523**	**23.7%**	**$1,137,481,535**	**22.9%**	11.0%	0.3%
Departmental Fees and Service Charges												
General Government	$124,803,955	2.9%	$124,318,394	2.8%	$126,465,061	2.7%	$126,692,041	2.7%	$125,026,902	2.5%	0.2%	-1.3%
Public Safety	70,280,974	1.6%	75,235,877	1.7%	77,598,237	1.7%	76,929,024	1.6%	89,173,677	1.8%	26.9%	15.9%
Streets and Highways	32,234,065	0.7%	36,767,887	0.8%	44,285,164	1.0%	46,893,018	1.0%	55,391,646	1.1%	71.8%	18.1%
Sanitation (Refuse Collection)	8,147,353	0.2%	8,919,034	0.2%	9,873,260	0.2%	12,395,694	0.3%	12,764,408	0.3%	56.7%	3.0%
Libraries	846,210	0.0%	938,926	0.0%	927,335	0.0%	1,302,908	0.0%	1,255,971	0.0%	48.4%	-3.6%
Parks and Recreation	111,412,551	2.5%	114,255,175	2.6%	112,395,223	2.4%	118,090,792	2.5%	126,845,881	2.6%	13.9%	7.4%
Airport	8,286,413	0.2%	8,762,068	0.2%	9,334,339	0.2%	9,451,947	0.2%	9,591,724	0.2%	15.8%	1.5%
Transit	6,503,027	0.1%	6,394,001	0.1%	6,453,323	0.1%	6,294,706	0.1%	6,088,797	0.1%	-6.4%	-3.3%
Cemetery	966,295	0.0%	932,867	0.0%	1,124,186	0.0%	1,092,106	0.0%	1,128,179	0.0%	16.8%	3.3%
All Others	93,402,306	2.1%	104,643,027	2.4%	99,377,761	2.1%	111,542,395	2.3%	136,387,781	2.7%	46.0%	22.3%
Total Departmental Fees and Service Charges	**$456,883,149**	**10.4%**	**$481,167,256**	**11.0%**	**$487,833,889**	**10.5%**	**$510,684,631**	**10.7%**	**$563,654,966**	**11.3%**	23.4%	10.4%
Fines and Forfeits	$39,484,444	0.9%	$34,132,719	0.8%	$33,771,442	0.7%	$31,216,642	0.7%	$29,301,074	0.6%	-25.8%	-6.1%
Interest Earnings**	56,631,878	1.3%	(30,304,309)	-0.7%	94,573,225	2.0%	47,048,065	1.0%	47,934,327	1.0%	-15.4%	1.9%
All Other Revenues	151,275,151	3.5%	183,194,127	4.2%	174,467,058	3.7%	191,771,050	4.0%	203,267,205	4.1%	34.4%	6.0%
Total Revenues	**$4,376,267,398**	**100.0%**	**$4,393,395,651**	**100.0%**	**$4,653,451,379**	**100.0%**	**$4,776,816,377**	**100.0%**	**$4,969,302,120**	**100.0%**	13.6%	4.0%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$725,026,377		$580,673,466		$719,514,955		$748,669,911		$884,782,435			
Other Long-Term Indebtedness	57,251,764		13,391,194		53,180,083		39,446,896		54,203,059			
Short-Term Indebtedness	111,881		---		---		---		---			
Total Borrowing	**$782,390,022**		**$594,064,660**		**$772,695,038**		**$788,116,807**		**$938,985,494**			
Other Financing Sources	$19,915,267		$19,241,070		$21,307,255		$23,049,187		$14,736,397			
Transfers from Enterprise Funds	187,421,584		159,618,477		173,339,606		187,496,523		175,173,583			
Transfers from Governmental Funds	628,337,600		605,570,944		644,007,523		611,167,422		644,773,891			
Total Revenues and Other Financing Sources	**$5,994,331,871**		**$5,771,890,802**		**$6,264,800,801**		**$6,386,646,316**		**$6,742,971,485**			

*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, 2012 Through 2016

Governmental Fund Expenditures	2012 Amount	2012 %*	2013 Amount	2013 %*	2014 Amount	2014 %*	2015 Amount	2015 %*	2016 Amount	2016 %*	5-Year Change	2015-16 Change
General Government												
Current Expenditures	$466,113,415	9.6%	$484,989,761	9.9%	$506,451,166	9.5%	$523,437,987	9.5%	$560,050,695	9.7%	20.2%	7.0%
Capital Outlay	43,106,934	0.9%	26,966,510	0.6%	76,485,595	1.4%	34,549,517	0.6%	42,658,903	0.7%	-1.0%	23.5%
Public Safety												
Current Expenditures	1,226,568,827	25.2%	1,247,904,515	25.6%	1,290,175,361	24.2%	1,342,234,197	24.4%	1,407,204,325	24.5%	14.7%	4.8%
Capital Outlay	90,148,370	1.8%	79,290,753	1.6%	79,163,856	1.5%	85,605,790	1.6%	89,904,689	1.6%	-0.3%	5.0%
Streets and Highways												
Current Expenditures	417,239,111	8.6%	476,954,444	9.8%	506,065,839	9.5%	481,328,091	8.7%	488,915,249	8.5%	17.2%	1.6%
Capital Outlay	639,263,671	13.1%	638,259,321	13.1%	691,025,450	13.0%	818,719,997	14.9%	852,446,075	14.8%	33.3%	4.1%
Sanitation												
Current Expenditures	13,590,395	0.3%	13,908,086	0.3%	15,624,644	0.3%	16,234,308	0.3%	16,702,901	0.3%	22.9%	2.9%
Capital Outlay	293,999	0.0%	188,663	0.0%	305,078	0.0%	1,350,784	0.0%	792,962	0.0%	169.7%	-41.3%
Health												
Current Expenditures	23,943,706	0.5%	28,855,294	0.6%	30,361,921	0.6%	31,617,555	0.6%	31,496,851	0.5%	31.5%	-0.4%
Capital Outlay	47,076	0.0%	---	---%	---	---%	908	0.0%	15,000	0.0%	-68.1%	1552.0%
Libraries												
Current Expenditures	57,270,812	1.2%	55,994,487	1.1%	58,478,395	1.1%	58,368,949	1.1%	67,001,703	1.2%	17.0%	14.8%
Capital Outlay	7,898,620	0.2%	3,924,971	0.1%	15,565,435	0.3%	16,682,877	0.3%	13,182,912	0.2%	66.9%	-21.0%
Parks and Recreation												
Current Expenditures	372,629,335	7.6%	448,325,897	9.2%	410,480,004	7.7%	424,827,228	7.7%	430,612,985	7.5%	15.6%	1.4%
Capital Outlay	109,630,482	2.2%	120,662,547	2.5%	173,993,997	3.3%	260,744,597	4.7%	283,526,982	4.9%	158.6%	8.7%
Housing/Economic Development												
Current Expenditures	419,438,212	8.6%	354,443,503	7.3%	422,367,544	7.9%	417,670,117	7.6%	456,082,574	7.9%	8.7%	9.2%
Capital Outlay	68,403,430	1.4%	87,639,403	1.8%	129,370,841	2.4%	70,042,820	1.3%	115,249,441	2.0%	68.5%	64.5%
Conservation of Natural Resources												
Current Expenditures	6,350,361	0.1%	6,296,639	0.1%	7,405,264	0.1%	8,760,001	0.2%	7,716,368	0.1%	21.5%	-11.9%
Capital Outlay	199,449	0.0%	943,108	0.0%	1,368,352	0.0%	1,450,729	0.0%	4,146,076	0.1%	1978.8%	185.8%
Airport												
Current Expenditures	14,932,930	0.3%	13,963,058	0.3%	15,411,922	0.3%	14,323,915	0.3%	14,607,310	0.3%	-2.2%	2.0%
Capital Outlay	23,602,954	0.5%	22,740,972	0.5%	20,528,834	0.4%	21,171,724	0.4%	28,627,937	0.5%	21.3%	35.2%
Transit												
Current Expenditures	20,954,007	0.4%	21,359,609	0.4%	22,606,675	0.4%	20,988,105	0.4%	22,571,826	0.4%	7.7%	7.5%
Capital Outlay	9,610,291	0.2%	5,429,305	0.1%	4,385,292	0.1%	5,977,874	0.1%	2,884,865	0.1%	-70.0%	-51.7%
Unallocated Insurance	12,845,710	0.3%	6,132,922	0.1%	4,450,937	0.1%	3,477,359	0.1%	2,557,165	0.0%	-80.1%	-26.5%
All Other Expenditures												
Current Expenditures	23,285,577	0.5%	18,299,395	0.4%	15,341,189	0.3%	13,714,381	0.2%	8,695,383	0.2%	-62.7%	-36.6%
Capital Outlay	6,666,657	0.1%	4,517,457	0.1%	17,194,439	0.3%	4,758,442	0.1%	3,146,274	0.1%	-52.8%	-33.9%
Capital Outlay for Enterprise Funds	27,410,744	0.6%	27,776,929	0.6%	22,437,054	0.4%	20,267,270	0.4%	16,502,247	0.3%	-39.8%	-18.6%
Debt Service												
Principal Payments	580,723,963	11.9%	503,746,202	10.3%	613,346,001	11.5%	634,585,383	11.5%	616,318,732	10.7%	6.1%	-2.9%
Interest and Fiscal Charges	192,288,434	3.9%	178,015,220	3.6%	175,464,123	3.3%	168,937,539	3.1%	168,948,778	2.9%	-12.1%	0.0%
Total Current Expenditures	$3,075,162,398	63.1%	$3,177,427,610	65.1%	$3,305,220,861	62.1%	$3,356,982,193	61.0%	$3,514,215,335	61.1%	14.3%	4.7%
Total Capital Outlay	1,026,282,677	21.1%	1,018,339,939	20.9%	1,231,824,223	23.1%	1,341,323,329	24.4%	1,453,084,363	25.3%	41.6%	8.3%
Total Debt Service	773,012,397	15.9%	681,761,422	14.0%	788,810,124	14.8%	803,522,922	14.6%	785,267,510	13.7%	1.6%	-2.3%
Total Expenditures	**$4,874,457,472**	**100.0%**	**$4,877,528,971**	**100.0%**	**$5,325,855,208**	**100.0%**	**$5,501,828,444**	**100.0%**	**$5,752,567,208**	**100.0%**	18.0%	4.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$183,736,569		$114,367,427		$152,638,957		$110,075,592		$105,161,828			
Other Financing Uses	947,914		2,290,748		3,012,618		2,228,715		8,198,155			
Transfers to Enterprise Funds	93,953,785		93,206,139		83,734,914		50,190,648		57,448,923			
Transfers to Governmental Funds	628,337,600		605,570,944		643,990,129		611,167,422		646,174,927			
Total Expenditures and Other Financing Uses	**$5,781,433,340**		**$5,692,964,229**		**$6,209,231,826**		**$6,275,490,821**		**$6,569,551,041**			

*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, 2015 and 2016

	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 2016		Total Cities Over 2,500 Population 2015		Percent Increase (Decrease)
Population Estimates - State Demographer	924,584		2,015,414		593,226		663,333		4,196,557		4,152,281		1.1%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$499,977,223	29.2%	$916,937,696	47.8%	$255,986,616	43.1%	$305,079,304	40.7%	$1,977,980,839	39.8%	$1,898,940,964	39.8%	4.2%
Tax Increments	77,742,828	4.5%	83,953,461	4.4%	15,685,381	2.6%	17,319,773	2.3%	194,701,443	3.9%	182,322,084	3.8%	6.8%
Franchise Taxes	58,300,867	3.4%	60,534,617	3.2%	13,973,965	2.4%	12,633,750	1.7%	145,443,199	2.9%	133,910,466	2.8%	8.6%
Local Sales Taxes	128,189,218	7.5%	11,043,049	0.6%	9,757,697	1.6%	8,597,682	1.1%	157,587,646	3.2%	146,988,754	3.1%	7.2%
Hotel/Motel Taxes	26,443,033	1.5%	18,342,328	1.0%	1,427,624	0.2%	1,791,937	0.2%	48,004,922	1.0%	44,722,105	0.9%	7.3%
Gravel and Gambling Taxes	458,594	0.0%	899,311	0.0%	76,821	0.0%	223,945	0.0%	1,658,671	0.0%	1,769,614	0.0%	-6.3%
Special Assessments	83,350,665	4.9%	118,425,466	6.2%	26,004,669	4.4%	39,351,831	5.3%	267,132,631	5.4%	264,112,764	5.5%	1.1%
Licenses and Permits	66,824,291	3.9%	85,451,466	4.5%	19,396,053	3.3%	23,481,852	3.1%	195,153,662	3.9%	189,545,715	4.0%	3.0%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	$28,014,760	1.6%	$6,330,126	0.3%	$627,996	0.1%	$1,789,954	0.2%	$36,762,836	0.7%	$18,298,926	0.4%	100.9%
All Others	48,294,779	2.8%	29,337,193	1.5%	16,267,070	2.7%	14,483,702	1.9%	108,382,744	2.2%	128,616,151	2.7%	-15.7%
State Grants													
Local Government Aid	176,597,303	10.3%	73,591,486	3.8%	69,719,895	11.7%	102,529,411	13.7%	422,438,095	8.5%	419,382,270	8.8%	0.7%
Market Value Credit	9,748	0.0%	58,147	0.0%	87,617	0.0%	184,247	0.0%	339,759	0.0%	342,390	0.0%	-0.8%
Taconite Relief and Aids	---	---%	---	---%	3,561,390	0.6%	4,858,383	0.6%	8,419,773	0.2%	8,774,137	0.2%	-4.0%
PERA Aid	1,480,176	0.1%	1,436,318	0.1%	704,598	0.1%	556,542	0.1%	4,177,634	0.1%	4,076,753	0.1%	2.5%
Highways	30,152,460	1.8%	90,272,019	4.7%	27,939,657	4.7%	18,908,557	2.5%	167,272,693	3.4%	193,628,600	4.1%	-13.6%
All Others	122,353,589	7.2%	77,199,691	4.0%	32,475,777	5.5%	51,521,713	6.9%	283,550,770	5.7%	280,047,777	5.9%	1.3%
County Grants	10,901,556	0.6%	12,868,649	0.7%	3,331,902	0.6%	7,212,026	1.0%	34,314,133	0.7%	39,642,134	0.8%	-13.4%
Local Unit Grants	43,290,689	2.5%	15,055,508	0.8%	8,140,759	1.4%	5,336,142	0.7%	71,823,098	1.4%	40,974,385	0.9%	75.3%
Total Intergovernmental Revenues	**$461,095,060**	**27.0%**	**$306,149,137**	**16.0%**	**$162,856,661**	**27.4%**	**$207,380,677**	**27.7%**	**$1,137,481,535**	**22.9%**	**$1,133,783,523**	**23.7%**	**0.3%**
Departmental Fees and Service Charges													
General Government	$73,162,745	4.3%	$37,540,090	2.0%	$5,567,188	0.9%	$8,756,879	1.2%	$125,026,902	2.5%	$126,692,041	2.7%	-1.3%
Public Safety	35,880,573	2.1%	20,435,591	1.1%	10,899,093	1.8%	21,958,420	2.9%	89,173,677	1.8%	76,929,024	1.6%	15.9%
Streets and Highways	18,661,483	1.1%	23,486,609	1.2%	6,876,434	1.2%	6,367,120	0.9%	55,391,646	1.1%	46,893,018	1.0%	18.1%
Sanitation (Refuse Collection)	---	---%	7,078,222	0.4%	1,764,301	0.3%	3,921,885	0.5%	12,764,408	0.3%	12,395,694	0.3%	3.0%
Libraries	553,165	0.0%	168,420	0.0%	347,219	0.1%	187,167	0.0%	1,255,971	0.0%	1,302,908	0.0%	-3.6%
Parks and Recreation	23,344,810	1.4%	70,227,922	3.7%	17,201,009	2.9%	16,072,140	2.1%	126,845,881	2.6%	118,090,792	2.5%	7.4%
Airport	2,379,128	0.1%	1,974,035	0.1%	2,299,155	0.4%	2,939,406	0.4%	9,591,724	0.2%	9,451,947	0.2%	1.5%
Transit	2,520,680	0.1%	3,035,319	0.2%	322,430	0.1%	210,368	0.0%	6,088,797	0.1%	6,294,706	0.1%	-3.3%
Cemetery	---	---%	199,409	0.0%	455,640	0.1%	473,130	0.1%	1,128,179	0.0%	1,092,106	0.0%	3.3%
All Others	72,082,876	4.2%	43,739,346	2.3%	8,816,893	1.5%	11,748,666	1.6%	136,387,781	2.7%	111,542,395	2.3%	22.3%
Total Departmental Fees and Service Charges	**$228,585,460**	**13.4%**	**$207,884,963**	**10.8%**	**$54,549,362**	**9.2%**	**$72,635,181**	**9.7%**	**$563,654,966**	**11.3%**	**$510,684,631**	**10.7%**	**10.4%**
Fines and Forfeits	8,282,745	0.5%	13,263,297	0.7%	3,547,562	0.6%	4,207,470	0.6%	29,301,074	0.6%	31,216,642	0.7%	-6.1%
Interest Earnings	14,905,092	0.9%	20,319,153	1.1%	4,701,852	0.8%	8,008,230	1.1%	47,934,327	1.0%	47,048,065	1.0%	1.9%
All Other Revenues	55,301,974	3.2%	74,331,918	3.9%	25,509,637	4.3%	48,123,676	6.4%	203,267,205	4.1%	191,771,050	4.0%	6.0%
Total Revenues	**$1,709,457,050**	**100.0%**	**$1,917,535,862**	**100.0%**	**$593,473,900**	**100.0%**	**$748,835,308**	**100.0%**	**$4,969,302,120**	**100.0%**	**$4,776,816,377**	**100.0%**	**4.0%**
Percent of Total Revenues	34.4%		38.6%		11.9%		15.1%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	$180,937,423		$368,218,457		$130,941,869		$204,684,686		$884,782,435		$748,669,911		
Other Long-Term Indebtedness	40,847,000		2,090,376		2,996,359		8,269,324		54,203,059		39,446,896		
Short-Term Indebtedness	---		---		---		---		---		---		
Total Borrowing	**$221,784,423**		**$370,308,833**		**$133,938,228**		**$212,954,010**		**$938,985,494**		**$788,116,807**		
Other Financing Sources	$48,185		$5,627,581		$3,551,941		$5,508,690		$14,736,397		$23,049,187		
Transfers from Enterprise Funds	48,488,842		63,286,754		29,966,408		33,431,579		175,173,583		187,496,523		
Transfers from Governmental Funds	196,250,728		245,831,804		89,645,612		113,045,747		644,773,891		611,167,422		
Total Revenues and Other Financing Sources	**$2,176,029,228**		**$2,602,590,834**		**$850,576,089**		**$1,113,775,334**		**$6,742,971,485**		**$6,386,646,316**		

*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, 2015 and 2016

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 2016		2015		Percent Increase (Decrease)
		Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	
General Government	- Current Expenditures	$200,987,882	10.5%	$195,644,041	8.8%	$67,477,804	9.2%	$95,940,968	10.9%	$560,050,695	9.7%	$523,437,987	9.5%	7.0%
	- Capital Outlay	5,694,109	0.3%	22,555,405	1.0%	6,043,108	0.8%	8,366,281	1.0%	42,658,903	0.7%	34,549,517	0.6%	23.5%
Public Safety														
Police and Ambulance	- Current Expenditures	307,236,919	16.0%	389,839,254	17.5%	106,896,751	14.5%	125,594,543	14.3%	929,567,467	16.2%	918,137,739	16.7%	1.2%
	- Capital Outlay	9,071,820	0.5%	13,254,078	0.6%	3,124,228	0.4%	9,004,527	1.0%	34,454,653	0.6%	25,032,118	0.5%	37.6%
Fire	- Current Expenditures	151,174,851	7.9%	119,567,128	5.4%	30,178,727	4.1%	35,793,589	4.1%	336,714,295	5.9%	332,068,608	6.0%	1.4%
	- Capital Outlay	7,613,739	0.4%	17,861,735	0.8%	6,443,545	0.9%	15,303,919	1.7%	47,222,938	0.8%	50,122,222	0.9%	-5.8%
Other Public Safety	- Current Expenditures	74,955,960	3.9%	41,621,867	1.9%	11,045,250	1.5%	13,299,486	1.5%	140,922,563	2.4%	92,027,850	1.7%	53.1%
	- Capital Outlay	499,236	0.0%	743,293	0.0%	473,067	0.1%	6,511,502	0.7%	8,227,098	0.1%	10,451,450	0.2%	-21.3%
Streets and Highways	- Maintenance	138,955,880	7.3%	185,471,606	8.3%	68,856,769	9.3%	77,790,481	8.8%	471,074,736	8.2%	463,499,529	8.4%	1.6%
	- Lighting	1,392,547	0.1%	6,886,519	0.3%	3,855,174	0.5%	5,706,273	0.6%	17,840,513	0.3%	17,828,562	0.3%	0.1%
	- Construction	188,407,140	9.8%	346,408,352	15.6%	118,048,764	16.0%	129,154,090	14.7%	782,018,346	13.6%	748,446,231	13.6%	4.5%
	- Other Capital Outlay	1,149,372	0.1%	28,648,246	1.3%	15,357,354	2.1%	25,272,757	2.9%	70,427,729	1.2%	70,273,766	1.3%	0.2%
Sanitation	- Refuse Collection and Disposal	---	---%	113,077	0.0%	2,495,959	0.3%	2,926,408	0.3%	5,535,444	0.1%	5,245,431	0.1%	5.5%
	- Other Sanitation	5,591,091	0.3%	2,490,565	0.1%	931,631	0.1%	2,154,170	0.2%	11,167,457	0.2%	10,988,877	0.2%	1.6%
	- Capital Outlay	---	---%	298,236	0.0%	---	---%	494,726	0.1%	792,962	0.0%	1,350,784	0.0%	-41.3%
Health	- Current Expenditures	24,619,508	1.3%	6,622,312	0.3%	181,666	0.0%	73,365	0.0%	31,496,851	0.5%	31,617,555	0.6%	-0.4%
	- Capital Outlay	15,000	0.0%	---	---%	---	---%	---	---%	15,000	0.0%	908	0.0%	1552.0%
Culture and Recreation														
Libraries	- Current Expenditures	37,413,793	2.0%	8,063,359	0.4%	10,976,459	1.5%	10,548,092	1.2%	67,001,703	1.2%	58,368,949	1.1%	14.8%
	- Capital Outlay	1,668,104	0.1%	2,211,213	0.1%	7,017,503	1.0%	2,286,092	0.3%	13,182,912	0.2%	16,682,877	0.3%	-21.0%
Parks and Recreation	- Current Expenditures	142,112,980	7.4%	183,725,418	8.3%	53,532,213	7.3%	51,242,374	5.8%	430,612,985	7.5%	424,827,228	7.7%	1.4%
	- Capital Outlay	101,216,267	5.3%	114,202,464	5.1%	37,648,961	5.1%	30,459,290	3.5%	283,526,982	4.9%	260,744,597	4.7%	8.7%
Housing/Economic Development	- Current Expenditures	240,307,720	12.5%	150,137,755	6.8%	32,331,338	4.4%	33,305,761	3.8%	456,082,574	7.9%	417,670,117	7.6%	9.2%
	- Capital Outlay	54,087,704	2.8%	37,352,926	1.7%	12,662,982	1.7%	11,145,829	1.3%	115,249,441	2.0%	70,042,820	1.3%	64.5%
Conservation of Natural Resources	- Current Expenditures	---	---%	7,101,486	0.3%	236,634	0.0%	378,248	0.0%	7,716,368	0.1%	8,760,001	0.2%	-11.9%
	- Capital Outlay	---	---%	4,130,511	0.2%	1,565	0.0%	14,000	0.0%	4,146,076	0.1%	1,450,729	0.0%	185.8%
Airport	- Current Expenditures	3,509,338	0.2%	2,580,771	0.1%	3,725,951	0.5%	4,791,250	0.5%	14,607,310	0.3%	14,323,915	0.3%	2.0%
	- Capital Outlay	3,087,586	0.2%	4,768,937	0.2%	9,187,827	1.2%	11,583,587	1.3%	28,627,937	0.5%	21,171,724	0.4%	35.2%
Transit	- Current Expenditures	7,498,056	0.4%	11,504,530	0.5%	1,562,365	0.2%	2,006,875	0.2%	22,571,826	0.4%	20,988,105	0.4%	7.5%
	- Capital Outlay	222,337	0.0%	2,049,812	0.1%	293,280	0.0%	319,436	0.0%	2,884,865	0.1%	5,977,874	0.1%	-51.7%
Unallocated Insurance		---	---%	---	---%	1,968,150	0.3%	589,015	0.1%	2,557,165	0.0%	3,477,359	0.1%	-26.5%
All Other Expenditures	- Current Expenditures	623,834	0.0%	3,198,650	0.1%	2,054,357	0.3%	2,818,542	0.3%	8,695,383	0.2%	13,714,381	0.2%	-36.6%
	- Capital Outlay	40,688	0.0%	1,325,733	0.1%	1,377,176	0.2%	402,677	0.0%	3,146,274	0.1%	4,758,442	0.1%	-33.9%
Capital Outlay for Enterprise Funds		1,504,256	0.1%	10,870,248	0.5%	1,793,872	0.2%	2,333,871	0.3%	16,502,247	0.3%	20,267,270	0.4%	-18.6%
Debt Service	- Principal Payments	157,510,773	8.2%	232,313,288	10.5%	96,723,660	13.1%	129,771,011	14.8%	616,318,732	10.7%	634,585,383	11.5%	-2.9%
	- Interest and Fiscal Charges	46,690,718	2.4%	67,896,627	3.1%	22,403,356	3.0%	31,958,077	3.6%	168,948,778	2.9%	168,937,539	3.1%	0.0%
Total Current Expenditures		$1,336,380,359	69.8%	$1,314,568,338	59.2%	$398,307,198	54.1%	$464,959,440	52.9%	$3,514,215,335	61.1%	$3,356,982,193	61.0%	4.7%
Total Capital Outlay		374,277,358	19.5%	606,681,189	27.3%	219,473,232	29.8%	252,652,584	28.7%	1,453,084,363	25.3%	1,341,323,329	24.4%	8.3%
Total Debt Service		204,201,491	10.7%	300,209,915	13.5%	119,127,016	16.2%	161,729,088	18.4%	785,267,510	13.7%	803,522,922	14.6%	-2.3%
Total Expenditures		**$1,914,859,208**	**100.0%**	**$2,221,459,442**	**100.0%**	**$736,907,446**	**100.0%**	**$879,341,112**	**100.0%**	**$5,752,567,208**	**100.0%**	**$5,501,828,444**	**100.0%**	**4.6%**
Percent of Total Expenditures		33.3%		38.6%		12.8%		15.3%		100.0%		100.0%		
Other Financing Uses														
Debt Redemption - Refunded Bonds		$44,301,356		$33,710,000		$14,755,472		$12,395,000		$105,161,828		$110,075,592		
Other Financing Uses		---		22,083		84,672		8,091,400		8,198,155		2,228,715		
Transfers to Enterprise Funds		14,027,094		25,107,525		11,299,112		7,015,192		57,448,923		50,190,648		
Transfers to Governmental Funds		196,250,728		245,831,804		90,623,237		113,469,158		646,174,927		611,167,422		
Total Expenditures and Other Financing Uses		**$2,169,438,386**		**$2,526,130,854**		**$853,669,939**		**$1,020,311,862**		**$6,569,551,041**		**$6,275,490,821**		
Unrestricted Fund Balance														
General Fund Unrestricted Fund Balance		$201,170,116		$542,464,142		$241,866,989		$294,095,373		$1,279,596,620		$1,241,959,643		
Special Revenue Unrestricted Fund Balance		230,985,425		96,964,159		55,539,027		55,610,257		439,098,868		408,820,940		
Total Unrestricted Fund Balance		**$432,155,541**		**$639,428,301**		**$297,406,016**		**$349,705,630**		**$1,718,695,488**		**$1,650,780,583**		
Percent of Total Current Expenditures		32.3%		48.6%		74.7%		75.2%		48.9%		49.2%		

*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, 2012 Through 2016

Governmental Fund Revenues	2012		2013		2014		2015		2016		5-Year	2015-16
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
Property Taxes	$149,719,075	34.0%	$153,846,753	35.5%	$156,129,405	35.5%	$161,713,716	35.6%	$166,142,965	36.4%	11.0%	2.7%
Tax Increments	9,414,557	2.1%	8,029,772	1.9%	7,597,947	1.7%	7,602,046	1.7%	8,165,399	1.8%	-13.3%	7.4%
Franchise Taxes	1,606,127	0.4%	2,039,609	0.5%	2,382,261	0.5%	2,360,220	0.5%	2,523,252	0.6%	57.1%	6.9%
Local Sales and Hotel/Motel Taxes	185,417	0.0%	357,283	0.1%	469,067	0.1%	430,550	0.1%	404,446	0.1%	118.1%	-6.1%
Gravel and Gambling Taxes	73,061	0.0%	86,772	0.0%	92,055	0.0%	87,043	0.0%	86,439	0.0%	18.3%	-0.7%
Special Assessments	16,021,957	3.6%	16,589,796	3.8%	18,852,640	4.3%	16,264,872	3.6%	15,956,584	3.5%	-0.4%	-1.9%
Licenses and Permits	5,060,042	1.1%	5,742,007	1.3%	6,345,606	1.4%	6,375,642	1.4%	6,430,864	1.4%	27.1%	0.9%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	$9,165,856	2.1%	$6,163,942	1.4%	$5,446,301	1.2%	$5,535,607	1.2%	$8,415,627	1.8%	-8.2%	52.0%
All Others	20,215,686	4.6%	13,127,118	3.0%	14,104,519	3.2%	13,390,848	2.9%	13,465,777	2.9%	-33.4%	0.6%
State Grants												
Local Government Aid	84,567,499	19.2%	84,937,243	19.6%	94,593,983	21.5%	95,594,851	21.1%	95,660,280	20.9%	13.1%	0.1%
Market Value Credit	148,014	0.0%	134,278	0.0%	140,318	0.0%	220,708	0.0%	203,762	0.0%	37.7%	-7.7%
Taconite Relief and Aids	3,929,793	0.9%	6,897,386	1.6%	5,396,695	1.2%	4,550,563	1.0%	4,229,751	0.9%	7.6%	-7.0%
Highways	879,181	0.2%	2,202,639	0.5%	697,793	0.2%	10,003,633	2.2%	711,628	0.2%	-19.1%	-92.9%
All Others	43,271,023	9.8%	32,766,647	7.6%	25,685,406	5.8%	27,784,560	6.1%	30,058,114	6.6%	-30.5%	8.2%
County Grants	5,252,003	1.2%	7,440,029	1.7%	4,464,984	1.0%	3,171,188	0.7%	4,115,905	0.9%	-21.6%	29.8%
Local Unit Grants	5,012,173	1.1%	5,465,330	1.3%	7,958,138	1.8%	4,918,996	1.1%	6,104,527	1.3%	21.8%	24.1%
Total Intergovernmental Revenues	**$172,441,228**	**39.2%**	**$159,134,612**	**36.7%**	**$158,488,137**	**36.1%**	**$165,170,954**	**36.4%**	**$162,965,371**	**35.7%**	-5.5%	-1.3%
Departmental Fees and Service Charges												
General Government	$2,154,756	0.5%	$2,298,760	0.5%	$2,728,452	0.6%	$2,490,582	0.5%	$2,984,150	0.7%	38.5%	19.8%
Public Safety	23,645,498	5.4%	23,687,938	5.5%	23,898,873	5.4%	24,703,358	5.4%	25,248,556	5.5%	6.8%	2.2%
Streets and Highways	938,983	0.2%	1,262,716	0.3%	1,598,919	0.4%	1,206,757	0.3%	1,318,068	0.3%	40.4%	9.2%
Sanitation (Refuse Collection)	3,315,546	0.8%	3,272,237	0.8%	3,272,642	0.7%	3,360,776	0.7%	3,493,023	0.8%	5.4%	3.9%
Libraries	289,849	0.1%	220,673	0.1%	240,906	0.1%	317,747	0.1%	276,738	0.1%	-4.5%	-12.9%
Parks and Recreation	6,922,147	1.6%	7,652,501	1.8%	7,268,308	1.7%	7,681,248	1.7%	7,890,738	1.7%	14.0%	2.7%
Airport	1,517,655	0.3%	1,788,513	0.4%	1,682,446	0.4%	1,647,341	0.4%	1,461,655	0.3%	-3.7%	-11.3%
Transit	33,830	0.0%	19,533	0.0%	17,013	0.0%	16,770	0.0%	13,831	0.0%	-59.1%	-17.5%
Cemetery	318,797	0.1%	448,509	0.1%	329,995	0.1%	372,777	0.1%	309,939	0.1%	-2.8%	-16.9%
All Others	6,248,212	1.4%	6,958,097	1.6%	8,439,787	1.9%	8,161,067	1.8%	8,262,002	1.8%	32.2%	1.2%
Total Departmental Fees and Service Charges	**$45,385,273**	**10.3%**	**$47,609,477**	**11.0%**	**$49,477,341**	**11.3%**	**$49,958,423**	**11.0%**	**$51,258,700**	**11.2%**	12.9%	2.6%
Fines and Forfeits	$1,985,080	0.5%	$1,793,555	0.4%	$1,630,501	0.4%	$1,824,480	0.4%	$1,706,533	0.4%	-14.0%	-6.5%
Interest Earnings**	3,831,595	0.9%	2,658,205	0.6%	3,364,586	0.8%	3,030,787	0.7%	3,289,880	0.7%	-14.1%	8.5%
All Other Revenues	34,639,667	7.9%	35,930,296	8.3%	34,732,217	7.9%	39,211,925	8.6%	38,111,721	8.3%	10.0%	-2.8%
Total Revenues	**$440,363,079**	**100.0%**	**$433,818,137**	**100.0%**	**$439,561,763**	**100.0%**	**$454,030,658**	**100.0%**	**$457,042,154**	**100.0%**	3.8%	0.7%
Other Financing Sources												
Borrowing												
Bonded Indebtedness	$106,622,340		$71,461,866		$102,619,719		$73,058,106		$80,298,133			
Other Long-Term Indebtedness	9,216,636		12,290,289		12,018,662		10,930,109		26,003,059			
Short-Term Indebtedness	1,904,601		241,200		760,050		69,545		30,374			
Total Borrowing	**$117,743,577**		**$83,993,355**		**$115,398,431**		**$84,057,760**		**$106,331,566**			
Other Financing Sources	$3,295,445		$3,304,439		$2,631,683		$1,840,276		$3,039,072			
Transfers from Enterprise Funds	21,375,933		20,809,600		20,791,460		19,378,968		25,045,993			
Transfers from Governmental Funds	39,704,197		43,654,369		37,505,940		44,282,607		38,863,405			
Total Revenues and Other Financing Sources	**$622,482,231**		**$585,579,900**		**$615,889,277**		**$603,590,269**		**$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 13
Summary of Governmental Fund Expenditures for Cities Under 2,500 Population
5-Year Change
For the Years Ended December 31, 2012 Through 2016

Governmental Fund Expenditures	2012		2013		2014		2015		2016		5-Year	2015-16
	Amount	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	*Amount*	%*	Change	Change
General Government												
Current Expenditures	$73,136,179	13.9%	$75,565,393	15.0%	$78,926,266	15.4%	$79,492,302	15.3%	$81,702,900	15.0%	11.7%	2.8%
Capital Outlay	5,105,691	1.0%	6,464,228	1.3%	5,578,841	1.1%	6,300,511	1.2%	8,083,729	1.5%	58.3%	28.3%
Public Safety												
Current Expenditures	84,298,080	16.0%	87,277,900	17.3%	90,077,087	17.5%	91,848,498	17.6%	96,233,269	17.7%	14.2%	4.8%
Capital Outlay	24,961,842	4.7%	24,026,185	4.8%	20,441,452	4.0%	23,069,391	4.4%	22,845,580	4.2%	-8.5%	-1.0%
Streets and Highways												
Current Expenditures	53,254,727	10.1%	58,846,555	11.7%	60,195,299	11.7%	59,654,541	11.5%	60,587,844	11.1%	13.8%	1.6%
Capital Outlay	65,864,282	12.5%	53,010,808	10.5%	71,362,589	13.9%	68,048,862	13.1%	68,923,989	12.6%	4.6%	1.3%
Sanitation												
Current Expenditures	3,996,994	0.8%	4,108,429	0.8%	4,164,133	0.8%	4,355,944	0.8%	4,456,981	0.8%	11.5%	2.3%
Capital Outlay	4,142,502	0.8%	284,223	0.1%	152,393	0.0%	106,033	0.0%	144,529	0.0%	-96.5%	36.3%
Health												
Current Expenditures	340,606	0.1%	734,745	0.1%	1,105,842	0.2%	1,436,857	0.3%	1,487,111	0.3%	336.6%	3.5%
Capital Outlay	182,371	0.0%	358,694	0.1%	---	---%	---	---%	423,932	0.1%	132.5%	---%
Libraries												
Current Expenditures	6,750,404	1.3%	6,921,864	1.4%	7,185,158	1.4%	7,283,294	1.4%	7,419,488	1.4%	9.9%	1.9%
Capital Outlay	1,275,024	0.2%	631,107	0.1%	1,077,570	0.2%	413,592	0.1%	528,913	0.1%	-58.5%	27.9%
Parks and Recreation												
Current Expenditures	22,911,510	4.4%	25,330,658	5.0%	24,312,338	4.7%	25,105,047	4.8%	26,494,315	4.9%	15.6%	5.5%
Capital Outlay	7,535,675	1.4%	5,736,701	1.1%	8,674,463	1.7%	7,991,820	1.5%	12,494,843	2.3%	65.8%	56.3%
Housing/Economic Development												
Current Expenditures	22,608,667	4.3%	25,618,304	5.1%	25,342,605	4.9%	23,208,577	4.5%	22,232,778	4.1%	-1.7%	-4.2%
Capital Outlay	7,325,858	1.4%	7,738,773	1.5%	11,342,009	2.2%	5,106,599	1.0%	5,193,438	1.0%	-29.1%	1.7%
Airport												
Current Expenditures	2,893,344	0.6%	2,386,771	0.5%	2,741,965	0.5%	3,080,647	0.6%	3,301,222	0.6%	14.1%	7.2%
Capital Outlay	6,161,139	1.2%	2,619,751	0.5%	2,466,692	0.5%	3,232,794	0.6%	3,882,174	0.7%	-37.0%	20.1%
Unallocated Insurance	1,860,574	0.4%	2,061,063	0.4%	2,083,750	0.4%	808,531	0.2%	299,364	0.1%	-83.9%	-63.0%
All Other Expenditures												
Current Expenditures	6,433,551	1.2%	5,736,487	1.1%	4,485,540	0.9%	3,735,970	0.7%	2,757,333	0.5%	-57.1%	-26.2%
Capital Outlay	786,092	0.1%	1,994,903	0.4%	1,240,512	0.2%	1,379,001	0.3%	6,027,825	1.1%	666.8%	337.1%
Capital Outlay for Enterprise Funds	19,230,023	3.7%	15,190,977	3.0%	12,138,053	2.4%	12,965,305	2.5%	17,762,419	3.3%	-7.6%	37.0%
Debt Service												
Principal Payments	83,595,600	15.9%	72,415,415	14.4%	60,327,649	11.7%	73,516,905	14.1%	73,979,223	13.6%	-11.5%	0.6%
Interest and Fiscal Charges	21,293,595	4.0%	19,206,740	3.8%	18,706,355	3.6%	18,805,590	3.6%	17,632,085	3.2%	-17.2%	-6.2%
Total Current Expenditures	$278,484,636	52.9%	$294,588,169	58.4%	$300,619,983	58.5%	$300,010,208	57.6%	$306,972,605	56.3%	10.2%	2.3%
Total Capital Outlay	142,570,499	27.1%	118,056,350	23.4%	134,474,574	26.2%	128,613,908	24.7%	146,311,371	26.9%	2.6%	13.8%
Total Debt Service	104,889,195	19.9%	91,622,155	18.2%	79,034,004	15.4%	92,322,495	17.7%	91,611,308	16.8%	-12.7%	-0.8%
Total Expenditures	**$525,944,330**	**100.0%**	**$504,266,674**	**100.0%**	**$514,128,561**	**100.0%**	**$520,946,611**	**100.0%**	**$544,895,284**	**100.0%**	3.6%	4.6%
Other Financing Uses												
Debt Redemption - Refunded Bonds	$19,036,713		$6,914,100		$4,496,775		$14,534,536		$7,454,417			
Other Financing Uses	1,061,386		1,036,772		2,828,161		500,199		306,814			
Transfers to Enterprise Funds	11,113,975		10,444,370		8,138,285		8,897,896		7,015,892			
Transfers to Governmental Funds	39,696,352		43,654,369		37,554,569		44,282,607		38,706,286			
Total Expenditures and Other Financing Uses	**$596,852,756**		**$566,316,285**		**$567,146,351**		**$589,161,849**		**$598,378,693**			

*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, 2015 and 2016

	Population 2,000-2,500 Type 1		Population 1,500-2,000 Type 2		Population 1,000-1,500 Type 3		Population 500-1,000 Type 4		Population Under 500 Type 5		Total Cities Under 2,500 Population 2016		Total Cities Under 2,500 Population 2015		Percent Increase (Decrease)
Population Estimates - State Demographer	73,791		57,710		80,489		95,586		75,949		383,525		384,252		-0.2%
Revenues	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	***Amount***	***%****	
Property Taxes	$33,980,470	38.3%	$24,674,076	34.9%	$35,918,032	35.5%	$42,638,402	36.9%	$28,931,985	35.9%	$166,142,965	36.4%	$161,713,716	35.6%	2.7%
Tax Increment Taxes	2,322,846	2.6%	1,755,482	2.5%	1,949,294	1.9%	1,478,557	1.3%	659,220	0.8%	8,165,399	1.8%	7,602,046	1.7%	7.4%
Franchise Taxes	867,126	1.0%	439,165	0.6%	584,304	0.6%	559,072	0.5%	73,585	0.1%	2,523,252	0.6%	2,360,220	0.5%	6.9%
Local Sales and Hotel/Motel Taxes	13,618	0.0%	293,918	0.4%	27,063	0.0%	64,836	0.1%	5,011	0.0%	404,446	0.1%	430,550	0.1%	-6.1%
Gravel and Gambling Taxes	12,965	0.0%	4,780	0.0%	17,889	0.0%	18,827	0.0%	31,978	0.0%	86,439	0.0%	87,043	0.0%	-0.7%
Special Assessments	4,268,809	4.8%	1,808,403	2.6%	4,860,122	4.8%	3,762,192	3.3%	1,257,058	1.6%	15,956,584	3.5%	16,264,872	3.6%	-1.9%
Licenses and Permits	1,718,636	1.9%	1,056,435	1.5%	1,417,723	1.4%	1,254,815	1.1%	983,255	1.2%	6,430,864	1.4%	6,375,642	1.4%	0.9%
Intergovernmental Revenues															
Federal Grants															
Community Development Block Grants	$796,430	0.9%	$272,436	0.4%	$1,913,810	1.9%	$2,517,967	2.2%	$2,914,984	3.6%	$8,415,627	1.8%	$5,535,607	1.2%	52.0%
All Others	794,467	0.9%	1,239,717	1.8%	3,533,243	3.5%	5,499,081	4.8%	2,399,269	3.0%	13,465,777	2.9%	13,390,848	2.9%	0.6%
State Grants															
Local Government Aid	18,957,597	21.3%	14,355,273	20.3%	21,709,642	21.4%	25,186,555	21.8%	15,451,213	19.2%	95,660,280	20.9%	95,594,851	21.1%	0.1%
Market Value Credit	19,935	0.0%	12,696	0.0%	29,735	0.0%	50,833	0.0%	90,563	0.1%	203,762	0.0%	220,708	0.0%	-7.7%
Taconite Aids	212,663	0.2%	2,176,948	3.1%	1,040,698	1.0%	603,197	0.5%	196,245	0.2%	4,229,751	0.9%	4,550,563	1.0%	-7.0%
Highways	25,818	0.0%	2,720	0.0%	625	0.0%	107,038	0.1%	575,427	0.7%	711,628	0.2%	10,003,633	2.2%	-92.9%
All Others	6,880,187	7.7%	4,574,005	6.5%	6,895,136	6.8%	5,226,099	4.5%	6,482,687	8.0%	30,058,114	6.6%	27,784,560	6.1%	8.2%
County Grants	396,454	0.4%	1,446,282	2.0%	804,504	0.8%	1,070,212	0.9%	398,453	0.5%	4,115,905	0.9%	3,171,188	0.7%	29.8%
Local Unit Grants	552,016	0.6%	1,715,029	2.4%	920,828	0.9%	1,901,014	1.6%	1,015,640	1.3%	6,104,527	1.3%	4,918,996	1.1%	24.1%
Total Intergovernmental Revenues	**$28,635,567**	**32.2%**	**$25,795,106**	**36.5%**	**$36,848,221**	**36.4%**	**$42,161,996**	**36.5%**	**$29,524,481**	**36.7%**	**$162,965,371**	**35.7%**	**$165,170,954**	**36.4%**	**-1.3%**
Charges for Services															
General Government	$861,884	1.0%	$343,468	0.5%	$736,286	0.7%	$500,226	0.4%	$542,286	0.7%	$2,984,150	0.7%	$2,490,582	0.5%	19.8%
Public Safety	3,182,352	3.6%	3,769,115	5.3%	4,662,669	4.6%	7,170,071	6.2%	6,464,349	8.0%	25,248,556	5.5%	24,703,358	5.4%	2.2%
Streets and Highways	402,444	0.5%	56,563	0.1%	137,603	0.1%	454,164	0.4%	267,294	0.3%	1,318,068	0.3%	1,206,757	0.3%	9.2%
Sanitation	948,767	1.1%	453,404	0.6%	606,463	0.6%	622,829	0.5%	861,560	1.1%	3,493,023	0.8%	3,360,776	0.7%	3.9%
Libraries	63,419	0.1%	75,023	0.1%	73,317	0.1%	55,276	0.0%	9,703	0.0%	276,738	0.1%	317,747	0.1%	-12.9%
Parks and Recreation	1,674,720	1.9%	1,555,531	2.2%	2,478,562	2.4%	1,181,400	1.0%	1,000,525	1.2%	7,890,738	1.7%	7,681,248	1.7%	2.7%
Airports	298,204	0.3%	722,766	1.0%	93,963	0.1%	205,573	0.2%	141,149	0.2%	1,461,655	0.3%	1,647,341	0.4%	-11.3%
Transit	---	---%	9,114	0.0%	1,511	0.0%	2,846	0.0%	360	0.0%	13,831	0.0%	16,770	0.0%	-17.5%
Cemetery	73,171	0.1%	50,655	0.1%	43,203	0.0%	77,859	0.1%	65,051	0.1%	309,939	0.1%	372,777	0.1%	-16.9%
All Others	1,352,520	1.5%	1,331,751	1.9%	819,165	0.8%	3,681,231	3.2%	1,077,335	1.3%	8,262,002	1.8%	8,161,067	1.8%	1.2%
Total Charges for Services	**$8,857,481**	**10.0%**	**$8,367,390**	**11.8%**	**$9,652,742**	**9.5%**	**$13,951,475**	**12.1%**	**$10,429,612**	**13.0%**	**$51,258,700**	**11.2%**	**$49,958,423**	**11.0%**	**2.6%**
Fines and Forfeits	$579,760	0.7%	$268,763	0.4%	$372,619	0.4%	$364,810	0.3%	$120,581	0.1%	$1,706,533	0.4%	$1,824,480	0.4%	-6.5%
Interest Earnings**	919,475	1.0%	878,594	1.2%	655,060	0.6%	600,094	0.5%	236,657	0.3%	3,289,880	0.7%	3,030,787	0.7%	8.5%
All Other Revenues	6,657,538	7.5%	5,423,008	7.7%	9,004,919	8.9%	8,748,812	7.6%	8,277,444	10.3%	38,111,721	8.3%	39,211,925	8.6%	-2.8%
Total Revenues	**$88,834,291**	**100.0%**	**$70,765,120**	**100.0%**	**$101,307,988**	**100.0%**	**$115,603,888**	**100.0%**	**$80,530,867**	**100.0%**	**$457,042,154**	**100.0%**	**$454,030,658**	**100.0%**	**0.7%**
Other Financing Sources															
Borrowing															
Bonds Issued	$21,923,882		$11,875,210		$27,643,291		$16,025,566		$2,830,184		$80,298,133		$73,058,106		
Other Long-Term Debt Issued	975,340		5,204,281		4,430,743		10,095,640		5,297,055		26,003,059		10,930,109		
Short-Term Debt Issued	---		---		---		30,374		---		30,374		69,545		
Total Borrowing	**$22,899,222**		**$17,079,491**		**$32,074,034**		**$26,151,580**		**$8,127,239**		**$106,331,566**		**$84,057,760**		
Other Financing Sources	921,011		189,587		303,226		832,816		792,432		3,039,072		1,840,276		
Transfers from Enterprise Funds	10,342,962		3,210,923		4,916,054		4,424,936		2,151,118		25,045,993		19,378,968		
Transfers from Governmental Funds	10,062,316		7,000,058		7,742,322		10,551,011		3,507,698		38,863,405		44,282,607		
Total Revenues and Other Financing Sources	**$133,059,802**		**$98,245,179**		**$146,343,624**		**$157,564,231**		**$95,109,354**		**$630,322,190**		**$603,590,269**		

*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, 2015 and 2016

Expenditures		Population 2,000-2,500 Type 1 Amount	Type 1 %*	Population 1,500-2,000 Type 2 Amount	Type 2 %*	Population 1,000-1,500 Type 3 Amount	Type 3 %*	Population 500-1,000 Type 4 Amount	Type 4 %*	Population Under 500 Type 5 Amount	Type 5 %*	Total Cities Under 2,500 Population 2016 Amount	2016 %*	2015 Amount	2015 %*	Percent Increase (Decrease)
General Government	- Current Expenditures	$13,136,839	12.7%	$11,461,536	13.0%	$15,963,756	11.8%	$21,322,542	16.1%	$19,818,227	23.2%	$81,702,900	15.0%	$79,492,302	15.3%	2.8%
	- Capital Outlay	744,508	0.7%	2,126,786	2.4%	1,884,447	1.4%	1,313,980	1.0%	2,014,008	2.4%	8,083,729	1.5%	6,300,511	1.2%	28.3%
Public Safety																
Police	- Current Expenditures	14,261,989	13.8%	9,969,283	11.3%	11,884,132	8.8%	11,370,529	8.6%	2,141,300	2.5%	49,627,233	9.1%	47,638,541	9.1%	4.2%
	- Capital Outlay	679,574	0.7%	347,535	0.4%	486,258	0.4%	509,055	0.4%	33,308	0.0%	2,055,730	0.4%	2,294,912	0.4%	-10.4%
Ambulance	- Current Expenditures	1,063,120	1.0%	985,847	1.1%	2,278,339	1.7%	2,065,028	1.6%	1,395,004	1.6%	7,787,338	1.4%	7,340,491	1.4%	6.1%
	- Capital Outlay	536,792	0.5%	37,182	0.0%	884,825	0.7%	205,182	0.2%	327,226	0.4%	1,991,207	0.4%	1,219,312	0.2%	63.3%
Fire	- Current Expenditures	4,626,615	4.5%	4,365,936	5.0%	5,773,353	4.3%	10,230,029	7.7%	11,207,160	13.1%	36,203,093	6.6%	33,768,707	6.5%	7.2%
	- Capital Outlay	1,047,633	1.0%	4,015,745	4.6%	1,953,482	1.4%	6,148,072	4.7%	3,321,796	3.9%	16,486,728	3.0%	18,723,380	3.6%	-11.9%
Other Public Safety	- Current Expenditures	698,971	0.7%	415,757	0.5%	601,379	0.4%	674,392	0.5%	225,106	0.3%	2,615,605	0.5%	3,100,759	0.6%	-15.6%
	- Capital Outlay	51,770	0.0%	1,987,623	2.3%	130,147	0.1%	126,440	0.1%	15,935	0.0%	2,311,915	0.4%	831,787	0.2%	177.9%
Streets and Highways	- Maintenance	9,555,867	9.2%	8,640,520	9.8%	11,649,870	8.6%	14,907,961	11.3%	10,303,247	12.0%	55,057,465	10.1%	54,038,411	10.4%	1.9%
	- Street Lighting	624,490	0.6%	676,228	0.8%	1,042,227	0.8%	1,534,218	1.2%	1,653,216	1.9%	5,530,379	1.0%	5,616,130	1.1%	-1.5%
	- Construction	16,856,428	16.3%	10,141,249	11.5%	18,635,029	13.8%	8,809,271	6.7%	3,650,596	4.3%	58,092,573	10.7%	56,564,672	10.9%	2.7%
	- Other Capital Outlay	2,813,185	2.7%	2,647,212	3.0%	1,351,037	1.0%	2,039,294	1.5%	1,980,688	2.3%	10,831,416	2.0%	11,484,190	2.2%	-5.7%
Sanitation	- Current Expenditures	964,158	0.9%	549,380	0.6%	578,846	0.4%	939,444	0.7%	1,425,153	1.7%	4,456,981	0.8%	4,355,944	0.8%	2.3%
	- Capital Outlay	---	---%	123,001	0.1%	---	---%	8,319	0.0%	13,209	0.0%	144,529	0.0%	106,033	0.0%	36.3%
Health	- Current Expenditures	---	---%	53,390	0.1%	654,160	0.5%	769,122	0.6%	10,439	0.0%	1,487,111	0.3%	1,436,857	0.3%	3.5%
	- Capital Outlay	---	---%	---	---%	---	---%	423,932	0.3%	---	---%	423,932	0.1%	---	---%	---%
Culture and Recreation																
Libraries	- Current Expenditures	1,664,562	1.6%	1,502,193	1.7%	2,414,445	1.8%	1,590,511	1.2%	247,777	0.3%	7,419,488	1.4%	7,283,294	1.4%	1.9%
	- Capital Outlay	115,261	0.1%	39,597	0.0%	267,795	0.2%	61,767	0.0%	44,493	0.1%	528,913	0.1%	413,592	0.1%	27.9%
Parks and Recreation	- Current Expenditures	5,688,532	5.5%	5,055,085	5.7%	6,294,845	4.6%	5,617,510	4.3%	3,838,343	4.5%	26,494,315	4.9%	25,105,047	4.8%	5.5%
	- Capital Outlay	1,153,144	1.1%	4,122,239	4.7%	4,541,797	3.4%	1,220,146	0.9%	1,457,517	1.7%	12,494,843	2.3%	7,991,820	1.5%	56.3%
Housing	- Current Expenditures	103,632	0.1%	216,950	0.2%	568,123	0.4%	1,969,887	1.5%	1,054,576	1.2%	3,913,168	0.7%	4,558,334	0.9%	-14.2%
	- Capital Outlay	---	---%	---	---%	174,248	0.1%	32,900	0.0%	34,495	0.0%	241,643	0.0%	40,645	0.0%	494.5%
Economic Development	- Current Expenditures	4,288,858	4.1%	2,869,432	3.3%	4,688,641	3.5%	3,712,242	2.8%	2,760,437	3.2%	18,319,610	3.4%	18,650,243	3.6%	-1.8%
	- Capital Outlay	2,456,161	2.4%	878,858	1.0%	754,038	0.6%	763,811	0.6%	98,927	0.1%	4,951,795	0.9%	5,065,954	1.0%	-2.3%
Airport	- Current Expenditures	704,210	0.7%	738,793	0.8%	1,142,485	0.8%	423,732	0.3%	292,002	0.3%	3,301,222	0.6%	3,080,647	0.6%	7.2%
	- Capital Outlay	577,727	0.6%	1,210,867	1.4%	1,295,668	1.0%	91,212	0.1%	706,700	0.8%	3,882,174	0.7%	3,232,794	0.6%	20.1%
Unallocated Pension Costs		---	---%	---	---%	---	---%	5,000	0.0%	---	---%	5,000	0.0%	54,662	0.0%	-90.9%
Unallocated Insurance Costs		21,176	0.0%	---	---%	133,843	0.1%	116,424	0.1%	27,921	0.0%	299,364	0.1%	808,531	0.2%	-63.0%
All Other Expenditures	- Current Expenditures	716,216	0.7%	341,001	0.4%	652,402	0.5%	739,977	0.6%	302,737	0.4%	2,752,333	0.5%	3,681,308	0.7%	-25.2%
	- Capital Outlay	141,361	0.1%	37,017	0.0%	295,320	0.2%	5,506,558	4.2%	47,569	0.1%	6,027,825	1.1%	1,379,001	0.3%	337.1%
Capital Outlay for Enterprise Funds		---	---%	654,148	0.7%	4,094,355	3.0%	7,454,690	5.6%	5,559,226	6.5%	17,762,419	3.3%	12,965,305	2.5%	37.0%
Debt Service	- Principal Payment on Bonds	13,050,205	12.6%	7,359,332	8.4%	25,455,090	18.8%	11,920,317	9.0%	4,452,042	5.2%	62,236,986	11.4%	62,638,549	12.0%	-0.6%
	- Other Long-Term and Short-Term	1,096,738	1.1%	1,208,418	1.4%	2,624,378	1.9%	3,244,476	2.5%	3,568,227	4.2%	11,742,237	2.2%	10,878,356	2.1%	7.9%
	- Interest and Fiscal Charges	4,228,255	4.1%	3,337,652	3.8%	4,339,537	3.2%	4,246,119	3.2%	1,480,522	1.7%	17,632,085	3.2%	18,805,590	3.6%	-6.2%
Total Current Expenditures		$58,119,235	56.1%	$47,841,331	54.3%	$66,320,846	48.9%	$77,988,548	59.0%	$56,702,645	66.3%	$306,972,605	56.3%	$300,010,208	57.6%	2.3%
Total Capital Outlay		27,173,544	26.2%	28,369,059	32.2%	36,748,446	27.1%	34,714,629	26.3%	19,305,693	22.6%	146,311,371	26.9%	128,613,908	24.7%	13.8%
Total Debt Service		18,375,198	17.7%	11,905,402	13.5%	32,419,005	23.9%	19,410,912	14.7%	9,500,791	11.1%	91,611,308	16.8%	92,322,495	17.7%	-0.8%
Total Expenditures		**$103,667,977**	**100.0%**	**$88,115,792**	**100.0%**	**$135,488,297**	**100.0%**	**$132,114,089**	**100.0%**	**$85,509,129**	**100.0%**	**$544,895,284**	**100.0%**	**$520,946,611**	**100.0%**	**4.6%**
Other Financing Uses																
Debt Redemption - Refunded Bonds		$89,700		$4,069,717		$1,085,000		$2,210,000		$---		$7,454,417		$14,534,536		
Other Financing Uses		122,322		59,450		8,737		9,967		106,338		306,814		500,199		
Transfers to Enterprise Funds		311,015		1,345,671		748,493		2,263,010		2,347,703		7,015,892		8,897,896		
Transfers to Governmental Funds		9,905,194		7,000,058		7,742,325		10,551,011		3,507,698		38,706,286		44,282,607		
Total Expenditures and Other Financing Uses		**$114,096,208**		**$100,590,688**		**$145,072,852**		**$147,148,077**		**$91,470,868**		**$598,378,693**		**$589,161,849**		

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

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CLASSIFICATION OF

REVENUES AND EXPENDITURES

GOVERNMENTAL FUNDS

Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Ada	424,108	50,841	13,333	81,700	2,196,159	19,445	2,297,304	335,960	6,264	46,421	338,534	3,512,765	---	---	368,895	44,000	3,925,660
Adams	307,919	16,441	903	---	334,261	---	334,261	126,063	300	2,785	13,010	801,682	---	6,497	3,138	5,500	816,817
Adrian	520,041	63,355	10,733	145	447,046	---	447,191	194,809	2,652	8,834	19,817	1,267,432	---	---	246,985	105,256	1,619,673
Afton	1,926,723	---	234,337	---	60,246	55,051	115,297	56,699	15,086	9,111	4,966	2,362,219	---	---	---	757,000	3,119,219
Aitkin	1,135,019	9,212	59,585	183,290	904,790	270,356	1,358,436	235,030	9,794	24,452	557,017	3,388,545	1,417,897	---	85,000	484,061	5,375,503
Akeley	199,624	5,081	705	469,519	117,512	---	587,031	94,603	1,818	785	27,244	916,891	---	---	503	---	917,394
Albany	1,059,655	272,821	198,754	47,028	1,121,785	10,265	1,179,078	113,717	30,641	14,534	207,768	3,076,968	2,164,000	12,592	20,000	1,740,335	7,013,895
Albert Lea	7,957,791	1,659,298	280,282	167,900	6,060,030	658,725	6,886,655	1,032,156	137,542	331,854	240,251	18,525,829	3,719,800	56,707	1,706,820	1,818,366	25,827,522
Alberta	66,110	---	1,010	---	26,501	---	26,501	13,229	---	40	2,718	109,608	---	---	748	---	110,356
Albertville	3,840,259	246,350	174,928	---	232,508	50,000	282,508	662,313	---	103,541	537,803	5,847,702	---	---	---	295,133	6,142,835
Alden	223,855	13,911	1,060	3,500	204,817	---	208,317	46,144	9,743	1,601	16,866	521,497	---	---	---	1,125	522,622
Aldrich	9,537	---	3,775	---	6,548	---	6,548	110	---	60	718	20,748	---	---	---	---	20,748
Alexandria	7,709,173	919,624	514,713	1,615,230	2,654,239	1,057,224	5,326,693	1,993,116	118,278	130,060	327,624	17,039,281	9,937,269	12,178	225,000	2,423,205	29,636,933
Alpha	53,753	---	---	---	49,980	---	49,980	16,277	---	187	24,397	144,594	---	---	---	10,050	154,644
Altura	119,533	---	6,223	749	89,280	---	90,029	95,483	---	3,703	73,477	388,448	---	---	---	38,553	427,001
Alvarado	67,029	34,841	2,238	2,307	91,658	3,465	97,430	11,241	133	143	29,398	242,453	---	---	160,162	---	402,615
Amboy	263,379	---	1,048	101,427	171,916	600	273,943	57,365	1,259	5,974	33,017	635,985	---	---	---	214,072	850,057
Andover	11,901,160	818,065	625,907	---	1,362,021	202,827	1,564,848	3,336,417	88,600	389,114	1,031,389	19,755,500	520,000	25,693	596,930	661,197	21,559,320
Annandale	1,553,689	276,467	78,572	960	510,884	---	511,844	504,107	30,167	18,687	362,565	3,336,098	222,000	316,104	362,000	980,795	5,216,997
Anoka	8,710,640	728,197	516,502	---	2,160,485	---	2,160,485	1,330,366	108,694	74,001	353,462	13,982,347	1,563,811	---	1,424,000	3,651,816	20,621,974
Apple Valley	25,551,348	4,150,527	2,052,043	4,360	2,055,091	683,896	2,743,347	5,792,804	273,372	756,341	196,557	41,516,339	---	132,493	1,281,000	6,765,274	49,695,106
Appleton	1,419,920	59,687	7,710	176,143	916,621	40,000	1,132,764	370,927	2,201	6,584	640,581	3,640,374	263,156	1,988	---	25,000	3,930,518
Arco	42,542	---	115	---	23,477	---	23,477	1,979	78	275	10,658	79,124	---	---	---	---	79,124
Arden Hills	3,635,629	373,415	598,686	---	396,275	---	396,275	700,856	31,868	148,679	94,442	5,979,850	---	---	230,765	775,121	6,985,736
Argyle	133,386	95,835	1,415	12,518	247,746	---	260,264	132,738	---	1,697	98,637	723,972	---	2,655	---	---	726,627
Arlington	815,759	145,776	30,506	2,000	806,041	---	808,041	641,202	8,740	29,828	206,365	2,686,217	---	33,089	19,080	752,700	3,491,086
Ashby	235,107	27,489	2,380	---	130,782	26,240	157,022	185,694	2,006	1,749	36,742	648,189	---	1,613	5,000	---	654,802
Askov	140,966	1,246	2,892	---	91,790	---	91,790	37,013	---	773	10,094	284,774	---	5,100	---	---	289,874
Atwater	377,022	24,988	18,880	900	346,510	---	347,410	107,950	1,926	7,744	34,727	920,647	---	---	60,500	---	981,147
Audubon	230,757	62,800	2,557	---	156,024	26,467	182,491	413,327	2,286	1,323	44,221	939,762	---	---	89,018	---	1,028,780
Aurora	993,545	87,944	7,443	---	911,054	250,000	1,161,054	218,953	8,616	11,759	74,449	2,563,763	352,000	2,030	59,827	34,070	3,011,690

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Austin	7,196,533	705,785	467,724	135,938	11,032,029	366,759	11,534,726	893,112	197,504	234,893	4,209,413	25,439,690	---	---	1,647,051	826,000	27,912,741
Avoca	46,437	138	100	---	23,710	---	23,710	700	---	27	4,003	75,115	---	5,000	25,448	---	105,563
Avon	1,077,745	91,019	34,922	---	353,246	---	353,246	183,821	12,556	55,978	181,418	1,990,705	---	---	40,900	597,707	2,629,312
Babbitt	917,751	---	5,371	---	1,192,404	317,624	1,510,028	447,681	4,492	32,411	58,437	2,976,171	---	6,000	1,500	353,692	3,337,363
Backus	159,687	---	2,110	32,810	84,850	---	117,660	95,706	426	1,035	51,938	428,562	90,000	---	---	---	518,562
Badger	100,274	3,125	2,871	46,099	125,049	7,500	178,648	44,833	---	1,051	62,826	393,628	21,900	---	6,296	---	421,824
Bagley	744,581	75,787	12,123	---	679,648	---	679,648	140,645	3,421	4,368	42,845	1,703,418	472,000	623	43,831	277,214	2,497,086
Balaton*	331,954	---	350	---	245,762	---	245,762	310,272	1,071	2,944	59,325	951,678	---	100,000	13,001	65,800	1,130,479
Barnesville	843,777	172,004	36,335	6,161	867,255	7,187	880,603	220,410	4,754	17,317	390,363	2,565,563	1,260,000	35,279	765,611	17,518	4,643,971
Barnum	173,300	---	2,758	1,200	177,647	---	178,847	67,605	---	732	31,231	454,473	---	---	---	13,066	467,539
Barrett	214,789	---	3,097	21,800	97,034	---	118,834	102,343	---	374	29,256	468,693	28,000	---	---	72,324	569,017
Barry	9,296	---	---	---	2,257	---	2,257	---	---	604	833	12,990	---	---	---	---	12,990
Battle Lake	624,961	2,379	16,351	---	126,565	1,396	127,961	18,124	4,028	5,749	78,311	877,864	---	6,111	106,000	98,000	1,087,975
Baudette	368,138	---	4,663	7,791	345,197	12,537	365,525	63,280	5,182	---	48,970	855,758	400,929	---	370,000	---	1,626,687
Baxter	9,488,008	2,082,571	218,478	83,032	331,714	95,363	510,109	1,176,155	79,602	237,370	107,617	13,899,910	2,264,350	7,066	86,400	3,009,697	19,267,423
Bayport	1,417,544	11,924	129,578	---	688,279	30	688,309	539,027	35,586	115,176	171,365	3,108,509	---	131,790	---	349,917	3,590,216
Beardsley	38,032	---	1,886	---	82,322	---	82,322	26,481	107	958	8,004	157,790	---	---	---	248	158,038
Beaver Bay	310,824	252	6,381	40,467	9,788	6,200	56,455	28,634	---	(240,198)	86,968	249,316	---	---	---	---	249,316
Beaver Creek	127,118	---	1,431	---	64,566	---	64,566	24,159	1,147	329	12,911	231,661	---	---	1,897	20,495	254,053
Becker	5,037,857	125,317	88,394	33,000	159,297	141,222	333,519	783,408	19,759	93,008	260,882	6,742,144	---	11,022	---	500,000	7,253,166
Bejou	12,881	---	3,530	---	20,018	---	20,018	1,902	---	332	1,094	39,757	---	---	---	---	39,757
Belgrade	290,285	19,240	5,381	90,551	248,787	486	339,824	145,504	3,403	2,598	178,737	984,972	---	---	---	15,674	1,000,646
Belle Plaine	4,908,251	816,889	289,905	---	1,295,627	724,341	2,019,968	634,658	14,410	70,117	157,144	8,911,342	1,505,000	4,370	28,630	1,240,268	11,689,610
Bellechester	36,671	---	2,346	---	22,590	---	22,590	15,541	1,400	---	---	78,548	304,700	---	---	---	383,248
Bellingham	44,039	---	1,445	1,000	72,747	---	73,747	41,307	---	2,095	22,143	184,776	---	---	12,618	---	197,394
Beltrami	27,289	---	---	---	28,906	---	28,906	11,352	---	62	1,129	68,738	---	---	---	---	68,738
Belview	105,874	---	4,065	---	148,983	---	148,983	20,853	---	1,881	33,798	315,454	---	---	---	---	315,454
Bemidji	6,015,671	568,015	813,435	350,145	5,583,268	---	5,933,413	1,817,356	237,438	146,203	761,857	16,293,388	2,910,000	1,047,569	2,257,618	1,805,569	24,314,144
Bena [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	1,738,103	2,051	28,774	232,805	1,343,836	---	1,576,641	479,404	22,009	57,903	427,362	4,332,247	---	---	133,406	520,219	4,985,872
Bertha	137,607	---	2,450	72,026	175,675	---	247,701	48,605	1,613	730	43,771	482,477	---	828	---	9,049	492,354

[1] Failed to meet reporting deadline.
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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Bethel	250,350	46,971	8,653	---	48,714	9,048	57,762	789	1,587	961	72,026	439,099	---	51,700	31,344	35,630	557,773
Big Falls	64,533	---	186	53,432	89,832	18,877	162,141	45,791	---	2,290	90,680	365,621	---	---	10,000	4,043	379,664
Big Lake	4,363,169	610,671	500,653	97,473	1,477,349	402,150	1,976,972	365,497	54,656	71,836	252,844	8,196,298	5,478,548	195,923	480,237	8,938,358	23,289,364
Bigelow	35,111	62	533	---	67,814	---	67,814	41,548	---	452	20,620	166,140	---	---	---	5,000	171,140
Bigfork	149,711	---	1,875	---	332,951	11,500	344,451	156,679	233	1,169	30,842	684,960	---	---	58,130	---	743,090
Bingham Lake	109,841	---	1,637	---	23,583	---	23,583	3,859	---	2,502	9,721	151,143	---	---	---	---	151,143
Birchwood	372,210	---	27,040	---	199	788	987	1,205	1,650	1,112	5,497	409,701	---	---	---	30,000	439,701
Bird Island	468,158	12,169	9,979	750	426,483	---	427,233	37,885	3,703	16,856	72,968	1,048,951	---	---	---	88,280	1,137,231
Biscay	20,327	---	2,615	---	17,091	---	17,091	32	---	19	25,084	65,168	---	---	---	---	65,168
Biwabik	818,096	---	12,908	---	627,117	---	627,117	105,973	4,624	4,196	551,190	2,124,104	1,725,000	---	285,182	126,228	4,260,514
Blackduck	233,952	29,024	3,892	1,300	294,490	7,000	302,790	111,921	1,531	9,592	43,916	736,618	---	41,521	85,345	42,000	905,484
Blaine	23,331,328	846,373	2,645,153	37,353	2,635,220	502,071	3,174,644	6,367,094	277,539	442,875	578,129	37,663,135	11,701,821	639,591	6,532	1,479,531	51,490,610
Blomkest	51,541	---	50	---	44,720	4,090	48,810	37,444	---	361	8,634	146,840	---	---	---	7,000	153,840
Blooming Prairie	588,669	26,866	10,659	2,000	774,048	66,165	842,213	106,081	11,156	27,051	28,450	1,641,145	1,180,000	4,007	---	808,977	3,634,129
Bloomington	103,735,982	3,943,212	4,743,748	9,114,508	9,124,372	1,666,815	19,905,695	3,717,853	1,057,518	1,170,205	13,342,873	151,617,086	12,092,349	---	917,298	17,366,735	181,993,468
Blue Earth	1,629,165	450,186	35,180	56,135	4,026,795	15,804	4,098,734	674,837	3,157	63,178	214,580	7,169,017	2,102,025	---	71,239	300,711	9,642,992
Bluffton	47,707	---	2,295	---	60,170	---	60,170	5,908	---	1,003	55,081	172,164	---	1,126	---	30,000	203,290
Bock	25,185	---	6,260	---	16,464	---	16,464	444	20	144	1,843	50,360	---	---	---	8,200	58,560
Borup	11,637	---	1,210	---	28,858	---	28,858	150	---	122	13,678	55,655	---	---	---	---	55,655
Bovey	393,128	22,802	1,047	75,058	367,897	240,395	683,350	47,281	5,454	889	27,599	1,181,550	137,006	---	108,934	168,627	1,596,117
Bowlus	51,025	---	2,575	---	86,356	---	86,356	54,844	1,007	527	73,131	269,465	---	---	1,580	43,836	314,881
Boy River [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	82,641	---	1,071	---	74,723	---	74,723	42,314	563	981	71,456	273,749	---	---	---	---	273,749
Braham	643,522	90,862	20,682	---	629,692	4,142	633,834	79,428	2,525	21,515	144,220	1,636,588	996,000	---	35,000	95,641	2,763,229
Brainerd	6,866,030	434,847	360,537	1,300,626	5,852,060	638,226	7,790,912	1,980,923	200,501	39,895	1,136,112	18,809,757	803,144	36,118	5,119	1,401,820	21,055,958
Brandon	224,447	99,929	3,313	---	107,431	---	107,431	45,498	1,013	6,865	66,567	555,063	---	---	---	14,592	569,655
Breckenridge	825,578	147,610	23,050	193,570	2,057,169	75,600	2,326,339	385,912	28,542	29,629	355,962	4,122,622	---	15,600	260,811	804,523	5,203,556
Breezy Point	1,801,385	227,017	116,436	1,666	54,306	81,532	137,504	97,154	36,558	36,875	30,681	2,483,610	---	---	8,400	269,891	2,761,901
Brewster	183,197	41,656	1,382	---	197,488	---	197,488	80,397	334	5,449	24,981	534,884	---	---	41,319	---	576,203
Bricelyn	152,990	---	116	---	156,715	300	157,015	48,625	117	4,108	179,436	542,407	---	---	---	---	542,407
Brook Park	18,178	1,111	4,125	---	21,989	---	21,989	22,386	---	54	5,926	73,769	---	---	---	---	73,769

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Brooklyn Center	21,397,521	1,788,247	932,051	380,053	2,594,792	771,005	3,745,850	995,503	240,197	175,675	771,157	30,046,201	5,732,879	---	138,935	4,179,715	40,097,730
Brooklyn Park	47,473,982	1,113,526	3,393,690	995,242	5,552,098	990,455	7,537,795	4,116,304	414,180	1,863,784	6,212,003	72,125,264	8,057,162	405,704	47,000	7,002,898	87,638,028
Brooks	30,808	---	231	---	24,168	---	24,168	25,251	---	2,582	2,795	85,835	---	---	---	---	85,835
Brookston	27,580	---	1,000	191	11,810	19,500	31,501	---	---	---	525	60,606	---	---	---	---	60,606
Brooten	326,713	21,696	10,770	---	334,216	5,357	339,573	48,924	1,993	3,492	56,467	809,628	---	---	---	192,512	1,002,140
Browerville	179,033	8,351	10,259	99,727	276,636	---	376,363	58,886	1,283	6,025	47,524	687,724	---	---	74,377	28,840	790,941
Browns Valley	247,345	---	3,077	---	371,311	---	371,311	67,243	3,917	4,353	44,536	741,782	---	---	---	10,759	752,541
Brownsdale	225,325	19,422	2,535	---	227,338	7,793	235,131	625	700	1,468	13,280	498,486	348,000	2,883	---	---	849,369
Brownsville	121,879	---	4,750	549	102,451	625	103,625	92,052	2,241	---	19,494	344,041	---	---	58,978	3,129	406,148
Brownton	423,645	67,531	8,001	---	297,937	---	297,937	134,316	1,916	4,861	57,219	995,426	---	12,000	---	---	1,007,426
Bruno	21,648	---	890	---	22,074	---	22,074	18,031	---	15	4,103	66,761	---	---	---	---	66,761
Buckman	54,369	---	2,750	---	38,258	---	38,258	335	67	10	2,572	98,361	---	---	---	---	98,361
Buffalo	6,178,927	47,390	361,151	286,410	1,387,688	---	1,674,098	3,188,484	37,156	141,173	4,039,922	15,668,301	5,489,662	194,779	2,353,260	656,554	24,362,556
Buffalo Lake	374,050	86,831	727	---	272,812	---	272,812	103,280	1,333	10,583	46,613	896,229	476,000	---	---	134,286	1,506,515
Buhl	179,925	12,826	11,851	94,881	631,633	210,863	937,377	100,082	1,540	2,161	61,981	1,307,743	---	10,000	14,177	457,863	1,789,783
Burnsville	33,843,547	1,800,511	1,903,820	832,672	2,249,243	1,945,798	5,027,713	7,230,535	337,171	694,824	199,715	51,037,836	8,205,411	118,894	1,101,930	5,039,652	65,503,723
Burtrum	20,122	---	2,050	---	32,560	---	32,560	944	90	57	8,868	64,691	---	---	---	---	64,691
Butterfield	118,039	2,042	3,274	---	224,356	---	224,356	63,892	612	984	14,266	427,465	---	---	---	---	427,465
Byron	3,032,265	337,583	190,392	1,500	790,056	11	791,567	383,660	7,724	15,420	49,405	4,808,016	3,671,091	---	274,524	435,487	9,189,118
Caledonia	865,619	670	15,972	1,200	1,078,659	20,343	1,100,202	327,341	31,113	11,391	212,850	2,565,158	1,356,300	---	12,663	291,150	4,225,271
Callaway	47,614	388	84	3,960	63,233	2,389	69,582	69,258	4,318	1,560	503,375	696,179	---	---	32,655	178,746	907,580
Calumet	175,726	---	1,375	---	149,245	67,903	217,148	9,576	625	201	13,766	418,417	---	---	22,669	12,804	453,890
Cambridge	5,321,799	843,976	395,993	519,450	1,724,561	172,279	2,416,290	599,154	49,114	78,383	80,925	9,785,634	2,742,047	2,500	735,500	2,660,004	15,925,685
Campbell	30,629	---	575	117,181	75,822	---	193,003	15,062	300	650	4,832	245,051	---	---	---	---	245,051
Canby	633,484	12,293	2,918	157,289	882,502	32,000	1,071,791	93,964	4,686	75,524	274,938	2,169,598	---	---	---	39,589	2,209,187
Cannon Falls	2,966,774	524,045	57,622	---	754,058	116,927	870,985	220,422	35,472	30,763	273,013	4,979,096	1,230,000	---	161,450	410,953	6,781,499
Canton	123,433	---	1,236	---	111,098	---	111,098	20,800	583	3,294	42,025	302,469	---	---	40,000	---	342,469
Carlos	189,144	34,960	4,079	---	97,145	---	97,145	53,100	2,275	1,979	73,515	456,197	---	---	---	17,018	473,215
Carlton	396,441	17,110	14,636	---	280,964	5,000	285,964	121,023	3,849	5,253	65,087	909,363	---	---	---	190,627	1,099,990
Carver	2,280,389	98,576	306,829	13,536	136,406	509,921	659,863	423,235	6,870	29,350	111,900	3,917,012	---	---	---	749,198	4,666,210
Cass Lake	344,902	---	12,653	---	451,378	11,365	462,743	68,562	1,037	4,480	69,676	964,053	---	---	101,242	453,773	1,519,068

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Cedar Mills	16,529	---	---	---	5,994	---	5,994	---	---	58	10	22,591	---	---	---	---	22,591
Center City*	247,902	5,655	12,408	---	46,255	---	46,255	201,610	375	986	65,372	580,563	---	10,414	---	---	590,977
Centerville	2,681,720	312,357	216,569	45,120	287,776	29,654	362,550	22,801	24,042	22,409	52,499	3,694,947	1,874,619	64,571	---	620,293	6,254,430
Ceylon	53,313	---	1,230	400	151,680	1,168	153,248	217	355	1,301	31,157	240,821	---	---	---	---	240,821
Champlin	10,112,037	1,323,479	609,397	488	1,878,285	61,592	1,940,365	4,468,997	257,335	202,657	192,953	19,107,220	---	9,100	583,836	3,093,304	22,793,460
Chandler	104,058	---	150	2,000	78,114	---	80,114	48,831	---	6,415	18,763	258,331	---	---	---	7,000	265,331
Chanhassen	10,946,158	820,026	1,142,778	38,492	605,451	330,974	974,917	1,345,916	114,367	156,202	304,584	15,804,948	5,044,773	90,318	337,972	1,009,911	22,287,922
Chaska	12,470,764	2,121,412	1,033,383	158,783	2,193,839	420,083	2,772,705	5,501,444	104,226	198,116	216,990	24,419,040	---	25,856	1,410,056	4,832,164	30,687,116
Chatfield	1,575,953	44,992	24,894	---	4,973,184	65,391	5,038,575	328,766	11,473	52,043	243,643	7,320,339	893,526	---	267,726	380,317	8,861,908
Chickamaw Beach	32,075	---	705	---	209	---	209	---	---	1,859	1,228	36,076	---	---	---	10,188	46,264
Chisago City	2,404,789	220,656	45,553	---	254,160	7,161	261,321	606,753	---	44,186	360,155	3,943,413	5,495,000	---	199,820	42,171	9,680,404
Chisholm	1,268,146	72,749	28,666	---	4,117,194	161,172	4,278,366	190,477	45,226	20,231	121,531	6,025,392	145,000	9,526	---	---	6,179,918
Chokio	97,624	99	3,115	186,224	150,874	---	337,098	19,940	87	841	22,796	481,600	---	---	---	16,313	497,913
Circle Pines	2,667,479	476,129	72,408	---	463,795	338,013	801,808	150,235	15,668	114,273	92,986	4,390,986	3,348,558	---	---	166,393	7,905,937
Clara City	776,053	154,062	7,731	451,772	451,044	---	902,816	56,106	9,251	18,960	362,317	2,287,296	2,534,694	---	122,939	585,798	5,530,727
Claremont	382,041	10,255	16,235	---	228,980	---	228,980	18,389	1,513	8,341	18,844	684,598	---	---	---	23,741	708,339
Clarissa	198,461	---	360	180,228	234,992	---	415,220	22,472	710	4,316	20,564	662,103	---	---	---	16,904	679,007
Clarkfield	603,978	293	1,674	736	391,350	42,665	434,751	69,146	2,986	5,057	128,913	1,246,798	---	1,020	---	159,830	1,407,648
Clarks Grove	125,637	770	2,797	---	209,229	---	209,229	51,570	12,683	1,745	8,751	413,182	120,871	---	---	---	534,053
Clear Lake	320,955	---	5,717	5,000	112,087	319	117,406	237,230	3,568	1,409	10,659	696,944	---	---	10,520	18,231	725,695
Clearbrook	215,931	12,021	3,271	820	203,701	---	204,521	122,813	694	746	62,143	622,140	---	---	117,330	---	739,470
Clearwater	1,191,490	81,505	40,043	980	267,300	---	268,280	128,175	4,895	33,975	36,561	1,784,924	---	---	---	350,900	2,135,824
Clements	53,464	---	1,110	---	58,916	---	58,916	19,617	---	3,967	13,740	150,814	---	---	---	---	150,814
Cleveland	276,255	2,670	9,424	---	206,340	15,980	222,320	53,275	10,033	1,917	135,764	711,658	---	4,000	---	41,149	756,807
Climax	64,157	---	600	320,000	69,890	---	389,890	8,869	2,620	179	10,800	477,115	519,116	5,181	---	12,743	1,014,155
Clinton	55,889	---	713	---	163,536	---	163,536	37,634	45	112	9,077	267,006	---	---	---	---	267,006
Clitherall	10,241	---	2,680	---	20,660	---	20,660	---	---	522	4,969	39,072	---	---	---	---	39,072
Clontarf	43,388	8,134	---	---	36,450	---	36,450	2,500	153	---	1,446	92,071	---	---	---	---	92,071
Cloquet	3,965,373	127,055	127,211	63,058	3,845,730	8,300	3,917,088	540,392	57,323	60,072	2,205,066	10,999,580	1,095,000	---	277,500	976,843	13,348,923
Coates	46,302	---	2,778	---	116	---	116	30,804	2,369	1,190	284	83,843	---	---	---	---	83,843
Cobden	3,043	---	1,612	---	3,297	---	3,297	156	---	12	2,741	10,861	---	---	---	---	10,861

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Cohasset*	2,420,639	---	10,593	---	288,122	552,798	840,920	130,740	6,117	54,115	51,091	3,514,215	---	---	341,544	694,338	4,550,097
Cokato	1,298,660	---	40,757	1,400	624,062	---	625,462	286,779	3,761	16,993	131,678	2,404,090	---	---	---	253,593	2,657,683
Cold Spring	1,443,895	541,887	79,990	29,940	734,960	---	764,900	439,792	32,175	97,451	178,705	3,578,795	3,462,715	2,550	283,681	575,232	7,902,973
Coleraine	955,027	8,255	8,584	---	628,952	751,959	1,380,911	134,627	14,739	1,362	80,184	2,583,689	91,454	---	15,000	150,587	2,840,730
Cologne	879,419	29,958	141,870	---	240,768	---	240,768	226,319	3,383	49,387	52,885	1,623,989	---	5,315	---	---	1,629,304
Columbia Heights	11,580,376	1,048,926	672,000	181,888	3,106,397	701,024	3,989,309	1,475,603	104,645	215,336	149,800	19,235,995	2,514,890	284,536	435,697	1,163,018	23,634,136
Columbus	2,812,676	674,790	171,884	---	54,070	16,940	71,010	54,147	26,753	11,938	118,586	3,941,784	---	---	---	---	3,941,784
Comfrey	227,234	14,160	2,541	55,310	133,057	14,082	202,449	155,820	819	15,339	118,951	737,313	---	---	---	50,404	787,717
Comstock	15,974	---	---	---	15,359	458	15,817	---	---	---	1,156	32,947	---	---	---	---	32,947
Conger	65,247	---	---	---	46,456	---	46,456	40,849	822	1,287	6,181	160,842	---	---	3,600	---	164,442
Cook	368,270	---	7,755	119,712	228,704	533,909	882,325	263,679	2,824	6,781	50,972	1,582,606	---	200,364	1,018,074	70,694	2,871,738
Coon Rapids	29,861,198	2,238,464	1,718,043	358,613	4,605,716	523,719	5,488,048	4,083,065	286,999	556,140	600,681	44,832,638	6,071,989	---	45,986	5,369,341	56,319,954
Corcoran	3,519,139	178,319	408,259	---	240,223	24,743	264,966	180,792	51,327	8,024	151,978	4,762,804	3,000,106	12,720	61,902	1,683,210	9,520,742
Correll	13,646	---	---	---	7,795	---	7,795	6	---	13	1,678	23,138	---	---	---	---	23,138
Cosmos	276,501	64,878	9,144	4,200	679,819	---	684,019	131,524	203	3,090	183,207	1,352,566	450,000	---	---	6,391	1,808,957
Cottage Grove	15,400,849	2,004,196	1,323,680	27,013	2,723,291	2,892,147	5,642,451	6,850,823	236,260	272,003	1,101,512	32,831,774	9,292,684	15,453	485,694	1,162,564	43,788,169
Cottonwood	688,197	38,061	9,826	---	329,308	---	329,308	104,272	3,963	18,452	139,391	1,331,470	2,564,000	70,000	---	556,037	4,521,507
Courtland	177,615	66,531	7,732	250	93,956	---	94,206	3,203	---	824	20,486	370,597	---	---	---	49,706	420,303
Cromwell	164,878	---	300	2,000	49,319	17,500	68,819	96,528	---	165	27,065	357,755	12,445	---	8,000	1,824	380,024
Crookston	2,563,736	671,292	106,339	35,751	4,484,584	29,546	4,549,881	1,038,490	60,555	66,685	451,860	9,508,838	---	27,528	180,481	1,511,379	11,228,226
Crosby	1,505,889	145,108	42,680	365,235	1,145,387	184,101	1,694,723	695,575	9,337	63,345	562,921	4,719,578	---	---	23,462	45,772	4,788,812
Crosslake	3,136,475	44,831	75,775	24,810	103,841	29,200	157,851	344,927	18,657	8,035	116,787	3,903,338	---	21,143	5,689,339	---	9,613,820
Crystal	9,966,978	3,950,081	773,479	45,991	2,969,935	46,347	3,062,273	913,329	322,009	304,880	1,046,909	20,339,938	3,429,664	122,359	386,986	286,146	24,565,093
Currie	136,699	189	1,884	---	89,696	---	89,696	13,970	---	605	10,099	253,142	---	50	---	35,356	288,548
Cuyuna	158,708	---	4,302	---	31,263	---	31,263	15,144	167	234	80,094	289,912	---	---	---	---	289,912
Cyrus	58,225	---	1,335	2,383	159,381	---	161,764	28,667	50	3,237	19,303	272,581	---	16,436	---	---	289,017
Dakota	108,387	---	359	---	53,874	---	53,874	20,551	---	903	8,749	192,823	---	---	---	31,798	224,621
Dalton	58,739	---	325	2,000	74,647	---	76,647	36,770	---	271	11,490	184,242	---	---	---	---	184,242
Danube	213,429	11,896	2,525	---	186,514	---	186,514	174,217	3,253	13,653	15,785	621,272	---	---	---	44,500	665,772
Danvers	39,088	---	280	---	21,396	---	21,396	27,244	517	52	31,340	119,917	---	1,500	---	---	121,417
Darfur	43,792	127	751	---	60,028	---	60,028	19,740	---	926	22,642	148,006	---	---	---	11,037	159,043

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Darwin	79,233	1,063	1,243	---	48,661	---	48,661	25,220	660	699	14,632	171,411	---	---	---	---	171,411
Dassel	713,986	85,211	5,531	---	445,102	---	445,102	126,026	3,103	4,006	110,188	1,493,153	---	---	61,192	36,305	1,590,650
Dawson	1,051,272	36,100	2,035	191,958	632,437	8,120	832,515	105,606	4,156	22,638	147,487	2,201,809	---	---	---	19,548	2,221,357
Dayton	3,476,794	1,543,761	463,569	170,936	219,254	---	390,190	2,300,716	46,406	351,846	383,809	8,957,091	3,684,630	27,740	177,082	1,725,814	14,572,357
De Graff	26,794	---	150	---	25,975	---	25,975	1,405	616	2	4,500	59,442	30,000	---	---	---	89,442
Deephaven	2,206,980	145	283,668	---	202,619	26,088	228,707	535,540	60,029	77,165	55,851	3,448,085	---	30	28,054	300,000	3,776,169
Deer Creek	53,692	943	1,870	378	84,741	6,000	91,119	29,374	---	2,817	14,218	194,033	---	---	55,734	8,522	258,289
Deer River	694,470	13,980	58,829	337,828	395,483	---	733,311	209,156	13,690	849	176,174	1,900,459	---	29,009	---	---	1,929,468
Deerwood	508,165	6,115	13,584	172,540	58,798	---	231,338	215,590	9,083	8,477	144,032	1,136,384	---	---	14,641	---	1,151,025
Delano	3,455,803	13,690	423,438	---	1,202,818	44,618	1,247,436	683,728	---	61,042	156,014	6,041,151	7,978,520	---	100,000	3,350,333	17,470,004
Delavan	170,879	742	1,519	---	58,052	300	58,352	23,546	337	3,721	12,523	271,619	---	---	---	---	271,619
Delhi*	28,814	735	110	153	14,536	143	14,832	26	7	36	1,450	46,010	---	---	---	---	46,010
Dellwood	580,862	---	76,146	---	166	2,254	2,420	---	2,207	1,648	3,801	667,084	---	---	---	---	667,084
Denham	7,102	---	1,700	---	586	---	586	6	---	1	334	9,729	---	---	---	---	9,729
Dennison	105,838	30,459	13,532	---	11,154	---	11,154	2,500	36	446	4,326	168,291	---	---	22,285	---	190,576
Dent	49,895	4,507	8,880	---	52,451	596	53,047	74,926	---	105	80,348	271,708	---	---	26,210	5,000	302,918
Detroit Lakes	5,817,023	1,727,600	160,081	1,714,260	1,951,275	70,973	3,736,508	1,443,849	107,502	105,578	639,444	13,737,585	6,959,763	19,500	1,079,500	1,953,899	23,750,247
Dexter	126,732	5,872	2,542	---	77,634	---	77,634	275	---	162	14,370	227,587	---	---	---	---	227,587
Dilworth	1,183,522	989,143	84,137	---	2,239,503	25,000	2,264,503	191,021	48,043	64,393	84,597	4,909,359	1,620,754	---	16,800	2,115,725	8,662,638
Dodge Center	1,522,017	157,005	39,282	324,886	754,418	52,543	1,131,847	170,217	11,326	8,902	159,747	3,200,343	---	---	125,590	237,174	3,563,107
Donaldson	26,408	---	---	---	5,239	---	5,239	4,450	---	166	504	36,767	---	---	---	---	36,767
Donnelly	46,187	33,449	875	---	71,950	---	71,950	21,350	5	522	4,129	178,467	---	---	---	---	178,467
Doran	13,641	---	---	---	13,249	---	13,249	4,055	60	96	829	31,930	---	---	---	---	31,930
Dover	235,444	40,528	16,494	1,500	153,054	---	154,554	21,317	1,199	157	34,308	504,001	---	---	---	24,065	528,066
Dovray	30,710	---	1,040	---	20,511	---	20,511	9,226	---	196	22,315	83,998	---	1,166	---	2,476	87,640
Duluth	51,919,688	2,095,202	1,786,472	8,626,812	51,722,612	1,676,428	62,025,852	11,088,869	719,928	1,810,018	4,938,932	136,384,961	53,175,320	---	---	699,437	190,259,718
Dumont	53,663	---	52	---	42,143	1,000	43,143	13,200	---	10	1,573	111,641	---	---	---	---	111,641
Dundas	1,374,628	---	125,344	---	181,716	263,039	444,755	49,819	14,242	5,834	39,499	2,054,121	---	---	47,883	175,226	2,277,230
Dundee	24,502	---	60	13,775	20,321	---	34,096	2,852	---	137	4,871	66,518	---	3,200	4,362	---	74,080
Dunnell	103,527	---	451	---	70,144	---	70,144	956	33	306	8,615	184,032	---	---	---	---	184,032
Eagan	33,763,831	2,952,912	1,884,849	547,979	4,205,825	88,904	4,842,708	4,417,193	291,107	259,355	592,027	49,003,982	8,452,829	22,972	1,583,218	9,676,273	68,739,274

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Eagle Bend	185,540	111,168	860	22,380	215,081	---	237,461	93,854	2,434	7,622	264,393	903,332	---	---	98,549	23,054	1,024,935
Eagle Lake	691,279	95,149	67,799	---	635,216	---	635,216	346,239	12,871	46,977	105,700	2,001,230	---	---	100,000	---	2,101,230
East Bethel	5,543,790	62,648	449,113	---	295,142	83,262	378,404	282,991	44,146	22,680	62,655	6,846,427	---	---	---	530,000	7,376,427
East Grand Forks	4,579,387	1,500,017	141,650	312,659	5,147,710	97,124	5,557,493	1,285,013	134,397	105,967	672,699	13,976,623	---	40,118	385,154	2,527,734	16,929,629
East Gull Lake	519,702	62,354	27,006	---	16,146	---	16,146	3,500	---	571	54,751	684,030	---	---	---	---	684,030
Easton	140,230	---	860	1,488	56,442	---	57,930	21,023	100	1,487	5,458	227,088	---	---	---	---	227,088
Echo	146,965	6,069	484	---	86,857	---	86,857	15,305	---	1,989	11,809	269,478	515,000	---	---	20,000	804,478
Eden Prairie	40,696,723	3,596,380	2,894,311	418,242	1,370,112	574,063	2,362,417	6,878,009	346,823	417,997	1,697,040	58,889,700	2,720,778	---	2,609,738	2,973,016	67,193,232
Eden Valley	504,296	45,037	10,725	995	321,589	---	322,584	84,777	1,814	21,284	208,028	1,198,545	---	878	9,500	45,700	1,254,623
Edgerton	365,202	9,360	8,366	5,000	365,486	14,490	384,976	155,487	2,431	6,243	31,629	963,694	---	---	---	---	963,694
Edina	36,502,167	5,276,194	5,268,519	157,758	5,602,356	15,000	5,775,114	6,454,345	1,016,817	344,344	2,599,830	63,237,330	8,008,604	65,044	300,000	3,204,542	74,815,520
Effie	32,475	---	1,500	---	13,964	---	13,964	235	---	122	4,704	53,000	---	---	---	---	53,000
Eitzen	103,138	---	1,342	1,000	67,079	---	68,079	1,526	87	685	35,943	210,800	---	---	---	---	210,800
Elba	39,800	---	3,035	---	27,101	111	27,212	1,108	---	4	3,649	74,808	---	---	1,068	---	75,876
Elbow Lake	712,267	247,121	6,439	1,104,745	619,949	27,667	1,752,361	226,578	3,869	6,667	127,076	3,082,378	58,312	14,104	264,200	27,500	3,446,494
Elgin	473,478	6,839	7,806	---	352,791	51,714	404,505	118,703	2,666	6,112	57,808	1,077,917	258,000	---	---	24,165	1,360,082
Elizabeth	33,668	---	2,450	800	48,443	---	49,243	13,840	---	672	18,803	118,676	---	---	---	---	118,676
Elk River	13,009,826	456,666	655,607	---	1,635,648	46,181	1,681,829	3,071,640	167,526	319,550	1,457,555	20,820,199	---	80,587	2,019,853	4,504,684	27,425,323
Elko New Market	1,966,118	134,797	133,657	---	344,789	---	344,789	311,525	21,425	2,009	139,122	3,053,442	---	126,524	---	519,448	3,699,414
Elkton	46,908	678	651	---	12,478	---	12,478	1,552	---	247	5,968	68,482	---	---	---	8,300	76,782
Ellendale	363,087	69,198	1,938	---	200,841	110,755	311,596	72,456	---	1,219	35,527	855,021	---	---	---	237,392	1,092,413
Ellsworth	143,425	400	390	66,686	190,825	---	257,511	7,530	140	6,768	30,487	446,651	---	21,932	---	---	468,583
Elmdale	15,448	---	1,620	---	9,515	1,491	11,006	9,541	---	436	2,848	40,899	---	---	---	---	40,899
Elmore	253,860	12,571	2,553	---	263,586	40,014	303,600	17,956	253	912	16,927	608,632	---	---	---	14,226	622,858
Elrosa	36,740	---	1,485	58,887	65,241	---	124,128	49,024	---	71	---	211,448	---	---	---	---	211,448
Ely	1,749,642	8,775	111,725	1,539,787	2,693,862	250,000	4,483,649	871,690	56,261	18,127	372,374	7,672,243	---	12,336	110,000	88,131	7,882,710
Elysian	523,925	228,001	41,012	679	31,805	127,216	159,700	98,548	567	15,299	115,183	1,182,235	1,715,359	---	---	1,875	2,899,469
Emily	841,165	85,508	29,642	2	25,094	42,983	68,079	46,595	5,071	3,743	55,110	1,134,913	293,500	---	---	194,319	1,622,732
Emmons	166,959	---	570	---	109,762	---	109,762	36,694	---	4,251	11,953	330,189	---	---	---	---	330,189
Erhard	28,315	218	1,525	---	30,537	507	31,044	1,176	---	20	5,766	68,064	---	---	---	---	68,064
Erskine	185,273	5,309	1,773	---	124,370	1,551	125,921	63,294	25	983	49,944	432,522	---	108,568	---	---	541,090

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Evan	27,299	---	1,000	---	14,832	---	14,832	---	---	42	1,213	44,386	---	---	---	6,000	50,386
Evansville	271,356	156,086	2,240	---	194,905	---	194,905	39,016	627	6,141	65,218	735,589	1,248,465	6,304	101,462	1,286,231	3,378,051
Eveleth	1,394,060	33,912	13,348	50,240	3,525,914	269,115	3,845,269	738,581	39,919	7,950	338,878	6,411,917	---	3,000	---	623,790	7,038,707
Excelsior	1,561,841	120,348	260,570	13,325	6,821	---	20,146	333,331	68,635	47,115	188,182	2,600,168	---	---	106,600	119,363	2,826,131
Eyota	627,564	144,133	16,150	---	534,018	---	534,018	59,505	1,807	1,643	46,641	1,431,461	1,232,550	---	22,279	359,062	3,045,352
Fairfax	491,075	74,741	10,892	---	511,903	---	511,903	279,297	5,540	14,797	9,924	1,398,169	---	7,010	369,924	158,851	1,933,954
Fairmont	3,869,491	459,825	155,757	385,586	4,446,044	---	4,831,630	1,131,718	55,554	131,835	239,402	10,875,212	2,782,525	28,684	1,149,633	584,432	15,420,486
Falcon Heights	1,490,809	54,579	73,339	---	736,978	---	736,978	225,347	73,901	22,163	35,435	2,712,551	---	61	40,000	22,000	2,774,612
Faribault	9,492,525	676,339	579,910	448,884	7,557,156	334,577	8,340,617	2,769,115	157,265	375,177	646,372	23,037,320	---	47,084	9,134	1,059,090	24,152,628
Farmington	12,183,679	545,777	650,311	44,426	1,598,016	83,235	1,725,677	1,193,695	42,105	241,366	144,374	16,726,984	10,120,095	13,043	1,432,785	4,168,215	32,461,122
Farwell	8,748	---	51	---	13,792	---	13,792	5,146	---	443	444	28,624	---	---	---	---	28,624
Federal Dam	52,095	---	650	---	---	---	---	50	---	1	213	53,009	---	---	220	---	53,229
Felton	22,167	---	1,662	171,503	45,442	---	216,945	4,902	---	2,799	1,608	250,083	---	---	7,724	9,472	267,279
Fergus Falls	6,880,617	460,754	172,476	667,947	6,773,950	197,963	7,639,860	1,275,265	127,490	194,357	980,952	17,731,771	336,812	---	1,668,280	2,803,706	22,540,569
Fertile	217,328	---	4,510	2,300	337,846	---	340,146	86,681	315	4,806	36,243	690,029	---	---	156,736	---	846,765
Fifty Lakes	450,728	13,545	11,100	70	29,861	---	29,931	5,043	972	3,385	19,473	534,177	200,000	---	---	---	734,177
Finlayson	80,583	449	108	---	64,658	---	64,658	89,045	---	873	32,348	268,064	---	---	5,000	---	273,064
Fisher	140,412	17,562	1,697	---	110,142	---	110,142	35,529	1,375	447	20,364	327,528	---	---	---	---	327,528
Flensburg [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Floodwood	260,290	---	10,470	10,741	260,374	2,464	273,579	127,306	7,531	481	91,332	770,989	---	---	13,335	18,416	802,740
Florence	16,358	---	---	---	9,674	---	9,674	---	973	228	1,111	28,344	---	---	---	---	28,344
Foley	935,750	158,390	77,185	---	820,504	662,550	1,483,054	248,415	12,048	9,420	154,160	3,078,422	---	42,152	275,754	399,981	3,796,309
Forada	116,044	22,667	1,525	---	14,093	---	14,093	113,350	---	2,832	62,823	333,334	---	---	---	---	333,334
Forest Lake	9,701,916	226,761	525,723	37,478	4,323,436	1,180,679	5,541,593	1,816,968	156,754	131,671	99,943	18,201,329	---	10,764	50,000	1,490,151	19,752,244
Foreston	118,959	---	3,802	---	115,075	---	115,075	20,570	53	404	44,257	303,120	---	---	---	---	303,120
Fort Ripley	16,200	---	3,110	---	522	---	522	1,546	---	1,196	5,875	28,449	---	---	---	1,325	29,774
Fosston	380,113	71,307	1,997	149	739,881	---	740,030	684,889	1,713	10,000	51,189	1,941,238	1,430,000	25,371	411,874	361,015	4,169,498
Fountain	113,543	---	3,266	500	95,087	---	95,587	11,753	940	411	57,026	282,526	---	---	---	102,644	385,170
Foxhome	16,008	---	600	1,000	29,139	---	30,139	125	67	109	3,295	50,343	---	---	---	---	50,343
Franklin	100,920	5,567	3,769	4,750	198,075	---	202,825	66,671	1,306	7,234	25,808	414,100	125,000	---	---	---	539,100
Frazee	375,411	86,177	10,717	481	583,498	27,742	611,721	201,355	7,643	2,137	71,809	1,366,970	280,368	---	---	364	1,647,702

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Freeborn	98,061	---	34	34,476	88,373	6,706	129,555	21,942	---	1,409	44,136	295,137	---	---	---	80,905	376,042
Freeport	435,505	11,591	24,126	2,400	137,244	---	139,644	99,641	1,933	11,639	27,346	751,425	---	---	80,000	128,724	960,149
Fridley	14,634,591	865,722	1,150,954	142,168	9,840,865	17,712	10,000,745	2,637,021	212,635	556,116	1,056,634	31,114,418	---	43,673	138,500	1,909,349	33,205,940
Frost	104,412	---	1,234	---	84,600	---	84,600	50,585	---	445	19,166	260,442	---	50	---	---	260,492
Fulda	383,614	---	3,247	51,067	520,590	17,907	589,564	147,011	3,436	2,593	65,982	1,195,447	---	15,300	204,043	176,874	1,591,664
Funkley	1,632	---	400	---	---	---	---	---	---	---	---	2,032	---	---	---	---	2,032
Garfield	171,941	---	7,556	---	72,389	---	72,389	91,562	505	1,244	35,444	380,641	---	36,522	---	21,674	438,837
Garrison	178,864	---	12,495	---	42,585	8,000	50,585	164,295	923	540	51,542	459,244	---	---	---	27,743	486,987
Garvin	52,471	---	1,020	---	46,924	---	46,924	1,764	87	710	6,139	109,115	---	5,500	---	7,809	122,424
Gary	48,154	6,345	520	---	62,637	---	62,637	32,614	---	48	29,272	179,590	---	---	---	---	179,590
Gaylord	1,138,462	326,317	33,131	227,794	943,324	19,009	1,190,127	426,140	34,237	76,757	228,258	3,453,429	---	---	206,652	105,837	3,765,918
Gem Lake	298,865	81,120	34,108	---	3,310	---	3,310	10,259	3,210	(377)	12,530	443,025	---	---	---	---	443,025
Geneva	106,104	---	4,770	---	123,938	---	123,938	27,011	---	3,596	12,298	277,717	---	---	---	6,150	283,867
Genola	13,028	---	5,220	---	18	1,450	1,468	2,920	---	257	1,484	24,377	---	---	---	---	24,377
Georgetown	20,600	1,136	1,000	15,534	17,186	---	32,720	5,217	---	36	---	60,709	---	---	---	---	60,709
Ghent	190,163	3,547	7,148	---	105,337	---	105,337	15,740	307	49	33,285	355,576	---	---	124,151	122,153	601,880
Gibbon	450,192	31,091	5,475	2,400	299,597	10,726	312,723	237,218	2,411	13,484	36,200	1,088,794	---	45,000	---	10,000	1,143,794
Gilbert	982,636	6,141	11,686	75,256	1,189,618	348,049	1,612,923	478,092	19,637	5,107	89,122	3,205,344	---	2,090	40,045	157,135	3,404,614
Gilman	28,203	1,570	1,828	---	19,397	---	19,397	---	40	250	7,317	58,605	---	---	---	---	58,605
Glencoe	2,545,892	315,704	182,642	---	2,389,270	---	2,389,270	275,735	33,746	5,048	225,538	5,973,575	5,056,997	75,520	669,570	124,500	11,900,162
Glenville	157,824	---	3,765	---	329,555	---	329,555	34,438	---	1,345	27,355	554,282	---	---	---	65,000	619,282
Glenwood	1,386,283	---	163,548	92,871	808,357	300,000	1,201,228	246,276	21,583	28,249	118,001	3,165,168	---	---	40,000	477,371	3,682,539
Glyndon	811,398	132,090	7,453	---	416,401	15,594	431,995	191,924	34,942	2,106	32,223	1,644,131	164,000	---	---	304,036	2,112,167
Golden Valley	20,000,978	806,891	1,859,208	---	1,969,952	---	1,969,952	1,862,767	283,483	302,230	329,297	27,414,806	26,156,242	126,647	30,000	2,521,950	56,249,645
Gonvick	100,681	---	1,801	1,100	91,430	---	92,530	62,052	---	2,189	67,679	326,932	---	6,500	398	---	333,830
Good Thunder	304,018	20,987	2,053	---	191,044	600	191,644	61,496	691	17,113	22,979	620,981	---	---	---	---	620,981
Goodhue	523,982	30,371	21,071	---	332,978	1,447	334,425	61,132	8,477	5,078	120,396	1,104,932	---	---	---	---	1,104,932
Goodridge	12,396	3,067	---	---	42,037	---	42,037	---	---	---	4,312	61,812	11,077	---	5,000	---	77,889
Goodview	1,785,958	116,234	30,680	---	351,732	---	351,732	14,257	17,230	40,310	60,572	2,416,973	---	---	---	405,930	2,822,903
Graceville	203,344	1,679	1,760	---	227,012	22,075	249,087	524,176	340	4,124	41,362	1,025,872	1,585,695	---	---	---	2,611,567
Granada	12,971	1,360	1,240	---	119,473	---	119,473	---	---	1,728	10,143	146,915	---	21,642	---	---	168,557

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Grand Marais	854,144	185,701	87,207	---	80,667	296,133	376,800	1,399,926	5,405	28,532	35,207	2,972,922	---	1,473	312,515	145,559	3,432,469
Grand Meadow*	412,129	118,458	7,378	---	360,818	---	360,818	156,694	1,270	7,662	101,254	1,165,663	717,500	---	136,000	171,550	2,190,713
Grand Rapids	6,954,632	989,932	259,518	1,982,163	4,123,769	1,214,233	7,320,165	1,997,406	140,003	113,818	1,019,029	18,794,503	2,772,183	352,248	3,500	999,217	22,921,651
Granite Falls	1,358,176	117,746	39,641	618	1,332,219	---	1,332,837	236,304	17,049	26,636	96,686	3,225,075	1,545,000	---	635,350	957,052	6,362,477
Grant	1,191,723	51,928	183,251	---	4,317	7,942	12,259	20,562	11,439	3,981	25,386	1,500,529	---	---	---	---	1,500,529
Grasston	14,396	---	383	---	22,301	---	22,301	11,220	---	106	2,076	50,482	---	---	---	---	50,482
Green Isle	552,399	4,093	11,355	---	103,842	1,874	105,716	98,604	736	795	30,291	803,989	---	---	26,260	49,150	879,399
Greenbush	251,231	2,172	2,720	---	273,046	32,500	305,546	103,981	1,910	2,076	71,377	741,013	---	---	---	13,000	754,013
Greenfield	1,507,473	74,394	77,037	---	16,502	44,593	61,095	142,456	6,065	7,300	---	1,875,820	---	---	---	384,657	2,260,477
Greenwald	38,804	---	1,820	---	34,447	---	34,447	904	267	375	965	77,582	---	6	---	16,000	93,588
Greenwood	641,755	---	63,483	---	5,965	---	5,965	53,630	8,569	5,076	71,932	850,410	---	---	46,190	166,573	1,063,173
Grey Eagle	76,741	7,295	5,341	---	112,124	---	112,124	98,498	357	4,056	46,531	350,943	---	---	26,429	8,979	386,351
Grove City	197,798	529	2,356	---	224,667	---	224,667	58,259	2,290	978	28,405	515,282	2,068,000	---	---	---	2,583,282
Grygla	69,907	16,582	2,599	---	66,645	33,789	100,434	88,370	510	797	76,264	355,463	---	---	---	1,723	357,186
Gully	11,854	10	1,636	---	16,318	---	16,318	3,704	---	440	14,926	48,888	---	---	---	---	48,888
Hackensack	277,015	---	4,355	---	24,055	---	24,055	7,251	---	1,147	28,040	341,863	---	---	---	3,000	344,863
Hadley	31,821	---	---	---	14,555	---	14,555	---	---	59	1,290	47,725	9,520	---	---	---	57,245
Hallock	211,133	343,226	4,640	458,170	438,356	---	896,526	155,507	317	12,602	156,387	1,780,338	357,000	---	50,254	---	2,187,592
Halma	14,872	---	---	---	13,311	---	13,311	2,282	---	26	---	30,491	---	---	---	---	30,491
Halstad	175,704	3,057	237	---	204,270	---	204,270	23,277	1,554	912	26,385	435,396	---	2,500	7,500	---	445,396
Ham Lake	4,599,670	8,110	457,826	13,200	2,764,938	37,464	2,815,602	475,239	42,585	55,827	122,143	8,577,002	249,186	45,650	---	1,680,286	10,552,124
Hamburg	439,726	11,030	13,699	---	98,477	3,075	101,552	49,831	1,052	981	16,568	634,439	---	---	19,680	144,327	798,446
Hammond	25,702	---	4,520	---	49,697	---	49,697	2,633	70	71	4,886	87,579	---	---	860	---	88,439
Hampton	223,180	27,000	23,698	---	113,398	7,631	121,029	1,170	2,716	856	32,666	432,315	---	---	27,692	105,288	565,295
Hancock	250,827	54,621	3,785	---	271,448	2,007	273,455	35,085	866	2,815	35,211	656,665	168,000	---	---	119,438	944,103
Hanley Falls	106,040	5,928	153	---	97,917	---	97,917	13,142	200	3,166	64,776	291,322	92,368	1,350	---	---	385,040
Hanover	1,500,227	81,629	194,070	---	452,427	---	452,427	131,913	2,254	53,318	75,805	2,491,643	1,555,607	122,618	---	761,858	4,931,726
Hanska	170,998	16,718	745	---	146,651	---	146,651	62,141	447	10,796	106,199	514,695	---	---	---	41,051	555,746
Harding	12,235	673	2,650	---	11,753	1,500	13,253	6,330	---	55	8,138	43,334	---	---	---	5,500	48,834
Hardwick	47,750	---	1,439	25,000	45,726	---	70,726	31,034	265	31	50,810	202,055	---	---	---	---	202,055
Harmony	620,041	41,616	7,546	261,611	399,443	28,597	689,651	293,004	1,521	6,136	109,607	1,769,122	---	28,001	82,250	308,000	2,187,373

[1] Failed to meet reporting deadline.
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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Harris	243,043	---	10,447	---	196,183	---	196,183	2,520	1,583	2,293	15,957	472,026	---	---	---	---	472,026
Hartland	146,235	---	1,626	---	84,887	---	84,887	23,512	---	2,164	15,326	273,750	308,635	---	---	---	582,385
Hastings	13,236,505	599,399	423,861	595,402	3,051,730	636,612	4,283,744	4,269,616	95,313	222,744	3,928,256	27,059,438	5,732,612	138,883	480,830	966,733	34,378,496
Hatfield	10,430	---	1,200	---	3,702	579	4,281	147	---	---	2,627	18,685	---	---	---	---	18,685
Hawley	793,352	708,555	19,129	208,068	779,255	8,940	996,263	576,785	20,711	6,394	127,254	3,248,443	411,000	184,957	377,466	251,707	4,473,573
Hayfield	418,359	29,209	11,559	---	432,273	8,537	440,810	22,247	4,470	1,324	490,342	1,418,320	---	2,700	---	69,047	1,490,067
Hayward	173,076	---	2,504	---	87,994	---	87,994	49,272	---	513	19,244	332,603	---	---	---	---	332,603
Hazel Run	11,991	---	58	---	23,857	---	23,857	385	---	52	1,722	38,065	---	---	3,092	---	41,157
Hector	640,352	28,517	27,879	1,273,529	565,885	---	1,839,414	178,328	5,659	15,216	436,393	3,171,758	8,306,000	---	---	190,472	11,668,230
Heidelberg	30,611	---	815	---	167	---	167	204	---	916	---	32,713	---	---	---	---	32,713
Henderson	524,293	4,369	7,664	8,120	318,389	---	326,509	45,969	4,245	443	784	914,276	---	---	---	9,000	923,276
Hendricks	336,369	---	3,674	141,820	277,153	---	418,973	50,962	315	5,573	80,767	896,633	---	800	---	166,075	1,063,508
Hendrum	118,402	---	415	---	96,403	5,550	101,953	24,771	---	8	25,453	271,002	---	---	14,866	55,353	341,221
Henning	188,116	---	2,725	---	335,106	2,713	337,819	51,680	1,746	4,747	112,415	699,248	---	---	---	---	699,248
Henriette	26,409	---	2,237	---	16,153	---	16,153	---	---	66	---	44,865	---	---	---	---	44,865
Herman	263,396	53,262	1,696	724,632	356,878	---	1,081,510	28,148	658	1,317	46,595	1,476,582	1,750,639	---	495	47,343	3,275,059
Hermantown	7,212,797	727,275	315,368	1,826	2,633,243	---	2,635,069	157,988	63,656	94,256	25,251	11,231,660	8,850,320	19,487	146,710	2,191,689	22,439,866
Heron Lake	275,819	---	1,090	---	321,087	3,226	324,313	127,283	4,137	14,989	28,321	775,952	---	869	22,200	103,916	902,937
Hewitt	69,312	516	2,510	---	74,512	---	74,512	15,150	---	507	22,427	184,934	---	---	20,000	3,993	208,927
Hibbing	6,157,480	62,113	101,993	177,928	13,330,644	86,630	13,595,202	2,240,871	106,059	52,109	483,091	22,798,918	---	26,106	---	81,211	22,906,235
Hill City	253,558	---	7,473	17,875	111,956	693	130,524	71,711	4,118	4,138	110,391	581,913	1,205,000	---	178,941	---	1,965,854
Hillman	4,909	---	1,945	---	4,689	---	4,689	---	60	---	---	11,603	---	---	---	---	11,603
Hills	128,785	265	1,675	190	204,035	---	204,225	65,237	953	11,784	10,208	423,132	---	---	---	---	423,132
Hilltop	562,779	---	12,113	---	143,045	325,117	468,162	80,473	3,787	1,498	9,650	1,138,462	---	---	---	---	1,138,462
Hinckley	664,020	17,945	86,859	---	382,533	---	382,533	172,952	2,949	12,853	380,503	1,720,614	---	1,293	200,212	---	1,922,119
Hitterdal	45,568	---	2	---	53,869	600	54,469	21,262	---	478	44,233	166,012	---	---	---	16,975	182,987
Hoffman	200,671	23,258	2,332	236,886	277,607	---	514,493	150,130	4,053	591	133,001	1,028,529	---	---	18,672	119,581	1,166,782
Hokah	305,401	---	2,270	---	190,191	25,060	215,251	39,180	5,219	1,913	38,040	607,274	---	---	53,556	---	660,830
Holdingford	317,067	29,471	6,393	---	219,314	---	219,314	163,518	1,830	2,678	42,421	782,692	---	---	---	18,563	801,255
Holland	31,628	1,250	1,397	---	63,498	10,353	73,851	2,608	---	988	4,248	115,970	---	---	---	---	115,970
Hollandale	109,508	---	1,689	32,786	68,748	---	101,534	34,760	---	1,021	22,810	271,322	---	---	---	---	271,322

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Holloway	95,287	---	740	---	7,403	---	7,403	1,510	803	884	3,508	110,135	---	---	---	---	110,135
Holt	4,879	---	---	---	18,379	---	18,379	126	---	---	310	23,694	---	---	---	---	23,694
Hopkins	16,017,134	1,404,258	686,785	177,858	1,400,979	1,119,535	2,698,372	1,000,847	223,131	115,925	994,894	23,141,346	12,762,971	---	717,096	7,395,037	44,016,450
Houston	445,316	13,524	9,611	2,541	439,033	43,945	485,519	261,077	1,459	1,373	103,907	1,321,786	551,000	---	---	51,071	1,923,857
Howard Lake	1,064,006	68,411	59,968	---	791,320	---	791,320	501,822	3,288	23,818	787,418	3,300,051	---	562,900	135,934	243,891	4,242,776
Hoyt Lakes	1,544,255	284	6,712	---	1,171,672	213,523	1,385,195	729,604	940	24,651	556,333	4,247,974	1,844,887	---	16,705	612,704	6,722,270
Hugo	5,933,648	370,756	388,743	---	798,459	547,385	1,345,844	405,867	37,793	37,434	29,244	8,549,329	---	31,154	109,068	2,749,794	11,439,345
Humboldt	2,589	---	---	---	12,346	---	12,346	---	---	---	1,267	16,202	---	---	---	---	16,202
Hutchinson	7,535,413	1,388,234	281,559	226,723	2,899,586	202,295	3,328,604	2,397,008	45,588	74,935	1,084,279	16,135,620	2,499,108	2,915	2,722,373	3,203,949	24,563,965
Ihlen	24,000	---	---	---	18,048	---	18,048	224	---	108	---	42,380	---	---	460	---	42,840
Independence	2,563,935	2,748	181,139	---	25,092	21,220	46,312	103,278	54,637	9,074	15,471	2,976,594	---	---	---	192,700	3,169,294
International Falls	2,248,922	10,080	75,775	75,204	4,205,711	71,392	4,352,307	3,148,494	41,060	52,519	65,548	9,994,705	---	---	621,732	1,754,092	12,370,529
Inver Grove Heights	20,287,670	1,536,041	1,133,121	79,734	2,446,528	160,036	2,686,298	7,073,953	119,855	231,466	771,714	33,840,118	8,788,154	---	1,211,378	6,385,055	50,224,705
Iona	44,865	389	875	---	42,421	---	42,421	7,185	---	32	6,630	102,397	---	---	42,923	---	145,320
Iron Junction	14,173	---	---	---	11,199	---	11,199	---	---	74	765	26,211	---	---	---	---	26,211
Ironton	206,276	---	9,366	423,332	261,557	110,305	795,194	3,566	4,429	334	17,661	1,036,826	---	---	---	3,530	1,040,356
Isanti	2,888,925	130,000	369,324	8,057	888,773	---	896,830	215,268	48,652	37,074	113,613	4,699,686	---	2,500	369,361	162,713	5,234,260
Isle	577,059	9,856	8,019	---	85,010	---	85,010	121,566	5,060	2,684	256,158	1,065,412	741,000	870	46,473	25,651	1,879,406
Ivanhoe	282,267	---	2,816	2,022	241,636	11,072	254,730	111,189	1,017	5,955	71,571	729,545	---	---	---	60,388	789,933
Jackson	1,634,528	66,796	38,681	182,822	1,990,642	---	2,173,464	287,112	11,596	102,790	267,167	4,582,134	---	30,746	701,754	37,000	5,351,634
Janesville	939,006	118,470	38,409	---	4,623,840	---	4,623,840	122,482	4,141	6,402	125,864	5,978,614	2,004,424	---	181,347	297,279	8,461,664
Jasper	207,315	25,390	1,185	---	218,917	18,694	237,611	151,193	176	4,567	62,180	689,617	---	---	---	14,152	703,769
Jeffers	172,650	8,880	1,475	222,257	136,347	---	358,604	40,682	---	8,679	2,295	593,265	124,412	---	50,000	58,431	826,108
Jenkins	263,658	2,542	2,305	---	7,089	---	7,089	9,719	2,658	881	10,692	299,544	---	134	---	---	299,678
Johnson	3,481	---	---	---	6,420	---	6,420	3,481	---	273	---	13,655	---	---	---	---	13,655
Jordan	3,729,779	294,123	158,085	2,409	741,720	56,150	800,279	439,385	6,090	63,391	62,702	5,553,834	3,771,058	3,990	20,000	1,290,473	10,639,355
Kandiyohi	187,598	113	4,812	---	144,431	104,625	249,056	106,882	---	1,429	12,228	562,118	---	---	---	13,208	575,326
Karlstad	205,836	23,721	2,000	95,168	316,339	3,000	414,507	178,245	---	1,729	174,945	1,000,983	---	---	40,000	73,529	1,114,512
Kasota	95,779	11,771	11,798	---	201,605	16,748	218,353	68,319	2,663	1,087	44,968	454,738	---	---	---	---	454,738
Kasson	2,910,745	326,203	41,516	---	1,348,552	176,674	1,525,226	339,502	18,940	86,006	544,371	5,792,509	---	590	128,615	2,091,823	8,013,537
Keewatin	332,160	1,640	6,894	---	1,037,809	200	1,038,009	37,099	9,092	736	75,843	1,501,473	400,000	---	---	---	1,901,473

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Kelliher	42,032	9,114	214	4,000	122,489	91,617	218,106	127,573	---	10,095	10,651	417,785	---	5,479	20,000	---	443,264
Kellogg	240,021	22,276	4,654	---	113,777	---	113,777	72,693	1,865	312	44,540	500,138	290,000	---	12,870	170,040	973,048
Kennedy	92,431	---	2,106	---	79,617	---	79,617	42,960	---	1,908	26,750	245,772	---	---	---	---	245,772
Kenneth	13,100	---	1,150	---	13,531	---	13,531	1,850	---	1,155	1,000	31,786	---	---	---	---	31,786
Kensington	53,840	838	3,320	14,524	83,699	---	98,223	55,094	521	6,617	50,696	269,149	---	---	---	4,073	273,222
Kent	13,904	---	---	---	21,257	---	21,257	60	---	238	1,713	37,172	---	---	---	---	37,172
Kenyon	742,446	49,101	7,795	---	628,077	---	628,077	167,832	6,551	14,234	83,602	1,699,638	3,299,900	15,000	88,142	400,073	5,502,753
Kerkhoven	276,467	13,352	937	---	254,026	---	254,026	143,543	640	17,083	16,438	722,486	31,000	---	---	50,433	803,919
Kerrick	19,436	---	2,500	---	14,696	---	14,696	22,920	---	24	13,576	73,152	---	---	---	---	73,152
Kettle River	100,703	---	2,841	---	32,189	---	32,189	37,732	---	86	9,714	183,265	---	---	---	24,460	207,725
Kiester	253,740	---	3,694	---	195,011	7,153	202,164	81,387	---	1,834	43,791	586,610	---	---	---	57,183	643,793
Kilkenny	51,073	---	8,006	---	51,701	---	51,701	72,332	577	286	18,505	202,480	---	---	---	7,232	209,712
Kimball	435,991	73,549	44,594	2,897	205,842	10,864	219,603	156,143	6,061	947	99,816	1,036,704	16,640	16,975	53,984	45,766	1,170,069
Kinbrae	5,911	---	600	---	---	---	---	---	---	---	---	6,511	---	---	---	---	6,511
Kingston	21,311	---	---	---	18,927	---	18,927	2,406	---	344	695	43,683	---	---	---	---	43,683
Kinney	289,311	---	175	---	150,691	70,589	221,280	9,820	813	275	15,594	537,268	---	---	---	125,544	662,812
La Crescent	2,518,613	7,962	68,851	455	1,388,006	49,982	1,438,443	245,244	69,181	43,973	119,205	4,511,472	3,633,611	14,147	92,873	---	8,252,103
La Prairie	241,956	67,564	3,566	---	89,560	30,363	119,923	10,692	327	733	5,582	450,343	---	3,030	---	622,338	1,075,711
La Salle	31,054	---	---	---	31,908	---	31,908	2,123	---	25	24,793	89,903	8,000	---	---	---	97,903
Lafayette	106,250	34,876	2,446	---	181,951	---	181,951	43,707	---	1,443	39,510	410,183	---	---	---	---	410,183
Lake Benton	185,936	2,080	6,636	2,729	258,364	---	261,093	157,747	---	4,450	40,645	658,587	---	---	8,100	108,403	775,090
Lake Bronson	77,154	---	2,729	---	115,768	---	115,768	7,139	---	564	32,227	235,581	---	---	36,488	---	272,069
Lake City	3,522,310	24,819	83,870	---	1,324,486	48,929	1,373,415	1,002,154	29,634	77,364	293,202	6,406,768	---	---	770,062	4,655,549	11,832,379
Lake Crystal	1,390,572	77,202	39,541	---	799,338	---	799,338	380,085	15,190	(8,125)	178,388	2,872,191	---	---	214,377	73,223	3,159,791
Lake Elmo	3,231,674	897,323	1,713,918	---	267,186	15,688	282,874	210,316	49,505	43,228	77,491	6,506,329	2,778,485	---	143,105	---	9,427,919
Lake Henry	34,591	3,025	2,390	---	11,459	452	11,911	41,786	360	313	3,816	98,192	---	---	---	---	98,192
Lake Lillian	96,141	---	944	---	66,075	---	66,075	49,351	180	7,179	33,125	252,995	---	---	---	---	252,995
Lake Park	128,456	4,293	1,141	---	443,956	---	443,956	187,797	2,634	1,612	93,740	863,629	---	---	---	---	863,629
Lake Saint Croix Beach	469,976	---	1,934	---	163,000	9,399	172,399	65,263	1,972	857	14,582	726,983	---	---	---	---	726,983
Lake Shore	792,993	22,803	25,656	---	20,019	---	20,019	38,502	10,150	7,891	6,997	925,011	---	---	---	247,704	1,172,715
Lake Wilson	65,987	---	711	---	88,883	---	88,883	20,654	---	2,281	19,379	197,895	---	---	18,000	2,000	217,895

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Lakefield	606,680	52,102	4,440	---	712,052	---	712,052	160,199	2,589	95,616	155,284	1,788,962	1,953,735	35,780	25,722	1,468,067	5,272,266
Lakeland	1,043,546	40,575	5,271	---	50,333	71,664	121,997	87,293	7,218	3,730	6,003	1,315,633	---	---	85,000	228,998	1,629,631
Lakeland Shores	150,954	---	2,268	---	---	---	---	41	692	825	1,744	156,524	---	---	---	7,000	163,524
Lakeville	26,830,086	2,308,223	3,008,050	437,337	6,422,441	2,183,578	9,043,356	13,289,708	406,269	387,604	1,372,163	56,645,459	33,701,731	1,600,000	1,957,431	3,222,237	97,126,858
Lamberton	444,879	46,715	3,161	47,685	351,342	12,278	411,305	144,713	1,488	1,192	93,746	1,147,199	---	9,000	105,763	8,260	1,270,222
Lancaster	87,223	1,706	200	6,531	103,106	2,000	111,637	73,390	---	997	86,342	361,495	---	---	40,000	30,722	432,217
Landfall	492,198	---	18,071	---	104,755	---	104,755	1,146,662	8,261	2,282	22,128	1,794,357	---	---	---	8,390	1,802,747
Lanesboro	655,886	16,537	12,785	---	309,701	48,702	358,403	248,602	3,357	1,184	127,441	1,424,195	505,580	---	---	29,000	1,958,775
Laporte	39,467	---	4,750	---	8,824	---	8,824	---	---	139	20,188	73,368	---	---	---	---	73,368
Lastrup	25,005	796	1,655	---	6,448	1,479	7,927	12,308	---	---	740	48,431	---	---	---	---	48,431
Lauderdale	699,785	1,807	47,772	---	538,700	6,046	544,746	53,598	35,779	22,880	120,916	1,527,283	---	---	---	98,853	1,626,136
Le Center	1,095,670	137,547	18,512	---	860,895	---	860,895	61,852	49,357	5,739	61,791	2,291,363	2,738,555	19,956	25,000	---	5,074,874
Le Sueur	2,367,197	247,465	59,737	515,070	1,309,151	28,261	1,852,482	1,292,623	23,578	9,500	1,039,623	6,892,205	---	---	392,290	505,228	7,789,723
Lengby	21,281	---	1,750	---	25,444	---	25,444	1,080	---	115	4,711	54,381	---	---	---	---	54,381
Leonard	3,822	---	3,200	---	5,895	---	5,895	460	---	69	5,210	18,656	---	---	---	---	18,656
Leonidas	19,149	---	---	11,669	33,640	---	45,309	3,025	---	228	2,234	69,945	---	---	---	---	69,945
LeRoy	355,606	12,289	3,208	3,491	344,295	32,347	380,133	9,709	---	3,613	100,360	864,918	51,000	---	---	30,315	946,233
Lester Prairie	680,745	212	31,079	---	537,933	2,400	540,333	182,036	2,437	9,206	43,555	1,489,603	---	---	31,511	---	1,521,114
Lewiston	749,253	33,607	11,057	---	531,700	16,151	547,851	223,494	3,702	1,160	204,034	1,774,158	---	---	---	10,000	1,784,158
Lewisville	75,466	3,426	654	20,920	88,062	---	108,982	4,109	---	359	7,031	200,027	---	---	---	---	200,027
Lexington	1,127,261	53,917	61,377	---	540,372	17,104	557,476	78,581	28,767	28,393	38,492	1,974,264	31,952	---	75,000	61,467	2,142,683
Lilydale	735,874	---	42,039	---	82	1,100	1,182	1,306	4,336	1,170	10,251	796,158	---	---	---	86,559	882,717
Lindstrom	2,187,665	151,062	24,303	1,025	432,190	30,547	463,762	236,121	---	28,769	92,198	3,183,880	---	21,900	327,828	782,886	4,316,494
Lino Lakes	9,465,460	4,400,635	895,581	---	569,408	137,536	706,944	1,340,834	251,653	210,142	273,800	17,545,049	5,505,497	72,182	279,221	3,241,959	26,643,908
Lismore	98,885	---	362	---	87,534	---	87,534	11,869	---	377	29,697	228,724	---	---	---	11,591	240,315
Litchfield	2,265,089	68,831	152,287	1,720,128	2,373,553	54,999	4,148,680	862,520	24,578	109,916	152,500	7,784,401	---	9,495	1,567,389	510,678	9,871,963
Little Canada	4,361,388	1,302,179	904,927	---	561,845	1,727,162	2,289,007	519,062	42,311	286,814	1,474,626	11,180,314	---	508,556	300,000	1,501,318	13,490,188
Little Falls	4,276,218	487,855	181,219	192,369	2,828,437	32,500	3,053,306	329,200	17,839	79,820	352,116	8,777,573	---	---	233,500	2,227,406	11,238,479
Littlefork	686,711	9,769	2,306	---	285,957	1,616	287,573	254,912	---	2,497	257,680	1,501,448	778,669	---	255,200	122,188	2,657,505
Long Beach	131,302	11,740	16,550	---	---	---	---	1,738	---	276	8,875	170,481	---	---	---	---	170,481
Long Lake	1,159,300	84,728	67,953	6,432	147,153	25,000	178,585	458,991	12,999	34,142	154,475	2,151,173	513,444	---	---	---	2,664,617

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Long Prairie	831,672	15,164	147,409	---	1,238,121	584,472	1,822,593	153,431	30,448	3,011	1,655,584	4,659,312	8,636,719	---	266,474	406,874	13,969,379
Longville	243,990	---	11,640	125,154	71,155	1,154	197,463	102,587	---	280	63,990	619,950	---	---	---	---	619,950
Lonsdale	2,070,366	531,418	208,422	---	556,458	---	556,458	222,658	15,549	(32,176)	56,910	3,629,605	4,578,768	323,371	2,500	---	8,534,244
Loretto	366,733	---	20,646	---	68,074	---	68,074	4,157	3,078	664	53,478	516,830	---	---	---	17,500	534,330
Louisburg	15,929	360	46	---	7,903	---	7,903	140	---	310	---	24,688	---	---	---	---	24,688
Lowry	105,310	34,447	3,755	181,305	76,254	---	257,559	28,612	---	4,792	52,427	486,902	---	---	---	56,445	543,347
Lucan	132,013	---	680	---	79,521	---	79,521	34,504	---	7,062	11,694	265,474	3,663	---	---	---	269,137
Luverne	2,152,421	1,440	102,415	190,002	1,704,709	7,178	1,901,889	841,836	---	103,574	251,425	5,355,000	---	53,374	835,000	672,973	6,916,347
Lyle	107,867	---	2,007	---	199,500	---	199,500	8,593	5,430	4,295	20,653	348,345	---	---	---	1,600	349,945
Lynd	146,681	6,029	4,100	---	83,979	---	83,979	10,531	1,268	721	3,981	257,290	---	---	---	175,400	432,690
Mabel	382,691	5,925	3,260	---	289,638	---	289,638	125,325	977	469	154,014	962,299	200,669	12,000	---	104,975	1,279,943
Madelia	560,640	52,226	6,416	---	1,028,249	6,923	1,035,172	462,941	5,725	10,813	246,275	2,380,208	---	---	195,000	15,212	2,590,420
Madison	517,829	194,170	2,125	---	2,131,141	1,000	2,132,141	197,907	1,470	37,228	221,211	3,304,081	2,096,166	---	615,380	575,657	6,591,284
Madison Lake	578,498	591,980	45,822	8,338	198,946	600	207,884	139,786	40,611	8,643	24,391	1,637,615	1,503,146	---	45,000	131,818	3,317,579
Magnolia	35,300	---	55	---	66,546	---	66,546	17,356	577	1,748	3,099	124,681	---	---	---	---	124,681
Mahnomen	224,691	31,873	6,485	353,935	879,118	7,379	1,240,432	90,648	11,681	32,944	220,312	1,859,066	---	---	166,000	---	2,025,066
Mahtomedi	4,051,081	386,059	187,604	---	406,965	15,902	422,867	1,141,566	27,297	210,931	83,761	6,511,166	6,304,553	1,129,844	---	2,856,060	16,801,623
Manchester	17,662	---	---	---	19,073	1,000	20,073	32,414	---	477	2,837	73,463	---	---	---	---	73,463
Manhattan Beach	65,035	---	3,010	59	140	---	199	---	122	68	9	68,443	---	---	---	---	68,443
Mankato	19,074,341	5,199,426	1,444,038	871,135	9,218,270	1,725,405	11,814,810	1,370,759	259,746	92,332	2,117,750	41,373,202	18,605,376	---	2,562,516	3,668,406	66,209,500
Mantorville	428,558	51,750	17,919	1,890	291,843	3,794	297,527	88,501	2,368	6,571	36,069	929,263	2,185,950	---	42,000	245,773	3,402,986
Maple Grove	34,838,214	11,457,288	2,773,671	186,537	6,857,598	300,669	7,344,804	8,448,505	390,281	1,532,872	2,853,532	69,639,167	8,401,458	194,149	2,019,231	21,407,070	101,661,075
Maple Lake	668,502	156,804	29,630	---	569,869	6,845	576,714	492,357	185	3,487	41,696	1,969,375	618,086	---	---	685,702	3,273,163
Maple Plain	1,441,874	31,496	73,044	---	288,531	12,235	300,766	412,220	22,078	10,913	32,966	2,325,357	710,000	3,535	89,012	193,615	3,321,519
Mapleton	743,247	131,502	8,037	6,500	621,517	2,060	630,077	67,098	7,382	19,179	45,069	1,651,591	---	---	---	62,487	1,714,078
Mapleview	35,263	---	2,535	---	62,755	---	62,755	77,457	---	155	10,364	188,529	---	---	---	---	188,529
Maplewood	21,549,971	2,848,898	1,445,812	265,986	4,860,860	220,578	5,347,424	4,357,877	199,872	67,509	196,838	36,014,201	10,159,378	65,679	994,393	9,043,044	56,276,695
Marble	195,743	---	1,575	---	309,830	6,273	316,103	9,825	1,000	18,137	40,481	582,864	---	---	---	---	582,864
Marietta	31,214	1,230	885	---	67,489	640	68,129	18,701	---	1,297	7,514	128,970	---	---	---	---	128,970
Marine on Saint Croix	811,107	---	3,450	---	24,794	2,114	26,908	177,805	1,323	3,189	9,153	1,032,935	80,000	30,362	---	385,050	1,528,347
Marshall	8,942,117	1,204,380	335,339	136,666	8,661,550	321,564	9,119,780	2,071,190	101,228	88,004	1,727,362	23,589,400	5,181,461	98,678	312,062	2,559,668	31,741,269

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Mayer	645,710	116,479	155,206	5,971	313,096	3,740	322,807	126,638	5,903	8,418	92,529	1,473,690	---	---	---	115,229	1,588,919
Maynard	197,154	561	1,238	---	155,735	---	155,735	61,582	231	3,267	36,375	456,143	---	---	---	1,800	457,943
Mazeppa	381,974	3,521	10,479	---	237,588	2,641	240,229	86,076	823	5,024	155,017	883,143	---	---	42,000	10,927	936,070
McGrath	11,877	---	1,225	---	24,572	---	24,572	12,956	690	51	7,000	58,371	---	---	---	---	58,371
McGregor	268,639	---	5,822	9,663	187,997	28,220	225,880	470,657	2,885	2,450	128,959	1,105,292	---	---	---	105,294	1,210,586
McIntosh	90,833	---	2,376	750	254,107	---	254,857	86,280	---	727	85,377	520,450	8,999	---	---	---	529,449
McKinley	58,396	---	75	183,000	64,080	245,114	492,194	1,054	---	2,556	1,669	555,944	50,000	---	---	8,600	614,544
Meadowlands	51,997	---	710	---	24,309	---	24,309	1,931	---	75	14,026	93,048	---	---	---	---	93,048
Medford	640,997	100,393	3,635	34,927	236,004	17,581	288,512	37,224	215	6,430	168,454	1,245,860	---	---	---	40,491	1,286,351
Medicine Lake	340,165	---	32,393	---	11,266	6,173	17,439	23,112	78	590	3,211	416,988	---	---	---	---	416,988
Medina	4,290,949	360,720	443,680	29,805	1,058,270	17,844	1,105,919	1,067,259	95,003	128,253	117,810	7,609,593	1,271,220	6,322	290,780	465,354	9,643,269
Meire Grove	32,657	---	2,660	---	21,396	---	21,396	2,533	632	79	1,288	61,245	---	---	---	7,776	69,021
Melrose	2,008,462	46,778	104,014	401	832,983	---	833,384	245,253	18,704	62,756	57,127	3,376,478	---	1,705	844	841,459	4,220,486
Menahga	438,750	189,472	1,435	---	617,796	15,000	632,796	74,562	8,654	7,028	105,248	1,457,945	182,290	13,401	65,887	154,356	1,873,879
Mendota	200,910	---	50,548	---	53,782	---	53,782	1,903	6,517	---	4,277	317,937	---	---	---	---	317,937
Mendota Heights	7,403,527	829,376	414,516	---	947,062	27,266	974,328	1,042,057	76,891	69,755	36,579	10,847,029	1,021,871	---	203,452	1,527,294	13,599,646
Mentor	34,223	---	750	---	43,261	---	43,261	66,436	---	763	80,135	225,568	---	---	33,000	3,940	262,508
Middle River	77,592	---	2,893	---	144,839	9,119	153,958	29,052	430	1,728	28,443	294,096	---	---	---	7,000	301,096
Miesville	58,998	---	5,170	---	27,165	---	27,165	95,271	1,322	983	16,360	205,269	---	---	---	---	205,269
Milaca	1,085,085	10,311	38,697	---	921,668	5,127	926,795	275,055	11,874	21,464	288,119	2,657,400	---	---	183,931	12,895	2,854,226
Milan	123,997	3,625	475	---	125,739	1,290	127,029	26,204	---	5,482	15,727	302,539	---	---	---	---	302,539
Millerville	18,573	---	---	---	32,104	---	32,104	23,934	---	41	37,090	111,742	---	---	---	---	111,742
Millville	25,899	738	4,740	---	23,889	736	24,625	200	186	1,104	6,336	63,828	---	---	---	---	63,828
Milroy	152,127	275	3,970	---	86,337	---	86,337	32,832	---	963	12,523	289,027	---	---	18,000	39,933	346,960
Miltona	194,698	14,056	2,742	75,487	77,208	---	152,695	100,220	330	192	130,134	595,067	---	1,800	132,643	---	729,510
Minneapolis	474,022,251	28,464,654	48,482,050	49,749,412	131,173,971	36,270,131	217,193,514	118,544,758	7,017,895	7,933,973	30,263,737	931,922,832	96,502,000	---	8,548,000	107,895,966	1,144,868,798
Minneiska	12,839	---	2,010	---	4,599	---	4,599	355	267	31	23,484	43,585	---	---	---	---	43,585
Minneota	541,873	30,680	4,078	---	1,252,239	12,500	1,264,739	98,468	3,718	2,780	56,621	2,002,957	1,113,515	66,397	121,558	126,555	3,430,982
Minnesota City	29,449	---	1,565	---	43,798	---	43,798	---	---	189	2,158	77,159	---	---	---	---	77,159
Minnesota Lake	285,664	21,573	3,421	---	335,302	---	335,302	49,564	429	2,560	51,837	750,350	---	---	---	---	750,350
Minnetonka	38,271,461	327,995	3,582,252	180,660	5,362,639	314,415	5,857,714	2,720,250	516,087	342,048	1,058,372	52,676,179	2,555,967	---	1,170,800	1,252,225	57,655,171

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Minnetonka Beach	879,685	---	106,540	---	540	2,082	2,622	87,353	4,654	1,777	5,623	1,088,254	---	---	---	80,000	1,168,254
Minnetrista	4,157,304	742,386	652,035	---	215,547	---	215,547	407,401	47,632	76,062	157,012	6,455,379	395,739	27,946	---	350,731	7,229,795
Mizpah	1,955	---	1,230	---	15,499	---	15,499	1,375	---	---	1,573	21,632	---	---	---	---	21,632
Montevideo	2,364,333	235,906	19,722	113,898	4,417,526	39,237	4,570,661	431,222	41,464	100,993	206,005	7,970,306	1,451,449	23,155	70,000	796,300	10,311,210
Montgomery	1,840,206	417,734	80,076	650	835,661	26,028	862,339	176,328	5,444	9,130	137,561	3,528,818	76,274	148,309	---	256,744	4,010,145
Monticello	10,376,552	984,390	668,602	429,318	1,464,044	148,000	2,041,362	2,294,397	30,656	357,112	517,472	17,270,543	4,997,503	11,180	969,461	1,223,175	24,471,862
Montrose	918,147	205,131	36,363	---	610,724	1,435	612,159	114,729	500	15,357	47,834	1,950,220	---	---	27,988	37,700	2,015,908
Moorhead	10,246,931	9,513,547	1,174,852	2,754,596	23,491,074	942,401	27,188,071	2,663,986	513,874	114,859	2,750,956	54,167,076	34,936,002	---	10,897,596	1,045,152	101,045,826
Moose Lake	541,175	26,556	11,669	78,097	941,558	10,377	1,030,032	157,077	2,653	5,236	139,272	1,913,670	---	---	153,663	500,000	2,567,333
Mora	771,953	121,086	100,290	411,211	1,230,294	---	1,641,505	685,720	18,452	69,664	359,028	3,767,698	---	---	293,633	729,189	4,790,520
Morgan	396,825	3,627	2,664	---	382,396	13,148	395,544	257,121	3,014	3,561	28,510	1,090,866	710,519	---	155,846	---	1,957,231
Morris	1,796,574	449,937	67,708	989,882	4,297,217	---	5,287,099	515,818	39,774	45,055	1,477,918	9,679,883	3,027,165	60,504	296,664	1,117,888	14,182,104
Morristown	344,498	13,927	11,256	---	317,706	---	317,706	75,887	4,552	3,293	88,663	859,782	---	---	---	127,945	987,727
Morton	270,579	4,557	1,333	2,010	223,961	---	225,971	51,517	2,242	3,939	55,051	615,189	---	---	---	---	615,189
Motley	347,535	63,827	14,044	---	180,056	---	180,056	66,087	1,305	4,251	41,453	718,558	---	---	176,107	---	894,665
Mound	6,928,953	1,123,120	502,724	---	1,366,113	---	1,366,113	1,361,052	43,729	12,514	140,419	11,478,624	3,555,000	103,984	57,405	517,085	15,712,098
Mounds View	6,676,733	41,923	184,499	2,902	1,502,605	119,043	1,624,550	538,101	35,683	171,852	108,079	9,381,420	---	---	357,525	845,456	10,584,401
Mountain Iron	1,509,955	164,201	37,997	---	2,588,420	300,000	2,888,420	275,936	16,561	50,336	99,091	5,042,497	575,000	29,095	100,530	718,135	6,465,257
Mountain Lake	762,671	130,603	5,916	146,690	948,194	51,871	1,146,755	450,462	6,333	15,200	164,330	2,682,270	385,765	---	152,000	320,466	3,540,501
Murdock	115,956	---	544	75,940	219,047	1,600	296,587	20,770	362	18	22,244	456,481	---	---	---	---	456,481
Myrtle	12,147	---	1,550	---	36,847	---	36,847	---	---	923	14,230	65,697	---	---	---	---	65,697
Nashua	6,508	3,281	---	---	139	---	139	---	---	102	671	10,701	---	---	---	---	10,701
Nashwauk	516,810	12,572	14,022	---	674,937	325,301	1,000,238	43,494	4,388	5,521	136,947	1,733,992	37,029	45,169	226,786	405,417	2,448,393
Nassau	17,824	1,038	550	---	29,816	760	30,576	22,123	---	131	2,279	74,521	---	---	---	---	74,521
Nelson	38,393	---	7,550	---	28,248	---	28,248	312	122	---	1,200	75,825	---	---	---	---	75,825
Nerstrand	93,356	---	1,105	---	41,350	---	41,350	68,773	---	21	12,644	217,249	---	1,500	---	---	218,749
Nevis	207,925	---	12,600	---	61,383	---	61,383	104,384	2,345	318	31,271	420,226	---	---	35,000	---	455,226
New Auburn	217,004	31,599	4,365	565	143,581	11,334	155,480	30,247	87	6,875	15,693	461,350	---	---	---	45,648	506,998
New Brighton	11,406,422	118,327	862,200	116,516	1,750,722	389,189	2,256,427	10,716,480	76,626	912,800	951,771	27,301,053	8,957,773	375	485,931	5,505,919	42,251,051
New Germany	288,002	37,622	38,660	---	39,398	4,750	44,148	91,792	586	1,034	38,437	540,281	---	---	---	34,146	574,427
New Hope	11,808,817	173,158	466,548	323,765	1,687,339	52,442	2,063,546	1,571,798	191,960	304,252	42,103	16,622,182	2,931,628	---	203,700	1,426,570	21,184,080

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
New London	541,501	77,131	96,664	220,490	385,845	---	606,335	309,236	2,218	10,163	91,564	1,734,812	1,375,000	---	---	97,860	3,207,672
New Munich	106,295	---	4,070	---	98,430	---	98,430	971	2,233	2,762	31,483	246,244	---	---	---	---	246,244
New Prague	3,894,765	495,086	254,394	---	1,088,877	4,200	1,093,077	330,600	42,688	29	536,030	6,646,669	---	---	40,000	115,661	6,802,330
New Richland	419,234	62,057	24,324	46,018	453,410	8,920	508,348	221,235	2,684	8,540	114,943	1,361,365	---	---	---	71,069	1,432,434
New Trier	47,878	---	4,900	---	2,925	---	2,925	---	269	404	966	57,342	---	---	---	---	57,342
New Ulm	8,479,028	1,212,212	271,266	438,521	7,415,899	37,064	7,891,484	2,320,449	114,081	239,306	350,889	20,878,715	3,269,868	138,241	---	5,119,321	29,406,145
New York Mills	561,097	409,150	4,165	---	447,129	24,519	471,648	249,923	12,682	35,690	143,062	1,887,417	135,900	42,596	547,061	244,462	2,857,436
Newfolden	63,368	10,572	1,280	824	109,548	19,000	129,372	94,494	580	302	35,414	335,382	---	---	---	---	335,382
Newport	2,361,731	264,442	88,399	---	909,839	7,792	917,631	15,178	40,338	33,066	150,583	3,871,368	---	490,000	---	518,500	4,879,868
Nicollet	342,128	173,518	22,139	---	275,353	---	275,353	---	---	10,420	40,002	863,560	---	---	---	46,153	909,713
Nielsville	22,323	---	693	247	25,304	---	25,551	4,853	---	3,509	3,359	60,288	---	542	---	---	60,830
Nimrod	19,281	---	1,860	---	6,086	---	6,086	1,510	240	365	1,855	31,197	---	---	---	---	31,197
Nisswa	2,120,757	---	25,680	---	108,940	49,183	158,123	233,086	23,795	31,174	97,401	2,690,016	168,526	---	235,000	624,406	3,717,948
Norcross	26,749	12	---	---	17,284	---	17,284	500	---	851	194	45,590	---	---	---	---	45,590
North Branch	5,024,930	802,086	270,199	---	1,169,747	35,778	1,205,525	137,223	21,305	29,392	165,349	7,656,009	---	---	465,763	46,112	8,167,884
North Mankato	7,151,989	1,081,990	360,412	210,362	3,008,864	55,494	3,274,720	248,537	31,247	20,668	381,467	12,551,030	1,832,635	352,874	433,250	877,357	16,047,146
North Oaks	1,444,569	63,977	448,011	---	308	11,641	11,949	653,152	4,801	3,116	159,403	2,788,978	---	---	---	---	2,788,978
North Saint Paul	5,083,188	303,753	275,704	6,411	2,230,101	121,513	2,358,025	389,164	34,824	65,760	128,390	8,638,808	6,518,277	---	1,449,000	694,316	17,300,401
Northfield	8,850,353	668,700	679,474	1,075,221	4,402,355	981,094	6,458,670	1,607,452	82,032	113,161	559,745	19,019,587	1,470,554	28,687	125,000	1,374,964	22,018,792
Northome	58,947	---	1,950	---	71,085	27,936	99,021	61,462	---	1,762	62,223	285,365	---	26,625	25,000	9,000	345,990
Northrop	53,060	776	3,805	---	61,975	---	61,975	3,260	---	2,791	6,525	132,192	---	---	---	---	132,192
Norwood Young America	2,080,806	125,403	134,612	74,439	375,691	56,608	506,738	270,040	9,374	67,176	69,466	3,263,615	1,955,000	---	318,504	125,830	5,662,949
Nowthen	1,343,441	2,611	102,268	---	24,377	67,967	92,344	125,930	31,830	3,880	41,492	1,743,796	---	12,150	---	125,841	1,881,787
Oak Grove	2,203,426	45,735	282,002	---	904,538	60,114	964,652	17,968	34,797	134,867	58,813	3,742,260	---	39,000	---	240,456	4,021,716
Oak Park Heights	5,457,580	220,052	214,182	7,834	508,573	49,728	566,135	231,069	51,739	202,911	157,833	7,101,501	---	3,690	651,534	7,301,111	15,057,836
Oakdale	11,037,464	2,447,251	932,784	---	979,425	132,665	1,112,090	2,773,284	146,501	281,118	387,628	19,118,120	7,936,937	133,954	700,000	3,738,355	31,627,366
Odessa	20,436	---	739	---	50,066	---	50,066	12,020	---	296	29,885	113,442	---	---	---	---	113,442
Odin	40,439	5,566	---	10,463	165,159	---	175,622	11,717	---	---	19,807	253,151	---	---	---	10,680	263,831
Ogema	49,912	2,856	25	---	47,307	---	47,307	4,867	1,930	56	6,578	113,531	---	---	---	---	113,531
Ogilvie	77,814	---	6,268	---	118,259	---	118,259	62,163	1,357	785	39,620	306,266	---	---	5,000	22,014	333,280

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Okabena	48,841	---	605	---	68,598	---	68,598	9,658	---	733	32,332	160,767	---	---	---	---	160,767
Oklee	211,688	---	1,173	179,959	148,494	---	328,453	57,689	---	142	16,995	616,140	---	---	---	---	616,140
Olivia	1,155,491	103,032	64,844	---	1,099,052	---	1,099,052	113,575	13,576	71,460	152,464	2,773,494	3,676,183	27,283	881,385	201,095	7,559,440
Onamia	339,889	---	3,303	---	313,002	---	313,002	100,282	27,898	7,907	28,259	820,540	---	3,000	---	---	823,540
Ormsby	28,160	6,534	2,640	---	54,304	---	54,304	9,550	---	942	224,462	326,592	---	---	---	---	326,592
Orono	5,057,941	8,537	715,281	---	479,831	16,666	496,497	2,974,612	141,241	97,843	135,011	9,626,963	2,774,956	48,975	155,000	1,410,385	14,016,279
Oronoco	762,590	62,569	55,478	---	85,297	22,962	108,259	56,851	2,724	15,734	89,712	1,153,917	---	---	---	85,699	1,239,616
Orr	107,266	69,789	1,540	---	156,324	163,500	319,824	210,150	347	5,383	1,752	716,051	---	7,650	9,500	7,816	741,017
Ortonville	632,183	35,100	18,327	130,172	1,072,049	---	1,202,221	335,241	5,225	15,458	89,625	2,333,380	---	---	467,590	88,159	2,889,129
Osakis	713,628	162,473	21,146	---	480,515	903,027	1,383,542	129,804	15,505	6,556	255,029	2,687,683	1,651,940	---	101,210	91,322	4,532,155
Oslo	232,402	---	1,871	109,671	122,017	5,592	237,280	26,557	60	12	28,459	526,641	---	45,999	2,647	---	575,287
Osseo	2,446,282	369,890	129,332	---	703,863	12,029	715,892	45,735	44,646	46,408	185,373	3,983,558	4,745,047	---	187,081	2,273,548	11,189,234
Ostrander	126,072	---	2,463	---	71,394	---	71,394	1,707	---	141	25,596	227,373	383,560	---	---	---	610,933
Otsego	5,091,747	575,155	1,661,565	---	1,207,558	904,169	2,111,727	1,274,578	16,223	82,385	119,732	10,933,112	---	31,160	186,755	461,332	11,612,359
Ottertail	376,666	798	12,465	---	10,057	---	10,057	54,122	---	4,825	80,056	538,989	355,541	---	---	76,726	971,256
Owatonna	11,885,615	936,065	428,138	480,652	6,640,620	659,333	7,780,605	2,561,085	142,447	152,471	313,138	24,199,564	1,399,109	---	527,500	595,590	26,721,763
Palisade	87,867	---	260	---	22,791	6,854	29,645	59,459	---	162	21,161	198,554	---	---	---	---	198,554
Park Rapids	2,944,838	796,700	89,894	70,799	809,347	35,418	915,564	442,640	44,768	118,842	144,251	5,497,497	5,066,782	---	382,489	1,425,359	12,372,127
Parkers Prairie	554,816	1,062	1,067	73,467	279,212	---	352,679	53,352	3,961	2,558	1,511,130	2,480,625	119,000	3,599	---	73,650	2,676,874
Paynesville	750,428	232,366	181,808	---	921,549	15,354	936,903	225,978	16,172	125,324	190,159	2,659,138	1,402,716	1,760	436,750	352,885	4,853,249
Pease	35,975	---	263	---	30,660	---	30,660	161	---	205	3,956	71,220	---	---	30,412	---	101,632
Pelican Rapids	798,319	137,347	18,108	15,238	1,070,814	15,472	1,101,524	306,310	12,518	4,152	192,718	2,570,996	26,179	2,446	43,300	220,876	2,863,797
Pemberton	170,989	4,569	5,387	---	48,486	---	48,486	40,071	---	8,859	44,439	322,800	---	---	---	---	322,800
Pennock	131,854	300	2,012	---	159,194	---	159,194	15,803	---	1,952	41,085	352,200	---	---	---	---	352,200
Pequot Lakes	1,658,299	580	15,445	23,891	145,308	11,725	180,924	324,823	16,546	15,497	183,452	2,395,566	---	17,199	---	---	2,412,765
Perham	2,156,827	684,929	115,775	23,171	1,466,938	159,619	1,649,728	338,801	17,278	32,111	856,912	5,852,361	1,011,528	87,000	739,813	354,787	8,045,489
Perley	14,455	---	57	31,287	24,848	---	56,135	3,944	---	4,203	---	78,794	---	---	---	---	78,794
Peterson	79,155	3,428	775	---	42,218	---	42,218	8,853	37	3,905	14,646	153,017	---	---	---	---	153,017
Pierz	414,649	46,272	25,593	---	502,161	---	502,161	64,297	1,020	11,066	118,138	1,183,196	---	---	15,000	20,847	1,219,043
Pillager	232,786	40,527	33,144	---	174,997	---	174,997	25,146	1,198	3,701	24,544	536,043	---	---	82,000	40,000	658,043
Pine City	1,224,293	249,380	27,546	---	684,203	---	684,203	342,321	2,922	22,931	57,242	2,610,838	1,484,048	---	273,061	120,820	4,488,767

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Pine Island	2,412,047	172,844	52,633	45,112	644,931	156,661	846,704	175,753	6,081	34,870	61,765	3,762,697	---	---	73,137	400,500	4,236,334
Pine River	473,536	---	19,289	51,442	353,971	1,867	407,280	193,224	12,815	2,761	73,261	1,182,166	---	---	---	182,557	1,364,723
Pine Springs	50,720	---	2,563	---	---	1,713	1,713	43,887	9,777	577	7,634	116,871	---	---	---	---	116,871
Pipestone	1,901,249	64,412	88,265	502,738	3,128,664	38,010	3,669,412	800,249	23,011	6,049	79,104	6,631,751	2,610,000	90,850	281,058	212,099	9,825,758
Plainview	1,823,899	---	26,628	---	818,117	388,936	1,207,053	749,968	19,538	39,653	239,261	4,106,000	---	---	---	---	4,106,000
Plato	149,364	---	12,355	---	55,273	21,156	76,429	85,852	---	3,586	30,810	358,396	---	---	---	15,245	373,641
Plummer	155,804	1,047	1,780	98,589	74,488	1,000	174,077	19,275	---	1,958	15,445	369,386	---	---	---	7,900	377,286
Plymouth	34,822,617	19,536	4,643,432	2,176,251	14,037,965	2,052,905	18,267,121	6,211,633	443,918	882,781	3,128,055	68,419,093	---	---	3,379,651	24,243,087	96,041,831
Porter	50,021	---	800	---	35,394	---	35,394	17,763	40	2,151	43,000	149,169	---	---	---	---	149,169
Preston	877,961	121,291	8,542	---	545,657	225,530	771,187	240,791	3,767	7,467	159,150	2,190,156	---	---	---	343,277	2,533,433
Princeton	2,492,674	294,874	176,330	137,934	1,020,308	---	1,158,242	438,281	21,917	65,798	234,805	4,882,921	2,280,992	244,367	129,121	43,665	7,581,066
Prinsburg	325,447	12,391	20	25,000	116,489	---	141,489	11,623	---	2,151	134,943	628,064	---	---	---	---	628,064
Prior Lake	12,264,326	857,070	751,824	17,145	1,257,758	381,476	1,656,379	3,341,807	4,743	388,084	208,715	19,472,948	3,646,179	10,129	2,541,668	3,203,673	28,874,597
Proctor	1,764,761	169,107	23,536	40,201	1,126,056	---	1,166,257	139,878	20,582	3,279	67,806	3,355,206	2,284,153	---	85,586	147,643	5,872,588
Quamba	27,746	---	246	---	20,402	---	20,402	300	---	126	1,388	50,208	---	---	6,997	---	57,205
Racine	161,129	---	1,265	---	75,234	---	75,234	1,000	---	2,712	4,816	246,156	---	---	44,382	---	290,538
Ramsey	10,684,896	444,235	526,008	211,809	1,584,179	---	1,795,988	1,298,085	66,410	276,142	773,836	15,865,600	1,719,482	---	765,581	1,418,350	19,769,013
Randall	151,517	8,517	1,231	---	280,346	---	280,346	10,080	8,170	1,307	24,189	485,357	---	---	---	---	485,357
Randolph	73,653	---	2,694	---	51,902	---	51,902	30,400	---	245	13,575	172,469	467	6,747	---	---	179,683
Ranier	199,510	36,512	2,485	22,470	63,127	---	85,597	8,904	---	11	18,629	351,648	---	---	80,017	---	431,665
Raymond	248,121	46,475	650	---	254,000	---	254,000	91,199	903	3,679	232,279	877,306	---	---	19,000	169,719	1,066,025
Red Lake Falls	508,726	3,174	18,478	---	627,719	20,000	647,719	66,621	895	6,358	243,673	1,495,644	794,038	---	---	---	2,289,682
Red Wing	20,514,927	491,636	234,925	571,021	4,768,216	180,070	5,519,307	859,073	89,599	4,507	500,830	28,214,804	8,864,490	148,679	116,205	4,233,068	41,577,246
Redwood Falls	2,643,306	6,502	131,124	95,576	2,037,818	97,243	2,230,637	1,470,991	49,033	57,559	1,279,485	7,868,637	---	2,761	1,017,368	898,265	9,787,031
Regal	6,901	---	---	---	1,780	---	1,780	8,009	---	---	---	16,690	---	---	---	---	16,690
Remer	195,371	---	---	32,173	98,879	---	131,052	50,249	293	14,790	98,674	490,429	---	---	108,327	37,451	636,207
Renville	471,208	23,278	5,972	16,000	547,981	---	563,981	53,146	4,248	2,522	70,998	1,195,353	175,000	---	---	1,491	1,371,844
Revere	51,203	---	1,721	---	20,537	---	20,537	---	---	92	4,438	77,991	---	---	---	---	77,991
Rice	437,465	12,955	24,894	---	201,539	17,528	219,067	118,553	17,568	10,488	20,502	861,492	---	875	---	46,278	908,645
Rice Lake	1,134,987	12,038	92,920	7,000	507,451	10,755	525,206	10,852	11,277	15,945	110,702	1,913,927	550,000	40,000	---	31,386	2,535,313
Richfield	26,060,754	194,607	1,124,025	4,597,057	3,865,245	1,784,966	10,247,268	3,856,086	279,437	229,413	2,181,849	44,173,439	11,731,582	---	502,210	4,064,898	60,472,129

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Richmond	625,493	130,749	29,853	14,842	320,192	---	335,034	19,074	7,344	7,354	62,776	1,217,677	---	7,755	156,000	---	1,381,432
Richville	18,312	---	350	---	16,170	774	16,944	---	---	910	4	36,520	---	---	---	---	36,520
Riverton	38,310	---	165	90,364	12,626	---	102,990	8	---	474	2,168	144,115	---	---	---	963	145,078
Robbinsdale	6,767,625	696,881	478,680	79,390	2,080,521	98,403	2,258,314	1,429,610	242,682	119,061	99,168	12,092,021	---	---	954,615	409,711	13,456,347
Rochester	86,731,414	3,402,705	3,908,886	7,670,194	42,596,307	5,760,239	56,026,740	22,035,887	544,922	1,689,414	3,327,085	177,667,053	10,005,196	---	10,933,417	10,652,445	209,258,111
Rock Creek	193,436	5,704	29,005	---	228,135	---	228,135	23,555	1,543	62	11,393	492,833	---	---	---	---	492,833
Rockford	1,699,148	4,401	44,801	---	615,335	7,134	622,469	686,407	386	121,765	223,863	3,403,240	1,711,935	---	173,900	559,142	5,848,217
Rockville	1,113,664	28,698	60,390	---	210,955	2,930	213,885	70,534	10,839	37,688	76,648	1,612,346	---	12,000	---	287,655	1,912,001
Rogers	8,330,340	532,927	669,725	187,014	1,282,669	82,165	1,551,848	1,821,377	112,273	---	556,004	13,574,494	---	25,279	511,917	422,654	14,534,344
Rollingstone	161,711	144,250	14,941	1,000	174,598	---	175,598	62,405	---	2,040	37,354	598,299	5,997	5,000	4,590	86,042	699,928
Roosevelt	13,255	---	2,445	31,014	24,508	---	55,522	100	---	25	6,335	77,682	---	---	---	---	77,682
Roscoe	21,000	---	3,525	---	20,038	---	20,038	---	167	370	---	45,100	---	---	10,748	---	55,848
Rose Creek	136,600	---	635	---	101,158	---	101,158	14,614	---	2,294	51,945	307,246	---	---	---	---	307,246
Roseau	1,196,529	107,033	31,121	220,312	892,315	---	1,112,627	170,679	20,370	23,561	771,966	3,433,886	---	---	536,071	5,132	3,975,089
Rosemount	11,961,665	1,035,044	792,557	---	578,053	96,167	674,220	2,852,911	108,561	117,732	363,718	17,906,408	---	407,581	851,310	93	19,165,392
Roseville	22,234,635	302,100	2,414,103	1,074,272	2,305,051	1,922	3,381,245	5,947,296	107,229	(132,317)	1,108,357	35,362,648	---	172,722	805,000	1,773,845	38,114,215
Rothsay	205,048	7,061	5,894	30,572	246,732	1,010	278,314	101,411	857	878	63,440	662,903	42,578	20,200	---	20,189	745,870
Round Lake	96,513	---	1,024	---	153,309	---	153,309	74,626	485	10,312	44,441	380,710	---	95,000	50,000	630	526,340
Royalton	307,330	12,970	98,606	2,500	352,169	100,000	454,669	67,710	8,214	4,071	96,986	1,050,556	---	---	17,200	5,041	1,072,797
Rush City	456,683	24,401	7,866	---	882,665	10,000	892,665	253,162	8,648	21,066	65,533	1,730,024	1,492,990	2,500	390,347	341,709	3,957,570
Rushford	804,157	83,771	17,730	---	1,001,115	4,500	1,005,615	322,337	11,674	73,241	533,597	2,852,122	2,111,131	---	134,000	332,481	5,429,734
Rushford Village	415,394	15,982	1,905	---	43,406	---	43,406	9,994	253	10,876	7,426	505,236	878,000	---	---	23,758	1,406,994
Rushmore	128,935	2,467	328	---	124,053	40,500	164,553	78,127	---	1,021	13,877	389,308	325,023	---	---	180,524	894,855
Russell	101,192	---	380	---	108,482	---	108,482	17,713	1,354	251	8,758	238,130	---	600	---	2,000	240,730
Ruthton	102,592	---	3,390	---	90,225	---	90,225	23,930	32	563	20,428	241,160	---	---	---	15,000	256,160
Rutledge	40,054	---	2,800	---	14,652	---	14,652	3,960	---	63	---	61,529	---	---	---	---	61,529
Sabin	136,996	101,873	20,172	---	100,658	7,623	108,281	33,162	---	232	33,753	434,469	---	---	---	---	434,469
Sacred Heart	312,265	---	1,170	3,301,740	310,994	---	3,612,734	33,665	5,545	1,384	81,618	4,048,381	4,656,000	---	---	98	8,704,479
Saint Anthony	7,750,983	570,549	304,079	38,416	2,086,016	158,584	2,283,016	1,701,246	93,529	252,830	11,641,814	24,598,046	2,969,485	15,186	3,044,585	---	30,627,302
Saint Anthony [Stearns]	2,588	---	830	---	10,125	---	10,125	471	660	249	1,160	16,083	---	---	---	---	16,083
Saint Augusta	1,477,696	101,288	105,601	29,462	102,055	---	131,517	38,210	9,813	25,042	144,283	2,033,450	---	10,000	---	---	2,043,450

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Table 16
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Saint Bonifacius	617,458	30,364	117,239	---	388,982	14,589	403,571	241,386	19,453	---	69,792	1,499,263	---	---	207,214	---	1,706,477
Saint Charles	1,046,018	1,121	73,865	---	952,863	32,863	985,726	189,446	17,440	10,573	62,969	2,387,158	105,077	---	256,500	557,134	3,305,869
Saint Clair	287,801	---	1,797	---	265,331	600	265,931	67,470	---	4,649	62,854	690,502	---	---	---	---	690,502
Saint Cloud	35,705,601	5,257,102	2,875,229	4,884,389	18,815,385	751,805	24,451,579	4,013,564	864,219	231,380	4,275,245	77,673,919	24,879,910	480,310	938,631	16,305,497	120,278,267
Saint Francis	3,312,230	1,284,161	145,980	---	741,398	---	741,398	689,425	30,836	33,960	156,458	6,394,448	---	---	284,880	360,000	7,039,328
Saint Hilaire	49,491	175	2,590	---	83,314	---	83,314	50,566	---	1,507	41,947	229,590	---	---	355,541	---	585,131
Saint James	1,282,958	110,277	58,384	---	2,082,041	2,338	2,084,379	623,172	7,767	13,584	248,503	4,429,024	9,035,000	26,501	849,985	392,508	14,733,018
Saint Joseph	2,399,039	425,867	270,780	80,609	2,531,835	120,498	2,732,942	966,698	46,747	62,983	197,044	7,102,100	5,076,767	7,016	144,115	393,971	12,723,969
Saint Leo	11,535	---	298	2,000	21,015	---	23,015	10,796	---	249	19,280	65,173	---	---	---	1,707	66,880
Saint Louis Park	38,547,634	1,192,628	4,320,078	368,940	3,843,509	133,033	4,345,482	3,406,964	299,808	362,196	3,230,390	55,705,180	10,396,655	3,000	2,007,969	6,140,682	74,253,486
Saint Martin	191,910	---	3,000	305,965	67,746	---	373,711	50,698	---	4,146	61,365	684,830	2,052,785	---	35,253	52,877	2,825,745
Saint Mary's Point	186,899	---	9,358	---	---	1,652	1,652	---	25	782	856	199,572	---	---	---	47,900	247,472
Saint Michael	6,280,936	509,039	563,934	141,050	745,611	274,620	1,161,281	926,314	39	200,891	116,076	9,758,510	---	32,571	270,078	3,849,408	13,910,567
Saint Paul	178,438,410	49,388,104	12,646,883	10,263,121	105,100,386	10,485,447	125,848,954	76,915,946	---	3,471,687	16,772,220	463,482,204	62,101,907	48,185	29,007,425	77,002,880	631,642,601
Saint Paul Park	2,205,924	293,254	92,988	43,115	1,538,948	24,282	1,606,345	556,588	53,091	15,093	194,304	5,017,587	2,226,277	42,259	79,350	412,494	7,777,967
Saint Peter	3,159,285	32,025	423,760	28,907	4,139,949	---	4,168,856	539,878	49,021	54,726	1,214,555	9,642,106	2,770,000	36,000	1,670,570	1,521,147	15,639,823
Saint Rosa	19,578	---	2,000	---	41	---	41	3,300	287	246	34,455	59,907	---	---	---	---	59,907
Saint Stephen	126,931	44,593	7,051	23,270	265,872	---	289,142	103,552	2,126	1,553	38,304	613,252	156,000	790	---	116,653	886,695
Saint Vincent	14,243	---	---	---	20,192	---	20,192	700	---	53	425	35,613	---	---	---	---	35,613
Sanborn	66,970	525	20,035	---	142,585	---	142,585	28,199	---	8,946	60,971	328,231	---	3,223	---	21,460	352,914
Sandstone	432,200	26,865	67,222	1,374,705	2,425,680	18,615	3,819,000	132,768	1,032	12,939	10,080	4,502,106	---	127,037	43,900	133,324	4,806,367
Sargeant	27,394	---	---	---	10,930	---	10,930	1,310	843	2,718	---	43,195	---	---	---	---	43,195
Sartell	6,908,789	725,521	1,092,384	---	1,476,066	18,509	1,494,575	2,572,300	68,625	85,623	577,762	13,525,579	12,323,527	76,245	497,743	2,689,956	29,113,050
Sauk Centre	1,643,945	115,370	324,420	216,316	1,320,102	---	1,536,418	1,862,789	58,866	338,299	470,208	6,350,315	---	55,000	---	568,687	6,974,002
Sauk Rapids	4,589,980	398,076	505,179	9,081	3,045,809	149,382	3,204,272	1,318,739	36,467	169,780	873,326	11,095,819	---	3,757	80,000	1,124,042	12,303,618
Savage	16,966,415	2,238,634	1,061,770	38,344	5,615,417	5,376	5,659,137	2,342,079	43,699	381,172	46,775	28,739,681	3,482,335	131,064	1,109,033	4,715,682	38,177,795
Scandia	2,279,494	36,157	160,513	90,486	57,259	---	147,745	71,056	11,633	11,828	31,472	2,749,898	---	28,650	---	347,724	3,126,272
Scanlon	253,274	14,905	18,566	---	209,081	---	209,081	14,855	3,541	2,177	27,615	544,014	---	---	---	---	544,014
Seaforth	24,749	---	110	---	32,365	---	32,365	6,506	---	42	8,488	72,260	---	---	8,000	---	80,260
Sebeka	371,308	122,842	921	104,421	248,693	---	353,114	86,680	5,847	7,939	28,623	977,274	---	---	35,000	---	1,012,274
Sedan	17,162	---	2,000	---	22,777	---	22,777	40	---	1,354	---	43,333	---	---	---	9,736	53,069

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Shafer	293,464	936	57,307	---	232,489	---	232,489	2,520	240	1,017	24,431	612,404	---	---	---	---	612,404
Shakopee	18,964,995	1,615,161	2,731,291	30,174	3,538,069	51,567	3,619,810	4,775,316	115,895	340,225	509,859	32,672,552	31,737,727	9,134	3,537,378	3,273,755	71,230,546
Shelly	24,144	---	260	---	91,743	1,000	92,743	17,308	---	514	10,545	145,514	---	3,500	---	45,124	194,138
Sherburn	558,008	90,968	17,147	---	389,211	---	389,211	171,606	2,266	11,436	68,223	1,308,865	---	---	---	125,723	1,434,588
Shevlin	34,551	---	3,731	9,097	31,490	---	40,587	52,788	---	121	15,331	147,109	---	---	---	155,530	302,639
Shoreview	12,774,501	323,464	695,250	---	1,597,230	94,702	1,691,932	6,470,259	51,264	196,028	69,194	22,271,892	---	4,369	611,573	4,454,783	27,342,617
Shorewood	5,129,620	---	340,112	1,858	93,866	77,082	172,806	1,532,816	48,868	99,369	993,721	8,317,312	6,008,295	---	25,000	1,387,313	15,737,920
Silver Bay	1,127,250	22,195	8,553	26	1,371,280	349,626	1,720,932	423,149	12,355	16,069	113,074	3,443,577	350,000	32,474	---	441,087	4,267,138
Silver Lake	484,819	27,471	14,576	---	253,999	---	253,999	187,645	6,766	1,433	69,721	1,046,430	---	---	35,000	68,500	1,149,930
Skyline	56,418	---	---	---	12,347	---	12,347	1,961	---	59	1,981	72,766	---	13,546	---	---	86,312
Slayton	920,141	49,727	7,559	---	897,343	29,764	927,107	168,840	10,388	1,330	77,027	2,162,119	---	11,625	1,500	376,480	2,551,724
Sleepy Eye	1,294,808	161,969	118,914	---	2,185,998	---	2,185,998	563,251	10,828	247,683	331,922	4,915,373	---	119,974	525,626	473,114	6,034,087
Sobieski	45,707	---	4,880	---	22,177	---	22,177	17,773	---	21	16,063	106,621	---	---	---	---	106,621
Solway	13,634	---	1,700	600	20,561	---	21,161	2,415	---	769	1,550	41,229	---	---	---	---	41,229
South Haven	122,000	213	7,921	---	59,652	2,495	62,147	141,573	516	240	104,072	438,682	---	---	51,469	---	490,151
South Saint Paul	13,190,443	953,909	420,852	226,946	3,550,928	430,300	4,208,174	4,350,534	117,860	162,063	331,523	23,735,358	---	---	717,536	1,394,776	25,847,670
Spicer	1,178,190	286,352	59,990	---	90,151	26,336	116,487	202,952	4,115	26,208	166,940	2,041,234	3,555,172	1,918	---	100,909	5,699,233
Spring Grove	628,094	66,879	8,258	---	493,655	12,406	506,061	211,227	5,135	8,987	139,003	1,573,644	---	1,500	220,646	527,627	2,323,417
Spring Hill	12,484	---	2,250	---	6,030	---	6,030	2,004	200	136	1,421	24,525	---	---	---	---	24,525
Spring Lake Park	2,990,726	203,539	168,196	---	660,337	48,597	708,934	730,647	58,312	96,931	293,625	5,250,910	107,957	---	157,090	374,436	5,890,393
Spring Park	1,119,822	31,815	42,009	---	3,753	13,146	16,899	26,537	17,508	37,338	56,277	1,348,205	---	---	---	46,569	1,394,774
Spring Valley	1,156,075	149,129	13,614	81,607	913,688	49,673	1,044,968	46,289	13,197	16,892	235,736	2,675,900	1,295,509	---	54,725	355,096	4,381,230
Springfield	1,065,899	302,457	9,742	5,836	1,035,588	14,082	1,055,506	376,860	7,219	11,245	980,123	3,809,051	---	18,000	35,000	246,318	4,108,369
Squaw Lake	22,555	---	1,400	2,000	26,031	---	28,031	28,299	---	32	16,493	96,810	---	49,650	---	3,686	150,146
Stacy	418,818	---	18,680	---	319,644	---	319,644	15,284	1,885	3,048	51,695	829,054	---	---	345,532	17,222	1,191,808
Staples	1,172,352	138,908	132,519	254,542	1,325,362	---	1,579,904	171,802	27,924	29,568	30,958	3,283,935	---	39,048	60,000	99,153	3,482,136
Starbuck	545,937	26,004	12,052	---	527,894	---	527,894	152,791	17,889	5,001	82,403	1,369,971	137,486	15,098	15,500	49,454	1,587,509
Steen	23,092	---	---	---	38,923	364	39,287	16,562	3	465	1,765	81,174	---	---	---	---	81,174
Stephen	147,237	35,190	1,624	---	285,693	14,548	300,241	96,831	---	5,116	145,010	731,249	---	---	145,000	110,762	987,011
Stewart	400,322	59,155	8,643	83,585	176,470	43,033	303,088	42,928	133	1,361	68,531	884,161	30,374	8,900	460	391,759	1,315,654
Stewartville	2,671,140	1,546,718	21,145	---	1,623,625	47,736	1,671,361	363,339	14,780	95,871	282,951	6,667,305	2,353,775	---	60,000	385,151	9,466,231

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Stillwater	14,148,061	1,274,144	502,476	4,167	1,962,336	72,344	2,038,847	3,658,525	70,256	(116,034)	1,423,036	22,999,311	16,362,531	---	7,190	2,958,931	42,327,963
Stockton	115,713	4,511	8,096	---	179,944	---	179,944	6,135	---	1,519	28,287	344,205	---	---	75,000	32,341	451,546
Storden	153,522	1,254	549	18,188	78,463	---	96,651	44,338	---	---	39,213	335,527	65,000	---	---	29,482	430,009
Strandquist	6,402	2	2,050	---	19,011	---	19,011	8,907	61	---	1,924	38,357	---	65	---	---	38,422
Strathcona	2,195	---	---	---	6,178	---	6,178	3,434	---	112	4,516	16,435	---	---	---	---	16,435
Sturgeon Lake	168,813	---	4,613	---	109,507	---	109,507	11,345	---	868	10,882	306,028	---	---	---	---	306,028
Sunburg	39,210	---	40	---	48,924	---	48,924	115,449	---	7,739	18,176	229,538	---	---	---	389	229,927
Sunfish Lake	475,123	25,586	34,905	---	---	1,100	1,100	620	3,036	9,720	---	550,090	---	---	---	---	550,090
Swanville	83,689	22,851	2,130	---	126,566	---	126,566	8,783	47	329	33,983	278,378	---	---	---	---	278,378
Taconite	265,002	981	1,335	25,996	169,329	---	195,325	50,547	736	12,571	16,793	543,290	---	---	---	45,648	588,938
Tamarack	40,016	---	1,600	---	16,284	4,280	20,564	27,984	50	30	17,151	107,395	40,000	---	---	7,577	154,972
Taopi	5,174	13,181	---	---	10,116	---	10,116	---	---	173	---	28,644	---	---	---	---	28,644
Taunton	44,560	---	890	---	51,983	---	51,983	6	186	2,954	3,472	104,051	---	---	---	---	104,051
Taylors Falls	652,209	---	27,626	---	179,186	---	179,186	24,780	2,060	2,435	29,339	917,635	---	---	---	---	917,635
Tenstrike	30,623	---	1,400	---	7,046	---	7,046	---	---	238	5,300	44,607	---	---	---	---	44,607
Thief River Falls	2,503,819	373,940	202,948	683,683	5,360,751	1,563	6,045,997	2,018,923	49,152	38,071	506,743	11,739,593	1,053,708	---	1,114,419	914,177	14,821,897
Tintah	14,093	---	---	---	24,992	---	24,992	15,819	---	26	39,086	94,016	---	---	---	---	94,016
Tonka Bay	1,080,097	24,998	103,450	---	3,992	13,670	17,662	57,964	9,380	18,187	28,649	1,340,387	---	---	179,863	72,985	1,593,235
Tower	382,587	---	12,685	---	625,492	105,154	730,646	672,275	8,306	14,038	64,891	1,885,428	---	57,559	---	71,242	2,014,229
Tracy	1,097,036	95,921	21,735	118,046	1,044,411	---	1,162,457	145,381	6,598	55,743	155,553	2,740,424	1,069,833	3,064	490,574	216,903	4,520,798
Trail	11,484	---	1,500	---	1,597	---	1,597	---	---	---	---	14,581	---	---	---	---	14,581
Trimont	276,008	---	1,246	278,467	322,201	---	600,668	84,643	1,097	3,375	49,360	1,016,397	---	---	6,940	3,076	1,026,413
Trommald	31,380	---	500	---	8,665	---	8,665	---	273	73	5,210	46,101	---	---	---	---	46,101
Trosky	14,968	---	2,150	89	18,753	910	19,752	---	3	368	1,149	38,390	---	---	---	---	38,390
Truman	378,411	---	2,130	---	456,448	---	456,448	210,418	4,534	9,158	64,443	1,125,542	---	---	---	---	1,125,542
Turtle River	18,459	---	3,880	---	117	---	117	5,497	---	1,114	22	29,089	---	---	---	---	29,089
Twin Lakes	8,614	---	1,050	---	43,296	---	43,296	250	---	2,138	3,309	58,657	---	---	---	---	58,657
Twin Valley	136,760	---	1,920	53,334	365,671	---	419,005	49,454	1,933	1,591	83,234	693,897	---	---	---	---	693,897
Two Harbors	1,680,830	8,640	54,130	---	2,200,487	72,317	2,272,804	603,007	14,125	14,435	76,080	4,724,051	992	---	289,405	366,888	5,381,336
Tyler	292,850	---	4,754	---	507,336	---	507,336	105,753	5,238	9,128	32,149	957,208	115,000	2,000	---	198,317	1,272,525
Ulen	99,339	6,111	1,640	---	159,291	2,980	162,271	56,558	---	963	44,087	370,969	---	---	---	---	370,969

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Underwood	110,484	1,779	3,984	---	126,856	802	127,658	16,712	1,101	997	12,139	274,854	---	226,186	20,000	180,798	701,838
Upsala	183,490	---	4,775	---	109,245	1,803	111,048	52,448	---	3,621	11,537	366,919	---	---	---	---	366,919
Urbank	9,290	---	1,400	---	7,796	---	7,796	813	---	---	25,996	45,295	---	---	1,617	---	46,912
Utica	66,761	8,729	3,115	---	39,951	---	39,951	275	---	77	4,778	123,686	---	---	---	---	123,686
Vadnais Heights	4,402,200	445,525	790,139	122,185	515,699	33,028	670,912	1,360,529	28,527	(34,024)	363,568	8,027,376	4,500	16,152	625,000	639,150	9,312,178
Vergas	182,186	18,213	14,547	---	57,397	1,941	59,338	32,466	---	176	125,523	432,449	---	---	---	2,500	434,949
Vermillion	135,313	---	3,702	---	17,752	---	17,752	---	502	3,150	5,383	165,802	---	---	---	---	165,802
Verndale	145,408	418	3,929	957,889	229,534	308,210	1,495,633	80,978	4,499	6,359	31,928	1,769,152	1,369,000	---	---	---	3,138,152
Vernon Center	236,153	21,717	1,113	408,202	176,227	600	585,029	20,536	885	1,678	29,622	896,733	---	---	---	---	896,733
Vesta	160,035	3,858	445	---	132,432	---	132,432	8,760	---	820	7,827	314,177	---	---	---	---	314,177
Victoria	4,785,113	689,725	513,922	40,586	412,100	6,310	458,996	1,614,269	9,934	143,202	515,551	8,730,712	12,928,752	10,140	---	2,049,579	23,719,183
Viking	29,036	---	25	---	31,341	---	31,341	13,318	---	73	17,620	91,413	---	---	---	---	91,413
Villard	104,283	788	255	---	507,065	---	507,065	51,338	---	1,815	45,312	710,856	---	---	---	23,000	733,856
Vining	14,327	---	3,125	120,858	20,853	---	141,711	14,911	---	9,625	4,036	187,735	---	---	---	---	187,735
Virginia	4,692,746	99,277	130,657	64,843	11,048,639	1,148,838	12,262,320	410,712	95,076	187,314	102,967	17,981,069	7,307,471	151,121	---	4,016,880	29,456,541
Wabasha	2,029,938	103,277	65,258	1,240	706,778	35,025	743,043	699,253	17,757	29,898	186,945	3,875,369	---	---	55,000	202,376	4,132,745
Wabasso	380,123	9,060	2,620	---	277,651	---	277,651	167,703	475	17,399	127,550	982,581	482,664	32,231	46,000	645,156	2,188,632
Waconia	6,849,075	996,190	1,219,498	---	1,069,286	443,164	1,512,450	2,253,957	39,759	164,660	225,556	13,261,145	6,187,090	---	231,000	8,054,437	27,733,672
Wadena	1,010,914	319,372	169,208	849,643	1,717,588	626,703	3,193,934	749,886	29,855	50,275	3,330,251	8,853,695	1,984,710	4,816	411,203	---	11,254,424
Wahkon	239,670	---	5,356	---	164	---	164	3,267	3,111	323	35,589	287,480	---	---	15,000	---	302,480
Waite Park	8,417,506	614,085	77,594	30,483	176,999	30,384	237,866	466,664	89,235	63,399	987,433	10,953,782	12,453,687	5,400	---	7,907,858	31,320,727
Waldorf	119,903	---	20	6,582	77,548	---	84,130	12,507	---	197	19,426	236,183	---	---	---	---	236,183
Walker	1,403,529	385,447	20,450	34,523	155,494	---	190,017	218,460	8,060	11,934	400,290	2,638,187	4,658,003	---	107,000	381,760	7,784,950
Walnut Grove	228,377	81,724	625	---	314,103	3,634	317,737	65,219	527	4,921	43,877	743,007	---	9,474	38,000	25,944	816,425
Walters	29,313	---	646	---	45,875	343	46,218	14,891	---	67	2,805	93,940	---	---	---	15,943	109,883
Waltham	51,715	---	921	---	33,794	---	33,794	12	---	74	3,147	89,663	---	---	5,000	6,850	101,513
Wanamingo	699,545	112,032	26,126	188,641	260,052	---	448,693	62,801	3,846	17,587	73,302	1,443,932	172,000	---	75,000	89,634	1,780,566
Wanda	36,336	---	155	2,500	49,191	130	51,821	9,821	---	488	19,140	117,761	---	---	---	---	117,761
Warba	61,003	---	---	---	21,752	1,012	22,764	1,404	---	746	26,311	112,228	---	---	---	3,085	115,313
Warren	524,770	96,693	12,999	---	752,873	---	752,873	223,684	1,132	69,409	98,794	1,780,354	595,000	27,878	102,845	---	2,506,077
Warroad	933,732	73,225	23,106	881,038	1,094,978	32,035	2,008,051	1,235,043	15,595	60,794	1,003,989	5,353,535	---	1,064	355,000	137,200	5,846,799

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Waseca	4,291,503	207,278	147,155	247,582	5,101,354	104,511	5,453,447	294,733	23,863	92,065	265,438	10,775,482	---	---	1,005,370	2,940,830	14,721,682
Watertown	2,246,761	45,944	83,840	---	407,313	87,731	495,044	216,271	10,311	9,234	299,928	3,407,333	978,000	18,112	407,784	1,186,498	5,997,727
Waterville	848,694	157,407	9,840	164,640	595,491	26,774	786,905	116,126	12,043	6,251	74,583	2,011,849	---	33,750	17,038	42,239	2,104,876
Watkins	548,171	104,019	9,560	103,596	353,438	---	457,034	340,001	620	7,365	131,755	1,598,525	125,000	65,000	---	73,435	1,861,960
Watson	90,327	---	1,385	---	69,429	---	69,429	7,536	143	539	19,527	188,886	---	---	---	---	188,886
Waubun	112,310	---	3,200	---	131,041	---	131,041	23,490	---	210	24,227	294,478	13,540	---	---	---	308,018
Waverly	780,798	199,240	59,275	---	175,102	12,799	187,901	33,869	3,606	1,322	47,923	1,313,934	177,837	---	---	---	1,491,771
Wayzata	6,843,561	255,066	948,385	---	727,250	16,915	744,165	1,206,670	168,593	89,505	164,085	10,420,030	7,939,704	18,953	577,850	1,836,774	20,793,311
Welcome	572,090	47,537	6,325	---	258,153	---	258,153	42,732	2,211	22,416	46,718	998,182	---	500	28,846	---	1,027,528
Wells	941,829	53,805	18,752	---	1,026,369	51,742	1,078,111	317,779	10,262	16,117	141,327	2,577,982	---	3,089	342,874	407,058	3,331,003
Wendell	79,253	---	469	3,000	68,378	---	71,378	15,490	23	219	21,453	188,285	---	---	---	5,200	193,485
West Concord	459,907	23,657	4,271	1,200	326,504	13,650	341,354	174,657	2,803	19,211	22,027	1,047,887	---	---	---	---	1,047,887
West Saint Paul	13,033,762	335,038	547,130	6,387,359	2,864,633	25,000	9,276,992	681,171	175,941	386,434	736,614	25,173,082	4,892,957	7,069	1,386,000	1,313,796	32,772,904
West Union	10,604	---	1,000	---	12,680	---	12,680	12	---	41	200	24,537	---	---	---	---	24,537
Westbrook	318,778	18,428	4,568	190,011	288,525	8,725	487,261	51,983	2,465	1,929	36,875	922,287	---	---	37,000	11,250	970,537
Westport	4,917	4,337	260	---	7,700	---	7,700	---	---	54	225	17,493	---	---	1,000	---	18,493
Whalan	21,607	---	464	---	6,761	---	6,761	1,621	---	2	3,737	34,192	---	---	---	---	34,192
Wheaton	687,478	---	5,938	959,868	682,888	7,033	1,649,789	190,652	2,078	3,023	152,256	2,691,214	---	---	---	---	2,691,214
White Bear Lake	5,748,754	1,363,846	637,247	176,045	2,944,539	454,283	3,574,867	1,865,783	92,968	271,982	1,310,850	14,866,297	2,275,000	51,960	1,253,985	2,905,704	21,352,946
Wilder	24,076	---	300	---	15,857	---	15,857	63	---	36	3,494	43,826	---	---	---	---	43,826
Willernie	227,131	---	15,491	---	78,979	---	78,979	13,876	2,565	207	9,666	347,915	---	---	---	---	347,915
Williams	106,912	---	425	---	56,739	878	57,617	9,129	---	84	12,543	186,710	73,700	---	---	---	260,410
Willmar	4,948,435	1,274,514	698,062	132,502	6,046,611	223,822	6,402,935	1,097,496	158,377	(3,775)	991,877	15,567,921	1,600,000	274,004	3,094,022	4,475,977	25,011,924
Willow River	96,155	1,508	3,049	73,966	73,091	---	147,057	11,410	---	8,841	31,791	299,811	---	---	---	---	299,811
Wilmont	119,080	---	325	---	111,813	---	111,813	37,403	47	390	18,794	287,852	---	---	---	---	287,852
Wilton	14,437	---	1,885	---	15,513	---	15,513	4,382	---	31	---	36,248	---	38,500	---	---	74,748
Windom	1,787,014	167,908	143,137	409,111	2,677,805	16,451	3,103,367	902,533	29,681	32,669	160,430	6,326,739	2,034,000	53,213	800,087	1,798,992	11,013,031
Winger	78,315	4,798	3,580	---	52,380	---	52,380	14,088	---	2,007	6,918	162,086	---	---	---	---	162,086
Winnebago	637,954	52,024	8,543	---	602,786	40,714	643,500	217,436	6,576	17,602	78,389	1,662,024	92,575	10	132,295	8,875	1,895,779
Winona	7,861,056	106,000	171,077	311,857	10,548,729	59,861	10,920,447	1,533,303	177,413	167,480	141,369	21,078,145	---	---	539,345	1,262,357	22,879,847
Winsted	1,230,781	29,262	44,627	173,401	714,900	---	888,301	260,922	19,629	28,292	163,177	2,664,991	1,675,000	2,500	25,000	388,733	4,756,224

[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, 2016

				Intergovernmental Revenues											Transfers In		
Name of City	Taxes	Special Assess-ments	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	Govern-mental Funds	Total Revenues & Other Sources
Winthrop	674,081	39,908	32,080	---	556,143	5,730	561,873	281,611	5,634	34,191	186,118	1,815,496	---	---	63,083	201,180	2,079,759
Winton	66,604	33,900	4,010	90,000	38,414	119,399	247,813	11,963	---	53	29,084	393,427	145,211	---	---	---	538,638
Wolf Lake	18,759	---	---	101,909	81,662	1,178	184,749	93,944	---	278	124,488	422,218	---	1,525	5,000	---	428,743
Wolverton	31,467	---	72	4,925	33,801	---	38,726	4,487	213	209	10,653	85,827	---	---	---	---	85,827
Wood Lake	136,459	---	2,845	---	134,544	---	134,544	57,426	1,287	1,319	30,948	364,828	---	---	---	455	365,283
Woodbury	31,659,155	17,186,392	4,727,776	297,586	5,373,282	225,681	5,896,549	5,956,775	372,319	1,245,570	546,423	67,590,959	3,750,507	138,892	2,999,923	18,709,792	93,190,073
Woodland	354,185	---	45,805	---	---	1,792	1,792	9,805	1,790	294	1,390	415,061	---	---	---	110,586	525,647
Woodstock	38,062	---	1,356	---	42,430	---	42,430	6,983	17	220	6,064	95,132	40,900	---	---	---	136,032
Worthington	4,534,277	213,401	271,807	463,611	4,882,574	49,333	5,395,518	788,001	90,795	404,748	269,380	11,967,927	3,196,609	---	1,071,516	668,626	16,904,678
Wrenshall	98,113	---	5,715	---	64,513	---	64,513	35,535	---	2,008	11,939	217,823	---	---	---	---	217,823
Wright	27,586	---	2,050	---	11,877	---	11,877	33,780	---	98	10,573	85,964	---	---	---	---	85,964
Wykoff	163,793	5,420	1,432	---	155,158	---	155,158	31,819	92	1,040	31,100	389,854	---	---	---	500	390,354
Wyoming	4,245,745	322,292	172,000	52,572	620,899	---	673,471	62,933	45,684	93,214	214,153	5,829,492	1,125,000	42,817	---	466,175	7,463,484
Zemple	15,193	---	---	---	3,881	---	3,881	---	---	28	---	19,102	---	---	---	---	19,102
Zimmerman	1,531,433	32,462	163,738	332,118	1,196,125	21,531	1,549,774	175,163	20,180	41,502	76,235	3,590,487	---	5,000	---	50,000	3,645,487
Zumbro Falls	115,363	---	7,102	---	65,043	---	65,043	114,140	---	62	26,845	328,555	---	---	---	---	328,555
Zumbrota	1,753,989	36,186	74,844	---	636,362	197,225	833,587	332,078	22,541	20,739	171,705	3,245,669	---	38	710,509	1,626,249	5,582,465
State Total	**$2,702,699,221**	**$283,089,215**	**$201,584,526**	**$167,026,984**	**$1,017,062,259**	**$116,357,663**	**$1,300,446,906**	**$614,913,666**	**$31,007,607**	**$51,224,207**	**$241,378,926**	**$5,426,344,274**	**$1,045,317,060**	**$17,775,469**	**$200,219,576**	**$683,637,296**	**$7,373,293,675**

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Ada	1,683	344,597	419,169	287,932	384,963	175,432	171,654	1,783,747	1,926,170	160,000	29,986	3,899,903	---	---	44,000	3,943,903
Adams	784	164,583	193,128	172,608	69,479	---	62,975	662,773	105,108	110,000	24,108	901,989	---	79,732	5,500	987,221
Adrian	1,237	165,101	252,701	193,760	214,547	31,504	6,741	864,354	200,246	1,179,314	76,513	2,320,427	---	8,500	105,256	2,434,183
Afton	2,889	439,971	592,400	170,620	13,856	---	11,379	1,228,226	508,516	140,000	130,669	2,007,411	---	---	757,000	2,764,411
Aitkin	2,116	383,717	957,914	426,364	67,560	220,001	58,287	2,113,843	1,825,404	510,605	82,335	4,532,187	---	---	484,061	5,016,248
Akeley	442	104,519	72,781	68,509	107,956	248,510	1,000	603,275	483,552	45,000	878	1,132,705	---	---	---	1,132,705
Albany	2,671	300,817	850,792	263,183	90,032	70,191	---	1,575,015	1,620,606	2,015,203	205,269	5,416,093	---	1,205	1,740,335	7,157,633
Albert Lea	18,045	1,789,197	5,991,026	2,460,438	3,282,690	332,257	306,591	14,162,199	6,800,117	2,402,559	508,374	23,873,249	---	3,000	1,818,366	25,694,615
Alberta	108	24,519	3,547	63,150	---	---	14,153	105,369	---	---	---	105,369	---	15,614	---	120,983
Albertville	7,370	738,974	1,302,463	431,596	445,486	76,875	---	2,995,394	883,733	963,240	170,635	5,013,002	---	---	295,133	5,308,135
Alden	630	155,312	100,389	41,200	20,630	---	10,778	328,309	41,742	93,021	8,273	471,345	---	---	1,125	472,470
Aldrich	42	8,031	2,447	5,925	839	---	50	17,292	---	---	---	17,292	---	---	---	17,292
Alexandria	13,575	2,054,410	3,741,356	1,578,027	1,409,390	860,981	768,404	10,412,568	11,921,792	1,682,456	988,691	25,005,507	---	---	2,423,205	27,428,712
Alpha	114	31,304	48,810	20,831	3,540	---	11,389	115,874	19,664	10,200	660	146,398	---	---	10,050	156,448
Altura	468	124,523	166,340	22,494	12,664	---	2,446	328,467	26,857	---	---	355,324	---	---	38,553	393,877
Alvarado	363	198,149	29,387	9,896	5,888	3,748	---	247,068	10,259	29,000	4,340	290,667	---	---	---	290,667
Amboy	517	107,682	175,350	70,784	4,455	105,100	3,837	467,208	174,406	---	---	641,614	---	64,000	214,072	919,686
Andover	32,335	2,175,310	4,709,083	2,102,814	2,237,594	401,244	222,672	11,848,717	4,662,460	1,966,719	445,469	18,923,365	---	85,096	661,197	19,669,658
Annandale	3,334	419,656	941,878	374,995	109,573	137,375	13,842	1,997,319	635,549	755,000	200,845	3,588,713	---	---	980,795	4,569,508
Anoka	17,995	1,781,126	5,778,198	1,295,005	1,767,336	783,622	89,066	11,494,353	6,965,890	540,000	580,716	19,580,959	---	650,000	3,651,816	23,882,775
Apple Valley	51,338	5,082,457	12,100,292	3,912,450	5,728,049	1,213,664	11,846	28,048,758	8,430,603	2,650,000	964,997	40,094,358	---	461,000	6,765,274	47,320,632
Appleton	1,358	271,413	614,129	412,567	353,194	244,257	816,456	2,712,016	232,153	884,882	151,678	3,980,729	---	---	25,000	4,005,729
Arco	75	26,024	5,353	23,160	64	---	1,671	56,272	399	---	---	56,671	---	---	---	56,671
Arden Hills	9,966	839,648	1,981,506	479,814	734,098	472,353	---	4,507,419	986,059	---	---	5,493,478	---	---	775,121	6,268,599
Argyle	648	124,345	64,165	158,261	36,819	53,745	6,930	444,265	64,587	66,000	83,811	658,663	---	---	---	658,663
Arlington	2,205	398,293	645,457	219,770	184,646	26,231	4,815	1,479,212	459,171	432,040	175,669	2,546,092	---	---	752,700	3,298,792
Ashby	447	69,568	238,368	24,382	12,976	17,750	---	363,044	57,868	129,725	39,026	589,663	---	42,761	---	632,424
Askov	349	96,846	48,157	26,625	33,883	---	---	205,511	20,741	6,072	3,185	235,509	---	11,017	---	246,526
Atwater	1,132	191,555	222,064	107,489	72,558	1,421	5,951	601,038	190,756	185,175	10,857	987,826	---	---	---	987,826
Audubon	531	235,073	160,358	18,260	923	157,577	31,828	604,019	29,809	203,351	57,163	894,342	---	250	---	894,592
Aurora	1,678	338,755	440,156	542,176	164,335	49,583	101,619	1,636,624	1,564,760	63,625	185,053	3,450,062	---	---	34,070	3,484,132

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Austin	25,104	2,029,382	6,523,441	3,353,254	4,097,417	533,273	89,505	16,626,272	8,521,736	115,000	629,478	25,892,486	---	925,000	826,000	27,643,486
Avoca	140	27,827	3,486	14,390	6,502	---	---	52,205	41,860	37,000	1,034	132,099	---	---	---	132,099
Avon	1,525	427,492	485,888	134,384	227,206	27,068	---	1,302,038	152,888	144,956	201,505	1,801,387	2,692,467	472,276	597,707	5,563,837
Babbitt	1,478	492,802	728,008	281,132	438,107	95,391	3,741	2,039,181	848,437	184,193	52,565	3,124,376	---	---	353,692	3,478,068
Backus	244	68,212	148,346	120,430	10,332	93,925	15,030	456,275	---	4,703	314	461,292	---	2,316	---	463,608
Badger	376	113,749	59,389	47,374	21,876	62,263	2,520	307,171	38,467	19,408	19,057	384,103	---	---	---	384,103
Bagley	1,422	221,294	432,326	258,291	57,708	247,417	16,479	1,233,515	212,563	625,000	45,934	2,117,012	---	---	277,214	2,394,226
Balaton*	626	109,802	192,304	125,886	141,745	44,888	1,163	615,788	56,479	203,746	132,646	1,008,659	---	---	65,800	1,074,459
Barnesville	2,635	684,211	624,699	263,356	383,192	485,306	---	2,440,764	1,552,582	232,522	94,673	4,320,541	---	---	17,518	4,338,059
Barnum	609	216,917	66,086	122,216	46,417	---	10,766	462,402	5,448	4,566	1,446	473,862	---	---	13,066	486,928
Barrett	413	162,950	94,626	51,892	21,151	---	41,180	371,799	57,350	69,000	3,324	501,473	---	8,500	72,324	582,297
Barry	13	6,479	711	1,256	150	---	---	8,596	---	---	---	8,596	---	---	---	8,596
Battle Lake	903	217,654	443,594	112,676	47,856	91,107	13,084	925,971	200,391	22,000	1,860	1,150,222	---	664	98,000	1,248,886
Baudette	1,075	182,056	354,477	249,734	160,598	56,854	41,257	1,044,976	482,433	15,961	7,976	1,551,346	---	---	---	1,551,346
Baxter	8,318	1,120,887	2,087,864	1,571,136	642,157	1,281,831	47,496	6,751,371	4,760,852	3,710,334	548,441	15,770,998	---	1,394,426	3,009,697	20,175,121
Bayport	3,622	661,854	1,243,410	339,624	352,285	41,018	5,854	2,644,045	1,470,291	140,000	60,945	4,315,281	---	---	349,917	4,665,198
Beardsley	218	62,943	19,905	16,367	7,273	---	481	106,969	20,919	---	---	127,888	---	---	248	128,136
Beaver Bay	185	193,083	18,768	75,739	3,921	25,326	---	316,837	64,189	---	---	381,026	---	---	---	381,026
Beaver Creek	291	56,649	41,397	86,981	684	---	---	185,711	12,848	14,619	3,438	216,616	---	---	20,495	237,111
Becker	4,781	940,075	1,145,386	767,816	1,258,605	57,078	---	4,168,960	1,837,949	315,000	71,579	6,393,488	---	89,826	500,000	6,983,314
Bejou	94	27,499	444	12,457	---	---	2,024	42,424	---	---	---	42,424	---	---	---	42,424
Belgrade	753	166,518	231,841	88,376	29,664	1,846	7,032	525,277	139,305	222,000	60,274	946,856	---	---	15,674	962,530
Belle Plaine	6,901	962,392	1,564,201	613,254	326,458	131,159	3,629	3,601,093	4,671,793	1,579,542	232,966	10,085,394	---	174,282	1,240,268	11,499,944
Bellechester	168	29,320	7,464	38,832	5,270	---	14,581	95,467	---	---	---	95,467	---	---	---	95,467
Bellingham	155	55,562	38,493	22,752	2,332	---	18,629	137,768	78,822	---	---	216,590	---	---	---	216,590
Beltrami	102	29,076	14,584	15,702	6,019	---	5,265	70,646	1,449	---	---	72,095	---	---	---	72,095
Belview	364	123,496	50,201	85,653	8,983	---	---	268,333	119,335	---	---	387,668	---	---	---	387,668
Bemidji	15,119	1,512,136	5,623,930	1,931,842	2,049,832	360,101	23,187	11,501,028	5,412,802	1,619,576	915,058	19,448,464	2,959,672	559,002	1,805,569	24,772,707
Bena [1]	118	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	3,169	671,091	1,098,331	598,562	750,084	236,274	244,384	3,598,726	881,345	105,000	20,258	4,605,329	---	---	520,219	5,125,548
Bertha	477	134,856	102,963	69,143	12,143	500	---	319,605	77,527	---	---	397,132	---	---	9,049	406,181

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Bethel	461	103,595	77,664	69,613	846	---	10,304	262,022	38,627	75,000	15,819	391,468	---	---	35,630	427,098
Big Falls	221	91,133	15,248	77,198	40,186	13,355	3,039	240,159	61,594	---	---	301,753	---	---	4,043	305,796
Big Lake	10,918	674,191	2,029,525	548,481	488,426	311,163	1,178	4,052,964	1,101,577	9,128,603	799,239	15,082,383	---	---	8,938,358	24,020,741
Bigelow	235	47,106	25,324	16,117	12	---	28,710	117,269	15,500	---	---	132,769	---	---	5,000	137,769
Bigfork	451	199,446	104,226	90,352	8,668	21,333	17,519	441,544	148,342	10,000	225	600,111	---	---	---	600,111
Bingham Lake	128	39,121	3,197	27,771	22,893	228	1,626	94,836	9,988	---	---	104,824	---	62,814	---	167,638
Birchwood	869	130,683	92,898	56,340	32,077	---	18,964	330,962	---	21,820	3,374	356,156	---	---	30,000	386,156
Bird Island	992	192,433	247,725	176,523	71,505	91,932	4,960	785,078	65,316	47,686	16,053	914,133	---	29,700	88,280	1,032,113
Biscay	101	23,765	---	7,200	21,514	---	---	52,479	---	---	---	52,479	---	---	---	52,479
Biwabik	1,004	875,715	397,829	377,616	99,754	---	---	1,750,914	2,346,870	67,530	40,621	4,205,935	---	10,821	126,228	4,342,984
Blackduck	789	151,112	199,459	110,930	56,251	1,259	4,787	523,798	54,493	50,000	39,658	667,949	9,967	40,684	42,000	760,600
Blaine	64,188	5,450,266	13,381,841	6,799,813	1,757,529	766,413	39,064	28,194,926	10,075,508	10,675,556	926,480	49,872,470	---	---	1,479,531	51,352,001
Blomkest	150	27,510	61,544	10,363	20,338	---	10,192	129,947	6,622	---	---	136,569	---	---	7,000	143,569
Blooming Prairie	1,995	315,527	431,006	224,473	235,840	38,075	2,598	1,247,519	345,923	143,722	85,427	1,822,591	---	34,000	808,977	2,665,568
Bloomington	88,299	7,287,455	34,203,827	10,778,986	10,021,074	54,841,374	8,496,133	125,628,849	27,964,993	7,550,000	2,028,021	163,171,863	---	839,880	17,366,735	181,378,478
Blue Earth	3,233	428,955	818,108	816,841	412,699	762,793	172,912	3,412,308	3,467,823	961,353	505,917	8,347,401	---	---	300,711	8,648,112
Bluffton	210	57,316	47,197	84	26,497	---	---	131,094	---	8,780	940	140,814	---	---	30,000	170,814
Bock	111	27,550	870	3,297	1,858	---	920	34,495	2,094	---	---	36,589	---	---	8,200	44,789
Borup	106	15,768	7,157	6,217	3,854	---	208	33,204	---	---	---	33,204	---	---	---	33,204
Bovey	812	227,608	385,648	509,546	45,646	---	---	1,168,448	407,167	163,339	74,534	1,813,488	---	---	168,627	1,982,115
Bowlus	288	31,121	112,757	9,857	7,935	4,946	---	166,616	---	---	---	166,616	---	---	43,836	210,452
Boy River [1]	47	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Boyd	158	118,399	44,551	19,589	2,685	2,302	22,932	210,458	42,141	---	---	252,599	---	---	---	252,599
Braham	1,799	328,772	517,453	271,023	10,111	139,705	---	1,267,064	982,383	194,430	65,145	2,509,022	---	---	95,641	2,604,663
Brainerd	13,679	1,835,134	4,853,115	1,057,655	1,157,165	1,735,790	1,866,861	12,505,720	3,620,666	2,057,228	292,910	18,476,524	1,035,000	61,000	1,401,820	20,974,344
Brandon	499	143,533	61,703	53,015	4,553	44,775	7,364	314,943	34,754	136,542	36,870	523,109	4,000	---	14,592	541,701
Breckenridge	3,305	507,541	932,224	688,775	342,422	369,388	17,538	2,857,888	416,338	299,595	134,942	3,708,763	---	---	804,523	4,513,286
Breezy Point	2,436	430,001	797,819	354,769	5,533	657	43,563	1,632,342	346,634	225,000	40,149	2,244,125	---	---	269,891	2,514,016
Brewster	484	121,778	89,431	83,488	5,971	28,000	51,711	380,379	174,058	65,000	26,798	646,235	---	---	---	646,235
Bricelyn	350	77,347	62,716	139,098	8,386	---	3,774	291,321	56,616	9,000	7,044	363,981	---	60,000	---	423,981
Brook Park	122	43,582	40,861	1,782	1,056	---	---	87,281	---	---	---	87,281	---	---	---	87,281

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Brooklyn Center	31,231	3,539,528	10,309,827	2,109,867	2,687,404	5,307,692	136,349	24,090,667	5,979,064	2,720,000	957,006	33,746,737	6,670,000	52,535	4,179,715	44,648,987
Brooklyn Park	80,450	5,684,180	27,748,533	7,338,741	8,288,869	5,930,634	---	54,990,957	9,361,605	4,187,339	1,752,015	70,291,916	3,935,000	1,640,000	7,002,898	82,869,814
Brooks	140	20,978	3,709	5,217	13,683	24,754	7,742	76,083	---	---	---	76,083	---	---	---	76,083
Brookston	125	12,617	4,200	12,558	22,432	---	---	51,807	---	---	---	51,807	---	---	---	51,807
Brooten	752	129,604	112,809	171,088	31,373	---	11,139	456,013	171,000	96,000	23,160	746,173	---	---	192,512	938,685
Browerville	775	123,955	72,138	220,038	7,970	99,774	---	523,875	1,820	78,803	14,749	619,247	---	269,548	28,840	917,635
Browns Valley	567	190,188	262,923	98,259	95,635	1,343	---	648,348	114,930	---	---	763,278	---	---	10,759	774,037
Brownsdale	672	97,003	82,328	55,823	34,903	---	---	270,057	192,277	519,740	58,223	1,040,297	---	---	---	1,040,297
Brownsville	476	42,581	83,768	87,080	19,894	29,262	698	263,283	40,796	83,100	41,366	428,545	---	2,376	3,129	434,050
Brownton	723	155,100	228,538	86,427	51,147	---	46,118	567,330	76,447	190,931	51,230	885,938	---	---	---	885,938
Bruno	97	20,133	21,688	8,794	598	6,250	6,615	64,078	16,500	---	---	80,578	---	---	---	80,578
Buckman	291	38,024	1,391	13,828	3,923	1,710	---	58,876	---	10,000	213	69,089	---	---	---	69,089
Buffalo	16,119	1,094,562	2,915,305	1,297,438	1,812,961	132,333	1,080,775	8,333,374	6,927,133	6,128,297	945,095	22,333,899	---	---	656,554	22,990,453
Buffalo Lake	676	169,012	220,764	136,837	18,221	87,400	---	632,234	182,400	604,728	116,200	1,535,562	---	41,271	134,286	1,711,119
Buhl	993	216,847	157,321	237,435	111,422	161,194	3,163	887,382	275,307	79,909	9,610	1,252,208	---	23,413	457,863	1,733,484
Burnsville	61,849	5,654,421	20,377,524	3,759,081	3,779,857	833,097	1,198,459	35,602,439	12,022,856	3,063,398	1,617,348	52,306,041	---	874,194	5,039,652	58,219,887
Burtrum	138	29,454	10,032	16,574	1,932	---	---	57,992	---	---	---	57,992	---	---	---	57,992
Butterfield	581	153,236	60,570	67,377	17,098	9,168	2,883	310,332	49,784	16,582	9,240	385,938	---	---	---	385,938
Byron	5,498	304,277	624,897	461,160	256,881	117,731	---	1,764,946	2,651,282	1,200,090	321,826	5,938,144	---	---	435,487	6,373,631
Caledonia	2,824	286,621	987,589	375,094	229,501	38,142	---	1,916,947	1,574,552	173,214	21,000	3,685,713	---	2,998	291,150	3,979,861
Callaway	231	52,142	175,824	92,607	84,607	---	11,416	416,596	45,013	---	---	461,609	---	348,882	178,746	989,237
Calumet	359	94,039	49,484	153,899	56,905	26,900	783	382,010	55,790	22,702	7,256	467,758	---	---	12,804	480,562
Cambridge	8,749	1,217,864	2,514,538	1,497,410	391,624	1,017,594	173,993	6,813,023	4,332,889	3,722,466	201,559	15,069,937	---	100,000	2,660,004	17,829,941
Campbell	143	26,736	39,810	11,019	13,037	117,181	17,707	225,490	---	---	---	225,490	---	---	---	225,490
Canby	1,736	393,027	329,500	226,655	220,482	155,123	115,501	1,440,288	1,257,998	101,128	240,769	3,040,183	---	---	39,589	3,079,772
Cannon Falls	4,125	785,272	1,258,112	631,962	872,602	156,455	---	3,704,403	1,305,352	736,055	107,073	5,852,883	---	6,300	410,953	6,270,136
Canton	350	91,367	50,629	117,826	22,296	2,156	---	284,274	5,000	3,552	810	293,636	---	41,570	---	335,206
Carlos	502	55,596	89,724	54,345	12,958	---	---	212,623	51,513	80,000	15,788	359,924	---	5,251	17,018	382,193
Carlton	996	168,029	106,442	124,742	76,670	19,530	9,464	504,877	185,884	162,536	41,917	895,214	---	---	190,627	1,085,841
Carver	4,473	719,619	727,807	629,184	121,005	208,634	206,364	2,612,613	1,986,829	340,000	186,890	5,126,332	530,000	22,430	749,198	6,427,960
Cass Lake	750	153,275	350,465	161,762	24,689	61,210	29,568	780,969	598,711	---	---	1,379,680	---	---	453,773	1,833,453

[1] Failed to meet reporting deadline.
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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Cedar Mills	43	15,969	1,196	9,881	---	---	---	27,046	---	---	---	27,046	---	---	---	27,046
Center City*	609	174,155	109,302	179,146	13,615	662	---	476,880	81,545	56,104	28,054	642,583	---	---	---	642,583
Centerville	3,958	437,379	1,304,691	305,323	125,755	50	22,345	2,195,543	372,560	725,000	270,865	3,563,968	---	---	620,293	4,184,261
Ceylon	343	101,983	26,446	37,223	5,171	---	5,909	176,732	5,800	8,800	352	191,684	---	---	---	191,684
Champlin	23,343	1,708,704	5,105,555	5,074,348	1,265,947	398,057	18,750	13,571,361	4,943,681	460,000	297,276	19,272,318	---	---	3,093,304	22,365,622
Chandler	256	43,893	33,400	77,653	8,300	19,452	---	182,698	22,665	---	---	205,363	---	5,049	7,000	217,412
Chanhassen	25,448	2,630,615	3,713,146	3,961,016	2,575,672	187,469	1,105	13,069,023	1,989,622	1,795,000	483,533	17,337,178	---	34,203	1,009,911	18,381,292
Chaska	26,439	5,177,095	5,270,617	3,380,059	2,025,420	1,070,364	10,990	16,934,545	5,633,034	3,013,768	1,434,203	27,015,550	---	1,590,970	4,832,164	33,438,684
Chatfield	2,855	549,965	898,211	209,472	588,465	279,886	---	2,525,999	4,916,871	395,869	114,738	7,953,477	---	117,000	380,317	8,450,794
Chickamaw Beach	112	11,892	9,787	7,792	240	---	---	29,711	---	---	---	29,711	---	---	10,188	39,899
Chisago City	5,272	422,763	816,641	320,245	581,442	127,612	1,391	2,270,094	2,922,337	405,000	244,770	5,842,201	---	---	42,171	5,884,372
Chisholm	4,968	961,259	1,708,573	883,735	479,093	217,061	135,469	4,385,190	720,822	248,816	42,822	5,397,650	---	---	---	5,397,650
Chokio	387	63,988	44,058	102,056	4,623	193,713	2,979	411,417	---	33,000	10,598	455,015	---	---	16,313	471,328
Circle Pines	4,909	458,242	1,301,504	199,960	2,312,534	6,346	59,144	4,337,730	3,419,666	730,000	334,622	8,822,018	730,000	---	166,393	9,718,411
Clara City	1,319	316,235	293,938	249,622	77,608	504,561	---	1,441,964	1,011,369	247,252	190,777	2,891,362	8,737	8,902	585,798	3,494,799
Claremont	538	137,175	119,873	85,656	32,239	28,972	---	403,915	204,880	33,000	23,000	664,795	---	---	23,741	688,536
Clarissa	656	109,531	65,698	102,984	11,001	182,881	2,800	474,895	68,259	---	---	543,154	---	---	16,904	560,058
Clarkfield	822	233,128	168,747	253,291	131,902	26,962	1,620	815,650	62,970	122,754	34,560	1,035,934	---	---	159,830	1,195,764
Clarks Grove	685	176,553	31,865	76,701	20,212	---	---	305,331	54,873	---	---	360,204	---	---	---	360,204
Clear Lake	605	108,987	207,272	137,302	18,892	---	---	472,453	88,708	58,464	5,573	625,198	---	20,000	18,231	663,429
Clearbrook	523	137,001	217,207	101,496	144,902	65	---	600,671	33,674	108,165	15,250	757,760	---	6,236	---	763,996
Clearwater	1,780	357,543	356,665	255,275	85,665	18,378	---	1,073,526	661,198	305,000	68,254	2,107,978	---	500,000	350,900	2,958,878
Clements	140	35,919	46,355	18,230	10,294	---	8,475	119,273	26,101	8,954	1,498	155,826	---	---	---	155,826
Cleveland	717	119,898	214,817	106,999	3,208	14,715	---	459,637	50,476	39,315	13,551	562,979	---	---	41,149	604,128
Climax	277	39,280	39,582	23,140	8,947	632	---	111,581	842,022	9,314	3,429	966,346	---	---	12,743	979,089
Clinton	429	84,226	67,248	83,101	2,427	---	1,015	238,017	15,787	13,200	3,518	270,522	---	23,000	---	293,522
Clitherall	114	18,936	2,570	4,760	525	---	1,129	27,920	---	---	---	27,920	---	---	---	27,920
Clontarf	154	43,839	6,423	14,434	---	---	---	64,696	---	1,100	790	66,586	---	37,620	---	104,206
Cloquet	12,301	976,453	2,538,840	1,181,150	1,197,435	389,474	8,759	6,292,111	5,615,725	270,000	125,370	12,303,206	---	---	976,843	13,280,049
Coates	156	43,958	22,126	5,577	2,416	---	688	74,765	---	---	---	74,765	---	---	---	74,765
Cobden	32	6,293	3,595	4,402	1,361	---	---	15,651	---	---	---	15,651	---	---	---	15,651

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*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Cohasset*	2,759	622,863	256,569	353,697	159,607	616,619	22,006	2,031,361	2,695,485	---	---	4,726,846	---	---	694,338	5,421,184
Cokato	2,753	249,226	613,908	259,112	329,202	47,637	356	1,499,441	399,248	190,000	76,173	2,164,862	---	---	253,593	2,418,455
Cold Spring	4,132	321,609	1,410,410	317,320	117,808	250,434	---	2,417,581	3,059,681	1,021,000	132,882	6,631,144	---	---	575,232	7,206,376
Coleraine	1,972	403,674	351,267	310,506	244,376	112,212	---	1,422,035	614,812	351,295	67,148	2,455,290	---	---	150,587	2,605,877
Cologne	1,703	294,178	260,974	230,101	172,353	---	---	957,606	137,198	285,000	486,038	1,865,842	---	---	---	1,865,842
Columbia Heights	20,158	2,098,306	5,883,081	2,185,872	2,571,526	402,142	146,500	13,287,427	8,274,706	3,310,670	1,017,910	25,890,713	---	88,917	1,163,018	27,142,648
Columbus	3,870	614,097	509,157	572,314	37,244	19,423	6,650	1,758,885	202,288	900,000	435,289	3,296,462	---	---	---	3,296,462
Comfrey	361	171,331	107,944	103,157	42,953	118,802	28,842	573,029	84,549	12,736	23,211	693,525	---	2,084	50,404	746,013
Comstock	93	25,546	3,500	5,765	151	---	116	35,078	---	---	---	35,078	---	---	---	35,078
Conger	133	35,583	21,017	9,269	9,472	---	13,511	88,852	92,565	---	---	181,417	---	---	---	181,417
Cook	557	145,336	255,201	165,581	110,391	45,947	447,024	1,169,480	254,850	29,000	16,596	1,469,926	---	---	70,694	1,540,620
Coon Rapids	62,726	5,046,362	15,847,985	5,543,229	5,039,084	2,762,798	330,170	34,569,628	14,474,992	2,240,000	1,125,139	52,409,759	---	727,715	5,369,341	58,506,815
Corcoran	5,498	913,158	1,538,455	1,132,407	59,744	---	5,884	3,649,648	2,936,112	265,000	186,767	7,037,527	---	---	1,683,210	8,720,737
Correll	32	21,689	162	2,819	1,170	---	---	25,840	---	---	---	25,840	---	---	---	25,840
Cosmos	456	130,225	122,820	71,964	68,875	---	38,531	432,415	1,224,333	356,000	21,147	2,033,895	---	---	6,391	2,040,286
Cottage Grove	35,939	2,540,577	8,023,323	4,952,438	4,087,313	4,045,730	456,429	24,105,810	16,495,857	11,702,432	1,132,567	53,436,666	---	---	1,162,564	54,599,230
Cottonwood	1,222	169,914	220,984	246,528	37,779	123,685	7,526	806,416	1,470,503	1,176,000	53,173	3,506,092	---	---	556,037	4,062,129
Courtland	641	62,395	42,899	48,395	10,307	---	---	163,996	111,233	25,000	7,219	307,448	---	---	49,706	357,154
Cromwell	243	126,286	154,013	13,143	11,626	54,928	---	359,996	12,445	8,632	2,026	383,099	---	---	1,824	384,923
Crookston	7,945	1,233,252	2,606,358	766,215	1,334,356	666,770	371,519	6,978,470	2,261,356	57,126	3,632	9,300,584	8,091,400	---	1,511,379	18,903,363
Crosby	2,361	516,446	959,069	452,978	854,253	598,360	69,200	3,450,306	114,674	464,839	35,967	4,065,786	---	---	45,772	4,111,558
Crosslake	2,230	671,643	773,981	454,214	422,876	34,668	39,041	2,396,423	734,988	339,389	49,398	3,520,198	---	33,344	---	3,553,542
Crystal	22,855	2,614,154	6,570,285	2,077,476	2,240,202	743,130	---	14,245,247	7,124,563	2,385,000	530,298	24,285,108	---	---	286,146	24,571,254
Currie	226	87,748	38,005	52,315	6,489	---	1,288	185,845	31,484	2,851	405	220,585	---	13,000	35,356	268,941
Cuyuna	334	36,841	119,731	47,919	31,890	---	---	236,381	---	---	---	236,381	---	---	---	236,381
Cyrus	296	91,104	67,552	48,807	5,287	---	---	212,750	62,237	21,215	2,716	298,918	---	---	---	298,918
Dakota	304	48,008	26,668	44,230	13,673	---	---	132,579	40,460	62,000	2,734	237,773	---	---	31,798	269,571
Dalton	249	51,811	62,999	34,556	5,983	---	---	155,349	888	---	---	156,237	---	---	---	156,237
Danube	459	79,003	154,881	122,533	3,581	63,534	---	423,532	35,000	---	---	458,532	---	---	44,500	503,032
Danvers	94	36,363	44,237	18,054	39	---	---	98,693	---	---	---	98,693	---	---	---	98,693
Darfur	99	45,559	52,214	6,302	4,266	---	---	108,341	6,805	5,500	7,037	127,683	---	---	11,037	138,720

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Darwin	355	37,350	8,042	11,135	24,452	---	22,700	103,679	2,281	---	---	105,960	---	---	---	105,960
Dassel	1,459	193,511	323,087	230,790	115,916	5,858	829	869,991	198,344	137,782	46,047	1,252,164	---	---	36,305	1,288,469
Dawson	1,467	315,513	354,698	368,623	260,950	206,913	11,327	1,518,024	310,025	300,855	104,424	2,233,328	---	---	19,548	2,252,876
Dayton	5,167	792,787	1,102,640	707,919	154,790	92,151	97,000	2,947,287	3,967,201	2,355,704	1,939,310	11,209,502	---	200,000	1,725,814	13,135,316
De Graff	120	49,887	1,000	9,010	---	---	---	59,897	---	---	---	59,897	---	9,075	---	68,972
Deephaven	3,921	756,351	1,554,503	531,200	103,566	---	---	2,945,620	425,631	---	---	3,371,251	---	---	300,000	3,671,251
Deer Creek	326	39,168	63,141	22,205	31,733	---	1,895	158,142	14,926	10,000	1,480	184,548	---	194,736	8,522	387,806
Deer River	938	254,197	667,660	247,405	53,549	379,070	20,490	1,622,371	84,191	236,691	9,264	1,952,517	---	---	---	1,952,517
Deerwood	534	241,505	376,338	143,437	52,544	---	28,460	842,284	198,699	47,000	25,298	1,113,281	---	---	---	1,113,281
Delano	5,947	670,080	946,427	310,255	972,719	1,002,336	250	3,902,067	5,600,263	845,000	782,742	11,130,072	---	---	3,350,333	14,480,405
Delavan	166	66,263	23,689	48,615	1,853	---	8,253	148,673	17,143	---	---	165,816	---	---	---	165,816
Delhi*	64	11,170	5,557	13,155	---	---	4,858	34,740	---	3,118	2,142	40,000	---	---	---	40,000
Dellwood	1,075	124,197	135,860	110,538	---	275	36,716	407,586	---	165,000	7,494	580,080	---	---	---	580,080
Denham	37	5,596	2,995	9,383	500	---	---	18,474	---	---	---	18,474	---	---	---	18,474
Dennison	218	50,550	15,539	23,728	1,614	---	---	91,431	6,425	55,000	14,815	167,671	---	---	---	167,671
Dent	189	55,337	70,075	10,545	80,939	---	500	217,396	153,999	7,000	19,508	397,903	---	14,000	5,000	416,903
Detroit Lakes	9,380	1,244,641	2,221,530	2,020,037	1,090,831	432,473	228,128	7,237,640	5,091,649	4,188,200	965,189	17,482,678	---	299,445	1,953,899	19,736,022
Dexter	334	61,069	56,164	57,494	2,495	---	1,277	178,499	6,520	40,400	4,898	230,317	---	---	---	230,317
Dilworth	4,480	1,520,846	858,036	570,978	168,640	27,264	---	3,145,764	1,723,327	1,177,094	259,485	6,305,670	2,605,000	---	2,115,725	11,026,395
Dodge Center	2,733	414,318	367,895	311,052	357,484	52,857	148,558	1,652,164	566,860	515,000	63,278	2,797,302	---	---	237,174	3,034,476
Donaldson	37	9,747	1,716	6,243	3,370	---	5,307	26,383	---	---	---	26,383	---	---	---	26,383
Donnelly	232	35,700	36,208	12,210	8,371	---	---	92,489	1,131	30,000	12,810	136,430	---	---	---	136,430
Doran	43	10,711	1,809	13,186	2,262	---	5,345	33,313	---	---	---	33,313	---	---	---	33,313
Dover	766	81,733	104,361	25,173	18,945	---	4,981	235,193	16,055	57,338	19,510	328,096	---	---	24,065	352,161
Dovray	55	20,452	17,733	10,853	1,833	183	165	51,219	6,260	---	---	57,479	---	---	2,476	59,955
Duluth	86,859	25,056,518	40,270,330	14,497,340	9,117,853	29,004,750	---	117,946,791	15,188,720	9,531,000	5,520,445	148,186,956	39,861,356	---	699,437	188,747,749
Dumont	88	34,050	27,262	29,106	2,725	---	---	93,143	---	2,175	142	95,460	---	---	---	95,460
Dundas	1,490	241,514	394,944	150,412	103,587	51,908	---	942,365	16,665	270,000	50,805	1,279,835	---	383,675	175,226	1,838,736
Dundee	65	39,499	1,282	7,637	5,096	---	559	54,073	24,853	2,000	2,360	83,286	---	---	---	83,286
Dunnell	160	50,801	43,042	44,916	5,534	---	---	144,293	---	---	---	144,293	---	---	---	144,293
Eagan	68,223	6,553,096	16,893,645	4,193,272	4,931,680	592,505	---	33,164,198	18,418,085	810,000	581,228	52,973,511	---	673,009	9,676,273	63,322,793

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Eagle Bend	510	101,535	161,201	94,964	17,083	23,335	---	398,118	326,283	126,585	80,531	931,517	---	---	23,054	954,571
Eagle Lake	3,067	655,482	323,418	202,080	68,510	163,251	175,217	1,587,958	121,575	195,000	172,547	2,077,080	---	---	---	2,077,080
East Bethel	11,788	1,207,698	1,874,471	792,494	383,530	110,223	86,324	4,454,740	1,763,160	1,173,000	695,662	8,086,562	---	---	530,000	8,616,562
East Grand Forks	8,843	1,284,705	4,094,298	1,179,412	2,244,883	569,780	536,393	9,909,471	3,684,508	3,948,000	418,690	17,960,669	---	---	2,527,734	20,488,403
East Gull Lake	1,008	233,889	25,000	97,683	15,372	---	3,000	374,944	---	1,507,150	88,238	1,970,332	---	---	---	1,970,332
Easton	192	47,242	56,018	25,749	16,368	---	1,161	146,538	10,883	---	---	157,421	---	---	---	157,421
Echo	265	105,049	31,127	92,615	1,466	22,286	---	252,543	224,829	30,000	5,835	513,207	---	---	20,000	533,207
Eden Prairie	63,163	6,006,633	19,616,985	5,757,839	11,000,968	3,810,062	179,209	46,371,696	15,133,476	3,415,369	1,264,541	66,185,082	---	---	2,973,016	69,158,098
Eden Valley	1,051	242,398	305,874	185,640	60,698	46,082	6,290	846,982	205,904	166,562	63,574	1,283,022	---	---	45,700	1,328,722
Edgerton	1,135	245,662	167,435	240,727	140,856	9,072	501	804,253	1,030,316	46,032	30,974	1,911,575	---	---	---	1,911,575
Edina	51,804	6,207,279	18,554,507	10,474,008	1,529,384	608,446	---	37,373,624	16,787,575	5,246,375	2,360,827	61,768,401	---	200,427	3,204,542	65,173,370
Effie	131	25,705	550	4,969	6,069	---	---	37,293	---	---	---	37,293	---	---	---	37,293
Eitzen	249	22,949	67,999	84,224	---	---	---	175,172	26,150	---	---	201,322	---	---	---	201,322
Elba	146	13,050	---	14,827	5,356	---	---	33,233	24,316	20,000	2,254	79,803	---	---	---	79,803
Elbow Lake	1,169	517,915	242,688	121,615	137,612	322,297	175,923	1,518,050	1,319,069	463,690	69,749	3,370,558	---	15,000	27,500	3,413,058
Elgin	1,090	250,642	299,118	179,241	133,247	143,798	55,025	1,061,071	3,975	116,491	16,466	1,198,003	---	---	24,165	1,222,168
Elizabeth	169	50,866	44,304	19,732	2,712	---	---	117,614	---	10,000	222	127,836	---	---	---	127,836
Elk River	24,368	3,601,468	6,859,139	1,827,008	2,872,281	1,115,708	34,243	16,309,847	2,682,358	5,100,000	1,148,535	25,240,740	---	327,716	4,504,684	30,073,140
Elko New Market	4,716	805,502	813,612	277,073	144,072	71,649	---	2,111,908	1,241,584	433,120	174,970	3,961,582	---	---	519,448	4,481,030
Elkton	137	23,358	5,821	53,137	5,991	---	---	88,307	---	---	---	88,307	---	10,000	8,300	106,607
Ellendale	677	237,182	89,387	83,397	10,072	26,500	43,066	489,604	233,799	47,809	28,704	799,916	---	28,126	237,392	1,065,434
Ellsworth	462	124,183	54,725	81,498	3,086	---	5,102	268,594	104,854	19,716	2,112	395,276	---	---	---	395,276
Elmdale	109	4,981	2,037	9,443	9,374	---	8,471	34,306	---	---	---	34,306	---	---	---	34,306
Elmore	578	193,394	140,760	143,916	69,941	6,563	5,101	559,675	14,197	30,000	15,729	619,601	---	201,455	14,226	835,282
Elrosa	214	18,400	60,327	9,086	12,983	---	206	101,002	31,054	---	---	132,056	---	---	---	132,056
Ely	3,404	748,770	1,153,312	1,131,037	433,582	411,750	381,723	4,260,174	3,173,497	637,788	97,144	8,168,603	---	---	88,131	8,256,734
Elysian	679	176,655	201,369	136,075	46,385	14,967	---	575,451	1,216,421	187,935	86,252	2,066,059	415,000	---	1,875	2,482,934
Emily	840	294,220	139,720	182,139	51,665	---	43,354	711,098	509,764	187,208	47,834	1,455,904	---	---	194,319	1,650,223
Emmons	369	102,576	23,017	45,235	---	---	---	170,828	4,221	---	---	175,049	---	10,000	---	185,049
Erhard	148	32,914	2,367	4,933	8,364	---	435	49,013	---	---	---	49,013	---	---	---	49,013
Erskine	502	123,167	73,117	94,816	24,865	10,660	---	326,625	30,572	18,081	2,213	377,491	---	---	---	377,491

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Evan	79	11,787	4,480	14,576	---	---	---	30,843	---	---	---	30,843	---	---	6,000	36,843
Evansville	608	67,393	93,860	116,579	10,502	33,319	---	321,653	78,501	1,315,334	124,195	1,839,683	---	---	1,286,231	3,125,914
Eveleth	3,634	1,016,121	1,702,819	1,048,897	637,659	235,360	154,150	4,795,006	964,451	149,213	78,622	5,987,292	---	80,878	623,790	6,691,960
Excelsior	2,225	542,976	955,939	219,229	202,345	---	19,608	1,940,097	378,304	88,148	41,930	2,448,479	---	---	119,363	2,567,842
Eyota	2,043	228,245	205,897	297,511	96,732	96,224	777	925,386	1,423,906	148,000	130,979	2,628,271	---	---	359,062	2,987,333
Fairfax	1,174	277,157	386,192	218,027	254,833	35,584	82,011	1,253,804	491,199	100,000	143,816	1,988,819	---	---	158,851	2,147,670
Fairmont	10,353	1,049,523	3,079,878	1,394,179	1,404,195	492,506	599,411	8,019,692	3,058,970	3,780,000	434,888	15,293,550	---	---	584,432	15,877,982
Falcon Heights	5,418	593,485	939,029	227,236	109,681	2,501	95,086	1,967,018	364,916	140,000	18,813	2,490,747	---	---	22,000	2,512,747
Faribault	23,718	2,483,904	6,173,674	2,508,656	3,386,036	1,541,305	157,408	16,250,983	4,827,744	2,226,500	682,902	23,988,129	---	---	1,059,090	25,047,219
Farmington	22,343	1,996,410	5,581,349	1,563,197	1,513,411	224,538	185,367	11,064,272	2,733,684	4,411,534	1,095,380	19,304,870	---	373,022	4,168,215	23,846,107
Farwell	50	22,599	2,017	4,654	9,940	---	100	39,310	---	---	---	39,310	---	---	---	39,310
Federal Dam	111	29,922	4,600	13,452	2,428	---	2,140	52,542	---	3,424	1,289	57,255	---	---	---	57,255
Felton	174	27,190	19,737	12,242	10,236	---	1,755	71,160	174,300	---	9,416	254,876	---	---	9,472	264,348
Fergus Falls	13,652	1,965,665	3,800,798	2,161,329	2,682,460	2,013,502	321,608	12,945,362	3,952,613	2,836,451	287,716	20,022,142	---	---	2,803,706	22,825,848
Fertile	853	149,309	90,087	108,810	55,115	2,878	53,483	459,682	3,379	139,023	99,301	701,385	---	---	---	701,385
Fifty Lakes	402	171,965	71,273	106,674	530	2,395	---	352,837	269,132	---	---	621,969	---	---	---	621,969
Finlayson	302	98,391	101,112	40,428	23,738	---	---	263,669	---	17,331	2,858	283,858	---	---	---	283,858
Fisher	436	95,120	50,721	42,445	296	3,885	---	192,467	2,570	24,000	1,170	220,207	---	---	---	220,207
Flensburg [1]	227	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Floodwood	528	108,387	438,830	105,235	29,584	36,416	1,040	719,492	8,137	39,256	10,738	777,623	---	---	18,416	796,039
Florence	39	6,503	250	15,518	2,062	---	---	24,333	---	---	---	24,333	---	---	---	24,333
Foley	2,718	626,152	541,842	812,919	131,256	79,040	---	2,191,209	492,107	352,501	119,960	3,155,777	---	---	399,981	3,555,758
Forada	166	39,319	103,594	30,470	2,517	---	---	175,900	80,990	59,865	11,390	328,145	---	---	---	328,145
Forest Lake	20,344	1,538,660	4,818,732	2,128,230	432,999	1,396,147	509,685	10,824,453	5,667,773	1,634,464	851,503	18,978,193	---	---	1,490,151	20,468,344
Foreston	525	99,460	31,960	89,193	12,280	---	23,359	256,252	20,555	20,000	20,918	317,725	---	10,149	---	327,874
Fort Ripley	69	9,337	1,231	18,881	777	---	888	31,114	---	---	---	31,114	---	---	1,325	32,439
Fosston	1,508	190,086	333,597	154,909	432,090	293,315	281,559	1,685,556	1,481,918	373,620	182,960	3,724,054	---	---	361,015	4,085,069
Fountain	417	78,927	75,113	48,325	5,741	---	2,279	210,385	55,094	---	---	265,479	---	---	102,644	368,123
Foxhome	118	23,317	2,111	13,120	17,641	---	---	56,189	---	---	---	56,189	---	---	---	56,189
Franklin	476	77,918	114,062	68,789	28,955	4,179	29,646	323,549	429,918	8,957	19,682	782,106	---	---	---	782,106
Frazee	1,390	257,312	468,337	179,202	62,060	2,900	75,016	1,044,827	133,110	395,000	51,803	1,624,740	---	---	364	1,625,104

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Freeborn	277	104,186	50,817	19,418	2,066	34,486	---	210,973	212,068	---	---	423,041	---	---	80,905	503,946
Freeport	671	154,003	117,140	120,629	9,767	4,625	---	406,164	---	270,000	33,758	709,922	---	---	128,724	838,646
Fridley	28,631	3,215,190	8,151,449	2,188,025	2,600,745	5,787,219	415,051	22,357,679	8,618,369	1,230,000	115,121	32,321,169	---	---	1,909,349	34,230,518
Frost	187	48,194	71,857	34,324	37,785	3,198	281	195,639	---	15,000	9,589	220,228	---	---	---	220,228
Fulda	1,279	153,003	387,341	295,926	107,925	19,446	---	963,641	308,069	218,520	54,934	1,545,164	---	---	176,874	1,722,038
Funkley	10	2,246	134	1,367	---	---	---	3,747	---	---	---	3,747	---	---	---	3,747
Garfield	363	83,326	89,150	53,863	5,284	15,837	---	247,460	16,656	32,672	18,404	315,192	---	---	21,674	336,866
Garrison	209	62,331	215,075	40,659	11,508	---	5,293	334,866	148,000	26,000	10,130	518,996	---	---	27,743	546,739
Garvin	133	48,714	21,034	20,343	12,594	---	---	102,685	---	---	---	102,685	---	16,000	7,809	126,494
Gary	202	75,972	22,746	96,780	24,709	1,500	3,894	225,601	10,782	---	---	236,383	---	---	---	236,383
Gaylord	2,292	439,355	713,068	251,296	406,266	359,935	9,311	2,179,231	510,984	535,639	584,721	3,810,575	---	---	105,837	3,916,412
Gem Lake	414	116,797	134,027	54,748	---	36,888	---	342,460	323,988	745,000	35,421	1,446,869	---	---	---	1,446,869
Geneva	528	146,162	40,596	37,253	21,271	---	---	245,282	7,034	---	---	252,316	---	---	6,150	258,466
Genola	75	14,450	740	6,004	578	---	3,008	24,780	---	---	---	24,780	---	---	---	24,780
Georgetown	82	28,594	1,486	11,584	585	---	7,256	49,505	6,426	---	---	55,931	---	---	---	55,931
Ghent	359	71,123	53,790	57,551	7,723	56,412	---	246,599	43,230	81,000	5,597	376,426	---	7,087	122,153	505,666
Gibbon	760	123,453	209,941	183,856	69,813	8,512	54,562	650,137	322,290	90,000	34,588	1,097,015	---	---	10,000	1,107,015
Gilbert	1,793	637,883	862,910	615,500	277,416	20,000	5,694	2,419,403	740,297	126,830	12,509	3,299,039	---	---	157,135	3,456,174
Gilman	238	55,997	4,260	4,648	---	---	---	64,905	---	---	---	64,905	---	---	---	64,905
Glencoe	5,521	835,805	1,486,478	2,425,334	638,101	27,750	154,906	5,568,374	2,730,050	1,371,213	465,056	10,134,693	870,000	200,000	124,500	11,329,193
Glenville	601	78,173	68,094	58,134	152,831	1,500	1,804	360,536	15,238	65,000	10,079	450,853	---	---	65,000	515,853
Glenwood	2,574	435,370	642,738	250,510	351,225	251,021	121,551	2,052,415	541,754	---	12,198	2,606,367	---	178,028	477,371	3,261,766
Glyndon	1,409	344,941	328,736	79,032	18,245	252,065	119,557	1,142,576	191,971	242,030	80,788	1,657,365	950,000	---	304,036	2,911,401
Golden Valley	21,556	3,941,557	7,325,858	2,478,687	2,200,141	178,345	---	16,124,588	11,427,217	4,960,000	2,283,583	34,795,388	6,967,083	1,114,988	2,521,950	45,399,409
Gonvick	287	82,904	88,168	54,557	18,752	34,307	---	278,688	30,251	4,735	1,085	314,759	---	---	---	314,759
Good Thunder	540	127,900	204,480	70,047	33,386	---	---	435,813	49,598	25,000	8,760	519,171	---	---	---	519,171
Goodhue	1,181	94,836	264,740	224,033	32,429	40,967	---	657,005	126,923	190,000	43,817	1,017,745	---	139,054	---	1,156,799
Goodridge	135	48,348	13,129	9,265	---	---	---	70,742	---	22,810	1,810	95,362	---	---	---	95,362
Goodview	4,151	469,405	784,658	352,506	48,174	96	---	1,654,839	220,624	459,427	60,825	2,395,715	---	---	405,930	2,801,645
Graceville	568	130,095	159,699	87,953	43,865	11,800	239,495	672,907	40,893	62,976	67,833	844,609	1,575,000	25,987	---	2,445,596
Granada	274	31,464	24,344	21,589	4,132	310	---	81,839	41,964	---	---	123,803	---	20,000	---	143,803

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Grand Marais	1,379	490,775	188,739	240,662	1,163,733	---	---	2,083,909	168,224	2,135,000	176,295	4,563,428	---	8,773	145,559	4,717,760
Grand Meadow*	1,175	126,176	291,910	89,744	120,398	10,352	4,059	642,639	638,694	338,325	50,724	1,670,382	---	---	171,550	1,841,932
Grand Rapids	11,435	3,284,691	3,299,161	1,754,605	2,438,114	1,120,549	414,926	12,312,046	6,633,722	2,621,144	772,082	22,338,994	---	---	999,217	23,338,211
Granite Falls	2,796	529,193	766,918	437,152	290,820	202,302	440,544	2,666,929	2,080,653	419,000	185,549	5,352,131	---	189,057	957,052	6,498,240
Grant	4,153	300,304	490,692	661,608	3,450	---	49,684	1,505,738	4,260	---	---	1,509,998	---	---	---	1,509,998
Grasston	158	50,809	1,114	2,844	559	---	3,481	58,807	893	---	---	59,700	---	---	---	59,700
Green Isle	545	200,080	111,735	57,523	34,215	---	---	403,553	40,077	139,045	122,672	705,347	---	---	49,150	754,497
Greenbush	736	114,303	72,686	183,551	143,077	14,962	---	528,579	124,283	11,775	324	664,961	---	15,000	13,000	692,961
Greenfield	2,859	395,288	322,896	538,494	5,685	1,993	42,259	1,306,615	406,456	395,000	54,940	2,163,011	---	---	384,657	2,547,668
Greenwald	235	9,222	2,544	53,887	730	---	---	66,383	1,258	8,000	8,507	84,148	---	---	16,000	100,148
Greenwood	703	139,915	411,234	38,595	14,334	---	39,718	643,796	162,903	---	---	806,699	---	---	166,573	973,272
Grey Eagle	330	83,206	97,391	38,418	23,775	---	10,731	253,521	57,163	26,205	19,434	356,323	---	18,617	8,979	383,919
Grove City	625	125,647	195,890	66,681	34,227	---	486	422,931	440,894	14,582	1,310	879,717	---	---	---	879,717
Grygla	227	62,923	67,416	55,047	37,096	4,283	34,800	261,565	46,000	23,780	6,358	337,703	---	---	1,723	339,426
Gully	60	12,053	1,859	8,738	33,781	---	---	56,431	---	---	---	56,431	---	---	---	56,431
Hackensack	316	49,981	44,209	87,582	22,409	38,186	2,359	244,726	20,747	26,000	585	292,058	---	---	3,000	295,058
Hadley	58	23,864	1,402	41,199	4,771	---	---	71,236	9,792	---	---	81,028	---	---	---	81,028
Hallock	943	291,705	125,026	147,896	158,227	528,122	16,877	1,267,853	662,062	215,000	142,079	2,286,994	---	---	---	2,286,994
Halma	51	8,103	1,349	25,898	2,825	---	4,351	42,526	---	---	---	42,526	---	---	---	42,526
Halstad	591	43,163	137,548	46,732	32,607	10,297	---	270,347	118,112	2,500	4,033	394,992	---	---	---	394,992
Ham Lake	15,891	923,679	1,715,838	931,428	257,011	54,332	51,822	3,934,110	4,196,223	155,826	66,017	8,352,176	---	---	1,680,286	10,032,462
Hamburg	502	193,038	95,251	30,070	68,559	---	2,163	389,081	134,155	10,000	5,108	538,344	---	6,800	144,327	689,471
Hammond	113	40,789	3,067	9,327	7,457	---	---	60,640	---	---	---	60,640	---	---	---	60,640
Hampton	703	132,577	18,081	46,122	11,183	---	4,677	212,640	1,925	142,000	67,288	423,853	---	---	105,288	529,141
Hancock	766	106,657	63,223	58,039	29,477	800	---	258,196	280,313	40,067	16,494	595,070	---	---	119,438	714,508
Hanley Falls	279	89,114	52,598	49,005	11,214	---	---	201,931	11,592	122,493	14,251	350,267	---	17,500	---	367,767
Hanover	3,339	472,060	392,886	288,179	34,297	23,337	37,745	1,248,504	1,103,763	242,918	91,202	2,686,387	---	---	761,858	3,448,245
Hanska	375	99,093	36,941	90,298	60,452	22,899	936	310,619	246,757	69,740	28,587	655,703	---	---	41,051	696,754
Harding	119	14,166	523	4,154	12,945	---	6,410	38,198	---	---	---	38,198	---	---	5,500	43,698
Hardwick	190	48,561	26,210	37,219	7,764	50,000	---	169,754	67,114	6,329	91	243,288	---	---	---	243,288
Harmony	1,027	103,312	430,610	86,193	262,321	155,423	10,455	1,048,314	307,706	130,000	30,453	1,516,473	---	---	308,000	1,824,473

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Harris	1,133	98,484	83,617	160,603	12,192	1,951	---	356,847	4,131	---	---	360,978	---	---	---	360,978
Hartland	304	63,847	28,790	74,820	2,096	---	---	169,553	369,727	10,000	4,536	553,816	---	---	---	553,816
Hastings	22,400	2,498,078	8,655,351	1,956,027	2,714,594	3,194,621	19,301	19,037,972	6,655,335	5,614,500	619,499	31,927,306	---	350,000	966,733	33,244,039
Hatfield	46	8,065	2,601	4,274	560	---	---	15,500	---	---	---	15,500	---	---	---	15,500
Hawley	2,229	308,992	565,007	166,665	106,574	202,934	480,853	1,831,025	722,094	931,325	180,480	3,664,924	122,322	---	251,707	4,038,953
Hayfield	1,338	256,132	214,203	250,666	91,478	170,457	3,781	986,717	7,893	295,809	69,068	1,359,487	---	---	69,047	1,428,534
Hayward	249	114,180	70,815	17,472	516	---	---	202,983	61,846	13,000	5,698	283,527	---	---	---	283,527
Hazel Run	62	12,090	1,918	6,283	---	---	3,455	23,746	---	---	---	23,746	209	10,845	---	34,800
Hector	1,079	233,699	340,991	154,564	153,668	21,366	90,960	995,248	6,695,274	8,586,784	113,067	16,390,373	---	---	190,472	16,580,845
Heidelberg	125	8,588	3,924	4,096	1,500	---	258	18,366	676	---	---	19,042	---	---	---	19,042
Henderson	911	143,647	193,778	111,051	61,981	48,986	---	559,443	23,370	314,000	69,974	966,787	---	4,000	9,000	979,787
Hendricks	708	135,071	95,437	148,838	36,933	164,409	3,060	583,748	269,431	43,723	32,853	929,755	---	---	166,075	1,095,830
Hendrum	292	57,282	69,102	68,935	15,850	542	---	211,711	17,000	39,000	24,797	292,508	---	6,000	55,353	353,861
Henning	808	111,731	224,554	146,202	20,950	56,086	19,066	578,589	199,347	15,135	3,501	796,572	---	10,650	---	807,222
Henriette	89	32,500	646	7,684	2,800	---	1,023	44,653	---	---	---	44,653	---	---	---	44,653
Herman	433	82,708	104,572	97,262	25,685	43,641	2,919	356,787	1,794,128	929,301	31,147	3,111,363	---	26,630	47,343	3,185,336
Hermantown	9,507	780,787	2,810,839	691,406	113,249	349,092	1,625	4,746,998	3,283,599	3,285,854	840,096	12,156,547	---	---	2,191,689	14,348,236
Heron Lake	677	79,426	253,639	106,322	71,719	6,234	370	517,710	137,801	43,270	17,221	716,002	---	60,753	103,916	880,671
Hewitt	248	72,809	34,017	18,844	3,958	---	---	129,628	---	21,819	2,918	154,365	---	---	3,993	158,358
Hibbing	16,265	1,763,226	6,367,287	2,961,879	2,718,743	412,132	2,671,971	16,895,238	4,080,948	777,522	214,944	21,968,652	---	250,000	81,211	22,299,863
Hill City	618	128,543	202,742	145,830	42,926	23,650	7,684	551,375	497,852	1,032,000	106,502	2,187,729	---	39,634	---	2,227,363
Hillman	40	3,648	203	5,188	5,797	---	915	15,751	---	---	---	15,751	---	---	---	15,751
Hills	685	91,645	65,189	102,166	46,762	---	---	305,762	124,817	20,400	322	451,301	---	---	---	451,301
Hilltop	784	326,758	310,530	134,457	4,689	---	19,744	796,178	344,338	---	---	1,140,516	---	8,336	---	1,148,852
Hinckley	1,838	519,042	336,044	313,859	94,096	23,648	---	1,286,689	516,186	25,000	83,083	1,910,958	---	---	---	1,910,958
Hitterdal	200	45,262	26,639	31,782	16,452	500	1,207	121,842	---	24,480	7,711	154,033	---	1,165	16,975	172,173
Hoffman	648	80,743	128,945	68,128	45,351	144,169	---	467,336	506,425	128,179	66,855	1,168,795	---	---	119,581	1,288,376
Hokah	558	166,175	134,966	92,537	93,409	---	---	487,087	48,858	13,000	40,556	589,501	---	---	---	589,501
Holdingford	718	166,185	99,664	94,357	25,802	32,923	---	418,931	11,795	55,000	39,024	524,750	---	119,951	18,563	663,264
Holland	170	36,735	21,287	66,831	2,019	---	1,628	128,500	15,345	---	---	143,845	---	3,000	---	146,845
Hollandale	294	74,218	36,210	16,740	6,005	---	---	133,173	129,746	---	---	262,919	---	---	---	262,919

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Holloway	85	38,998	4,300	20,817	13,436	---	---	77,551	73,361	---	---	150,912	---	---	---	150,912
Holt	92	4,307	2,003	2,474	825	---	7,189	16,798	---	---	---	16,798	---	---	---	16,798
Hopkins	19,000	2,886,837	6,718,046	3,797,748	2,016,229	1,337,387	181,666	16,937,913	7,325,037	3,122,488	863,243	28,248,681	7,305,660	4,703,581	7,395,037	47,652,959
Houston	985	190,494	387,011	132,238	233,087	27,291	81,386	1,051,507	439,134	138,641	34,588	1,663,870	---	---	51,071	1,714,941
Howard Lake	2,053	517,036	656,067	220,982	63,913	164,818	119,691	1,742,507	645,707	275,912	96,316	2,760,442	---	50,000	243,891	3,054,333
Hoyt Lakes	2,000	670,093	808,274	1,049,706	744,921	246,979	---	3,519,973	196,176	445,378	154,137	4,315,664	---	---	612,704	4,928,368
Hugo	14,605	1,012,333	1,619,409	1,427,808	375,433	76,355	56,091	4,567,429	1,732,240	1,570,000	128,912	7,998,581	---	---	2,749,794	10,748,375
Humboldt	40	3,761	650	3,730	4,461	---	---	12,602	---	---	---	12,602	---	---	---	12,602
Hutchinson	14,146	2,635,676	4,208,847	2,108,807	2,491,349	843,814	249,682	12,538,175	8,455,158	2,150,000	502,231	23,645,564	---	---	3,203,949	26,849,513
Ihlen	52	21,656	4,978	6,011	275	---	3,981	36,901	---	---	---	36,901	---	8,117	---	45,018
Independence	3,624	563,230	1,568,503	535,658	16,906	---	52,983	2,737,280	187,998	175,000	52,685	3,152,963	---	---	192,700	3,345,663
International Falls	6,204	1,094,495	3,511,447	1,895,233	711,662	300,140	811,402	8,324,379	1,043,486	500,000	419,563	10,287,428	---	---	1,754,092	12,041,520
Inver Grove Heights	34,999	1,868,611	9,918,340	4,504,655	5,152,511	1,221,927	4,801	22,670,845	8,747,031	2,851,870	928,250	35,197,996	---	1,543,078	6,385,055	43,126,129
Iona	137	26,813	10,829	17,303	3,679	---	10	58,634	9,898	15,000	27,923	111,455	---	75,000	---	186,455
Iron Junction	83	23,779	3,020	8,976	---	---	2,056	37,831	---	---	156	37,987	---	---	---	37,987
Ironton	569	184,352	118,682	205,502	9,860	417,295	---	935,691	8,355	---	---	944,046	---	---	3,530	947,576
Isanti	5,614	639,261	1,623,997	439,774	309,761	183,444	32,984	3,229,221	338,620	820,000	154,403	4,542,244	---	---	162,713	4,704,957
Isle	771	175,570	640,283	153,444	---	820	---	970,117	---	38,989	4,900	1,014,006	---	---	25,651	1,039,657
Ivanhoe	556	95,561	168,525	144,830	102,414	55,680	28,643	595,653	81,070	21,239	6,813	704,775	---	---	60,388	765,163
Jackson	3,411	734,370	794,289	638,789	181,133	813,220	337,113	3,498,914	1,015,736	400,000	135,720	5,050,370	---	71,306	37,000	5,158,676
Janesville	2,294	401,839	502,131	233,535	44,881	67,686	49,282	1,299,354	4,478,403	1,139,427	225,796	7,142,980	---	---	297,279	7,440,259
Jasper	609	187,250	105,287	50,379	32,983	7,997	49,499	433,395	62,938	52,115	13,821	562,269	---	---	14,152	576,421
Jeffers	354	81,371	68,613	164,738	1,097	246,331	12,675	574,825	122,250	46,591	13,870	757,536	---	21,370	58,431	837,337
Jenkins	455	85,626	57,426	78,478	3,343	9,897	7,310	242,080	14,744	---	---	256,824	---	---	---	256,824
Johnson	27	8,611	650	4,180	---	---	737	14,178	12,863	---	---	27,041	---	12,000	---	39,041
Jordan	6,213	1,045,794	1,486,509	379,043	237,201	163,150	---	3,311,697	4,263,108	1,057,420	315,695	8,947,920	---	---	1,290,473	10,238,393
Kandiyohi	479	113,431	89,087	59,848	9,822	---	---	272,188	113,036	58,885	21,892	466,001	---	156,074	13,208	635,283
Karlstad	763	181,050	209,003	208,766	88,327	191,900	65,593	944,639	28,508	90,917	13,168	1,077,232	---	---	73,529	1,150,761
Kasota	664	105,653	115,463	62,319	41,301	---	---	324,736	36,900	---	---	361,636	---	---	---	361,636
Kasson	6,298	451,139	1,238,271	350,011	964,358	132,884	111,239	3,247,902	2,060,692	3,274,095	270,873	8,853,562	---	---	2,091,823	10,945,385
Keewatin	1,061	159,706	454,837	365,128	116,146	11,941	---	1,107,758	924,687	17,147	3,101	2,052,693	---	---	---	2,052,693

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Kelliher	263	114,990	61,099	53,974	17,775	7,500	---	255,338	111,506	---	---	366,844	---	---	---	366,844
Kellogg	439	113,874	105,804	59,548	51,426	---	---	330,652	14,822	65,000	15,310	425,784	---	---	170,040	595,824
Kennedy	173	74,079	36,330	56,804	13,161	---	3,816	184,190	9,276	11,566	2,727	207,759	---	---	---	207,759
Kenneth	60	15,762	5,867	7,456	3,520	---	---	32,605	---	---	---	32,605	---	---	---	32,605
Kensington	291	38,864	61,840	30,187	32,566	---	1,238	164,695	106,884	---	---	271,579	---	---	4,073	275,652
Kent	73	10,578	2,065	7,475	1,725	---	---	21,843	---	---	---	21,843	---	---	---	21,843
Kenyon	1,837	378,532	433,652	227,365	277,575	29,657	43,920	1,390,701	2,261,891	125,705	83,749	3,862,046	---	---	400,073	4,262,119
Kerkhoven	739	150,413	159,541	151,015	77,625	8,230	3,887	550,711	122,372	81,029	16,716	770,828	---	---	50,433	821,261
Kerrick	61	36,091	31,259	7,895	1,540	---	---	76,785	5,357	---	---	82,142	---	---	---	82,142
Kettle River	175	51,673	40,775	22,868	11,442	---	800	127,558	---	27,757	3,883	159,198	---	---	24,460	183,658
Kiester	480	97,395	117,130	139,627	7,246	28,727	14,235	404,360	2,378	90,000	7,155	503,893	---	---	57,183	561,076
Kilkenny	131	96,114	42,871	6,441	3,494	---	---	148,920	6,809	---	---	155,729	---	---	7,232	162,961
Kimball	788	140,004	520,026	90,940	21,295	9,256	---	781,521	88,057	97,922	111,163	1,078,663	---	---	45,766	1,124,429
Kinbrae	12	2,464	190	3,719	---	---	1,014	7,387	679	---	---	8,066	---	---	---	8,066
Kingston	159	35,299	3,719	4,049	3,120	---	---	46,187	---	---	---	46,187	---	---	---	46,187
Kinney	165	61,816	48,883	114,855	11,861	---	5,683	243,098	---	---	---	243,098	---	111,915	125,544	480,557
La Crescent	5,174	558,284	1,169,273	712,715	526,465	---	298,703	3,265,440	1,991,302	2,520,000	287,826	8,064,568	---	---	---	8,064,568
La Prairie	658	191,337	23,621	71,661	15,283	---	---	301,902	112,876	---	---	414,778	---	8,270	622,338	1,045,386
La Salle	90	28,698	17,840	2,049	5,719	---	---	54,306	20,190	---	---	74,496	---	12,000	---	86,496
Lafayette	479	116,887	121,805	49,508	27,225	10,070	---	325,495	51,302	20,000	10,375	407,172	---	---	---	407,172
Lake Benton	680	110,684	145,081	119,979	63,835	28,781	---	468,360	17,395	23,953	7,709	517,417	---	5,400	108,403	631,220
Lake Bronson	221	71,735	45,344	64,624	19,303	---	19,955	220,961	12,967	7,000	29,488	270,416	---	---	---	270,416
Lake City	5,129	1,124,120	2,190,583	471,043	858,918	231,881	---	4,876,545	2,493,400	1,070,965	78,085	8,518,995	---	---	4,655,549	13,174,544
Lake Crystal	2,542	548,716	536,584	505,653	224,495	---	191,899	2,007,347	180,708	392,000	48,666	2,628,721	---	---	73,223	2,701,944
Lake Elmo	8,748	1,358,306	1,262,040	893,644	500,689	---	---	4,014,679	3,126,782	826,219	242,392	8,210,072	---	---	---	8,210,072
Lake Henry	101	14,100	29,195	2,850	3,360	16,890	8,478	74,873	---	9,786	1,564	86,223	---	---	---	86,223
Lake Lillian	232	90,927	69,601	19,444	17,311	1,600	---	198,883	29,516	---	---	228,399	---	---	---	228,399
Lake Park	799	155,653	207,361	80,147	46,036	103,862	19,219	612,278	114,665	16,000	3,406	746,349	---	---	---	746,349
Lake Saint Croix Beach	1,048	259,576	129,071	140,794	45,682	---	32,651	607,774	---	---	---	607,774	---	---	---	607,774
Lake Shore	1,050	289,813	361,408	183,881	2,491	---	2,048	839,641	314,485	---	---	1,154,126	---	---	247,704	1,401,830
Lake Wilson	244	36,498	40,226	84,660	5,559	---	---	166,943	31,037	20,778	19,977	238,735	---	3,309	2,000	244,044

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Lakefield	1,702	207,385	339,795	333,304	142,016	113,287	---	1,135,787	2,127,821	1,293,490	95,614	4,652,712	---	---	1,468,067	6,120,779
Lakeland	1,782	277,891	244,012	136,184	27,298	14,512	51,215	751,112	269,545	100,000	48,553	1,169,210	510,000	---	228,998	1,908,208
Lakeland Shores	306	54,071	46,844	19,261	---	---	5,509	125,685	---	---	---	125,685	---	---	7,000	132,685
Lakeville	60,965	4,327,806	12,668,600	4,245,072	3,497,041	299,777	---	25,038,296	37,938,823	5,935,000	4,297,062	73,209,181	9,535,000	---	3,222,237	85,966,418
Lamberton	799	143,009	242,357	189,795	187,025	50,105	768	813,059	144,398	205,000	59,483	1,221,940	---	---	8,260	1,230,200
Lancaster	336	89,369	49,517	28,649	28,518	29,091	5,806	230,950	78,499	11,183	17,107	337,739	---	18,925	30,722	387,386
Landfall	762	154,604	220,010	152,169	36,224	567,975	223	1,131,205	250,494	356,261	75,739	1,813,699	---	---	8,390	1,822,089
Lanesboro	762	146,002	323,452	243,735	363,922	67,582	---	1,144,693	259,940	101,000	38,117	1,543,750	---	---	29,000	1,572,750
Laporte	111	32,043	3,065	9,707	7,142	---	---	51,957	30,448	---	---	82,405	---	---	---	82,405
Lastrup	99	14,488	316	11,505	6,855	---	10,174	43,338	---	---	---	43,338	---	---	---	43,338
Lauderdale	2,440	333,868	734,977	98,068	93,132	---	50,800	1,310,845	482,299	---	---	1,793,144	---	---	98,853	1,891,997
Le Center	2,495	396,272	497,273	422,525	67,614	93,383	---	1,477,067	2,259,057	359,460	194,731	4,290,315	---	---	---	4,290,315
Le Sueur	4,053	549,156	1,428,750	580,898	1,204,244	271,695	300,702	4,335,445	885,372	1,572,080	692,386	7,485,283	---	---	505,228	7,990,511
Lengby	87	23,210	1,636	4,818	389	---	202	30,255	953	---	---	31,208	---	---	---	31,208
Leonard	41	4,422	158	5,207	1,954	---	1,125	12,866	---	---	---	12,866	---	---	---	12,866
Leonidas	50	46,578	1,665	3,016	320	---	---	51,579	---	---	---	51,579	25	---	---	51,604
LeRoy	932	139,118	119,814	97,676	119,678	56,985	10,550	543,821	95,450	125,000	5,020	769,291	---	---	30,315	799,606
Lester Prairie	1,696	307,357	384,980	229,544	113,118	297	95,091	1,130,387	628,546	---	---	1,758,933	---	---	---	1,758,933
Lewiston	1,537	207,513	465,669	151,191	108,110	33,920	---	966,403	70,731	369,017	112,424	1,518,575	---	176,295	10,000	1,704,870
Lewisville	235	84,593	34,061	77,066	---	---	---	195,720	2,670	4,000	10,814	213,204	---	---	---	213,204
Lexington	2,018	355,834	1,040,094	168,345	82,712	---	24,897	1,671,882	210,537	81,534	23,950	1,987,903	---	---	61,467	2,049,370
Lilydale	881	180,796	296,666	10,709	---	---	8,875	497,046	---	96,000	183,323	776,369	---	---	86,559	862,928
Lindstrom	4,503	436,682	860,837	265,928	267,020	60,511	36,145	1,927,123	843,594	323,703	83,782	3,178,202	---	---	782,886	3,961,088
Lino Lakes	20,803	1,843,303	4,333,080	2,225,463	981,094	425,402	201,635	10,009,977	3,044,259	2,769,525	915,268	16,739,029	---	---	3,241,959	19,980,988
Lismore	231	73,055	38,687	52,110	3,643	---	550	168,045	78,827	---	---	246,872	---	---	11,591	258,463
Litchfield	6,736	862,731	1,849,288	1,003,810	1,138,888	36,888	197,322	5,088,927	2,183,609	815,000	264,448	8,351,984	---	172,881	510,678	9,035,543
Little Canada	10,101	725,713	2,029,462	424,927	553,978	---	371,518	4,105,598	6,469,797	876,470	429,090	11,880,955	1,400,000	---	1,501,318	14,782,273
Little Falls	8,890	851,084	2,090,391	1,191,768	617,707	502,858	159,882	5,413,690	1,631,936	3,839,000	589,366	11,473,992	---	138,733	2,227,406	13,840,131
Littlefork	626	181,254	209,510	169,528	81,274	20,394	116,400	778,360	700,969	135,000	26,062	1,640,391	---	622,271	122,188	2,384,850
Long Beach	350	88,312	15,294	8,085	7,916	---	---	119,607	---	8,878	726	129,211	---	---	---	129,211
Long Lake	1,813	339,869	915,386	347,859	90,748	2,917	---	1,696,779	712,095	155,000	40,563	2,604,437	---	---	---	2,604,437

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Long Prairie	3,396	418,804	886,743	362,804	98,006	204,093	49,581	2,020,031	5,660,374	330,000	272,867	8,283,272	---	---	406,874	8,690,146
Longville	159	72,424	41,433	59,242	38,719	---	124,613	336,431	271,415	---	---	607,846	---	---	---	607,846
Lonsdale	3,913	387,888	820,174	600,013	300,693	167,019	---	2,275,787	1,724,512	962,300	277,347	5,239,946	---	---	---	5,239,946
Loretto	648	113,832	151,146	124,200	63,152	7,918	706	460,954	22,966	---	---	483,920	---	---	17,500	501,420
Louisburg	40	9,486	1,676	3,438	1,260	---	2,766	18,626	---	---	---	18,626	---	---	---	18,626
Lowry	301	63,203	59,064	36,064	---	4,560	---	162,891	249,240	65,000	8,443	485,574	---	---	56,445	542,019
Lucan	184	46,581	48,891	64,488	20,941	1,045	14,140	196,086	118,972	8,121	6,929	330,108	---	---	---	330,108
Luverne	4,688	658,464	1,219,086	806,296	1,150,222	562,936	230,296	4,627,300	1,604,817	415,555	64,504	6,712,176	---	---	672,973	7,385,149
Lyle	540	55,712	81,568	66,943	19,801	845	---	224,869	25,520	17,000	6,728	274,117	---	---	1,600	275,717
Lynd	453	50,079	59,884	41,481	---	---	---	151,444	303,020	25,000	8,809	488,273	---	---	175,400	663,673
Mabel	772	162,784	246,492	209,801	59,561	104,439	48,307	831,384	415,625	118,883	18,751	1,384,643	---	---	104,975	1,489,618
Madelia	2,290	345,193	643,431	418,607	406,899	159,941	256,101	2,230,172	249,518	135,000	18,353	2,633,043	---	---	15,212	2,648,255
Madison	1,476	375,571	402,119	211,631	278,417	52,905	81,798	1,402,441	2,484,824	283,000	507,427	4,677,692	---	---	575,657	5,253,349
Madison Lake	1,183	161,997	350,695	142,494	30,473	50,921	---	736,580	966,185	174,192	182,540	2,059,497	---	13,363	131,818	2,204,678
Magnolia	214	36,452	28,548	4,433	2,981	---	1,832	74,246	---	---	---	74,246	---	67,829	---	142,075
Mahnomen	1,207	258,660	392,720	168,995	20,493	419,517	---	1,260,385	87,766	65,928	26,335	1,440,414	---	---	---	1,440,414
Mahtomedi	8,030	1,176,699	1,310,791	920,365	734,921	---	97,329	4,240,105	3,141,992	1,080,938	379,540	8,842,575	---	---	2,856,060	11,698,635
Manchester	50	12,641	28,860	3,488	4,178	---	---	49,167	---	---	---	49,167	---	---	---	49,167
Manhattan Beach	59	41,222	10,166	1,959	---	675	125	54,147	---	---	---	54,147	---	---	---	54,147
Mankato	42,803	1,875,492	14,044,778	5,465,300	3,698,288	955,949	---	26,039,807	14,177,483	8,825,000	1,761,540	50,803,830	---	---	3,668,406	54,472,236
Mantorville	1,223	194,024	172,012	138,160	40,625	10,876	---	555,697	672,548	106,000	30,574	1,364,819	---	---	245,773	1,610,592
Maple Grove	66,401	6,993,484	15,334,336	4,450,312	5,884,689	1,383,390	5,443,306	39,489,517	21,738,087	8,759,149	4,334,556	74,321,309	5,815,000	4,193,960	21,407,070	105,737,339
Maple Lake	2,127	291,416	533,232	273,581	64,870	49,376	105,707	1,318,182	523,926	180,000	72,626	2,094,734	---	13,000	685,702	2,793,436
Maple Plain	1,790	439,230	971,811	202,037	55,225	5,009	---	1,673,312	758,146	244,668	99,258	2,775,384	---	30,600	193,615	2,999,599
Mapleton	1,743	147,052	436,495	233,056	47,917	22	14,640	879,182	171,069	1,134,196	111,222	2,295,669	59,450	---	62,487	2,417,606
Mapleview	174	80,446	15,384	11,633	58,818	---	11,200	177,481	5,708	8,000	4,335	195,524	---	---	---	195,524
Maplewood	40,243	3,591,355	10,939,661	3,656,292	1,419,805	633,734	73,994	20,314,841	3,880,696	11,186,101	2,331,578	37,713,216	---	---	9,043,044	46,756,260
Marble	690	145,248	62,850	183,847	48,631	---	---	440,576	3,188	22,000	8,388	474,152	---	---	---	474,152
Marietta	146	59,690	36,846	15,650	6,978	---	1,088	120,252	6,350	---	---	126,602	---	---	---	126,602
Marine on Saint Croix	682	348,286	145,540	39,003	51,417	---	90,889	675,135	286,925	---	---	962,060	---	---	385,050	1,347,110
Marshall	13,799	1,989,889	3,883,225	3,420,348	3,271,783	631,407	558,772	13,755,424	10,809,718	3,199,888	1,262,071	29,027,101	---	---	2,559,668	31,586,769

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Mayer	1,995	347,068	204,934	122,586	21,245	---	2,778	698,611	658,087	202,007	55,205	1,613,910	---	---	115,229	1,729,139
Maynard	355	88,295	90,709	117,082	61,400	24,464	---	381,950	26,233	19,049	15,197	442,429	---	---	1,800	444,229
Mazeppa	856	185,117	151,504	160,481	68,980	4,700	6,543	577,325	31,133	75,000	21,810	705,268	---	31,134	10,927	747,329
McGrath	74	12,654	20,605	7,768	1,231	---	237	42,495	---	---	---	42,495	---	---	---	42,495
McGregor	381	126,332	334,559	140,169	27,468	3,666	61,552	693,746	202,008	17,719	162	913,635	---	---	105,294	1,018,929
McIntosh	627	105,678	72,092	141,601	85,986	8,705	---	414,062	19,019	27,852	2,775	463,708	---	---	---	463,708
McKinley	126	74,785	10,775	3,000	1,500	---	1,728	91,788	1,463,454	---	---	1,555,242	---	23,000	8,600	1,586,842
Meadowlands	134	46,672	8,579	7,807	667	---	1,875	65,600	---	---	---	65,600	---	---	---	65,600
Medford	1,273	257,900	174,158	158,202	92,684	320	---	683,264	55,464	371,803	26,184	1,136,715	---	---	40,491	1,177,206
Medicine Lake	386	77,577	69,843	23,617	22,433	---	173,959	367,429	50,846	---	---	418,275	---	---	---	418,275
Medina	6,131	1,232,311	2,273,509	765,137	358,322	---	17,564	4,646,843	2,529,746	655,000	331,599	8,163,188	---	361,578	465,354	8,990,120
Meire Grove	180	21,919	1,983	6,142	---	7,853	---	37,897	23,094	---	---	60,991	---	---	7,776	68,767
Melrose	3,677	473,912	711,838	433,098	88,199	230,336	9,660	1,947,043	471,282	445,000	67,808	2,931,133	---	---	841,459	3,772,592
Menahga	1,347	336,548	350,778	119,688	53,050	25,514	---	885,578	451,216	302,839	106,341	1,745,974	---	---	154,356	1,900,330
Mendota	203	52,306	94,516	15,810	1,056	---	---	163,688	35,530	40,076	3,775	243,069	---	---	---	243,069
Mendota Heights	11,283	1,446,914	4,039,615	1,067,467	774,129	---	24,682	7,352,807	2,334,408	4,750,000	445,742	14,882,957	---	46,763	1,527,294	16,457,014
Mentor	148	146,579	60,929	24,266	28,819	---	---	260,593	10,560	5,685	855	277,693	---	---	3,940	281,633
Middle River	309	79,878	80,298	46,141	50,788	---	1,182	258,287	23,822	12,000	576	294,685	---	---	7,000	301,685
Miesville	134	56,339	77,322	10,900	13,271	---	---	157,832	---	22,998	2,141	182,971	---	---	---	182,971
Milaca	2,900	428,334	779,881	247,590	232,598	85,787	78,932	1,853,122	164,541	418,757	98,392	2,534,812	---	---	12,895	2,547,707
Milan	355	114,049	74,932	21,097	26,728	5,547	---	242,353	12,497	---	---	254,850	---	---	---	254,850
Millerville	107	21,103	61,514	4,557	3,300	---	346	90,820	7,139	---	---	97,959	---	---	---	97,959
Millville	176	17,270	3,788	16,464	4,568	---	---	42,090	---	---	---	42,090	---	---	---	42,090
Milroy	248	132,805	38,505	49,592	16,258	2,460	---	239,620	58,895	---	---	298,515	---	---	39,933	338,448
Miltona	434	125,351	101,255	156,318	20,382	---	739	404,045	107,623	56,107	15,375	583,150	---	---	---	583,150
Minneapolis	419,952	114,483,000	269,174,000	56,978,000	89,773,244	174,858,000	21,705,000	726,971,244	178,275,651	84,144,662	13,807,166	1,003,198,723	4,440,000	8,018,239	107,895,966	1,123,552,928
Minneiska	106	9,785	2,054	8,762	2,487	---	300	23,388	---	---	---	23,388	---	---	---	23,388
Minneota	1,376	197,298	230,123	285,070	168,065	5,989	6,807	893,352	2,350,920	236,000	68,516	3,548,788	---	---	126,555	3,675,343
Minnesota City	189	38,682	5,995	12,016	8,182	1,200	---	66,075	40,883	---	---	106,958	---	---	---	106,958
Minnesota Lake	670	117,518	267,718	104,258	25,595	---	---	515,089	212,087	66,000	16,503	809,679	---	---	---	809,679
Minnetonka	52,741	4,592,636	12,278,726	5,513,906	5,895,800	4,210,633	373,845	32,865,546	11,146,965	1,005,000	200,052	45,217,563	---	---	1,252,225	46,469,788

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Minnetonka Beach	531	331,021	274,671	144,691	31,715	---	74,264	856,362	95,023	125,000	7,950	1,084,335	---	---	80,000	1,164,335
Minnetrista	7,238	1,158,455	2,379,217	1,462,429	159,592	---	---	5,159,693	852,956	981,000	458,911	7,452,560	---	---	350,731	7,803,291
Mizpah	55	7,350	1,134	1,804	949	---	1,202	12,439	---	---	---	12,439	---	---	---	12,439
Montevideo	5,337	789,157	1,390,145	723,591	712,848	166,596	120,717	3,903,054	3,846,775	1,573,100	234,132	9,557,061	---	41,000	796,300	10,394,361
Montgomery	3,000	541,699	963,770	293,365	46,135	32,943	---	1,877,912	728,792	508,628	130,107	3,245,439	---	185,000	256,744	3,687,183
Monticello	13,409	1,489,892	2,036,777	1,941,750	2,663,533	530,746	734,389	9,397,087	6,235,029	5,796,653	652,425	22,081,194	---	---	1,223,175	23,304,369
Montrose	3,136	351,748	364,908	150,044	154,787	24,553	---	1,046,040	187,236	1,295,000	80,882	2,609,158	---	---	37,700	2,646,858
Moorhead	42,581	4,047,756	14,131,979	5,068,466	3,748,227	1,534,475	2,449,064	30,979,967	33,908,144	27,988,634	7,881,027	100,757,772	---	1,197,506	1,045,152	103,000,430
Moose Lake	2,772	553,275	531,030	190,901	426,790	91,706	13,200	1,806,902	137,804	170,439	78,025	2,193,170	---	816	500,000	2,693,986
Mora	3,504	459,611	880,078	447,021	364,758	734,334	230,576	3,116,378	1,029,048	192,500	93,753	4,431,679	---	---	729,189	5,160,868
Morgan	871	191,715	271,121	142,351	211,013	20,223	55,171	891,594	86,807	695,339	53,675	1,727,415	---	32,026	---	1,759,441
Morris	5,442	669,238	1,152,423	1,107,294	581,548	83,031	607,050	4,200,584	4,831,412	1,056,005	364,546	10,452,547	2,025,000	85,079	1,117,888	13,680,514
Morristown	999	175,061	218,519	101,251	32,743	---	987	528,561	345,100	65,000	55,585	994,246	---	---	127,945	1,122,191
Morton	380	132,856	114,692	37,712	21,946	107,198	13,451	427,855	71,167	5,557	3,334	507,913	---	---	---	507,913
Motley	651	203,608	190,021	179,716	3,438	400	---	577,183	27,115	155,000	88,346	847,644	---	---	---	847,644
Mound	9,371	1,124,242	3,348,707	702,586	528,117	57,906	65	5,761,623	4,037,845	2,493,041	901,350	13,193,859	---	---	517,085	13,710,944
Mounds View	13,161	1,007,715	3,136,469	604,294	1,077,863	1,906,076	27,563	7,759,980	4,742,796	180,658	43,733	12,727,167	---	60,000	845,456	13,632,623
Mountain Iron	2,893	1,239,018	769,435	831,249	488,538	419,445	---	3,747,685	1,119,421	970,290	101,223	5,938,619	---	---	718,135	6,656,754
Mountain Lake	2,134	198,200	553,260	308,190	358,446	445,742	106,997	1,970,835	679,963	568,819	252,543	3,472,160	89,700	---	320,466	3,882,326
Murdock	267	94,095	196,313	34,471	---	137,895	620	463,394	45,011	35,773	7,642	551,820	---	---	---	551,820
Myrtle	39	16,735	27,261	8,882	5,847	---	---	58,725	---	---	---	58,725	---	616	---	59,341
Nashua	57	4,080	3,408	1,953	100	---	450	9,991	---	---	---	9,991	---	---	---	9,991
Nashwauk	981	371,963	428,295	348,966	126,477	40,059	---	1,315,760	740,630	249,255	22,156	2,327,801	---	---	405,417	2,733,218
Nassau	58	16,450	15,205	4,432	30,864	---	14,818	81,769	---	12,000	3,583	97,352	---	---	---	97,352
Nelson	179	36,545	2,109	13,524	2,383	---	---	54,561	33,500	---	---	88,061	---	---	---	88,061
Nerstrand	309	71,543	33,638	33,765	5,390	---	16,578	160,914	21,170	7,340	7,072	196,496	---	---	---	196,496
Nevis	410	138,782	179,270	59,530	20,762	---	6,948	405,292	400	18,921	1,579	426,192	---	---	---	426,192
New Auburn	441	158,659	67,550	26,332	11,676	---	13,604	277,821	19,784	76,075	69,147	442,827	---	---	45,648	488,475
New Brighton	22,618	1,923,885	5,523,678	920,518	3,494,387	1,763,001	3,867,472	17,492,941	7,536,948	2,675,000	2,471,427	30,176,316	---	1,326,354	5,505,919	37,008,589
New Germany	422	103,228	81,212	29,575	15,834	---	25,416	255,265	3,860	37,337	40,232	336,694	---	120,000	34,146	490,840
New Hope	21,600	1,872,436	7,168,102	1,606,369	1,938,131	588,167	---	13,173,205	8,220,964	415,000	315,849	22,125,018	---	---	1,426,570	23,551,588

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
New London	1,355	232,776	398,461	115,010	167,216	305,805	---	1,219,268	792,102	668,921	155,564	2,835,855	---	---	97,860	2,933,715
New Munich	319	42,602	54,544	61,076	21,995	---	749	180,966	---	---	---	180,966	---	---	---	180,966
New Prague	7,585	860,725	1,547,707	946,748	526,631	503,451	---	4,385,262	671,131	1,350,825	475,218	6,882,436	---	121,270	115,661	7,119,367
New Richland	1,209	144,294	504,788	149,873	35,641	7,183	2,242	844,021	164,835	209,500	63,047	1,281,403	---	---	71,069	1,352,472
New Trier	109	27,626	1,360	21,962	200	---	2,814	53,962	1,746	---	---	55,708	---	5,000	---	60,708
New Ulm	13,539	2,210,736	3,184,807	3,436,501	3,872,251	175,110	505,746	13,385,151	5,083,666	5,034,136	530,114	24,033,067	---	---	5,119,321	29,152,388
New York Mills	1,229	274,973	403,983	169,658	271,260	144,439	---	1,264,313	360,702	395,000	68,075	2,088,090	135,000	---	244,462	2,467,552
Newfolden	379	90,526	33,811	31,820	10,099	---	62,293	228,549	7,352	4,000	4,725	244,626	---	---	---	244,626
Newport	3,563	740,361	914,238	342,847	367,117	33,797	12,477	2,410,837	269,677	330,000	137,914	3,148,428	---	---	518,500	3,666,928
Nicollet	1,117	137,540	71,094	105,657	3,130	---	837	318,258	26,638	438,000	106,702	889,598	---	---	46,153	935,751
Nielsville	87	30,562	5,496	734	3,762	---	171	40,725	4,488	---	---	45,213	---	---	---	45,213
Nimrod	75	7,602	1,712	1,719	435	---	7,649	19,117	---	---	---	19,117	---	---	---	19,117
Nisswa	2,033	343,619	766,888	485,588	231,898	119,224	103,590	2,050,807	77,742	427,000	56,703	2,612,252	---	---	624,406	3,236,658
Norcross	66	26,708	2,571	10,071	---	---	---	39,350	---	---	---	39,350	---	249	---	39,599
North Branch	10,469	913,584	1,938,105	1,002,220	245,224	774,157	---	4,873,290	57,420	2,129,414	772,885	7,833,009	---	---	46,112	7,879,121
North Mankato	13,813	752,144	2,183,726	1,684,396	1,682,465	858,799	288,787	7,450,317	3,184,584	2,322,000	744,552	13,701,453	---	30,000	877,357	14,608,810
North Oaks	5,054	595,543	1,244,060	22,400	33,089	---	702,488	2,597,580	75,464	55,000	5,618	2,733,662	---	---	---	2,733,662
North Saint Paul	12,069	2,107,655	3,438,493	753,084	303,896	295,449	138,243	7,036,820	3,751,286	1,010,000	366,628	12,164,734	---	219,711	694,316	13,078,761
Northfield	20,355	2,408,862	4,070,750	2,381,026	2,281,839	637,017	112,509	11,892,003	8,022,854	2,043,881	600,662	22,559,400	---	---	1,374,964	23,934,364
Northome	179	92,495	23,273	14,717	30,194	11,050	37,946	209,675	61,025	5,103	424	276,227	26,625	---	9,000	311,852
Northrop	209	21,629	32,391	18,538	4,855	---	3,056	80,469	---	---	---	80,469	---	---	---	80,469
Norwood Young America	3,757	534,254	385,616	547,794	263,929	48,306	---	1,779,899	344,246	2,305,000	492,904	4,922,049	---	24,000	125,830	5,071,879
Nowthen	4,548	440,432	397,886	330,754	30,516	---	58,634	1,258,222	213,799	125,786	20,943	1,618,750	---	---	125,841	1,744,591
Oak Grove	8,360	761,473	1,066,217	477,502	66,583	28,683	37,852	2,438,310	1,982,639	120,000	79,707	4,620,656	---	---	240,456	4,861,112
Oak Park Heights	4,712	1,232,534	1,734,623	300,904	244,052	150,709	281,464	3,944,286	661,984	5,615,000	422,650	10,643,920	---	---	7,301,111	17,945,031
Oakdale	27,937	3,731,511	5,955,360	2,737,374	1,279,608	201,582	---	13,905,435	4,056,782	11,671,360	731,924	30,365,501	---	---	3,738,355	34,103,856
Odessa	121	42,449	15,055	7,550	1,072	---	10,149	76,275	7,898	1,139	1,722	87,034	---	---	---	87,034
Odin	102	29,461	180,114	23,825	3,629	---	8,668	245,697	10,000	4,912	5,553	266,162	---	---	10,680	276,842
Ogema	179	18,794	6,720	19,972	200	651	8,865	55,202	2,360	---	---	57,562	13	---	---	57,575
Ogilvie	351	92,722	83,069	24,528	6,141	37,700	6,067	250,227	15,000	14,000	4,615	283,842	---	---	22,014	305,856
Okabena	194	61,123	38,056	18,353	2,974	---	---	120,506	---	---	---	120,506	---	---	---	120,506

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*Data could not be fully reviewed.

Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Oklee	435	160,913	83,088	69,926	1,719	167,013	32,100	514,759	16,322	3,473	1,828	536,382	---	---	---	536,382
Olivia	2,438	488,373	719,496	406,451	351,934	93,040	40,174	2,099,468	2,005,347	671,219	225,596	5,001,630	---	---	201,095	5,202,725
Onamia	862	133,772	330,739	29,870	43,211	35,886	60,312	633,790	69,154	14,644	1,380	718,968	---	---	---	718,968
Ormsby	126	24,690	49,111	10,370	7,770	---	---	91,941	87,983	1,638	3,666	185,228	---	---	---	185,228
Orono	7,691	1,258,265	5,080,931	480,765	290,805	87,062	---	7,197,828	1,721,077	1,085,788	344,562	10,349,255	---	---	1,410,385	11,759,640
Oronoco	1,487	142,203	179,651	194,047	122,398	12,105	311	650,715	43,859	173,413	38,663	906,650	---	30,000	85,699	1,022,349
Orr	293	95,204	146,196	21,768	135,102	170,678	---	568,948	16,658	---	---	585,606	---	29,870	7,816	623,292
Ortonville	1,847	466,642	507,520	482,371	365,166	256,043	101,740	2,179,482	341,945	100,000	65,017	2,686,444	---	---	88,159	2,774,603
Osakis	1,756	288,392	443,288	223,155	44,226	102,914	7,007	1,108,982	2,747,666	1,170,000	84,861	5,111,509	---	---	91,322	5,202,831
Oslo	302	142,407	37,263	119,183	40,136	101,158	---	440,147	117,171	23,883	5,661	586,862	---	---	---	586,862
Osseo	2,717	584,553	951,443	267,541	155,392	175,064	---	2,133,993	1,440,353	680,000	522,825	4,777,171	---	107,459	2,273,548	7,158,178
Ostrander	251	94,869	75,466	7,176	15,265	3,403	---	196,179	150,270	---	---	346,449	---	---	---	346,449
Otsego	16,019	1,233,680	1,807,985	1,019,946	534,122	196,534	---	4,792,267	4,349,555	1,210,000	236,860	10,588,682	---	---	461,332	11,050,014
Ottertail	623	220,695	67,781	46,959	32,689	---	13,000	381,124	707,350	---	---	1,088,474	---	---	76,726	1,165,200
Owatonna	25,862	2,674,639	6,605,121	3,463,553	4,629,938	2,657,720	386,709	20,417,680	3,613,361	1,765,000	342,604	26,138,645	810,000	63,385	595,590	27,607,620
Palisade	159	103,579	33,491	15,329	---	---	32	152,431	---	10,435	36,134	199,000	---	---	---	199,000
Park Rapids	3,931	764,899	1,374,160	640,004	234,139	76,482	237,590	3,327,274	1,638,896	1,948,882	732,447	7,647,499	---	---	1,425,359	9,072,858
Parkers Prairie	1,010	203,257	276,995	94,805	85,798	675	---	661,530	1,760,516	65,000	7,846	2,494,892	---	---	73,650	2,568,542
Paynesville	2,490	388,630	683,611	204,870	234,969	500,702	166,766	2,179,548	1,736,466	880,000	77,484	4,873,498	---	---	352,885	5,226,383
Pease	234	54,414	---	1,740	4,018	---	---	60,172	---	24,000	10,010	94,182	---	---	---	94,182
Pelican Rapids	2,526	285,360	535,405	317,822	404,925	63,789	26,750	1,634,051	306,027	363,879	57,732	2,361,689	---	---	220,876	2,582,565
Pemberton	233	65,507	34,163	30,731	82,738	---	---	213,139	55,688	16,857	21,643	307,327	---	---	---	307,327
Pennock	515	91,396	62,317	33,650	26,322	---	---	213,685	---	45,000	17,848	276,533	---	---	---	276,533
Pequot Lakes	2,300	467,851	885,408	387,392	50,081	79,691	9,468	1,879,891	508,841	79,841	24,187	2,492,760	---	---	---	2,492,760
Perham	3,298	386,617	866,634	337,028	546,411	706,584	54,722	2,897,996	2,233,654	2,168,245	348,507	7,648,402	---	---	354,787	8,003,189
Perley	85	24,788	6,317	13,184	---	---	12,609	56,898	---	---	---	56,898	---	---	---	56,898
Peterson	194	58,433	3,128	13,970	26,029	4,563	9,581	115,704	72,283	5,000	21,222	214,209	---	---	---	214,209
Pierz	1,375	277,943	418,375	119,158	14,781	141,349	---	971,606	255,674	23,000	12,217	1,262,497	---	---	20,847	1,283,344
Pillager	470	160,291	114,121	77,956	1,089	24,819	6,616	384,892	12,969	135,000	42,373	575,234	---	---	40,000	615,234
Pine City	3,221	523,380	580,061	399,160	149,886	94,151	84,768	1,831,406	119,003	653,277	204,167	2,807,853	---	---	120,820	2,928,673
Pine Island	3,395	388,318	673,070	592,294	299,819	257,297	444	2,211,242	422,331	583,105	232,384	3,449,062	---	4,000	400,500	3,853,562

[1] Failed to meet reporting deadline.
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Table 17
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Pine River	939	186,528	370,571	188,350	44,955	22,680	68,641	881,725	35,000	12,934	21,701	951,360	---	---	182,557	1,133,917
Pine Springs	414	25,525	7,610	78,680	---	---	5,449	117,264	---	---	---	117,264	---	---	---	117,264
Pipestone	4,197	952,103	906,811	1,207,096	1,018,855	124,134	314,888	4,523,887	1,901,924	1,154,060	232,063	7,811,934	---	231,333	212,099	8,255,366
Plainview	3,335	895,787	1,317,351	447,990	524,565	150,043	184,596	3,520,332	167,996	189,000	83,910	3,961,238	---	---	---	3,961,238
Plato	305	46,437	93,515	52,277	31,632	461	---	224,322	42,127	33,921	1,390	301,760	---	---	15,245	317,005
Plummer	292	110,481	43,541	31,467	6,767	97,089	---	289,345	---	17,416	1,168	307,929	---	17,870	7,900	333,699
Plymouth	75,452	7,348,158	17,800,699	4,863,896	7,708,489	4,557,270	4,528,398	46,806,910	35,874,419	995,000	407,771	84,084,100	---	333,474	24,243,087	108,660,661
Porter	179	27,213	27,931	33,834	12,749	651	6,283	108,661	16,536	6,276	2,956	134,429	---	---	---	134,429
Preston	1,333	391,174	402,048	172,376	252,589	179,418	13,402	1,411,007	363,747	299,531	95,614	2,169,899	---	---	343,277	2,513,176
Princeton	4,735	620,482	1,743,744	630,694	292,313	385,302	34,461	3,706,996	890,387	345,000	309,841	5,252,224	2,060,000	178,031	43,665	7,533,920
Prinsburg	496	93,442	77,066	118,248	14,930	---	---	303,686	255,272	134,725	7,326	701,009	---	---	---	701,009
Prior Lake	25,520	2,536,514	5,076,152	1,875,534	1,606,682	150,177	149	11,245,208	7,901,298	3,792,365	1,375,468	24,314,339	---	117,183	3,203,673	27,635,195
Proctor	3,066	1,099,159	996,501	524,276	24,193	107,915	---	2,752,044	184,611	1,052,000	198,134	4,186,789	---	35,000	147,643	4,369,432
Quamba	112	39,181	1,337	13,703	---	---	---	54,221	---	---	---	54,221	---	---	---	54,221
Racine	429	61,557	12,641	35,423	14,906	9,891	---	134,418	19,090	56,000	6,510	216,018	---	8,100	---	224,118
Ramsey	26,251	3,458,972	4,234,482	2,199,615	1,478,090	78,953	---	11,450,112	2,756,193	1,735,000	965,474	16,906,779	---	---	1,418,350	18,325,129
Randall	629	139,565	176,455	75,266	13,485	175	28,301	433,247	29,127	60,000	19,896	542,270	220,000	---	---	762,270
Randolph	447	53,086	13,612	557	3,053	---	2,860	73,168	5,239	---	---	78,407	---	---	---	78,407
Ranier	562	164,311	29,500	67,012	37,467	12,352	32,543	343,185	---	51,000	9,017	403,202	---	---	---	403,202
Raymond	765	193,415	101,388	93,973	29,792	1,975	600	421,143	385,926	140,000	49,095	996,164	---	---	169,719	1,165,883
Red Lake Falls	1,398	296,315	129,769	196,651	209,339	86,209	12,932	931,215	73,648	908,979	120,839	2,034,681	---	---	---	2,034,681
Red Wing	16,545	1,903,659	6,339,056	2,609,653	3,259,092	723,901	800,176	15,635,537	18,711,325	870,000	424,125	35,640,987	---	1,400,000	4,233,068	41,274,055
Redwood Falls	5,211	1,383,088	1,810,109	1,047,752	2,411,908	371,525	295,524	7,319,906	1,761,398	123,191	55,743	9,260,238	---	---	898,265	10,158,503
Regal	31	9,099	960	1,490	---	---	---	11,549	---	---	---	11,549	---	---	---	11,549
Remer	403	142,916	75,664	87,812	---	34,827	18,966	360,185	113,989	19,070	7,718	500,962	---	101,080	37,451	639,493
Renville	1,211	225,463	323,796	232,564	102,608	159,918	19,294	1,063,643	216,781	105,000	6,450	1,391,874	---	---	1,491	1,393,365
Revere	92	35,102	1,803	20,333	8,609	---	---	65,847	---	---	---	65,847	---	---	---	65,847
Rice	1,334	210,021	334,285	81,535	35,446	30,253	---	691,540	15,381	25,000	3,500	735,421	---	---	46,278	781,699
Rice Lake	4,109	440,572	162,334	1,029,229	11,105	381	23,884	1,667,505	313,375	84,976	15,782	2,081,638	---	68,475	31,386	2,181,499
Richfield	36,338	2,522,366	13,314,980	2,588,213	4,364,564	4,859,715	643,624	28,293,462	14,780,921	2,125,000	1,563,351	46,762,734	---	995,000	4,064,898	51,822,632
Richmond	1,463	159,549	257,723	227,182	132,951	9,705	---	787,110	59,221	218,000	118,653	1,182,984	---	---	---	1,182,984

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Richville	89	5,647	1,400	15,876	3,867	---	1,079	27,869	---	---	---	27,869	---	---	---	27,869
Riverton	109	28,753	2,069	8,223	266	90,000	---	129,311	892	25,000	---	155,203	---	---	963	156,166
Robbinsdale	14,704	1,047,270	5,075,160	2,637,094	1,346,091	1,370,730	---	11,476,345	890,636	585,000	390,580	13,342,561	---	50,000	409,711	13,802,272
Rochester	113,331	9,380,586	44,013,452	12,470,626	23,125,689	6,946,446	11,631,228	107,568,027	112,778,286	4,918,295	4,085,359	229,349,967	---	---	10,652,445	240,002,412
Rock Creek	1,594	135,464	34,998	198,893	1,376	---	4,531	375,262	---	---	---	375,262	---	---	---	375,262
Rockford	4,380	635,102	647,417	430,892	381,519	38,853	45,701	2,179,484	2,012,227	938,286	337,580	5,467,577	---	---	559,142	6,026,719
Rockville	2,548	393,208	193,888	343,119	85,598	---	---	1,015,813	125,841	137,000	46,613	1,325,267	---	38,812	287,655	1,651,734
Rogers	12,539	1,759,202	3,493,813	991,114	1,191,381	92,642	176,454	7,704,606	4,626,802	3,385,000	407,858	16,124,266	---	---	422,654	16,546,920
Rollingstone	650	111,723	67,664	80,333	30,628	---	---	290,348	50,812	120,000	32,145	493,305	---	4,136	86,042	583,483
Roosevelt	138	20,278	1,432	9,197	6,747	35,010	2,212	74,876	1,497	---	---	76,373	---	---	---	76,373
Roscoe	101	22,552	8,031	20,796	---	---	---	51,379	5,904	---	---	57,283	---	384	---	57,667
Rose Creek	391	84,037	25,502	45,456	5,718	---	---	160,713	42,136	42,528	11,451	256,828	---	---	---	256,828
Roseau	2,795	413,871	1,013,444	283,259	511,273	313,752	47,199	2,582,798	1,039,956	---	---	3,622,754	---	---	5,132	3,627,886
Rosemount	23,559	3,227,354	4,072,189	1,715,492	2,401,770	155,041	---	11,571,846	5,087,107	2,165,000	495,638	19,319,591	---	130,000	93	19,449,684
Roseville	35,836	6,822,109	10,085,783	2,499,271	4,380,124	4,602,384	---	28,389,671	9,821,852	2,660,000	848,823	41,720,346	---	---	1,773,845	43,494,191
Rothsay	487	116,978	143,640	69,563	33,053	98,858	56,762	518,854	201,379	64,137	22,278	806,648	---	---	20,189	826,837
Round Lake	379	80,686	35,326	60,951	6,214	---	50,476	233,653	130,723	---	---	364,376	---	364,348	630	729,354
Royalton	1,235	173,769	467,092	97,847	19,675	42	---	758,425	201,859	59,000	8,935	1,028,219	---	---	5,041	1,033,260
Rush City	3,072	274,150	426,041	276,550	78,061	112,865	149,733	1,317,400	1,817,189	289,000	34,122	3,457,711	---	---	341,709	3,799,420
Rushford	1,767	127,977	583,078	91,421	244,055	161,329	40,618	1,248,478	2,007,359	251,965	418,100	3,925,902	---	---	332,481	4,258,383
Rushford Village	832	99,597	25,409	124,975	12,282	2,105	59,846	324,214	859,819	34,000	22,735	1,240,768	---	3,350	23,758	1,267,876
Rushmore	341	110,918	38,204	88,712	4,099	---	34,398	276,331	280,439	47,615	9,089	613,474	---	---	180,524	793,998
Russell	321	81,418	77,055	68,300	8,491	68	---	235,332	---	23,296	6,170	264,798	---	---	2,000	266,798
Ruthton	220	60,425	60,257	57,118	797	---	2,344	180,941	27,072	6,063	1,718	215,794	---	---	15,000	230,794
Rutledge	216	13,924	2,366	4,812	14,534	---	3,592	39,228	4,813	---	2,943	46,984	---	---	---	46,984
Sabin	544	111,450	63,691	84,928	21,048	---	---	281,117	16,653	84,946	54,328	437,044	---	5,792	---	442,836
Sacred Heart	511	138,496	205,917	145,425	14,128	11,049	---	515,015	5,563,663	670,165	27,283	6,776,126	---	---	98	6,776,224
Saint Anthony	9,234	1,006,481	5,164,270	1,007,271	452,682	783,951	99,949	8,514,604	5,266,714	2,620,000	932,033	17,333,351	---	---	---	17,333,351
Saint Anthony [Stearns]	89	4,714	3,195	3,644	---	---	---	11,553	---	---	---	11,553	---	---	---	11,553
Saint Augusta	3,487	302,579	226,410	149,370	60,375	---	---	738,734	493,010	18,000	160,818	1,410,562	---	155,000	---	1,565,562
Saint Bonifacius	2,312	382,798	468,889	274,993	---	---	5,066	1,131,746	237,299	243,565	67,067	1,679,677	---	62,000	---	1,741,677

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Saint Charles	3,753	344,536	665,494	214,319	503,416	81,334	24,135	1,833,234	603,037	174,478	140,461	2,751,210	---	---	557,134	3,308,344
Saint Clair	846	141,803	116,163	147,373	6,257	---	---	411,596	77,037	---	---	488,633	---	---	---	488,633
Saint Cloud	67,344	6,412,058	28,395,830	5,845,336	5,828,609	2,841,811	1,096,603	50,420,247	36,624,704	20,500,000	3,627,358	111,172,309	---	16,986	16,305,497	127,494,792
Saint Francis	7,400	774,871	1,818,103	445,048	295,925	228,880	52,213	3,615,040	972,259	310,000	357,994	5,255,293	---	---	360,000	5,615,293
Saint Hilaire	278	158,887	13,450	31,210	11,772	---	23,608	238,927	6,411	---	---	245,338	---	---	---	245,338
Saint James	4,548	473,492	1,576,513	1,371,346	331,568	200,621	282,709	4,236,249	2,595,837	765,000	134,348	7,731,434	---	92,000	392,508	8,215,942
Saint Joseph	6,739	617,764	1,459,196	353,421	323,966	187,700	---	2,942,047	5,100,861	1,205,000	416,776	9,664,684	---	510,200	393,971	10,568,855
Saint Leo	93	14,768	13,564	3,698	7,734	---	---	39,764	5,108	---	---	44,872	---	---	1,707	46,579
Saint Louis Park	48,927	8,188,193	14,669,251	3,418,957	7,227,798	9,300,155	---	42,804,354	19,894,828	1,681,876	1,561,010	65,942,068	---	853,863	6,140,682	72,936,613
Saint Martin	313	143,717	102,150	40,781	---	8,903	---	295,551	989,476	1,363,000	54,753	2,702,780	---	---	52,877	2,755,657
Saint Mary's Point	375	56,841	63,025	39,424	4,117	---	9,622	173,029	---	---	---	173,029	---	---	47,900	220,929
Saint Michael	17,174	1,166,326	1,489,467	2,012,555	747,497	204,785	22,222	5,642,852	631,485	2,404,815	528,488	9,207,640	2,329,812	29,385	3,849,408	15,416,245
Saint Paul	304,442	52,067,778	179,909,948	56,402,461	57,509,987	29,498,524	8,505,599	383,894,297	68,034,701	58,916,816	23,277,748	534,123,562	---	6,008,855	77,002,880	617,135,297
Saint Paul Park	5,519	605,243	1,468,965	506,798	248,570	978	7,429	2,837,983	2,102,415	538,000	144,190	5,622,588	---	---	412,494	6,035,082
Saint Peter	11,807	846,187	2,828,751	1,379,018	2,024,930	965,967	104,555	8,149,408	5,741,025	1,423,519	294,488	15,608,440	---	---	1,521,147	17,129,587
Saint Rosa	69	21,655	3,277	21,830	18,236	---	---	64,998	---	---	---	64,998	---	---	---	64,998
Saint Stephen	868	155,932	177,754	79,026	17,714	---	7,895	438,321	163,013	5,173	---	606,507	---	---	116,653	723,160
Saint Vincent	55	4,097	3,500	5,860	---	---	3,455	16,912	---	---	---	16,912	---	---	---	16,912
Sanborn	315	82,790	59,129	96,288	18,655	6,110	4,814	267,786	23,312	14,191	1,156	306,445	---	---	21,460	327,905
Sandstone	2,656	373,516	271,119	196,560	21,354	310,643	97,061	1,270,253	2,961,542	189,053	744	4,421,592	---	57,697	133,324	4,612,613
Sargeant	53	14,150	2,217	8,542	---	---	3,852	28,761	---	---	---	28,761	---	---	---	28,761
Sartell	17,582	582,529	2,891,635	3,503,598	458,838	712,529	18,462	8,167,591	5,883,075	3,585,000	775,689	18,411,355	---	1,450,000	2,689,956	22,551,311
Sauk Centre	4,457	820,742	1,548,100	521,102	515,286	177,982	58,913	3,642,125	1,485,288	909,110	322,993	6,359,516	2,175,000	---	568,687	9,103,203
Sauk Rapids	13,631	858,041	2,445,492	1,030,793	352,637	812,035	---	5,498,998	3,046,835	2,380,288	220,242	11,146,363	---	590,235	1,124,042	12,860,640
Savage	30,285	2,694,231	6,704,974	2,383,347	1,645,596	338,537	116,294	13,882,979	12,463,869	11,280,000	1,711,122	39,337,970	---	139,000	4,715,682	44,192,652
Scandia	3,945	456,159	320,972	605,389	90,772	90,811	---	1,564,103	965,806	168,000	16,798	2,714,707	---	---	347,724	3,062,431
Scanlon	988	179,872	123,026	74,159	34,579	---	---	411,636	36,432	---	5,404	453,472	---	---	---	453,472
Seaforth	79	21,140	40,549	11,806	4,052	---	---	77,547	12,020	---	---	89,567	---	---	---	89,567
Sebeka	694	202,002	299,419	127,960	42,350	20,429	---	692,160	8,470	175,200	124,094	999,924	---	---	---	999,924
Sedan	51	9,050	998	6,325	165	---	---	16,538	---	3,700	653	20,891	6,189	---	9,736	36,816
Shafer	1,050	217,278	95,779	133,361	29,002	500	---	475,920	55,079	15,000	3,633	549,632	---	---	---	549,632

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Shakopee	40,643	3,805,682	10,643,342	3,050,323	4,242,402	2,092,337	248,847	24,082,933	32,159,412	1,685,000	864,494	58,791,839	---	105,222	3,273,755	62,170,816
Shelly	183	86,895	48,645	18,671	5,927	61	6,386	166,585	1,743	4,252	1,303	173,883	---	---	45,124	219,007
Sherburn	1,058	281,646	351,817	214,254	39,285	17,715	---	904,717	280,433	95,000	93,475	1,373,625	---	---	125,723	1,499,348
Shevlin	168	26,415	80,982	43,711	16,356	---	2,603	170,067	14,302	---	---	184,369	---	---	155,530	339,899
Shoreview	26,366	2,441,693	3,935,376	2,065,556	6,928,597	2,832,404	518,366	18,721,992	2,574,263	1,030,000	270,313	22,596,568	---	---	4,454,783	27,051,351
Shorewood	7,496	1,413,329	1,623,749	762,581	361,128	---	24,199	4,184,986	4,177,073	6,480,000	434,990	15,277,049	---	---	1,387,313	16,664,362
Silver Bay	1,841	490,658	573,012	572,044	891,093	29,977	38,590	2,595,374	881,293	54,518	5,419	3,536,604	---	---	441,087	3,977,691
Silver Lake	806	151,315	366,030	169,320	135,648	---	994	823,307	93,396	88,000	27,110	1,031,813	---	---	68,500	1,100,313
Skyline	282	25,352	13,247	38,532	9,744	---	---	86,875	---	---	---	86,875	---	---	---	86,875
Slayton	2,115	273,447	592,822	364,151	336,198	117,715	33,343	1,717,676	86,358	183,757	51,789	2,039,580	---	---	376,480	2,416,060
Sleepy Eye	3,509	614,637	716,414	429,045	489,822	806,320	545,254	3,601,492	1,107,519	650,000	303,108	5,662,119	---	---	473,114	6,135,233
Sobieski	190	25,160	3,144	21,451	38,322	---	---	88,077	---	---	---	88,077	---	---	---	88,077
Solway	86	21,875	2,111	2,558	---	---	1,877	28,421	30,948	---	---	59,369	---	---	---	59,369
South Haven	190	106,855	212,739	43,665	3,984	---	12,614	379,857	59,889	60,000	360	500,106	---	---	---	500,106
South Saint Paul	20,407	1,644,281	7,124,128	3,890,781	3,297,381	2,047,726	906,003	18,910,300	4,766,921	1,498,229	758,037	25,933,487	---	1,149,065	1,394,776	28,477,328
Spicer	1,206	277,548	344,081	513,305	166,962	48,918	14,662	1,365,476	2,083,960	946,000	123,714	4,519,150	---	15,877	100,909	4,635,936
Spring Grove	1,304	246,428	279,006	128,211	324,805	140,224	56,405	1,175,079	292,123	184,510	58,254	1,709,966	---	41,196	527,627	2,278,789
Spring Hill	93	7,599	1,678	3,024	621	---	9,724	22,646	---	---	---	22,646	---	---	---	22,646
Spring Lake Park	6,406	772,434	1,837,716	421,977	844,507	49,012	244,550	4,170,196	335,769	477,471	90,976	5,074,412	---	---	374,436	5,448,848
Spring Park	1,697	334,047	600,025	55,991	42,345	502	36,739	1,069,649	283,332	31,250	18,226	1,402,457	---	---	46,569	1,449,026
Spring Valley	2,497	229,272	500,733	313,680	349,859	212,303	---	1,605,847	1,033,562	1,210,000	89,795	3,939,204	---	---	355,096	4,294,300
Springfield	2,070	433,129	566,602	305,766	740,393	29,111	139,975	2,214,976	733,680	432,417	108,232	3,489,305	---	---	246,318	3,735,623
Squaw Lake	105	20,037	39,172	14,396	4,728	---	2,610	80,943	2,499	1,839	4,745	90,026	49,650	---	3,686	143,362
Stacy	1,505	210,915	183,811	62,419	41,977	57,434	450	557,006	145,623	123,000	36,241	861,870	---	---	17,222	879,092
Staples	2,934	417,199	842,678	420,685	83,600	194,119	62,728	2,021,009	437,007	478,723	303,987	3,240,726	---	---	99,153	3,339,879
Starbuck	1,290	240,138	524,609	178,183	43,325	30,302	7,511	1,024,068	22,968	125,420	53,663	1,226,119	---	---	49,454	1,275,573
Steen	184	28,733	11,010	5,238	7,892	---	15,015	67,888	56,997	---	---	124,885	---	---	---	124,885
Stephen	664	215,013	156,874	44,252	144,385	63,940	79,360	703,824	104,084	61,774	20,510	890,192	---	210,000	110,762	1,210,954
Stewart	548	162,662	183,135	203,286	3,896	74,718	---	627,697	670,300	98,000	31,929	1,427,926	---	21,490	391,759	1,841,175
Stewartville	6,269	513,350	732,891	510,018	869,430	199,717	19,672	2,845,078	3,061,816	1,991,000	267,965	8,165,859	---	---	385,151	8,551,010
Stillwater	19,693	3,824,740	5,092,685	1,299,498	3,381,088	7,045,568	35,716	20,679,295	3,350,489	2,815,000	1,185,958	28,030,742	1,210,000	---	2,958,931	32,199,673

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Stockton	714	148,736	13,921	15,805	11,016	---	14,970	204,448	14,271	5,000	247	223,966	---	119,897	32,341	376,204
Storden	209	59,148	49,201	56,471	12,163	7,065	10,524	194,572	96,465	60,000	12,268	363,305	---	---	29,482	392,787
Strandquist	75	19,852	2,147	5,645	4,289	---	7,504	39,437	---	2,266	197	41,900	9	---	---	41,909
Strathcona	38	6,483	1,600	3,704	588	---	3,360	15,735	---	---	---	15,735	---	---	---	15,735
Sturgeon Lake	409	---	69,636	45,455	---	---	---	115,091	130,204	---	---	245,295	---	---	---	245,295
Sunburg	98	28,181	90,374	15,948	17,199	30,744	360	182,806	11,435	7,462	1,728	203,431	---	---	389	203,820
Sunfish Lake	523	126,636	168,327	65,949	---	---	22,173	383,085	60,552	60,000	15,135	518,772	---	---	---	518,772
Swanville	338	66,872	37,102	56,659	19,256	3,904	4,551	188,344	46,933	47,000	8,019	290,296	---	---	---	290,296
Taconite	648	36,669	86,658	113,399	41,660	---	59,883	338,269	227,138	---	---	565,407	---	---	45,648	611,055
Tamarack	79	30,473	1,465	6,945	10,712	---	13,288	62,883	53,182	3,485	762	120,312	2,317	---	7,577	130,206
Taopi	52	5,272	2,113	2,282	1,243	---	594	11,504	---	---	---	11,504	---	---	---	11,504
Taunton	128	33,976	17,950	6,945	282	2,516	---	61,669	---	---	---	61,669	---	---	---	61,669
Taylors Falls	1,011	224,805	185,791	156,380	21,842	14,153	3,684	606,655	202,959	100,000	56,694	966,308	---	6,825	---	973,133
Tenstrike	207	8,393	8,611	20,314	6,045	---	---	43,363	---	---	---	43,363	---	---	---	43,363
Thief River Falls	8,845	1,845,977	2,955,612	787,971	2,022,756	1,245,318	840,942	9,698,576	2,979,316	455,000	113,834	13,246,726	---	---	1,030,079	14,276,805
Tintah	58	14,987	26,659	6,188	4,200	---	3,970	56,004	---	15,548	415	71,967	---	---	---	71,967
Tonka Bay	1,558	310,235	694,160	210,636	71,187	---	13,766	1,299,984	105,104	---	---	1,405,088	---	55,000	72,985	1,533,073
Tower	495	212,945	408,362	113,706	193,593	91,495	64,501	1,084,602	509,252	101,296	44,468	1,739,618	---	---	71,242	1,810,860
Tracy	2,128	451,714	535,796	422,158	287,283	155,533	167,074	2,019,558	593,635	943,128	283,123	3,839,444	---	---	216,903	4,056,347
Trail	46	6,264	523	4,013	1,652	---	5,857	18,309	---	---	---	18,309	---	---	---	18,309
Trimont	712	153,564	176,411	219,619	40,818	3,895	284,828	879,135	33,089	22,478	15,709	950,411	---	---	3,076	953,487
Trommald	102	19,896	358	11,419	---	---	5,447	37,120	25,000	---	---	62,120	---	---	---	62,120
Trosky	72	28,048	3,600	8,695	1,866	---	16,900	59,109	---	---	---	59,109	---	---	---	59,109
Truman	1,063	150,639	279,281	207,794	123,007	18,697	73,375	852,793	391,645	55,848	22,870	1,323,156	---	63,906	---	1,387,062
Turtle River	78	10,925	1,948	4,766	---	---	1,000	18,639	---	---	---	18,639	---	---	---	18,639
Twin Lakes	146	39,236	13,386	4,551	2,350	---	---	59,523	36,324	---	---	95,847	---	---	---	95,847
Twin Valley	818	171,501	234,998	130,912	75,861	14,983	6,351	634,606	33,553	8,362	898	677,419	---	---	---	677,419
Two Harbors	3,671	614,179	1,146,588	1,003,462	712,074	93,819	466,930	4,037,052	364,912	113,226	16,370	4,531,560	---	500,000	366,888	5,398,448
Tyler	1,131	134,039	244,032	94,147	206,371	68,316	3,433	750,338	308,133	45,675	5,825	1,109,971	---	---	198,317	1,308,288
Ulen	557	91,899	67,244	46,635	30,011	---	21,568	257,357	123,264	---	---	380,621	---	---	---	380,621
Underwood	345	55,189	62,485	63,887	12,863	15,903	---	210,327	11,615	177,412	1,868	401,222	---	---	180,798	582,020

[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, 2016

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets & Highways	Culture & Recreation	Housing & Economic Develop-ment	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Out: Enterprise Funds	Govern-mental Funds	Total Expenditures & Other Financing Uses
Upsala	429	91,164	68,225	95,631	23,479	54,812	---	333,311	48,005	---	29,446	410,762	---	---	---	410,762
Urbank	50	19,207	570	2,376	20,914	---	---	43,067	---	---	---	43,067	---	---	---	43,067
Utica	270	25,367	6,289	20,316	10,913	---	3,850	66,735	44,189	30,483	8,421	149,828	---	---	---	149,828
Vadnais Heights	12,910	1,404,400	2,291,655	794,756	923,732	326,189	33,365	5,774,097	2,461,073	470,000	397,120	9,102,290	---	---	639,150	9,741,440
Vergas	355	77,229	57,873	61,095	93,240	60	8,597	298,094	54,867	310,000	15,351	678,312	---	---	2,500	680,812
Vermillion	423	49,566	11,941	25,455	16,247	---	---	103,209	---	---	---	103,209	---	47,989	---	151,198
Verndale	589	76,620	182,699	45,452	31,824	142,074	4,024	482,693	2,555,130	29,053	11,730	3,078,606	---	---	---	3,078,606
Vernon Center	312	113,354	103,303	104,082	2,044	408,202	---	730,985	44,610	16,273	---	791,868	---	---	---	791,868
Vesta	301	115,510	62,970	45,979	11,514	---	---	235,973	70,061	30,291	4,843	341,168	---	---	---	341,168
Victoria	8,920	1,261,423	854,810	781,089	986,259	9,017	22,874	3,915,472	5,715,188	2,976,145	931,338	13,538,143	---	---	2,049,579	15,587,722
Viking	97	33,100	27,616	11,717	5,607	5,181	740	83,961	11,035	---	---	94,996	---	---	---	94,996
Villard	249	81,010	49,838	16,591	16,942	---	---	164,381	447,209	15,487	---	627,077	---	---	23,000	650,077
Vining	69	13,946	156,328	6,453	6,743	---	---	183,470	---	---	---	183,470	---	---	---	183,470
Virginia	8,515	1,112,640	4,186,851	2,346,535	2,303,812	1,013,914	629,088	11,592,840	3,635,219	2,458,901	183,854	17,870,814	---	225,000	4,016,880	22,112,694
Wabasha	2,487	442,478	1,165,601	554,179	230,820	110,332	40,916	2,544,326	1,342,303	525,000	69,463	4,481,092	---	46,914	202,376	4,730,382
Wabasso	686	142,327	201,219	133,746	100,439	28,150	48,146	654,027	44,466	614,295	59,810	1,372,598	---	---	645,156	2,017,754
Waconia	12,166	1,749,023	1,416,230	3,147,871	2,305,421	240,463	---	8,859,008	7,093,617	3,046,005	849,577	19,848,207	---	1,029,375	9,032,062	29,909,644
Wadena	4,167	480,638	977,713	534,147	297,137	1,740,494	72,373	4,102,502	3,194,337	376,242	53,354	7,726,435	---	---	244,266	7,970,701
Wahkon	213	124,149	9,375	165,027	45,568	---	---	344,119	---	---	---	344,119	---	---	---	344,119
Waite Park	7,639	1,765,403	2,904,145	1,049,285	341,700	---	373,919	6,434,452	6,267,608	1,800,239	538,520	15,040,819	---	---	7,907,858	22,948,677
Waldorf	221	87,176	52,015	6,492	7,542	---	---	153,225	---	10,846	1,136	165,207	---	---	---	165,207
Walker	934	426,698	324,042	271,212	77,858	269,074	69,492	1,438,376	5,435,519	140,000	20,668	7,034,563	---	---	381,760	7,416,323
Walnut Grove	825	133,541	170,180	92,477	31,419	5,615	81,633	514,865	92,815	---	---	607,680	---	87,654	25,944	721,278
Walters	65	19,385	35,387	9,429	2,963	---	3,415	70,579	23,567	23,260	---	117,406	---	---	15,943	133,349
Waltham	150	32,567	3,228	14,523	5,988	---	1,800	58,106	6,836	17,000	3,725	85,667	---	---	6,850	92,517
Wanamingo	1,087	115,201	207,394	141,709	104,192	168,047	139,432	875,975	300,457	519,418	37,338	1,733,188	---	---	89,634	1,822,822
Wanda	82	36,013	48,922	13,643	2,067	---	---	100,645	5,530	7,500	---	113,675	---	8,600	---	122,275
Warba	184	37,210	13,243	4,414	12,214	---	1,858	68,939	3,500	---	---	72,439	17,301	---	3,085	92,825
Warren	1,585	592,550	100,879	205,837	194,212	480,856	40,437	1,614,771	250,658	116,950	94,431	2,076,810	867,250	5,000	---	2,949,060
Warroad	1,789	406,283	1,150,514	291,568	438,209	469,160	512,417	3,268,151	2,679,621	50,000	27,898	6,025,670	---	72,500	137,200	6,235,370
Waseca	9,124	1,473,754	2,721,098	1,255,685	906,047	172,834	277,584	6,807,002	2,895,792	2,490,600	248,790	12,442,184	---	---	2,940,830	15,383,014

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Watertown	4,286	584,952	485,861	471,596	166,533	11,997	---	1,720,939	1,154,058	609,000	213,364	3,697,361	---	1,737	1,186,498	4,885,596
Waterville	1,866	225,807	535,901	322,788	46,326	29,028	---	1,159,850	690,620	326,000	78,857	2,255,327	---	---	42,239	2,297,566
Watkins	958	242,265	324,684	141,244	92,447	59,725	---	860,365	685,017	100,000	155,088	1,800,470	---	---	73,435	1,873,905
Watson	197	67,197	2,492	47,121	3,936	---	---	120,746	11,504	---	---	132,250	---	---	---	132,250
Waubun	400	63,465	39,365	50,373	13,072	---	5,351	171,626	13,540	15,583	2,099	202,848	---	---	---	202,848
Waverly	1,414	261,531	292,837	252,444	34,047	1,947	39,985	882,791	424,257	54,000	8,502	1,369,550	---	2,601	---	1,372,151
Wayzata	4,678	1,296,115	2,202,533	782,691	961,454	2,503,171	150,633	7,896,597	4,066,575	315,000	197,612	12,475,784	---	50,000	1,836,774	14,362,558
Welcome	648	116,237	236,322	175,752	12,477	---	---	540,788	8,791	461,444	71,312	1,082,335	---	---	---	1,082,335
Wells	2,266	539,920	573,243	609,525	463,836	119,576	38,659	2,344,759	573,068	665,000	92,100	3,674,927	---	6,400	249,936	3,931,263
Wendell	159	83,299	67,305	22,684	7,419	500	---	181,207	---	---	---	181,207	---	---	5,200	186,407
West Concord	777	214,462	196,477	151,888	140,135	32,107	---	735,069	1,679	78,500	18,748	833,996	---	---	---	833,996
West Saint Paul	20,886	3,402,485	7,110,041	2,620,991	874,301	883,134	---	14,890,952	17,836,065	3,130,000	782,362	36,639,379	---	31,212	1,313,796	37,984,387
West Union	100	7,692	856	4,549	2,273	---	---	15,370	---	---	---	15,370	---	---	---	15,370
Westbrook	724	118,816	137,953	251,686	135,529	201,695	3,306	848,985	27,316	65,000	60,335	1,001,636	---	---	11,250	1,012,886
Westport	58	3,356	1,289	1,215	---	---	5,924	11,784	---	---	---	11,784	---	---	---	11,784
Whalan	65	17,029	3,877	30,412	10,631	---	---	61,949	---	---	---	61,949	---	---	---	61,949
Wheaton	1,377	256,525	445,188	259,376	205,935	112,781	937,768	2,217,573	122,164	74,362	58,782	2,472,881	---	---	---	2,472,881
White Bear Lake	25,001	1,396,395	5,749,040	1,629,849	1,403,256	852,240	487,991	11,518,771	4,216,946	345,000	169,628	16,250,345	---	---	2,905,704	19,156,049
Wilder	56	17,104	1,466	10,829	---	---	---	29,399	1,865	---	---	31,264	---	---	---	31,264
Willernie	528	122,019	43,214	98,947	4,900	---	---	269,080	66,978	10,958	528	347,544	---	---	---	347,544
Williams	181	63,432	29,772	13,943	9,795	---	156	117,098	77,951	---	---	195,049	---	---	---	195,049
Willmar	19,891	3,791,773	4,515,833	2,864,345	2,292,543	13,828	228,652	13,706,974	5,015,755	2,146,000	302,214	21,170,943	---	---	4,475,977	25,646,920
Willow River	393	99,040	39,493	59,474	2,837	---	76,269	277,113	6,554	---	---	283,667	---	---	---	283,667
Wilmont	344	90,696	46,742	49,432	18,235	---	9,413	214,518	73,251	---	2,132	289,901	---	---	---	289,901
Wilton	251	20,056	4,028	11,774	319	---	---	36,177	4,376	2,430	1,391	44,374	---	---	---	44,374
Windom	4,597	404,616	1,470,267	680,082	489,342	1,828,588	20,472	4,893,367	2,201,324	697,648	169,961	7,962,300	---	5,000	1,798,993	9,766,293
Winger	220	71,427	23,592	10,345	790	---	1,872	108,026	---	394	1,003	109,423	---	30,000	---	139,423
Winnebago	1,346	196,959	522,350	218,480	230,963	23,655	123,649	1,316,056	415,223	268,645	67,181	2,067,105	---	---	8,878	2,075,983
Winona	27,478	2,882,641	7,869,498	2,851,463	1,730,687	1,487,792	149,730	16,971,811	5,758,352	985,000	140,824	23,855,987	---	963,694	1,262,357	26,082,038
Winsted	2,296	460,157	618,437	288,592	62,966	43,535	60,748	1,534,435	1,548,181	620,000	146,519	3,849,135	---	---	388,733	4,237,868
Winthrop	1,397	313,496	428,481	283,387	119,223	154,621	15,909	1,315,117	53,165	80,000	69,853	1,518,135	---	---	201,180	1,719,315

[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, 2016

		Current Expenditures								Debt Service				Transfers Out		
Name of City	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	Total Expenditures & Other Financing Uses
Winton	165	62,837	1,038	122,353	8,770	---	27,557	222,555	154,514	34,306	7,194	418,569	---	6,000	---	424,569
Wolf Lake	60	23,883	148,637	4,381	24,167	---	11,538	212,606	252,777	100,000	1,330	566,713	---	2,000	---	568,713
Wolverton	136	42,328	37,814	11,341	11,632	---	---	103,115	---	5,138	282	108,535	---	---	---	108,535
Wood Lake	423	90,556	58,130	119,709	30,710	187	---	299,292	38,967	---	---	338,259	---	---	455	338,714
Woodbury	68,349	5,387,497	16,682,778	7,151,895	5,062,703	1,340,751	---	35,625,624	21,003,290	4,406,808	1,550,071	62,585,793	---	1,710,000	18,709,792	83,005,585
Woodland	460	89,406	133,452	65,998	---	---	22,584	311,440	---	---	---	311,440	---	---	110,586	422,026
Woodstock	108	27,613	33,913	11,169	1,323	---	---	74,018	39,470	8,103	1,170	122,761	---	---	---	122,761
Worthington	13,288	1,665,659	4,118,678	887,350	1,180,412	499,121	200,876	8,552,096	4,757,138	1,275,000	206,942	14,791,176	---	46,931	668,626	15,506,733
Wrenshall	412	82,263	65,161	43,668	688	---	---	191,780	155	---	---	191,935	---	---	---	191,935
Wright	127	33,903	24,049	8,961	103	---	---	67,016	---	---	---	67,016	---	---	---	67,016
Wykoff	447	96,100	112,222	41,388	13,740	1,440	10,425	275,315	---	15,000	2,761	293,076	---	54,800	500	348,376
Wyoming	7,906	643,506	1,698,424	831,272	35,903	95,772	---	3,304,877	1,556,587	357,812	285,238	5,504,514	---	---	466,175	5,970,689
Zemple	91	7,594	2,513	8,006	---	---	---	18,113	---	---	---	18,113	---	---	---	18,113
Zimmerman	5,469	451,416	922,869	335,965	199,318	29,490	---	1,939,058	2,230,289	---	17,346	4,186,693	---	---	---	4,186,693
Zumbro Falls	193	26,835	60,686	15,031	19,140	41,219	2,360	165,271	65,791	---	---	231,062	---	---	---	231,062
Zumbrota	3,412	385,778	663,199	480,750	515,287	172,870	211,832	2,429,716	410,745	469,980	32,716	3,343,157	---	597,267	1,739,491	5,679,915
State Total	**4,580,474**	**$641,753,595**	**$1,503,437,594**	**$549,503,093**	**$531,528,491**	**$478,315,352**	**$116,649,815**	**$3,821,187,940**	**$1,599,395,734**	**$690,297,955**	**$186,580,863**	**$6,297,462,492**	**$121,121,214**	**$64,464,815**	**$684,881,213**	**$7,167,929,734**

[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, 2016

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	1,683	---	1,565,587	116,789	---	243,794	---	---	---	---	1,926,170
Adams	784	2,100	45,000	58,008	---	---	---	---	---	---	105,108
Adrian	1,237	418	78,369	64,012	---	41,140	16,307	---	---	---	200,246
Afton	2,889	17,091	366,905	124,520	---	---	---	---	---	---	508,516
Aitkin	2,116	7,477	35,098	1,753,353	---	25,530	3,946	---	---	---	1,825,404
Akeley	442	---	---	483,552	---	---	---	---	---	---	483,552
Albany	2,671	5,183	178,964	1,417,502	---	18,957	---	---	---	---	1,620,606
Albert Lea	18,045	401,814	624,686	4,857,123	---	113,810	796,142	6,542	---	---	6,800,117
Alberta	108	---	---	---	---	---	---	---	---	---	---
Albertville	7,370	13,773	268,409	244,086	---	317,254	40,211	---	---	---	883,733
Alden	630	6,714	20,059	14,969	---	---	---	---	---	---	41,742
Aldrich	42	---	---	---	---	---	---	---	---	---	---
Alexandria	13,575	1,266,547	262,340	4,718,593	---	3,944,117	---	1,730,195	---	---	11,921,792
Alpha	114	---	---	19,664	---	---	---	---	---	---	19,664
Altura	468	---	---	23,609	---	3,248	---	---	---	---	26,857
Alvarado	363	---	---	---	---	---	---	---	---	10,259	10,259
Amboy	517	4,789	---	169,617	---	---	---	---	---	---	174,406
Andover	32,335	28,406	391,537	3,041,066	172,725	1,028,423	303	---	---	---	4,662,460
Annandale	3,334	31,535	273,798	246,281	---	83,935	---	---	---	---	635,549
Anoka	17,995	107,334	52,286	1,601,296	---	668,232	4,536,742	---	---	---	6,965,890
Apple Valley	51,338	284,696	22,304	6,194,104	---	1,046,336	883,163	---	---	---	8,430,603
Appleton	1,358	---	67,842	117,813	---	46,498	---	---	---	---	232,153
Arco	75	---	---	399	---	---	---	---	---	---	399
Arden Hills	9,966	---	47,880	786,873	---	---	151,306	---	---	---	986,059
Argyle	648	---	10,000	32,320	---	22,267	---	---	---	---	64,587
Arlington	2,205	57,554	192,115	184,305	---	12,664	12,533	---	---	---	459,171
Ashby	447	1,273	13,782	21,004	---	21,809	---	---	---	---	57,868
Askov	349	---	17,807	2,934	---	---	---	---	---	---	20,741
Atwater	1,132	---	150,232	40,524	---	---	---	---	---	---	190,756
Audubon	531	4,987	24,822	---	---	---	---	---	---	---	29,809
Aurora	1,678	36,879	39,012	1,464,839	---	21,559	---	---	---	2,471	1,564,760
Austin	25,104	322,514	283,976	3,843,682	---	4,069,264	---	2,300	---	---	8,521,736

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	---	---	15,680	---	26,180	---	---	---	---	41,860
Avon	1,525	783	32,430	108,275	---	11,400	---	---	---	---	152,888
Babbitt	1,478	---	180,305	95,662	---	553,700	18,770	---	---	---	848,437
Backus	244	---	---	---	---	---	---	---	---	---	---
Badger	376	---	---	21,900	---	---	---	---	---	16,567	38,467
Bagley	1,422	10,184	13,789	41,439	---	42,094	---	105,057	---	---	212,563
Balaton*	626	3,281	8,535	25,427	---	19,236	---	---	---	---	56,479
Barnesville	2,635	---	1,892	1,177,091	---	373,599	---	---	---	---	1,552,582
Barnum	609	5,448	---	---	---	---	---	---	---	---	5,448
Barrett	413	---	57,350	---	---	---	---	---	---	---	57,350
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	903	436	133,267	63,017	---	3,671	---	---	---	---	200,391
Baudette	1,075	---	38,456	354,983	---	88,994	---	---	---	---	482,433
Baxter	8,318	58,518	127,660	3,747,617	---	443,855	371,336	---	---	11,866	4,760,852
Bayport	3,622	---	1,069,225	401,066	---	---	---	---	---	---	1,470,291
Beardsley	218	20,919	---	---	---	---	---	---	---	---	20,919
Beaver Bay	185	27,500	---	24,992	---	11,697	---	---	---	---	64,189
Beaver Creek	291	---	---	---	---	12,848	---	---	---	---	12,848
Becker	4,781	65,882	423,910	745,332	---	602,825	---	---	---	---	1,837,949
Bejou	94	---	---	---	---	---	---	---	---	---	---
Belgrade	753	---	100,466	35,371	---	3,468	---	---	---	---	139,305
Belle Plaine	6,901	27,291	468,098	4,076,374	---	89,785	10,245	---	---	---	4,671,793
Bellechester	168	---	---	---	---	---	---	---	---	---	---
Bellingham	155	---	---	75,761	---	3,061	---	---	---	---	78,822
Beltrami	102	449	1,000	---	---	---	---	---	---	---	1,449
Belview	364	---	---	119,335	---	---	---	---	---	---	119,335
Bemidji	15,119	---	1,464,750	2,551,900	---	1,396,152	---	---	---	---	5,412,802
Bena [1]	118	---	---	---	---	---	---	---	---	---	---
Benson	3,169	9,200	475,404	170,786	---	109,273	---	116,682	---	---	881,345
Bertha	477	2,200	75,327	---	---	---	---	---	---	---	77,527
Bethel	461	13,300	---	25,327	---	---	---	---	---	---	38,627
Big Falls	221	8,162	---	---	---	---	---	---	53,432	---	61,594

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	10,918	26,767	304,636	470,946	---	124,823	174,405	---	---	---	1,101,577
Bigelow	235	15,500	---	---	---	---	---	---	---	---	15,500
Bigfork	451	148,342	---	---	---	---	---	---	---	---	148,342
Bingham Lake	128	---	---	---	---	9,988	---	---	---	---	9,988
Birchwood	869	---	---	---	---	---	---	---	---	---	---
Bird Island	992	11,271	---	36,364	---	17,681	---	---	---	---	65,316
Biscay	101	---	---	---	---	---	---	---	---	---	---
Biwabik	1,004	---	---	2,194,600	---	152,270	---	---	---	---	2,346,870
Blackduck	789	---	1,010	43,138	---	10,345	---	---	---	---	54,493
Blaine	64,188	51,751	1,010,509	7,136,851	---	271,514	1,604,883	---	---	---	10,075,508
Blomkest	150	---	6,622	---	---	---	---	---	---	---	6,622
Blooming Prairie	1,995	21,705	70,710	217,520	---	35,988	---	---	---	---	345,923
Bloomington	88,299	---	90,429	12,314,905	---	496,336	14,784,610	---	---	278,713	27,964,993
Blue Earth	3,233	---	55,955	2,375,113	---	11,780	60,192	964,783	---	---	3,467,823
Bluffton	210	---	---	---	---	---	---	---	---	---	---
Bock	111	---	---	---	2,094	---	---	---	---	---	2,094
Borup	106	---	---	---	---	---	---	---	---	---	---
Bovey	812	52,352	350,564	4,137	---	114	---	---	---	---	407,167
Bowlus	288	---	---	---	---	---	---	---	---	---	---
Boy River [1]	47	---	---	---	---	---	---	---	---	---	---
Boyd	158	1,501	40,640	---	---	---	---	---	---	---	42,141
Braham	1,799	---	237,348	721,263	---	23,772	---	---	---	---	982,383
Brainerd	13,679	59,261	137,659	1,583,991	---	27,731	---	1,730,166	---	81,858	3,620,666
Brandon	499	---	30,628	4,126	---	---	---	---	---	---	34,754
Breckenridge	3,305	19,034	250,212	126,700	---	20,239	153	---	---	---	416,338
Breezy Point	2,436	225	66,250	280,159	---	---	---	---	---	---	346,634
Brewster	484	---	22,901	145,907	---	---	---	---	---	5,250	174,058
Bricelyn	350	---	20,921	35,695	---	---	---	---	---	---	56,616
Brook Park	122	---	---	---	---	---	---	---	---	---	---
Brooklyn Center	31,231	193,230	7,957	3,923,707	---	354,170	1,500,000	---	---	---	5,979,064
Brooklyn Park	80,450	---	---	7,659,895	---	1,701,710	---	---	---	---	9,361,605
Brooks	140	---	---	---	---	---	---	---	---	---	---

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	752	151	5,054	157,470	---	8,325	---	---	---	---	171,000
Browerville	775	---	---	1,820	---	---	---	---	---	---	1,820
Browns Valley	567	---	1,425	106,461	---	7,044	---	---	---	---	114,930
Brownsdale	672	---	---	192,277	---	---	---	---	---	---	192,277
Brownsville	476	7,500	29,100	---	---	---	4,196	---	---	---	40,796
Brownton	723	3,035	1,440	71,972	---	---	---	---	---	---	76,447
Bruno	97	---	16,500	---	---	---	---	---	---	---	16,500
Buckman	291	---	---	---	---	---	---	---	---	---	---
Buffalo	16,119	---	266,509	6,189,454	---	174,812	9,981	286,377	---	---	6,927,133
Buffalo Lake	676	686	67,344	96,455	---	9,604	8,311	---	---	---	182,400
Buhl	993	---	109,262	166,045	---	---	---	---	---	---	275,307
Burnsville	61,849	1,613,900	616,120	7,562,804	---	2,230,032	---	---	---	---	12,022,856
Burtrum	138	---	---	---	---	---	---	---	---	---	---
Butterfield	581	4,784	---	41,500	---	3,500	---	---	---	---	49,784
Byron	5,498	2,733	69,853	509,030	---	2,069,666	---	---	---	---	2,651,282
Caledonia	2,824	6,066	15,807	125,476	---	1,427,203	---	---	---	---	1,574,552
Callaway	231	---	---	34,832	10,181	---	---	---	---	---	45,013
Calumet	359	805	---	---	---	2,565	---	---	52,420	---	55,790
Cambridge	8,749	13,785	355,045	2,186,198	---	1,748,810	---	29,051	---	---	4,332,889
Campbell	143	---	---	---	---	---	---	---	---	---	---
Canby	1,736	---	3,480	71,300	---	937,107	71,895	142,890	---	31,326	1,257,998
Cannon Falls	4,125	1,402	47,154	1,223,124	---	33,672	---	---	---	---	1,305,352
Canton	350	---	5,000	---	---	---	---	---	---	---	5,000
Carlos	502	---	28,174	23,339	---	---	---	---	---	---	51,513
Carlton	996	110,770	18,340	50,864	---	5,910	---	---	---	---	185,884
Carver	4,473	---	384,686	148,481	---	1,453,662	---	---	---	---	1,986,829
Cass Lake	750	---	---	598,711	---	---	---	---	---	---	598,711
Cedar Mills	43	---	---	---	---	---	---	---	---	---	---
Center City*	609	44,200	---	37,345	---	---	---	---	---	---	81,545
Centerville	3,958	4,636	---	308,305	---	59,619	---	---	---	---	372,560
Ceylon	343	5,800	---	---	---	---	---	---	---	---	5,800

[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, 2016

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	23,343	55,208	52,528	4,705,702	---	109,668	20,575	---	---	---	4,943,681
Chandler	256	---	375	22,290	---	---	---	---	---	---	22,665
Chanhassen	25,448	62,713	314,004	459,142	---	1,153,763	---	---	---	---	1,989,622
Chaska	26,439	562,132	308,339	2,904,545	---	1,697,282	24,509	---	135,178	1,049	5,633,034
Chatfield	2,855	13,250	398,849	174,350	---	4,330,422	---	---	---	---	4,916,871
Chickamaw Beach	112	---	---	---	---	---	---	---	---	---	---
Chisago City	5,272	6,628	2,119,415	621,437	---	145,377	29,480	---	---	---	2,922,337
Chisholm	4,968	71,322	71,215	436,396	---	109,232	6,114	---	---	26,543	720,822
Chokio	387	---	---	---	---	---	---	---	---	---	---
Circle Pines	4,909	---	---	3,364,353	---	55,313	---	---	---	---	3,419,666
Clara City	1,319	---	33,586	951,607	---	26,176	---	---	---	---	1,011,369
Claremont	538	19,024	---	184,195	---	1,661	---	---	---	---	204,880
Clarissa	656	750	---	60,524	---	6,985	---	---	---	---	68,259
Clarkfield	822	---	26,070	---	---	---	36,900	---	---	---	62,970
Clarks Grove	685	---	13,154	36,089	---	5,630	---	---	---	---	54,873
Clear Lake	605	---	64,834	16,075	---	7,799	---	---	---	---	88,708
Clearbrook	523	1,080	---	---	---	32,594	---	---	---	---	33,674
Clearwater	1,780	---	31,276	351,030	---	278,892	---	---	---	---	661,198
Clements	140	4,204	11,675	8,896	---	1,326	---	---	---	---	26,101
Cleveland	717	---	7,814	42,662	---	---	---	---	---	---	50,476
Climax	277	---	2,906	---	---	---	---	---	839,116	---	842,022
Clinton	429	---	---	15,787	---	---	---	---	---	---	15,787
Clitherall	114	---	---	---	---	---	---	---	---	---	---
Clontarf	154	---	---	---	---	---	---	---	---	---	---
Cloquet	12,301	64,894	14,691	3,684,543	---	1,851,597	---	---	---	---	5,615,725
Coates	156	---	---	---	---	---	---	---	---	---	---
Cobden	32	---	---	---	---	---	---	---	---	---	---
Cohasset*	2,759	17,195	420,771	758,740	---	6,974	1,491,805	---	---	---	2,695,485
Cokato	2,753	8,336	248,361	104,723	---	37,828	---	---	---	---	399,248
Cold Spring	4,132	34,360	79,372	2,913,189	---	23,989	8,771	---	---	---	3,059,681
Coleraine	1,972	---	504,533	109,279	---	1,000	---	---	---	---	614,812
Cologne	1,703	---	17,511	19,976	---	99,711	---	---	---	---	137,198

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	20,158	---	182,696	1,275,862	---	6,309,701	506,447	---	---	---	8,274,706
Columbus	3,870	2,862	---	199,426	---	---	---	---	---	---	202,288
Comfrey	361	---	64,454	---	---	19,842	253	---	---	---	84,549
Comstock	93	---	---	---	---	---	---	---	---	---	---
Conger	133	1,104	91,461	---	---	---	---	---	---	---	92,565
Cook	557	---	---	254,850	---	---	---	---	---	---	254,850
Coon Rapids	62,726	406,120	837,046	9,378,844	26,957	3,584,580	241,445	---	---	---	14,474,992
Corcoran	5,498	11,484	105,253	2,759,869	---	59,506	---	---	---	---	2,936,112
Correll	32	---	---	---	---	---	---	---	---	---	---
Cosmos	456	1,033,886	36,406	69,604	---	84,437	---	---	---	---	1,224,333
Cottage Grove	35,939	24,709	557,794	13,898,143	---	629,767	1,211,155	---	174,289	---	16,495,857
Cottonwood	1,222	3,378	35,315	1,431,810	---	---	---	---	---	---	1,470,503
Courtland	641	---	---	111,233	---	---	---	---	---	---	111,233
Cromwell	243	---	---	12,445	---	---	---	---	---	---	12,445
Crookston	7,945	11,780	166,866	1,098,420	---	268,953	53,801	661,536	---	---	2,261,356
Crosby	2,361	16,096	44,826	5,868	---	47,884	---	---	---	---	114,674
Crosslake	2,230	9,133	107,474	597,034	---	21,347	---	---	---	---	734,988
Crystal	22,855	128,107	217,143	6,779,134	---	---	179	---	---	---	7,124,563
Currie	226	1,182	9,212	---	---	12,565	---	---	8,525	---	31,484
Cuyuna	334	---	---	---	---	---	---	---	---	---	---
Cyrus	296	---	62,237	---	---	---	---	---	---	---	62,237
Dakota	304	---	31,894	---	---	8,566	---	---	---	---	40,460
Dalton	249	---	888	---	---	---	---	---	---	---	888
Danube	459	---	35,000	---	---	---	---	---	---	---	35,000
Danvers	94	---	---	---	---	---	---	---	---	---	---
Darfur	99	---	3,105	3,700	---	---	---	---	---	---	6,805
Darwin	355	---	---	---	---	2,281	---	---	---	---	2,281
Dassel	1,459	12,940	34,695	150,709	---	---	---	---	---	---	198,344
Dawson	1,467	65,119	125,073	52,471	---	16,343	5,000	---	---	46,019	310,025
Dayton	5,167	8,328	1,394,942	2,448,503	---	111,485	3,943	---	---	---	3,967,201
De Graff	120	---	---	---	---	---	---	---	---	---	---
Deephaven	3,921	24,019	51,845	349,767	---	---	---	---	---	---	425,631

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	326	---	---	9,705	---	5,221	---	---	---	---	14,926
Deer River	938	2,197	43,362	9,746	---	28,886	---	---	---	---	84,191
Deerwood	534	31,123	25,000	77,396	---	65,180	---	---	---	---	198,699
Delano	5,947	49,652	811,798	4,390,332	---	335,587	12,894	---	---	---	5,600,263
Delavan	166	---	---	17,143	---	---	---	---	---	---	17,143
Delhi*	64	---	---	---	---	---	---	---	---	---	---
Dellwood	1,075	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	218	1,925	---	---	---	---	---	---	4,500	---	6,425
Dent	189	---	137,039	16,960	---	---	---	---	---	---	153,999
Detroit Lakes	9,380	15,024	136,928	2,963,775	---	64,546	---	1,911,376	---	---	5,091,649
Dexter	334	---	---	4,720	---	1,800	---	---	---	---	6,520
Dilworth	4,480	---	133,207	1,512,754	---	77,366	---	---	---	---	1,723,327
Dodge Center	2,733	---	130,100	204,132	---	7,668	82,824	142,136	---	---	566,860
Donaldson	37	---	---	---	---	---	---	---	---	---	---
Donnelly	232	---	409	---	---	722	---	---	---	---	1,131
Doran	43	---	---	---	---	---	---	---	---	---	---
Dover	766	---	---	16,055	---	---	---	---	---	---	16,055
Dovray	55	---	6,260	---	---	---	---	---	---	---	6,260
Duluth	86,859	1,265,382	1,827,184	6,221,380	---	5,705,769	169,005	---	---	---	15,188,720
Dumont	88	---	---	---	---	---	---	---	---	---	---
Dundas	1,490	---	---	12,085	---	4,580	---	---	---	---	16,665
Dundee	65	---	15,935	---	---	---	---	---	8,918	---	24,853
Dunnell	160	---	---	---	---	---	---	---	---	---	---
Eagan	68,223	429,507	4,844,821	10,190,079	---	859,167	30,419	---	2,064,092	---	18,418,085
Eagle Bend	510	437	13,282	279,173	---	---	24,401	---	8,990	---	326,283
Eagle Lake	3,067	53,700	9,360	1,404	---	57,111	---	---	---	---	121,575
East Bethel	11,788	153,949	---	1,386,265	---	41,563	54,702	---	126,681	---	1,763,160
East Grand Forks	8,843	17,653	99,642	2,192,670	153	1,152,626	79,321	---	---	142,443	3,684,508
East Gull Lake	1,008	---	---	---	---	---	---	---	---	---	---
Easton	192	---	10,883	---	---	---	---	---	---	---	10,883
Echo	265	---	2,500	---	---	---	---	---	222,329	---	224,829

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

Name of City	Population	General Government	Public Safety	Streets & Highways	Sanitation	Culture & Recreation	Housing & Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Eden Prairie	63,163	276,500	1,151,239	5,543,917	---	6,127,844	2,033,976	---	---	---	15,133,476
Eden Valley	1,051	---	6,035	199,869	---	---	---	---	---	---	205,904
Edgerton	1,135	937,631	80,219	1,207	---	11,259	---	---	---	---	1,030,316
Edina	51,804	1,485,298	998,994	11,781,802	---	1,869,457	652,024	---	---	---	16,787,575
Effie	131	---	---	---	---	---	---	---	---	---	---
Eitzen	249	---	---	26,150	---	---	---	---	---	---	26,150
Elba	146	---	---	24,316	---	---	---	---	---	---	24,316
Elbow Lake	1,169	14,452	38,169	57,612	---	116,923	---	1,091,913	---	---	1,319,069
Elgin	1,090	---	---	---	---	3,975	---	---	---	---	3,975
Elizabeth	169	---	---	---	---	---	---	---	---	---	---
Elk River	24,368	37,982	266,490	1,853,250	---	524,636	---	---	---	---	2,682,358
Elko New Market	4,716	19,234	1,190,006	31,844	---	---	500	---	---	---	1,241,584
Elkton	137	---	---	---	---	---	---	---	---	---	---
Ellendale	677	2,027	134,387	97,385	---	---	---	---	---	---	233,799
Ellsworth	462	---	94,880	---	---	9,974	---	---	---	---	104,854
Elmdale	109	---	---	---	---	---	---	---	---	---	---
Elmore	578	6,967	2,229	5,001	---	---	---	---	---	---	14,197
Elrosa	214	---	8,669	22,385	---	---	---	---	---	---	31,054
Ely	3,404	57,294	333,148	1,038,785	---	34,281	95,879	1,614,110	---	---	3,173,497
Elysian	679	9,710	50,643	1,100,631	---	55,437	---	---	---	---	1,216,421
Emily	840	101,145	408,619	---	---	---	---	---	---	---	509,764
Emmons	369	---	4,221	---	---	---	---	---	---	---	4,221
Erhard	148	---	---	---	---	---	---	---	---	---	---
Erskine	502	---	---	20,250	---	10,322	---	---	---	---	30,572
Evan	79	---	---	---	---	---	---	---	---	---	---
Evansville	608	---	9,825	36,410	---	2,150	---	---	30,116	---	78,501
Eveleth	3,634	2,952	103,523	239,105	283,348	246,093	89,430	---	---	---	964,451
Excelsior	2,225	197,692	---	64,482	---	14,270	101,860	---	---	---	378,304
Eyota	2,043	---	7,103	1,402,290	---	14,513	---	---	---	---	1,423,906
Fairfax	1,174	287,478	71,374	95,170	---	37,177	---	---	---	---	491,199
Fairmont	10,353	13,814	650,939	1,368,198	---	180,365	5,458	838,631	---	1,565	3,058,970
Falcon Heights	5,418	18,035	31,557	49,055	---	20,994	245,275	---	---	---	364,916

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	23,718	36,413	1,345,745	2,845,552	---	116,422	---	483,612	---	---	4,827,744
Farmington	22,343	---	404,109	1,957,611	---	371,964	---	---	---	---	2,733,684
Farwell	50	---	---	---	---	---	---	---	---	---	---
Federal Dam	111	---	---	---	---	---	---	---	---	---	---
Felton	174	---	---	---	---	4,362	---	---	169,938	---	174,300
Fergus Falls	13,652	556,773	248,189	376,824	---	486,820	206,166	410,650	1,667,191	---	3,952,613
Fertile	853	---	907	965	---	---	---	1,507	---	---	3,379
Fifty Lakes	402	652	168,902	69,019	---	30,559	---	---	---	---	269,132
Finlayson	302	---	---	---	---	---	---	---	---	---	---
Fisher	436	---	2,570	---	---	---	---	---	---	---	2,570
Flensburg [1]	227	---	---	---	---	---	---	---	---	---	---
Floodwood	528	---	8,137	---	---	---	---	---	---	---	8,137
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,718	12,665	20,199	447,593	---	11,650	---	---	---	---	492,107
Forada	166	---	28,635	52,355	---	---	---	---	---	---	80,990
Forest Lake	20,344	---	32,603	1,919,541	---	---	71,034	3,644,595	---	---	5,667,773
Foreston	525	533	20,022	---	---	---	---	---	---	---	20,555
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,508	---	23,476	573,638	---	139,528	740,000	5,276	---	---	1,481,918
Fountain	417	---	20,747	27,771	---	---	---	---	---	6,576	55,094
Foxhome	118	---	---	---	---	---	---	---	---	---	---
Franklin	476	---	25,731	40,366	---	363,821	---	---	---	---	429,918
Frazee	1,390	---	---	114,188	---	18,922	---	---	---	---	133,110
Freeborn	277	---	---	212,068	---	---	---	---	---	---	212,068
Freeport	671	---	---	---	---	---	---	---	---	---	---
Fridley	28,631	1,364,826	561,786	2,433,223	---	4,258,534	---	---	---	---	8,618,369
Frost	187	---	---	---	---	---	---	---	---	---	---
Fulda	1,279	116,019	97,081	69,717	---	16,099	---	---	9,153	---	308,069
Funkley	10	---	---	---	---	---	---	---	---	---	---
Garfield	363	2,200	13,000	1,456	---	---	---	---	---	---	16,656
Garrison	209	---	148,000	---	---	---	---	---	---	---	148,000
Garvin	133	---	---	---	---	---	---	---	---	---	---

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*Data could not be fully reviewed.

Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	202	---	---	1,463	---	319	9,000	---	---	---	10,782
Gaylord	2,292	1,903	234,373	217,006	---	57,702	---	---	---	---	510,984
Gem Lake	414	---	---	323,988	---	---	---	---	---	---	323,988
Geneva	528	---	7,034	---	---	---	---	---	---	---	7,034
Genola	75	---	---	---	---	---	---	---	---	---	---
Georgetown	82	---	---	4,548	---	---	---	---	1,878	---	6,426
Ghent	359	1,620	---	41,610	---	---	---	---	---	---	43,230
Gibbon	760	---	269,862	52,428	---	---	---	---	---	---	322,290
Gilbert	1,793	14,215	58,361	90,804	123,001	43,713	---	---	410,203	---	740,297
Gilman	238	---	---	---	---	---	---	---	---	---	---
Glencoe	5,521	3,156	26,973	2,621,134	---	78,787	---	---	---	---	2,730,050
Glenville	601	5,238	10,000	---	---	---	---	---	---	---	15,238
Glenwood	2,574	823	23,607	458,406	---	54,631	---	4,287	---	---	541,754
Glyndon	1,409	16,678	---	175,293	---	---	---	---	---	---	191,971
Golden Valley	21,556	3,240,910	420,725	6,172,642	---	563,459	1,029,481	---	---	---	11,427,217
Gonvick	287	---	30,251	---	---	---	---	---	---	---	30,251
Good Thunder	540	400	14,348	34,850	---	---	---	---	---	---	49,598
Goodhue	1,181	75,635	---	51,288	---	---	---	---	---	---	126,923
Goodridge	135	---	---	---	---	---	---	---	---	---	---
Goodview	4,151	---	108,856	92,768	---	19,000	---	---	---	---	220,624
Graceville	568	---	8,181	32,712	---	---	---	---	---	---	40,893
Granada	274	---	41,964	---	---	---	---	---	---	---	41,964
Grand Marais	1,379	25,846	7,120	17,847	---	117,411	---	---	---	---	168,224
Grand Meadow*	1,175	---	---	---	---	568,543	---	---	---	70,151	638,694
Grand Rapids	11,435	538,097	43,131	4,122,739	---	1,096,343	603,029	230,383	---	---	6,633,722
Granite Falls	2,796	4,885	347,115	1,526,469	---	40,451	---	161,733	---	---	2,080,653
Grant	4,153	---	---	4,260	---	---	---	---	---	---	4,260
Grasston	158	893	---	---	---	---	---	---	---	---	893
Green Isle	545	---	34,378	3,712	---	1,987	---	---	---	---	40,077
Greenbush	736	29,290	36,519	7,950	---	50,524	---	---	---	---	124,283
Greenfield	2,859	46,041	---	349,009	---	11,406	---	---	---	---	406,456
Greenwald	235	1,258	---	---	---	---	---	---	---	---	1,258

[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, 2016

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	703	---	---	162,903	---	---	---	---	---	---	162,903
Grey Eagle	330	38,432	8,458	---	---	10,273	---	---	---	---	57,163
Grove City	625	---	---	433,469	---	7,425	---	---	---	---	440,894
Grygla	227	---	46,000	---	---	---	---	---	---	---	46,000
Gully	60	---	---	---	---	---	---	---	---	---	---
Hackensack	316	---	---	18,350	---	---	---	---	---	2,397	20,747
Hadley	58	---	---	9,520	---	272	---	---	---	---	9,792
Hallock	943	6,408	557,142	7,607	---	1,200	---	89,705	---	---	662,062
Halma	51	---	---	---	---	---	---	---	---	---	---
Halstad	591	---	66,418	31,506	---	20,188	---	---	---	---	118,112
Ham Lake	15,891	273,126	23,954	3,783,493	---	115,650	---	---	---	---	4,196,223
Hamburg	502	708	18,894	111,583	---	2,970	---	---	---	---	134,155
Hammond	113	---	---	---	---	---	---	---	---	---	---
Hampton	703	---	---	---	---	1,925	---	---	---	---	1,925
Hancock	766	25,258	2,810	247,655	---	4,590	---	---	---	---	280,313
Hanley Falls	279	3,094	1,398	7,100	---	---	---	---	---	---	11,592
Hanover	3,339	29,529	27,681	711,711	---	334,842	---	---	---	---	1,103,763
Hanska	375	1,053	83,875	109,825	---	52,004	---	---	---	---	246,757
Harding	119	---	---	---	---	---	---	---	---	---	---
Hardwick	190	49,114	18,000	---	---	---	---	---	---	---	67,114
Harmony	1,027	---	248,205	20,569	---	15,408	23,524	---	---	---	307,706
Harris	1,133	---	---	4,131	---	---	---	---	---	---	4,131
Hartland	304	---	11,465	354,167	---	4,095	---	---	---	---	369,727
Hastings	22,400	305,198	12,827	6,160,494	---	176,816	---	---	---	---	6,655,335
Hatfield	46	---	---	---	---	---	---	---	---	---	---
Hawley	2,229	389	98,996	350,610	---	17,334	---	254,765	---	---	722,094
Hayfield	1,338	1,873	---	---	---	4,865	1,155	---	---	---	7,893
Hayward	249	24,985	6,929	5,904	---	24,028	---	---	---	---	61,846
Hazel Run	62	---	---	---	---	---	---	---	---	---	---
Hector	1,079	---	180,329	6,417,328	---	14,707	---	82,910	---	---	6,695,274
Heidelberg	125	676	---	---	---	---	---	---	---	---	676
Henderson	911	---	2,450	12,640	---	8,280	---	---	---	---	23,370

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	708	11,795	103,898	104,352	---	49,386	---	---	---	---	269,431
Hendrum	292	---	6,000	11,000	---	---	---	---	---	---	17,000
Henning	808	---	87,405	82,456	---	---	29,486	---	---	---	199,347
Henriette	89	---	---	---	---	---	---	---	---	---	---
Herman	433	4,571	54	---	---	15,500	1,268	768	1,771,967	---	1,794,128
Hermantown	9,507	259,228	63,375	2,820,624	75,015	45,282	---	---	---	20,075	3,283,599
Heron Lake	677	66,963	5,476	56,594	---	8,768	---	---	---	---	137,801
Hewitt	248	---	---	---	---	---	---	---	---	---	---
Hibbing	16,265	96,534	513,936	2,506,805	---	328,100	---	---	---	635,573	4,080,948
Hill City	618	---	492,375	---	---	5,477	---	---	---	---	497,852
Hillman	40	---	---	---	---	---	---	---	---	---	---
Hills	685	3,499	51,050	15,846	---	54,422	---	---	---	---	124,817
Hilltop	784	171	---	344,167	---	---	---	---	---	---	344,338
Hinckley	1,838	380,116	113,970	1,500	---	20,600	---	---	---	---	516,186
Hitterdal	200	---	---	---	---	---	---	---	---	---	---
Hoffman	648	---	309,014	52,187	---	143,950	1,274	---	---	---	506,425
Hokah	558	20,504	15,339	4,062	---	8,953	---	---	---	---	48,858
Holdingford	718	---	11,795	---	---	---	---	---	---	---	11,795
Holland	170	---	7,545	7,800	---	---	---	---	---	---	15,345
Hollandale	294	---	47,911	81,835	---	---	---	---	---	---	129,746
Holloway	85	---	---	73,361	---	---	---	---	---	---	73,361
Holt	92	---	---	---	---	---	---	---	---	---	---
Hopkins	19,000	---	---	7,325,037	---	---	---	---	---	---	7,325,037
Houston	985	---	9,350	419,952	---	9,832	---	---	---	---	439,134
Howard Lake	2,053	---	152,872	492,835	---	---	---	---	---	---	645,707
Hoyt Lakes	2,000	---	42,210	41,640	---	112,326	---	---	---	---	196,176
Hugo	14,605	2,593	41,765	1,495,600	---	104,013	88,269	---	---	---	1,732,240
Humboldt	40	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,146	22,297	57,291	3,761,417	---	4,245,486	276,965	91,702	---	---	8,455,158
Ihlen	52	---	---	---	---	---	---	---	---	---	---
Independence	3,624	7,766	---	180,232	---	---	---	---	---	---	187,998
International Falls	6,204	22,188	391,125	416,980	---	101,193	112,000	---	---	---	1,043,486

[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, 2016

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	34,999	---	---	6,736,252	---	1,584,894	425,885	---	---	---	8,747,031
Iona	137	3,573	5,000	1,325	---	---	---	---	---	---	9,898
Iron Junction	83	---	---	---	---	---	---	---	---	---	---
Ironton	569	---	916	7,439	---	---	---	---	---	---	8,355
Isanti	5,614	36,297	69,504	78,293	---	125,335	29,191	---	---	---	338,620
Isle	771	---	---	---	---	---	---	---	---	---	---
Ivanhoe	556	---	7,850	23,020	---	50,200	---	---	---	---	81,070
Jackson	3,411	300	166,852	339,786	---	453,707	---	---	---	55,091	1,015,736
Janesville	2,294	19,374	9,585	4,433,271	---	14,812	---	---	---	1,361	4,478,403
Jasper	609	---	---	62,194	---	---	---	---	---	744	62,938
Jeffers	354	11,134	---	92,293	---	18,823	---	---	---	---	122,250
Jenkins	455	13,968	---	776	---	---	---	---	---	---	14,744
Johnson	27	---	---	12,863	---	---	---	---	---	---	12,863
Jordan	6,213	59,624	1,591,212	2,009,115	---	603,157	---	---	---	---	4,263,108
Kandiyohi	479	2,599	27,987	82,450	---	---	---	---	---	---	113,036
Karlstad	763	---	14,008	14,500	---	---	---	---	---	---	28,508
Kasota	664	---	---	25,200	---	11,700	---	---	---	---	36,900
Kasson	6,298	8,226	552,885	184,713	---	1,243,307	71,561	---	---	---	2,060,692
Keewatin	1,061	1,588	12,946	3,820	---	438,262	468,071	---	---	---	924,687
Kelliher	263	---	13,894	94,376	---	3,236	---	---	---	---	111,506
Kellogg	439	---	14,822	---	---	---	---	---	---	---	14,822
Kennedy	173	---	---	9,276	---	---	---	---	---	---	9,276
Kenneth	60	---	---	---	---	---	---	---	---	---	---
Kensington	291	371	57,505	28,800	---	20,208	---	---	---	---	106,884
Kent	73	---	---	---	---	---	---	---	---	---	---
Kenyon	1,837	---	1,933,550	322,174	---	6,167	---	---	---	---	2,261,891
Kerkhoven	739	27,194	559	44,093	---	17,626	32,900	---	---	---	122,372
Kerrick	61	---	5,357	---	---	---	---	---	---	---	5,357
Kettle River	175	---	---	---	---	---	---	---	---	---	---
Kiester	480	---	2,378	---	---	---	---	---	---	---	2,378
Kilkenny	131	---	5,684	---	---	1,125	---	---	---	---	6,809
Kimball	788	15,351	50,606	3,378	---	18,722	---	---	---	---	88,057

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	12	---	---	679	---	---	---	---	---	---	679
Kingston	159	---	---	---	---	---	---	---	---	---	---
Kinney	165	---	---	---	---	---	---	---	---	---	---
La Crescent	5,174	51,918	110,809	1,788,809	---	39,766	---	---	---	---	1,991,302
La Prairie	658	---	---	111,384	---	1,492	---	---	---	---	112,876
La Salle	90	127	14,000	---	---	6,063	---	---	---	---	20,190
Lafayette	479	---	27,966	22,491	---	845	---	---	---	---	51,302
Lake Benton	680	---	13,445	3,950	---	---	---	---	---	---	17,395
Lake Bronson	221	12,467	500	---	---	---	---	---	---	---	12,967
Lake City	5,129	7,932	1,354,275	932,538	---	198,655	---	---	---	---	2,493,400
Lake Crystal	2,542	---	167,858	9,350	---	3,500	---	---	---	---	180,708
Lake Elmo	8,748	---	6,067	2,974,274	---	146,441	---	---	---	---	3,126,782
Lake Henry	101	---	---	---	---	---	---	---	---	---	---
Lake Lillian	232	28,116	---	1,400	---	---	---	---	---	---	29,516
Lake Park	799	126	73,700	37,321	344	3,022	---	---	---	152	114,665
Lake Saint Croix Beach	1,048	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,050	2,020	44,602	---	---	20,029	---	---	247,834	---	314,485
Lake Wilson	244	222	28,615	2,200	---	---	---	---	---	---	31,037
Lakefield	1,702	---	435,304	1,661,234	---	31,283	---	---	---	---	2,127,821
Lakeland	1,782	269,545	---	---	---	---	---	---	---	---	269,545
Lakeland Shores	306	---	---	---	---	---	---	---	---	---	---
Lakeville	60,965	1,787,467	1,728,212	28,674,238	98,554	3,080,233	52,920	---	2,517,199	---	37,938,823
Lamberton	799	---	105,000	8,087	---	31,311	---	---	---	---	144,398
Lancaster	336	---	17,459	61,040	---	---	---	---	---	---	78,499
Landfall	762	448	---	250,046	---	---	---	---	---	---	250,494
Lanesboro	762	---	150,500	100,105	---	9,335	---	---	---	---	259,940
Laporte	111	---	---	21,043	---	9,405	---	---	---	---	30,448
Lastrup	99	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,440	52,888	---	340,104	---	---	89,307	---	---	---	482,299
Le Center	2,495	---	31,139	2,227,793	---	125	---	---	---	---	2,259,057
Le Sueur	4,053	---	265,535	493,181	---	21,697	---	---	---	104,959	885,372
Lengby	87	953	---	---	---	---	---	---	---	---	953

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	932	---	7,403	2,699	---	33,480	51,868	---	---	---	95,450
Lester Prairie	1,696	460	56,412	559,917	---	10,657	---	---	---	1,100	628,546
Lewiston	1,537	---	5,918	7,962	---	56,851	---	---	---	---	70,731
Lewisville	235	2,670	---	---	---	---	---	---	---	---	2,670
Lexington	2,018	97,686	28,001	69,850	---	15,000	---	---	---	---	210,537
Lilydale	881	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,503	15,614	212,999	430,068	---	120,864	64,049	---	---	---	843,594
Lino Lakes	20,803	144,664	568,317	554,928	---	---	---	---	1,771,322	5,028	3,044,259
Lismore	231	2,995	9,310	66,522	---	---	---	---	---	---	78,827
Litchfield	6,736	146,201	---	69,958	---	32,001	---	1,935,449	---	---	2,183,609
Little Canada	10,101	387,706	---	6,065,943	---	16,148	---	---	---	---	6,469,797
Little Falls	8,890	7,760	77,006	1,050,931	---	208,686	2,480	159,620	125,453	---	1,631,936
Littlefork	626	---	10,000	324,129	---	---	---	---	---	366,840	700,969
Long Beach	350	---	---	---	---	---	---	---	---	---	---
Long Lake	1,813	---	34,739	551,307	---	86,231	39,818	---	---	---	712,095
Long Prairie	3,396	17,985	102,878	5,459,435	---	3,794	---	76,282	---	---	5,660,374
Longville	159	---	---	81,161	---	12,845	---	177,409	---	---	271,415
Lonsdale	3,913	2,023	52,144	1,484,504	---	185,841	---	---	---	---	1,724,512
Loretto	648	4,946	---	13,304	---	4,716	---	---	---	---	22,966
Louisburg	40	---	---	---	---	---	---	---	---	---	---
Lowry	301	12,108	228,347	8,785	---	---	---	---	---	---	249,240
Lucan	184	---	13,834	104,089	---	1,049	---	---	---	---	118,972
Luverne	4,688	183,360	53,125	20,346	---	877,486	470,500	---	---	---	1,604,817
Lyle	540	---	16,370	6,471	---	2,679	---	---	---	---	25,520
Lynd	453	11,993	244,991	46,036	---	---	---	---	---	---	303,020
Mabel	772	2,779	252,966	107,521	---	22,359	30,000	---	---	---	415,625
Madelia	2,290	14,611	208,881	---	---	25,800	226	---	---	---	249,518
Madison	1,476	3,503	---	17,240	---	90,847	---	---	2,373,234	---	2,484,824
Madison Lake	1,183	16,611	29,480	912,042	---	7,551	501	---	---	---	966,185
Magnolia	214	---	---	---	---	---	---	---	---	---	---

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	1,207	8,180	11,416	35,559	---	32,611	---	---	---	---	87,766
Mahtomedi	8,030	---	44,772	3,084,220	---	13,000	---	---	---	---	3,141,992
Manchester	50	---	---	---	---	---	---	---	---	---	---
Manhattan Beach	59	---	---	---	---	---	---	---	---	---	---
Mankato	42,803	---	645,025	13,046,397	---	486,061	---	---	---	---	14,177,483
Mantorville	1,223	---	9,105	395,491	---	19,234	---	---	243,190	5,528	672,548
Maple Grove	66,401	368,002	985,111	14,606,645	---	2,240,255	581,348	---	2,840,519	116,207	21,738,087
Maple Lake	2,127	---	27,434	477,752	---	18,740	---	---	---	---	523,926
Maple Plain	1,790	9,360	74,263	645,628	---	17,996	10,899	---	---	---	758,146
Mapleton	1,743	---	20,213	112,952	---	37,904	---	---	---	---	171,069
Mapleview	174	---	151	171	---	5,386	---	---	---	---	5,708
Maplewood	40,243	1,893	365,803	2,396,319	---	886,757	229,924	---	---	---	3,880,696
Marble	690	---	---	1,901	---	1,287	---	---	---	---	3,188
Marietta	146	---	---	6,350	---	---	---	---	---	---	6,350
Marine on Saint Croix	682	6,450	31,634	248,841	---	---	---	---	---	---	286,925
Marshall	13,799	78,668	724,100	2,630,577	---	7,272,610	103,563	200	---	---	10,809,718
Mayer	1,995	5,828	198,369	399,385	---	52,380	2,125	---	---	---	658,087
Maynard	355	7,508	8,222	10,503	---	---	---	---	---	---	26,233
Mazeppa	856	---	11,454	19,679	---	---	---	---	---	---	31,133
McGrath	74	---	---	---	---	---	---	---	---	---	---
McGregor	381	358	198,850	---	---	---	---	2,800	---	---	202,008
McIntosh	627	---	7,060	11,959	---	---	---	---	---	---	19,019
McKinley	126	7,931	---	---	---	---	---	---	1,455,523	---	1,463,454
Meadowlands	134	---	---	---	---	---	---	---	---	---	---
Medford	1,273	395	8,531	46,538	---	---	---	---	---	---	55,464
Medicine Lake	386	---	12,211	---	---	38,635	---	---	---	---	50,846
Medina	6,131	373,585	226,389	1,491,151	---	300,064	138,557	---	---	---	2,529,746
Meire Grove	180	9,044	---	14,050	---	---	---	---	---	---	23,094
Melrose	3,677	16,151	272,003	168,561	---	14,567	---	---	---	---	471,282
Menahga	1,347	8,980	215,588	220,863	---	5,785	---	---	---	---	451,216
Mendota	203	2,013	---	33,517	---	---	---	---	---	---	35,530
Mendota Heights	11,283	41,135	38,794	2,170,083	---	84,396	---	---	---	---	2,334,408

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	148	---	---	---	---	10,560	---	---	---	---	10,560
Middle River	309	---	23,822	---	---	---	---	---	---	---	23,822
Miesville	134	---	---	---	---	---	---	---	---	---	---
Milaca	2,900	---	49,846	---	---	114,695	---	---	---	---	164,541
Milan	355	3,218	250	---	---	7,178	1,851	---	---	---	12,497
Millerville	107	---	7,139	---	---	---	---	---	---	---	7,139
Millville	176	---	---	---	---	---	---	---	---	---	---
Milroy	248	1,308	2,838	47,001	---	7,748	---	---	---	---	58,895
Miltona	434	---	64,422	2,487	---	40,714	---	---	---	---	107,623
Minneapolis	419,952	1,704,000	185,000	129,520,000	---	24,879,651	21,972,000	---	---	15,000	178,275,651
Minneiska	106	---	---	---	---	---	---	---	---	---	---
Minneota	1,376	11,178	75,457	933,789	---	17,937	91,615	---	1,220,944	---	2,350,920
Minnesota City	189	---	---	40,883	---	---	---	---	---	---	40,883
Minnesota Lake	670	10,513	201,574	---	---	---	---	---	---	---	212,087
Minnetonka	52,741	554,418	3,432,100	5,435,016	---	913,541	580,317	---	---	231,573	11,146,965
Minnetonka Beach	531	83,701	---	11,322	---	---	---	---	---	---	95,023
Minnetrista	7,238	52,351	123,352	213,137	---	464,116	---	---	---	---	852,956
Mizpah	55	---	---	---	---	---	---	---	---	---	---
Montevideo	5,337	131,157	376,968	2,914,609	---	171,640	---	252,401	---	---	3,846,775
Montgomery	3,000	6,842	21,358	637,161	---	11,647	51,784	---	---	---	728,792
Monticello	13,409	---	---	4,892,471	---	1,342,558	---	---	---	---	6,235,029
Montrose	3,136	13,396	14,534	116,075	---	43,231	---	---	---	---	187,236
Moorhead	42,581	342,790	132,945	29,800,593	---	414,275	1,444,514	---	---	1,773,027	33,908,144
Moose Lake	2,772	52,976	46,380	25,607	---	12,841	---	---	---	---	137,804
Mora	3,504	19,747	10,914	183,299	---	---	---	815,088	---	---	1,029,048
Morgan	871	2,227	53,893	29,500	---	1,187	---	---	---	---	86,807
Morris	5,442	57,078	190,788	1,806,242	---	325,238	2,058,973	321,059	---	72,034	4,831,412
Morristown	999	---	248,844	83,519	---	12,737	---	---	---	---	345,100
Morton	380	---	---	2,988	---	2,988	65,191	---	---	---	71,167
Motley	651	1,373	2,742	23,000	---	---	---	---	---	---	27,115
Mound	9,371	19,932	857,287	3,004,147	---	152,124	4,355	---	---	---	4,037,845
Mounds View	13,161	678,884	156,168	3,896,813	---	10,931	---	---	---	---	4,742,796

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	2,893	548,052	29,012	205,194	---	337,163	---	---	---	---	1,119,421
Mountain Lake	2,134	---	63,108	109,510	---	11,891	495,454	---	---	---	679,963
Murdock	267	31,744	13,267	---	---	---	---	---	---	---	45,011
Myrtle	39	---	---	---	---	---	---	---	---	---	---
Nashua	57	---	---	---	---	---	---	---	---	---	---
Nashwauk	981	2,713	37,029	194,447	7,975	41,720	456,746	---	---	---	740,630
Nassau	58	---	---	---	---	---	---	---	---	---	---
Nelson	179	---	---	33,500	---	---	---	---	---	---	33,500
Nerstrand	309	---	21,170	---	---	---	---	---	---	---	21,170
Nevis	410	---	400	---	---	---	---	---	---	---	400
New Auburn	441	1,784	---	18,000	---	---	---	---	---	---	19,784
New Brighton	22,618	---	63,342	2,943,268	---	532,762	183,101	---	---	3,814,475	7,536,948
New Germany	422	3,860	---	---	---	---	---	---	---	---	3,860
New Hope	21,600	14,450	139,280	7,597,656	---	343,996	125,582	---	---	---	8,220,964
New London	1,355	---	---	792,102	---	---	---	---	---	---	792,102
New Munich	319	---	---	---	---	---	---	---	---	---	---
New Prague	7,585	460	102,287	227,376	---	86,008	255,000	---	---	---	671,131
New Richland	1,209	3,829	49,274	111,732	---	---	---	---	---	---	164,835
New Trier	109	1,746	---	---	---	---	---	---	---	---	1,746
New Ulm	13,539	---	968,339	3,422,821	---	672,755	---	19,751	---	---	5,083,666
New York Mills	1,229	528	43,234	239,047	---	77,893	---	---	---	---	360,702
Newfolden	379	---	---	7,352	---	---	---	---	---	---	7,352
Newport	3,563	---	7,840	229,221	---	32,616	---	---	---	---	269,677
Nicollet	1,117	---	---	26,638	---	---	---	---	---	---	26,638
Nielsville	87	4,488	---	---	---	---	---	---	---	---	4,488
Nimrod	75	---	---	---	---	---	---	---	---	---	---
Nisswa	2,033	1,451	37,825	37,983	---	483	---	---	---	---	77,742
Norcross	66	---	---	---	---	---	---	---	---	---	---
North Branch	10,469	---	---	---	---	57,420	---	---	---	---	57,420
North Mankato	13,813	387,795	605,948	2,093,940	---	96,901	---	---	---	---	3,184,584
North Oaks	5,054	---	22,523	30,084	8,857	---	---	---	---	14,000	75,464
North Saint Paul	12,069	---	14,605	2,225,167	---	1,496,049	4,375	---	---	11,090	3,751,286

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	20,355	22,006	765,063	4,257,931	---	2,853,881	96,253	---	---	27,720	8,022,854
Northome	179	11,145	5,850	---	---	3,495	---	39,935	---	600	61,025
Northrop	209	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,757	260,000	23,085	40,978	---	20,183	---	---	---	---	344,246
Nowthen	4,548	11,044	---	147,816	24,139	30,800	---	---	---	---	213,799
Oak Grove	8,360	8,273	98,101	1,821,565	---	54,700	---	---	---	---	1,982,639
Oak Park Heights	4,712	---	75,587	403,012	---	169,449	---	---	13,936	---	661,984
Oakdale	27,937	134,880	627,711	3,148,274	---	145,917	---	---	---	---	4,056,782
Odessa	121	7,898	---	---	---	---	---	---	---	---	7,898
Odin	102	10,000	---	---	---	---	---	---	---	---	10,000
Ogema	179	2,287	---	---	---	---	73	---	---	---	2,360
Ogilvie	351	---	---	15,000	---	---	---	---	---	---	15,000
Okabena	194	---	---	---	---	---	---	---	---	---	---
Oklee	435	---	---	16,322	---	---	---	---	---	---	16,322
Olivia	2,438	1,940	97,168	26,995	---	93,953	1,567,300	217,991	---	---	2,005,347
Onamia	862	14,453	37,144	9,218	---	8,339	---	---	---	---	69,154
Ormsby	126	---	87,983	---	---	---	---	---	---	---	87,983
Orono	7,691	---	232,544	1,034,238	---	454,295	---	---	---	---	1,721,077
Oronoco	1,487	---	37,093	4,114	---	2,652	---	---	---	---	43,859
Orr	293	---	16,658	---	---	---	---	---	---	---	16,658
Ortonville	1,847	777	5,890	227,958	---	---	---	107,320	---	---	341,945
Osakis	1,756	1,193,748	34,810	1,513,204	---	5,904	---	---	---	---	2,747,666
Oslo	302	14,602	8,830	93,739	---	---	---	---	---	---	117,171
Osseo	2,717	10,118	51,018	1,258,541	---	120,676	---	---	---	---	1,440,353
Ostrander	251	7,170	---	143,100	---	---	---	---	---	---	150,270
Otsego	16,019	114,505	21,303	3,222,643	---	885,342	105,762	---	---	---	4,349,555
Ottertail	623	---	482,436	224,914	---	---	---	---	---	---	707,350
Owatonna	25,862	966,902	333,586	1,089,423	---	683,246	321,465	218,739	---	---	3,613,361
Palisade	159	---	---	---	---	---	---	---	---	---	---
Park Rapids	3,931	185,544	933,731	260,800	---	73,463	---	185,358	---	---	1,638,896
Parkers Prairie	1,010	7,060	83,445	159,546	---	1,510,465	---	---	---	---	1,760,516
Paynesville	2,490	---	48,784	1,533,222	---	60,970	84,000	9,490	---	---	1,736,466

[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, 2016

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	234	---	---	---	---	---	---	---	---	---	---
Pelican Rapids	2,526	---	54,936	132,345	---	118,746	---	---	---	---	306,027
Pemberton	233	---	30,313	---	---	25,375	---	---	---	---	55,688
Pennock	515	---	---	---	---	---	---	---	---	---	---
Pequot Lakes	2,300	12,289	158,808	286,288	---	---	51,456	---	---	---	508,841
Perham	3,298	297,955	7,500	1,260,943	---	667,256	---	---	---	---	2,233,654
Perley	85	---	---	---	---	---	---	---	---	---	---
Peterson	194	---	---	63,393	---	8,890	---	---	---	---	72,283
Pierz	1,375	918	---	254,756	---	---	---	---	---	---	255,674
Pillager	470	3,110	2,034	---	---	7,825	---	---	---	---	12,969
Pine City	3,221	---	---	119,003	---	---	---	---	---	---	119,003
Pine Island	3,395	---	---	353,357	---	45,774	23,200	---	---	---	422,331
Pine River	939	---	35,000	---	---	---	---	---	---	---	35,000
Pine Springs	414	---	---	---	---	---	---	---	---	---	---
Pipestone	4,197	85,501	5,000	1,320,067	---	18,043	---	458,599	---	14,714	1,901,924
Plainview	3,335	5,585	73,929	51,127	---	27,297	---	---	---	10,058	167,996
Plato	305	---	---	36,977	---	5,150	---	---	---	---	42,127
Plummer	292	---	---	---	---	---	---	---	---	---	---
Plymouth	75,452	---	279,069	30,572,674	---	4,749,963	---	---	---	272,713	35,874,419
Porter	179	---	16,536	---	---	---	---	---	---	---	16,536
Preston	1,333	11,008	45,390	200,269	---	35,458	71,622	---	---	---	363,747
Princeton	4,735	16,458	118,103	569,382	---	59,665	126,779	---	---	---	890,387
Prinsburg	496	8,074	6,200	144,912	---	96,086	---	---	---	---	255,272
Prior Lake	25,520	79,873	92,803	5,867,061	---	626,158	443,182	---	---	792,221	7,901,298
Proctor	3,066	136,060	---	46,069	---	2,482	---	---	---	---	184,611
Quamba	112	---	---	---	---	---	---	---	---	---	---
Racine	429	---	---	19,090	---	---	---	---	---	---	19,090
Ramsey	26,251	31,326	632,366	2,009,750	---	82,751	---	---	---	---	2,756,193
Randall	629	---	27,487	240	---	1,400	---	---	---	---	29,127
Randolph	447	5,239	---	---	---	---	---	---	---	---	5,239
Ranier	562	---	---	---	---	---	---	---	---	---	---
Raymond	765	---	355,840	---	---	30,086	---	---	---	---	385,926

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	---	---	9,350	---	64,298	---	---	---	---	73,648
Red Wing	16,545	152,965	520,396	16,393,634	---	1,285,914	---	59,686	---	298,730	18,711,325
Redwood Falls	5,211	26,205	132,206	82,616	---	1,360,656	422	159,293	---	---	1,761,398
Regal	31	---	---	---	---	---	---	---	---	---	---
Remer	403	50,249	45,614	18,126	---	---	---	---	---	---	113,989
Renville	1,211	23,530	124,432	68,819	---	---	---	---	---	---	216,781
Revere	92	---	---	---	---	---	---	---	---	---	---
Rice	1,334	9,276	6,105	---	---	---	---	---	---	---	15,381
Rice Lake	4,109	5,556	59,122	236,697	---	12,000	---	---	---	---	313,375
Richfield	36,338	---	17,037	11,831,180	---	719,766	2,212,938	---	---	---	14,780,921
Richmond	1,463	---	2,612	53,451	---	3,158	---	---	---	---	59,221
Richville	89	---	---	---	---	---	---	---	---	---	---
Riverton	109	892	---	---	---	---	---	---	---	---	892
Robbinsdale	14,704	21,803	---	489,320	---	379,513	---	---	---	---	890,636
Rochester	113,331	2,126,346	4,552,255	23,315,570	---	57,354,978	20,574,270	3,087,586	1,504,256	263,025	112,778,286
Rock Creek	1,594	---	---	---	---	---	---	---	---	---	---
Rockford	4,380	26,573	297,807	1,621,170	---	8,154	58,523	---	---	---	2,012,227
Rockville	2,548	306	25,805	90,171	---	9,559	---	---	---	---	125,841
Rogers	12,539	65,032	162,451	2,818,738	---	841,695	738,886	---	---	---	4,626,802
Rollingstone	650	5,997	29,800	15,015	---	---	---	---	---	---	50,812
Roosevelt	138	862	---	---	---	635	---	---	---	---	1,497
Roscoe	101	---	---	---	---	---	---	---	---	5,904	5,904
Rose Creek	391	---	---	38,811	---	3,325	---	---	---	---	42,136
Roseau	2,795	---	1,318	655,597	---	106,846	---	276,195	---	---	1,039,956
Rosemount	23,559	1,455,378	487,007	2,767,295	---	377,427	---	---	---	---	5,087,107
Roseville	35,836	180,239	458,981	3,108,078	---	1,418,091	4,656,463	---	---	---	9,821,852
Rothsay	487	30,661	159,275	4,166	---	377	6,900	---	---	---	201,379
Round Lake	379	---	82,500	35,812	---	12,411	---	---	---	---	130,723
Royalton	1,235	19,154	118,109	45,967	---	630	17,999	---	---	---	201,859
Rush City	3,072	119,058	---	1,698,131	---	---	---	---	---	---	1,817,189
Rushford	1,767	27,858	555,436	1,123,219	---	117,342	14,121	---	169,383	---	2,007,359
Rushford Village	832	10,858	---	848,961	---	---	---	---	---	---	859,819

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	341	1,177	10,689	262,568	---	6,005	---	---	---	---	280,439
Russell	321	---	---	---	---	---	---	---	---	---	---
Ruthton	220	18,822	8,250	---	---	---	---	---	---	---	27,072
Rutledge	216	---	---	---	934	3,879	---	---	---	---	4,813
Sabin	544	1,700	---	---	---	14,953	---	---	---	---	16,653
Sacred Heart	511	5,133	12,462	2,494	---	23,286	18,917	---	---	5,501,371	5,563,663
Saint Anthony	9,234	8,201	256,053	4,182,681	---	---	---	---	819,779	---	5,266,714
Saint Anthony [Stearns]	89	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,487	---	23,963	381,897	---	87,150	---	---	---	---	493,010
Saint Bonifacius	2,312	47,264	---	190,035	---	---	---	---	---	---	237,299
Saint Charles	3,753	30,847	471,243	34,853	---	49,350	16,744	---	---	---	603,037
Saint Clair	846	---	77,037	---	---	---	---	---	---	---	77,037
Saint Cloud	67,344	1,052,199	2,652,965	9,576,465	---	17,949,500	---	4,025,926	1,367,649	---	36,624,704
Saint Francis	7,400	27,283	66,091	805,651	---	73,234	---	---	---	---	972,259
Saint Hilaire	278	---	---	6,411	---	---	---	---	---	---	6,411
Saint James	4,548	315,870	30,995	2,069,595	---	130,128	---	49,249	---	---	2,595,837
Saint Joseph	6,739	2,509,514	1,414,465	1,167,853	---	8,728	301	---	---	---	5,100,861
Saint Leo	93	---	---	---	---	5,108	---	---	---	---	5,108
Saint Louis Park	48,927	---	521,034	7,130,325	---	11,718,591	524,878	---	---	---	19,894,828
Saint Martin	313	8,332	5,649	---	---	4,815	---	---	970,680	---	989,476
Saint Mary's Point	375	---	---	---	---	---	---	---	---	---	---
Saint Michael	17,174	19,462	110,009	429,122	---	72,892	---	---	---	---	631,485
Saint Paul	304,442	598,381	10,620,356	30,499,562	---	14,943,973	11,372,429	---	---	---	68,034,701
Saint Paul Park	5,519	---	35,666	2,066,749	---	---	---	---	---	---	2,102,415
Saint Peter	11,807	---	---	---	---	2,308,609	2,789,211	---	---	643,205	5,741,025
Saint Rosa	69	---	---	---	---	---	---	---	---	---	---
Saint Stephen	868	450	---	162,563	---	---	---	---	---	---	163,013
Saint Vincent	55	---	---	---	---	---	---	---	---	---	---
Sanborn	315	---	23,312	---	---	---	---	---	---	---	23,312
Sandstone	2,656	---	---	1,111,497	---	390,018	14,266	---	1,374,703	71,058	2,961,542
Sargeant	53	---	---	---	---	---	---	---	---	---	---
Sartell	17,582	82,233	121,805	1,872,626	---	3,806,411	---	---	---	---	5,883,075

[1]Failed to meet reporting deadline.
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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	4,457	---	470,380	710,347	---	21,228	---	283,333	---	---	1,485,288
Sauk Rapids	13,631	38,439	316,691	2,234,845	---	68,634	388,226	---	---	---	3,046,835
Savage	30,285	290,555	263,366	11,175,243	---	349,506	385,199	---	---	---	12,463,869
Scandia	3,945	---	---	965,806	---	---	---	---	---	---	965,806
Scanlon	988	1,062	---	35,370	---	---	---	---	---	---	36,432
Seaforth	79	135	---	10,424	---	1,461	---	---	---	---	12,020
Sebeka	694	---	---	---	---	8,470	---	---	---	---	8,470
Sedan	51	---	---	---	---	---	---	---	---	---	---
Shafer	1,050	38,650	---	16,429	---	---	---	---	---	---	55,079
Shakopee	40,643	3,484,563	37,423	4,564,325	---	24,066,475	6,626	---	---	---	32,159,412
Shelly	183	---	1,608	135	---	---	---	---	---	---	1,743
Sherburn	1,058	---	194,833	66,412	---	19,188	---	---	---	---	280,433
Shevlin	168	3,137	11,165	---	---	---	---	---	---	---	14,302
Shoreview	26,366	240,552	20,990	1,863,322	---	449,399	---	---	---	---	2,574,263
Shorewood	7,496	28,635	484,952	941,716	---	2,038,983	682,787	---	---	---	4,177,073
Silver Bay	1,841	39,628	54,684	74,230	---	710,631	---	---	---	2,120	881,293
Silver Lake	806	---	12,162	71,075	---	10,159	---	---	---	---	93,396
Skyline	282	---	---	---	---	---	---	---	---	---	---
Slayton	2,115	---	14,955	41,578	---	14,166	14,450	1,209	---	---	86,358
Sleepy Eye	3,509	---	75,474	75,256	3,600	101,685	520,974	199,725	---	130,805	1,107,519
Sobieski	190	---	---	---	---	---	---	---	---	---	---
Solway	86	---	---	30,948	---	---	---	---	---	---	30,948
South Haven	190	22,900	36,989	---	---	---	---	---	---	---	59,889
South Saint Paul	20,407	91,007	28,868	1,666,132	---	2,398,178	544,376	38,360	---	---	4,766,921
Spicer	1,206	1,645	182,778	1,579,797	---	116,018	203,722	---	---	---	2,083,960
Spring Grove	1,304	3,162	20,728	166,167	---	102,066	---	---	---	---	292,123
Spring Hill	93	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,406	84	59,449	166,715	---	109,521	---	---	---	---	335,769
Spring Park	1,697	---	---	283,332	---	---	---	---	---	---	283,332
Spring Valley	2,497	---	---	990,284	---	19,517	23,761	---	---	---	1,033,562
Springfield	2,070	---	21,239	248,306	---	452,267	11,868	---	---	---	733,680
Squaw Lake	105	789	910	200	---	600	---	---	---	---	2,499

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	1,505	102,222	---	37,001	---	6,400	---	---	---	---	145,623
Staples	2,934	4,544	114,694	120,675	---	19,730	---	177,364	---	---	437,007
Starbuck	1,290	1,999	4,492	689	---	---	---	15,788	---	---	22,968
Steen	184	---	---	56,997	---	---	---	---	---	---	56,997
Stephen	664	---	55,171	11,290	---	23,994	---	---	---	13,629	104,084
Stewart	548	354,796	14,022	301,482	---	---	---	---	---	---	670,300
Stewartville	6,269	25,749	135,569	2,787,320	---	113,178	---	---	---	---	3,061,816
Stillwater	19,693	120,053	228,609	2,685,031	---	316,796	---	---	---	---	3,350,489
Stockton	714	6,722	---	---	---	7,549	---	---	---	---	14,271
Storden	209	---	96,465	---	---	---	---	---	---	---	96,465
Strandquist	75	---	---	---	---	---	---	---	---	---	---
Strathcona	38	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	409	130,204	---	---	---	---	---	---	---	---	130,204
Sunburg	98	---	---	---	---	---	11,435	---	---	---	11,435
Sunfish Lake	523	---	---	60,552	---	---	---	---	---	---	60,552
Swanville	338	---	---	---	---	46,933	---	---	---	---	46,933
Taconite	648	127,197	---	99,941	---	---	---	---	---	---	227,138
Tamarack	79	1,779	---	45,658	---	5,729	---	---	---	16	53,182
Taopi	52	---	---	---	---	---	---	---	---	---	---
Taunton	128	---	---	---	---	---	---	---	---	---	---
Taylors Falls	1,011	2,508	4,590	193,344	---	2,517	---	---	---	---	202,959
Tenstrike	207	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,845	69,831	288,994	2,453,894	99,614	66,983	---	---	---	---	2,979,316
Tintah	58	---	---	---	---	---	---	---	---	---	---
Tonka Bay	1,558	11,266	---	8,506	---	10,770	---	---	74,562	---	105,104
Tower	495	---	---	---	---	---	23,464	485,788	---	---	509,252
Tracy	2,128	72,437	151,657	213,800	---	8,865	---	6,876	---	140,000	593,635
Trail	46	---	---	---	---	---	---	---	---	---	---
Trimont	712	5,764	18,516	5,733	---	---	---	---	---	3,076	33,089
Trommald	102	---	---	25,000	---	---	---	---	---	---	25,000
Trosky	72	---	---	---	---	---	---	---	---	---	---
Truman	1,063	1,815	231,181	44,289	---	114,360	---	---	---	---	391,645

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	---	6,827	29,497	---	---	---	---	---	---	36,324
Twin Valley	818	---	---	24,953	---	8,600	---	---	---	---	33,553
Two Harbors	3,671	170,607	15,660	2,107	---	129,098	---	47,440	---	---	364,912
Tyler	1,131	---	294,446	---	---	13,687	---	---	---	---	308,133
Ulen	557	7,591	15,708	99,965	---	---	---	---	---	---	123,264
Underwood	345	---	3,600	236	---	7,779	---	---	---	---	11,615
Upsala	429	5,000	11,650	31,355	---	---	---	---	---	---	48,005
Urbank	50	---	---	---	---	---	---	---	---	---	---
Utica	270	---	---	5,427	---	38,762	---	---	---	---	44,189
Vadnais Heights	12,910	---	---	387,108	---	131,460	1,942,505	---	---	---	2,461,073
Vergas	355	35,000	---	---	---	19,867	---	---	---	---	54,867
Vermillion	423	---	---	---	---	---	---	---	---	---	---
Verndale	589	---	155,244	---	---	1,215	---	---	2,397,456	1,215	2,555,130
Vernon Center	312	---	---	44,610	---	---	---	---	---	---	44,610
Vesta	301	23,360	1,468	14,028	---	31,205	---	---	---	---	70,061
Victoria	8,920	182,678	92,855	4,521,516	---	542,941	375,198	---	---	---	5,715,188
Viking	97	---	11,035	---	---	---	---	---	---	---	11,035
Villard	249	---	---	447,024	---	185	---	---	---	---	447,209
Vining	69	---	---	---	---	---	---	---	---	---	---
Virginia	8,515	17,147	71,870	2,131,820	---	166,743	1,247,639	---	---	---	3,635,219
Wabasha	2,487	59,834	68,010	197,977	---	70,136	946,346	---	---	---	1,342,303
Wabasso	686	2,985	2,175	31,182	---	8,124	---	---	---	---	44,466
Waconia	12,166	481,910	227,762	4,873,260	---	1,510,685	---	---	---	---	7,093,617
Wadena	4,167	6,001	82,490	2,323,698	---	193,349	14,527	574,272	---	---	3,194,337
Wahkon	213	---	---	---	---	---	---	---	---	---	---
Waite Park	7,639	92,872	870,637	4,893,034	---	411,065	---	---	---	---	6,267,608
Waldorf	221	---	---	---	---	---	---	---	---	---	---
Walker	934	---	---	319,417	---	97,974	---	---	5,018,128	---	5,435,519
Walnut Grove	825	---	---	---	---	49,352	---	---	---	43,463	92,815
Walters	65	---	15,832	7,735	---	---	---	---	---	---	23,567
Waltham	150	---	---	---	---	6,836	---	---	---	---	6,836

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Table 18
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2016

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	1,087	33,221	---	9,087	---	84,527	---	---	---	173,622	300,457
Wanda	82	---	---	1,080	---	4,450	---	---	---	---	5,530
Warba	184	---	3,500	---	---	---	---	---	---	---	3,500
Warren	1,585	757	51,598	130,775	---	26,300	---	41,228	---	---	250,658
Warroad	1,789	6,250	18,552	749,459	---	991,207	---	914,153	---	---	2,679,621
Waseca	9,124	30,939	89,396	2,600,162	---	168,129	---	7,166	---	---	2,895,792
Watertown	4,286	96,453	522,295	157,002	---	350,379	27,929	---	---	---	1,154,058
Waterville	1,866	5,389	168,443	492,365	---	24,423	---	---	---	---	690,620
Watkins	958	5,871	486,838	72,342	---	14,058	105,908	---	---	---	685,017
Watson	197	---	---	6,098	---	5,406	---	---	---	---	11,504
Waubun	400	---	13,540	---	---	---	---	---	---	---	13,540
Waverly	1,414	104,688	---	291,190	---	28,379	---	---	---	---	424,257
Wayzata	4,678	101,406	75,538	3,457,708	---	431,923	---	---	---	---	4,066,575
Welcome	648	922	5,869	2,000	---	---	---	---	---	---	8,791
Wells	2,266	61,063	245,594	261,278	---	5,133	---	---	---	---	573,068
Wendell	159	---	---	---	---	---	---	---	---	---	---
West Concord	777	---	---	---	---	1,679	---	---	---	---	1,679
West Saint Paul	20,886	164,881	178,561	17,388,033	---	104,590	---	---	---	---	17,836,065
West Union	100	---	---	---	---	---	---	---	---	---	---
Westbrook	724	4,427	1,500	19,973	---	1,416	---	---	---	---	27,316
Westport	58	---	---	---	---	---	---	---	---	---	---
Whalan	65	---	---	---	---	---	---	---	---	---	---
Wheaton	1,377	---	4,489	117,325	---	350	---	---	---	---	122,164
White Bear Lake	25,001	217,095	736,905	2,503,517	---	305,068	261,031	---	---	193,330	4,216,946
Wilder	56	1,010	---	855	---	---	---	---	---	---	1,865
Willernie	528	---	---	66,978	---	---	---	---	---	---	66,978
Williams	181	---	---	77,951	---	---	---	---	---	---	77,951
Willmar	19,891	48,075	885,689	3,728,774	---	214,268	---	138,949	---	---	5,015,755
Willow River	393	3,150	3,404	---	---	---	---	---	---	---	6,554
Wilmont	344	---	---	73,251	---	---	---	---	---	---	73,251
Wilton	251	4,376	---	---	---	---	---	---	---	---	4,376
Windom	4,597	53,154	1,565,201	458,210	---	93,130	31,629	---	---	---	2,201,324

[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, 2016

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	220	---	---	---	---	---	---	---	---	---	---
Winnebago	1,346	1,350	110,211	196,311	---	97,351	10,000	---	---	---	415,223
Winona	27,478	29,366	189,481	2,515,151	---	3,024,354	---	---	---	---	5,758,352
Winsted	2,296	8,912	91,365	1,351,161	---	9,347	---	87,396	---	---	1,548,181
Winthrop	1,397	---	3,951	41,959	---	7,255	---	---	---	---	53,165
Winton	165	250	---	45,842	---	108,422	---	---	---	---	154,514
Wolf Lake	60	---	144,349	---	---	108,428	---	---	---	---	252,777
Wolverton	136	---	---	---	---	---	---	---	---	---	---
Wood Lake	423	---	14,417	22,150	---	2,400	---	---	---	---	38,967
Woodbury	68,349	155,660	937,894	18,878,046	---	771,488	260,202	---	---	---	21,003,290
Woodland	460	---	---	---	---	---	---	---	---	---	---
Woodstock	108	---	---	39,470	---	---	---	---	---	---	39,470
Worthington	13,288	28,500	---	3,390,223	---	1,338,415	---	---	---	---	4,757,138
Wrenshall	412	---	---	155	---	---	---	---	---	---	155
Wright	127	---	---	---	---	---	---	---	---	---	---
Wykoff	447	---	---	---	---	---	---	---	---	---	---
Wyoming	7,906	---	121,536	1,420,287	---	14,764	---	---	---	---	1,556,587
Zemple	91	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,469	17,297	---	1,983,143	---	2,100	227,749	---	---	---	2,230,289
Zumbro Falls	193	---	56,000	---	---	---	9,791	---	---	---	65,791
Zumbrota	3,412	---	---	348,278	---	---	---	---	---	62,467	410,745
State Total	**4,580,474**	**$50,742,632**	**$112,750,269**	**$921,370,064**	**$937,491**	**$309,733,650**	**$120,442,879**	**$32,510,111**	**$34,264,666**	**$16,643,972**	**$1,599,395,734**

[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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ada	1,683	297,000	---	---	---	3,358,000	---	---	3,655,000	1,100,000	540,000
Adams	784	760,000	---	---	525,000	---	---	---	1,285,000	---	---
Adrian	1,237	---	---	---	640,000	2,360,000	---	---	3,000,000	1,025,000	942,298
Afton	2,889	6,565,000	---	---	---	---	---	---	6,565,000	2,810,000	---
Aitkin	2,116	1,908,000	60,000	---	---	460,000	---	---	2,428,000	1,430,000	1,780,260
Akeley	442	815,000	---	---	---	---	---	---	815,000	---	---
Albany	2,671	---	---	---	6,299,000	---	---	---	6,299,000	3,514,000	2,998,874
Albert Lea	18,045	---	---	---	20,395,000	1,090,000	---	---	21,485,000	1,300,000	2,987,595
Alberta	108	---	---	---	---	213,000	---	---	213,000	---	---
Albertville	7,370	---	---	---	6,441,000	2,635,000	---	---	9,076,000	8,711,000	2,910,000
Alden	630	---	---	---	94,000	---	---	---	94,000	---	95,010
Alexandria	13,575	14,570,000	---	---	14,620,000	7,425,000	---	---	36,615,000	7,000,000	3,038,129
Alpha	114	---	---	---	---	---	---	---	---	---	18,400
Alvarado	363	---	---	---	---	112,000	---	---	112,000	---	533,542
Andover	32,335	15,955,000	---	---	---	9,030,000	---	---	24,985,000	8,430,000	2,518,436
Annandale	3,334	430,000	---	---	5,530,000	---	---	---	5,960,000	2,555,000	13,458,604
Anoka	17,995	2,135,000	7,480,000	---	---	---	3,620,000	---	13,235,000	9,840,000	2,502,460
Apple Valley	51,338	27,550,000	---	---	2,270,000	11,115,000	1,355,000	---	42,290,000	13,595,000	56,285
Appleton	1,358	5,345,881	---	---	125,000	2,420,000	---	---	7,890,881	1,170,000	1,634,024
Arco	75	---	---	---	---	---	---	---	---	---	1,557
Argyle	648	---	---	---	62,000	2,117,000	---	---	2,179,000	62,000	412,600
Arlington	2,205	---	---	---	3,320,000	2,882,000	650,000	---	6,852,000	2,615,000	3,805,000
Ashby	447	---	---	---	1,135,000	1,771,000	---	---	2,906,000	1,815,000	53,116
Askov	349	---	---	---	---	249,000	---	---	249,000	---	167,330
Atwater	1,132	---	---	---	175,000	---	---	---	175,000	175,000	2,986,098
Audubon	531	1,257,000	---	---	120,000	780,000	---	---	2,157,000	2,140,000	2,083,657
Aurora	1,678	---	---	---	5,037,000	---	---	---	5,037,000	---	1,886,357
Austin	25,104	18,950,000	445,000	---	330,000	8,395,000	7,755,000	---	35,875,000	8,265,000	35,000
Avoca	140	---	---	---	---	392,800	---	---	392,800	---	---
Avon	1,525	1,468,973	---	---	5,101,026	4,195,855	---	---	10,765,854	5,800,000	---
Babbitt	1,478	1,920,000	---	---	85,000	---	---	---	2,005,000	---	430,998
Backus	244	240,229	---	---	---	738,000	---	---	978,229	---	106,448
Badger	376	242,000	---	---	---	155,000	---	---	397,000	---	275,085

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Bagley	1,422	---	---	---	1,072,000	2,135,117	---	---	3,207,117	2,470,000	622,120
Balaton*	626	---	---	---	---	2,806,828	---	---	2,806,828	1,723,000	197,190
Barnesville	2,635	1,516,000	---	---	3,145,000	4,050,000	5,042	---	8,716,042	1,710,000	2,247,998
Barnum	609	---	---	---	---	224,000	---	---	224,000	---	589,761
Barrett	413	---	---	---	---	1,165,000	---	---	1,165,000	1,165,000	28,000
Battle Lake	903	---	---	---	---	3,625,000	---	---	3,625,000	---	1,155,000
Baudette	1,075	---	---	---	---	2,800,000	---	---	2,800,000	2,800,000	1,022,237
Baxter	8,318	4,560,000	---	---	12,605,000	5,165,000	---	---	22,330,000	9,725,000	6,154,667
Bayport	3,622	2,025,000	---	---	---	---	---	---	2,025,000	---	---
Beardsley	218	---	---	---	---	---	---	---	---	---	79,000
Beaver Bay	185	---	---	---	---	---	---	---	---	---	925,000
Beaver Creek	291	---	---	---	---	---	---	---	---	---	81,136
Becker	4,781	5,520,000	---	---	1,375,000	7,425,000	---	---	14,320,000	4,715,000	44,414
Bejou	94	---	---	---	---	---	---	---	---	---	207,536
Belgrade	753	---	267,000	---	---	1,700,000	765,000	---	2,732,000	967,000	812,000
Belle Plaine	6,901	---	---	---	10,810,805	4,919,195	1,145,000	---	16,875,000	5,925,000	3,759,999
Bellechester	168	---	---	---	---	---	---	---	---	---	394,900
Belview	364	---	---	---	---	964,762	---	---	964,762	770,000	---
Bemidji	15,119	7,710,000	---	---	2,435,000	8,595,000	43,900,000	---	62,640,000	12,260,000	1,976,920
Benson	3,169	1,505,000	---	---	---	895,000	4,485,000	---	6,885,000	---	4,584,000
Bertha	477	3,531,000	---	---	---	---	---	---	3,531,000	---	---
Bethel	461	665,000	---	---	---	---	---	---	665,000	665,000	500,000
Big Falls	221	---	---	---	---	1,040,000	---	---	1,040,000	625,000	---
Big Lake	10,918	---	710,000	---	13,555,000	11,615,000	---	---	25,880,000	20,905,000	16,803,686
Bigelow	235	---	---	---	---	730,000	---	---	730,000	730,000	---
Bigfork	451	---	---	---	---	25,000	---	---	25,000	---	800,000
Birchwood	869	---	---	---	66,731	---	---	---	66,731	---	---
Bird Island	992	---	---	---	225,000	5,115,000	309,614	---	5,649,614	5,340,000	2,919,897
Biscay	101	---	---	---	---	---	---	---	---	---	323,070
Biwabik	1,004	1,865,000	60,000	---	---	---	---	---	1,925,000	60,000	78,146
Blackduck	789	---	---	---	398,000	1,035,000	---	---	1,433,000	1,113,000	79,000
Blaine	64,188	19,185,000	---	---	8,010,000	3,300,000	---	---	30,495,000	14,180,000	6,666,351
Blomkest	150	---	---	---	---	980,000	---	---	980,000	980,000	---

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Blooming Prairie	1,995	1,180,000	---	---	566,873	403,127	1,630,000	---	3,780,000	145,000	2,513,189
Bloomington	88,299	7,180,000	4,770,000	7,150,000	53,300,000	---	---	---	72,400,000	19,875,000	1,574,720
Blue Earth	3,233	4,732,136	---	---	13,524,211	467,929	---	---	18,724,276	2,910,000	5,967,404
Bluffton	210	18,654	---	---	---	373,225	---	---	391,879	373,225	---
Bock	111	---	---	---	---	205,000	---	---	205,000	---	---
Bovey	812	---	---	---	185,000	2,896,000	---	---	3,081,000	---	138,577
Boyd	158	---	---	---	---	862,200	---	---	862,200	---	---
Braham	1,799	---	640,570	---	561,000	1,956,000	---	---	3,157,570	640,570	1,091,000
Brainerd	13,679	1,082,500	---	---	6,525,000	22,820,000	24,714	---	30,452,214	512,500	21,049,388
Brandon	499	---	---	---	2,095,000	1,632,000	---	---	3,727,000	1,035,000	77,991
Breckenridge	3,305	---	---	---	4,360,000	---	---	---	4,360,000	1,860,000	956,298
Breezy Point	2,436	---	---	---	1,695,000	---	---	---	1,695,000	1,695,000	---
Brewster	484	---	---	---	145,000	510,000	---	---	655,000	---	49,571
Bricelyn	350	118,000	---	---	---	1,214,000	---	---	1,332,000	---	---
Brooklyn Center	31,231	---	16,180,000	---	9,526,248	6,948,752	---	---	32,655,000	8,120,000	18,663,445
Brooklyn Park	80,450	21,585,000	2,710,000	1,665,000	---	13,720,000	1,375,000	---	41,055,000	7,325,000	83,807
Brooten	752	795,000	---	---	---	---	---	---	795,000	---	1,306,000
Browerville	775	---	---	---	985,000	1,587,000	55,000	---	2,627,000	750,000	1,141,000
Browns Valley	567	---	---	---	---	2,190,790	---	---	2,190,790	---	---
Brownsdale	672	---	---	---	781,000	---	---	---	781,000	310,000	82,950
Brownsville	476	166,471	---	---	---	777,059	---	---	943,530	---	---
Brownton	723	715,000	---	---	707,000	1,820,000	---	---	3,242,000	707,000	873,760
Buffalo	16,119	28,675,001	---	---	8,395,000	55,411,560	5,050,000	---	97,531,561	42,892,560	2,598,709
Buffalo Lake	676	---	---	---	3,556,000	---	---	---	3,556,000	476,000	99,704
Buhl	993	145,000	---	---	---	---	---	---	145,000	145,000	110,516
Burnsville	61,849	28,030,000	4,275,000	---	12,945,000	15,810,000	4,240,000	---	65,300,000	---	519,909
Butterfield	581	---	---	---	---	294,000	---	---	294,000	---	2,399,500
Byron	5,498	2,490,000	---	---	7,408,200	3,286,800	---	---	13,185,000	2,405,000	599,413
Caledonia	2,824	1,613,768	---	---	---	276,232	---	---	1,890,000	175,000	1,914,876
Callaway	231	---	---	---	---	309,677	---	---	309,677	---	189,000
Calumet	359	---	---	---	---	---	---	---	---	---	129,996
Cambridge	8,749	---	---	---	8,080,851	10,654,154	---	---	18,735,005	3,570,000	10,618,000
Canby	1,736	---	3,965,000	---	235,000	2,990,000	---	---	7,190,000	140,000	14,277,276

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Cannon Falls	4,125	---	---	---	9,765,000	1,720,000	---	---	11,485,000	3,660,000	4,486,823
Canton	350	---	---	---	---	377,500	---	---	377,500	---	21,738
Carlos	502	---	---	---	545,000	320,000	---	---	865,000	420,000	2,187,175
Carlton	996	2,305,000	---	---	---	270,000	---	---	2,575,000	2,305,000	969,000
Carver	4,473	---	---	---	5,665,000	10,645,000	---	---	16,310,000	7,165,000	2,408,000
Cass Lake	750	---	---	---	---	1,195,000	64,000	---	1,259,000	---	229,000
Cedar Mills	43	---	---	---	---	182,000	---	---	182,000	---	---
Center City*	609	---	---	---	126,414	---	---	---	126,414	---	615,000
Centerville	3,958	---	---	---	8,705,000	---	---	---	8,705,000	3,445,000	59,619
Ceylon	343	---	---	---	---	---	---	---	---	---	49,040
Champlin	23,343	8,605,000	---	---	480,000	---	---	---	9,085,000	4,235,000	---
Chandler	256	---	---	---	---	---	---	---	---	---	506,490
Chanhassen	25,448	13,090,000	---	---	---	13,520,000	---	---	26,610,000	13,050,000	---
Chaska	26,439	1,835,000	1,255,000	---	25,510,000	15,745,000	55,520,000	---	99,865,000	35,365,000	859,300
Chatfield	2,855	10,000	---	---	4,970,000	9,750,000	---	---	14,730,000	13,165,000	437,466
Chisago City	5,272	---	---	---	10,350,000	---	---	---	10,350,000	4,605,000	---
Chisholm	4,968	2,770,000	---	---	---	---	---	---	2,770,000	---	250,388
Chokio	387	135,000	---	---	---	760,000	---	---	895,000	760,000	540,000
Circle Pines	4,909	1,675,000	1,870,000	---	6,330,000	5,965,000	410,000	---	16,250,000	8,780,000	1,785,000
Clara City	1,319	7,505,000	---	---	---	5,725,000	525,000	---	13,755,000	1,010,000	1,200,106
Claremont	538	---	280,000	---	---	2,660,000	---	---	2,940,000	2,940,000	114,000
Clarissa	656	---	---	---	---	1,650,000	---	---	1,650,000	1,650,000	---
Clarkfield	822	---	775,000	---	---	2,017,000	140,885	---	2,932,885	1,845,000	16,239
Clarks Grove	685	---	---	---	---	---	---	---	---	---	120,871
Clear Lake	605	---	---	---	---	---	---	---	---	---	1,614,291
Clearbrook	523	215,000	---	---	---	80,000	---	---	295,000	295,000	256,670
Clearwater	1,780	2,075,000	---	---	745,000	---	---	---	2,820,000	320,000	5,591,032
Clements	140	---	---	---	---	---	---	---	---	---	24,342
Cleveland	717	454,230	---	---	---	1,469,481	---	---	1,923,711	800,000	120,156
Climax	277	---	---	---	---	---	---	---	---	---	858,549
Clinton	429	---	---	---	---	975,000	---	---	975,000	---	44,914
Clontarf	154	---	---	---	---	---	---	---	---	---	471,900
Cloquet	12,301	2,255,000	---	---	1,325,000	---	---	---	3,580,000	2,420,000	716,768

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Cobden	32	---	---	---	---	---	---	---	---	---	83,100
Cokato	2,753	2,245,000	---	---	---	---	---	---	2,245,000	570,000	2,125,000
Cold Spring	4,132	---	---	---	6,193,000	---	---	---	6,193,000	998,000	3,291,000
Coleraine	1,972	---	360,000	---	---	1,510,000	---	---	1,870,000	1,510,000	642,670
Cologne	1,703	10,450,000	---	---	2,690,000	1,549,010	---	---	14,689,010	8,020,000	1,969,739
Columbia Heights	20,158	18,005,000	350,000	2,435,000	1,132,635	1,777,365	3,895,000	---	27,595,000	2,765,000	---
Columbus	3,870	1,405,000	---	---	5,379,000	4,380,000	---	---	11,164,000	---	---
Comfrey	361	---	---	---	---	221,000	551,235	---	772,235	---	809,816
Comstock	93	---	---	---	---	---	---	---	---	---	9,921
Conger	133	---	---	---	122,000	465,362	---	---	587,362	465,362	---
Cook	557	---	---	---	---	1,985,000	---	---	1,985,000	1,985,000	---
Coon Rapids	62,726	18,275,000	---	---	18,250,000	21,800,000	---	---	58,325,000	3,015,000	237,685
Corcoran	5,498	6,545,000	---	---	---	3,045,000	---	---	9,590,000	---	1,348,790
Cosmos	456	---	---	---	---	---	---	---	---	---	1,622,944
Cottage Grove	35,939	4,660,000	2,085,000	---	19,915,000	---	---	---	26,660,000	5,720,000	---
Cottonwood	1,222	2,122,000	---	---	440,000	905,000	---	---	3,467,000	255,000	1,421,000
Courtland	641	---	---	---	187,500	---	---	---	187,500	---	5,000
Cromwell	243	---	---	---	---	65,300	---	---	65,300	---	133,987
Crookston	7,945	---	---	---	---	---	---	---	---	---	253,713
Crosby	2,361	---	---	---	690,000	3,938,079	---	---	4,628,079	---	956,636
Crosslake	2,230	1,375,000	---	---	1,515,000	---	---	---	2,890,000	2,890,000	573,735
Crystal	22,855	850,940	---	---	15,050,000	---	---	---	15,900,940	---	---
Currie	226	---	---	---	---	437,000	---	---	437,000	---	9,140
Cyrus	296	78,785	---	---	---	900,000	---	---	978,785	---	---
Dakota	304	---	---	---	---	---	---	---	---	---	88,000
Dalton	249	---	---	---	---	352,000	---	---	352,000	---	112,000
Danube	459	156,826	---	---	---	---	---	---	156,826	---	---
Darfur	99	---	---	---	---	150,000	---	---	150,000	---	170,400
Darwin	355	---	---	---	---	---	---	---	---	---	263,669
Dassel	1,459	---	---	---	645,000	265,000	---	---	910,000	645,000	3,325,246
Dawson	1,467	1,403,374	---	---	1,380,000	2,483,000	250,000	---	5,516,374	540,000	1,168,000
Dayton	5,167	2,325,000	---	---	47,220,000	1,390,000	---	---	50,935,000	17,115,000	2,344,043
De Graff	120	---	---	---	---	65,050	---	---	65,050	---	187,008

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

Name of City	Population**	Type of Bond									
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Deer Creek	326	32,000	---	---	---	447,900	---	---	479,900	---	---
Deer River	938	---	---	---	17,780	1,050,000	---	---	1,067,780	---	138,000
Deerwood	534	165,000	---	---	575,000	---	---	---	740,000	165,000	389,000
Delano	5,947	11,330,000	785,000	---	9,980,000	9,675,000	405,000	170,000	32,345,000	4,800,000	5,157,763
Delhi*	64	---	---	---	---	65,400	---	---	65,400	---	24,626
Dellwood	1,075	500,000	---	---	---	---	---	---	500,000	---	---
Dennison	218	---	---	---	490,000	---	---	---	490,000	490,000	---
Dent	189	---	---	---	---	452,000	---	---	452,000	---	---
Detroit Lakes	9,380	294,999	265,000	---	30,403,000	---	5,839,355	---	36,802,354	10,955,750	2,672,099
Dexter	334	---	---	---	85,400	---	15,000	---	100,400	---	---
Dilworth	4,480	---	---	---	10,215,000	---	---	---	10,215,000	7,145,000	565,539
Dodge Center	2,733	---	---	---	2,120,000	465,000	---	---	2,585,000	1,135,000	---
Donnelly	232	---	---	---	275,000	---	---	---	275,000	---	27,000
Dover	766	---	---	---	415,000	83,000	---	---	498,000	83,000	174,843
Dovray	55	---	---	---	---	194,000	---	---	194,000	---	---
Duluth	86,859	105,105,000	---	---	10,765,000	39,222,029	---	---	155,092,029	63,384,998	55,239,959
Dumont	88	---	---	---	---	225,000	---	---	225,000	---	185,350
Dundas	1,490	1,160,000	205,000	---	---	3,555,000	---	---	4,920,000	2,455,000	234,097
Dundee	65	---	---	---	---	265,000	---	---	265,000	---	---
Dunnell	160	---	---	---	---	---	---	---	---	---	189,285
Eagan	68,223	12,925,000	12,240,000	---	2,035,000	---	---	2,655,000	29,855,000	4,795,000	730,000
Eagle Bend	510	---	---	---	70,000	2,790,000	---	---	2,860,000	2,055,000	684,600
Eagle Lake	3,067	3,765,000	---	---	960,000	---	---	---	4,725,000	1,870,000	395,000
East Bethel	11,788	1,650,000	---	---	---	17,990,000	---	---	19,640,000	17,145,000	330,863
East Grand Forks	8,843	---	---	---	6,575,000	---	---	---	6,575,000	3,115,000	9,509,815
East Gull Lake	1,008	---	---	---	2,513,800	---	---	---	2,513,800	1,690,000	2,908,000
Echo	265	---	---	---	105,000	291,000	---	---	396,000	---	515,000
Eden Prairie	63,163	28,225,000	---	---	12,470,000	3,510,000	1,145,000	---	45,350,000	11,070,000	1,106,942
Eden Valley	1,051	---	---	---	1,165,000	263,000	---	---	1,428,000	263,000	3,065,328
Edgerton	1,135	---	---	---	---	---	---	---	---	---	1,263,465
Edina	51,804	27,935,000	---	---	25,920,000	42,620,000	20,390,000	28,220	116,893,220	26,065,000	---
Effie	131	---	---	---	---	---	---	---	---	---	283,981
Eitzen	249	---	---	---	---	---	---	---	---	---	245,411

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

Name of City	Population**	Type of Bond: General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Elba	146	---	---	---	---	---	---	---	---	---	95,000
Elbow Lake	1,169	---	---	---	1,880,000	---	---	---	1,880,000	1,645,000	1,562,026
Elgin	1,090	---	---	---	45,000	1,119,000	---	---	1,164,000	530,000	1,162,056
Elizabeth	169	---	---	---	---	352,000	---	---	352,000	---	---
Elk River	24,368	28,935,000	---	---	595,000	11,830,000	11,955,000	---	53,315,000	13,960,000	1,214,076
Elko New Market	4,716	7,393,323	---	---	---	1,050,000	---	---	8,443,323	2,630,000	10,148,364
Ellendale	677	---	---	---	---	1,530,000	---	---	1,530,000	---	1,909,101
Ellsworth	462	---	---	---	---	315,000	---	---	315,000	---	41,504
Elmore	578	---	---	---	345,000	3,356,000	---	---	3,701,000	---	---
Ely	3,404	2,590,000	410,000	---	---	5,655,000	---	---	8,655,000	6,065,000	2,267,562
Elysian	679	---	---	---	2,048,800	1,221,200	---	---	3,270,000	280,000	741,929
Emily	840	680,000	---	---	780,000	1,345,000	---	---	2,805,000	2,025,000	266,292
Emmons	369	---	---	---	---	---	---	---	---	---	24,000
Erskine	502	14,000	---	---	---	417,000	---	---	431,000	---	223,510
Evan	79	---	---	---	---	---	---	---	---	---	305,500
Evansville	608	---	---	---	2,290,000	---	---	---	2,290,000	1,610,000	766,225
Eveleth	3,634	---	---	---	1,326,555	666,686	---	---	1,993,241	---	5,062,483
Excelsior	2,225	---	---	---	1,975,000	365,000	---	---	2,340,000	---	766,048
Eyota	2,043	---	---	---	4,568,000	2,761,000	---	---	7,329,000	2,234,000	---
Fairfax	1,174	---	---	---	4,875,000	2,423,000	---	---	7,298,000	1,300,000	62,848
Fairmont	10,353	---	---	---	15,445,000	985,000	---	---	16,430,000	8,645,000	31,012,000
Falcon Heights	5,418	---	---	---	325,000	---	---	---	325,000	---	605,000
Faribault	23,718	17,390,000	---	---	2,945,000	---	---	---	20,335,000	11,200,000	17,980,250
Farmington	22,343	19,475,000	---	---	15,645,000	640,000	---	---	35,760,000	15,265,000	535,000
Federal Dam	111	---	---	---	36,300	22,449	---	---	58,749	---	---
Felton	174	---	---	---	---	---	---	---	---	---	611,000
Fergus Falls	13,652	5,575,000	---	---	4,080,000	2,780,000	140,000	---	12,575,000	---	637,138
Fertile	853	1,555,000	620,000	---	---	2,825,000	---	---	5,000,000	---	353,000
Fifty Lakes	402	---	---	---	---	---	---	---	---	---	200,000
Finlayson	302	---	---	---	---	230,000	---	---	230,000	230,000	86,423
Fisher	436	---	---	---	---	1,080,000	---	---	1,080,000	1,080,000	881,000
Floodwood	528	---	---	---	---	86,000	---	---	86,000	---	287,374
Foley	2,718	---	---	---	4,690,000	---	---	---	4,690,000	2,610,000	---

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Forada	166	219,316	---	---	---	1,485,291	---	---	1,704,607	---	63,072
Forest Lake	20,344	9,105,000	---	---	---	8,555,000	21,585,000	---	39,245,000	3,935,000	475,811
Foreston	525	---	---	---	425,000	285,000	---	---	710,000	285,000	---
Fosston	1,508	2,420,000	1,125,000	---	935,000	975,000	---	---	5,455,000	2,525,000	7,447,670
Fountain	417	---	---	---	---	---	---	---	---	---	695,224
Franklin	476	---	---	---	---	3,850,000	---	---	3,850,000	---	125,370
Frazee	1,390	---	---	---	1,683,000	215,000	---	---	1,898,000	1,273,000	---
Freeborn	277	---	---	---	---	1,175,000	---	---	1,175,000	---	91,665
Freeport	671	---	---	---	2,085,000	1,281,000	---	---	3,366,000	2,085,000	---
Fridley	28,631	---	---	---	1,980,000	10,645,000	---	---	12,625,000	---	1,130,000
Frost	187	---	---	---	---	1,107,000	---	---	1,107,000	700,000	---
Fulda	1,279	---	395,000	---	---	1,072,000	---	---	1,467,000	395,000	110,229
Garfield	363	404,000	---	---	---	1,040,163	---	---	1,444,163	---	138,357
Garrison	209	230,000	---	---	---	---	---	---	230,000	---	---
Garvin	133	---	---	---	---	256,000	---	---	256,000	---	---
Gary	202	---	---	---	---	---	---	---	---	---	777,000
Gaylord	2,292	535,000	---	---	14,587,016	4,272,984	---	---	19,395,000	1,580,000	---
Gem Lake	414	775,000	---	---	---	---	---	---	775,000	775,000	---
Ghent	359	---	---	---	---	---	---	---	---	---	226,000
Gibbon	760	1,120,000	---	---	---	---	---	---	1,120,000	---	2,029,000
Gilbert	1,793	160,000	---	---	725,000	435,000	---	---	1,320,000	390,000	1,121,867
Glencoe	5,521	3,600,000	660,000	---	13,915,000	155,000	6,138,000	---	24,468,000	4,598,000	596,040
Glenville	601	---	---	---	152,500	---	---	---	152,500	---	---
Glenwood	2,574	---	---	---	---	---	460,351	---	460,351	---	1,190,000
Glyndon	1,409	1,979,000	---	---	---	---	---	---	1,979,000	1,815,000	2,421,039
Golden Valley	21,556	6,645,000	---	---	57,095,000	19,990,000	---	---	83,730,000	27,980,000	2,350,000
Gonvick	287	---	---	---	---	432,000	---	---	432,000	---	26,270
Good Thunder	540	---	---	---	165,000	186,000	---	---	351,000	---	---
Goodhue	1,181	1,145,000	45,000	---	690,000	1,475,000	---	---	3,355,000	---	---
Goodridge	135	---	---	---	---	---	---	---	---	---	21,267
Goodview	4,151	---	---	---	2,200,000	---	---	---	2,200,000	905,000	2,927,554
Graceville	568	---	---	---	---	6,590,000	---	---	6,590,000	1,750,000	---
Granada	274	---	---	---	---	290,000	---	---	290,000	---	---

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Grand Marais	1,379	---	---	---	4,700,000	---	2,285,000	---	6,985,000	6,985,000	775,000
Grand Meadow*	1,175	1,302,500	475,000	---	---	717,500	---	---	2,495,000	---	290,116
Grand Rapids	11,435	4,595,000	750,000	---	18,505,000	6,445,000	---	---	30,295,000	995,000	22,059,433
Granite Falls	2,796	555,000	90,000	---	8,970,000	22,684,752	3,686,000	---	35,985,752	3,650,000	1,650,511
Green Isle	545	---	---	---	1,369,300	800,000	1,459,698	---	3,628,998	1,459,698	85,106
Greenbush	736	---	---	---	---	1,086,741	---	---	1,086,741	---	1,932,476
Greenfield	2,859	360,000	---	---	1,175,000	---	---	---	1,535,000	1,435,000	425,000
Greenwald	235	162,141	---	---	---	---	---	---	162,141	---	---
Grey Eagle	330	524,000	---	---	---	---	---	---	524,000	---	88,341
Grove City	625	---	---	---	---	2,354,000	330,000	---	2,684,000	330,000	5,419,000
Grygla	227	---	---	---	128,000	---	---	---	128,000	129,000	61,750
Hackensack	316	---	---	---	---	241,000	190,000	---	431,000	---	253,938
Hadley	58	824,000	---	---	---	---	---	---	824,000	---	9,250
Hallock	943	357,000	---	---	3,790,000	920,000	---	---	5,067,000	3,040,000	182,055
Halstad	591	---	---	---	---	---	---	---	---	---	42,200
Ham Lake	15,891	1,695,000	---	---	---	---	---	---	1,695,000	---	223,360
Hamburg	502	---	---	---	100,000	950,000	---	---	1,050,000	---	702,227
Hampton	703	124,000	---	---	---	---	1,370,000	---	1,494,000	1,494,000	455,000
Hancock	766	150,000	---	---	168,000	2,825,000	---	---	3,143,000	2,975,000	121,733
Hanley Falls	279	---	---	---	30,000	995,000	---	---	1,025,000	995,000	568,371
Hanover	3,339	205,000	---	---	2,408,000	---	---	---	2,613,000	1,078,000	395,000
Hanska	375	---	---	---	500,000	360,000	---	---	860,000	---	870,000
Hardwick	190	---	---	---	---	---	---	---	---	---	42,338
Harmony	1,027	393,000	---	---	372,000	---	---	---	765,000	---	1,068,256
Harris	1,133	---	---	---	---	---	---	---	---	---	5,476,000
Hartland	304	---	---	---	105,900	1,230,000	---	---	1,335,900	---	308,635
Hastings	22,400	10,680,500	---	---	12,545,000	---	5,330,500	---	28,556,000	---	2,024,500
Hawley	2,229	---	1,140,000	---	3,300,000	154,000	---	---	4,594,000	1,205,000	3,091,964
Hayfield	1,338	---	358,000	---	575,000	2,285,000	1,475,000	---	4,693,000	3,315,000	2,709,760
Hayward	249	---	---	---	93,000	112,000	---	---	205,000	---	148,268
Hazel Run	62	67,300	---	---	---	50,000	---	---	117,300	---	---
Hector	1,079	1,700,000	---	---	---	8,431,000	189,716	---	10,320,716	---	79,897
Henderson	911	660,000	100,000	---	1,245,000	1,630,000	---	---	3,635,000	1,825,000	2,396,000

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

Name of City	Population**	Type of Bond									
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Hendricks	708	185,000	283,000	---	---	162,000	1,374,304	---	2,004,304	---	263,111
Hendrum	292	---	---	---	18,000	---	---	---	18,000	---	1,001,000
Henning	808	257,355	---	---	---	4,054,000	123,143	---	4,434,498	3,865,000	3,127,182
Henriette	89	---	---	---	---	---	---	---	---	---	71,954
Herman	433	---	---	---	404,250	1,925,750	---	---	2,330,000	1,240,000	595,466
Hermantown	9,507	---	---	---	21,495,000	---	6,470,000	---	27,965,000	4,950,000	72,707
Heron Lake	677	---	420,000	---	---	1,634,000	21,000	---	2,075,000	1,399,000	362,732
Hewitt	248	97,000	---	---	---	---	---	---	97,000	---	6,804
Hibbing	16,265	4,155,000	870,000	---	---	2,858,000	291,248	---	8,174,248	---	13,566,602
Hill City	618	---	---	---	---	945,000	---	---	945,000	945,000	210,000
Hinckley	1,838	2,375,000	---	---	---	1,905,000	556,000	---	4,836,000	556,000	1,134,000
Hitterdal	200	---	---	---	---	---	---	---	---	---	589,573
Hoffman	648	625,000	---	---	1,170,000	1,595,000	---	---	3,390,000	2,125,000	1,447,602
Hokah	558	---	---	---	---	914,000	---	---	914,000	---	---
Holdingford	718	865,000	---	---	---	3,675,000	---	---	4,540,000	---	80,000
Hopkins	19,000	23,060,000	17,375,000	---	8,065,000	---	4,365,000	---	52,865,000	17,375,000	102,128
Houston	985	1,096,000	---	---	---	588,000	---	---	1,684,000	205,000	151,995
Howard Lake	2,053	2,195,000	675,000	---	---	4,175,000	---	---	7,045,000	4,575,000	6,679,824
Hoyt Lakes	2,000	2,550,000	---	---	---	1,600,000	---	---	4,150,000	725,000	16,767
Hugo	14,605	5,465,000	---	---	1,760,000	---	---	---	7,225,000	4,775,000	---
Hutchinson	14,146	---	---	---	18,540,000	6,305,000	17,005,000	---	41,850,000	27,250,000	18,378,237
Ihlen	52	---	---	---	---	---	---	---	---	---	53,398
Independence	3,624	1,495,000	---	---	1,025,000	70,000	---	---	2,590,000	---	---
International Falls	6,204	---	---	---	---	---	9,905,000	---	9,905,000	---	---
Inver Grove Heights	34,999	25,315,000	1,665,000	---	6,145,000	18,600,000	---	---	51,725,000	21,190,000	---
Iona	137	---	---	---	---	642,000	---	---	642,000	---	---
Iron Junction	83	---	---	---	---	247,250	---	---	247,250	---	---
Ironton	569	---	---	---	---	---	---	---	---	---	159,300
Isanti	5,614	2,780,000	---	---	2,545,000	1,580,000	---	---	6,905,000	1,960,000	7,680,701
Isle	771	741,000	---	---	---	3,520,000	---	---	4,261,000	---	246,445
Ivanhoe	556	---	---	---	---	2,286,793	570,015	---	2,856,808	570,015	652,479
Jackson	3,411	495,000	240,000	---	930,000	2,785,000	2,935,000	---	7,385,000	3,185,000	6,032,816
Janesville	2,294	---	---	---	5,779,746	2,165,255	---	---	7,945,001	3,925,000	854,814

*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, 2016

Name of City	Population**	Type of Bond									
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Jasper	609	---	---	---	125,000	189,000	428,668	---	742,668	---	139,221
Jeffers	354	---	---	---	890,000	---	---	---	890,000	---	334,321
Jordan	6,213	5,900,000	---	---	4,230,000	11,990,000	---	---	22,120,000	6,985,000	3,367,000
Kandiyohi	479	---	---	---	---	415,000	---	---	415,000	---	3,148,000
Karlstad	763	---	---	---	---	45,000	139,194	---	184,194	---	1,728,940
Kasson	6,298	3,393,931	1,655,000	---	3,656,004	---	---	---	8,704,935	2,620,000	4,081,000
Keewatin	1,061	---	---	---	---	---	---	---	---	---	639,822
Kellogg	439	---	---	---	---	610,000	---	---	610,000	290,000	107,000
Kennedy	173	---	---	---	---	43,000	---	---	43,000	43,000	85,421
Kenneth	60	---	---	---	---	193,000	---	---	193,000	---	---
Kent	73	---	---	---	---	145,402	---	---	145,402	---	---
Kenyon	1,837	945,100	---	---	399,900	17,143	---	---	1,362,143	315,000	4,791,830
Kerkhoven	739	---	---	---	162,000	184,000	167,539	---	513,539	137,000	118,000
Kettle River	175	36,000	---	---	---	543,900	---	---	579,900	20,000	24,243
Kiester	480	---	180,000	---	---	---	---	---	180,000	180,000	70,000
Kilkenny	131	---	---	---	---	155,000	---	---	155,000	---	---
Kimball	788	---	---	---	4,183,000	725,000	---	---	4,908,000	3,733,000	28,888
La Crescent	5,174	---	---	---	3,855,000	8,375,000	---	---	12,230,000	7,390,000	1,069,862
La Salle	90	---	---	---	---	321,000	---	---	321,000	---	8,000
Lafayette	479	---	---	---	2,443,000	---	---	---	2,443,000	---	---
Lake Benton	680	---	---	---	---	2,423,268	---	---	2,423,268	---	230,510
Lake Bronson	221	---	---	---	---	---	---	---	---	---	669,000
Lake City	5,129	---	---	---	3,455,000	830,000	2,215,000	---	6,500,000	---	2,377,774
Lake Crystal	2,542	---	---	---	930,000	4,961,000	390,000	---	6,281,000	5,615,000	---
Lake Elmo	8,748	---	---	---	26,320,000	4,080,000	---	---	30,400,000	5,615,000	---
Lake Henry	101	101,000	---	---	---	---	---	---	101,000	---	35,642
Lake Lillian	232	---	---	---	---	---	---	---	---	---	450,000
Lake Park	799	---	---	---	---	267,000	280,000	---	547,000	267,000	1,109,520
Lake Wilson	244	---	---	---	---	350,703	---	---	350,703	---	214,122
Lakefield	1,702	1,945,000	---	---	---	3,935,000	---	---	5,880,000	1,180,000	1,017,575
Lakeland	1,782	---	---	---	---	2,035,000	---	---	2,035,000	1,260,000	---
Lakeville	60,965	50,705,000	1,460,000	---	47,470,000	---	32,315,000	---	131,950,000	32,345,000	1,159,843
Lamberton	799	---	---	---	3,455,000	242,000	---	---	3,697,000	2,390,000	31,000

*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, 2016

Name of City	Population**	Type of Bond: General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Lancaster	336	---	---	---	---	---	---	---	---	---	477,571
Landfall	762	---	---	---	---	---	---	---	---	---	2,845,484
Lanesboro	762	1,410,000	---	---	---	585,000	---	---	1,995,000	1,112,000	2,936,445
Laporte	111	720,000	---	---	---	---	---	---	720,000	---	---
Le Center	2,495	---	---	---	7,015,000	1,175,000	---	---	8,190,000	---	3,611,725
Le Sueur	4,053	2,245,000	---	---	2,380,000	2,090,000	10,218,753	---	16,933,753	5,040,000	10,918,044
LeRoy	932	---	---	---	185,000	1,640,000	---	---	1,825,000	1,640,000	51,000
Lester Prairie	1,696	---	---	---	---	---	---	---	---	---	3,809,000
Lewiston	1,537	---	---	---	3,280,000	2,169,000	---	---	5,449,000	1,080,000	1,658,198
Lewisville	235	---	---	---	---	---	---	---	---	---	1,145,464
Lexington	2,018	955,000	---	---	---	745,000	---	---	1,700,000	230,000	302,029
Lilydale	881	230,000	---	---	---	---	---	---	230,000	---	2,420,000
Lindstrom	4,503	---	---	---	925,000	1,925,000	---	---	2,850,000	2,110,000	406,592
Lino Lakes	20,803	8,775,000	2,025,000	---	7,795,000	1,490,000	4,350,000	---	24,435,000	5,900,000	3,165,250
Lismore	231	---	---	---	---	647,000	---	---	647,000	---	---
Litchfield	6,736	5,320,000	---	---	9,455,000	4,065,000	12,240,000	---	31,080,000	3,320,000	16,636,815
Little Canada	10,101	4,450,000	1,355,000	---	1,480,000	---	---	---	7,285,000	1,335,000	169,109
Little Falls	8,890	220,000	395,000	---	11,819,000	---	1,236,000	---	13,670,000	10,380,000	2,648,000
Littlefork	626	505,000	---	---	---	797,000	---	---	1,302,000	550,000	646,669
Long Beach	350	---	---	---	---	365,000	---	---	365,000	---	8,987
Long Lake	1,813	---	---	---	1,420,000	---	---	---	1,420,000	---	---
Long Prairie	3,396	4,000,000	---	870,000	5,740,000	2,135,000	---	---	12,745,000	2,800,000	4,182,000
Longville	159	---	---	---	---	1,138,000	---	---	1,138,000	368,000	35,107
Lonsdale	3,913	---	1,930,000	---	9,275,000	63,000	---	---	11,268,000	3,738,000	3,779,791
Loretto	648	---	---	---	---	---	---	---	---	---	412,000
Lowry	301	224,476	---	---	320,000	1,301,000	---	---	1,845,476	320,000	323,258
Lucan	184	---	---	---	---	315,000	---	---	315,000	---	201,829
Luverne	4,688	1,040,000	235,000	---	400,000	5,605,000	---	---	7,280,000	3,460,000	409,592
Lyle	540	78,000	141,000	---	---	---	---	---	219,000	---	---
Lynd	453	---	---	---	---	114,298	---	---	114,298	---	125,000
Mabel	772	35,000	---	---	---	3,687,000	---	---	3,722,000	---	862,696
Madelia	2,290	---	---	---	135,000	---	---	---	135,000	135,000	2,708,000
Madison	1,476	15,809,000	---	---	---	---	545,000	---	16,354,000	9,455,000	1,021,136

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Madison Lake	1,183	---	---	---	6,197,114	1,602,886	---	---	7,800,000	---	3,059,452
Magnolia	214	---	---	---	---	375,000	---	---	375,000	395,000	---
Mahnomen	1,207	265,000	---	---	---	1,455,000	---	---	1,720,000	---	941,438
Mahtomedi	8,030	3,260,000	---	---	13,357,083	7,287,917	---	---	23,905,000	---	---
Manchester	50	43,000	---	---	69,000	---	---	---	112,000	43,000	---
Mankato	42,803	5,315,000	3,500,000	---	51,845,000	14,850,000	---	---	75,510,000	2,120,000	40,657,144
Mantorville	1,223	569,000	---	---	---	1,950,000	---	---	2,519,000	500,000	424,851
Maple Grove	66,401	60,405,000	---	---	56,755,000	---	---	---	117,160,000	56,445,000	5,384,126
Maple Lake	2,127	---	---	---	2,900,000	1,985,000	---	---	4,885,000	2,915,000	1,105,000
Maple Plain	1,790	285,000	---	---	3,385,000	2,980,000	---	---	6,650,000	---	2,047,534
Mapleton	1,743	---	---	---	3,636,000	---	---	---	3,636,000	1,936,000	1,620,973
Mapleview	174	---	---	---	---	98,000	---	---	98,000	---	---
Maplewood	40,243	9,580,000	1,378,529	---	51,480,000	3,685,000	---	2,500,000	68,623,529	31,330,000	15,000
Marble	690	---	---	---	---	---	---	---	---	---	332,000
Marine on Saint Croix	682	---	---	---	48,000	---	---	---	48,000	---	80,000
Marshall	13,799	5,910,000	1,130,000	---	26,395,000	18,600,000	38,385,000	---	90,420,000	5,450,000	1,722,504
Mayer	1,995	---	---	---	2,265,000	3,435,000	---	---	5,700,000	4,725,000	1,712,375
Maynard	355	---	---	---	---	2,424,000	---	---	2,424,000	665,000	384,293
Mazeppa	856	---	---	---	775,000	---	---	---	775,000	---	---
McGrath	74	26,800	---	---	---	---	---	---	26,800	---	---
McGregor	381	175,000	---	---	---	1,230,000	---	---	1,405,000	---	---
McIntosh	627	193,000	---	---	---	3,336,000	---	---	3,529,000	355,000	863,956
McKinley	126	---	---	---	---	---	---	---	---	---	50,000
Medford	1,273	---	---	---	506,325	2,849,000	---	---	3,355,325	---	---
Medina	6,131	7,740,000	420,000	---	4,175,000	2,825,000	---	---	15,160,000	5,500,000	---
Melrose	3,677	1,625,000	---	---	1,135,000	375,000	---	---	3,135,000	1,510,000	---
Menahga	1,347	2,675,000	---	---	810,000	760,000	---	---	4,245,000	1,290,000	1,076,851
Mendota	203	---	---	---	---	---	---	---	---	---	84,767
Mendota Heights	11,283	1,800,000	---	---	13,145,000	---	---	---	14,945,000	4,270,000	---
Mentor	148	---	---	---	---	---	---	---	---	---	15,373
Middle River	309	---	---	---	---	228,700	---	---	228,700	---	136,423
Miesville	134	---	---	---	---	---	---	---	---	---	97,002
Milaca	2,900	450,000	---	---	1,415,000	1,829,000	815,000	---	4,509,000	935,000	545,370

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**Population reflects only those entities that have debt.

Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Milan	355	---	---	---	---	1,351,000	---	---	1,351,000	---	---
Milroy	248	---	---	---	---	441,000	---	---	441,000	---	---
Miltona	434	---	---	---	200,000	1,396,000	---	---	1,596,000	---	71,213
Minneapolis	419,952	477,204,000	62,680,000	21,625,000	35,176,000	---	---	---	596,685,000	42,721,000	166,743,091
Minneota	1,376	160,000	---	---	1,080,000	---	---	---	1,240,000	1,240,000	1,792,515
Minnesota City	189	---	---	---	---	---	478,034	---	478,034	---	---
Minnesota Lake	670	---	---	---	385,000	---	---	---	385,000	105,000	---
Minnetonka	52,741	7,475,000	---	---	---	18,680,000	---	---	26,155,000	13,400,000	---
Minnetonka Beach	531	1,670,000	---	---	---	---	---	---	1,670,000	275,000	---
Minnetrista	7,238	4,125,000	---	---	9,455,000	3,525,000	---	---	17,105,000	---	8,346,276
Montevideo	5,337	2,875,000	---	---	5,248,163	2,756,837	---	---	10,880,000	1,715,000	8,515,000
Montgomery	3,000	---	---	---	3,735,000	9,408,252	825,000	---	13,968,252	10,350,000	3,360,317
Monticello	13,409	10,146,000	---	---	12,730,000	---	---	---	22,876,000	6,341,000	2,192,850
Montrose	3,136	2,390,000	---	---	1,485,000	465,000	---	---	4,340,000	2,870,000	2,474,001
Moorhead	42,581	---	3,585,000	---	180,455,000	16,965,000	31,710,000	---	232,715,000	85,848,000	26,020,166
Moose Lake	2,772	750,000	---	---	1,110,000	1,350,000	2,750,000	---	5,960,000	1,350,000	5,285,181
Mora	3,504	3,071,445	---	---	---	488,505	---	---	3,559,950	---	4,262,368
Morgan	871	---	---	---	---	610,000	380,811	---	990,811	610,000	2,103,379
Morris	5,442	6,285,000	---	---	3,245,000	---	---	---	9,530,000	310,000	745,913
Morristown	999	1,100,000	---	---	---	---	410,000	---	1,510,000	410,000	248,318
Morton	380	---	157,093	---	---	1,543,000	---	---	1,700,093	---	178,000
Motley	651	1,985,000	---	---	---	255,000	---	---	2,240,000	850,000	5,140,636
Mound	9,371	6,300,000	6,720,000	---	19,847,403	34,122,597	---	---	66,990,000	18,780,000	115,000
Mounds View	13,161	715,601	---	---	---	---	---	---	715,601	715,601	760,714
Mountain Iron	2,893	860,000	---	---	---	---	350,000	---	1,210,000	1,210,000	4,451,316
Mountain Lake	2,134	---	4,306,000	---	2,574,600	2,865,400	2,402,407	---	12,148,407	2,915,000	7,181,287
Murdock	267	---	---	---	82,000	---	---	---	82,000	---	57,928
Nashwauk	981	---	---	---	460,000	---	---	---	460,000	---	419,854
Nassau	58	---	---	---	---	---	---	---	---	---	67,613
Nerstrand	309	---	---	---	---	867,500	---	---	867,500	---	141,551
Nevis	410	---	---	---	---	320,000	---	---	320,000	---	19,865
New Auburn	441	---	---	---	2,125,000	595,025	---	---	2,720,025	1,025,000	59,637
New Brighton	22,618	---	58,970,000	---	2,330,000	---	---	---	61,300,000	---	---

*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, 2016

Name of City	Population**	Type of Bond: General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
New Germany	422	1,965,000	---	---	---	6,376,000	---	---	8,341,000	---	82,535
New Hope	21,600	8,680,000	9,440,000	---	---	755,000	3,505,000	---	22,380,000	3,830,000	1,775,000
New London	1,355	500,000	---	---	3,580,000	---	---	---	4,080,000	2,085,000	1,998,000
New Munich	319	---	---	---	---	---	---	---	---	---	397,000
New Prague	7,585	7,730,000	---	---	7,804,471	4,500,529	727,400	---	20,762,400	7,695,000	30,057,036
New Richland	1,209	---	320,000	---	1,894,000	315,500	---	---	2,529,500	955,000	2,434,414
New Ulm	13,539	13,860,000	---	---	---	7,380,000	---	---	21,240,000	---	2,724,366
New York Mills	1,229	1,152,000	295,000	---	---	465,000	---	---	1,912,000	1,912,000	5,144,886
Newfolden	379	---	---	---	90,000	149,000	---	---	239,000	---	428,000
Newport	3,563	4,295,000	---	---	---	2,810,000	---	---	7,105,000	---	---
Nicollet	1,117	309,000	285,000	---	2,072,000	940,000	---	---	3,606,000	1,290,000	1,617,342
Nielsville	87	---	---	---	---	145,000	---	---	145,000	---	8,000
Nisswa	2,033	2,399,000	---	---	---	940,000	---	---	3,339,000	---	1,272,000
North Branch	10,469	1,370,000	5,585,000	---	7,290,000	4,230,000	17,385,000	---	35,860,000	9,150,000	8,199,400
North Mankato	13,813	5,735,000	1,180,000	---	12,735,000	10,235,000	---	---	29,885,000	9,005,000	2,353,979
North Oaks	5,054	---	---	---	390,000	---	---	---	390,000	---	---
North Saint Paul	12,069	10,020,000	1,490,000	---	4,815,000	14,360,000	---	---	30,685,000	11,040,000	---
Northfield	20,355	1,125,000	584,000	---	7,612,984	11,012,016	32,500,275	---	52,834,275	9,325,000	8,715,304
Northome	179	---	---	---	---	---	---	---	---	---	109,458
Northrop	209	---	---	---	---	1,054,000	---	---	1,054,000	---	---
Norwood Young America	3,757	1,415,000	---	---	11,380,000	10,710,000	2,570,000	---	26,075,000	11,635,000	1,660,000
Nowthen	4,548	475,000	---	---	38,385	---	---	---	513,385	475,000	267,000
Oak Grove	8,360	---	1,235,000	---	110,000	---	---	---	1,345,000	---	323,000
Oak Park Heights	4,712	5,560,000	---	---	3,210,000	---	---	---	8,770,000	5,140,000	---
Oakdale	27,937	---	4,315,000	---	18,350,000	1,000,000	---	---	23,665,000	4,060,000	2,666,200
Odessa	121	---	---	---	---	354,000	---	---	354,000	---	44,769
Odin	102	---	---	---	4,694	187,385	---	---	192,079	---	44,897
Ogema	179	---	---	---	---	306,578	---	---	306,578	---	---
Ogilvie	351	---	340,000	---	---	150,000	---	---	490,000	---	1,096,465
Okabena	194	---	---	---	---	189,000	---	---	189,000	---	---
Oklee	435	---	---	---	---	487,000	---	---	487,000	---	38,699
Olivia	2,438	---	---	---	5,020,584	5,783,938	---	---	10,804,522	380,000	7,133,999
Onamia	862	---	---	---	---	---	219,000	---	219,000	---	155,254

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

Name of City	Population**	Type of Bond: General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ormsby	126	77,618	---	---	---	689,000	---	---	766,618	---	75,555
Orono	7,691	11,210,000	---	---	---	---	1,120,000	---	12,330,000	2,680,000	6,024
Oronoco	1,487	486,280	---	---	---	---	---	---	486,280	---	1,328,666
Orr	293	---	---	---	---	---	---	---	---	---	222,000
Ortonville	1,847	2,545,000	---	---	---	1,448,429	14,225,000	---	18,218,429	3,705,000	8,375,148
Osakis	1,756	---	---	---	2,415,000	1,654,000	---	---	4,069,000	1,400,000	1,513,940
Oslo	302	150,000	---	---	---	71,000	---	---	221,000	---	45,681
Osseo	2,717	8,505,000	1,485,000	---	3,995,000	---	1,125,000	---	15,110,000	4,185,000	---
Ostrander	251	---	---	---	---	284,000	---	---	284,000	---	395,000
Otsego	16,019	---	---	---	8,345,000	25,660,000	---	---	34,005,000	34,005,000	130,000
Ottertail	623	---	---	---	---	825,000	---	---	825,000	---	842,541
Owatonna	25,862	---	1,025,000	---	6,060,000	4,360,000	---	---	11,445,000	1,840,000	6,680,085
Palisade	159	---	---	---	---	---	---	---	---	---	249,866
Park Rapids	3,931	16,555,000	---	---	---	---	---	---	16,555,000	11,110,000	1,961,133
Parkers Prairie	1,010	---	---	---	145,000	1,420,000	---	---	1,565,000	438,000	481,500
Paynesville	2,490	---	---	---	3,015,000	---	---	---	3,015,000	245,000	5,798,251
Pease	234	---	---	---	284,000	---	---	---	284,000	---	---
Pelican Rapids	2,526	1,065,450	---	---	1,264,550	---	---	---	2,330,000	1,465,000	11,219,039
Pemberton	233	---	---	---	---	96,209	---	---	96,209	---	708,758
Pennock	515	1,345,000	---	---	---	655,000	---	---	2,000,000	1,210,000	---
Pequot Lakes	2,300	---	---	---	---	1,030,000	---	---	1,030,000	1,030,000	651,416
Perham	3,298	---	---	---	10,629,400	795,000	2,970,000	---	14,394,400	7,345,000	7,805,794
Perley	85	---	---	---	---	334,826	---	---	334,826	---	---
Peterson	194	649,000	---	---	---	---	265,000	---	914,000	---	---
Pierz	1,375	---	---	---	201,000	---	---	---	201,000	---	220,000
Pillager	470	---	---	---	1,286,350	113,650	---	---	1,400,000	1,350,000	715,000
Pine City	3,221	13,588,000	115,000	---	---	---	---	---	13,703,000	9,695,000	---
Pine Island	3,395	---	---	---	8,715,000	537,000	---	---	9,252,000	4,520,000	---
Pine River	939	---	---	---	---	794,000	---	---	794,000	---	192,545
Pipestone	4,197	6,015,725	185,000	---	2,230,000	3,709,875	990,725	---	13,131,325	3,745,000	4,332,266
Plainview	3,335	2,546,000	---	---	---	165,000	---	---	2,711,000	1,241,000	528,422
Plato	305	---	---	---	---	---	---	---	---	---	280,133
Plummer	292	23,000	---	---	---	---	---	---	23,000	---	234,584

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Plymouth	75,452	26,075,000	1,675,000	---	---	---	---	---	27,750,000	20,745,000	---
Porter	179	---	---	---	---	---	---	---	---	---	61,287
Preston	1,333	2,886,345	---	109,002	---	2,135,656	---	---	5,131,003	---	---
Princeton	4,735	---	---	---	4,388,000	18,475,491	2,990,000	---	25,853,491	5,465,000	2,134,000
Prinsburg	496	---	---	---	---	2,170,000	295,201	---	2,465,201	2,170,000	67,973
Prior Lake	25,520	14,980,000	205,000	---	13,745,000	14,050,000	---	---	42,980,000	11,830,000	2,327,085
Proctor	3,066	---	---	---	6,810,000	---	---	---	6,810,000	2,710,000	53,428
Quamba	112	189,000	---	---	---	526,000	---	---	715,000	---	---
Racine	429	189,000	---	---	---	---	---	---	189,000	189,000	---
Ramsey	26,251	135,000	---	---	26,985,000	---	---	---	27,120,000	---	1,165,000
Randall	629	---	---	---	---	199,000	---	---	199,000	199,000	925,000
Ranier	562	---	---	---	370,000	1,169,000	---	---	1,539,000	---	37,000
Raymond	765	---	---	---	1,590,000	---	---	---	1,590,000	425,000	2,648,000
Red Lake Falls	1,398	3,170,000	---	---	930,000	385,000	---	---	4,485,000	1,715,000	320,138
Red Wing	16,545	22,165,000	---	---	---	11,220,000	---	---	33,385,000	---	1,831,415
Redwood Falls	5,211	3,745,000	---	---	---	21,061,900	---	---	24,806,900	5,100,000	170,000
Remer	403	125,573	---	---	22,616	---	---	---	148,189	---	376,986
Renville	1,211	125,000	---	---	---	65,000	---	---	190,000	90,000	3,535,317
Revere	92	---	---	---	---	78,600	---	---	78,600	---	---
Rice	1,334	---	---	---	---	---	---	---	---	---	765,000
Rice Lake	4,109	103,000	---	---	6,845,000	---	---	---	6,948,000	3,543,000	801,024
Richfield	36,338	---	6,340,000	---	41,430,000	11,980,000	---	---	59,750,000	17,289,400	---
Richmond	1,463	2,335,000	---	---	---	1,630,000	---	---	3,965,000	1,365,000	5,471,000
Riverton	109	---	---	---	---	---	---	---	---	---	106,137
Robbinsdale	14,704	8,590,000	4,425,000	---	1,055,000	7,405,000	---	---	21,475,000	3,420,000	---
Rochester	113,331	23,110,000	6,860,000	---	---	191,967,813	128,265,000	---	350,202,813	129,095,000	1,407,605
Rockford	4,380	2,615,000	1,005,000	---	2,025,000	4,690,000	920,000	---	11,255,000	3,640,000	286,470
Rockville	2,548	---	---	---	---	2,888,000	---	---	2,888,000	1,173,000	3,778,710
Rogers	12,539	---	415,000	---	8,105,000	---	3,535,000	---	12,055,000	335,000	960,000
Rollingstone	650	---	---	---	1,015,000	136,000	---	---	1,151,000	---	5,997
Roscoe	101	---	---	---	---	150,348	---	---	150,348	---	---
Rose Creek	391	510,000	---	---	---	---	---	---	510,000	---	21,572
Roseau	2,795	31,066	---	---	---	---	---	---	31,066	---	2,558,592

*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, 2016

Name of City	Population**	Type of Bond									
		General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Rosemount	23,559	1,345,000	8,810,000	---	4,150,000	2,090,000	---	855,000	17,250,000	5,815,000	---
Roseville	35,836	24,885,000	---	3,060,000	---	---	---	---	27,945,000	2,420,000	640,000
Rothsay	487	---	---	---	621,011	1,805,989	---	---	2,427,000	92,989	555,173
Royalton	1,235	---	---	---	25,000	2,634,000	---	---	2,659,000	1,340,000	410,000
Rush City	3,072	2,100,000	---	---	75,000	---	---	---	2,175,000	205,000	1,983,978
Rushford	1,767	670,000	---	---	8,875,000	---	329,000	---	9,874,000	4,575,000	3,918,343
Rushford Village	832	878,000	---	---	273,000	103,666	---	---	1,254,666	---	254,621
Rushmore	341	---	---	---	---	---	---	312,408	312,408	---	476,876
Russell	321	---	---	---	---	---	---	---	---	---	170,971
Ruthton	220	---	---	---	---	65,000	---	---	65,000	65,000	34,368
Rutledge	216	210,000	---	---	---	---	---	---	210,000	---	---
Sabin	544	---	---	---	850,750	232,520	---	---	1,083,270	---	733,681
Sacred Heart	511	467,000	---	---	---	2,803,156	---	---	3,270,156	---	3,872,376
Saint Anthony	9,234	9,415,000	---	7,450,000	14,810,000	---	1,100,000	---	32,775,000	16,740,000	---
Saint Augusta	3,487	645,000	---	---	---	---	---	---	645,000	---	3,998,000
Saint Bonifacius	2,312	2,740,000	---	---	---	155,000	---	---	2,895,000	2,895,000	602,146
Saint Charles	3,753	2,787,902	---	---	1,547,098	---	1,545,000	---	5,880,000	3,092,098	126,942
Saint Clair	846	---	---	---	170,000	1,881,040	---	---	2,051,040	170,000	---
Saint Cloud	67,344	33,445,000	1,895,000	---	51,165,000	15,300,000	108,452,984	---	210,257,984	---	10,666,849
Saint Francis	7,400	---	---	---	1,430,000	30,105,544	7,315,000	---	38,850,544	2,730,000	6,606,000
Saint Hilaire	278	---	---	---	---	---	---	---	---	---	655,747
Saint James	4,548	3,886,000	---	---	---	16,047,794	---	---	19,933,794	2,138,000	244,000
Saint Joseph	6,739	295,000	---	---	5,585,000	7,230,000	---	1,745,000	14,855,000	6,710,000	9,320,939
Saint Louis Park	48,927	25,960,000	3,805,000	---	5,270,000	10,515,000	---	---	45,550,000	---	2,240,916
Saint Martin	313	---	---	---	140,000	---	---	---	140,000	---	1,775,546
Saint Michael	17,174	1,985,000	---	---	14,709,811	---	5,345,189	---	22,040,000	8,080,000	---
Saint Paul	304,442	255,740,026	10,990,000	26,784,000	25,929,055	---	281,493,447	---	600,936,528	125,673,000	128,068,543
Saint Paul Park	5,519	---	---	---	5,550,000	---	---	---	5,550,000	---	1,001,000
Saint Peter	11,807	15,440,000	5,190,000	---	---	6,710,000	6,030,000	---	33,370,000	18,460,000	33,869,044
Saint Stephen	868	150,827	---	---	---	---	---	---	150,827	---	---
Sanborn	315	---	---	---	---	871,000	---	---	871,000	765,000	16,168
Sandstone	2,656	1,900,000	---	---	---	3,445,000	---	---	5,345,000	4,145,000	315,000
Sargeant	53	---	---	---	---	50,000	---	---	50,000	---	---

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Sartell	17,582	---	---	---	30,180,000	13,695,000	---	---	43,875,000	43,875,000	10,897,977
Sauk Centre	4,457	3,625,000	---	---	1,140,000	9,979,000	---	---	14,744,000	10,565,000	5,447,111
Sauk Rapids	13,631	3,540,000	---	---	2,650,000	4,895,000	---	---	11,085,000	---	4,290,898
Savage	30,285	13,680,000	---	---	31,471,200	16,913,195	475,000	---	62,539,395	17,835,000	1,740,000
Scandia	3,945	---	---	---	---	---	---	---	---	---	577,000
Scanlon	988	---	---	---	---	1,040,000	---	---	1,040,000	---	---
Seaforth	79	---	---	---	---	329,000	---	---	329,000	---	---
Sebeka	694	74,000	---	---	2,725,000	180,000	---	---	2,979,000	74,000	86,942
Sedan	51	---	---	---	29,200	---	---	---	29,200	---	---
Shafer	1,050	160,000	---	---	---	920,000	---	---	1,080,000	1,080,000	455,000
Shakopee	40,643	29,725,000	---	---	6,305,000	8,015,000	---	---	44,045,000	12,450,000	---
Shelly	183	---	---	---	---	419,900	---	---	419,900	---	38,227
Sherburn	1,058	3,666,711	---	---	2,770,000	---	2,721,462	---	9,158,173	1,815,000	---
Shoreview	26,366	8,125,000	---	---	2,480,000	24,480,000	---	---	35,085,000	7,370,000	8,910,000
Shorewood	7,496	---	---	---	---	1,635,000	6,830,000	---	8,465,000	5,910,000	---
Silver Bay	1,841	---	---	---	44,514	---	58,146	---	102,660	---	943,456
Silver Lake	806	35,000	---	---	835,000	80,000	---	---	950,000	115,000	---
Skyline	282	---	---	---	---	100,000	---	---	100,000	100,000	380,161
Slayton	2,115	---	---	---	409,606	---	456,925	---	866,531	---	110,983
Sleepy Eye	3,509	---	---	---	6,420,000	3,759,000	---	---	10,179,000	2,125,000	2,529,000
South Haven	190	---	---	---	---	411,000	---	---	411,000	---	---
South Saint Paul	20,407	18,465,000	1,650,000	---	---	---	1,855,000	---	21,970,000	1,125,000	3,636,800
Spicer	1,206	2,060,000	---	---	4,365,000	---	---	---	6,425,000	2,060,000	---
Spring Grove	1,304	1,045,000	369,000	---	640,000	1,928,000	---	---	3,982,000	2,864,000	71,169
Spring Lake Park	6,406	3,522,626	---	---	---	---	---	---	3,522,626	---	1,874,781
Spring Park	1,697	2,520,000	---	---	---	---	---	---	2,520,000	---	---
Spring Valley	2,497	---	140,000	---	3,696,000	507,000	5,845,000	---	10,188,000	1,368,000	805,660
Springfield	2,070	---	---	---	3,623,110	424,890	1,956,187	---	6,004,187	1,045,000	---
Squaw Lake	105	---	---	---	---	---	---	---	---	---	103,604
Stacy	1,505	250,000	---	---	1,895,000	151,518	245,000	1,052,500	3,594,018	1,302,500	2,011,000
Staples	2,934	1,355,000	---	---	5,791,000	796,000	540,000	---	8,482,000	3,130,000	2,326,871
Starbuck	1,290	2,135,000	---	---	556,000	---	---	---	2,691,000	2,135,000	701,008
Steen	184	---	---	---	---	---	---	---	---	---	4,640

*Data could not be fully reviewed.
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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Stephen	664	2,350,000	---	---	425,560	744,397	---	---	3,519,957	---	73,719
Stewart	548	185,000	---	---	781,000	459,000	---	---	1,425,000	185,000	1,601,668
Stewartville	6,269	2,785,000	---	---	3,811,000	1,395,000	---	---	7,991,000	---	---
Stillwater	19,693	21,655,000	6,585,000	6,585,000	---	2,330,000	---	---	37,155,000	9,665,000	---
Storden	209	170,000	---	---	1,407,000	---	---	---	1,577,000	220,000	4,777
Strandquist	75	107,300	---	---	---	---	---	---	107,300	---	1,543
Sturgeon Lake	409	---	---	---	---	---	---	---	---	---	5,757,000
Sunburg	98	---	---	---	---	---	---	---	---	---	84,182
Sunfish Lake	523	455,000	---	---	---	---	---	---	455,000	---	---
Swanville	338	---	---	---	---	---	---	---	---	---	1,335,000
Tamarack	79	---	---	---	---	---	---	---	---	---	39,407
Taylors Falls	1,011	---	725,000	---	1,010,000	---	---	---	1,735,000	1,010,000	1,032,000
Thief River Falls	8,845	680,000	---	---	5,655,000	4,855,000	---	1,460,000	12,650,000	---	173,244
Tintah	58	---	---	---	---	---	---	---	---	---	49,938
Tower	495	---	295,000	---	---	54,000	297,131	---	646,131	---	239,000
Tracy	2,128	11,480,521	---	---	7,220,000	---	---	---	18,700,521	---	468,637
Trimont	712	---	---	---	---	756,000	99,944	321,000	1,176,944	---	42,374
Trosky	72	---	---	---	---	---	---	---	---	---	26,000
Truman	1,063	450,000	---	---	---	1,700,000	2,010,000	---	4,160,000	---	72,892
Twin Valley	818	---	---	---	---	2,605,000	---	---	2,605,000	---	8,798
Two Harbors	3,671	---	---	---	---	---	---	---	---	---	8,546,110
Tyler	1,131	198,450	---	---	---	1,666,550	---	---	1,865,000	---	4,434,000
Ulen	557	---	---	---	---	1,263,500	---	---	1,263,500	---	1,329,000
Underwood	345	---	---	---	---	---	1,562,000	---	1,562,000	---	---
Upsala	429	---	675,000	---	---	270,000	---	---	945,000	270,000	251,604
Urbank	50	---	---	---	---	---	95,000	---	95,000	---	---
Utica	270	---	---	---	229,665	---	---	---	229,665	---	51,000
Vadnais Heights	12,910	6,624,000	171,000	---	---	---	---	---	6,795,000	---	400,000
Vergas	355	299,000	---	---	---	230,000	80,000	---	609,000	---	---
Vermillion	423	---	---	---	---	70,000	---	---	70,000	70,000	---
Verndale	589	---	---	---	---	155,000	---	---	155,000	---	2,135,370
Vernon Center	312	---	---	---	---	1,455,000	---	---	1,455,000	---	851,047
Vesta	301	---	---	---	70,000	773,000	---	---	843,000	---	29,803

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Table 19
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Victoria	8,920	6,360,000	1,370,000	---	14,655,000	5,030,000	8,200,000	---	35,615,000	---	78,487
Viking	97	---	---	---	---	554,000	---	---	554,000	---	---
Villard	249	---	---	---	---	914,000	---	---	914,000	---	---
Virginia	8,515	2,620,000	---	---	---	11,013,570	---	---	13,633,570	4,345,000	31,012,145
Wabasha	2,487	---	---	---	3,330,000	906,000	---	---	4,236,000	---	2,141,000
Wabasso	686	---	405,000	---	452,000	2,388,000	128,623	---	3,373,623	452,000	284,664
Waconia	12,166	11,080,000	---	---	12,610,000	13,650,000	4,774,973	---	42,114,973	3,975,000	1,220,000
Wadena	4,167	---	---	---	375,000	14,155,817	---	---	14,530,817	---	---
Wahkon	213	---	---	---	---	---	---	---	---	---	770,000
Waite Park	7,639	11,780,000	1,515,000	---	6,750,000	3,135,000	---	---	23,180,000	---	110,000
Waldorf	221	---	---	---	---	---	---	---	---	---	28,827
Walker	934	105,000	---	---	325,000	---	---	---	430,000	105,000	5,411,504
Walnut Grove	825	---	---	---	---	3,555,000	---	---	3,555,000	---	---
Walters	65	---	---	---	---	149,716	---	---	149,716	---	84,224
Waltham	150	---	---	---	---	150,000	---	---	150,000	---	633,004
Wanamingo	1,087	---	915,000	---	5,207,000	705,000	57,250	---	6,884,250	---	507,510
Warren	1,585	2,424,000	---	---	---	---	2,925,000	287,255	5,636,255	2,164,001	2,791,603
Warroad	1,789	575,000	---	---	---	390,000	---	---	965,000	390,000	---
Waseca	9,124	5,335,000	---	---	---	855,000	---	---	6,190,000	---	6,585,000
Watertown	4,286	---	---	2,028,000	4,695,000	415,000	---	---	7,138,000	---	927,000
Waterville	1,866	195,000	---	---	633,000	7,747,543	---	1,300,000	9,875,543	---	---
Watkins	958	4,290,000	---	---	---	---	---	---	4,290,000	4,290,000	1,322,500
Watson	197	---	---	---	---	1,505,000	---	---	1,505,000	---	---
Waubun	400	21,000	---	---	---	130,000	---	---	151,000	---	26,045
Waverly	1,414	---	---	---	228,000	3,330,000	---	---	3,558,000	---	594,171
Wayzata	4,678	1,480,000	7,725,000	---	4,010,000	6,085,000	---	---	19,300,000	---	---
Welcome	648	1,930,000	---	---	---	592,000	---	---	2,522,000	---	---
Wells	2,266	580,000	---	---	2,425,000	1,437,480	---	---	4,442,480	---	798,000
Wendell	159	---	---	---	---	---	---	---	---	---	521,569
West Concord	777	235,000	---	---	654,250	1,432,282	---	---	2,321,532	565,000	---
West Saint Paul	20,886	19,675,000	1,320,000	---	7,815,000	11,230,000	---	---	40,040,000	---	---
Westbrook	724	---	---	---	1,365,000	---	---	---	1,365,000	---	---
Wheaton	1,377	---	---	---	---	4,511,275	---	---	4,511,275	660,000	533,983

*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, 2016

		Type of Bond									
Name of City	Population**	General Obligation	G.O.Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
White Bear Lake	25,001	---	3,415,000	---	1,920,000	---	---	---	5,335,000	---	---
Wilder	56	---	---	---	---	---	---	---	---	---	20,000
Williams	181	78,000	---	---	---	261,000	---	---	339,000	261,000	83,814
Willmar	19,891	---	---	594,304	9,999,000	36,120,000	14,198,200	---	60,911,504	---	71,992,737
Willow River	393	---	---	---	---	940,918	---	---	940,918	---	---
Wilmont	344	---	---	---	---	---	---	---	---	---	620,266
Wilton	251	---	---	---	---	---	---	---	---	---	26,412
Windom	4,597	---	---	---	7,125,000	---	18,216,000	---	25,341,000	---	3,312,572
Winger	220	---	---	---	---	---	---	---	---	---	29,232
Winnebago	1,346	---	---	---	2,473,000	250,000	---	---	2,723,000	---	3,411,205
Winona	27,478	2,035,000	---	---	---	1,020,000	---	---	3,055,000	---	3,400,000
Winsted	2,296	4,480,000	---	---	605,000	6,195,000	720,000	---	12,000,000	---	337,000
Winthrop	1,397	---	645,000	---	420,000	2,245,000	---	---	3,310,000	---	---
Winton	165	---	---	---	---	120,000	---	---	120,000	---	140,905
Wolf Lake	60	---	---	---	---	---	11,895	---	11,895	---	---
Wolverton	136	57,000	---	---	---	---	---	---	57,000	---	---
Wood Lake	423	---	---	---	---	755,000	---	---	755,000	755,000	194,000
Woodbury	68,349	33,330,000	800,000	---	17,485,000	---	---	---	51,615,000	10,840,000	683,287
Woodland	460	25,000	---	---	---	73,510	---	---	98,510	---	---
Woodstock	108	---	---	---	---	271,900	---	---	271,900	---	55,320
Worthington	13,288	7,660,000	---	---	---	1,620,000	---	---	9,280,000	---	1,990,000
Wrenshall	412	---	---	---	505,000	---	---	---	505,000	505,000	271,000
Wykoff	447	---	---	---	---	1,600,000	---	---	1,600,000	---	118,000
Wyoming	7,906	---	---	---	7,132,000	4,195,000	---	---	11,327,000	---	336,365
Zimmerman	5,469	---	---	---	---	---	---	---	---	---	3,836,000
Zumbro Falls	193	---	---	---	---	940,000	---	---	940,000	---	---
Zumbrota	3,412	---	---	---	1,000,000	365,000	---	---	1,365,000	1,000,000	---
State Total	**4,530,588**	**$2,384,599,975**	**$350,165,192**	**$80,355,306**	**$2,182,063,297**	**$1,790,392,098**	**$1,108,333,183**	**$12,686,383**	**$7,908,595,434**	**$2,018,326,267**	**$1,559,736,352**

*Data could not be fully reviewed.
**Population reflects only those entities that have debt.

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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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Ada*	1,683	$163,972	$1,067,165	$1,231,137	$---	$---	$---	---%	$---	---%
Adrian	1,237	869,901	218,816	1,088,717	910,148	331,890	1,242,038	14.1%	864,354	143.7%
Afton	2,889	528,852	81,308	610,160	539,256	74,701	613,957	0.6%	1,228,226	50.0%
Aitkin	2,116	843,471	---	843,471	814,616	---	814,616	-3.4%	2,113,843	38.5%
Albany	2,671	952,655	---	952,655	531,658	---	531,658	-44.2%	1,575,015	33.8%
Albert Lea	18,045	10,282,722	2,102,482	12,385,204	11,030,071	2,037,501	13,067,572	5.5%	14,162,199	92.3%
Alberta	108	97,207	---	97,207	86,580	---	86,580	-10.9%	105,369	82.2%
Albertville	7,370	1,876,186	---	1,876,186	1,887,922	---	1,887,922	0.6%	2,995,394	63.0%
Alexandria	13,575	5,347,840	369,229	5,717,069	4,095,104	133,095	4,228,199	-26.0%	10,412,568	40.6%
Alpha	114	252,088	38,439	290,527	251,186	37,537	288,723	-0.6%	115,874	249.2%
Alvarado	363	(8,334)	209,729	201,395	(53,269)	208,211	154,942	-23.1%	247,068	62.7%
Amboy	517	216,569	15,985	232,554	198,267	21,478	219,745	-5.5%	467,208	47.0%
Andover	32,335	7,136,091	595,848	7,731,939	7,650,328	659,177	8,309,505	7.5%	11,848,717	70.1%
Annandale	3,334	1,432,985	(110,389)	1,322,596	1,653,089	118,405	1,771,494	33.9%	1,997,319	88.7%
Anoka	17,995	5,647,410	2,093,916	7,741,326	4,526,917	2,166,383	6,693,300	-13.5%	11,494,353	58.2%
Apple Valley	51,338	15,747,100	---	15,747,100	16,489,507	---	16,489,507	4.7%	28,048,758	58.8%
Appleton	1,358	1,666,940	---	1,666,940	1,617,918	345,588	1,963,506	17.8%	2,712,016	72.4%
Arco	75	141,112	32,773	173,885	164,336	32,002	196,338	12.9%	56,272	348.9%
Arden Hills	9,966	3,058,427	449,898	3,508,325	2,918,542	450,433	3,368,975	-4.0%	4,507,419	74.7%
Arlington	2,205	904,325	429,470	1,333,795	894,208	518,495	1,412,703	5.9%	1,479,212	95.5%
Askov	349	408,704	---	408,704	458,716	---	458,716	12.2%	205,511	223.2%
Atwater	1,132	1,119,253	(3,368)	1,115,885	1,138,050	---	1,138,050	2.0%	601,038	189.3%
Aurora	1,678	850,358	137,781	988,139	1,169,583	209,573	1,379,156	39.6%	1,636,624	84.3%
Austin	25,104	7,626,243	613,224	8,239,467	6,444,583	595,776	7,040,359	-14.6%	16,626,272	42.3%
Avon	1,525	1,979,269	326,298	2,305,567	1,839,919	374,800	2,214,719	-3.9%	1,302,038	170.1%
Babbitt	1,478	2,518,450	251,227	2,769,677	2,503,715	226,660	2,730,375	-1.4%	2,039,181	133.9%
Badger	376	352,109	45,828	397,937	414,548	35,357	449,905	13.1%	307,171	146.5%
Bagley*	1,422	1,073,083	(8,172)	1,064,911	---	---	---	---%	---	---%
Balaton	626	294,370	258,757	553,127	305,981	327,346	633,327	14.5%	615,788	102.8%
Barnesville	2,635	1,290,204	476,780	1,766,984	1,565,274	429,357	1,994,631	12.9%	2,440,764	81.7%
Barnum	609	232,915	119,875	352,790	187,163	145,969	333,132	-5.6%	462,402	72.0%
Barrett	413	659,598	---	659,598	646,318	---	646,318	-2.0%	371,799	173.8%
Battle Lake	903	1,089,937	65,484	1,155,421	861,197	133,135	994,332	-13.9%	925,971	107.4%
Baudette	1,075	1,062,427	---	1,062,427	1,097,238	---	1,097,238	3.3%	1,044,976	105.0%
Baxter	8,318	3,375,735	1,009,175	4,384,910	3,332,945	710,975	4,043,920	-7.8%	6,751,371	59.9%
Bayport	3,622	8,403,408	1,253,910	9,657,318	8,764,289	1,365,733	10,130,022	4.9%	2,644,045	383.1%
Beaver Bay	185	577,401	---	577,401	445,958	---	445,958	-22.8%	316,837	140.8%
Becker	4,781	1,451,525	698,937	2,150,462	1,504,669	707,825	2,212,494	2.9%	4,168,960	53.1%
Belgrade	753	297,309	100,338	397,647	344,848	107,418	452,266	13.7%	525,277	86.1%
Belle Plaine	6,901	2,768,902	996,123	3,765,025	3,284,381	908,888	4,193,269	11.4%	3,601,093	116.4%
Belview	364	419,731	---	419,731	342,061	4,883	346,944	-17.3%	268,333	129.3%
Bemidji	15,119	6,826,791	4,329,173	11,155,964	6,625,627	4,990,921	11,616,548	4.1%	11,501,028	101.0%
Benson	3,169	1,626,522	632,925	2,259,447	1,561,837	835,825	2,397,662	6.1%	3,598,726	66.6%
Bertha	477	193,325	153,294	346,619	253,892	187,510	441,402	27.3%	319,605	138.1%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Bethel	461	421,244	---	421,244	448,808	---	448,808	6.5%	262,022	171.3%
Big Lake	10,918	2,602,345	(184,515)	2,417,830	2,941,987	(115,776)	2,826,211	16.9%	4,052,964	69.7%
Bigelow	235	103,683	23,386	127,069	115,395	45,045	160,440	26.3%	117,269	136.8%
Biwabik	1,004	(1,054,789)	119,528	(935,261)	(1,285,656)	113,558	(1,172,098)	-25.3%	1,750,914	-66.9%
Blackduck	789	264,709	430,966	695,675	286,833	502,346	789,179	13.4%	523,798	150.7%
Blaine	64,188	10,842,450	7,888,680	18,731,130	11,741,448	7,856,302	19,597,750	4.6%	28,194,926	69.5%
Blooming Prairie	1,995	1,122,500	---	1,122,500	1,181,016	---	1,181,016	5.2%	1,247,519	94.7%
Bloomington	88,299	27,959,764	1,443,291	29,403,055	28,805,375	2,199,884	31,005,259	5.4%	125,628,849	24.7%
Blue Earth	3,233	2,702,715	(266,831)	2,435,884	2,513,703	(266,794)	2,246,909	-7.8%	3,412,308	65.8%
Bluffton	210	189,833	---	189,833	187,177	---	187,177	-1.4%	131,094	142.8%
Boyd	158	155,374	---	155,374	163,901	---	163,901	5.5%	210,458	77.9%
Braham	1,799	807,836	(334,713)	473,123	848,428	---	848,428	79.3%	1,267,064	67.0%
Brainerd	13,679	3,410,516	537,355	3,947,871	3,495,653	453,933	3,949,586	0.0%	12,505,720	31.6%
Breckenridge	3,305	1,515,482	---	1,515,482	1,555,524	---	1,555,524	2.6%	2,857,888	54.4%
Bricelyn	350	923,822	---	923,822	1,051,332	---	1,051,332	13.8%	291,321	360.9%
Brooklyn Center	31,231	11,092,058	(1,817,706)	9,274,352	11,348,509	(1,416,357)	9,932,152	7.1%	24,090,667	41.2%
Brooklyn Park	80,450	17,037,648	(105,440)	16,932,208	17,040,497	(452,531)	16,587,966	-2.0%	54,990,957	30.2%
Brooten	752	327,352	45,885	373,237	527,277	47,945	575,222	54.1%	456,013	126.1%
Browerville	775	713,194	92,899	806,093	773,291	156,544	929,835	15.4%	523,875	177.5%
Brownton	723	309,143	36,389	345,532	363,987	81,382	445,369	28.9%	567,330	78.5%
Buffalo	16,119	4,015,641	(1,562,328)	2,453,313	4,531,376	(1,381,767)	3,149,609	28.4%	8,333,374	37.8%
Buffalo Lake	676	231,378	---	231,378	43,482	---	43,482	-81.2%	632,234	6.9%
Buhl	993	1,186,280	85,213	1,271,493	890,543	93,374	983,917	-22.6%	887,382	110.9%
Burnsville	61,849	18,205,327	2,385,295	20,590,622	18,706,858	2,508,712	21,215,570	3.0%	35,602,439	59.6%
Butterfield	581	278,688	174,253	452,941	317,942	176,459	494,401	9.2%	310,332	159.3%
Byron	5,498	997,966	328,456	1,326,422	1,211,731	454,569	1,666,300	25.6%	1,764,946	94.4%
Caledonia	2,824	1,049,190	148,490	1,197,680	1,070,007	152,674	1,222,681	2.1%	1,916,947	63.8%
Callaway	231	781	594,027	594,808	96,524	(66,147)	30,377	-94.9%	416,596	7.3%
Cambridge	8,749	3,034,046	891,603	3,925,649	3,150,598	940,105	4,090,703	4.2%	6,813,023	60.0%
Canby	1,736	994,799	60,668	1,055,467	1,146,406	67,420	1,213,826	15.0%	1,440,288	84.3%
Cannon Falls	4,125	2,135,808	64,750	2,200,558	2,038,769	101,937	2,140,706	-2.7%	3,704,403	57.8%
Carver	4,473	1,367,477	(2,428)	1,365,049	1,090,549	(84,585)	1,005,964	-26.3%	2,612,613	38.5%
Cass Lake	750	450,249	36,138	486,387	173,093	37,990	211,083	-56.6%	780,969	27.0%
Centerville	3,958	1,167,292	---	1,167,292	1,309,108	---	1,309,108	12.1%	2,195,543	59.6%
Ceylon	343	307,507	---	307,507	355,423	---	355,423	15.6%	176,732	201.1%
Champlin	23,343	4,136,926	1,272,673	5,409,599	4,220,179	1,427,838	5,648,017	4.4%	13,571,361	41.6%
Chandler	256	115,121	319,253	434,374	144,151	547,748	691,899	59.3%	182,698	378.7%
Chanhassen	25,448	5,258,232	304,476	5,562,708	5,286,880	358,975	5,645,855	1.5%	13,069,023	43.2%
Chaska	26,439	3,085,430	(365,955)	2,719,475	2,539,557	(401,132)	2,138,425	-21.4%	16,934,545	12.6%
Chatfield	2,855	955,313	1,256,709	2,212,022	1,001,242	1,020,595	2,021,837	-8.6%	2,525,999	80.0%
Chisago City	5,272	1,059,788	152,432	1,212,220	1,106,800	165,667	1,272,467	5.0%	2,270,094	56.1%
Chisholm	4,968	8,530,539	---	8,530,539	9,385,548	---	9,385,548	10.0%	4,385,190	214.0%
Chokio	387	569,494	71,466	640,960	580,657	82,575	663,232	3.5%	411,417	161.2%
Circle Pines	4,909	3,016,449	(334,037)	2,682,412	3,291,142	(358,711)	2,932,431	9.3%	4,337,730	67.6%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Clara City	1,319	1,901,668	514,490	2,416,158	1,948,118	119,357	2,067,475	-14.4%	1,441,964	143.4%
Clarissa	656	408,885	31,233	440,118	501,126	71,631	572,757	30.1%	474,895	120.6%
Clarkfield	822	1,416,092	(79,251)	1,336,841	1,830,212	(100,241)	1,729,971	29.4%	815,650	212.1%
Cleveland	717	319,949	(11,414)	308,535	339,731	216,946	556,677	80.4%	459,637	121.1%
Climax	277	118,958	---	118,958	159,651	---	159,651	34.2%	111,581	143.1%
Cloquet	12,301	4,049,766	766,440	4,816,206	3,739,375	698,624	4,437,999	-7.9%	6,292,111	70.5%
Cohasset	2,759	925,243	---	925,243	1,489,632	128,709	1,618,341	74.9%	2,031,361	79.7%
Cokato	2,753	960,046	111,927	1,071,973	1,187,543	268,271	1,455,814	35.8%	1,499,441	97.1%
Cold Spring	4,132	2,199,151	(1,229,305)	969,846	2,267,214	(1,211,089)	1,056,125	8.9%	2,417,581	43.7%
Cologne	1,703	2,007,706	---	2,007,706	2,194,042	---	2,194,042	9.3%	957,606	229.1%
Columbia Heights	20,158	6,917,054	1,944,050	8,861,104	7,334,386	2,774,003	10,108,389	14.1%	13,287,427	76.1%
Columbus	3,870	1,029,369	1,896,477	2,925,846	1,149,843	2,217,419	3,367,262	15.1%	1,758,885	191.4%
Cook	557	625,470	533,498	1,158,968	1,833,425	606,347	2,439,772	110.5%	1,169,480	208.6%
Coon Rapids	62,726	13,910,270	6,292,400	20,202,670	13,641,854	6,419,217	20,061,071	-0.7%	34,569,628	58.0%
Corcoran	5,498	1,393,881	29,309	1,423,190	1,753,252	32,004	1,785,256	25.4%	3,649,648	48.9%
Cosmos	456	443,027	15,054	458,081	508,276	21,569	529,845	15.7%	432,415	122.5%
Cottage Grove	35,939	10,238,054	110,988	10,349,042	10,429,625	429,088	10,858,713	4.9%	24,105,810	45.0%
Cottonwood	1,222	640,730	331,462	972,192	480,203	396,937	877,140	-9.8%	806,416	108.8%
Courtland	641	166,569	172,851	339,420	193,454	173,090	366,544	8.0%	163,996	223.5%
Cromwell	243	38,919	169,722	208,641	49,643	157,897	207,540	-0.5%	359,996	57.7%
Crookston	7,945	4,493,542	6,394,220	10,887,762	4,812,114	6,144,322	10,956,436	0.6%	6,978,470	157.0%
Crosslake	2,230	2,673,473	---	2,673,473	8,082,914	---	8,082,914	202.3%	2,396,423	337.3%
Crystal	22,855	7,165,437	4,303,015	11,468,452	7,038,256	4,284,431	11,322,687	-1.3%	14,245,247	79.5%
Currie	226	67,178	61,216	128,394	76,881	72,238	149,119	16.1%	185,845	80.2%
Dalton	249	53,500	---	53,500	63,263	---	63,263	18.2%	155,349	40.7%
Danvers	94	108,872	---	108,872	136,627	---	136,627	25.5%	98,693	138.4%
Darfur	99	183,325	---	183,325	201,265	---	201,265	9.8%	108,341	185.8%
Darwin	355	137,689	18,789	156,478	202,183	19,746	221,929	41.8%	103,679	214.1%
Dassel	1,459	107,101	32,675	139,776	315,349	54,631	369,980	164.7%	869,991	42.5%
Dawson	1,467	352,966	1,518,582	1,871,548	366,012	1,466,804	1,832,816	-2.1%	1,518,024	120.7%
Dayton	5,167	2,020,749	214,641	2,235,390	1,743,441	340,718	2,084,159	-6.8%	2,947,287	70.7%
Deephaven	3,921	3,198,579	---	3,198,579	3,053,170	---	3,053,170	-4.5%	2,945,620	103.7%
Deer River	938	(158,136)	593,827	435,691	(50,268)	588,674	538,406	23.6%	1,622,371	33.2%
Delano	5,947	2,264,468	(1,423,122)	841,346	2,376,719	(1,380,839)	995,880	18.4%	3,902,067	25.5%
Delavan	166	353,149	---	353,149	459,726	---	459,726	30.2%	148,673	309.2%
Detroit Lakes	9,380	3,816,655	2,131,718	5,948,373	4,343,005	2,304,013	6,647,018	11.7%	7,237,640	91.8%
Dilworth	4,480	1,911,047	---	1,911,047	2,105,228	---	2,105,228	10.2%	3,145,764	66.9%
Dodge Center	2,733	1,270,999	261,295	1,532,294	1,329,138	290,257	1,619,395	5.7%	1,652,164	98.0%
Dover	766	269,086	74,083	343,169	450,951	82,385	533,336	55.4%	235,193	226.8%
Dovray	55	103,937	18,801	122,738	112,203	38,129	150,332	22.5%	51,219	293.5%
Duluth	86,859	13,777,961	15,852,576	29,630,537	13,282,214	20,190,715	33,472,929	13.0%	117,946,791	28.4%
Dundas	1,490	512,538	732,897	1,245,435	946,358	660,439	1,606,797	29.0%	942,365	170.5%
Dundee	65	56,255	---	56,255	47,022	---	47,022	-16.4%	54,073	87.0%
Dunnell	160	211,022	28,601	239,623	251,493	63,412	314,905	31.4%	144,293	218.2%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Eagan	68,223	18,602,745	2,263,168	20,865,913	17,527,689	2,212,265	19,739,954	-5.4%	33,164,198	59.5%
Eagle Bend	510	470,251	52,352	522,603	484,226	98,897	583,123	11.6%	398,118	146.5%
Eagle Lake	3,067	2,420,675	(72,530)	2,348,145	2,516,983	---	2,516,983	7.2%	1,587,958	158.5%
East Bethel	11,788	2,612,481	---	2,612,481	3,176,627	---	3,176,627	21.6%	4,454,740	71.3%
East Grand Forks	8,843	2,735,436	---	2,735,436	4,577,185	(1,957,864)	2,619,321	-4.2%	9,909,471	26.4%
East Gull Lake	1,008	293,826	8,301	302,127	371,206	13,949	385,155	27.5%	374,944	102.7%
Easton	192	602,950	---	602,950	672,866	---	672,866	11.6%	146,538	459.2%
Echo	265	204,577	---	204,577	167,274	---	167,274	-18.2%	252,543	66.2%
Eden Prairie	63,163	22,859,810	(130)	22,859,680	23,171,318	---	23,171,318	1.4%	46,371,696	50.0%
Edgerton	1,135	683,008	477,351	1,160,359	636,300	473,516	1,109,816	-4.4%	804,253	138.0%
Edina	51,804	13,373,197	---	13,373,197	16,236,995	(190,845)	16,046,150	20.0%	37,373,624	42.9%
Elk River	24,368	6,534,122	6,688,663	13,222,785	6,737,113	6,776,672	13,513,785	2.2%	16,309,847	82.9%
Elko New Market	4,716	1,051,973	496,077	1,548,050	1,166,135	523,928	1,690,063	9.2%	2,111,908	80.0%
Elmore	578	302,944	56,220	359,164	106,810	50,396	157,206	-56.2%	559,675	28.1%
Ely	3,404	2,611,448	838,358	3,449,806	2,899,943	848,226	3,748,169	8.6%	4,260,174	88.0%
Elysian	679	478,787	19,055	497,842	546,601	8,230	554,831	11.4%	575,451	96.4%
Eveleth	3,634	4,738,337	10,617	4,748,954	4,927,758	160,335	5,088,093	7.1%	4,795,006	106.1%
Excelsior	2,225	1,166,073	130,496	1,296,569	1,278,364	148,395	1,426,759	10.0%	1,940,097	73.5%
Eyota	2,043	802,511	612,752	1,415,263	840,761	596,351	1,437,112	1.5%	925,386	155.3%
Fairfax	1,174	575,116	---	575,116	386,543	---	386,543	-32.8%	1,253,804	30.8%
Fairmont	10,353	6,378,754	486,300	6,865,054	6,991,153	702,834	7,693,987	12.1%	8,019,692	95.9%
Falcon Heights	5,418	1,504,383	220,264	1,724,647	1,676,621	308,915	1,985,536	15.1%	1,967,018	100.9%
Faribault	23,718	8,038,660	1,401,408	9,440,068	8,314,144	1,426,043	9,740,187	3.2%	16,250,983	59.9%
Farmington	22,343	4,738,784	209,814	4,948,598	5,031,529	229,514	5,261,043	6.3%	11,064,272	47.5%
Fergus Falls	13,652	5,640,207	3,482,753	9,122,960	5,817,765	3,416,234	9,233,999	1.2%	12,945,362	71.3%
Fertile	853	683,519	(62,326)	621,193	837,209	(63,745)	773,464	24.5%	459,682	168.3%
Finlayson	302	180,152	100,555	280,707	180,507	88,958	269,465	-4.0%	263,669	102.2%
Fisher	436	194,731	---	194,731	308,335	---	308,335	58.3%	192,467	160.2%
Foley	2,718	2,453,668	597,021	3,050,689	2,475,800	712,177	3,187,977	4.5%	2,191,209	145.5%
Forest Lake	20,344	5,368,136	(1,013,124)	4,355,012	5,384,768	(130,740)	5,254,028	20.6%	10,824,453	48.5%
Fountain	417	275,134	98,080	373,214	191,225	109,413	300,638	-19.4%	210,385	142.9%
Franklin	476	376,602	---	376,602	376,094	---	376,094	-0.1%	323,549	116.2%
Frazee	1,390	818,128	216,419	1,034,547	906,541	302,141	1,208,682	16.8%	1,044,827	115.7%
Freeport	671	427,880	450,908	878,788	504,061	523,142	1,027,203	16.9%	406,164	252.9%
Fridley	28,631	8,858,309	1,671,508	10,529,817	9,084,228	1,732,361	10,816,589	2.7%	22,357,679	48.4%
Frost	187	200,861	5,126	205,987	241,344	5,131	246,475	19.7%	195,639	126.0%
Fulda	1,279	291,075	416,746	707,821	281,313	427,715	709,028	0.2%	963,641	73.6%
Garvin	133	225,638	33,270	258,908	224,402	32,185	256,587	-0.9%	102,685	249.9%
Gaylord	2,292	1,277,934	914,647	2,192,581	1,336,039	984,305	2,320,344	5.8%	2,179,231	106.5%
Gem Lake	414	259,891	---	259,891	212,659	---	212,659	-18.2%	342,460	62.1%
Gibbon	760	524,583	40,990	565,573	594,367	---	594,367	5.1%	650,137	91.4%
Gilbert	1,793	961,933	225,732	1,187,665	956,653	209,952	1,166,605	-1.8%	2,419,403	48.2%
Glencoe	5,521	2,165,755	32,530	2,198,285	2,278,757	40,693	2,319,450	5.5%	5,568,374	41.7%
Glenwood	2,574	1,266,156	101,422	1,367,578	1,521,843	127,251	1,649,094	20.6%	2,052,415	80.3%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Golden Valley	21,556	10,719,447	202,270	10,921,717	10,954,274	208,846	11,163,120	2.2%	16,124,588	69.2%
Good Thunder	540	831,283	41,985	873,268	938,062	41,985	980,047	12.2%	435,813	224.9%
Goodridge	135	(12,045)	84	(11,961)	(25,966)	84	(25,882)	-116.4%	70,742	-36.6%
Goodview	4,151	1,054,175	---	1,054,175	1,295,510	44,107	1,339,617	27.1%	1,654,839	81.0%
Granada	274	307,741	71,117	378,858	345,304	73,669	418,973	10.6%	81,839	511.9%
Grand Marais	1,379	3,302,185	300,226	3,602,411	3,798,980	309,821	4,108,801	14.1%	2,083,909	197.2%
Grand Meadow	1,175	634,686	678,907	1,313,593	612,075	771,101	1,383,176	5.3%	642,639	215.2%
Grand Rapids	11,435	5,676,907	556,405	6,233,312	5,584,399	661,511	6,245,910	0.2%	12,312,046	50.7%
Granite Falls	2,796	1,147,045	799,581	1,946,626	1,197,849	770,476	1,968,325	1.1%	2,666,929	73.8%
Grant	4,153	1,181,978	---	1,181,978	1,194,263	---	1,194,263	1.0%	1,505,738	79.3%
Greenbush	736	264,075	291,169	555,244	331,056	288,410	619,466	11.6%	528,579	117.2%
Greenfield	2,859	1,017,617	44,007	1,061,624	632,524	42,299	674,823	-36.4%	1,306,615	51.6%
Greenwood	703	505,422	443	505,865	500,171	27,975	528,146	4.4%	643,796	82.0%
Grove City	625	578,566	---	578,566	647,371	(7,955)	639,416	10.5%	422,931	151.2%
Grygla	227	51,202	140,525	191,727	80,544	129,708	210,252	9.7%	261,565	80.4%
Hadley	58	76,409	---	76,409	52,626	---	52,626	-31.1%	71,236	73.9%
Hallock	943	712,676	(11,479)	701,197	868,000	---	868,000	23.8%	1,267,853	68.5%
Halstad	591	534,409	(146,887)	387,522	591,594	(141,045)	450,549	16.3%	270,347	166.7%
Ham Lake	15,891	3,006,918	869,221	3,876,139	3,006,179	849,510	3,855,689	-0.5%	3,934,110	98.0%
Hamburg	502	278,475	---	278,475	373,239	---	373,239	34.0%	389,081	95.9%
Hancock	766	892,569	69,924	962,493	1,038,726	98,769	1,137,495	18.2%	258,196	440.6%
Hanley Falls	279	115,441	63,420	178,861	117,000	73,719	190,719	6.6%	201,931	94.4%
Hanover	3,339	857,152	---	857,152	691,469	---	691,469	-19.3%	1,248,504	55.4%
Hanska	375	243,108	55,539	298,647	156,451	62,753	219,204	-26.6%	310,619	70.6%
Harmony	1,027	722,892	276,679	999,571	848,463	578,561	1,427,024	42.8%	1,048,314	136.1%
Harris	1,133	1,210,642	7,991	1,218,633	1,364,476	6,040	1,370,516	12.5%	356,847	384.1%
Hastings	22,400	3,621,455	3,157,354	6,778,809	4,403,883	2,896,800	7,300,683	7.7%	19,037,972	38.3%
Hayfield	1,338	426,876	48,514	475,390	469,632	1,355	470,987	-0.9%	986,717	47.7%
Hector	1,079	1,006,366	647,772	1,654,138	1,142,111	675,082	1,817,193	9.9%	995,248	182.6%
Henderson	911	228,131	1,077	229,208	299,199	(19,254)	279,945	22.1%	559,443	50.0%
Hendricks	708	260,720	7,941	268,661	241,319	58,852	300,171	11.7%	583,748	51.4%
Hendrum	292	45,304	(209,838)	(164,534)	36,030	(218,116)	(182,086)	-10.7%	211,711	-86.0%
Henning	808	354,698	244,713	599,411	298,000	212,799	510,799	-14.8%	578,589	88.3%
Herman	433	436,479	88,514	524,993	565,386	75,871	641,257	22.1%	356,787	179.7%
Hermantown	9,507	3,386,701	585,872	3,972,573	3,020,768	480,190	3,500,958	-11.9%	4,746,998	73.8%
Heron Lake	677	881,966	516,279	1,398,245	840,084	572,575	1,412,659	1.0%	517,710	272.9%
Hibbing	16,265	15,003,381	158,513	15,161,894	16,003,788	158,739	16,162,527	6.6%	16,895,238	95.7%
Hills	685	432,619	241,339	673,958	386,615	259,291	645,906	-4.2%	305,762	211.2%
Hilltop	784	1,004,243	---	1,004,243	1,022,832	---	1,022,832	1.9%	796,178	128.5%
Hinckley	1,838	1,536,954	---	1,536,954	1,518,660	---	1,518,660	-1.2%	1,286,689	118.0%
Hitterdal	200	97,329	(65,518)	31,811	96,524	(66,147)	30,377	-4.5%	121,842	24.9%
Hoffman	648	446,640	94,295	540,935	445,005	77,067	522,072	-3.5%	467,336	111.7%
Holdingford	718	481,467	---	481,467	592,968	---	592,968	23.2%	418,931	141.5%
Holloway	85	(4,305)	---	(4,305)	(50,266)	---	(50,266)	-1067.6%	77,551	-64.8%

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Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Hopkins	19,000	5,779,988	2,921,691	8,701,679	5,778,631	3,383,064	9,161,695	5.3%	16,937,913	54.1%
Houston	985	228,172	266,801	494,973	223,552	287,128	510,680	3.2%	1,051,507	48.6%
Howard Lake	2,053	1,805,630	94,473	1,900,103	2,037,473	(45,990)	1,991,483	4.8%	1,742,507	114.3%
Hoyt Lakes	2,000	1,401,346	1,170,072	2,571,418	1,644,332	1,211,435	2,855,767	11.1%	3,519,973	81.1%
Hugo	14,605	2,422,714	944,036	3,366,750	2,603,086	1,084,411	3,687,497	9.5%	4,567,429	80.7%
Hutchinson	14,146	6,678,459	556,150	7,234,609	6,599,104	1,038,531	7,637,635	5.6%	12,538,175	60.9%
Independence	3,624	1,240,733	64,697	1,305,430	1,068,422	70,863	1,139,285	-12.7%	2,737,280	41.6%
International Falls	6,204	2,783,763	1,597,220	4,380,983	2,919,211	1,400,869	4,320,080	-1.4%	8,324,379	51.9%
Inver Grove Heights	34,999	9,922,952	955,348	10,878,300	9,600,129	(393,298)	9,206,831	-15.4%	22,670,845	40.6%
Isanti	5,614	1,310,488	15,824	1,326,312	1,685,603	230,908	1,916,511	44.5%	3,229,221	59.3%
Ivanhoe	556	176,010	332,682	508,692	141,339	299,652	440,991	-13.3%	595,653	74.0%
Jackson	3,411	4,904,953	(1,098,143)	3,806,810	4,975,475	(1,336,686)	3,638,789	-4.4%	3,498,914	104.0%
Janesville	2,294	806,506	230,135	1,036,641	869,376	307,700	1,177,076	13.5%	1,299,354	90.6%
Jasper	609	956,190	243,629	1,199,819	1,047,768	285,554	1,333,322	11.1%	433,395	307.6%
Jeffers	354	248,689	22,297	270,986	229,407	105,918	335,325	23.7%	574,825	58.3%
Jordan	6,213	2,110,959	549,533	2,660,492	2,251,559	638,001	2,889,560	8.6%	3,311,697	87.3%
Kandiyohi	479	337,104	---	337,104	376,414	---	376,414	11.7%	272,188	138.3%
Karlstad	763	535,289	117,883	653,172	545,272	110,660	655,932	0.4%	944,639	69.4%
Kasota	664	567,535	---	567,535	661,613	---	661,613	16.6%	324,736	203.7%
Kasson	6,298	1,399,639	191,096	1,590,735	1,575,494	235,754	1,811,248	13.9%	3,247,902	55.8%
Kellogg	439	339,327	128,301	467,628	262,383	158,903	421,286	-9.9%	330,652	127.4%
Kennedy	173	53,559	---	53,559	82,797	116,387	199,184	271.9%	184,190	108.1%
Kenyon	1,837	790,943	230,723	1,021,666	815,793	275,973	1,091,766	6.9%	1,390,701	78.5%
Kimball	788	406,042	272,315	678,357	375,015	326,035	701,050	3.3%	781,521	89.7%
La Crescent	5,174	1,438,527	---	1,438,527	1,478,985	---	1,478,985	2.8%	3,265,440	45.3%
Lake Benton	680	314,338	240,275	554,613	359,863	312,566	672,429	21.2%	468,360	143.6%
Lake City	5,129	3,738,346	(187,941)	3,550,405	1,099,979	(275,844)	824,135	-76.8%	4,876,545	16.9%
Lake Crystal	2,542	2,657,297	450,210	3,107,507	2,893,122	415,678	3,308,800	6.5%	2,007,347	164.8%
Lake Elmo	8,748	2,754,976	230,437	2,985,413	3,479,815	173,931	3,653,746	22.4%	4,014,679	91.0%
Lake Wilson	244	94,273	125,230	219,503	108,519	107,370	215,889	-1.6%	166,943	129.3%
Lakefield	1,702	1,345,818	---	1,345,818	1,454,427	---	1,454,427	8.1%	1,135,787	128.1%
Lakeville	60,965	11,927,644	559,068	12,486,712	14,380,670	330,830	14,711,500	17.8%	25,038,296	58.8%
Lamberton	799	320,606	360,439	681,045	372,962	---	372,962	-45.2%	813,059	45.9%
Lancaster	336	233,405	93,015	326,420	231,620	109,389	341,009	4.5%	230,950	147.7%
Lanesboro	762	319,705	249,944	569,649	240,932	183,734	424,666	-25.5%	1,144,693	37.1%
Lauderdale	2,440	777,741	120,755	898,496	799,931	109,377	909,308	1.2%	1,310,845	69.4%
Le Center	2,495	546,394	(65,312)	481,082	807,633	(111,221)	696,412	44.8%	1,477,067	47.1%
Le Sueur	4,053	1,132,489	2,905,944	4,038,433	1,157,401	2,758,346	3,915,747	-3.0%	4,335,445	90.3%
LeRoy	932	899,692	85,941	985,633	963,158	188,370	1,151,528	16.8%	543,821	211.7%
Lewiston	1,537	602,801	477,187	1,079,988	603,653	533,509	1,137,162	5.3%	966,403	117.7%
Lewisville	235	215,567	24,364	239,931	190,841	17,419	208,260	-13.2%	195,720	106.4%
Lexington	2,018	819,388	---	819,388	793,018	---	793,018	-3.2%	1,671,882	47.4%
Lindstrom	4,503	1,036,769	15,698	1,052,467	1,212,805	5,578	1,218,383	15.8%	1,927,123	63.2%
Lino Lakes	20,803	5,725,736	162,819	5,888,555	6,031,077	170,745	6,201,822	5.3%	10,009,977	62.0%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Lismore	231	315,265	75,410	390,675	280,361	91,596	371,957	-4.8%	168,045	221.3%
Litchfield	6,736	2,865,944	1,041,397	3,907,341	3,180,664	1,273,420	4,454,084	14.0%	5,088,927	87.5%
Little Canada	10,101	1,183,140	615,306	1,798,446	1,580,457	659,829	2,240,286	24.6%	4,105,598	54.6%
Little Falls	8,890	1,371,623	4,890,331	6,261,954	1,498,604	5,262,023	6,760,627	8.0%	5,413,690	124.9%
Littlefork	626	347,676	82,583	430,259	507,251	74,404	581,655	35.2%	778,360	74.7%
Long Lake	1,813	715,996	132,543	848,539	717,752	135,046	852,798	0.5%	1,696,779	50.3%
Long Prairie	3,396	1,083,330	33,926	1,117,256	1,090,080	147,723	1,237,803	10.8%	2,020,031	61.3%
Lonsdale	3,913	2,299,798	---	2,299,798	2,337,712	---	2,337,712	1.6%	2,275,787	102.7%
Lowry	301	131,310	37,968	169,278	147,906	42,536	190,442	12.5%	162,891	116.9%
Luverne	4,688	2,599,388	418,722	3,018,110	2,382,411	438,418	2,820,829	-6.5%	4,627,300	61.0%
Lynd	453	135,137	(97,362)	37,775	110,553	(78,705)	31,848	-15.7%	151,444	21.0%
Madelia	2,290	1,983,268	---	1,983,268	2,009,269	---	2,009,269	1.3%	2,230,172	90.1%
Madison	1,476	1,312,388	1,172,416	2,484,804	1,237,606	1,363,204	2,600,810	4.7%	1,402,441	185.4%
Madison Lake	1,183	1,024,305	627,620	1,651,925	1,087,750	682,233	1,769,983	7.1%	736,580	240.3%
Mahnomen	1,207	1,822,891	---	1,822,891	2,248,746	---	2,248,746	23.4%	1,260,385	178.4%
Mahtomedi	8,030	5,269,722	1,228,004	6,497,726	5,787,912	1,062,828	6,850,740	5.4%	4,240,105	161.6%
Mankato	42,803	11,106,691	3,868,010	14,974,701	11,384,654	4,612,687	15,997,341	6.8%	26,039,807	61.4%
Mantorville	1,223	753,195	234,751	987,946	778,363	206,235	984,598	-0.3%	555,697	177.2%
Maple Grove	66,401	7,518,932	3,554,181	11,073,113	7,764,064	3,800,838	11,564,902	4.4%	39,489,517	29.3%
Maple Lake	2,127	1,045,756	738,337	1,784,093	1,384,306	799,469	2,183,775	22.4%	1,318,182	165.7%
Maple Plain	1,790	1,010,821	631,356	1,642,177	991,361	660,312	1,651,673	0.6%	1,673,312	98.7%
Mapleton	1,743	986,812	190,335	1,177,147	1,124,756	205,793	1,330,549	13.0%	879,182	151.3%
Maplewood	40,243	7,706,529	40,994	7,747,523	7,602,883	323,263	7,926,146	2.3%	20,314,841	39.0%
Marshall	13,799	6,781,780	(313,951)	6,467,829	6,758,973	245,214	7,004,187	8.3%	13,755,424	50.9%
Mayer	1,995	577,902	---	577,902	765,175	---	765,175	32.4%	698,611	109.5%
Maynard	355	34,606	195,833	230,439	45,605	159,233	204,838	-11.1%	381,950	53.6%
Mazeppa	856	285,714	79,006	364,720	344,237	188,365	532,602	46.0%	577,325	92.3%
McIntosh	627	198,488	24,674	223,162	257,219	7,783	265,002	18.7%	414,062	64.0%
Medford	1,273	458,412	17,399	475,811	570,152	17,831	587,983	23.6%	683,264	86.1%
Medina	6,131	2,166,676	544,060	2,710,736	2,297,257	907,132	3,204,389	18.2%	4,646,843	69.0%
Melrose	3,677	1,565,018	416,860	1,981,878	1,447,001	250,783	1,697,784	-14.3%	1,947,043	87.2%
Menahga	1,347	522,177	(8,881)	513,296	491,094	(13,708)	477,386	-7.0%	885,578	53.9%
Mendota Heights	11,283	6,412,791	414,397	6,827,188	6,958,984	349,547	7,308,531	7.1%	7,352,807	99.4%
Mentor	148	139,956	85,533	225,489	113,471	92,893	206,364	-8.5%	260,593	79.2%
Middle River	309	195,657	218,621	414,278	222,711	190,978	413,689	-0.1%	258,287	160.2%
Milaca	2,900	1,363,316	---	1,363,316	1,586,922	---	1,586,922	16.4%	1,853,122	85.6%
Milan	355	543,335	48,253	591,588	567,220	57,382	624,602	5.6%	242,353	257.7%
Milroy	248	239,513	69,397	308,910	202,366	115,058	317,424	2.8%	239,620	132.5%
Miltona	434	(48,464)	(46,269)	(94,733)	(140,747)	(45,833)	(186,580)	-97.0%	404,045	-46.2%
Minneapolis	419,952	104,740,000	152,244,000	256,984,000	106,236,000	149,360,000	255,596,000	-0.5%	726,971,244	35.2%
Minneota	1,376	250,220	250,061	500,281	232,362	277,938	510,300	2.0%	893,352	57.1%
Minnesota City	189	181,690	---	181,690	151,891	---	151,891	-16.4%	66,075	229.9%
Minnesota Lake	670	282,155	58,861	341,016	347,307	(68,912)	278,395	-18.4%	515,089	54.0%
Minnetonka	52,741	19,392,724	5,131,612	24,524,336	20,885,422	5,266,962	26,152,384	6.6%	32,865,546	79.6%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Minnetrista	7,238	3,196,165	410,398	3,606,563	2,988,443	406,781	3,395,224	-5.9%	5,159,693	65.8%
Montevideo	5,337	1,234,538	665,662	1,900,200	1,322,948	674,680	1,997,628	5.1%	3,903,054	51.2%
Montgomery	3,000	695,758	167,038	862,796	722,521	205,724	928,245	7.6%	1,877,912	49.4%
Monticello	13,409	4,873,494	2,613,471	7,486,965	6,142,475	3,572,190	9,714,665	29.8%	9,397,087	103.4%
Montrose	3,136	887,447	734,321	1,621,768	946,919	895,979	1,842,898	13.6%	1,046,040	176.2%
Moorhead	42,581	15,546,289	4,802,314	20,348,603	13,461,991	6,233,333	19,695,324	-3.2%	30,979,967	63.6%
Moose Lake	2,772	1,887,308	---	1,887,308	1,363,552	---	1,363,552	-27.8%	1,806,902	75.5%
Mora	3,504	1,290,128	698,195	1,988,323	1,158,986	198,966	1,357,952	-31.7%	3,116,378	43.6%
Morgan	871	798,092	(6,436)	791,656	950,170	65,607	1,015,777	28.3%	891,594	113.9%
Morris	5,442	3,523,905	---	3,523,905	3,659,027	(117,808)	3,541,219	0.5%	4,200,584	84.3%
Morton	380	760,496	---	760,496	723,068	(52,616)	670,452	-11.8%	427,855	156.7%
Mound	9,371	2,637,431	392,253	3,029,684	3,070,270	412,053	3,482,323	14.9%	5,761,623	60.4%
Mounds View	13,161	9,614,413	---	9,614,413	9,445,463	---	9,445,463	-1.8%	7,759,980	121.7%
Mountain Iron	2,893	2,554,392	8,208	2,562,600	2,552,836	7,177	2,560,013	-0.1%	3,747,685	68.3%
Mountain Lake	2,134	1,786,704	779,531	2,566,235	1,611,946	845,699	2,457,645	-4.2%	1,970,835	124.7%
Murdock	267	131,730	---	131,730	(6,144)	---	(6,144)	-104.7%	463,394	-1.3%
New Brighton	22,618	6,452,603	(2,428)	6,450,175	6,661,189	(6,794)	6,654,395	3.2%	17,492,941	38.0%
New Hope	21,600	6,063,647	5,431,288	11,494,935	6,255,436	5,397,075	11,652,511	1.4%	13,173,205	88.5%
New London	1,355	782,940	622,093	1,405,033	886,889	744,000	1,630,889	16.1%	1,219,268	133.8%
New Prague	7,585	5,106,960	102,798	5,209,758	5,314,210	87,864	5,402,074	3.7%	4,385,262	123.2%
New Richland	1,209	944,828	(75,237)	869,591	976,719	(72,644)	904,075	4.0%	844,021	107.1%
New Ulm	13,539	7,515,811	2,248,561	9,764,372	8,220,501	1,652,552	9,873,053	1.1%	13,385,151	73.8%
Newfolden	379	293,609	42,202	335,811	360,860	63,860	424,720	26.5%	228,549	185.8%
Newport	3,563	2,235,853	820,372	3,056,225	2,104,344	1,127,266	3,231,610	5.7%	2,410,837	134.0%
Nicollet	1,117	299,418	---	299,418	338,207	---	338,207	13.0%	318,258	106.3%
North Branch	10,469	2,668,611	103,211	2,771,822	2,863,994	114,075	2,978,069	7.4%	4,873,290	61.1%
North Mankato	13,813	2,169,084	(258,679)	1,910,405	2,589,217	(185,373)	2,403,844	25.8%	7,450,317	32.3%
North Oaks	5,054	1,286,325	---	1,286,325	1,337,354	---	1,337,354	4.0%	2,597,580	51.5%
North Saint Paul	12,069	1,757,404	1,952,498	3,709,902	1,738,382	2,289,276	4,027,658	8.6%	7,036,820	57.2%
Northfield	20,355	6,794,990	726,654	7,521,644	7,193,004	866,572	8,059,576	7.2%	11,892,003	67.8%
Northrop	209	445,787	---	445,787	497,786	---	497,786	11.7%	80,469	618.6%
Norwood Young America	3,757	644,411	(184,737)	459,674	744,597	(191,063)	553,534	20.4%	1,779,899	31.1%
Nowthen	4,548	1,272,078	---	1,272,078	1,448,156	---	1,448,156	13.8%	1,258,222	115.1%
Oak Grove	8,360	1,357,801	242,556	1,600,357	1,425,461	229,419	1,654,880	3.4%	2,438,310	67.9%
Oak Park Heights	4,712	4,520,743	(372,791)	4,147,952	4,946,519	(372,396)	4,574,123	10.3%	3,944,286	116.0%
Oakdale	27,937	8,802,526	1,583,726	10,386,252	9,356,938	1,902,607	11,259,545	8.4%	13,905,435	81.0%
Ogilvie	351	343,222	(18,624)	324,598	334,053	(18,624)	315,429	-2.8%	250,227	126.1%
Okabena	194	96,210	---	96,210	136,462	---	136,462	41.8%	120,506	113.2%
Oklee**	435	---	---	---	208,264	14,818	223,082	---%	514,759	43.3%
Olivia	2,438	620,646	82,512	703,158	643,380	69,671	713,051	1.4%	2,099,468	34.0%
Ormsby	126	143,730	---	143,730	284,953	---	284,953	98.3%	91,941	309.9%
Orono	7,691	4,233,687	---	4,233,687	4,400,222	---	4,400,222	3.9%	7,197,828	61.1%
Oronoco	1,487	750,961	11,679	762,640	703,856	23,604	727,460	-4.6%	650,715	111.8%
Orr	293	125,874	51,903	177,777	117,942	110,153	228,095	28.3%	568,948	40.1%

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Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Oslo	302	323,675	---	323,675	303,585	---	303,585	-6.2%	440,147	69.0%
Osseo	2,717	1,000,142	860,475	1,860,617	971,738	701,297	1,673,035	-10.1%	2,133,993	78.4%
Otsego	16,019	2,784,976	406,683	3,191,659	3,535,229	403,551	3,938,780	23.4%	4,792,267	82.2%
Ottertail	623	1,008,166	120,871	1,129,037	1,092,057	95,703	1,187,760	5.2%	381,124	311.6%
Owatonna	25,862	10,126,348	---	10,126,348	10,154,863	---	10,154,863	0.3%	20,417,680	49.7%
Park Rapids	3,931	2,643,711	187,619	2,831,330	2,716,098	209,833	2,925,931	3.3%	3,327,274	87.9%
Parkers Prairie	1,010	747,247	---	747,247	906,920	---	906,920	21.4%	661,530	137.1%
Paynesville	2,490	1,491,663	(542)	1,491,121	1,406,403	759,244	2,165,647	45.2%	2,179,548	99.4%
Pelican Rapids	2,526	2,205,309	183,480	2,388,789	2,591,067	147,180	2,738,247	14.6%	1,634,051	167.6%
Pennock	515	409,347	46,504	455,851	486,278	55,851	542,129	18.9%	213,685	253.7%
Pequot Lakes	2,300	1,230,972	398,647	1,629,619	1,261,527	433,306	1,694,833	4.0%	1,879,891	90.2%
Perham	3,298	857,037	2,082,677	2,939,714	871,688	2,209,673	3,081,361	4.8%	2,897,996	106.3%
Pillager	470	554,561	116,956	671,517	593,874	117,739	711,613	6.0%	384,892	184.9%
Pine City	3,221	1,039,195	767,028	1,806,223	1,156,889	---	1,156,889	-35.9%	1,831,406	63.2%
Pine Island	3,395	524,528	73,772	598,300	902,192	(2,324)	899,868	50.4%	2,211,242	40.7%
Pipestone	4,197	1,316,195	1,160,337	2,476,532	1,117,954	1,402,078	2,520,032	1.8%	4,523,887	55.7%
Plainview	3,335	1,897,509	(37,772)	1,859,737	2,255,860	(290,767)	1,965,093	5.7%	3,520,332	55.8%
Plato	305	269,109	58,918	328,027	298,015	83,941	381,956	16.4%	224,322	170.3%
Plummer	292	484,010	21,375	505,385	514,034	35,337	549,371	8.7%	289,345	189.9%
Plymouth	75,452	14,529,670	696,890	15,226,560	14,995,779	741,162	15,736,941	3.4%	46,806,910	33.6%
Preston	1,333	759,349	647,764	1,407,113	766,622	662,960	1,429,582	1.6%	1,411,007	101.3%
Princeton	4,735	2,611,217	6,515	2,617,732	2,771,567	(791,523)	1,980,044	-24.4%	3,706,996	53.4%
Prinsburg	496	888,085	---	888,085	872,734	---	872,734	-1.7%	303,686	287.4%
Prior Lake	25,520	6,041,095	1,411,263	7,452,358	6,684,920	1,752,931	8,437,851	13.2%	11,245,208	75.0%
Proctor	3,066	1,371,249	---	1,371,249	1,222,598	(94,707)	1,127,891	-17.7%	2,752,044	41.0%
Quamba	112	130,005	---	130,005	132,989	---	132,989	2.3%	54,221	245.3%
Racine	429	225,810	---	225,810	223,313	---	223,313	-1.1%	134,418	166.1%
Ramsey	26,251	7,271,432	890,603	8,162,035	7,501,962	1,041,932	8,543,894	4.7%	11,450,112	74.6%
Ranier*	562	305,609	---	305,609	---	---	---	---%	---	---%
Raymond	765	372,363	226,797	599,160	220,371	260,073	480,444	-19.8%	421,143	114.1%
Red Lake Falls	1,398	217,289	(4,359)	212,930	460,179	3,515	463,694	117.8%	931,215	49.8%
Red Wing	16,545	18,592,326	607,777	19,200,103	21,198,256	592,807	21,791,063	13.5%	15,635,537	139.4%
Redwood Falls	5,211	4,890,718	(930,772)	3,959,946	4,313,043	(823,894)	3,489,149	-11.9%	7,319,906	47.7%
Renville	1,211	302,760	80,780	383,540	360,649	76,934	437,583	14.1%	1,063,643	41.1%
Revere	92	73,080	---	73,080	93,170	---	93,170	27.5%	65,847	141.5%
Rice Lake	4,109	716,224	178,446	894,670	837,600	207,703	1,045,303	16.8%	1,667,505	62.7%
Richfield	36,338	8,601,783	1,052,691	9,654,474	8,625,011	984,423	9,609,434	-0.5%	28,293,462	34.0%
Richmond	1,463	1,380,829	34,995	1,415,824	1,487,508	51,142	1,538,650	8.7%	787,110	195.5%
Robbinsdale	14,704	4,989,002	(2,704,477)	2,284,525	5,179,504	(2,895,307)	2,284,197	-0.0%	11,476,345	19.9%
Rochester	113,331	31,236,309	8,148,165	39,384,474	32,706,649	9,866,144	42,572,793	8.1%	107,568,027	39.6%
Rockford	4,380	1,335,671	2,256,545	3,592,216	1,023,542	2,291,886	3,315,428	-7.7%	2,179,484	152.1%
Rockville	2,548	958,437	301,774	1,260,211	981,862	40,388	1,022,250	-18.9%	1,015,813	100.6%
Rogers	12,539	4,427,711	(761,016)	3,666,695	4,491,295	(95,907)	4,395,388	19.9%	7,704,606	57.0%
Rollingstone	650	138,144	36,521	174,665	147,331	46,378	193,709	10.9%	290,348	66.7%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Roseau	2,795	193,193	264,382	457,575	508,444	343,767	852,211	86.2%	2,582,798	33.0%
Rosemount	23,559	9,488,329	190,941	9,679,270	9,888,534	181,276	10,069,810	4.0%	11,571,846	87.0%
Roseville	35,836	5,461,454	3,371,101	8,832,555	6,646,077	6,855,111	13,501,188	52.9%	28,389,671	47.6%
Rush City	3,072	728,331	229,360	957,691	756,936	298,869	1,055,805	10.2%	1,317,400	80.1%
Rushford	1,767	458,896	---	458,896	505,713	495,687	1,001,400	118.2%	1,248,478	80.2%
Rushford Village	832	433,811	204,359	638,170	541,474	205,322	746,796	17.0%	324,214	230.3%
Rushmore	341	252,219	101,395	353,614	207,733	99,541	307,274	-13.1%	276,331	111.2%
Russell	321	533	70,180	70,713	(18,594)	68,057	49,463	-30.1%	235,332	21.0%
Ruthton	220	275,179	159,752	434,931	300,443	160,305	460,748	5.9%	180,941	254.6%
Sacred Heart	511	625,446	---	625,446	633,850	---	633,850	1.3%	515,015	123.1%
Saint Anthony	9,234	2,338,600	(1,670,273)	668,327	2,204,185	79,452	2,283,637	241.7%	8,514,604	26.8%
Saint Augusta	3,487	662,833	46,416	709,249	796,739	(82,441)	714,298	0.7%	738,734	96.7%
Saint Bonifacius	2,312	801,540	---	801,540	787,695	---	787,695	-1.7%	1,131,746	69.6%
Saint Charles	3,753	702,086	195,134	897,220	748,532	155,779	904,311	0.8%	1,833,234	49.3%
Saint Clair	846	741,780	11,172	752,952	945,984	10,879	956,863	27.1%	411,596	232.5%
Saint Cloud	67,344	19,040,017	2,377,024	21,417,041	19,412,744	2,016,832	21,429,576	0.1%	50,420,247	42.5%
Saint Francis	7,400	2,755,704	---	2,755,704	3,325,693	---	3,325,693	20.7%	3,615,040	92.0%
Saint Hilaire	278	69,082	---	69,082	407,917	---	407,917	490.5%	238,927	170.7%
Saint James	4,548	2,181,321	(252,023)	1,929,298	1,690,528	(52,774)	1,637,754	-15.1%	4,236,249	38.7%
Saint Joseph	6,739	1,980,409	75,549	2,055,958	2,311,893	121,682	2,433,575	18.4%	2,942,047	82.7%
Saint Louis Park	48,927	16,000,093	950,268	16,950,361	17,130,426	4,745,684	21,876,110	29.1%	42,804,354	51.1%
Saint Michael	17,174	3,602,503	---	3,602,503	3,706,733	---	3,706,733	2.9%	5,642,852	65.7%
Saint Paul	304,442	49,480,661	41,227,414	90,708,075	48,945,253	51,568,566	100,513,819	10.8%	383,894,297	26.2%
Saint Paul Park	5,519	1,776,142	8,934	1,785,076	1,955,902	13,008	1,968,910	10.3%	2,837,983	69.4%
Saint Peter	11,807	3,813,822	1,091,452	4,905,274	4,071,060	1,076,717	5,147,777	4.9%	8,149,408	63.2%
Sanborn	315	605,107	88,855	693,962	603,112	113,562	716,674	3.3%	267,786	267.6%
Sandstone	2,656	1,123,927	760,991	1,884,918	1,373,019	829,087	2,202,106	16.8%	1,270,253	173.4%
Sartell	17,582	3,190,074	(904,434)	2,285,640	3,662,921	(346,365)	3,316,556	45.1%	8,167,591	40.6%
Sauk Centre	4,457	1,532,388	1,137,409	2,669,797	1,557,231	1,473,395	3,030,626	13.5%	3,642,125	83.2%
Sauk Rapids	13,631	3,670,576	693,437	4,364,013	3,851,390	---	3,851,390	-11.7%	5,498,998	70.0%
Savage	30,285	6,799,852	1,318,398	8,118,250	6,953,009	1,630,784	8,583,793	5.7%	13,882,979	61.8%
Scandia	3,945	1,737,134	5,396	1,742,530	1,759,867	5,091	1,764,958	1.3%	1,564,103	112.8%
Scanlon	988	418,368	---	418,368	488,580	---	488,580	16.8%	411,636	118.7%
Sebeka	694	549,945	---	549,945	584,508	---	584,508	6.3%	692,160	84.4%
Shakopee	40,643	9,818,537	108,627	9,927,164	10,739,178	70,795	10,809,973	8.9%	24,082,933	44.9%
Sherburn	1,058	1,857,899	---	1,857,899	1,804,814	---	1,804,814	-2.9%	904,717	199.5%
Shoreview	26,366	4,615,960	2,569,053	7,185,013	4,673,293	2,567,509	7,240,802	0.8%	18,721,992	38.7%
Shorewood	7,496	4,402,951	53,379	4,456,330	4,597,896	69,530	4,667,426	4.7%	4,184,986	111.5%
Silver Bay	1,841	1,965,888	1,072,391	3,038,279	2,055,908	1,091,248	3,147,156	3.6%	2,595,374	121.3%
Silver Lake	806	460,266	217,796	678,062	505,596	240,012	745,608	10.0%	823,307	90.6%
Skyline	282	97,435	---	97,435	96,875	---	96,875	-0.6%	86,875	111.5%
Slayton**	2,115	---	---	---	699,500	226,663	926,163	---%	1,717,676	53.9%
Sleepy Eye	3,509	4,282,725	497,947	4,780,672	3,169,256	444,529	3,613,785	-24.4%	3,601,492	100.3%
South Haven	190	272,425	---	272,425	263,294	---	263,294	-3.4%	379,857	69.3%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
South Saint Paul	20,407	10,097,092	(1,601,798)	8,495,294	10,511,934	(1,492,945)	9,018,989	6.2%	18,910,300	47.7%
Spicer	1,206	882,760	957,726	1,840,486	931,867	1,056,065	1,987,932	8.0%	1,365,476	145.6%
Spring Grove	1,304	855,824	430,566	1,286,390	894,100	386,213	1,280,313	-0.5%	1,175,079	109.0%
Spring Lake Park	6,406	1,579,446	552,650	2,132,096	1,684,839	605,495	2,290,334	7.4%	4,170,196	54.9%
Spring Park	1,697	702,047	---	702,047	757,907	---	757,907	8.0%	1,069,649	70.9%
Spring Valley	2,497	1,040,316	464,639	1,504,955	1,147,082	564,147	1,711,229	13.7%	1,605,847	106.6%
Springfield	2,070	1,190,220	332,233	1,522,453	1,306,861	517,521	1,824,382	19.8%	2,214,976	82.4%
Stacy	1,505	455,445	51,575	507,020	716,715	61,304	778,019	53.4%	557,006	139.7%
Staples	2,934	576,746	1,063,892	1,640,638	617,192	1,453,464	2,070,656	26.2%	2,021,009	102.5%
Stephen	664	303,097	96,311	399,408	213,568	10,846	224,414	-43.8%	703,824	31.9%
Stewart	548	1,266,614	---	1,266,614	673,462	---	673,462	-46.8%	627,697	107.3%
Stewartville	6,269	1,106,937	663,357	1,770,294	1,109,889	607,353	1,717,242	-3.0%	2,845,078	60.4%
Stillwater	19,693	4,276,314	3,042,469	7,318,783	4,370,696	3,438,415	7,809,111	6.7%	20,679,295	37.8%
Stockton	714	417,475	225,299	642,774	509,201	208,715	717,916	11.7%	204,448	351.1%
Storden	209	(8,928)	140,659	131,731	41,030	136,367	177,397	34.7%	194,572	91.2%
Sturgeon Lake	409	122,014	---	122,014	178,223	149,413	327,636	168.5%	115,091	284.7%
Swanville	338	89,464	(18,437)	71,027	152,021	(69,525)	82,496	16.1%	188,344	43.8%
Thief River Falls	8,845	2,771,056	1,498,546	4,269,602	2,319,495	1,574,684	3,894,179	-8.8%	9,698,576	40.2%
Tower	495	630,588	130,800	761,388	814,309	83,630	897,939	17.9%	1,084,602	82.8%
Tracy	2,128	639,275	118,080	757,355	677,046	159,038	836,084	10.4%	2,019,558	41.4%
Trimont	712	692,153	274,588	966,741	771,973	359,185	1,131,158	17.0%	879,135	128.7%
Truman	1,063	961,967	358,109	1,320,076	831,020	228,545	1,059,565	-19.7%	852,793	124.2%
Twin Valley	818	595,732	127,922	723,654	602,545	127,905	730,450	0.9%	634,606	115.1%
Two Harbors	3,671	1,710,289	(797,911)	912,378	1,859,336	(772,814)	1,086,522	19.1%	4,037,052	26.9%
Tyler	1,131	420,598	35,257	455,855	435,516	(61,189)	374,327	-17.9%	750,338	49.9%
Ulen	557	663,806	---	663,806	656,940	---	656,940	-1.0%	257,357	255.3%
Underwood	345	292,745	22,543	315,288	366,018	23,721	389,739	23.6%	210,327	185.3%
Upsala	429	580,005	16,973	596,978	649,929	2,701	652,630	9.3%	333,311	195.8%
Vadnais Heights	12,910	3,231,249	59,600	3,290,849	3,639,751	62,058	3,701,809	12.5%	5,774,097	64.1%
Vergas	355	205,252	641	205,893	236,434	15,081	251,515	22.2%	298,094	84.4%
Verndale	589	690,713	(24,896)	665,817	749,850	118,860	868,710	30.5%	482,693	180.0%
Vernon Center	312	689,544	---	689,544	737,683	---	737,683	7.0%	730,985	100.9%
Vesta	301	236,423	8,132	244,555	238,477	8,143	246,620	0.8%	235,973	104.5%
Victoria	8,920	1,492,458	1,016,163	2,508,621	1,840,596	1,119,443	2,960,039	18.0%	3,915,472	75.6%
Viking	97	63,091	26,105	89,196	59,992	25,621	85,613	-4.0%	83,961	102.0%
Villard	249	125,177	(23,553)	101,624	197,578	2,134	199,712	96.5%	164,381	121.5%
Virginia	8,515	4,919,700	203,821	5,123,521	3,156,753	245,583	3,402,336	-33.6%	11,592,840	29.3%
Wabasha	2,487	2,229,896	---	2,229,896	2,516,068	---	2,516,068	12.8%	2,544,326	98.9%
Wabasso	686	574,103	1,588,053	2,162,156	662,419	1,052,509	1,714,928	-20.7%	654,027	262.2%
Waconia	12,166	2,689,463	(64,026)	2,625,437	3,106,685	74,536	3,181,221	21.2%	8,859,008	35.9%
Wadena	4,167	2,604,170	648,232	3,252,402	2,317,631	755,077	3,072,708	-5.5%	4,102,502	74.9%
Waite Park	7,639	5,604,718	3,080,470	8,685,188	6,218,760	380,991	6,599,751	-24.0%	6,434,452	102.6%
Walnut Grove	825	921,422	262,241	1,183,663	1,016,768	262,183	1,278,951	8.1%	514,865	248.4%
Wanamingo	1,087	332,242	76,960	409,202	335,078	80,221	415,299	1.5%	875,975	47.4%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Warren	1,585	585,598	---	585,598	1,030,509	---	1,030,509	76.0%	1,614,771	63.8%
Warroad	1,789	3,202,188	2,562,678	5,764,866	3,139,398	2,486,373	5,625,771	-2.4%	3,268,151	172.1%
Waseca	9,124	3,503,891	489,669	3,993,560	3,608,772	544,274	4,153,046	4.0%	6,807,002	61.0%
Watertown	4,286	1,549,740	452,758	2,002,498	1,627,853	451,488	2,079,341	3.8%	1,720,939	120.8%
Waterville	1,866	1,282,435	25,809	1,308,244	1,395,179	58,158	1,453,337	11.1%	1,159,850	125.3%
Watson	197	114,894	---	114,894	165,930	---	165,930	44.4%	120,746	137.4%
Waubun	400	305,310	---	305,310	410,480	---	410,480	34.4%	171,626	239.2%
Waverly	1,414	1,064,364	(90,794)	973,570	1,190,176	(91,275)	1,098,901	12.9%	882,791	124.5%
Wayzata	4,678	2,529,396	230,671	2,760,067	2,835,183	240,981	3,076,164	11.5%	7,896,597	39.0%
Welcome	648	1,337,229	240,705	1,577,934	1,467,747	45,500	1,513,247	-4.1%	540,788	279.8%
Wells	2,266	1,549,935	331,101	1,881,036	1,329,910	58,985	1,388,895	-26.2%	2,344,759	59.2%
West Saint Paul	20,886	9,144,534	3,484,820	12,629,354	9,184,804	4,115,670	13,300,474	5.3%	14,890,952	89.3%
Westbrook	724	368,260	69,239	437,499	371,388	91,805	463,193	5.9%	848,985	54.6%
White Bear Lake	25,001	3,275,500	1,581,488	4,856,988	3,443,521	1,795,239	5,238,760	7.9%	11,518,771	45.5%
Willernie	528	142,166	---	142,166	142,537	---	142,537	0.3%	269,080	53.0%
Williams	181	212,624	132,538	345,162	261,781	148,742	410,523	18.9%	117,098	350.6%
Willmar	19,891	13,945,396	3,167,382	17,112,778	14,189,140	3,709,782	17,898,922	4.6%	13,706,974	130.6%
Willow River	393	189,597	---	189,597	205,533	---	205,533	8.4%	277,113	74.2%
Wilmont	344	247,588	138,127	385,715	233,546	151,928	385,474	-0.1%	214,518	179.7%
Windom	4,597	2,492,592	2,692,455	5,185,047	2,575,334	1,903,182	4,478,516	-13.6%	4,893,367	91.5%
Winger	220	259,221	---	259,221	281,813	---	281,813	8.7%	108,026	260.9%
Winnebago	1,346	902,780	(220)	902,560	870,440	(484)	869,956	-3.6%	1,316,056	66.1%
Winona	27,478	9,388,340	684,445	10,072,785	9,475,790	512,897	9,988,687	-0.8%	16,971,811	58.9%
Winsted	2,296	893,652	(7,267)	886,385	995,117	(338,955)	656,162	-26.0%	1,534,435	42.8%
Wood Lake	423	276,536	105,489	382,025	315,413	117,349	432,762	13.3%	299,292	144.6%
Woodbury	68,349	11,738,443	3,301,110	15,039,553	12,205,015	5,294,673	17,499,688	16.4%	35,625,624	49.1%
Worthington	13,288	8,084,365	14,699,258	22,783,623	8,186,835	14,348,671	22,535,506	-1.1%	8,552,096	263.5%
Wrenshall	412	372,078	---	372,078	391,365	---	391,365	5.2%	191,780	204.1%
Wykoff	447	357,816	83,986	441,802	406,247	75,528	481,775	9.0%	275,315	175.0%
Wyoming	7,906	3,119,857	213,443	3,333,300	3,671,268	128,330	3,799,598	14.0%	3,304,877	115.0%
Zimmerman	5,469	1,789,918	243,854	2,033,772	1,979,070	224,459	2,203,529	8.3%	1,939,058	113.6%
Zumbrota	3,412	1,801,565	1,384,831	3,186,396	1,792,324	1,380,929	3,173,253	-0.4%	2,429,716	130.6%
Total	**4,451,494**	**$1,409,926,994**	**$451,427,998**	**$1,861,354,992**	**$1,463,856,915**	**$483,334,650**	**$1,947,191,565**	**4.6%**	**$3,717,746,749**	**52.4%**

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hendrum	292	$45,304	($209,838)	($164,534)	$36,030	($218,116)	($182,086)	-10.7%	$211,711	-86.0%
Biwabik	1,004	(1,054,789)	119,528	(935,261)	(1,285,656)	113,558	(1,172,098)	-25.3%	1,750,914	-66.9%
Holloway	85	(4,305)	---	(4,305)	(50,266)	---	(50,266)	-1067.6%	77,551	-64.8%
Miltona	434	(48,464)	(46,269)	(94,733)	(140,747)	(45,833)	(186,580)	-97.0%	404,045	-46.2%
Goodridge	135	(12,045)	84	(11,961)	(25,966)	84	(25,882)	-116.4%	70,742	-36.6%
Murdock	267	131,730	---	131,730	(6,144)	---	(6,144)	-104.7%	463,394	-1.3%
Buffalo Lake	676	231,378	---	231,378	43,482	---	43,482	-81.2%	632,234	6.9%
Callaway	231	781	594,027	594,808	96,524	(66,147)	30,377	-94.9%	416,596	7.3%
Chaska	26,439	3,085,430	(365,955)	2,719,475	2,539,557	(401,132)	2,138,425	-21.4%	16,934,545	12.6%
Lake City	5,129	3,738,346	(187,941)	3,550,405	1,099,979	(275,844)	824,135	-76.8%	4,876,545	16.9%
Robbinsdale	14,704	4,989,002	(2,704,477)	2,284,525	5,179,504	(2,895,307)	2,284,197	-0.0%	11,476,345	19.9%
Russell	321	533	70,180	70,713	(18,594)	68,057	49,463	-30.1%	235,332	21.0%
Lynd	453	135,137	(97,362)	37,775	110,553	(78,705)	31,848	-15.7%	151,444	21.0%
Bloomington	88,299	27,959,764	1,443,291	29,403,055	28,805,375	2,199,884	31,005,259	5.4%	125,628,849	24.7%
Hitterdal	200	97,329	(65,518)	31,811	96,524	(66,147)	30,377	-4.5%	121,842	24.9%
Delano	5,947	2,264,468	(1,423,122)	841,346	2,376,719	(1,380,839)	995,880	18.4%	3,902,067	25.5%
Saint Paul	304,442	49,480,661	41,227,414	90,708,075	48,945,253	51,568,566	100,513,819	10.8%	383,894,297	26.2%
East Grand Forks	8,843	2,735,436	---	2,735,436	4,577,185	(1,957,864)	2,619,321	-4.2%	9,909,471	26.4%
Saint Anthony	9,234	2,338,600	(1,670,273)	668,327	2,204,185	79,452	2,283,637	241.7%	8,514,604	26.8%
Two Harbors	3,671	1,710,289	(797,911)	912,378	1,859,336	(772,814)	1,086,522	19.1%	4,037,052	26.9%
Cass Lake	750	450,249	36,138	486,387	173,093	37,990	211,083	-56.6%	780,969	27.0%
Elmore	578	302,944	56,220	359,164	106,810	50,396	157,206	-56.2%	559,675	28.1%
Duluth	86,859	13,777,961	15,852,576	29,630,537	13,282,214	20,190,715	33,472,929	13.0%	117,946,791	28.4%
Maple Grove	66,401	7,518,932	3,554,181	11,073,113	7,764,064	3,800,838	11,564,902	4.4%	39,489,517	29.3%
Virginia	8,515	4,919,700	203,821	5,123,521	3,156,753	245,583	3,402,336	-33.6%	11,592,840	29.3%
Brooklyn Park	80,450	17,037,648	(105,440)	16,932,208	17,040,497	(452,531)	16,587,966	-2.0%	54,990,957	30.2%
Fairfax	1,174	575,116	---	575,116	386,543	---	386,543	-32.8%	1,253,804	30.8%
Norwood Young America	3,757	644,411	(184,737)	459,674	744,597	(191,063)	553,534	20.4%	1,779,899	31.1%
Brainerd	13,679	3,410,516	537,355	3,947,871	3,495,653	453,933	3,949,586	0.0%	12,505,720	31.6%
Stephen	664	303,097	96,311	399,408	213,568	10,846	224,414	-43.8%	703,824	31.9%
North Mankato	13,813	2,169,084	(258,679)	1,910,405	2,589,217	(185,373)	2,403,844	25.8%	7,450,317	32.3%
Roseau	2,795	193,193	264,382	457,575	508,444	343,767	852,211	86.2%	2,582,798	33.0%
Deer River	938	(158,136)	593,827	435,691	(50,268)	588,674	538,406	23.6%	1,622,371	33.2%
Plymouth	75,452	14,529,670	696,890	15,226,560	14,995,779	741,162	15,736,941	3.4%	46,806,910	33.6%
Albany	2,671	952,655	---	952,655	531,658	---	531,658	-44.2%	1,575,015	33.8%
Olivia	2,438	620,646	82,512	703,158	643,380	69,671	713,051	1.4%	2,099,468	34.0%
Richfield	36,338	8,601,783	1,052,691	9,654,474	8,625,011	984,423	9,609,434	-0.5%	28,293,462	34.0%
Minneapolis	419,952	104,740,000	152,244,000	256,984,000	106,236,000	149,360,000	255,596,000	-0.5%	726,971,244	35.2%
Waconia	12,166	2,689,463	(64,026)	2,625,437	3,106,685	74,536	3,181,221	21.2%	8,859,008	35.9%
Lanesboro	762	319,705	249,944	569,649	240,932	183,734	424,666	-25.5%	1,144,693	37.1%
Stillwater	19,693	4,276,314	3,042,469	7,318,783	4,370,696	3,438,415	7,809,111	6.7%	20,679,295	37.8%
Buffalo	16,119	4,015,641	(1,562,328)	2,453,313	4,531,376	(1,381,767)	3,149,609	28.4%	8,333,374	37.8%
New Brighton	22,618	6,452,603	(2,428)	6,450,175	6,661,189	(6,794)	6,654,395	3.2%	17,492,941	38.0%
Hastings	22,400	3,621,455	3,157,354	6,778,809	4,403,883	2,896,800	7,300,683	7.7%	19,037,972	38.3%

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[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Carver	4,473	1,367,477	(2,428)	1,365,049	1,090,549	(84,585)	1,005,964	-26.3%	2,612,613	38.5%
Aitkin	2,116	843,471	---	843,471	814,616	---	814,616	-3.4%	2,113,843	38.5%
Saint James	4,548	2,181,321	(252,023)	1,929,298	1,690,528	(52,774)	1,637,754	-15.1%	4,236,249	38.7%
Shoreview	26,366	4,615,960	2,569,053	7,185,013	4,673,293	2,567,509	7,240,802	0.8%	18,721,992	38.7%
Wayzata	4,678	2,529,396	230,671	2,760,067	2,835,183	240,981	3,076,164	11.5%	7,896,597	39.0%
Maplewood	40,243	7,706,529	40,994	7,747,523	7,602,883	323,263	7,926,146	2.3%	20,314,841	39.0%
Rochester	113,331	31,236,309	8,148,165	39,384,474	32,706,649	9,866,144	42,572,793	8.1%	107,568,027	39.6%
Orr	293	125,874	51,903	177,777	117,942	110,153	228,095	28.3%	568,948	40.1%
Thief River Falls	8,845	2,771,056	1,498,546	4,269,602	2,319,495	1,574,684	3,894,179	-8.8%	9,698,576	40.2%
Sartell	17,582	3,190,074	(904,434)	2,285,640	3,662,921	(346,365)	3,316,556	45.1%	8,167,591	40.6%
Alexandria	13,575	5,347,840	369,229	5,717,069	4,095,104	133,095	4,228,199	-26.0%	10,412,568	40.6%
Inver Grove Heights	34,999	9,922,952	955,348	10,878,300	9,600,129	(393,298)	9,206,831	-15.4%	22,670,845	40.6%
Pine Island	3,395	524,528	73,772	598,300	902,192	(2,324)	899,868	50.4%	2,211,242	40.7%
Dalton	249	53,500	---	53,500	63,263	---	63,263	18.2%	155,349	40.7%
Proctor	3,066	1,371,249	---	1,371,249	1,222,598	(94,707)	1,127,891	-17.7%	2,752,044	41.0%
Renville	1,211	302,760	80,780	383,540	360,649	76,934	437,583	14.1%	1,063,643	41.1%
Brooklyn Center	31,231	11,092,058	(1,817,706)	9,274,352	11,348,509	(1,416,357)	9,932,152	7.1%	24,090,667	41.2%
Tracy	2,128	639,275	118,080	757,355	677,046	159,038	836,084	10.4%	2,019,558	41.4%
Champlin	23,343	4,136,926	1,272,673	5,409,599	4,220,179	1,427,838	5,648,017	4.4%	13,571,361	41.6%
Independence	3,624	1,240,733	64,697	1,305,430	1,068,422	70,863	1,139,285	-12.7%	2,737,280	41.6%
Glencoe	5,521	2,165,755	32,530	2,198,285	2,278,757	40,693	2,319,450	5.5%	5,568,374	41.7%
Austin	25,104	7,626,243	613,224	8,239,467	6,444,583	595,776	7,040,359	-14.6%	16,626,272	42.3%
Saint Cloud	67,344	19,040,017	2,377,024	21,417,041	19,412,744	2,016,832	21,429,576	0.1%	50,420,247	42.5%
Dassel	1,459	107,101	32,675	139,776	315,349	54,631	369,980	164.7%	869,991	42.5%
Winsted	2,296	893,652	(7,267)	886,385	995,117	(338,955)	656,162	-26.0%	1,534,435	42.8%
Edina	51,804	13,373,197	---	13,373,197	16,236,995	(190,845)	16,046,150	20.0%	37,373,624	42.9%
Chanhassen	25,448	5,258,232	304,476	5,562,708	5,286,880	358,975	5,645,855	1.5%	13,069,023	43.2%
Oklee**	435	---	---	---	208,264	14,818	223,082	---%	514,759	43.3%
Mora	3,504	1,290,128	698,195	1,988,323	1,158,986	198,966	1,357,952	-31.7%	3,116,378	43.6%
Cold Spring	4,132	2,199,151	(1,229,305)	969,846	2,267,214	(1,211,089)	1,056,125	8.9%	2,417,581	43.7%
Swanville	338	89,464	(18,437)	71,027	152,021	(69,525)	82,496	16.1%	188,344	43.8%
Shakopee	40,643	9,818,537	108,627	9,927,164	10,739,178	70,795	10,809,973	8.9%	24,082,933	44.9%
Cottage Grove	35,939	10,238,054	110,988	10,349,042	10,429,625	429,088	10,858,713	4.9%	24,105,810	45.0%
La Crescent	5,174	1,438,527	---	1,438,527	1,478,985	---	1,478,985	2.8%	3,265,440	45.3%
White Bear Lake	25,001	3,275,500	1,581,488	4,856,988	3,443,521	1,795,239	5,238,760	7.9%	11,518,771	45.5%
Lamberton	799	320,606	360,439	681,045	372,962	---	372,962	-45.2%	813,059	45.9%
Amboy	517	216,569	15,985	232,554	198,267	21,478	219,745	-5.5%	467,208	47.0%
Le Center	2,495	546,394	(65,312)	481,082	807,633	(111,221)	696,412	44.8%	1,477,067	47.1%
Wanamingo	1,087	332,242	76,960	409,202	335,078	80,221	415,299	1.5%	875,975	47.4%
Lexington	2,018	819,388	---	819,388	793,018	---	793,018	-3.2%	1,671,882	47.4%
Farmington	22,343	4,738,784	209,814	4,948,598	5,031,529	229,514	5,261,043	6.3%	11,064,272	47.5%
Roseville	35,836	5,461,454	3,371,101	8,832,555	6,646,077	6,855,111	13,501,188	52.9%	28,389,671	47.6%
Redwood Falls	5,211	4,890,718	(930,772)	3,959,946	4,313,043	(823,894)	3,489,149	-11.9%	7,319,906	47.7%
South Saint Paul	20,407	10,097,092	(1,601,798)	8,495,294	10,511,934	(1,492,945)	9,018,989	6.2%	18,910,300	47.7%

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

Name of City	Population	December 31, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Hayfield	1,338	426,876	48,514	475,390	469,632	1,355	470,987	-0.9%	986,717	47.7%
Gilbert	1,793	961,933	225,732	1,187,665	956,653	209,952	1,166,605	-1.8%	2,419,403	48.2%
Fridley	28,631	8,858,309	1,671,508	10,529,817	9,084,228	1,732,361	10,816,589	2.7%	22,357,679	48.4%
Forest Lake	20,344	5,368,136	(1,013,124)	4,355,012	5,384,768	(130,740)	5,254,028	20.6%	10,824,453	48.5%
Houston	985	228,172	266,801	494,973	223,552	287,128	510,680	3.2%	1,051,507	48.6%
Corcoran	5,498	1,393,881	29,309	1,423,190	1,753,252	32,004	1,785,256	25.4%	3,649,648	48.9%
Woodbury	68,349	11,738,443	3,301,110	15,039,553	12,205,015	5,294,673	17,499,688	16.4%	35,625,624	49.1%
Saint Charles	3,753	702,086	195,134	897,220	748,532	155,779	904,311	0.8%	1,833,234	49.3%
Montgomery	3,000	695,758	167,038	862,796	722,521	205,724	928,245	7.6%	1,877,912	49.4%
Owatonna	25,862	10,126,348	---	10,126,348	10,154,863	---	10,154,863	0.3%	20,417,680	49.7%
Red Lake Falls	1,398	217,289	(4,359)	212,930	460,179	3,515	463,694	117.8%	931,215	49.8%
Tyler	1,131	420,598	35,257	455,855	435,516	(61,189)	374,327	-17.9%	750,338	49.9%
Eden Prairie	63,163	22,859,810	(130)	22,859,680	23,171,318	---	23,171,318	1.4%	46,371,696	50.0%
Afton	2,889	528,852	81,308	610,160	539,256	74,701	613,957	0.6%	1,228,226	50.0%
Henderson	911	228,131	1,077	229,208	299,199	(19,254)	279,945	22.1%	559,443	50.0%
Long Lake	1,813	715,996	132,543	848,539	717,752	135,046	852,798	0.5%	1,696,779	50.3%
Grand Rapids	11,435	5,676,907	556,405	6,233,312	5,584,399	661,511	6,245,910	0.2%	12,312,046	50.7%
Marshall	13,799	6,781,780	(313,951)	6,467,829	6,758,973	245,214	7,004,187	8.3%	13,755,424	50.9%
Saint Louis Park	48,927	16,000,093	950,268	16,950,361	17,130,426	4,745,684	21,876,110	29.1%	42,804,354	51.1%
Montevideo	5,337	1,234,538	665,662	1,900,200	1,322,948	674,680	1,997,628	5.1%	3,903,054	51.2%
Hendricks	708	260,720	7,941	268,661	241,319	58,852	300,171	11.7%	583,748	51.4%
North Oaks	5,054	1,286,325	---	1,286,325	1,337,354	---	1,337,354	4.0%	2,597,580	51.5%
Greenfield	2,859	1,017,617	44,007	1,061,624	632,524	42,299	674,823	-36.4%	1,306,615	51.6%
International Falls	6,204	2,783,763	1,597,220	4,380,983	2,919,211	1,400,869	4,320,080	-1.4%	8,324,379	51.9%
Willernie	528	142,166	---	142,166	142,537	---	142,537	0.3%	269,080	53.0%
Becker	4,781	1,451,525	698,937	2,150,462	1,504,669	707,825	2,212,494	2.9%	4,168,960	53.1%
Princeton	4,735	2,611,217	6,515	2,617,732	2,771,567	(791,523)	1,980,044	-24.4%	3,706,996	53.4%
Maynard	355	34,606	195,833	230,439	45,605	159,233	204,838	-11.1%	381,950	53.6%
Menahga	1,347	522,177	(8,881)	513,296	491,094	(13,708)	477,386	-7.0%	885,578	53.9%
Slayton**	2,115	---	---	---	699,500	226,663	926,163	---%	1,717,676	53.9%
Minnesota Lake	670	282,155	58,861	341,016	347,307	(68,912)	278,395	-18.4%	515,089	54.0%
Hopkins	19,000	5,779,988	2,921,691	8,701,679	5,778,631	3,383,064	9,161,695	5.3%	16,937,913	54.1%
Breckenridge	3,305	1,515,482	---	1,515,482	1,555,524	---	1,555,524	2.6%	2,857,888	54.4%
Westbrook	724	368,260	69,239	437,499	371,388	91,805	463,193	5.9%	848,985	54.6%
Little Canada	10,101	1,183,140	615,306	1,798,446	1,580,457	659,829	2,240,286	24.6%	4,105,598	54.6%
Spring Lake Park	6,406	1,579,446	552,650	2,132,096	1,684,839	605,495	2,290,334	7.4%	4,170,196	54.9%
Hanover	3,339	857,152	---	857,152	691,469	---	691,469	-19.3%	1,248,504	55.4%
Pipestone	4,197	1,316,195	1,160,337	2,476,532	1,117,954	1,402,078	2,520,032	1.8%	4,523,887	55.7%
Kasson	6,298	1,399,639	191,096	1,590,735	1,575,494	235,754	1,811,248	13.9%	3,247,902	55.8%
Plainview	3,335	1,897,509	(37,772)	1,859,737	2,255,860	(290,767)	1,965,093	5.7%	3,520,332	55.8%
Chisago City	5,272	1,059,788	152,432	1,212,220	1,106,800	165,667	1,272,467	5.0%	2,270,094	56.1%
Rogers	12,539	4,427,711	(761,016)	3,666,695	4,491,295	(95,907)	4,395,388	19.9%	7,704,606	57.0%
Minneota	1,376	250,220	250,061	500,281	232,362	277,938	510,300	2.0%	893,352	57.1%
North Saint Paul	12,069	1,757,404	1,952,498	3,709,902	1,738,382	2,289,276	4,027,658	8.6%	7,036,820	57.2%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Cromwell	243	38,919	169,722	208,641	49,643	157,897	207,540	-0.5%	359,996	57.7%
Cannon Falls	4,125	2,135,808	64,750	2,200,558	2,038,769	101,937	2,140,706	-2.7%	3,704,403	57.8%
Coon Rapids	62,726	13,910,270	6,292,400	20,202,670	13,641,854	6,419,217	20,061,071	-0.7%	34,569,628	58.0%
Anoka	17,995	5,647,410	2,093,916	7,741,326	4,526,917	2,166,383	6,693,300	-13.5%	11,494,353	58.2%
Jeffers	354	248,689	22,297	270,986	229,407	105,918	335,325	23.7%	574,825	58.3%
Lakeville	60,965	11,927,644	559,068	12,486,712	14,380,670	330,830	14,711,500	17.8%	25,038,296	58.8%
Apple Valley	51,338	15,747,100	---	15,747,100	16,489,507	---	16,489,507	4.7%	28,048,758	58.8%
Winona	27,478	9,388,340	684,445	10,072,785	9,475,790	512,897	9,988,687	-0.8%	16,971,811	58.9%
Wells	2,266	1,549,935	331,101	1,881,036	1,329,910	58,985	1,388,895	-26.2%	2,344,759	59.2%
Isanti	5,614	1,310,488	15,824	1,326,312	1,685,603	230,908	1,916,511	44.5%	3,229,221	59.3%
Eagan	68,223	18,602,745	2,263,168	20,865,913	17,527,689	2,212,265	19,739,954	-5.4%	33,164,198	59.5%
Burnsville	61,849	18,205,327	2,385,295	20,590,622	18,706,858	2,508,712	21,215,570	3.0%	35,602,439	59.6%
Centerville	3,958	1,167,292	---	1,167,292	1,309,108	---	1,309,108	12.1%	2,195,543	59.6%
Baxter	8,318	3,375,735	1,009,175	4,384,910	3,332,945	710,975	4,043,920	-7.8%	6,751,371	59.9%
Faribault	23,718	8,038,660	1,401,408	9,440,068	8,314,144	1,426,043	9,740,187	3.2%	16,250,983	59.9%
Cambridge	8,749	3,034,046	891,603	3,925,649	3,150,598	940,105	4,090,703	4.2%	6,813,023	60.0%
Stewartville	6,269	1,106,937	663,357	1,770,294	1,109,889	607,353	1,717,242	-3.0%	2,845,078	60.4%
Mound	9,371	2,637,431	392,253	3,029,684	3,070,270	412,053	3,482,323	14.9%	5,761,623	60.4%
Hutchinson	14,146	6,678,459	556,150	7,234,609	6,599,104	1,038,531	7,637,635	5.6%	12,538,175	60.9%
Luverne	4,688	2,599,388	418,722	3,018,110	2,382,411	438,418	2,820,829	-6.5%	4,627,300	61.0%
Waseca	9,124	3,503,891	489,669	3,993,560	3,608,772	544,274	4,153,046	4.0%	6,807,002	61.0%
North Branch	10,469	2,668,611	103,211	2,771,822	2,863,994	114,075	2,978,069	7.4%	4,873,290	61.1%
Orono	7,691	4,233,687	---	4,233,687	4,400,222	---	4,400,222	3.9%	7,197,828	61.1%
Long Prairie	3,396	1,083,330	33,926	1,117,256	1,090,080	147,723	1,237,803	10.8%	2,020,031	61.3%
Mankato	42,803	11,106,691	3,868,010	14,974,701	11,384,654	4,612,687	15,997,341	6.8%	26,039,807	61.4%
Savage	30,285	6,799,852	1,318,398	8,118,250	6,953,009	1,630,784	8,583,793	5.7%	13,882,979	61.8%
Lino Lakes	20,803	5,725,736	162,819	5,888,555	6,031,077	170,745	6,201,822	5.3%	10,009,977	62.0%
Gem Lake	414	259,891	---	259,891	212,659	---	212,659	-18.2%	342,460	62.1%
Rice Lake	4,109	716,224	178,446	894,670	837,600	207,703	1,045,303	16.8%	1,667,505	62.7%
Alvarado	363	(8,334)	209,729	201,395	(53,269)	208,211	154,942	-23.1%	247,068	62.7%
Albertville	7,370	1,876,186	---	1,876,186	1,887,922	---	1,887,922	0.6%	2,995,394	63.0%
Saint Peter	11,807	3,813,822	1,091,452	4,905,274	4,071,060	1,076,717	5,147,777	4.9%	8,149,408	63.2%
Pine City	3,221	1,039,195	767,028	1,806,223	1,156,889	---	1,156,889	-35.9%	1,831,406	63.2%
Lindstrom	4,503	1,036,769	15,698	1,052,467	1,212,805	5,578	1,218,383	15.8%	1,927,123	63.2%
Moorhead	42,581	15,546,289	4,802,314	20,348,603	13,461,991	6,233,333	19,695,324	-3.2%	30,979,967	63.6%
Caledonia	2,824	1,049,190	148,490	1,197,680	1,070,007	152,674	1,222,681	2.1%	1,916,947	63.8%
Warren	1,585	585,598	---	585,598	1,030,509	---	1,030,509	76.0%	1,614,771	63.8%
McIntosh	627	198,488	24,674	223,162	257,219	7,783	265,002	18.7%	414,062	64.0%
Vadnais Heights	12,910	3,231,249	59,600	3,290,849	3,639,751	62,058	3,701,809	12.5%	5,774,097	64.1%
Saint Michael	17,174	3,602,503	---	3,602,503	3,706,733	---	3,706,733	2.9%	5,642,852	65.7%
Minnetrista	7,238	3,196,165	410,398	3,606,563	2,988,443	406,781	3,395,224	-5.9%	5,159,693	65.8%
Blue Earth	3,233	2,702,715	(266,831)	2,435,884	2,513,703	(266,794)	2,246,909	-7.8%	3,412,308	65.8%
Winnebago	1,346	902,780	(220)	902,560	870,440	(484)	869,956	-3.6%	1,316,056	66.1%
Echo	265	204,577	---	204,577	167,274	---	167,274	-18.2%	252,543	66.2%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
		General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Benson	3,169	1,626,522	632,925	2,259,447	1,561,837	835,825	2,397,662	6.1%	3,598,726	66.6%
Rollingstone	650	138,144	36,521	174,665	147,331	46,378	193,709	10.9%	290,348	66.7%
Dilworth	4,480	1,911,047	---	1,911,047	2,105,228	---	2,105,228	10.2%	3,145,764	66.9%
Braham	1,799	807,836	(334,713)	473,123	848,428	---	848,428	79.3%	1,267,064	67.0%
Circle Pines	4,909	3,016,449	(334,037)	2,682,412	3,291,142	(358,711)	2,932,431	9.3%	4,337,730	67.6%
Northfield	20,355	6,794,990	726,654	7,521,644	7,193,004	866,572	8,059,576	7.2%	11,892,003	67.8%
Oak Grove	8,360	1,357,801	242,556	1,600,357	1,425,461	229,419	1,654,880	3.4%	2,438,310	67.9%
Mountain Iron	2,893	2,554,392	8,208	2,562,600	2,552,836	7,177	2,560,013	-0.1%	3,747,685	68.3%
Hallock	943	712,676	(11,479)	701,197	868,000	---	868,000	23.8%	1,267,853	68.5%
Medina	6,131	2,166,676	544,060	2,710,736	2,297,257	907,132	3,204,389	18.2%	4,646,843	69.0%
Oslo	302	323,675	---	323,675	303,585	---	303,585	-6.2%	440,147	69.0%
Golden Valley	21,556	10,719,447	202,270	10,921,717	10,954,274	208,846	11,163,120	2.2%	16,124,588	69.2%
South Haven	190	272,425	---	272,425	263,294	---	263,294	-3.4%	379,857	69.3%
Lauderdale	2,440	777,741	120,755	898,496	799,931	109,377	909,308	1.2%	1,310,845	69.4%
Saint Paul Park	5,519	1,776,142	8,934	1,785,076	1,955,902	13,008	1,968,910	10.3%	2,837,983	69.4%
Karlstad	763	535,289	117,883	653,172	545,272	110,660	655,932	0.4%	944,639	69.4%
Blaine	64,188	10,842,450	7,888,680	18,731,130	11,741,448	7,856,302	19,597,750	4.6%	28,194,926	69.5%
Saint Bonifacius	2,312	801,540	---	801,540	787,695	---	787,695	-1.7%	1,131,746	69.6%
Big Lake	10,918	2,602,345	(184,515)	2,417,830	2,941,987	(115,776)	2,826,211	16.9%	4,052,964	69.7%
Sauk Rapids	13,631	3,670,576	693,437	4,364,013	3,851,390	---	3,851,390	-11.7%	5,498,998	70.0%
Andover	32,335	7,136,091	595,848	7,731,939	7,650,328	659,177	8,309,505	7.5%	11,848,717	70.1%
Cloquet	12,301	4,049,766	766,440	4,816,206	3,739,375	698,624	4,437,999	-7.9%	6,292,111	70.5%
Hanska	375	243,108	55,539	298,647	156,451	62,753	219,204	-26.6%	310,619	70.6%
Dayton	5,167	2,020,749	214,641	2,235,390	1,743,441	340,718	2,084,159	-6.8%	2,947,287	70.7%
Spring Park	1,697	702,047	---	702,047	757,907	---	757,907	8.0%	1,069,649	70.9%
East Bethel	11,788	2,612,481	---	2,612,481	3,176,627	---	3,176,627	21.6%	4,454,740	71.3%
Fergus Falls	13,652	5,640,207	3,482,753	9,122,960	5,817,765	3,416,234	9,233,999	1.2%	12,945,362	71.3%
Barnum	609	232,915	119,875	352,790	187,163	145,969	333,132	-5.6%	462,402	72.0%
Appleton	1,358	1,666,940	---	1,666,940	1,617,918	345,588	1,963,506	17.8%	2,712,016	72.4%
Excelsior	2,225	1,166,073	130,496	1,296,569	1,278,364	148,395	1,426,759	10.0%	1,940,097	73.5%
Fulda	1,279	291,075	416,746	707,821	281,313	427,715	709,028	0.2%	963,641	73.6%
Hermantown	9,507	3,386,701	585,872	3,972,573	3,020,768	480,190	3,500,958	-11.9%	4,746,998	73.8%
New Ulm	13,539	7,515,811	2,248,561	9,764,372	8,220,501	1,652,552	9,873,053	1.1%	13,385,151	73.8%
Granite Falls	2,796	1,147,045	799,581	1,946,626	1,197,849	770,476	1,968,325	1.1%	2,666,929	73.8%
Hadley	58	76,409	---	76,409	52,626	---	52,626	-31.1%	71,236	73.9%
Ivanhoe	556	176,010	332,682	508,692	141,339	299,652	440,991	-13.3%	595,653	74.0%
Willow River	393	189,597	---	189,597	205,533	---	205,533	8.4%	277,113	74.2%
Ramsey	26,251	7,271,432	890,603	8,162,035	7,501,962	1,041,932	8,543,894	4.7%	11,450,112	74.6%
Littlefork	626	347,676	82,583	430,259	507,251	74,404	581,655	35.2%	778,360	74.7%
Arden Hills	9,966	3,058,427	449,898	3,508,325	2,918,542	450,433	3,368,975	-4.0%	4,507,419	74.7%
Wadena	4,167	2,604,170	648,232	3,252,402	2,317,631	755,077	3,072,708	-5.5%	4,102,502	74.9%
Prior Lake	25,520	6,041,095	1,411,263	7,452,358	6,684,920	1,752,931	8,437,851	13.2%	11,245,208	75.0%
Moose Lake	2,772	1,887,308	---	1,887,308	1,363,552	---	1,363,552	-27.8%	1,806,902	75.5%
Victoria	8,920	1,492,458	1,016,163	2,508,621	1,840,596	1,119,443	2,960,039	18.0%	3,915,472	75.6%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Columbia Heights	20,158	6,917,054	1,944,050	8,861,104	7,334,386	2,774,003	10,108,389	14.1%	13,287,427	76.1%
Boyd	158	155,374	---	155,374	163,901	---	163,901	5.5%	210,458	77.9%
Osseo	2,717	1,000,142	860,475	1,860,617	971,738	701,297	1,673,035	-10.1%	2,133,993	78.4%
Brownton	723	309,143	36,389	345,532	363,987	81,382	445,369	28.9%	567,330	78.5%
Kenyon	1,837	790,943	230,723	1,021,666	815,793	275,973	1,091,766	6.9%	1,390,701	78.5%
Mentor	148	139,956	85,533	225,489	113,471	92,893	206,364	-8.5%	260,593	79.2%
Grant	4,153	1,181,978	---	1,181,978	1,194,263	---	1,194,263	1.0%	1,505,738	79.3%
Crystal	22,855	7,165,437	4,303,015	11,468,452	7,038,256	4,284,431	11,322,687	-1.3%	14,245,247	79.5%
Minnetonka	52,741	19,392,724	5,131,612	24,524,336	20,885,422	5,266,962	26,152,384	6.6%	32,865,546	79.6%
Cohasset	2,759	925,243	---	925,243	1,489,632	128,709	1,618,341	74.9%	2,031,361	79.7%
Elko New Market	4,716	1,051,973	496,077	1,548,050	1,166,135	523,928	1,690,063	9.2%	2,111,908	80.0%
Chatfield	2,855	955,313	1,256,709	2,212,022	1,001,242	1,020,595	2,021,837	-8.6%	2,525,999	80.0%
Rush City	3,072	728,331	229,360	957,691	756,936	298,869	1,055,805	10.2%	1,317,400	80.1%
Rushford	1,767	458,896	---	458,896	505,713	495,687	1,001,400	118.2%	1,248,478	80.2%
Currie	226	67,178	61,216	128,394	76,881	72,238	149,119	16.1%	185,845	80.2%
Glenwood	2,574	1,266,156	101,422	1,367,578	1,521,843	127,251	1,649,094	20.6%	2,052,415	80.3%
Grygla	227	51,202	140,525	191,727	80,544	129,708	210,252	9.7%	261,565	80.4%
Hugo	14,605	2,422,714	944,036	3,366,750	2,603,086	1,084,411	3,687,497	9.5%	4,567,429	80.7%
Goodview	4,151	1,054,175	---	1,054,175	1,295,510	44,107	1,339,617	27.1%	1,654,839	81.0%
Oakdale	27,937	8,802,526	1,583,726	10,386,252	9,356,938	1,902,607	11,259,545	8.4%	13,905,435	81.0%
Hoyt Lakes	2,000	1,401,346	1,170,072	2,571,418	1,644,332	1,211,435	2,855,767	11.1%	3,519,973	81.1%
Barnesville	2,635	1,290,204	476,780	1,766,984	1,565,274	429,357	1,994,631	12.9%	2,440,764	81.7%
Greenwood	703	505,422	443	505,865	500,171	27,975	528,146	4.4%	643,796	82.0%
Alberta	108	97,207	---	97,207	86,580	---	86,580	-10.9%	105,369	82.2%
Otsego	16,019	2,784,976	406,683	3,191,659	3,535,229	403,551	3,938,780	23.4%	4,792,267	82.2%
Springfield	2,070	1,190,220	332,233	1,522,453	1,306,861	517,521	1,824,382	19.8%	2,214,976	82.4%
Saint Joseph	6,739	1,980,409	75,549	2,055,958	2,311,893	121,682	2,433,575	18.4%	2,942,047	82.7%
Tower	495	630,588	130,800	761,388	814,309	83,630	897,939	17.9%	1,084,602	82.8%
Elk River	24,368	6,534,122	6,688,663	13,222,785	6,737,113	6,776,672	13,513,785	2.2%	16,309,847	82.9%
Sauk Centre	4,457	1,532,388	1,137,409	2,669,797	1,557,231	1,473,395	3,030,626	13.5%	3,642,125	83.2%
Aurora	1,678	850,358	137,781	988,139	1,169,583	209,573	1,379,156	39.6%	1,636,624	84.3%
Canby	1,736	994,799	60,668	1,055,467	1,146,406	67,420	1,213,826	15.0%	1,440,288	84.3%
Morris	5,442	3,523,905	---	3,523,905	3,659,027	(117,808)	3,541,219	0.5%	4,200,584	84.3%
Vergas	355	205,252	641	205,893	236,434	15,081	251,515	22.2%	298,094	84.4%
Sebeka	694	549,945	---	549,945	584,508	---	584,508	6.3%	692,160	84.4%
Milaca	2,900	1,363,316	---	1,363,316	1,586,922	---	1,586,922	16.4%	1,853,122	85.6%
Medford	1,273	458,412	17,399	475,811	570,152	17,831	587,983	23.6%	683,264	86.1%
Belgrade	753	297,309	100,338	397,647	344,848	107,418	452,266	13.7%	525,277	86.1%
Dundee	65	56,255	---	56,255	47,022	---	47,022	-16.4%	54,073	87.0%
Rosemount	23,559	9,488,329	190,941	9,679,270	9,888,534	181,276	10,069,810	4.0%	11,571,846	87.0%
Melrose	3,677	1,565,018	416,860	1,981,878	1,447,001	250,783	1,697,784	-14.3%	1,947,043	87.2%
Jordan	6,213	2,110,959	549,533	2,660,492	2,251,559	638,001	2,889,560	8.6%	3,311,697	87.3%
Litchfield	6,736	2,865,944	1,041,397	3,907,341	3,180,664	1,273,420	4,454,084	14.0%	5,088,927	87.5%
Park Rapids	3,931	2,643,711	187,619	2,831,330	2,716,098	209,833	2,925,931	3.3%	3,327,274	87.9%

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

Name of City	Population	December 31, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Ely	3,404	2,611,448	838,358	3,449,806	2,899,943	848,226	3,748,169	8.6%	4,260,174	88.0%
Henning	808	354,698	244,713	599,411	298,000	212,799	510,799	-14.8%	578,589	88.3%
New Hope	21,600	6,063,647	5,431,288	11,494,935	6,255,436	5,397,075	11,652,511	1.4%	13,173,205	88.5%
Annandale	3,334	1,432,985	(110,389)	1,322,596	1,653,089	118,405	1,771,494	33.9%	1,997,319	88.7%
West Saint Paul	20,886	9,144,534	3,484,820	12,629,354	9,184,804	4,115,670	13,300,474	5.3%	14,890,952	89.3%
Kimball	788	406,042	272,315	678,357	375,015	326,035	701,050	3.3%	781,521	89.7%
Madelia	2,290	1,983,268	---	1,983,268	2,009,269	---	2,009,269	1.3%	2,230,172	90.1%
Pequot Lakes	2,300	1,230,972	398,647	1,629,619	1,261,527	433,306	1,694,833	4.0%	1,879,891	90.2%
Le Sueur	4,053	1,132,489	2,905,944	4,038,433	1,157,401	2,758,346	3,915,747	-3.0%	4,335,445	90.3%
Silver Lake	806	460,266	217,796	678,062	505,596	240,012	745,608	10.0%	823,307	90.6%
Janesville	2,294	806,506	230,135	1,036,641	869,376	307,700	1,177,076	13.5%	1,299,354	90.6%
Lake Elmo	8,748	2,754,976	230,437	2,985,413	3,479,815	173,931	3,653,746	22.4%	4,014,679	91.0%
Storden	209	(8,928)	140,659	131,731	41,030	136,367	177,397	34.7%	194,572	91.2%
Gibbon	760	524,583	40,990	565,573	594,367	---	594,367	5.1%	650,137	91.4%
Windom	4,597	2,492,592	2,692,455	5,185,047	2,575,334	1,903,182	4,478,516	-13.6%	4,893,367	91.5%
Detroit Lakes	9,380	3,816,655	2,131,718	5,948,373	4,343,005	2,304,013	6,647,018	11.7%	7,237,640	91.8%
Saint Francis	7,400	2,755,704	---	2,755,704	3,325,693	---	3,325,693	20.7%	3,615,040	92.0%
Mazeppa	856	285,714	79,006	364,720	344,237	188,365	532,602	46.0%	577,325	92.3%
Albert Lea	18,045	10,282,722	2,102,482	12,385,204	11,030,071	2,037,501	13,067,572	5.5%	14,162,199	92.3%
Byron	5,498	997,966	328,456	1,326,422	1,211,731	454,569	1,666,300	25.6%	1,764,946	94.4%
Hanley Falls	279	115,441	63,420	178,861	117,000	73,719	190,719	6.6%	201,931	94.4%
Blooming Prairie	1,995	1,122,500	---	1,122,500	1,181,016	---	1,181,016	5.2%	1,247,519	94.7%
Arlington	2,205	904,325	429,470	1,333,795	894,208	518,495	1,412,703	5.9%	1,479,212	95.5%
Hibbing	16,265	15,003,381	158,513	15,161,894	16,003,788	158,739	16,162,527	6.6%	16,895,238	95.7%
Hamburg	502	278,475	---	278,475	373,239	---	373,239	34.0%	389,081	95.9%
Fairmont	10,353	6,378,754	486,300	6,865,054	6,991,153	702,834	7,693,987	12.1%	8,019,692	95.9%
Elysian	679	478,787	19,055	497,842	546,601	8,230	554,831	11.4%	575,451	96.4%
Saint Augusta	3,487	662,833	46,416	709,249	796,739	(82,441)	714,298	0.7%	738,734	96.7%
Cokato	2,753	960,046	111,927	1,071,973	1,187,543	268,271	1,455,814	35.8%	1,499,441	97.1%
Ham Lake	15,891	3,006,918	869,221	3,876,139	3,006,179	849,510	3,855,689	-0.5%	3,934,110	98.0%
Dodge Center	2,733	1,270,999	261,295	1,532,294	1,329,138	290,257	1,619,395	5.7%	1,652,164	98.0%
Maple Plain	1,790	1,010,821	631,356	1,642,177	991,361	660,312	1,651,673	0.6%	1,673,312	98.7%
Wabasha	2,487	2,229,896	---	2,229,896	2,516,068	---	2,516,068	12.8%	2,544,326	98.9%
Paynesville	2,490	1,491,663	(542)	1,491,121	1,406,403	759,244	2,165,647	45.2%	2,179,548	99.4%
Mendota Heights	11,283	6,412,791	414,397	6,827,188	6,958,984	349,547	7,308,531	7.1%	7,352,807	99.4%
Sleepy Eye	3,509	4,282,725	497,947	4,780,672	3,169,256	444,529	3,613,785	-24.4%	3,601,492	100.3%
Rockville	2,548	958,437	301,774	1,260,211	981,862	40,388	1,022,250	-18.9%	1,015,813	100.6%
Vernon Center	312	689,544	---	689,544	737,683	---	737,683	7.0%	730,985	100.9%
Falcon Heights	5,418	1,504,383	220,264	1,724,647	1,676,621	308,915	1,985,536	15.1%	1,967,018	100.9%
Bemidji	15,119	6,826,791	4,329,173	11,155,964	6,625,627	4,990,921	11,616,548	4.1%	11,501,028	101.0%
Preston	1,333	759,349	647,764	1,407,113	766,622	662,960	1,429,582	1.6%	1,411,007	101.3%
Viking	97	63,091	26,105	89,196	59,992	25,621	85,613	-4.0%	83,961	102.0%
Finlayson	302	180,152	100,555	280,707	180,507	88,958	269,465	-4.0%	263,669	102.2%
Staples	2,934	576,746	1,063,892	1,640,638	617,192	1,453,464	2,070,656	26.2%	2,021,009	102.5%

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

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Waite Park	7,639	5,604,718	3,080,470	8,685,188	6,218,760	380,991	6,599,751	-24.0%	6,434,452	102.6%
Lonsdale	3,913	2,299,798	---	2,299,798	2,337,712	---	2,337,712	1.6%	2,275,787	102.7%
East Gull Lake	1,008	293,826	8,301	302,127	371,206	13,949	385,155	27.5%	374,944	102.7%
Balaton	626	294,370	258,757	553,127	305,981	327,346	633,327	14.5%	615,788	102.8%
Monticello	13,409	4,873,494	2,613,471	7,486,965	6,142,475	3,572,190	9,714,665	29.8%	9,397,087	103.4%
Deephaven	3,921	3,198,579	---	3,198,579	3,053,170	---	3,053,170	-4.5%	2,945,620	103.7%
Jackson	3,411	4,904,953	(1,098,143)	3,806,810	4,975,475	(1,336,686)	3,638,789	-4.4%	3,498,914	104.0%
Vesta	301	236,423	8,132	244,555	238,477	8,143	246,620	0.8%	235,973	104.5%
Baudette	1,075	1,062,427	---	1,062,427	1,097,238	---	1,097,238	3.3%	1,044,976	105.0%
Eveleth	3,634	4,738,337	10,617	4,748,954	4,927,758	160,335	5,088,093	7.1%	4,795,006	106.1%
Nicollet	1,117	299,418	---	299,418	338,207	---	338,207	13.0%	318,258	106.3%
Perham	3,298	857,037	2,082,677	2,939,714	871,688	2,209,673	3,081,361	4.8%	2,897,996	106.3%
Lewisville	235	215,567	24,364	239,931	190,841	17,419	208,260	-13.2%	195,720	106.4%
Gaylord	2,292	1,277,934	914,647	2,192,581	1,336,039	984,305	2,320,344	5.8%	2,179,231	106.5%
Spring Valley	2,497	1,040,316	464,639	1,504,955	1,147,082	564,147	1,711,229	13.7%	1,605,847	106.6%
New Richland	1,209	944,828	(75,237)	869,591	976,719	(72,644)	904,075	4.0%	844,021	107.1%
Stewart	548	1,266,614	---	1,266,614	673,462	---	673,462	-46.8%	627,697	107.3%
Battle Lake	903	1,089,937	65,484	1,155,421	861,197	133,135	994,332	-13.9%	925,971	107.4%
Kennedy	173	53,559	---	53,559	82,797	116,387	199,184	271.9%	184,190	108.1%
Cottonwood	1,222	640,730	331,462	972,192	480,203	396,937	877,140	-9.8%	806,416	108.8%
Spring Grove	1,304	855,824	430,566	1,286,390	894,100	386,213	1,280,313	-0.5%	1,175,079	109.0%
Mayer	1,995	577,902	---	577,902	765,175	---	765,175	32.4%	698,611	109.5%
Buhl	993	1,186,280	85,213	1,271,493	890,543	93,374	983,917	-22.6%	887,382	110.9%
Rushmore	341	252,219	101,395	353,614	207,733	99,541	307,274	-13.1%	276,331	111.2%
Skyline	282	97,435	---	97,435	96,875	---	96,875	-0.6%	86,875	111.5%
Shorewood	7,496	4,402,951	53,379	4,456,330	4,597,896	69,530	4,667,426	4.7%	4,184,986	111.5%
Hoffman	648	446,640	94,295	540,935	445,005	77,067	522,072	-3.5%	467,336	111.7%
Oronoco	1,487	750,961	11,679	762,640	703,856	23,604	727,460	-4.6%	650,715	111.8%
Scandia	3,945	1,737,134	5,396	1,742,530	1,759,867	5,091	1,764,958	1.3%	1,564,103	112.8%
Okabena	194	96,210	---	96,210	136,462	---	136,462	41.8%	120,506	113.2%
Zimmerman	5,469	1,789,918	243,854	2,033,772	1,979,070	224,459	2,203,529	8.3%	1,939,058	113.6%
Morgan	871	798,092	(6,436)	791,656	950,170	65,607	1,015,777	28.3%	891,594	113.9%
Raymond	765	372,363	226,797	599,160	220,371	260,073	480,444	-19.8%	421,143	114.1%
Howard Lake	2,053	1,805,630	94,473	1,900,103	2,037,473	(45,990)	1,991,483	4.8%	1,742,507	114.3%
Wyoming	7,906	3,119,857	213,443	3,333,300	3,671,268	128,330	3,799,598	14.0%	3,304,877	115.0%
Nowthen	4,548	1,272,078	---	1,272,078	1,448,156	---	1,448,156	13.8%	1,258,222	115.1%
Twin Valley	818	595,732	127,922	723,654	602,545	127,905	730,450	0.9%	634,606	115.1%
Frazee	1,390	818,128	216,419	1,034,547	906,541	302,141	1,208,682	16.8%	1,044,827	115.7%
Oak Park Heights	4,712	4,520,743	(372,791)	4,147,952	4,946,519	(372,396)	4,574,123	10.3%	3,944,286	116.0%
Franklin	476	376,602	---	376,602	376,094	---	376,094	-0.1%	323,549	116.2%
Belle Plaine	6,901	2,768,902	996,123	3,765,025	3,284,381	908,888	4,193,269	11.4%	3,601,093	116.4%
Lowry	301	131,310	37,968	169,278	147,906	42,536	190,442	12.5%	162,891	116.9%
Greenbush	736	264,075	291,169	555,244	331,056	288,410	619,466	11.6%	528,579	117.2%
Lewiston	1,537	602,801	477,187	1,079,988	603,653	533,509	1,137,162	5.3%	966,403	117.7%

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

Name of City	Population	December 31, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Hinckley	1,838	1,536,954	---	1,536,954	1,518,660	---	1,518,660	-1.2%	1,286,689	118.0%
Scanlon	988	418,368	---	418,368	488,580	---	488,580	16.8%	411,636	118.7%
Clarissa	656	408,885	31,233	440,118	501,126	71,631	572,757	30.1%	474,895	120.6%
Dawson	1,467	352,966	1,518,582	1,871,548	366,012	1,466,804	1,832,816	-2.1%	1,518,024	120.7%
Watertown	4,286	1,549,740	452,758	2,002,498	1,627,853	451,488	2,079,341	3.8%	1,720,939	120.8%
Cleveland	717	319,949	(11,414)	308,535	339,731	216,946	556,677	80.4%	459,637	121.1%
Silver Bay	1,841	1,965,888	1,072,391	3,038,279	2,055,908	1,091,248	3,147,156	3.6%	2,595,374	121.3%
Villard	249	125,177	(23,553)	101,624	197,578	2,134	199,712	96.5%	164,381	121.5%
Mounds View	13,161	9,614,413	---	9,614,413	9,445,463	---	9,445,463	-1.8%	7,759,980	121.7%
Cosmos	456	443,027	15,054	458,081	508,276	21,569	529,845	15.7%	432,415	122.5%
Sacred Heart	511	625,446	---	625,446	633,850	---	633,850	1.3%	515,015	123.1%
New Prague	7,585	5,106,960	102,798	5,209,758	5,314,210	87,864	5,402,074	3.7%	4,385,262	123.2%
Truman	1,063	961,967	358,109	1,320,076	831,020	228,545	1,059,565	-19.7%	852,793	124.2%
Waverly	1,414	1,064,364	(90,794)	973,570	1,190,176	(91,275)	1,098,901	12.9%	882,791	124.5%
Mountain Lake	2,134	1,786,704	779,531	2,566,235	1,611,946	845,699	2,457,645	-4.2%	1,970,835	124.7%
Little Falls	8,890	1,371,623	4,890,331	6,261,954	1,498,604	5,262,023	6,760,627	8.0%	5,413,690	124.9%
Waterville	1,866	1,282,435	25,809	1,308,244	1,395,179	58,158	1,453,337	11.1%	1,159,850	125.3%
Frost	187	200,861	5,126	205,987	241,344	5,131	246,475	19.7%	195,639	126.0%
Ogilvie	351	343,222	(18,624)	324,598	334,053	(18,624)	315,429	-2.8%	250,227	126.1%
Brooten	752	327,352	45,885	373,237	527,277	47,945	575,222	54.1%	456,013	126.1%
Kellogg	439	339,327	128,301	467,628	262,383	158,903	421,286	-9.9%	330,652	127.4%
Lakefield	1,702	1,345,818	---	1,345,818	1,454,427	---	1,454,427	8.1%	1,135,787	128.1%
Hilltop	784	1,004,243	---	1,004,243	1,022,832	---	1,022,832	1.9%	796,178	128.5%
Trimont	712	692,153	274,588	966,741	771,973	359,185	1,131,158	17.0%	879,135	128.7%
Belview	364	419,731	---	419,731	342,061	4,883	346,944	-17.3%	268,333	129.3%
Lake Wilson	244	94,273	125,230	219,503	108,519	107,370	215,889	-1.6%	166,943	129.3%
Willmar	19,891	13,945,396	3,167,382	17,112,778	14,189,140	3,709,782	17,898,922	4.6%	13,706,974	130.6%
Zumbrota	3,412	1,801,565	1,384,831	3,186,396	1,792,324	1,380,929	3,173,253	-0.4%	2,429,716	130.6%
Milroy	248	239,513	69,397	308,910	202,366	115,058	317,424	2.8%	239,620	132.5%
New London	1,355	782,940	622,093	1,405,033	886,889	744,000	1,630,889	16.1%	1,219,268	133.8%
Babbitt	1,478	2,518,450	251,227	2,769,677	2,503,715	226,660	2,730,375	-1.4%	2,039,181	133.9%
Newport	3,563	2,235,853	820,372	3,056,225	2,104,344	1,127,266	3,231,610	5.7%	2,410,837	134.0%
Harmony	1,027	722,892	276,679	999,571	848,463	578,561	1,427,024	42.8%	1,048,314	136.1%
Bigelow	235	103,683	23,386	127,069	115,395	45,045	160,440	26.3%	117,269	136.8%
Parkers Prairie	1,010	747,247	---	747,247	906,920	---	906,920	21.4%	661,530	137.1%
Watson	197	114,894	---	114,894	165,930	---	165,930	44.4%	120,746	137.4%
Edgerton	1,135	683,008	477,351	1,160,359	636,300	473,516	1,109,816	-4.4%	804,253	138.0%
Bertha	477	193,325	153,294	346,619	253,892	187,510	441,402	27.3%	319,605	138.1%
Kandiyohi	479	337,104	---	337,104	376,414	---	376,414	11.7%	272,188	138.3%
Danvers	94	108,872	---	108,872	136,627	---	136,627	25.5%	98,693	138.4%
Red Wing	16,545	18,592,326	607,777	19,200,103	21,198,256	592,807	21,791,063	13.5%	15,635,537	139.4%
Stacy	1,505	455,445	51,575	507,020	716,715	61,304	778,019	53.4%	557,006	139.7%
Beaver Bay	185	577,401	---	577,401	445,958	---	445,958	-22.8%	316,837	140.8%
Revere	92	73,080	---	73,080	93,170	---	93,170	27.5%	65,847	141.5%

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Table 21
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Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage

Name of City	Population	December 31, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Holdingford	718	481,467	---	481,467	592,968	---	592,968	23.2%	418,931	141.5%
Bluffton	210	189,833	---	189,833	187,177	---	187,177	-1.4%	131,094	142.8%
Fountain	417	275,134	98,080	373,214	191,225	109,413	300,638	-19.4%	210,385	142.9%
Climax	277	118,958	---	118,958	159,651	---	159,651	34.2%	111,581	143.1%
Clara City	1,319	1,901,668	514,490	2,416,158	1,948,118	119,357	2,067,475	-14.4%	1,441,964	143.4%
Lake Benton	680	314,338	240,275	554,613	359,863	312,566	672,429	21.2%	468,360	143.6%
Adrian	1,237	869,901	218,816	1,088,717	910,148	331,890	1,242,038	14.1%	864,354	143.7%
Wood Lake	423	276,536	105,489	382,025	315,413	117,349	432,762	13.3%	299,292	144.6%
Foley	2,718	2,453,668	597,021	3,050,689	2,475,800	712,177	3,187,977	4.5%	2,191,209	145.5%
Spicer	1,206	882,760	957,726	1,840,486	931,867	1,056,065	1,987,932	8.0%	1,365,476	145.6%
Badger	376	352,109	45,828	397,937	414,548	35,357	449,905	13.1%	307,171	146.5%
Eagle Bend	510	470,251	52,352	522,603	484,226	98,897	583,123	11.6%	398,118	146.5%
Lancaster	336	233,405	93,015	326,420	231,620	109,389	341,009	4.5%	230,950	147.7%
Blackduck	789	264,709	430,966	695,675	286,833	502,346	789,179	13.4%	523,798	150.7%
Grove City	625	578,566	---	578,566	647,371	(7,955)	639,416	10.5%	422,931	151.2%
Mapleton	1,743	986,812	190,335	1,177,147	1,124,756	205,793	1,330,549	13.0%	879,182	151.3%
Rockford	4,380	1,335,671	2,256,545	3,592,216	1,023,542	2,291,886	3,315,428	-7.7%	2,179,484	152.1%
Eyota	2,043	802,511	612,752	1,415,263	840,761	596,351	1,437,112	1.5%	925,386	155.3%
Morton	380	760,496	---	760,496	723,068	(52,616)	670,452	-11.8%	427,855	156.7%
Crookston	7,945	4,493,542	6,394,220	10,887,762	4,812,114	6,144,322	10,956,436	0.6%	6,978,470	157.0%
Eagle Lake	3,067	2,420,675	(72,530)	2,348,145	2,516,983	---	2,516,983	7.2%	1,587,958	158.5%
Butterfield	581	278,688	174,253	452,941	317,942	176,459	494,401	9.2%	310,332	159.3%
Middle River	309	195,657	218,621	414,278	222,711	190,978	413,689	-0.1%	258,287	160.2%
Fisher	436	194,731	---	194,731	308,335	---	308,335	58.3%	192,467	160.2%
Chokio	387	569,494	71,466	640,960	580,657	82,575	663,232	3.5%	411,417	161.2%
Mahtomedi	8,030	5,269,722	1,228,004	6,497,726	5,787,912	1,062,828	6,850,740	5.4%	4,240,105	161.6%
Lake Crystal	2,542	2,657,297	450,210	3,107,507	2,893,122	415,678	3,308,800	6.5%	2,007,347	164.8%
Maple Lake	2,127	1,045,756	738,337	1,784,093	1,384,306	799,469	2,183,775	22.4%	1,318,182	165.7%
Racine	429	225,810	---	225,810	223,313	---	223,313	-1.1%	134,418	166.1%
Halstad	591	534,409	(146,887)	387,522	591,594	(141,045)	450,549	16.3%	270,347	166.7%
Pelican Rapids	2,526	2,205,309	183,480	2,388,789	2,591,067	147,180	2,738,247	14.6%	1,634,051	167.6%
Fertile	853	683,519	(62,326)	621,193	837,209	(63,745)	773,464	24.5%	459,682	168.3%
Avon	1,525	1,979,269	326,298	2,305,567	1,839,919	374,800	2,214,719	-3.9%	1,302,038	170.1%
Plato	305	269,109	58,918	328,027	298,015	83,941	381,956	16.4%	224,322	170.3%
Dundas	1,490	512,538	732,897	1,245,435	946,358	660,439	1,606,797	29.0%	942,365	170.5%
Saint Hilaire	278	69,082	---	69,082	407,917	---	407,917	490.5%	238,927	170.7%
Bethel	461	421,244	---	421,244	448,808	---	448,808	6.5%	262,022	171.3%
Warroad	1,789	3,202,188	2,562,678	5,764,866	3,139,398	2,486,373	5,625,771	-2.4%	3,268,151	172.1%
Sandstone	2,656	1,123,927	760,991	1,884,918	1,373,019	829,087	2,202,106	16.8%	1,270,253	173.4%
Barrett	413	659,598	---	659,598	646,318	---	646,318	-2.0%	371,799	173.8%
Wykoff	447	357,816	83,986	441,802	406,247	75,528	481,775	9.0%	275,315	175.0%
Montrose	3,136	887,447	734,321	1,621,768	946,919	895,979	1,842,898	13.6%	1,046,040	176.2%
Mantorville	1,223	753,195	234,751	987,946	778,363	206,235	984,598	-0.3%	555,697	177.2%
Browerville	775	713,194	92,899	806,093	773,291	156,544	929,835	15.4%	523,875	177.5%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015 General Fund Unrestricted Fund Balance	December 31, 2015 Special Revenue Funds Unrestricted Fund Balance	December 31, 2015 Total Unrestricted Fund Balance	December 31, 2016 General Fund Unrestricted Fund Balance	December 31, 2016 Special Revenue Funds Unrestricted Fund Balance	December 31, 2016 Total Unrestricted Fund Balance	2015/2016 Percent Change	2016 Total Current Expenditures	2016 Unrestricted Fund Balance as a Percent of Total Current Expenditures
Mahnomen	1,207	1,822,891	---	1,822,891	2,248,746	---	2,248,746	23.4%	1,260,385	178.4%
Wilmont	344	247,588	138,127	385,715	233,546	151,928	385,474	-0.1%	214,518	179.7%
Herman	433	436,479	88,514	524,993	565,386	75,871	641,257	22.1%	356,787	179.7%
Verndale	589	690,713	(24,896)	665,817	749,850	118,860	868,710	30.5%	482,693	180.0%
Hector	1,079	1,006,366	647,772	1,654,138	1,142,111	675,082	1,817,193	9.9%	995,248	182.6%
Pillager	470	554,561	116,956	671,517	593,874	117,739	711,613	6.0%	384,892	184.9%
Underwood	345	292,745	22,543	315,288	366,018	23,721	389,739	23.6%	210,327	185.3%
Madison	1,476	1,312,388	1,172,416	2,484,804	1,237,606	1,363,204	2,600,810	4.7%	1,402,441	185.4%
Darfur	99	183,325	---	183,325	201,265	---	201,265	9.8%	108,341	185.8%
Newfolden	379	293,609	42,202	335,811	360,860	63,860	424,720	26.5%	228,549	185.8%
Atwater	1,132	1,119,253	(3,368)	1,115,885	1,138,050	---	1,138,050	2.0%	601,038	189.3%
Plummer	292	484,010	21,375	505,385	514,034	35,337	549,371	8.7%	289,345	189.9%
Columbus	3,870	1,029,369	1,896,477	2,925,846	1,149,843	2,217,419	3,367,262	15.1%	1,758,885	191.4%
Richmond	1,463	1,380,829	34,995	1,415,824	1,487,508	51,142	1,538,650	8.7%	787,110	195.5%
Upsala	429	580,005	16,973	596,978	649,929	2,701	652,630	9.3%	333,311	195.8%
Grand Marais	1,379	3,302,185	300,226	3,602,411	3,798,980	309,821	4,108,801	14.1%	2,083,909	197.2%
Sherburn	1,058	1,857,899	---	1,857,899	1,804,814	---	1,804,814	-2.9%	904,717	199.5%
Ceylon	343	307,507	---	307,507	355,423	---	355,423	15.6%	176,732	201.1%
Kasota	664	567,535	---	567,535	661,613	---	661,613	16.6%	324,736	203.7%
Wrenshall	412	372,078	---	372,078	391,365	---	391,365	5.2%	191,780	204.1%
Cook	557	625,470	533,498	1,158,968	1,833,425	606,347	2,439,772	110.5%	1,169,480	208.6%
Hills	685	432,619	241,339	673,958	386,615	259,291	645,906	-4.2%	305,762	211.2%
LeRoy	932	899,692	85,941	985,633	963,158	188,370	1,151,528	16.8%	543,821	211.7%
Clarkfield	822	1,416,092	(79,251)	1,336,841	1,830,212	(100,241)	1,729,971	29.4%	815,650	212.1%
Chisholm	4,968	8,530,539	---	8,530,539	9,385,548	---	9,385,548	10.0%	4,385,190	214.0%
Darwin	355	137,689	18,789	156,478	202,183	19,746	221,929	41.8%	103,679	214.1%
Grand Meadow	1,175	634,686	678,907	1,313,593	612,075	771,101	1,383,176	5.3%	642,639	215.2%
Dunnell	160	211,022	28,601	239,623	251,493	63,412	314,905	31.4%	144,293	218.2%
Lismore	231	315,265	75,410	390,675	280,361	91,596	371,957	-4.8%	168,045	221.3%
Askov	349	408,704	---	408,704	458,716	---	458,716	12.2%	205,511	223.2%
Courtland	641	166,569	172,851	339,420	193,454	173,090	366,544	8.0%	163,996	223.5%
Good Thunder	540	831,283	41,985	873,268	938,062	41,985	980,047	12.2%	435,813	224.9%
Dover	766	269,086	74,083	343,169	450,951	82,385	533,336	55.4%	235,193	226.8%
Cologne	1,703	2,007,706	---	2,007,706	2,194,042	---	2,194,042	9.3%	957,606	229.1%
Minnesota City	189	181,690	---	181,690	151,891	---	151,891	-16.4%	66,075	229.9%
Rushford Village	832	433,811	204,359	638,170	541,474	205,322	746,796	17.0%	324,214	230.3%
Saint Clair	846	741,780	11,172	752,952	945,984	10,879	956,863	27.1%	411,596	232.5%
Waubun	400	305,310	---	305,310	410,480	---	410,480	34.4%	171,626	239.2%
Madison Lake	1,183	1,024,305	627,620	1,651,925	1,087,750	682,233	1,769,983	7.1%	736,580	240.3%
Quamba	112	130,005	---	130,005	132,989	---	132,989	2.3%	54,221	245.3%
Walnut Grove	825	921,422	262,241	1,183,663	1,016,768	262,183	1,278,951	8.1%	514,865	248.4%
Alpha	114	252,088	38,439	290,527	251,186	37,537	288,723	-0.6%	115,874	249.2%
Garvin	133	225,638	33,270	258,908	224,402	32,185	256,587	-0.9%	102,685	249.9%
Freeport	671	427,880	450,908	878,788	504,061	523,142	1,027,203	16.9%	406,164	252.9%

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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, 2015			December 31, 2016			2015/2016 Percent Change	2016 Total Current Expenditures	2016 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			
Pennock	515	409,347	46,504	455,851	486,278	55,851	542,129	18.9%	213,685	253.7%
Ruthton	220	275,179	159,752	434,931	300,443	160,305	460,748	5.9%	180,941	254.6%
Ulen	557	663,806	---	663,806	656,940	---	656,940	-1.0%	257,357	255.3%
Milan	355	543,335	48,253	591,588	567,220	57,382	624,602	5.6%	242,353	257.7%
Winger	220	259,221	---	259,221	281,813	---	281,813	8.7%	108,026	260.9%
Wabasso	686	574,103	1,588,053	2,162,156	662,419	1,052,509	1,714,928	-20.7%	654,027	262.2%
Worthington	13,288	8,084,365	14,699,258	22,783,623	8,186,835	14,348,671	22,535,506	-1.1%	8,552,096	263.5%
Sanborn	315	605,107	88,855	693,962	603,112	113,562	716,674	3.3%	267,786	267.6%
Heron Lake	677	881,966	516,279	1,398,245	840,084	572,575	1,412,659	1.0%	517,710	272.9%
Welcome	648	1,337,229	240,705	1,577,934	1,467,747	45,500	1,513,247	-4.1%	540,788	279.8%
Sturgeon Lake	409	122,014	---	122,014	178,223	149,413	327,636	168.5%	115,091	284.7%
Prinsburg	496	888,085	---	888,085	872,734	---	872,734	-1.7%	303,686	287.4%
Dovray	55	103,937	18,801	122,738	112,203	38,129	150,332	22.5%	51,219	293.5%
Jasper	609	956,190	243,629	1,199,819	1,047,768	285,554	1,333,322	11.1%	433,395	307.6%
Delavan	166	353,149	---	353,149	459,726	---	459,726	30.2%	148,673	309.2%
Ormsby	126	143,730	---	143,730	284,953	---	284,953	98.3%	91,941	309.9%
Ottertail	623	1,008,166	120,871	1,129,037	1,092,057	95,703	1,187,760	5.2%	381,124	311.6%
Crosslake	2,230	2,673,473	---	2,673,473	8,082,914	---	8,082,914	202.3%	2,396,423	337.3%
Arco	75	141,112	32,773	173,885	164,336	32,002	196,338	12.9%	56,272	348.9%
Williams	181	212,624	132,538	345,162	261,781	148,742	410,523	18.9%	117,098	350.6%
Stockton	714	417,475	225,299	642,774	509,201	208,715	717,916	11.7%	204,448	351.1%
Bricelyn	350	923,822	---	923,822	1,051,332	---	1,051,332	13.8%	291,321	360.9%
Chandler	256	115,121	319,253	434,374	144,151	547,748	691,899	59.3%	182,698	378.7%
Bayport	3,622	8,403,408	1,253,910	9,657,318	8,764,289	1,365,733	10,130,022	4.9%	2,644,045	383.1%
Harris	1,133	1,210,642	7,991	1,218,633	1,364,476	6,040	1,370,516	12.5%	356,847	384.1%
Hancock	766	892,569	69,924	962,493	1,038,726	98,769	1,137,495	18.2%	258,196	440.6%
Easton	192	602,950	---	602,950	672,866	---	672,866	11.6%	146,538	459.2%
Granada	274	307,741	71,117	378,858	345,304	73,669	418,973	10.6%	81,839	511.9%
Northrop	209	445,787	---	445,787	497,786	---	497,786	11.7%	80,469	618.6%
Ada*	1,683	163,972	1,067,165	1,231,137	---	---	---	---%	---	---%
Bagley*	1,422	1,073,083	(8,172)	1,064,911	---	---	---	---%	---	---%
Ranier*	562	305,609	---	305,609	---	---	---	---%	---	---%
Total	**4,451,494**	**$1,409,926,994**	**$451,427,998**	**$1,861,354,992**	**$1,463,856,915**	**$483,334,650**	**$1,947,191,565**	**4.6%**	**$3,717,746,749**	**52.4%**

[*]Reported on a GAAP basis in 2015; reported on a cash basis in 2016.
[**]Reported on a cash basis in 2015; reported on a GAAP basis in 2016.

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ANALYSIS OF ENTERPRISE FUNDS

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	1,630,188	1,404,473	225,715	---	---	225,715	---	---	---	962,374	---	---	---	---
Liquor	556,878	545,955	10,923	---	---	10,923	---	---	---	15,000	---	---	---	---
Water and Sewer [3]	715,247	494,533	220,714	186,100	122,233	284,581	---	---	---	(608,479)	232,082	292,200	122,233	1,423,000
Total	**2,902,313**	**2,444,961**	**457,352**	**186,100**	**122,233**	**521,219**	**---**	**---**	**---**	**368,895**	**232,082**	**292,200**	**122,233**	**1,423,000**
Adams														
Nursing Home [14]	4,327,554	4,418,005	(90,451)	7,610	30,554	(113,395)	---	---	---	---	78,101	---	30,554	55,285
Sewer	79,279	124,434	(45,155)	---	---	(45,155)	---	---	---	(44,574)	17,712	---	---	---
Water	92,415	158,725	(66,310)	30,083	---	(36,227)	---	---	32,032	(32,020)	---	---	---	---
Total	**4,499,248**	**4,701,164**	**(201,916)**	**37,693**	**30,554**	**(194,777)**	**---**	**---**	**32,032**	**(76,594)**	**95,813**	**---**	**30,554**	**55,285**
Adrian														
Adrian Country Living Cottages	872,360	673,879	198,481	2,097	80,057	120,521	---	---	---	---	---	---	80,057	60,000
Ambulance	115,350	117,716	(2,366)	12,444	---	10,078	---	---	3,000	(7,240)	18,959	---	---	---
Arnold Memorial Health Care Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric	1,576,657	1,382,127	194,530	9,316	---	203,846	---	---	610	236,975	22,891	---	---	---
Refuse	121,834	116,074	5,760	140	---	5,900	---	---	---	---	---	---	---	---
Sewer	134,177	134,739	(562)	2,634	---	2,072	---	---	223	4,375	14,478	---	---	---
Water	247,674	196,218	51,456	2,266	---	53,722	---	---	135	4,375	---	---	---	---
Total	**3,068,052**	**2,620,753**	**447,299**	**28,897**	**80,057**	**396,139**	**---**	**---**	**3,968**	**238,485**	**56,328**	**---**	**80,057**	**60,000**
Aitkin														
Electric [29]	3,815,487	3,515,268	300,219	23,872	145,000	179,091	---	---	---	---	215,476	---	---	3,471
Liquor	1,009,194	968,226	40,968	22,033	---	63,001	---	---	---	85,000	12,103	---	---	---
Sewer [29]	507,222	331,607	175,615	---	181,447	(5,832)	---	---	---	---	---	---	---	---
Water [29]	265,472	205,967	59,505	941	62,064	(1,618)	---	---	---	---	---	---	---	---
Total	**5,597,375**	**5,021,068**	**576,307**	**46,846**	**388,511**	**234,642**	**---**	**---**	**---**	**85,000**	**227,579**	**---**	**---**	**3,471**
Akeley														
Liquor	408,953	406,842	2,111	3,053	---	5,164	---	---	---	503	---	---	---	---
Sewer	86,322	106,233	(19,911)	191	---	(19,720)	---	---	---	---	---	---	---	---

*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, 2016

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	118,401	118,018	383	11,746	29,891	(17,762)	---	---	---	---	---	---	29,891	55,000
Total	**613,676**	**631,093**	**(17,417)**	**14,990**	**29,891**	**(32,318)**	**---**	**---**	**---**	**503**	**---**	**---**	**29,891**	**55,000**
Albany														
Golf Course	528,733	582,012	(53,279)	105,633	889	51,465	---	---	---	---	39,546	---	---	---
Sewer	497,431	404,606	92,825	72,523	19,011	146,337	---	---	---	10,000	97,236	---	19,011	75,000
Water	597,138	439,782	157,356	44,189	59,654	141,891	---	---	---	8,795	21,789	---	59,654	287,000
Total	**1,623,302**	**1,426,400**	**196,902**	**222,345**	**79,554**	**339,693**	**---**	**---**	**---**	**18,795**	**158,571**	**---**	**78,665**	**362,000**
Albert Lea														
Housing and Redevelopment Authority [12][29]	433,419	1,734,100	(1,300,681)	1,158,744	593	(142,530)	---	1,031,670	---	---	---	---	593	1,721
Parking	1,462	10,861	(9,399)	353	---	(9,046)	---	---	---	---	---	---	---	---
Port Authoirty - Real Estate [29]	667,934	608,351	59,583	74,810	55,313	79,080	---	---	---	---	434,451	---	55,313	82,847
Sewer	4,230,589	3,566,869	663,720	120,132	---	783,852	---	---	---	953,209	1,567,970	---	---	---
Solid Waste Management	148,935	139,968	8,967	15,973	---	24,940	---	---	---	55,048	11,623	---	---	---
Water	2,729,257	1,595,809	1,133,448	61,132	54,526	1,140,054	---	---	---	673,563	1,212,830	---	54,526	205,000
Total	**8,211,596**	**7,655,958**	**555,638**	**1,431,144**	**110,432**	**1,876,350**	**---**	**1,031,670**	**---**	**1,681,820**	**3,226,874**	**---**	**110,432**	**289,568**
Alberta														
Sewer	11,712	39,457	(27,745)	1,814	---	(25,931)	1,230	---	---	(9,789)	---	---	---	---
Water	43,835	46,735	(2,900)	1,239	9,053	(10,714)	1,230	---	---	(5,077)	---	---	9,053	11,000
Total	**55,547**	**86,192**	**(30,645)**	**3,053**	**9,053**	**(36,645)**	**2,460**	**---**	**---**	**(14,866)**	**---**	**---**	**9,053**	**11,000**
Albertville														
Recycling	87,444	94,580	(7,136)	11,737	---	4,601	---	---	---	---	---	---	---	---
Sewer	782,747	800,223	(17,476)	53,627	46,126	(9,975)	---	---	---	---	23,979	---	46,126	477,200
Storm Water	222,630	178,369	44,261	14,649	8,660	50,250	---	---	---	---	79,081	---	8,660	68,760
Water	266,339	415,237	(148,898)	19,711	3,023	(132,210)	---	---	---	---	37,884	---	3,023	7,800
Total	**1,359,160**	**1,488,409**	**(129,249)**	**99,724**	**57,809**	**(87,334)**	**---**	**---**	**---**	**---**	**140,944**	**---**	**57,809**	**553,760**
Alden														
Garbage [0]	52,019	52,952	(933)	756	---	(177)	---	---	---	---	---	---	---	---

*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, 2016

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 [0]	50,031	40,614	9,417	1,395	---	10,812	---	---	---	---	1,846	---	---	---
Water [0]	71,038	55,692	15,346	926	---	16,272	---	---	---	---	1,381	---	---	---
Total	**173,088**	**149,258**	**23,830**	**3,077**	**---**	**26,907**	**---**	**---**	**---**	**---**	**3,227**	**---**	**---**	**---**
Alexandria														
Board of Public Works - Electric [29]	25,342,801	22,682,123	2,660,678	383,763	275,366	2,769,075	---	---	---	999,942	5,746,602	---	250,877	760,000
Board of Public Works - Fiber Optics [29]	394,037	358,717	35,320	13,625	5,250	43,695	---	---	---	---	251,658	---	---	---
Board of Public Works - Water [29]	2,228,834	1,937,044	291,790	47,733	79,322	260,201	---	---	---	45,134	1,012,685	---	79,322	223,000
Liquor	5,445,613	5,217,830	227,783	3,231	7,609	223,405	---	---	---	225,000	193,196	---	---	---
Total	**33,411,285**	**30,195,714**	**3,215,571**	**448,352**	**367,547**	**3,296,376**	**---**	**---**	**---**	**1,270,076**	**7,204,141**	**---**	**330,199**	**983,000**
Alpha														
Electric	122,453	145,896	(23,443)	---	---	(23,443)	---	---	---	---	---	---	---	---
Water and Sewer	28,888	59,714	(30,826)	---	---	(30,826)	---	---	---	---	---	---	---	---
Total	**151,341**	**205,610**	**(54,269)**	**---**	**---**	**(54,269)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Altura														
Liquor Store Building Lease [0]	9,600	3,940	5,660	171	---	5,831	---	---	---	---	---	---	---	---
Sewer [0]	58,670	101,511	(42,841)	683	---	(42,158)	---	---	---	---	---	---	---	---
Water [0]	67,556	46,498	21,058	280	---	21,338	---	---	---	---	---	---	---	---
Total	**135,826**	**151,949**	**(16,123)**	**1,134**	**---**	**(14,989)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Alvarado														
Electric	427,796	355,670	72,126	25	---	72,151	---	---	---	160,162	---	---	---	---
Refuse	28,213	13,811	14,402	68	---	14,470	---	---	---	---	---	---	---	---
Sewer	56,436	36,900	19,536	67	1,555	18,048	---	---	---	30,000	---	---	1,555	35,931
Water	108,979	161,048	(52,069)	102	5,839	(57,806)	---	---	---	(30,000)	---	---	5,839	8,000
Total	**621,424**	**567,429**	**53,995**	**262**	**7,394**	**46,863**	**---**	**---**	**---**	**160,162**	**---**	**---**	**7,394**	**43,931**
Amboy														
Refuse Collection	44,544	37,617	6,927	76	---	7,003	---	---	---	---	---	---	---	---
Sewer Utility	114,933	227,601	(112,668)	2,882	---	(109,786)	---	---	---	(17,000)	---	---	---	---
Water Utility	48,662	69,548	(20,886)	3,502	---	(17,384)	---	---	---	(47,000)	33,856	---	---	---

*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, 2016

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	**208,139**	**334,766**	**(126,627)**	**6,460**	**---**	**(120,167)**	**---**	**---**	**---**	**(64,000)**	**33,856**	**---**	**---**	**---**
Andover														
Sewer	2,144,794	2,150,042	(5,248)	34,965	---	29,717	---	---	---	446,680	---	---	---	---
Storm Sewer	464,928	553,623	(88,695)	2,764	---	(85,931)	---	---	---	---	---	---	---	---
Water	2,575,920	2,280,311	295,609	35,912	213,391	118,130	---	---	---	65,154	1,500	4,006,006	213,391	615,000
Total	**5,185,642**	**4,983,976**	**201,666**	**73,641**	**213,391**	**61,916**	**---**	**---**	**---**	**511,834**	**1,500**	**4,006,006**	**213,391**	**615,000**
Annandale														
Refuse and Recycling	188,622	211,118	(22,496)	(257)	---	(22,753)	---	---	---	---	---	---	---	---
Sewer	871,304	1,110,455	(239,151)	1,161,611	422,659	499,801	---	---	---	185,000	15,456	34,150	232,200	878,359
Storm Utility	41,073	85,564	(44,491)	(146)	---	(44,637)	---	---	---	47,000	25,270	---	---	---
Water	502,781	461,714	41,067	2,188	53,325	(10,070)	---	---	---	130,000	15,457	---	53,325	204,105
Total	**1,603,780**	**1,868,851**	**(265,071)**	**1,163,396**	**475,984**	**422,341**	**---**	**---**	**---**	**362,000**	**56,183**	**34,150**	**285,525**	**1,082,464**
Anoka														
Electric	27,804,476	26,237,698	1,566,778	512,324	1,378	2,077,724	---	---	---	1,394,000	1,312,783	---	---	---
Golf	974,193	1,077,348	(103,155)	7,976	---	(95,179)	---	---	---	---	222,648	---	---	---
Liquor	4,117,403	4,048,949	68,454	18,443	---	86,897	---	---	---	30,000	374,650	---	---	---
Recycling	295,121	294,308	813	2,291	---	3,104	---	---	---	---	---	---	---	---
Refuse	114,016	117,497	(3,481)	1,261	---	(2,220)	---	---	---	---	---	---	---	---
Sewer	2,157,690	2,208,100	(50,410)	49,445	---	(965)	---	---	---	---	867,094	---	---	---
Storm Drainage	491,314	268,444	222,870	2,173	25,379	199,664	---	---	---	---	1,073,647	1,795,000	25,379	---
Water	1,774,756	1,413,169	361,587	190,356	7,737	544,206	---	---	---	---	577,142	---	7,737	215,000
Total	**37,728,969**	**35,665,513**	**2,063,456**	**784,269**	**34,494**	**2,813,231**	**---**	**---**	**---**	**1,424,000**	**4,427,964**	**1,795,000**	**33,116**	**215,000**
Apple Valley														
Cemetery	160,716	60,790	99,926	9,649	---	109,575	---	---	---	---	22,561	---	---	---
Golf	1,354,645	1,713,032	(358,387)	1,791	13,694	(370,290)	---	---	---	---	118,966	---	13,694	41,634
Liquor	8,738,804	7,854,265	884,539	37,998	28,974	893,563	---	---	---	630,000	68,887	---	28,974	230,000
Sport Arena	783,089	770,598	12,491	123,022	---	135,513	121,000	---	---	---	28,144	---	---	---
Storm Drainage	1,717,350	1,399,093	318,257	52,379	80,981	289,655	---	---	---	---	574,179	---	80,981	155,000
Street Light Utility	500,877	437,439	63,438	1,076	---	64,514	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 and Sewer [3]	9,450,362	9,130,962	319,400	422,368	199,215	542,553	---	---	---	651,000	1,477,706	---	199,215	370,000
Total	**22,705,843**	**21,366,179**	**1,339,664**	**648,283**	**322,864**	**1,665,083**	**121,000**	**---**	**---**	**1,281,000**	**2,290,443**	**---**	**322,864**	**796,634**
Appleton														
Appleton Area Health Services [14][29]	11,533,000	12,890,308	(1,357,308)	125,110	173,948	(1,406,146)	---	---	---	---	321,049	183,000	173,948	374,272
Liquor	490,612	471,994	18,618	90	---	18,708	---	---	---	---	4,576	---	---	---
Water, Sewer, and Garbage [1]	574,055	822,860	(248,805)	6,853	10,655	(252,607)	---	---	---	---	499,297	625,000	10,655	74,000
Total	**12,597,667**	**14,185,162**	**(1,587,495)**	**132,053**	**184,603**	**(1,640,045)**	**---**	**---**	**---**	**---**	**824,922**	**808,000**	**184,603**	**448,272**
Arco														
Sewer	16,161	12,986	3,175	57	---	3,232	---	---	---	---	---	---	---	---
Water and Garbage [2]	15,081	15,862	(781)	62	51	(770)	---	---	---	---	---	---	51	1,525
Total	**31,242**	**28,848**	**2,394**	**119**	**51**	**2,462**	**---**	**---**	**---**	**---**	**---**	**---**	**51**	**1,525**
Arden Hills														
Recycling	134,739	141,190	(6,451)	25,097	---	18,646	---	---	---	---	---	---	---	---
Sewer	1,989,066	1,513,219	475,847	1,130	---	476,977	---	---	---	96,870	363,668	---	---	---
Surface Water Management	812,044	468,965	343,079	4,632	---	347,711	---	---	---	65,499	108,022	---	---	---
Water	2,165,773	1,833,468	332,305	13,299	---	345,604	---	---	---	68,396	128,427	---	---	---
Total	**5,101,622**	**3,956,842**	**1,144,780**	**44,158**	**---**	**1,188,938**	**---**	**---**	**---**	**230,765**	**600,117**	**---**	**---**	**---**
Argyle														
Gas	335,892	246,369	89,523	10,513	---	100,036	---	---	---	38,000	2,300	---	---	---
Refuse	77,969	85,916	(7,947)	---	---	(7,947)	---	---	---	---	2,300	---	---	---
Wastewater	70,258	131,786	(61,528)	16,415	1,208	(46,321)	---	---	---	(38,000)	2,300	---	1,208	45,000
Water	111,047	105,250	5,797	5,472	1,867	9,402	---	---	---	---	2,300	---	1,867	29,000
Total	**595,166**	**569,321**	**25,845**	**32,400**	**3,075**	**55,170**	**---**	**---**	**---**	**---**	**9,200**	**---**	**3,075**	**74,000**
Arlington														
Electric	1,562,162	1,652,914	(90,752)	12,225	21,848	(100,375)	---	---	400	---	29,501	---	21,848	40,000
Sewer	677,528	444,389	233,139	6,247	51,759	187,627	---	---	---	19,080	10,315	---	51,759	586,030
Storm Water Drainage	81,852	34,239	47,613	695	14,623	33,685	---	---	---	---	---	---	14,623	6,900

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	442,080	285,267	156,813	32,409	15,243	173,979	---	---	---	---	132,470	---	15,243	139,030
Total	**2,763,622**	**2,416,809**	**346,813**	**51,576**	**103,473**	**294,916**	**---**	**---**	**400**	**19,080**	**172,286**	**---**	**103,473**	**771,960**
Ashby														
Garbage [0]	65,329	63,715	1,614	372	---	1,986	---	---	---	---	---	---	---	---
Sewer	161,622	143,468	18,154	64,342	24,950	57,546	---	39,491	---	5,000	32,500	---	24,950	16,000
Storm Sewer [0]	11,386	5,462	5,924	4	---	5,928	---	---	---	---	---	---	---	---
Water [0]	160,714	84,789	75,925	2,265	27,588	50,602	---	---	---	(42,761)	---	---	27,588	17,000
Total	**399,051**	**297,434**	**101,617**	**66,983**	**52,538**	**116,062**	**---**	**39,491**	**---**	**(37,761)**	**32,500**	**---**	**52,538**	**33,000**
Askov														
Sewer	78,118	131,708	(53,590)	76	11,430	(64,944)	---	---	---	(16,449)	---	---	11,430	5,000
Water	63,141	69,809	(6,668)	164	1,020	(7,524)	---	---	---	5,432	---	---	1,020	25,000
Total	**141,259**	**201,517**	**(60,258)**	**240**	**12,450**	**(72,468)**	**---**	**---**	**---**	**(11,017)**	**---**	**---**	**12,450**	**30,000**
Atwater														
Economic Development Authority [29]	9,300	12,610	(3,310)	---	---	(3,310)	---	---	---	---	---	---	---	---
Sewer	94,974	57,687	37,287	50,840	14,309	73,818	40,939	---	---	30,250	116,487	83,588	14,309	30,656
Water	141,248	122,982	18,266	28,126	19,352	27,040	16,978	---	---	30,250	109,274	80,331	19,352	49,829
Total	**245,522**	**193,279**	**52,243**	**78,966**	**33,661**	**97,548**	**57,917**	**---**	**---**	**60,500**	**225,761**	**163,919**	**33,661**	**80,485**
Audubon														
Liquor	407,678	435,920	(28,242)	3,314	5,004	(29,932)	---	---	---	8,786	3,088	---	4,485	19,927
Sewer	139,623	49,645	89,978	351	26,343	63,986	---	---	---	47,782	15,230	---	26,343	25,000
Water	170,911	52,106	118,805	249	17,821	101,233	---	---	---	32,200	31,040	77,530	17,821	61,000
Total	**718,212**	**537,671**	**180,541**	**3,914**	**49,168**	**135,287**	**---**	**---**	**---**	**88,768**	**49,358**	**77,530**	**48,649**	**105,927**
Aurora														
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sanitation	257,945	241,793	16,152	242	---	16,394	---	---	---	---	---	---	---	---
Wastewater	510,845	479,601	31,244	6,020	33,727	3,537	---	---	---	24,335	4,567	---	22,480	197,000
Water	230,703	216,406	14,297	547	---	14,844	---	---	---	35,492	29,557	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**999,493**	**937,800**	**61,693**	**6,809**	**33,727**	**34,775**	**---**	**---**	**---**	**59,827**	**34,124**	**---**	**22,480**	**197,000**
Austin														
Central Office Cost Care [14][29]	376,831	337,518	39,313	171,481	---	210,794	169,511	---	---	1,072	7,838	---	---	---
Courtyard/Chauncey [14][29]	1,639,445	874,374	765,071	52,885	321,385	496,571	---	---	---	---	11,525	1,000,000	306,624	1,746,400
Electric	36,624,967	34,353,450	2,271,517	143,993	97,025	2,318,485	---	---	---	1,544,980	4,485,223	---	97,025	---
Gas	15,398,491	14,921,781	476,710	118,820	78,087	517,443	---	---	---	455,006	3,284,655	---	78,087	---
Pickett Place [14][29]	425,386	719,841	(294,455)	103,021	---	(191,434)	---	98,173	---	---	---	---	---	---
Port Authority Component Unit [29]	217,054	723,501	(506,447)	3,212,081	54,939	2,650,695	41,449	---	1,470,814	---	4,449,657	---	54,939	1,645,000
Scattered Sites [14][29]	199,426	444,200	(244,774)	76,413	47,057	(215,418)	---	129,013	---	---	---	---	---	---
Section 8 Voucher Program [14][29]	20,639	698,120	(677,481)	666,561	---	(10,920)	---	666,561	---	(1,072)	---	---	---	---
Sewer	4,785,467	4,784,359	1,108	158,794	128,618	31,284	---	---	---	---	1,006,681	---	125,718	1,030,000
Storm Water Utility District	664,234	362,978	301,256	(4,860)	---	296,396	---	---	---	---	327,591	---	---	---
Transitional Housing and CHIP Programs [14][29]	15,967	67,780	(51,813)	1,893	5,200	(55,120)	---	---	---	---	---	---	---	---
Twin Towers [14][29]	727,491	1,267,715	(540,224)	267,354	---	(272,870)	---	423,911	---	---	---	---	---	---
Waste Transfer Station	6,000	43,071	(37,071)	(361)	---	(37,432)	---	---	---	---	---	---	---	---
Water	4,513,791	3,899,559	614,232	53,273	68,669	598,836	---	---	---	172,413	2,434,797	---	68,669	350,000
Total	**65,615,189**	**63,498,247**	**2,116,942**	**5,021,348**	**800,980**	**6,337,310**	**210,960**	**1,317,658**	**1,470,814**	**2,172,399**	**16,007,967**	**1,000,000**	**731,062**	**4,771,400**
Avoca														
A and I Fund	22,158	22,138	20	35	---	55	---	---	35	---	---	---	---	---
Liquor	257,359	218,938	38,421	5,828	2,046	42,203	---	---	248	25,448	119	---	---	---
Water and Sewer [3]	28,598	67,642	(39,044)	25,298	16,979	(30,725)	---	---	34	---	2,248	---	16,979	6,700
Total	**308,115**	**308,718**	**(603)**	**31,161**	**19,025**	**11,533**	**---**	**---**	**317**	**25,448**	**2,367**	**---**	**16,979**	**6,700**
Avon														
Sewer	245,387	586,368	(340,981)	208,890	94,588	(226,679)	39,866	---	---	(259,828)	16,995	---	50,239	1,707,231
Water	188,217	218,727	(30,510)	66,185	43,343	(7,668)	---	---	---	(171,548)	3,995	---	7,364	1,148,347
Total	**433,604**	**805,095**	**(371,491)**	**275,075**	**137,931**	**(234,347)**	**39,866**	**---**	**---**	**(431,376)**	**20,990**	**---**	**57,603**	**2,855,578**
Babbitt														
Public Utility [3]	635,052	528,101	106,951	644	13,633	93,962	---	---	---	1,500	---	---	13,633	83,957

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Sanitation	95,831	102,151	(6,320)	---	---	(6,320)	---	---	---	---	---	---	---	---
Total	**730,883**	**630,252**	**100,631**	**644**	**13,633**	**87,642**	**---**	**---**	**---**	**1,500**	**---**	**---**	**13,633**	**83,957**
Backus														
Senior Townhomes	29,891	19,483	10,408	265	8,305	2,368	---	---	---	(2,316)	---	---	8,305	11,927
Sewer	82,097	129,722	(47,625)	2,611	6,703	(51,717)	---	---	---	---	---	---	6,703	---
Water	63,375	45,601	17,774	1,016	2,475	16,315	---	---	---	---	---	---	2,475	8,000
Total	**175,363**	**194,806**	**(19,443)**	**3,892**	**17,483**	**(33,034)**	**---**	**---**	**---**	**(2,316)**	**---**	**---**	**17,483**	**19,927**
Badger														
Refuse	45,848	43,712	2,136	---	---	2,136	---	---	---	---	---	---	---	---
Sewer	52,145	39,321	12,824	212	1,357	11,679	---	---	---	---	---	---	1,357	3,000
Water	70,898	52,123	18,775	4,662	4,240	19,197	---	---	---	6,296	---	---	4,240	18,000
Total	**168,891**	**135,156**	**33,735**	**4,874**	**5,597**	**33,012**	**---**	**---**	**---**	**6,296**	**---**	**---**	**5,597**	**21,000**
Bagley														
Liquor	1,372,519	1,305,238	67,281	333	31,571	36,043	---	---	---	25,000	6,804	---	31,571	30,000
Public Utilities Commission [9][31]	4,180,629	3,924,896	255,733	62,714	36,603	281,844	---	---	21,387	18,831	241,994	---	32,629	295,095
Total	**5,553,148**	**5,230,134**	**323,014**	**63,047**	**68,174**	**317,887**	**---**	**---**	**21,387**	**43,831**	**248,798**	**---**	**64,200**	**325,095**
Balaton*														
Garbage	47,328	44,567	2,761	69	---	2,830	---	---	26	---	---	---	---	---
Lakeview Senior Housing	373,643	375,617	(1,974)	---	---	(1,974)	---	---	---	---	---	---	---	---
Liquor	364,286	376,768	(12,482)	12,888	---	406	---	---	---	1	---	---	---	---
Nursing Home [14][29][35]	2,878,287	2,878,287	---	---	---	---	---	---	---	---	---	---	---	33,500
Sewer	115,034	77,232	37,802	691	---	38,493	---	---	51	13,000	7,198	---	---	---
Water	149,464	117,812	31,652	100	14,443	17,309	---	---	51	---	20,147	---	14,443	37,000
Total	**3,928,042**	**3,870,283**	**57,759**	**13,748**	**14,443**	**57,064**	**---**	**---**	**128**	**13,001**	**27,345**	**---**	**14,443**	**70,500**
Barnesville														
Ambulance	405,628	538,164	(132,536)	104,705	---	(27,831)	45,000	---	486	---	151,336	---	---	---
Broadband Internet	236,529	57,766	178,763	454	---	179,217	---	---	124	187,419	---	---	---	---

*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, 2016

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
Cable Television	480,345	856,561	(376,216)	3,043	26,024	(399,197)	---	---	101	---	158,883	---	26,024	45,000
Electric	2,066,639	1,794,723	271,916	44,413	---	316,329	---	---	290	221,785	11,228	---	---	---
Liquor	407,179	419,745	(12,566)	3,984	---	(8,582)	---	---	252	---	---	---	---	---
Sanitation	202,581	222,356	(19,775)	40,300	---	20,525	---	---	148	18,000	---	---	---	---
Sewer	639,232	303,914	335,318	10,525	43,034	302,809	---	---	56	55,000	---	---	43,034	268,000
Storm Sewer	36,252	21,902	14,350	623	---	14,973	---	---	---	7,500	---	---	---	---
Telephone	1,037,076	857,982	179,094	365,920	1,649	543,365	---	---	3,664	225,907	147,766	---	1,649	155,000
Water	453,911	278,962	174,949	8,246	17,379	165,816	---	---	58	50,000	---	---	17,379	76,000
Total	**5,965,372**	**5,352,075**	**613,297**	**582,213**	**88,086**	**1,107,424**	**45,000**	**---**	**5,179**	**765,611**	**469,213**	**---**	**88,086**	**544,000**
Barnum														
Liquor	478,638	501,249	(22,611)	28,310	---	5,699	---	---	---	---	11,922	---	---	---
Sewer	129,369	74,896	54,473	363	10,705	44,131	---	---	---	---	---	---	10,705	35,000
Water	160,214	125,351	34,863	12,293	7,676	39,480	---	---	---	---	---	---	7,676	41,000
Total	**768,221**	**701,496**	**66,725**	**40,966**	**18,381**	**89,310**	**---**	**---**	**---**	**---**	**11,922**	**---**	**18,381**	**76,000**
Barrett														
Sewer	70,849	67,231	3,618	7	---	3,625	---	---	---	27,000	5,030	---	---	---
Water	117,060	97,678	19,382	4,233	80,067	(56,452)	---	---	---	(35,000)	---	1,201,420	41,069	1,303,210
Total	**187,909**	**164,909**	**23,000**	**4,240**	**80,067**	**(52,827)**	**---**	**---**	**---**	**(8,000)**	**5,030**	**1,201,420**	**41,069**	**1,303,210**
Barry														
Water and Sewer [0][3]	1,930	4,032	(2,102)	2,146	---	44	---	---	---	---	---	---	---	---
Total	**1,930**	**4,032**	**(2,102)**	**2,146**	**---**	**44**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Battle Lake														
Liquor	1,395,474	1,301,375	94,099	8,005	---	102,104	---	---	---	106,500	4,939	---	---	---
Natural Gas	432,035	262,796	169,239	10,317	117,283	62,273	---	---	---	---	2,704	---	117,283	---
Sewer	245,599	178,881	66,718	16,215	10,235	72,698	---	---	---	---	18,950	---	10,235	116,460
Water	225,315	152,350	72,965	5,717	13,156	65,526	---	---	---	---	---	---	13,156	85,540
Total	**2,298,423**	**1,895,402**	**403,021**	**40,254**	**140,674**	**302,601**	**---**	**---**	**---**	**106,500**	**26,593**	**---**	**140,674**	**202,000**

*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, 2016

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	2,422,282	1,929,440	492,842	47,623	---	540,465	---	---	---	220,000	7,500	---	---	---
Liquor	1,548,558	1,427,109	121,449	13,718	---	135,167	---	---	---	150,000	---	---	---	---
Sewer	319,791	324,043	(4,252)	---	66,906	(71,158)	---	---	---	---	210,275	1,005,000	66,906	808,500
Water	376,872	386,489	(9,617)	2,821	60,492	(67,288)	---	---	---	---	906,342	1,490,012	60,492	66,500
Total	**4,667,503**	**4,067,081**	**600,422**	**64,162**	**127,398**	**537,186**	**---**	**---**	**---**	**370,000**	**1,124,117**	**2,495,012**	**127,398**	**875,000**
Baxter														
Sewer	1,230,703	1,784,463	(553,760)	370,363	4,097	(187,494)	---	---	622	36,200	210,621	---	---	---
Storm Water	345,328	394,181	(48,853)	7,213	---	(41,640)	---	---	85	11,100	---	---	---	---
Water	1,325,131	1,539,075	(213,944)	482,226	86,704	181,578	---	---	3,243	(1,355,326)	979,518	---	82,607	580,000
Total	**2,901,162**	**3,717,719**	**(816,557)**	**859,802**	**90,801**	**(47,556)**	**---**	**---**	**3,950**	**(1,308,026)**	**1,190,139**	**---**	**82,607**	**580,000**
Bayport														
Sewer	665,925	727,506	(61,581)	48,664	---	(12,917)	---	---	---	---	---	---	---	---
Water	419,935	497,019	(77,084)	57,009	---	(20,075)	---	---	---	---	33,584	---	---	---
Total	**1,085,860**	**1,224,525**	**(138,665)**	**105,673**	**---**	**(32,992)**	**---**	**---**	**---**	**---**	**33,584**	**---**	**---**	**---**
Beardsley														
Garbage	22,165	19,171	2,994	---	---	2,994	---	---	---	40,000	---	---	---	---
Sewer	15,413	57,406	(41,993)	10,711	---	(31,282)	---	---	---	(40,000)	19,656	---	---	---
Water	22,473	32,162	(9,689)	7,605	1,072	(3,156)	---	---	---	---	11,575	---	1,072	6,000
Total	**60,051**	**108,739**	**(48,688)**	**18,316**	**1,072**	**(31,444)**	**---**	**---**	**---**	**---**	**31,231**	**---**	**1,072**	**6,000**
Beaver Bay														
Liquor	538,241	541,056	(2,815)	4,859	---	2,044	---	---	---	---	---	---	---	---
Sewer	87,686	159,792	(72,106)	17,342	3,663	(58,427)	16,850	---	---	---	---	---	3,663	13,000
Water	144,470	107,962	36,508	177,493	7,544	206,457	---	---	177,493	---	177,493	---	7,544	67,000
Total	**770,397**	**808,810**	**(38,413)**	**199,694**	**11,207**	**150,074**	**16,850**	**---**	**177,493**	**---**	**177,493**	**---**	**11,207**	**80,000**
Beaver Creek														
Refuse [0]	22,528	21,580	948	---	---	948	---	---	---	---	---	---	---	---
Sewer [0]	50,206	6,692	43,514	---	---	43,514	---	---	---	---	---	---	---	---

*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, 2016

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]	33,170	27,981	5,189	45	---	5,234	---	---	---	1,897	---	---	---	---
Total	**105,904**	**56,253**	**49,651**	**45**	**---**	**49,696**	**---**	**---**	**---**	**1,897**	**---**	**---**	**---**	**---**
Becker														
Golf	1,171,018	1,391,838	(220,820)	99,865	6,925	(127,880)	---	---	---	(89,826)	---	---	6,925	32,430
Sewer	1,368,719	1,855,908	(487,189)	1,071,178	93,972	490,017	1,019,871	---	---	---	5,543,800	6,762,786	93,972	970,000
Water	583,628	605,761	(22,133)	122,987	7,877	92,977	101,829	---	---	---	67,275	---	7,877	85,000
Total	**3,123,365**	**3,853,507**	**(730,142)**	**1,294,030**	**108,774**	**455,114**	**1,121,700**	**---**	**---**	**(89,826)**	**5,611,075**	**6,762,786**	**108,774**	**1,087,430**
Bejou														
Sewer [0]	6,502	6,701	(199)	---	---	(199)	---	---	---	---	---	---	---	---
Water [0]	28,591	24,260	4,331	---	6,331	(2,000)	---	---	---	---	---	---	6,331	3,490
Total	**35,093**	**30,961**	**4,132**	**---**	**6,331**	**(2,199)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,331**	**3,490**
Belgrade														
Economic Development Authority - Housing	112,969	75,196	37,773	---	11,620	26,153	---	---	---	---	2,795	---	11,620	55,000
Sewer	117,663	153,796	(36,133)	413,958	38,775	339,050	---	288,713	119,825	---	401,331	---	38,775	---
Water	121,817	156,646	(34,829)	35,314	4,867	(4,382)	---	---	---	---	35,302	---	4,867	16,000
Total	**352,449**	**385,638**	**(33,189)**	**449,272**	**55,262**	**360,821**	**---**	**288,713**	**119,825**	**---**	**439,428**	**---**	**55,262**	**71,000**
Belle Plaine														
Sewer	1,703,467	1,123,375	580,092	3,887	110,180	473,799	---	---	---	(160,390)	---	---	98,432	1,602,165
Water	1,213,624	970,244	243,380	10,397	85,670	168,107	---	---	---	14,738	---	---	83,835	360,000
Total	**2,917,091**	**2,093,619**	**823,472**	**14,284**	**195,850**	**641,906**	**---**	**---**	**---**	**(145,652)**	**---**	**---**	**182,267**	**1,962,165**
Bellechester														
Sewer [0]	28,897	19,577	9,320	---	410	8,910	---	---	---	---	---	---	410	3,000
Water [0]	39,746	54,089	(14,343)	---	956	(15,299)	---	---	---	---	---	---	956	7,000
Total	**68,643**	**73,666**	**(5,023)**	**---**	**1,366**	**(6,389)**	**---**	**---**	**---**	**---**	**---**	**---**	**1,366**	**10,000**
Bellingham														
Sewer [0]	34,755	21,623	13,132	1,572	---	14,704	---	---	---	5,182	---	---	---	---
Water [0]	46,360	29,242	17,118	30	---	17,148	---	---	---	7,436	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**81,115**	**50,865**	**30,250**	**1,602**	**---**	**31,852**	**---**	**---**	**---**	**12,618**	**---**	**---**	**---**	**---**
Beltrami														
Water and Garbage [0][2]	12,581	16,528	(3,947)	12,965	---	9,018	12,965	---	---	---	---	---	---	---
Total	**12,581**	**16,528**	**(3,947)**	**12,965**	**---**	**9,018**	**12,965**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Belview														
Parkview Home and Parkwood Apartments [14]	2,282,579	2,520,388	(237,809)	8,023	29,880	(259,666)	---	---	---	---	48,985	---	29,880	65,000
Sewer and Garbage [18]	65,807	112,644	(46,837)	2,464	---	(44,373)	---	---	---	---	---	---	---	---
Village Park Townhomes	25,315	16,676	8,639	(1)	9,581	(943)	---	---	---	---	---	---	9,581	9,803
Water	41,584	32,143	9,441	3,029	---	12,470	---	---	---	---	6,643	---	---	---
Total	**2,415,285**	**2,681,851**	**(266,566)**	**13,515**	**39,461**	**(292,512)**	**---**	**---**	**---**	**---**	**55,628**	**---**	**39,461**	**74,803**
Bemidji														
Liquor	5,817,125	5,111,942	705,183	18,152	10,095	713,240	---	---	2,039	450,178	51,526	---	---	---
Refuse	452,530	228,148	224,382	6,670	---	231,052	---	---	426	103,756	18,167	---	---	---
Sanford Center	2,717,353	5,731,907	(3,014,554)	2,923,160	2,357,626	(2,449,020)	---	---	---	(405,643)	63,172	---	2,356,813	100,000
Sewer	3,027,648	2,809,466	218,182	109,056	100,257	226,981	---	---	1,750	449,215	402,105	---	100,257	285,000
Storm Water	1,274,622	327,808	946,814	71,494	---	1,018,308	---	---	---	654,590	424,722	---	---	---
Water	2,172,670	1,081,155	1,091,515	78,259	100,258	1,069,516	---	---	1,256	594,548	253,401	---	100,258	285,000
Total	**15,461,948**	**15,290,426**	**171,522**	**3,206,791**	**2,568,236**	**810,077**	**---**	**---**	**5,471**	**1,846,644**	**1,213,093**	**---**	**2,557,328**	**670,000**
Benson														
Electric	4,181,822	3,817,791	364,031	59,595	228,291	195,335	---	---	---	3,085	413,172	---	214,704	365,000
Garbage Collection	166,892	175,640	(8,748)	2,321	---	(6,427)	---	---	---	---	---	---	---	---
Liquor	1,108,560	1,036,107	72,453	32,931	---	105,384	---	---	---	80,000	---	---	---	---
Sewer	841,743	828,381	13,362	409	56,691	(42,920)	---	---	---	28,191	19,105	---	56,691	288,250
Water	637,301	531,747	105,554	10,799	57,237	59,116	---	---	---	22,130	2,106	---	57,237	207,750
Total	**6,936,318**	**6,389,666**	**546,652**	**106,055**	**342,219**	**310,488**	**---**	**---**	**---**	**133,406**	**434,383**	**---**	**328,632**	**861,000**
Bertha														
Ambulance	92,605	125,729	(33,124)	8,506	---	(24,618)	1,048	---	6,446	---	---	---	---	---
Sewer	116,026	184,113	(68,087)	683	47,711	(115,115)	---	---	38	---	---	---	47,711	26,950

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	57,137	98,543	(41,406)	41,339	66,904	(66,971)	---	---	38	---	---	---	49,658	28,050
Total	**265,768**	**408,385**	**(142,617)**	**50,528**	**114,615**	**(206,704)**	**1,048**	**---**	**6,522**	**---**	**---**	**---**	**97,369**	**55,000**
Bethel														
Sewer	91,315	120,204	(28,889)	14,783	22,905	(37,011)	---	---	---	31,344	---	---	22,905	9,000
Total	**91,315**	**120,204**	**(28,889)**	**14,783**	**22,905**	**(37,011)**	**---**	**---**	**---**	**31,344**	**---**	**---**	**22,905**	**9,000**
Big Falls														
Liquor	342,914	343,729	(815)	492	---	(323)	---	---	---	10,000	7,250	---	---	---
Sewer	54,516	41,908	12,608	420	42,516	(29,488)	---	---	---	---	---	650,000	42,516	650,000
Water	36,001	90,550	(54,549)	395	2,416	(56,570)	---	---	---	---	---	---	2,416	---
Total	**433,431**	**476,187**	**(42,756)**	**1,307**	**44,932**	**(86,381)**	**---**	**---**	**---**	**10,000**	**7,250**	**650,000**	**44,932**	**650,000**
Big Lake														
Liquor	3,940,355	3,490,463	449,892	10,676	13,583	446,985	---	---	---	330,000	---	---	13,583	72,670
Sanitary Sewer	2,345,977	2,066,475	279,502	572,097	420,906	430,693	---	---	---	49,942	721,464	---	420,906	4,683,369
Storm Sewer	241,011	443,110	(202,099)	8,694	---	(193,405)	---	---	---	39,641	---	---	---	---
Water	1,613,102	1,641,185	(28,083)	313,097	191,426	93,588	---	---	---	60,654	---	---	191,426	1,741,631
Total	**8,140,445**	**7,641,233**	**499,212**	**904,564**	**625,915**	**777,861**	**---**	**---**	**---**	**480,237**	**721,464**	**---**	**625,915**	**6,497,670**
Bigelow														
Electric	182,651	200,707	(18,056)	1,785	---	(16,271)	---	---	---	---	11,456	---	---	---
Sewer	55,662	140,166	(84,504)	7,486	48,957	(125,975)	4,428	---	---	---	---	760,000	48,957	757,000
Water	19,921	42,351	(22,430)	15,254	---	(7,176)	14,388	---	---	---	---	---	---	---
Total	**258,234**	**383,224**	**(124,990)**	**24,525**	**48,957**	**(149,422)**	**18,816**	**---**	**---**	**---**	**11,456**	**760,000**	**48,957**	**757,000**
Bigfork														
Sewer	84,523	77,828	6,695	2,972	1,409	8,258	---	---	---	26,214	---	---	1,409	4,000
Water	140,105	124,961	15,144	823	19,879	(3,912)	---	---	---	31,916	---	---	19,879	35,000
Total	**224,628**	**202,789**	**21,839**	**3,795**	**21,288**	**4,346**	**---**	**---**	**---**	**58,130**	**---**	**---**	**21,288**	**39,000**
Bingham Lake														
Sewer	17,677	66,688	(49,011)	20	---	(48,991)	---	---	---	(20,658)	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	56,308	55,363	945	---	---	945	---	---	---	(42,156)	47,265	---	---	---
Total	**73,985**	**122,051**	**(48,066)**	**20**	**---**	**(48,046)**	**---**	**---**	**---**	**(62,814)**	**47,265**	**---**	**---**	**---**
Birchwood														
Sewer [0]	116,384	133,268	(16,884)	---	---	(16,884)	---	---	---	---	---	---	---	---
Water [0]	85,098	75,750	9,348	---	---	9,348	---	---	---	---	---	---	---	---
Total	**201,482**	**209,018**	**(7,536)**	**---**	**---**	**(7,536)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bird Island														
Economic Development Authority [0][29]	61,880	33,062	28,818	36,182	27,216	37,784	35,445	---	---	---	---	---	7,280	19,173
Sewer	173,288	232,694	(59,406)	148,953	42,216	47,331	---	---	---	---	8,283	---	42,216	261,899
Storm Sewer	30,827	26,127	4,700	851	29,839	(24,288)	---	---	---	(29,700)	27,872	---	29,839	30,283
Water	297,774	249,082	48,692	3,891	108,957	(56,374)	---	---	---	---	17,658	---	108,957	116,507
Total	**563,769**	**540,965**	**22,804**	**189,877**	**208,228**	**4,453**	**35,445**	**---**	**---**	**(29,700)**	**53,813**	**---**	**188,292**	**427,862**
Biscay														
Sewer [0]	30,952	5,226	25,726	---	2,394	23,332	---	---	---	---	7,910	7,910	2,394	3,106
Water [0]	9,481	4,787	4,694	---	---	4,694	---	---	---	---	12,881	77,450	---	---
Total	**40,433**	**10,013**	**30,420**	**---**	**2,394**	**28,026**	**---**	**---**	**---**	**---**	**20,791**	**85,360**	**2,394**	**3,106**
Biwabik														
Ambulance	145,816	122,024	23,792	---	---	23,792	---	---	---	---	---	---	---	---
Electric Utilities	704,402	544,662	159,740	33,031	1,150	191,621	---	---	---	377,652	---	---	1,150	49,281
Sewer	291,268	252,899	38,369	452	3,848	34,973	---	---	---	(68,311)	69,813	---	3,848	24,000
Solid Waste Management	138,707	155,417	(16,710)	---	---	(16,710)	---	---	---	(19,551)	---	---	---	---
Water Utilities	334,863	428,601	(93,738)	2,312	---	(91,426)	---	---	---	(15,429)	---	---	---	---
Total	**1,615,056**	**1,503,603**	**111,453**	**35,795**	**4,998**	**142,250**	**---**	**---**	**---**	**274,361**	**69,813**	**---**	**4,998**	**73,281**
Blackduck														
Golf Course	99,313	117,170	(17,857)	---	1,313	(19,170)	---	---	---	(9,738)	99,190	93,000	1,313	5,000
Liquor	1,071,347	1,018,971	52,376	7,595	---	59,971	---	---	---	83,345	---	---	---	---
Sewer	137,252	204,829	(67,577)	149,377	3,168	78,632	7,690	140,854	---	(23,946)	215,162	---	3,168	9,000

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	198,324	188,759	9,565	216,705	20,215	206,055	---	216,703	---	(7,000)	197,786	---	20,215	54,000
Total	**1,506,236**	**1,529,729**	**(23,493)**	**373,677**	**24,696**	**325,488**	**7,690**	**357,557**	**---**	**42,661**	**512,138**	**93,000**	**24,696**	**68,000**
Blaine														
Refuse	3,688,967	3,962,256	(273,289)	178,448	---	(94,841)	---	---	---	---	---	---	---	---
Sewer	5,345,375	5,889,931	(544,556)	37,055	---	(507,501)	---	---	---	6,532	401,798	---	---	---
Storm Drainage	1,251,232	1,278,484	(27,252)	8,896	---	(18,356)	---	---	---	---	315,208	---	---	---
Water	4,919,251	3,971,660	947,591	128,347	130,986	944,952	---	---	---	---	2,272,210	---	130,986	400,000
Total	**15,204,825**	**15,102,331**	**102,494**	**352,746**	**130,986**	**324,254**	**---**	**---**	**---**	**6,532**	**2,989,216**	**---**	**130,986**	**400,000**
Blomkest														
Sewer [0]	71,599	65,687	5,912	24	---	5,936	---	---	---	---	---	980,000	---	977,960
Water [0]	12,041	19,482	(7,441)	287	---	(7,154)	---	---	---	---	---	---	---	---
Total	**83,640**	**85,169**	**(1,529)**	**311**	**---**	**(1,218)**	**---**	**---**	**---**	**---**	**---**	**980,000**	**---**	**977,960**
Blooming Prairie														
Ambulance	135,593	159,339	(23,746)	6,840	---	(16,906)	---	---	1,650	---	169,665	---	---	---
Cemetery	4,025	291	3,734	30	---	3,764	---	---	---	---	---	---	---	---
Economic Development Authority	40,000	61,643	(21,643)	55,730	30,933	3,154	45,722	---	---	(34,000)	---	---	30,933	74,411
Light and Power Utility [29]	3,146,494	3,131,807	14,687	51,506	23,913	42,280	---	---	---	---	74,000	---	23,913	168,425
Sewer Utility	444,816	533,169	(88,353)	22,775	8,990	(74,568)	---	---	483	---	118,495	---	8,990	13,549
Storm Sewer	44,928	55,987	(11,059)	76,892	18,027	47,806	70,268	---	---	---	---	---	18,027	103,000
Water Utility [29]	293,854	211,187	82,667	16,624	53,218	46,073	---	---	---	---	394,729	542,386	26,718	50,709
Total	**4,109,710**	**4,153,423**	**(43,713)**	**230,397**	**135,081**	**51,603**	**115,990**	**---**	**2,133**	**(34,000)**	**756,889**	**542,386**	**108,581**	**410,094**
Bloomington														
Motor Vehicle	714,525	682,934	31,591	3,438	---	35,029	---	---	---	110,004	---	---	---	---
Police Contractual	2,031,178	1,801,639	229,539	49,731	---	279,270	---	49,731	---	279,270	---	---	---	---
Property Management [29]	196,696	341,246	(144,550)	---	---	(144,550)	---	---	---	(60,000)	---	---	---	---
Public Housing Management - Assisted Rental [29]	291,226	313,492	(22,266)	---	---	(22,266)	---	---	---	---	---	---	---	---
Recreation Facilities	3,749,856	5,722,036	(1,972,180)	1,504,108	---	(468,072)	1,427,982	---	---	(225,000)	362,750	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Recycling	2,496,609	3,229,741	(733,132)	262,437	---	(470,695)	31,812	---	---	(1,850,004)	---	---	---	---
Storm Water	5,528,944	3,595,520	1,933,424	362,260	---	2,295,684	---	---	---	---	2,885,414	---	---	---
Water and Sewer [3]	23,562,178	24,345,439	(783,261)	240,998	---	(542,263)	177,399	---	---	1,553,000	682,895	---	---	---
Total	**38,571,212**	**40,032,047**	**(1,460,835)**	**2,422,972**	**---**	**962,137**	**1,637,193**	**49,731**	**---**	**(192,730)**	**3,931,059**	**---**	**---**	**---**
Blue Earth														
Electric [29]	6,220,264	6,033,635	186,629	168,751	41,632	313,748	---	---	---	---	844,834	280,363	14,698	214,853
Fitness Center	226,688	143,642	83,046	2,625	11,443	74,228	---	---	---	---	41,515	---	11,443	25,000
Liquor	1,566,964	1,495,090	71,874	6,647	---	78,521	---	---	---	71,239	16,814	---	---	---
Sewer	1,073,390	866,440	206,950	5,361	69,999	142,312	---	---	---	---	180,654	---	69,999	476,000
Water [29]	842,845	734,574	108,271	36,687	103,085	41,873	---	---	---	---	715,917	670,958	90,268	417,410
Total	**9,930,151**	**9,273,381**	**656,770**	**220,071**	**226,159**	**650,682**	**---**	**---**	**---**	**71,239**	**1,799,734**	**951,321**	**186,408**	**1,133,263**
Bluffton														
Economic Development Authority	49,574	25,247	24,327	28	12,352	12,003	---	---	---	---	---	---	12,327	24,028
Sewer	40,091	24,830	15,261	795	92	15,964	---	---	---	---	66,000	---	---	---
Total	**89,665**	**50,077**	**39,588**	**823**	**12,444**	**27,967**	**---**	**---**	**---**	**---**	**66,000**	**---**	**12,327**	**24,028**
Bock														
Sewer [0]	29,881	20,300	9,581	34	1,622	7,993	---	---	---	---	---	---	1,622	500
Water [0]	21,574	28,332	(6,758)	5	8,005	(14,758)	---	---	---	---	---	---	8,005	4,000
Total	**51,455**	**48,632**	**2,823**	**39**	**9,627**	**(6,765)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,627**	**4,500**
Borup														
Water, Sewer, and Garbage [0][1]	29,095	19,914	9,181	---	---	9,181	---	---	---	---	---	---	---	---
Total	**29,095**	**19,914**	**9,181**	**---**	**---**	**9,181**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Bovey														
Refuse or Garbage Collection [0]	69,840	60,059	9,781	---	---	9,781	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	167,004	127,947	39,057	---	---	39,057	---	---	---	68,385	---	---	---	---
Water [0]	92,665	66,646	26,019	4,900	---	30,919	---	---	4,900	40,548	---	---	---	---
Total	**329,509**	**254,652**	**74,857**	**4,900**	**---**	**79,757**	**---**	**---**	**4,900**	**108,933**	**---**	**---**	**---**	**---**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Bowlus														
Garbage [0]	21,879	24,157	(2,278)	---	---	(2,278)	---	---	---	---	---	---	---	---
Mosquito Spraying [0]	2,215	1,560	655	---	---	655	---	---	---	---	---	---	---	---
Sewer [0]	20,303	13,904	6,399	53	---	6,452	---	---	---	1,580	---	---	---	---
Water [0]	25,665	22,606	3,059	---	---	3,059	---	---	---	1,580	---	---	---	---
Total	**70,062**	**62,227**	**7,835**	**53**	**---**	**7,888**	**---**	**---**	**---**	**3,160**	**---**	**---**	**---**	**---**
Boyd														
Cable Television	3,631	9,137	(5,506)	22	---	(5,484)	---	---	---	---	---	---	---	---
Liquor	552,398	597,983	(45,585)	16,278	4,890	(34,197)	---	---	---	---	4,184	---	---	---
Sewer	38,428	56,670	(18,242)	8,558	5,080	(14,764)	8,500	---	---	---	3,314	---	5,080	2,300
Water	53,678	42,571	11,107	11,532	31,388	(8,749)	8,500	---	---	---	---	---	31,388	11,000
Total	**648,135**	**706,361**	**(58,226)**	**36,390**	**41,358**	**(63,194)**	**17,000**	**---**	**---**	**---**	**7,498**	**---**	**36,468**	**13,300**
Braham														
Liquor	1,374,510	1,316,962	57,548	115,609	107,831	65,326	---	---	---	35,000	7,915	---	---	---
Sewer	301,401	339,653	(38,252)	478	14,740	(52,514)	---	---	---	---	19,364	---	14,740	14,000
Water	277,027	206,855	70,172	2,809	16,427	56,554	---	---	---	---	4,395	---	16,427	124,880
Total	**1,952,938**	**1,863,470**	**89,468**	**118,896**	**138,998**	**69,366**	**---**	**---**	**---**	**35,000**	**31,674**	**---**	**31,167**	**138,880**
Brainerd														
Bridges Rental Assistance [29]	---	54,360	(54,360)	60,112	---	5,752	---	60,112	---	5,119	---	---	---	---
Housing Choice Vouchers Fund [29]	14,866	1,460,430	(1,445,564)	1,531,060	---	85,496	---	1,531,046	---	---	1,994	---	---	---
Public Housing Fund [29]	877,550	1,371,210	(493,660)	615,107	1,500	119,947	---	526,885	---	---	355,067	---	1,500	26,109
Public Utilities Commission [4][6][29]	23,236,692	23,326,887	(90,195)	1,539,719	1,879,072	(429,548)	977,969	138,370	---	---	8,032,737	6,409,635	1,118,421	2,757,921
Sanitary Sewer Collection System	460,702	586,213	(125,511)	1,513	6,588	(130,586)	---	---	---	(61,000)	4,034,427	4,052,099	6,588	325,000
Storm Sewer	322,572	313,667	8,905	---	13,954	(5,049)	---	---	---	---	119,946	---	13,954	620,000
Trail Ridge II [29]	149,195	130,385	18,810	203	5,927	13,086	---	---	---	---	10,998	---	5,927	24,350
Total	**25,061,577**	**27,243,152**	**(2,181,575)**	**3,747,714**	**1,907,041**	**(340,902)**	**977,969**	**2,256,413**	**---**	**(55,881)**	**12,555,169**	**10,461,734**	**1,146,390**	**3,753,380**
Brandon														
Liquor [0]	477,433	461,459	15,974	4,020	---	19,994	---	---	---	---	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	132,678	93,927	38,751	12,323	32,292	18,782	---	---	---	---	---	---	32,292	100,000
Water	117,649	125,075	(7,426)	---	40,802	(48,228)	---	1,135	---	---	---	---	40,082	27,000
Total	**727,760**	**680,461**	**47,299**	**16,343**	**73,094**	**(9,452)**	**---**	**1,135**	**---**	**---**	**---**	**---**	**72,374**	**127,000**
Breckenridge														
Electric	3,056,201	2,654,621	401,580	31,902	---	433,482	---	---	---	225,000	109,316	---	---	---
Sewer	398,162	236,720	161,442	5,497	27,459	139,480	---	---	---	---	24,498	---	27,459	72,000
Storm Sewer	108,833	29,402	79,431	1,685	---	81,116	---	---	---	33,949	---	---	---	---
Water	1,077,340	883,414	193,926	6,644	---	200,570	---	---	---	1,862	179,066	---	---	---
Total	**4,640,536**	**3,804,157**	**836,379**	**45,728**	**27,459**	**854,648**	**---**	**---**	**---**	**260,811**	**312,880**	**---**	**27,459**	**72,000**
Breezy Point														
Sewer [0]	384,671	248,389	136,282	123,624	---	259,906	---	---	---	8,400	88,519	---	---	---
Total	**384,671**	**248,389**	**136,282**	**123,624**	**---**	**259,906**	**---**	**---**	**---**	**8,400**	**88,519**	**---**	**---**	**---**
Brewster														
Electric	521,746	535,533	(13,787)	402	338	(13,723)	---	---	---	---	---	---	338	15,000
Housing and Redevelopment Authority	13,321	7,264	6,057	77	1,711	4,423	---	---	---	---	---	---	1,711	5,695
Sewer	144,670	90,681	53,989	1,242	---	55,231	---	---	---	---	---	---	---	---
Water	127,962	135,181	(7,219)	---	---	(7,219)	---	---	---	41,319	14,890	---	---	---
Total	**807,699**	**768,659**	**39,040**	**1,721**	**2,049**	**38,712**	**---**	**---**	**---**	**41,319**	**14,890**	**---**	**2,049**	**20,695**
Bricelyn														
Sewer	91,669	100,206	(8,537)	---	23,194	(31,731)	---	---	---	---	---	---	23,194	23,000
Swimming Pool	8,061	39,801	(31,740)	2,568	---	(29,172)	---	---	---	(30,000)	---	---	---	---
Water	44,227	74,648	(30,421)	---	---	(30,421)	---	---	---	(30,000)	---	---	---	---
Total	**143,957**	**214,655**	**(70,698)**	**2,568**	**23,194**	**(91,324)**	**---**	**---**	**---**	**(60,000)**	**---**	**---**	**23,194**	**23,000**
Brook Park														
Water [0]	22,892	20,403	2,489	---	---	2,489	---	---	---	---	---	---	---	---
Total	**22,892**	**20,403**	**2,489**	**---**	**---**	**2,489**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Brooklyn Center														
Earle Brown Heritage Center	4,700,175	4,454,662	245,513	54,340	---	299,853	---	---	---	---	131,551	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Golf Course	221,604	302,202	(80,598)	16,503	---	(64,095)	---	---	---	(45,000)	---	---	---	---
Liquor	6,197,094	6,077,709	119,385	25,108	---	144,493	---	---	---	138,935	14,890	---	---	---
Recycling	397,455	291,980	105,475	691	---	106,166	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	4,204,962	3,812,606	392,356	117,357	24,239	485,474	---	---	---	---	1,082,105	1,185,000	24,239	35,000
Storm Drainage Utility	1,620,302	1,700,595	(80,293)	107,256	23,312	3,651	---	---	---	---	1,253,526	1,130,000	23,312	---
Street Light Utility	453,522	272,072	181,450	20,667	---	202,117	---	---	---	---	62,470	---	---	---
Water Utility	3,191,538	2,681,066	510,472	33,781	178,992	365,261	---	---	---	---	1,241,430	3,352,287	178,992	1,049,000
Total	**20,986,652**	**19,592,892**	**1,393,760**	**375,703**	**226,543**	**1,542,920**	**---**	**---**	**---**	**93,935**	**3,785,972**	**5,667,287**	**226,543**	**1,084,000**
Brooklyn Park														
Public Utilities [1]	15,004,043	15,554,330	(550,287)	741,718	704,391	(512,960)	---	---	---	(253,000)	3,470,931	15,295	704,391	773,772
Recreation	2,084,186	2,195,415	(111,229)	3,520	---	(107,709)	---	---	---	---	87,530	---	---	---
Storm Sewer Utility	1,431,305	2,059,738	(628,433)	23,370	---	(605,063)	---	---	---	---	246,521	---	---	---
Street and Signal Light Utility	1,311,173	1,166,622	144,551	31,298	---	175,849	---	---	---	---	---	---	---	---
Total	**19,830,707**	**20,976,105**	**(1,145,398)**	**799,906**	**704,391**	**(1,049,883)**	**---**	**---**	**---**	**(253,000)**	**3,804,982**	**15,295**	**704,391**	**773,772**
Brooten														
Utility [1]	257,480	281,624	(24,144)	13,549	16,330	(26,925)	---	---	---	---	9,555	---	16,330	119,000
Total	**257,480**	**281,624**	**(24,144)**	**13,549**	**16,330**	**(26,925)**	**---**	**---**	**---**	**---**	**9,555**	**---**	**16,330**	**119,000**
Browerville														
Ambulance	150,263	130,020	20,243	19,620	---	39,863	---	---	8,300	12,000	---	---	---	---
Liquor	505,681	495,926	9,755	13,691	---	23,446	---	---	---	9,000	11,286	---	---	---
Refuse	55,787	50,500	5,287	509	---	5,796	---	---	---	---	---	---	---	---
Sewer	382,861	337,242	45,619	31,852	27,617	49,854	---	---	---	(52,287)	11,154	---	27,617	113,995
Storm Water Utility	27,092	23,155	3,937	19,240	15,320	7,857	---	---	---	41,392	5,010	---	15,320	45,063
Water	288,674	179,440	109,234	69,766	32,010	146,990	---	---	---	(218,962)	14,323	---	32,010	129,140
Total	**1,410,358**	**1,216,283**	**194,075**	**154,678**	**74,947**	**273,806**	**---**	**---**	**8,300**	**(208,857)**	**41,773**	**---**	**74,947**	**288,198**
Browns Valley														
Refuse [0]	72,822	51,963	20,859	---	---	20,859	---	---	---	---	151	---	---	---
Wastewater	158,918	109,160	49,758	469,543	1,704,132	(1,184,831)	15,437	40,790	360,692	---	446,773	40,790	38,850	---
Water [0]	80,526	72,680	7,846	801	---	8,647	---	---	801	---	302	---	---	---

*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, 2016

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	**312,266**	**233,803**	**78,463**	**470,344**	**1,704,132**	**(1,155,325)**	**15,437**	**40,790**	**361,493**	**---**	**447,226**	**40,790**	**38,850**	**---**
Brownsdale														
Water and Sewer [3][34]	132,178	97,297	34,881	---	---	34,881	---	---	---	---	39,500	---	---	---
Total	**132,178**	**97,297**	**34,881**	**---**	**---**	**34,881**	**---**	**---**	**---**	**---**	**39,500**	**---**	**---**	**---**
Brownsville														
Refuse or Garbage Collection [0]	35,930	38,207	(2,277)	---	---	(2,277)	---	---	---	377	---	---	---	---
Sewage Collection and Disposal [0]	109,138	51,907	57,231	---	---	57,231	---	---	---	56,225	---	---	---	---
Wastewater Equipment Replacement Fund [0]	6,000	2,997	3,003	---	---	3,003	---	---	---	---	---	---	---	---
Total	**151,068**	**93,111**	**57,957**	**---**	**---**	**57,957**	**---**	**---**	**---**	**56,602**	**---**	**---**	**---**	**---**
Brownton														
Electric	522,295	446,286	76,009	---	7,930	68,079	---	---	---	---	62,525	---	7,930	33,000
Natural Gas	294,137	208,083	86,054	---	54,721	31,333	---	---	---	---	---	---	54,721	80,000
Sewer	163,169	185,578	(22,409)	---	6,023	(28,432)	---	---	---	---	108,499	---	6,023	38,000
Water	118,840	86,606	32,234	---	1,330	30,904	---	---	---	---	---	---	1,330	12,000
Total	**1,098,441**	**926,553**	**171,888**	**---**	**70,004**	**101,884**	**---**	**---**	**---**	**---**	**171,024**	**---**	**70,004**	**163,000**
Buckman														
Garbage/Recycling [0]	21,101	11,148	9,953	3,733	---	13,686	2,088	---	---	---	---	---	---	---
Water [0]	20,352	18,013	2,339	2,088	---	4,427	2,088	---	---	---	---	---	---	---
Total	**41,453**	**29,161**	**12,292**	**5,821**	**---**	**18,113**	**4,176**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Buffalo														
Electric	13,769,965	11,863,702	1,906,263	99,395	127,863	1,877,795	33	---	4,508	950,000	1,734,754	1,623,877	127,863	660,014
Liquor	4,978,926	4,575,830	403,096	120,485	19,365	504,216	112,015	---	2,235	450,001	50,655	---	19,365	95,608
Water and Sewer [3]	4,598,885	4,384,998	213,887	886,869	2,108,645	(1,007,889)	499,322	---	3,254	241,285	200,860	127,159	2,108,645	2,161,707
Wild Marsh Golf Course	704,097	806,424	(102,327)	3,029	89,983	(189,281)	---	---	1,098	55,420	59,927	3,340,973	89,983	121,937
Total	**24,051,873**	**21,630,954**	**2,420,919**	**1,109,778**	**2,345,856**	**1,184,841**	**611,370**	**---**	**11,095**	**1,696,706**	**2,046,196**	**5,092,009**	**2,345,856**	**3,039,266**
Buffalo Lake														
Ambulance	90,124	141,700	(51,576)	26,536	---	(25,040)	10,665	---	4,000	(41,271)	---	---	---	---
Liquor	441,643	449,535	(7,892)	9,490	---	1,598	---	---	---	---	---	---	---	---

*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, 2016

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	93,523	121,403	(27,880)	7,100	4,648	(25,428)	---	---	---	---	13,750	---	4,648	5,000
Water	182,239	256,539	(74,300)	2,218	9,822	(81,904)	---	---	---	---	---	---	9,822	15,000
Total	**807,529**	**969,177**	**(161,648)**	**45,344**	**14,470**	**(130,774)**	**10,665**	**---**	**4,000**	**(41,271)**	**13,750**	**---**	**14,470**	**20,000**
Buhl														
Ambulance	138,956	120,155	18,801	5,556	---	24,357	---	---	---	---	---	---	---	---
Electric	598,515	576,881	21,634	1,684	---	23,318	---	---	---	3,000	3,900	---	---	---
Refuse	105,700	99,615	6,085	---	---	6,085	---	---	---	3,000	---	---	---	---
Sewer	285,587	297,746	(12,159)	235	---	(11,924)	---	---	---	(19,413)	---	---	---	---
Water	100,013	89,058	10,955	67	1,104	9,918	---	---	---	3,000	7,187	---	1,104	10,000
Total	**1,228,771**	**1,183,455**	**45,316**	**7,542**	**1,104**	**51,754**	**---**	**---**	**---**	**(10,413)**	**11,087**	**---**	**1,104**	**10,000**
Burnsville														
Ames Center	1,493,365	2,232,993	(739,628)	421,175	---	(318,453)	---	---	---	(140,000)	218,141	---	---	---
Golf Course	270,610	313,047	(42,437)	3,926	---	(38,511)	---	---	1,718	---	---	---	---	---
Ice Arena	1,080,874	1,455,693	(374,819)	10,493	---	(364,326)	---	---	573	---	---	---	---	---
Sewer	5,640,677	4,832,250	808,427	77,033	1,158	884,302	---	---	1,804	108,469	610,618	---	1,158	54,600
Sidewalk Snow Plowing	83,116	57,343	25,773	1,026	---	26,799	---	---	---	(3,000)	---	---	---	---
Storm Drainage	4,271,318	4,177,347	93,971	170,181	115,706	148,446	---	10,483	17,255	60,825	1,693,602	---	72,144	470,602
Street Lighting	594,775	568,363	26,412	4,926	---	31,338	---	---	---	---	116,709	---	---	---
Water	9,403,681	10,117,720	(714,039)	201,245	525,639	(1,038,433)	---	35,918	9,364	201,442	2,557,337	1,621,801	397,916	1,751,000
Total	**22,838,416**	**23,754,756**	**(916,340)**	**890,005**	**642,503**	**(668,838)**	**---**	**46,401**	**30,714**	**227,736**	**5,196,407**	**1,621,801**	**471,218**	**2,276,202**
Butterfield														
Liquor	220,462	238,396	(17,934)	44,546	44,346	(17,734)	---	---	---	---	4,787	---	---	---
Refuse	26,639	31,640	(5,001)	---	---	(5,001)	---	---	---	---	---	---	---	---
Sewer	311,873	349,468	(37,595)	43,508	32,416	(26,503)	39,181	---	---	---	41,870	---	32,416	123,000
Water	145,030	131,044	13,986	15,621	15,431	14,176	15,313	---	---	---	---	---	15,431	39,000
Total	**704,004**	**750,548**	**(46,544)**	**103,675**	**92,193**	**(35,062)**	**54,494**	**---**	**---**	**---**	**46,657**	**---**	**47,847**	**162,000**
Byron														
Sewer	1,146,739	884,254	262,485	204,531	54,096	412,920	---	---	---	91,507	166,931	---	54,096	369,600
Water	490,138	510,310	(20,172)	6,812	21,112	(34,472)	---	---	---	183,017	164,147	---	21,112	109,400

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**1,636,877**	**1,394,564**	**242,313**	**211,343**	**75,208**	**378,448**	**---**	**---**	**---**	**274,524**	**331,078**	**---**	**75,208**	**479,000**
Caledonia														
Dump Site	57,411	56,269	1,142	481	---	1,623	---	---	---	---	---	---	---	---
Economic Development Authority	6,853	---	6,853	---	715	6,138	---	---	---	(2,998)	---	---	715	9,569
Light	3,171,834	2,742,094	429,740	80,984	296	510,428	---	---	---	11,473	1,125,298	---	36	---
Liquor	652,068	650,809	1,259	688	---	1,947	---	---	---	1,190	---	---	---	---
Sewer	566,517	474,676	91,841	4,281	35,332	60,790	---	---	---	(9,671)	25,092	---	35,332	194,000
Water	347,251	313,856	33,395	18,488	1,536	50,347	---	---	---	9,671	---	---	1,536	58,648
Total	**4,801,934**	**4,237,704**	**564,230**	**104,922**	**37,879**	**631,273**	**---**	**---**	**---**	**9,665**	**1,150,390**	**---**	**37,619**	**262,217**
Callaway														
Liquor	473,747	443,164	30,583	3,109	---	33,692	---	---	---	16,650	---	---	---	---
Sewer	23,459	35,279	(11,820)	739	9,572	(20,653)	---	---	---	(306,917)	---	---	9,572	330,000
Water	62,411	96,842	(34,431)	1,143	16,480	(49,768)	---	---	---	(25,960)	---	---	16,480	24,422
Total	**559,617**	**575,285**	**(15,668)**	**4,991**	**26,052**	**(36,729)**	**---**	**---**	**---**	**(316,227)**	**---**	**---**	**26,052**	**354,422**
Calumet														
Radio Tower [0]	75,818	1,647	74,171	---	---	74,171	---	---	---	---	34,790	---	---	---
Sewer [0]	84,491	80,234	4,257	164	---	4,421	164	---	---	---	---	---	---	---
Water [0]	59,148	31,672	27,476	9,976	---	37,452	---	---	9,976	22,669	21,476	---	---	---
Total	**219,457**	**113,553**	**105,904**	**10,140**	**---**	**116,044**	**164**	**---**	**9,976**	**22,669**	**56,266**	**---**	**---**	**---**
Cambridge														
Housing	174,008	235,073	(61,065)	83,208	---	22,143	---	144,966	---	---	68,152	---	---	---
Liquor	5,397,066	4,920,878	476,188	8,605	---	484,793	---	---	---	525,000	34,754	---	---	---
Sewer	2,253,251	2,238,358	14,893	33,827	147,169	(98,449)	---	---	---	38,500	730,387	1,461,219	133,516	1,171,530
Storm Sewer	333,778	395,187	(61,409)	2,149	43,658	(102,918)	---	---	---	---	484,054	984,342	30,378	737,686
Water	1,799,986	1,425,089	374,897	22,763	202,904	194,756	---	---	---	(87,000)	1,010,598	1,818,880	177,763	1,742,704
Total	**9,958,089**	**9,214,585**	**743,504**	**150,552**	**393,731**	**500,325**	**---**	**144,966**	**---**	**476,500**	**2,327,945**	**4,264,441**	**341,657**	**3,651,920**
Campbell														
Refuse or Garbage Collection [0]	15,600	13,130	2,470	---	---	2,470	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Sewage Collection and Disposal [0]	11,156	10,261	895	7,660	---	8,555	6,983	---	---	---	---	---	---	---
Water [0]	12,474	11,653	821	6,009	---	6,830	5,908	---	---	---	---	---	---	---
Total	**39,230**	**35,044**	**4,186**	**13,669**	**---**	**17,855**	**12,891**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Canby														
Sanitation	125,222	133,884	(8,662)	36	---	(8,626)	---	---	---	---	---	---	---	---
Sewer	281,345	546,218	(264,873)	203,189	99,303	(160,987)	155,836	---	---	---	609,754	613,419	99,303	313,000
Storm Sewer	133,332	125,743	7,589	272,597	80,339	199,847	---	---	---	---	151,756	---	80,339	110,000
Water	434,333	597,495	(163,162)	207,705	62,718	(18,175)	146,774	---	---	---	556,508	547,742	62,718	325,000
Total	**974,232**	**1,403,340**	**(429,108)**	**683,527**	**242,360**	**12,059**	**302,610**	**---**	**---**	**---**	**1,318,018**	**1,161,161**	**242,360**	**748,000**
Cannon Falls														
Ambulance	777,229	727,593	49,636	5,577	---	55,213	---	---	---	(3,550)	199,104	---	---	---
Deputy Registrar	118,275	135,274	(16,999)	---	---	(16,999)	---	---	---	2,750	---	---	---	---
Disposal	1,366,262	975,738	390,524	7,059	185,325	212,258	---	---	---	40,475	474,121	441,818	182,772	765,202
Recycling Program	84,888	72,655	12,233	2,970	---	15,203	---	---	---	---	---	---	---	---
Storm Water	144,426	39,722	104,704	610	17,712	87,602	---	---	---	---	191,608	193,157	16,596	26,537
Water	746,837	665,961	80,876	9,175	94,280	(4,229)	---	---	---	115,475	628,820	615,025	90,726	369,314
Total	**3,237,917**	**2,616,943**	**620,974**	**25,391**	**297,317**	**349,048**	**---**	**---**	**---**	**155,150**	**1,493,653**	**1,250,000**	**290,094**	**1,161,053**
Canton														
Refuse	23,084	24,370	(1,286)	---	---	(1,286)	---	---	---	---	---	---	---	---
Sewer	62,092	137,163	(75,071)	---	16,341	(91,412)	---	---	---	---	---	---	16,341	7,000
Water	46,201	101,989	(55,788)	751	---	(55,037)	---	---	---	(1,590)	---	---	---	---
Total	**131,377**	**263,522**	**(132,145)**	**751**	**16,341**	**(147,735)**	**---**	**---**	**---**	**(1,590)**	**---**	**---**	**16,341**	**7,000**
Carlos														
Sewer Fund	70,384	28,235	42,149	280	---	42,429	---	---	---	(275)	7,100	---	---	---
Water Fund	169,193	50,612	118,581	1	33,294	85,288	---	---	---	(4,976)	1,192,148	1,192,148	33,294	104,586
Total	**239,577**	**78,847**	**160,730**	**281**	**33,294**	**127,717**	**---**	**---**	**---**	**(5,251)**	**1,199,248**	**1,192,148**	**33,294**	**104,586**
Carlton														
Ambulance [0]	431,307	395,486	35,821	4,831	36	40,616	---	---	3,887	---	75,690	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Cemetery [0]	11,705	23,953	(12,248)	14,939	---	2,691	14,610	---	---	---	---	---	---	---
Sewer [0]	201,063	150,870	50,193	5,507	25,085	30,615	---	---	---	---	3,938	---	25,085	11,500
Water [0]	302,114	90,867	211,247	1,889	41,704	171,432	---	---	---	---	9,582	---	41,704	119,500
Total	**946,189**	**661,176**	**285,013**	**27,166**	**66,825**	**245,354**	**14,610**	**---**	**3,887**	**---**	**89,210**	**---**	**66,789**	**131,000**
Carver														
Sewer	480,308	934,075	(453,767)	22,746	72,185	(503,206)	---	---	---	---	---	---	72,185	157,000
Storm Water	154,436	196,947	(42,511)	4,623	16,243	(54,131)	---	---	---	(22,430)	117,610	---	16,243	50,000
Water	648,874	987,296	(338,422)	69,959	331,135	(599,598)	---	---	---	---	7,340	---	331,135	457,000
Total	**1,283,618**	**2,118,318**	**(834,700)**	**97,328**	**419,563**	**(1,156,935)**	**---**	**---**	**---**	**(22,430)**	**124,950**	**---**	**419,563**	**664,000**
Cass Lake														
Sewer	284,991	178,678	106,313	30,833	22,441	114,705	---	30,358	297	101,242	40,205	---	22,441	---
Water	208,921	149,852	59,069	212	8,724	50,557	---	---	212	---	---	---	8,724	53,000
Total	**493,912**	**328,530**	**165,382**	**31,045**	**31,165**	**165,262**	**---**	**30,358**	**509**	**101,242**	**40,205**	**---**	**31,165**	**53,000**
Cedar Mills														
Sewer	26,731	51,078	(24,347)	953	7,508	(30,902)	---	---	---	---	---	---	7,508	3,000
Total	**26,731**	**51,078**	**(24,347)**	**953**	**7,508**	**(30,902)**	**---**	**---**	**---**	**---**	**---**	**---**	**7,508**	**3,000**
Center City*														
Sewer [0]	189,019	136,635	52,384	---	---	52,384	---	---	---	6,999	---	---	---	---
Water [0]	116,911	94,909	22,002	---	---	22,002	---	---	---	4,032	---	---	---	---
Total	**305,930**	**231,544**	**74,386**	**---**	**---**	**74,386**	**---**	**---**	**---**	**11,031**	**---**	**---**	**---**	**---**
Centerville														
Sewer	412,568	441,318	(28,750)	33,269	---	4,519	---	---	---	---	---	---	---	---
Storm Water	110,319	87,360	22,959	1,514	340	24,133	---	---	---	---	---	---	---	---
Water	286,840	408,300	(121,460)	16,769	---	(104,691)	---	---	---	---	---	---	---	---
Total	**809,727**	**936,978**	**(127,251)**	**51,552**	**340**	**(76,039)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ceylon														
Electric	268,465	284,027	(15,562)	14,316	---	(1,246)	---	---	---	---	---	---	---	---
Sewer	58,286	54,336	3,950	60,623	2,870	61,703	59,938	---	---	---	---	---	2,870	55,000

*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, 2016

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	30,722	66,579	(35,857)	49,576	419	13,300	48,464	---	---	---	---	---	419	10,480
Total	**357,473**	**404,942**	**(47,469)**	**124,515**	**3,289**	**73,757**	**108,402**	**---**	**---**	**---**	**---**	**---**	**3,289**	**65,480**
Champlin														
Recycling	351,340	405,101	(53,761)	64,251	---	10,490	---	---	61,112	---	---	---	---	---
Refuse Collection	1,263,033	1,154,620	108,413	20,789	---	129,202	---	---	---	150,000	---	---	---	---
Sewer Utility	2,682,464	2,334,758	347,706	159,681	---	507,387	---	---	---	100,000	627,619	---	---	---
Water Utility	2,744,373	1,872,649	871,724	866,845	---	1,738,569	---	---	---	333,836	440,947	---	---	---
Total	**7,041,210**	**5,767,128**	**1,274,082**	**1,111,566**	**---**	**2,385,648**	**---**	**---**	**61,112**	**583,836**	**1,068,566**	**---**	**---**	**---**
Chandler														
Café	85,057	113,051	(27,994)	5,500	---	(22,494)	---	---	---	(5,049)	---	---	---	---
Sewer	162,115	107,134	54,981	8,179	5,513	57,647	---	---	---	---	14,860	---	5,513	70,000
Water	76,956	70,337	6,619	2,287	---	8,906	---	---	---	---	7,428	---	---	---
Total	**324,128**	**290,522**	**33,606**	**15,966**	**5,513**	**44,059**	**---**	**---**	**---**	**(5,049)**	**22,288**	**---**	**5,513**	**70,000**
Chanhassen														
Sewer	2,619,663	3,248,974	(629,311)	42,381	5,645	(592,575)	---	---	---	107,976	219,557	---	5,645	60,000
Surface Water Management	682,395	1,388,979	(706,584)	76,633	---	(629,951)	---	---	---	63,767	115,404	---	---	---
Water	2,712,322	4,103,998	(1,391,676)	64,968	318,791	(1,645,499)	---	---	---	132,026	1,101,006	5,500,545	318,791	745,000
Total	**6,014,380**	**8,741,951**	**(2,727,571)**	**183,982**	**324,436**	**(2,868,025)**	**---**	**---**	**---**	**303,769**	**1,435,967**	**5,500,545**	**324,436**	**805,000**
Chaska														
Chaska Curling Center	1,173,795	977,288	196,507	2,162	539,366	(340,697)	---	---	813	(480,825)	687,985	---	539,366	---
Chaska.net Internet Service Provider	103,569	168,783	(65,214)	---	---	(65,214)	---	---	---	(250,000)	280,753	---	---	---
Community Center	2,735,432	4,196,116	(1,460,684)	6,886	237,000	(1,690,798)	---	---	5,287	(432,000)	38,283	---	218,211	315,000
Electric	37,500,384	35,181,621	2,318,763	283,813	142,959	2,459,617	---	---	6,914	1,450,449	1,333,297	---	142,959	150,000
Par 30 Golf Course	170,732	236,421	(65,689)	407	---	(65,282)	---	---	407	---	---	---	---	---
Sewer	3,423,610	3,183,577	240,033	11,610	76,102	175,541	---	---	2,033	6,106	99,843	---	76,102	---
Storm Water Utility	969,248	936,484	32,764	80,436	61,715	51,485	---	---	813	(29,576)	759,155	---	29,910	---
Town Course Golf Course	2,137,035	2,427,492	(290,457)	3,110	10,140	(297,487)	---	---	2,847	53,500	307,551	---	---	---
Turbine Generator	1,781,846	304,332	1,477,514	65,168	753,051	789,631	---	---	---	---	---	---	753,051	1,070,000

*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, 2016

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	2,714,932	2,495,331	219,601	22,882	367,616	(125,133)	---	---	2,033	(534,968)	220,101	---	367,616	425,000
Total	**52,710,583**	**50,107,445**	**2,603,138**	**476,474**	**2,187,949**	**891,663**	**---**	**---**	**21,147**	**(217,314)**	**3,726,968**	**---**	**2,127,215**	**1,960,000**
Chatfield														
Garbage	185,739	178,480	7,259	16,003	---	23,262	---	---	---	15,000	---	---	---	---
Sewer	795,386	275,580	519,806	49,925	---	569,731	---	---	---	551,570	---	---	---	---
Sewer - No Fault Back	---	2,193	(2,193)	344	---	(1,849)	---	---	---	(1,000)	---	---	---	---
Sewer Infrastructure	33,350	358,312	(324,962)	7,657	328,167	(645,472)	---	---	---	(596,432)	283,397	4,776,716	328,167	370,000
Water	247,102	146,655	100,447	22,806	---	123,253	---	---	---	150,570	---	---	---	---
Water Infrastructure	20,800	110,103	(89,303)	1,019	2,400	(90,684)	---	---	---	33,018	217,989	212,500	2,400	---
Total	**1,282,377**	**1,071,323**	**211,054**	**97,754**	**330,567**	**(21,759)**	**---**	**---**	**---**	**152,726**	**501,386**	**4,989,216**	**330,567**	**370,000**
Chisago City														
Deputy Registrar	325,514	259,295	66,219	1,625	---	67,844	---	---	---	86,500	---	---	---	---
Sewer	640,452	717,620	(77,168)	56,794	146,666	(167,040)	46,000	---	---	18,500	8,454	---	---	---
Water	369,553	546,722	(177,169)	25,686	---	(151,483)	---	---	---	94,820	---	---	---	---
Total	**1,335,519**	**1,523,637**	**(188,118)**	**84,105**	**146,666**	**(250,679)**	**46,000**	**---**	**---**	**199,820**	**8,454**	**---**	**---**	**---**
Chisholm														
Garbage	538,410	535,700	2,710	16,757	---	19,467	---	---	---	---	---	---	---	---
Sewer	1,536,110	1,539,718	(3,608)	1,538	4,241	(6,311)	---	---	---	---	31,397	---	4,241	28,600
Water	609,628	613,820	(4,192)	2,211	33,877	(35,858)	---	---	---	---	468,633	---	33,877	90,500
Total	**2,684,148**	**2,689,238**	**(5,090)**	**20,506**	**38,118**	**(22,702)**	**---**	**---**	**---**	**---**	**500,030**	**---**	**38,118**	**119,100**
Chokio														
Garbage	48,807	49,957	(1,150)	---	---	(1,150)	---	---	---	---	---	---	---	---
Sewer	63,797	83,693	(19,896)	313	10,867	(30,450)	---	---	---	---	---	---	10,867	16,000
Storm Sewer	30,149	27,185	2,964	---	16,322	(13,358)	---	---	---	---	---	---	16,322	24,000
Water	121,807	96,483	25,324	11,128	12,616	23,836	9,935	---	---	---	3,775	---	12,616	61,000
Total	**264,560**	**257,318**	**7,242**	**11,441**	**39,805**	**(21,122)**	**9,935**	**---**	**---**	**---**	**3,775**	**---**	**39,805**	**101,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Circle Pines														
Gas [28]	2,657,289	2,597,810	59,479	21,608	25,432	55,655	---	---	2,738	---	331,324	---	25,432	95,000
Sewer	724,729	598,891	125,838	11,525	44,192	93,171	---	---	376	---	33,593	800,000	44,192	430,000
Solid Waste	389,188	384,173	5,015	39,760	---	44,775	---	---	30,820	---	---	---	---	---
Storm Water	176,986	103,009	73,977	5,524	21,735	57,766	---	---	---	---	---	310,000	21,735	145,000
Water	464,052	474,591	(10,539)	107,124	37,522	59,063	---	---	483	---	9,678	755,000	37,522	345,000
Total	**4,412,244**	**4,158,474**	**253,770**	**185,541**	**128,881**	**310,430**	**---**	**---**	**34,417**	**---**	**374,595**	**1,865,000**	**128,881**	**1,015,000**
Clara City														
Ambulance	101,041	100,148	893	10,456	---	11,349	---	---	5,500	---	---	---	---	---
Assisted Living	670,331	605,950	64,381	3,552	123,923	(55,990)	---	---	---	25,000	---	---	123,923	115,000
Care Center [14]	4,815,164	4,626,335	188,829	15,088	138,434	65,483	---	---	---	32,939	94,079	690,000	107,466	785,000
Congregate Housing	243,838	220,096	23,742	255	3,894	20,103	---	---	---	---	---	---	3,894	126,194
Sewer	308,803	362,537	(53,734)	57,155	5,832	(2,411)	55,242	---	93	18,039	---	---	5,832	106,240
Water	368,985	359,670	9,315	24,075	19,436	13,954	23,915	---	40	38,059	9,835	---	19,436	137,000
Total	**6,508,162**	**6,274,736**	**233,426**	**110,581**	**291,519**	**52,488**	**79,157**	**---**	**5,633**	**114,037**	**103,914**	**690,000**	**260,551**	**1,269,434**
Claremont														
Sewer Utility	106,753	201,193	(94,440)	1,794	43,738	(136,384)	---	---	---	---	15,302	---	43,738	35,000
Water Utility	125,076	107,805	17,271	4,032	38,225	(16,922)	---	---	---	---	---	---	38,225	54,000
Total	**231,829**	**308,998**	**(77,169)**	**5,826**	**81,963**	**(153,306)**	**---**	**---**	**---**	**---**	**15,302**	**---**	**81,963**	**89,000**
Clarissa														
Gas	376,433	313,684	62,749	3,428	25,413	40,764	---	---	---	---	1,713	435,000	25,413	520,000
Liquor	374,999	367,461	7,538	4,124	---	11,662	---	---	---	---	10,506	---	---	---
Sewer	124,857	59,250	65,607	16,294	36,626	45,275	14,863	---	---	6,390	7,325	599,386	27,094	688,884
Water	153,082	103,942	49,140	1,011	37,970	12,181	---	---	---	(6,390)	4,305	687,372	26,921	767,216
Total	**1,029,371**	**844,337**	**185,034**	**24,857**	**100,009**	**109,882**	**14,863**	**---**	**---**	**---**	**23,849**	**1,721,758**	**79,428**	**1,976,100**
Clarkfield														
Clarkfield Care Center [14]	3,469,212	3,509,690	(40,478)	60,577	72,452	(52,353)	---	---	---	5,120	82,786	---	35,900	50,000
Economic Development Authority Apartments	101,066	76,614	24,452	559	23,826	1,185	---	---	---	---	---	---	23,826	39,312

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Utility [3]	264,158	267,660	(3,502)	69,596	15,360	50,734	68,956	---	---	---	1,957	---	14,865	45,000
Total	**3,834,436**	**3,853,964**	**(19,528)**	**130,732**	**111,638**	**(434)**	**68,956**	**---**	**---**	**5,120**	**84,743**	**---**	**74,591**	**134,312**
Clarks Grove														
Garbage [0]	32,756	32,134	622	1,060	---	1,682	---	---	---	---	---	---	---	---
Sewer [0]	68,010	17,921	50,089	1,323	---	51,412	---	---	---	---	77,533	---	---	---
Storm Sewer [0]	4,642	2,903	1,739	20	---	1,759	---	---	---	---	1,140	---	---	---
Water [0]	95,918	24,400	71,518	2,126	---	73,644	---	---	---	---	1,871	---	---	---
Total	**201,326**	**77,358**	**123,968**	**4,529**	**---**	**128,497**	**---**	**---**	**---**	**---**	**80,544**	**---**	**---**	**---**
Clear Lake														
Sewer	286,739	157,488	129,251	360	20,031	109,580	---	---	---	(14,740)	---	---	20,031	129,676
Water [0]	98,065	52,474	45,591	18,458	---	64,049	---	---	---	5,260	13,206	---	---	---
Total	**384,804**	**209,962**	**174,842**	**18,818**	**20,031**	**173,629**	**---**	**---**	**---**	**(9,480)**	**13,206**	**---**	**20,031**	**129,676**
Clearbrook														
Liquor	542,944	520,269	22,675	21	---	22,696	---	---	---	10,000	---	---	---	---
Natural Gas	398,467	285,006	113,461	---	1,247	112,214	---	---	---	53,764	---	---	1,247	11,225
Sewer	114,314	71,958	42,356	13	2,280	40,089	---	---	---	21,030	---	---	2,280	20,000
Water	108,549	101,289	7,260	---	---	7,260	---	---	300,764	26,300	300,764	---	---	---
Total	**1,164,274**	**978,522**	**185,752**	**34**	**3,527**	**182,259**	**---**	**---**	**300,764**	**111,094**	**300,764**	**---**	**3,527**	**31,225**
Clearwater														
Refuse and Recycling [0]	81,047	90,806	(9,759)	9,632	---	(127)	---	---	---	---	---	---	---	---
Sewer	898,665	512,032	386,633	88,554	346,734	128,453	---	---	75,221	(500,000)	---	---	93,818	499,911
Storm Sewer [0]	7,306	---	7,306	39	---	7,345	---	---	---	---	---	---	---	---
Water	154,931	195,835	(40,904)	16,679	36,236	(60,461)	---	---	---	---	---	---	36,236	81,000
Total	**1,141,949**	**798,673**	**343,276**	**114,904**	**382,970**	**75,210**	**---**	**---**	**75,221**	**(500,000)**	**---**	**---**	**130,054**	**580,911**
Clements														
Water and Sewer [3]	45,040	39,396	5,644	429	---	6,073	---	---	---	---	---	---	---	---
Total	**45,040**	**39,396**	**5,644**	**429**	**---**	**6,073**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	196,889	244,002	(47,113)	23,748	---	(23,365)	---	---	---	---	19,305	---	---	---
Sewer	109,099	146,078	(36,979)	8,963	8,455	(36,471)	---	---	---	---	---	---	8,455	33,983
Water	161,020	148,497	12,523	653	24,595	(11,419)	---	---	---	---	---	---	24,595	92,577
Total	**467,008**	**538,577**	**(71,569)**	**33,364**	**33,050**	**(71,255)**	**---**	**---**	**---**	**---**	**19,305**	**---**	**33,050**	**126,560**
Climax														
Garbage	21,256	20,638	618	4	---	622	---	---	---	---	---	---	---	---
Sewer	75,792	89,485	(13,693)	10,505	169	(3,357)	---	---	---	---	---	519,116	169	6,000
Water	66,484	40,608	25,876	54	---	25,930	---	---	---	---	---	---	---	---
Total	**163,532**	**150,731**	**12,801**	**10,563**	**169**	**23,195**	**---**	**---**	**---**	**---**	**---**	**519,116**	**169**	**6,000**
Clinton														
Garbage	19,770	19,067	703	---	---	703	---	---	---	---	---	---	---	---
Sewer	70,420	83,663	(13,243)	---	41,318	(54,561)	---	---	---	(23,000)	---	---	41,318	15,000
Water	61,101	64,144	(3,043)	---	---	(3,043)	---	---	---	---	77,946	---	---	---
Total	**151,291**	**166,874**	**(15,583)**	**---**	**41,318**	**(56,901)**	**---**	**---**	**---**	**(23,000)**	**77,946**	**---**	**41,318**	**15,000**
Clontarf														
Liquor	344,554	367,567	(23,013)	---	---	(23,013)	---	---	---	(3,000)	---	---	---	---
Refuse [0]	---	11,177	(11,177)	---	---	(11,177)	---	---	---	(11,177)	---	---	---	---
Sewer	21,743	72,652	(50,909)	22,571	20,058	(48,396)	---	---	---	(21,429)	---	---	20,058	8,000
Total	**366,297**	**451,396**	**(85,099)**	**22,571**	**20,058**	**(82,586)**	**---**	**---**	**---**	**(35,606)**	**---**	**---**	**20,058**	**8,000**
Cloquet														
Sewer	1,518,232	1,503,436	14,796	34,541	27,947	21,390	28,441	---	---	92,500	571,403	---	27,947	---
Storm Water	330,660	190,953	139,707	700	---	140,407	---	---	---	35,000	301,935	---	---	---
Water	3,716,382	3,703,704	12,678	10,300	26,956	(3,978)	---	---	---	150,000	531,477	---	26,956	371,000
Total	**5,565,274**	**5,398,093**	**167,181**	**45,541**	**54,903**	**157,819**	**28,441**	**---**	**---**	**277,500**	**1,404,815**	**---**	**54,903**	**371,000**
Cobden														
Water and Sewer [0][3]	18,285	13,443	4,842	---	3,591	1,251	---	---	---	---	3,700	---	3,591	1,400
Total	**18,285**	**13,443**	**4,842**	**---**	**3,591**	**1,251**	**---**	**---**	**---**	**---**	**3,700**	**---**	**3,591**	**1,400**

*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, 2016

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
Cohasset*														
Natural Gas	1,063,680	769,005	294,675	3,321	139	297,857	---	---	---	341,544	113,200	---	---	---
Sewer	317,355	319,777	(2,422)	17,413	---	14,991	---	---	---	---	50,242	---	---	---
Water	226,271	228,298	(2,027)	13,642	---	11,615	---	---	---	---	14,387	---	---	---
Total	**1,607,306**	**1,317,080**	**290,226**	**34,376**	**139**	**324,463**	**---**	**---**	**---**	**341,544**	**177,829**	**---**	**---**	**---**
Cokato														
Sewer	615,788	688,795	(73,007)	32,207	6,643	(47,443)	---	---	---	---	96,886	---	431	93,424
Water	660,305	491,880	168,425	41,533	70,157	139,801	---	---	---	---	36,580	---	64,420	236,000
Total	**1,276,093**	**1,180,675**	**95,418**	**73,740**	**76,800**	**92,358**	**---**	**---**	**---**	**---**	**133,466**	**---**	**64,851**	**329,424**
Cold Spring														
Sewer	1,448,349	875,998	572,351	34,704	76,577	530,478	---	---	---	125,708	37,153	---	76,577	367,000
Storm Water	35,935	35,815	120	77	---	197	---	---	---	---	147,670	---	---	---
Water	476,681	578,215	(101,534)	26,155	725	(76,104)	---	---	---	157,973	229,243	450,000	725	---
Total	**1,960,965**	**1,490,028**	**470,937**	**60,936**	**77,302**	**454,571**	**---**	**---**	**---**	**283,681**	**414,066**	**450,000**	**77,302**	**367,000**
Coleraine														
Golf Course [0]	15,000	---	15,000	---	---	15,000	---	---	---	15,000	---	---	---	---
Public Utilities [3]	484,485	415,720	68,765	569	18,460	50,874	---	---	---	---	3,418	---	18,460	126,000
Waste Management [0][32]	---	6	(6)	---	---	(6)	---	---	---	---	---	---	---	---
Total	**499,485**	**415,726**	**83,759**	**569**	**18,460**	**65,868**	**---**	**---**	**---**	**15,000**	**3,418**	**---**	**18,460**	**126,000**
Cologne														
Sanitary Sewer	394,981	425,264	(30,283)	67,027	6,913	29,831	67,027	---	---	---	4,320	---	6,913	98,597
Storm Sewer	27,448	9,964	17,484	---	---	17,484	---	---	---	---	---	---	---	---
Water	314,733	274,674	40,059	159,659	49,286	150,432	159,659	---	---	---	1,116,791	1,277,067	49,286	1,484,000
Total	**737,162**	**709,902**	**27,260**	**226,686**	**56,199**	**197,747**	**226,686**	**---**	**---**	**---**	**1,121,111**	**1,277,067**	**56,199**	**1,582,597**
Columbia Heights														
Liquor	8,468,098	8,078,603	389,495	321	191,806	198,010	---	---	---	158,818	---	---	191,806	185,000
Refuse	1,867,504	1,856,211	11,293	112,354	---	123,647	---	---	---	78,098	---	---	---	---
Sewer	1,835,930	1,763,644	72,286	79,458	5,543	146,201	---	---	---	90,395	459,965	---	5,543	35,000

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Sewer	399,160	478,041	(78,881)	5,900	12,901	(85,882)	---	---	---	4,658	---	---	12,901	235,576
Water	2,951,001	2,510,557	440,444	17,943	22,256	436,131	---	---	---	90,396	1,007,907	---	22,256	170,042
Total	**15,521,693**	**14,687,056**	**834,637**	**215,976**	**232,506**	**818,107**	**---**	**---**	**---**	**422,365**	**1,467,872**	**---**	**232,506**	**625,618**
Columbus														
Sewer	88,488	145,711	(57,223)	292	---	(56,931)	---	---	---	---	---	---	---	---
Water	80,013	131,821	(51,808)	---	---	(51,808)	---	---	---	---	---	---	---	---
Total	**168,501**	**277,532**	**(109,031)**	**292**	**---**	**(108,739)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Comfrey														
Comfrey Grocery [0][16][29]	29,071	36,827	(7,756)	43,599	---	35,843	---	---	---	---	---	---	---	---
Sewer	75,515	76,723	(1,208)	1,581	5,299	(4,926)	---	---	---	(2,084)	2,084	---	5,299	19,000
Water	54,113	50,331	3,782	16,507	10,623	9,666	---	---	---	---	302,866	305,816	10,623	13,000
Total	**158,699**	**163,881**	**(5,182)**	**61,687**	**15,922**	**40,583**	**---**	**---**	**---**	**(2,084)**	**304,950**	**305,816**	**15,922**	**32,000**
Comstock														
Garbage [0]	8,544	14,010	(5,466)	852	---	(4,614)	---	---	---	---	---	---	---	---
Sewer [0]	31,514	8,615	22,899	---	1,308	21,591	---	---	---	---	---	---	1,308	18,981
Water [0]	8,407	6,810	1,597	80	---	1,677	---	---	---	---	---	---	---	---
Total	**48,465**	**29,435**	**19,030**	**932**	**1,308**	**18,654**	**---**	**---**	**---**	**---**	**---**	**---**	**1,308**	**18,981**
Conger														
Liquor	232,940	237,891	(4,951)	8,016	---	3,065	---	---	---	3,600	---	---	---	---
Sewer [0]	59,974	18,040	41,934	70	29,491	12,513	---	---	---	9,117	---	---	29,491	14,210
Water [0]	13,838	35,577	(21,739)	15,780	---	(5,959)	---	---	---	(9,117)	---	---	---	---
Total	**306,752**	**291,508**	**15,244**	**23,866**	**29,491**	**9,619**	**---**	**---**	**---**	**3,600**	**---**	**---**	**29,491**	**14,210**
Cook														
Liquor	1,548,820	1,425,918	122,902	10,607	---	133,509	---	---	---	1,018,074	---	---	---	---
Sewer	191,121	223,904	(32,783)	---	22,319	(55,102)	---	---	---	(12,250)	33,723	---	22,319	39,000
Water	202,235	228,167	(25,932)	---	18,313	(44,245)	---	---	---	(12,250)	33,723	---	18,313	32,000
Water/Sewer Line Replacement	39,396	---	39,396	---	---	39,396	---	---	---	24,500	---	---	---	---
Total	**1,981,572**	**1,877,989**	**103,583**	**10,607**	**40,632**	**73,558**	**---**	**---**	**---**	**1,018,074**	**67,446**	**---**	**40,632**	**71,000**

*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, 2016

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
Coon Rapids														
Golf Course	6,689,204	7,030,125	(340,921)	56,940	229,664	(513,645)	---	60,641	590	---	309,768	---	229,664	192,163
Sewer	6,471,113	6,663,638	(192,525)	83,447	---	(109,078)	---	---	---	---	2,036,058	---	---	---
Storm Water Drainage	1,365,611	1,340,153	25,458	32,265	14,109	43,614	---	---	---	---	925,898	---	14,109	75,000
Water	5,954,733	5,041,775	912,958	45,864	412,878	545,944	---	---	---	---	5,072,610	4,080,000	363,582	1,655,000
Total	**20,480,661**	**20,075,691**	**404,970**	**218,516**	**656,651**	**(33,165)**	**---**	**60,641**	**590**	**---**	**8,344,334**	**4,080,000**	**607,355**	**1,922,163**
Corcoran														
Sewer	26,858	85,890	(59,032)	734	50,388	(108,686)	---	---	---	30,951	52,084	---	50,388	47,000
Water	36,316	195,678	(159,362)	1,783	56,567	(214,146)	---	---	---	30,951	34,723	117,790	56,567	38,000
Total	**63,174**	**281,568**	**(218,394)**	**2,517**	**106,955**	**(322,832)**	**---**	**---**	**---**	**61,902**	**86,807**	**117,790**	**106,955**	**85,000**
Correll														
Water [0]	10,732	3,979	6,753	---	---	6,753	---	---	---	---	---	---	---	---
Total	**10,732**	**3,979**	**6,753**	**---**	**---**	**6,753**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cosmos														
Sewer	59,954	59,068	886	---	---	886	---	---	---	---	---	---	---	---
Water	186,702	149,500	37,202	176	13,781	23,597	---	---	---	---	---	---	13,781	92,000
Total	**246,656**	**208,568**	**38,088**	**176**	**13,781**	**24,483**	**---**	**---**	**---**	**---**	**---**	**---**	**13,781**	**92,000**
Cottage Grove														
Cottage Grove Emergency Medical Services	1,766,236	1,682,405	83,831	10,406	---	94,237	---	---	416	91,683	---	---	---	---
Sewer Operating	2,291,038	2,721,092	(430,054)	143,496	---	(286,558)	---	---	540	181,611	---	---	---	---
Street Light Utility	530,905	745,285	(214,380)	87,989	---	(126,391)	---	---	288	45,846	---	---	---	---
Water Operating	1,817,862	2,344,111	(526,249)	64,355	21,262	(483,156)	---	---	6,492	166,554	---	---	19,262	600,000
Total	**6,406,041**	**7,492,893**	**(1,086,852)**	**306,246**	**21,262**	**(801,868)**	**---**	**---**	**7,736**	**485,694**	**---**	**---**	**19,262**	**600,000**
Cottonwood														
Sewer	211,594	170,064	41,530	4,277	11,582	34,225	---	---	---	---	23,253	---	10,481	48,000
Water	177,370	164,130	13,240	1,413	5,228	9,425	---	---	---	---	891,246	905,000	---	---
Total	**388,964**	**334,194**	**54,770**	**5,690**	**16,810**	**43,650**	**---**	**---**	**---**	**---**	**914,499**	**905,000**	**10,481**	**48,000**

*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, 2016

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
Courtland														
Utility [3]	268,348	316,724	(48,376)	19,872	---	(28,504)	---	---	---	---	---	---	---	---
Total	**268,348**	**316,724**	**(48,376)**	**19,872**	**---**	**(28,504)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cromwell														
Liquor	349,903	389,070	(39,167)	16,701	---	(22,466)	---	---	---	---	---	---	---	---
Sewer	41,589	29,741	11,848	7,790	1,678	17,960	7,573	---	---	13,381	---	---	1,678	11,064
Water	27,248	34,370	(7,122)	308	3,779	(10,593)	90	---	---	(5,381)	---	---	3,779	4,257
Total	**418,740**	**453,181**	**(34,441)**	**24,799**	**5,457**	**(15,099)**	**7,663**	**---**	**---**	**8,000**	**---**	**---**	**5,457**	**15,321**
Crookston														
Crookston Civic Arena LLC [21][29]	115,024	778,948	(663,924)	514,727	175,763	(324,960)	---	---	---	---	---	---	---	230,000
Economic Development [29]	103,507	264,973	(161,466)	176,323	---	14,857	---	---	---	---	175,387	---	---	---
Housing Programs [29]	254,828	1,617,690	(1,362,862)	1,307,876	3,584	(58,570)	---	1,294,666	---	---	104,705	---	---	---
Sewer	460,275	435,722	24,553	11,504	6,180	29,877	---	---	---	---	365,765	---	4,050	126,500
Water	1,363,145	1,336,702	26,443	38,682	---	65,125	---	---	---	180,481	760,376	---	---	---
Total	**2,296,779**	**4,434,035**	**(2,137,256)**	**2,049,112**	**185,527**	**(273,671)**	**---**	**1,294,666**	**---**	**180,481**	**1,406,233**	**---**	**4,050**	**356,500**
Crosby														
Deputy Registrar [0]	91,389	91,547	(158)	30	76	(204)	---	---	---	---	---	---	---	---
Range Collectors [0]	172,198	179,178	(6,980)	---	15,158	(22,138)	---	---	---	---	---	---	---	---
Sewer	496,803	452,362	44,441	114,411	4,515	154,337	---	109,352	---	1,731	437,804	345,681	---	---
Storm Drainage [0]	46,255	20,070	26,185	11,060	---	37,245	---	---	---	20,000	---	---	---	---
Water	521,862	371,556	150,306	178,597	43,807	285,096	---	140,816	---	1,731	713,271	588,593	43,807	150,000
Total	**1,328,507**	**1,114,713**	**213,794**	**304,098**	**63,556**	**454,336**	**---**	**250,168**	**---**	**23,462**	**1,151,075**	**934,274**	**43,807**	**150,000**
Crosslake														
Communications [16]	2,574,028	2,262,492	311,536	1,246,422	228,262	1,329,696	---	---	---	5,689,339	455,324	---	33,440	2,130,000
Sewer	251,166	480,584	(229,418)	245,179	31,252	(15,491)	222,510	---	165	(33,344)	212,308	---	31,252	170,000
Total	**2,825,194**	**2,743,076**	**82,118**	**1,491,601**	**259,514**	**1,314,205**	**222,510**	**---**	**165**	**5,655,995**	**667,632**	**---**	**64,692**	**2,300,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Crystal														
Recycling	334,926	324,496	10,430	226	---	10,656	---	---	---	6,264	---	---	---	---
Sanitary Sewer	2,196,601	2,168,280	28,321	81,836	792	109,365	---	---	52,037	139,278	574,296	---	---	---
Storm Drainage	871,233	903,342	(32,109)	32,237	542	(414)	---	---	26,520	(58,422)	452,802	---	---	---
Street Lights	191,382	155,056	36,326	10,973	---	47,299	---	---	---	160,588	---	---	---	---
Water	3,337,980	3,037,110	300,870	1,519,579	10,800	1,809,649	---	---	1,265	139,278	284,093	---	---	---
Total	**6,932,122**	**6,588,284**	**343,838**	**1,644,851**	**12,134**	**1,976,555**	**---**	**---**	**79,822**	**386,986**	**1,311,191**	**---**	**---**	**---**
Currie														
Garbage	9,327	7,914	1,413	1	---	1,414	---	---	---	---	---	---	---	---
Sewer	28,338	66,928	(38,590)	43,873	19,666	(14,383)	---	---	---	---	---	---	19,666	9,500
Water	50,435	43,532	6,903	1,786	---	8,689	---	---	---	(13,000)	1,621	---	---	---
Total	**88,100**	**118,374**	**(30,274)**	**45,660**	**19,666**	**(4,280)**	**---**	**---**	**---**	**(13,000)**	**1,621**	**---**	**19,666**	**9,500**
Cuyuna														
Sewer [0]	20,969	31,517	(10,548)	---	---	(10,548)	---	---	---	---	---	---	---	---
Water [0]	13,980	24,208	(10,228)	---	---	(10,228)	---	---	---	---	---	---	---	---
Total	**34,949**	**55,725**	**(20,776)**	**---**	**---**	**(20,776)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Cyrus														
Garbage [0]	31,023	29,964	1,059	---	---	1,059	---	---	---	---	---	---	---	---
Sewer [0]	29,772	26,572	3,200	836	---	4,036	---	---	---	---	---	---	---	---
Water	32,227	61,608	(29,381)	24,183	24,265	(29,463)	---	696,160	---	---	1,389,766	1,598,775	24,265	900,000
Total	**93,022**	**118,144**	**(25,122)**	**25,019**	**24,265**	**(24,368)**	**---**	**696,160**	**---**	**---**	**1,389,766**	**1,598,775**	**24,265**	**900,000**
Dalton														
Liquor	325,423	330,385	(4,962)	3,504	---	(1,458)	---	---	---	---	---	---	---	---
Sewer	40,821	32,340	8,481	11,444	---	19,925	---	---	---	---	93,971	---	---	---
Water	59,797	75,361	(15,564)	4,981	16,382	(26,965)	---	---	---	---	---	---	16,382	17,000
Total	**426,041**	**438,086**	**(12,045)**	**19,929**	**16,382**	**(8,498)**	**---**	**---**	**---**	**---**	**93,971**	**---**	**16,382**	**17,000**
Danube														
Economic Development Authority [29]	25,920	13,117	12,803	1,105	5,439	8,469	---	---	---	---	---	---	5,439	7,629

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Garbage	29,669	43,188	(13,519)	512	---	(13,007)	---	---	---	---	---	---	---	---
Sewer	31,678	23,281	8,397	399	---	8,796	---	---	---	---	---	---	---	---
Water	55,890	56,808	(918)	2,374	---	1,456	---	---	---	---	409,793	---	---	---
Total	**143,157**	**136,394**	**6,763**	**4,390**	**5,439**	**5,714**	**---**	**---**	**---**	**---**	**409,793**	**---**	**5,439**	**7,629**
Danvers														
Liquor	345,803	345,396	407	2,733	---	3,140	---	---	---	---	6,813	---	---	---
Refuse	13,842	8,482	5,360	---	---	5,360	---	---	---	---	---	---	---	---
Sewer	11,708	21,461	(9,753)	8,270	---	(1,483)	---	---	---	---	---	---	---	---
Total	**371,353**	**375,339**	**(3,986)**	**11,003**	**---**	**7,017**	**---**	**---**	**---**	**---**	**6,813**	**---**	**---**	**---**
Darfur														
Sewer	26,868	48,615	(21,747)	25	4,875	(26,597)	---	---	---	---	---	---	4,875	4,000
Water	17,687	16,267	1,420	4	---	1,424	---	---	---	---	---	---	---	---
Total	**44,555**	**64,882**	**(20,327)**	**29**	**4,875**	**(25,173)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,875**	**4,000**
Darwin														
Liquor	559,276	540,771	18,505	1,777	---	20,282	---	---	240	---	---	---	---	---
Sewer	42,546	28,007	14,539	3,389	---	17,928	---	---	---	---	---	---	---	---
Water	74,326	73,545	781	2,147	3,113	(185)	---	---	---	---	---	---	3,113	11,000
Total	**676,148**	**642,323**	**33,825**	**7,313**	**3,113**	**38,025**	**---**	**---**	**240**	**---**	**---**	**---**	**3,113**	**11,000**
Dassel														
Liquor	1,117,983	1,088,847	29,136	21,036	30,096	20,076	---	---	---	---	---	---	15,922	45,000
Sewer	351,168	327,851	23,317	19,818	16,249	26,886	---	---	---	43,780	2,000	43,780	16,180	126,000
Surface Water	11,741	1,933	9,808	375	---	10,183	---	---	---	---	15,354	---	---	---
Water	374,049	294,305	79,744	10,977	21,717	69,004	---	---	---	17,412	8,000	17,411	21,377	194,000
Total	**1,854,941**	**1,712,936**	**142,005**	**52,206**	**68,062**	**126,149**	**---**	**---**	**---**	**61,192**	**25,354**	**61,191**	**53,479**	**365,000**
Dawson														
Armory Housing	67,890	63,410	4,480	2,655	11,125	(3,990)	---	---	---	---	5,000	---	10,835	20,000
Liquor	465,823	471,459	(5,636)	562	---	(5,074)	---	---	---	---	---	---	---	---
Refuse	113,172	107,012	6,160	744	---	6,904	---	---	---	---	---	---	---	---

*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, 2016

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 and Sewer [3]	791,466	676,471	114,995	845	88,313	27,527	---	---	---	---	20,164	---	88,313	343,000
Total	**1,438,351**	**1,318,352**	**119,999**	**4,806**	**99,438**	**25,367**	**---**	**---**	**---**	**---**	**25,164**	**---**	**99,148**	**363,000**
Dayton														
Sewer	252,005	635,605	(383,600)	9,596	---	(374,004)	---	---	---	160,447	---	---	---	---
Water	308,787	620,149	(311,362)	113,663	---	(197,699)	---	---	---	(183,365)	---	---	---	---
Total	**560,792**	**1,255,754**	**(694,962)**	**123,259**	**---**	**(571,703)**	**---**	**---**	**---**	**(22,918)**	**---**	**---**	**---**	**---**
De Graff														
Liquor	387,683	427,029	(39,346)	40,343	4,676	(3,679)	---	---	---	---	---	---	4,676	36,263
Utilities [1]	42,553	57,189	(14,636)	27	5,975	(20,584)	---	---	---	(9,075)	---	---	5,975	3,100
Total	**430,236**	**484,218**	**(53,982)**	**40,370**	**10,651**	**(24,263)**	**---**	**---**	**---**	**(9,075)**	**---**	**---**	**10,651**	**39,363**
Deephaven														
Marina	142,098	125,233	16,865	2,891	---	19,756	---	---	---	---	---	---	---	---
Recycling	19,914	22,063	(2,149)	14,333	---	12,184	---	---	---	---	---	---	---	---
Sewer	696,199	753,779	(57,580)	10,026	---	(47,554)	---	---	---	28,054	48,022	---	---	---
Storm Water	118,480	59,623	58,857	694	2,457	57,094	---	---	---	---	66,975	---	---	---
Water	76,624	86,892	(10,268)	4,594	---	(5,674)	---	---	---	---	---	---	---	---
Total	**1,053,315**	**1,047,590**	**5,725**	**32,538**	**2,457**	**35,806**	**---**	**---**	**---**	**28,054**	**114,997**	**---**	**---**	**---**
Deer Creek														
Sewer	55,718	37,788	17,930	---	12,330	5,600	---	---	---	(194,736)	---	---	12,330	208,500
Water [0]	51,553	23,839	27,714	---	12,968	14,746	---	---	---	55,734	---	---	12,968	5,000
Total	**107,271**	**61,627**	**45,644**	**---**	**25,298**	**20,346**	**---**	**---**	**---**	**(139,002)**	**---**	**---**	**25,298**	**213,500**
Deer River														
License Bureau	73,755	76,524	(2,769)	---	---	(2,769)	---	---	---	---	1,099	---	---	---
Sewer	235,241	195,816	39,425	53	13,593	25,885	36	---	---	---	26,584	---	13,593	8,000
Water	198,919	176,594	22,325	---	5,562	16,763	---	---	---	---	12,147	---	5,562	18,000
Total	**507,915**	**448,934**	**58,981**	**53**	**19,155**	**39,879**	**36**	**---**	**---**	**---**	**39,830**	**---**	**19,155**	**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, 2016

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
Deerwood														
Sewer Fund	91,792	106,625	(14,833)	20,311	---	5,478	---	---	60	---	3,000	---	---	---
Water Fund	188,723	107,301	81,422	2,673	7,709	76,386	---	---	113	14,641	6,734	---	3,980	14,000
Total	**280,515**	**213,926**	**66,589**	**22,984**	**7,709**	**81,864**	**---**	**---**	**173**	**14,641**	**9,734**	**---**	**3,980**	**14,000**
Delano														
Electric [29]	5,784,016	5,481,199	302,817	127,030	209,992	219,855	---	---	---	---	330,502	263,726	22,089	80,245
Liquor	2,528,085	2,358,756	169,329	3,281	---	172,610	---	---	656	100,000	1,325	---	---	---
Sanitary Sewer	1,777,148	1,442,694	334,454	417,197	219,745	531,906	---	---	---	---	534,989	515,000	219,745	1,075,452
Water [29]	1,034,107	921,957	112,150	236,527	223,148	125,529	---	---	---	---	1,089,296	900,000	223,148	355,000
Total	**11,123,356**	**10,204,606**	**918,750**	**784,035**	**652,885**	**1,049,900**	**---**	**---**	**656**	**100,000**	**1,956,112**	**1,678,726**	**464,982**	**1,510,697**
Delavan														
Sewer	46,639	61,888	(15,249)	---	---	(15,249)	---	---	---	---	---	---	---	---
Water	45,390	56,125	(10,735)	---	---	(10,735)	---	---	---	---	---	---	---	---
Total	**92,029**	**118,013**	**(25,984)**	**---**	**---**	**(25,984)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Delhi*														
Sewer Treatment Project [0]	21,935	24,342	(2,407)	4	2,831	(5,234)	---	---	---	---	---	---	2,831	1,200
Total	**21,935**	**24,342**	**(2,407)**	**4**	**2,831**	**(5,234)**	**---**	**---**	**---**	**---**	**---**	**---**	**2,831**	**1,200**
Dennison														
Refuse or Garbage Collection	15,392	13,247	2,145	---	---	2,145	---	---	---	---	---	---	---	---
Sewage Collection and Disposal	42,123	40,643	1,480	---	---	1,480	---	---	---	22,285	12,990	---	---	---
Water	14,039	12,950	1,089	3,342	---	4,431	---	---	---	---	---	---	---	---
Total	**71,554**	**66,840**	**4,714**	**3,342**	**---**	**8,056**	**---**	**---**	**---**	**22,285**	**12,990**	**---**	**---**	**---**
Dent														
Sewage Collection and Disposal [0]	33,595	15,572	18,023	7	---	18,030	---	---	---	13,210	---	---	---	---
Sewer Equipment Reserve [0]	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---
Total	**33,595**	**15,572**	**18,023**	**7**	**---**	**18,030**	**---**	**---**	**---**	**12,210**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Detroit Lakes														
Electric	17,926,329	15,515,013	2,411,316	202,393	58,329	2,555,380	---	---	---	522,581	1,030,327	---	33,379	295,000
Liquor	6,313,527	5,425,903	887,624	13,763	143,772	757,615	---	---	---	258,785	11,970	---	39,277	106,826
Sewer	2,340,184	1,640,858	699,326	29,729	276,017	453,038	---	---	---	(804)	1,414,178	---	44,717	240,320
Water	1,306,064	1,087,886	218,178	7,611	91,444	134,345	---	---	---	(507)	191,984	---	91,444	166,250
Total	**27,886,104**	**23,669,660**	**4,216,444**	**253,496**	**569,562**	**3,900,378**	**---**	**---**	**---**	**780,055**	**2,648,459**	**---**	**208,817**	**808,396**
Dexter														
Sewer [0]	14,666	10,186	4,480	6,877	---	11,357	6,518	---	---	---	---	---	---	---
Water [0]	38,729	18,084	20,645	8,450	1,725	27,370	7,767	---	---	---	---	---	1,725	15,000
Total	**53,395**	**28,270**	**25,125**	**15,327**	**1,725**	**38,727**	**14,285**	**---**	**---**	**---**	**---**	**---**	**1,725**	**15,000**
Dilworth														
Forestry	29,782	17,733	12,049	1,109	---	13,158	---	---	---	---	---	---	---	---
Pest Control	44,026	25,820	18,206	458	---	18,664	---	---	---	---	---	---	---	---
Refuse	431,020	380,302	50,718	2,145	---	52,863	---	---	---	6,800	9,577	---	---	---
Sewer	613,891	527,324	86,567	175,806	23,992	238,381	43,333	---	20,014	5,000	48,383	---	23,992	110,000
Water	663,390	612,112	51,278	700	361	51,617	---	---	---	5,000	27,600	---	361	---
Total	**1,782,109**	**1,563,291**	**218,818**	**180,218**	**24,353**	**374,683**	**43,333**	**---**	**20,014**	**16,800**	**85,560**	**---**	**24,353**	**110,000**
Dodge Center														
Ambulance	1,337,561	1,484,667	(147,106)	13,772	12,955	(146,289)	---	---	---	---	5,127	---	---	---
Sewer	415,858	416,875	(1,017)	20,609	---	19,592	---	---	---	72,565	---	---	---	---
Water	359,672	320,005	39,667	23,811	---	63,478	---	---	---	53,025	---	---	---	---
Total	**2,113,091**	**2,221,547**	**(108,456)**	**58,192**	**12,955**	**(63,219)**	**---**	**---**	**---**	**125,590**	**5,127**	**---**	**---**	**---**
Donaldson														
Sewer [0]	5,040	16,353	(11,313)	12	---	(11,301)	---	---	---	---	---	---	---	---
Total	**5,040**	**16,353**	**(11,313)**	**12**	**---**	**(11,301)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Donnelly														
Garbage [0]	27,728	27,728	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [0]	31,420	39,325	(7,905)	30	---	(7,875)	---	---	---	---	30,770	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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]	57,067	38,831	18,236	3	610	17,629	---	---	---	---	---	---	610	5,700
Total	**116,215**	**105,884**	**10,331**	**33**	**610**	**9,754**	**---**	**---**	**---**	**---**	**30,770**	**---**	**610**	**5,700**
Doran														
Wastewater [0]	7,807	8,549	(742)	177	119	(684)	---	---	---	---	---	---	119	23,835
Total	**7,807**	**8,549**	**(742)**	**177**	**119**	**(684)**	**---**	**---**	**---**	**---**	**---**	**---**	**119**	**23,835**
Dover														
Water and Sewer [3]	188,083	146,378	41,705	19,638	5,991	55,352	19,638	---	---	---	22,500	---	5,991	54,000
Total	**188,083**	**146,378**	**41,705**	**19,638**	**5,991**	**55,352**	**19,638**	**---**	**---**	**---**	**22,500**	**---**	**5,991**	**54,000**
Dovray														
Sewer	26,720	20,610	6,110	1,394	8,415	(911)	---	---	---	2,000	---	---	8,415	4,000
Water	7,115	8,437	(1,322)	332	---	(990)	---	---	---	(2,000)	---	---	---	---
Total	**33,835**	**29,047**	**4,788**	**1,726**	**8,415**	**(1,901)**	**---**	**---**	**---**	**---**	**---**	**---**	**8,415**	**4,000**
Duluth														
Airport [29]	5,595,404	13,892,061	(8,296,657)	600,512	398,990	(8,095,135)	---	3,792,475	224,190	---	8,038,632	---	398,990	908,282
Duluth Entertainment and Convention Center [29]	9,695,579	15,010,545	(5,314,966)	1,903,360	82	(3,411,688)	1,683,274	---	---	---	966,084	---	82	9,939
Gas Utility	31,301,655	26,670,749	4,630,906	625,045	613,300	4,642,651	---	---	---	2,729,994	3,186,589	---	122,540	1,071,307
Golf	1,822,938	2,068,650	(245,712)	---	1,582	(247,294)	---	---	---	---	---	---	---	50,004
Parking	339,417	440,377	(100,960)	(319)	327,634	(428,913)	---	---	---	---	2,538,232	---	327,634	---
Sewer Utility	19,541,388	15,484,078	4,057,310	3,995	419,720	3,641,585	---	---	---	119,357	4,652,747	50,685	419,720	2,867,704
Spirit Mountain Recreation Area Authority [29] [33]	4,702,790	5,660,268	(957,478)	1,408,569	75,285	375,806	445,700	---	---	---	6,318,174	---	75,285	455,758
Steam District #1	7,064,401	8,087,166	(1,022,765)	4,976	274,625	(1,292,414)	---	---	---	136,815	1,614,550	---	216,284	635,000
Storm Water	5,249,002	4,092,825	1,156,177	7,573	20,594	1,143,156	---	---	---	511,733	2,540,319	---	20,594	109,695
Street Light Utility	1,534,238	2,304,406	(770,168)	664,812	---	(105,356)	647,013	---	---	31,564	---	---	---	---
Transit	2,787,220	20,162,304	(17,375,084)	14,299,985	---	(3,075,099)	1,491,900	2,880,263	3,764,665	---	10,932,694	---	---	---
Water Utility	14,488,756	10,785,150	3,703,606	24,894	218,190	3,510,310	---	---	---	25,785	4,618,052	31,305	213,800	1,664,892
West Superior Street Parking	4,573,477	2,396,423	2,177,054	(10,050)	234,182	1,932,822	---	---	---	1,326,700	432,248	---	234,182	780,000
Total	**108,696,265**	**127,055,002**	**(18,358,737)**	**19,533,352**	**2,584,184**	**(1,409,569)**	**4,267,887**	**6,672,738**	**3,988,855**	**4,881,948**	**45,838,321**	**81,990**	**2,029,111**	**8,552,581**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Dumont														
Sanitation	4,607	5,455	(848)	---	---	(848)	---	---	---	---	---	---	---	---
Sewer	28,498	24,052	4,446	34	7,410	(2,930)	---	---	---	---	---	---	7,410	6,000
Water	27,755	22,635	5,120	---	1,855	3,265	---	---	---	---	---	---	1,855	7,000
Total	**60,860**	**52,142**	**8,718**	**34**	**9,265**	**(513)**	**---**	**---**	**---**	**---**	**---**	**---**	**9,265**	**13,000**
Dundas														
Refuse	103,799	79,851	23,948	111	---	24,059	---	---	---	24,000	---	---	---	---
Sewer	444,305	420,876	23,429	81,025	54,914	49,540	---	72,377	---	7,869	187,402	1,090,100	31,623	209,887
Storm Water Utility	76,926	37,148	39,778	485	---	40,263	---	---	---	8,145	---	---	---	---
Water	327,493	421,690	(94,197)	1,127	41,161	(134,231)	---	---	---	(375,806)	---	---	41,161	335,000
Total	**952,523**	**959,565**	**(7,042)**	**82,748**	**96,075**	**(20,369)**	**---**	**72,377**	**---**	**(335,792)**	**187,402**	**1,090,100**	**72,784**	**544,887**
Dundee														
Electric [17]	67,367	68,044	(677)	10,499	6,161	3,661	---	---	---	---	---	---	---	---
Sewer	6,931	79,655	(72,724)	10,604	2	(62,122)	---	---	---	4,360	---	---	---	---
Water	8,833	23,302	(14,469)	13,699	6,705	(7,475)	---	---	---	2	---	---	6,705	5,000
Total	**83,131**	**171,001**	**(87,870)**	**34,802**	**12,868**	**(65,936)**	**---**	**---**	**---**	**4,362**	**---**	**---**	**6,705**	**5,000**
Dunnell														
Electric	100,452	105,846	(5,394)	5,487	---	93	---	---	---	---	---	---	---	---
Sewer	48,158	80,316	(32,158)	28,620	8,518	(12,056)	28,620	---	---	---	---	---	8,518	4,280
Water	28,459	41,241	(12,782)	2,412	---	(10,370)	---	---	---	---	---	---	---	---
Total	**177,069**	**227,403**	**(50,334)**	**36,519**	**8,518**	**(22,333)**	**28,620**	**---**	**---**	**---**	**---**	**---**	**8,518**	**4,280**
Eagan														
Aquatic Facility	1,263,108	1,349,143	(86,035)	8,422	---	(77,613)	---	---	740	(673,008)	49,000	---	---	---
Civic Arena	1,131,161	1,421,265	(290,104)	74,630	19,140	(234,614)	---	---	2,748	---	192,106	---	1,451	---
Community Center	1,493,065	2,335,660	(842,595)	1,211,097	138,808	229,694	1,114,106	---	6,094	(142,451)	117,999	---	138,808	875,000
Fiber Infrastructure	110,822	161,520	(50,698)	457	---	(50,241)	---	---	457	(250,000)	141,834	---	---	---
Sanitary Sewer	6,507,677	6,643,944	(136,267)	144,315	---	8,048	---	---	53,409	368,200	10,871	---	---	---
Storm Drainage/Water Quality	2,420,716	2,613,199	(192,483)	144,457	---	(48,026)	---	---	20,962	99,272	410,242	---	---	---

*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, 2016

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
Street Light Utility	750,294	510,475	239,819	---	1,002	238,817	---	---	41	38,100	11,315	---	---	---
Water	4,736,968	6,032,213	(1,295,245)	1,846,556	37,612	513,699	---	---	21,467	1,470,097	56,425	---	---	---
Total	**18,413,811**	**21,067,419**	**(2,653,608)**	**3,429,934**	**196,562**	**579,764**	**1,114,106**	**---**	**105,918**	**910,210**	**989,792**	**---**	**140,259**	**875,000**
Eagle Bend														
Gas	322,740	218,843	103,897	1,893	23,389	82,401	---	---	---	---	4,837	494,000	9,389	548,000
Liquor	237,615	235,990	1,625	19,308	---	20,933	---	---	---	14,000	---	---	---	---
Sewer	99,305	88,669	10,636	2,112	---	12,748	---	---	---	34,776	---	---	---	---
Water	102,529	59,022	43,507	2,227	3,959	41,775	---	---	---	49,773	79,050	---	3,959	15,000
Total	**762,189**	**602,524**	**159,665**	**25,540**	**27,348**	**157,857**	**---**	**---**	**---**	**98,549**	**83,887**	**494,000**	**13,348**	**563,000**
Eagle Lake														
Sanitary Sewer	565,826	491,120	74,706	14,978	---	89,684	---	---	---	50,000	13,923	---	---	---
Water	348,130	265,800	82,330	1,974	---	84,304	---	---	---	50,000	28,527	---	---	---
Total	**913,956**	**756,920**	**157,036**	**16,952**	**---**	**173,988**	**---**	**---**	**---**	**100,000**	**42,450**	**---**	**---**	**---**
East Bethel														
Arena	206,170	214,199	(8,029)	591	---	(7,438)	---	---	---	---	6,000	---	---	---
Sewer	109,849	344,161	(234,312)	150	---	(234,162)	---	---	---	---	---	201,068	---	20,735
Water	75,353	326,209	(250,856)	---	---	(250,856)	---	---	---	---	---	---	---	---
Total	**391,372**	**884,569**	**(493,197)**	**741**	**---**	**(492,456)**	**---**	**---**	**---**	**---**	**6,000**	**201,068**	**---**	**20,735**
East Grand Forks														
Commercial Properties	64,842	63,549	1,293	4,314	---	5,607	---	---	---	---	---	6,714	---	---
Economic Development and Housing Authority [29]	621,715	669,472	(47,757)	225,915	3,294	174,864	178,676	---	---	---	---	---	---	---
Electric	14,096,598	13,646,481	450,117	207,192	---	657,309	---	---	---	385,154	656,772	---	---	---
Refuse	1,039,110	1,115,119	(76,009)	2,543	---	(73,466)	---	---	---	---	264,867	---	---	---
Sewer	1,647,609	875,076	772,533	33,994	80,158	726,369	---	---	---	---	5,149,102	2,937,815	76,373	190,000
Storm Water	479,086	614,981	(135,895)	9,338	---	(126,557)	---	---	---	---	68,470	---	---	---
Water	2,490,088	2,397,668	92,420	---	---	92,420	---	---	---	---	673,154	---	---	---
Total	**20,439,048**	**19,382,346**	**1,056,702**	**483,296**	**83,452**	**1,456,546**	**178,676**	**---**	**---**	**385,154**	**6,812,365**	**2,944,529**	**76,373**	**190,000**

*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, 2016

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
East Gull Lake														
Wastewater	511,557	732,653	(221,096)	525,264	35,494	268,674	76,671	---	---	---	16,000	---	35,494	764,850
Total	**511,557**	**732,653**	**(221,096)**	**525,264**	**35,494**	**268,674**	**76,671**	**---**	**---**	**---**	**16,000**	**---**	**35,494**	**764,850**
Easton														
Mosquito Spraying	1,384	---	1,384	---	---	1,384	---	---	---	---	---	---	---	---
Recycling	---	---	---	---	---	---	---	---	---	(2,472)	---	---	---	---
Sewer	40,168	36,395	3,773	---	---	3,773	---	---	---	2,472	---	---	---	---
Water	44,801	62,116	(17,315)	---	---	(17,315)	---	---	---	---	---	---	---	---
Total	**86,353**	**98,511**	**(12,158)**	**---**	**---**	**(12,158)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Echo														
Cemetery	---	325	(325)	131	---	(194)	---	---	---	---	---	---	---	---
Sewer	46,547	46,549	(2)	168	4,850	(4,684)	---	---	---	---	---	---	4,850	17,000
Water	76,965	67,145	9,820	9,504	8,730	10,594	---	---	---	---	---	---	8,730	3,000
Total	**123,512**	**114,019**	**9,493**	**9,803**	**13,580**	**5,716**	**---**	**---**	**---**	**---**	**---**	**---**	**13,580**	**20,000**
Eden Prairie														
Liquor	10,747,887	10,443,197	304,690	14,290	---	318,980	---	---	---	700,000	---	---	---	---
Sewer	5,789,584	7,377,589	(1,588,005)	115,899	13,288	(1,485,394)	---	---	41,989	519,999	---	---	13,288	85,000
Storm	2,118,416	1,764,592	353,824	61,546	36,932	378,438	---	---	5,000	149,783	---	---	---	---
Water	7,649,111	10,437,948	(2,788,837)	136,419	87,286	(2,739,704)	---	---	27,037	1,239,956	44,115	1,636,443	62,848	370,000
Total	**26,304,998**	**30,023,326**	**(3,718,328)**	**328,154**	**137,506**	**(3,527,680)**	**---**	**---**	**74,026**	**2,609,738**	**44,115**	**1,636,443**	**76,136**	**455,000**
Eden Valley														
Senior Housing	122,180	87,445	34,735	7,774	7,877	34,632	---	---	---	---	---	---	7,877	49,000
Sewer	158,905	164,537	(5,632)	15,549	14,484	(4,567)	---	---	---	9,500	---	---	14,484	52,000
Water	258,375	194,906	63,469	(2,606)	14,154	46,709	---	---	---	---	8,108	---	14,154	169,000
Total	**539,460**	**446,888**	**92,572**	**20,717**	**36,515**	**76,774**	**---**	**---**	**---**	**9,500**	**8,108**	**---**	**36,515**	**270,000**
Edgerton														
Refuse	53,896	48,942	4,954	10	---	4,964	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	93,060	70,350	22,710	---	---	22,710	---	---	---	---	---	---	---	---
Water	181,279	191,868	(10,589)	51,165	5,478	35,098	---	---	---	---	---	---	5,478	22,000
Total	**328,235**	**311,160**	**17,075**	**51,175**	**5,478**	**62,772**	**---**	**---**	**---**	**---**	**---**	**---**	**5,478**	**22,000**
Edina														
Aquatic Center	956,068	913,537	42,531	43,546	2,562	83,515	---	---	---	---	183,311	---	2,562	80,000
Arena	2,314,759	2,711,478	(396,719)	2,646	131,182	(525,255)	---	---	---	(209,861)	133,996	---	131,166	230,000
Art Center	486,229	727,822	(241,593)	26,058	---	(215,535)	---	---	---	(116,850)	---	---	---	---
Centennial Lakes	939,421	1,011,551	(72,130)	21,631	---	(50,499)	---	---	---	(73,210)	---	---	---	---
Edinborough Park	1,366,418	1,443,272	(76,854)	16,501	---	(60,353)	---	---	---	(25,837)	195,161	---	---	---
Golf Course	2,809,702	2,968,297	(158,595)	43,845	90,919	(205,669)	---	---	---	(150,000)	1,936,496	---	90,919	65,000
Liquor	12,937,092	12,130,254	806,838	21,488	---	828,326	---	---	---	700,000	108,774	---	---	---
Sports Dome	398,707	670,446	(271,739)	4,114	---	(267,625)	---	---	---	(124,669)	390,726	---	---	---
Utilities [1]	19,472,645	16,222,211	3,250,434	800,337	868,832	3,181,939	---	---	345,097	100,000	8,794,245	9,350,611	868,832	4,925,000
Total	**41,681,041**	**38,798,868**	**2,882,173**	**980,166**	**1,093,495**	**2,768,844**	**---**	**---**	**345,097**	**99,573**	**11,742,709**	**9,350,611**	**1,093,479**	**5,300,000**
Effie														
Sewer [0]	32,987	34,452	(1,465)	7,208	12,024	(6,281)	7,208	---	---	---	---	---	12,024	8,823
Total	**32,987**	**34,452**	**(1,465)**	**7,208**	**12,024**	**(6,281)**	**7,208**	**---**	**---**	**---**	**---**	**---**	**12,024**	**8,823**
Eitzen														
Community Center [0]	6,919	23,444	(16,525)	12,957	---	(3,568)	---	---	---	---	---	---	---	---
DEED Fund [0]	13,944	7,500	6,444	---	---	6,444	---	---	---	---	---	---	---	---
Electric Fund [0]	247,980	232,216	15,764	3,977	---	19,741	---	---	---	---	---	---	---	---
Garbage Fund [0]	10,718	10,013	705	---	---	705	---	---	---	---	---	---	---	---
Sewer Fund [0]	34,519	39,711	(5,192)	960	---	(4,232)	---	---	---	---	---	---	---	---
Water Fund [0]	39,778	8,423	31,355	---	7,363	23,992	---	---	---	---	---	---	7,363	27,500
Total	**353,858**	**321,307**	**32,551**	**17,894**	**7,363**	**43,082**	**---**	**---**	**---**	**---**	**---**	**---**	**7,363**	**27,500**
Elba														
Water [0]	4,620	4,925	(305)	5,045	---	4,740	---	---	---	1,068	18,194	---	---	---
Total	**4,620**	**4,925**	**(305)**	**5,045**	**---**	**4,740**	**---**	**---**	**---**	**1,068**	**18,194**	**---**	**---**	**---**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Elbow Lake														
Electric	1,662,550	1,623,325	39,225	4,358	12,042	31,541	---	---	---	98,500	116,428	---	12,042	40,000
Maplewood Manor	144,786	132,228	12,558	10,260	930	21,888	---	---	---	46,200	5,295	---	---	---
Sewer	208,787	133,188	75,599	188,414	10,393	253,620	---	---	188,414	53,500	285,453	67,453	6,813	31,526
Tipsinah Mounds Campground	210,467	166,699	43,768	8,238	7,953	44,053	---	---	---	33,500	68,383	---	---	---
Water	261,084	203,285	57,799	247,221	3,282	301,738	---	244,396	---	53,500	368,653	35,594	3,282	17,371
Total	**2,487,674**	**2,258,725**	**228,949**	**458,491**	**34,600**	**652,840**	**---**	**244,396**	**188,414**	**285,200**	**844,212**	**103,047**	**22,137**	**88,897**
Elgin														
Building [16][23]	11,400	22,162	(10,762)	440,000	5,327	423,911	---	---	---	---	---	---	5,327	398,919
Sewer [23]	149,352	143,247	6,105	---	5,731	374	---	---	---	---	---	---	5,731	21,000
Water [23]	180,274	190,556	(10,282)	30,640	34,999	(14,641)	30,640	---	---	---	---	---	34,999	41,000
Total	**341,026**	**355,965**	**(14,939)**	**470,640**	**46,057**	**409,644**	**30,640**	**---**	**---**	**---**	**---**	**---**	**46,057**	**460,919**
Elizabeth														
Liquor	379,029	379,417	(388)	---	---	(388)	---	---	---	---	---	---	---	---
Sewer	11,510	8,036	3,474	---	---	3,474	---	---	---	---	---	---	---	---
Water	69,679	59,742	9,937	---	3,804	6,133	---	---	---	---	---	---	3,804	33,000
Total	**460,218**	**447,195**	**13,023**	**---**	**3,804**	**9,219**	**---**	**---**	**---**	**---**	**---**	**---**	**3,804**	**33,000**
Elk River														
Electric	34,464,396	31,826,599	2,637,797	372,506	363,515	2,646,788	---	---	---	1,089,287	12,422,917	11,545,329	198,194	2,421,292
Garbage	1,342,900	1,475,027	(132,127)	3,836	---	(128,291)	---	---	---	17,284	---	---	---	---
Liquor	7,009,574	6,063,922	945,652	287	---	945,939	---	---	---	704,567	---	---	---	---
Sewer	1,921,190	2,212,733	(291,543)	738,298	260,406	186,349	---	---	560,363	119,255	4,735,877	---	260,406	400,000
Storm Water	477,377	641,662	(164,285)	---	3,934	(168,219)	---	---	---	61,744	---	---	---	---
Water	2,173,521	2,474,667	(301,146)	222,667	57,986	(136,465)	---	---	---	(300,000)	1,415,644	---	57,986	233,000
Total	**47,388,958**	**44,694,610**	**2,694,348**	**1,337,594**	**685,841**	**3,346,101**	**---**	**---**	**560,363**	**1,692,137**	**18,574,438**	**11,545,329**	**516,586**	**3,054,292**
Elko New Market														
Sewer	834,683	1,187,095	(352,412)	2,936	22,029	(371,505)	---	---	---	---	150,394	---	22,029	363,330
Storm Water	228,177	215,690	12,487	(2,772)	27,255	(17,540)	---	---	---	---	---	---	26,807	66,127

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	987,188	616,694	370,494	1,139	135,197	236,436	---	---	---	---	1,069,478	---	135,197	238,411
Total	**2,050,048**	**2,019,479**	**30,569**	**1,303**	**184,481**	**(152,609)**	**---**	**---**	**---**	**---**	**1,219,872**	**---**	**184,033**	**667,868**
Elkton														
Water and Sewer [0][3]	21,053	15,896	5,157	105	---	5,262	---	---	---	(10,000)	---	---	---	---
Total	**21,053**	**15,896**	**5,157**	**105**	**---**	**5,262**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**---**	**---**
Ellendale														
Liquor	345,968	387,362	(41,394)	13	---	(41,381)	---	---	---	(28,126)	36,901	---	---	---
Sewer	71,052	75,619	(4,567)	88	14,881	(19,360)	---	---	---	---	---	---	14,881	20,080
Water	262,973	213,144	49,829	---	42,606	7,223	---	---	---	---	---	---	42,606	172,660
Total	**679,993**	**676,125**	**3,868**	**101**	**57,487**	**(53,518)**	**---**	**---**	**---**	**(28,126)**	**36,901**	**---**	**57,487**	**192,740**
Ellsworth														
Parkview Manor Municipal Nursing Home [14] [29]	2,167,068	2,079,803	87,265	4,115	---	91,380	---	---	---	---	96,558	---	---	---
Refuse [0]	46,252	44,069	2,183	9	---	2,192	---	---	---	---	---	---	---	---
Sewer [0]	108,631	43,441	65,190	1,289	14,038	52,441	---	---	---	---	---	---	14,038	25,000
Water [0]	120,140	72,701	47,439	6,388	---	53,827	---	---	---	---	4,895	---	---	---
Total	**2,442,091**	**2,240,014**	**202,077**	**11,801**	**14,038**	**199,840**	**---**	**---**	**---**	**---**	**101,453**	**---**	**14,038**	**25,000**
Elmore														
Liquor	127,389	138,318	(10,929)	39	---	(10,890)	---	---	---	---	---	---	---	---
Refuse	33,645	42,166	(8,521)	3,171	---	(5,350)	---	---	---	---	---	---	---	---
Sewer	65,713	195,396	(129,683)	37,075	43,228	(135,836)	21,331	---	---	(130,232)	---	---	43,228	26,320
Water	114,457	192,133	(77,676)	29,990	55,105	(102,791)	18,974	---	---	(71,223)	---	---	55,105	28,680
Total	**341,204**	**568,013**	**(226,809)**	**70,275**	**98,333**	**(254,867)**	**40,305**	**---**	**---**	**(201,455)**	**---**	**---**	**98,333**	**55,000**
Ely														
Electric	3,332,448	3,389,575	(57,127)	17,996	---	(39,131)	---	---	1,383	---	14,806	---	---	---
Housing and Redevelopment Authority Business Activities [29]	302,305	213,339	88,966	804	216,802	(127,032)	---	---	---	---	3,629	4,036,852	216,802	3,963,103
Housing and Redevelopment Authority Low Rent Public Housing [29]	420,399	908,211	(487,812)	319,437	50,440	(218,815)	---	317,856	---	(231,018)	325,712	---	50,440	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Housing and Redevelopment Authority Public Housing Capital Fund [29]	---	2,649	(2,649)	55,636	---	52,987	---	233,667	---	231,018	---	---	---	---
Sewer	1,036,746	1,050,782	(14,036)	3,203	102,845	(113,678)	---	---	1,038	60,000	19,700	1,635,000	53,206	1,737,000
Water	695,581	664,982	30,599	3,916	12,026	22,489	---	---	1,038	50,000	---	---	12,026	70,000
Total	**5,787,479**	**6,229,538**	**(442,059)**	**400,992**	**382,113**	**(423,180)**	**---**	**551,523**	**3,459**	**110,000**	**363,847**	**5,671,852**	**332,474**	**5,770,103**
Elysian														
Environmental Utility	28,632	---	28,632	---	12,523	16,109	---	---	---	---	283,098	321,145	3,369	---
Refuse Collection	60,549	60,191	358	---	---	358	---	---	---	---	---	---	---	---
Sewer Utility	208,813	219,055	(10,242)	68	4,916	(15,090)	---	---	---	---	33,806	37,782	3,839	67,690
Water Utility	179,884	165,944	13,940	24,027	37,802	165	---	---	---	---	250,293	283,152	21,774	50,000
Total	**477,878**	**445,190**	**32,688**	**24,095**	**55,241**	**1,542**	**---**	**---**	**---**	**---**	**567,197**	**642,079**	**28,982**	**117,690**
Emily														
Sewer [0]	67,472	41,825	25,647	81,699	34,732	72,614	75,359	---	---	---	---	---	34,732	55,000
Total	**67,472**	**41,825**	**25,647**	**81,699**	**34,732**	**72,614**	**75,359**	**---**	**---**	**---**	**---**	**---**	**34,732**	**55,000**
Emmons														
Garbage	21,633	21,936	(303)	8	---	(295)	---	---	---	---	---	---	---	---
Sewer [0]	32,347	21,290	11,057	6	1,206	9,857	---	---	---	(10,000)	---	---	1,206	16,000
Water [0]	32,068	18,765	13,303	520	592	13,231	---	---	---	---	---	---	592	15,000
Total	**86,048**	**61,991**	**24,057**	**534**	**1,798**	**22,793**	**---**	**---**	**---**	**(10,000)**	**---**	**---**	**1,798**	**31,000**
Erhard														
Municipal Liquor Store	279,285	286,069	(6,784)	3,714	135	(3,205)	---	---	---	---	---	---	---	---
Total	**279,285**	**286,069**	**(6,784)**	**3,714**	**135**	**(3,205)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Erskine														
Sewer	82,974	87,148	(4,174)	180	550	(4,544)	---	---	---	---	47,556	---	550	5,000
Water	109,557	131,105	(21,548)	295	23,033	(44,286)	---	---	---	---	---	---	23,033	35,000
Total	**192,531**	**218,253**	**(25,722)**	**475**	**23,583**	**(48,830)**	**---**	**---**	**---**	**---**	**47,556**	**---**	**23,583**	**40,000**

*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, 2016

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
Evan														
Water and Sewer [0][3]	39,694	23,862	15,832	35	14,179	1,688	---	---	---	---	---	---	14,179	3,500
Total	**39,694**	**23,862**	**15,832**	**35**	**14,179**	**1,688**	**---**	**---**	**---**	**---**	**---**	**---**	**14,179**	**3,500**
Evansville														
Sewer	139,041	99,294	39,747	91	4,731	35,107	---	---	---	50,731	---	---	4,619	44,937
Water	132,257	103,602	28,655	91	4,767	23,979	---	---	---	50,731	---	---	4,655	15,333
Total	**271,298**	**202,896**	**68,402**	**182**	**9,498**	**59,086**	**---**	**---**	**---**	**101,462**	**---**	**---**	**9,274**	**60,270**
Eveleth														
Economic Development Authority - Lincoln Place [29]	327,075	263,424	63,651	714	35,146	29,219	---	---	---	---	41,176	---	34,982	69,350
Golf Course	128,010	228,575	(100,565)	---	---	(100,565)	---	---	---	(78,078)	2,000	---	---	---
Housing and Redevelopment Authority	73,712	240,855	(167,143)	122,144	---	(44,999)	---	158,018	25,674	---	194,399	99,130	---	---
Medical Office Building	103,037	43,170	59,867	---	20,421	39,446	---	---	---	---	---	---	20,421	43,420
Refuse	503,806	504,510	(704)	1,464	550	210	---	---	---	---	---	---	550	31,294
Sewer Treatment Plants	610,522	640,223	(29,701)	1,105	23,200	(51,796)	---	---	---	---	---	---	23,200	188,000
Water Utility	522,988	847,609	(324,621)	---	32,418	(357,039)	---	---	---	(2,800)	---	---	32,418	102,010
Total	**2,269,150**	**2,768,366**	**(499,216)**	**125,427**	**111,735**	**(485,524)**	**---**	**158,018**	**25,674**	**(80,878)**	**237,575**	**99,130**	**111,571**	**434,074**
Excelsior														
Commercial Docks	279,602	147,939	131,663	6,705	---	138,368	---	---	---	80,000	---	---	---	---
Sewer	577,451	494,543	82,908	45,484	11,314	117,078	---	---	---	10,000	75,344	---	11,314	24,157
Solid Waste	156,307	146,544	9,763	1,378	---	11,141	---	---	---	5,000	---	---	---	---
Street Light Utility	57,113	55,759	1,354	147	---	1,501	---	---	---	800	---	---	---	---
Surface Water Management	155,904	105,603	50,301	12,059	10,234	52,126	---	---	---	800	2,238	---	10,234	22,436
Water	544,305	442,419	101,886	56,838	40,368	118,356	---	---	---	10,000	73,757	52,576	40,368	123,259
Total	**1,770,682**	**1,392,807**	**377,875**	**122,611**	**61,916**	**438,570**	**---**	**---**	**---**	**106,600**	**151,339**	**52,576**	**61,916**	**169,852**
Eyota														
Arbor Gardens Senior Housing	1,134,686	1,031,824	102,862	149	59,580	43,431	---	---	---	---	26,247	---	59,580	145,000
Sewer Utility	335,816	373,068	(37,252)	131	25,297	(62,418)	---	---	---	5,826	---	---	25,297	130,019

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Water Utility	18,528	29,578	(11,050)	41	---	(11,009)	---	---	---	13,500	---	---	---	---
Water Utility	190,662	163,752	26,910	3,295	5,827	24,378	---	---	---	2,953	5,278	---	5,827	14,981
Total	**1,679,692**	**1,598,222**	**81,470**	**3,616**	**90,704**	**(5,618)**	**---**	**---**	**---**	**22,279**	**31,525**	**---**	**90,704**	**290,000**
Fairfax														
Electric	1,087,429	869,007	218,422	71,175	95	289,502	---	---	---	185,161	76,379	---	---	---
Housing and Redevelopment Authority - Fairview	127,409	108,843	18,566	5,450	20	23,996	---	---	---	---	22,125	---	---	---
Housing and Redevelopment Authority - Southview	86,321	69,328	16,993	1	6,082	10,912	---	---	---	---	24,518	---	3,627	5,201
Liquor	543,010	575,406	(32,396)	1,170	---	(31,226)	---	---	---	---	78,074	---	---	---
Natural Gas	1,410,733	1,142,720	268,013	16,617	39,152	245,478	---	---	---	101,330	6,644	---	39,152	105,000
Sanitary Sewer	218,057	126,757	91,300	1,400	1,254	91,446	---	---	---	10,000	3,028	---	1,254	97,887
Storm Sewer	104,309	69,160	35,149	1,148	---	36,297	---	---	---	36,254	14,420	---	---	---
Water	344,445	249,596	94,849	5,665	18,329	82,185	---	---	---	37,179	120,590	---	18,329	104,612
Total	**3,921,713**	**3,210,817**	**710,896**	**102,626**	**64,932**	**748,590**	**---**	**---**	**---**	**369,924**	**345,778**	**---**	**62,362**	**312,700**
Fairmont														
Electric Department	15,338,091	14,211,366	1,126,725	48,392	73,649	1,101,468	---	---	5,524	561,941	426,824	---	---	---
Liquor	3,683,737	3,151,028	532,709	14,834	495	547,048	---	---	1,245	372,500	---	---	---	---
Parking Lot	5,708	6,432	(724)	30	---	(694)	---	---	---	---	---	---	---	---
Sewer	2,387,483	1,617,610	769,873	43,467	135,277	678,063	---	---	1,962	92,802	191,746	---	113,208	705,000
Storm Sewer Utility	586,621	415,326	171,295	14,623	33,450	152,468	---	---	665	---	197,501	---	33,450	175,000
Water Department	3,497,629	2,975,706	521,923	39,918	583,055	(21,214)	---	---	3,881	122,390	151,637	---	567,306	749,495
Total	**25,499,269**	**22,377,468**	**3,121,801**	**161,264**	**825,926**	**2,457,139**	**---**	**---**	**13,277**	**1,149,633**	**967,708**	**---**	**713,964**	**1,629,495**
Falcon Heights														
Sanitary Sewer	829,339	760,415	68,924	12,258	---	81,182	---	---	---	40,000	---	---	---	---
Storm Drainage	157,067	122,303	34,764	2,287	---	37,051	---	---	---	---	---	---	---	---
Total	**986,406**	**882,718**	**103,688**	**14,545**	**---**	**118,233**	**---**	**---**	**---**	**40,000**	**---**	**---**	**---**	**---**
Faribault														
Sewer	6,045,959	4,839,517	1,206,442	203,770	437,519	972,693	---	72,817	---	---	546,721	---	437,519	1,052,000
Storm Water	678,440	510,484	167,956	41,852	279	209,529	---	---	---	---	175,083	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	2,720,566	1,950,946	769,620	46,480	1,853	814,247	---	---	---	---	415,381	---	---	---
Total	**9,444,965**	**7,300,947**	**2,144,018**	**292,102**	**439,651**	**1,996,469**	**---**	**72,817**	**---**	**---**	**1,137,185**	**---**	**437,519**	**1,052,000**
Farmington														
Liquor	4,742,313	4,448,932	293,381	11,552	---	304,933	---	---	---	204,113	---	---	---	---
Sewer Utility	2,043,859	2,049,273	(5,414)	25,924	1,879	18,631	---	---	---	316,747	---	---	---	---
Solid Waste	2,041,561	1,775,162	266,399	60,904	---	327,303	---	---	---	128,595	277,139	---	---	---
Storm Water Utility	643,479	534,988	108,491	11,188	---	119,679	---	---	---	342,511	---	---	---	---
Street Light Utility	224,781	288,924	(64,143)	1,683	---	(62,460)	---	---	---	---	---	---	---	---
Water Utility	1,631,643	1,359,111	272,532	72,998	104	345,426	---	---	---	436,140	---	---	---	---
Total	**11,327,636**	**10,456,390**	**871,246**	**184,249**	**1,983**	**1,053,512**	**---**	**---**	**---**	**1,428,106**	**277,139**	**---**	**---**	**---**
Federal Dam														
Sewage Collection and Disposal [0]	15,700	33,225	(17,525)	20,074	2,723	(174)	14,228	---	---	---	---	---	2,723	---
Total	**15,700**	**33,225**	**(17,525)**	**20,074**	**2,723**	**(174)**	**14,228**	**---**	**---**	**---**	**---**	**---**	**2,723**	**---**
Felton														
Garbage [0]	23,370	25,919	(2,549)	---	---	(2,549)	---	---	---	---	---	---	---	---
Sewer [0]	22,167	8,585	13,582	---	---	13,582	---	---	---	7,724	---	---	---	---
Water [0]	8,094	5,362	2,732	---	---	2,732	---	---	---	---	---	---	---	---
Total	**53,631**	**39,866**	**13,765**	**---**	**---**	**13,765**	**---**	**---**	**---**	**7,724**	**---**	**---**	**---**	**---**
Fergus Falls														
Liquor	5,797,619	5,203,990	593,629	15,577	13,744	595,462	---	---	---	594,044	54,326	---	13,744	130,000
Sewage Disposal	2,225,357	2,148,142	77,215	134,141	1,034	210,322	---	---	---	281,168	304,635	---	1,034	30,703
Storm Water	495,717	423,287	72,430	12,337	---	84,767	---	---	---	131,194	33,974	---	---	---
Waste Management	2,782,631	2,596,552	186,079	52,486	35,000	203,565	---	---	---	206,750	---	---	35,000	65,000
Water Department	2,212,424	1,651,179	561,245	53,649	36,614	578,280	---	---	---	299,741	171,119	---	36,614	250,000
Total	**13,513,748**	**12,023,150**	**1,490,598**	**268,190**	**86,392**	**1,672,396**	**---**	**---**	**---**	**1,512,897**	**564,054**	**---**	**86,392**	**475,703**
Fertile														
Nursing Home [14]	4,207,827	4,551,205	(343,378)	54,633	---	(288,745)	---	---	---	156,736	1,221,104	1,555,000	---	116,402

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	63,967	79,230	(15,263)	---	---	(15,263)	---	---	---	---	34,612	---	---	---
Water	139,432	145,439	(6,007)	---	4,633	(10,640)	---	---	---	---	35,070	---	4,633	57,000
Total	**4,411,226**	**4,775,874**	**(364,648)**	**54,633**	**4,633**	**(314,648)**	**---**	**---**	**---**	**156,736**	**1,290,786**	**1,555,000**	**4,633**	**173,402**
Fifty Lakes														
Liquor	524,295	550,381	(26,086)	2,502	---	(23,584)	---	---	---	---	---	---	---	---
Total	**524,295**	**550,381**	**(26,086)**	**2,502**	**---**	**(23,584)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Finlayson														
Liquor	539,180	513,421	25,759	12,356	---	38,115	---	---	---	5,000	---	---	---	---
Sewer	44,008	49,055	(5,047)	---	1,165	(6,212)	---	---	---	(13,165)	---	---	1,165	12,000
Water	98,233	62,473	35,760	---	10,438	25,322	---	---	---	13,165	---	---	10,438	30,000
Total	**681,421**	**624,949**	**56,472**	**12,356**	**11,603**	**57,225**	**---**	**---**	**---**	**5,000**	**---**	**---**	**11,603**	**42,000**
Fisher														
Refuse and Recycling	35,833	25,907	9,926	---	---	9,926	---	---	---	---	---	---	---	---
Sewer	86,137	46,740	39,397	---	38,838	559	---	---	---	---	---	---	38,838	25,000
Water	133,382	147,891	(14,509)	8,545	9,860	(15,824)	---	---	---	---	---	---	9,860	105,000
Total	**255,352**	**220,538**	**34,814**	**8,545**	**48,698**	**(5,339)**	**---**	**---**	**---**	**---**	**---**	**---**	**48,698**	**130,000**
Floodwood														
Sewer [0]	104,849	120,381	(15,532)	38,871	---	23,339	---	---	---	---	---	---	---	---
Water [0]	92,167	96,663	(4,496)	---	2,755	(7,251)	---	---	---	13,335	---	---	2,755	8,000
Total	**197,016**	**217,044**	**(20,028)**	**38,871**	**2,755**	**16,088**	**---**	**---**	**---**	**13,335**	**---**	**---**	**2,755**	**8,000**
Florence														
Garbage	2,332	1,751	581	---	---	581	---	---	---	---	---	---	---	---
Water	3,893	3,497	396	---	---	396	---	---	---	---	---	---	---	---
Total	**6,225**	**5,248**	**977**	**---**	**---**	**977**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Foley														
Sewer	444,752	326,916	117,836	44,120	---	161,956	---	---	---	137,877	112,090	---	---	---
Water	422,391	260,072	162,319	82,169	---	244,488	---	---	---	137,877	200,746	---	---	---
Total	**867,143**	**586,988**	**280,155**	**126,289**	**---**	**406,444**	**---**	**---**	**---**	**275,754**	**312,836**	**---**	**---**	**---**

*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, 2016

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
Forada														
Sewer	129,590	124,634	4,956	21,529	62,531	(36,046)	21,254	---	---	---	---	---	62,531	21,000
Total	**129,590**	**124,634**	**4,956**	**21,529**	**62,531**	**(36,046)**	**21,254**	**---**	**---**	**---**	**---**	**---**	**62,531**	**21,000**
Forest Lake														
Sewer	2,492,894	2,202,811	290,083	35,049	84,148	240,984	---	---	1,084	25,000	189,139	4,315,000	84,148	120,000
Water	1,508,420	1,463,490	44,930	29,145	78,287	(4,212)	---	---	5,443	25,000	53,117	---	78,287	610,000
Total	**4,001,314**	**3,666,301**	**335,013**	**64,194**	**162,435**	**236,772**	**---**	**---**	**6,527**	**50,000**	**242,256**	**4,315,000**	**162,435**	**730,000**
Foreston														
Municipal Liquor Store	399,976	383,451	16,525	12,935	2,202	27,258	---	---	---	896	---	---	---	---
Sewage Collection and Disposal [0]	68,907	13,560	55,347	93	8,375	47,065	---	---	---	(5,310)	573	---	8,375	30,000
Water [0]	34,281	41,245	(6,964)	193	---	(6,771)	---	---	---	(4,839)	573	---	---	---
Total	**503,164**	**438,256**	**64,908**	**13,221**	**10,577**	**67,552**	**---**	**---**	**---**	**(9,253)**	**1,146**	**---**	**8,375**	**30,000**
Fosston														
Cable Television	183,360	163,870	19,490	---	---	19,490	---	---	---	---	66,573	---	---	---
Light and Power	3,683,710	3,303,081	380,629	34,531	10,872	404,288	---	---	---	255,000	106,077	---	10,872	---
Natural Gas	1,337,364	1,018,202	319,162	---	29,525	289,637	---	---	---	100,000	35,168	---	29,525	112,000
Sewer	726,091	700,700	25,391	540,000	54,343	511,048	---	---	---	36,722	526,400	549,857	54,343	213,961
Water	466,702	293,946	172,756	17,967	44,078	146,645	17,967	---	---	20,152	84,374	61,885	44,078	172,771
Total	**6,397,227**	**5,479,799**	**917,428**	**592,498**	**138,818**	**1,371,108**	**17,967**	**---**	**---**	**411,874**	**818,592**	**611,742**	**138,818**	**498,732**
Fountain														
Sewer	107,780	272,566	(164,786)	67,146	9,444	(107,084)	54,597	---	---	---	56,700	---	9,444	54,183
Water	51,223	76,400	(25,177)	24,270	---	(907)	---	---	---	---	---	---	---	---
Total	**159,003**	**348,966**	**(189,963)**	**91,416**	**9,444**	**(107,991)**	**54,597**	**---**	**---**	**---**	**56,700**	**---**	**9,444**	**54,183**
Franklin														
Sewer	97,419	158,006	(60,587)	90,991	51,247	(20,843)	45,199	---	---	---	---	---	51,247	---
Water	89,442	112,636	(23,194)	74,402	42,206	9,002	36,981	---	---	---	---	---	42,206	---
Total	**186,861**	**270,642**	**(83,781)**	**165,393**	**93,453**	**(11,841)**	**82,180**	**---**	**---**	**---**	**---**	**---**	**93,453**	**---**

*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, 2016

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
Frazee														
Economic Development Authority [29]	19,200	90,300	(71,100)	170,144	---	99,044	773	---	25,000	---	---	---	---	---
Event Center	82,428	95,326	(12,898)	---	---	(12,898)	---	---	---	---	9,915	---	---	---
Liquor	636,160	676,619	(40,459)	---	---	(40,459)	---	---	---	---	---	---	---	---
Sewer	146,669	98,871	47,798	841	7,931	40,708	---	---	---	---	---	107,500	7,931	110,000
Water	157,766	126,985	30,781	8,184	7,931	31,034	---	---	---	---	---	107,500	7,931	110,000
Total	**1,042,223**	**1,088,101**	**(45,878)**	**179,169**	**15,862**	**117,429**	**773**	**---**	**25,000**	**---**	**9,915**	**215,000**	**15,862**	**220,000**
Freeborn														
Garbage	15,529	18,266	(2,737)	---	---	(2,737)	---	---	---	---	---	---	---	---
Sewer	49,890	46,782	3,108	181	---	3,289	---	---	---	---	---	---	---	---
Water	50,654	70,687	(20,033)	1,346,568	213	1,326,322	---	1,346,414	---	---	1,522,662	163,014	213	1,000
Total	**116,073**	**135,735**	**(19,662)**	**1,346,749**	**213**	**1,326,874**	**---**	**1,346,414**	**---**	**---**	**1,522,662**	**163,014**	**213**	**1,000**
Freeport														
Sewer	87,911	75,823	12,088	188	2,368	9,908	---	---	---	40,000	---	---	2,368	30,000
Water	158,027	98,940	59,087	14,263	33,051	40,299	---	---	---	40,000	---	---	33,051	39,000
Total	**245,938**	**174,763**	**71,175**	**14,451**	**35,419**	**50,207**	**---**	**---**	**---**	**80,000**	**---**	**---**	**35,419**	**69,000**
Fridley														
Liquor	5,439,423	5,006,511	432,912	(1,113)	---	431,799	---	---	---	338,500	95,859	---	---	---
Sewer	5,298,995	5,019,997	278,998	82,199	12,125	349,072	---	---	64,644	---	48,440	---	12,125	30,000
Storm Water	1,324,460	1,021,367	303,093	219,312	9,100	513,305	---	---	189,698	---	511,330	---	9,100	25,000
Water	3,330,350	2,735,903	594,447	51,515	306,741	339,221	---	---	---	---	1,162,008	6,072,714	212,405	555,000
Total	**15,393,228**	**13,783,778**	**1,609,450**	**351,913**	**327,966**	**1,633,397**	**---**	**---**	**254,342**	**338,500**	**1,817,637**	**6,072,714**	**233,630**	**610,000**
Frost														
Sewer	70,459	67,740	2,719	618	35,147	(31,810)	---	---	---	---	---	678,652	9,477	667,000
Water	55,038	49,717	5,321	359	2,532	3,148	---	---	---	---	---	---	2,532	19,000
Total	**125,497**	**117,457**	**8,040**	**977**	**37,679**	**(28,662)**	**---**	**---**	**---**	**---**	**---**	**678,652**	**12,009**	**686,000**
Fulda														
Sewer	87,902	70,491	17,411	25,052	15	42,448	---	---	78	18,005	29,286	---	15	2,414

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 and Refuse [2]	284,389	376,212	(91,823)	188,576	55	96,698	---	---	346	186,038	5,229	---	15	2,414
Total	**372,291**	**446,703**	**(74,412)**	**213,628**	**70**	**139,146**	**---**	**---**	**424**	**204,043**	**34,515**	**---**	**30**	**4,828**
Garfield														
Sewer	77,066	79,865	(2,799)	---	12,871	(15,670)	---	---	---	---	---	---	12,871	41,138
Water	61,073	48,379	12,694	66	9,153	3,607	---	---	---	---	---	---	9,153	8,800
Total	**138,139**	**128,244**	**9,895**	**66**	**22,024**	**(12,063)**	**---**	**---**	**---**	**---**	**---**	**---**	**22,024**	**49,938**
Garvin														
Garbage	16,194	13,894	2,300	---	---	2,300	---	---	---	---	---	---	---	---
Sewer	36,700	64,891	(28,191)	13,424	10,931	(25,698)	---	---	---	(294)	---	---	10,931	---
Water	20,567	23,335	(2,768)	1,616	---	(1,152)	---	---	---	(15,706)	---	---	---	---
Total	**73,461**	**102,120**	**(28,659)**	**15,040**	**10,931**	**(24,550)**	**---**	**---**	**---**	**(16,000)**	**---**	**---**	**10,931**	**---**
Gary														
Laundromat [0]	12,417	13,502	(1,085)	---	---	(1,085)	---	---	---	---	---	---	---	---
Refuse Disposal [0]	18,486	16,190	2,296	---	---	2,296	---	---	---	---	---	---	---	---
Sewer [0]	65,705	17,789	47,916	---	---	47,916	---	---	---	---	45,573	---	---	---
Wastewater [0][18]	45,573	---	45,573	15	34,572	11,016	---	---	---	---	---	---	34,572	11,000
Water [0]	35,387	48,966	(13,579)	4,742	---	(8,837)	---	---	---	---	---	---	---	---
Total	**177,568**	**96,447**	**81,121**	**4,757**	**34,572**	**51,306**	**---**	**---**	**---**	**---**	**45,573**	**---**	**34,572**	**11,000**
Gaylord														
Refuse	165,323	170,927	(5,604)	49	---	(5,555)	---	---	---	(3,000)	---	---	---	---
Sewer Utility	348,027	384,497	(36,470)	15,076	17,427	(38,821)	---	---	---	110,649	51,094	---	17,427	144,892
Storm Water	154,137	192,589	(38,452)	32,083	22,765	(29,134)	24,367	---	3	29,354	80,050	---	22,765	82,767
Water Utility	601,596	378,665	222,931	10,200	74,699	158,432	---	---	---	59,649	336,906	---	74,699	196,702
Total	**1,269,083**	**1,126,678**	**142,405**	**57,408**	**114,891**	**84,922**	**24,367**	**---**	**3**	**196,652**	**468,050**	**---**	**114,891**	**424,361**
Gem Lake														
Sewer	45,117	42,720	2,397	4,211	---	6,608	---	---	---	---	---	---	---	---
Total	**45,117**	**42,720**	**2,397**	**4,211**	**---**	**6,608**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2016

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
Geneva														
Garbage	44,872	29,269	15,603	---	---	15,603	---	---	---	---	---	---	---	---
Sewer	28,643	19,621	9,022	85	---	9,107	---	---	---	---	---	---	---	---
Water	29,663	27,887	1,776	154	---	1,930	---	---	---	---	---	---	---	---
Total	**103,178**	**76,777**	**26,401**	**239**	**---**	**26,640**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Georgetown														
Garbage [0]	7,399	7,799	(400)	---	---	(400)	---	---	---	---	---	---	---	---
Mosquito Control [0]	1,925	2,844	(919)	---	---	(919)	---	---	---	---	---	---	---	---
Sewer [0]	7,000	2,461	4,539	---	---	4,539	---	---	---	---	---	---	---	---
Water [0]	11,306	18,808	(7,502)	---	---	(7,502)	---	---	---	---	---	---	---	---
Total	**27,630**	**31,912**	**(4,282)**	**---**	**---**	**(4,282)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Ghent														
Refuse	27,425	24,158	3,267	466	---	3,733	2,712	---	---	---	---	---	---	---
Sewer	63,923	44,564	19,359	---	---	19,359	---	---	---	12,945	---	---	---	---
Water	96,360	58,219	38,141	130	---	38,271	865	---	---	104,119	---	---	---	---
Total	**187,708**	**126,941**	**60,767**	**596**	**---**	**61,363**	**3,577**	**---**	**---**	**117,064**	**---**	**---**	**---**	**---**
Gibbon														
Sewer	75,458	92,485	(17,027)	---	---	(17,027)	---	---	---	---	---	---	---	---
Water	215,959	124,833	91,126	10	27,807	63,329	---	---	---	---	---	276	27,807	62,393
Total	**291,417**	**217,318**	**74,099**	**10**	**27,807**	**46,302**	**---**	**---**	**---**	**---**	**---**	**276**	**27,807**	**62,393**
Gilbert														
Electric	1,080,407	947,249	133,158	2,756	40	135,874	---	---	---	---	---	---	40	---
Sanitation	196,680	180,610	16,070	---	---	16,070	---	---	---	---	---	---	---	---
Sewer Usage	680,566	603,559	77,007	18,650	30,086	65,571	18,650	---	---	40,045	242,750	---	30,086	119,612
Water	439,273	432,059	7,214	---	6,178	1,036	---	---	---	---	324,486	---	6,178	32,388
Total	**2,396,926**	**2,163,477**	**233,449**	**21,406**	**36,304**	**218,551**	**18,650**	**---**	**---**	**40,045**	**567,236**	**---**	**36,304**	**152,000**
Gilman														
Liquor	405,060	383,245	21,815	23,152	---	44,967	---	---	---	---	13,061	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Park Fund [0]	45,366	52,333	(6,967)	14,050	---	7,083	---	---	---	---	11,968	---	---	---
Sewage Collection and Disposal [0]	22,074	8,121	13,953	---	---	13,953	---	---	---	---	42,570	---	---	---
Total	**472,500**	**443,699**	**28,801**	**37,202**	**---**	**66,003**	**---**	**---**	**---**	**---**	**67,599**	**---**	**---**	**---**
Glencoe														
Airport	50,937	334,354	(283,417)	215,061	95	(68,451)	575	1,380,049	120,374	---	1,297,464	---	---	---
City Center	91,705	376,721	(285,016)	184,150	110,597	(211,463)	150,853	---	---	(200,000)	---	---	110,597	114,000
Light and Power Commission [29]	9,230,101	8,018,039	1,212,062	114,923	119,423	1,207,562	---	---	---	133,613	1,525,655	20,242	118,756	625,242
Liquor	1,718,611	1,523,919	194,692	161	17,538	177,315	---	---	---	220,000	---	---	17,538	29,000
Sanitation	30,926	17,955	12,971	26	---	12,997	---	---	---	24,570	---	---	---	---
Storm Water Management	264,131	222,813	41,318	(44)	21,640	19,634	---	---	---	35,000	1,144,980	---	20,869	75,000
Wastewater Treatment Plant	1,308,142	921,590	386,552	9,486	17,692	378,346	---	---	---	225,000	25,758	---	14,272	55,000
Water	1,325,074	757,929	567,145	25,130	4,612	587,663	---	---	---	165,000	96,103	---	4,612	45,000
Total	**14,019,627**	**12,173,320**	**1,846,307**	**548,893**	**291,597**	**2,103,603**	**151,428**	**1,380,049**	**120,374**	**603,183**	**4,089,960**	**20,242**	**286,644**	**943,242**
Glenville														
Garbage	36,873	37,398	(525)	1	---	(524)	---	---	---	---	---	---	---	---
Sewer	57,894	99,297	(41,403)	6	---	(41,397)	---	---	---	(20,000)	---	---	---	---
Water	47,054	26,616	20,438	55	---	20,493	---	---	---	20,000	---	---	---	---
Total	**141,821**	**163,311**	**(21,490)**	**62**	**---**	**(21,428)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Glenwood														
Ballroom	80,132	101,170	(21,038)	9,742	37,179	(48,475)	---	---	---	(20,000)	---	---	37,179	9,448
Liquor	1,454,312	1,256,290	198,022	1,078	---	199,100	---	---	---	40,000	5,988	---	---	---
Refuse and Recycling	191,623	149,911	41,712	448	---	42,160	---	---	---	20,000	---	---	---	---
Sewer Utility	627,400	909,485	(282,085)	115,060	---	(167,025)	---	---	---	---	641,776	---	---	---
Storm Water Utility	75,696	44,063	31,633	18	---	31,651	---	---	---	(178,028)	239,317	---	---	---
Water Utility	636,346	345,418	290,928	40,735	23,843	307,820	---	---	---	---	303,736	---	23,843	135,000
Total	**3,065,509**	**2,806,337**	**259,172**	**167,081**	**61,022**	**365,231**	**---**	**---**	**---**	**(138,028)**	**1,190,817**	**---**	**61,022**	**144,448**
Glyndon														
Sewer	345,224	219,293	125,931	26,262	8,515	143,678	---	---	---	---	4,430	---	8,515	53,712
Water	338,683	268,302	70,381	1,266	49,072	22,575	---	---	---	---	528,730	---	49,072	94,712

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**683,907**	**487,595**	**196,312**	**27,528**	**57,587**	**166,253**	**---**	**---**	**---**	**---**	**533,160**	**---**	**57,587**	**148,424**
Golden Valley														
Brookview Golf	2,106,472	2,037,571	68,901	22,165	---	91,066	---	---	876	---	158,415	---	---	---
Motor Vehicle	457,275	349,443	107,832	2,986	---	110,818	---	---	---	30,000	---	---	---	---
Recycling	378,934	407,664	(28,730)	77,762	---	49,032	---	---	61,842	---	---	---	---	---
Storm Sewer Utility	2,241,536	1,567,226	674,310	164,537	87,542	751,305	---	---	48,824	(700,000)	3,481,105	2,621,745	87,542	910,000
Utility [3]	8,814,629	8,067,507	747,122	797,332	85,523	1,458,931	---	---	40,205	---	368,580	---	85,523	---
Total	**13,998,846**	**12,429,411**	**1,569,435**	**1,064,782**	**173,065**	**2,461,152**	**---**	**---**	**151,747**	**(670,000)**	**4,008,100**	**2,621,745**	**173,065**	**910,000**
Gonvick														
Water, Sewer, and Refuse [1]	101,704	98,916	2,788	630	13,140	(9,722)	---	---	---	398	---	---	13,140	6,000
Total	**101,704**	**98,916**	**2,788**	**630**	**13,140**	**(9,722)**	**---**	**---**	**---**	**398**	**---**	**---**	**13,140**	**6,000**
Good Thunder														
Refuse Collection	47,315	50,083	(2,768)	456	---	(2,312)	---	---	---	---	---	---	---	---
Sewer Utility	93,476	93,827	(351)	5,525	2,902	2,272	---	---	---	---	---	---	2,902	59,000
Water Utility	79,908	78,862	1,046	2,300	---	3,346	---	---	---	---	---	---	---	---
Total	**220,699**	**222,772**	**(2,073)**	**8,281**	**2,902**	**3,306**	**---**	**---**	**---**	**---**	**---**	**---**	**2,902**	**59,000**
Goodhue														
Gas [0]	498,053	417,731	80,322	---	13,000	67,322	---	---	---	---	---	---	13,000	50,000
Pool [0]	65,571	52,944	12,627	95,862	14,598	93,891	95,862	---	---	(239,054)	139,578	---	14,598	30,000
Refuse or Garbage Collection [0]	139,303	146,476	(7,173)	---	---	(7,173)	---	---	---	100,000	---	---	---	---
Sewer [0]	128,213	144,272	(16,059)	---	---	(16,059)	---	---	---	---	---	---	---	---
Water [0]	169,894	90,077	79,817	---	49,924	29,893	---	---	---	---	---	---	49,924	30,000
Total	**1,001,034**	**851,500**	**149,534**	**95,862**	**77,522**	**167,874**	**95,862**	**---**	**---**	**(139,054)**	**139,578**	**---**	**77,522**	**110,000**
Goodridge														
Liquor	333,257	335,590	(2,333)	---	---	(2,333)	---	---	---	5,000	---	---	---	---
Refuse	14,790	11,899	2,891	---	---	2,891	---	---	---	---	---	---	---	---
Sewer	14,640	25,769	(11,129)	---	---	(11,129)	---	---	---	---	---	---	---	---
Water	17,353	19,268	(1,915)	---	---	(1,915)	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**380,040**	**392,526**	**(12,486)**	**---**	**---**	**(12,486)**	**---**	**---**	**---**	**5,000**	**---**	**---**	**---**	**---**
Goodview														
Sewer	689,254	676,482	12,772	5,771	---	18,543	---	---	---	---	---	---	---	---
Water	740,843	568,058	172,785	6,409	78,776	100,418	---	---	---	---	---	---	78,776	201,000
Total	**1,430,097**	**1,244,540**	**185,557**	**12,180**	**78,776**	**118,961**	**---**	**---**	**---**	**---**	**---**	**---**	**78,776**	**201,000**
Graceville														
Sewer	176,303	55,518	120,785	1,108,954	32,384	1,197,355	---	1,103,227	---	(35,982)	3,515,977	4,845,559	32,384	3,179,000
Water	155,816	120,445	35,371	230,428	10,248	255,551	1,265	207,308	---	9,995	434,248	1,954,194	10,248	1,726,000
Total	**332,119**	**175,963**	**156,156**	**1,339,382**	**42,632**	**1,452,906**	**1,265**	**1,310,535**	**---**	**(25,987)**	**3,950,225**	**6,799,753**	**42,632**	**4,905,000**
Granada														
Utility [3][27]	50,589	92,009	(41,420)	28,756	11,435	(24,099)	22,303	---	---	(20,000)	---	---	11,435	14,000
Total	**50,589**	**92,009**	**(41,420)**	**28,756**	**11,435**	**(24,099)**	**22,303**	**---**	**---**	**(20,000)**	**---**	**---**	**11,435**	**14,000**
Grand Marais														
Electric	2,866,234	2,522,107	344,127	12,743	81,142	275,728	---	---	---	(468)	9,526	---	81,142	260,000
Golf Course [25]	---	---	---	---	233,375	(233,375)	---	---	---	(5,537)	---	---	---	---
Liquor	2,102,551	1,715,855	386,696	4,873	---	391,569	---	---	---	200,000	---	---	---	---
Sewer	607,281	633,239	(25,958)	7,321	7,886	(26,523)	---	---	---	66,966	57,367	---	7,886	15,000
Water	395,477	329,763	65,714	44,101	26,780	83,035	35,483	---	---	42,781	13,730	---	26,780	92,000
Total	**5,971,543**	**5,200,964**	**770,579**	**69,038**	**349,183**	**490,434**	**35,483**	**---**	**---**	**303,742**	**80,623**	**---**	**115,808**	**367,000**
Grand Meadow*														
Water and Sewer Utility [3]	292,363	224,260	68,103	---	2,083	66,020	---	---	---	136,000	726,432	717,500	2,083	---
Total	**292,363**	**224,260**	**68,103**	**---**	**2,083**	**66,020**	**---**	**---**	**---**	**136,000**	**726,432**	**717,500**	**2,083**	**---**
Grand Rapids														
Electric [29]	14,764,345	14,107,145	657,200	163,378	896,917	(76,339)	---	---	---	---	1,984,541	1,002,237	39,581	187,353
Pokegama Golf Course	569,276	634,683	(65,407)	1,647	1,341	(65,101)	---	---	---	3,500	99,000	---	1,341	---
Storm Water Utility	559,245	669,284	(110,039)	12,084	---	(97,955)	---	---	---	---	2,759	---	---	---
Wastewater Collection [29]	1,413,578	1,253,196	160,382	21,201	23,796	157,787	---	---	---	---	141,294	214,765	23,276	231,089
Wastewater Treatment [29]	4,719,770	6,572,941	(1,853,171)	1,122,800	771,951	(1,502,322)	---	---	---	---	559,871	---	749,137	1,896,158

*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, 2016

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 [29]	1,622,794	1,594,162	28,632	21,201	48,825	1,008	---	---	---	---	424,421	214,765	47,400	162,247
Total	**23,649,008**	**24,831,411**	**(1,182,403)**	**1,342,311**	**1,742,830**	**(1,582,922)**	**---**	**---**	**---**	**3,500**	**3,211,886**	**1,431,767**	**860,735**	**2,476,847**
Granite Falls														
Cable Television	36,378	29,493	6,885	---	---	6,885	---	---	---	24,000	---	---	---	---
Community Activity Center	191,222	552,891	(361,669)	130,160	7,779	(239,288)	128,400	---	---	(181,332)	---	---	7,779	105,000
Community Housing [29]	224,565	157,312	67,253	---	50,468	16,785	---	---	---	---	---	---	50,468	62,626
Electric	3,720,993	3,199,477	521,516	16,712	135,170	403,058	---	---	---	260,550	571,964	750,567	123,415	260,000
Hospital	20,047,866	21,649,350	(1,601,484)	733,521	197,907	(1,065,870)	---	---	---	240,000	944,556	11,500,355	187,958	10,929,867
Liquor	1,191,020	1,069,434	121,586	16,447	9,936	128,097	---	---	---	69,475	---	---	9,936	35,000
Motor Vehicle	114,442	116,280	(1,838)	292	---	(1,546)	---	---	---	1,200	---	---	---	---
Sewer	559,802	622,976	(63,174)	136,718	98,255	(24,711)	117,840	---	---	(122,399)	970,412	1,852,392	50,156	99,000
Water	840,426	1,087,860	(247,434)	235,971	233,335	(244,798)	80,702	---	---	140,649	59,656	---	232,808	192,887
Total	**26,926,714**	**28,485,073**	**(1,558,359)**	**1,269,821**	**732,850**	**(1,021,388)**	**326,942**	**---**	**---**	**432,143**	**2,546,588**	**14,103,314**	**662,520**	**11,684,380**
Grasston														
Sewage Collection and Disposal [0]	15,498	10,354	5,144	2,137	---	7,281	3	---	---	---	---	---	---	---
Total	**15,498**	**10,354**	**5,144**	**2,137**	**---**	**7,281**	**3**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Green Isle														
Refuse [0]	33,879	39,764	(5,885)	7,556	---	1,671	---	---	---	---	---	---	---	---
Sewer [0]	196,723	121,607	75,116	401	26,369	49,148	---	---	---	28,665	---	520,000	26,369	491,681
Water [0]	85,784	46,079	39,705	168	14,198	25,675	---	---	---	(2,405)	---	280,000	14,198	264,751
Total	**316,386**	**207,450**	**108,936**	**8,125**	**40,567**	**76,494**	**---**	**---**	**---**	**26,260**	**---**	**800,000**	**40,567**	**756,432**
Greenbush														
Sanitation	90,466	83,718	6,748	410	---	7,158	---	---	---	---	---	---	---	---
Sewer	116,415	109,210	7,205	11,620	7,726	11,099	---	---	---	---	31,206	---	7,726	11,341
Water	205,455	232,736	(27,281)	128,072	27,779	73,012	---	---	---	(15,000)	558,380	650,024	27,779	106,287
Total	**412,336**	**425,664**	**(13,328)**	**140,102**	**35,505**	**91,269**	**---**	**---**	**---**	**(15,000)**	**589,586**	**650,024**	**35,505**	**117,628**

*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, 2016

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
Greenfield														
Industrial Park Sewer	63,293	127,549	(64,256)	(191)	---	(64,447)	---	---	---	---	---	---	---	---
Industrial Park Water	63,135	109,541	(46,406)	409	---	(45,997)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	26,929	35,170	(8,241)	322	---	(7,919)	---	---	---	---	---	---	---	---
Stormwater Management	109,461	151,968	(42,507)	78	---	(42,429)	---	---	---	---	---	---	---	---
Total	**262,818**	**424,228**	**(161,410)**	**618**	**---**	**(160,792)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Greenwood														
Marina	35,400	15,504	19,896	---	---	19,896	---	---	---	16,100	---	---	---	---
Sewer	106,783	178,893	(72,110)	25,100	---	(47,010)	---	---	25,100	30,090	---	---	---	---
Total	**142,183**	**194,397**	**(52,214)**	**25,100**	**---**	**(27,114)**	**---**	**---**	**25,100**	**46,190**	**---**	**---**	**---**	**---**
Grey Eagle														
Garage	29,073	28,603	470	---	---	470	---	---	---	---	6,117	---	---	---
Sewer	74,598	53,560	21,038	175	7,783	13,430	---	---	---	(6,680)	---	---	7,783	26,940
Water	38,022	36,044	1,978	120	---	2,098	---	---	---	14,492	---	---	---	---
Total	**141,693**	**118,207**	**23,486**	**295**	**7,783**	**15,998**	**---**	**---**	**---**	**7,812**	**6,117**	**---**	**7,783**	**26,940**
Grove City														
Economic Development Authority - Senior Housing [29]	123,243	100,175	23,068	608	14,882	8,794	---	---	---	---	82,973	---	14,882	62,000
Electric	963,188	1,056,482	(93,294)	26,575	---	(66,719)	---	---	---	---	82,325	---	---	---
Sewer	194,803	62,269	132,534	---	---	132,534	---	---	---	---	1,790,813	2,480,000	---	---
Water	221,486	154,261	67,225	---	11,167	56,058	---	---	---	---	---	---	11,167	71,000
Total	**1,502,720**	**1,373,187**	**129,533**	**27,183**	**26,049**	**130,667**	**---**	**---**	**---**	**---**	**1,956,111**	**2,480,000**	**26,049**	**133,000**
Grygla														
Sewer	38,135	42,011	(3,876)	403	---	(3,473)	---	---	---	---	---	---	---	---
Water	45,903	45,908	(5)	181	---	176	---	---	---	---	---	---	---	---
Total	**84,038**	**87,919**	**(3,881)**	**584**	**---**	**(3,297)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*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, 2016

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
Gully														
Garbage Fund [0]	12,387	12,541	(154)	58	---	(96)	---	---	---	---	---	---	---	---
Total	**12,387**	**12,541**	**(154)**	**58**	**---**	**(96)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hackensack														
Liquor	1,220,911	1,221,477	(566)	7,309	11,610	(4,867)	---	---	---	---	6,148	---	11,610	40,000
Sewer	112,317	150,962	(38,645)	12,480	11,194	(37,359)	---	---	---	---	11,330	---	1,194	20,733
Water	94,886	130,237	(35,351)	488	9,838	(44,701)	---	---	---	---	---	---	9,838	10,000
Total	**1,428,114**	**1,502,676**	**(74,562)**	**20,277**	**32,642**	**(86,927)**	**---**	**---**	**---**	**---**	**17,478**	**---**	**22,642**	**70,733**
Hadley														
Liquor	257,835	265,522	(7,687)	12,076	325	4,064	---	---	---	---	5,635	---	---	---
Sewer	18,832	37,867	(19,035)	3,591	10,651	(26,095)	---	---	---	---	---	---	10,651	7,617
Water	20,407	35,157	(14,750)	3,525	10,324	(21,549)	---	---	---	---	---	---	10,324	7,383
Total	**297,074**	**338,546**	**(41,472)**	**19,192**	**21,300**	**(43,580)**	**---**	**---**	**---**	**---**	**5,635**	**---**	**20,975**	**15,000**
Hallock														
Economic Development Authority	---	6,500	(6,500)	1,282	---	(5,218)	---	---	---	---	---	---	---	---
Gas	566,941	417,091	149,850	24,328	10,000	164,178	---	---	20,990	115,254	---	---	---	---
Sewer	94,645	99,819	(5,174)	---	---	(5,174)	---	---	---	(50,000)	---	182,055	---	---
Water	213,849	273,213	(59,364)	14,653	35,349	(80,060)	---	---	---	(15,000)	---	---	---	30,000
Total	**875,435**	**796,623**	**78,812**	**40,263**	**45,349**	**73,726**	**---**	**---**	**20,990**	**50,254**	**---**	**182,055**	**---**	**30,000**
Halstad														
John Wimmer Homes	36,413	24,695	11,718	74	---	11,792	---	---	---	---	---	---	---	---
Public Service Utilities [30]	1,331,702	1,337,158	(5,456)	4,486	---	(970)	---	---	---	7,500	12,095	---	---	---
Sunrise Apartments	66,877	62,522	4,355	8,818	---	13,173	---	---	---	---	---	---	---	---
Total	**1,434,992**	**1,424,375**	**10,617**	**13,378**	**---**	**23,995**	**---**	**---**	**---**	**7,500**	**12,095**	**---**	**---**	**---**
Hamburg														
Sewer	61,418	72,839	(11,421)	6,251	2,375	(7,545)	---	---	---	---	3,508	---	2,375	15,000
Storm Water	70,164	18,295	51,869	---	31,783	20,086	---	---	---	(6,800)	---	---	31,783	42,750

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	165,696	122,859	42,837	3,500	15,816	30,521	---	---	---	19,680	3,508	---	15,816	64,250
Total	**297,278**	**213,993**	**83,285**	**9,751**	**49,974**	**43,062**	**---**	**---**	**---**	**12,880**	**7,016**	**---**	**49,974**	**122,000**
Hammond														
Sewer	34,597	108,549	(73,952)	754	---	(73,198)	---	---	---	(175)	---	---	---	---
Water	23,437	17,637	5,800	---	---	5,800	---	---	---	1,035	---	---	---	---
Total	**58,034**	**126,186**	**(68,152)**	**754**	**---**	**(67,398)**	**---**	**---**	**---**	**860**	**---**	**---**	**---**	**---**
Hampton														
Sewer	106,919	69,923	36,996	908	---	37,904	---	---	---	13,846	---	---	---	---
Water	57,251	71,967	(14,716)	126	---	(14,590)	---	---	5,680	13,846	---	---	---	---
Total	**164,170**	**141,890**	**22,280**	**1,034**	**---**	**23,314**	**---**	**---**	**5,680**	**27,692**	**---**	**---**	**---**	**---**
Hancock														
Garbage	80,554	81,750	(1,196)	---	---	(1,196)	---	---	---	---	---	---	---	---
Sewer	171,916	151,677	20,239	59,237	62,839	16,637	55,105	---	---	---	4,100	---	62,839	95,000
Water	156,445	171,767	(15,322)	1,680	27,667	(41,309)	---	---	---	---	---	---	27,667	70,000
Total	**408,915**	**405,194**	**3,721**	**60,917**	**90,506**	**(25,868)**	**55,105**	**---**	**---**	**---**	**4,100**	**---**	**90,506**	**165,000**
Hanley Falls														
Garbage	21,653	20,825	828	---	---	828	---	---	---	---	---	---	---	---
Liquor	212,605	239,801	(27,196)	8,531	2,426	(21,091)	---	---	---	(17,500)	---	---	---	---
Sewer	53,971	47,660	6,311	60	24,673	(18,302)	---	---	---	---	16,410	179,100	20,854	173,600
Water	78,426	64,749	13,677	197	51,724	(37,850)	---	---	---	---	---	726,350	50,909	728,075
Total	**366,655**	**373,035**	**(6,380)**	**8,788**	**78,823**	**(76,415)**	**---**	**---**	**---**	**(17,500)**	**16,410**	**905,450**	**71,763**	**901,675**
Hanover														
Sewer	299,552	316,325	(16,773)	206,640	189,371	496	---	---	---	---	---	10,315	---	95,000
Storm Sewer	51,104	70,271	(19,167)	8,790	---	(10,377)	---	---	---	---	---	---	---	---
Water	91,323	99,689	(8,366)	136,921	76,038	52,517	---	---	---	---	---	---	---	---
Total	**441,979**	**486,285**	**(44,306)**	**352,351**	**265,409**	**42,636**	**---**	**---**	**---**	**---**	**---**	**10,315**	**---**	**95,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Hanska														
Liquor	263,119	284,620	(21,501)	14,838	---	(6,663)	---	---	---	---	10,132	---	---	---
Wastewater	41,478	39,381	2,097	2,011	---	4,108	---	---	---	---	6,327	---	---	---
Water	85,053	67,772	17,281	521	12,183	5,619	---	---	---	---	6,327	---	12,183	34,260
Total	**389,650**	**391,773**	**(2,123)**	**17,370**	**12,183**	**3,064**	**---**	**---**	**---**	**---**	**22,786**	**---**	**12,183**	**34,260**
Hardwick														
Refuse [0]	15,790	16,558	(768)	---	---	(768)	---	---	---	---	---	---	---	---
Sewer [0]	17,914	12,990	4,924	24	---	4,948	---	---	---	---	---	---	---	---
Water [0]	23,549	15,514	8,035	---	2,724	5,311	---	---	---	---	---	---	2,724	7,190
Total	**57,253**	**45,062**	**12,191**	**24**	**2,724**	**9,491**	**---**	**---**	**---**	**---**	**---**	**---**	**2,724**	**7,190**
Harmony														
Electric	1,022,498	957,303	65,195	13,996	---	79,191	---	---	---	46,750	48,789	---	---	---
Refuse and Recycling	58,165	68,773	(10,608)	(18)	---	(10,626)	---	---	---	1,000	---	---	---	---
Sewer	293,272	280,025	13,247	(134)	2,687	10,426	---	---	---	1,000	413,811	---	2,687	34,000
Storm Water	11,632	26,547	(14,915)	6	---	(14,909)	---	---	---	2,500	---	---	---	---
Water	194,343	166,330	28,013	(531)	2,753	24,729	---	---	---	31,000	643,935	622,596	2,753	11,100
Total	**1,579,910**	**1,498,978**	**80,932**	**13,319**	**5,440**	**88,811**	**---**	**---**	**---**	**82,250**	**1,106,535**	**622,596**	**5,440**	**45,100**
Harris														
Cemetery	2,000	9,022	(7,022)	355	---	(6,667)	---	---	---	---	---	---	---	---
Sewer	145,759	212,047	(66,288)	177,639	46,551	64,800	176,882	---	---	---	---	---	46,551	150,000
Water	112,013	131,623	(19,610)	70,096	14,701	35,785	68,681	---	---	---	---	---	14,701	36,000
Total	**259,772**	**352,692**	**(92,920)**	**248,090**	**61,252**	**93,918**	**245,563**	**---**	**---**	**---**	**---**	**---**	**61,252**	**186,000**
Hartland														
Sewer Utility	42,646	21,221	21,425	156,938	---	178,363	---	156,929	---	---	156,929	---	---	---
Water Utility	71,484	66,673	4,811	154,322	11,382	147,751	---	149,211	---	---	156,929	---	11,382	---
Total	**114,130**	**87,894**	**26,236**	**311,260**	**11,382**	**326,114**	**---**	**306,140**	**---**	**---**	**313,858**	**---**	**11,382**	**---**
Hastings														
Hydro	787,238	593,610	193,628	6,411	---	200,039	---	---	---	408,409	37,509	---	---	---

*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, 2016

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	1,865,608	2,118,877	(253,269)	25,224	---	(228,045)	---	---	---	32,429	369,671	---	---	---
Storm Water	435,310	422,142	13,168	3,827	588	16,407	---	---	---	7,526	---	---	588	40,500
Water	1,875,074	1,969,781	(94,707)	95,709	150,902	(149,900)	---	---	---	32,466	554,871	---	150,902	260,000
Total	**4,963,230**	**5,104,410**	**(141,180)**	**131,171**	**151,490**	**(161,499)**	**---**	**---**	**---**	**480,830**	**962,051**	**---**	**151,490**	**300,500**
Hatfield														
Garbage [0]	2,280	2,151	129	---	---	129	---	---	---	---	---	---	---	---
Sewer [0]	8,325	5,680	2,645	55	48	2,652	---	---	---	---	---	---	---	---
Water [0]	3,994	7,456	(3,462)	---	---	(3,462)	---	---	---	---	---	---	---	---
Total	**14,599**	**15,287**	**(688)**	**55**	**48**	**(681)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hawley														
Electric	2,396,294	2,247,667	148,627	12,237	---	160,864	---	---	---	134,828	32,893	---	---	---
Gas	709,149	618,637	90,512	696	7,022	84,186	---	---	---	50,938	---	---	7,022	27,000
Liquor	1,155,098	1,119,104	35,994	48	33,090	2,952	---	---	---	5,000	---	317,590	24,451	335,000
Sewer	295,026	357,893	(62,867)	57,593	---	(5,274)	---	---	---	87,700	8,000	---	---	---
Water	386,505	315,664	70,841	81	11,123	59,799	---	---	---	99,000	18,086	---	11,123	77,000
Total	**4,942,072**	**4,658,965**	**283,107**	**70,655**	**51,235**	**302,527**	**---**	**---**	**---**	**377,466**	**58,979**	**317,590**	**42,596**	**439,000**
Hayfield														
Field Crest Care Center [14][29]	4,435,176	4,414,551	20,625	10,707	76,189	(44,857)	---	---	---	---	42,832	---	76,189	188,119
Water and Sewer [3]	340,301	558,102	(217,801)	283,946	85,994	(19,849)	278,023	---	3,859	---	13,506	20,727	85,994	221,733
Total	**4,775,477**	**4,972,653**	**(197,176)**	**294,653**	**162,183**	**(64,706)**	**278,023**	**---**	**3,859**	**---**	**56,338**	**20,727**	**162,183**	**409,852**
Hayward														
Sewer	59,610	72,235	(12,625)	2,218	1,275	(11,682)	---	---	7,898	---	18,728	5,766	1,275	2,033
Water	59,341	49,153	10,188	---	4,830	5,358	---	---	---	---	---	---	4,830	10,000
Total	**118,951**	**121,388**	**(2,437)**	**2,218**	**6,105**	**(6,324)**	**---**	**---**	**7,898**	**---**	**18,728**	**5,766**	**6,105**	**12,033**
Hazel Run														
Sewage Collection and Disposal [0]	13,410	49,382	(35,972)	40,028	---	4,056	---	40,028	---	(7,753)	---	---	---	---
Water [0]	10,728	5,880	4,848	14	3,087	1,775	---	---	---	---	---	---	3,087	1,300
Total	**24,138**	**55,262**	**(31,124)**	**40,042**	**3,087**	**5,831**	**---**	**40,028**	**---**	**(7,753)**	**---**	**---**	**3,087**	**1,300**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Hector														
Hummingbird Court	27,754	43,450	(15,696)	---	2,879	(18,575)	---	---	---	---	---	---	2,879	8,942
Prairie View	999,794	971,441	28,353	---	66,297	(37,944)	---	---	---	---	---	---	66,297	130,000
Refuse	95,621	102,235	(6,614)	---	---	(6,614)	---	---	---	---	---	---	---	---
Sewer	301,576	182,698	118,878	---	361	118,517	---	---	---	---	6,990	---	361	66,437
Water	236,910	181,612	55,298	---	1,347	53,951	---	---	---	---	---	---	1,347	20,000
Total	**1,661,655**	**1,481,436**	**180,219**	**---**	**70,884**	**109,335**	**---**	**---**	**---**	**---**	**6,990**	**---**	**70,884**	**225,379**
Henderson														
Environmental Services	29,321	23,988	5,333	487	2,363	3,457	---	---	---	(4,000)	---	---	2,363	11,900
Sewer Utility	409,707	356,096	53,611	36,764	59,091	31,284	---	---	---	---	---	---	59,091	267,900
Water Utility	156,979	143,267	13,712	758	33,796	(19,326)	---	---	---	---	3,080	---	33,796	63,200
Total	**596,007**	**523,351**	**72,656**	**38,009**	**95,250**	**15,415**	**---**	**---**	**---**	**(4,000)**	**3,080**	**---**	**95,250**	**343,000**
Hendricks														
Garbage	42,150	42,281	(131)	2	---	(129)	---	---	---	---	---	---	---	---
Sewer	195,830	106,942	88,888	300	61,049	28,139	---	---	---	---	---	---	61,049	59,846
Water	123,033	114,728	8,305	251	1,059	7,497	---	---	---	---	---	---	1,059	7,500
Total	**361,013**	**263,951**	**97,062**	**553**	**62,108**	**35,507**	**---**	**---**	**---**	**---**	**---**	**---**	**62,108**	**67,346**
Hendrum														
Economic Development Authority	6,354	33,131	(26,777)	2,506	---	(24,271)	---	---	---	(6,000)	---	---	---	---
Garbage	31,244	28,271	2,973	95	---	3,068	---	---	---	---	---	---	---	---
Sewer	66,649	49,612	17,037	603	5,813	11,827	---	---	---	10,004	---	---	5,813	23,000
Water	51,691	52,626	(935)	989	1,770	(1,716)	---	---	---	4,862	---	---	1,770	11,000
Total	**155,938**	**163,640**	**(7,702)**	**4,193**	**7,583**	**(11,092)**	**---**	**---**	**---**	**8,866**	**---**	**---**	**7,583**	**34,000**
Henning														
Ambulance	283,189	228,650	54,539	21,513	9,300	66,752	5,255	---	3,502	---	177,304	---	9,300	15,813
Country View Apartments	54,868	38,997	15,871	142	2,905	13,108	---	---	---	2,886	---	---	2,905	20,856
Electric	820,916	759,818	61,098	12,337	511	72,924	---	---	8,318	---	57,960	---	511	869
Natural Gas	542,606	438,229	104,377	393	51,509	53,261	---	---	393	---	50,972	762,300	39,964	790,869

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	202,373	132,521	69,852	1,013	28,324	42,541	---	---	80	---	6,122	---	28,324	83,149
Water	266,486	175,224	91,262	2,178	37,857	55,583	---	---	2,089	---	3,510	5	37,314	86,278
Willow Creek Senior Housing	688,712	727,370	(38,658)	1,700	122,419	(159,377)	---	---	1,700	(13,536)	---	---	109,456	85,000
Total	**2,859,150**	**2,500,809**	**358,341**	**39,276**	**252,825**	**144,792**	**5,255**	**---**	**16,082**	**(10,650)**	**295,868**	**762,305**	**227,774**	**1,082,834**
Henriette														
Sewer [0]	23,786	16,816	6,970	---	2,856	4,114	---	---	---	---	---	---	2,856	9,102
Total	**23,786**	**16,816**	**6,970**	**---**	**2,856**	**4,114**	**---**	**---**	**---**	**---**	**---**	**---**	**2,856**	**9,102**
Herman														
Garbage	30,684	30,997	(313)	14	---	(299)	---	---	---	(1,000)	---	---	---	---
Mosquito Control	7,179	426	6,753	6	---	6,759	---	---	---	---	---	---	---	---
Recycling	9,890	9,206	684	8	---	692	---	---	---	1,000	---	---	---	---
Sewer	72,706	73,617	(911)	80	33,270	(34,101)	---	---	---	---	---	---	33,270	30,000
Water	89,226	63,408	25,818	4,391	6,406	23,803	---	---	---	(26,135)	---	---	6,406	24,100
Total	**209,685**	**177,654**	**32,031**	**4,499**	**39,676**	**(3,146)**	**---**	**---**	**---**	**(26,135)**	**---**	**---**	**39,676**	**54,100**
Hermantown														
Sewage Disposal	1,347,740	1,526,060	(178,320)	135,176	---	(43,144)	---	---	---	65,301	54,833	---	---	---
Street Lighting	107,039	75,214	31,825	28,744	---	60,569	---	---	---	2,500	---	---	---	---
Water Utility	1,320,051	1,494,365	(174,314)	159,341	---	(14,973)	---	---	---	78,909	24,834	---	---	---
Total	**2,774,830**	**3,095,639**	**(320,809)**	**323,261**	**---**	**2,452**	**---**	**---**	**---**	**146,710**	**79,667**	**---**	**---**	**---**
Heron Lake														
Liquor	364,440	353,691	10,749	130	1,518	9,361	---	---	---	(753)	8,450	---	1,518	9,000
Sewer	109,077	74,397	34,680	1	---	34,681	---	---	---	61,628	535,884	256,496	---	---
Water	465,900	368,617	97,283	3,523	81,620	19,186	---	---	---	(99,428)	83,716	782,394	81,620	1,533,000
Total	**939,417**	**796,705**	**142,712**	**3,654**	**83,138**	**63,228**	**---**	**---**	**---**	**(38,553)**	**628,050**	**1,038,890**	**83,138**	**1,542,000**
Hewitt														
Garbage [0]	20,786	21,327	(541)	---	---	(541)	---	---	---	---	---	---	---	---
Sewer [0]	28,557	9,414	19,143	---	---	19,143	---	---	---	5,000	---	---	---	---
Water [0]	42,740	24,583	18,157	---	---	18,157	---	---	---	15,000	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**92,083**	**55,324**	**36,759**	**---**	**---**	**36,759**	**---**	**---**	**---**	**20,000**	**---**	**---**	**---**	**---**
Hibbing														
Economic Development Authority - Family Center [29]	---	---	---	8,693	---	8,693	---	---	---	---	---	---	---	---
Electric [29]	13,802,923	15,502,034	(1,699,111)	1,862,048	251,130	(88,193)	---	---	2,461,223	---	2,278,358	---	90,976	1,896,472
Garbage and Refuse Collection	2,819,274	2,592,818	226,456	7,701	---	234,157	---	---	---	---	153,196	---	---	---
Gas [29]	5,657,895	5,147,172	510,723	763,264	102,940	1,171,047	---	---	---	---	9,634	---	37,292	777,374
Memorial Building Concessions	10,567	2,898	7,669	572	---	8,241	---	---	---	---	5,237	---	---	---
Sewer Operations and Maintenance	3,431,313	2,957,316	473,997	---	202,253	271,744	---	---	---	250,000	801,641	---	201,664	1,043,000
Steam [29]	2,694,659	4,193,280	(1,498,621)	363,516	49,027	(1,184,132)	---	---	---	---	150,673	---	17,761	370,236
Water [29]	2,439,619	2,588,497	(148,878)	329,111	57,644	122,589	---	---	---	---	684,019	---	29,337	423,195
Total	**30,856,250**	**32,984,015**	**(2,127,765)**	**3,334,905**	**662,994**	**544,146**	**---**	**---**	**2,461,223**	**250,000**	**4,082,758**	**---**	**377,030**	**4,510,277**
Hill City														
Garbage	---	---	---	855	2,674	(1,819)	---	---	---	---	---	---	---	---
Sewer	228,598	146,925	81,673	10,785	---	92,458	---	---	---	101,072	26,427	---	---	---
Water	135,394	80,451	54,943	6,535	---	61,478	---	---	---	38,235	3,847	---	---	---
Total	**363,992**	**227,376**	**136,616**	**18,175**	**2,674**	**152,117**	**---**	**---**	**---**	**139,307**	**30,274**	**---**	**---**	**---**
Hillman														
Refuse [0]	1,937	2,781	(844)	---	---	(844)	---	---	---	---	---	---	---	---
Total	**1,937**	**2,781**	**(844)**	**---**	**---**	**(844)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hills														
Garbage	60,491	50,257	10,234	---	---	10,234	---	---	---	---	---	---	---	---
Sewer	123,102	31,679	91,423	---	---	91,423	---	---	---	---	---	---	---	12,710
Water	155,627	154,749	878	---	---	878	---	---	---	---	---	---	---	6,936
Total	**339,220**	**236,685**	**102,535**	**---**	**---**	**102,535**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**19,646**
Hilltop														
Water and Sewer [3]	180,326	190,217	(9,891)	---	---	(9,891)	---	---	---	(8,336)	28,824	---	---	---
Total	**180,326**	**190,217**	**(9,891)**	**---**	**---**	**(9,891)**	**---**	**---**	**---**	**(8,336)**	**28,824**	**---**	**---**	**---**

*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, 2016

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
Hinckley														
Liquor	2,684,004	2,448,053	235,951	1,477	17,835	219,593	---	---	---	115,212	37,834	---	17,042	660,000
Sewer Utility	1,003,463	561,585	441,878	4,904	64,619	382,163	---	---	---	35,000	1,582,221	1,765,000	64,619	160,000
Water Utility	547,970	321,661	226,309	1,945	20,267	207,987	---	---	---	50,000	215,089	---	20,267	110,000
Total	**4,235,437**	**3,331,299**	**904,138**	**8,326**	**102,721**	**809,743**	**---**	**---**	**---**	**200,212**	**1,835,144**	**1,765,000**	**101,928**	**930,000**
Hitterdal														
Liquor	370,427	373,712	(3,285)	---	---	(3,285)	---	---	---	---	---	---	---	---
Refuse	28,111	28,936	(825)	---	---	(825)	---	---	---	(1,165)	---	---	---	---
Sewer	50,960	53,022	(2,062)	---	3,629	(5,691)	---	---	---	(9,830)	---	---	3,629	11,520
Water	52,263	84,537	(32,274)	71,912	6,345	33,293	---	71,912	---	9,830	310,877	96,459	2,361	10,762
Total	**501,761**	**540,207**	**(38,446)**	**71,912**	**9,974**	**23,492**	**---**	**71,912**	**---**	**(1,165)**	**310,877**	**96,459**	**5,990**	**22,282**
Hoffman														
Center Apartments	30,649	24,226	6,423	2,352	6,958	1,817	---	---	---	---	---	---	6,958	10,000
Garbage	77,710	59,875	17,835	---	---	17,835	---	---	---	30,000	---	---	---	---
Health Care Mall	22,204	15,012	7,192	---	896	6,296	---	---	---	---	12,880	---	896	1,660
Sewer	180,563	161,791	18,772	627	52,213	(32,814)	---	---	---	(11,328)	30,642	---	52,213	60,032
Water	183,979	183,842	137	699	29,841	(29,005)	---	---	---	---	---	---	29,841	59,000
Total	**495,105**	**444,746**	**50,359**	**3,678**	**89,908**	**(35,871)**	**---**	**---**	**---**	**18,672**	**43,522**	**---**	**89,908**	**130,692**
Hokah														
Refuse [0]	40,809	44,748	(3,939)	---	---	(3,939)	---	---	---	---	---	---	---	---
Sewer [0]	137,450	60,348	77,102	160	---	77,262	---	---	---	53,556	10,997	---	---	---
Water [0]	55,266	40,335	14,931	---	---	14,931	---	---	---	---	---	---	---	---
Total	**233,525**	**145,431**	**88,094**	**160**	**---**	**88,254**	**---**	**---**	**---**	**53,556**	**10,997**	**---**	**---**	**---**
Holdingford														
Liquor	357,311	367,722	(10,411)	20,783	---	10,372	---	---	---	---	---	---	---	---
Refuse	70,926	71,332	(406)	6	---	(400)	---	---	---	---	---	---	---	---
Sewer	116,848	198,176	(81,328)	45	46,886	(128,169)	---	---	---	(91,353)	9,413	---	46,886	40,200
Water	112,170	126,697	(14,527)	1,027	31,238	(44,738)	---	---	657	(28,598)	9,413	---	31,238	26,800

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Table 22
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For the Year Ended December 31, 2016

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	**657,255**	**763,927**	**(106,672)**	**21,861**	**78,124**	**(162,935)**	**---**	**---**	**657**	**(119,951)**	**18,826**	**---**	**78,124**	**67,000**
Holland														
Garbage [0]	11,590	7,056	4,534	---	---	4,534	---	---	---	---	---	---	---	---
Sewer [0]	15,216	5,720	9,496	145	---	9,641	---	---	---	(3,000)	---	---	---	---
Water [0]	30,624	10,643	19,981	253	---	20,234	---	---	---	---	---	---	---	---
Total	**57,430**	**23,419**	**34,011**	**398**	**---**	**34,409**	**---**	**---**	**---**	**(3,000)**	**---**	**---**	**---**	**---**
Hollandale														
Garbage	18,907	15,352	3,555	---	---	3,555	---	---	---	---	---	---	---	---
Sewer	23,601	27,734	(4,133)	251	---	(3,882)	---	---	---	---	---	---	---	---
Water	35,333	36,554	(1,221)	329	---	(892)	---	---	---	---	---	---	---	---
Total	**77,841**	**79,640**	**(1,799)**	**580**	**---**	**(1,219)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Holloway														
Garbage	9,235	11,688	(2,453)	7,452	---	4,999	7,452	---	---	---	---	---	---	---
Sewer	11,876	5,699	6,177	23,847	---	30,024	23,847	---	---	---	37,500	---	---	---
Water	20,413	42,593	(22,180)	43,224	---	21,044	43,224	---	---	---	57,423	---	---	---
Total	**41,524**	**59,980**	**(18,456)**	**74,523**	**---**	**56,067**	**74,523**	**---**	**---**	**---**	**94,923**	**---**	**---**	**---**
Holt														
Water [0]	5,420	1,041	4,379	---	36	4,343	---	---	---	---	---	---	---	---
Total	**5,420**	**1,041**	**4,379**	**---**	**36**	**4,343**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Hopkins														
Housing Authority	282,125	616,653	(334,528)	184,877	---	(149,651)	---	---	184,877	---	681,685	---	---	---
Pavillion/Ice Arena	355,440	480,878	(125,438)	64,074	2,157	(63,521)	63,519	---	---	---	37,875	---	2,157	20,000
Refuse	976,491	867,823	108,668	33,125	---	141,793	---	---	---	125,000	---	---	---	---
Sewer	2,215,401	2,215,072	329	10,564	36,219	(25,326)	---	---	---	(427,960)	917,838	---	36,219	105,000
Storm Sewer	876,984	371,923	505,061	5,833	25,737	485,157	---	---	---	(199,316)	1,072,042	---	25,737	110,000
Water	1,526,440	1,831,384	(304,944)	---	47,423	(352,367)	---	---	---	(1,587,638)	2,306,805	---	47,423	145,000
Total	**6,232,881**	**6,383,733**	**(150,852)**	**298,473**	**111,536**	**36,085**	**63,519**	**---**	**184,877**	**(2,089,914)**	**5,016,245**	**---**	**111,536**	**380,000**

*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, 2016

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
Houston														
Sewer	204,818	167,642	37,176	---	9,812	27,364	---	---	---	---	---	---	9,812	25,650
Water	153,453	98,791	54,662	8,400	3,880	59,182	---	8,400	---	---	50,180	179,000	3,880	18,800
Total	**358,271**	**266,433**	**91,838**	**8,400**	**13,692**	**86,546**	**---**	**8,400**	**---**	**---**	**50,180**	**179,000**	**13,692**	**44,450**
Howard Lake														
Liquor	789,889	786,840	3,049	94	---	3,143	---	---	---	---	8,817	---	---	---
Sewer	1,123,107	799,041	324,066	186,528	108,384	402,210	---	---	---	42,967	---	32,500	108,384	699,500
Water	584,185	261,012	323,173	7,358	83,243	247,288	---	---	---	42,967	156,686	32,500	129,911	514,500
Total	**2,497,181**	**1,846,893**	**650,288**	**193,980**	**191,627**	**652,641**	**---**	**---**	**---**	**85,934**	**165,503**	**65,000**	**238,295**	**1,214,000**
Hoyt Lakes														
Sanitation	248,809	244,104	4,705	569	---	5,274	---	---	---	---	---	---	---	---
Sewer	392,388	322,910	69,478	---	---	69,478	---	---	40,976	(250,763)	401,889	---	---	---
Water	345,902	332,617	13,285	2,396	---	15,681	---	---	---	267,468	---	---	---	---
Total	**987,099**	**899,631**	**87,468**	**2,965**	**---**	**90,433**	**---**	**---**	**40,976**	**16,705**	**401,889**	**---**	**---**	**---**
Hugo														
Water and Sewer [3]	1,992,724	2,525,203	(532,479)	994,294	---	461,815	---	---	218,703	109,068	92,110	---	---	---
Total	**1,992,724**	**2,525,203**	**(532,479)**	**994,294**	**---**	**461,815**	**---**	**---**	**218,703**	**109,068**	**92,110**	**---**	**---**	**---**
Hutchinson														
Composting	2,138,526	2,063,937	74,589	41,624	---	116,213	---	---	---	110,000	226,754	---	---	---
Housing and Redevelopment Authority [29]	531,527	813,641	(282,114)	238,023	47,984	(92,075)	161,562	70,669	---	---	249,501	234,000	---	100,000
Liquor	5,988,219	5,427,006	561,213	3,729	23,686	541,256	---	---	---	475,000	9,684	---	---	---
Public Utilities Commission	38,506,723	35,144,848	3,361,875	594,227	811,379	3,144,723	---	---	---	1,305,256	1,038,764	---	811,379	1,285,000
Refuse	1,172,739	1,076,161	96,578	35,340	1,262	130,656	---	---	---	55,000	96,091	---	1,262	22,442
Sewer	3,160,044	3,299,418	(139,374)	716,270	304,958	271,938	635,407	---	---	79,523	346,985	---	304,958	1,249,979
Storm Water	862,781	579,329	283,452	16,461	9,383	290,530	---	---	---	270,097	21,588	---	9,383	140,000
Water	2,279,091	2,257,927	21,164	751,991	363,482	409,673	635,407	---	500	308,497	651,353	---	363,482	1,034,000
Total	**54,639,650**	**50,662,267**	**3,977,383**	**2,397,665**	**1,562,134**	**4,812,914**	**1,432,376**	**70,669**	**500**	**2,603,373**	**2,640,720**	**234,000**	**1,490,464**	**3,831,421**

*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, 2016

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
Ihlen														
Community Center	5,495	12,174	(6,679)	3,753	583	(3,509)	---	---	---	(6,295)	---	---	583	4,417
Garbage	6,029	5,458	571	---	---	571	---	---	---	460	---	---	---	---
Sewer	21,301	14,792	6,509	---	---	6,509	---	---	---	(1,777)	---	---	---	---
Water	10,383	9,724	659	---	---	659	---	---	---	(45)	---	---	---	---
Total	**43,208**	**42,148**	**1,060**	**3,753**	**583**	**4,230**	**---**	**---**	**---**	**(7,657)**	**---**	**---**	**583**	**4,417**
Independence														
Sanitary Sewer	163,942	337,568	(173,626)	58,450	21,720	(136,896)	15,010	---	---	---	---	---	21,720	70,000
Total	**163,942**	**337,568**	**(173,626)**	**58,450**	**21,720**	**(136,896)**	**15,010**	**---**	**---**	**---**	**---**	**---**	**21,720**	**70,000**
International Falls														
Water and Sewer [3]	3,850,184	3,135,413	714,771	75,702	---	790,473	67,210	---	3,560	621,732	24,021	---	---	---
Total	**3,850,184**	**3,135,413**	**714,771**	**75,702**	**---**	**790,473**	**67,210**	**---**	**3,560**	**621,732**	**24,021**	**---**	**---**	**---**
Inver Grove Heights														
Golf Course	1,303,499	1,486,018	(182,519)	7,827	463	(175,155)	---	---	---	(100,000)	2,190,727	---	463	29,120
Sewer	3,281,356	3,077,410	203,946	59,051	493,749	(230,752)	---	---	---	(1,032,900)	3,949,488	---	493,749	525,000
Water	2,878,095	2,511,777	366,318	95,595	50,962	410,951	---	---	---	784,901	2,343,398	---	50,962	825,000
Total	**7,462,950**	**7,075,205**	**387,745**	**162,473**	**545,174**	**5,044**	**---**	**---**	**---**	**(347,999)**	**8,483,613**	**---**	**545,174**	**1,379,120**
Iona														
Sewer	35,361	60,307	(24,946)	87	3,309	(28,168)	---	---	---	(39,246)	12,094	---	---	---
Water	35,094	61,187	(26,093)	530	4,241	(29,804)	---	---	---	7,169	---	---	---	---
Total	**70,455**	**121,494**	**(51,039)**	**617**	**7,550**	**(57,972)**	**---**	**---**	**---**	**(32,077)**	**12,094**	**---**	**---**	**---**
Iron Junction														
Sewer [0]	22,801	13,470	9,331	2,406	6,301	5,436	---	---	---	---	---	---	5,631	---
Water [0]	5,699	10,905	(5,206)	392	---	(4,814)	---	---	---	---	80	---	---	---
Total	**28,500**	**24,375**	**4,125**	**2,798**	**6,301**	**622**	**---**	**---**	**---**	**---**	**80**	**---**	**5,631**	**---**
Ironton														
Sanitation [0]	35,902	38,129	(2,227)	---	---	(2,227)	---	---	---	---	---	---	---	---

*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, 2016

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 [0]	75,745	54,254	21,491	---	---	21,491	---	---	---	---	---	---	---	---
Water [0]	70,958	56,276	14,682	27,060	1,976	39,766	---	---	---	---	---	---	1,976	22,000
Total	**182,605**	**148,659**	**33,946**	**27,060**	**1,976**	**59,030**	**---**	**---**	**---**	**---**	**---**	**---**	**1,976**	**22,000**
Isanti														
Liquor	2,609,087	2,324,085	285,002	10,124	---	295,126	---	---	---	330,360	5,833	---	---	---
Sewer	1,398,803	1,020,346	378,457	43,293	134,938	286,812	---	---	---	34,668	1,485,201	2,534,074	134,938	599,554
Storm Water	268,770	160,245	108,525	1,484	803	109,206	---	105,111	---	---	101,515	---	---	---
Water	981,415	788,229	193,186	38,236	168,060	63,362	---	---	---	4,333	240,262	---	168,060	761,000
Total	**5,258,075**	**4,292,905**	**965,170**	**93,137**	**303,801**	**754,506**	**---**	**105,111**	**---**	**369,361**	**1,832,811**	**2,534,074**	**302,998**	**1,360,554**
Isle														
Liquor	858,072	818,136	39,936	20,701	3,620	57,017	---	---	---	31,473	5,739	---	3,620	---
Sewer	368,167	196,845	171,322	2,296	106,844	66,774	1,600	---	---	7,500	---	---	105,239	119,000
Water	111,019	61,043	49,976	22,670	2,623	70,023	5,328	---	---	7,500	5,588	---	2,623	11,000
Total	**1,337,258**	**1,076,024**	**261,234**	**45,667**	**113,087**	**193,814**	**6,928**	**---**	**---**	**46,473**	**11,327**	**---**	**111,482**	**130,000**
Ivanhoe														
Economic Development Authority	82,500	88,939	(6,439)	57	10,822	(17,204)	---	---	---	---	---	---	10,822	32,992
Garbage	33,148	31,217	1,931	---	---	1,931	---	---	---	---	---	---	---	---
Liquor	570,201	537,462	32,739	307	6,554	26,492	---	---	---	---	---	---	---	---
Sewer	134,525	102,596	31,929	8,414	58,251	(17,908)	---	5,622	---	---	---	78,410	55,028	90,510
Water	159,534	104,957	54,577	4,891	37,251	22,217	---	---	---	---	---	163,590	33,366	193,698
Total	**979,908**	**865,171**	**114,737**	**13,669**	**112,878**	**15,528**	**---**	**5,622**	**---**	**---**	**---**	**242,000**	**99,216**	**317,200**
Jackson														
Airport	78,626	261,596	(182,970)	108,354	---	(74,616)	---	---	108,214	---	119,430	---	---	---
Ambulance Service	512,137	567,660	(55,523)	42,102	---	(13,421)	---	---	---	---	151,615	---	---	---
Electric	5,765,866	4,409,581	1,356,285	42,902	157,025	1,242,162	---	---	---	218,526	598,544	---	157,025	359,000
Liquor	1,184,120	1,067,115	117,005	4,895	---	121,900	---	---	---	41,000	---	---	---	---
Sewer	639,702	459,617	180,085	1,162,240	34,347	1,307,978	---	---	1,155,106	243,748	1,321,571	116,307	34,347	165,250
Water	585,365	532,694	52,671	18,488	11,278	59,881	---	---	---	127,174	69,627	---	11,278	14,250
Total	**8,765,816**	**7,298,263**	**1,467,553**	**1,378,981**	**202,650**	**2,643,884**	**---**	**---**	**1,263,320**	**630,448**	**2,260,787**	**116,307**	**202,650**	**538,500**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Janesville														
Golf Course	247,987	328,702	(80,715)	33,630	2,575	(49,660)	25,000	---	---	(2,037,093)	74,573	71,635	2,575	10,925
Housing and Redevelopment Authority [13][29]	180,071	268,748	(88,677)	556	979	(89,100)	---	---	---	---	15,052	---	---	---
Light and Power	1,499,315	1,220,965	278,350	15,226	4,923	288,653	---	---	---	1,324,791	250,720	225,130	4,923	---
Nursing Home	2,249,497	2,602,080	(352,583)	2,387	353	(350,549)	---	---	---	---	17,095	---	353	---
Sewage Collection	211,608	359,341	(147,733)	648	37,008	(184,093)	---	---	---	218,391	285,392	574,766	37,008	19,355
Waterworks	255,934	267,790	(11,856)	23,555	36,606	(24,907)	---	---	---	675,258	445,188	919,227	36,606	78,547
Total	**4,644,412**	**5,047,626**	**(403,214)**	**76,002**	**82,444**	**(409,656)**	**25,000**	**---**	**---**	**181,347**	**1,088,020**	**1,790,758**	**81,465**	**108,827**
Jasper														
Economic Development Authority - Housing	68,830	34,503	34,327	162	21,048	13,441	---	---	---	---	2,733	---	21,048	17,622
Garbage	41,772	43,135	(1,363)	---	---	(1,363)	---	---	---	---	---	---	---	---
Sewer	80,642	73,414	7,228	376	890	6,714	---	---	---	14,018	---	---	890	48,516
Sunrise Village	544,387	512,464	31,923	656	---	32,579	---	---	---	---	4,401	---	---	---
Water	89,082	120,010	(30,928)	288	10,400	(41,040)	---	---	---	(14,018)	1,893	---	10,400	19,000
Wellness Center	12,786	11,601	1,185	---	---	1,185	---	---	---	---	---	---	---	---
Total	**837,499**	**795,127**	**42,372**	**1,482**	**32,338**	**11,516**	**---**	**---**	**---**	**---**	**9,027**	**---**	**32,338**	**85,138**
Jeffers														
Sewer	78,392	59,961	18,431	---	15,831	2,600	---	---	---	50,000	---	---	15,831	22,500
Water	57,577	78,785	(21,208)	---	6,333	(27,541)	---	---	---	(21,371)	---	---	6,333	9,000
Total	**135,969**	**138,746**	**(2,777)**	**---**	**22,164**	**(24,941)**	**---**	**---**	**---**	**28,629**	**---**	**---**	**22,164**	**31,500**
Johnson														
Water [0]	2,940	889	2,051	---	---	2,051	---	---	---	(12,000)	889	---	---	---
Total	**2,940**	**889**	**2,051**	**---**	**---**	**2,051**	**---**	**---**	**---**	**(12,000)**	**889**	**---**	**---**	**---**
Jordan														
Sewer Utility	1,093,563	985,993	107,570	12,821	89,386	31,005	---	---	---	10,000	309,768	404,356	89,386	471,040
Storm Sewer Utility	179,961	368,880	(188,919)	12,766	65,049	(241,202)	---	---	100,000	---	302,518	654,413	65,049	179,040
Water Utility	978,942	931,021	47,921	111,378	289,677	(130,378)	---	---	---	10,000	505,094	658,809	289,677	706,500
Total	**2,252,466**	**2,285,894**	**(33,428)**	**136,965**	**444,112**	**(340,575)**	**---**	**---**	**100,000**	**20,000**	**1,117,380**	**1,717,578**	**444,112**	**1,356,580**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Kandiyohi														
Electric	440,404	351,631	88,773	2,571	5,946	85,398	---	---	---	---	---	---	5,946	90,000
Sewer	227,574	237,531	(9,957)	128,595	6,391	112,247	---	---	148,007	(55,058)	306,403	169,482	6,391	36,000
Storm Sewer	31,681	4,332	27,349	17,747	12,963	32,133	---	---	17,600	(97,503)	95,414	---	12,963	15,000
Water	97,480	66,774	30,706	55,186	22,491	63,401	48,859	---	---	(345,947)	408,868	373,588	22,491	61,000
Total	**797,139**	**660,268**	**136,871**	**204,099**	**47,791**	**293,179**	**48,859**	**---**	**165,607**	**(498,508)**	**810,685**	**543,070**	**47,791**	**202,000**
Karlstad														
Sewer	45,426	48,320	(2,894)	86	---	(2,808)	---	---	---	60,000	---	---	---	---
Water	98,907	88,491	10,416	1,366	17,030	(5,248)	---	---	---	(20,000)	---	---	17,030	87,000
Total	**144,333**	**136,811**	**7,522**	**1,452**	**17,030**	**(8,056)**	**---**	**---**	**---**	**40,000**	**---**	**---**	**17,030**	**87,000**
Kasota														
Electric and Refuse [17]	439,648	460,113	(20,465)	428	---	(20,037)	---	---	---	---	31,362	---	---	---
Sewer	129,503	135,660	(6,157)	458	---	(5,699)	---	---	---	---	---	---	---	---
Water	44,148	47,506	(3,358)	461	---	(2,897)	---	---	---	---	---	---	---	---
Total	**613,299**	**643,279**	**(29,980)**	**1,347**	**---**	**(28,633)**	**---**	**---**	**---**	**---**	**31,362**	**---**	**---**	**---**
Kasson														
Electric	4,033,264	3,450,697	582,567	31,976	13,101	601,442	---	---	---	19,000	137,385	---	7,981	---
Liquor	1,457,993	1,378,873	79,120	7,741	---	86,861	---	---	---	84,000	---	---	---	---
Maple Grove Cemetery	17,541	50,510	(32,969)	12,724	---	(20,245)	---	---	---	---	---	---	---	---
Storm Water	280,187	194,105	86,082	128,691	12,561	202,212	---	---	---	---	337,005	---	12,561	231,511
Wastewater Treatment	1,710,645	1,133,621	577,024	3,661	123,056	457,629	---	---	---	11,988	802,596	2,500,000	123,056	590,939
Water Utility	706,822	564,588	142,234	36,543	21,905	156,872	---	---	---	13,627	227,059	---	21,905	239,459
Total	**8,206,452**	**6,772,394**	**1,434,058**	**221,336**	**170,623**	**1,484,771**	**---**	**---**	**---**	**128,615**	**1,504,045**	**2,500,000**	**165,503**	**1,061,909**
Keewatin														
Public Utilities [30]	1,051,999	1,040,950	11,049	423	4,996	6,476	---	---	---	---	---	---	4,996	28,000
Total	**1,051,999**	**1,040,950**	**11,049**	**423**	**4,996**	**6,476**	**---**	**---**	**---**	**---**	**---**	**---**	**4,996**	**28,000**
Kelliher														
Liquor	534,720	504,802	29,918	2,519	---	32,437	---	---	---	20,000	7,346	---	---	---

*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, 2016

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	52,957	37,994	14,963	560	---	15,523	---	---	---	---	66,148	---	---	---
Water	59,352	45,423	13,929	292,550	---	306,479	---	291,829	---	---	183,651	---	---	---
Total	**647,029**	**588,219**	**58,810**	**295,629**	**---**	**354,439**	**---**	**291,829**	**---**	**20,000**	**257,145**	**---**	**---**	**---**
Kellogg														
Sewer	60,984	81,531	(20,547)	384	---	(20,163)	---	---	---	12,870	---	---	---	---
Water	29,199	78,473	(49,274)	313	---	(48,961)	---	---	---	---	---	---	---	---
Total	**90,183**	**160,004**	**(69,821)**	**697**	**---**	**(69,124)**	**---**	**---**	**---**	**12,870**	**---**	**---**	**---**	**---**
Kennedy														
Sewer	30,985	17,765	13,220	30	---	13,250	---	---	---	---	---	---	---	---
Water	50,625	61,908	(11,283)	210	1,591	(12,664)	---	---	---	---	---	---	1,591	9,000
Total	**81,610**	**79,673**	**1,937**	**240**	**1,591**	**586**	**---**	**---**	**---**	**---**	**---**	**---**	**1,591**	**9,000**
Kenneth														
Sewer [0]	12,131	12,411	(280)	---	---	(280)	---	---	---	---	---	---	---	---
Water [0]	5,605	3,872	1,733	---	---	1,733	---	---	---	---	---	---	---	---
Total	**17,736**	**16,283**	**1,453**	**---**	**---**	**1,453**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Kent														
Refuse	11,618	7,549	4,069	---	---	4,069	---	---	---	---	---	---	---	---
Sewer	22,012	58,157	(36,145)	---	6,447	(42,592)	---	---	---	---	---	---	6,447	1,961
Water	9,853	13,253	(3,400)	---	---	(3,400)	---	---	---	---	---	---	---	---
Total	**43,483**	**78,959**	**(35,476)**	**---**	**6,447**	**(41,923)**	**---**	**---**	**---**	**---**	**---**	**---**	**6,447**	**1,961**
Kenyon														
Electric	2,004,381	1,735,496	268,885	61,361	2,086	328,160	---	---	1,639	68,142	158,956	---	579	3,190
Liquor	742,287	720,780	21,507	9,995	1,721	29,781	---	---	443	20,000	---	---	---	---
Sewer	275,767	387,655	(111,888)	169,296	23,443	33,965	99,060	---	281	---	187,240	174,840	23,443	107,325
Storm Sewer	40,378	57,903	(17,525)	2,562	2,323	(17,286)	---	---	45	---	26,040	26,040	2,323	11,165
Water	251,960	232,520	19,440	7,855	4,137	23,158	---	---	541	---	79,566	19,220	4,137	33,385
Total	**3,314,773**	**3,134,354**	**180,419**	**251,069**	**33,710**	**397,778**	**99,060**	**---**	**2,949**	**88,142**	**451,802**	**220,100**	**30,482**	**155,065**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Kerkhoven														
Garbage [0]	75,919	82,219	(6,300)	2,329	---	(3,971)	---	---	---	---	1,845	---	---	---
Sewer [0]	77,256	66,881	10,375	806	---	11,181	---	---	---	---	14,757	---	---	---
Water [0]	133,991	33,058	100,933	(1,275)	6,237	93,421	---	---	---	---	4,132	---	6,237	83,000
Total	**287,166**	**182,158**	**105,008**	**1,860**	**6,237**	**100,631**	**---**	**---**	**---**	**---**	**20,734**	**---**	**6,237**	**83,000**
Kettle River														
Sewer [0]	54,127	27,530	26,597	6,028	3,731	28,894	6,028	---	---	---	---	---	3,731	14,350
Water [0]	62,357	37,444	24,913	9,005	18,268	15,650	8,754	---	---	---	---	---	18,268	8,350
Total	**116,484**	**64,974**	**51,510**	**15,033**	**21,999**	**44,544**	**14,782**	**---**	**---**	**---**	**---**	**---**	**21,999**	**22,700**
Kiester														
Grocery Store [0]	---	22,831	(22,831)	21,768	---	(1,063)	21,768	---	---	---	---	---	---	---
Liquor [34]	186,663	201,087	(14,424)	42,673	39,717	(11,468)	---	---	---	---	---	---	---	---
Sewer [0]	61,036	27,520	33,516	366	345	33,537	---	---	---	---	---	---	345	---
Water [0]	70,990	47,837	23,153	366	4,741	18,778	---	---	---	---	4,890	---	4,741	13,000
Total	**318,689**	**299,275**	**19,414**	**65,173**	**44,803**	**39,784**	**21,768**	**---**	**---**	**---**	**4,890**	**---**	**5,086**	**13,000**
Kilkenny														
Refuse and Recycling [0]	13,225	8,742	4,483	---	---	4,483	---	---	---	---	---	---	---	---
Sewer [0]	17,101	9,736	7,365	884	---	8,249	---	---	---	---	155	---	---	---
Water [0]	24,266	11,756	12,510	---	---	12,510	---	---	---	---	---	---	---	---
Total	**54,592**	**30,234**	**24,358**	**884**	**---**	**25,242**	**---**	**---**	**---**	**---**	**155**	**---**	**---**	**---**
Kimball														
Refuse	55,978	44,984	10,994	1,186	---	12,180	---	---	---	---	---	---	---	---
Sewer	133,746	226,612	(92,866)	260,998	21,226	146,906	18,040	252,335	236	26,992	260,775	---	21,226	20,000
Water	150,715	202,345	(51,630)	19,388	---	(32,242)	---	---	298	26,992	---	---	---	---
Total	**340,439**	**473,941**	**(133,502)**	**281,572**	**21,226**	**126,844**	**18,040**	**252,335**	**534**	**53,984**	**260,775**	**---**	**21,226**	**20,000**
Kinney														
Garbage/Refuse Collection [0]	8,017	13,498	(5,481)	---	---	(5,481)	---	---	---	(5,481)	---	---	---	---
Sewage [0]	14,358	39,507	(25,149)	---	---	(25,149)	---	---	---	(25,149)	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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]	13,681	94,965	(81,284)	---	---	(81,284)	---	---	---	(81,284)	---	---	---	---
Total	**36,056**	**147,970**	**(111,914)**	**---**	**---**	**(111,914)**	**---**	**---**	**---**	**(111,914)**	**---**	**---**	**---**	**---**
La Crescent														
Arena	498,893	115,416	383,477	---	17,864	365,613	---	---	30,293	89,489	79,986	---	17,864	35,000
Golf Course	449,248	491,678	(42,430)	---	8,664	(51,094)	---	---	---	(194,336)	4,681	---	8,594	30,000
License Bureau	124,584	112,731	11,853	6,845	---	18,698	---	---	---	---	---	---	---	---
Sewer	718,945	657,131	61,814	18,024	77,376	2,462	---	---	1,121	155,720	424,268	133,089	77,376	161,250
Solid Waste	257,921	254,185	3,736	---	246	3,490	---	---	---	---	---	---	246	---
Water	684,792	642,621	42,171	6,866	74,764	(25,727)	---	---	1,121	42,000	405,828	291,928	74,383	198,750
Total	**2,734,383**	**2,273,762**	**460,621**	**31,735**	**178,914**	**313,442**	**---**	**---**	**32,535**	**92,873**	**914,763**	**425,017**	**178,463**	**425,000**
La Prairie														
Sewer [0]	64,934	37,513	27,421	23,025	---	50,446	---	---	---	(6,889)	---	---	---	---
Water [0]	70,781	46,627	24,154	10,543	---	34,697	---	---	---	(1,381)	---	---	---	---
Total	**135,715**	**84,140**	**51,575**	**33,568**	**---**	**85,143**	**---**	**---**	**---**	**(8,270)**	**---**	**---**	**---**	**---**
La Salle														
Wastewater	38,273	66,346	(28,073)	993	9,580	(36,660)	---	---	---	---	---	---	9,580	3,000
Water	17,903	37,686	(19,783)	45	3,260	(22,998)	---	---	---	(12,000)	7,440	---	3,260	1,000
Total	**56,176**	**104,032**	**(47,856)**	**1,038**	**12,840**	**(59,658)**	**---**	**---**	**---**	**(12,000)**	**7,440**	**---**	**12,840**	**4,000**
Lafayette														
Garbage	33,046	30,879	2,167	503	---	2,670	---	---	---	---	---	---	---	---
Sewer	104,963	188,652	(83,689)	32,857	23,940	(74,772)	---	---	---	---	---	---	23,940	41,820
Water	119,379	155,217	(35,838)	36,496	23,001	(22,343)	---	---	---	---	---	---	23,001	40,180
Total	**257,388**	**374,748**	**(117,360)**	**69,856**	**46,941**	**(94,445)**	**---**	**---**	**---**	**---**	**---**	**---**	**46,941**	**82,000**
Lake Benton														
Garbage	40,489	42,943	(2,454)	---	---	(2,454)	---	---	---	(2,000)	---	---	---	---
Sewer	125,322	94,130	31,192	40,475	50,793	20,874	39,731	---	---	12,300	---	---	50,793	22,500
Water	168,909	154,801	14,108	42,313	50,793	5,628	39,731	---	---	(7,600)	---	---	50,793	22,500

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**334,720**	**291,874**	**42,846**	**82,788**	**101,586**	**24,048**	**79,462**	**---**	**---**	**2,700**	**---**	**---**	**101,586**	**45,000**
Lake Bronson														
Sewer [0]	17,906	22,446	(4,540)	---	---	(4,540)	---	---	---	---	---	---	---	---
Water [0]	75,946	34,774	41,172	---	---	41,172	---	---	---	36,488	---	---	---	---
Total	**93,852**	**57,220**	**36,632**	**---**	**---**	**36,632**	**---**	**---**	**---**	**36,488**	**---**	**---**	**---**	**---**
Lake City														
Electric	13,117,618	12,220,556	897,062	86,302	171,664	811,700	---	---	---	145,000	25,151	---	96,311	170,000
Garbage	534,657	578,149	(43,492)	7,898	4,000	(39,594)	---	---	---	---	---	---	---	---
Marina	1,934,227	945,223	989,004	94,182	9,232	1,073,954	---	---	---	603,556	32,603	---	---	---
Sewer	1,425,726	1,302,068	123,658	3,831	78,297	49,192	---	---	---	---	28,888	---	78,297	425,078
Storm Water	129,885	189,647	(59,762)	1,386	20,154	(78,530)	---	---	---	6,747	---	---	13,277	35,000
Water	627,654	681,452	(53,798)	27,921	27,034	(52,911)	---	---	---	28,253	28,823	---	27,034	264,032
Total	**17,769,767**	**15,917,095**	**1,852,672**	**221,520**	**310,381**	**1,763,811**	**---**	**---**	**---**	**783,556**	**115,465**	**---**	**214,919**	**894,110**
Lake Crystal														
Electric	2,694,268	2,503,331	190,937	110,053	30,208	270,782	---	---	---	134,713	25,028	---	30,208	120,000
Sewer	589,871	439,308	150,563	(7,861)	33,730	108,972	---	---	---	29,757	9,785	---	33,730	136,000
Water	997,085	526,150	470,935	7,389	73,021	405,303	---	---	---	49,907	9,785	---	73,021	295,000
Total	**4,281,224**	**3,468,789**	**812,435**	**109,581**	**136,959**	**785,057**	**---**	**---**	**---**	**214,377**	**44,598**	**---**	**136,959**	**551,000**
Lake Elmo														
Sewer	932,448	260,228	672,220	398,226	120,422	950,024	---	---	---	102,678	538,590	860,000	120,422	200,000
Storm Sewer	213,233	105,537	107,696	15,933	44,765	78,864	---	---	---	---	1,481,250	2,770,000	44,765	---
Water	1,504,202	1,152,676	351,526	311,538	257,156	405,908	---	---	---	40,427	6,187,933	3,225,000	257,156	415,000
Total	**2,649,883**	**1,518,441**	**1,131,442**	**725,697**	**422,343**	**1,434,796**	**---**	**---**	**---**	**143,105**	**8,207,773**	**6,855,000**	**422,343**	**615,000**
Lake Henry														
Sewage Collection and Disposal [0]	16,820	21,091	(4,271)	8,915	4,770	(126)	8,915	---	---	---	---	---	4,770	5,000
Total	**16,820**	**21,091**	**(4,271)**	**8,915**	**4,770**	**(126)**	**8,915**	**---**	**---**	**---**	**---**	**---**	**4,770**	**5,000**
Lake Lillian														
Sewer	37,857	26,921	10,936	437	1,273	10,100	---	---	---	---	---	---	1,273	12,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	80,992	69,745	11,247	3,027	3,308	10,966	---	---	---	---	---	---	3,308	31,000
Total	**118,849**	**96,666**	**22,183**	**3,464**	**4,581**	**21,066**	**---**	**---**	**---**	**---**	**---**	**---**	**4,581**	**43,000**
Lake Park														
Electric	895,546	743,704	151,842	2,789	4	154,627	---	---	---	---	40,894	---	4	---
Gas	271,971	259,390	12,581	8,003	10,581	10,003	---	---	---	---	1,544	---	10,581	26,000
Liquor	779,866	753,743	26,123	1,627	---	27,750	---	---	---	---	13,296	---	---	---
Sewer	162,571	164,960	(2,389)	---	11,424	(13,813)	---	---	---	---	---	---	11,424	70,000
Water	183,245	170,836	12,409	---	7,389	5,020	---	---	---	---	---	---	7,389	48,000
Total	**2,293,199**	**2,092,633**	**200,566**	**12,419**	**29,398**	**183,587**	**---**	**---**	**---**	**---**	**55,734**	**---**	**29,398**	**144,000**
Lake Shore														
Sewer [0]	135,682	68,381	67,301	1,855	---	69,156	---	---	---	---	---	---	---	---
Total	**135,682**	**68,381**	**67,301**	**1,855**	**---**	**69,156**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lake Wilson														
Apartment	24,000	19,184	4,816	---	587	4,229	---	---	---	---	439	---	587	432
Water and Sewer [1]	112,343	85,219	27,124	1,967	50	29,041	---	---	52	---	---	---	50	---
Total	**136,343**	**104,403**	**31,940**	**1,967**	**637**	**33,270**	**---**	**---**	**52**	**---**	**439**	**---**	**637**	**432**
Lakefield														
Ambulance	133,168	126,184	6,984	17,824	---	24,808	---	---	62	---	158,331	---	---	---
Liquor	474,572	449,066	25,506	2,932	---	28,438	---	---	---	3,000	---	---	---	---
Municipal Utilities [4]	2,236,731	1,803,270	433,461	81,953	36,020	479,394	---	---	1,363	33,014	305,711	---	36,020	145,454
Sewer	431,657	360,667	70,990	22,346	44,430	48,906	---	---	---	(10,292)	241,167	---	44,430	190,989
Total	**3,276,128**	**2,739,187**	**536,941**	**125,055**	**80,450**	**581,546**	**---**	**---**	**1,425**	**25,722**	**705,209**	**---**	**80,450**	**336,443**
Lakeland														
Building Inspection [34]	34,471	33,956	515	102	---	617	---	---	---	85,000	---	---	---	---
Water [34]	229,012	196,923	32,089	10,147	---	42,236	---	---	---	---	---	---	---	---
Total	**263,483**	**230,879**	**32,604**	**10,249**	**---**	**42,853**	**---**	**---**	**---**	**85,000**	**---**	**---**	**---**	**---**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Lakeville														
Environmental Resources	943,202	702,156	241,046	263,871	---	504,917	---	---	292	96,392	21,117	---	---	---
Liquor	14,130,830	13,120,015	1,010,815	6,667	136,615	880,867	---	---	3,762	1,074,318	71,149	---	135,383	180,000
Sewer	5,179,048	5,731,020	(551,972)	73,129	79,378	(558,221)	---	---	1,632	152,157	7,316,675	495,000	---	---
Street Light Utility	829,538	714,268	115,270	1,118	---	116,388	---	---	---	3,538	---	---	---	---
Water	3,740,397	5,434,062	(1,693,665)	36,044	858,170	(2,515,791)	---	---	1,632	548,514	---	6,075,000	---	---
Total	**24,823,015**	**25,701,521**	**(878,506)**	**380,829**	**1,074,163**	**(1,571,840)**	**---**	**---**	**7,318**	**1,874,919**	**7,408,941**	**6,570,000**	**135,383**	**180,000**
Lamberton														
Refuse	18,567	21,137	(2,570)	---	---	(2,570)	---	---	---	---	---	---	---	---
Sanitary Sewer	135,988	91,021	44,967	94	38,798	6,263	---	---	---	20,000	---	---	38,798	35,000
Storm Sewer	60,146	789	59,357	21	---	59,378	---	---	---	60,000	---	---	---	---
Water	148,901	141,654	7,247	5,209	6,944	5,512	---	---	---	25,763	---	---	6,569	15,000
Total	**363,602**	**254,601**	**109,001**	**5,324**	**45,742**	**68,583**	**---**	**---**	**---**	**105,763**	**---**	**---**	**45,367**	**50,000**
Lancaster														
Liquor	307,119	266,524	40,595	1,779	---	42,374	---	---	---	40,000	---	---	---	---
Sewer	48,038	46,413	1,625	555	---	2,180	469	---	---	(18,925)	77,029	---	---	---
Water	62,118	87,650	(25,532)	976	---	(24,556)	624	---	---	---	---	---	---	---
Total	**417,275**	**400,587**	**16,688**	**3,310**	**---**	**19,998**	**1,093**	**---**	**---**	**21,075**	**77,029**	**---**	**---**	**---**
Landfall														
Sewer [0]	119,496	53,797	65,699	---	---	65,699	---	---	---	---	---	---	---	---
Water [0]	64,687	78,405	(13,718)	---	---	(13,718)	---	---	---	---	---	---	---	---
Total	**184,183**	**132,202**	**51,981**	**---**	**---**	**51,981**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Lanesboro														
Utilities Commission [30]	1,511,559	1,174,561	336,998	69,432	52,560	353,870	---	---	---	---	82,869	---	52,560	253,387
Total	**1,511,559**	**1,174,561**	**336,998**	**69,432**	**52,560**	**353,870**	**---**	**---**	**---**	**---**	**82,869**	**---**	**52,560**	**253,387**
Laporte														
Water and Sewer [3]	87,728	43,302	44,426	20,911	14,182	51,155	---	---	---	40,000	---	760,000	14,182	798,632
Total	**87,728**	**43,302**	**44,426**	**20,911**	**14,182**	**51,155**	**---**	**---**	**---**	**40,000**	**---**	**760,000**	**14,182**	**798,632**

*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, 2016

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
Lauderdale														
Sewer	307,203	276,554	30,649	13,240	---	43,889	---	---	---	---	109,605	---	---	---
Storm Sewer	98,879	75,410	23,469	4,439	---	27,908	---	---	---	---	---	---	---	---
Total	**406,082**	**351,964**	**54,118**	**17,679**	**---**	**71,797**	**---**	**---**	**---**	**---**	**109,605**	**---**	**---**	**---**
Le Center														
Liquor	876,168	782,105	94,063	465	4,944	89,584	---	---	---	25,000	---	---	4,944	8,041
Refuse	123,306	109,834	13,472	---	---	13,472	---	---	---	---	---	---	---	---
Sewer	618,071	423,210	194,861	---	58,165	136,696	---	---	---	---	10,140	---	25,689	138,000
Water	527,650	331,167	196,483	---	92,508	103,975	---	---	---	---	40,662	---	92,508	238,000
Total	**2,145,195**	**1,646,316**	**498,879**	**465**	**155,617**	**343,727**	**---**	**---**	**---**	**25,000**	**50,802**	**---**	**123,141**	**384,041**
Le Sueur														
Electric	8,746,812	8,923,243	(176,431)	437,425	27,334	233,660	---	---	---	353,627	344,709	---	27,334	90,000
Refuse and Recycling	277,231	251,368	25,863	---	---	25,863	---	---	---	2,500	---	---	---	---
Sewer	1,982,703	1,906,685	76,018	857,608	147,067	786,559	---	---	---	1,900	---	---	147,067	1,053,000
Sewer Pre-Treatment	---	74,856	(74,856)	---	---	(74,856)	---	---	---	32,970	---	---	---	---
Storm Utility	---	2,487	(2,487)	---	---	(2,487)	---	---	---	---	---	---	---	---
Water	1,047,422	1,076,682	(29,260)	7,012	7,836	(30,084)	---	---	---	1,293	583,976	---	7,836	70,000
Total	**12,054,168**	**12,235,321**	**(181,153)**	**1,302,045**	**182,237**	**938,655**	**---**	**---**	**---**	**392,290**	**928,685**	**---**	**182,237**	**1,213,000**
LeRoy														
Sewer	104,339	68,650	35,689	965	---	36,654	---	---	---	---	4,777	---	---	---
Water	123,808	70,313	53,495	53,670	---	107,165	52,494	---	---	---	9,062	---	---	---
Wildwood Grove	1,256,124	1,249,606	6,518	90,527	50,970	46,075	90,400	---	---	---	74,394	---	50,970	140,000
Total	**1,484,271**	**1,388,569**	**95,702**	**145,162**	**50,970**	**189,894**	**142,894**	**---**	**---**	**---**	**88,233**	**---**	**50,970**	**140,000**
Lester Prairie														
Sewer	568,321	337,975	230,346	8,061	39,533	198,874	---	---	---	---	---	---	39,533	245,000
Water	241,915	164,027	77,888	43,394	26,409	94,873	---	---	---	31,511	13,237	---	26,409	89,000
Total	**810,236**	**502,002**	**308,234**	**51,455**	**65,942**	**293,747**	**---**	**---**	**---**	**31,511**	**13,237**	**---**	**65,942**	**334,000**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Lewiston														
Sewer	490,523	573,953	(83,430)	9,492	84,873	(158,811)	---	---	---	(135,795)	27,777	---	84,873	145,000
Water	205,302	208,206	(2,904)	32,695	12,426	17,365	---	---	---	(40,500)	589,488	738,921	12,426	47,331
Total	**695,825**	**782,159**	**(86,334)**	**42,187**	**97,299**	**(141,446)**	**---**	**---**	**---**	**(176,295)**	**617,265**	**738,921**	**97,299**	**192,331**
Lewisville														
Liquor	177,342	179,497	(2,155)	16,203	---	14,048	---	---	---	---	---	---	---	---
Sewer [18]	98,479	109,948	(11,469)	1,096	25,381	(35,754)	---	---	---	---	---	---	25,381	9,000
Water	57,173	59,610	(2,437)	431,747	9,522	419,788	---	---	---	---	386,405	---	9,522	4,000
Total	**332,994**	**349,055**	**(16,061)**	**449,046**	**34,903**	**398,082**	**---**	**---**	**---**	**---**	**386,405**	**---**	**34,903**	**13,000**
Lexington														
Liquor	3,253,035	3,090,046	162,989	8,380	14,742	156,627	---	---	---	75,000	---	---	14,742	47,362
Lovell Building	153,363	171,681	(18,318)	8,899	---	(9,419)	---	---	---	---	---	---	---	---
Sewer	193,512	227,970	(34,458)	7,226	16,080	(43,312)	---	---	---	---	---	---	16,080	40,000
Storm Sewer	19,080	38,515	(19,435)	5,021	3,100	(17,514)	---	---	---	---	---	---	3,100	1,778
Water	148,513	146,537	1,976	6,417	8,861	(468)	---	---	---	---	77,874	---	8,861	20,000
Total	**3,767,503**	**3,674,749**	**92,754**	**35,943**	**42,783**	**85,914**	**---**	**---**	**---**	**75,000**	**77,874**	**---**	**42,783**	**109,140**
Lilydale														
Sewer [0]	132,656	66,587	66,069	565	---	66,634	---	---	---	---	---	---	---	---
Storm Water [0]	141,929	13,233	128,696	175	---	128,871	---	---	---	---	---	250,200	---	---
Total	**274,585**	**79,820**	**194,765**	**740**	**---**	**195,505**	**---**	**---**	**---**	**---**	**---**	**250,200**	**---**	**---**
Lindstrom														
Liquor	2,542,810	2,328,813	213,997	31,333	---	245,330	---	---	---	186,430	---	---	---	---
Sewer	952,389	985,976	(33,587)	18,834	---	(14,753)	---	---	---	56,401	25,249	---	---	---
Storm Water Management	84,480	77,998	6,482	803	---	7,285	---	---	---	200	57,555	---	---	---
Water	293,431	490,604	(197,173)	33,174	---	(163,999)	---	---	---	84,797	---	---	---	---
Total	**3,873,110**	**3,883,391**	**(10,281)**	**84,144**	**---**	**73,863**	**---**	**---**	**---**	**327,828**	**82,804**	**---**	**---**	**---**
Lino Lakes														
Sewer	1,659,322	1,718,565	(59,243)	66,805	132,397	(124,835)	---	---	---	244,594	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	1,094,897	1,330,591	(235,694)	40,314	37,102	(232,482)	---	---	---	34,627	1,057,504	---	---	---
Total	**2,754,219**	**3,049,156**	**(294,937)**	**107,119**	**169,499**	**(357,317)**	**---**	**---**	**---**	**279,221**	**1,057,504**	**---**	**---**	**---**
Lismore														
Refuse	19,174	19,071	103	---	---	103	---	---	---	---	---	---	---	---
Sewer	38,120	59,016	(20,896)	86	35	(20,845)	---	---	---	---	---	---	35	16,689
Water	60,916	83,168	(22,252)	142	19,410	(41,520)	---	---	---	---	---	---	19,410	10,000
Total	**118,210**	**161,255**	**(43,045)**	**228**	**19,445**	**(62,262)**	**---**	**---**	**---**	**---**	**---**	**---**	**19,445**	**26,689**
Litchfield														
Electric	9,988,273	8,654,155	1,334,118	145,966	563,530	916,554	---	---	---	764,470	686,112	---	554,806	733,800
Liquor	2,414,927	2,229,456	185,471	7,431	---	192,902	---	---	---	192,016	---	---	---	---
Sewer	3,624,872	2,524,686	1,100,186	240,842	609,962	731,066	---	---	---	360,485	265,764	---	609,962	1,384,200
Water	961,450	745,745	215,705	21,589	58,515	178,779	---	---	---	77,537	---	---	58,515	304,767
Total	**16,989,522**	**14,154,042**	**2,835,480**	**415,828**	**1,232,007**	**2,019,301**	**---**	**---**	**---**	**1,394,508**	**951,876**	**---**	**1,223,283**	**2,422,767**
Little Canada														
Sewer Operating	1,316,749	1,327,205	(10,456)	19,470	---	9,014	---	---	---	200,000	---	---	---	---
Water Operating	1,489,172	1,575,608	(86,436)	82,595	---	(3,841)	---	---	---	100,000	---	---	---	---
Total	**2,805,921**	**2,902,813**	**(96,892)**	**102,065**	**---**	**5,173**	**---**	**---**	**---**	**300,000**	**---**	**---**	**---**	**---**
Little Falls														
Garbage and Recycling	395,898	351,940	43,958	20,637	---	64,595	---	---	---	51,200	---	---	---	---
Golf	402,329	562,396	(160,067)	102,683	---	(57,384)	---	---	600	(17,879)	23,489	---	---	---
Sewer	1,856,583	1,356,889	499,694	35,557	33,415	501,836	---	---	---	101,760	23,116	---	33,415	390,000
Storm Water	82,498	76,293	6,205	30,563	---	36,768	---	---	---	4,110	---	---	---	---
Water	1,619,082	1,241,195	377,887	62,682	---	440,569	---	---	---	94,883	---	---	---	---
Total	**4,356,390**	**3,588,713**	**767,677**	**252,122**	**33,415**	**986,384**	**---**	**---**	**600**	**234,074**	**46,605**	**---**	**33,415**	**390,000**
Littlefork														
Liquor	359,361	434,459	(75,098)	3,074	---	(72,024)	---	---	---	(748)	---	---	---	---
Littlefork Medical Center [21]	797,255	1,233,789	(436,534)	29,022	20,095	(427,607)	---	---	---	24,876	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	51,667	54,114	(2,447)	37	---	(2,410)	---	---	---	9,758	---	---	---	---
Water	126,941	134,827	(7,886)	---	2,805	(10,691)	---	---	---	30,332	---	10,859	2,805	21,150
Total	**1,335,224**	**1,857,189**	**(521,965)**	**32,133**	**22,900**	**(512,732)**	**---**	**---**	**---**	**64,218**	**---**	**10,859**	**2,805**	**21,150**
Long Beach														
Sewer [0]	170,585	134,871	35,714	30,955	22,221	44,448	---	---	---	---	9,820	---	21,356	20,000
Total	**170,585**	**134,871**	**35,714**	**30,955**	**22,221**	**44,448**	**---**	**---**	**---**	**---**	**9,820**	**---**	**21,356**	**20,000**
Long Lake														
Recycling	24,928	30,845	(5,917)	5,700	---	(217)	---	---	---	---	---	---	---	---
Sewer	322,363	365,029	(42,666)	1,562	10,639	(51,743)	---	---	---	---	237,473	231,660	10,639	---
Surface Water Management	65,517	56,953	8,564	1,912	4,464	6,012	---	---	---	---	83,187	97,200	4,464	---
Water	243,246	302,232	(58,986)	7,440	3,496	(55,042)	---	---	---	---	186,133	76,140	3,496	---
Total	**656,054**	**755,059**	**(99,005)**	**16,614**	**18,599**	**(100,990)**	**---**	**---**	**---**	**---**	**506,793**	**405,000**	**18,599**	**---**
Long Prairie														
Liquor	1,479,669	1,404,784	74,885	3,838	---	78,723	---	---	---	102,908	4,524	---	---	---
Sewer	730,002	1,010,503	(280,501)	548,881	101,008	167,372	---	---	---	94,237	---	---	101,008	312,000
Water	546,956	352,196	194,760	36,924	41,734	189,950	---	---	---	69,329	388,515	---	41,734	149,000
Total	**2,756,627**	**2,767,483**	**(10,856)**	**589,643**	**142,742**	**436,045**	**---**	**---**	**---**	**266,474**	**393,039**	**---**	**142,742**	**461,000**
Longville														
Liquor	1,571,906	1,384,342	187,564	876	2,085	186,355	---	---	---	---	24,965	---	2,085	37,489
Sewer	152,595	195,513	(42,918)	66,664	31,421	(7,675)	46,602	19,730	---	---	---	420,000	31,421	457,000
Total	**1,724,501**	**1,579,855**	**144,646**	**67,540**	**33,506**	**178,680**	**46,602**	**19,730**	**---**	**---**	**24,965**	**420,000**	**33,506**	**494,489**
Lonsdale														
Liquor	1,385,288	1,367,186	18,102	6	---	18,108	---	---	---	2,500	8,451	---	---	---
Sewer	852,011	561,540	290,471	196,647	74,294	412,824	---	---	---	---	15,814	---	74,294	415,000
Water	437,580	485,221	(47,641)	125,333	18,295	59,397	---	---	---	---	23,064	---	18,295	71,000
Total	**2,674,879**	**2,413,947**	**260,932**	**321,986**	**92,589**	**490,329**	**---**	**---**	**---**	**2,500**	**47,329**	**---**	**92,589**	**486,000**
Loretto														
Garbage	44,640	47,216	(2,576)	3,049	---	473	---	---	---	---	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Water	51,979	55,563	(3,584)	42	---	(3,542)	---	---	---	---	21,710	---	---	---
Wastewater	136,114	153,528	(17,414)	351	---	(17,063)	---	---	---	---	---	---	---	---
Water	175,801	136,878	38,923	250	10,148	29,025	---	---	---	---	---	---	10,148	41,000
Total	**408,534**	**393,185**	**15,349**	**3,692**	**10,148**	**8,893**	**---**	**---**	**---**	**---**	**21,710**	**---**	**10,148**	**41,000**
Lowry														
Economic Development Authority	62,400	35,513	26,887	16	10,732	16,171	---	---	---	---	---	---	10,732	24,633
Sewer	71,588	126,820	(55,232)	7,498	21,915	(69,649)	---	---	---	---	---	---	21,915	19,000
Water	67,031	35,390	31,641	153	14,715	17,079	---	---	---	---	221,208	260,281	14,715	12,000
Total	**201,019**	**197,723**	**3,296**	**7,667**	**47,362**	**(36,399)**	**---**	**---**	**---**	**---**	**221,208**	**260,281**	**47,362**	**55,633**
Lucan														
Economic Development Authority [29]	1,620	45	1,575	1,528	---	3,103	---	---	---	---	---	---	---	---
Sewer	34,596	42,300	(7,704)	425	---	(7,279)	---	---	---	---	9,436	---	---	---
Water	63,267	61,482	1,785	4,476	13,388	(7,127)	---	---	---	---	506	---	13,388	6,000
Total	**99,483**	**103,827**	**(4,344)**	**6,429**	**13,388**	**(11,303)**	**---**	**---**	**---**	**---**	**9,942**	**---**	**13,388**	**6,000**
Luverne														
Economic Development Authority [29]	125,474	94,313	31,161	36,403	5,908	61,656	---	---	---	---	170,730	---	5,908	---
Electric	8,104,161	7,741,831	362,330	98,369	70,480	390,219	---	147	---	150,000	307,697	---	---	---
Lewis and Clark	---	---	---	2,119	---	2,119	---	---	---	---	---	---	---	---
Liquor	1,341,258	1,262,656	78,602	4,884	---	83,486	---	---	---	45,000	6,362	---	---	---
Refuse and Recycling	597,430	394,790	202,640	20,235	25,013	197,862	---	---	---	85,000	---	---	13	---
Sewer	1,381,111	1,046,369	334,742	86,585	167,263	254,064	40,384	---	305	80,000	94,537	---	28,400	191,750
Storm Sewer	89,240	83,740	5,500	2,984	---	8,484	---	---	---	15,000	100,852	---	---	---
Water	1,460,939	1,261,886	199,053	36,663	171,710	64,006	---	---	---	80,000	102,464	---	108,802	323,250
Total	**13,099,613**	**11,885,585**	**1,214,028**	**288,242**	**440,374**	**1,061,896**	**40,384**	**147**	**305**	**455,000**	**782,642**	**---**	**143,123**	**515,000**
Lyle														
Sewer	59,142	68,496	(9,354)	---	71	(9,425)	---	---	---	(1,692)	---	---	71	3,375
Water	90,021	71,703	18,318	---	2,960	15,358	---	---	---	1,692	---	---	2,960	21,698
Total	**149,163**	**140,199**	**8,964**	**---**	**3,031**	**5,933**	**---**	**---**	**---**	**---**	**---**	**---**	**3,031**	**25,073**

*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, 2016

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
Lynd														
Garbage	23,068	18,777	4,291	22	---	4,313	---	---	---	---	---	---	---	---
Housing	28,983	22,797	6,186	88	2,842	3,432	---	---	---	---	---	---	2,842	8,485
Sewer	57,719	85,045	(27,326)	5,379	---	(21,947)	---	---	---	---	30,022	---	---	---
Water	84,907	113,375	(28,468)	128	---	(28,340)	---	---	---	---	1,120	---	---	---
Total	**194,677**	**239,994**	**(45,317)**	**5,617**	**2,842**	**(42,542)**	**---**	**---**	**---**	**---**	**31,142**	**---**	**2,842**	**8,485**
Mabel														
Electric [34]	627,749	568,690	59,059	---	13,519	45,540	---	---	---	---	15,627	---	13,519	14,259
Sewer [34]	180,080	97,516	82,564	308,461	144,845	246,180	---	---	---	---	535,695	3,379,514	144,845	3,114,689
Water [34]	153,817	84,533	69,284	20,561	14,945	74,900	---	---	---	---	15,254	101	14,945	2,352
Total	**961,646**	**750,739**	**210,907**	**329,022**	**173,309**	**366,620**	**---**	**---**	**---**	**---**	**566,576**	**3,379,615**	**173,309**	**3,131,300**
Madelia														
Electric [29]	4,044,260	3,808,441	235,819	14,876	140,343	110,352	---	---	---	55,000	278,243	---	---	---
Liquor	474,042	422,756	51,286	751	---	52,037	---	---	---	30,000	10,330	---	---	---
Wastewater	1,895,979	1,247,470	648,509	8,625	28,116	629,018	---	---	---	30,000	19,706	---	28,116	253,000
Water	578,499	483,081	95,418	6,327	3	101,742	---	---	---	80,000	602,777	---	3	---
Total	**6,992,780**	**5,961,748**	**1,031,032**	**30,579**	**168,462**	**893,149**	**---**	**---**	**---**	**195,000**	**911,056**	**---**	**28,119**	**253,000**
Madison														
Apartments	156,525	98,172	58,353	1,718	10,441	49,630	---	---	---	---	53,715	---	10,441	75,000
Electric	1,473,299	1,200,736	272,563	31,944	33	304,474	---	---	---	30,000	277,919	---	33	---
Liquor	429,501	417,742	11,759	1,517	---	13,276	---	---	---	20,000	---	---	---	---
Sanitation	218,807	192,642	26,165	1,645	---	27,810	---	---	---	30,000	---	---	---	---
Sewer	434,164	387,408	46,756	3,765	7,564	42,957	---	---	---	157,173	9,659	---	7,564	16,997
Storm Sewer	143,619	107,033	36,586	621	---	37,207	---	---	---	131,868	1,164	---	---	---
Water	519,159	423,579	95,580	756	---	96,336	---	---	---	246,339	10,633	---	---	---
Total	**3,375,074**	**2,827,312**	**547,762**	**41,966**	**18,038**	**571,690**	**---**	**---**	**---**	**615,380**	**353,090**	**---**	**18,038**	**91,997**
Madison Lake														
Refuse	137,297	104,337	32,960	46	---	33,006	---	---	---	45,000	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 Utility	331,706	381,837	(50,131)	963	55,347	(104,515)	---	---	---	(13,363)	374,215	328,073	55,347	108,312
Water Utility	205,667	207,843	(2,176)	1,696	36,483	(36,963)	---	---	---	---	1,195,713	895,395	36,483	76,850
Total	**674,670**	**694,017**	**(19,347)**	**2,705**	**91,830**	**(108,472)**	**---**	**---**	**---**	**31,637**	**1,569,928**	**1,223,468**	**91,830**	**185,162**
Magnolia														
Sewer [34]	38,588	27,508	11,080	443	28,370	(16,847)	---	---	---	(67,829)	---	395,000	28,370	452,000
Water [34]	19,698	22,646	(2,948)	418	---	(2,530)	---	---	---	---	---	---	---	---
Total	**58,286**	**50,154**	**8,132**	**861**	**28,370**	**(19,377)**	**---**	**---**	**---**	**(67,829)**	**---**	**395,000**	**28,370**	**452,000**
Mahnomen														
Liquor	967,731	983,782	(16,051)	15,024	---	(1,027)	---	---	---	---	7,359	---	---	---
Revolving Loan	579	1,699	(1,120)	2,397	---	1,277	---	---	---	---	---	---	---	59,383
Sewer	260,658	219,523	41,135	1,119	29,660	12,594	---	---	---	75,939	20,934	---	29,660	66,000
Storm Water	---	4,776	(4,776)	---	---	(4,776)	---	---	---	---	---	---	---	---
Water	318,177	271,124	47,053	2,023	29,770	19,306	---	---	---	90,061	64,206	---	29,770	60,000
Total	**1,547,145**	**1,480,904**	**66,241**	**20,563**	**59,430**	**27,374**	**---**	**---**	**---**	**166,000**	**92,499**	**---**	**59,430**	**185,383**
Mahtomedi														
Sewer Utility	1,107,025	1,053,436	53,589	23,709	65,264	12,034	---	---	---	---	151,254	532,840	65,264	144,205
Water Utility	960,885	954,309	6,576	69,096	141,561	(65,889)	---	---	---	---	1,047,676	2,037,160	141,561	259,857
Total	**2,067,910**	**2,007,745**	**60,165**	**92,805**	**206,825**	**(53,855)**	**---**	**---**	**---**	**---**	**1,198,930**	**2,570,000**	**206,825**	**404,062**
Manchester														
Sewage Collection and Disposal [0]	26,112	20,752	5,360	2,681	1,650	6,391	---	---	---	---	---	---	1,650	1,000
Sewer Connection [0]	11,572	---	11,572	---	2,860	8,712	---	---	---	---	---	---	2,860	5,000
Water [0]	4,275	2,317	1,958	---	---	1,958	---	---	---	---	---	---	---	---
Total	**41,959**	**23,069**	**18,890**	**2,681**	**4,510**	**17,061**	**---**	**---**	**---**	**---**	**---**	**---**	**4,510**	**6,000**
Mankato														
Airport	465,884	1,732,204	(1,266,320)	129,093	---	(1,137,227)	---	13,235	189,637	(200,000)	118,377	---	---	67,216
Eastwood Park	---	1,407	(1,407)	386	---	(1,021)	---	---	---	---	---	---	---	---
Economic Development Authority	809,223	1,794,876	(985,653)	1,112,535	211,797	(84,915)	513,074	387,860	---	(384,454)	---	---	211,797	---
Economic Development Authority - Housing	834,730	4,798,615	(3,963,885)	3,051,864	---	(912,021)	---	3,222,163	---	---	174,883	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Mass Transit	714,572	2,962,452	(2,247,880)	233,481	---	(2,014,399)	167,000	315,050	2,115,835	(600,015)	1,350,445	---	---	---
Parking System	157,963	1,277,595	(1,119,632)	250,988	---	(868,644)	---	---	---	(627,893)	---	---	---	---
Refuse	1,764,301	1,569,220	195,081	3,762	12,209	186,634	---	---	---	205,266	---	---	12,209	185,550
Riverfront 2000/Civic Center	4,430,793	7,677,858	(3,247,065)	6,151,778	661,063	2,243,650	6,067,592	---	1,695,447	1,266,173	16,328,599	---	661,063	1,035,000
Sewer	5,668,533	1,868,601	3,799,932	22,281	90,329	3,731,884	---	---	---	4,733,874	29,577	---	77,648	287,173
Storm Water	1,822,588	1,126,562	696,026	30,896	---	726,922	---	107,239	109,485	326,066	---	---	---	---
Street Light Utility	564,496	462,017	102,479	7,849	---	110,328	---	---	---	---	---	---	---	---
Utility Operations/Administration	2,741,007	1,697,632	1,043,375	156,133	---	1,199,508	---	---	---	1,030,532	---	---	---	---
Wastewater Plant	1,518,721	4,378,613	(2,859,892)	334	269,711	(3,129,269)	---	---	103,831	(4,214,349)	260,170	131,037	228,025	1,837,406
Water	6,663,588	6,067,029	596,559	91,966	675,681	12,844	---	---	20,105	558,480	312,911	257,755	649,431	2,089,264
Total	**28,156,399**	**37,414,681**	**(9,258,282)**	**11,243,346**	**1,920,790**	**64,274**	**6,747,666**	**4,045,547**	**4,234,340**	**2,093,680**	**18,574,962**	**388,792**	**1,840,173**	**5,501,609**
Mantorville														
Sewer	244,526	217,545	26,981	46,335	3,541	69,775	---	---	---	---	101,960	---	3,541	12,000
Storm Sewer	18,547	19,639	(1,092)	433	---	(659)	357	---	---	---	---	---	---	---
Water	156,695	141,842	14,853	1,564	---	16,417	945	---	---	42,000	---	---	---	---
Total	**419,768**	**379,026**	**40,742**	**48,332**	**3,541**	**85,533**	**1,302**	**---**	**---**	**42,000**	**101,960**	**---**	**3,541**	**12,000**
Maple Grove														
Community Center	2,471,188	4,081,097	(1,609,909)	55,927	---	(1,553,982)	---	---	---	(1,659,000)	---	---	---	---
Recycling	884,830	1,183,863	(299,033)	227,975	---	(71,058)	---	---	---	9,500	---	---	---	---
Sewer	6,145,039	7,277,437	(1,132,398)	297,698	---	(834,700)	---	---	---	(257,949)	---	---	---	---
Sports Dome	330,540	394,510	(63,970)	7,720	---	(56,250)	---	---	---	1,200	---	---	---	---
Street Light Utility	810,829	842,001	(31,172)	4,880	---	(26,292)	---	---	---	---	---	---	---	---
Water	4,847,047	5,672,610	(825,563)	329,008	---	(496,555)	---	---	---	(176,480)	---	---	---	---
Total	**15,489,473**	**19,451,518**	**(3,962,045)**	**923,208**	**---**	**(3,038,837)**	**---**	**---**	**---**	**(2,082,729)**	**---**	**---**	**---**	**---**
Maple Lake														
Airport	29,416	104,778	(75,362)	21,399	---	(53,963)	---	---	15,461	(13,000)	51,108	---	---	---
Liquor	1,526,084	1,466,525	59,559	11,291	4,346	66,504	---	---	---	---	---	---	---	---
Sewer	444,226	860,187	(415,961)	293,317	304,129	(426,773)	237,909	---	---	---	57,343	---	99,018	124,127
Water	296,709	374,771	(78,062)	76,563	19,289	(20,788)	44,996	---	---	---	77,000	---	19,289	785,000

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**2,296,435**	**2,806,261**	**(509,826)**	**402,570**	**327,764**	**(435,020)**	**282,905**	**---**	**15,461**	**(13,000)**	**185,451**	**---**	**118,307**	**909,127**
Maple Plain														
Sewer	351,891	366,516	(14,625)	---	23,874	(38,499)	---	---	---	33,010	102,735	115,223	19,097	61,500
Storm Water	81,539	67,695	13,844	1,423	18,512	(3,245)	---	---	---	---	107,016	123,305	16,817	25,000
Water	425,976	362,407	63,569	5,500	94,746	(25,677)	---	---	---	25,402	179,805	710,659	75,405	235,000
Total	**859,406**	**796,618**	**62,788**	**6,923**	**137,132**	**(67,421)**	**---**	**---**	**---**	**58,412**	**389,556**	**949,187**	**111,319**	**321,500**
Mapleton														
Liquor	603,879	579,270	24,609	46,772	---	71,381	---	---	---	---	---	---	---	---
Refuse and Recycling	110,010	109,572	438	808	---	1,246	---	---	---	---	---	---	---	---
Sewer Utility	165,231	223,269	(58,038)	3,078	19,741	(74,701)	---	---	---	(45,000)	56,061	73,904	19,741	110,390
Storm Sewer	55,134	22,721	32,413	4	8,204	24,213	---	---	---	---	---	---	7,753	38,646
Water Utility	186,803	208,946	(22,143)	5,463	929	(17,609)	---	---	---	45,000	247,642	---	929	27,000
Total	**1,121,057**	**1,143,778**	**(22,721)**	**56,125**	**28,874**	**4,530**	**---**	**---**	**---**	**---**	**303,703**	**73,904**	**28,423**	**176,036**
Mapleview														
Water and Sewer [0][3]	64,291	37,410	26,881	---	---	26,881	---	---	---	---	---	---	---	---
Total	**64,291**	**37,410**	**26,881**	**---**	**---**	**26,881**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Maplewood														
Ambulance	2,545,412	2,561,506	(16,094)	437,959	6,435	415,430	305,779	---	140,608	---	254,085	---	---	---
Community Center Operations	1,444,850	2,109,964	(665,114)	495,108	---	(170,006)	493,775	---	1,997	---	28,952	---	---	---
Environmental Utility	2,606,420	1,910,566	695,854	9,094	2,193	702,755	---	---	2,276	561,587	---	---	---	---
Recycling Program	609,852	740,698	(130,846)	102,418	890	(29,318)	---	---	99,105	---	---	---	---	---
Sanitary Sewer	4,924,559	4,664,188	260,371	45,189	12,236	293,324	---	---	1,693	319,343	132,626	---	---	---
Street Light Utility	496,562	338,378	158,184	---	2,893	155,291	---	---	---	---	---	---	---	---
Total	**12,627,655**	**12,325,300**	**302,355**	**1,089,768**	**24,647**	**1,367,476**	**799,554**	**---**	**245,679**	**880,930**	**415,663**	**---**	**---**	**---**
Marble														
Refuse or Garbage Collection [0]	7,298	---	7,298	---	---	7,298	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	142,488	164	142,324	2,539	479	144,384	9	---	---	112,780	---	---	---	---
Wastewater Treatment Plan [0]	24,515	165,515	(141,000)	33,435	4,953	(112,518)	---	---	---	(112,780)	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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]	370,437	501,709	(131,272)	115,864	2,096	(17,504)	---	---	---	---	207,483	---	1,157	7,000
Total	**544,738**	**667,388**	**(122,650)**	**151,838**	**7,528**	**21,660**	**9**	**---**	**---**	**---**	**207,483**	**---**	**1,157**	**7,000**
Marietta														
Garbage [0]	16,905	15,416	1,489	---	---	1,489	---	---	---	---	---	---	---	---
Sewer [0]	22,821	20,500	2,321	---	---	2,321	---	---	---	---	---	---	---	---
Total	**39,726**	**35,916**	**3,810**	**---**	**---**	**3,810**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Marine on Saint Croix														
Jackson Meadow Water [0]	12,519	7,556	4,963	267	---	5,230	---	---	---	---	---	---	---	---
Wastewater [0]	121,372	89,846	31,526	1,954	3,035	30,445	---	---	---	---	---	---	3,035	22,000
Total	**133,891**	**97,402**	**36,489**	**2,221**	**3,035**	**35,675**	**---**	**---**	**---**	**---**	**---**	**---**	**3,035**	**22,000**
Marshall														
Liquor	4,548,623	4,033,356	515,267	2,833	94,707	423,393	---	---	---	274,992	209,568	---	80,283	195,000
Marshall Municipal Utilities [4][29]	56,347,592	51,902,314	4,445,278	937,942	1,617,699	3,765,521	---	66,267	---	864,746	1,978,882	7,310,000	1,281,804	11,670,000
Public Housing Commission [14][29]	380,479	919,695	(539,216)	291,946	6,792	(254,062)	---	284,923	4,050	---	169,725	---	---	---
Surface Water Management	1,001,246	848,176	153,070	10,206	74,617	88,659	---	---	---	---	678,715	1,088,226	71,226	283,500
Wastewater Treatment Facility	5,086,831	3,878,263	1,208,568	76,126	515,704	768,990	---	---	---	37,070	380,743	4,086,967	515,704	1,366,500
Total	**67,364,771**	**61,581,804**	**5,782,967**	**1,319,053**	**2,309,519**	**4,792,501**	**---**	**351,190**	**4,050**	**1,176,808**	**3,417,633**	**12,485,193**	**1,949,017**	**13,515,000**
Mayer														
Sewer Utility	392,124	565,269	(173,145)	314,023	109,731	31,147	309,000	---	---	---	87,550	---	109,731	284,550
Storm Water Utility	19,594	20,871	(1,277)	144	---	(1,133)	---	---	---	---	160,742	---	---	---
Water Utility	308,095	353,561	(45,466)	49,247	77,774	(73,993)	---	---	---	---	---	---	77,774	239,450
Total	**719,813**	**939,701**	**(219,888)**	**363,414**	**187,505**	**(43,979)**	**309,000**	**---**	**---**	**---**	**248,292**	**---**	**187,505**	**524,000**
Maynard														
Garbage	35,070	33,481	1,589	102	---	1,691	---	---	---	---	---	---	---	---
Sewer	54,775	67,196	(12,421)	19,301	4,750	2,130	---	---	---	---	385,638	---	4,750	200,000
Water	58,645	138,056	(79,411)	51,308	23,083	(51,186)	9,154	---	---	---	---	---	23,083	30,000
Total	**148,490**	**238,733**	**(90,243)**	**70,711**	**27,833**	**(47,365)**	**9,154**	**---**	**---**	**---**	**385,638**	**---**	**27,833**	**230,000**

*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, 2016

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
Mazeppa														
Liquor	495,755	477,883	17,872	15,608	---	33,480	---	---	---	(31,134)	26,825	---	---	---
Sewer Utility	155,077	155,326	(249)	8,379	---	8,130	---	---	---	10,000	9,333	---	---	---
Water Utility	90,169	59,109	31,060	2,013	---	33,073	---	---	---	32,000	---	---	---	---
Total	**741,001**	**692,318**	**48,683**	**26,000**	**---**	**74,683**	**---**	**---**	**---**	**10,866**	**36,158**	**---**	**---**	**---**
McGrath														
Sewer [0]	17,408	13,232	4,176	---	1,229	2,947	---	---	---	---	---	---	1,229	500
Total	**17,408**	**13,232**	**4,176**	**---**	**1,229**	**2,947**	**---**	**---**	**---**	**---**	**---**	**---**	**1,229**	**500**
McGregor														
Sewer [0]	92,216	39,042	53,174	90	9,000	44,264	---	---	---	---	---	---	9,000	25,000
Water [0]	100,314	32,302	68,012	---	54,775	13,237	---	---	---	---	---	---	54,775	22,000
Total	**192,530**	**71,344**	**121,186**	**90**	**63,775**	**57,501**	**---**	**---**	**---**	**---**	**---**	**---**	**63,775**	**47,000**
McIntosh														
Economic Development Authority	815,076	673,018	142,058	84,365	110,394	116,029	84,339	---	---	---	---	---	110,394	110,000
Public Utilities [1]	202,517	180,892	21,625	88,030	37,030	72,625	50,398	---	---	---	---	---	37,030	135,000
Total	**1,017,593**	**853,910**	**163,683**	**172,395**	**147,424**	**188,654**	**134,737**	**---**	**---**	**---**	**---**	**---**	**147,424**	**245,000**
McKinley														
Public Utilities [0][3]	30,710	47,369	(16,659)	4	6,480	(23,135)	---	---	---	(23,000)	---	---	---	---
Total	**30,710**	**47,369**	**(16,659)**	**4**	**6,480**	**(23,135)**	**---**	**---**	**---**	**(23,000)**	**---**	**---**	**---**	**---**
Meadowlands														
Sewer [0]	11,260	8,722	2,538	5	---	2,543	---	---	---	---	---	---	---	---
Water [0]	15,247	24,007	(8,760)	966	---	(7,794)	---	---	---	---	---	---	---	---
Total	**26,507**	**32,729**	**(6,222)**	**971**	**---**	**(5,251)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Medford														
Liquor	368,577	356,750	11,827	9,793	---	21,620	---	---	---	---	---	---	---	---
Sewer Utility	252,651	330,696	(78,045)	63,453	19,703	(34,295)	---	---	---	---	21,980	---	19,703	73,000
Water Utility	250,878	352,704	(101,826)	121,494	21,016	(1,348)	---	---	---	---	---	---	21,016	134,000

*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, 2016

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	**872,106**	**1,040,150**	**(168,044)**	**194,740**	**40,719**	**(14,023)**	**---**	**---**	**---**	**---**	**21,980**	**---**	**40,719**	**207,000**
Medina														
Sanitary Sewer	673,415	547,375	126,040	20,831	---	146,871	---	---	---	121,307	60,377	---	---	---
Storm Water	229,971	170,761	59,210	4,514	---	63,724	---	---	24,872	53,251	58,375	---	---	---
Water	1,050,696	750,168	300,528	17,331	34,458	283,401	---	---	---	(245,356)	24,497	---	34,458	540,000
Total	**1,954,082**	**1,468,304**	**485,778**	**42,676**	**34,458**	**493,996**	**---**	**---**	**24,872**	**(70,798)**	**143,249**	**---**	**34,458**	**540,000**
Melrose														
Ambulance	552,538	595,662	(43,124)	63,046	---	19,922	---	---	---	---	34,881	---	---	---
Electric	8,623,016	8,520,719	102,297	157,138	---	259,435	---	---	1,953	844	610,206	---	---	---
Wastewater	2,077,110	1,635,159	441,951	37,459	10,805	468,605	---	---	640,104	(587,611)	1,930,856	---	10,805	265,000
Water	1,095,974	746,754	349,220	18,194	---	367,414	---	---	345	587,611	26,268	---	---	---
Total	**12,348,638**	**11,498,294**	**850,344**	**275,837**	**10,805**	**1,115,376**	**---**	**---**	**642,402**	**844**	**2,602,211**	**---**	**10,805**	**265,000**
Menahga														
Greenwood Connections [14][29]	6,388,862	6,516,977	(128,115)	39,570	15,576	(104,121)	---	---	---	---	91,887	---	15,576	50,000
Liquor	856,288	827,930	28,358	11,097	---	39,455	---	---	---	65,887	6,758	---	---	---
Sewer	248,102	257,107	(9,005)	17,457	8,911	(459)	---	---	---	---	144,927	---	8,911	130,000
Water	152,908	218,290	(65,382)	1,007,956	---	942,574	---	---	996,200	---	1,086,291	109,629	---	12,820
Total	**7,646,160**	**7,820,304**	**(174,144)**	**1,076,080**	**24,487**	**877,449**	**---**	**---**	**996,200**	**65,887**	**1,329,863**	**109,629**	**24,487**	**192,820**
Mendota														
Sewer [0]	27,423	24,851	2,572	---	---	2,572	---	---	---	---	---	---	---	---
Total	**27,423**	**24,851**	**2,572**	**---**	**---**	**2,572**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Mendota Heights														
Par 3 Golf Course	145,245	154,901	(9,656)	1,018	---	(8,638)	---	---	---	---	---	---	---	---
Sewer Utility	1,692,646	1,683,068	9,578	50,078	---	59,656	---	---	---	(13,850)	5,865	---	---	---
Storm Sewer Utility	406,144	266,476	139,668	42,739	---	182,407	---	---	---	162,339	6,962	---	---	---
Total	**2,244,035**	**2,104,445**	**139,590**	**93,835**	**---**	**233,425**	**---**	**---**	**---**	**148,489**	**12,827**	**---**	**---**	**---**

*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, 2016

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
Mentor														
Liquor	486,303	465,530	20,773	5,997	---	26,770	---	---	---	33,000	---	---	---	---
Total	**486,303**	**465,530**	**20,773**	**5,997**	**---**	**26,770**	**---**	**---**	**---**	**33,000**	**---**	**---**	**---**	**---**
Middle River														
Garbage	24,719	24,783	(64)	24	---	(40)	---	---	---	---	---	---	---	---
Sewer	58,791	93,439	(34,648)	439	1,324	(35,533)	---	---	36	---	---	---	1,324	8,000
Water	37,988	56,376	(18,388)	17,856	10,706	(11,238)	17,721	---	36	---	---	---	10,706	7,600
Total	**121,498**	**174,598**	**(53,100)**	**18,319**	**12,030**	**(46,811)**	**17,721**	**---**	**72**	**---**	**---**	**---**	**12,030**	**15,600**
Milaca														
Liquor	2,152,408	1,972,357	180,051	4,382	15,437	168,996	---	---	---	173,891	47,895	---	15,437	50,226
Motor Vehicle	165,231	163,150	2,081	131	---	2,212	---	---	---	---	---	---	---	---
Sewer	334,447	324,849	9,598	11,879	4,646	16,831	---	---	---	9,540	10,400	---	4,646	30,000
Water	544,088	424,633	119,455	8,527	19,352	108,630	---	---	---	500	11,100	---	19,352	160,000
Total	**3,196,174**	**2,884,989**	**311,185**	**24,919**	**39,435**	**296,669**	**---**	**---**	**---**	**183,931**	**69,395**	**---**	**39,435**	**240,226**
Milan														
Refuse	51,007	49,807	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	24,196	14,447	9,749	429	---	10,178	---	---	---	---	1,997	---	---	---
Water	74,755	157,047	(82,292)	8,157	43,908	(118,043)	8,157	---	---	---	1,616	---	43,908	19,000
Total	**149,958**	**221,301**	**(71,343)**	**8,586**	**43,908**	**(106,665)**	**8,157**	**---**	**---**	**---**	**3,613**	**---**	**43,908**	**19,000**
Millerville														
Liquor	351,525	351,989	(464)	701	---	237	---	---	---	---	1,550	---	---	---
Sewer [0]	11,536	13,167	(1,631)	235	---	(1,396)	---	---	---	---	---	---	---	---
Total	**363,061**	**365,156**	**(2,095)**	**936**	**---**	**(1,159)**	**---**	**---**	**---**	**---**	**1,550**	**---**	**---**	**---**
Millville														
Water [0]	15,457	8,719	6,738	799	---	7,537	---	---	---	---	---	---	---	---
Total	**15,457**	**8,719**	**6,738**	**799**	**---**	**7,537**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Milroy														
Garbage	15,661	12,970	2,691	---	---	2,691	---	---	---	---	---	---	---	---
Sewer	69,276	43,145	26,131	382	---	26,513	---	---	---	24,000	---	---	---	---
Water	66,816	78,883	(12,067)	(30)	13,334	(25,431)	---	---	---	(6,000)	---	---	13,334	10,000
Total	**151,753**	**134,998**	**16,755**	**352**	**13,334**	**3,773**	**---**	**---**	**---**	**18,000**	**---**	**---**	**13,334**	**10,000**
Miltona														
Liquor	683,706	657,143	26,563	7,434	---	33,997	---	---	---	---	---	---	---	---
Sewer	101,264	100,351	913	4,220	36,094	(30,961)	---	---	---	132,643	42,213	---	36,094	---
Total	**784,970**	**757,494**	**27,476**	**11,654**	**36,094**	**3,036**	**---**	**---**	**---**	**132,643**	**42,213**	**---**	**36,094**	**---**
Minneapolis														
Community Planning and Economic Development	6,101,000	1,745,000	4,356,000	205,000	4,585,000	(24,000)	---	---	---	(268,000)	---	---	4,585,000	8,475,000
Meet Minneapolis [29]	11,796,288	10,607,892	1,188,396	231,987	176,276	1,244,107	---	---	---	---	87,096	---	176,276	1,145,135
Municipal Parking	65,744,000	50,122,000	15,622,000	172,000	1,265,000	14,529,000	---	---	---	7,103,000	1,133,000	23,900,000	1,265,000	34,253,000
Park Operations [29]	10,777,327	10,729,343	47,984	71,738	537,742	(418,020)	---	---	---	(17,239)	1,334,454	---	---	52,345
Sanitary Sewer	66,903,000	63,452,000	3,451,000	45,000	15,000	3,481,000	---	---	---	1,594,000	13,762,000	20,750,000	15,000	2,000,000
Solid Waste and Recycling	37,235,000	40,974,000	(3,739,000)	1,954,000	---	(1,785,000)	---	---	21,000	(619,000)	2,192,000	---	---	---
Storm Water	38,306,000	35,971,000	2,335,000	1,205,000	38,000	3,502,000	---	47,000	1,456,000	110,000	8,794,000	---	38,000	2,500,000
Telecommunications Network	532,770	604,804	(72,034)	23,928	3,615	(51,721)	---	---	---	---	---	---	3,615	23,093
Water Works	79,840,000	68,170,000	11,670,000	2,995,000	2,571,000	12,094,000	---	---	---	(853,000)	22,137,000	22,745,000	1,931,000	20,880,000
Total	**317,235,385**	**282,376,039**	**34,859,346**	**6,903,653**	**9,191,633**	**32,571,366**	**---**	**47,000**	**1,477,000**	**7,049,761**	**49,439,550**	**67,395,000**	**8,013,891**	**69,328,573**
Minneota														
Garbage	127,849	98,162	29,687	1,261	---	30,948	---	---	---	30,000	---	---	---	---
Sewer	120,733	165,255	(44,522)	62,389	---	17,867	---	---	---	66,358	318	---	---	---
Water	161,391	185,952	(24,561)	1,774	---	(22,787)	---	---	---	25,200	26,102	---	---	---
Total	**409,973**	**449,369**	**(39,396)**	**65,424**	**---**	**26,028**	**---**	**---**	**---**	**121,558**	**26,420**	**---**	**---**	**---**
Minnesota City														
Sewer	43,857	111,863	(68,006)	9,655	5,443	(63,794)	---	---	---	---	---	---	5,443	30,000
Total	**43,857**	**111,863**	**(68,006)**	**9,655**	**5,443**	**(63,794)**	**---**	**---**	**---**	**---**	**---**	**---**	**5,443**	**30,000**

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Minnesota Lake														
Garbage	63,893	64,053	(160)	352	---	192	---	---	---	---	---	---	---	---
Sewer	103,064	119,499	(16,435)	5,696	---	(10,739)	---	---	---	---	---	---	---	---
Water	75,900	134,533	(58,633)	9,358	---	(49,275)	---	---	---	---	---	---	---	---
Total	**242,857**	**318,085**	**(75,228)**	**15,406**	**---**	**(59,822)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Minnetonka														
Environmental	815,365	815,365	---	166,548	---	166,548	---	---	492	190,600	---	---	---	---
Gray's Bay Marina	237,720	200,615	37,105	2,751	---	39,856	---	---	111	11,000	---	---	---	---
Ice Arena	871,738	1,006,421	(134,683)	(566)	---	(135,249)	---	---	1,628	(18,800)	---	---	---	---
Storm Water	2,440,690	1,391,745	1,048,945	67,012	---	1,115,957	---	---	51,915	141,200	1,566,936	---	---	---
Water and Sewer Utilities [3]	14,137,665	12,720,544	1,417,121	98,667	244,146	1,271,642	---	---	40,789	800,000	8,569,908	17,995,753	244,146	11,060,000
Williston Fitness Center	2,525,460	2,441,767	83,693	12,200	---	95,893	---	---	---	46,800	487,546	---	---	---
Total	**21,028,638**	**18,576,457**	**2,452,181**	**346,612**	**244,146**	**2,554,647**	**---**	**---**	**94,935**	**1,170,800**	**10,624,390**	**17,995,753**	**244,146**	**11,060,000**
Minnetonka Beach														
Sewer	78,032	68,324	9,708	2,840	---	12,548	---	---	2,840	---	---	---	---	---
Storm Water	13,922	7,560	6,362	---	---	6,362	---	---	---	---	---	---	---	---
Water	106,716	116,127	(9,411)	13,610	34,930	(30,731)	13,594	---	---	---	---	---	34,930	45,000
Total	**198,670**	**192,011**	**6,659**	**16,450**	**34,930**	**(11,821)**	**13,594**	**---**	**2,840**	**---**	**---**	**---**	**34,930**	**45,000**
Minnetrista														
Cable Television	40,772	---	40,772	870	---	41,642	---	---	---	---	---	---	---	---
Recycling	105,882	131,935	(26,053)	34,568	---	8,515	---	---	23,014	---	---	---	---	---
Sewer	875,840	838,833	37,007	13,441	12,095	38,353	---	---	---	---	80,235	---	12,095	50,000
Storm Water	262,093	255,896	6,197	2,747	---	8,944	---	---	---	---	86,225	---	---	---
Water	943,741	885,302	58,439	86,081	80,077	64,443	---	---	---	---	9,820,787	10,334,609	80,077	561,697
Total	**2,228,328**	**2,111,966**	**116,362**	**137,707**	**92,172**	**161,897**	**---**	**---**	**23,014**	**---**	**9,987,247**	**10,334,609**	**92,172**	**611,697**
Montevideo														
Building Inspection	83,806	132,116	(48,310)	400	---	(47,910)	---	---	---	(41,000)	---	---	---	---
Economic Development and Housing	192,737	147,695	45,042	50,744	26,367	69,419	---	---	---	---	20,306	---	26,367	25,000

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Liquor	2,260,668	2,218,474	42,194	3,680	507	45,367	---	---	---	70,000	15,490	---	---	---
Refuse	719,287	719,287	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,412,519	2,063,081	349,438	67,303	267,432	149,309	---	---	---	---	348,770	834,184	267,432	651,458
Total	**5,669,017**	**5,280,653**	**388,364**	**122,127**	**294,306**	**216,185**	**---**	**---**	**---**	**29,000**	**384,566**	**834,184**	**293,799**	**676,458**
Montgomery														
Housing and Redevelopment Authority [29]	141,042	247,113	(106,071)	35,274	---	(70,797)	---	24,178	---	---	---	---	---	---
Sewer Utility	757,721	719,838	37,883	2,222	104,804	(64,699)	---	---	---	---	392,998	95,851	104,804	474,400
Storm Water Utility	97,010	91,792	5,218	---	---	5,218	---	---	---	(50,000)	---	---	---	---
Water Utility	885,659	505,165	380,494	35,296	298,773	117,017	---	---	---	(135,000)	43,772	3,094,199	298,773	555,600
Total	**1,881,432**	**1,563,908**	**317,524**	**72,792**	**403,577**	**(13,261)**	**---**	**24,178**	**---**	**(185,000)**	**436,770**	**3,190,050**	**403,577**	**1,030,000**
Monticello														
Deputy Registrar	562,891	352,117	210,774	9,273	---	220,047	---	---	---	---	24,404	---	---	---
Fiber Optics	1,739,566	2,490,920	(751,354)	5,783	---	(745,571)	---	---	---	(350,000)	---	---	---	---
Liquor	5,450,630	4,877,272	573,358	12,663	---	586,021	---	---	---	350,000	---	---	---	---
Sewer	2,223,252	2,554,310	(331,058)	32,402	68,230	(366,886)	---	1,413,065	726,157	770,134	2,270,325	1,413,065	68,230	573,830
Water	1,172,258	1,172,236	22	73,177	---	73,199	---	---	---	199,327	975,000	---	---	---
Total	**11,148,597**	**11,446,855**	**(298,258)**	**133,298**	**68,230**	**(233,190)**	**---**	**1,413,065**	**726,157**	**969,461**	**3,269,729**	**1,413,065**	**68,230**	**573,830**
Montrose														
Refuse	218,754	231,001	(12,247)	8,265	---	(3,982)	---	---	---	---	---	---	---	---
Sanitary Sewer	353,789	311,926	41,863	1,636	21,232	22,267	---	---	---	18,605	---	---	21,232	150,500
Storm Water	64,317	80,502	(16,185)	693	---	(15,492)	---	---	---	---	---	---	---	---
Wastewater Treatment	647,648	456,229	191,419	32,413	65,833	157,999	---	---	---	9,383	---	---	65,833	331,000
Water	431,200	306,028	125,172	4,688	29,924	99,936	38,167	---	---	---	---	---	29,924	1,109,500
Total	**1,715,708**	**1,385,686**	**330,022**	**47,695**	**116,989**	**260,728**	**38,167**	**---**	**---**	**27,988**	**---**	**---**	**116,989**	**1,591,000**
Moorhead														
Airport	82,687	324,577	(241,890)	59,093	---	(182,797)	---	---	36,022	(82,506)	80,224	---	---	---
Electric	41,466,385	31,180,701	10,285,684	383,868	637,292	10,032,260	---	---	---	8,400,152	5,925,919	11,330,000	637,292	1,230,200
Forestry	863,176	847,272	15,904	403	---	16,307	---	---	---	43,150	---	---	---	---
Golf Course	1,410,009	1,673,416	(263,407)	32,653	119,035	(349,789)	---	---	---	(1,173,250)	---	---	119,035	1,850,000

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Pest Control	695,372	566,932	128,440	1,098	---	129,538	---	---	---	94,791	---	---	---	---
Public Housing [13][29]	959,344	2,302,331	(1,342,987)	1,040,416	---	(302,571)	---	737,947	---	---	598,643	---	---	---
Sanitation	4,160,055	3,633,076	526,979	205,074	---	732,053	---	---	---	479,583	547,593	---	---	---
Sports Center	614,650	1,028,895	(414,245)	2,464	---	(411,781)	---	---	---	---	---	---	---	---
Storm Water	2,663,816	1,273,292	1,390,524	---	1,088	1,389,436	---	---	---	804,063	447,588	---	---	---
Street Light Utility	795,211	695,149	100,062	---	99	99,963	---	---	---	39,755	---	---	---	---
Wastewater Treatment	7,720,651	5,547,172	2,173,479	7,633	841,788	1,339,324	---	---	---	615,568	459,919	---	841,788	1,789,224
Water	8,116,075	6,045,863	2,070,212	630,938	338,144	2,363,006	---	---	---	531,141	6,378,466	6,339,222	338,144	982,063
Total	**69,547,431**	**55,118,676**	**14,428,755**	**2,363,640**	**1,937,446**	**14,854,949**	**---**	**737,947**	**36,022**	**9,752,447**	**14,438,352**	**17,669,222**	**1,936,259**	**5,851,487**
Moose Lake														
Electric	4,879,505	4,143,159	736,346	9,388	105,313	640,421	---	---	---	153,663	303,906	---	101,031	454,000
Hillside Manor [29]	187,390	213,128	(25,738)	25,052	134	(820)	---	---	---	---	38,193	---	---	---
Liquor	1,261,849	1,211,569	50,280	18,565	---	68,845	---	---	---	---	---	---	---	---
Motor Vehicle	126,388	154,508	(28,120)	836	---	(27,284)	---	---	454	(760)	---	---	---	---
Sewer	288,744	394,970	(106,226)	231,627	36,265	89,136	---	---	231,627	(187,695)	1,703,987	1,321,420	36,265	275,402
Water	272,944	249,159	23,785	249	35,565	(11,531)	---	---	249	(151,325)	---	---	35,565	70,000
Total	**7,016,820**	**6,366,493**	**650,327**	**285,717**	**177,277**	**758,767**	**---**	**---**	**232,330**	**(186,117)**	**2,046,086**	**1,321,420**	**172,861**	**799,402**
Mora														
Electric	5,611,270	5,232,277	378,993	139,665	865	517,793	---	---	---	66,336	239,445	---	865	---
Liquor	3,197,563	2,845,219	352,344	6,851	---	359,195	---	---	---	297,524	---	---	---	---
Sewer	1,993,661	700,860	1,292,801	9,200	31,659	1,270,342	---	---	1,036,072	(157)	2,018,912	947,359	31,659	58,011
Water	680,043	555,866	124,177	1,546	38,201	87,522	---	---	---	(157)	11,786	---	38,201	90,846
Total	**11,482,537**	**9,334,222**	**2,148,315**	**157,262**	**70,725**	**2,234,852**	**---**	**---**	**1,036,072**	**363,546**	**2,270,143**	**947,359**	**70,725**	**148,857**
Morgan														
Natural Gas	204,943	92,778	112,165	560	1,691	111,034	---	---	---	155,846	---	---	---	---
Sewer	275,184	126,376	148,808	304	---	149,112	---	---	---	---	1,906,035	1,694,749	---	---
Water	239,613	144,659	94,954	183	3,876	91,261	---	---	---	(32,026)	421,345	215,111	3,025	29,000
Total	**719,740**	**363,813**	**355,927**	**1,047**	**5,567**	**351,407**	**---**	**---**	**---**	**123,820**	**2,327,380**	**1,909,860**	**3,025**	**29,000**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Morris														
Liquor	2,108,589	1,926,598	181,991	8,517	---	190,508	---	---	---	76,018	14,335	---	---	---
Refuse Collection	380,806	360,786	20,020	3,032	---	23,052	---	---	---	20,000	---	---	---	---
Utility [3]	1,181,373	1,016,711	164,662	73,977	7,337	231,302	---	---	---	137,514	653,600	---	7,337	75,000
Total	**3,670,768**	**3,304,095**	**366,673**	**85,526**	**7,337**	**444,862**	**---**	**---**	**---**	**233,532**	**667,935**	**---**	**7,337**	**75,000**
Morristown														
Refuse [0]	55,137	58,653	(3,516)	42	---	(3,474)	---	---	---	---	---	---	---	---
Wastewater [0]	226,483	97,932	128,551	1,086	5,421	124,216	---	---	---	---	186	---	5,421	68,145
Water [0]	93,396	28,473	64,923	5,422	---	70,345	---	---	---	---	---	---	---	---
Total	**375,016**	**185,058**	**189,958**	**6,550**	**5,421**	**191,087**	**---**	**---**	**---**	**---**	**186**	**---**	**5,421**	**68,145**
Morton														
Sewer	119,298	139,407	(20,109)	---	31,643	(51,752)	---	---	---	---	3,204	---	31,643	26,000
Water	83,561	62,080	21,481	---	5,368	16,113	---	---	---	---	3,413	---	5,368	36,000
Total	**202,859**	**201,487**	**1,372**	**---**	**37,011**	**(35,639)**	**---**	**---**	**---**	**---**	**6,617**	**---**	**37,011**	**62,000**
Motley														
Sewer Utility	342,811	269,550	73,261	46,534	20,548	99,247	---	---	---	97,205	---	---	20,548	130,756
Solid Waste	45,259	44,095	1,164	3,817	---	4,981	---	---	---	5,537	---	---	---	---
Water Utility	300,629	258,216	42,413	43,238	24,003	61,648	---	---	---	73,365	136,338	---	24,003	233,244
Total	**688,699**	**571,861**	**116,838**	**93,589**	**44,551**	**165,876**	**---**	**---**	**---**	**176,107**	**136,338**	**---**	**44,551**	**364,000**
Mound														
Housing and Redevelopment Authority	263,225	320,944	(57,719)	1,581	---	(56,138)	---	---	---	---	---	---	---	---
Liquor	3,046,662	2,848,011	198,651	7,690	---	206,341	---	---	---	57,405	---	---	---	---
Recycling	183,394	182,133	1,261	32,598	---	33,859	---	---	---	---	---	---	---	---
Sewer	2,080,472	1,830,858	249,614	20,492	266,260	3,846	---	---	---	---	568,342	1,565,943	266,260	417,816
Storm Sewer	539,156	253,455	285,701	15,320	135,939	165,082	---	---	---	---	415,565	789,307	135,939	236,593
Water	1,959,567	1,295,731	663,836	7,974	508,243	163,567	---	---	---	---	1,502,772	2,884,750	508,243	800,550
Total	**8,072,476**	**6,731,132**	**1,341,344**	**85,655**	**910,442**	**516,557**	**---**	**---**	**---**	**57,405**	**2,486,679**	**5,240,000**	**910,442**	**1,454,959**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Mounds View														
Sanitary Sewer	1,472,516	1,401,189	71,327	21,359	---	92,686	---	---	---	180,309	193,381	---	---	---
Storm Water	264,488	194,152	70,336	18,216	---	88,552	---	---	---	114,604	12,827	---	---	---
Street Light	97,759	80,368	17,391	1,164	2,532	16,023	---	---	---	2,612	---	---	2,532	6,719
Water	1,064,637	1,000,744	63,893	(648)	---	63,245	---	---	---	---	29,263	---	---	---
Total	**2,899,400**	**2,676,453**	**222,947**	**40,091**	**2,532**	**260,506**	**---**	**---**	**---**	**297,525**	**235,471**	**---**	**2,532**	**6,719**
Mountain Iron														
Electric	2,525,446	2,692,657	(167,211)	11,621	---	(155,590)	---	---	---	51,510	74,721	---	---	---
Mountain Manor Apartments	193,640	248,333	(54,693)	1,589	12,893	(65,997)	---	---	---	---	22,079	---	12,222	16,485
Refuse Removal and Recycling	509,872	491,342	18,530	3,595	---	22,125	---	---	---	---	---	---	---	---
Wastewater Treatment	436,064	672,150	(236,086)	90,023	9,824	(155,887)	---	---	82,715	10,510	---	---	9,824	27,000
Water	360,146	312,738	47,408	3,685	15,261	35,832	---	---	---	38,510	60,480	---	15,261	50,000
Total	**4,025,168**	**4,417,220**	**(392,052)**	**110,513**	**37,978**	**(319,517)**	**---**	**---**	**82,715**	**100,530**	**157,280**	**---**	**37,307**	**93,485**
Mountain Lake														
Electric	2,458,350	2,267,737	190,613	57,148	45,253	202,508	---	---	---	152,000	792,406	---	45,253	219,750
Heritage Estates 4-Plex	28,920	25,654	3,266	21	3,035	252	---	---	---	---	---	---	3,035	10,000
Heritage Estates 8-Plex	59,690	76,404	(16,714)	42	8,895	(25,567)	---	---	---	---	---	---	8,895	25,000
Mason Manor 4-Plex	30,506	23,523	6,983	30	10,261	(3,248)	---	---	---	---	---	---	10,261	5,182
Sewer	819,572	442,655	376,917	13,862	64,684	326,095	---	---	---	---	38,418	62,500	64,684	447,100
Water	579,419	442,450	136,969	1,172	63,849	74,292	---	---	---	---	810,620	37,343	63,849	268,550
Total	**3,976,457**	**3,278,423**	**698,034**	**72,275**	**195,977**	**574,332**	**---**	**---**	**---**	**152,000**	**1,641,444**	**99,843**	**195,977**	**975,582**
Murdock														
Garbage	25,078	23,909	1,169	---	---	1,169	---	---	---	---	---	---	---	---
Sewer	20,827	48,530	(27,703)	---	---	(27,703)	14,864	---	---	---	---	---	---	---
Water	35,107	38,546	(3,439)	---	---	(3,439)	---	---	---	---	5,500	---	---	---
Total	**81,012**	**110,985**	**(29,973)**	**---**	**---**	**(29,973)**	**14,864**	**---**	**---**	**---**	**5,500**	**---**	**---**	**---**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Myrtle														
Water [0]	4,018	3,894	124	616	---	740	---	---	---	(616)	---	---	---	---
Total	**4,018**	**3,894**	**124**	**616**	**---**	**740**	**---**	**---**	**---**	**(616)**	**---**	**---**	**---**	**---**
Nashua														
Water [0]	687	240	447	26	319	154	---	---	---	---	---	---	---	---
Total	**687**	**240**	**447**	**26**	**319**	**154**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nashwauk														
Ambulance	289,165	347,570	(58,405)	---	---	(58,405)	---	---	---	74,000	---	---	---	---
Ambulance Transfers	519,915	254,349	265,566	---	---	265,566	---	---	---	152,206	---	---	---	---
Essar Substations Utilities	10,953,038	10,858,700	94,338	306	---	94,644	---	---	---	101,896	---	---	---	---
Public Utilities	1,237,810	1,181,165	56,645	702	12,262	45,085	---	---	---	(101,316)	45,169	---	12,262	90,729
Total	**12,999,928**	**12,641,784**	**358,144**	**1,008**	**12,262**	**346,890**	**---**	**---**	**---**	**226,786**	**45,169**	**---**	**12,262**	**90,729**
Nelson														
Sewer [0]	---	3,573	(3,573)	208	---	(3,365)	---	---	---	---	---	---	---	---
Total	**---**	**3,573**	**(3,573)**	**208**	**---**	**(3,365)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Nerstrand														
Sewer	88,889	105,817	(16,928)	77	39,693	(56,544)	---	---	---	---	---	---	39,693	16,500
Water	48,499	31,660	16,839	23	---	16,862	---	---	---	---	---	---	---	---
Total	**137,388**	**137,477**	**(89)**	**100**	**39,693**	**(39,682)**	**---**	**---**	**---**	**---**	**---**	**---**	**39,693**	**16,500**
Nevis														
Liquor	673,605	626,139	47,466	3,822	---	51,288	---	---	---	35,000	---	---	---	---
Sewer	148,874	160,464	(11,590)	14,102	15,750	(13,238)	---	---	---	---	---	---	15,750	30,000
Water	52,733	49,523	3,210	871	---	4,081	---	---	---	---	---	---	---	---
Total	**875,212**	**836,126**	**39,086**	**18,795**	**15,750**	**42,131**	**---**	**---**	**---**	**35,000**	**---**	**---**	**15,750**	**30,000**
New Auburn														
Sewer	89,329	52,805	36,524	61	11,180	25,405	---	---	---	---	---	---	11,180	20,689

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Sewer	14,760	4,376	10,384	---	---	10,384	---	---	---	---	---	---	---	---
Water	110,111	81,753	28,358	7,294	3,693	31,959	---	---	---	---	---	---	3,693	41,000
Total	**214,200**	**138,934**	**75,266**	**7,355**	**14,873**	**67,748**	**---**	**---**	**---**	**---**	**---**	**---**	**14,873**	**61,689**
New Brighton														
Sewer Utility	2,908,154	2,755,026	153,128	76,193	---	229,321	---	---	---	88,179	614,579	---	---	---
Storm Water Management Utility	748,848	592,911	155,937	54,588	11,538	198,987	---	---	---	(33,027)	70,777	---	---	---
Street Light Utility	253,760	183,475	70,285	332	---	70,617	---	---	---	---	99,321	---	---	---
Water Utility	1,942,748	1,791,478	151,270	148,670	---	299,940	---	---	---	90,733	73,665	---	---	---
Total	**5,853,510**	**5,322,890**	**530,620**	**279,783**	**11,538**	**798,865**	**---**	**---**	**---**	**145,885**	**858,342**	**---**	**---**	**---**
New Germany														
Sewer [0]	127,982	10,801	117,181	65,821	107,902	75,100	---	---	---	---	16,160	---	107,902	57,098
Water [0]	136,333	38,017	98,316	191,896	164,876	125,336	---	---	---	(120,000)	---	1,190,000	164,876	1,334,852
Total	**264,315**	**48,818**	**215,497**	**257,717**	**272,778**	**200,436**	**---**	**---**	**---**	**(120,000)**	**16,160**	**1,190,000**	**272,778**	**1,391,950**
New Hope														
Golf Course	299,856	338,940	(39,084)	16,943	---	(22,141)	---	---	---	---	---	---	---	---
Ice Arena	713,649	890,144	(176,495)	58,171	59,747	(178,071)	---	---	---	---	77,565	---	59,747	---
Sewer	2,627,875	2,175,482	452,393	131,944	22,449	561,888	---	---	---	49,140	1,005,623	235,901	22,449	---
Storm Water	1,037,429	797,604	239,825	15,071	38,657	216,239	---	---	---	21,420	2,847,284	739,316	38,657	55,000
Street Light Utility	137,525	102,912	34,613	4,038	---	38,651	---	---	---	---	---	---	---	---
Water	3,835,031	3,519,233	315,798	319,100	113,420	521,478	---	---	---	51,240	1,565,114	1,091,208	113,420	147,000
Total	**8,651,365**	**7,824,315**	**827,050**	**545,267**	**234,273**	**1,138,044**	**---**	**---**	**---**	**121,800**	**5,495,586**	**2,066,425**	**234,273**	**202,000**
New London														
Sewer	536,494	487,324	49,170	21,297	13,580	56,887	10,094	---	---	---	---	---	13,580	84,000
Water	342,696	285,263	57,433	6,891	6,600	57,724	---	---	---	---	---	---	6,600	41,000
Total	**879,190**	**772,587**	**106,603**	**28,188**	**20,180**	**114,611**	**10,094**	**---**	**---**	**---**	**---**	**---**	**20,180**	**125,000**
New Munich														
Sewer	65,384	47,167	18,217	111	4,247	14,081	---	---	---	---	---	---	4,247	26,000
Water	38,771	34,592	4,179	74	---	4,253	---	---	---	---	---	---	---	---

*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, 2016

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	**104,155**	**81,759**	**22,396**	**185**	**4,247**	**18,334**	**---**	**---**	**---**	**---**	**---**	**---**	**4,247**	**26,000**
New Prague														
Ambulance	16,058	8,404	7,654	183	---	7,837	---	---	---	---	---	---	---	---
Economic Development Authority [29]	8,263	34,217	(25,954)	49,432	31,058	(7,580)	49,330	---	---	---	87,608	---	---	---
Electric	7,380,513	6,875,987	504,526	118,435	50,031	572,930	---	---	2,346	40,000	802,422	---	630	---
Golf	959,864	1,079,315	(119,451)	3,084	28,690	(145,057)	---	---	1,701	(121,270)	87,566	272,400	20,354	255,767
Sewer	3,272,998	2,838,435	434,563	133,049	1,054,097	(486,485)	---	---	---	---	144,500	160,000	1,054,097	674,441
Storm Water	347,399	303,174	44,225	602	35,201	9,626	---	---	---	---	2,752	---	35,201	65,684
Water	1,271,223	1,045,068	226,155	56,881	124,135	158,901	---	---	586	---	371,911	---	105,489	708,261
Total	**13,256,318**	**12,184,600**	**1,071,718**	**361,666**	**1,323,212**	**110,172**	**49,330**	**---**	**4,633**	**(81,270)**	**1,496,759**	**432,400**	**1,215,771**	**1,704,153**
New Richland														
Cedar Pointe Housing	60,618	57,218	3,400	---	2,575	825	---	---	---	---	---	---	2,575	48,830
Nursing Home	3,802,729	3,695,883	106,846	29,307	---	136,153	---	---	---	---	62,227	---	---	---
Sewer Utility	294,689	351,353	(56,664)	1,929	17,958	(72,693)	---	---	---	---	2,022	---	17,958	102,000
Water Utility	271,226	208,319	62,907	15,217	21,015	57,109	---	---	---	---	5,522	---	21,015	122,500
Total	**4,429,262**	**4,312,773**	**116,489**	**46,453**	**41,548**	**121,394**	**---**	**---**	**---**	**---**	**69,771**	**---**	**41,548**	**273,330**
New Trier														
Water [0]	6,917	8,698	(1,781)	300	2,591	(4,072)	---	---	---	(5,000)	---	---	---	---
Total	**6,917**	**8,698**	**(1,781)**	**300**	**2,591**	**(4,072)**	**---**	**---**	**---**	**(5,000)**	**---**	**---**	**---**	**---**
New Ulm														
District Energy [29]	970,912	856,470	114,442	25,279	---	139,721	---	---	---	---	25,527	---	---	---
Electric [29]	23,393,859	22,552,983	840,876	96,371	60,655	876,592	---	---	---	---	2,338,693	---	60,655	200,000
Market Rate Housing [13][29]	878,196	572,845	305,351	2,404	2,180	305,575	---	---	---	---	33,036	---	2,180	384,788
Natural Gas [29]	6,858,188	6,589,817	268,371	73,420	---	341,791	---	---	---	---	191,300	---	---	---
Public and Indian Housing [13][29]	159,466	356,808	(197,342)	64,051	---	(133,291)	---	---	---	(75,209)	118,031	---	---	---
Public Housing Capital Fund [13][29]	---	---	---	---	---	---	---	75,209	---	75,209	---	---	---	---
Rental Property [13][29]	7,660	5,173	2,487	1,019	---	3,506	---	---	---	---	---	---	---	---
Section 8 Housing Choice Voucher [13][29]	931	364,150	(363,219)	380,004	415	16,370	---	---	---	---	---	---	415	---
Wastewater [29]	3,625,649	3,055,992	569,657	69,550	71,145	568,062	---	---	---	---	485,689	---	71,145	585,500

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 [29]	2,991,327	2,627,390	363,937	37,079	64,222	336,794	---	---	---	---	509,851	---	64,222	180,000
Total	**38,886,188**	**36,981,628**	**1,904,560**	**749,177**	**198,617**	**2,455,120**	**---**	**75,209**	**---**	**---**	**3,702,127**	**---**	**198,617**	**1,350,288**
New York Mills														
Gas	1,153,911	747,584	406,327	1,948	1,410	406,865	---	---	---	278,061	10,000	---	1,410	45,000
Liquor	652,937	614,296	38,641	6,648	---	45,289	---	---	---	54,000	---	---	---	---
Sewer	395,562	288,721	106,841	21,267	26,160	101,948	21,026	---	---	62,000	506,487	630,764	26,160	226,832
Water	267,671	167,321	100,350	840	15,195	85,995	---	---	---	153,000	491,088	828,074	15,195	260,065
Total	**2,470,081**	**1,817,922**	**652,159**	**30,703**	**42,765**	**640,097**	**21,026**	**---**	**---**	**547,061**	**1,007,575**	**1,458,838**	**42,765**	**531,897**
Newfolden														
Electric	335,320	339,044	(3,724)	110	---	(3,614)	---	---	---	---	10,000	---	---	---
Newfolden Café	127,467	133,854	(6,387)	---	---	(6,387)	---	---	---	---	---	---	---	---
Sewer	54,658	53,193	1,465	1,060	4,202	(1,677)	---	---	---	---	5,000	---	4,202	7,500
Water	82,275	58,875	23,400	1,158	8,742	15,816	---	---	---	---	5,000	---	8,742	33,500
Total	**599,720**	**584,966**	**14,754**	**2,328**	**12,944**	**4,138**	**---**	**---**	**---**	**---**	**20,000**	**---**	**12,944**	**41,000**
Newport														
Sewer	556,098	606,282	(50,184)	76,078	37,926	(12,032)	---	---	75,064	---	---	415,000	37,926	42,280
Storm Sewer	88,852	76,919	11,933	224	9,209	2,948	---	---	103	---	---	150,000	9,209	12,000
Street Light Utility	79,225	51,336	27,889	170	---	28,059	---	---	---	---	---	---	---	---
Water	273,917	339,436	(65,519)	1,207	52,820	(117,132)	---	---	463	---	---	900,000	52,820	25,720
Total	**998,092**	**1,073,973**	**(75,881)**	**77,679**	**99,955**	**(98,157)**	**---**	**---**	**75,630**	**---**	**---**	**1,465,000**	**99,955**	**80,000**
Nicollet														
Economic Development Authority [29]	90,746	95,924	(5,178)	42	---	(5,136)	---	---	---	---	---	---	---	---
Sewer Utility	257,962	216,220	41,742	25,374	8,760	58,356	---	---	---	---	66,633	---	8,760	112,454
Water Utility	147,947	182,145	(34,198)	32,685	42,863	(44,376)	25,000	---	---	---	1,066,978	1,202,856	42,863	535,000
Total	**496,655**	**494,289**	**2,366**	**58,101**	**51,623**	**8,844**	**25,000**	**---**	**---**	**---**	**1,133,611**	**1,202,856**	**51,623**	**647,454**
Nielsville														
Electric	59,308	57,008	2,300	---	---	2,300	---	---	---	---	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Garbage	7,177	7,960	(783)	---	---	(783)	---	---	---	---	---	---	---	---
Sewer	18,673	44,293	(25,620)	5,000	5,313	(25,933)	4,000	---	1,000	---	---	---	5,313	2,000
Water	19,839	35,961	(16,122)	1,000	1,391	(16,513)	---	---	1,000	---	---	---	1,391	4,200
Total	**104,997**	**145,222**	**(40,225)**	**6,000**	**6,704**	**(40,929)**	**4,000**	**---**	**2,000**	**---**	**---**	**---**	**6,704**	**6,200**
Nisswa														
Liquor	3,512,358	3,208,465	303,893	3,772	5,626	302,039	---	---	---	235,000	14,994	---	5,626	166,000
Sewer	483,222	393,363	89,859	22,773	18,748	93,884	---	---	---	---	59,064	---	18,748	75,000
Total	**3,995,580**	**3,601,828**	**393,752**	**26,545**	**24,374**	**395,923**	**---**	**---**	**---**	**235,000**	**74,058**	**---**	**24,374**	**241,000**
Norcross														
Water and Refuse [0][2]	21,370	17,469	3,901	---	---	3,901	---	---	---	(249)	4,150	---	---	---
Total	**21,370**	**17,469**	**3,901**	**---**	**---**	**3,901**	**---**	**---**	**---**	**(249)**	**4,150**	**---**	**---**	**---**
North Branch														
Electric [29]	4,482,890	3,694,398	788,492	6,727	295,183	500,036	---	---	---	---	13,926	2,662,000	285,444	425,000
Liquor	2,511,658	2,267,102	244,556	1,147	13,365	232,338	---	---	---	140,000	---	---	13,365	60,000
Sewer	1,655,619	1,108,721	546,898	21,667	293,136	275,429	20,021	---	---	282,320	12,039	---	293,136	560,000
Storm Sewer Utility	332,818	447,315	(114,497)	1,009	5,169	(118,657)	---	---	---	43,443	6,000	---	5,169	10,000
Water [29]	1,811,943	1,221,160	590,783	32,825	423,597	200,011	---	---	---	---	67,791	---	421,097	570,000
Total	**10,794,928**	**8,738,696**	**2,056,232**	**63,375**	**1,030,450**	**1,089,157**	**20,021**	**---**	**---**	**465,763**	**99,756**	**2,662,000**	**1,018,211**	**1,625,000**
North Mankato														
Sanitary Collection	465,988	354,854	111,134	311	18,655	92,790	---	---	---	(30,000)	---	---	18,155	85,000
Sewer	2,099,220	1,853,989	245,231	12,245	102,186	155,290	---	---	---	185,000	259,366	183,097	78,330	481,758
Solid Waste	736,631	683,234	53,397	2,411	12,301	43,507	---	---	---	55,000	---	---	10,801	40,000
Storm Water	276,737	289,124	(12,387)	1,070	15,426	(26,743)	---	---	---	53,250	---	---	14,059	39,000
Water	1,768,195	1,504,678	263,517	37,419	186,117	114,819	1,380	---	---	140,000	622,342	833,364	141,744	1,098,250
Total	**5,346,771**	**4,685,879**	**660,892**	**53,456**	**334,685**	**379,663**	**1,380**	**---**	**---**	**403,250**	**881,708**	**1,016,461**	**263,089**	**1,744,008**
North Saint Paul														
Electric	9,215,980	8,360,593	855,387	69,221	74,761	849,847	---	---	---	959,000	150,332	---	74,761	120,000
Fiber Optics	145,673	165,804	(20,131)	(21,918)	2,082	(44,131)	---	---	---	---	---	---	2,082	123,136

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Solid Waste	1,084,284	826,275	258,009	36,235	8,690	285,554	---	---	---	60,000	---	---	8,690	54,000
Surface Water	669,380	401,031	268,349	14,336	38,167	244,518	---	---	---	80,000	467,996	593,335	38,167	101,200
Wastewater	2,060,406	1,468,809	591,597	137,973	170,783	558,787	---	---	---	145,000	2,011,086	2,455,545	170,783	230,600
Water	1,676,387	988,635	687,752	21,551	132,993	576,310	---	---	---	205,000	517,190	654,967	132,993	174,200
Total	**14,852,110**	**12,211,147**	**2,640,963**	**257,398**	**427,476**	**2,470,885**	**---**	**---**	**---**	**1,449,000**	**3,146,604**	**3,703,847**	**427,476**	**803,136**
Northfield														
Garbage	921,143	716,985	204,158	9,205	---	213,363	---	---	---	---	---	---	---	---
Liquor	3,142,917	2,940,451	202,466	11,984	---	214,450	---	---	---	125,000	---	---	---	---
Municipal Hospital	102,497,654	100,737,434	1,760,220	877,216	1,673,039	964,397	---	---	---	---	2,953,469	---	1,482,915	1,369,497
Storm Water Drainage	825,735	383,407	442,328	11,498	21,446	432,380	---	---	---	---	252,459	113,823	21,446	253,638
Wastewater	4,274,724	2,930,452	1,344,272	48,282	201,561	1,190,993	---	---	7,500	---	1,353,347	1,107,397	201,561	1,952,002
Water	2,050,412	1,542,944	507,468	57,958	11,451	553,975	---	---	1,367	---	383,898	---	11,451	224,666
Total	**113,712,585**	**109,251,673**	**4,460,912**	**1,016,143**	**1,907,497**	**3,569,558**	**---**	**---**	**8,867**	**125,000**	**4,943,173**	**1,221,220**	**1,717,373**	**3,799,803**
Northome														
Liquor	328,858	322,235	6,623	6	---	6,629	---	---	---	25,000	---	---	---	---
Sewer	34,971	26,446	8,525	---	---	8,525	---	---	---	---	---	---	---	---
Water	42,109	47,751	(5,642)	---	1,309	(6,951)	---	---	---	---	---	---	1,309	13,000
Total	**405,938**	**396,432**	**9,506**	**6**	**1,309**	**8,203**	**---**	**---**	**---**	**25,000**	**---**	**---**	**1,309**	**13,000**
Northrop														
Sewer	55,452	80,349	(24,897)	93,601	34,335	34,369	---	---	93,190	---	24,081	---	34,335	1,054,000
Water	34,780	39,061	(4,281)	30	---	(4,251)	---	---	---	---	---	---	---	---
Total	**90,232**	**119,410**	**(29,178)**	**93,631**	**34,335**	**30,118**	**---**	**---**	**93,190**	**---**	**24,081**	**---**	**34,335**	**1,054,000**
Norwood Young America														
Harbor at Peace	1,447,445	1,212,889	234,556	406	191,655	43,307	---	---	---	100,000	27,065	---	186,692	150,000
Sewer	738,138	618,381	119,757	60,029	33,009	146,777	---	13,549	---	129,814	9,380	---	33,009	218,125
Water	786,664	572,229	214,435	45,246	186,613	73,068	18,233	---	---	64,690	40,118	1,920,760	174,671	344,875
Total	**2,972,247**	**2,403,499**	**568,748**	**105,681**	**411,277**	**263,152**	**18,233**	**13,549**	**---**	**294,504**	**76,563**	**1,920,760**	**394,372**	**713,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Oak Grove														
Sewer - Lake George	95,650	122,422	(26,772)	14,563	5,705	(17,914)	---	---	---	---	---	---	5,705	22,000
Sewer - The Ponds	93,633	103,403	(9,770)	43,719	---	33,949	---	---	---	---	---	---	---	---
Street Light Utility	10,035	10,030	5	736	---	741	---	---	---	---	---	---	---	---
Water - Lake George	35,419	49,130	(13,711)	(64)	---	(13,775)	---	---	---	---	2,672	---	---	---
Water - The Ponds	150,031	156,753	(6,722)	48,945	36,720	5,503	---	---	---	---	---	---	---	---
Total	**384,768**	**441,738**	**(56,970)**	**107,899**	**42,425**	**8,504**	**---**	**---**	**---**	**---**	**2,672**	**---**	**5,705**	**22,000**
Oak Park Heights														
Sewer	924,105	804,705	119,400	6,728	96,939	29,189	---	---	---	208,387	---	---	---	---
Storm Sewer	83,278	62,819	20,459	1,865	---	22,324	---	---	---	11,233	---	---	---	---
Water	783,274	582,062	201,212	8,763	20,393	189,582	---	---	---	431,914	11,919	---	---	---
Total	**1,790,657**	**1,449,586**	**341,071**	**17,356**	**117,332**	**241,095**	**---**	**---**	**---**	**651,534**	**11,919**	**---**	**---**	**---**
Oakdale														
Ambulance	893,803	997,386	(103,583)	253,151	---	149,568	243,364	---	---	100,000	---	---	---	---
Sewer	3,566,620	3,824,717	(258,097)	27,035	---	(231,062)	---	---	---	300,000	17,036	---	---	---
Street Light Utility	410,631	609,600	(198,969)	5,873	---	(193,096)	---	---	---	---	---	---	---	---
Water	2,264,208	2,541,252	(277,044)	47,734	---	(229,310)	---	---	---	300,000	17,033	---	---	---
Total	**7,135,262**	**7,972,955**	**(837,693)**	**333,793**	**---**	**(503,900)**	**243,364**	**---**	**---**	**700,000**	**34,069**	**---**	**---**	**---**
Odessa														
Sewer	20,804	59,672	(38,868)	5,348	7,821	(41,341)	5,315	---	---	---	---	---	7,821	3,000
Water	37,537	43,023	(5,486)	29,042	6,570	16,986	5,042	---	---	---	---	---	6,570	11,000
Total	**58,341**	**102,695**	**(44,354)**	**34,390**	**14,391**	**(24,355)**	**10,357**	**---**	**---**	**---**	**---**	**---**	**14,391**	**14,000**
Odin														
Sewage Collection and Disposal [0]	31,389	20,692	10,697	816	---	11,513	---	---	---	---	3,842	---	---	---
Water [0]	21,990	20,966	1,024	5,612	2,356	4,280	34	---	---	---	---	---	2,356	5,947
Total	**53,379**	**41,658**	**11,721**	**6,428**	**2,356**	**15,793**	**34**	**---**	**---**	**---**	**3,842**	**---**	**2,356**	**5,947**
Ogema														
Municipal Liquor Store [0]	366,398	329,220	37,178	4,273	329	41,122	---	---	---	---	6,433	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Sewage Collection and Disposal	13,843	33,347	(19,504)	---	2,639	(22,143)	---	---	---	---	---	---	2,639	35,000
Water	34,597	19,013	15,584	6,977	54	22,507	---	---	---	---	3,725	---	54	20,000
Total	**414,838**	**381,580**	**33,258**	**11,250**	**3,022**	**41,486**	**---**	**---**	**---**	**---**	**10,158**	**---**	**2,693**	**55,000**
Ogilvie														
Liquor	447,180	429,121	18,059	298	---	18,357	---	---	---	5,000	80,022	---	---	---
Sewer	1,026,272	80,960	945,312	487	6,741	939,058	---	374,933	553,945	---	1,342,516	212,000	6,741	---
Water	81,484	83,627	(2,143)	326	24,203	(26,020)	---	---	---	---	---	---	24,203	15,000
Total	**1,554,936**	**593,708**	**961,228**	**1,111**	**30,944**	**931,395**	**---**	**374,933**	**553,945**	**5,000**	**1,422,538**	**212,000**	**30,944**	**15,000**
Okabena														
Liquor	261,634	278,980	(17,346)	---	---	(17,346)	---	---	---	---	---	---	---	---
Sewer	28,143	46,267	(18,124)	10,116	---	(8,008)	10,116	---	---	---	---	---	---	---
Water	58,469	62,393	(3,924)	36,582	8,288	24,370	36,582	---	---	---	---	---	8,288	6,000
Total	**348,246**	**387,640**	**(39,394)**	**46,698**	**8,288**	**(984)**	**46,698**	**---**	**---**	**---**	**---**	**---**	**8,288**	**6,000**
Oklee														
Garbage [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	44,827	80,488	(35,661)	---	3,700	(39,361)	---	---	---	---	---	29,000	3,700	25,000
Water	83,828	68,744	15,084	4,637	8,702	11,019	---	---	---	---	---	---	8,702	55,000
Total	**128,655**	**149,232**	**(20,577)**	**4,637**	**12,402**	**(28,342)**	**---**	**---**	**---**	**---**	**---**	**29,000**	**12,402**	**80,000**
Olivia														
Bayberry Court	133,647	76,016	57,631	3,797	25,845	35,583	---	---	---	10,200	69,322	---	26,370	35,000
Electric Utility	2,890,495	2,394,632	495,863	128,695	6,913	617,645	---	---	---	663,510	185,789	---	---	---
Fairview Place	399,381	432,914	(33,533)	22,357	23,346	(34,522)	---	---	---	---	---	---	24,324	61,000
Liquor	919,403	878,666	40,737	6,839	---	47,576	---	---	---	---	32,484	---	---	---
Storm Sewer Utility	238,814	154,889	83,925	31,416	26,384	88,957	---	---	2,455	22,875	1,851	---	14,553	65,000
Utility Reserve	103,749	225	103,524	1,931	---	105,455	---	---	---	80,000	---	---	---	---
Wastewater Utility	535,106	614,697	(79,591)	8,970	41,631	(112,252)	---	---	---	---	35,839	7,343	---	269,160
Water Utility	558,455	532,465	25,990	13,400	38,913	477	---	---	---	115,000	102,914	394,993	---	133,254
Total	**5,779,050**	**5,084,504**	**694,546**	**217,405**	**163,032**	**748,919**	**---**	**---**	**2,455**	**891,585**	**428,199**	**402,336**	**65,247**	**563,414**

*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, 2016

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
Onamia														
Water and Sewer	238,476	234,236	4,240	8,692	14,658	(1,726)	---	---	---	---	11,775	---	14,658	39,191
Total	**238,476**	**234,236**	**4,240**	**8,692**	**14,658**	**(1,726)**	**---**	**---**	**---**	**---**	**11,775**	**---**	**14,658**	**39,191**
Ormsby														
Sewer Fund	44,429	89,009	(44,580)	3,918	11,993	(52,655)	---	---	---	---	---	---	11,993	10,000
Water Fund	38,138	34,083	4,055	---	11,573	(7,518)	---	---	---	---	---	---	11,573	10,681
Total	**82,567**	**123,092**	**(40,525)**	**3,918**	**23,566**	**(60,173)**	**---**	**---**	**---**	**---**	**---**	**---**	**23,566**	**20,681**
Orono														
Cable	78,728	31,724	47,004	1,219	---	48,223	---	---	---	---	---	---	---	---
Recycling	108,362	118,054	(9,692)	35,981	---	26,289	---	---	---	---	---	---	---	---
Sewer	1,411,424	1,401,278	10,146	153,993	---	164,139	---	---	---	100,000	621,926	---	---	---
Storm Water	265,110	166,003	99,107	290,874	59,110	330,871	---	---	---	---	261,591	---	---	---
Water	524,806	624,253	(99,447)	181,654	---	82,207	---	---	---	55,000	523,190	---	---	75,000
Total	**2,388,430**	**2,341,312**	**47,118**	**663,721**	**59,110**	**651,729**	**---**	**---**	**---**	**155,000**	**1,406,707**	**---**	**---**	**75,000**
Oronoco														
Water Utility	177,695	198,477	(20,782)	11,272	8,784	(18,294)	---	---	---	(30,000)	264,242	---	8,784	60,000
Total	**177,695**	**198,477**	**(20,782)**	**11,272**	**8,784**	**(18,294)**	**---**	**---**	**---**	**(30,000)**	**264,242**	**---**	**8,784**	**60,000**
Orr														
Aiport	34,962	166,881	(131,919)	26,257	---	(105,662)	---	1,798	45	(12,600)	---	---	---	---
Liquor	567,605	514,267	53,338	3,410	---	56,748	---	---	---	37,100	11,023	---	---	---
Sewer	98,452	133,802	(35,350)	---	9,308	(44,658)	---	---	---	(5,000)	5,445	---	9,308	3,000
Water	64,418	85,882	(21,464)	---	---	(21,464)	---	---	---	(39,870)	31,528	---	---	---
Total	**765,437**	**900,832**	**(135,395)**	**29,667**	**9,308**	**(115,036)**	**---**	**1,798**	**45**	**(20,370)**	**47,996**	**---**	**9,308**	**3,000**
Ortonville														
Golf	238,476	310,910	(72,434)	1,091	---	(71,343)	---	---	542	(20,000)	---	---	---	13,326
Light	2,691,159	2,116,418	574,741	20,979	---	595,720	---	---	511	333,564	98,623	---	---	---
Ortonville Area Health Services [14]	29,380,902	27,107,917	2,272,985	131,020	1,346,825	1,057,180	---	---	80,882	---	---	8,202,544	1,346,825	868,187

*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, 2016

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	478,403	382,270	96,133	33,890	6,957	123,066	---	---	243	58,007	---	---	6,957	23,000
Storm Water	38,423	3,846	34,577	5	---	34,582	---	---	5	---	---	---	---	---
Water	916,633	404,294	512,339	462	51,405	461,396	---	---	477	96,019	64,396	---	51,405	95,000
Total	**33,743,996**	**30,325,655**	**3,418,341**	**187,447**	**1,405,187**	**2,200,601**	**---**	**---**	**82,660**	**467,590**	**163,019**	**8,202,544**	**1,405,187**	**999,513**
Osakis														
Garbage [0]	122,939	121,998	941	---	---	941	---	---	---	---	---	---	---	---
Liquor	701,445	766,517	(65,072)	18,833	---	(46,239)	---	---	---	50,500	5,041	---	---	---
Sewer	242,610	269,255	(26,645)	8,090	15,597	(34,152)	---	---	---	8,000	---	---	1,340	---
Water	355,040	433,746	(78,706)	701	50,622	(128,627)	---	---	---	42,710	---	---	50,622	63,000
Total	**1,422,034**	**1,591,516**	**(169,482)**	**27,624**	**66,219**	**(208,077)**	**---**	**---**	**---**	**101,210**	**5,041**	**---**	**51,962**	**63,000**
Oslo														
Garbage	43,202	41,707	1,495	---	---	1,495	---	---	---	---	---	---	---	---
Sewer	48,270	49,160	(890)	---	2,199	(3,089)	---	---	---	2,647	---	---	2,199	9,000
Water	134,825	142,444	(7,619)	---	307	(7,926)	---	---	---	---	67,034	71,000	307	---
Total	**226,297**	**233,311**	**(7,014)**	**---**	**2,506**	**(9,520)**	**---**	**---**	**---**	**2,647**	**67,034**	**71,000**	**2,506**	**9,000**
Osseo														
Sewer	528,999	362,926	166,073	6,416	---	172,489	---	---	391	10,483	---	---	---	---
Storm Water	171,212	35,507	135,705	2,555	---	138,260	---	---	94	46,887	---	---	---	---
Water	428,530	322,712	105,818	122,176	---	227,994	---	---	391	22,252	---	---	---	---
Total	**1,128,741**	**721,145**	**407,596**	**131,147**	**---**	**538,743**	**---**	**---**	**876**	**79,622**	**---**	**---**	**---**	**---**
Ostrander														
Sewer [0]	69,235	27,002	42,233	---	12,325	29,908	---	---	---	---	---	---	12,235	6,000
Water [0]	61,189	26,556	34,633	---	---	34,633	---	---	---	---	---	---	---	---
Total	**130,424**	**53,558**	**76,866**	**---**	**12,325**	**64,541**	**---**	**---**	**---**	**---**	**---**	**---**	**12,235**	**6,000**
Otsego														
Sewer	1,590,795	1,888,280	(297,485)	77,162	592,239	(812,562)	---	---	---	143,316	2,387,134	---	644,856	---
Storm Water	46,811	42,342	4,469	55,034	---	59,503	25,000	---	---	---	---	---	---	---
Water	1,266,379	943,066	323,313	129,807	333,272	119,848	---	---	---	43,439	36,980	---	362,869	---

*Data could not be fully reviewed.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**2,903,985**	**2,873,688**	**30,297**	**262,003**	**925,511**	**(633,211)**	**25,000**	**---**	**---**	**186,755**	**2,424,114**	**---**	**1,007,725**	**---**
Ottertail														
Water	233,408	254,659	(21,251)	2,768	31,814	(50,297)	---	---	---	---	6,933	---	31,814	108,000
Total	**233,408**	**254,659**	**(21,251)**	**2,768**	**31,814**	**(50,297)**	**---**	**---**	**---**	**---**	**6,933**	**---**	**31,814**	**108,000**
Owatonna														
Aquatic Center	---	---	---	---	---	---	---	---	---	(63,385)	---	---	---	---
Electric	38,219,579	37,738,830	480,749	58,705	---	539,454	---	---	---	---	1,903,781	---	---	---
Gas	13,266,847	11,789,863	1,476,984	118,428	---	1,595,412	---	---	---	---	430,223	---	---	---
Housing Programs	676,435	675,200	1,235	---	56	1,179	---	---	---	---	---	---	---	---
Sewer	3,322,407	2,943,653	378,754	128,827	75,341	432,240	---	---	---	460,500	774,862	---	75,341	513,000
Storm Water	784,774	390,969	393,805	424,221	291,439	526,587	247,970	---	---	67,000	2,545,794	4,639,255	216,808	2,420,000
Water	3,804,917	3,046,878	758,039	38,345	---	796,384	---	---	---	---	1,440,818	---	---	---
Total	**60,074,959**	**56,585,393**	**3,489,566**	**768,526**	**366,836**	**3,891,256**	**247,970**	**---**	**---**	**464,115**	**7,095,478**	**4,639,255**	**292,149**	**2,933,000**
Palisade														
Liquor	379,889	373,013	6,876	191	---	7,067	---	---	---	---	7,963	---	---	---
Water and Sewer	75,556	87,524	(11,968)	83	---	(11,885)	---	---	---	---	15,000	---	---	---
Total	**455,445**	**460,537**	**(5,092)**	**274**	**---**	**(4,818)**	**---**	**---**	**---**	**---**	**22,963**	**---**	**---**	**---**
Park Rapids														
Liquor	3,168,028	2,930,275	237,753	2,624	---	240,377	---	---	---	296,603	18,493	---	---	---
Sewer	399,045	1,324,381	(925,336)	54,080	103	(871,359)	---	---	472	---	102,532	---	103	---
Storm Water	116,885	28,459	88,426	418	---	88,844	---	---	21	53,230	209	---	---	---
Water	642,053	811,679	(169,626)	49,467	23,826	(143,985)	---	---	7,969	---	---	---	23,826	79,598
Total	**4,326,011**	**5,094,794**	**(768,783)**	**106,589**	**23,929**	**(686,123)**	**---**	**---**	**8,462**	**349,833**	**121,234**	**---**	**23,929**	**79,598**
Parkers Prairie														
Event Center	109,062	206,705	(97,643)	---	---	(97,643)	---	---	---	---	---	---	---	34,644
Liquor	672,526	752,440	(79,914)	---	10,856	(90,770)	---	---	---	---	12,500	---	10,856	37,000
Sewer	218,341	149,958	68,383	---	19,529	48,854	---	---	---	---	373,801	365,230	12,185	197,500
Water	153,162	267,762	(114,600)	367	23,120	(137,353)	---	---	---	---	694,200	688,884	8,998	167,500

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**1,153,091**	**1,376,865**	**(223,774)**	**367**	**53,505**	**(276,912)**	**---**	**---**	**---**	**---**	**1,080,501**	**1,054,114**	**32,039**	**436,644**
Paynesville														
Liquor	1,421,686	1,395,479	26,207	10,603	---	36,810	---	---	---	30,000	---	---	---	---
Sewer	769,182	879,341	(110,159)	277,221	28,228	138,834	---	---	---	198,250	28,470	---	27,915	155,000
Water	582,483	331,855	250,628	1,363,666	32,422	1,581,872	---	---	929,238	208,500	796,085	217,406	31,893	171,000
Total	**2,773,351**	**2,606,675**	**166,676**	**1,651,490**	**60,650**	**1,757,516**	**---**	**---**	**929,238**	**436,750**	**824,555**	**217,406**	**59,808**	**326,000**
Pelican Rapids														
Liquor	1,269,007	1,102,844	166,163	1,374	15,838	151,699	---	---	522	43,300	---	---	15,838	31,680
Sewer	1,532,321	942,253	590,068	1,431	171,640	419,859	---	---	---	---	43,512	26,286	171,640	659,849
Water	556,642	367,379	189,263	171,996	21,874	339,385	---	---	168,672	---	838,350	401,143	21,874	109,356
Total	**3,357,970**	**2,412,476**	**945,494**	**174,801**	**209,352**	**910,943**	**---**	**---**	**169,194**	**43,300**	**881,862**	**427,429**	**209,352**	**800,885**
Pemberton														
Garbage [0]	20,330	20,358	(28)	---	---	(28)	---	---	---	---	---	---	---	---
Sewer [0]	58,108	31,810	26,298	---	757	25,541	---	---	---	---	---	---	757	21,013
Water [0]	32,762	32,938	(176)	---	---	(176)	---	---	---	---	---	---	---	---
Total	**111,200**	**85,106**	**26,094**	**---**	**757**	**25,337**	**---**	**---**	**---**	**---**	**---**	**---**	**757**	**21,013**
Pennock														
Sewer	76,210	89,904	(13,694)	---	35,025	(48,719)	---	---	---	---	---	---	35,025	35,000
Water	57,240	34,932	22,308	12,246	25,752	8,802	---	---	---	---	242,573	---	25,752	10,000
Total	**133,450**	**124,836**	**8,614**	**12,246**	**60,777**	**(39,917)**	**---**	**---**	**---**	**---**	**242,573**	**---**	**60,777**	**45,000**
Pequot Lakes														
Sewer	283,340	125,180	158,160	515,877	---	674,037	---	---	506,000	---	985,121	---	---	---
Water	278,250	171,502	106,748	3,144	24,621	85,271	---	---	---	---	8,199	---	24,621	60,124
Total	**561,590**	**296,682**	**264,908**	**519,021**	**24,621**	**759,308**	**---**	**---**	**506,000**	**---**	**993,320**	**---**	**24,621**	**60,124**
Perham														
Gas	6,332,969	5,469,575	863,394	39,643	182,488	720,549	---	---	741	157,442	715,396	---	168,801	170,000
Liquor	3,325,701	2,920,957	404,744	15,554	6,781	413,517	---	---	309	269,250	---	---	5,431	140,842
Perham Area Community Center	950,313	949,943	370	1,320	---	1,690	---	---	---	---	156,831	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Perham Golf Course	954,709	1,089,975	(135,266)	---	---	(135,266)	---	---	---	---	319,521	223,529	---	36,806
Recycling	77,877	76,591	1,286	1,654	---	2,940	---	---	31	---	---	---	---	---
Sewer and Wastewater	1,266,539	1,019,417	247,122	15,854	62,703	200,273	---	---	432	108,229	68,062	---	62,703	780,240
Water	725,049	494,705	230,344	156,941	50,997	336,288	---	---	370	204,892	13,018	---	50,997	152,000
Total	**13,633,157**	**12,021,163**	**1,611,994**	**230,966**	**302,969**	**1,539,991**	**---**	**---**	**1,883**	**739,813**	**1,272,828**	**223,529**	**287,932**	**1,279,888**
Peterson														
Campground [0]	9,226	4,678	4,548	---	---	4,548	---	---	---	---	---	---	---	---
Electric [0]	168,362	161,662	6,700	111	---	6,811	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	64,915	37,134	27,781	266	13,201	14,846	---	---	---	---	10,000	---	13,201	11,000
Water [0]	54,506	21,736	32,770	205	---	32,975	---	---	---	---	---	---	---	---
Total	**297,009**	**225,210**	**71,799**	**582**	**13,201**	**59,180**	**---**	**---**	**---**	**---**	**10,000**	**---**	**13,201**	**11,000**
Pierz														
Electric [0]	1,069,961	873,834	196,127	8,031	---	204,158	---	---	---	15,000	---	---	---	---
Golf Course [0]	289,470	262,042	27,428	20,332	---	47,760	20,002	---	---	---	---	---	---	---
Solid Waste [0]	78,181	69,464	8,717	3,573	---	12,290	---	---	---	---	---	---	---	---
Storm Water [0]	44,447	273	44,174	---	5,925	38,249	---	---	---	---	---	---	5,925	34,000
Total	**1,482,059**	**1,205,613**	**276,446**	**31,936**	**5,925**	**302,457**	**20,002**	**---**	**---**	**15,000**	**---**	**---**	**5,925**	**34,000**
Pillager														
Sewer	158,738	145,214	13,524	40,481	17,224	36,781	36,273	---	208	82,000	---	---	17,080	61,400
Water	112,065	153,694	(41,629)	4,315	7,589	(44,903)	---	---	215	---	---	---	7,490	28,600
Total	**270,803**	**298,908**	**(28,105)**	**44,796**	**24,813**	**(8,122)**	**36,273**	**---**	**423**	**82,000**	**---**	**---**	**24,570**	**90,000**
Pine City														
Liquor	1,792,377	1,625,408	166,969	2,441	---	169,410	---	---	---	125,000	---	---	---	---
Sewer	735,675	678,145	57,530	11,799	29,953	39,376	---	---	---	75,068	---	---	29,953	88,859
Water	1,144,153	138,227	1,005,926	14,215	165,813	854,328	---	---	---	72,993	---	---	165,813	458,141
Total	**3,672,205**	**2,441,780**	**1,230,425**	**28,455**	**195,766**	**1,063,114**	**---**	**---**	**---**	**273,061**	**---**	**---**	**195,766**	**547,000**
Pine Island														
Cemetery	23,680	28,098	(4,418)	5,263	---	845	---	---	---	(4,000)	---	---	---	---

*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, 2016

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
Deputy Registrar	73,225	50,883	22,342	508	---	22,850	---	---	---	---	---	---	---	---
Evergreen Place	227,222	178,073	49,149	2,081	20,223	31,007	---	---	---	3,425	16,000	---	20,223	53,000
Sewer	615,908	708,445	(92,537)	5,925	---	(86,612)	---	---	---	34,650	36,669	---	---	---
Water	383,874	359,499	24,375	8,816	11,861	21,330	---	---	---	35,062	5,971	---	11,861	51,895
Total	**1,323,909**	**1,324,998**	**(1,089)**	**22,593**	**32,084**	**(10,580)**	**---**	**---**	**---**	**69,137**	**58,640**	**---**	**32,084**	**104,895**
Pine River														
Water	161,238	134,979	26,259	1,024	9,606	17,677	590	---	---	---	---	---	9,606	34,000
Total	**161,238**	**134,979**	**26,259**	**1,024**	**9,606**	**17,677**	**590**	**---**	**---**	**---**	**---**	**---**	**9,606**	**34,000**
Pipestone														
Garbage	340,595	264,589	76,006	1,530	---	77,536	---	---	---	61,490	---	---	---	---
Liquor	1,533,290	1,386,563	146,727	3,099	---	149,826	---	---	---	121,211	59,666	---	---	---
Prairie Winds	119,341	110,118	9,223	189	35,381	(25,969)	---	---	---	(10,000)	---	---	35,381	17,750
Sewer	1,022,482	762,087	260,395	4,309	92,400	172,304	---	---	---	(82,312)	1,008,411	1,815,835	92,400	665,400
Water	717,393	599,299	118,094	18,530	40,845	95,779	---	---	10,000	(41,321)	1,196,720	790,700	40,845	445,200
Total	**3,733,101**	**3,122,656**	**610,445**	**27,657**	**168,626**	**469,476**	**---**	**---**	**10,000**	**49,068**	**2,264,797**	**2,606,535**	**168,626**	**1,128,350**
Plainview														
Liquor	681,208	761,495	(80,287)	11,876	---	(68,411)	---	---	---	---	---	---	---	---
Sewer	1,068,399	980,382	88,017	9,935	5,189	92,763	---	---	---	---	---	---	5,189	36,000
Water	425,555	360,117	65,438	25,301	13,477	77,262	---	---	---	---	14,527	---	13,477	70,000
Total	**2,175,162**	**2,101,994**	**73,168**	**47,112**	**18,666**	**101,614**	**---**	**---**	**---**	**---**	**14,527**	**---**	**18,666**	**106,000**
Plato														
Sewer	118,785	219,438	(100,653)	37,299	5,723	(69,077)	37,103	---	---	---	---	---	5,723	52,000
Water	27,633	45,672	(18,039)	25,553	---	7,514	21,204	---	---	---	35,759	---	---	---
Total	**146,418**	**265,110**	**(118,692)**	**62,852**	**5,723**	**(61,563)**	**58,307**	**---**	**---**	**---**	**35,759**	**---**	**5,723**	**52,000**
Plummer														
Sanitation	15,938	18,778	(2,840)	---	---	(2,840)	---	---	---	(5,000)	---	---	---	---
Wastewater	29,888	32,213	(2,325)	83	1,870	(4,112)	---	---	83	(12,870)	---	---	1,870	11,000
Water	46,801	50,843	(4,042)	83	3,027	(6,986)	---	---	83	---	---	---	3,027	8,000

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**92,627**	**101,834**	**(9,207)**	**166**	**4,897**	**(13,938)**	**---**	**---**	**166**	**(17,870)**	**---**	**---**	**4,897**	**19,000**
Plymouth														
Field House	375,692	285,934	89,758	17,274	---	107,032	---	---	---	182,941	---	---	---	---
Ice Center	1,577,870	1,840,648	(262,778)	132,706	25,505	(155,577)	---	---	---	131,861	6,750	---	25,505	---
Plymouth Towne Square	681,551	723,039	(41,488)	166,323	71,805	53,030	---	---	---	---	36,923	---	71,805	270,000
Solid Waste Management	596,107	1,074,439	(478,332)	240,257	---	(238,075)	---	---	---	---	---	---	---	---
Vicksburg Crossing	1,219,468	829,399	390,069	54,863	275,854	169,078	---	---	---	---	6,277	---	256,010	400,000
Water and Sewer Utility	15,251,982	16,783,050	(1,531,068)	626,717	60,194	(964,545)	---	---	10,000	2,290,916	5,173,029	---	60,194	935,000
Water Resources	3,039,877	2,657,993	381,884	312,813	---	694,697	---	---	18,750	223,020	856,038	---	---	---
Total	**22,742,547**	**24,194,502**	**(1,451,955)**	**1,550,953**	**433,358**	**(334,360)**	**---**	**---**	**28,750**	**2,828,738**	**6,079,017**	**---**	**413,514**	**1,605,000**
Porter														
Water and Sewer	52,707	40,399	12,308	827	962	12,173	---	---	---	---	---	---	---	---
Total	**52,707**	**40,399**	**12,308**	**827**	**962**	**12,173**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Preston														
Electric	1,936,875	1,844,272	92,603	46,595	82	139,116	---	---	---	---	91,011	---	82	---
Preston Emergency Services	159,565	226,390	(66,825)	12,074	---	(54,751)	---	---	---	---	7,532	---	---	---
Sewer	288,226	357,378	(69,152)	123,406	25,315	28,939	---	---	---	---	7,022	---	24,744	88,263
Storm Sewer	60,459	36,018	24,441	---	11,889	12,552	---	---	---	---	---	---	8,901	70,026
Water	443,256	324,974	118,282	28,973	25,349	121,906	---	---	---	---	54,882	---	25,208	128,736
Total	**2,888,381**	**2,789,032**	**99,349**	**211,048**	**62,635**	**247,762**	**---**	**---**	**---**	**---**	**160,447**	**---**	**58,935**	**287,025**
Princeton														
Airport	76,835	252,305	(175,470)	294,240	---	118,770	---	294,240	---	(24,400)	331,923	---	---	---
Electric	7,762,107	7,216,416	545,691	62,349	183,803	424,237	---	---	---	---	365,721	---	145,355	520,000
Liquor	3,670,039	3,302,368	367,671	24,488	---	392,159	---	---	---	(24,510)	28,444	---	---	---
Sanitary Sewer	1,536,698	1,091,516	445,182	596,759	305,475	736,466	---	575,321	---	---	704,641	---	305,475	644,000
Water	1,505,271	894,245	611,026	19,076	168,376	461,726	---	---	---	---	114,668	---	148,650	574,000
Total	**14,550,950**	**12,756,850**	**1,794,100**	**996,912**	**657,654**	**2,133,358**	**---**	**869,561**	**---**	**(48,910)**	**1,545,397**	**---**	**599,480**	**1,738,000**

*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, 2016

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
Prinsburg														
Senior Housing	30,000	17,361	12,639	---	8,961	3,678	---	---	---	---	---	---	8,961	13,851
Sewer	149,725	157,429	(7,704)	---	65,853	(73,557)	---	---	---	---	6,042	2,096,985	65,853	2,176,400
Water	38,980	38,780	200	---	5,671	(5,471)	---	---	---	---	---	112,250	5,671	113,600
Total	**218,705**	**213,570**	**5,135**	**---**	**80,485**	**(75,350)**	**---**	**---**	**---**	**---**	**6,042**	**2,209,235**	**80,485**	**2,303,851**
Prior Lake														
Sewer	2,741,578	2,635,304	106,274	83,118	---	189,392	---	---	57,280	538,692	---	---	---	---
Water Quality	920,128	598,972	321,156	11,464	---	332,620	---	---	---	167,768	2,243	---	---	---
Water Utility	3,674,099	2,493,541	1,180,558	58,689	---	1,239,247	---	---	13,333	1,718,025	127,310	---	---	---
Total	**7,335,805**	**5,727,817**	**1,607,988**	**153,271**	**---**	**1,761,259**	**---**	**---**	**70,613**	**2,424,485**	**129,553**	**---**	**---**	**---**
Proctor														
Liquor	864,583	889,739	(25,156)	120	5,677	(30,713)	---	---	---	5,286	---	---	---	---
Municipal Golf Course	114,291	177,440	(63,149)	34,345	---	(28,804)	---	---	---	(35,000)	33,386	---	---	---
Public Utilities	2,917,355	2,856,451	60,904	63,616	44,684	79,836	---	---	---	---	146,626	---	---	---
Sewer	581,478	461,607	119,871	7,310	---	127,181	---	---	---	(80,300)	---	---	---	---
Total	**4,477,707**	**4,385,237**	**92,470**	**105,391**	**50,361**	**147,500**	**---**	**---**	**---**	**(110,014)**	**180,012**	**---**	**---**	**---**
Quamba														
Sewer Fund	---	28,481	(28,481)	55,864	25,948	1,435	---	---	---	6,997	---	---	---	34,000
Total	**---**	**28,481**	**(28,481)**	**55,864**	**25,948**	**1,435**	**---**	**---**	**---**	**6,997**	**---**	**---**	**---**	**34,000**
Racine														
Sewer	64,764	39,445	25,319	---	---	25,319	---	---	---	(8,100)	---	---	---	---
Water	101,632	81,365	20,267	---	---	20,267	---	---	---	44,382	---	---	---	---
Total	**166,396**	**120,810**	**45,586**	**---**	**---**	**45,586**	**---**	**---**	**---**	**36,282**	**---**	**---**	**---**	**---**
Ramsey														
Recycling Utility	308,052	359,418	(51,366)	69,918	---	18,552	---	---	---	10,500	---	---	---	---
Sewer Utility	1,458,250	1,438,141	20,109	116,355	---	136,464	---	---	---	151,033	74,174	---	---	---
Storm Water Utility	1,034,552	742,043	292,509	16,586	---	309,095	---	---	---	391,815	468,933	---	---	---
Street Light Utility	196,253	176,732	19,521	10,535	---	30,056	---	---	---	18,000	7,172	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 Utility	1,953,478	1,489,070	464,408	179,334	---	643,742	---	---	---	194,233	794,081	---	---	---
Total	**4,950,585**	**4,205,404**	**745,181**	**392,728**	**---**	**1,137,909**	**---**	**---**	**---**	**765,581**	**1,344,360**	**---**	**---**	**---**
Randall														
Electric	455,674	406,389	49,285	3,173	---	52,458	---	---	---	34,517	---	---	---	---
Liquor	578,411	557,101	21,310	11,100	---	32,410	---	---	---	---	8,921	---	---	---
Natural Gas	241,141	152,364	88,777	213	7,225	81,765	---	---	---	34,516	---	---	7,225	46,000
Solid Waste	47,552	44,535	3,017	2,178	---	5,195	---	---	---	---	---	---	---	---
Water and Sewer	162,847	236,733	(73,886)	28,383	14,295	(59,798)	---	---	---	(69,033)	20,021	---	14,295	73,000
Total	**1,485,625**	**1,397,122**	**88,503**	**45,047**	**21,520**	**112,030**	**---**	**---**	**---**	**---**	**28,942**	**---**	**21,520**	**119,000**
Ranier														
Liquor	391,947	382,228	9,719	13,741	---	23,460	---	---	---	20,000	46,600	---	---	---
Water and Sewer	278,546	307,337	(28,791)	500	36,100	(64,391)	---	---	---	---	---	---	36,100	19,000
Total	**670,493**	**689,565**	**(19,072)**	**14,241**	**36,100**	**(40,931)**	**---**	**---**	**---**	**20,000**	**46,600**	**---**	**36,100**	**19,000**
Raymond														
Sewer	164,483	206,295	(41,812)	18,648	68,725	(91,889)	---	---	18,509	9,500	358,231	---	68,725	---
Water	94,422	69,652	24,770	214,577	33,347	206,000	10,061	---	---	9,500	327,765	---	33,347	---
Total	**258,905**	**275,947**	**(17,042)**	**233,225**	**102,072**	**114,111**	**10,061**	**---**	**18,509**	**19,000**	**685,996**	**---**	**102,072**	**---**
Red Lake Falls														
Garbage	167,861	134,338	33,523	---	---	33,523	---	---	---	---	---	---	---	---
Sewer	184,141	169,484	14,657	144,040	20,458	138,239	140,914	---	---	---	---	---	20,458	165,850
Water	269,789	231,791	37,998	140,495	47,766	130,727	131,360	---	---	---	---	---	47,766	137,550
Total	**621,791**	**535,613**	**86,178**	**284,535**	**68,224**	**302,489**	**272,274**	**---**	**---**	**---**	**---**	**---**	**68,224**	**303,400**
Red Wing														
Ambulance	4,864,814	5,437,116	(572,302)	28,659	---	(543,643)	---	---	12,627	---	144,055	---	---	---
Incinerator	2,697,537	2,416,454	281,083	44,696	131,290	194,489	---	---	---	(977,923)	1,010,058	---	129,438	175,000
Marina	456,531	447,339	9,192	---	15,038	(5,846)	---	---	---	---	---	---	---	---
Refuse Collection and Recycling	2,479,550	2,326,612	152,938	14,330	---	167,268	---	---	---	31,376	---	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 Utility	4,288,584	4,536,436	(247,852)	274,036	101,961	(75,777)	---	---	---	31,376	228,674	---	101,961	622,270
Storm Water	1,326,177	609,024	717,153	---	20,570	696,583	---	---	---	---	---	---	---	---
Water Utility	3,158,830	3,014,745	144,085	262,971	200,584	206,472	---	---	---	31,376	6,262	---	200,584	840,000
Total	**19,272,023**	**18,787,726**	**484,297**	**624,692**	**469,443**	**639,546**	**---**	**---**	**12,627**	**(883,795)**	**1,389,049**	**---**	**431,983**	**1,637,270**
Redwood Falls														
Aspenwood Apartments	137,728	96,802	40,926	2,726	52,873	(9,221)	---	---	---	(270,076)	---	---	52,873	1,063,989
Electric Utility	6,490,950	5,766,475	724,475	194,686	157,171	761,990	---	96,779	39,307	616,097	1,255,909	---	152,310	470,000
Liquor	2,242,301	2,104,132	138,169	3,917	11,331	130,755	---	---	862	120,000	---	---	11,331	45,000
Redwood Area Hospital	25,926,138	23,715,683	2,210,455	250,209	554,107	1,906,557	---	---	---	345,600	1,399,119	---	547,337	695,417
Sewer Utility	802,768	936,476	(133,708)	8,909	19,844	(144,643)	---	---	942	23,154	106,420	---	18,378	88,008
Southwaite Apartments	253,886	167,670	86,216	8,168	69,417	24,967	---	---	---	375,037	---	---	69,417	1,396,393
Storm Sewer Utility	262,677	234,519	28,158	379,480	1,822	405,816	---	294,029	87,108	17,723	359,259	---	1,776	3,861
Water Utility	1,209,883	1,011,637	198,246	19,097	172,877	44,466	---	---	10,061	104,999	104,292	---	172,877	256,919
Total	**37,326,331**	**34,033,394**	**3,292,937**	**867,192**	**1,039,442**	**3,120,687**	**---**	**390,808**	**138,280**	**1,332,534**	**3,224,999**	**---**	**1,026,299**	**4,019,587**
Remer														
Ambulance	135,296	223,303	(88,007)	140,714	---	52,707	---	---	---	19,488	733	---	---	---
Liquor	649,131	638,772	10,359	---	---	10,359	---	---	---	(16,441)	24,083	---	---	---
Sewer	94,239	40,515	53,724	---	14,878	38,846	---	---	---	4,200	---	---	14,878	22,523
Water	53,793	113,505	(59,712)	---	1,348	(61,060)	---	---	---	---	---	---	1,348	2,000
Total	**932,459**	**1,016,095**	**(83,636)**	**140,714**	**16,226**	**40,852**	**---**	**---**	**---**	**7,247**	**24,816**	**---**	**16,226**	**24,523**
Renville														
Sewer Utility	401,450	492,644	(91,194)	1,600	106,648	(196,242)	---	---	---	(120,000)	33,446	---	8,959	240,627
Water Utility	227,121	238,819	(11,698)	268,459	36,172	220,589	266,000	---	---	120,000	---	---	8,057	147,380
Total	**628,571**	**731,463**	**(102,892)**	**270,059**	**142,820**	**24,347**	**266,000**	**---**	**---**	**---**	**33,446**	**---**	**17,016**	**388,007**
Revere														
Refuse	4,730	4,738	(8)	---	---	(8)	---	---	---	---	---	---	---	---
Sewer	29,851	67,322	(37,471)	130	3,400	(40,741)	---	---	---	---	---	---	3,400	1,400
Water	13,020	16,417	(3,397)	---	---	(3,397)	---	---	---	---	---	---	---	---
Total	**47,601**	**88,477**	**(40,876)**	**130**	**3,400**	**(44,146)**	**---**	**---**	**---**	**---**	**---**	**---**	**3,400**	**1,400**

*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, 2016

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
Rice														
Sewer	191,970	192,979	(1,009)	11,298	11,741	(1,452)	---	---	---	---	---	---	11,741	61,000
Water	146,787	151,852	(5,065)	13,182	551	7,566	---	---	---	---	---	---	---	---
Total	**338,757**	**344,831**	**(6,074)**	**24,480**	**12,292**	**6,114**	**---**	**---**	**---**	**---**	**---**	**---**	**11,741**	**61,000**
Rice Lake														
Sewer Fund	211,555	314,498	(102,943)	174,889	137,085	(65,139)	79,254	---	886	(68,475)	102,800	---	137,085	120,900
Water Fund	343,199	301,077	42,122	112,857	83,684	71,295	48,575	---	1,380	---	20,192	---	83,684	74,100
Total	**554,754**	**615,575**	**(60,821)**	**287,746**	**220,769**	**6,156**	**127,829**	**---**	**2,266**	**(68,475)**	**122,992**	**---**	**220,769**	**195,000**
Richfield														
Liquor	10,457,318	9,963,959	493,359	20,079	---	513,438	---	---	---	382,210	1,005,262	---	---	---
Recreation [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	1,352,699	1,228,750	123,949	187,181	193,787	117,343	---	---	6,974	40,000	2,820,484	---	89,591	1,880,000
Water and Sewer [3]	7,647,683	7,819,880	(172,197)	141,567	152,430	(183,060)	---	---	5,442	80,000	108,341	---	152,430	4,270,000
Total	**19,457,700**	**19,012,589**	**445,111**	**348,827**	**346,217**	**447,721**	**---**	**---**	**12,416**	**502,210**	**3,934,087**	**---**	**242,021**	**6,150,000**
Richmond														
Civic Arena	160,349	213,900	(53,551)	7,694	---	(45,857)	5,328	---	137	---	10,806	---	---	---
Wastewater	337,454	411,918	(74,464)	63,905	49,149	(59,708)	---	---	106	---	---	---	49,149	257,000
Water	286,818	221,006	65,812	71,752	21,029	116,535	---	---	106	156,000	---	---	21,029	65,786
Total	**784,621**	**846,824**	**(62,203)**	**143,351**	**70,178**	**10,970**	**5,328**	**---**	**349**	**156,000**	**10,806**	**---**	**70,178**	**322,786**
Riverton														
Sewer [0]	13,368	15,032	(1,664)	---	3,007	(4,671)	---	---	---	---	64,450	---	3,007	10,286
Water [0]	20,710	15,166	5,544	7,053	1,002	11,595	---	---	7,053	---	15,692	---	1,002	3,429
Total	**34,078**	**30,198**	**3,880**	**7,053**	**4,009**	**6,924**	**---**	**---**	**7,053**	**---**	**80,142**	**---**	**4,009**	**13,715**
Robbinsdale														
Broadway Court	820,794	572,428	248,366	4,874	86,234	167,006	---	---	---	---	124,830	---	86,234	250,000
Deputy Registrar	505,007	415,104	89,903	5,524	---	95,427	---	---	---	50,000	---	---	---	---
Liquor	3,439,771	3,352,923	86,848	5,664	---	92,512	---	---	---	150,000	4,520	---	---	---
Sanitary Sewer Utility	1,891,384	1,585,875	305,509	13,262	68,711	250,060	---	---	---	496,040	639,599	---	68,711	420,000

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Solid Waste Removal	1,659,602	1,194,888	464,714	64,537	---	529,251	---	---	---	180,000	---	---	---	---
Storm Sewer Utility	948,942	781,494	167,448	1,471	41,076	127,843	---	---	---	51,813	393,432	---	41,076	190,000
Water Utility	1,714,506	928,901	785,605	24,872	48,955	761,522	---	---	---	24,548	183,599	---	40,041	315,000
Total	**10,980,006**	**8,831,613**	**2,148,393**	**120,204**	**244,976**	**2,023,621**	**---**	**---**	**---**	**952,401**	**1,345,980**	**---**	**236,062**	**1,175,000**
Rochester														
Electric Utility	156,434,892	132,192,990	24,241,902	256,460	3,873,793	20,624,569	---	---	---	8,470,041	36,612,380	13,350,000	3,290,782	3,895,000
Parking	7,080,406	4,422,253	2,658,153	154,638	24,100	2,788,691	---	---	577	702,446	1,527,013	---	---	---
Sewer Utility	27,796,351	17,908,196	9,888,155	838,487	2,828,598	7,898,044	---	---	9,219	1,533,135	1,900,521	---	2,828,598	7,426,000
Storm Water Utility	6,065,680	3,972,992	2,092,688	93,302	21,192	2,164,798	---	---	3,771	367,189	1,813,428	---	---	---
Water Utility	9,461,274	9,053,620	407,654	62,791	17,416	453,029	---	---	---	362,771	2,432,385	---	---	---
Total	**206,838,603**	**167,550,051**	**39,288,552**	**1,405,678**	**6,765,099**	**33,929,131**	**---**	**---**	**13,567**	**11,435,582**	**44,285,727**	**13,350,000**	**6,119,380**	**11,321,000**
Rockford														
Sewer	760,476	566,201	194,275	35,048	79,528	149,795	---	---	---	86,950	---	---	79,528	130,779
Water	604,952	506,367	98,585	53,602	69,743	82,444	---	---	---	86,950	137,500	---	69,743	250,000
Total	**1,365,428**	**1,072,568**	**292,860**	**88,650**	**149,271**	**232,239**	**---**	**---**	**---**	**173,900**	**137,500**	**---**	**149,271**	**380,779**
Rockville														
Sewer	260,168	514,427	(254,259)	203,052	84,806	(136,013)	17,771	---	40,497	---	81,115	---	60,295	508,450
Water	161,847	218,965	(57,118)	40,646	47,453	(63,925)	---	---	150	(38,812)	---	---	28,792	590,000
Total	**422,015**	**733,392**	**(311,377)**	**243,698**	**132,259**	**(199,938)**	**17,771**	**---**	**40,647**	**(38,812)**	**81,115**	**---**	**89,087**	**1,098,450**
Rogers														
Liquor	3,360,303	3,130,329	229,974	863	---	230,837	---	---	---	212,749	---	---	---	---
Sewer	848,406	1,021,876	(173,470)	963	18,064	(190,571)	---	---	---	141,291	128,664	---	2,038	97,750
Storm Sewer	526,798	521,685	5,113	638	4,750	1,001	---	---	---	15,000	7,837	---	---	---
Water	926,098	1,270,769	(344,671)	965	60,971	(404,677)	---	---	---	142,877	713,323	---	31,120	105,000
Total	**5,661,605**	**5,944,659**	**(283,054)**	**3,429**	**83,785**	**(363,410)**	**---**	**---**	**---**	**511,917**	**849,824**	**---**	**33,158**	**202,750**
Rollingstone														
Sewer	93,099	71,686	21,413	614	4,362	17,665	---	---	---	(1,068)	---	---	4,362	32,000
Water	83,084	82,375	709	280	---	989	---	---	---	1,522	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**176,183**	**154,061**	**22,122**	**894**	**4,362**	**18,654**	**---**	**---**	**---**	**454**	**---**	**---**	**4,362**	**32,000**
Roscoe														
Sewer	17,398	12,445	4,953	41,204	1,981	44,176	---	---	---	10,748	---	---	1,981	35,000
Water	8,937	9,321	(384)	---	---	(384)	---	---	---	(384)	---	---	---	---
Total	**26,335**	**21,766**	**4,569**	**41,204**	**1,981**	**43,792**	**---**	**---**	**---**	**10,364**	**---**	**---**	**1,981**	**35,000**
Rose Creek														
Water and Sewer [0][3]	65,818	72,944	(7,126)	477	4,368	(11,017)	---	---	---	---	---	---	4,368	10,000
Total	**65,818**	**72,944**	**(7,126)**	**477**	**4,368**	**(11,017)**	**---**	**---**	**---**	**---**	**---**	**---**	**4,368**	**10,000**
Roseau														
Electric	4,172,895	3,780,196	392,699	---	---	392,699	---	---	---	300,000	---	---	---	---
Garbage Collection	439,546	411,233	28,313	301	---	28,614	---	---	---	---	---	---	---	---
Liquor	1,881,474	1,589,355	292,119	121	---	292,240	---	---	---	---	---	---	---	---
Roseau Court Townhomes	203,503	200,212	3,291	2,377	18,132	(12,464)	---	---	---	36,071	7,850	---	18,132	9,573
Sewer Service	364,100	471,369	(107,269)	5,134	1,665	(103,800)	---	---	---	100,000	59,459	---	1,665	60,954
Water	409,611	631,871	(222,260)	---	---	(222,260)	---	---	---	100,000	59,456	---	---	---
Total	**7,471,129**	**7,084,236**	**386,893**	**7,933**	**19,797**	**375,029**	**---**	**---**	**---**	**536,071**	**126,765**	**---**	**19,797**	**70,527**
Rosemount														
Arena	430,103	510,968	(80,865)	887	---	(79,978)	---	---	---	(126,500)	28,592	---	---	---
Sewer	1,710,246	2,742,402	(1,032,156)	351,063	---	(681,093)	---	---	---	---	---	---	---	---
Storm Water	1,177,756	1,221,192	(43,436)	276,249	7,505	225,308	---	---	---	455,810	294,914	---	7,505	180,000
Water	1,890,061	2,028,854	(138,793)	898,355	45,859	713,703	---	---	---	392,000	231,014	---	45,859	245,000
Total	**5,208,166**	**6,503,416**	**(1,295,250)**	**1,526,554**	**53,364**	**177,940**	**---**	**---**	**---**	**721,310**	**554,520**	**---**	**53,364**	**425,000**
Roseville														
Golf	345,092	352,547	(7,455)	5,308	4,777	(6,924)	---	---	676	20,000	---	---	---	---
Sanitary Sewer	4,808,303	3,815,857	992,446	12,931	12,759	992,618	---	---	1,705	285,000	1,336,988	---	---	---
Solid Waste and Recycling	373,302	482,349	(109,047)	85,221	902	(24,728)	---	---	84,454	15,000	---	---	---	---
Storm Water	1,798,727	1,327,856	470,871	12,302	8,456	474,717	---	---	1,490	100,000	1,237,824	---	---	---
Water	6,687,934	5,977,512	710,422	19,064	19,213	710,273	---	---	2,208	385,000	916,948	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**14,013,358**	**11,956,121**	**2,057,237**	**134,826**	**46,107**	**2,145,956**	**---**	**---**	**90,533**	**805,000**	**3,491,760**	**---**	**---**	**---**
Rothsay														
Sewer	93,475	106,864	(13,389)	12,037	62,417	(63,769)	---	12,010	---	---	8,496	1,713,000	62,417	1,710,000
Water	76,879	78,721	(1,842)	40,211	5,369	33,000	39,088	---	---	---	25,942	---	5,369	55,391
Total	**170,354**	**185,585**	**(15,231)**	**52,248**	**67,786**	**(30,769)**	**39,088**	**12,010**	**---**	**---**	**34,438**	**1,713,000**	**67,786**	**1,765,391**
Round Lake														
Broadband	---	---	---	1,548	---	1,548	1,548	---	---	---	---	---	---	---
Electric	508,291	393,860	114,431	448	---	114,879	---	---	---	50,000	---	---	---	---
Gas	202,499	209,686	(7,187)	3,067	---	(4,120)	---	---	---	---	10,817	---	---	---
Liquor	44,950	52,656	(7,706)	400	38,161	(45,467)	---	---	---	(31,341)	---	---	---	---
Pit-Stop	259,270	282,135	(22,865)	9,721	---	(13,144)	---	---	---	(333,007)	---	---	---	---
Sewer	24,856	51,970	(27,114)	2,160	---	(24,954)	---	---	---	---	---	---	---	---
Water	95,751	77,009	18,742	6,173	---	24,915	---	---	---	---	4,574	---	---	---
Total	**1,135,617**	**1,067,316**	**68,301**	**23,517**	**38,161**	**53,657**	**1,548**	**---**	**---**	**(314,348)**	**15,391**	**---**	**---**	**---**
Royalton														
Refuse [0]	100,298	91,544	8,754	4,649	---	13,403	---	---	---	200	---	---	---	---
Sewer [0]	276,983	121,277	155,706	9,818	41,739	123,785	4,482	---	---	2,500	24,233	---	41,739	71,750
Water [0]	223,818	145,348	78,470	11,288	41,171	48,587	2	---	---	14,500	167,483	64,000	41,171	28,250
Total	**601,099**	**358,169**	**242,930**	**25,755**	**82,910**	**185,775**	**4,484**	**---**	**---**	**17,200**	**191,716**	**64,000**	**82,910**	**100,000**
Rush City														
Liquor [16][21]	1,088,962	1,079,127	9,835	401	50,461	(40,225)	---	---	---	20,000	---	---	---	---
Sewer	651,975	296,976	354,999	12,489	21,427	346,061	---	---	---	361,793	8,000	---	21,427	263,000
Sewer Access/Hookup	4,400	---	4,400	---	---	4,400	---	---	---	---	---	---	---	---
Storm Sewer	30,139	2,656	27,483	---	---	27,483	---	---	---	500	---	---	---	---
Water	629,805	428,170	201,635	5,700	25,764	181,571	---	---	---	8,054	8,000	---	25,764	272,000
Water Access/Hookup	4,150	---	4,150	---	---	4,150	---	---	---	---	---	---	---	---
Total	**2,409,431**	**1,806,929**	**602,502**	**18,590**	**97,652**	**523,440**	**---**	**---**	**---**	**390,347**	**16,000**	**---**	**47,191**	**535,000**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Rushford														
Electric	1,744,570	1,628,594	115,976	22,283	17,510	120,749	---	---	---	85,000	141,528	---	17,510	70,000
Liquor Store Building	---	33,175	(33,175)	---	33	(33,208)	---	---	---	---	---	---	---	---
Sewer	607,456	461,047	146,409	---	18,423	127,986	---	---	---	33,000	16,311	---	18,423	168,144
Water	567,778	393,122	174,656	---	28,982	145,674	---	---	---	16,000	11,544	---	28,982	230,000
Total	**2,919,804**	**2,515,938**	**403,866**	**22,283**	**64,948**	**361,201**	**---**	**---**	**---**	**134,000**	**169,383**	**---**	**64,915**	**468,144**
Rushford Village														
Sewer	65,552	60,176	5,376	619	1,422	4,573	---	---	---	(3,350)	---	---	1,422	22,913
Water	46,056	39,503	6,553	349	3,886	3,016	---	---	---	---	---	---	3,886	14,000
Total	**111,608**	**99,679**	**11,929**	**968**	**5,308**	**7,589**	**---**	**---**	**---**	**(3,350)**	**---**	**---**	**5,308**	**36,913**
Rushmore														
Electric	254,825	242,356	12,469	31,364	---	43,833	---	---	---	---	11,569	---	---	---
Sewer	71,925	64,184	7,741	851	2,428	6,164	---	---	---	---	---	---	2,428	23,000
Water	58,040	86,445	(28,405)	---	---	(28,405)	---	---	---	---	7,189	---	---	---
Total	**384,790**	**392,985**	**(8,195)**	**32,215**	**2,428**	**21,592**	**---**	**---**	**---**	**---**	**18,758**	**---**	**2,428**	**23,000**
Russell														
Liquor	319,935	275,845	44,090	1,418	---	45,508	---	---	---	---	28,450	---	---	---
Refuse	25,398	26,325	(927)	98	---	(829)	---	---	---	---	---	---	---	---
Sewer	31,199	63,046	(31,847)	2,264	---	(29,583)	---	---	---	---	---	---	---	---
Water	58,195	83,168	(24,973)	432	---	(24,541)	---	---	---	---	---	---	---	---
Total	**434,727**	**448,384**	**(13,657)**	**4,212**	**---**	**(9,445)**	**---**	**---**	**---**	**---**	**28,450**	**---**	**---**	**---**
Ruthton														
Garbage	17,871	17,692	179	---	---	179	---	---	---	---	---	---	---	---
Sewer	37,094	42,140	(5,046)	267	---	(4,779)	---	---	---	---	---	---	---	---
Water	51,646	58,467	(6,821)	23,740	4,587	12,332	---	---	10,000	---	10,286	---	4,315	20,000
Total	**106,611**	**118,299**	**(11,688)**	**24,007**	**4,587**	**7,732**	**---**	**---**	**10,000**	**---**	**10,286**	**---**	**4,315**	**20,000**
Sabin														
Garbage [0]	46,047	43,520	2,527	---	---	2,527	---	---	---	---	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Mosquito Control [0]	4,909	4,731	178	---	---	178	---	---	---	---	---	---	---	---
Recycling [0]	6,505	6,742	(237)	---	---	(237)	---	---	---	---	---	---	---	---
Sewer [0]	57,685	28,937	28,748	4,475	2,497	30,726	4,475	---	---	(2,896)	4,466	---	2,497	5,000
Water	144,706	92,340	52,366	40,007	26,000	66,373	40,007	---	---	(2,896)	14,376	---	26,000	78,520
Total	**259,852**	**176,270**	**83,582**	**44,482**	**28,497**	**99,567**	**44,482**	**---**	**---**	**(5,792)**	**18,842**	**---**	**28,497**	**83,520**
Sacred Heart														
Economic Development Authority	75,600	50,510	25,090	12,634	25,171	12,553	---	---	---	---	---	---	23,421	35,716
Liquor	520,935	528,234	(7,299)	18,468	---	11,169	---	---	---	---	---	---	---	---
Sewer Fund	70,401	91,598	(21,197)	75,924	3,483	51,244	74,320	---	---	---	4,004	---	3,483	80,750
Storm Sewer	68,627	---	68,627	1,808	---	70,435	---	---	---	---	---	---	---	---
Water Fund	120,448	127,274	(6,826)	5,706	---	(1,120)	---	---	---	---	4,003	---	---	---
Total	**856,011**	**797,616**	**58,395**	**114,540**	**28,654**	**144,281**	**74,320**	**---**	**---**	**---**	**8,007**	**---**	**26,904**	**116,466**
Saint Anthony														
Liquor	5,822,783	5,618,438	204,345	59,058	---	263,403	---	---	---	249,049	---	---	---	---
Sewer	1,012,979	1,017,111	(4,132)	---	9,490	(13,622)	---	---	---	---	4,634	---	12,221	57,500
Stormwater Utility	192,748	191,655	1,093	2,787	---	3,880	---	---	---	170,000	1,171,358	---	---	---
Water	925,577	1,033,706	(108,129)	164,989	9,490	47,370	---	---	---	2,711,836	4,634	---	12,221	57,500
Water Filtration and Purification	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	**7,954,087**	**7,860,910**	**93,177**	**226,834**	**18,980**	**301,031**	**---**	**---**	**---**	**3,130,885**	**1,180,626**	**---**	**24,442**	**115,000**
Saint Augusta														
Sewer	188,031	301,476	(113,445)	13,670	63,633	(163,408)	---	---	---	---	---	---	63,633	322,300
Storm Water	---	11,956	(11,956)	---	---	(11,956)	---	---	---	---	---	---	---	---
Street Utility	392	---	392	25	---	417	---	---	---	---	---	---	---	---
Water	75,731	111,426	(35,695)	7,729	26,266	(54,232)	---	---	---	(155,000)	---	---	26,266	151,700
Total	**264,154**	**424,858**	**(160,704)**	**21,424**	**89,899**	**(229,179)**	**---**	**---**	**---**	**(155,000)**	**---**	**---**	**89,899**	**474,000**
Saint Bonifacius														
Sewer	303,058	260,109	42,949	---	---	42,949	---	---	---	51,034	---	---	---	---
Storm Sewer	62,213	25,715	36,498	---	4,173	32,325	---	---	---	---	30,703	---	4,161	20,000
Water	406,209	293,034	113,175	---	16,430	96,745	---	---	---	94,180	24,442	---	16,506	117,000

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**771,480**	**578,858**	**192,622**	**---**	**20,603**	**172,019**	**---**	**---**	**---**	**145,214**	**55,145**	**---**	**20,667**	**137,000**
Saint Charles														
Ambulance	224,579	229,386	(4,807)	16,626	---	11,819	---	---	---	71,500	---	---	---	---
Electric	2,841,046	2,320,024	521,022	29,263	48,829	501,456	---	---	---	185,000	331,975	---	48,829	235,000
Garbage	224,086	213,508	10,578	38	---	10,616	---	---	---	---	5,000	---	---	---
Sewer	697,959	631,144	66,815	269	---	67,084	---	---	---	---	73,739	---	---	---
Storm Water	114,596	29,208	85,388	28	---	85,416	---	---	---	---	54,920	---	---	---
Water	531,399	448,219	83,180	30,110	16,678	96,612	---	---	---	---	59,000	---	16,678	22,721
Total	**4,633,665**	**3,871,489**	**762,176**	**76,334**	**65,507**	**773,003**	**---**	**---**	**---**	**256,500**	**524,634**	**---**	**65,507**	**257,721**
Saint Clair														
Refuse	54,571	51,898	2,673	---	---	2,673	---	---	---	---	---	---	---	---
Sewer	256,816	172,082	84,734	500,261	290,331	294,664	14,086	---	---	---	181,680	---	12,796	188,339
Water	145,356	177,741	(32,385)	33,331	41,664	(40,718)	20,018	---	---	---	43,292	---	42,076	76,000
Total	**456,743**	**401,721**	**55,022**	**533,592**	**331,995**	**256,619**	**34,104**	**---**	**---**	**---**	**224,972**	**---**	**54,872**	**264,339**
Saint Cloud														
Civic Center	1,832,505	3,437,042	(1,604,537)	2,169,970	1,060,894	(495,461)	2,146,038	---	4,067	613,391	9,420,757	---	1,046,388	---
Housing and Redevelopment Authority	13,026,712	13,331,997	(305,285)	166,242	167,595	(306,638)	408,380	7,866,467	715,759	---	357,061	---	167,595	822,453
Hydroelectric Utility	2,678,340	1,188,624	1,489,716	10,650	331,242	1,169,124	---	---	662	450,000	2,367,280	3,130,000	178,206	1,470,000
Municipal Athletic Complex	1,231,964	1,749,874	(517,910)	96,434	81,145	(502,621)	49,871	---	1,817	(613,391)	79,698	1,069,625	81,145	1,569,251
Parking System	1,858,734	1,891,904	(33,170)	17,605	354,785	(370,350)	---	---	1,798	8,014	214,753	---	152,900	195,000
Refuse Service	3,481,905	3,634,937	(153,032)	21,873	---	(131,159)	---	---	6,387	---	180,300	---	---	---
Storm Water Utility	916,546	1,484,355	(567,809)	203,610	---	(364,199)	---	---	198,446	(30,494)	503,018	---	---	---
Street Light Utility	1,191,491	1,102,147	89,344	71,951	3,560,911	(3,399,616)	---	---	584	---	728,203	6,455,000	18,507	---
Wastewater Utility	9,500,508	10,700,140	(1,199,632)	573,807	902,463	(1,528,288)	---	---	8,599	504,353	5,830,176	6,345,975	902,463	3,348,438
Water Utility	10,202,223	9,602,303	599,920	74,877	279,967	394,830	---	---	15,251	439,322	10,914,811	2,469,500	261,829	1,082,105
Total	**45,920,928**	**48,123,323**	**(2,202,395)**	**3,407,019**	**6,739,002**	**(5,534,378)**	**2,604,289**	**7,866,467**	**953,370**	**1,371,195**	**30,596,057**	**19,470,100**	**2,809,033**	**8,487,247**
Saint Francis														
Liquor	2,131,490	2,008,390	123,100	13,991	---	137,091	---	---	---	60,000	12,856	---	---	---
Sewer	1,335,914	823,192	512,722	64,377	361,249	215,850	---	---	3,310,272	113,800	15,939,137	23,500,544	361,249	16,657,250

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Water	169,020	55,385	113,635	4,255	---	117,890	---	---	---	---	---	---	---	---
Water	1,385,958	818,761	567,197	34,919	238,704	363,412	---	---	---	111,080	---	240,000	238,704	639,750
Total	**5,022,382**	**3,705,728**	**1,316,654**	**117,542**	**599,953**	**834,243**	**---**	**---**	**3,310,272**	**284,880**	**15,951,993**	**23,740,544**	**599,953**	**17,297,000**
Saint Hilaire														
Liquor [16]	307,225	276,717	30,508	110,015	---	140,523	---	---	---	353,949	---	---	---	---
Sewer	76,166	72,311	3,855	55	5,889	(1,979)	---	---	55	1,592	---	---	5,889	40,813
Water	30,097	22,584	7,513	55	---	7,568	---	---	55	---	---	---	---	---
Total	**413,488**	**371,612**	**41,876**	**110,125**	**5,889**	**146,112**	**---**	**---**	**110**	**355,541**	**---**	**---**	**5,889**	**40,813**
Saint James														
Economic Development Authority - Housing	151,354	124,307	27,047	1,565	16,512	12,100	---	---	---	18,000	---	---	16,512	46,660
Electric	5,185,593	4,744,624	440,969	68,826	8,498	501,297	---	---	---	316,000	75,558	---	8,498	420,000
Liquor	982,508	860,106	122,402	4,694	---	127,096	---	---	---	379,673	---	---	---	---
Wastewater Treatment	1,366,555	1,028,224	338,331	17,298	98,876	256,753	---	---	---	13,000	31,371	---	98,876	351,000
Water	1,143,676	865,894	277,782	8,921	84,357	202,346	---	---	---	31,312	31,420	675,000	83,342	220,000
Total	**8,829,686**	**7,623,155**	**1,206,531**	**101,304**	**208,243**	**1,099,592**	**---**	**---**	**---**	**757,985**	**138,349**	**675,000**	**207,228**	**1,037,660**
Saint Joseph														
Refuse	286,603	282,280	4,323	3,642	---	7,965	---	---	---	715	---	---	---	---
Sewer	997,206	886,810	110,396	8,902	155,427	(36,129)	---	---	---	(239,065)	283,406	226,568	159,426	523,945
Storm Sewer	99,212	178,189	(78,977)	2,949	---	(76,028)	---	---	---	18,250	---	---	---	---
Street Light Utility	60,550	63,327	(2,777)	263	---	(2,514)	---	---	---	---	---	---	---	---
Water	883,601	782,057	101,544	152,515	141,277	112,782	73,407	---	---	(145,985)	2,306	---	142,824	545,000
Total	**2,327,172**	**2,192,663**	**134,509**	**168,271**	**296,704**	**6,076**	**73,407**	**---**	**---**	**(366,085)**	**285,712**	**226,568**	**302,250**	**1,068,945**
Saint Leo														
Refuse	7,899	7,488	411	---	---	411	---	---	---	---	---	---	---	---
Sewer	14,420	21,397	(6,977)	82	---	(6,895)	---	---	---	---	21,810	---	---	---
Water	14,174	15,200	(1,026)	160	---	(866)	---	---	---	---	---	---	---	---
Total	**36,493**	**44,085**	**(7,592)**	**242**	**---**	**(7,350)**	**---**	**---**	**---**	**---**	**21,810**	**---**	**---**	**---**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Saint Louis Park														
Sewer Utility	6,663,705	5,696,197	967,508	8,170	10,942	964,736	---	---	---	1,605,430	438,695	---	5,429	16,500
Solid Waste	3,240,590	3,242,147	(1,557)	188,638	---	187,081	---	---	---	220,611	---	---	---	---
Storm Water Utility	2,642,383	1,367,730	1,274,653	25,596	76,452	1,223,797	---	---	---	314,269	533,463	---	24,281	359,000
Water Utility	5,659,290	4,651,283	1,008,007	39,964	244,170	803,801	---	---	7,365	(248,859)	2,180,026	---	271,341	2,619,500
Total	**18,205,968**	**14,957,357**	**3,248,611**	**262,368**	**331,564**	**3,179,415**	**---**	**---**	**7,365**	**1,891,451**	**3,152,184**	**---**	**301,051**	**2,995,000**
Saint Martin														
Sewer	58,500	15,650	42,850	---	---	42,850	---	---	---	---	---	---	---	---
Water	70,712	32,275	38,437	1,281	---	39,718	---	---	---	35,253	---	---	---	---
Total	**129,212**	**47,925**	**81,287**	**1,281**	**---**	**82,568**	**---**	**---**	**---**	**35,253**	**---**	**---**	**---**	**---**
Saint Michael														
Recycling	171,518	214,813	(43,295)	26,263	---	(17,032)	---	---	---	---	---	---	---	---
Sewer	2,534,303	1,531,782	1,002,521	34,736	100,321	936,936	---	---	---	158,991	376,551	---	113,143	512,247
Storm Water	253,590	207,382	46,208	2,053	7,276	40,985	---	---	---	58,882	---	---	8,120	40,534
Water	684,058	630,032	54,026	14,265	22,287	46,004	---	---	---	22,821	---	---	27,147	427,592
Total	**3,643,469**	**2,584,009**	**1,059,460**	**77,317**	**129,884**	**1,006,893**	**---**	**---**	**---**	**240,694**	**376,551**	**---**	**148,410**	**980,373**
Saint Paul														
Housing and Redevelopment Authority - Loan	174,557	3,626,474	(3,451,917)	498,748	30,187	(2,983,356)	---	28,815	354,043	(7,053,629)	---	2,300,000	30,050	---
Housing and Redevelopment Authority - Lofts	590	2,769	(2,179)	3,872	---	1,693	---	---	---	973,678	---	---	---	7,170,000
Housing and Redevelopment Authority - Parking	15,828,064	9,938,876	5,889,188	1,184,328	2,449,377	4,624,139	1,099,375	---	---	1,140,111	1,243,686	---	2,151,554	3,735,000
Housing and Redevelopment Authority - Penfield	3,820,113	2,647,840	1,172,273	489	1,037,254	135,508	---	---	---	26,348,217	---	---	890,954	39,810,124
Impound Lot	1,925,444	2,833,454	(908,010)	---	---	(908,010)	---	---	---	2,985	---	---	---	---
Parks Special Services	2,752,536	3,042,605	(290,069)	166,517	81,035	(204,587)	---	---	---	(4,097,486)	---	---	81,035	4,715,000
Port Authority	11,439,860	10,467,406	972,454	---	5,452,175	(4,479,721)	---	---	5,324,000	---	3,230,000	12,281,000	3,443,000	8,588,644
Regional Water Services	58,951,513	48,042,175	10,909,338	637,918	1,813,521	9,733,735	---	---	154,177	---	36,400,501	394,170	821,332	3,874,434
River Print	1,336,677	1,132,149	204,528	---	---	204,528	---	---	---	---	---	---	---	---
RiverCentre Convention and Visitors Authority	14,651,063	14,284,717	366,346	---	2,874,079	(2,507,733)	---	---	---	---	---	---	3,600	20,102
Sewer Utility	54,250,478	44,794,238	9,456,240	346,462	3,158,872	6,643,830	---	---	---	3,137,320	10,737,874	30,866,236	3,158,872	29,825,141
Total	**165,130,895**	**140,812,703**	**24,318,192**	**2,838,334**	**16,896,500**	**10,260,026**	**1,099,375**	**28,815**	**5,832,220**	**20,451,196**	**51,612,061**	**45,841,406**	**10,580,397**	**97,738,445**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Saint Paul Park														
Sewer	671,056	651,959	19,097	34,697	---	53,794	---	---	33,002	28,562	4,797	---	---	---
Water	509,320	588,400	(79,080)	113,817	14,456	20,281	---	---	4,540	50,788	19,697	---	14,456	43,000
Total	**1,180,376**	**1,240,359**	**(59,983)**	**148,514**	**14,456**	**74,075**	**---**	**---**	**37,542**	**79,350**	**24,494**	**---**	**14,456**	**43,000**
Saint Peter														
Electric Utility	11,341,733	10,124,014	1,217,719	21,400	307,553	931,566	---	---	4,878	940,362	460,498	---	313,205	790,000
Environmental Services	761,540	808,216	(46,676)	4,359	---	(42,317)	---	---	2,852	---	7,086	---	---	---
Heartland Transit	105,230	370,353	(265,123)	322,828	---	57,705	---	28,907	293,103	---	87,361	---	---	---
Hospital [29]	31,586,301	29,778,473	1,807,828	72,003	473,403	1,406,428	---	---	---	---	1,071,889	---	446,180	657,989
Housing and Redevelopment Authority [12] [29]	310,413	355,819	(45,406)	7,886	---	(37,520)	---	134,781	---	---	9,072	---	---	---
Long-Term Care Facility	778,119	226,621	551,498	875	527,655	24,718	---	---	---	---	---	---	510,614	275,105
Medical Office Building	310,515	234,919	75,596	281	129,749	(53,872)	---	---	---	---	---	---	130,201	75,000
Storm Water	605,664	643,298	(37,634)	4,060	3,566	(37,140)	---	---	729	29,337	59,731	---	3,900	19,500
Telecommunications	142,273	14,264	128,009	168	---	128,177	---	---	---	142,273	---	---	---	---
Waste Water Utility	3,935,525	2,602,508	1,333,017	10,989	220,614	1,123,392	---	---	2,405	295,718	40,053	---	229,049	1,158,340
Water Utility	3,247,341	2,502,713	744,628	7,655	456,001	296,282	---	---	1,894	262,880	81,004	---	462,724	918,160
Total	**53,124,654**	**47,661,198**	**5,463,456**	**452,504**	**2,118,541**	**3,797,419**	**---**	**163,688**	**305,861**	**1,670,570**	**1,816,694**	**---**	**2,095,873**	**3,894,094**
Sanborn														
Garbage	23,106	20,149	2,957	---	---	2,957	---	---	---	---	---	---	---	---
Sewage Disposal	36,717	19,661	17,056	7,658	1,667	23,047	2,742	---	---	---	---	---	1,667	3,000
Water	79,157	84,445	(5,288)	21,124	30,351	(14,515)	11,300	---	---	---	---	---	30,351	27,000
Total	**138,980**	**124,255**	**14,725**	**28,782**	**32,018**	**11,489**	**14,042**	**---**	**---**	**---**	**---**	**---**	**32,018**	**30,000**
Sandstone														
Sewer	324,517	330,322	(5,805)	41,295	---	35,490	---	---	---	500	2,958	---	---	---
Storm Sewer	38,910	36,883	2,027	289	---	2,316	---	---	---	5,400	7,525	---	---	---
Water	247,415	271,404	(23,989)	1,015	---	(22,974)	---	---	---	38,000	4,424	---	---	---
Wild River Apartments	684,029	384,760	299,269	19	114,038	185,250	---	---	---	(57,697)	---	---	---	---
Total	**1,294,871**	**1,023,369**	**271,502**	**42,618**	**114,038**	**200,082**	**---**	**---**	**---**	**(13,797)**	**14,907**	**---**	**---**	**---**

*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, 2016

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
Sargeant														
Sewage Collection and Disposal [0]	16,302	8,115	8,187	18	2,496	5,709	---	---	---	---	---	---	2,496	5,000
Water [0]	5,378	1,069	4,309	23	---	4,332	---	---	---	---	---	---	---	---
Total	**21,680**	**9,184**	**12,496**	**41**	**2,496**	**10,041**	**---**	**---**	**---**	**---**	**---**	**---**	**2,496**	**5,000**
Sartell														
Sewer	1,984,454	2,347,976	(363,522)	836	304,382	(667,068)	---	---	501	(572,085)	13,000	---	304,382	1,026,226
Storm Water	384,462	573,218	(188,756)	274	---	(188,482)	---	---	---	254,492	---	---	---	---
Water	1,719,472	2,104,715	(385,243)	38,022	403,926	(751,147)	---	---	1,707	(634,664)	40,255	---	403,519	890,000
Total	**4,088,388**	**5,025,909**	**(937,521)**	**39,132**	**708,308**	**(1,606,697)**	**---**	**---**	**2,208**	**(952,257)**	**53,255**	**---**	**707,901**	**1,916,226**
Sauk Centre														
Housing and Redevelopment Authority	129,547	276,901	(147,354)	114,192	---	(33,162)	---	105,024	---	---	118,139	---	---	---
Public Utilities Commission - Electric	5,463,062	5,042,288	420,774	90,407	33,660	477,521	---	---	---	140,358	58,897	---	---	---
Public Utilities Commission - Sewer	1,130,569	859,885	270,684	21,418	107,259	184,843	---	---	---	---	85,824	---	107,259	291,539
Public Utilities Commission - Water	747,354	555,634	191,720	31,732	5,401	218,051	---	---	---	---	513,250	---	5,401	140,000
Total	**7,470,532**	**6,734,708**	**735,824**	**257,749**	**146,320**	**847,253**	**---**	**105,024**	**---**	**140,358**	**776,110**	**---**	**112,660**	**431,539**
Sauk Rapids														
Liquor	2,680,784	2,563,240	117,544	7,962	---	125,506	---	---	---	80,000	110,186	---	---	---
Sewer	1,477,146	1,408,478	68,668	311,354	88,680	291,342	---	---	---	---	810,429	---	88,680	350,592
Storm Water	269,059	350,497	(81,438)	7,571	---	(73,867)	---	---	---	---	152,931	---	---	---
Street Light	194,565	236,906	(42,341)	8,700	---	(33,641)	---	---	---	---	---	---	---	---
Water	1,735,260	1,638,526	96,734	333,661	131,208	299,187	---	6,773	---	(580,235)	850,060	---	135,565	610,000
Total	**6,356,814**	**6,197,647**	**159,167**	**669,248**	**219,888**	**608,527**	**---**	**6,773**	**---**	**(500,235)**	**1,923,606**	**---**	**224,245**	**960,592**
Savage														
Liquor	3,803,734	3,868,314	(64,580)	368	41,963	(106,175)	---	---	---	---	---	---	29,796	150,000
Sports Center	481,285	382,564	98,721	2,411	80,792	20,340	---	---	---	(54,000)	28,274	---	80,792	300,000
Storm Water	1,567,115	1,269,447	297,668	89,028	15,700	370,996	---	---	---	400,624	421,969	---	15,700	315,250
Street Light Utility	364,653	358,525	6,128	4,005	---	10,133	---	---	---	---	6,222	---	---	---
Water and Sewer	9,225,910	8,637,367	588,543	137,093	335,466	390,170	---	---	---	623,409	2,336,940	---	333,358	2,225,750

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**15,442,697**	**14,516,217**	**926,480**	**232,905**	**473,921**	**685,464**	**---**	**---**	**---**	**970,033**	**2,793,405**	**---**	**459,646**	**2,991,000**
Scandia														
Sewer	72,103	110,202	(38,099)	10,046	---	(28,053)	---	---	---	---	---	---	---	---
Uptown Sewer Fund	19,117	21,779	(2,662)	44	---	(2,618)	---	---	---	---	---	---	---	---
Total	**91,220**	**131,981**	**(40,761)**	**10,090**	**---**	**(30,671)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Scanlon														
Water and Sewer [3]	398,992	393,869	5,123	181	22,721	(17,417)	---	---	---	---	175,255	---	22,721	---
Total	**398,992**	**393,869**	**5,123**	**181**	**22,721**	**(17,417)**	**---**	**---**	**---**	**---**	**175,255**	**---**	**22,721**	**---**
Seaforth														
Garbage	2,990	2,696	294	2	---	296	---	---	---	---	---	---	---	---
Wastewater	26,676	49,343	(22,667)	54,017	5,002	26,348	---	53,973	---	---	57,374	---	5,002	2,000
Water	19,624	25,142	(5,518)	47	4,426	(9,897)	---	---	---	8,000	---	---	4,426	4,000
Total	**49,290**	**77,181**	**(27,891)**	**54,066**	**9,428**	**16,747**	**---**	**53,973**	**---**	**8,000**	**57,374**	**---**	**9,428**	**6,000**
Sebeka														
Event Center	2,812	100	2,712	---	---	2,712	---	---	---	---	---	---	---	---
Liquor	531,582	533,471	(1,889)	3	175	(2,061)	---	---	---	---	---	---	---	---
Sewer	94,076	144,005	(49,929)	1,818	---	(48,111)	---	---	---	35,000	---	---	---	13,300
Water	156,198	99,475	56,723	594	10,822	46,495	---	---	---	---	---	---	10,822	57,140
Total	**784,668**	**777,051**	**7,617**	**2,415**	**10,997**	**(965)**	**---**	**---**	**---**	**35,000**	**---**	**---**	**10,822**	**70,440**
Shafer														
Sewer	169,517	174,228	(4,711)	34,197	20,129	9,357	---	---	---	---	---	---	20,129	119,103
Storm Water	7,595	48	7,547	101	---	7,648	---	---	---	---	---	---	---	---
Water	89,474	146,515	(57,041)	14,595	9,088	(51,534)	---	---	---	---	---	---	9,088	37,500
Total	**266,586**	**320,791**	**(54,205)**	**48,893**	**29,217**	**(34,529)**	**---**	**---**	**---**	**---**	**---**	**---**	**29,217**	**156,603**
Shakopee														
Electric	46,202,101	39,765,455	6,436,646	576,664	375,857	6,637,453	---	---	---	---	7,214,385	---	365,102	410,000
Refuse	105,309	117,431	(12,122)	---	10,707	(22,829)	---	---	---	---	---	---	---	---
Sewer	3,100,021	3,938,720	(838,699)	314,848	7,966	(531,817)	---	---	---	630,920	1,577,369	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Drainage	1,202,253	1,888,839	(686,586)	600,584	7,967	(93,969)	---	---	---	625,000	1,344,822	---	---	---
Water	4,568,096	3,786,838	781,258	253,981	14,367	1,020,872	---	---	---	---	2,272,299	---	145	---
Total	**55,177,780**	**49,497,283**	**5,680,497**	**1,746,077**	**416,864**	**7,009,710**	**---**	**---**	**---**	**1,255,920**	**12,408,875**	**---**	**365,247**	**410,000**
Shelly														
Garbage [0]	17,986	19,051	(1,065)	---	---	(1,065)	---	---	---	---	---	---	---	---
Lights [0]	209,188	214,416	(5,228)	1,546	---	(3,682)	---	---	---	---	18,515	---	---	---
Sewer [0]	46,585	67,199	(20,614)	4,717	15,143	(31,040)	---	---	---	---	3,621	---	15,143	22,000
Water [0]	29,027	38,128	(9,101)	26	2,285	(11,360)	---	---	---	---	6,960	---	2,285	4,800
Total	**302,786**	**338,794**	**(36,008)**	**6,289**	**17,428**	**(47,147)**	**---**	**---**	**---**	**---**	**29,096**	**---**	**17,428**	**26,800**
Sherburn														
Economic Development Authority	62,031	36,317	25,714	585	9,915	16,384	---	---	---	---	---	---	9,915	9,166
Liquor	782,775	822,879	(40,104)	55	---	(40,049)	---	---	---	---	20,569	---	---	---
Temperance Lake Ridge	2,094,216	1,704,822	389,394	564	102,424	287,534	---	---	---	---	31,055	---	102,424	185,000
Water and Sewer	335,261	596,573	(261,312)	3,927	21,498	(278,883)	---	---	---	---	2,048,039	1,791,462	18,440	62,000
Total	**3,274,283**	**3,160,591**	**113,692**	**5,131**	**133,837**	**(15,014)**	**---**	**---**	**---**	**---**	**2,099,663**	**1,791,462**	**130,779**	**256,166**
Shoreview														
Sewer	4,054,563	3,659,413	395,150	30,615	84,653	341,112	---	---	2,198	183,000	227,132	234,774	84,653	175,000
Street Light Utility	555,704	296,354	259,350	2,179	260	261,269	---	---	---	25,400	278,063	---	---	---
Surface Water	1,618,068	1,195,405	422,663	12,491	91,952	343,202	---	---	1,026	159,000	407,458	387,911	91,952	335,000
Water	2,871,346	2,242,036	629,310	57,834	509,608	177,536	---	---	19,491	363,000	6,526,218	7,109,148	509,608	450,000
Total	**9,099,681**	**7,393,208**	**1,706,473**	**103,119**	**686,473**	**1,123,119**	**---**	**---**	**22,715**	**730,400**	**7,438,871**	**7,731,833**	**686,213**	**960,000**
Shorewood														
Recycling	154,180	132,654	21,526	29,367	---	50,893	---	---	---	---	---	---	---	---
Sewer	877,599	989,147	(111,548)	56,215	---	(55,333)	---	---	---	12,500	70,429	---	---	---
Storm Water Management Utility	275,171	111,373	163,798	10,557	---	174,355	---	---	---	---	---	---	---	---
Water	408,911	757,619	(348,708)	38,943	18,183	(327,948)	---	---	---	12,500	65,013	---	18,183	265,000
Total	**1,715,861**	**1,990,793**	**(274,932)**	**135,082**	**18,183**	**(158,033)**	**---**	**---**	**---**	**25,000**	**135,442**	**---**	**18,183**	**265,000**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Silver Bay														
Liquor	921,174	912,260	8,914	2,285	4,191	7,008	---	---	---	---	---	---	4,191	55,909
Sewer	832,444	554,634	277,810	5,766	2,228	281,348	---	100,000	150,000	15,718	324,145	---	2,228	78,336
Water	975,864	637,383	338,481	4,737	10,076	333,142	---	---	---	(15,718)	15,719	---	10,076	78,000
Total	**2,729,482**	**2,104,277**	**625,205**	**12,788**	**16,495**	**621,498**	**---**	**100,000**	**150,000**	**---**	**339,864**	**---**	**16,495**	**212,245**
Silver Lake														
Liquor	574,823	550,418	24,405	251	---	24,656	---	---	---	---	6,599	---	---	---
Sewer	157,281	152,096	5,185	9,865	5,245	9,805	---	---	---	---	40,601	---	5,245	45,000
Water	115,020	107,310	7,710	1,002	---	8,712	---	---	---	35,000	2,932	---	---	---
Total	**847,124**	**809,824**	**37,300**	**11,118**	**5,245**	**43,173**	**---**	**---**	**---**	**35,000**	**50,132**	**---**	**5,245**	**45,000**
Skyline														
Refuse	20,929	26,167	(5,238)	---	---	(5,238)	---	---	---	---	---	---	---	---
Sewer	31,464	47,532	(16,068)	14,464	4,239	(5,843)	---	---	---	---	---	---	4,239	60,543
Water	21,042	58,736	(37,694)	91,982	6,942	47,346	---	---	---	---	---	---	4,942	45,000
Total	**73,435**	**132,435**	**(59,000)**	**106,446**	**11,181**	**36,265**	**---**	**---**	**---**	**---**	**---**	**---**	**9,181**	**105,543**
Slayton														
Water	530,076	440,729	89,347	54,121	---	143,468	---	---	711	1,500	269,091	---	---	---
Total	**530,076**	**440,729**	**89,347**	**54,121**	**---**	**143,468**	**---**	**---**	**711**	**1,500**	**269,091**	**---**	**---**	**---**
Sleepy Eye														
Ambulance	179,300	197,024	(17,724)	51,421	---	33,697	3,000	---	7,425	---	15,965	---	---	---
Liquor	692,173	713,277	(21,104)	9,256	---	(11,848)	---	---	---	---	---	---	---	---
Medical Center	15,394,375	15,906,481	(512,106)	209,164	113,730	(416,672)	---	---	10,854	---	2,344,977	---	113,730	182,000
Public Utilities Commission	5,458,071	4,658,867	799,204	239,184	71,671	966,717	---	---	---	285,626	1,067,725	---	71,512	162,000
Sewer	408,222	134,747	273,475	450,368	---	723,843	---	---	---	240,000	638,949	---	---	---
Total	**22,132,141**	**21,610,396**	**521,745**	**959,393**	**185,401**	**1,295,737**	**3,000**	**---**	**18,279**	**525,626**	**4,067,616**	**---**	**185,242**	**344,000**
Sobieski														
Refuse or Garbage Collection [0]	14,319	21,545	(7,226)	5,061	---	(2,165)	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	14,100	8,585	5,515	4,874	---	10,389	---	---	---	---	---	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	**28,419**	**30,130**	**(1,711)**	**9,935**	**---**	**8,224**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
South Haven														
Liquor [32]	---	---	---	36,876	---	36,876	---	---	---	51,469	---	---	---	---
Sewer	43,498	79,117	(35,619)	2,128	18,900	(52,391)	---	---	---	---	---	---	18,900	9,000
Water	16,745	31,412	(14,667)	223	---	(14,444)	---	---	---	---	---	---	---	---
Total	**60,243**	**110,529**	**(50,286)**	**39,227**	**18,900**	**(29,959)**	**---**	**---**	**---**	**51,469**	**---**	**---**	**18,900**	**9,000**
South Saint Paul														
Capital Fund [29]	---	38,810	(38,810)	---	---	(38,810)	---	546,410	---	507,600	---	---	---	---
Congregate Housing [29]	202,365	194,552	7,813	---	---	7,813	---	179,192	---	7,813	---	---	---	---
Low Rent Housing [29]	2,411,277	1,824,880	586,397	421	31,185	555,633	---	770,805	442,486	(515,413)	779,485	---	33,942	100,101
Section 8 Voucher [29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	452,255	541,268	(89,013)	11,650	37,580	(114,943)	---	---	---	92,875	34,399	---	33,310	60,000
Street Light Utility	217,545	207,546	9,999	19,319	---	29,318	---	---	---	---	---	---	---	---
Water and Sewer	5,085,443	4,961,926	123,517	157,132	74,689	205,960	---	---	54,440	604,661	120,091	---	70,847	190,000
Total	**8,368,885**	**7,768,982**	**599,903**	**188,522**	**143,454**	**644,971**	**---**	**1,496,407**	**496,926**	**697,536**	**933,975**	**---**	**138,099**	**350,101**
Spicer														
Sewer	525,927	643,140	(117,213)	4,849	7,684	(120,048)	---	---	---	(6,203)	34,376	---	---	---
Water	302,023	378,234	(76,211)	2,870	23,066	(96,407)	---	---	---	(9,674)	6,203	---	---	---
Total	**827,950**	**1,021,374**	**(193,424)**	**7,719**	**30,750**	**(216,455)**	**---**	**---**	**---**	**(15,877)**	**40,579**	**---**	**---**	**---**
Spring Grove														
Electric	1,871,635	1,497,774	373,861	14,494	2,821	385,534	---	---	---	154,450	53,527	---	2,821	8,969
Liquor	452,641	410,234	42,407	4,362	---	46,769	---	---	---	---	---	---	---	---
Sewer	263,766	189,122	74,644	1,848	13,072	63,420	---	---	---	2,500	26,700	---	13,072	40,000
Water	380,801	184,980	195,821	4,026	45,220	154,627	---	---	---	22,500	239,413	---	45,220	68,000
Total	**2,968,843**	**2,282,110**	**686,733**	**24,730**	**61,113**	**650,350**	**---**	**---**	**---**	**179,450**	**319,640**	**---**	**61,113**	**116,969**
Spring Lake Park														
Liquor	2,111,698	2,040,919	70,779	20,557	1,866	89,470	---	---	---	75,000	---	---	1,623	13,332
Sewer Utility	766,938	849,471	(82,533)	75	---	(82,458)	---	---	---	(61,362)	155,673	---	---	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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 Utility	718,676	784,688	(66,012)	226,709	48,261	112,436	---	---	---	143,452	859,837	---	50,150	201,000
Total	**3,597,312**	**3,675,078**	**(77,766)**	**247,341**	**50,127**	**119,448**	**---**	**---**	**---**	**157,090**	**1,015,510**	**---**	**51,773**	**214,332**
Spring Park														
Sewer	365,402	490,173	(124,771)	11,453	16,399	(129,717)	---	---	---	---	19,013	---	16,399	52,500
Water	331,868	311,628	20,240	23,039	16,620	26,659	---	---	---	---	95,063	---	16,620	51,250
Total	**697,270**	**801,801**	**(104,531)**	**34,492**	**33,019**	**(103,058)**	**---**	**---**	**---**	**---**	**114,076**	**---**	**33,019**	**103,750**
Spring Valley														
Ambulance	441,041	479,670	(38,629)	1,967	---	(36,662)	---	---	---	---	---	---	---	---
Electric	2,656,144	2,472,708	183,436	21,286	27,143	177,579	---	---	---	81,663	1,641,072	6,443,329	27,143	760,000
Sewer Rental	428,728	556,644	(127,916)	2,577	3,137	(128,476)	---	---	---	---	---	---	3,137	15,750
Storm Water Utility	79,055	32,792	46,263	319	9,413	37,169	---	---	---	---	---	---	9,413	47,250
Water	407,266	377,071	30,195	---	2,526	27,669	---	---	---	(26,938)	299,579	285,201	---	---
Total	**4,012,234**	**3,918,885**	**93,349**	**26,149**	**42,219**	**77,279**	**---**	**---**	**---**	**54,725**	**1,940,651**	**6,728,530**	**39,693**	**823,000**
Springfield														
Community Ambulance	178,519	146,537	31,982	6,015	---	37,997	---	---	3,000	---	49,089	---	---	---
Electric Utility	3,090,410	3,300,302	(209,892)	18,473	26	(191,445)	---	---	---	(18,334)	257,733	---	26	---
Rental Housing	218,183	125,930	92,253	172	85,118	7,307	---	---	---	---	---	---	85,118	59,326
Sewer Utility	286,173	311,019	(24,846)	1,005	6,651	(30,492)	---	---	---	11,667	8,000	---	6,651	15,615
Water Utility	348,720	300,456	48,264	1,000	10,130	39,134	---	---	---	41,667	---	---	10,130	20,968
Total	**4,122,005**	**4,184,244**	**(62,239)**	**26,665**	**101,925**	**(137,499)**	**---**	**---**	**3,000**	**35,000**	**314,822**	**---**	**101,925**	**95,909**
Stacy														
Liquor	3,083,886	2,811,125	272,761	30,231	96,094	206,898	---	---	---	100,000	25,858	1,012,436	56,051	1,145,000
Sewer	388,568	313,453	75,115	124,271	26,625	172,761	120,666	---	---	---	52,247	---	26,625	210,000
Storm Sewer	29,363	11,151	18,212	541	---	18,753	---	---	---	---	---	---	---	---
Water	205,915	169,668	36,247	43,993	15,731	64,509	36,790	---	---	245,532	496,006	147,518	11,178	35,000
Total	**3,707,732**	**3,305,397**	**402,335**	**199,036**	**138,450**	**462,921**	**157,456**	**---**	**---**	**345,532**	**574,111**	**1,159,954**	**93,854**	**1,390,000**

*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, 2016

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
Staples														
Community Center	119,164	310,674	(191,510)	150,489	---	(41,021)	42,312	---	104,752	---	8,150	---	---	---
Light	2,585,001	2,470,646	114,355	8,202	42,551	80,006	---	---	---	40,000	82,285	---	42,551	120,445
Sewer	485,314	497,419	(12,105)	789	---	(11,316)	---	---	---	---	36,344	---	---	---
Water	535,202	502,399	32,803	3,961	37,944	(1,180)	---	---	---	20,000	24,050	---	39,070	119,000
Total	**3,724,681**	**3,781,138**	**(56,457)**	**163,441**	**80,495**	**26,489**	**42,312**	**---**	**104,752**	**60,000**	**150,829**	**---**	**81,621**	**239,445**
Starbuck														
Garbage [0]	106,141	88,932	17,209	---	---	17,209	---	---	---	---	---	---	---	---
Hobo Park [0]	244,207	107,923	136,284	5,595	---	141,879	---	---	---	37,500	6,758	---	---	---
Sewer	341,548	223,946	117,602	146	9,165	108,583	---	---	---	(10,500)	10,504	---	9,165	127,343
Storm Sewer [0]	28,058	4,815	23,243	182,661	57,293	148,611	136,974	---	---	(1,500)	---	---	57,293	160,000
Water [0]	238,931	130,577	108,354	159	2,186	106,327	---	---	---	(10,000)	5,075	---	2,186	72,850
Total	**958,885**	**556,193**	**402,692**	**188,561**	**68,644**	**522,609**	**136,974**	**---**	**---**	**15,500**	**22,337**	**---**	**68,644**	**360,193**
Steen														
Sewer Enterprise Fund [0]	19,092	10,466	8,626	1,667	---	10,293	---	---	---	---	---	---	---	---
Water Enterprise Fund [0]	25,568	15,156	10,412	250	319	10,343	---	---	---	---	---	---	319	1,160
Total	**44,660**	**25,622**	**19,038**	**1,917**	**319**	**20,636**	**---**	**---**	**---**	**---**	**---**	**---**	**319**	**1,160**
Stephen														
Electric	841,418	851,438	(10,020)	699	---	(9,321)	---	---	439	10,000	---	---	---	---
Gas	351,348	213,901	137,447	261	---	137,708	---	---	261	180,000	19,250	---	---	---
Refuse	82,243	91,339	(9,096)	---	---	(9,096)	---	---	---	---	---	---	---	---
Sewer	132,208	95,369	36,839	498	8,921	28,416	498	---	---	60,000	230,445	---	8,561	9,818
Tamarac Senior Housing	539,581	725,962	(186,381)	162	96,727	(282,946)	---	---	---	(210,000)	---	---	96,727	110,000
Water	164,401	261,484	(97,083)	19,765	12,814	(90,132)	---	---	247	(105,000)	122,300	---	7,801	4,824
Total	**2,111,199**	**2,239,493**	**(128,294)**	**21,385**	**118,462**	**(225,371)**	**498**	**---**	**947**	**(65,000)**	**371,995**	**---**	**113,089**	**124,642**
Stewart														
Garbage	36,049	30,174	5,875	---	---	5,875	---	---	---	---	---	---	---	---
Sewer	108,743	53,762	54,981	2,073	8,478	48,576	---	---	---	(7,443)	16,628	---	8,478	55,000

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Water	97,673	91,808	5,865	65	23,557	(17,627)	---	---	---	---	---	---	23,557	71,029
Water	166,828	124,029	42,799	45,056	9,402	78,453	---	---	---	(13,587)	7,906	---	9,402	42,000
Total	**409,293**	**299,773**	**109,520**	**47,194**	**41,437**	**115,277**	**---**	**---**	**---**	**(21,030)**	**24,534**	**---**	**41,437**	**168,029**
Stewartville														
Sewer	1,008,621	572,851	435,770	22,496	---	458,266	---	---	---	30,000	2,166,656	1,420,000	28,305	135,000
Storm Sewer	118,151	60,080	58,071	2,369	---	60,440	---	---	---	---	---	---	---	---
Water	857,332	580,938	276,394	65,410	6,104	335,700	---	---	---	30,000	616,884	320,000	6,390	30,000
Total	**1,984,104**	**1,213,869**	**770,235**	**90,275**	**6,104**	**854,406**	**---**	**---**	**---**	**60,000**	**2,783,540**	**1,740,000**	**34,695**	**165,000**
Stillwater														
Parking	404,171	447,272	(43,101)	1,799	---	(41,302)	---	---	---	---	60,387	---	---	---
Sanitary Sewer	2,155,272	2,848,988	(693,716)	349,134	---	(344,582)	---	---	---	---	323,162	---	---	---
Signs and Lighting	387,308	366,118	21,190	662	---	21,852	---	---	---	---	7,198	---	---	---
Storm Sewer	638,621	526,292	112,329	1,958	---	114,287	---	---	---	7,190	---	---	---	---
Water Commissioners Board	1,489,351	1,610,489	(121,138)	139,231	50,873	(32,780)	---	---	---	---	221,757	---	37,258	80,000
Total	**5,074,723**	**5,799,159**	**(724,436)**	**492,784**	**50,873**	**(282,525)**	**---**	**---**	**---**	**7,190**	**612,504**	**---**	**37,258**	**80,000**
Stockton														
Sewer Operations	92,492	94,741	(2,249)	22	---	(2,227)	---	---	---	50,000	---	---	---	---
Water Operations	80,109	132,858	(52,749)	1,234	7,755	(59,270)	---	---	---	(94,897)	177,160	---	---	---
Total	**172,601**	**227,599**	**(54,998)**	**1,256**	**7,755**	**(61,497)**	**---**	**---**	**---**	**(44,897)**	**177,160**	**---**	**---**	**---**
Storden														
Water and Sewer	127,895	147,309	(19,414)	7,625	45,694	(57,483)	---	---	---	---	---	---	45,694	27,016
Total	**127,895**	**147,309**	**(19,414)**	**7,625**	**45,694**	**(57,483)**	**---**	**---**	**---**	**---**	**---**	**---**	**45,694**	**27,016**
Sturgeon Lake														
Sewer Fund	223,422	268,450	(45,028)	18,334	52,424	(79,118)	---	---	---	---	---	---	52,740	168,000
Water Fund	149,980	144,118	5,862	7,452	30,376	(17,062)	---	---	---	---	---	---	30,595	74,000
Total	**373,402**	**412,568**	**(39,166)**	**25,786**	**82,800**	**(96,180)**	**---**	**---**	**---**	**---**	**---**	**---**	**83,335**	**242,000**

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Sunburg														
Sewer [0]	25,414	13,014	12,400	1,704	5,625	8,479	---	---	---	---	8,672	---	5,625	74,017
Total	**25,414**	**13,014**	**12,400**	**1,704**	**5,625**	**8,479**	**---**	**---**	**---**	**---**	**8,672**	**---**	**5,625**	**74,017**
Swanville														
Refuse and Recycling	30,315	37,244	(6,929)	1,759	---	(5,170)	---	---	---	---	---	---	---	---
Sewer	58,821	43,427	15,394	44	---	15,438	---	---	---	---	---	---	---	---
Water	56,937	67,464	(10,527)	3,513	16,402	(23,416)	---	---	---	---	---	---	16,402	25,000
Total	**146,073**	**148,135**	**(2,062)**	**5,316**	**16,402**	**(13,148)**	**---**	**---**	**---**	**---**	**---**	**---**	**16,402**	**25,000**
Taconite														
Sewage Disposal	44,255	43,971	284	6,626	---	6,910	3,606	---	---	27,500	---	---	---	---
Water	29,744	18,260	11,484	7,577	---	19,061	2,122	---	---	---	---	---	---	---
Total	**73,999**	**62,231**	**11,768**	**14,203**	**---**	**25,971**	**5,728**	**---**	**---**	**27,500**	**---**	**---**	**---**	**---**
Tamarack														
Sewer Fund [0]	26,233	41,234	(15,001)	1,388	88	(13,701)	---	---	---	---	---	---	---	---
Total	**26,233**	**41,234**	**(15,001)**	**1,388**	**88**	**(13,701)**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taunton														
Water and Sewer	52,651	48,260	4,391	1,017	---	5,408	---	---	---	---	---	---	---	---
Total	**52,651**	**48,260**	**4,391**	**1,017**	**---**	**5,408**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Taylors Falls														
Sewer	89,907	105,788	(15,881)	---	---	(15,881)	---	---	---	---	59,149	---	---	---
Storm Sewer	9,914	43,938	(34,024)	227	---	(33,797)	---	---	---	---	167,475	---	---	---
Water	124,402	129,637	(5,235)	4,931	7,922	(8,226)	4,902	---	---	(6,825)	14,904	---	7,922	60,000
Total	**224,223**	**279,363**	**(55,140)**	**5,158**	**7,922**	**(57,904)**	**4,902**	**---**	**---**	**(6,825)**	**241,528**	**---**	**7,922**	**60,000**
Thief River Falls														
Electric	14,346,060	13,452,788	893,272	10,370	17,596	886,046	---	---	---	591,000	316,826	---	20,040	93,000
Liquor	4,650,648	4,235,155	415,493	6,031	---	421,524	---	---	---	419,079	22,410	---	---	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Water	163,147	139,871	23,276	1,629	---	24,905	---	---	---	35,840	406,505	---	---	---
Wastewater	881,655	849,544	32,111	6,962	16,394	22,679	---	---	---	402,715	251,685	251,600	87,044	64,648
Water	2,441,482	1,798,951	642,531	8,387	157,696	493,222	---	---	---	(334,215)	1,756,429	428,400	117,002	812,000
Total	**22,482,992**	**20,476,309**	**2,006,683**	**33,379**	**191,686**	**1,848,376**	**---**	**---**	**---**	**1,114,419**	**2,753,855**	**680,000**	**224,086**	**969,648**
Tintah														
Water [0]	9,161	12,212	(3,051)	---	---	(3,051)	---	---	---	216	---	---	---	---
Total	**9,161**	**12,212**	**(3,051)**	**---**	**---**	**(3,051)**	**---**	**---**	**---**	**216**	**---**	**---**	**---**	**---**
Tonka Bay														
Dock	84,080	22,498	61,582	2,767	---	64,349	---	---	---	50,000	---	---	---	---
Garbage	97,228	95,156	2,072	547	---	2,619	---	---	---	60,000	---	---	---	---
Recycling	97,513	95,948	1,565	---	---	1,565	---	---	---	(60,000)	---	---	---	---
Sewer	384,589	374,418	10,171	21,291	---	31,462	---	---	---	60,473	---	---	---	---
Storm Water	20,954	22,796	(1,842)	2,006	---	164	---	---	---	---	---	---	---	---
Water	283,271	312,625	(29,354)	1,968	---	(27,386)	---	---	---	14,390	---	---	---	---
Total	**967,635**	**923,441**	**44,194**	**28,579**	**---**	**72,773**	**---**	**---**	**---**	**124,863**	**---**	**---**	**---**	**---**
Tower														
Sewer	74,718	96,186	(21,468)	281	2,493	(23,680)	---	---	281	---	---	---	2,493	14,000
Water	111,532	145,765	(34,233)	281	---	(33,952)	---	---	281	---	---	---	---	---
Total	**186,250**	**241,951**	**(55,701)**	**562**	**2,493**	**(57,632)**	**---**	**---**	**562**	**---**	**---**	**---**	**2,493**	**14,000**
Tracy														
Deputy Registrar	54,199	59,680	(5,481)	561	---	(4,920)	---	---	---	7,492	---	---	---	---
Eastview Apartments	54,780	39,810	14,970	1,823	4,275	12,518	---	---	---	---	---	---	4,275	21,554
Fifth Street Apartments	48,405	40,553	7,852	546	16,284	(7,886)	---	---	---	(7,642)	---	---	17,200	18,000
Liquor	757,273	797,887	(40,614)	4,629	---	(35,985)	---	---	---	---	---	---	---	---
O'Brien Court	45,750	47,538	(1,788)	2,688	---	900	---	---	---	32,642	---	---	---	---
Orchard Lane Townhomes	72,830	93,731	(20,901)	16,829	67,206	(71,278)	---	15,807	---	(25,000)	---	1,197,308	62,758	1,160,000
Refuse Collection	135,666	130,475	5,191	375	---	5,566	---	---	---	5,000	---	---	---	---
Sewer	397,262	189,262	208,000	3,338	129,598	81,740	---	---	---	1,000	1,702,689	8,016,812	44,060	279,300
Tracy Medical Center	10,772	25,495	(14,723)	3,173	5	(11,555)	---	---	---	395,517	1,082	---	5	---

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Utility Surcharge	24,174	15,626	8,548	1,310	---	9,858	---	---	---	76,565	---	---	---	---
Water	403,387	436,103	(32,716)	50,683	49,991	(32,024)	---	---	---	5,000	148,056	914,646	37,564	401,700
Total	**2,004,498**	**1,876,160**	**128,338**	**85,955**	**267,359**	**(53,066)**	**---**	**15,807**	**---**	**490,574**	**1,851,827**	**10,128,766**	**165,862**	**1,880,554**
Trimont														
Trimont Health Care Center	2,043,520	2,389,431	(345,911)	11,704	---	(334,207)	---	---	---	2,400	---	---	115	1,523
Wastewater Fund	218,762	191,265	27,497	11,801	10,185	29,113	10,500	---	---	---	---	---	8,349	90,000
Water Fund	103,533	124,873	(21,340)	2,028	---	(19,312)	1,096	---	---	---	2,282	---	---	---
Water Project 2000	21,716	53,635	(31,919)	364	---	(31,555)	---	---	---	6,940	---	---	---	---
Total	**2,387,531**	**2,759,204**	**(371,673)**	**25,897**	**10,185**	**(355,961)**	**11,596**	**---**	**---**	**9,340**	**2,282**	**---**	**8,464**	**91,523**
Trommald														
Water [0]	11,740	4,038	7,702	21	---	7,723	---	---	---	---	---	---	---	---
Total	**11,740**	**4,038**	**7,702**	**21**	**---**	**7,723**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Trosky														
Garbage [0]	6,391	6,067	324	---	---	324	---	---	---	---	---	---	---	---
Water [0]	14,285	7,099	7,186	---	1,118	6,068	---	---	---	---	---	---	1,118	8,000
Total	**20,676**	**13,166**	**7,510**	**---**	**1,118**	**6,392**	**---**	**---**	**---**	**---**	**---**	**---**	**1,118**	**8,000**
Truman														
Electric	1,786,132	1,986,062	(199,930)	83,779	62,593	(178,744)	---	---	1,300	---	57,497	---	62,775	87,412
Sewer	150,918	239,029	(88,111)	3,545	9,861	(94,427)	---	---	---	(36,000)	29,399	---	9,915	15,000
Storm Sewer	39,086	14,066	25,020	183,177	40,648	167,549	---	---	182,128	(27,906)	349,794	---	57,651	---
Water	127,922	227,118	(99,196)	21,734	5,378	(82,840)	---	---	---	---	---	---	5,391	7,588
Total	**2,104,058**	**2,466,275**	**(362,217)**	**292,235**	**118,480**	**(188,462)**	**---**	**---**	**183,428**	**(63,906)**	**436,690**	**---**	**135,732**	**110,000**
Twin Lakes														
Sewer [0]	11,939	8,915	3,024	---	---	3,024	---	---	---	---	---	---	---	---
Water [0]	14,668	15,900	(1,232)	---	---	(1,232)	---	---	---	---	---	---	---	---
Total	**26,607**	**24,815**	**1,792**	**---**	**---**	**1,792**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Twin Valley														
Liquor	508,209	505,183	3,026	3,615	---	6,641	---	---	---	---	30,965	---	---	---

*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, 2016

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
Sanitation	75,304	66,313	8,991	---	---	8,991	---	---	---	---	---	---	---	---
Sewer	119,243	151,985	(32,742)	42,210	30,678	(21,210)	21,731	---	---	---	---	---	30,183	53,160
Storm Utility	24,948	13,161	11,787	---	2,387	9,400	---	---	---	---	---	---	2,387	13,500
Water	202,660	206,983	(4,323)	38,005	47,395	(13,713)	627	---	---	---	---	---	46,477	46,340
Total	**930,364**	**943,625**	**(13,261)**	**83,830**	**80,460**	**(9,891)**	**22,358**	**---**	**---**	**---**	**30,965**	**---**	**79,047**	**113,000**
Two Harbors														
Campground	531,557	175,426	356,131	100,000	---	456,131	---	---	---	---	845,160	---	---	---
Electric	4,043,595	3,086,342	957,253	90,111	47	1,047,317	---	---	---	189,185	300	---	47	---
Gas	2,276,218	2,379,094	(102,876)	20,774	53	(82,155)	---	---	---	98,724	23,021	---	53	---
Liquor	2,282,329	2,039,411	242,918	2,626	---	245,544	---	---	868	1,496	23,057	---	---	---
Sewer	1,007,598	1,291,341	(283,743)	26,122	12,284	(269,905)	---	---	---	(200,000)	49,767	---	709	25,580
Storm Water Utility	81,312	32,010	49,302	1,347	267	50,382	---	---	---	---	---	---	886	31,665
Water	1,066,872	1,226,106	(159,234)	11,654	121,280	(268,860)	---	---	---	(300,000)	2,027,050	---	111,212	431,091
Total	**11,289,481**	**10,229,730**	**1,059,751**	**252,634**	**133,931**	**1,178,454**	**---**	**---**	**868**	**(210,595)**	**2,968,355**	**---**	**112,907**	**488,336**
Tyler														
Electric	1,404,467	877,710	526,757	3,862	197	530,422	---	---	---	---	57,824	---	197	8,773
Garbage	158,445	156,902	1,543	5	---	1,548	---	---	---	---	11,384	---	---	---
Natural Gas	396,988	386,147	10,841	207	38,060	(27,012)	---	---	---	---	9,657	---	38,060	87,938
Sewer	100,908	75,811	25,097	5	10,059	15,043	---	---	---	---	---	---	10,059	86,203
Water	333,597	319,054	14,543	568	46,311	(31,200)	---	---	---	---	---	---	46,311	172,123
Total	**2,394,405**	**1,815,624**	**578,781**	**4,647**	**94,627**	**488,801**	**---**	**---**	**---**	**---**	**78,865**	**---**	**94,627**	**355,037**
Ulen														
Economic Development Authority	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage	34,925	46,048	(11,123)	13,161	---	2,038	---	---	---	---	---	---	---	---
Liquor	389,237	383,309	5,928	998	---	6,926	---	---	---	---	---	---	---	---
Nursing Home	3,744,769	3,666,241	78,528	61,833	---	140,361	---	---	---	---	193,853	---	---	---
Sewer	121,011	100,585	20,426	7,474	18,393	9,507	7,474	---	---	---	---	---	18,547	64,300
Water	124,309	124,999	(690)	8,394	52,719	(45,015)	7,474	---	---	---	5,030	---	52,719	20,000
Total	**4,414,251**	**4,321,182**	**93,069**	**91,860**	**71,112**	**113,817**	**14,948**	**---**	**---**	**---**	**198,883**	**---**	**71,266**	**84,300**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Underwood														
Liquor	531,649	502,992	28,657	936	---	29,593	---	---	---	20,000	---	---	---	---
Sewer	92,144	102,958	(10,814)	289	28,327	(38,852)	---	---	---	---	---	---	28,865	23,000
Water	104,723	135,384	(30,661)	1,291	13,040	(42,410)	---	---	---	---	---	---	13,502	39,000
Total	**728,516**	**741,334**	**(12,818)**	**2,516**	**41,367**	**(51,669)**	**---**	**---**	**---**	**20,000**	**---**	**---**	**42,367**	**62,000**
Upsala														
Garbage and Recycling	36,015	48,053	(12,038)	---	---	(12,038)	---	---	---	---	---	---	---	---
Sewer	44,547	62,028	(17,481)	27,133	2,893	6,759	---	---	---	---	31,198	---	1,551	10,431
Water	85,780	62,751	23,029	30,051	11,138	41,942	---	---	---	---	---	---	10,232	34,022
Total	**166,342**	**172,832**	**(6,490)**	**57,184**	**14,031**	**36,663**	**---**	**---**	**---**	**---**	**31,198**	**---**	**11,783**	**44,453**
Urbank														
Sewer Fund [0]	20,330	12,062	8,268	---	3,960	4,308	---	---	---	1,617	---	---	3,960	1,000
Total	**20,330**	**12,062**	**8,268**	**---**	**3,960**	**4,308**	**---**	**---**	**---**	**1,617**	**---**	**---**	**3,960**	**1,000**
Utica														
Sewer [0]	23,566	21,593	1,973	1,140	---	3,113	---	---	---	---	---	---	---	---
Water [0]	24,528	12,734	11,794	195	1,263	10,726	---	---	---	---	---	---	1,263	10,000
Total	**48,094**	**34,327**	**13,767**	**1,335**	**1,263**	**13,839**	**---**	**---**	**---**	**---**	**---**	**---**	**1,263**	**10,000**
Vadnais Heights														
Sewer Utility	1,840,563	1,504,205	336,358	41,744	14,075	364,027	---	---	---	459,375	126,508	---	---	---
Surface Water Management	439,095	338,462	100,633	2,607	4,068	99,172	---	---	---	81,250	---	---	---	---
Water Utility	1,405,201	934,256	470,945	5,729	9,743	466,931	---	---	---	84,375	30,599	---	---	---
Total	**3,684,859**	**2,776,923**	**907,936**	**50,080**	**27,886**	**930,130**	**---**	**---**	**---**	**625,000**	**157,107**	**---**	**---**	**---**
Vergas														
Liquor	509,898	504,424	5,474	1,936	1,990	5,420	---	---	---	---	---	---	1,990	26,000
Sewer	77,860	85,304	(7,444)	4,114	7,051	(10,381)	---	---	---	---	---	---	6,766	21,000
Water	81,071	99,456	(18,385)	4,099	4,701	(18,987)	---	---	---	---	---	---	4,511	14,000
Total	**668,829**	**689,184**	**(20,355)**	**10,149**	**13,742**	**(23,948)**	**---**	**---**	**---**	**---**	**---**	**---**	**13,267**	**61,000**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Vermillion														
Sewer	108,222	98,860	9,362	30,419	3,014	36,767	30,400	---	---	(47,589)	---	---	3,014	65,000
Water	39,899	51,894	(11,995)	906	---	(11,089)	---	---	---	(400)	---	---	---	---
Total	**148,121**	**150,754**	**(2,633)**	**31,325**	**3,014**	**25,678**	**30,400**	**---**	**---**	**(47,989)**	**---**	**---**	**3,014**	**65,000**
Verndale														
Liquor [34]	290,520	274,123	16,397	439	720	16,116	---	---	---	---	---	---	---	---
Sewer	107,639	89,549	18,090	6,339	6,661	17,768	---	---	---	---	---	---	6,943	44,700
Water	103,866	92,477	11,389	8,033	4,225	15,197	---	---	---	---	---	50,000	4,384	19,786
Total	**502,025**	**456,149**	**45,876**	**14,811**	**11,606**	**49,081**	**---**	**---**	**---**	**---**	**---**	**50,000**	**11,327**	**64,486**
Vernon Center														
Sanitation	24,716	26,702	(1,986)	---	---	(1,986)	---	---	---	---	---	---	---	---
Sewer	82,645	62,398	20,247	21,071	124	41,194	18,440	---	---	---	86,617	69,497	15,565	13,492
Water	114,057	86,117	27,940	16,034	371	43,603	---	---	---	---	246,502	133,872	41,957	23,321
Total	**221,418**	**175,217**	**46,201**	**37,105**	**495**	**82,811**	**18,440**	**---**	**---**	**---**	**333,119**	**203,369**	**57,522**	**36,813**
Vesta														
Garbage	14,333	15,641	(1,308)	---	---	(1,308)	---	---	---	---	---	---	---	---
Liquor [16]	300,122	331,129	(31,007)	15,173	195	(16,029)	---	---	373	---	---	7,040	905	2,131
Wastewater	42,213	37,156	5,057	196	---	5,253	---	---	65	---	40,590	---	---	---
Water	101,037	85,066	15,971	53,750	21,314	48,407	---	29,113	65	---	31,122	---	21,467	11,000
Total	**457,705**	**468,992**	**(11,287)**	**69,119**	**21,509**	**36,323**	**---**	**29,113**	**503**	**---**	**71,712**	**7,040**	**22,372**	**13,131**
Victoria														
Sewer	885,466	1,190,792	(305,326)	10,401	---	(294,925)	---	---	---	---	438,149	---	---	---
Storm Sewer	153,119	369,441	(216,322)	8,096	---	(208,226)	---	---	---	---	23,220	---	---	---
Water	1,200,248	1,289,014	(88,766)	22,213	168,536	(235,089)	---	---	---	---	533,591	---	187,031	635,000
Total	**2,238,833**	**2,849,247**	**(610,414)**	**40,710**	**168,536**	**(738,240)**	**---**	**---**	**---**	**---**	**994,960**	**---**	**187,031**	**635,000**
Viking														
Garbage	5,943	7,933	(1,990)	---	---	(1,990)	---	---	---	---	---	---	---	---
Sanitary Sewer	37,005	45,844	(8,839)	28,962	11,985	8,138	---	28,962	---	---	29,000	---	11,985	10,000

*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, 2016

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	5,559	7,555	(1,996)	---	---	(1,996)	---	---	---	---	---	---	---	---
Total	**48,507**	**61,332**	**(12,825)**	**28,962**	**11,985**	**4,152**	**---**	**28,962**	**---**	**---**	**29,000**	**---**	**11,985**	**10,000**
Villard														
Economic Development Authority	6,306	9,601	(3,295)	---	61,575	(64,870)	---	---	---	---	---	---	44,237	315,000
Sewer	103,389	121,801	(18,412)	---	37,703	(56,115)	---	---	---	---	---	---	38,280	14,000
Total	**109,695**	**131,402**	**(21,707)**	**---**	**99,278**	**(120,985)**	**---**	**---**	**---**	**---**	**---**	**---**	**82,517**	**329,000**
Virginia														
Ambulance	2,956,903	3,112,941	(156,038)	28	9,910	(165,920)	---	---	---	---	261,251	---	1,158	76,805
Clinic Facility Capital Lease	1,346,125	424,117	922,008	70,525	745,689	246,844	---	---	---	---	---	---	745,689	647,941
Electric	12,928,756	13,076,223	(147,467)	6,066,867	305,799	5,613,601	---	---	452,036	---	1,573,652	---	33,650	1,666,259
Gas	2,684,985	2,102,389	582,596	1,279,018	36,927	1,824,687	---	---	1,278,671	---	1,828,152	180,236	20,141	131,269
Golf Course	823,049	1,005,801	(182,752)	---	---	(182,752)	---	---	---	---	38,302	---	---	---
Hospital	499,777	1,131,571	(631,794)	22	57,564	(689,336)	---	---	---	---	---	---	87,779	1,185,000
Sewer	1,920,180	1,781,551	138,629	38,732	192,367	(15,006)	---	---	---	(225,000)	---	---	192,367	753,064
Solid Waste Disposal	1,349,631	1,418,707	(69,076)	248	---	(68,828)	---	---	---	---	---	---	---	---
Steam	4,229,903	5,572,667	(1,342,764)	725	47,968	(1,390,007)	---	---	---	---	65,761	---	110	1,288,490
Washington Manor	648,899	418,977	229,922	555	41,934	188,543	---	---	---	---	72,549	---	51,980	225,000
Water	1,527,927	1,645,584	(117,657)	2,013,970	99,677	1,796,636	---	---	1,955,247	---	2,914,344	---	79,319	407,313
Total	**30,916,135**	**31,690,528**	**(774,393)**	**9,470,690**	**1,537,835**	**7,158,462**	**---**	**---**	**3,685,954**	**(225,000)**	**6,754,011**	**180,236**	**1,212,193**	**6,381,141**
Wabasha														
Sewer	808,723	634,806	173,917	11,604	47,860	137,661	---	---	---	(19,664)	158,030	---	47,860	392,720
Water	307,335	331,154	(23,819)	8,436	15,113	(30,496)	---	---	---	27,250	664,758	---	12,431	21,280
Total	**1,116,058**	**965,960**	**150,098**	**20,040**	**62,973**	**107,165**	**---**	**---**	**---**	**7,586**	**822,788**	**---**	**60,291**	**414,000**
Wabasso														
Garbage	32,768	30,262	2,506	---	---	2,506	---	---	---	---	---	---	---	---
Sewer	157,954	85,628	72,326	2,224	11,930	62,620	---	---	---	43,350	41,455	254,000	11,301	3,402
Water	149,741	183,878	(34,137)	38,586	53,638	(49,189)	---	---	---	2,650	---	---	54,379	29,598
Total	**340,463**	**299,768**	**40,695**	**40,810**	**65,568**	**15,937**	**---**	**---**	**---**	**46,000**	**41,455**	**254,000**	**65,680**	**33,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Waconia														
Ice Arena	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	1,844,261	2,472,938	(628,677)	102,968	87,350	(613,059)	---	---	---	(112,000)	484,764	---	109,812	350,000
Storm Water	583,395	900,449	(317,054)	16,624	47,116	(347,546)	---	---	---	(1,352,000)	1,346,338	---	60,347	24,000
Street Light Utility	245,222	205,240	39,982	5,047	---	45,029	---	---	---	---	---	---	---	---
Water	1,464,287	2,255,978	(791,691)	123,034	151,466	(820,123)	---	---	10,000	(312,000)	1,017,949	---	244,343	4,446,000
Total	**4,137,165**	**5,834,605**	**(1,697,440)**	**247,673**	**285,932**	**(1,735,699)**	**---**	**---**	**10,000**	**(1,776,000)**	**2,849,051**	**---**	**414,502**	**4,820,000**
Wadena														
Electric	5,493,123	4,968,421	524,702	32,886	---	557,588	---	---	---	129,935	558,471	---	---	---
Golf	263,528	305,307	(41,779)	(71)	---	(41,850)	---	---	---	(55,538)	---	---	---	---
Liquor	2,002,216	1,706,033	296,183	2,786	---	298,969	---	---	---	155,538	12,561	---	---	---
Sewer	863,325	814,112	49,213	524,309	69,595	503,927	---	---	---	16,941	1,567,263	---	---	---
Water	675,791	544,171	131,620	472,487	47,239	556,868	---	---	---	20,061	1,402,136	---	---	---
Wellness Center	563,325	994,883	(431,558)	890	59	(430,727)	---	---	---	(100,000)	46,886	---	---	---
Total	**9,861,308**	**9,332,927**	**528,381**	**1,033,287**	**116,893**	**1,444,775**	**---**	**---**	**---**	**166,937**	**3,587,317**	**---**	**---**	**---**
Wahkon														
Sewer [0]	203,487	113,340	90,147	17,857	18,859	89,145	---	---	---	15,000	---	---	18,859	65,000
Total	**203,487**	**113,340**	**90,147**	**17,857**	**18,859**	**89,145**	**---**	**---**	**---**	**15,000**	**---**	**---**	**18,859**	**65,000**
Waite Park														
Sewer	1,719,032	1,749,832	(30,800)	1,229	---	(29,571)	---	---	---	---	---	---	---	---
Storm Water	48,824	33,826	14,998	18	---	15,016	---	---	---	---	---	---	---	---
Water	1,976,298	1,423,608	552,690	1,171	85,869	467,992	---	---	---	---	---	---	86,200	355,000
Total	**3,744,154**	**3,207,266**	**536,888**	**2,418**	**85,869**	**453,437**	**---**	**---**	**---**	**---**	**---**	**---**	**86,200**	**355,000**
Waldorf														
Water and Sewer	110,711	103,995	6,716	---	---	6,716	---	---	---	---	---	---	---	---
Total	**110,711**	**103,995**	**6,716**	**---**	**---**	**6,716**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Walker														
Deputy Registrar	1,944,640	1,928,642	15,998	441	---	16,439	---	---	---	---	---	---	---	---

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Table 22
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For the Year Ended December 31, 2016

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
Liquor	972,471	903,626	68,845	2,531	---	71,376	---	---	---	107,000	---	---	---	---
Sewer	289,453	296,439	(6,986)	3,436	2,692	(6,242)	---	---	---	---	---	---	2,692	137,771
Storm Water	8,165	3,500	4,665	---	---	4,665	---	---	---	---	---	---	---	---
Water	308,701	229,062	79,639	3,580	8,036	75,183	---	---	---	---	---	---	8,036	108,000
Total	**3,523,430**	**3,361,269**	**162,161**	**9,988**	**10,728**	**161,421**	**---**	**---**	**---**	**107,000**	**---**	**---**	**10,728**	**245,771**
Walnut Grove														
Garbage	40,113	37,886	2,227	15	---	2,242	---	---	---	---	---	---	---	---
Liquor	464,881	471,195	(6,314)	1,019	10,222	(15,517)	---	---	---	38,000	1,662	---	---	---
Senior Housing	754,455	603,171	151,284	47	89,071	62,260	---	---	---	---	4,002	---	88,042	105,000
Sewer	144,675	144,011	664	166	9,627	(8,797)	---	---	---	(28,926)	23,100	---	9,213	18,700
Storm Water	60,347	51,570	8,777	159	22,315	(13,379)	---	---	---	(41,197)	---	---	21,356	43,350
Water	103,996	158,076	(54,080)	944	12,499	(65,635)	---	---	---	(17,531)	---	---	11,306	22,950
Total	**1,568,467**	**1,465,909**	**102,558**	**2,350**	**143,734**	**(38,826)**	**---**	**---**	**---**	**(49,654)**	**28,764**	**---**	**129,917**	**190,000**
Walters														
Sewer [0]	20,634	8,941	11,693	8,793	9,818	10,668	---	---	---	8,705	---	---	---	---
Water [0]	10,148	5,561	4,587	67	948	3,706	---	---	---	---	---	---	---	---
Total	**30,782**	**14,502**	**16,280**	**8,860**	**10,766**	**14,374**	**---**	**---**	**---**	**8,705**	**---**	**---**	**---**	**---**
Waltham														
Sewer, Water and Refuse [0][1]	58,624	60,536	(1,912)	94,849	22,876	70,061	---	---	---	5,000	175,911	744,657	22,876	624,000
Total	**58,624**	**60,536**	**(1,912)**	**94,849**	**22,876**	**70,061**	**---**	**---**	**---**	**5,000**	**175,911**	**744,657**	**22,876**	**624,000**
Wanamingo														
Medical Center	37,458	26,603	10,855	7,280	20,755	(2,620)	---	---	---	---	7,817	---	20,755	20,000
Sanitation	64,642	59,440	5,202	---	---	5,202	---	---	---	---	---	---	---	---
Wastewater	244,102	235,216	8,886	96	---	8,982	---	---	---	75,000	---	---	---	---
Water	263,325	218,409	44,916	30,271	15,747	59,440	---	---	---	---	45,957	---	16,583	141,000
Total	**609,527**	**539,668**	**69,859**	**37,647**	**36,502**	**71,004**	**---**	**---**	**---**	**75,000**	**53,774**	**---**	**37,338**	**161,000**
Wanda														
Garbage [0]	4,887	4,859	28	---	---	28	---	---	---	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, 2016

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 [0]	9,976	7,511	2,465	---	---	2,465	---	---	---	1,900	---	---	---	---
Water [0]	7,108	11,180	(4,072)	---	---	(4,072)	---	---	---	(10,900)	7,115	---	---	---
Total	**21,971**	**23,550**	**(1,579)**	**---**	**---**	**(1,579)**	**---**	**---**	**---**	**(8,600)**	**7,115**	**---**	**---**	**---**
Warba														
Water and Sewer Fund [0][3]	37,827	46,145	(8,318)	3,786	---	(4,532)	3,786	---	---	---	---	---	---	---
Total	**37,827**	**46,145**	**(8,318)**	**3,786**	**---**	**(4,532)**	**3,786**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Warren														
Electric	2,015,967	1,992,251	23,716	26,778	---	50,494	---	---	1,610	20,000	159,414	---	---	---
Garbage	293,661	246,789	46,872	4,510	---	51,382	---	---	1,194	3,761	---	---	---	---
Gas Distribution	842,009	892,692	(50,683)	16,496	---	(34,187)	---	---	984	48,847	402,922	---	---	---
Housing	56,727	7,184	49,543	232	2,273	47,502	---	---	232	(5,000)	134,078	132,000	1,458	46,712
Mosquito Control	46,489	41,854	4,635	397	---	5,032	---	---	42	---	---	---	---	---
Sewer	306,335	238,167	68,168	2,853	18,548	52,473	---	---	1,349	16,551	79,396	96,036	14,818	155,940
Warren Economic Development Authority	1,299,110	1,091,303	207,807	14,103	---	221,910	8,899	---	2,625	---	---	---	1,458	89,484
Water	484,866	274,094	210,772	2,435	30,000	183,207	---	---	557	13,686	173,063	133,609	22,491	280,628
Total	**5,345,164**	**4,784,334**	**560,830**	**67,804**	**50,821**	**577,813**	**8,899**	**---**	**8,593**	**97,845**	**948,873**	**361,645**	**40,225**	**572,764**
Warroad														
Electric Utility	4,904,166	4,521,286	382,880	---	---	382,880	---	---	---	270,000	45,412	---	---	---
Liquor	1,624,871	1,498,875	125,996	---	---	125,996	---	---	---	85,000	---	---	---	---
Wastewater Utility	388,951	333,728	55,223	3,504	18,500	40,227	---	---	---	(72,500)	149,405	---	17,950	55,000
Water Utility	270,885	284,952	(14,067)	1,458	---	(12,609)	---	---	---	---	118,216	---	---	---
Total	**7,188,873**	**6,638,841**	**550,032**	**4,962**	**18,500**	**536,494**	**---**	**---**	**---**	**282,500**	**313,033**	**---**	**17,950**	**55,000**
Waseca														
Electric	7,195,163	6,470,184	724,979	27,560	35,303	717,236	---	---	---	428,000	327,811	---	1,116	---
Housing and Redevelopment Authority	325,499	407,132	(81,633)	562	---	(81,071)	---	27,014	---	---	29,147	---	---	---
Sanitary Sewer	2,062,084	2,090,296	(28,212)	26,941	206,316	(207,587)	---	---	---	313,772	405,084	---	215,450	740,134
Surface Water	106,623	459,274	(352,651)	264,648	---	(88,003)	---	203,575	61,073	6,400	---	---	---	---
Water	1,091,015	917,562	173,453	9,736	3,863	179,326	---	---	---	357,198	488,444	---	3,468	115,866
Total	**10,780,384**	**10,344,448**	**435,936**	**329,447**	**245,482**	**519,901**	**---**	**230,589**	**61,073**	**1,105,370**	**1,250,486**	**---**	**220,034**	**856,000**

*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, 2016

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
Watertown														
Sewer	736,197	558,141	178,056	45,310	8,026	215,340	---	---	---	235,482	11,011	---	12,600	155,000
Storm Water	52,585	51,620	965	383	---	1,348	---	---	---	46,748	---	---	---	---
Water	755,086	472,931	282,155	15,656	34,203	263,608	---	---	---	123,817	---	---	36,122	208,000
Total	**1,543,868**	**1,082,692**	**461,176**	**61,349**	**42,229**	**480,296**	**---**	**---**	**---**	**406,047**	**11,011**	**---**	**48,722**	**363,000**
Waterville														
Hilltop Terrace Apartments	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Refuse	333	5,404	(5,071)	36	---	(5,035)	---	---	---	---	---	---	---	---
Sewer Utility	251,314	274,850	(23,536)	10,692	14,511	(27,355)	---	1,800,614	1,485,962	---	7,060,878	3,691,179	5,320	262,633
Water Utility	316,396	342,555	(26,159)	27,598	98,437	(96,998)	---	---	---	17,038	---	---	98,540	185,000
Total	**568,043**	**622,809**	**(54,766)**	**38,326**	**112,948**	**(129,388)**	**---**	**1,800,614**	**1,485,962**	**17,038**	**7,060,878**	**3,691,179**	**103,860**	**447,633**
Watkins														
Sewer	209,791	202,191	7,600	41,579	11,665	37,514	---	---	---	---	6,883	---	11,665	90,000
Water	202,320	157,486	44,834	218	11,213	33,839	---	---	---	---	---	---	11,213	73,500
Total	**412,111**	**359,677**	**52,434**	**41,797**	**22,878**	**71,353**	**---**	**---**	**---**	**---**	**6,883**	**---**	**22,878**	**163,500**
Watson														
Cable	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	79,425	107,700	(28,275)	1,122	28,730	(55,883)	---	---	---	---	---	---	29,070	8,000
Water	70,034	81,377	(11,343)	197	18,653	(29,799)	---	---	---	---	---	---	18,990	15,000
Total	**149,459**	**189,077**	**(39,618)**	**1,319**	**47,383**	**(85,682)**	**---**	**---**	**---**	**---**	**---**	**---**	**48,060**	**23,000**
Waubun														
Sewer	40,096	46,286	(6,190)	69	675	(6,796)	---	---	---	---	---	---	675	10,000
Water	86,967	46,935	40,032	---	5,846	34,186	---	---	---	---	---	---	5,846	29,000
Total	**127,063**	**93,221**	**33,842**	**69**	**6,521**	**27,390**	**---**	**---**	**---**	**---**	**---**	**---**	**6,521**	**39,000**
Waverly														
Liquor	831,533	841,600	(10,067)	4,816	346	(5,597)	---	---	---	(2,601)	37,695	37,694	(1)	12,913
Refuse and Recycling	104,772	103,200	1,572	---	---	1,572	---	---	---	---	---	---	---	---
Sewer	606,432	513,346	93,086	78,546	40,726	130,906	70,538	---	---	---	480,257	---	72,628	1,068,042

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Storm Sewer	32,606	49,219	(16,613)	---	8,863	(25,476)	---	---	---	---	13,395	---	9,895	22,250
Water	368,053	209,082	158,971	32,899	48,622	143,248	14,157	---	---	---	63,975	---	63,434	556,550
Total	**1,943,396**	**1,716,447**	**226,949**	**116,261**	**98,557**	**244,653**	**84,695**	**---**	**---**	**(2,601)**	**595,322**	**37,694**	**145,956**	**1,659,755**
Wayzata														
Licensing	552,514	366,121	186,393	880	---	187,273	---	---	---	55,000	---	---	---	---
Liquor	5,841,519	5,370,705	470,814	22,969	124,318	369,465	---	---	---	32,850	---	---	126,413	105,000
Sewer	897,443	964,112	(66,669)	5,543	12,841	(73,967)	---	---	---	69,100	172,051	---	13,812	35,000
Solid Waste	321,208	357,902	(36,694)	25,635	---	(11,059)	---	---	---	---	---	---	---	---
Storm Water	273,816	171,774	102,042	40,317	---	142,359	---	---	---	13,000	112,121	---	---	---
Water	700,700	717,299	(16,599)	108,700	160,347	(68,246)	---	---	---	357,900	1,342,987	---	162,136	220,000
Total	**8,587,200**	**7,947,913**	**639,287**	**204,044**	**297,506**	**545,825**	**---**	**---**	**---**	**527,850**	**1,627,159**	**---**	**302,361**	**360,000**
Welcome														
Sewer	134,616	148,230	(13,614)	80,857	6,160	61,083	---	---	---	14,423	---	---	6,280	36,000
Water	132,163	102,024	30,139	1,188	---	31,327	---	---	---	14,423	---	---	---	---
Total	**266,779**	**250,254**	**16,525**	**82,045**	**6,160**	**92,410**	**---**	**---**	**---**	**28,846**	**---**	**---**	**6,280**	**36,000**
Wells														
Broadway Apartments	118,581	207,380	(88,799)	123,812	5,348	29,665	---	---	---	200,000	---	---	5,348	55,000
Electric Utility	2,923,529	2,791,254	132,275	6,944	1,422	137,797	---	---	---	99,996	122,437	---	---	---
Liquor	674,190	709,459	(35,269)	1,339	---	(33,930)	---	---	464	(6,400)	---	---	---	---
Park Place Apartments	33,300	19,682	13,618	333	6,386	7,565	---	---	---	---	---	---	6,408	6,043
Sewer Utility	486,244	436,006	50,238	4,797	103,121	(48,086)	---	---	---	200,000	---	---	27,705	117,653
Storm Water Utility	99,105	6,033	93,072	276	1,916	91,432	---	---	---	---	---	---	2,090	95,000
Water Utility	410,494	255,327	155,167	324	30,338	125,153	---	---	---	---	68,345	---	30,536	60,348
Total	**4,745,443**	**4,425,141**	**320,302**	**137,825**	**148,531**	**309,596**	**---**	**---**	**464**	**493,596**	**190,782**	**---**	**72,087**	**334,044**
Wendell														
Refuse or Garbage Collection [0]	16,024	11,884	4,140	---	---	4,140	---	---	---	---	---	---	---	---
Sewage Collection and Disposal [0]	16,400	13,852	2,548	---	---	2,548	---	---	---	---	22,800	---	---	---
Water [0]	47,413	35,204	12,209	---	12,706	(497)	---	---	---	---	---	---	12,706	8,000
Total	**79,837**	**60,940**	**18,897**	**---**	**12,706**	**6,191**	**---**	**---**	**---**	**---**	**22,800**	**---**	**12,706**	**8,000**

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**Operating expenses include cost of sales for liquor enterprises.
***Net transfers are calculated by subtracting transfers in from transfers out.

Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
West Concord														
Liquor	324,821	331,158	(6,337)	5,560	---	(777)	---	---	---	---	---	---	---	---
Sewer	223,815	257,459	(33,644)	125,351	11,821	79,886	112,456	---	---	---	---	---	11,821	137,839
Storm Sewer	25,175	8,528	16,647	312	---	16,959	---	---	---	---	---	---	---	---
Water	95,053	86,051	9,002	28,832	9,303	28,531	28,209	---	---	---	---	---	9,303	28,500
Total	**668,864**	**683,196**	**(14,332)**	**160,055**	**21,124**	**124,599**	**140,665**	**---**	**---**	**---**	**---**	**---**	**21,124**	**166,339**
West Saint Paul														
Arena	236,191	373,261	(137,070)	7,182	---	(129,888)	---	---	---	---	12,938	---	---	---
Golf Course	149,220	165,090	(15,870)	56,989	11,598	29,521	56,560	---	---	---	---	---	11,725	45,000
Pool	---	81,124	(81,124)	---	---	(81,124)	---	---	---	(31,212)	---	---	---	---
Regional Athletic Center	725,606	690,032	35,574	349,426	107,571	277,429	329,299	---	---	50,000	12,573	---	110,669	205,000
Sanitary Sewer	3,049,436	2,858,683	190,753	143,503	148,497	185,759	---	---	---	686,000	1,311,720	4,220,119	68,949	270,000
Storm Sewer	461,890	308,721	153,169	20,248	27,747	145,670	---	---	---	650,000	---	1,055,029	6,571	---
Total	**4,622,343**	**4,476,911**	**145,432**	**577,348**	**295,413**	**427,367**	**385,859**	**---**	**---**	**1,354,788**	**1,337,231**	**5,275,148**	**197,914**	**520,000**
Westbrook														
Ambulance	149,452	133,683	15,769	4,667	---	20,436	---	---	---	---	177,517	---	---	---
Cable Television	98,584	120,601	(22,017)	90	---	(21,927)	---	---	---	(20,000)	---	---	---	---
Electric Utility	839,269	902,935	(63,666)	97,006	---	33,340	---	---	---	47,000	16,950	---	---	---
Natural Gas	347,418	304,282	43,136	---	---	43,136	---	---	---	---	---	---	---	---
Sewer and Lagoon	124,125	136,717	(12,592)	9,154	---	(3,438)	---	---	---	10,000	176,104	---	---	---
Sewer Utility	13,299	3,438	9,861	---	---	9,861	---	---	---	---	---	---	---	---
Water Utility	166,922	132,866	34,056	3,600	---	37,656	---	---	---	---	---	---	---	---
Total	**1,739,069**	**1,734,522**	**4,547**	**114,517**	**---**	**119,064**	**---**	**---**	**---**	**37,000**	**370,571**	**---**	**---**	**---**
Whalan														
Electric and Garbage [0][17]	57,958	52,388	5,570	26	---	5,596	---	---	---	---	---	---	---	---
Total	**57,958**	**52,388**	**5,570**	**26**	**---**	**5,596**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Wheaton														
Garbage	228,479	155,010	73,469	---	448	73,021	---	---	---	---	---	239,000	448	---

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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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	342,894	434,823	(91,929)	777	49,758	(140,910)	---	---	---	(30,000)	---	---	49,758	281,000
Water	229,892	112,709	117,183	---	18,336	98,847	---	---	---	30,000	---	---	18,336	70,000
Total	**801,265**	**702,542**	**98,723**	777	**68,542**	**30,958**	**---**	**---**	**---**	**---**	**---**	**239,000**	**68,542**	**351,000**
White Bear Lake														
Ambulance	1,364,463	1,376,245	(11,782)	5,770	---	(6,012)	---	---	3,699	308,725	6,335	---	---	---
License Bureau	1,036,263	610,120	426,143	269	---	426,412	---	---	---	394,000	---	---	---	---
Pioneer Manor	376,385	230,910	145,475	3,052	---	148,527	---	---	---	160,000	74,850	---	---	---
Refuse	1,287,837	1,265,350	22,487	94,394	---	116,881	---	---	---	89,500	---	---	---	---
Sewer	2,458,993	2,569,291	(110,298)	---	---	(110,298)	---	---	---	87,760	34,285	---	---	---
Water	1,312,692	1,409,214	(96,522)	53,375	8,634	(51,781)	---	---	---	104,000	14,124	---	---	---
Total	**7,836,633**	**7,461,130**	**375,503**	**156,860**	**8,634**	**523,729**	**---**	**---**	**3,699**	**1,143,985**	**129,594**	**---**	**---**	**---**
Wilder														
Water [0]	14,302	4,300	10,002	---	1,500	8,502	---	---	---	---	---	---	1,500	5,000
Total	**14,302**	**4,300**	**10,002**	**---**	**1,500**	**8,502**	**---**	**---**	**---**	**---**	**---**	**---**	**1,500**	**5,000**
Willernie														
Refuse	44,707	32,499	12,208	---	---	12,208	---	---	---	---	---	---	---	---
Sewer	46,638	55,044	(8,406)	---	---	(8,406)	---	---	---	---	---	---	---	---
Water	138,640	71,027	67,613	---	---	67,613	---	---	---	---	22,308	---	---	---
Total	**229,985**	**158,570**	**71,415**	**---**	**---**	**71,415**	**---**	**---**	**---**	**---**	**22,308**	**---**	**---**	**---**
Williams														
Liquor	321,167	327,914	(6,747)	---	652	(7,399)	---	---	---	---	6,500	---	652	4,108
Sewer	56,560	69,018	(12,458)	34,609	6,796	15,355	---	---	---	---	---	---	6,796	31,538
Total	**377,727**	**396,932**	**(19,205)**	**34,609**	**7,448**	**7,956**	**---**	**---**	**---**	**---**	**6,500**	**---**	**7,448**	**35,646**
Willmar														
Electric	29,228,624	23,995,902	5,232,722	258,389	292,204	5,198,907	---	---	---	1,908,979	809,831	---	284,841	460,000
Heat	856,688	709,684	147,004	11,939	---	158,943	---	---	---	63,633	---	---	---	---
Rice Memorial Hospital	108,233,009	105,283,171	2,949,838	1,151,857	2,085,630	2,016,065	2,187,121	---	---	255,180	9,739,125	---	1,671,055	2,209,965
Waste Treatment Plant	10,348,712	4,398,535	5,950,177	(28,450)	3,229,068	2,692,659	---	---	---	702,000	1,335,412	736,258	2,090,350	2,755,563

*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, 2016

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	2,376,497	1,749,090	627,407	17,056	6,410	638,053	---	---	---	148,476	794,189	---	6,410	155,000
Total	**151,043,530**	**136,136,382**	**14,907,148**	**1,410,791**	**5,613,312**	**10,704,627**	**2,187,121**	**---**	**---**	**3,078,268**	**12,678,557**	**736,258**	**4,052,656**	**5,580,528**
Willow River														
Sewer	62,201	113,803	(51,602)	1,130	19,419	(69,891)	---	---	---	---	---	---	19,419	16,000
Water	44,712	62,119	(17,407)	12,243	3,507	(8,671)	---	---	---	---	---	---	3,507	8,000
Total	**106,913**	**175,922**	**(69,009)**	**13,373**	**22,926**	**(78,562)**	**---**	**---**	**---**	**---**	**---**	**---**	**22,926**	**24,000**
Wilmont														
Refuse	35,612	28,366	7,246	305	---	7,551	---	---	---	---	---	---	---	---
Sewer	51,537	40,231	11,306	437	322	11,421	---	---	---	---	2,963	---	322	11,000
Water	77,283	82,659	(5,376)	644	6,282	(11,014)	---	---	---	---	---	---	6,282	22,000
Total	**164,432**	**151,256**	**13,176**	**1,386**	**6,604**	**7,958**	**---**	**---**	**---**	**---**	**2,963**	**---**	**6,604**	**33,000**
Windom														
Arena	133,462	336,203	(202,741)	200,922	---	(1,819)	175,285	---	---	---	9,550	---	---	---
Electric	5,486,270	4,827,265	659,005	103,992	---	762,997	---	---	---	176,717	792,342	---	---	---
Liquor	1,835,544	1,712,332	123,212	7,489	---	130,701	---	---	---	581,212	39,491	---	---	---
Multi-Purpose Center	107,985	363,743	(255,758)	246,261	---	(9,497)	237,370	---	---	---	---	---	---	---
River Bluff Townhomes	94,235	67,516	26,719	---	8,718	18,001	---	---	---	---	---	---	8,718	15,533
Telecom	2,948,491	2,270,233	678,258	1,431	326,304	353,385	---	---	---	(5,000)	129,714	---	326,304	460,000
Wastewater	1,118,498	1,275,143	(156,645)	116,045	90,387	(130,987)	---	---	---	101,785	690,918	---	90,387	117,200
Water	1,307,104	940,789	366,315	37,720	45,476	358,559	---	---	---	(59,628)	1,003,235	---	45,476	391,582
Windom Area Hospital	16,257,032	15,591,287	665,745	41,394	---	707,139	---	---	---	---	7,659,395	---	---	215,000
Total	**29,288,621**	**27,384,511**	**1,904,110**	**755,254**	**470,885**	**2,188,479**	**412,655**	**---**	**---**	**795,086**	**10,324,645**	**---**	**470,885**	**1,199,315**
Winger														
Sewer	17,932	16,857	1,075	63	---	1,138	---	---	63	---	---	---	---	---
Water	24,492	23,150	1,342	63	---	1,405	---	---	63	(30,000)	41,536	---	---	---
Total	**42,424**	**40,007**	**2,417**	**126**	**---**	**2,543**	**---**	**---**	**126**	**(30,000)**	**41,536**	**---**	**---**	**---**

*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, 2016

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
Winnebago														
Duplex	25,220	19,971	5,249	3,075	---	8,324	---	---	---	---	---	---	---	---
Garbage	100,262	108,436	(8,174)	---	---	(8,174)	---	---	---	---	---	---	---	---
Recycling	19,955	22,942	(2,987)	3,319	---	332	---	---	3,319	---	---	---	---	---
Sewer Utility	611,206	490,924	120,282	10,815	42,978	88,119	---	---	---	51,103	---	---	43,702	195,748
Storm Water	28,597	18,470	10,127	174	3,533	6,768	---	---	---	30,491	---	---	3,533	9,514
Water Utility	298,886	256,341	42,545	5,886	12,792	35,639	---	---	---	50,701	---	---	13,570	111,738
Total	**1,084,126**	**917,084**	**167,042**	**23,269**	**59,303**	**131,008**	**---**	**---**	**3,319**	**132,295**	**---**	**---**	**60,805**	**317,000**
Winona														
Airport	34,402	236,546	(202,144)	336,646	18,514	115,988	146,208	---	175,570	---	434,916	---	16,316	105,000
Inspections	641,470	445,107	196,363	3,581	---	199,944	---	---	---	---	20,550	---	---	---
Library	32,778	1,156,984	(1,124,206)	979,221	---	(144,985)	382,660	---	379,600	(149,093)	129,417	---	---	---
Public Transportation	242,047	748,522	(506,475)	772,776	---	266,301	---	244,597	525,600	---	301,996	---	---	---
Recreation	487,358	1,838,384	(1,351,026)	1,085,548	---	(265,478)	361,177	---	697,000	(315,308)	516,468	---	---	---
Sanitary Sewer	3,073,652	2,927,234	146,418	46,976	---	193,394	---	---	---	---	2,665,309	---	---	---
Storm Sewer	346,971	187,363	159,608	5,188	---	164,796	---	---	---	103,000	162,196	---	---	---
Water	3,497,672	2,431,034	1,066,638	53,118	22,978	1,096,778	---	---	---	---	986,026	---	23,750	335,000
Total	**8,356,350**	**9,971,174**	**(1,614,824)**	**3,283,054**	**41,492**	**1,626,738**	**890,045**	**244,597**	**1,777,770**	**(361,401)**	**5,216,878**	**---**	**40,066**	**440,000**
Winsted														
Sewer	602,864	496,501	106,363	---	69,013	37,350	---	---	---	15,000	780,871	4,898,245	55,880	105,000
Water	353,788	276,210	77,578	3,851	8,371	73,058	---	---	---	10,000	149,438	---	8,627	30,000
Total	**956,652**	**772,711**	**183,941**	**3,851**	**77,384**	**110,408**	**---**	**---**	**---**	**25,000**	**930,309**	**4,898,245**	**64,507**	**135,000**
Winthrop														
Electric	1,755,504	1,603,510	151,994	2,820	20,737	134,077	---	---	---	---	---	---	20,737	40,000
Garbage	119,352	108,781	10,571	6,190	---	16,761	---	---	---	---	---	---	---	---
Sewer	206,942	219,611	(12,669)	3,152	26,505	(36,022)	---	---	---	37,998	29,995	---	26,505	40,000
Water	415,728	369,480	46,248	2,595	8,911	39,932	---	---	---	25,084	30,686	---	8,911	---
Total	**2,497,526**	**2,301,382**	**196,144**	**14,757**	**56,153**	**154,748**	**---**	**---**	**---**	**63,082**	**60,681**	**---**	**56,153**	**80,000**

*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, 2016

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
Winton														
Sewage Collection and Disposal [0]	14,162	30,597	(16,435)	---	---	(16,435)	---	---	---	(3,000)	---	---	---	---
Water [0]	16,590	17,291	(701)	---	---	(701)	---	---	---	(3,000)	---	---	---	---
Total	**30,752**	**47,888**	**(17,136)**	**---**	**---**	**(17,136)**	**---**	**---**	**---**	**(6,000)**	**---**	**---**	**---**	**---**
Wolf Lake														
Liquor	311,777	331,759	(19,982)	4,823	1,001	(16,160)	---	---	349	3,000	---	---	1,001	7,844
Sewer	26,958	65,950	(38,992)	598	---	(38,394)	---	---	---	---	---	---	---	---
Total	**338,735**	**397,709**	**(58,974)**	**5,421**	**1,001**	**(54,554)**	**---**	**---**	**349**	**3,000**	**---**	**---**	**1,001**	**7,844**
Wolverton														
Garbage [0]	13,993	13,073	920	---	---	920	---	---	---	---	---	---	---	---
Sewer [0]	31,680	27,117	4,563	---	3,825	738	---	---	---	---	---	---	3,825	6,000
Water [0]	36,522	35,776	746	---	---	746	---	---	---	---	---	---	---	---
Total	**82,195**	**75,966**	**6,229**	**---**	**3,825**	**2,404**	**---**	**---**	**---**	**---**	**---**	**---**	**3,825**	**6,000**
Wood Lake														
Refuse	30,497	32,416	(1,919)	---	---	(1,919)	---	---	---	---	---	---	---	---
Sewer	106,040	77,492	28,548	124	47,967	(19,295)	---	---	---	---	---	666,575	23,276	659,000
Water	84,186	112,446	(28,260)	100	16,120	(44,280)	---	---	---	---	170,175	256,580	2,434	74,000
Total	**220,723**	**222,354**	**(1,631)**	**224**	**64,087**	**(65,494)**	**---**	**---**	**---**	**---**	**170,175**	**923,155**	**25,710**	**733,000**
Woodbury														
Bielenberg Sports Center	1,726,850	1,927,167	(200,317)	12,788	21,693	(209,222)	---	---	---	---	---	---	21,693	190,000
Emergency Medical Services	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Golf Course Operations	1,552,046	1,382,201	169,845	16,707	9,724	176,828	---	---	---	9,166	160,022	---	---	---
Sewer	6,419,726	6,119,318	300,408	113,147	---	413,555	---	---	---	602,504	347,295	---	---	---
Storm Water Utility	1,951,946	2,197,726	(245,780)	160,424	---	(85,356)	---	---	---	(221,320)	10,185	---	---	---
Street Light Utility	567,064	502,024	65,040	7,426	---	72,466	---	---	---	---	---	---	---	---
Water	3,614,519	4,578,767	(964,248)	250,591	---	(713,657)	---	---	23,446	631,776	214,750	---	---	---
Total	**15,832,151**	**16,707,203**	**(875,052)**	**561,083**	**31,417**	**(345,386)**	**---**	**---**	**23,446**	**1,022,126**	**732,252**	**---**	**21,693**	**190,000**

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**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Woodland														
Sewer	44,435	39,967	4,468	826	2,262	3,032	---	---	---	---	---	---	2,262	36,201
Water	28,900	14,714	14,186	2,323	1,465	15,044	---	---	---	---	---	---	1,465	12,500
Total	**73,335**	**54,681**	**18,654**	**3,149**	**3,727**	**18,076**	**---**	**---**	**---**	**---**	**---**	**---**	**3,727**	**48,701**
Woodstock														
Garbage [0]	5,570	6,748	(1,178)	1,576	---	398	---	---	---	---	---	---	---	---
Sewer [0]	28,022	24,027	3,995	6,106	12,483	(2,382)	---	---	---	---	---	---	12,483	5,500
Water [0]	10,033	15,226	(5,193)	3,598	---	(1,595)	---	---	---	---	---	---	---	---
Total	**43,625**	**46,001**	**(2,376)**	**11,280**	**12,483**	**(3,579)**	**---**	**---**	**---**	**---**	**---**	**---**	**12,483**	**5,500**
Worthington														
Airport	187,189	715,532	(528,343)	77,552	---	(450,791)	31	---	74,352	(25,547)	452,753	---	---	---
Cable Television	143,274	143,274	---	---	---	---	---	---	---	---	---	---	---	---
Electric	20,779,517	19,052,923	1,726,594	173,380	7,450	1,892,524	---	---	---	512,116	1,109,323	---	6,900	230,000
Industrial Wastewater Facility	1,638,371	1,655,293	(16,922)	14,685	---	(2,237)	---	---	---	---	228,982	---	---	---
Liquor	3,735,141	3,287,049	448,092	12,271	---	460,363	---	---	---	225,000	21,074	---	---	---
Municipal Wastewater	2,103,485	1,717,780	385,705	80,593	---	466,298	---	---	---	(10,692)	440,624	---	---	---
Storm Water Management	577,718	314,242	263,476	180,436	---	443,912	---	169,060	---	---	429,208	---	---	---
Street Lighting	284,610	123,443	161,167	464	---	161,631	---	---	---	134,400	---	---	---	---
Water	3,762,729	2,589,045	1,173,684	60,242	110,257	1,123,669	---	---	---	(10,692)	1,102,334	---	100,472	---
Total	**33,212,034**	**29,598,581**	**3,613,453**	**599,623**	**117,707**	**4,095,369**	**31**	**169,060**	**74,352**	**824,585**	**3,784,298**	**---**	**107,372**	**230,000**
Wrenshall														
Sewer	74,212	56,368	17,844	629	---	18,473	---	---	---	---	137,620	---	---	---
Water	83,269	60,572	22,697	50,135	6,106	66,726	19,749	---	50	---	15,689	---	6,106	59,000
Total	**157,481**	**116,940**	**40,541**	**50,764**	**6,106**	**85,199**	**19,749**	**---**	**50**	**---**	**153,309**	**---**	**6,106**	**59,000**
Wykoff														
Sewer	202,481	283,356	(80,875)	98,802	59,343	(41,416)	---	---	98,765	(23,300)	98,765	---	59,343	18,000
Water	107,660	76,932	30,728	506	6,934	24,300	---	---	---	(31,500)	---	---	6,934	40,000
Total	**310,141**	**360,288**	**(50,147)**	**99,308**	**66,277**	**(17,116)**	**---**	**---**	**98,765**	**(54,800)**	**98,765**	**---**	**66,277**	**58,000**

*Data could not be fully reviewed.
**Operating expenses include cost of sales for liquor enterprises.
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Table 22
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2016

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
Wyoming														
Sewer	1,062,557	1,114,807	(52,250)	38,555	33,968	(47,663)	---	---	---	5,401	17,652	---	36,397	---
Surface Water	49,461	55,037	(5,576)	2,576	---	(3,000)	---	---	---	(7,502)	5,650	---	---	---
Water	420,077	421,250	(1,173)	41,407	55,303	(15,069)	---	---	---	2,101	1,346,724	---	58,646	---
Total	**1,532,095**	**1,591,094**	**(58,999)**	**82,538**	**89,271**	**(65,732)**	**---**	**---**	**---**	**---**	**1,370,026**	**---**	**95,043**	**---**
Zemple														
Sewer [0]	4,587	5,388	(801)	2,931	---	2,130	---	---	---	---	---	---	---	---
Total	**4,587**	**5,388**	**(801)**	**2,931**	**---**	**2,130**	**---**	**---**	**---**	**---**	**---**	**---**	**---**	**---**
Zimmerman														
Sewer	920,157	955,913	(35,756)	71,458	65,355	(29,653)	18,447	---	---	25,000	9,729	---	65,355	350,000
Water	549,546	611,659	(62,113)	50,686	30,340	(41,767)	18,446	---	---	25,000	24,500	---	30,340	99,000
Total	**1,469,703**	**1,567,572**	**(97,869)**	**122,144**	**95,695**	**(71,420)**	**36,893**	**---**	**---**	**50,000**	**34,229**	**---**	**95,695**	**449,000**
Zumbro Falls														
Water and Sewer [3]	127,647	179,812	(52,165)	---	34,693	(86,858)	---	---	---	---	---	941,779	34,693	961,678
Total	**127,647**	**179,812**	**(52,165)**	**---**	**34,693**	**(86,858)**	**---**	**---**	**---**	**---**	**---**	**941,779**	**34,693**	**961,678**
Zumbrota														
Sewer	937,160	771,034	166,126	91,595	5,907	251,814	---	---	---	29,602	267,528	---	---	104,840
Water	502,843	447,689	55,154	58,304	5,363	108,095	---	---	---	(142,844)	126,118	---	---	95,160
Total	**1,440,003**	**1,218,723**	**221,280**	**149,899**	**11,270**	**359,909**	**---**	**---**	**---**	**(113,242)**	**393,646**	**---**	**---**	**200,000**
State Totals	**$3,924,069,132**	**$3,684,280,559**	**$239,788,573**	**$188,702,738**	**$139,287,260**	**$289,204,051**	**$34,358,834**	**$41,583,992**	**$44,755,432**	**$154,636,566**	**$782,333,263**	**$532,015,756**	**$111,987,283**	**$545,130,500**

*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.

ENTERPRISE FUND FOOTNOTES

[*] Data could not be fully reviewed.

[0] Information is taken from a cash receipts and disbursements statement.

[1] The water utility operations include the sewer and refuse disposal operations.

[2] The water utility operations include the refuse disposal enterprise operations.

[3] The water utility operations include the sewer enterprise fund operations.

[4] The electric utility operations include the water enterprise fund operations.

[5] Water purchased from the City of Saint Paul.

[6] The electric utility operations include the sewer enterprise fund operations.

[7] Joint powers agreement.

[8] The electric utility operations include the heat enterprise fund operations.

[9] The electric utility operations include the gas enterprise fund operations.

[10] The breakdown of interest payments and depreciation was unavailable.

[11] The hospital operations include the nursing home operations.

[12] The enterprise fund fiscal year-end is March 31.

[13] The enterprise fund fiscal year-end is June 30.

[14] The enterprise fund fiscal year-end is September 30.

[15] The operations were shown in the special revenue funds - an enterprise fund treatment is required.

[16] The enterprise operation was sold.

[17] The electric utility operations include the refuse disposal enterprise operations.

[18] The sewer utility operations include the refuse disposal enterprise operations.

[19] The debt payments are also shown in the governmental funds.

[20] Under construction during the current year.

[21] The enterprise fund discontinued operations during the current year.

ENTERPRISE FUND FOOTNOTES
(Continued)

[22] Nonoperating income includes the gain on the sale of fixed assets.

[23] The enterprise fund is shown on the modified accrual basis of accounting.

[24] The operations were shown in the governmental funds - an enterprise fund is required.

[25] The operations were transferred to the governmental funds.

[26] The hospital operations include the clinic enterprise fund operations.

[27] The water utility operations include the recycling enterprise fund operations.

[28] The gas utility operations include Blaine, Circle Pines, and Lino Lakes.

[29] Discretely presented component unit.

[30] The electric utility operations include the refuse, sewer, and water fund operations.

[31] The electric utility operations include the cable 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.

[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

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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.

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[10]The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable*, *restricted*, *committed*, *assigned*, and *unassigned*, replace the old designations *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:

Fund Balance Reporting			
Classification		***Definition***	***Examples***
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]	• 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: 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]	• 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]	• 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]	• 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]	

[11]GASB Statement 54, ¶ 6
[12]GASB Statement 54, ¶ 8
[13]GASB Statement 54, ¶ 10
[14]GASB Statement 54, ¶ 13
[15]GASB Statement 54, ¶ 17

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GLOSSARY

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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.