

STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Minnesota City Finances

2003 Revenues, Expenditures, and Debt
“The State Auditor’s Big Book of Cities”

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

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

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

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

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

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

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

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

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

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Government Information Division
Office of the State Auditor
State of Minnesota

Deputy State Auditor
Tony Sutton

Government Information Staff
David Kazeck, *Supervisor*
John Jernberg, *Research Analyst*
Karen Cook, *Research Analyst*
Andrea Johnson
Wendy Murphy
Jonathan Papik
Billi Sanders
Debbie Schultz

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities for calendar year 2003. These cities are required to annually submit annual financial reports to the Office of the State Auditor.

For the second year, this publication combines both cities over and under 2,500 in population. The return to this format should allow readers to examine the trends in all cities rather than just for those over or under 2,500 in population.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The first section 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. The third section provides a detailed overview of the financial operations of cities under 2,500 in population.

Following the overviews, Tables 4 through 7 present a summary of the activities in the governmental funds of cities over 2,500 in population. Tables 8 through 10 present a summary of the activities in the governmental funds of cities under 2,500 in population. Tables 11 through 13 present the data by individual city.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 14 through 22. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 23 details the financial operations of municipal liquor operations.¹

Table 24 lists the bonded and other long-term debt outstanding as of December 31, 2003, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 25 and 26 present an analysis of the 2002 and 2003 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 25 details the actual unreserved fund balances, the percentage change in unreserved fund balances from 2002 to 2003, and a comparison to 2003 total current expenditures. Table 26 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures. This table also classifies the fund balances based on standards set by the Office of the State Auditor. An analysis of unreserved fund balances for cities using a cash basis of accounting is not provided. Those cities

¹ A separate and more detailed analysis of municipal liquor operations is available in the Office of the State Auditor's publication, *An Analysis of Minnesota's Municipal Liquor Store Operations in 2003*.

using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Because of the accounting differences, a comparative analysis of unreserved fund balances is not appropriate for cities that use a cash basis of accounting. Appendix B provides a more detailed discussion of fund balances.

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 an annual audit that follows Generally Accepted Accounting Principles (GAAP), which is a modified accrual basis of accounting. Modified Accrual Basis 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 spendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2003, 345 of the 644 small cities (54 percent) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate as accurate a reporting of financial position as generally accepted accounting principals.

The 2000 census decreased the number of cities classified as under 2,500 in population from 668 to 646. From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. From 2001 through 2011, cities will be classified based on the 2000 census. Due to population growth, the following cities are no longer classified as under 2,500 in population: Albertville, Annandale, Appleton, Becker, Byron, Centerville, Chisago City, Cokato, Cold Spring, Greenfield, Lindstrom, Milaca, Montgomery, Perham, Rogers, Roseau, Spring Valley, St. Francis, Victoria, Wabasha, Watertown, Wyoming, Zimmerman, and Zumbrota. Two cities, Lauderdale and Osseo, lost population between the 1990 and 2000 census and are now included with the group of cities under 2,500 in population. Tables that present data for 1999 through 2000 were not adjusted to reflect the change in the number of cities classified as under 2,500 in population.

In June of 2002, the city of Pleasant Lake and the town of Rockville merged with the city of Rockville. The merger between the local governments increased the city of Rockville's population from 810 to 2,585. Because of the change in population, the city of Rockville is now classified as over 2,500.

In addition to this publication, an enhanced version of the report is available on the State Auditor's web site. The enhanced version provides additional tables and analysis of the data that were not included in the printed copy to save money. Also, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the State Auditor's

web site. The database allows users to customize the presentation of data to their individual needs. For example, a user can select a group of cities they want to compare, the criteria on which to compare them, and the time frame in which to compare them. The query can then be viewed on screen or saved to a file for downloading. The State Auditor's web site address is www.auditor.state.mn.us.

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Comparison and Overview

2003 Finances for Cities Under and Over 2,500 in Population

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$3.84 billion in 2003. This represents a decrease of 1.7 percent from 2002 revenues. Total revenues of cities over 2,500 in population decreased 2.0 percent, while revenues of cities under 2,500 in population increased 1.0 percent.

There are significant differences in how city services are funded between the two city types. Cities under 2,500 are much more dependent on intergovernmental revenues than cities over 2,500. In 2003, intergovernmental revenues accounted for 39.3 percent of total revenues for cities less than 2,500 in population compared to 29.2 percent for cities over 2,500 in population. Among all cities, intergovernmental revenues accounted for 30.1 percent of total revenues.

Large cities make up for the difference in intergovernmental revenues by taking advantage of other tax revenue streams such as tax increments from tax increment financing (TIF) districts, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 40.1 percent of large city revenues in 2003, compared to 28.5 percent of small city revenues. Large cities also utilize tax increment financing to a much greater extent than small cities. Revenue derived from TIF districts accounted for 2.6 percent of small city total revenues compared to 6.8 percent for large cities.

Property taxes account for a similar share of total revenues for these two groups of cities. For large cities, property taxes accounted for 28.0 percent of total revenues compared to 25.5 percent for small cities. For all cities, property taxes accounted for 27.8 percent of total revenues.

On a per capita basis, large cities had total revenues of about \$78 more than small cities (\$945 to \$867).

Expenditures

Total expenditures of the governmental funds for all cities totaled \$4.64 billion in 2003. This represented an increase of 2.0 percent over 2002 and reflects an increase of 1.3 percent among large cities and 8.8 percent among small cities.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, cities under 2,500 tend to direct a greater percentage of their resources to general government (13.9 %) and less to culture and recreation (7.2 %) than cities over 2,500 (10.6% and 11.8 % respectively). In addition, streets and highways are the largest category of spending for cities under 2,500 (22.9 %) compared to public safety for those cities over 2,500 (22.1 %).

Long-Term Debt

Another area where small and large cities differ is in their use of debt. Overall, small cities tend to carry a greater debt burden than large cities. In 2003, small cities carried long-term debt of \$859.5 million, or \$2,127 per capita, compared to \$6.89 billion, or \$1,865 per capita for large cities.

Unreserved Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unreserved fund balances for the 508 cities using a modified accrual basis of accounting. Small cities maintain significantly higher fund balances than large cities. In 2003, unreserved fund balances as a percent of current expenditures averaged 98.7 percent for small cities compared to 52.9 percent for large cities. The State Auditor's Office recommends that most cities keep their fund balance at between 30 and 50 percent of total current expenditures. Under the Auditor's guidelines, the average fund balance of small cities would be classified as "High" and that of large cities as "Moderately High."

For cities in Minnesota, the classification "over or under 2,500 in population" helps to determine the type of governmental accounting to which cities must adhere. All cities over 2,500 must have an annual audit following Generally Accepted Accounting Principles (GAAP), a modified accrual basis of accounting. Cities under 2,500 may opt to use a cash basis of accounting. In 2003, 299 of the 644 small cities (47%) had a GAAP audit. This difference in accounting methods is most pronounced when reporting fund balances. Cities that use a modified accrual basis of accounting report their fund balances as reserved, unreserved designated, and unreserved undesignated for each fund they have. Cities that use a cash basis of accounting report a single cash balance for all funds. Because of this difference, this report only examines the fund balance of the 508 cities (both large and small) that use a modified accrual basis of accounting.

Among the 299 small cities that use a modified accrual basis of accounting, 168 (56.2%) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 209 large cities, 43 cities (20.6%) had an unreserved fund balance greater than 100 percent of total current expenditures. Unreserved fund balances as a percent of total current expenditures ranged from -194.8 percent to 508.2 percent among small cities. Among large cities, the range was from -84.8 percent to 572.5 percent.

The State Auditor has concerns about the financial health of cities maintaining a fund balance below 20 percent of total current expenditures. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. The Auditor also has concerns about cities that maintain fund balances far exceeding what is needed to carry them through financial downturns. Taxpayers in cities that have either low or high unreserved fund balances should press their local officials to explain the city's fund balance policy. It is also important to note that this analysis does not include the unreserved fund balances of capital project or debt service funds. These are the funds where one might expect to see higher fund balances, because they should be used to account for future capital projects or proceeds from borrowing.

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

Cities using a Modified Accrual Basis of accounting recognize an economic transaction or event as revenue in the operating statement when the revenue is both measurable and *available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2003, 345 of the 644 small cities (53.6%) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate as accurate a reporting of financial position as generally accepted accounting principals.

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

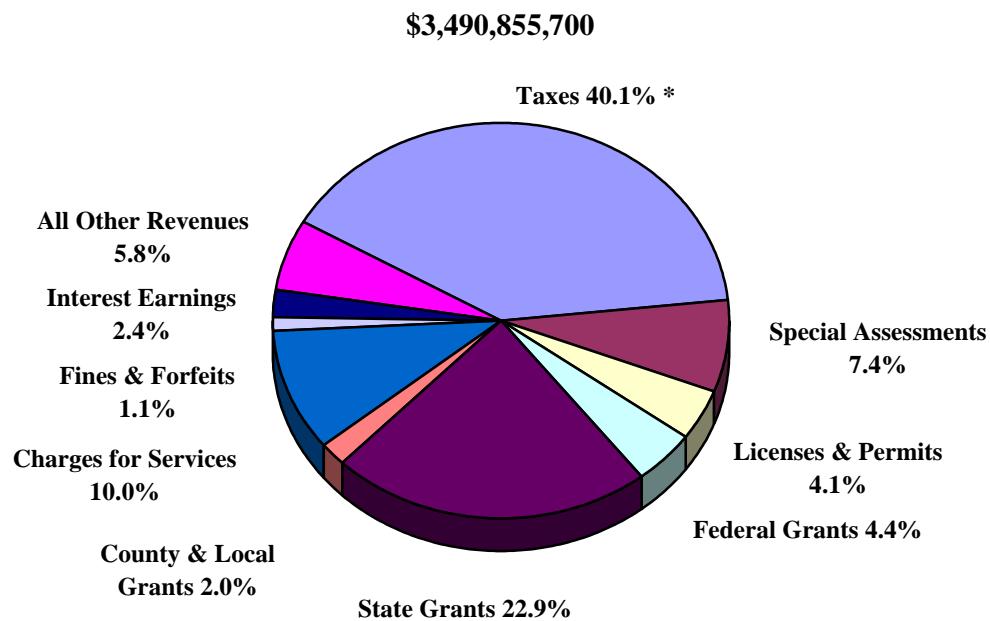
In 2003, cities over 2,500 in population raised total governmental revenues of \$3.49 billion to finance city services. This represents a decrease of 2.0 percent from the amount raised in 2002. The primary funding sources for cities were taxes and state aid. These two sources accounted for 63.0 percent of all city revenues.

The sources of large city revenue that grew at the greatest rate between 2002 and 2003 were: federal grants (24.1%), tax increments (10.9%), and special assessments (10.7%). Those sources of revenue showing the greatest declines were: interest earnings (-42.2%), hotel/motel taxes (-17.2%), and state aid (-16.1%). The decrease in interest earnings was widespread with 180 or 86.1 percent of large cities posting a drop in the category.

The shares of total governmental revenues generally change very little from year-to-year. Two exceptions are charges for services and “all other revenues.” Over the past five years, charges for services have steadily increased as a percent of total revenues, increasing from 8.2 percent in 1999 to 10.0 percent in 2003, while “all other revenues” decreased from 8.2 percent to 5.8 percent. To further examine five-year trends in revenues, refer to Table 4.

Figure 1 shows the relative shares of total governmental revenues by source. Underlying data for this figure is detailed in Table 4.

Figure 1: Total Governmental Revenues



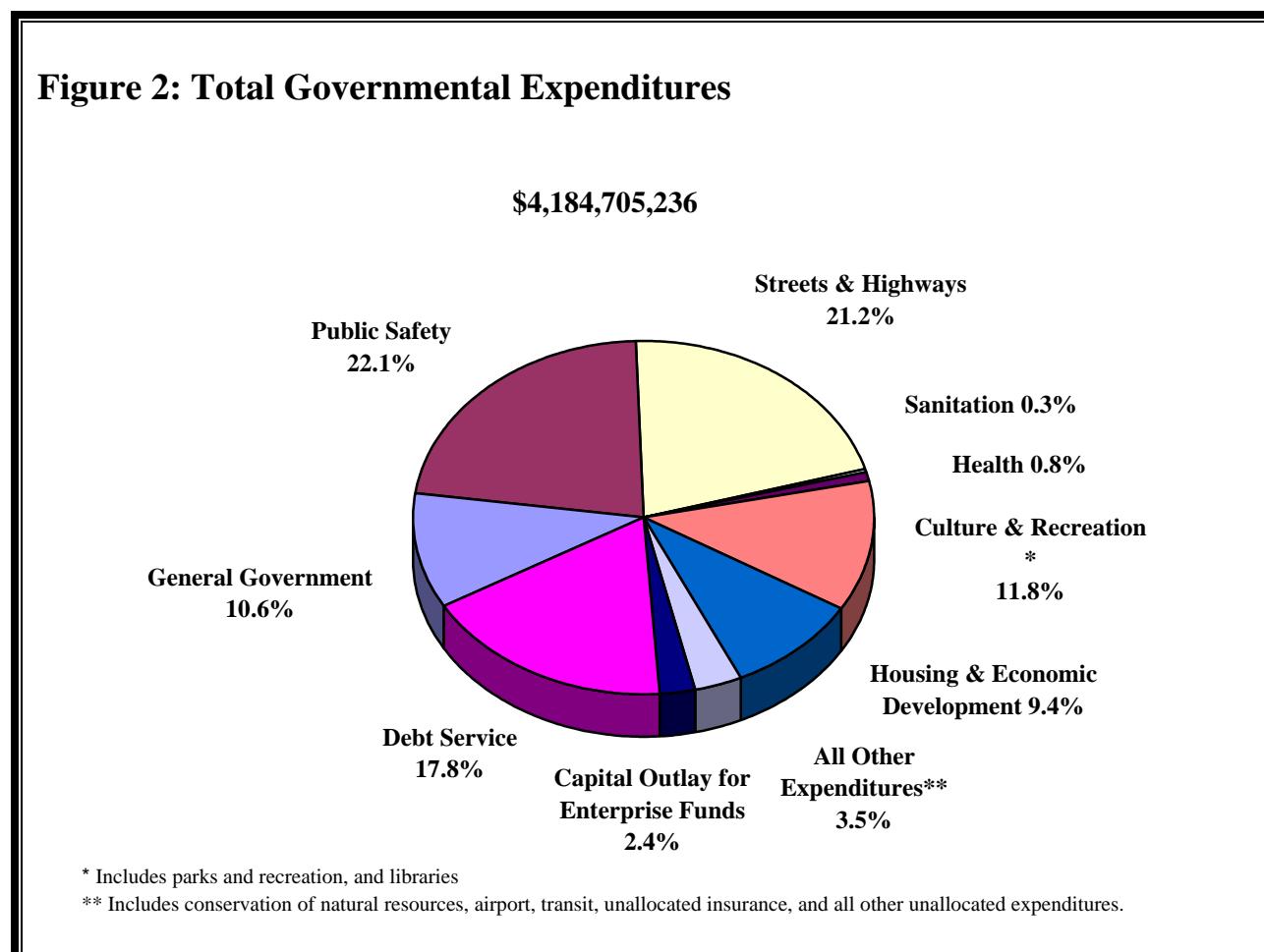
* This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most expenditures for those services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, and Debt Service funds. In 2003, cities over 2,500 in population expended \$4.18 billion from these various Governmental Funds to provide city services. This represents an increase of 1.3 percent over 2002 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures account for 54.4 percent of total government expenditures, while capital outlay accounts for 27.8 percent, and debt service accounts for 17.8 percent.

The largest category of current expenditures was public safety while streets and highways dominated capital outlay expenditures. Public safety current expenditures accounted for 36.8 percent of all current expenditures, more than double than any other category. Streets and highways accounted for 50.4 percent of all capital expenditures, almost 5 times greater than any other category of capital outlay.

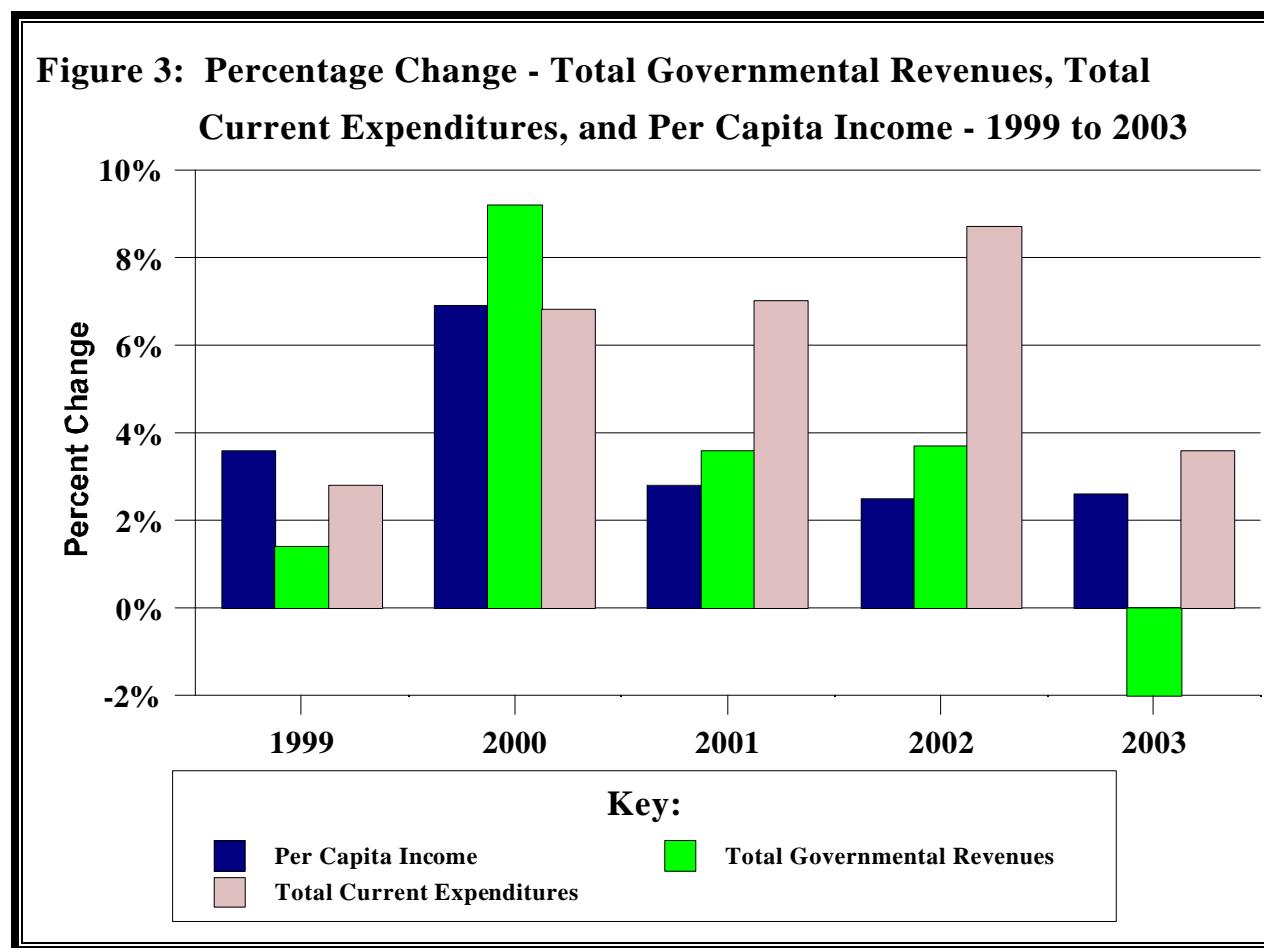
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this figure is detailed in Table 5.



Growth in Government

During the five-year period of 1999 to 2003, total governmental revenues increased every year but 2003. Total current expenditures increased every year. The rate of growth varied from -2.0 percent to 10.0 percent. To place this growth in perspective, Figure 3 below shows the yearly increases in revenues and expenditures set against the increases in per capita personal income for Minnesotans.¹ Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

Figure 3 compares the growth in total current expenditures and total governmental revenues of Minnesota's large cities to the change in Minnesota per capita personal income.² The growth in current expenditures of large cities outpaced both per capita personal income and total revenues growth from 2001 through 2003.



¹ The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing such as certificates of participation.

² Per capita income is calculated by dividing Minnesota total personal income by its total midyear population. The Bureau of Economic Analysis calculates this figure, which is a part of the U. S. Census Bureau.

Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.16 billion on capital investments in 2003. This represents an increase of 0.6 percent from the level expended in 2002. Capital outlays 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 disasters.

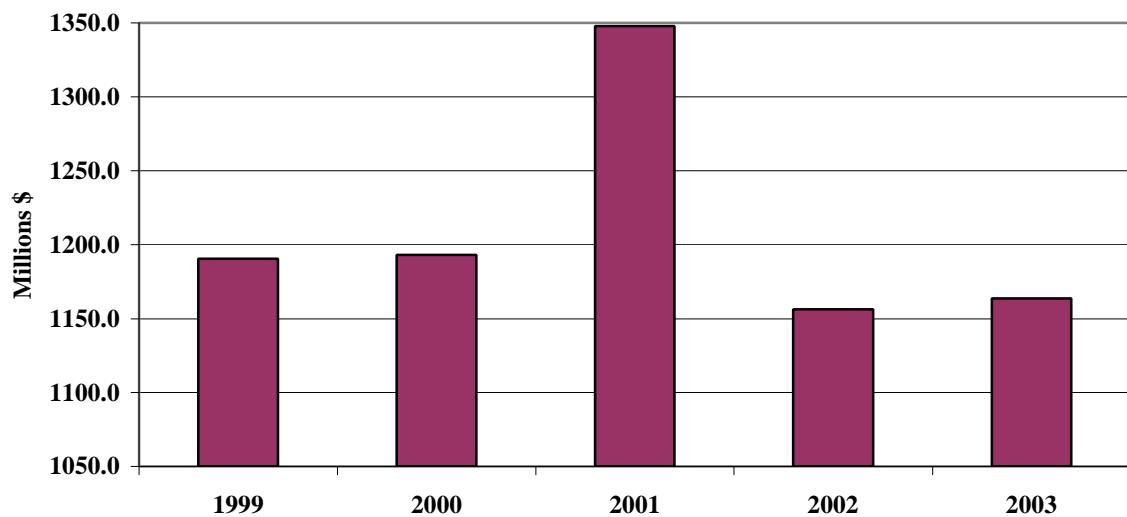
Table 1 shows total capital outlays in dollars and per capita for large cities. Figure 4 illustrates the trend in capital spending for the years 1999 through 2003.

Table 1: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita *
1999	\$1,190,546,110	\$350
2000	\$1,193,100,841	\$343
2001	\$1,347,940,294	\$375
2002	\$1,156,396,425	\$317
2003	\$1,163,674,824	\$315

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

Figure 4: Total Capital Outlay Expenditures 1999 to 2003



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 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. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by large cities are for recreation, sewer, and water activities.

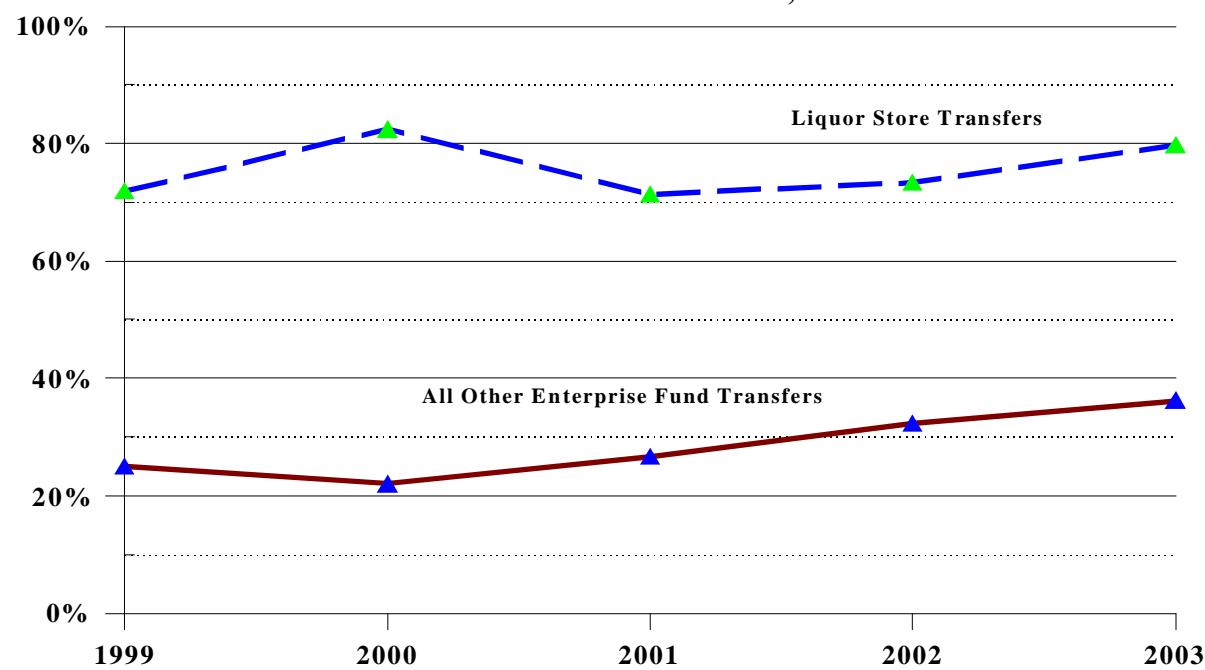
In aggregate, large city municipal enterprises posted large decreases in both net income and net transfers between 2002 and 2003. The net income of large city municipal enterprises decreased 23.3 percent and transfers from enterprise funds to other governmental funds decreased 14.3 percent. An example of this type of transfer is when city officials transfer excess reserves from the water utility enterprise fund to the General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 5.3 percent in profits between 2002 and 2003. In addition, 2003 net transfers from municipal liquor operations increased 14.3 percent over the level transferred in 2002.

Figure 5 examines the five-year trend for large cities in net transfers from Enterprise and Municipal Liquor Store Funds as a percent of their net income. The chart helps illustrate that the primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens.

Figure 5: Net Transfers from Enterprise and Municipal Liquor Store

Funds as a Percent of Their Net Income, 1999 to 2003



Outstanding Long-Term Indebtedness

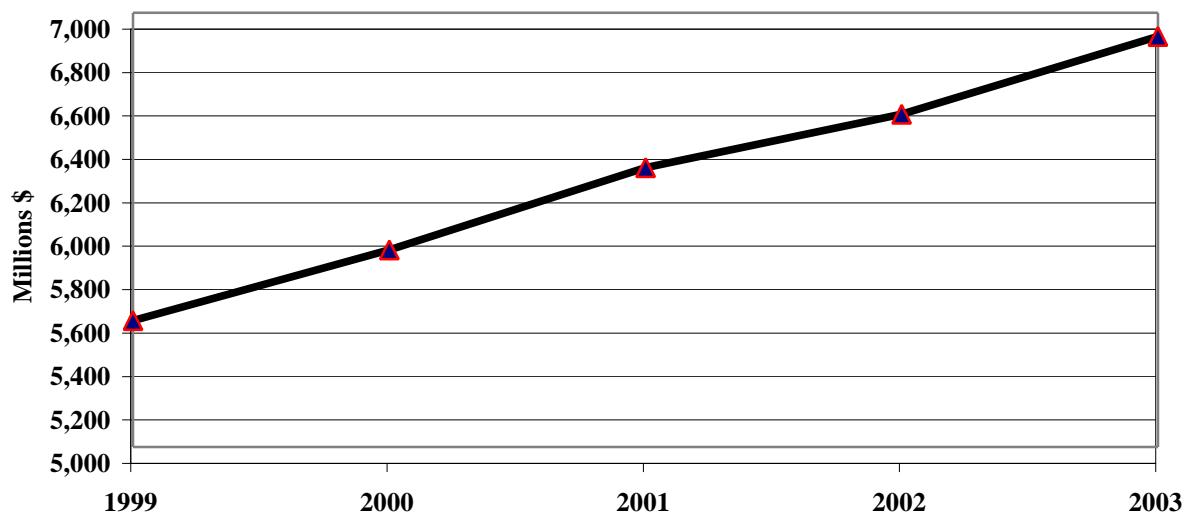
Cities over 2,500 carried long-term debt of \$6.89 billion at the end of 2003. This represented an increase of 5.5 percent over the 2002 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases; they are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 2002 and 2003. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

		2003 Amount		2002 Amount
General Obligation	\$	776,424,187	\$	603,841,757
G.O. Tax Increment		918,035,443		937,317,271
Revenue Tax Increment		192,544,954		211,710,725
Special Assessment		1,400,332,912		1,349,210,154
G.O. Revenue		1,741,883,409		1,655,629,843
Revenue		991,673,904		966,654,884
All Other		28,665,498		20,984,300
Total Bonded Indebtedness	\$	6,049,560,307	\$	5,745,348,934

Figure 6: Outstanding Long-Term Indebtedness 1999-2003



Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.20 billion in 2003.³ This represents an increase of 6.4 percent over the level reported in 2002. Cities maintain cash reserves for several reasons. Cities should have relatively large fund balances at the end of the year 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. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments.

Comparing cities' unreserved fund balances to their total current expenditures helps put the fund balances into perspective and provides insight on the relative financial health of Minnesota's cities. City unreserved fund balances as a percent of total current expenditures averaged 52.9 percent in 2003 compared to 51.5 percent in 2002. If cities in this category are divided into their class number, it is interesting to note that the smaller the population becomes, there is an increase in the average. Table 7 illustrates the breakdown by class of city. Class 1 (first class) cities average 33.1 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities average 82.4 percent.⁴

Figure 7 on the following page shows the five-year trend of unreserved fund balances as a percent of total current expenditures for large cities. Appendix B provides an in-depth discussion of city fund balances.

³ Although this section discusses only two types of fund balances, Minnesota cities actually report three different classifications of fund balances in the General and Special Revenue Funds. The **unreserved, undesignated fund balances** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The **unreserved, designated fund balances** include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The **reserved fund balances** include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

⁴ There are only three first class cities in the state: Duluth, Minneapolis, and St. Paul.

Figure 7: Unreserved Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures 1999-2003

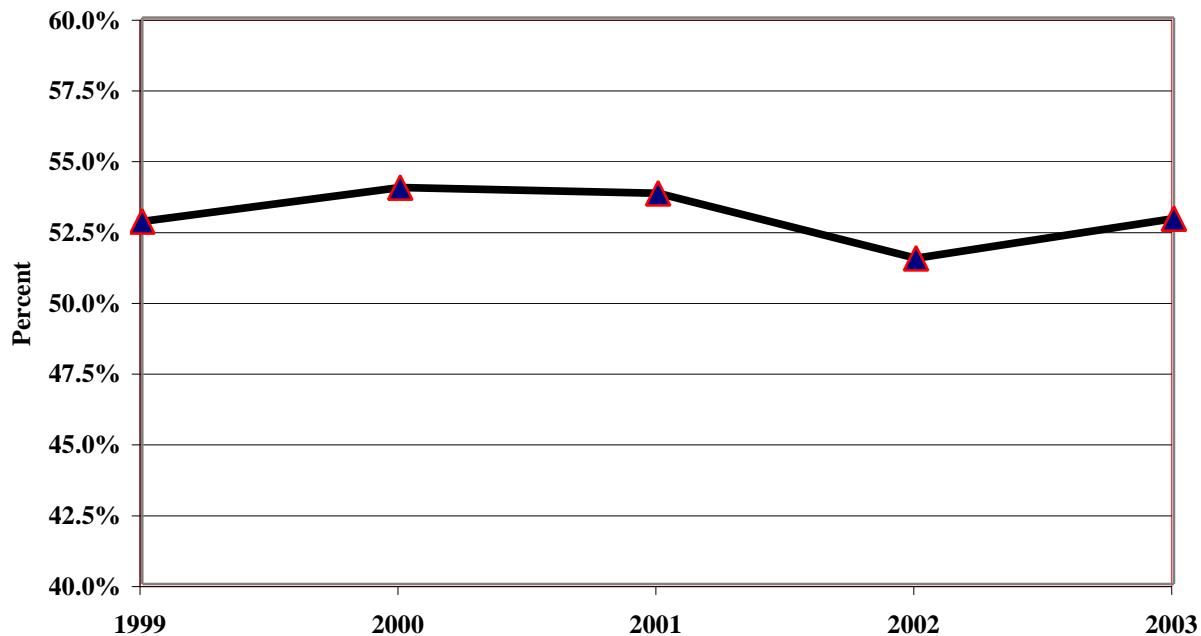


Table 25 shows the following levels of city unreserved fund balances. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

Levels of Fund Balance	Range of Unreserved Fund Balance as a Percentage of Total Current Expenditures	Number of Cities
Extremely Low Fund Balance	Below 20 %	10
Low Fund Balance	20% to 35%	20
Acceptable Fund Balance	35% to 50%	32
Moderately High Fund Balance	50% to 65%	35
High Fund Balance	65% to 100%	69
Very High Fund Balance	100% to 150%	27
Extremely High Fund Balance	Above 150%	16

Overview of Cities Under 2,500 in Population

Total Governmental Revenues

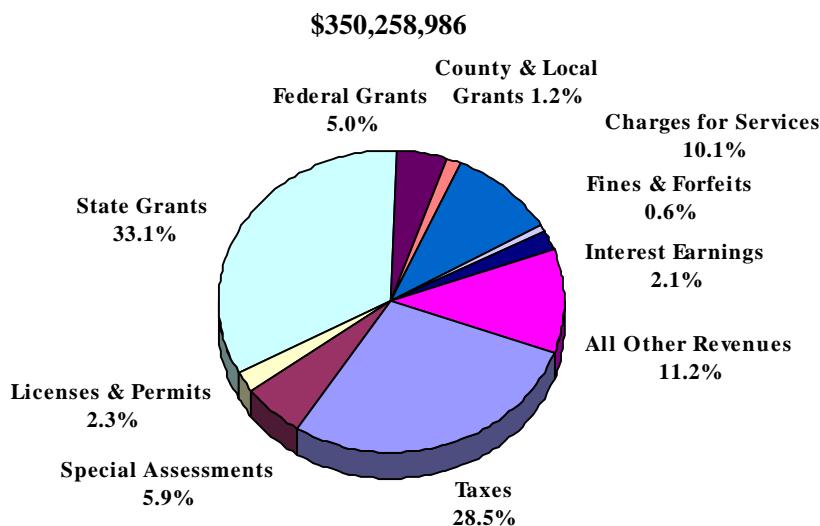
In 2003, cities under 2,500 in population raised total governmental revenues of \$350.3 million to finance city services. This represents a decrease of 1.0 percent from the amount raised in 2002.

The sources of revenue that grew at the fastest rate between 2002 and 2003 were: federal grants (41.9%), taxes (13.2%), and charges for services (12.8%). The categories showing the greatest decrease were: interest earnings (-30.3%), state grants (-9.9%), and all other revenues (-6.1%).

Between 2002 and 2003, the Legislature helped balance the state budget by reducing local government aid (LGA) and other aid programs to cities. The reductions in LGA resulted in a net loss of \$10.8 million or 12.6 percent in aid to small cities. In addition, there were other reductions to taconite aids that affected certain cities in the Iron Range. In all, state aid to Minnesota's smallest cities fell by 9.9 percent between 2002 and 2003.

The main sources of revenues for small cities in 2003 were state grants and taxes, which together accounted for 61.6 percent of all revenues. Taxes as a percent of total revenues increased from 25.5 percent in 2002 to 28.5 percent in 2003, while state grants as a percent of total revenues decreased from 37.1 percent in 2002 to 33.1 percent during the same period. Figure 8 shows the relative shares of total governmental revenues by source.

Figure 8: Total Government Revenues



Total Governmental Expenditures

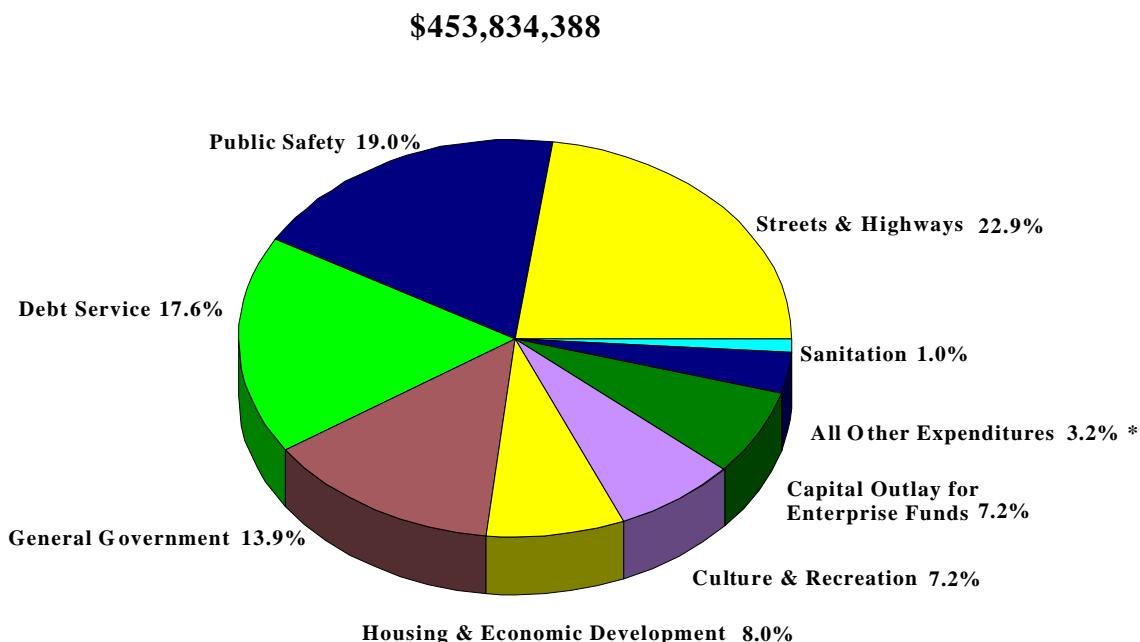
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, and Debt Service funds. In 2003, cities under 2,500 in population expended \$453.8 million from Governmental Funds to provide city services. This represents an increase of 8.8 percent over 2002 total governmental expenditures.

Between 2002 and 2003, the categories of expenditures that grew at the fastest rate were: capital outlays for enterprise funds (71.3 %), streets and highways (16.3 %), and debt service (7.1%). The categories showing the greatest declines were: health (92.0%), "all other expenditures" (6.3%) and housing and economic development (4.3%). There was a large one-time capital outlay for health in 2002 that greatly inflated the figure for that year. The decline in health expenditures reflects a return to historical norms.

In 2003, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service and general government. These four categories together accounted for 73.4 percent of all expenditures in 2003. Between 1999 and 2003, debt service as a percent of total expenditures decreased, while general government, public safety, and streets and highways increased.

Figure 9 shows the relative shares of total governmental expenditures of small cities by function.

Figure 9: Total Governmental Expenditures **



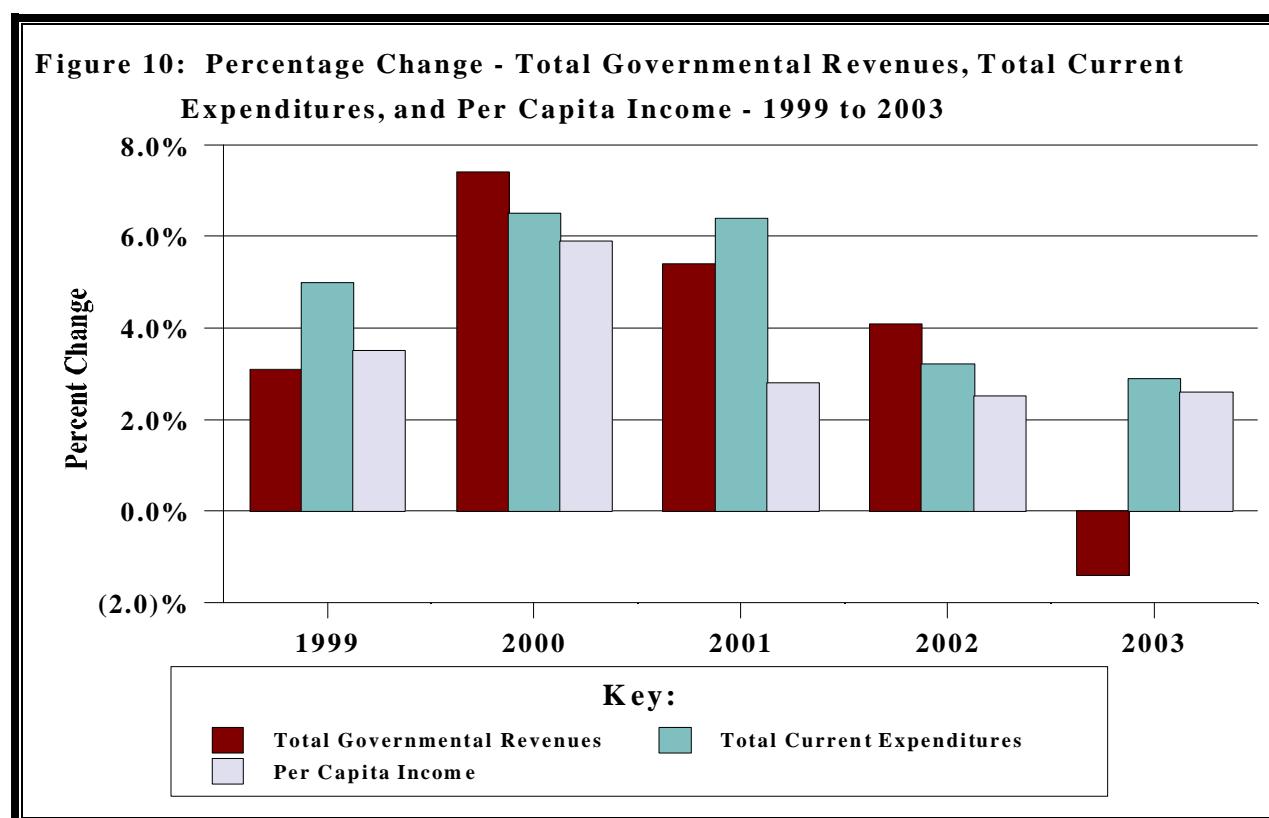
* Includes airport, health, unallocated insurance, and all other unallocated expenditures.

** Includes current expenditures, capital outlays, and debt service, but excludes transfers to Enterprise Funds.

Growth in Government

During the five-year period of 1999 to 2003, total current expenditures of small cities increased every year while total revenues increased every year but 2003.⁵ The rate at which they grew varied from negative 1.4 percent to a positive 7.4 percent. To place this growth in perspective, Figure 10 below includes a bar showing the growth in per capita personal income for Minnesotans.⁶ Per capita income is an indicator of the ability of citizens to pay for governmental spending. When expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

Figure 10 compares the growth in total current expenditures and total governmental revenues to the change in Minnesota per capita personal income from 1999 to 2003. During this period, total current expenditures grew faster than per capita income every year.



⁵ The chart excludes capital outlays, as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing, because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing, such as certificates of participation.

⁶ Per capita income is calculated by dividing Minnesota total personal income by its total mid-year population. The figure is calculated by the Bureau of Economic Analysis, which is a part of the U. S. Census Bureau.

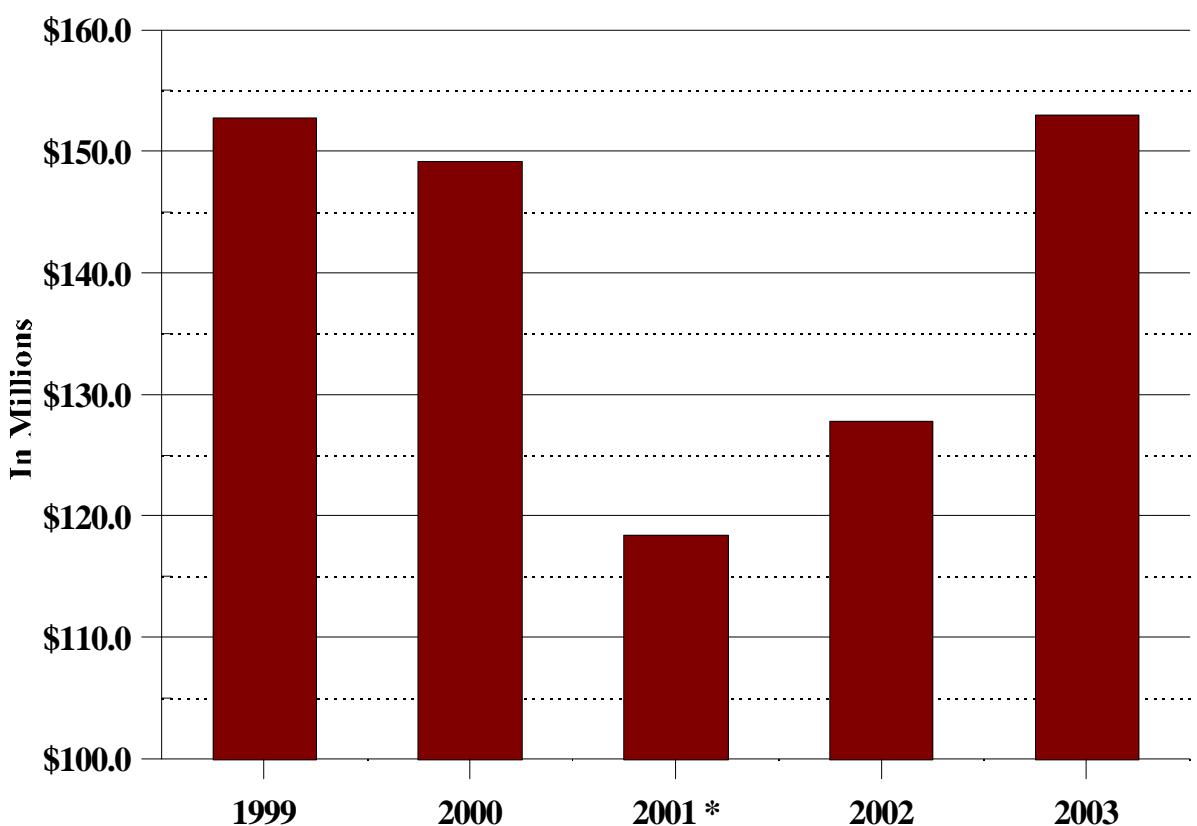
Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$153.0 million on capital investments in 2003. This represents an increase of 19.7 percent over the level expended in 2002.

Capital outlays 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 11 illustrates the trend in capital spending of cities under 2,500 in population for the years 1999 through 2003.

Figure 11: Total Capital Outlay Expenditures, 1999 to 2003



* The large decrease in 2001 reflects the smaller number of cities under 2,500 in population in 2001

Municipal Enterprises

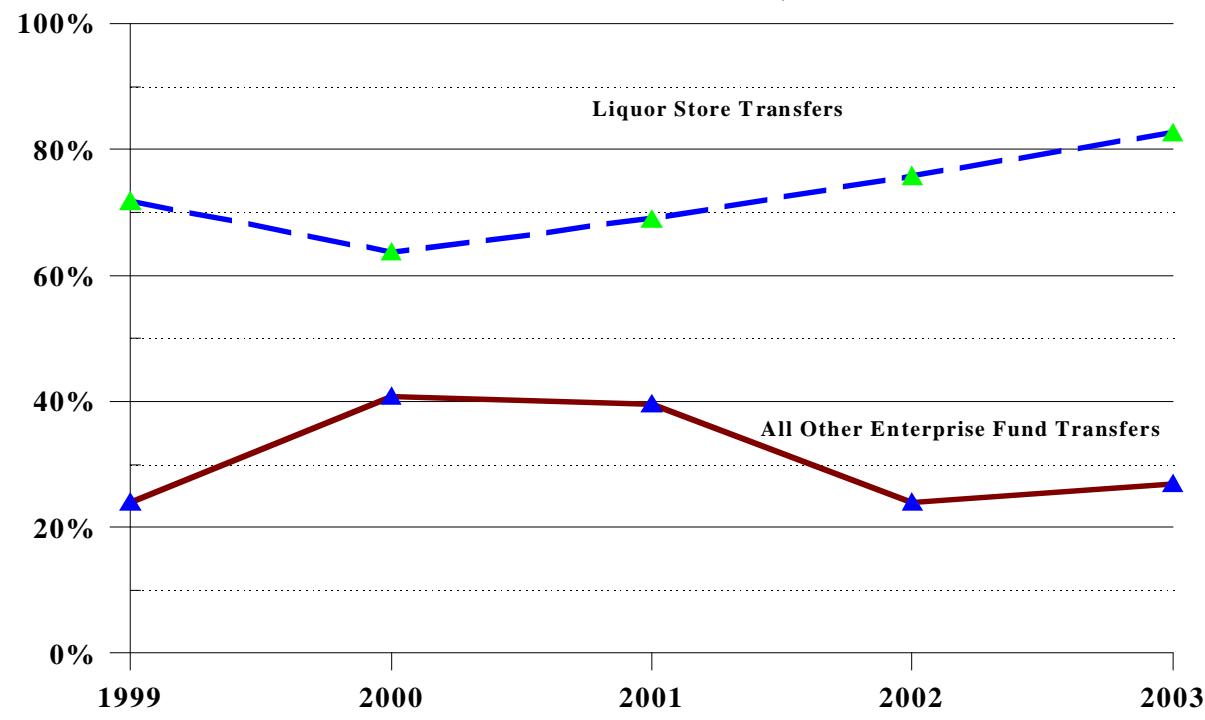
In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises earn a net income, most have the objective of breaking even. The most common enterprises created by cities are electric, gas, sewer, water, and heat utilities.

The net income of municipal enterprises increased 19.2 percent between 2002 and 2003 while net transfers (transfers out minus transfers in) from Enterprise Funds increased 33.6 percent between 2002 and 2003. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to the city's General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed a decrease of 13.5 percent in net income and a decrease of 5.0 percent in net transfers between 2002 and 2003. The primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens.

Figure 12 examines the five-year trend in net transfers from enterprise and municipal liquor store funds as a percent of net income. Tables 14 through 22 provide additional details on municipal enterprises.

Figure 12: Net Transfers from Enterprise and Municipal Liquor Store Funds as a Percent of Their Net Income, 1999 to 2003



Outstanding Long-Term Indebtedness

Cities incur long-term debt through 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. Cities are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 3 looks at outstanding bonded indebtedness for 2002 and 2003. Figure 13 shows the five-year trend of outstanding long-term debt for small cities.

Table 3: Two-Year Summary of Outstanding Bonded Indebtedness

	2003 Amount	2002 Amount
General Obligation	\$38,933,997	\$ 34,920,987
G.O. Tax Increment	41,359,546	44,834,634
Revenue Tax Increment	186,932	62,000
Special Assessment	233,694,044	211,754,696
G.O. Revenue	250,052,707	226,148,685
Revenue	83,134,396	77,514,107
All Other	6,375,155	3,380,901
Total Bonded Indebtedness	\$653,736,777	\$598,616,010

Figure 13: Outstanding Long-Term Indebtedness as of December 31, 2003



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

** The large decrease reflects the smaller number of cities under 2,500 in population in 2001.

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GOVERNMENTAL TABLES

TABLE 4
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1999 THROUGH 2003

GOVERNMENTAL FUND REVENUES	1999		2000		2001		2002		2003		5-YEAR CHANGE
	AMOUNT	%									
Property Taxes	717,672,477	23.6%	758,115,408	22.9%	837,890,401	24.4%	920,990,801	25.9%	978,834,092	28.0%	36.4%
Tax Increments	256,368,242	8.4%	273,109,600	8.2%	297,415,538	8.7%	212,951,016	6.0%	236,058,925	6.8%	-7.9%
Franchise Taxes	60,172,978	2.0%	67,603,881	2.0%	72,724,954	2.1%	69,514,962	2.0%	76,348,434	2.2%	26.9%
Local Sales Tax	77,237,724	2.5%	83,935,897	2.5%	85,559,245	2.5%	82,833,683	2.3%	87,836,885	2.5%	13.7%
Hotel/Motel Taxes	23,086,770	0.8%	24,527,851	0.7%	23,540,675	0.7%	24,602,831	0.7%	20,373,066	0.6%	-11.8%
Gravel and Gambling Taxes	1,650,532	0.1%	1,806,713	0.1%	1,606,184	0.0%	1,571,299	0.0%	1,559,139	0.0%	-5.5%
Special Assessments	218,369,549	7.2%	217,453,785	6.6%	215,498,557	6.3%	233,978,739	6.6%	258,932,049	7.4%	18.6%
Licenses and Permits	109,420,330	3.6%	119,034,978	3.6%	126,539,555	3.7%	132,792,877	3.7%	142,191,967	4.1%	30.0%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	66,510,951	2.2%	55,520,206	1.7%	48,015,266	1.4%	51,667,938	1.5%	48,877,389	1.4%	-26.5%
All Other	67,137,829	2.2%	77,453,406	2.3%	67,513,422	2.0%	73,440,503	2.1%	106,391,990	3.0%	58.5%
State Grants											
Local Government Aid	319,739,760	10.5%	325,752,828	9.8%	345,576,300	10.1%	477,452,307	13.4%	388,878,341	11.1%	21.6%
HACA/MHHC (Homestead Credit)	171,693,468	5.7%	175,553,467	5.3%	177,487,096	5.2%	---	---	---	---	---
Market Value Credit *	---	---	---	---	---	---	76,621,072	2.2%	55,067,431	2.2%	---
Taconite Relief and Aids	6,569,675	0.2%	6,900,268	0.2%	7,035,391	0.2%	9,126,694	0.3%	6,587,452	0.2%	0.3%
PERA Aid	4,485,430	0.1%	5,050,929	0.2%	4,386,532	0.1%	5,076,002	0.1%	5,262,032	0.2%	17.3%
Highways	93,423,915	3.1%	99,898,234	3.0%	116,840,643	3.4%	116,086,712	3.3%	141,654,229	4.1%	51.6%
All Other	152,630,289	4.9%	181,578,765	5.5%	187,808,285	5.5%	266,727,288	7.5%	200,583,843	5.7%	31.4%
County Grants	17,204,147	0.6%	19,281,377	0.6%	25,679,414	0.7%	26,140,210	0.7%	24,073,344	0.7%	39.9%
Local Unit Grants	27,899,729	0.9%	26,502,283	0.8%	36,561,580	1.1%	37,586,336	1.1%	40,684,689	1.2%	45.8%
Total Intergovernmental Revenues	927,295,193	30.6%	973,491,763	29.4%	1,016,903,929	29.6%	1,139,925,062	32.0%	1,018,060,740	29.7%	9.8%
Departmental Fees and Service Charges											
General Government	34,158,850	1.1%	35,742,830	1.1%	41,633,273	1.2%	43,434,212	1.2%	45,006,393	1.3%	31.8%
Public Safety	35,960,618	1.2%	37,271,927	1.1%	44,612,061	1.3%	48,104,950	1.4%	52,076,812	1.5%	44.8%
Streets and Highways	24,734,104	0.8%	20,177,295	0.6%	23,936,691	0.7%	22,424,105	0.6%	24,867,066	0.7%	0.5%
Sanitation (Refuse Collection)	6,930,252	0.2%	6,011,697	0.2%	8,629,402	0.3%	7,900,699	0.2%	8,251,043	0.2%	19.1%
Libraries	958,294	0.0%	727,168	0.0%	895,934	0.0%	1,012,120	0.0%	646,716	0.0%	-32.5%
Parks and Recreation	53,757,360	1.8%	55,041,214	1.7%	67,460,746	2.0%	87,518,352	2.5%	74,735,822	2.1%	39.0%
Airport	4,188,470	0.1%	4,474,562	0.1%	4,901,028	0.1%	5,593,593	0.2%	5,770,419	0.2%	37.8%
Transit	1,489,151	0.0%	1,528,344	0.0%	1,612,961	0.0%	1,721,710	0.0%	1,653,871	0.0%	11.1%
Cemetery	752,148	0.0%	685,823	0.0%	722,442	0.0%	803,990	0.0%	991,546	0.0%	31.8%
All Other	86,387,412	2.8%	104,057,435	3.1%	111,081,278	3.2%	118,483,688	3.3%	134,543,951	3.9%	55.7%
Total Fees and Service Charges	249,316,659	8.2%	265,718,295	8.0%	305,485,816	8.9%	336,997,419	9.5%	348,543,639	10.0%	39.8%
Fines and Forfeits	31,353,246	1.0%	33,809,093	1.0%	35,979,912	1.0%	35,176,127	1.0%	37,998,025	1.1%	21.2%
Interest Earnings	114,433,171	3.8%	248,887,961	7.5%	193,097,134	5.6%	143,718,101	4.0%	83,090,882	2.4%	-27.4%
All Other Revenues	248,404,818	8.2%	246,607,069	7.4%	221,023,990	6.4%	226,897,074	6.4%	201,027,857	5.8%	-19.1%
Total Revenues	3,034,781,689	100.0%	3,314,102,294	100.0%	3,433,265,890	100.0%	3,561,949,991	100.0%	3,490,855,700	100.6%	15.0%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	635,887,114		587,003,595		543,258,146		802,415,196		778,130,555		
Other Long-term Indebtedness	77,867,253		26,675,874		90,072,746		61,999,007		65,002,629		
Short-term Indebtedness	371,500		---		---		---		345,136		
Total Borrowing	714,125,867		613,679,469		633,330,892		864,414,203		843,478,320		
Other Financing Sources	10,395,150		68,044,226		40,968,963		45,672,689		24,041,546		
Transfers from Enterprise Funds	97,265,307		113,617,537		113,387,741		124,576,699		131,266,319		
Transfers from Governmental Funds	636,757,747		589,170,721		662,161,217		621,251,990		617,521,394		
Total Revenues & Other Financing Sources	4,493,325,760		4,698,614,247		4,883,114,703		5,217,865,572		5,107,163,279		

* Market Value Credit program replaced HACA/MHHC in 2002.

TABLE 5
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1999 THROUGH 2003

GOVERNMENTAL FUND EXPENDITURES	1999		2000		2001		2002		2003		5-YEAR CHANGE
	AMOUNT	%									
General Government											
Current Expenditures	285,767,166	8.0%	313,238,442	8.5%	336,583,674	8.3%	350,902,391	8.5%	387,573,126	9.3%	35.6%
Capital Outlay	28,597,689	0.8%	49,102,610	1.3%	58,802,662	1.4%	45,213,330	1.1%	56,787,878	1.4%	98.6%
Public Safety											
Current Expenditures	674,675,461	18.9%	711,894,285	19.4%	764,268,819	18.7%	813,530,849	19.7%	836,383,892	20.0%	24.0%
Capital Outlay	57,625,177	1.6%	49,278,728	1.3%	56,006,655	1.4%	72,673,829	1.8%	88,122,148	2.1%	52.9%
Streets and Highways											
Current Expenditures	249,813,237	7.0%	263,191,468	7.2%	291,132,438	7.1%	286,871,747	6.9%	302,897,124	7.2%	21.2%
Capital Outlay	449,409,283	12.6%	444,729,745	12.1%	519,184,737	12.7%	567,270,896	13.7%	585,927,999	14.0%	30.4%
Sanitation											
Current Expenditures	11,024,734	0.3%	18,657,290	0.5%	13,794,403	0.3%	13,763,427	0.3%	13,065,596	0.3%	18.5%
Capital Outlay	2,272,442	0.1%	466,129	0.0%	1,223,009	0.0%	1,075,703	0.0%	67,806	---	-97.0%
Health											
Current Expenditures	29,365,092	0.8%	31,792,038	0.9%	33,198,341	0.8%	35,177,802	0.9%	33,506,590	0.8%	14.1%
Capital Outlay	5,302,949	0.1%	70,794	0.0%	131,795	0.0%	108,840	0.0%	31,357	0.0%	-99.4%
Libraries											
Current Expenditures	55,180,892	1.5%	55,978,478	1.5%	61,172,956	1.5%	65,173,828	1.6%	62,292,694	1.5%	12.9%
Capital Outlay	13,754,429	0.4%	11,019,400	0.3%	11,164,412	0.3%	20,728,983	0.5%	32,742,344	0.8%	138.0%
Parks and Recreation											
Current Expenditures	225,141,952	6.3%	233,403,238	6.4%	255,173,084	6.3%	288,329,795	7.0%	273,983,028	6.6%	21.7%
Capital Outlay	198,727,525	5.6%	216,131,553	5.9%	138,207,517	3.4%	132,310,396	3.2%	125,742,969	3.0%	-36.7%
Housing/Economic Development											
Current Expenditures	171,152,639	4.8%	184,777,327	5.0%	193,122,340	4.7%	271,448,521	6.6%	293,426,598	7.0%	71.4%
Capital Outlay	267,195,825	7.5%	216,840,110	5.9%	271,121,011	6.6%	145,094,846	3.5%	99,511,687	2.4%	-62.8%
Conservation of Natural Resources											
Current Expenditures	2,273,791	0.1%	2,184,178	0.1%	2,237,912	0.1%	2,028,710	0.1%	3,440,587	0.1%	51.3%
Capital Outlay	758,856	0.0%	861,148	0.0%	843,750	0.0%	775,419	0.0%	229,918	0.0%	-69.7%
Airport											
Current Expenditures	6,053,259	0.2%	6,497,098	0.2%	7,157,958	0.2%	7,592,679	0.2%	8,626,771	0.2%	42.5%
Capital Outlay	13,551,871	0.4%	22,361,854	0.6%	29,473,587	0.7%	17,609,883	0.4%	24,592,193	0.6%	81.5%
Transit											
Current Expenditures	12,466,449	0.3%	13,759,373	0.4%	14,724,015	0.4%	13,542,604	0.3%	13,105,271	0.3%	5.1%
Capital Outlay	4,152,572	0.1%	6,615,153	0.2%	2,266,182	0.1%	2,267,899	0.1%	9,748,079	0.2%	134.7%
Unallocated Insurance											
Current Expenditures	8,124,461	0.2%	9,193,433	0.3%	10,082,194	0.3%	12,141,958	0.3%	10,347,688	0.3%	27.4%
All Other Unallocated											
Current Expenditures	37,829,586	1.1%	44,151,901	1.2%	38,224,000	0.9%	36,056,719	0.9%	36,932,722	0.9%	-2.4%
Capital Outlay	71,176,351	2.0%	86,840,060	2.4%	124,002,013	3.0%	45,487,653	1.1%	40,244,505	1.0%	-43.5%
Capital Outlay for Enterprise Funds											
Total Expenditures	78,021,141	2.2%	88,783,557	2.4%	135,512,964	3.3%	105,778,748	2.6%	99,925,941	2.4%	28.1%
Debt Service											
Principal Payments	428,848,279	12.0%	377,985,759	10.3%	492,350,285	12.1%	559,556,616	13.6%	526,541,315	12.6%	22.8%
Interest and Fiscal Charges	178,325,685	5.0%	208,017,656	5.7%	219,790,347	5.4%	218,186,568	5.3%	218,907,410	5.2%	22.8%
<i>Total Current Expenditures</i>	<i>1,768,868,719</i>	<i>49.6%</i>	<i>1,888,718,549</i>	<i>51.5%</i>	<i>2,020,872,134</i>	<i>49.5%</i>	<i>2,196,561,030</i>	<i>53.2%</i>	<i>2,275,581,687</i>	<i>54.4%</i>	<i>28.6%</i>
<i>Total Capital Outlay</i>	<i>1,190,546,110</i>	<i>33.4%</i>	<i>1,193,100,841</i>	<i>32.5%</i>	<i>1,347,940,294</i>	<i>33.0%</i>	<i>1,156,396,425</i>	<i>28.0%</i>	<i>1,163,674,824</i>	<i>27.8%</i>	<i>-2.3%</i>
<i>Total Debt Service</i>	<i>607,173,964</i>	<i>17.0%</i>	<i>586,003,415</i>	<i>16.0%</i>	<i>712,140,632</i>	<i>17.5%</i>	<i>777,743,184</i>	<i>18.8%</i>	<i>745,448,725</i>	<i>17.8%</i>	<i>22.8%</i>
Total Expenditures	3,566,588,793	100.0%	3,667,822,805	100.0%	4,080,953,060	100.0%	4,130,700,639	100.0%	4,184,705,236	100.0%	17.3%
Other Financing Uses											
Debt Redemption - Refunded Bonds	56,427,102		21,731,098		62,823,947		191,171,311		117,461,194		
Other Financing Uses	2,739,504		53,521,583		60,368,294		34,238,607		7,300,787		
Transfers to Enterprise Funds	56,289,141		66,980,832		67,861,121		74,064,157		92,734,180		
Transfers to Governmental Funds	636,757,747		589,170,721		662,161,217		621,251,990		617,521,394		
Total Expenditures & Other Financing Uses	4,318,802,287		4,399,227,039		4,934,167,639		5,051,426,704		5,019,722,791		

TABLE 6
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2003

Population (2003 Demographer's Pop. Estimates)	POPULATION OVER 100,000 FIRST CLASS				POPULATION 20,000-100,000 SECOND CLASS				POPULATION 10,000-20,000 THIRD CLASS				POPULATION 2,500-10,000 FOURTH CLASS				TOTAL CITIES OVER 2,500 POPULATION		PERCENT INCREASE (DECREASE)
	755,981		1,717,767		566,893		653,671		3,694,312		3,646,865		2003		2002				
	REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
Property Taxes	225,953,096	20.6%	457,478,727	34.4%	134,096,681	28.7%	161,305,588	27.2%	978,834,092	28.0%	920,990,801	25.9%	920,990,801	25.9%	920,990,801	25.9%	6.3%		
Tax Increments	85,633,483	7.8%	97,630,220	7.3%	29,908,430	6.4%	22,886,792	3.9%	236,058,925	6.8%	212,951,016	6.0%	212,951,016	6.0%	212,951,016	6.0%	10.9%		
Franchise Taxes	46,187,953	4.2%	15,831,587	1.2%	8,421,060	1.8%	5,907,834	1.0%	76,348,434	2.2%	69,514,962	2.0%	69,514,962	2.0%	69,514,962	2.0%	9.8%		
Local Sales Tax	69,860,664	6.4%	15,501,604	1.2%	767,919	0.2%	1,706,698	0.3%	87,836,885	2.5%	82,833,683	2.3%	82,833,683	2.3%	82,833,683	2.3%	6.0%		
Hotel/Motel Taxes	9,728,353	0.9%	9,011,732	0.7%	1,056,191	0.2%	576,790	0.1%	20,373,066	0.6%	24,602,831	0.7%	24,602,831	0.7%	24,602,831	0.7%	-17.2%		
Gravel and Gambling Taxes	707,353	0.1%	685,953	0.1%	147,554	0.0%	18,279	0.0%	1,559,139	0.0%	1,571,299	0.0%	1,571,299	0.0%	1,571,299	0.0%	-0.8%		
Special Assessments	35,155,889	3.2%	133,444,370	10.0%	37,251,171	8.0%	53,080,619	8.9%	258,932,049	7.4%	233,978,739	6.6%	233,978,739	6.6%	233,978,739	6.6%	10.7%		
Licenses and Permits	33,211,787	3.0%	64,061,612	4.8%	19,399,995	4.2%	25,518,573	4.3%	142,191,967	4.1%	132,792,877	3.7%	132,792,877	3.7%	132,792,877	3.7%	7.1%		
Intergovernmental Revenues																			
Federal Grants																			
Community Development Block Grants	33,523,639	3.1%	8,702,233	0.7%	2,401,255	0.5%	4,250,262	0.7%	48,877,389	1.4%	51,667,938	1.5%	51,667,938	1.5%	51,667,938	1.5%	-5.4%		
All Other	43,298,748	3.9%	32,543,797	2.4%	9,960,757	2.1%	20,588,688	3.5%	106,391,990	3.0%	73,440,503	2.1%	73,440,503	2.1%	73,440,503	2.1%	44.9%		
State Grants																			
Local Government Aid	181,579,732	16.5%	71,589,860	5.4%	61,220,210	13.1%	74,488,539	12.5%	388,878,341	11.1%	477,452,307	13.4%	477,452,307	13.4%	477,452,307	13.4%	-18.6%		
HACA/MHHC (Homestead Credit)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
Market Value Credit *	14,103,380	1.3%	18,845,449	1.4%	9,777,230	2.1%	12,341,372	2.1%	55,067,431	1.6%	76,621,072	2.2%	76,621,072	2.2%	76,621,072	2.2%	-28.1%		
Taconite Relief and Aids	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---		
PERA Aids	1,365,900	0.1%	2,223,812	0.2%	884,510	0.2%	787,810	0.1%	5,262,032	0.2%	5,076,002	0.1%	5,076,002	0.1%	5,076,002	0.1%	3.7%		
Highways	17,546,342	1.6%	71,610,921	5.4%	24,164,813	5.2%	28,332,153	4.8%	141,654,229	4.1%	116,086,712	3.3%	116,086,712	3.3%	116,086,712	3.3%	22.0%		
All Other	96,286,633	8.8%	48,701,215	3.7%	18,771,631	4.0%	36,824,364	6.2%	200,583,843	5.7%	266,727,288	7.5%	266,727,288	7.5%	266,727,288	7.5%	-24.8%		
County Grants	7,514,892	0.7%	10,030,499	0.8%	2,901,314	0.6%	3,626,639	0.6%	24,073,344	0.7%	26,140,210	0.7%	26,140,210	0.7%	26,140,210	0.7%	-7.9%		
Local Unit Grants	14,114,231	1.3%	18,123,277	1.4%	4,250,887	0.9%	4,196,294	0.7%	40,684,689	1.2%	37,586,336	1.1%	37,586,336	1.1%	37,586,336	1.1%	8.2%		
Total Intergovernmental Revenues	409,333,497	37.2%	282,371,063	21.2%	136,881,050	29.3%	189,475,130	31.9%	1,018,060,740	29.2%	1,139,925,062	32.0%	1,139,925,062	32.0%	1,139,925,062	32.0%	-10.7%		
Departmental Fees and Service Charges																			
General Government	11,698,793	1.1%	18,250,967	1.4%	7,878,819	1.7%	7,177,814	1.2%	45,006,393	1.3%	43,434,212	1.2%	43,434,212	1.2%	43,434,212	1.2%	3.6%		
Public Safety	17,093,367	1.6%	12,545,019	0.9%	9,187,903	2.0%	13,250,523	2.2%	52,076,812	1.5%	48,104,950	1.4%	48,104,950	1.4%	48,104,950	1.4%	8.3%		
Streets and Highways	4,142,375	0.4%	14,577,436	1.1%	3,594,464	0.8%	2,552,791	0.4%	24,867,066	0.7%	22,424,105	0.6%	22,424,105	0.6%	22,424,105	0.6%	10.9%		
Sanitation (Refuse Collection)	---	---	4,651,280	0.3%	2,067,080	0.4%	1,532,683	0.3%	8,251,043	0.2%	7,900,699	0.2%	7,900,699	0.2%	7,900,699	0.2%	4.4%		
Libraries	53,500	0.0%	220,708	0.0%	114,659	0.0%	257,849	0.0%	646,716	0.0%	1,012,120	0.0%	1,012,120	0.0%	1,012,120	0.0%	-36.1%		
Parks and Recreation	5,230,918	0.5%	43,071,202	3.2%	11,908,393	2.6%	14,525,309	2.4%	74,735,822	2.1%	87,518,352	2.5%	87,518,352	2.5%	87,518,352	2.5%	-14.6%		
Airport	---	---	3,905,759	0.3%	701,034	0.2%	1,163,626	0.2%	5,770,419	0.2%	5,593,593	0.2%	5,593,593	0.2%	5,593,593	0.2%	3.2%		
Transit	---	---	1,111,822	0.1%	307,798	0.1%	234,251	0.0%	1,653,871	0.0%	1,721,710	0.0%	1,721,710	0.0%	1,721,710	0.0%	-3.9%		
Cemetery	---	---	138,986	0.0%	377,250	0.1%	475,310	0.1%	991,546	0.0%	803,990	0.0%	803,990	0.0%	803,990	0.0%	23.3%		
All Other	46,602,939	4.2%	43,602,172	3.3%	15,205,115	3.3%	29,133,725	4.9%	134,543,951	3.9%	118,483,688	3.3%	118,483,688	3.3%	118,483,688	3.3%	13.6%		
Total Fees and Service Charges	84,821,892	7.7%	142,075,351	10.7%	51,342,515	11.0%	70,303,881	11.8%	348,543,639	10.0%	336,997,419	9.5%	336,997,419	9.5%	336,997,419	9.5%	3.4%		
Fines and Forfeits	14,658,723	1.3%	14,032,649	1.1%	4,216,460	0.9%	5,090,193	0.9%	37,998,025	1.1%	35,176,127	1.0%	35,176,127	1.0%	35,176,127	1.0%	8.0%		
Interest Earnings	23,614,190	2.1%	32,769,106	2.5%	12,458,954	2.7%	14,248,632	2.4%	83,090,882	2.4%	143,718,101	4.0%	143,718,101	4.0%	143,718,101	4.0%	-42.2%		
All Other Revenues	60,231,732	5.5%	66,322,157	5.0%	30,959,129	6.6%	43,514,839	7.3%	201,027,857	5.8%	226,897,074	6.4%	226,897,074	6.4%	226,897,074	6.4%	-11.4%		
Total Revenues	1,099,098,612	100.0%	1,331,216,131	100.0%	466,907,109	100.0%	593,633,848	100.0%	3,490,855,700	100.0%	3,561,949,991	100.0%	3,561,949,991	100.0%	3,561,949,991	100.0%	-2.0%		
PERCENT OF TOTAL REVENUES																			
Other Financing Sources																			
Borrowing																			
Bonded Indebtedness	241,956,350		260,172,692		82,413,904		193,587,609		778,130,555		802,415,196		802,415,196		802,415,196				
Other Long-term Indebtedness	29,320,000		9,308,990		3,652,568		22,721,071		65,002,629		61,999,007		61,999,007		61,999,007				
Short-term Indebtedness	---		---		74,257		270,879		345,136		---		---		---				
Total Borrowing	271,276,350		269,481,682		86,140,729		216,579,559		843,478,320		864,414,203		864,414,203		864,414,203				
Other Financing Sources	390,615		9,482,371		8,166,627		6,001,933		24,041,546		45,672,689		45,672,689		45,672,689				
Transfers from Enterprise Funds	31,897,250		49,441,458		24,926,068		25,001,543		131,266,319		124,576,699		124,576,699		124,576,699				
Transfers from Governmental Funds	195,681,589		261,249,884		74,988,247		85,601,674		617,521,394		621,251,990		621,251,990		621,251,990				
Total Revenues & Other Financing Sources	1,598,344,416		1,920,871,526		661,128,780		926,818,557		5,107,163,279		5,217,865,572		5,217,865,572		5,217,865,572				

* Market Value Credit program replaced HACA/MHHC in 2002.

TABLE 7
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2003

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		TOTAL CITIES OVER 2,500 POPULATION		PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	2003	%	2002	%	
General Government - Current Expenditures	151,675,265	11.9%	120,905,043	7.8%	48,520,406	8.4%	66,472,412	8.6%	387,573,126	9.3%	350,902,391	8.5%	10.5%
- Capital Outlay	5,481,232	0.4%	24,646,728	1.6%	10,114,437	1.7%	16,545,481	2.1%	56,787,878	1.4%	45,213,330	1.1%	25.6%
Public Safety													
Police and Ambulance - Current Expenditures	193,270,736	15.2%	215,301,271	13.8%	75,501,586	13.0%	78,223,842	10.1%	562,297,435	13.4%	535,081,381	13.0%	5.1%
- Capital Outlay	17,840,472	1.4%	11,945,583	0.8%	12,855,321	2.2%	3,174,374	0.4%	45,815,750	1.1%	35,477,266	0.9%	29.1%
Fire - Current Expenditures	91,369,589	7.2%	70,562,844	4.5%	21,823,005	3.8%	24,360,584	3.2%	208,116,022	5.0%	202,809,506	4.9%	2.6%
- Capital Outlay	926,271	0.1%	7,824,393	0.5%	4,112,730	0.7%	11,228,163	1.5%	24,091,557	0.6%	33,193,887	0.8%	-27.4%
Other Public Safety - Current Expenditures	15,220,300	1.2%	27,572,274	1.8%	7,641,690	1.3%	15,536,171	2.0%	65,970,435	1.6%	75,639,962	1.8%	-12.8%
- Capital Outlay	---	---	728,378	0.0%	611,935	0.1%	16,874,528	2.2%	18,214,841	0.4%	4,002,676	0.1%	355.1%
Streets and Highways - Maintenance	62,563,481	4.9%	122,314,234	7.8%	42,074,738	7.2%	50,242,655	6.5%	277,195,108	6.6%	264,739,605	6.4%	4.7%
- Lighting	9,331,312	0.7%	8,151,685	0.5%	3,394,879	0.6%	4,824,140	0.6%	25,702,016	0.6%	22,132,142	0.5%	16.1%
- Construction	90,723,206	7.1%	247,760,151	15.9%	80,504,846	13.9%	132,318,775	17.1%	551,306,978	13.2%	522,288,868	12.6%	5.6%
- Other Capital Outlay	9,335,678	0.7%	8,324,921	0.5%	7,870,565	1.4%	9,089,857	1.2%	34,621,021	0.8%	44,982,028	1.1%	-23.0%
Sanitation - Refuse Collection & Disposal	---	---	2,532,623	0.2%	707,867	0.1%	1,462,132	0.2%	4,702,622	0.1%	4,570,239	0.1%	2.9%
- Other Sanitation	2,486,019	0.2%	2,805,177	0.2%	701,128	0.1%	2,370,650	0.3%	8,362,974	0.2%	9,193,188	0.2%	-9.0%
- Capital Outlay	---	---	8,620	0.0%	37,363	0.0%	21,823	0.0%	67,806	0.0%	1,075,703	0.0%	-93.7%
Health - Current Expenditures	26,871,763	2.1%	6,528,686	0.4%	15,000	0.0%	91,141	0.0%	33,506,590	0.8%	35,177,802	0.9%	-4.8%
- Capital Outlay	4,000	0.0%	17,724	0.0%	---	---	9,633	0.0%	31,357	0.0%	108,840	0.0%	-71.2%
Culture and Recreation													
Libraries - Current Expenditures	37,592,825	3.0%	8,225,917	0.5%	8,025,624	1.4%	8,448,328	1.1%	62,292,694	1.5%	65,173,828	1.6%	-4.4%
- Capital Outlay	25,281,088	2.0%	4,406,886	0.3%	466,470	0.1%	2,587,900	0.3%	32,742,344	0.8%	20,728,983	0.5%	58.0%
Parks and Recreation - Current Expenditures	85,250,576	6.7%	114,102,799	7.3%	39,687,087	6.8%	34,942,566	4.5%	273,983,028	6.5%	288,329,795	7.0%	-5.0%
- Capital Outlay	60,838,497	4.8%	36,474,210	2.3%	9,849,059	1.7%	18,581,203	2.4%	125,742,969	3.0%	132,310,396	3.2%	-5.0%
Housing/Economic Development - Current Expend.	159,421,219	12.5%	85,705,326	5.5%	21,965,924	3.8%	26,334,129	3.4%	293,426,598	7.0%	271,448,521	6.6%	8.1%
- Capital Outlay	2,531,173	0.2%	54,608,817	3.5%	10,600,289	1.8%	31,771,408	4.1%	99,511,687	2.4%	145,094,846	3.5%	-31.4%
Conservation - Current Expenditures	---	---	3,039,737	0.2%	160,541	0.0%	240,309	0.0%	3,440,587	0.1%	2,028,710	0.0%	69.6%
- Capital Outlay	---	---	64,188	0.0%	161,946	0.0%	3,784	0.0%	229,918	0.0%	775,419	0.0%	-70.3%
Airport - Current Expenditures	---	---	4,322,658	0.3%	1,525,867	0.3%	2,778,246	0.4%	8,626,771	0.2%	7,592,679	0.2%	13.6%
- Capital Outlay	---	---	5,135,853	0.3%	10,939,830	1.9%	8,516,510	1.1%	24,592,193	0.6%	17,609,883	0.4%	39.6%
Transit - Current Expenditures	79,021	0.0%	9,919,904	0.6%	1,752,898	0.3%	1,353,448	0.2%	13,105,271	0.3%	13,542,604	0.3%	-3.2%
- Capital Outlay	---	---	9,436,219	0.6%	123,031	0.0%	188,829	0.0%	9,748,079	0.2%	2,267,899	0.1%	329.8%
Unallocated Insurance	4,565,096	0.4%	1,252,415	0.1%	2,150,565	0.4%	2,379,612	0.3%	10,347,688	0.2%	12,141,958	0.3%	-14.8%
All Other Unallocated - Current Expenditures	11,781,255	0.9%	11,482,037	0.7%	4,899,816	0.8%	8,769,614	1.1%	36,932,722	0.9%	36,056,719	0.9%	2.4%
- Capital Outlay	11,596,122	0.9%	10,235,982	0.7%	9,686,511	1.7%	8,725,890	1.1%	40,244,505	1.0%	45,487,653	1.1%	-11.5%
Capital Outlay for Enterprise Funds	---	---	50,691,447	3.2%	4,746,537	0.8%	44,487,957	5.8%	99,925,941	2.4%	105,778,748	2.6%	-5.5%
Debt Service - Principal Payments	115,445,185	9.1%	205,498,928	13.2%	106,914,050	18.4%	98,683,152	12.8%	526,541,315	12.6%	559,556,616	13.5%	-5.9%
- Interest and Fiscal Charges	79,279,365	6.2%	67,355,276	4.3%	30,685,004	5.3%	41,587,765	5.4%	218,907,410	5.2%	218,186,568	5.3%	0.3%
Total Current Expenditures	851,478,457	67.0%	814,724,630	52.2%	280,548,621	48.3%	328,829,979	42.5%	2,275,581,687	54.4%	2,196,561,030	53.2%	3.6%
Total Capital Outlay	224,557,739	17.7%	472,310,100	30.3%	162,680,870	28.0%	304,126,115	39.3%	1,163,674,824	27.8%	1,156,396,425	28.0%	0.6%
Total Debt Service	194,724,550	15.3%	272,854,204	17.5%	137,599,054	23.7%	140,270,917	18.1%	745,448,725	17.8%	777,743,184	18.8%	-4.2%
Total Expenditures	1,270,760,746	100.0%	1,559,888,934	100.0%	580,828,545	100.0%	773,227,011	100.0%	4,184,705,236	100.0%	4,130,700,639	100.0%	1.3%
PERCENT OF TOTAL EXPENDITURES													
Other Financing Uses													
Debt Redemption - Refunded Bonds	43,630,522		38,648,377		11,493,283		23,689,012		117,461,194		191,171,311		
Other Financing Uses	164,000		947,413		1,240,244		4,949,130		7,300,787		34,238,607		
Transfers to Enterprise Funds	51,624,420		26,094,374		11,341,948		3,673,438		92,734,180		74,064,157		
Transfers to Governmental Funds	195,681,589		261,249,884		74,988,247		85,601,674		617,521,394		621,251,990		
Total Expenditures & Other Financing Uses	1,561,861,277		1,886,828,982		679,892,267		891,140,265		5,019,722,791		5,051,426,704		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	90,108,859		310,251,849		140,740,347		166,865,259		707,966,314		682,592,286		
Special Revenue Fund Unreserved Fund Balance	191,845,851		127,487,508		71,982,034		104,248,578		495,563,971		448,602,798		
Total	281,954,710		437,739,357		212,722,381		271,113,837		1,203,530,285		1,131,195,084		
<i>As a percent of total current expenditures</i>		33.1%		53.7%		75.8%		82.4%		52.9%		51.5%	

Table 8
Governmental Funds Revenues and Expenditures - Five Year Change
Cities Under 2,500 in Population
For the Years Ended December 31, 1999 Through 2003

GOVERNMENTAL FUNDS	1999		2000		2001		2002		2003		5-Year Change
	Amount	%									
REVENUES											
Taxes	95,717,911	26.9%	107,868,746	28.3%	88,283,736	26.5%	88,314,539	25.5%	99,929,140	28.5%	4.4%
Special Assessments	19,115,114	5.4%	20,646,819	5.4%	16,829,443	5.1%	19,894,535	5.7%	20,693,253	5.9%	8.3%
Licenses and Permits	6,655,139	1.9%	8,520,882	2.2%	6,373,720	1.9%	7,227,241	2.1%	8,140,640	2.3%	22.3%
Intergovernmental Revenues											
Federal Grants	21,489,311	6.0%	21,037,057	5.5%	15,337,269	4.6%	12,231,793	3.5%	17,351,885	5.0%	-19.3%
State Grants	114,733,979	32.3%	117,207,910	30.7%	112,497,919	33.8%	128,731,501	37.1%	115,998,557	33.1%	1.1%
County Grants	2,674,312	0.8%	3,194,232	0.8%	2,841,773	0.9%	2,199,907	0.6%	2,637,422	0.8%	-1.4%
Local Units Grants	5,754,194	1.6%	2,986,979	0.8%	2,386,819	0.7%	2,529,561	0.7%	1,547,472	0.4%	-73.1%
Total Intergovernmental Revenues	144,651,796	40.7%	144,426,178	37.8%	133,063,780	39.9%	145,692,762	42.0%	137,535,336	39.3%	-4.9%
Charges for Services	30,478,409	8.6%	34,604,981	9.1%	29,669,939	8.9%	31,464,337	9.1%	35,502,740	10.1%	16.5%
Fines and Forfeits	2,254,849	0.6%	2,313,461	0.6%	2,007,397	0.6%	2,042,449	0.6%	2,106,011	0.6%	-6.6%
Interest Earnings	15,216,689	4.3%	19,406,625	5.1%	14,514,451	4.4%	10,431,065	3.0%	7,273,636	2.1%	-52.2%
All Other Revenues	41,167,482	11.6%	43,793,793	11.5%	42,397,152	12.7%	41,622,661	12.0%	39,078,230	11.2%	-5.1%
Total Revenues	355,257,389	100.0%	381,581,485	100.0%	333,139,618	100.0%	346,689,589	100.0%	350,258,986	100.0%	-1.4%
OTHER FINANCING SOURCES:											
Borrowing	96,428,773		85,254,363		73,154,132		90,002,887		106,704,957		10.7%
Other Sources	1,270,888		1,029,639		1,323,695		2,992,926		1,588,632		25.0%
Transfers from Enterprise Funds	18,796,902		23,020,756		18,774,202		17,737,491		19,227,007		2.3%
Transfers from Governmental Funds	39,289,127		36,529,842		33,081,020		39,546,473		34,729,774		-11.6%
Total Revenues and Other Sources	511,043,079		527,416,085		459,472,667		496,969,366		512,509,356		0.3%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	59,668,061	13.3%	64,736,337	14.4%	58,545,896	15.2%	61,932,182	14.8%	63,078,559	13.9%	5.7%
Public Safety	78,373,141	17.5%	82,997,185	18.4%	75,573,037	19.6%	80,691,932	19.3%	86,308,401	19.0%	10.1%
Streets and Highways	95,055,460	21.3%	96,286,822	21.4%	84,007,234	21.7%	89,293,259	21.4%	103,874,045	22.9%	9.3%
Sanitation	4,935,805	1.1%	4,401,928	1.0%	4,427,746	1.1%	4,436,807	1.1%	4,489,767	1.0%	-9.0%
Health	373,551	0.1%	222,449	0.0%	215,142	0.1%	2,209,080	0.5%	175,744	0.0%	-53.0%
Libraries	5,322,360	1.2%	5,505,328	1.2%	6,034,947	1.6%	6,865,389	1.6%	6,806,314	1.5%	27.9%
Parks and Recreation	29,148,317	6.5%	28,229,738	6.3%	24,252,853	6.3%	25,031,105	6.0%	25,765,321	5.7%	-11.6%
Housing and Economic Development	45,492,279	10.2%	43,078,711	9.6%	42,311,773	11.0%	38,080,049	9.1%	36,437,292	8.0%	-19.9%
Airports	2,307,158	0.5%	1,468,940	0.3%	3,806,006	1.0%	3,639,689	0.9%	3,739,739	0.8%	62.1%
All Other Expenditures	13,659,952	3.1%	15,873,288	3.5%	11,326,789	2.9%	11,251,993	2.7%	10,543,584	2.3%	-22.8%
Capital Outlay for Enterprise Funds	29,645,611	6.6%	31,218,325	6.9%	15,905,569	4.1%	19,059,885	4.6%	32,657,694	7.2%	10.2%
Debt Service	82,983,509	18.6%	76,005,433	16.9%	59,958,855	15.5%	74,681,582	17.9%	79,957,928	17.6%	-3.6%
Total Expenditures	446,965,204	100.0%	450,024,484	100.0%	386,365,847	100.0%	417,172,952	100.0%	453,834,388	100.0%	1.5%
OTHER FINANCING USES:											
Debt Redemption - Refunded Bonds	10,733,890		892,942		6,144,450		4,915,735		8,815,410		-17.9%
Other Financing Uses	392,707		2,197,551		450,348		714,058		558,265		42.2%
Transfers to Enterprise Funds	6,969,450		5,703,913		5,995,869		8,136,968		6,731,248		-3.4%
Transfers to Governmental Funds	39,289,127		36,504,548		33,081,020		39,546,473		34,729,774		-11.6%
Total Expenditures and Other Uses	504,350,378		495,323,438		432,037,534		470,486,186		504,669,085		0.1%

Table 9
Summary of Governmental Funds Revenues by Population Type
Cities Under 2,500 in Population
For the Year Ended December 31, 2003

Population - 2003 Estimate	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities		Percent Increase (Decrease)		
	Type 1		Type 2		Type 3		Type 4		Type 5		2003		2002		
	85,186	61,490	73,862	100,874	82,628	404,040	397,336	1.7%							
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	19,696,652	26.6%	15,515,980	24.0%	17,877,011	27.5%	22,319,393	26.4%	14,012,132	22.7%	89,421,168	25.5%	79,186,728	22.8%	12.9%
Tax Increment Taxes	3,225,698	4.4%	1,767,538	2.7%	2,084,999	3.2%	1,749,056	2.1%	404,512	0.7%	9,231,803	2.6%	7,948,079	2.3%	16.2%
Franchise Taxes	409,598	0.6%	149,608	0.2%	149,414	0.2%	131,495	0.2%	34,599	0.1%	874,714	0.2%	844,758	0.2%	3.5%
Local Sales & Hotel/Motel Taxes	9,947	0.0%	67,017	0.1%	186,706	0.3%	63,469	0.1%	21,862	0.0%	349,001	0.1%	304,002	0.1%	14.8%
Gravel & Gambling Taxes	---	---	15,079	0.0%	1,152	0.0%	26,784	0.0%	9,439	0.0%	52,454	0.0%	30,972	0.0%	69.4%
Special Assessments	6,268,488	8.5%	4,595,613	7.1%	3,425,771	5.3%	4,118,595	4.9%	2,284,786	3.7%	20,693,253	5.9%	19,894,535	5.7%	4.0%
Licenses and Permits	1,890,711	2.6%	1,597,660	2.5%	1,417,318	2.2%	2,078,821	2.5%	1,156,130	1.9%	8,140,640	2.3%	7,227,241	2.1%	12.6%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	336,670	0.5%	545,053	0.8%	1,645,279	2.5%	2,042,787	2.4%	2,987,836	4.8%	7,557,625	2.2%	4,655,148	1.3%	62.3%
- Other	1,398,988	1.9%	817,301	1.3%	1,783,138	2.7%	1,363,506	1.6%	4,431,327	7.2%	9,794,260	2.8%	7,576,645	2.2%	29.3%
State - Local Government Aid	15,651,403	21.2%	11,974,575	18.5%	14,793,389	22.7%	20,086,709	23.7%	12,692,506	20.5%	75,198,582	21.5%	86,043,533	24.8%	-12.6%
- HACA	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
- Market Value Credit *	2,059,070	2.8%	1,771,728	2.7%	2,228,974	3.4%	2,933,706	3.5%	2,037,229	3.3%	11,030,707	3.1%	10,622,338	3.1%	3.8%
- Taconite Aids	432,643	0.6%	1,909,043	2.9%	305,209	0.5%	684,663	0.8%	205,542	0.3%	3,537,100	1.0%	5,347,259	1.5%	-33.9%
- Highways	214,340	0.3%	5,668,179	8.8%	1,676,775	2.6%	9,550	0.0%	354,889	0.6%	7,923,733	2.3%	10,403,632	3.0%	-23.8%
- Other	3,830,748	5.2%	3,877,831	6.0%	2,640,239	4.1%	3,771,853	4.5%	4,187,764	6.8%	18,308,435	5.2%	16,314,739	4.7%	12.2%
County - Highways	94,867	0.1%	78,807	0.1%	267,786	0.4%	526,007	0.6%	81,984	0.1%	1,049,451	0.3%	868,976	0.3%	20.8%
- Other	443,618	0.6%	182,669	0.3%	203,575	0.3%	461,896	0.5%	296,213	0.5%	1,587,971	0.5%	1,330,931	0.4%	19.3%
Local - IRRRB	73,680	0.1%	411,286	0.6%	51,342	0.1%	132,795	0.2%	---	---	669,103	0.2%	1,432,921	0.4%	-53.3%
- Other	195,120	0.3%	132,666	0.2%	100,148	0.2%	177,645	0.2%	272,790	0.4%	878,369	0.3%	1,096,640	0.3%	-19.9%
Total Intergovernmental Revenues	24,731,147	33.4%	27,369,138	42.3%	25,695,854	39.5%	32,191,117	38.0%	27,548,080	44.6%	137,535,336	39.3%	145,692,762	42.0%	-5.6%
Charges for Services															
General Government	477,127	0.6%	322,490	0.5%	175,540	0.3%	269,593	0.3%	140,782	0.2%	1,385,532	0.4%	1,323,788	0.4%	4.7%
Public Safety	2,490,459	3.4%	2,028,574	3.1%	3,115,654	4.8%	5,014,041	5.9%	4,262,515	6.9%	16,911,243	4.8%	15,106,068	4.4%	11.9%
Streets and Highways	204,597	0.3%	84,998	0.1%	70,754	0.1%	47,502	0.1%	48,275	0.1%	456,126	0.1%	536,332	0.2%	-15.0%
Sanitation	346,674	0.5%	870,729	1.3%	558,581	0.9%	843,924	1.0%	799,346	1.3%	3,419,254	1.0%	3,435,052	1.0%	-0.5%
Libraries	72,433	0.1%	17,416	0.0%	33,804	0.1%	51,232	0.1%	52,069	0.1%	226,954	0.1%	247,459	0.1%	-8.3%
Parks and Recreation	1,952,066	2.6%	1,281,747	2.0%	1,370,715	2.1%	1,297,714	1.5%	861,948	1.4%	6,764,190	1.9%	6,327,907	1.8%	6.9%
Airports	176,336	0.2%	148,134	0.2%	64,461	0.1%	25,065	0.0%	23,810	0.0%	437,806	0.1%	379,720	0.1%	15.3%
Transit	545	0.0%	26,334	0.0%	---	---	6,707	0.0%	---	---	33,586	0.0%	38,113	0.0%	-11.9%
Cemetery	113,715	0.2%	46,755	0.1%	45,668	0.1%	87,232	0.1%	56,218	0.1%	349,588	0.1%	313,235	0.1%	11.6%
All Other	943,069	1.3%	2,224,656	3.4%	806,122	1.2%	1,180,665	1.4%	363,949	0.6%	5,518,461	1.6%	3,756,663	1.1%	46.9%
Total Charges for Services	6,777,021	9.2%	7,051,833	10.9%	6,241,299	9.6%	8,823,675	10.4%	6,608,912	10.7%	35,502,740	10.1%	31,464,337	9.1%	12.8%
Fines and Forfeits	625,538	0.8%	356,584	0.6%	389,276	0.6%	622,179	0.7%	112,434	0.2%	2,106,011	0.6%	2,042,449	0.6%	3.1%
Interest Earnings	1,955,667	2.6%	1,248,500	1.9%	1,223,310	1.9%	1,562,429	1.8%	1,283,730	2.1%	7,273,636	2.1%	10,431,065	3.0%	-30.3%
All Other Revenues	8,374,227	11.3%	5,026,872	7.8%	6,362,790	9.8%	10,978,766	13.0%	8,335,575	13.5%	39,078,230	11.2%	41,622,661	12.0%	-6.1%
Total Revenues	73,964,694	100.0%	64,761,422	100.0%	65,054,900	100.0%	84,665,779	100.0%	61,812,191	100.0%	350,258,986	100.0%	346,689,589	100.0%	1.0%
Other Financing Sources															
Borrowing - Bonds Issued	17,837,946		22,726,260		19,651,424		21,107,761		8,449,527		89,772,918		80,101,595		
- Other Long-term Debt Issued	1,918,987		2,797,007		4,192,402		4,454,773		3,145,317		16,508,486		9,232,031		
- Short-term Debt Issued	---		---		---		122,500		301,053		423,553		669,261		
Other Financing Sources	412,307		653,266		34,890		268,412		219,757		1,588,632		2,992,926		
Transfers from - Enterprise Funds	5,330,438		3,009,380		3,606,505		3,648,382		3,632,302		19,227,007		17,737,491		
- Governmental Funds	10,877,099		5,381,355		8,535,461		6,592,093		3,343,766		34,729,774		39,546,473		
Total Revenues and Other Financing Sources	110,341,471		99,328,690		101,075,582		120,859,700		80,903,913		512,509,356		496,969,366		

* Market Value Credit program replaced HACA/MHHC in 2002.

Table 10
Summary of Governmental Funds Expenditures by Population Type
Cities Under 2,500 in Population
For the Year Ended December 31, 2003

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities		Percent Increase (Decrease)			
	Type 1		Type 2		Type 3		Type 4		Type 5		2003		2002			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
General Government	- Current Expenditures	10,072,776	10.1%	8,570,884	9.6%	10,110,233	11.6%	14,505,874	13.8%	12,648,469	17.2%	55,908,236	12.3%	55,462,590	13.3%	0.8%
	- Capital Outlay	1,072,827	1.1%	557,278	0.6%	1,645,716	1.9%	2,154,018	2.1%	1,740,484	2.4%	7,170,323	1.6%	6,469,592	1.6%	10.8%
Public Safety																
Police	- Current Expenditures	9,942,148	10.0%	7,466,441	8.4%	6,978,612	8.0%	9,535,136	9.1%	1,907,336	2.6%	35,829,673	7.9%	34,193,749	8.2%	4.8%
	- Capital Outlay	413,422	0.4%	403,662	0.5%	476,205	0.5%	309,795	0.3%	85,436	0.1%	1,688,520	0.4%	1,772,965	0.4%	-4.8%
Ambulance	- Current Expenditures	644,343	0.6%	806,191	0.9%	1,048,134	1.2%	1,496,699	1.4%	849,006	1.2%	4,844,373	1.1%	4,215,112	1.0%	14.9%
	- Capital Outlay	11,051	0.0%	278,104	0.3%	100,899	0.1%	314,508	0.3%	218,666	0.3%	923,228	0.2%	1,159,223	0.3%	-20.4%
Fire	- Current Expenditures	3,938,383	4.0%	2,867,942	3.2%	3,576,028	4.1%	5,889,157	5.6%	6,440,810	8.8%	22,712,320	5.0%	20,387,681	4.9%	11.4%
	- Capital Outlay	2,567,259	2.6%	1,575,652	1.8%	2,395,404	2.7%	3,624,905	3.5%	4,792,480	6.5%	14,955,700	3.3%	13,974,623	3.3%	7.0%
Other Protection	- Current Expenditures	1,074,011	1.1%	1,675,285	1.9%	437,105	0.5%	962,900	0.9%	247,666	0.3%	4,396,967	1.0%	3,734,614	0.9%	17.7%
	- Capital Outlay	7,457	0.0%	562,638	0.6%	285,496	0.3%	29,711	0.0%	72,318	0.1%	957,620	0.2%	1,253,965	0.3%	-23.6%
Streets and Highways	- Maintenance	7,231,629	7.3%	6,569,592	7.4%	7,224,048	8.3%	10,275,846	9.8%	6,244,688	8.5%	37,545,803	8.3%	37,507,171	9.0%	0.1%
	- Street Lighting	776,371	0.8%	559,085	0.6%	777,524	0.9%	1,386,576	1.3%	1,402,343	1.9%	4,901,899	1.1%	4,872,681	1.2%	0.6%
	- Construction	13,421,655	13.5%	15,656,425	17.6%	9,536,171	10.9%	10,610,193	10.1%	5,860,869	8.0%	55,085,313	12.1%	40,092,900	9.6%	37.4%
	- Other Capital Outlay	2,000,258	2.0%	2,035,852	2.3%	583,833	0.7%	963,542	0.9%	757,545	1.0%	6,341,030	1.4%	6,820,507	1.6%	-7.0%
Sanitation	- Current Expenditures	439,797	0.4%	927,768	1.0%	658,685	0.8%	1,063,380	1.0%	1,176,322	1.6%	4,265,952	0.9%	4,406,001	1.1%	-3.2%
	- Capital Outlay	---	---	114,308	0.1%	---	---	3,180	0.0%	106,327	0.1%	223,815	0.0%	30,806	0.0%	626.5%
Health	- Current Expenditures	9,907	0.0%	---	---	46,403	0.1%	100,268	0.1%	8,962	0.0%	165,540	0.0%	265,595	0.1%	-37.7%
	- Capital Outlay	---	---	---	---	10,054	0.0%	150	0.0%	---	---	10,204	0.0%	1,943,485	0.5%	-99.5%
Culture and Recreation																
Libraries	- Current Expenditures	1,434,230	1.4%	1,131,924	1.3%	1,185,677	1.4%	980,354	0.9%	227,933	0.3%	4,960,118	1.1%	4,864,228	1.2%	2.0%
	- Capital Outlay	747,140	0.8%	75,051	0.1%	502,886	0.6%	495,394	0.5%	25,725	0.0%	1,846,196	0.4%	2,001,161	0.5%	-7.7%
Parks and Recreation	- Current Expenditures	4,457,678	4.5%	3,715,369	4.2%	3,500,211	4.0%	3,612,398	3.4%	2,564,900	3.5%	17,850,556	3.9%	17,530,993	4.2%	1.8%
	- Capital Outlay	2,457,983	2.5%	944,753	1.1%	1,668,357	1.9%	1,262,879	1.2%	1,580,793	2.2%	7,914,765	1.7%	7,500,112	1.8%	5.5%
Housing	- Current Expenditures	127,520	0.1%	96,795	0.1%	914,311	1.0%	764,341	0.7%	827,780	1.1%	2,730,747	0.6%	2,416,987	0.6%	13.0%
	- Capital Outlay	324,528	0.3%	780,816	0.9%	1,652,891	1.9%	281,326	0.3%	568,004	0.8%	3,607,565	0.8%	8,585,209	2.1%	-58.0%
Economic Development	- Current Expenditures	3,560,557	3.6%	3,077,957	3.5%	2,801,643	3.2%	2,940,706	2.8%	1,975,735	2.7%	14,356,598	3.2%	14,262,966	3.4%	0.7%
	- Capital Outlay	2,102,168	2.1%	3,997,175	4.5%	4,722,933	5.4%	4,168,472	4.0%	751,634	1.0%	15,742,382	3.5%	12,814,887	3.1%	22.8%
Airport	- Current Expenditures	401,230	0.4%	248,175	0.3%	124,469	0.1%	121,626	0.1%	97,228	0.1%	992,728	0.2%	814,592	0.2%	21.9%
	- Capital Outlay	1,238,375	1.2%	764,117	0.9%	438,196	0.5%	237,388	0.2%	68,935	0.1%	2,747,011	0.6%	2,825,097	0.7%	-2.8%
Unallocated Pension Costs																
	75,507	0.1%	26,444	0.0%	95,747	0.1%	413,756	0.4%	185,511	0.3%	796,965	0.2%	975,709	0.2%	-18.3%	
Unallocated Insurance Costs																
	286,054	0.3%	388,125	0.4%	847,055	1.0%	1,178,815	1.1%	910,424	1.2%	3,610,473	0.8%	3,783,116	0.9%	-4.6%	
All Other	- Current Expenditures	945,195	1.0%	713,964	0.8%	717,452	0.8%	1,424,165	1.4%	1,184,388	1.6%	4,985,164	1.1%	4,995,604	1.2%	-0.2%
	- Capital Outlay	399,856	0.4%	280,041	0.3%	169,138	0.2%	179,664	0.2%	122,283	0.2%	1,150,982	0.3%	1,497,564	0.4%	-23.1%
Capital Outlay for Enterprise Funds																
	1,995,826	2.0%	10,250,219	11.5%	5,836,389	6.7%	6,037,047	5.8%	8,538,213	11.6%	32,657,694	7.2%	19,059,885	4.6%	71.3%	
Debt Service	- Principal Payment on Bonds	16,367,976	16.5%	6,620,402	7.5%	9,260,117	10.6%	10,480,936	10.0%	5,211,663	7.1%	47,941,094	10.6%	46,406,093	11.1%	3.3%
	- Other Long-term & Short-term	2,335,366	2.4%	1,302,354	1.5%	2,951,182	3.4%	2,221,947	2.1%	1,988,245	2.7%	10,799,094	2.4%	7,603,564	1.8%	42.0%
	- Interest and Fiscal Charges	6,494,402	6.5%	3,791,154	4.3%	4,104,103	4.7%	4,739,679	4.5%	2,088,402	2.8%	21,217,740	4.7%	20,671,925	5.0%	2.6%
Total Current Expenditures		45,417,336	45.7%	38,841,941	43.7%	41,043,337	47.0%	56,651,997	54.1%	38,899,501	52.9%	220,854,112	48.7%	214,689,389	51.5%	2.9%
Total Capital Outlay		28,759,805	28.9%	38,276,091	43.1%	30,024,568	34.4%	30,672,172	29.3%	25,289,712	34.4%	153,022,348	33.7%	127,801,981	30.6%	19.7%
Total Debt Service		25,197,744	25.4%	11,713,910	13.2%	16,315,402	18.7%	17,442,562	16.6%	9,288,310	12.6%	79,957,928	17.6%	74,681,582	17.9%	7.1%
Total Expenditures		99,374,885	100.0%	88,831,942	100.0%	87,383,307	100.0%	104,766,731	100.0%	73,477,523	100.0%	453,834,388	100.0%	417,172,952	100.0%	8.8%
Other Financing Uses																
Debt Redemption - Refunded Bonds		1,865,000		1,937,189		3,456,221		1,212,000		345,000		8,815,410		4,915,735		
Other Financing Uses		135,389		119,150		53,183		177,400		73,143		558,265		714,058		
Transfers to - Enterprise Funds		959,542		274,987		2,277,965		1,395,407		1,823,347		6,731,248		8,136,968		
	- Governmental Funds	10,877,099		5,381,355		8,535,461		6,592,093		3,343,766		34,729,774		39,546,473		
Total Expenditures and Other Uses		113,211,915		96,544,623		101,706,137		114,143,631		79,062,779		504,669,085		470,486,186		

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
ADA	294,630	175,338	5,764	117,662	694,542	35,354	847,558	235,191	5,988	25,201	19,335	1,609,005	849,983	---	354,110	31,005	2,844,103	
ADAMS	124,743	10,681	1,952	---	217,331	---	217,331	72,923	2,780	13,311	52,591	496,312	---	---	3,942	6,222	506,476	
ADRIAN	238,985	14,760	6,583	57,615	385,135	---	442,750	77,958	547	33,735	17,129	832,447	847,636	6,141	133,338	1,079,812	2,899,374	
AFTON	1,022,190	---	147,252	147,082	37,263	11,908	196,253	36,227	25,121	3,226	4,673	1,434,942	200,000	---	---	285,546	1,920,488	
AITKIN	332,539	84,689	19,791	555,455	594,657	19,797	1,169,909	76,657	10,802	23,655	108,733	1,826,775	1,933,109	---	242,711	134,578	4,137,173	
AKELEY	54,604	483	1,344	---	96,026	---	96,026	52,568	---	1,974	7,956	214,955	90,000	---	132,400	15,475	452,830	
ALBANY	548,527	843,220	28,034	---	514,046	---	514,046	83,333	19,112	33,406	96,696	2,166,374	1,372,727	56,193	---	3,595,294		
ALBERT LEA	3,404,980	2,203,616	339,448	---	7,639,574	329,844	7,969,418	527,892	115,959	332,658	813,251	15,707,222	185,000	---	---	116,100	16,008,322	
ALBERTA	48,002	6,310	120	---	18,444	---	18,444	11,461	98	1,328	46	85,809	---	---	6,310	92,119		
ALBERTVILLE	1,503,235	717,145	691,839	---	76,830	21,399	98,229	2,819,799	---	33,100	57,692	5,921,039	3,245,552	739,848	---	213,496	10,119,935	
ALDEN	184,437	41,428	950	---	185,111	---	185,111	31,575	3,478	8,195	36,613	491,787	56,000	---	8,000	555,787		
ALDRICH	2,516	---	4,006	---	3,385	---	3,385	400	---	25	3,609	13,941	---	---	---	13,941		
ALEXANDRIA	2,478,757	1,481,591	624,983	805,676	2,231,037	---	3,036,713	631,495	106,676	234,748	1,037,627	9,632,590	1,828,932	25,629	300,000	1,357,017	13,144,168	
ALPHA	23,109	---	---	---	37,882	---	37,882	16,460	---	1,185	18,685	97,321	---	---	9,070	106,391		
ALTURA	34,440	506	10,274	---	85,244	---	85,244	68,428	---	22,166	62,123	283,181	---	---	4,671	287,852		
ALVARADO	9,924	44,130	2,730	---	39,137	---	39,137	16,307	67	3,056	50,251	165,602	---	139,000	---	304,602		
AMBOY	108,567	---	1,173	---	154,992	3,143	158,135	110,995	426	8,193	20,886	408,375	---	---	107,754	516,129		
ANDOVER	6,807,851	5,121,636	551,385	---	784,903	105,802	890,705	2,418,227	68,686	563,824	260,554	16,682,868	6,904,000	847,094	1,328,909	6,119,763	31,882,634	
ANNANDALE	742,127	450,176	108,499	---	464,905	1,428	466,333	1,077,675	11,413	83,200	211,983	3,151,406	307,205	---	761,133	4,219,744		
ANOKA	7,206,063	266,853	364,898	33,917	2,790,173	138,466	2,962,556	921,981	170,058	401,185	150,238	12,443,832	---	---	824,000	1,791,000	15,058,832	
APPLE VALLEY	16,581,914	5,719,793	1,241,513	35,642	1,156,572	65,609	1,257,823	1,943,353	231,093	451,611	4,851,601	32,278,701	10,919,103	502,000	4,920,666	48,620,470		
APPLETON	390,319	20,212	4,868	---	1,025,957	---	1,025,957	192,751	12,333	17,620	76,254	1,740,314	---	---	4,198	1,744,512		
ARCO	10,306	---	5,349	---	25,567	---	25,567	905	---	982	9,946	53,055	---	---	53,055			
ARDEN HILLS	2,569,242	334,491	655,550	---	823,770	38,659	862,429	228,985	31,334	270,196	305,524	5,257,751	---	---	23,200	4,500	493,872	
ARGYLE	76,364	47,597	797	---	199,381	3,572	202,953	12,741	---	1,529	124,191	466,172	---	---	227,655			
ARLINGTON	401,440	84,450	34,540	---	725,389	---	725,389	214,052	13,202	136,768	159,752	1,769,593	382,745	---	221,000	130,000	2,503,338	
ASHBY	44,223	695	1,086	---	115,181	---	115,181	115,965	4,389	3,376	20,897	305,812	---	54,495	---	360,307		
ASKOV	59,174	---	6,864	---	66,916	---	66,916	18,342	---	5,338	71,021	227,655	---	---	227,655			
ATWATER	252,073	99,509	15,075	---	313,743	---	313,743	71,460	5,594	47,379	144,292	949,125	---	34,500	---	983,625		
AUDUBON	100,649	6,174	2,295	7,537	95,813	---	103,350	90,360	1,899	5,736	255,268	565,731	---	12,259	9,700	587,690		
AURORA	415,719	23,034	6,442	34,515	1,006,140	237,749	1,278,404	27,338	10,508	56,900	183,373	2,001,718	120,000	72,000	240,383	2,434,101		
AUSTIN	2,384,002	765,439	358,077	2,554,712	11,669,747	172,540	14,396,999	730,092	179,922	614,598	2,807,491	22,236,620	50,000	5,353	---	519,077	22,811,050	
AVOCA	13,845	820	125	197,442	28,491	---	225,933	1,589	---	227	29,429	271,968	450,000	---	1,710	723,678		
AVON	623,714	62,281	14,178	11,250	206,128	---	217,378	141,795	11,950	31,463	90,663	1,193,422	460,000	67,581	24,878	1,745,881		
BABBITT	313,873	---	4,259	8,956	839,815	---	848,771	132,305	10,573	23,976	451,381	1,785,138	---	472,552	2,257,690			
BACKUS	69,138	4,219	2,083	---	366,325	---	366,325	65,788	432	4,417	18,146	530,548	---	10,000	---	540,548		
BADGER	43,733	600	6,011	---	109,548	---	109,548	18,008	---	8,474	35,435	221,809	---	14,685	15,000	251,494		
BAGLEY	315,737	29,774	5,965	49,262	487,897	---	537,159	78,530	12,594	28,024	63,251	1,071,034	1,100,000	---	46,985	1,049,503	3,267,522	
BALATON	97,021	375	1,437	94	207,425	---	207,519	145,458	1,901	16,935	38,835	509,481	1,044,976	---	30,000	116,431	1,700,888	
BARNESVILLE	219,464	305,255	25,715	786,375	398,131	12,039	1,196,545	24,007	13,273	115,910	187,826	2,087,995	666,693	7,282	526,511	362,032	3,650,513	
BARNUM	91,601	5,251	2,690	---	110,422	6,543	116,965	13,445	---	4,975	11,308	246,235	---	27,432	40,000	4,000	317,667	
BARRETT	152,453	75,904	2,226	---	64,947	---	64,947	51,150	2,503	6,819	74,178	436,180	25,000	---	7,200	---	468,380	
BARRY	7,277	---	---	---	2,286	---	2,286	---	---	2,077	358	11,998	---	---	---	---	11,998	
BATTLE LAKE	272,451	39,387	7,355	744,984	171,248	---	916,232	98	4,783	23,838	54,689	1,318,833	2,184,491	---	174,284	98,292	3,775,900	
BAUDETTE	103,665	---	3,005	244,200	308,227	---	552,427	60,207	8,948	8,132	11,309	747,693	---	270,000	---	1,017,693		
BAXTER	2,455,830	1,952,972	511,680	2,199	601,364	66,425	669,988	585,911	41,060	73,325	183,577	6,474,343	7,135,247	---	175,940	1,492,753	15,278,283	
BAYPORT	1,103,595	120,341	92,841	1,828	1,382,057	44,080	1,427,965	758,432	48,309	216,935	192,658	3,961,076	---	3,500	15,000	409,954	4,389,530	
BEARDSLEY	32,759	593	1,175	---	83,197	---	83,197	18,066	256	2,275	116,661	254,982	---	---	15,825	270,807		
BEAVER BAY	96,561	14,407	6,104	---	50,197	---	50,197	---	---	6,033	---	173,302	---	1,000	---	174,302		
BEAVER CREEK	85,824	---	1,104	---	70,301	7,557	77,858	14,465	154	1,866	16,747	198,018	250,000	---	3,000	11,398	462,416	
BECKER	4,957,165	414,086	239,260	---	86,030	3,795	89,825	3,732,423	29,177	281,167	1,797,467	11,540,570	2,763,302	---	174,614	3,165,091	17,643,577	
BEJOU	2,174	---	3,495	126,627	18,513	---	145,140	895	---	971	3,268	155,943	---	---	---	155,943		
BELGRADE	181,889	41,200	4,500	---	182,013	---	182,013	125,052	6,079	76,998	100,167	717,898	---	---	---	717,898		
BELLE PLAINE	1,620,319	994,117	434,169	---	602,443	---	602,443	532,100	57,857	98,085	185,005	4,524,095	184,289	---	438,412	1,536,437	6,683,233	
BELLECHESTER	14,329	---	3,804	---	17,365	---	17,365	13,656	235	16,115	617	6,121	---	6,500	72,621			
BELLINGHAM	12,746	---	1,865	---	84,916	830	85,746	23,181	---	507	2,033	126,078	---	1,382	---	127,460		
BELTRAMI	10,621	4,210	31	459	25,181	---	25,181	5,906	---	1,554	89	48,051	---	5,000	---	53,051		
BELVIEW	42,434	165	356	---	126,373	---	126,373	15,817	---	11,734	56,624	253,503	328,754	3,000	5,000	590,257		
B																		

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
BIG LAKE	1,813,905	862,702	559,750	28,000	1,244,942	8,593	1,281,535	723,040	46,811	198,228	593,961	6,079,932	5,545,926	39,752	150,000	1,353,627	13,169,237
BIGELOW	14,155	1,373	1,106	---	44,922	---	44,922	26,194	---	8,957	8,565	105,272	---	---	---	---	105,272
BIGFORK	73,975	5,611	140	81,895	157,101	7,827	246,823	67,941	1,986	2,535	68,177	467,188	---	---	---	27,233	494,421
BINGHAM LAKE	33,686	---	2,814	---	27,444	---	27,444	4,818	---	3,661	3,675	76,098	---	22,071	---	98,169	
BIRCHWOOD	279,707	---	13,728	---	4,166	33,030	37,196	111,934	2,643	5,292	9,185	459,685	---	---	---	52,766	512,451
BIRD ISLAND	248,546	24,896	16,653	66,991	402,925	---	469,916	25,110	1,478	23,351	36,203	846,153	---	32,222	55,885	934,260	
BISCAY	9,859	---	216	---	2,297	---	2,297	---	---	1,512	12,547	26,431	---	5,124	2,765	34,320	
BIWABIK	411,409	11,411	18,705	32,472	608,420	24,342	665,234	140,791	14,396	14,402	106,109	1,382,457	---	---	---	9,704	1,392,161
BLACKDUCK	123,753	17,290	1,389	---	178,827	---	178,827	89,852	2,109	26,569	72,161	511,950	---	113,999	20,131	646,080	
BLAINE	13,480,127	1,806,480	2,066,967	249,187	1,694,210	383,953	2,327,350	6,510,453	358,785	846,109	465,780	27,862,051	1,285,028	1,264,707	422,783	6,440,316	37,274,885
BLOMKEST	22,835	1,642	1,074	---	32,991	---	32,991	23,644	33	3,055	8,065	93,339	---	---	---	93,339	
BLOOMING PRAIRIE	456,511	140,754	7,605	---	661,413	10,393	671,806	28,027	12,357	24,639	135,204	1,476,903	298,371	---	24,228	48,271	1,847,773
BLOOMINGTON	49,077,186	1,282,282	3,786,477	6,107,360	9,978,670	3,046,953	19,132,993	5,803,171	1,264,964	2,309,267	7,445,744	90,102,074	6,209,257	---	---	29,571,617	125,882,948
BLUE EARTH	1,124,901	234,862	26,488	429,905	1,287,849	126,391	1,844,145	339,421	20,938	171,742	1,019,513	4,782,010	1,175,000	---	101,500	131,801	6,190,311
BLUFFTON	18,491	---	135	---	22,528	---	22,528	8,206	---	967	29,079	79,406	---	---	---	79,406	
BOCK	5,358	200	4,156	49,000	12,852	---	61,852	---	---	362	1,631	73,559	---	14,075	957	88,591	
BORUP	4,730	---	1,012	264	15,300	---	15,564	150	---	47	9,474	30,977	---	---	---	30,977	
BOVEY	84,163	10,073	2,066	---	465,896	---	465,896	34,360	10,725	15,567	58,793	681,643	---	---	---	681,643	
BOWLUS	25,259	4,044	4,076	---	36,255	18,100	54,355	21,189	83	1,074	6,921	117,001	---	---	5,955	122,956	
BOY RIVER	1,889	---	1,500	---	2,442	---	2,442	---	---	---	3,245	9,076	---	---	---	9,076	
BOYD	61,519	---	1,309	---	95,642	---	95,642	30,130	5,200	1,907	22,422	218,129	---	9,757	---	227,886	
BRAHAM	353,937	10,237	67,970	---	380,765	2,295	383,060	85,034	4,555	13,007	30,808	948,608	30,000	23,000	---	1,001,608	
BRAINERD	2,283,947	735,694	361,726	2,073,091	7,133,252	369,378	9,575,721	1,613,033	217,768	140,514	637,051	15,565,454	5,288,844	671,769	2,058,283	4,219,014	27,803,364
BRANDON	100,385	3,787	3,781	6,570	97,969	550	105,089	31,637	---	6,200	96,911	347,790	---	8,000	355,790		
BRECKENRIDGE	367,812	305,038	24,096	---	1,798,445	38,104	1,836,549	308,333	25,961	42,948	397,414	3,308,151	1,615,000	---	375,000	871,701	6,169,852
BREEZY POINT	1,399,118	35,059	88,202	---	29,111	8,400	37,511	43,192	4,400	24,297	81,235	1,713,014	---	30,000	---	1,743,014	
BREWSTER	95,220	8,201	3,883	467,851	99,270	---	567,121	61,514	471	2,340	7,132	745,882	---	7,200	---	753,082	
BRICELYN	85,757	---	777	---	152,183	---	152,183	32,894	---	1,592	28,532	301,735	---	---	91,535	393,270	
BROOK PARK	7,867	1,564	7,108	---	30,958	---	30,958	7,990	---	1,954	1,831	59,272	---	2,000	---	61,272	
BROOKLYN CENTER	13,627,503	1,232,666	827,685	386,046	3,779,526	81,682	4,247,254	709,623	290,408	317,749	607,582	21,860,470	1,196,140	73,175	100,000	3,603,509	26,833,294
BROOKLYN PARK	27,877,570	7,322,718	2,803,175	813,623	8,352,919	238,894	9,405,436	2,947,403	729,791	2,478,245	4,668,589	58,232,927	21,032,506	169,986	2,313,887	19,698,054	101,447,360
BROOKS	24,148	---	3,196	20	17,513	---	17,533	7,497	433	10,772	40,725	104,304	---	---	---	104,304	
BROOKSTON	4,106	---	800	---	10,284	---	10,284	---	---	36	2,594	17,820	---	---	---	17,820	
BROOTEN	143,907	2,310	7,290	---	321,687	---	321,687	35,096	1,285	5,664	106,147	623,386	530,577	---	---	1,153,963	
BROWERVILLE	146,036	12,572	567	8,620	176,847	---	185,467	78,396	169	3,981	46,671	473,859	---	67,708	---	541,567	
BROWNS VALLEY	141,458	5,568	1,749	165,648	358,580	700	524,928	95,271	10,697	15,214	53,666	848,551	781,563	---	78,086	384,221	2,092,421
BROWNSDALE	60,527	26,504	2,875	---	151,257	8,244	159,501	820	341	10,572	5,091	266,231	---	---	---	266,231	
BROWNSVILLE	75,692	6,786	4,250	---	98,239	---	98,239	71,704	504	984	20,706	278,865	---	---	---	278,865	
BROWNTON	150,347	108,508	6,674	2,000	234,943	13,245	250,188	105,790	4,045	25,535	50,666	701,753	70,000	610,464	---	1,382,217	
BRUNO	7,509	255	998	---	24,479	---	24,479	13,073	---	1,570	8,645	56,529	---	566	---	57,095	
BUCKMAN	18,313	4,675	3,355	---	13,666	2,208	15,874	10,103	272	1,183	23,506	77,281	---	885	---	78,166	
BUFFALO	2,403,471	604,571	571,601	30,564	1,816,899	18,983	1,866,446	2,430,607	56,678	100,005	1,216,682	9,250,061	5,995,000	---	1,657,255	1,417,696	18,320,012
BUFFALO LAKE	384,306	119,953	38,466	220,300	208,330	---	428,630	146,264	---	19,255	260,913	1,397,787	99,885	---	46,675	1,544,347	
BUHL	94,986	25,043	7,107	---	727,388	18,715	746,103	85,489	2,950	28,588	142,704	1,132,970	---	---	131,776	1,264,746	
BURNSVILLE	24,250,623	2,435,024	1,659,792	1,526,630	3,485,801	2,083,203	7,095,634	4,608,978	560,768	(18,716)	102,378	40,694,481	---	312,412	292,174	1,723,644	43,022,711
BURTRUM	5,542	---	2,010	---	20,610	---	20,610	386	---	53	3,168	31,769	---	2,609	---	34,378	
BUTTERFIELD	35,451	---	5,100	---	161,697	---	161,697	24,330	---	11,368	14,524	252,470	365,000	---	758	618,228	
BYRON	995,661	261,090	25,049	1,353	339,924	---	341,277	243,740	2,810	29,418	141,064	2,040,109	229,524	---	---	2,269,633	
CALEDONIA	348,654	25,384	11,042	---	904,895	15,422	920,317	214,854	12,210	43,292	45,311	1,621,064	953,394	17,497	276,456	---	2,868,411
CALLAWAY	18,799	---	305	---	78,481	---	78,481	44,151	234	455	16,186	158,611	---	33,960	33,580	226,151	
CALUMET	81,057	---	1,385	---	200,211	---	200,211	37,013	92	8,360	52,525	380,643	---	29,793	10,106	420,542	
CAMBRIDGE	3,556,515	713,467	521,784	800,305	1,026,177	23,653	1,850,135	3,111,354	30,818	167,599	811,204	9,762,876	1,117,000	---	457,078	3,778,158	15,115,112
CAMPBELL	19,302	---	307	---	62,771	---	62,771	8,450	---	1,127	2,764	94,721	---	---	2,141	96,862	
CANBY	386,144	19,206	5,072	---	762,265	---	762,265	81,975	5,565	21,647	87,774	1,369,648	---	39,412	1,409,060		
CANNON FALLS	2,048,406	1,075,271	121,711	11,422	1,582,452	79,345	1,673,219	1,057,012	53,273	116,893	200,176	6,345,961	3,322,760	27,421	480,491	1,464,654	11,641,287
CANTON	54,322	---	1,220	322,644	108,555	---	431,199	1,007	773	7,986	8,901	505,408	---	---	25,419	530,827	
CARLOS	56,790	185,524	9,200	---	68,685	1,975	70,660	7,003	2,765	697	61,600	394,239	---	---	110,258	504,497	
CARLTON	118,083	30,926	14,009	39,626	234,520	13,024	287,170	101,774	695	10,473	29,093	592,223	---	11,500	3,283	607,006	
CARVER	867,613	57,551	339,784	---	77,795	1	77,796	101,765	5,147	13,856	60,497	1,524,009	2,123,838	---	162,639	51,697	3,862,183
CASS LAKE	245,460	---	26,107	243,814	462,145	---	705,959	56,135									

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
CHAMPLIN	7,809,449	653,432	644,190	17,223	2,836,914	76,586	2,930,723	1,545,489	259,430	456,996	1,155,979	15,455,688	5,125,000	27,200	296,823	554,036	21,458,747
CHANDLER	76,565	---	---	52,330	65,040	---	117,370	31,909	---	4,284	46,331	276,459	850,874	---	13,519	4,500	1,145,352
CHANHASSEN	13,401,168	1,963,431	1,996,168	3,000	1,021,978	57,571	1,082,549	839,522	43,732	507,348	943,197	20,777,115	626,063	---	---	12,241,251	33,644,429
CHASKA	7,630,515	2,346,025	1,237,583	130,155	3,553,232	877,878	4,561,265	3,977,710	120,025	697,130	1,114,866	21,685,119	6,464,170	187,304	1,764,787	8,286,495	38,387,875
CHATFIELD	660,537	144,265	24,148	---	641,199	37,894	679,093	187,152	13,626	53,486	260,748	2,023,055	---	---	230,138	492,476	2,745,669
CHICKAMAW BEACH	19,204	4,371	390	---	3,065	---	3,065	---	---	1,066	371	28,467	---	---	---	6,113	34,580
CHISAGO CITY	1,189,368	39,270	138,122	---	364,837	---	364,837	230,810	22,121	15,197	51,708	2,051,433	600,000	---	100,662	200,878	2,952,973
CHISHOLM	862,858	7,300	33,229	175,000	3,737,213	176,540	4,088,753	183,892	24,570	28,128	190,486	5,419,216	533,896	---	---	42,990	5,996,102
CHOKIO	35,575	9,430	1,525	107,364	160,807	491	268,662	18,006	309	2,184	17,948	353,639	---	41,867	930,305	46,082	1,371,893
CIRCLE PINES	1,367,867	7,525	341,090	---	315,592	500	316,092	136,439	20,775	183,968	351,407	2,725,163	---	39,703	---	65,000	2,829,866
CLARA CITY	317,699	10,450	8,973	---	374,156	---	374,156	74,147	8,867	18,398	70,462	883,152	---	---	18,524	28,991	930,667
CLAREMONT	212,135	---	6,015	---	166,319	---	166,319	16,395	1,082	3,473	14,179	419,598	19,469	---	88,450	---	527,517
CLARISSA	101,089	1,658	260	2,151	234,011	---	236,162	8,490	4,380	6,182	56,130	414,351	1,448,776	---	30,079	4,864	1,898,070
CLARKFIELD	116,155	6,338	11,689	16,541	383,471	---	400,012	52,901	5,108	19,278	16,591	628,072	---	3,000	---	---	631,072
CLARKS GROVE	43,017	8,158	2,009	2,070	125,325	---	127,395	35,353	---	20,119	8,157	244,208	---	---	---	13,040	257,248
CLEAR LAKE	61,910	40,387	46,614	---	79,258	1,000	80,258	95,163	---	6,686	50,552	381,752	---	700	---	---	382,452
CLEARBROOK	149,180	49,395	346	2,704	166,262	---	168,966	96,961	6,109	3,636	108,496	583,089	---	129,449	20,273	732,811	
CLEARWATER	367,916	113,540	139,342	---	101,292	105,578	206,870	95,511	---	8,137	79,795	1,011,111	225,778	---	22,178	---	1,259,067
CLEMENTS	22,738	---	1,230	---	45,568	2,500	48,068	9,828	---	4,499	23,808	110,171	---	---	---	---	110,171
CLEVELAND	110,978	1,760	6,076	---	135,814	10,259	146,073	21,776	13,889	1,748	68,233	370,533	22,000	---	1	---	392,534
CLIMAX	47,131	---	330	---	58,629	---	58,629	5,705	257	2,644	24,781	139,477	---	---	---	---	139,477
CLINTON	30,474	---	609	---	199,436	---	199,436	21,113	---	9,386	120,440	381,458	328,383	---	---	---	709,841
CLITHERALL	1,388	---	2,600	---	13,508	---	13,508	100	---	3,288	3,012	23,896	---	---	---	---	23,896
CLONTARF	15,083	---	---	---	15,438	---	15,438	---	---	960	1,611	33,092	30,000	---	6,958	---	70,050
CLOQUET	3,078,788	73,968	143,682	171,636	3,779,671	43,590	3,994,897	1,003,511	54,627	107,829	945,698	9,403,000	1,486,809	57,033	197,225	24,000	11,168,067
COATES	34,328	---	12,213	---	1,649	---	1,649	10,427	165	933	970	60,685	---	---	---	---	60,685
COBDEN	958	---	3,224	---	100	---	100	---	---	4,876	9,158	---	---	---	---	---	9,158
COHASSET	2,342,175	25,394	12,701	---	109,581	---	109,581	103,024	1,033	133,199	120,492	2,847,599	---	---	445,000	3,292,599	3,292,599
COKATO	573,660	---	26,928	---	534,974	9,588	544,562	217,257	---	7,864	261,767	1,632,038	---	---	194,034	1,826,072	1,826,072
COLD SPRING	901,091	806,395	130,600	1,257,149	529,939	---	1,787,088	303,303	42,305	175,743	139,401	4,285,926	4,539,310	163,780	14,500	36,242	9,039,758
COLERAINE	291,443	11,448	3,855	376,207	583,351	51,342	1,010,900	29,629	12,867	7,050	513,027	1,880,219	2,938,108	---	---	574,652	5,392,979
COLOGNE	349,073	28,380	76,616	143,050	105,486	2,118	250,654	191,933	1,434	42,356	36,615	977,061	---	---	---	237,500	1,214,561
COLUMBIA HEIGHTS	5,212,157	564,351	281,480	484,610	3,302,121	162,728	3,949,459	989,772	140,378	392,995	435,829	11,966,421	1,326,830	759,136	621,726	2,736,769	17,410,882
COMFREY	125,653	27,362	2,160	---	159,981	12,000	171,981	47,713	779	19,130	163,512	558,290	80,503	---	120,189	758,982	758,982
COMSTOCK	5,574	128	---	---	13,927	575	14,502	---	---	335	---	20,539	---	---	---	20,539	20,539
CONGER	22,208	---	---	---	40,301	---	40,301	27,262	---	171	536	90,478	---	---	---	90,478	90,478
COOK	183,067	---	4,119	93,055	139,100	63,137	295,292	127,272	4,295	12,930	98,891	725,866	---	9,905	21,854	757,625	757,625
COON RAPIDS	16,406,426	7,125,236	1,693,847	658,633	4,364,006	299,220	5,321,859	1,571,299	355,864	1,197,218	5,953,958	39,625,707	12,273,961	---	129,943	3,917,801	55,947,412
CORCORAN	1,554,079	84,769	197,566	---	91,992	7,409	99,401	192,073	24,559	45,918	66,906	2,265,271	---	---	467	2,265,738	2,265,738
CORRELL	5,698	2,532	950	---	9,411	---	9,411	1,395	---	164	2,955	23,105	---	---	---	23,105	23,105
COSMOS	75,938	23,533	7,652	---	161,399	---	161,399	36,293	2,090	10,025	7,469	324,399	---	---	6,186	330,585	330,585
COTTAGE GROVE	8,696,902	10,528,810	1,225,992	77,526	4,158,394	281,170	4,517,090	3,222,326	191,905	494,575	804,680	29,682,280	7,676,164	4,500	77,200	1,722,567	39,162,711
COTTONWOOD	288,500	89,080	2,733	---	262,085	190	262,275	142,024	1,071	130,368	180,786	1,096,837	---	23,606	69,200	1,189,643	1,189,643
COURTLAND	89,043	195,615	9,600	---	266,083	---	266,083	7,503	---	19,660	375,322	962,826	353,000	---	---	---	1,315,826
CROMWELL	62,427	---	1,044	9,700	32,828	55,594	98,122	64,029	---	897	21,988	248,507	---	45,000	45,000	293,507	293,507
CROOKSTON	2,317,435	801,239	76,792	57,584	4,009,534	33,271	4,100,389	965,208	45,745	142,198	447,087	8,896,093	1,057,633	44,992	597,335	1,083,684	11,679,737
CROSBY	798,929	65,790	15,066	31,500	918,591	---	950,091	692,532	13,207	18,798	385,845	2,940,258	---	---	41,728	2,981,986	2,981,986
CROSSLAKE	1,683,399	183,128	15,918	---	74,291	86,928	161,219	290,049	5,582	106,971	111,080	2,557,346	6,944,196	---	220,734	311,464	10,033,740
CRYSTAL	6,567,168	885,406	511,092	166,280	3,032,311	---	3,198,591	384,536	124,143	1,005,257	155,307	12,831,500	689,831	607,437	2,191,666	16,320,434	16,320,434
CURRIE	51,257	8,440	1,696	214,533	81,064	---	295,597	11,810	---	6,022	17,018	391,840	11,862	7,291	79,079	9,004	499,076
CUYUNA	79,944	36,506	2,764	---	54,139	---	54,139	8,000	4,115	---	42,194	227,662	63,899	---	---	---	291,561
CYRUS	23,353	2,032	1,325	---	81,018	---	81,018	15,618	---	7,111	33,221	163,678	---	100	1,700	---	165,478
DAKOTA	62,763	---	3,915	---	35,551	---	35,551	33,039	---	274	1,588	137,130	---	---	---	137,130	137,130
DALTON	23,703	---	610	---	59,169	---	59,169	34,487	---	731	3,838	122,538	---	---	3,157	125,695	125,695
DANUBE	111,224	13,702	2,520	---	164,028	---	164,028	15,940	5,789	29,262	26,121	368,586	---	---	21,711	390,297	390,297
DANVERS	20,507	---	702	---	16,740	---	16,740	11,562	---	4,833	4,497	58,841	---	1,000	---	59,841	59,841
DARFUR	22,053	---	958	---	26,820	---	26,820	5,745	---	4,900	28,475	88,951	---	---	---	88,951	88,951
DARWIN	17,292	---	6,995	---	15,910	---	15,910	13,298	---	909	11,931	66,335	---	---	---	66,335	66,335</

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources				
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers				
DEER RIVER	192,753	62,136	17,769	---	333,405	---	333,405	129,194	8,451	2,343	59,485	805,536	---	---	---	69,365	874,901		
DEERWOOD	307,335	162	11,682	---	111,480	---	111,480	58,713	8,949	23,094	133,837	655,252	12,000	---	---	157,211	824,463		
DELANO	1,420,636	272,596	279,211	15,046	606,656	113,028	734,730	696,037	---	91,238	812,851	4,307,299	---	2	58,796	1,362,216	5,728,313		
DELAVAN	90,482	1,931	171	---	69,580	---	69,580	26,717	1,495	10,318	13,785	214,479	---	215,000	20,960	450,439			
DELHI	9,165	---	1,600	---	16,577	---	16,577	330	---	251	14,651	42,574	103,000	---	---	87,000	232,574		
DELLWOOD	304,449	---	44,728	---	154	3,890	4,044	---	7,500	1,720	7,930	370,371	---	---	---	143,397	513,768		
DENHAM	7,549	---	2,125	---	683	---	683	---	---	15	53	10,425	---	---	---	---	10,425		
DENNISON	38,721	---	15,889	---	24,007	---	24,007	38,707	---	1,427	3,500	122,251	---	---	---	619	122,870		
DENT	18,525	1,604	9,350	---	35,401	---	35,401	32,085	---	298	75,201	172,464	---	8,850	19,300	200,614			
DETROIT LAKES	2,023,849	808,835	49,209	255,678	1,943,612	10,200	2,209,490	966,167	106,846	219,207	529,131	6,912,734	2,388,358	789,693	782,420	10,873,205			
DEXTER	39,014	252,469	5,482	---	231,540	---	231,540	---	---	793	45,986	575,284	458,000	---	35,914	---	1,069,198		
DILWORTH	348,282	627,664	42,736	3,533	661,718	16,740	681,991	89,175	52,318	42,599	33,380	1,918,145	1,620,288	---	17,000	77,773	3,633,206		
DODGE CENTER	993,427	242,226	35,701	---	703,065	20,826	723,891	72,512	10,910	30,467	185,205	2,294,339	---	39,650	884,896	3,218,885			
DONALDSON	10,272	---	---	---	3,931	---	3,931	---	---	15	7,927	22,145	---	---	---	22,145			
DONNELLY	20,676	11,789	1,400	46,340	48,481	---	94,821	18,200	9	2,215	16,202	165,312	---	255	---	165,567			
DORAN	5,976	---	200	---	10,587	---	10,587	3,568	---	2,312	1,512	24,155	---	---	---	11,896	36,051		
DOVER	51,638	27,004	3,246	---	76,961	---	76,961	23,471	15	292	80,216	262,843	---	---	23,009	285,852			
DOVRAY	8,999	---	20	---	11,440	---	11,440	3,950	---	231	9,524	34,164	36,182	1,000	1,271	72,617			
DULUTH	30,936,524	2,671,352	658,314	8,753,893	43,520,134	2,940,610	55,214,637	6,218,724	994,710	1,364,117	11,924,999	109,983,377	15,595,000	335,352	3,362,528	10,086,475	139,362,732		
DUMONT	24,397	---	1,029	---	87,713	350	88,063	3,995	---	84	602	118,170	---	---	---	---	118,170		
DUNDAS	472,026	---	71,114	41,190	87,192	---	128,382	6,089	23,952	10,028	234,242	945,833	450,450	---	---	101,180	1,497,463		
DUNDEE	12,930	---	910	---	17,354	---	17,354	664	---	73	3,726	35,657	---	1,800	---	37,457			
DUNNELL	30,195	---	365	1,000	58,085	---	59,085	1,335	---	7,224	18,476	116,680	---	---	---	---	116,680		
EAGAN	17,955,900	3,994,207	1,480,688	82,326	2,118,018	460,662	2,661,006	3,698,716	251,042	784,175	21,678	30,847,412	20,400	1,840,151	---	11,349,548	44,057,511		
EAGLE BEND	57,533	13,710	647	---	197,388	---	197,388	14,022	6,407	12,126	63,717	365,550	---	---	46,400	411,950			
EAGLE LAKE	188,715	576,302	55,346	---	530,878	---	530,878	116,933	13,612	10,381	198,037	1,690,204	---	416,190	765	2,107,159			
EAST BETHEL	2,066,635	117,856	446,477	142,082	1,684,930	34,870	1,861,882	341,615	47,757	59,702	71,900	5,013,824	720,000	---	922,878	6,656,702			
EAST GRAND FORKS	2,742,704	717,086	141,298	795,679	9,274,302	53,775	10,123,756	953,866	90,898	257,670	488,644	15,515,922	986,400	439,500	679,183	1,449,908	19,070,913		
EAST GULL LAKE	319,680	1,200	28,534	---	2,290	---	2,290	12,160	---	1,561	3,605	369,030	---	---	---	26,965	395,995		
EASTON	69,081	---	1,820	21,219	59,647	---	80,866	14,909	1,494	3,341	5,593	177,104	---	---	---	177,104			
ECHO	101,128	---	2,023	326,176	110,952	---	437,128	14,320	791	2,378	7,403	565,171	---	---	---	565,171			
EDEN PRAIRIE	25,166,662	3,061,132	3,136,463	74,670	1,980,833	257,014	2,312,517	9,069,091	415,896	769,912	1,412,416	45,344,089	11,645,000	116,938	713,444	10,464,255	68,283,726		
EDEN VALLEY	170,178	79,825	9,382	102,817	236,665	---	339,482	75,850	9,875	3,962	153,952	842,506	541,867	20	10,000	10,300	1,404,693		
EDGERTON	197,581	---	864	1,200	288,500	2,780	292,480	71,269	172	20,457	19,507	602,330	---	---	---	17,774	620,104		
EDINA	25,639,515	1,019,461	2,182,263	562,398	4,036,609	79,728	4,678,735	2,346,009	785,227	286,209	285,327	37,222,746	8,169,219	---	884,000	7,868,126	54,144,091		
EFFIE	11,047	---	1,400	---	2,122	---	2,122	4,100	---	10,036	6,335	35,040	---	---	---	35,040			
EITZEN	67,460	8,324	2,159	104	39,399	---	39,503	5,149	169	437	29,590	152,791	---	---	2,687	155,478			
ELBA	16,068	1,704	8,795	---	23,882	---	23,882	4,611	---	18,768	18,728	---	---	---	17,124	90,952			
ELBOW LAKE	478,380	329,392	6,905	---	582,719	6,244	588,963	203,439	4,699	31,858	181,285	1,824,921	890,000	---	158,000	26,523	2,899,444		
ELGIN	191,031	20,373	21,126	---	157,601	2,820	160,421	52,058	1,522	4,051	53,163	503,745	306,000	---	---	809,745			
ELIZABETH	14,206	8,194	3,719	---	49,879	---	49,879	12,995	---	5,854	13,103	107,950	---	---	---	107,950			
ELK RIVER	6,727,228	2,433,939	1,143,612	563,635	1,499,214	7,576	2,070,425	3,281,963	190,911	304,968	919,801	17,072,847	1,606,534	34,562	639,924	4,014,472	23,368,339		
ELKO	328,564	---	97,303	---	17,924	---	17,924	88,164	19,124	5,024	430,308	986,411	---	14,884	---	1,001,295			
ELKTON	22,811	4,924	15	---	21,848	50	21,898	1,353	---	632	1,208	52,841	---	---	8,000	60,841			
ELLENDALE	121,479	2,957	3,939	---	138,443	28,084	166,527	47,915	---	4,208	12,035	359,060	71,210	---	---	7,110	437,380		
ELLISWORTH	111,803	5,238	12	---	186,955	---	186,955	8,981	---	11,888	18,979	343,856	---	10,000	---	353,856			
ELMDALE	11,649	---	1,630	1,010	8,117	2,108	11,235	5,340	542	1,057	75	31,528	---	---	---	31,528			
ELMORE	99,931	27,401	1,236	---	246,416	266,802	513,218	43,021	858	7,905	12,271	705,841	175,000	---	---	880,841			
ELROSA	34,756	160	2,814	---	28,371	---	28,371	66,009	134	1,218	9,465	142,927	---	---	---	142,927			
ELY	1,022,183	1,270	50,509	---	1,994,009	16,372	2,010,381	348,148	37,053	25,641	303,919	3,799,104	1,188,125	---	100,000	157,000	5,244,229		
ELYSIAN	301,982	128,826	31,260	---	119,330	42,428	161,758	108,358	1,239	6,683	29,820	769,926	57,500	---	140,073	967,499			
EMILY	465,983	---	42,909	---	37,598	---	37,598	36,629	416	8,616	129,107	72,125	---	---	---	721,258			
EMMONS	58,736	25,594	772	---	108,434	---	108,434	26,373	---	1,920	14,187	236,016	---	---	---	236,016			
ERHARD	6,683	---	950	---	21,186	---	21,186	3,460	---	---	1,636	33,915	---	5,000	---	38,915			
ERSKINE	138,764	480	2,757	---	110,228	---	110,228	40,401	196	8,354	26,890	328,070	---	---	17,943	346,013			
EVAN	6,569	---	1,020	---	18,063	---	18,063	1,323	---	11	---	26,986	---	---	200	27,186			
EVANSVILLE	76,435	5,674	4,928	---	140,876	53	140,929	18,278	528	13,071	78,381	338,224	1,160,709	---	---	120,330	1,619,263		
EVELETH	496,811	51,316	20,510	104,154	2,545,569	3,484	2,653,207	410,779	57,690	24,278	300,437	4,015,028	---	50,353	---	155,000	4,220,381		
EXCELSIOR	835,917	16,744	134,782	---	281,537	18,368	299,905	177,990	69,699	25,946	23,984	1,584,967	---	84,639	204,793	1,874,399			
EYOTA	286,947	207,242	31,646	---	303,031	---	303,031</												

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
FARMINGTON	5,363,417	1,520,776	1,327,378	19,000	1,122,516	605,155	1,746,671	1,199,431	70,419	172,993	73,663	11,474,748	3,703,123	---	440,964	2,567,969	18,186,804	
FARWELL	4,087	---	87	---	19,762	---	19,762	11,223	---	496	4,785	40,440	---	---	---	---	40,440	
FEDERAL DAM	27,542	---	3,785	8,822	6,911	---	15,733	1,455	---	2	14,272	62,789	50,000	---	2,679	1,036	116,504	
FELTON	10,727	---	1,814	---	43,635	1,374	45,009	2,040	---	50	---	59,640	---	10,730	3,303	73,673		
FERGUS FALLS	2,646,436	981,935	109,402	996,087	6,069,682	143,929	7,209,698	556,036	122,262	695,261	590,930	12,911,960	6,710,000	438,172	574,524	267,930	20,902,586	
FERTILE	118,673	8,079	3,625	7,815	238,239	---	246,054	24,264	751	4,130	58,927	464,503	---	---	37,791	502,294		
FIFTY LAKES	289,385	16,717	27,922	---	12,340	---	12,340	947	---	5,144	54,565	407,020	---	---	2,382	409,402		
FINLAYSON	55,227	9,331	165	---	31,743	---	31,743	44,935	845	4,972	17,211	164,429	---	---	184,345	---	348,774	
FISHER	68,731	23,575	2,474	112,500	67,156	---	179,656	12,948	136	2,154	11,211	300,885	---	---	---	300,885		
FLensburg	17,879	---	285	---	28,890	1,462	30,352	11,663	---	9	3,050	63,238	---	---	---	63,238		
FLOODWOOD	130,609	---	6,472	134,637	312,565	---	447,202	74,108	12,763	11,294	125,922	808,370	82,500	2,600	11,383	66	904,919	
FLORENCE	4,787	---	959	---	12,437	---	12,437	---	---	2,019	5,997	26,199	---	---	---	26,199		
FOLEY	493,463	769,532	64,779	22,937	603,554	7,506	633,997	157,031	13,400	57,422	188,272	2,377,896	1,187,010	---	78,039	3,642,945		
FORADA	59,586	---	7,585	---	12,660	3,032	15,692	36,864	---	5,546	51,404	176,677	---	---	59,946	236,623		
FOREST LAKE	4,105,084	1,520,859	831,239	1,042	1,222,087	14,439	1,237,568	1,541,661	133,273	176,373	520,685	10,066,742	5,070,000	---	20,000	---	15,156,742	
FORESTON	28,011	---	16,117	---	54,311	---	54,311	14,210	59	2,197	73,568	188,473	---	5,000	---	193,473		
FORT RIPLEY	6,485	---	3,045	---	1,378	---	1,378	880	---	2,344	6,154	20,286	---	---	1,000	21,286		
FOSTON	381,385	4,067	1,213	5,784	681,971	---	687,755	317,337	2,542	25,229	122,478	1,542,006	1,258,023	---	85,000	123,686	3,008,715	
FOUNTAIN	135,137	21,617	4,305	---	70,603	---	70,603	---	1,486	4,717	45,264	283,129	---	5,600	48,324	337,053		
FOXHOME	10,007	---	700	---	24,000	---	24,000	1,094	---	235	3,591	39,627	---	---	---	39,627		
FRANKLIN	105,637	7,898	4,050	95,771	183,464	200	279,435	56,813	1,290	13,024	16,981	485,128	---	10,000	---	495,128		
FRAZEE	225,929	110,071	5,252	---	316,685	---	316,685	127,508	9,136	4,093	157,320	955,994	580,000	---	82,770	124,049	1,742,813	
FREEBORN	63,877	8,783	5	11,050	58,564	---	69,614	15,806	---	6,220	60,893	225,198	---	---	12,278	237,476		
FREEPORT	160,327	201,099	17,458	---	124,236	---	124,236	80,623	53	22,558	190,295	796,649	493,475	104,364	16,600	5,611	1,416,699	
FRIDLEY	9,418,802	470,648	557,920	357,454	3,730,465	60,326	4,148,245	1,500,429	216,368	625,508	2,377,421	19,315,341	---	618,909	1,608,249	21,542,499		
FROST	81,007	---	404	92,745	71,018	---	163,763	32,165	---	3,522	11,739	292,600	---	---	---	292,600		
FULDA	182,985	20,602	2,276	---	441,247	13,480	454,727	61,496	6,423	8,299	70,669	807,477	451,553	---	27,396	68,678	1,355,104	
FUNKLEY	---	---	1,012	---	25	---	25	---	---	1,347	2,384	---	---	---	2,384			
GARFIELD	36,915	810	4,358	---	38,098	---	38,098	39,989	118	5,098	63,197	188,583	---	---	---	188,583		
GARRISON	113,576	---	9,492	53,488	36,345	3,000	92,833	116,852	1,173	1,956	45,889	381,771	---	---	---	381,771		
GARVIN	20,797	---	2,255	58,388	56,418	---	114,806	1,080	72	1,686	10,504	151,200	---	---	---	151,200		
GARY	34,733	---	556	33,880	76,207	107	110,194	6,694	155	1,029	33,772	187,133	---	---	22,171	209,304		
GAYLORD	467,767	377,223	32,627	---	793,615	25,103	818,718	103,298	12,148	67,651	566,173	2,445,605	---	378,506	85,605	2,909,716		
GEM LAKE	120,192	---	21,133	---	12	820	832	425	3,416	5,266	156	151,420	---	5,445	---	156,865		
GENEVA	55,335	---	6,101	195	106,925	---	107,120	15,071	---	11,767	71,674	267,068	---	---	10,228	277,296		
GENOLA	11,760	---	5,320	---	325	2,070	2,395	5,889	178	---	523	26,065	---	---	26,065			
GEORGETOWN	16,318	4,802	925	---	9,885	1,386	11,271	4,836	---	5,144	1,612	44,908	---	---	44,908			
GHENT	37,553	23,406	6,862	107,257	96,383	---	203,640	6,587	---	2,984	17,959	298,991	372,425	---	6,000	88,166	765,582	
GIBBON	234,347	---	7,578	---	252,584	18,173	270,757	145,689	7,398	11,204	62,664	739,637	---	---	---	739,637		
GILBERT	392,902	31,812	7,288	40,000	1,377,513	199,652	1,617,165	301,450	26,907	17,645	98,160	2,493,329	---	111,026	58,801	23,475	2,686,631	
GILMAN	8,595	11,140	501	---	42,005	---	42,005	24,404	---	2,117	32,052	120,814	---	1	---	120,815		
GLENCOE	1,500,675	121,137	80,741	58,934	1,780,246	---	1,839,180	277,494	89,560	63,671	302,107	4,274,565	5,223,612	---	247,100	248,166	9,993,443	
GLENVILLE	78,942	8,496	2,209	---	151,931	---	151,931	22,923	283	3,527	60,231	328,542	---	13,861	15,000	357,403		
GLENWOOD	669,141	207,183	29,778	24,609	928,051	---	952,660	200,068	24,060	51,282	305,161	2,439,333	---	33,890	94,516	2,567,739		
GLYNOND	221,812	167,744	31,508	1,142	214,120	16,498	231,760	106,826	38,994	12,769	14,023	825,436	20,000	---	17,916	863,352		
GOLDEN VALLEY	14,634,077	1,485,515	903,052	12,865	317,607	---	330,472	1,954,207	311,783	506,803	213,513	20,339,422	16,579,542	80,448	7,500	7,409,265	44,416,177	
GONVICK	44,748	---	1,824	15,365	95,477	---	110,842	35,589	1,941	13,173	34,868	242,985	---	---	---	242,985		
GOOD THUNDER	171,832	38,906	2,401	---	152,009	600	152,609	51,622	798	10,002	65,782	493,952	---	---	28,071	522,023		
GOODHUE	278,900	5,000	39,342	---	157,515	---	157,515	85,631	1,451	8,179	533,965	929,983	---	3,000	66,374	999,357		
GOODRIDGE	6,878	7,575	---	---	35,181	---	35,181	71	---	---	12,892	62,597	---	2,000	---	64,597		
GOODVIEW	853,995	157,475	11,361	---	292,826	---	292,826	796	24,674	78,334	437,371	1,856,832	275,000	---	950,000	---	3,081,832	
GRACEVILLE	114,477	7,605	1,665	712	236,472	7,000	244,184	37,921	63	2,434	17,467	425,816	---	---	84,750	510,566		
GRANADA	8,259	4,056	945	---	82,394	---	82,394	725	---	7,812	9,737	113,928	---	---	20,000	133,928		
GRAND MARAIS	736,094	65,756	16,475	---	322,451	79,372	401,823	694,242	4,263	30,176	81,485	2,030,314	---	248,903	227,843	2,507,060		
GRAND MEADOW	197,742	53,154	2,720	---	252,386	5,000	257,386	125,440	1,124	17,284	68,427	723,277	---	35,420	---	758,697		
GRAND RAPIDS	4,156,542	984,243	114,297	143,273	3,563,601	24,543	3,731,417	1,292,998	96,615	280,927	441,953	11,098,992	2,460,000	212,711	2,500	2,098,515	15,872,718	
GRANITE FALLS	531,134	87,469	39,525	8,290	2,363,492	2,090	2,373,872	60,469	13,092	23,021	1,615,842	4,744,424	915,000	---	365,687	173,948	6,199,059	
GRANT	608,399	24,438	143,742	---	14,952	12,487	27,439	11,800	45,009	2,914	51,339	915,080	---	---	---	915,080		
GRASSTON	7,729	---	4,211	---	22,124	---	22,124	6,505	---	594	2,726	43,889	---	---	---	43,889		
GREEN ISLE	187,675	64,672	37,999	10,792	60,932	7,963	79,687	33,763	---	10,052	150,796	564,644	75,000	---	13,956	653,600		
GREENBUSH	113,871	43,802	2,952	40,486	232,708	---	273,194	94,274	1,469	5,3								

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
GREY EAGLE	42,340	15,005	2,618	---	89,192	---	89,192	54,511	---	8,773	67,703	280,142	158,115	---	556	29,340	468,153
GROVE CITY	61,290	12,955	7,391	5,759	202,041	---	207,800	99,172	2,881	---	61,939	453,428	---	---	---	---	453,428
GRYGLA	37,607	26,811	4,749	346	57,516	2,500	60,362	65,180	1,154	2,759	64,133	262,755	333,000	---	---	17,406	613,161
GULLY	6,348	4,077	1,836	---	10,898	---	10,898	6,583	69	4,633	9,103	43,547	---	---	---	43,547	
HACKENSACK	110,978	---	9,082	---	81,705	---	81,705	2,718	112	510	96,539	301,644	---	12,000	50,000	363,644	
HADLEY	21,985	---	---	---	9,172	---	9,172	---	---	490	3,006	34,653	---	---	---	34,653	
HALLOCK	191,904	129,329	4,930	135,445	461,563	---	597,008	158,111	817	20,076	65,479	1,167,654	810,000	---	30,000	45,664	2,053,318
HALMA	2,264	---	500	---	9,560	---	9,560	545	---	201	---	13,070	---	---	---	---	13,070
HALSTAD	173,917	38,813	1,799	---	214,659	---	214,659	13,713	2,088	6,742	152,384	604,115	---	---	---	132,660	736,775
HAM LAKE	2,417,878	463,457	765,959	117,591	464,380	33,529	615,500	303,060	38,041	214,624	195,573	5,014,092	---	118,814	---	1,326,424	6,459,330
HAMBURG	258,744	21,729	10,171	---	69,709	---	69,709	43,480	304	778	46,980	451,895	213,228	---	11,440	104,573	781,136
HAMMOND	9,415	---	2,539	---	25,639	---	25,639	355	465	61	13,143	51,617	---	---	5,687	---	57,304
HAMPTON	73,882	---	11,272	---	33,826	---	33,826	2,448	2,876	4,284	11,194	139,782	---	---	---	---	139,782
HANCOCK	95,489	2,155	---	18,360	186,561	---	204,921	80,625	1,544	5,457	36,844	427,035	1,480,011	---	292,946	30,865	2,230,857
HANLEY FALLS	77,986	21,596	365	25,900	81,156	---	107,056	9,197	---	3,108	14,114	233,422	35,000	---	9,180	---	277,602
HANOVER	638,375	162,431	225,354	---	59,807	---	59,807	159,088	5,610	18,797	63,125	1,332,587	---	---	20,628	152,739	1,505,954
HANSKA	65,661	12,459	584	---	122,583	---	122,583	35,247	---	5,399	73,810	315,743	345,000	---	17,000	80,250	757,993
HARDING	4,718	47	2,944	---	2,216	2,106	4,322	2,155	---	365	27,360	41,911	---	---	---	41,911	
HARDWICK	16,690	---	3,620	---	32,069	650	32,719	10,730	---	2,542	2,309	68,610	---	---	---	---	68,610
HARMONY	410,513	66,998	8,189	---	373,253	50,998	424,251	125,380	1,266	25,614	157,053	1,219,264	215,000	---	24,996	251,916	1,711,176
HARRIS	281,679	---	4,318	---	128,857	---	128,857	14,522	2,370	3,071	14,417	449,234	---	---	---	449,234	
HARTLAND	69,157	3,785	981	---	68,512	---	68,512	30,693	40	793	23,261	197,222	---	---	---	197,222	
HASTINGS	6,613,167	962,955	900,360	219,934	2,545,449	77,465	2,842,848	3,094,601	93,104	370,122	92,492	14,969,649	5,520,000	---	796,024	1,017,000	22,302,673
HATFIELD	5,791	---	1,200	---	3,157	934	4,091	51	---	1,915	---	13,048	---	---	---	13,048	
HAWLEY	219,027	279,149	19,473	---	376,019	---	376,019	45,845	17,354	6,592	253,365	1,216,824	223,900	160,000	219,161	68,000	1,887,885
HAYFIELD	370,414	62,804	10,945	---	358,571	8,159	366,730	15,336	5,585	2,191	195,568	1,029,573	40,000	---	35,000	216,411	1,320,984
HAYWARD	73,056	26,904	1,798	---	51,899	---	51,899	28,602	---	1,175	42,993	226,427	66,000	11,175	---	35,000	338,602
HAZEL RUN	4,208	---	---	---	13,124	---	13,124	223	---	18	7,577	25,150	---	---	---	25,150	
HECTOR	364,520	40,962	5,001	---	380,499	---	380,499	122,589	5,273	12,550	57,424	988,818	---	---	---	191,115	1,179,933
HEIDELBERG	9,579	---	1,682	---	2,301	---	2,301	---	---	247	665	14,474	---	---	---	14,474	
HENDERSON	314,146	72,006	25,305	52,002	286,718	8,084	346,804	26,122	7,132	5,249	125,426	922,190	1,488,750	---	58,200	64,750	2,533,890
HENDRICKS	205,654	877	1,480	58,950	221,805	---	280,755	65,666	1,030	4,673	20,395	580,530	---	3,000	---	35,325	618,855
HENDRUM	60,692	6,739	722	---	76,775	---	76,775	20,601	347	2,254	111,277	279,407	55,000	---	1,224	68,347	403,978
HENNING	138,100	---	3,540	---	236,187	---	236,187	44,517	4,221	17,790	47,783	492,138	---	14,805	---	20,727	527,670
HENRIETTE	4,733	---	1,212	---	6,084	---	6,084	300	---	943	22,462	35,734	---	---	---	35,734	
HERMAN	84,416	2,948	211	22,091	173,443	12,472	208,006	41,797	1,084	5,476	16,565	360,503	375,395	---	56,000	24,500	816,398
HERMANTOWN	2,544,693	699,271	185,230	---	971,005	24,000	995,005	32,778	35,004	71,057	765,202	5,328,240	5,691,407	3,267	218,389	1,207,157	12,448,460
HERON LAKE	151,922	---	585	61,830	247,227	12,756	321,813	78,040	2,987	6,701	95,051	657,099	---	---	150,700	19,206	827,005
HEWITT	34,797	411	5,268	---	57,279	---	57,279	48,352	---	968	5,322	152,397	---	---	---	152,397	
HIBBING	2,985,453	27,975	129,401	72,355	11,317,237	35,204	11,424,796	1,907,792	105,525	98,655	335,456	17,015,053	130,000	164,749	60,808	69,126	17,439,736
HILL CITY	255,247	3,677	9,559	---	84,338	2,989	87,327	39,305	7,332	12,128	55,606	470,181	59,000	---	56,214	---	585,395
HILLMAN	2,893	---	2,005	---	2,290	---	2,290	---	329	---	5,899	13,416	---	---	---	13,416	
HILLS	41,376	1,908	595	---	149,772	---	149,772	34,466	609	11,479	29,201	269,406	---	8,000	---	1,500	278,906
HILLTOP	545,172	---	13,726	45,000	104,186	11,798	160,984	25,252	10,447	1,577	3,812	760,970	---	---	---	---	760,970
HINCKLEY	546,094	61,603	46,440	---	245,848	---	245,848	128,009	---	20,007	124,950	1,172,951	---	133,617	118,622	1,425,190	
HITTERDAL	15,400	277	16	---	58,114	---	58,114	47,586	---	8,035	37,265	166,693	---	---	---	166,693	
HOFFMAN	59,105	21,333	2,953	58,696	151,718	---	210,414	61,412	3,174	6,144	39,715	404,250	---	---	70,584	474,834	
HOKAH	133,885	---	3,288	---	236,884	---	236,884	30,439	1,095	13,164	26,841	445,596	---	---	---	445,596	
HOLDINGFORD	249,040	46,185	3,530	---	170,244	---	170,244	54,716	628	9,348	33,477	567,168	930,000	1,074	57,341	---	1,555,583
HOLLAND	24,116	1,395	1,568	---	57,267	---	57,267	6,116	---	6,731	5,249	102,442	---	---	130	---	102,572
HOLLANDALE	67,951	---	1,417	---	71,424	---	71,424	24,636	500	5,893	1,670	173,491	---	---	---	---	173,491
HOLLOWAY	24,080	---	---	---	21,334	---	21,334	2,118	---	2,743	5,981	56,256	---	---	---	56,256	
HOLT	4,133	---	---	---	12,237	---	12,237	60	---	---	---	16,430	---	---	---	16,430	
HOPKINS	9,230,597	1,460,464	639,566	272,466	2,067,102	510,769	2,850,337	797,233	181,893	327,959	224,320	15,712,369	3,050,000	---	---	2,042,771	20,805,140
HOUSTON	339,960	7,741	810	---	312,668	---	312,668	210,902	2,804	652	112,974	988,511	135,544	---	19,200	68,300	1,211,555
HOWARD LAKE	635,067	297,050	82,644	38,796	475,913	---	514,709	361,536	9,149	10,701	255,133	2,165,989	304,894	---	332,795	224,762	3,028,440
HOYT LAKES	862,120	5,000	23,843	91,654	1,149,281	38,953	1,279,888	384,335	8,463	72,179	215,614	2,851,442	1,995,869	---	608,113	5,455,424	
HUGO	2,501,227	30,270	359,460	---	444,075	96,905	540,980	312,478	45,120	95,344	43,907	3,928,786	878,864	489,612	846,399	989,414	7,133,075
HUMBOLDT	2,522	---	---	---	4,880	---	4,880	50	---	3	7,455	---	---	---	---	7,455	
HUTCHINSON	4,205,049	1,847,150	448,422	1,068,867	3,605,518	135,155	4,809,540	1,407,780	71,360	161,864	1,258,377	14,209,542	1,520,136	---	1,283,400	2,054,153	19,067,231
IHLEN	4,279	---	1,012	---	20,981	---	20,981	15,748	---	378	42,398	---	---	---	---	42,398	
INDEPENDENCE	1,689,459	136,051	236,872	23,982	1,524	57,240	82,746	86,719	59,197	6,913	18,051	2,316,008	---	140,111	---	---	2,

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
IONA	25,624	2,904	900	757,406	47,877	---	805,283	5,385	---	175	7,752	848,023	750,000	---	---	26,000	1,624,023	
IRON JUNCTION	3,977	---	---	1,499	8,598	---	10,097	---	---	1,174	561	15,809	---	---	---	---	15,809	
IRONTON	183,855	1,501	9,673	---	252,821	14,420	267,241	995	---	1,921	10,841	476,027	---	58,082	---	67,168	601,277	
ISANTI	972,652	171,309	236,507	2,745	700,239	---	702,984	508,353	25,631	99,899	158,292	2,875,627	2,619,707	34,849	50,000	557,923	6,138,106	
ISLE	314,358	40,729	4,310	---	98,869	---	98,869	93,465	28,656	23,233	106,716	710,336	25,150	---	15,390	---	750,876	
IVANHOE	124,853	2,268	1,075	140,634	239,453	5,999	386,086	78,281	934	2,242	33,146	628,885	---	1,000	11,000	640,885		
JACKSON	614,021	25,450	41,997	---	1,702,974	35,035	1,738,009	196,266	15,958	107,881	49,906	2,789,488	---	260,000	131,750	3,181,238		
JANESVILLE	475,551	404,257	34,879	39,109	591,947	3,800	634,856	94,640	18,903	16,838	112,012	1,791,936	534,318	---	46,265	167,331	2,539,850	
JASPER	66,714	284,261	1,112	62,167	184,684	2,490	249,341	43,934	473	5,839	35,073	686,747	855,000	---	7,500	1,549,247		
JEFFERS	38,726	5,614	3,860	---	152,815	---	152,815	22,241	---	4,311	14,789	242,356	---	15,438	450	25,244		
JENKINS	113,100	---	4,560	---	15,666	---	15,666	100	633	1,327	4,753	140,139	---	---	25,371	165,510		
JOHNSON	4,948	---	55	---	4,891	---	4,891	---	---	1,151	---	11,045	---	---	---	11,045		
JORDAN	1,395,803	505,829	310,231	49,100	567,911	---	617,011	239,883	85,621	78,004	443,695	3,676,077	1,246,622	---	308,236	66,450	5,297,385	
KANDIYOH	65,414	33,043	6,947	---	91,463	---	91,463	39,814	---	9,381	19,990	266,052	---	---	---	---	266,052	
KARLSTAD	170,375	13,748	1,029	---	228,006	---	228,006	144,133	1,547	30,754	19,004	608,596	---	15,000	30,000	653,596		
KASOTA	38,952	5,569	8,158	---	129,253	11,088	140,341	67,439	8,115	5,952	48,607	323,133	---	---	---	323,133		
KASSON	1,020,637	545,189	51,073	---	804,421	40,840	845,261	123,361	23,689	111,476	68,800	2,789,486	---	46,000	55,578	2,891,064		
KEEWATIN	178,878	---	4,800	420,715	745,790	---	1,166,505	34,679	4,170	13,917	67,184	1,470,133	---	68,095	---	1,538,228		
KELLIHER	27,832	18,589	3,398	---	89,022	---	89,022	32,665	50	5,498	46,416	223,470	---	5,600	30,000	50,345	309,415	
KELLOGG	46,300	36,549	6,054	---	80,949	---	80,949	60,230	235	828	26,859	258,004	---	6,000	11,559	275,563		
KENNEDY	50,252	21,610	1,380	---	67,487	---	67,487	35,166	---	4,847	14,101	194,843	---	---	---	194,843		
KENNETH	4,199	---	1,150	---	16,046	---	16,046	75	---	2,385	2,651	26,506	---	---	---	26,506		
KENSINGTON	30,762	129	2,075	---	136,075	---	136,075	18,734	29	11,849	73,546	273,199	---	2,500	---	275,699		
KENT	5,713	---	---	---	22,481	---	22,481	---	---	1,494	93,053	122,741	---	---	---	140,080	262,821	
KENYON	536,922	87,493	8,165	---	426,496	17,587	444,083	133,770	5,170	24,472	74,342	1,314,417	---	78,992	136,665	1,530,074		
KERKHOVEN	99,747	---	933	---	196,159	---	196,159	74,838	240	19,115	17,721	408,753	---	99,732	74,158	582,643		
KERRICK	10,130	---	1,845	---	8,566	---	8,566	14,994	---	280	22,839	58,654	---	4,346	63,000			
KETTLE RIVER	40,389	---	4,331	---	42,287	2,500	44,478	29,062	---	2,219	21,575	142,363	---	27,392	11,175	180,930		
KIESTER	119,967	---	1,392	---	200,891	26,785	227,676	19,518	15	10,867	69,442	448,877	852,948	---	10,000	73,567	1,385,392	
KILKENNY	5,883	---	1,996	---	41,910	34,118	76,028	28,641	---	15,651	31,904	160,103	---	---	8,439	168,542		
KIMBALL	243,458	44,490	7,628	2,525	131,431	5,450	139,406	238,962	28,283	9,769	42,799	754,795	1,034,517	---	36,000	1,825,312		
KINBRAE	2,909	---	500	---	843	---	843	400	---	---	4,652	---	---	---	4,652			
KINGSTON	7,078	---	2,022	---	9,672	---	9,672	1,106	---	17	3,086	22,981	---	---	---	22,981		
KINNEY	96,992	175	---	---	171,281	---	171,281	221,461	475	6,543	---	496,927	---	---	---	496,927		
LA CRESCENT	1,247,859	509,337	73,378	15,721	618,143	79,464	713,328	105,594	29,400	78,860	47,031	2,804,787	425,000	12,935	90,891	110,935	3,444,548	
LA PRAIRIE	154,797	53,700	9,211	---	58,843	---	58,843	1,912	1,526	13,658	3,559	297,206	---	---	---	297,206		
LA SALLE	12,260	---	700	---	18,158	---	18,158	305	---	337	24,993	56,753	---	---	---	56,753		
LAFAYETTE	70,710	7,693	1,394	---	139,715	---	139,715	30,893	---	4,223	12,219	266,847	---	---	81,192	348,039		
LAKE BENTON	39,438	---	1,127	42,745	268,993	---	311,738	43,372	433	6,273	41,877	444,258	---	15,000	7,888	467,146		
LAKE BRONSON	24,321	---	2,296	---	83,660	1,058	84,718	4,850	---	4,773	13,788	134,746	---	---	1,296	136,042		
LAKE CITY	1,287,092	211,941	39,052	169,837	1,143,560	12,330	1,325,727	379,398	34,661	68,201	241,322	3,587,394	700,000	---	239,453	---	4,526,847	
LAKE CRYSTAL	955,603	332,033	32,632	---	1,236,183	---	1,236,183	285,739	8,821	80,024	37,440	2,968,475	---	---	19,044	2,987,519		
LAKE ELMO	1,620,001	192,437	219,812	54,500	97,318	28,552	180,370	155,270	83,808	90,887	48,575	2,591,160	---	---	283,042	287,420		
LAKE HENRY	5,459	---	2,370	---	14,923	714	15,637	32,415	---	585	21,070	77,536	---	---	29,493	107,029		
LAKE LILLIAN	47,198	---	648	---	57,670	1,964	59,634	45,257	83	5,450	9,342	167,612	---	13,600	6,011	187,223		
LAKE PARK	65,963	12,233	1,460	---	200,844	2,423	203,267	49,630	3,061	7,351	105,070	446,035	---	65,915	---	513,950		
LAKE SHORE	604,512	11,153	35,704	---	9,859	1,378	11,237	133	3,863	10,767	22,299	699,668	---	---	699,668			
LAKE ST. CROIX BEACH	297,833	115,538	37,588	---	363,198	---	363,198	34,601	3,231	3,462	6,184	861,635	157,730	---	---	1,019,365		
LAKE WILSON	19,944	---	160	---	91,633	2,242	93,875	14,250	---	6,891	90,941	226,061	296,173	---	22,330	---	544,564	
LAKEFIELD	275,796	63,669	3,230	---	747,303	---	747,303	35,627	4,144	154,453	99,541	1,383,763	---	41,941	12,000	190,273	1,627,977	
LAKELAND	467,331	135,050	3,269	---	93,618	---	93,618	13,157	10,492	11,991	20,723	755,631	---	---	67,350	822,981		
LAKELAND SHORES	63,585	16,031	2,784	---	44	---	44	60	1,473	2,283	570	86,830	---	---	10,200	97,030		
LAKEVILLE	12,360,960	1,804,620	3,100,555	83,100	2,889,764	379,693	3,352,557	10,524,322	203,170	554,428	472,790	32,373,402	20,497,274	---	1,259,106	4,982,324	59,112,106	
LAMBERTON	191,335	11,708	2,645	---	330,346	15,672	346,018	19,725	1,710	7,938	87,157	668,236	---	2,601	50,400	24,590	745,827	
LANCASTER	41,719	---	350	19,449	176,775	---	196,224	18,726	---	1,347	9,921	268,287	---	10,000	---	278,287		
LANDFALL	546,723	6,250	1,711	---	18,315	---	18,315	3,525	2,728	6,085	148,560	733,897	---	---	---	733,897		
LANESBORO	291,813	5,724	10,820	---	290,382	45,065	335,447	126,605	2,652	4,742	228,828	1,006,631	98,000	---	12,000	29,924	1,146,555	
LAPORE	7,830	---	6,770	---	9,009	---	9,009	683	---	412	3,156	27,860	---	---	3,638	31,498		
LASTRUP	7,565	---	2,057	---	4,377	2,100	6,477	4,498	217	35	7,347	28,196	---	---	---	28,196		
LAUDERDALE	572,749	249,384	26,979	---	317,103	4,079	321,182	107,406	35,368	31,629	317,826	1,662,523	980,894	---	248,227	1,114,640	4,006,284	
LE CENTER	260,186	252,541	17,577	---	546,945	23,413	570,358	68,181	11,299	54,384	1,027,103	2,261,629	323,834	---	181,330	345,913	3,112,706	
LE SUEUR	1,077,522	190,044	66,450	172,299</														

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
LEONIDAS	11,791	---	---	---	60,432	---	60,432	972	---	25,287	669	99,151	---	---	---	99,151	
LEROY	218,073	96,444	3,025	---	224,472	10,888	235,360	29,511	---	5,038	81,095	668,546	165,000	---	---	16,938	850,484
LESTER PRAIRIE	330,553	30,735	57,010	78,888	355,332	3,750	437,970	118,816	9,083	12,878	159,985	1,157,030	---	55,363	75,711	1,288,104	
LEWISTON	327,171	54,214	22,374	---	312,292	---	312,292	121,478	15,271	15,258	18,129	886,187	1,079,100	---	461	1,965,748	
LEWISVILLE	37,226	---	220	---	60,035	3,264	63,299	14,374	---	1,228	20,828	137,175	77,000	1,950	7,993	---	224,118
LEXINGTON	700,545	91,353	41,089	---	377,305	14,168	391,473	24,137	30,553	12,636	68,802	1,360,588	---	234,645	184,500	1,779,733	
LILYDALE	366,480	1,160	75,270	---	5,650	1,054	6,704	---	10,438	9,165	2,784	472,001	588,516	---	---	---	1,060,517
LINDSTROM	689,024	71,531	268,924	34,395	234,586	44,310	313,291	271,117	18,431	30,458	75,125	1,737,901	1,044,986	---	131,644	403,727	3,318,258
LINO LAKES	6,793,313	2,812,386	766,524	37,521	1,900,383	73,381	2,011,285	658,370	97,223	194,049	572,026	13,905,176	2,673,565	---	---	1,120,223	17,698,964
LISMORE	45,835	---	10	---	84,651	---	84,651	19,245	113	1,450	8,967	160,271	---	110	33,724	---	194,105
LITCHFIELD	1,227,648	318,549	110,339	443,348	1,731,922	---	2,175,270	813,801	34,887	62,858	228,727	4,972,079	1,365,000	9,833	474,272	1,604,662	8,425,846
LITTLE CANADA	2,335,509	343,115	379,178	---	304,942	16,933	321,875	307,966	57,130	290,436	587,932	4,623,141	---	248,981	3,534,658	8,406,780	
LITTLE FALLS	2,368,898	880,166	106,595	505,702	3,982,074	236,975	4,724,751	340,746	80,950	101,708	1,026,543	9,630,357	10,520,534	413,149	1,876,883	22,440,923	
LITTLEFORK	141,237	42,488	3,470	---	201,744	22,359	224,103	92,264	250	3,167	14,512	521,491	---	349	---	72,822	594,662
LONG BEACH	47,139	---	13,769	---	1,731	---	1,731	3,600	---	1,004	4,883	72,126	64,381	---	---	---	136,507
LONG LAKE	989,814	251,085	180,066	---	5,738,384	2,863	5,741,247	304,618	17,075	86,725	34,193	7,604,823	---	---	---	---	7,604,823
LONG PRAIRIE	529,754	117,775	25,804	2,377,549	1,409,672	6,000	3,793,221	108,575	30,476	42,698	121,823	4,770,126	610,503	---	216,602	135,804	5,733,035
LONGVILLE	137,384	43,349	4,601	---	60,423	---	60,423	164,585	16	5,250	44,794	460,402	---	55,450	---	515,852	
LONSDALE	442,507	54,137	257,760	1,000	259,726	---	260,726	1,841,689	17,388	20,513	82,948	2,977,668	---	149,941	---	209,187	3,336,796
LORETTO	213,410	---	16,242	---	290,331	116,053	406,384	29,480	5,540	2,457	58,318	731,831	355,000	---	10,000	21,781	1,118,612
LOUISBURG	7,230	---	---	---	5,488	---	5,488	25	---	71	---	12,814	---	---	---	---	12,814
LOWRY	38,102	---	6,025	---	79,823	---	79,823	25,909	457	---	11,155	161,471	---	---	33,484	194,955	
LUCAN	18,824	---	1,239	---	72,255	---	72,255	24,789	---	3,872	11,116	132,095	---	---	---	---	132,095
LUVERNE	1,098,468	207,283	93,586	---	1,418,144	187,160	1,605,304	371,258	4,015	177,996	79,218	3,637,128	---	---	230,357	284,383	4,151,868
LYLE	44,935	7,281	1,995	---	149,057	---	149,057	19,333	133	11,835	17,600	252,169	---	---	18,500	270,669	
LYND	52,512	287	5,610	72,194	73,032	---	145,226	6,607	897	1,319	16,629	229,087	---	---	---	229,087	
MABEL	182,391	25,556	1,059	---	297,491	2,250	299,741	70,728	785	6,573	223,252	810,085	787,705	---	60,800	3,300	1,661,890
MADELIA	361,922	45,165	13,981	6,303	675,388	33,486	715,177	198,474	9,532	35,861	308,533	1,688,645	340,000	12,517	117,267	206,219	2,364,648
MADISON	282,472	26,999	2,505	9,786	809,387	12,460	831,633	123,065	4,517	26,788	70,252	1,368,231	---	4,942	68,025	654,995	2,096,193
MADISON LAKE	22,948	105,756	30,914	---	145,367	1,874	147,241	130,918	8,053	10,835	49,969	706,634	366,088	---	92,860	68,542	1,234,124
MAGNOLIA	16,364	---	---	---	30,518	4,405	34,923	4,037	---	3,269	4,181	62,774	---	---	---	62,774	
MAHNOMEN	310,913	112,669	1,616	364,680	337,139	7,542	709,361	57,424	12,062	24,792	30,117	1,258,954	200,000	24,388	119,431	15,000	1,617,773
MAHTOMEDI	2,459,991	297,725	225,381	42,570	728,742	61,993	833,305	631,051	32,649	228,663	149,850	4,858,615	---	---	555,622	5,414,237	
MANCHESTER	4,539	609	900	---	4,620	---	4,620	---	---	232	1,504	12,404	---	---	---	12,404	
MANHATTAN BEACH	38,869	---	2,869	---	869	---	869	---	---	---	1,424	44,031	---	---	---	44,031	
MANKATO	6,970,309	5,010,033	914,872	107,055	11,472,195	390,111	11,969,361	2,178,814	260,922	422,991	2,197,083	29,924,385	11,827,516	5,984,626	386,525	48,123,052	
MANTORVILLE	274,574	2,860	18,451	2,737	229,673	---	232,410	56,039	3,650	18,579	55,903	662,466	590,848	---	58,709	1,312,023	
MAPLE GROVE	19,695,170	14,226,327	3,167,128	6,102,307	4,868,500	2,412,735	13,383,542	5,848,851	505,811	1,978,043	3,733,242	62,538,114	6,907,267	---	1,330,800	16,900,920	87,677,101
MAPLE LAKE	345,111	202,745	50,933	4,119	334,886	5,532	344,537	252,007	---	45,153	64,278	1,304,764	1,180,922	---	20,000	75,000	2,580,686
MAPLE PLAIN	908,432	69,068	23,813	---	352,536	2,605	355,141	366,865	24,017	9,758	25,492	1,782,586	---	---	120,834	1,903,420	
MAPLETON	260,693	195,534	4,843	---	435,049	90,786	525,835	10,010	9,426	55,185	160,354	1,221,880	---	132,000	127,072	1,480,952	
MAPLEVIEW	11,819	---	2,447	---	81,005	---	81,005	36,500	100	452	4,560	136,883	---	3,840	---	140,723	
MAPLEWOOD	11,796,684	2,018,497	1,194,785	35,735	2,398,965	250,563	2,685,263	4,532,786	204,881	339,931	1,916,623	24,689,450	5,100,093	487,694	14,744,832	45,022,069	
MARBLE	88,983	---	3,376	12,114	381,058	---	393,172	12,795	5,473	5,924	48,450	558,173	---	10,440	24,180	592,793	
MARIETTA	13,735	6,590	1,050	---	77,959	3,678	81,637	32,223	87	15,506	2,103	152,931	---	58,000	45,000	255,931	
MARINE ON ST. CROIX	408,026	---	49,709	---	48,506	---	48,506	156,318	1,249	12,942	66,255	743,005	90,000	---	256,538	1,089,543	
MARSHALL	4,070,442	573,955	287,085	3,125	3,373,865	344,539	3,721,529	714,134	112,815	264,428	1,978,807	11,723,195	---	2,944,324	382,021	15,049,540	
MAYER	313,632	19,415	197,740	---	35,879	2,798	38,677	204,848	348	6,514	76,358	857,532	603,010	54,000	235,961	1,750,503	
MAYNARD	110,920	---	550	---	159,243	---	159,243	30,526	---	9,162	166,721	477,122	350,732	---	20,907	848,761	
MAZEPPA	159,020	40,016	10,966	---	186,658	4,014	190,672	42,984	1,550	14,862	99,114	559,184	216,159	77,970	5,000	858,513	
MC GRATH	4,008	---	2,850	---	10,245	875	11,120	3,973	---	1,325	46,420	69,696	---	---	---	69,696	
MC GREGOR	142,170	---	7,185	790,682	142,053	29,484	962,219	227,648	173	10,900	85,142	1,435,437	648,700	33,890	102,483	2,220,510	
MC INTOSH	61,109	18,409	1,975	---	180,792	---	180,792	75,911	---	35,874	120,588	494,658	272,270	---	20,033	434,206	1,221,167
MC KINLEY	3,183	---	2	2,281	85,352	---	87,633	2,267	---	30,176	574	123,835	---	---	25,804	149,639	
MEADOWLANDS	31,770	---	1,735	11,663	17,209	---	28,872	10,410	---	4,103	5,244	82,134	---	172	---	82,306	
MEDFORD	411,216	275,815	8,908	---	152,194	1,910	154,104	34,192	90	34,098	89,783	1,008,206	---	50,000	171,549	1,229,755	
MEDICINE LAKE	214,547	---	27,722	---	7,065	---	7,065	75	---	1,454	1,951	252,814	---	---	---	252,814	
MEDINA	1,401,355	397,789	446,965	---	77,359	49,680	127,039	1,396,992	106,025	99,911	83,637	4,059,713	---	5,195	---	221,000	4,285,908
MEIRE GROVE	35,340	---	1,729	---	35,330	---	35,330	2,095	26	5	410	74,935	---</td				

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
MIDDLE RIVER	35,761	---	2,411	222,171	68,416	6,615	297,202	20,530	86	1,821	28,373	386,184	---	---	200	---	386,384
MIESVILLE	28,684	---	3,531	---	27,126	---	27,126	39,110	336	2,843	1,830	103,460	---	---	---	---	103,460
MILACA	481,123	80,884	10,925	995	618,813	---	619,808	163,973	12,866	45,966	120,635	1,536,180	---	12,001	53,566	---	1,601,747
MILAN	87,516	---	1,110	23,552	133,684	1,652	158,888	19,297	---	3,061	5,894	275,766	---	---	---	---	275,766
MILLERVILLE	462	---	60	108	8,010	---	8,118	12,054	---	364	18,655	39,713	---	---	23,000	---	62,713
MILLVILLE	15,414	---	5,105	---	19,514	770	20,284	---	272	1,229	14,018	56,322	---	---	---	---	56,322
MILROY	77,965	---	3,250	79,200	67,052	---	146,252	9,815	---	2,606	16,392	256,280	151,962	---	16,000	110,083	534,325
MILTONA	54,855	---	4,068	---	31,608	---	31,608	---	151	2,495	33,520	126,697	---	40,000	87,478	254,175	
MINNEAPOLIS	300,584,000	11,242,000	22,915,000	41,389,000	167,246,000	13,127,000	221,762,000	41,651,000	9,576,000	15,222,000	34,140,000	657,092,000	195,500,000	---	15,396,000	103,269,000	971,257,000
MINNEISKA	8,228	---	1,040	---	11,972	---	11,972	242	106	1,183	21,000	43,771	---	---	---	---	43,771
MINNEOTA	263,627	8,495	5,909	427,383	824,833	---	1,252,216	37,136	5,628	18,426	77,826	1,669,263	533,224	---	64,100	293,148	2,559,735
MINNESOTA CITY	23,836	---	3,195	---	34,999	---	34,999	---	---	2,818	19,851	84,699	---	---	---	---	84,699
MINNESOTA LAKE	140,158	1,520	2,431	---	215,020	22,216	237,236	27,838	834	7,252	59,312	476,581	405,000	---	---	---	881,1581
MINNETONKA	19,219,127	1,149,172	2,394,113	306,491	2,143,169	---	2,449,660	1,744,708	322,781	860,908	1,428,509	29,568,978	---	---	---	1,314,362	30,883,340
MINNETONKA BEACH	481,809	973	28,641	---	561	5,296	5,857	35,219	5,676	12,138	2,934	573,247	---	---	---	---	573,247
MINNETRISTA	2,330,393	146,837	764,969	8,172	1,260,055	43,156	1,311,383	670,502	82,226	122,840	186,919	5,616,069	992,088	---	---	117,345	6,725,502
MIZPAH	1,626	---	1,560	---	4,228	2,807	7,035	1,635	---	504	15,841	28,201	---	---	---	---	28,201
MONTEVIDEO	1,356,145	203,892	20,110	223,699	2,077,935	11,845	2,313,479	374,421	32,897	67,740	255,937	4,624,621	1,020	90,000	579,942	5,295,583	
MONTGOMERY	782,682	239,395	88,657	3,000	706,878	14,668	724,546	1,154,395	21,097	11,763	71,580	3,094,115	2,215,874	---	---	138,182	5,448,171
MONTICELLO	7,209,560	1,292,415	689,421	---	1,335,784	41,485	1,377,269	2,929,588	---	705,798	1,916,241	16,120,292	2,420,000	---	200,000	4,296,120	23,036,412
MONTROSE	387,990	457	157,019	32,706	229,114	4,380	266,200	115,822	---	39,849	62,337	1,029,674	4,725,872	---	---	22,694	5,778,240
MOORHEAD	3,925,354	2,551,601	596,295	957,631	14,027,321	1,582,485	16,567,437	1,677,135	513,018	286,181	1,567,160	27,684,181	15,240,000	5,079,520	1,329,034	49,332,735	
MOOSE LAKE	281,362	12,361	10,472	---	401,543	4,274	405,817	91,358	10,012	47,869	40,440	899,691	---	---	160,403	---	1,060,094
MORA	472,069	1,172	38,002	99,669	731,546	1,618	832,833	327,963	22,266	68,882	46,975	1,810,162	4,395,327	48,150	638,036	75,881	6,967,556
MORGAN	213,612	3,457	4,406	---	458,878	9,877	468,755	86,071	1,071	22,178	42,188	841,738	---	54,136	484,895	1,380,769	
MORRIS	910,914	197,992	51,602	611,583	2,471,132	---	3,082,715	174,889	45,894	61,153	116,557	4,641,716	1,322,000	61,451	95,000	2,418	6,122,585
MORRISTOWN	65,804	64	11,071	---	212,230	---	212,230	42,073	12,412	12,468	88,692	444,814	---	---	249,132	693,946	
MORTON	117,458	5,759	74	68,897	144,274	---	213,171	24,605	802	2,564	23,473	387,906	---	55,180	---	443,086	
MOTLEY	250,064	2,087	9,265	---	114,630	1,293	115,923	67,085	28,948	14,693	234,324	722,389	480,396	---	98,560	63,855	1,365,200
MOUND	2,969,748	315,872	380,230	397,191	512,379	---	909,570	628,529	109,941	104,650	295,933	5,714,473	5,419,165	---	253,735	11,387,373	
MOUNDS VIEW	4,809,289	66,246	246,002	18,239	1,108,685	267,388	1,394,312	332,452	50,708	238,956	33,408	7,171,373	11,281	60,000	2,244,355	9,487,009	
MOUNTAIN IRON	1,041,816	90,744	14,863	---	1,557,571	364,512	1,922,083	196,170	11,797	137,764	34,561	3,449,798	---	8,103	398,380	3,856,281	
MOUNTAIN LAKE	400,054	36,902	13,138	54,090	762,824	21,644	838,558	199,342	7,669	29,132	255,861	1,780,656	303,924	262,016	125,797	2,472,393	
MURDOCK	65,788	22,137	2,125	---	76,919	---	76,919	33,434	13	1,576	1,147	203,139	242,000	---	---	445,139	
MYRTLE	6,801	---	2,600	---	16,837	---	16,837	---	---	1,150	11,703	39,091	---	---	---	39,091	
NASHUA	6,084	---	---	---	874	---	874	---	---	349	4,414	11,721	---	---	---	11,721	
NASHWAUK	158,026	2,948	3,935	49,923	751,814	11,144	812,881	53,302	5,890	9,936	581,225	1,628,143	145,000	193,548	149,958	2,116,649	
NASSAU	10,611	186	200	---	17,161	56,211	73,372	10,892	---	287	11,405	106,953	---	---	---	106,953	
NELSON	26,000	8,174	7,300	---	18,903	---	18,903	647	61	1,332	2,291	64,708	---	---	15,882	80,590	
NERSTRAND	30,349	---	1,579	---	32,651	---	32,651	27,596	---	3,729	14,909	110,813	---	---	50,000	160,813	
NEVIS	85,505	---	10,338	---	94,093	800	94,893	69,750	---	829	22,798	284,113	50,000	76,699	---	410,812	
NEW AUBURN	67,003	17,070	4,027	---	110,258	16,625	126,883	45,502	475	2,261	20,906	284,127	---	2,196	56,766	343,089	
NEW BRIGHTON	7,713,777	441,023	477,090	4,800	1,672,713	144,203	1,821,716	2,999,005	60,445	1,153,642	3,814,100	18,480,798	2,850,056	55,496	11,336,727	32,723,077	
NEW GERMANY	96,119	4,002	22,154	---	36,498	6,202	42,700	66,368	303	4,777	25,491	261,914	---	---	---	261,914	
NEW HOPE	8,165,829	587,753	366,327	150,265	1,748,706	137,343	2,036,314	1,325,626	297,428	345,005	133,526	13,257,808	---	504,650	264,447	764,651	14,791,556
NEW LONDON	237,524	276,257	58,400	---	251,364	---	251,364	199,215	848	29,253	1,314	1,054,175	161,000	---	---	175,475	1,390,650
NEW MARKET	286,296	8,712	294,199	---	43,680	---	43,680	151,770	7,799	10,848	444,114	1,247,418	691,639	---	35,950	149,629	2,124,636
NEW MUNICH	25,631	764	3,363	---	31,203	---	31,203	525	100	8,151	26,369	96,106	---	---	---	96,106	
NEW PRAGUE	1,919,978	905,726	600,377	45,570	1,345,938	---	1,391,508	585,290	28,379	117,750	131,048	5,680,056	839,334	---	23,500	517,487	7,060,377
NEW RICHLAND	169,170	32,785	15,906	165,742	1,972,339	6,650	2,144,731	52,937	2,921	15,108	80,835	2,514,393	1,145,391	---	63,410	47,000	3,770,194
NEW TRIER	12,996	---	3,730	---	2,745	---	2,745	---	---	18	627	20,116	---	---	---	20,116	
NEW ULM	4,735,716	949,245	189,854	22,500	4,500,388	33,247	4,556,135	935,376	123,398	445,001	167,180	12,101,905	3,808,585	---	1,528,603	3,722,216	21,161,309
NEW YORK MILLS	275,385	142,974	2,740	722,118	430,931	21,859	1,174,908	131,129	11,545	2,293	350,792	2,091,766	360,000	---	319,202	95,717	2,866,685
NEWFOLDEN	22,894	39,572	1,205	---	90,340	20,000	110,340	57,653	---	4,220	39,430	275,314	---	61,000	---	336,314	
NEWPORT	1,624,081	98,548	159,535	557,627	722,062	14,704	1,294,393	10,528	50,365	195,285	243,964	3,676,699	101,294	---	719,100	4,497,093	
NICOLLET	125,755	218,880	8,340	3,795	182,308	---	186,103	707	---	21,310	16,587	577,682	4,280	---	89,930	45,746	717,638
NIELSVILLE	16,049	---	926	---	22,472	---	22,472	1,270	---	903	5,370	46,990	---	2,435	15,515	---	64,940
NIMROD	8,408	---	1,754	---	2,659	---	2,659	---	---	7	1,035	13,863	---	---	---	13,863	
NISSWA	1,222,333	98,964	45,518	---	42,145	100,276	142,421	242,797</td									

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
NORTHFIELD	4,006,338	1,968,380	700,422	209,777	4,059,385	191,723	4,460,885	1,895,036	100,414	432,726	1,425,086	14,989,287	362,300	1,015,445	613,293	1,694,757	18,675,082
NORTHOME	28,543	---	34	684,884	73,865	---	758,749	25,214	---	8,168	42,924	863,632	---	---	15,000	13,343	891,975
NORTHROP	19,416	---	3,974	---	39,919	---	39,919	3,422	---	877	2,768	70,376	---	11,502	---	---	81,878
NORWOOD YOUNG AMERICA	771,794	24,641	174,267	---	377,159	167,497	544,656	85,050	3,410	103,854	84,431	1,792,103	7,344,219	---	1,095,513	422,770	10,654,605
OAK GROVE	1,847,640	245,594	406,002	---	694,268	31,096	725,364	157,076	16,878	212,605	29,156	3,640,315	---	---	---	2,970,021	6,610,336
OAK PARK HEIGHTS	1,920,191	291,983	313,273	3,438	60,410	13,538	77,386	1,932,809	61,146	203,602	115,220	4,915,610	---	---	158,566	358,647	5,432,823
OAKDALE	8,495,651	2,440,995	698,312	321,064	2,616,454	310,426	3,247,944	2,397,552	204,744	316,875	492,593	18,294,666	3,869,820	100,733	507,315	1,687,652	24,460,186
ODESSA	7,768	---	9,533	---	55,446	---	55,446	9,561	267	2,231	3,999	88,805	---	---	---	---	88,805
ODIN	12,389	---	---	84,150	28,480	192,468	305,098	1,705	---	4,488	23,298	346,978	52,053	---	---	---	399,031
OGEMA	19,121	5,104	49	---	41,908	---	41,908	4,563	566	504	4,614	76,429	---	35,000	12,547	123,976	
OGILVIE	41,230	1,854	4,280	119,138	136,276	---	255,414	36,267	485	3,872	109,193	452,595	---	54,136	10,000	516,731	
OKABENA	68,463	12	244	---	57,699	---	57,699	4,595	76	1,230	20,386	152,705	350,000	---	240,367	743,072	
OKLEE	98,977	---	1,294	---	141,342	---	141,342	15,150	1,472	658	47,675	306,568	---	---	---	306,568	
OLIVIA	616,728	216,803	24,657	---	1,812,014	---	1,812,014	45,850	4,380	67,809	271,442	3,059,683	1,189,482	---	881,768	286,396	5,417,329
ONAMIA	147,981	94,634	3,714	4,520	186,252	---	190,772	57,274	6,976	47,134	100,383	648,868	---	---	---	335,358	984,226
ORMSBY	20,284	9,190	4,193	---	28,937	---	28,937	275	---	3,892	4,118	70,889	---	---	---	---	70,889
ORONO	3,040,123	520,281	458,304	6,365	1,082,017	13,698	1,102,080	1,556,534	107,851	156,693	38,417	6,980,283	3,385,830	1,085,920	12,660	235,000	11,699,693
ORONOCO	167,243	105,260	11,454	---	107,008	---	107,008	9,602	545	3,047	54,426	458,585	---	---	41,784	500,369	
ORR	67,356	---	2,808	---	193,604	33,156	226,760	111,297	---	4,357	32,196	444,774	---	---	13,570	458,344	
ORTONVILLE	431,314	150,601	22,358	---	950,396	---	950,396	143,159	14,863	30,679	46,397	1,789,767	588,500	---	276,543	33,500	2,688,310
OSAKIS	347,747	284,032	20,993	366,740	580,871	21,009	968,620	57,532	9,979	31,248	237,480	1,957,631	766,377	97,088	25,000	13,934	2,860,030
OSLO	141,523	56,296	1,766	23,120	111,269	2,051	136,440	10,209	---	8,041	9,666	363,941	---	---	---	363,941	
OSSEO	1,218,067	340,957	215,182	9,003	468,166	---	477,169	53,708	83,299	135,287	865,131	3,388,800	2,307,017	---	53,197	1,261,058	7,010,072
OSTRANDER	60,206	---	973	---	49,662	---	49,662	650	1,004	1,238	11,035	124,768	---	---	---	124,768	
OTSEGO	1,180,547	480,702	562,909	---	1,696,421	1,977	1,698,398	3,329,613	---	234,739	38,697	7,525,605	16,710,683	---	784,072	25,020,360	
OTTERTAIL	154,456	96,640	10,624	4,212	18,960	---	23,172	36,754	---	12,417	27,341	361,404	400,000	---	---	761,404	
OWATONNA	5,121,365	2,995,802	632,600	80,130	6,273,997	792,893	7,147,020	2,501,438	217,085	399,867	613,562	19,628,739	---	155,000	1,063,941	20,847,680	
PALISADE	15,360	---	260	---	30,708	---	30,708	26,149	---	3,165	55,349	130,991	---	27,000	---	157,991	
PARK RAPIDS	1,114,767	410,102	51,525	621,759	894,600	20,515	1,536,874	1,144,197	45,923	90,495	96,146	4,490,029	1,350,000	---	355,798	270,715	6,466,542
PARKERS PRAIRIE	246,695	55,106	2,400	57,000	287,165	20,079	364,244	29,313	6,857	7,100	39,484	751,199	---	---	56,478	807,677	
PAINESVILLE	457,300	598,989	155,081	---	1,224,419	---	1,224,419	114,317	21,107	197,059	447,760	3,216,032	368,214	5,883	374,150	916,378	4,880,657
PEASE	25,590	63,151	---	---	13,107	---	13,107	3,940	---	2,492	7	108,287	---	118,239	---	226,526	
PELICAN RAPIDS	464,199	104,718	7,350	---	1,132,048	20,678	1,152,726	172,370	24,655	31,265	255,248	2,212,531	1,142,560	193,100	558	117,293	3,666,042
PEMBERTON	54,427	---	2,466	38,138	30,128	360	68,626	4,615	115	2,805	92,672	225,726	---	---	20,636	246,362	
PENNOCK	76,244	53,832	5,791	91,625	97,261	---	188,886	32,317	1,159	13,908	29,782	401,919	---	---	401,919		
PEQUOT LAKES	775,918	6,313	18,408	---	236,084	---	236,084	166,743	15,727	5,614	134,194	1,359,001	151,300	---	55,000	107,409	1,672,710
PERHAM	890,411	406,145	55,840	116,601	515,152	72,581	704,334	521,476	16,286	57,463	659,591	3,311,546	3,721,041	72,859	188,560	238,117	7,532,123
PERLEY	17,520	---	1,195	---	20,412	546	20,958	7,987	80	---	950	48,690	---	---	---	48,690	
PETERSON	30,893	---	300	---	40,354	---	40,354	6,979	967	1,610	11,809	92,912	---	---	---	92,912	
PIERZ	220,157	55,062	15,866	---	242,441	9,500	251,941	45,295	395	1,310	62,904	652,930	---	126,248	---	779,178	
PILLAGER	115,921	---	38,246	---	116,457	---	116,457	15,704	7,267	5,700	2,518	301,813	240,000	---	32,011	---	573,824
PINE CITY	473,837	108,969	85,295	---	621,100	---	621,100	242,264	10,176	35,466	296,409	1,873,516	215,000	3,101	249,577	836,639	3,177,833
PINE ISLAND	514,711	115,852	95,421	4,849	538,352	48,563	591,764	201,918	8,357	19,972	100,997	1,648,992	2,580,849	125,126	---	371,968	4,726,935
PINE RIVER	265,465	---	6,646	---	333,298	---	333,298	88,647	15,336	15,218	85,416	810,026	---	---	18,659	18,500	847,185
PINE SPRINGS	30,394	---	5,143	---	---	1,258	1,258	---	4,966	4,432	17,104	63,297	---	---	33,968	96,995	
PIESTONE	1,035,474	57,010	80,734	1,533,357	1,398,492	8,500	2,940,349	418,579	28,299	89,430	127,050	4,776,925	---	4,332	233,366	545,367	5,559,990
PLAINVIEW	637,520	---	39,031	---	647,846	65,860	713,706	251,786	19,820	26,140	110,101	1,798,104	---	50,024	144,088	1,992,216	
PLATO	114,751	80,384	6,076	---	57,640	---	57,640	30,884	---	15,678	83,323	388,736	---	---	10,000	398,736	
PLUMMER	90,047	2,240	1,740	1,200	66,279	---	67,479	10,995	317	15,457	50,463	238,738	---	23,911	---	262,649	
PLYMOUTH	18,313,910	127,054	2,642,842	4,043,035	8,581,861	---	12,624,896	2,920,743	567,653	1,162,932	1,089,913	39,449,943	5,725,005	---	1,715,637	8,743,110	55,633,695
PORTER	25,320	---	1,748	---	137,188	---	137,188	8,550	---	3,933	3,669	180,408	---	---	---	180,408	
PRESTON	478,923	27,840	6,580	---	534,890	22,731	557,621	38,181	2,919	17,660	93,134	1,222,858	1,265,000	---	713	205,406	2,693,977
PRINCETON	1,492,624	238,498	273,372	47,711	686,945	---	734,656	372,481	62,119	85,157	231,513	3,490,420	735,000	52,500	41,000	87,672	4,406,592
PRINSBURG	98,440	631	80	21,368	121,327	1,298	143,993	23,692	65	2,935	9,926	279,762	---	9,006	---	288,768	
PRIOR LAKE	6,000,236	536,480	1,016,020	73,342	2,493,580	563,679	3,130,601	3,602,954	114,099	1,119,596	299,521	15,819,507	2,690,000	---	1,420,858	2,711,335	22,641,700
PROCTOR	748,255	79,872	41,892	63,790	783,763	---	847,553	108,032	39,665	15,760	63,225	1,944,254	938,743	1,000	26,189	401,408	3,311,594
QUAMBA	14,092	---	---	---	13,824	---	13,824	---	---	38	---	27,954	---	---	---	27,954	
RACINE	91,953	---	3,625	---	123,909	---	123,909	---	---	197	10,024	229,708	---	---	29,500	259,208	
RAMSEY	6,785,605	240,098	838,034	378,040	5												

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources			
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers			
RED WING	12,197,806	2,912,170	286,544	1,530,116	2,692,622	51,590	4,274,328	3,899,840	110,403	697,593	964,748	25,343,432	735,078	---	796,390	4,156,258	31,031,158	
REDWOOD FALLS	1,323,364	39,315	64,268	---	2,775,295	28,127	2,803,422	523,869	40,760	77,525	289,929	5,162,452	---	---	490,981	390,515	6,043,948	
REGAL	4,164	---	3,135	---	768	---	768	360	212	---	417	9,056	---	---	---	9,056	9,056	
REMER	109,120	---	---	---	80,667	---	80,667	34,925	667	21,120	33,677	280,176	---	---	90,591	59,928	430,695	
RENNVILLE	525,087	20,425	341	---	447,056	540	447,596	78,523	12,631	29,452	111,120	1,225,175	481,850	---	---	---	1,707,025	
REVERE	7,983	1,198	1,800	---	32,799	---	32,799	---	---	850	2,096	46,726	72,729	3,198	---	---	122,653	
RICE	295,663	25,290	121,036	---	57,965	---	57,965	101,320	6,887	12,447	43,353	663,961	---	13,367	6,000	---	683,328	
RICHFIELD	12,328,369	293,329	988,676	1,857,824	8,047,044	7,734,478	17,639,346	1,132,924	251,609	480,248	559,285	33,673,786	9,087,061	---	704,270	3,274,987	46,740,104	
RICHMOND	328,296	11,080	11,633	---	253,664	---	253,664	89,668	---	5,793	338,177	1,038,311	1,333,393	---	---	372,111	2,743,815	2,743,815
RICHVILLE	9,206	---	380	---	8,390	---	8,390	400	---	102	1,380	19,858	---	---	---	---	19,858	
RIVERTON	32,100	10,646	829	---	19,927	---	19,927	4	---	3,412	644	67,562	---	---	---	---	67,562	
ROBBINSDALE	4,864,980	364,060	505,010	56,262	2,802,033	32,806	2,891,101	1,357,812	346,663	229,528	218,795	10,777,949	225,000	---	337,104	980,800	12,320,853	
ROCHESTER	38,402,696	5,689,323	2,284,715	5,933,396	17,924,122	1,358,924	25,216,442	11,179,448	489,804	2,844,804	3,497,767	89,604,999	---	9,476,794	20,260,619	119,342,412	119,342,412	
ROCK CREEK	70,831	---	64,614	---	96,819	---	96,819	7,505	1,566	1,785	27,342	270,462	---	---	---	---	270,462	
ROCKFORD	1,093,922	430,759	135,514	---	432,535	47,297	479,832	139,297	3,642	79,979	334,957	2,697,902	387,075	13,000	---	526,640	3,624,617	3,624,617
ROCKVILLE	488,314	4,660	39,901	---	200,988	---	200,988	41,048	3,154	7,928	84,308	870,301	---	20,100	2,072	16,877	909,350	909,350
ROGERS	4,683,620	580,866	418,876	85,417	87,683	38,961	212,061	1,139,485	76,039	168,702	884,706	8,164,355	3,735,000	115,400	---	3,253,453	15,268,208	15,268,208
ROLLINGSTONE	114,051	14,600	6,200	---	204,026	---	204,026	23,258	---	19,835	140,165	522,135	---	6,234	231,674	760,043	760,043	
RONNEBY	5,196	---	4,297	---	1,615	---	1,615	---	---	58	805	11,971	---	---	---	---	11,971	
ROOSEVELT	5,847	---	2,444	23,034	14,095	---	37,129	2,665	---	1,588	3,088	52,761	12,000	---	---	---	64,761	
ROSCOE	14,912	---	2,500	---	17,498	---	17,498	---	---	2,084	---	36,994	---	---	---	---	36,994	
ROSE CREEK	24,901	3,464	1,427	---	93,365	---	93,365	15,840	---	2,723	175,903	317,623	200,300	---	12,000	30,896	560,819	560,819
ROSEAU	762,530	346,748	37,604	2,380,509	8,493,574	---	10,874,083	146,458	19,769	29,829	286,758	12,503,779	2,595,488	---	---	156,486	15,255,753	15,255,753
ROSEmount	7,421,301	1,589,357	915,589	13,402	1,687,701	63,095	1,764,198	1,383,314	89,752	480,252	793,477	21,578,540	2,019,257	37,513	577,896	1,874,085	26,087,291	26,087,291
ROSEVILLE	10,840,682	885,226	2,017,417	331,339	994,490	86,933	1,412,762	2,986,402	181,567	1,322,877	666,122	20,313,055	9,700,000	1,308,908	---	2,671,056	33,993,019	33,993,019
ROTHSAY	29,815	29,314	2,713	---	117,673	65	117,738	55,863	59	2,110	176,737	414,349	---	77	---	414,426	414,426	
ROUND LAKE	53,936	3,785	856	---	81,974	---	81,974	51,014	24	19,759	8,398	219,746	---	---	---	---	219,746	
ROYALTON	146,177	54,730	45,856	---	123,704	453	124,157	25,128	35,819	8,724	145,941	586,532	183,000	129,327	38,500	60,500	997,859	997,859
RUSH CITY	673,510	102,476	12,294	3,900	467,751	---	471,651	151,887	11,915	28,984	67,413	1,520,130	529,000	---	741,000	324,815	3,114,945	3,114,945
RUSHFORD	594,851	85,936	28,252	50,560	716,032	---	766,592	194,208	12,692	24,565	94,713	1,801,809	---	92,500	178,295	2,072,604	2,072,604	
RUSHFORD VILLAGE	87,413	---	8,947	---	81,001	---	81,001	5,606	23	2,137	3,058	188,185	---	---	---	---	188,185	
RUSHMORE	75,813	3,427	60	---	90,633	---	90,633	79,807	---	5,292	18,911	273,943	345,000	---	6,000	624,943	624,943	
RUSSELL	32,796	---	212	33,664	116,654	---	150,318	46,854	---	8,649	19,585	258,414	---	3,215	72,007	---	333,636	
RUTHTON	59,125	3,467	2,200	234,411	86,546	---	320,957	14,055	106	3,401	34,760	438,071	---	1,650	---	34,037	473,758	473,758
RUTLEDGE	24,078	---	2,060	---	3,297	---	3,297	4,845	---	724	26,888	61,892	---	---	---	61,892	61,892	
SABIN	43,866	1,749	5,763	---	74,130	---	74,130	33,885	97	7,031	11,030	177,551	---	---	---	---	177,551	
SACRED HEART	113,356	7,438	1,130	---	236,642	---	236,642	15,527	6,179	10,522	41,310	432,104	---	---	---	---	432,104	
SANBORN	69,687	35,618	6,950	270,015	121,889	---	391,904	12,003	---	13,881	70,348	600,391	160,000	---	7,600	10,218	778,209	778,209
SANDSTONE	437,534	99,818	28,100	2,514	587,124	---	589,638	346,885	2,134	64,752	189,451	1,758,312	---	1,619	465,877	2,225,808	2,225,808	
SARGEANT	13,266	141	---	---	131,648	---	131,648	1,028	---	1,227	903	148,213	---	---	---	---	148,213	
SARTELL	2,419,135	5,080,518	609,735	787,489	999,281	14,832	1,801,602	1,502,435	56,272	299,025	171,345	11,940,067	5,605,594	---	40,000	2,763,991	20,349,652	20,349,652
SAUK CENTRE	1,296,814	903,157	156,185	---	1,247,176	5,752	1,252,928	497,409	29,816	40,034	359,306	4,535,649	3,124,003	83,960	---	284,452	8,028,064	8,028,064
SAUK RAPIDS	3,792,883	2,233,326	379,077	6,673	2,315,528	10,716	2,332,717	415,516	75,834	219,674	541,422	9,990,449	11,460,000	49,750	160,000	125,260	21,785,459	21,785,459
SAVAGE	9,336,978	2,175,853	1,804,460	136,526	4,729,787	608	4,866,921	3,468,557	148,899	107,454	---	21,909,122	22,554,113	---	6,796,497	493,945	51,753,677	51,753,677
SCANLON	124,104	---	38,963	---	265,486	792	266,278	12,665	1,561	5,449	20,496	469,516	140,000	400	---	111,000	720,916	720,916
SEAFORTH	3,811	---	565	---	23,097	---	23,097	3,783	---	720	1,034	33,010	---	---	---	---	33,010	
SEBEKA	149,878	13,272	825	---	308,017	---	308,017	114,780	3,768	8,594	63,820	662,954	336,260	4,355	101,359	60,457	1,165,385	1,165,385
SEDAN	5,460	---	2,000	---	12,524	---	12,524	90	---	554	7,021	27,649	---	---	---	27,649	27,649	
SHAFER	135,534	9,209	125,985	---	65,031	---	65,031	50,158	---	5,613	206,029	597,559	53,153	---	---	---	650,712	650,712
SHAKOPEE	8,182,922	3,158,560	3,227,264	373,851	2,155,679	83,347	2,612,877	2,871,224	275,583	530,182	71,923	20,930,535	2,215,567	41,761	1,322,351	410,521	24,920,735	24,920,735
SHELLY	17,351	---	395	1,475	71,534	1,885	74,894	9,649	134	3,209	7,362	112,994	---	---	---	---	112,994	
SHERBURN	192,110	26,778	826	---	381,569	---	381,569	63,255	6,177	30,340	17,903	718,958	---	633	35,388	45,128	800,107	800,107
SHEVLIN	10,305	---	3,530	51,300	20,977	---	72,277	1,267	---	196	80,182	167,757	---	---	34,200	201,957	201,957	
SHOREVIEW	7,342,457	290,222	442,493	---	1,381,148	240,534	1,621,682	4,030,908	47,964	165,456	290,862	14,232,044	---	9,128	219,344	4,239,069	18,699,585	18,699,585
SHOREWOOD	3,071,853	10,217	334,424	---	1,947,484	---	1,947,484	110,221	88,949	146,331	489,635	6,199,114	2,368,378	---	30,000	361,107	8,958,599	8,958,599
SILVER BAY	668,108	---	39,035	13,336	711,711	194,099	919,146	182,864	4,475	38,120	112,498	1,964,246	123,544	500</td				

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
SPICER	746,290	117,206	27,528	---	139,243	10,177	149,420	130,710	3,016	67,806	278,567	1,520,543	2,689,296	---	7,025	805,992	5,022,856
SPRING GROVE	198,053	12,131	1,833	---	443,214	---	443,214	21,120	5,460	16,175	206,643	904,629	---	508,650	105,814	1,519,093	
SPRING HILL	10,378	---	1,616	---	6,377	---	6,377	3,783	677	374	---	23,205	---	3,000	---	26,205	
SPRING LAKE PARK	2,349,449	776,243	131,923	---	347,463	18,818	366,281	444,326	107,098	223,246	140,153	4,538,719	---	208,963	78,261	4,825,943	
SPRING PARK	834,073	3,153	87,061	---	43,455	4,605	48,060	8,724	23,855	40,217	50,027	1,095,170	---	---	---	1,095,170	
SPRING VALLEY	789,254	64,107	26,587	99,250	842,901	43,498	985,649	355,281	9,028	48,377	580,937	2,859,220	340,000	121,292	1,238,012	4,558,524	
SPRINGFIELD	558,040	156,572	7,241	197,609	792,777	15,716	1,006,102	284,374	11,686	89,721	262,509	2,376,245	749,654	15,000	378,341	3,519,240	
SQUAW LAKE	7,824	---	1,460	---	7,526	20,000	27,526	3,448	---	499	15,534	56,291	---	---	2,000	58,291	
STACY	124,870	---	22,144	---	159,574	---	159,574	36,223	5,455	4,899	161,500	514,665	---	42,500	---	557,165	
STAPLES	509,252	171,954	41,726	383,705	1,060,747	---	1,444,452	204,845	32,670	94,067	37,866	2,536,832	---	---	42,195	2,579,027	
STARBUCK	295,916	99,427	16,964	---	370,006	---	370,006	71,447	3,225	13,128	137,250	1,007,363	---	2,600	---	1,009,963	
STEEN	12,393	---	---	---	21,366	210	21,576	12,023	30	2,421	1,797	50,240	---	---	---	50,240	
STEPHEN	95,029	92,185	1,122	---	175,038	---	175,038	17,984	382	4,452	69,188	455,380	---	95,000	7,890	558,270	
STEWART	168,215	---	3,950	---	214,208	---	214,208	59,162	2,961	10,969	40,698	500,163	---	---	58,452	558,615	
STEWARTVILLE	1,061,239	245,488	18,372	---	1,159,339	30,307	1,189,646	209,006	1,505	96,287	636,706	3,458,249	326,000	50,000	388,846	4,223,095	
STILLWATER	7,908,090	954,720	691,822	7,841	2,553,021	44,329	2,605,191	212,248	133,379	337,695	94,794	16,792,939	5,000,053	3,125,798	30,000	3,570,065	28,518,855
STOCKTON	136,896	13,131	11,520	---	76,159	---	76,159	8,905	---	10,089	47,939	304,639	---	2,833	---	307,472	
STORDEN	105,785	12,629	561	---	97,171	---	97,171	37,350	---	5,035	18,442	276,973	---	---	18,668	295,641	
STRANDQUIST	3,491	---	1,558	---	32,720	---	32,720	7,809	230	58	1,106	46,972	---	---	46,972	46,972	
STRATHCONA	1,551	---	---	---	3,933	---	3,933	---	---	5,000	271	10,755	---	---	---	10,755	
STURGEON LAKE	56,757	11,200	7,584	---	23,366	---	23,366	19,280	---	4,773	70,688	193,648	---	---	---	193,648	
ST. ANTHONY	3,391,416	262,348	126,086	26,822	653,422	223,882	904,126	2,127,437	105,705	130,495	609,181	6,746,794	9,305,000	482,000	580,113	17,113,907	
ST. ANTHONY [STEARNS]	2,050	---	832	---	5,351	1,500	6,851	---	---	1,094	---	10,827	---	---	---	10,827	
ST. AUGUSTA	304,191	1,496,563	149,506	---	192,757	---	192,757	13,544	5,142	10,034	98,179	2,269,916	6,897,261	---	316,520	9,483,697	
ST. BONIFACIUS	590,610	199,249	76,220	---	147,922	6,109	154,031	177,359	20,289	45,607	307,385	1,570,750	983,921	125,400	188,280	2,868,351	
ST. CHARLES	499,619	22,389	45,414	27,910	614,236	37,719	679,865	436,849	17,625	27,252	363,783	2,092,796	162,000	124,702	65,783	2,445,281	
ST. CLAIR	243,268	1,017	3,585	---	171,903	600	172,503	49,182	---	10,691	80,871	561,117	348,816	---	14,647	924,580	
ST. CLOUD	23,675,737	11,661,646	1,898,141	4,572,666	16,988,705	1,502,889	23,064,260	2,420,916	1,250,579	1,226,965	3,758,299	68,956,543	11,748,213	2,111,056	155,000	11,606,045	94,576,857
ST. FRANCIS	1,460,278	33,643	284,708	265,723	986,636	3,787	1,256,146	2,031,171	40,449	227,348	152,873	5,486,616	189,946	---	183,700	1,800,361	7,660,623
ST. HILAIRE	34,777	4,442	1,348	---	49,670	---	49,670	36,494	---	1,572	30,433	158,736	---	41,000	---	199,736	
ST. JAMES	462,259	98,477	34,681	84,736	1,306,314	4,011	1,395,061	282,734	40,053	44,036	206,281	2,563,582	1,011,012	22,640	586,594	732,075	4,915,903
ST. JOSEPH	666,042	1,180,746	240,986	83,484	968,769	7,044	1,059,297	678,679	54,853	187,550	171,779	4,239,932	4,348,418	---	490,534	9,078,884	
ST. LEO	4,912	---	86	---	20,631	---	20,631	5,681	---	405	4,615	36,330	5,000	1,689	250	43,269	
ST. LOUIS PARK	18,237,877	553,086	2,027,353	333,698	4,656,210	505,472	5,495,380	3,061,445	294,408	1,189,713	1,014,089	31,873,351	4,111,924	---	1,077,828	4,700,246	41,763,349
ST. MARTIN	68,314	---	2,900	---	31,629	---	31,629	27,620	---	2,682	148,165	281,310	---	27,061	26,144	334,515	
ST. MARY'S POINT	116,905	---	27,297	---	3,483	1,601	5,084	---	786	1,160	746	151,978	---	---	37,100	189,078	
ST. MICHAEL	2,988,306	2,822,098	1,332,322	112,481	1,422,688	21,543	1,556,712	900,697	---	369,920	854,173	10,824,228	3,998,647	---	200,000	928,116	15,950,991
ST. PAUL	106,550,378	21,242,537	9,638,473	26,679,494	100,115,853	5,561,513	132,356,860	36,952,168	4,088,013	7,028,073	14,166,733	332,023,235	60,181,350	55,263	13,138,722	82,326,114	487,724,684
ST. PAUL PARK	1,191,893	543,144	113,286	9,957	1,107,252	---	1,117,209	154,994	41,093	78,444	247,251	3,487,314	2,943,899	---	25,000	130,662	6,586,875
ST. PETER	1,289,594	428,951	244,127	2,411,567	1,951,972	182,882	4,546,421	358,254	95,497	89,858	1,374,971	8,427,673	720,942	100,422	767,551	766,803	10,783,391
ST. ROSA	11,464	---	2,080	---	3,583	---	3,583	6,307	---	908	28,312	52,654	---	---	---	52,654	
ST. STEPHEN	143,169	823	5,515	---	114,356	---	114,356	94,448	1,187	3,590	65,749	428,837	---	---	49,000	477,837	
ST. VINCENT	4,106	---	---	---	14,377	---	14,377	332	---	900	19,715	---	---	---	19,715		
SUNBURG	25,070	---	20	132,840	27,438	---	160,278	128,817	---	18,838	12,097	345,120	---	---	3,000	348,120	
SUNFISH LAKE	249,526	---	25,644	---	84	995	1,079	70	938	3,081	794	281,132	---	---	---	281,132	
SWANVILLE	51,743	---	2,000	---	91,759	2,352	94,111	28,433	353	1,298	13,983	191,921	---	---	254	192,175	
TACONITE	62,696	---	476	---	176,355	---	176,355	32,901	---	47,687	20,574	340,689	---	---	770	341,459	
TAMARACK	7,070	---	1,980	35,414	4,948	1,338	41,700	962	---	39	1,890	53,641	---	---	---	53,641	
TAOPI	2,017	---	1,100	---	5,570	---	5,570	---	---	698	---	9,385	---	---	---	9,385	
TAUNTON	27,383	---	2,455	---	25,645	1,800	27,445	241	---	4,658	21,765	83,947	---	500	84,447		
TAYLORS FALLS	465,678	38,816	47,291	---	164,024	2,500	166,524	78,872	2,919	6,896	81,602	888,598	528,707	---	31,830	53,287	1,502,422
TENNEY	1,498	---	---	---	1,444	---	1,444	50	---	10	600	3,602	---	---	3,602		
TENSTRIKE	13,346	---	3,500	---	2,866	---	2,866	---	---	142	19,854	---	---	---	19,854		
THIEF RIVER FALLS	1,608,933	841,369	80,232	399,702	2,610,095	33,000	3,042,797	725,264	77,921	77,313	847,315	7,301,144	420,000	4,150	956,760	182,225	8,864,279
THOMSON	65,285	3,182	---	227,931	989,082	---	1,217,013	---	---	2,989	32,677	1,321,146	---	11,840	25,147	1,358,133	
TINTAH	11,412	---	300	4,950	15,122	---	20,072	9,982	---	15	16,193	57,974	---	---	3,530	61,504	
TONKA BAY	553,257	14,083	84,444	---	1,232	3,646	4,878	3,905	16,247	39,803	7,573	724,190	---	136,215	10,000	870,405	
TOWER	182,032	---	9,224	40,000	208,698	183,658	432,356	234,535	5,623	6,866	312,720	1,183,356	---	---	10,000	1,193,356	
TRACY	593,887	74,379	13,513	---	953,866	---	953,866	70,307	4,916	94,597	172,295	1,977,760	---	33,050	333,718	208,433	2,552,961
TRAIL	7,918	---	1,500	---	3,297	---	3,297	---	---	17	3,144	15,876	---	---	---	15,876	
TRIMONT	88,707	15,437	2,062	---	259,179												

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
TURTLE RIVER	7,862	---	5,943	---	959	---	959	1,482	---	1,056	300	17,602	---	---	---	17,602	
TWIN LAKES	5,749	---	---	---	20,494	---	20,494	750	---	13,771	7,821	48,585	---	---	---	48,585	
TWIN VALLEY	97,826	1,356	3,597	13,845	264,112	942	278,899	53,515	5,381	11,557	85,995	538,126	---	20,000	---	558,126	
TWO HARBORS	769,560	8,431	41,876	499,618	1,590,364	98,622	2,188,604	689,562	13,358	75,164	149,794	3,936,349	---	174,666	329,977	4,440,992	
TYLER	144,637	---	4,617	---	377,062	---	377,062	97,479	3,154	33,401	96,446	756,796	1,170,000	---	120,000	10,000	2,056,796
ULEN	26,493	1,550	1,705	29,656	142,328	1,769	173,753	19,998	---	4,689	43,591	271,779	---	20,000	---	291,779	
UNDERWOOD	31,956	1,958	2,532	---	97,996	---	97,996	28,815	1,076	2,626	7,991	174,950	---	70,475	19,747	265,172	
UPSALA	99,644	9,029	2,030	31,280	84,603	5,074	120,957	66,454	1,522	7,981	21,059	328,676	---	25,796	16,000	370,472	
URBANK	1,795	258	53	---	5,000	---	5,000	616	1	47	8,605	16,375	---	---	---	16,375	
UTICA	21,246	---	4,256	---	27,446	---	27,446	515	---	465	6,351	60,279	---	---	---	60,279	
VADNAIS HEIGHTS	3,650,183	934,929	392,127	---	118,231	81,625	199,856	1,597,275	23,826	514,167	201,188	7,513,551	---	133,500	5,080,568	12,727,619	
VERGAS	61,548	25,147	5,004	---	36,964	---	36,964	11,180	---	848	34,359	175,050	---	5,000	---	180,050	
VERMILLION	77,256	---	6,241	---	13,838	---	13,838	750	---	790	46,087	144,962	---	---	---	144,962	
VERNDALE	121,474	---	258	---	129,102	3,876	132,978	21,445	22,737	7,844	36,224	342,960	---	5,000	---	347,960	
VERNON CENTER	107,018	4,467	2,310	---	72,723	600	73,323	14,074	2,863	4,429	15,706	224,190	---	96	---	224,286	
VESTA	76,405	39,436	395	---	94,376	---	94,376	8,712	---	5,829	9,557	234,710	255,000	4,000	20,667	514,377	
VICTORIA	2,221,808	305,960	316,325	---	87,169	4,684	91,853	985,919	3,205	82,092	214,206	4,221,368	3,985,014	454,991	2,058,480	10,719,853	
VIKING	5,116	---	---	---	26,806	---	26,806	7,506	---	2,694	2,759	44,881	---	---	---	44,881	
VILLARD	32,178	---	1,814	---	54,926	---	54,926	14,996	---	1,553	70,117	175,584	---	---	---	175,584	
VINING	7,996	---	1,675	---	17,918	---	17,918	9,985	---	1,145	4,406	43,125	---	---	---	43,125	
VIRGINIA	2,271,731	34,822	102,007	331,264	8,948,246	379,408	9,658,918	1,413,901	118,142	571,668	502,946	14,674,135	---	120,572	2,973,137	17,767,844	
WABASHA	670,693	3,662	27,372	355,795	756,292	56,521	1,168,608	301,929	34,920	135,356	234,718	2,577,258	443,250	---	323,137	3,343,645	
WABASSO	244,568	27,280	2,725	---	300,428	13,962	314,390	87,162	2,634	37,437	57,892	774,088	---	48,200	72,316	894,604	
WACONIA	2,498,801	219,537	839,637	116,756	1,498,087	1,025,020	2,639,863	1,778,007	10,647	260,152	2,464,116	10,710,760	10,380,000	827,227	3,101	1,523,145	23,444,233
WADENA	836,822	277,531	20,194	312,210	2,185,851	20,326	2,518,387	111,272	28,312	58,620	380,286	2,431,244	2,379	939,675	330,858	5,504,336	
WAHKON	74,384	---	5,261	---	20,059	---	20,059	5,958	1,314	498	13,897	121,371	---	5,000	---	126,371	
WAITE PARK	4,130,538	1,067,930	50,302	1,059,450	1,498,689	---	2,558,139	392,010	116,617	205,126	371,999	8,892,661	5,826,162	283	---	1,306,059	16,025,165
WALDORF	35,743	---	158	---	77,287	2,752	80,039	21,364	---	346	28,925	166,575	---	---	---	166,575	
WALKER	769,606	46,825	28,545	---	261,558	---	261,558	403,854	5,058	43,596	247,566	1,806,608	200,988	---	35,000	69,584	2,112,180
WALNUT GROVE	75,624	20,447	815	---	291,195	---	291,195	100,568	1,052	4,677	28,583	522,961	---	22,000	46,990	591,951	
WALTERS	5,631	---	663	---	32,615	---	32,615	10,160	---	313	5,931	55,313	---	---	---	55,313	
WALTHAM	15,644	---	1,261	---	38,996	---	38,996	764	---	6,276	11,316	74,257	---	---	11,158	85,415	
WANAMINGO	250,019	166,901	22,674	---	215,311	---	215,311	94,108	3,367	20,279	71,231	843,890	670,000	---	32,735	84,890	1,631,515
WANDA	26,468	5,214	3,883	---	15,727	45	15,772	6,662	---	952	---	58,951	---	---	---	58,951	
WARBA	19,616	---	1,110	---	21,466	1,629	23,095	2,001	---	1,326	9,640	56,788	---	21,200	---	77,988	
WARREN	186,259	3,929	5,469	240,793	1,225,153	---	1,465,946	100,192	856	8,721	227,666	1,999,038	36,503	40,000	583,525	2,659,066	
WARROAD	672,018	101,865	21,654	113,397	668,724	---	782,121	566,022	26,731	67,555	250,455	2,488,421	1,757,650	315,000	37,115	4,598,186	
WASECA	2,259,698	584,083	210,710	13,116	2,562,426	230,880	2,806,422	8,352	38,724	94,020	549,950	6,551,959	321,113	155,053	172,500	636,946	7,837,571
WATERTOWN	809,651	274,225	154,804	92,124	292,333	4,066	388,523	286,835	3,705	113,076	102,077	2,132,896	756,119	---	19,800	317,209	3,226,024
WATERVILLE	507,728	160,364	11,990	39,886	564,003	33,530	637,419	20,680	13,499	18,090	55,355	1,425,125	705,000	---	561,393	2,691,518	
WATKINS	170,559	232,847	29,429	6,766	180,142	975	187,883	207,081	4,978	28,663	190,792	1,052,232	431,892	---	405,619	1,889,743	
WATSON	45,551	---	3,142	---	66,161	---	66,161	6,923	---	5,584	6,070	133,431	---	---	---	133,431	
WAUBUN	63,087	---	2,326	2,692	64,123	---	66,815	27,350	---	4,063	3,250	166,891	---	---	36,274	203,165	
WAVERLY	192,844	128,319	84,772	23,553	126,013	2,750	152,316	250,063	1,501	9,585	158,975	978,375	2,027,134	55,134	47,814	3,108,457	
WAYZATA	3,916,848	49,995	240,547	6,365	1,387,781	46,471	1,440,617	504,072	111,443	112,059	93,480	6,469,061	---	117,900	870,000	503,200	7,960,161
WELCOME	184,943	3,502	4,855	33,300	254,646	---	287,946	21,662	3,476	33,883	83,646	623,913	---	---	17,794	641,707	
WELLS	396,064	33,839	16,711	4,433	926,702	27,811	958,946	334,655	7,792	35,712	486,431	2,270,150	1,078,440	335,286	34,500	3,718,376	
WENDELL	47,767	---	341	---	59,990	---	59,990	14,049	615	90	4,215	28,137	169,755	---	5,336	175,091	
WEST CONCORD	205,427	1,322	8,186	---	268,283	3,547	271,830	84,766	4,347	6,193	36,086	618,157	---	210	4,875	623,242	
WEST ST. PAUL	5,579,475	473,016	609,384	54,629	2,410,615	1,346,361	3,811,605	623,497	84,095	346,232	287,656	11,814,960	225,000	31,097	229,378	2,208,108	14,508,543
WEST UNION	4,234	---	1,000	---	3,550	---	3,550	100	---	200	1,400	10,484	---	---	---	10,484	
WESTBROOK	78,674	26,603	4,845	---	300,534	6,545	307,079	193,118	2,993	20,657	56,292	690,261	---	27,500	41,007	758,768	
WESTPORT	4,755	4,680	988	---	2,092	---	2,092	---	---	28	1,288	13,831	---	---	---	13,831	
WHALAN	14,507	---	101	---	14,049	---	14,049	615	---	623	1,179	31,074	---	---	---	31,074	
WHEATON	376,690	934	3,316	---	1,343,723	---	1,343,723	435,849	5,364	9,930	643,677	2,819,483	633,438	88,328	---	3,541,249	
WHITE BEAR LAKE	4,990,270	1,247,333	658,307	292,484	1,988,985	307,297	2,588,766	2,581,164	84,605	454,298	229,614	12,834,357	3,345,000	---	874,705	3,262,214	20,316,276
WILDER	12,801	---	40	---	14,976	---	14,976	83	1,767	309	29,976	---	---	---	29,976		
WILLERNIE	136,514	---	13,905	---	54,086	---	54,086	31,432	3,964	3,436	12,674	256,011	---	---	---	256,011	
WILLIAMS	39,831	---	---	953	47,622	---	48,575	13,444	---	9,312	46,678	157,840	---	1,000	---	158,840	
WILLMAR	2,162,007	978,338	800,093	2,863,583	6,134,708	59,795	9,058,086	953,308	203,121	850,627	1,958,534	16,964,114	613,478	---	2,233,814	3,474,016	23,285,422
WILLOW RIVER	13,518	---	4,770	---	35,411	---	35,411	26,349	---	2,279	52,976	135,303	---	---	16,500	151,803	
WILMONT	5																

Table 11
Classification of City Revenues for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Revenues										Other Financing Sources				Total Revenues and Other Sources		
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers		
WINGER	9,204	26,696	2,925	14,077	49,315	---	63,392	4,125	---	3,854	20,730	130,926	---	---	---	130,926	
WINNEBAGO	253,981	23,860	10,622	---	565,619	256,949	822,568	88,943	10,003	29,540	152,829	1,392,346	690,000	---	---	2,082,346	
WINONA	4,384,083	704,292	143,657	22,288	10,213,917	28,941	10,265,146	960,245	227,502	226,937	2,032,827	18,944,689	614,188	---	1,429,656	483,751	21,472,284
WINSTED	724,791	172,186	75,031	1,500	599,204	18,741	619,445	256,820	5,944	7,900	159,934	2,022,051	---	---	---	47,668	2,069,719
WINTHROP	326,304	11,852	16,078	---	583,318	---	583,318	264,662	5,328	16,978	40,805	1,265,325	---	---	283,083	41,967	1,590,375
WINTON	22,343	---	462	113,709	37,256	---	150,965	4,583	---	3,042	38,070	219,465	100,000	---	3,164	---	322,629
WOLF LAKE	1,590	---	541	38,930	13,387	1,047	53,364	39,586	---	410	46,317	141,808	---	20,000	---	161,808	
WOLVERTON	28,482	---	215	---	36,884	---	36,884	20,875	---	1,957	9,832	98,245	---	---	---	8,199	106,444
WOOD LAKE	98,856	9,554	3,065	---	134,678	---	134,678	40,143	315	4,482	22,016	313,109	---	695	3,000	316,804	
WOODBURY	16,998,979	12,749,081	2,449,292	344,288	2,178,631	204,888	2,727,807	6,780,114	315,352	1,124,864	226,352	43,371,841	8,499,058	51,698	537,135	5,654,840	58,114,572
WOODLAND	189,548	---	9,541	---	1,512	---	1,512	500	2,794	1,341	3,927	209,163	---	---	---	---	209,163
WOODSTOCK	13,779	---	1,355	---	41,712	---	41,712	4,868	448	1,391	3,324	66,877	---	---	---	2,500	69,377
WORTHINGTON	2,193,964	330,941	201,629	57,600	3,768,783	---	3,826,383	402,083	106,820	195,770	359,038	7,616,628	90,000	2,000	723,346	569,075	9,001,049
WRENSHALL	29,227	---	5,748	40,140	72,397	---	112,537	20,355	---	3,431	4,885	176,183	---	3,000	---	---	179,183
WRIGHT	17,144	---	2,050	---	16,770	---	16,770	15,101	---	---	4,217	55,282	---	---	---	55,282	
WYKOFF	54,003	5,019	1,548	---	149,490	---	149,490	52,491	1,505	6,301	26,885	297,242	---	---	---	81,400	378,642
WYOMING	1,099,687	121,868	353,211	---	153,110	---	153,110	203,693	19,805	61,752	145,532	2,158,658	---	---	105,335	2,002,116	4,266,109
ZEMPLE	10,771	---	250	---	1,786	682	2,468	4,287	---	179	10	17,965	---	---	---	---	17,965
ZIMMERMAN	952,295	45,902	371,668	---	258,177	2,175	260,352	374,756	---	84,614	143,994	2,233,581	---	---	72,000	55,894	2,361,475
ZUMBRO FALLS	17,317	---	8,019	3,756	44,659	---	48,415	40,288	441	2,334	11,737	128,551	---	---	---	5,682	134,233
ZUMBROTA	777,482	12,957	61,917	61,904	716,734	---	778,638	63,112	27,053	53,199	124,525	1,898,883	---	---	336,250	362,183	2,597,316
TOTAL	1,500,939,681	279,625,302	150,332,607	172,621,264	914,031,885	68,942,927	1,155,596,076	384,046,379	40,104,036	90,364,518	240,106,087	3,841,114,686	950,183,277	25,630,178	150,493,326	652,251,168	5,619,672,635

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
ADA	1,667	234,644	318,325	216,006	144,372	287,837	132,391	---	1,333,575	978,429	39,000	19,454	2,370,458	---	---	31,005	2,401,463
ADAMS	783	100,040	124,481	30,456	37,807	12,334	120	41,588	346,826	27,846	55,000	41,228	470,900	---	5,000	6,222	482,122
ADRIAN	1,234	111,898	150,299	150,945	1,461	132,504	41,081	17,344	605,532	152,816	227,919	82,641	1,068,908	---	---	1,079,812	2,148,720
AFTON	2,908	392,315	349,959	185,628	20,570	11,980	2,949	359	963,760	147,374	66,000	18,576	1,195,710	---	---	285,546	1,481,256
AITKIN	2,092	150,607	505,802	225,401	---	39,229	70,216	120,008	1,111,263	2,027,268	760,244	166,849	4,065,624	---	---	134,578	4,200,202
AKELEY	398	73,206	99,151	53,270	---	22,573	3,000	600	251,800	64,719	14,506	969	331,994	---	---	15,475	347,469
ALBANY	1,887	167,031	406,172	102,872	---	57,344	19,544	---	752,963	1,360,279	297,091	320,951	2,731,284	---	---	---	2,731,284
ALBERT LEA	18,082	1,421,554	4,479,356	2,072,475	---	2,550,648	532,213	205,505	11,261,751	4,823,887	766,069	360,867	17,212,574	---	---	116,100	17,328,674
ALBERTA	136	18,748	2,262	6,012	9,914	---	---	3,249	40,185	---	7,840	2,090	50,115	---	3,373	6,310	59,798
ALBERTVILLE	4,983	562,762	550,943	239,893	38,668	66,896	87,468	---	1,546,630	2,924,831	866,733	217,155	5,555,349	---	---	213,496	5,768,845
ALDEN	654	119,022	69,630	32,573	---	24,072	---	3,148	248,445	70,579	71,164	14,513	404,701	---	8,000	412,701	
ALDRICH	50	5,513	1,594	6,085	---	---	---	1,298	14,490	---	---	14,490	---	---	---	14,490	
ALEXANDRIA	10,165	1,062,822	2,185,943	960,886	192,203	964,606	916,184	157,225	6,439,869	3,983,872	230,000	390,583	11,044,324	---	---	1,357,017	12,401,341
ALPHA	123	25,239	22,444	5,080	7,712	2,757	---	---	63,232	1,183	---	---	64,415	---	---	9,070	73,485
ALTURA	426	65,765	74,977	32,988	450	17,041	2,480	6,299	200,000	50,398	---	250,398	---	3,811	4,671	258,880	
ALVARADO	369	55,591	8,439	39,945	2,406	12,019	32,015	14,597	165,012	---	80,576	22,175	267,763	---	---	267,763	
AMBOY	562	57,623	107,386	69,335	---	879	---	2,386	237,609	174,521	---	---	412,130	---	50,506	107,754	570,390
ANDOVER	28,939	1,760,321	2,729,545	1,595,986	145,242	650,823	471,172	53,877	7,406,966	7,999,720	6,124,000	1,279,481	22,810,167	3,169	505,170	6,119,763	29,438,269
ANNANDALE	2,712	279,181	458,012	183,834	---	71,682	---	68,009	1,060,718	1,015,317	1,360,000	222,030	3,658,065	---	1,683	761,133	4,420,881
ANOKA	18,275	1,155,401	3,627,269	1,543,479	---	1,346,762	513,016	108,053	8,293,980	8,387,159	2,455,000	968,255	20,104,394	---	---	1,791,000	21,895,394
APPLE VALLEY	48,418	2,854,241	7,347,908	2,802,046	---	3,387,324	471,776	558,135	17,421,430	7,021,735	6,250,000	1,042,640	31,735,805	3,790,000	624,713	4,920,666	41,071,184
APPLETON	2,877	254,205	440,029	262,182	17,437	204,383	4,389	55,372	1,237,997	26,432	269,457	74,415	1,608,301	---	---	4,198	1,612,499
ARCO	95	14,704	5,809	10,996	---	---	---	5,085	36,594	---	---	36,594	---	3,000	---	39,594	
ARDEN HILLS	9,457	751,899	1,076,010	989,506	---	436,908	67,949	159,246	3,481,518	2,752,133	160,000	125,093	6,518,744	---	---	1,241,334	7,760,078
ARGYLE	664	85,045	48,153	101,052	2,511	25,030	71,378	14,273	347,442	72,852	39,616	7,703	467,613	---	17,943	4,500	490,056
ARLINGTON	2,091	250,901	505,908	210,258	5,826	133,021	279,999	8,890	1,394,803	214,841	811,296	440,955	2,861,895	---	15,018	130,000	3,006,913
ASHBY	474	62,850	162,124	71,336	7,513	10,257	3,788	865	318,733	50,634	28,000	43,650	441,017	---	---	441,017	
ASKOV	371	58,018	24,740	16,644	---	25,729	---	9,947	135,078	47,269	---	182,347	---	---	---	182,347	
ATWATER	1,066	165,963	182,907	143,684	2,082	32,639	---	30	527,305	70,698	120,000	107,847	825,850	---	---	---	825,850
AUDUBON	480	120,636	99,804	11,733	28,892	3,088	90,473	12,048	366,674	28,848	19,000	94,802	509,324	---	7,537	9,700	526,561
AURORA	1,791	221,904	483,644	407,245	---	287,712	45,162	48,519	1,494,186	556,610	135,000	173,255	2,359,051	4,195	240,383	2,603,629	
AUSTIN	23,685	1,644,868	4,324,715	2,832,066	---	3,211,581	496,795	61,101	12,571,126	7,985,988	790,000	763,408	22,110,522	1,830,000	19,000	519,077	24,478,599
AVOCA	137	14,875	6,342	7,784	2,858	4,343	10,137	3,870	50,209	659,169	10,000	1,320	720,698	---	---	1,710	722,408
AVON	1,282	242,976	231,730	92,244	---	22,200	94,726	30,000	713,876	98,196	806,252	109,677	1,728,001	---	24,878	1,752,879	
BABBITT	1,642	343,289	435,360	244,296	---	230,681	88,105	72,638	1,414,369	145,261	48,862	122,137	1,730,629	---	472,552	2,203,181	
BACKUS	317	59,328	81,141	15,250	4,004	4,136	23,725	13,338	209,922	327,896	---	---	528,818	---	---	528,818	
BADGER	469	137,320	26,235	20,278	---	8,500	13,491	205,824	41,347	34,661	6,761	288,593	---	---	15,000	303,593	
BAGLEY	1,234	188,591	380,744	157,606	---	62,972	72,652	15,561	878,126	930,306	---	28,862	1,837,294	31,215	1,049,503	2,918,012	
BALATON	598	67,047	104,772	64,697	---	40,072	69,550	12,859	358,997	1,284,576	48,212	60,894	1,752,679	---	116,431	1,869,110	
BARNESVILLE	2,239	426,160	407,009	151,146	---	171,684	144,008	331,281	1,631,288	1,326,518	185,575	179,982	3,323,363	---	362,032	3,685,395	
BARNUM	556	169,245	19,706	141,967	---	12,531	---	7,567	351,016	4,971	37,500	11,981	405,468	6,000	4,000	415,468	
BARRETT	345	66,510	44,596	51,212	53,442	6,898	---	---	222,658	49,634	87,151	36,689	396,132	---	---	396,132	
BARRY	21	3,252	551	1,200	---	100	---	---	5,103	---	---	5,103	---	2,000	---	7,103	
BATTLE LAKE	780	124,611	152,547	58,073	8,920	66,558	251,877	27,883	690,449	2,604,588	315,312	59,863	3,670,212	---	98,292	3,768,504	
BAUDETTE	1,078	128,684	216,998	123,938	3,582	105,883	244,200	20,041	843,326	77,614	16,872	4,008	941,820	---	---	941,820	
BAXTER	6,564	714,994	1,004,836	238,039	25,041	318,290	458,771	98,989	2,858,960	7,347,568	1,089,068	411,782	11,707,378	---	378,000	1,492,753	13,578,131
BAYPORT	3,131	546,407	781,329	137,228	3,091	330,449	---	6,484	1,804,988	1,886,394	370,000	70,205	4,131,587	---	409,954	4,541,541	
BEARDSLEY	250	70,787	21,817	16,328	219	1,932	---	12,231	123,314	13,922	8,157	1,569	146,962	4,790	15,825	167,577	
BEAVER BAY	182	60,260	6,496	34,553	---	37,679	---	15,322	154,310	30,655	10,000	4,133	199,998	---	---	199,998	
BEAVER CREEK	246	39,556	19,324	62,672	---	1,265	---	---	122,817	315,406	5,127	1,602	444,952	---	11,398	456,350	
BECKER	3,395	655,620	798,726	511,025	20,292	1,024,354	126,750	5,243	3,142,010	7,874,393	2,175,000	2,107,524	15,298,927	---	70,000	3,165,091	18,534,018
BEJOU	90	19,090	1,239	4,461	2,209	2,038	12,326	---	41,363	119,163	---	160,526	---	---	160,526		
BELGRADE	716	80,670	107,784	70,618	63,115	11,525	4,973	74,214	412,899	111,281	80,000	177,490	781,670	---	---	781,670	
BELLE PLAINE	5,002	731,986	538,399	378,283	1,630	229,774	37,210	192	1,917,474	975,977	2,090,000	514,992	5,498,443	---	---	1,536,437	7,034,880
BELLECHESTER	172	4,843	7,861	6,810	17,920	1,867	---	6,704	46,005	27,393	---	73,398	---	104,055	30,152	6,500	79,898
BELLINGHAM	195	29,958	13,116	26,790	20,893	1,714	---	---	92,471	11,584	---	104,055	---	30			

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
BETHEL	459	139,349	42,287	59,804	3,118	1,968	---	---	246,526	380,933	232,454	36,361	896,274	---	---	116,155	1,012,429
BIG FALLS	264	67,447	15,871	64,596	---	36,355	3,626	2,718	190,613	16,886	---	207,499	---	11,700	2,951	222,150	
BIG LAKE	7,707	516,738	1,324,133	322,599	50,889	249,630	193,596	73,181	2,730,766	6,341,547	1,094,968	422,459	10,589,740	607,064	---	1,353,627	12,550,431
BIGELOW	232	22,423	25,813	8,306	16,626	5,324	---	12,533	91,025	177,768	11,600	11,573	291,966	---	---	---	291,966
BIGFORK	463	70,902	120,608	42,235	---	11,725	---	23,551	269,021	75,483	106,000	10,134	460,638	---	14,835	27,233	502,706
BINGHAM LAKE	169	32,126	1,855	19,119	6,500	1,361	---	5,181	66,142	4,050	---	---	70,192	---	157,897	---	228,089
BIRCHWOOD	971	114,094	97,284	25,308	149,920	5,529	---	9,693	401,828	5,382	---	---	407,210	---	380	52,766	460,356
BIRD ISLAND	1,180	101,094	162,075	112,125	2,680	54,435	55,849	649	488,907	226,296	138,000	27,490	880,693	---	32,222	55,885	968,800
BISCAY	114	17,510	647	14,538	---	32,655	---	270	65,620	---	---	65,620	---	41,236	2,765	109,621	
BIWABIK	905	220,773	340,107	201,044	---	31,620	93,925	145,343	1,032,812	91,686	118,800	76,935	1,320,233	---	9,704	1,329,937	1,329,937
BLACKDUCK	734	129,391	161,377	83,716	---	39,905	63,579	6,617	484,585	55,278	61,152	42,950	643,965	---	---	20,131	664,096
BLAINE	49,962	3,311,246	7,033,932	1,942,472	2,532,623	1,890,637	1,480,851	1,129,372	19,321,133	4,439,591	4,975,000	1,280,682	30,016,406	---	6,440,316	36,456,722	36,456,722
BLOMKEST	183	13,582	25,364	5,739	9,602	8,446	---	1,132	63,865	4,927	5,000	5,730	79,522	---	---	---	79,522
BLOOMING PRAIRIE	1,943	292,213	292,619	159,098	---	153,311	9,799	2,040	909,080	263,278	128,023	108,859	1,409,240	185,000	29,963	48,271	1,672,474
BLOOMINGTON	85,301	7,163,231	17,570,672	15,308,799	---	7,926,094	10,834,469	5,376,602	64,179,867	22,186,209	6,995,000	2,943,834	96,304,910	5,095,435	29,571,617	130,971,962	130,971,962
BLUE EARTH	3,542	299,798	516,423	469,290	64,939	287,574	710,475	147,587	2,496,086	557,374	1,265,000	818,639	5,137,099	1,145,000	---	131,801	6,413,900
BLUFFTON	217	11,874	10,002	15,305	270	23,778	---	5,009	66,238	943	---	67,181	---	---	---	67,181	
BOCK	108	19,426	---	3,068	---	280	---	15	22,789	46,538	2,600	11,475	83,402	---	957	84,359	84,359
BORUP	89	9,570	2,500	5,640	556	---	---	3,297	21,563	---	---	21,563	---	---	---	21,563	
BOVEY	678	91,064	149,307	105,359	---	48,857	---	178,318	572,905	157,860	26,305	20,396	777,466	---	---	---	777,466
BOWLUS	258	10,958	15,339	14,985	---	1,002	---	21,037	63,321	39,763	20,000	1,774	124,858	---	5,955	130,813	130,813
BOY RIVER	36	1,211	213	1,638	66	---	---	902	4,030	---	---	4,030	---	---	4,030	4,030	
BOYD	190	44,568	37,087	34,288	16,054	1,219	---	28,114	161,330	19,244	---	---	180,574	---	---	180,574	
BRAHAM	1,395	216,029	250,264	216,487	---	3,278	2,961	---	689,019	293,648	60,672	30,376	1,073,715	---	---	1,073,715	
BRAINERD	13,780	754,126	3,877,466	1,998,109	289,581	975,294	1,173,254	1,877,425	10,945,255	8,809,319	920,559	333,299	21,008,432	---	4,219,014	25,227,446	25,227,446
BRANDON	436	54,473	36,663	40,170	2,754	9,703	48,257	29,904	221,924	29,465	7,114	886	259,389	---	32,109	8,000	299,498
BRECKENRIDGE	3,520	342,626	951,863	427,538	42,498	298,134	481,950	91,163	2,635,772	1,321,979	579,978	146,389	4,684,118	---	266,333	871,701	5,822,152
BREEZY POINT	1,273	280,594	415,977	527,785	9,872	10,380	13,241	31,293	1,289,142	117,568	174,152	7,958	1,588,820	---	---	1,588,820	
BREWSTER	490	33,397	41,271	20,681	37,956	1,427	---	14,096	148,828	54,783	30,000	7,253	240,864	1,482	---	242,346	
BRICELYN	362	61,007	56,870	66,759	8,130	1,121	---	---	193,887	51,396	99,726	8,885	353,894	10,485	91,535	455,914	455,914
BROOK PARK	158	35,024	13,258	1,302	---	---	---	---	49,584	---	---	49,584	---	---	2,000	51,584	
BROOKLYN CENTER	29,174	2,475,323	6,620,481	2,114,378	---	2,030,402	1,758,257	422,804	15,421,645	1,881,360	3,220,000	931,597	21,454,602	---	---	3,603,509	25,058,111
BROOKLYN PARK	68,715	3,395,016	13,235,497	8,837,865	4,616,398	8,591,942	252,615	38,929,333	19,502,773	4,651,000	3,057,355	66,140,461	326	19,698,054	85,838,841	85,838,841	
Brooks	142	14,906	3,063	9,241	6,503	6,772	19,196	5,690	65,371	300	---	65,671	---	---	65,671		
BROOKSTON	96	7,398	2,750	6,589	300	2,264	---	905	20,206	---	---	20,206	---	---	20,206		
BROOTEN	637	68,054	102,077	68,361	---	22,544	158,536	63,135	482,707	557,392	---	8,075	1,048,174	---	---	1,048,174	
BROWERVILLE	729	95,053	98,592	125,855	---	34,884	---	4,107	358,491	57,582	60,000	38,074	514,147	---	---	514,147	
BROWNS VALLEY	658	112,445	231,629	47,819	---	152,933	35,123	17,044	596,993	255,388	80,000	67,879	1,000,260	772,000	---	384,221	2,156,481
BROWNSDALE	716	61,174	56,648	37,654	---	24,137	10,045	6,022	195,680	20,500	26,000	38,128	280,308	---	---	280,308	
BROWNSVILLE	515	35,070	36,305	44,980	---	26,955	33,733	4,021	181,064	81,477	276,889	9,434	548,864	---	---	548,864	
BROWNTON	819	68,080	245,296	62,621	53,423	17,819	1,450	390	449,079	164,610	272,000	119,147	1,004,836	355,884	---	1,360,720	
BRUNO	101	17,668	26,285	4,906	1,889	1,562	---	8,898	61,208	10,045	---	71,253	13,605	---	84,858		
BUCKMAN	218	7,482	948	5,186	11,404	13,280	---	5,223	43,523	10,899	15,000	4,135	73,557	---	---	73,557	
BUFFALO	12,120	695,466	2,085,412	725,936	458,180	1,076,913	279,470	45,753	5,367,130	3,344,317	4,480,957	1,144,183	14,336,587	1,417,696	15,754,283	15,754,283	
BUFFALO LAKE	757	113,938	161,355	317,378	1,176	23,848	18,437	28,489	664,621	236,316	94,222	42,079	1,037,238	110,924	46,675	1,194,837	
BUHL	994	154,578	207,924	191,497	---	118,382	96,545	33,253	802,179	37,796	57,319	57,285	1,294,752	---	131,776	1,426,528	
BURNSVILLE	61,355	2,859,453	12,364,842	2,462,888	176,738	3,494,513	303,332	1,028,920	22,690,686	13,905,320	5,975,731	1,817,141	44,388,878	474,895	1,723,644	46,587,417	
BURTRUM	133	4,572	4,643	9,390	101	5,950	---	1,518	26,174	3,493	---	29,667	---	---	29,667		
BUTTERFIELD	544	70,575	26,628	72,503	10,698	15,695	---	---	196,099	57,329	---	253,428	---	758	254,186		
BYRON	4,198	167,366	334,541	244,781	---	151,696	145,192	25,945	1,069,521	1,267,418	335,672	216,028	2,888,639	---	---	2,888,639	
CALEDONIA	2,961	340,233	538,069	229,674	---	219,790	28,179	70,838	1,426,783	185,322	129,486	101,964	1,843,555	---	---	1,843,555	
CALLAWAY	210	26,543	30,133	22,325	13,605	15,448	32,560	7,263	147,877	5,165	15,000	5,832	173,874	---	33,580	207,454	
CALUMET	373	58,886	65,311	129,983	---	37,863	---	26,709	318,752	97,574	11,000	15,865	443,191	---	10,106	453,297	
CAMBRIDGE	6,306	1,279,821	930,403	972,903	---	100,143	972,205	187,307	4,442,782	4,396,133	4,535,336	985,702	14,359,953	3,517,147	52,889	3,778,158	21,708,147
CAMPBELL	227	17,898	24,569	11,923	1,100	21,764	---	5,321	82,575	19,063	---	101,638	---	---	2,141	103,779	
CANBY	1,856	272,800	239,840	179,505	---	156,850	746	87,857	937,598	438,969	453,000	120,005	1,949,572	39,412	39,412	1,988,984	
CANNON FALLS	3,877	452,668	799,059	412,511	46,406	508,409	38,660	267,416	2,525,129	1,411,541	3,016,974	845,499	7,799,143	2,035,000	1,464,654	11,298,797	
C																	

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
CEDAR MILLS	52	3,823	527	2,045	---	---	2,172	7,705	16,272	35,773	---	---	52,045	---	---	---	52,045	
CENTER CITY	600	43,464	122,634	55,618	516	3,578	---	14,343	240,153	657,036	142,467	18,713	1,058,369	---	---	---	1,058,369	
CENTERVILLE	3,557	472,947	789,171	283,534	2,974	61,779	3,711	15,085	1,629,201	947,760	377,238	117,364	3,071,563	---	198,251	3,269,814	3,269,814	
CEYLON	382	56,583	81,973	79,163	1,487	1,932	---	13,308	234,446	6,948	---	241,394	---	---	---	241,394		
CHAMPLIN	22,925	1,228,267	2,817,867	3,076,226	---	874,054	270,792	212,148	8,479,354	3,697,455	1,383,628	878,893	14,439,330	1,930,000	---	554,036	16,923,366	
CHANDLER	256	44,563	32,808	25,486	---	5,553	4,869	4,941	118,220	833,471	7,500	6,019	965,210	3,474	4,500	973,184	973,184	
CHANHASSEN	21,600	1,873,885	2,424,126	1,740,980	32,943	1,659,821	578,291	772,404	9,082,450	4,516,478	10,700,000	1,458,238	25,757,166	---	12,241,251	37,998,417	37,998,417	
CHASKA	20,260	2,345,304	2,677,200	1,865,823	---	887,969	1,318,100	245,068	9,339,464	5,130,109	9,445,000	3,063,576	26,978,149	---	24,840	8,286,495	35,289,484	
CHATFIELD	2,444	247,660	491,653	165,290	---	232,051	105,986	---	1,242,640	673,129	214,261	246,361	2,376,391	---	110,000	492,476	2,978,867	
CHICKAMAW BEACH	147	2,670	3,685	5,315	---	---	---	3,604	15,274	---	---	15,274	---	---	6,113	21,387	21,387	
CHISAGO CITY	2,961	231,733	446,759	169,739	5,189	155,391	24,201	15,597	1,048,609	983,022	705,523	108,812	2,845,966	---	25,000	200,878	3,071,844	
CHISHOLM	4,831	711,075	1,153,271	635,542	---	563,171	119,142	301,182	3,483,383	1,018,712	10,000	14,125	4,526,220	---	200,000	42,990	4,769,210	
CHOKIO	424	85,099	25,468	9,709	---	1,417	6,246	8,249	136,188	172,456	951,356	42,373	1,302,373	5,709	46,082	1,354,164	1,354,164	
CIRCLE PINES	4,742	372,323	1,015,878	120,073	---	305,062	342,266	28,747	2,184,349	1,388,733	215,000	316,881	4,104,963	---	65,000	41,169,963	41,169,963	
CLARA CITY	1,353	183,747	144,434	175,505	---	69,930	172,931	810	747,357	31,803	---	11,930	791,090	---	---	28,991	820,081	
CLAREMONT	608	82,806	78,008	53,511	---	3,577	71,516	6,485	295,903	21,836	38,307	76,130	432,176	42,734	---	474,910	474,910	
CLARISSA	628	70,669	65,217	50,699	---	11,411	25,000	18,078	241,074	1,488,357	19,212	18,753	1,767,396	---	4,864	1,772,260	1,772,260	
CLARKFIELD	904	158,050	147,035	126,338	---	55,966	7,195	5,697	500,281	8,280	40,351	10,753	559,665	---	---	559,665	559,665	
CLARKS GROVE	716	74,675	20,395	51,458	---	7,676	---	2,509	156,713	115,643	---	---	272,356	148,081	13,040	433,477	433,477	
CLEAR LAKE	330	52,789	124,831	13,118	11,398	45,292	---	32,581	280,009	78,995	27,000	16,933	402,937	---	---	402,937	402,937	
CLEARBROOK	559	74,793	122,991	55,938	---	98,926	12,141	25,808	390,597	62,489	76,909	78,556	608,551	---	20,273	628,824	628,824	
CLEARWATER	984	125,642	231,311	162,981	---	55,082	---	10,382	585,398	355,367	96,863	38,557	1,076,185	90,000	22,178	1,188,363	1,188,363	
CLEMENTS	181	22,032	18,196	12,175	5,031	3,065	---	4,743	65,242	25,569	---	90,811	---	---	90,811	90,811		
CLEVELAND	709	69,579	127,966	40,248	---	1,358	---	---	239,151	110,888	4,797	1,539	356,375	---	---	356,375	356,375	
CLIMAX	237	29,227	13,968	19,139	---	8,020	364	3,174	73,892	22,121	5,650	883	102,546	11,393	---	113,939	113,939	
CLINTON	442	51,626	33,051	85,216	---	6,951	---	19,116	195,960	477,334	4,882	11,151	689,327	---	---	689,327	689,327	
CLITHERALL	125	11,258	470	989	---	8	---	3,043	15,768	---	---	15,768	---	---	15,768	15,768		
CLONTARF	164	8,506	1,957	8,424	---	280	---	6,727	25,894	---	---	25,894	---	13,000	---	38,894		
CLOQUET	11,499	758,827	3,000,517	890,349	11,575	1,007,279	816,579	112,339	6,597,465	1,016,104	868,140	346,360	8,828,069	---	24,000	8,852,069	8,852,069	
COATES	169	19,473	8,758	4,585	---	1,614	---	---	34,430	5,963	---	40,393	---	---	40,393	40,393		
COBDEN	57	3,141	395	2,748	---	1,782	---	1,757	9,823	---	8,400	---	18,223	---	18,223	18,223		
COHASSET	2,515	397,105	218,571	140,514	---	122,130	40,802	17,470	936,592	584,027	344,289	214,788	2,079,696	292,019	445,000	2,816,715	2,816,715	
OKATO	2,721	170,003	400,581	172,879	33,128	236,548	78,470	3,256	1,094,865	251,339	25,000	25,832	1,397,036	---	194,034	1,591,070	1,591,070	
COLD SPRING	3,492	229,026	780,765	257,791	1,637	112,700	64,096	75,020	1,521,035	5,014,809	605,000	174,443	7,315,287	8,762	36,242	7,360,291	7,360,291	
COLERAINE	1,115	138,554	229,936	220,739	---	156,482	20,036	286,801	1,052,548	1,804,589	1,966,585	169,305	4,993,027	5,006	574,652	5,572,685	5,572,685	
COLOGNE	1,108	146,810	128,592	129,575	---	12,496	704	---	418,177	248,129	36,000	6,215	708,521	150,000	237,500	1,096,021	1,096,021	
COLUMBIA HEIGHTS	18,698	1,663,801	3,590,525	1,198,663	9,392	1,862,777	1,212,446	64,646	9,602,250	2,239,525	477,918	569,513	12,889,206	104,471	143,613	2,736,769	15,874,059	
COMFREY	367	95,690	88,723	77,308	12,174	40,800	148,685	7,858	471,238	167,468	28,385	35,610	702,701	---	120,189	822,890	822,890	
COMSTOCK	121	9,066	3,000	12,164	345	2,715	---	2,670	29,960	---	---	29,960	---	---	29,960	29,960		
CONGER	150	11,642	11,622	4,552	12,946	3,930	---	9,983	54,675	16,886	---	71,561	9,000	---	80,561	80,561		
COOK	599	97,464	388,003	80,206	---	46,176	8,382	1,866	622,097	461,255	15,000	16,759	1,115,111	---	21,854	1,136,965	1,136,965	
COON RAPIDS	62,295	2,697,550	8,814,850	3,567,901	152,144	2,643,558	3,266,009	595,403	21,737,415	17,011,925	6,835,062	905,795	46,490,197	3,498,377	---	3,917,801	53,906,375	53,906,375
CORCORAN	5,850	449,785	615,199	69,816	52,300	37,943	---	---	1,785,043	489,144	197,000	28,262	2,499,449	467	467	2,499,916	2,499,916	
CORRELL	45	5,817	4,496	2,259	---	381	---	3,311	16,264	---	2,278	---	18,542	---	18,542	18,542		
COSMOS	584	77,279	85,623	60,010	33,891	26,428	125	---	283,356	9,184	20,000	7,081	319,621	---	6,186	325,807	325,807	
COTTAGE GROVE	31,437	1,603,897	5,392,320	2,456,373	36,826	1,486,379	634,018	115,489	11,725,302	20,349,831	5,200,000	835,382	38,110,515	---	69,200	1,722,567	39,902,282	
COTTONWOOD	1,146	132,707	163,538	171,655	1,567	8,472	80,680	50,660	609,279	31,483	84,300	93,729	818,791	---	69,200	887,991	887,991	
COURTLAND	559	57,611	40,364	24,663	127	3,948	4,489	6,063	137,265	803,010	315,548	37,415	1,293,238	---	---	1,293,238	1,293,238	
CROMWELL	196	110,366	81,317	14,302	---	12,739	---	12,755	231,479	60,211	19,512	6,329	317,531	---	---	317,531	317,531	
CROOKSTON	8,104	915,877	1,855,186	673,830	180,149	1,228,380	669,136	126,204	5,648,762	1,841,584	1,380,762	558,103	9,429,211	112,849	---	1,083,684	10,625,744	10,625,744
CROSBY	2,312	217,391	817,957	368,538	---	741,781	8,196	104,351	2,258,214	142,109	225,823	93,025	2,719,171	---	41,728	2,760,899	2,760,899	
CROSSLAKE	1,981	524,699	393,877	490,107	29,400	193,951	20,057	2,231	1,654,322	7,209,136	759,497	171,893	9,794,848	42,286	311,464	10,148,598	10,148,598	
CRYSTAL	23,012	1,395,346	4,246,721	855,123	---	1,521,347	745,374	201,701	8,965,612	1,867,635	1,536,127	686,282	13,055,656	1,820	---	2,191,666	15,249,142	15,249,142
CURRIE	210	39,287	21,696	53,685	2,956	3,032	---	7,038	127,694	238,791	15,000	6,345	387,830	18,903	9,004	415,737	415,737	
CUYUNA	259	19,744	51,816															

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
DASSEL	1,278	185,992	258,954	173,104	678	36,856	17,668	37,591	710,843	95,762	755,000	69,940	1,631,545	---	---	584,780	2,216,325
DAWSON	1,506	250,334	286,350	319,559	---	171,396	86,857	108,712	1,223,208	88,648	50,000	79,001	1,440,857	---	---	11,472	1,452,329
DAYTON	4,911	493,877	530,943	278,199	55,222	147,057	114,083	56,855	1,676,236	127,336	1,158,301	285,168	3,247,041	---	---	8,644	3,255,685
DE GRAFF	144	7,728	6,345	26,695	---	6,105	---	5,877	52,750	21,000	2,617	133	76,500	---	---	---	76,500
DEEPHAVEN	3,885	397,538	1,008,568	418,718	19,416	56,756	---	77,200	1,978,196	397,604	---	---	2,375,800	---	---	300,000	2,675,800
DEER CREEK	335	29,894	68,264	19,525	1,445	20,486	---	---	139,614	40,236	3,000	15,438	198,288	---	---	---	198,288
DEER RIVER	928	157,360	366,418	88,072	---	21,129	---	1,270	634,249	62,373	125,000	76,667	898,289	---	---	69,365	967,654
DEERWOOD	590	80,860	158,228	32,386	---	22,347	34,493	28,284	356,598	346,848	17,000	19,312	739,758	---	---	157,211	896,969
DELANO	4,114	707,105	615,867	226,417	---	224,820	37,194	122,795	1,934,198	3,875,403	180,000	267,405	6,257,006	509,329	1,362,216	8,128,551	
DELAVAN	206	49,514	46,346	16,159	9,519	3,992	---	---	125,530	5,954	20,000	960	152,444	180,000	20,960	353,404	
DELHI	70	10,732	968	10,785	2,649	---	---	14,192	39,326	27,624	---	2,367	69,317	---	---	87,000	156,317
DELLWOOD	1,070	97,244	157,352	233,860	9,860	---	---	2,483	500,799	---	---	500,799	---	---	143,397	644,196	
DENHAM	39	4,507	1,419	2,245	---	---	---	---	8,171	---	---	8,171	---	---	---	8,171	
DENNISON	170	33,972	13,158	16,819	---	1,061	---	3,475	68,485	5,548	15,000	12,425	101,458	---	---	619	102,077
DENT	194	30,261	50,404	8,549	---	10,738	---	4	99,956	51,324	8,910	4,472	164,662	---	---	19,300	183,962
DETROIT LAKES	7,719	708,070	1,285,505	1,002,989	55,603	939,777	636,973	133,702	4,762,619	1,433,433	1,667,654	620,266	8,483,972	550,000	782,420	9,816,392	
DEXTER	335	51,163	18,067	145,366	---	5,104	---	17,320	237,020	642,105	140,000	13,899	1,033,024	20,000	---	---	1,053,024
DILWORTH	3,104	269,994	465,537	206,408	---	89,910	---	1,197	1,033,046	1,479,668	297,697	237,060	3,047,471	---	---	77,773	3,125,244
DODGE CENTER	2,385	301,230	311,019	227,766	6,409	278,508	31,715	94,648	1,251,295	1,110,419	755,000	211,651	3,328,365	40,000	884,896	4,253,261	
DONALDSON	31	2,085	1,400	4,748	---	---	---	7,508	15,741	---	---	---	15,741	---	---	---	15,741
DONNELLY	242	35,693	27,481	7,775	---	5,568	---	19,707	96,224	63,208	---	---	159,432	14,412	---	---	173,844
DORAN	53	5,690	1,405	3,090	7,152	4,435	---	3,402	25,174	---	---	25,174	---	---	11,896	37,070	
DOVER	545	42,104	43,616	29,214	---	10,740	---	18,954	144,628	123,898	---	---	268,526	---	---	23,009	291,535
DOVRAY	63	13,886	3,545	4,514	---	1,548	---	---	23,493	42,981	482	562	67,518	---	---	1,271	68,789
DULUTH	86,082	13,807,237	28,824,466	10,184,028	---	6,634,211	7,300,808	10,788,650	77,539,400	19,377,631	15,676,492	5,023,482	117,617,005	6,965,522	147,616	10,086,475	134,816,618
DUMONT	112	45,725	12,103	2,953	---	242	7,786	---	68,809	72,258	---	---	141,067	---	---	---	141,067
DUNDAS	679	217,590	260,117	38,971	---	56,854	21,973	---	595,505	140,501	70,000	38,610	844,616	---	---	101,180	945,796
DUNDEE	100	14,177	2,447	4,684	---	1,499	---	5,040	27,847	3,450	---	---	31,297	---	---	---	31,297
DUNNELL	189	42,243	25,540	16,055	---	2,539	10,292	2,718	99,387	6,822	---	---	106,209	41,932	---	---	148,141
EAGAN	64,975	4,412,813	9,293,832	2,877,934	4,657	3,189,257	1,424,160	366,557	21,569,210	9,943,446	4,040,000	758,228	36,310,884	664,542	11,349,548	48,324,974	
EAGLE BEND	607	86,980	85,091	74,730	---	13,122	---	14	259,937	31,040	11,660	3,743	306,380	---	46,400	352,780	
EAGLE LAKE	1,879	225,859	196,002	79,585	81,857	41,508	284,000	---	908,811	663,108	205,000	99,747	1,876,666	---	765	1,877,431	
EAST BETHEL	11,230	710,990	600,880	471,893	39,744	100,569	7,701	17,413	1,949,190	3,592,254	231,000	59,220	5,831,664	87,329	922,878	6,841,871	
EAST GRAND FORKS	7,616	845,168	2,706,188	1,154,361	30,037	1,271,575	854,555	478,979	7,340,863	8,319,819	295,000	245,038	16,200,720	1,449,908	1,449,908	17,650,628	
EAST GULL LAKE	999	147,975	70,622	49,662	---	1,619	---	4,004	273,882	26,715	---	---	300,597	---	26,965	327,562	
EASTON	209	27,878	43,694	22,199	---	6,325	---	---	100,096	24,432	---	---	124,528	---	---	124,528	
ECHO	266	62,431	57,419	39,019	---	916	327,143	13,390	500,318	4,648	---	---	504,966	20,000	---	524,966	
EDEN PRAIRIE	59,325	9,424,086	7,991,496	3,940,840	39,605	4,105,825	233,916	50,889	25,786,657	11,796,148	4,022,560	1,832,688	43,438,053	13,725,000	---	10,464,255	67,627,308
EDEN VALLEY	889	101,305	175,238	90,072	1,493	45,738	75,058	10,358	499,262	499,701	50,000	29,129	1,078,092	25,000	10,300	1,113,392	
EDGERTON	1,023	74,398	98,939	115,524	---	74,735	26	3,780	367,402	48,695	---	1,524	417,621	159,161	17,774	594,556	
EDINA	48,156	2,741,556	9,930,615	4,142,668	---	2,974,164	2,126,057	1,264,329	23,179,389	15,539,676	5,700,000	2,908,787	47,327,852	6,525,000	4,937,805	7,868,126	66,658,783
EFFIE	86	14,046	491	2,982	---	2,202	---	5,123	24,844	---	---	24,844	---	---	---	24,844	
EITZEN	234	35,100	20,964	2,677	2,707	7,718	15,350	340	84,856	11,442	10,150	2,030	108,478	---	2,687	111,165	
ELBA	206	7,577	4,033	15,240	21,127	4,066	---	3,017	55,060	84,230	---	---	139,290	---	17,124	156,414	
ELBOW LAKE	1,272	207,588	133,804	125,598	204,118	90,720	84,720	120,286	966,834	323,402	253,015	360,325	1,903,576	944,151	---	26,523	2,874,250
ELGIN	886	124,089	116,577	114,334	---	15,538	25,154	18,204	413,896	299,805	30,000	30,244	773,945	---	---	773,945	
ELIZABETH	174	28,386	34,341	5,876	46	2,171	121	9,267	80,208	---	7,668	3,162	91,038	---	---	91,038	
ELK RIVER	18,758	2,265,779	4,145,996	1,733,467	81,351	1,635,806	780,989	---	10,643,388	8,389,740	2,355,800	1,102,548	22,491,476	---	4,014,472	26,505,948	
ELKO	765	162,222	78,038	601,917	---	40,073	---	19,090	901,340	5,031	20,000	5,550	931,921	---	---	931,921	
ELKTON	152	18,483	1,758	4,550	---	5,978	---	1,903	32,672	16,847	---	49,519	---	10,000	8,000	67,519	
ELLENDALE	594	70,993	67,133	20,989	32,247	6,303	6,170	8,979	212,814	111,553	50,012	21,547	395,926	---	7,110	403,036	
ELLISWORTH	532	79,223	35,130	105,741	---	1,709	---	5,532	227,335	6,596	---	233,931	---	35,267	---	269,198	
ELMDALE	110	3,342	2,227	10,177	5,681	3,558	---	2,524	27,509	---	3,593	1,315	32,417	---	---	32,417	
ELMORE	701	107,964	103,583	95,398	2,491	16,324	5,417	---	331,177	535,320	17,783	3,962	888,242	---	---	888,242	
ELROSA	156	9,184	29,669	2,744	177	1,927	11,640	601	55,942	85,676	---	141,618	---	---	---	141,618	
ELY	3,616	494,424	998,079	750,437	---	339,636	215,959	333,160	3,131,695	160	591,326	137,669	3,860,850	---	157,000	4,017,850	
ELYSIAN	529	113,204	101,989	84,449	---	13,315	7,087	29,287	349,331	67,623	189,842	102,559	709,355	---	140,073	849,428	
EMILY	872	136,491	44,801	193,272	2,750	8,370	6,977	141,285	533,946	76,959	27,241	7,506	645,652	---	---	645,652	
EMMONS	425	92,558	16,777	29,156	---	694	---	---	139,185	42,014	34,689	11,1					

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds		
EVANSVILLE	558	73,466	29,980	60,049	2,231	7,902	---	---	173,628	442,584	380,000	11,416	1,007,628	---	---	120,330	1,127,958	
EVELETH	3,745	386,323	1,048,337	657,318	---	439,703	194,201	397,017	3,122,899	609,079	101,722	32,873	3,866,573	---	---	155,000	4,021,573	
EXCELSIOR	2,400	427,781	759,792	178,206	316	116,586	---	59,574	1,542,255	53,996	7,885	2,989	1,607,125	---	---	204,793	1,811,918	
EYOTA	1,766	167,469	85,066	150,454	1,614	53,977	44,323	1,016	503,919	278,985	20,000	49,712	852,616	---	---	41,391	894,007	
FAIRFAX	1,298	199,693	229,716	139,988	67,224	112,538	26,719	---	775,878	471,022	125,000	36,383	1,408,283	---	---	82,467	1,490,750	
FAIRMONT	10,778	731,115	2,428,669	1,080,986	2,925	1,062,060	451,082	159,284	5,916,121	3,162,549	2,567,293	700,300	12,346,263	---	---	1,593,991	13,940,254	
FALCON HEIGHTS	5,579	411,096	640,981	180,647	37,700	142,029	22,626	37,770	1,472,849	1,779,721	520,000	130,436	3,903,006	---	---	488,906	4,391,912	
FARIBAULT	22,037	1,018,577	4,276,371	1,253,305	---	2,512,067	2,431,741	981,060	12,473,121	5,375,433	1,556,528	743,032	20,148,114	---	115,983	3,037,793	23,301,890	
FARMINGTON	15,549	1,336,315	2,408,536	888,852	---	1,134,308	1,058,116	276,712	7,102,839	2,421,192	2,023,968	935,607	12,483,606	---	245,570	2,567,969	15,297,145	
FARWELL	51	17,954	1,059	4,219	12,888	1,271	---	8,404	45,795	---	---	45,795	---	---	---	45,795	45,795	
FEDERAL DAM	102	22,126	6,917	6,224	1,427	---	---	4,062	40,756	6,504	---	---	47,260	---	---	1,036	48,296	
FELTON	212	10,938	6,078	9,639	1,499	4,164	---	10,934	43,252	6,341	3,046	257	52,896	---	14,392	3,303	70,591	
FERGUS FALLS	13,782	1,277,078	2,440,477	871,563	43,289	1,835,331	634,698	255,684	7,358,120	3,015,309	2,692,028	1,056,342	14,121,799	6,258,283	---	267,930	20,648,012	
FERTILE	877	99,059	94,498	70,746	2,611	7,062	23,374	45,970	343,320	39,678	32,325	12,162	427,485	---	---	37,791	465,276	
FIFTY LAKES	398	116,326	22,630	68,791	---	---	---	---	207,747	54,906	20,441	7,933	291,027	---	2,500	2,382	295,909	
FINLAYSON	322	54,427	19,655	87,446	---	3,956	---	1,592	167,076	11,234	13,000	9,707	201,017	---	---	---	201,017	
FISHER	409	92,731	61,373	10,536	---	7,059	6,214	2,119	180,032	153,143	13,000	12,334	358,509	---	---	358,509	358,509	
FLENSBURG	241	21,343	9,074	17,856	---	---	---	---	48,273	15,000	---	63,273	---	---	---	63,273	63,273	
FLOODWOOD	542	146,170	354,285	45,155	---	27,633	53,116	266,369	892,728	49,857	140,000	6,438	1,089,023	---	66	1,089,089	1,089,089	
FLORENCE	47	6,852	741	4,435	1,058	816	---	5,951	19,853	5,362	---	---	25,215	---	---	---	25,215	
FOLEY	2,435	468,801	370,234	271,488	---	89,339	35,621	572	1,236,055	1,113,655	665,000	126,325	3,141,035	---	---	78,039	3,219,074	
FORADA	190	27,149	63,158	6,349	---	2,491	---	---	99,147	35,072	---	134,219	---	59,946	194,165	194,165		
FOREST LAKE	15,692	1,927,678	2,843,871	879,786	164,849	365,047	596,501	1,742	6,779,474	1,015,865	480,000	309,002	8,584,341	---	---	8,584,341	8,584,341	
FORESTON	442	134,329	50,729	27,028	2,116	10,083	---	1,313	225,598	---	---	225,598	---	---	---	225,598	225,598	
FORT RIPLEY	68	4,221	661	2,787	---	768	---	5,236	13,673	12,885	---	---	26,558	---	1,000	27,558	27,558	
FOSTON	1,537	105,323	201,995	106,899	73,099	273,389	28,164	104,513	893,382	408,919	405,000	121,122	1,828,423	---	---	123,686	1,952,109	
FOUNTAIN	367	41,438	30,816	47,281	1,530	7,446	28,909	6,466	163,886	118,644	30,000	5,575	318,105	---	48,324	366,429	366,429	
FOXHOME	131	13,162	5,805	6,559	126	3,748	---	4,229	33,629	---	---	33,629	---	---	---	33,629	33,629	
FRANKLIN	494	200,249	79,812	32,390	21,294	16,293	279	---	350,317	43,823	20,000	19,415	433,555	---	---	433,555	433,555	
FRAZEE	1,381	186,058	222,821	62,426	53,925	36,429	21,244	59,860	642,763	573,764	86,486	79,221	1,382,234	2,131	---	124,049	1,508,414	
FREEBORN	297	36,463	70,252	21,652	---	1,704	---	13,875	143,946	38,493	---	182,439	---	---	12,278	12,278	194,717	
FREEPORT	459	118,713	65,136	79,360	---	5,596	37,854	29,920	336,579	912,426	40,000	34,856	1,323,861	---	5,611	1,329,472	1,329,472	
FRIDLEY	27,480	2,423,269	5,325,193	3,033,760	310,833	1,207,823	4,567,854	---	16,868,732	2,292,505	1,180,000	627,899	20,969,136	---	39,800	1,608,249	22,617,185	
FROST	242	45,201	48,925	25,358	5,610	35,546	---	160,640	58,897	18,975	6,357	244,869	---	---	---	244,869	244,869	
FULDA	1,307	119,923	233,326	165,382	---	47,466	17,325	---	583,422	142,924	25,000	35,862	787,208	---	448,300	68,678	1,304,186	
FUNKLEY	18	1,216	440	---	---	1,191	---	24	2,871	486	---	3,357	---	---	3,357	3,357		
GARFIELD	290	23,183	31,915	13,742	237	2,805	---	17,789	89,671	22,982	16,215	5,447	134,315	---	---	134,315	134,315	
GARRISON	229	37,728	103,174	18,805	3,000	9,877	20,542	27,088	220,214	233,633	---	453,847	---	---	---	453,847	453,847	
GARVIN	149	15,406	15,887	13,566	---	11,128	7,473	---	63,460	81,774	---	145,234	---	---	---	145,234	145,234	
GARY	207	40,804	17,666	73,726	6,852	4,079	29,250	837	173,214	40,527	---	213,741	---	22,171	22,171	235,912		
GAYLORD	2,278	258,114	325,242	144,157	---	171,736	68,742	6,300	974,291	237,115	610,926	564,085	2,386,417	---	85,605	2,472,022	2,472,022	
GEM LAKE	442	66,732	102,028	24,368	3,657	---	---	8,435	205,220	---	---	205,220	---	---	---	205,220	205,220	
GENEVA	458	65,350	9,534	7,355	---	16,523	---	36,686	135,448	151,438	25,526	1,328	313,740	---	10,228	323,968	323,968	
GENOLA	68	8,975	673	4,836	3,348	---	4,352	22,184	---	---	22,184	---	22,184	---	---	22,184	22,184	
GEORGETOWN	119	12,194	4,279	6,329	5,519	6,606	---	---	34,927	3,529	---	38,456	---	---	---	38,456	38,456	
GHENT	310	43,656	23,637	28,374	---	3,309	1,258	---	100,234	324,508	147,000	15,680	587,422	6,000	88,166	681,588	681,588	
GIBBON	795	49,686	159,585	127,006	15,752	26,480	15,782	4,528	398,819	351,763	305,000	45,421	1,101,003	---	---	1,101,003	1,101,003	
GILBERT	1,809	256,542	448,284	468,105	129,430	271,548	82,306	220,462	1,876,677	711,142	197,331	5,488	2,790,638	11,500	23,475	2,825,613	2,825,613	
GILMAN	224	19,391	---	9,745	---	32,483	---	416	62,035	97,550	---	159,585	---	---	---	159,585	159,585	
GLENCOE	5,633	617,552	1,040,200	380,976	1,639	396,874	33,762	239,885	2,710,888	1,434,582	1,056,754	420,751	5,622,975	3,799,246	28,300	248,166	9,698,687	
GLENVILLE	699	61,013	35,804	30,165	---	61,969	---	---	188,951	148,442	40,988	6,751	385,132	---	---	15,000	400,132	400,132
GLENWOOD	2,654	281,291	483,463	207,065	---	287,818	67,981	212,208	1,539,826	490,159	105,000	44,090	2,179,075	---	94,516	2,273,591	2,273,591	
GLYNDON	1,128	121,600	187,578	70,882	63,578	---	40,237	48,133	532,008	177,566	114,677	72,285	901,536	---	17,916	19,452	19,452	
GOLDEN VALLEY	20,736	2,716,519	4,690,614	1,806,552	---	1,536,932	72,203	---	10,822,820	12,745,596	6,567,763	3,770,729	33,906,908	---	72,050	7,409,265	41,388,223	
GONVICK	287	59,793	65,537	63,749	---	13,132	21,430	---	223,641	204,251	---	427,892	25,000	---	---	452,892	452,892	
GOOD THUNDER	583	84,940	131,464	78,055	---	27,413	---	---	321,872	102,630	50,000	31,658	506,160	---	28,071	534,231	534,231	
GOODHUE	851	75,729	156,327	69,979	---	68,404	102,503	---	472,942	485,176	81,980	2						

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
GRAND MEADOW	939	78,405	197,936	87,939	836	68,171	80,390	7,457	521,134	86,407	67,604	65,253	740,398	---	---	---	740,398
GRAND RAPIDS	8,233	1,453,907	1,858,656	1,749,962	---	1,472,887	271,647	183,076	6,990,135	3,776,844	1,333,282	790,938	12,891,199	---	---	2,098,515	14,989,714
GRANITE FALLS	3,105	348,458	1,979,019	311,640	11,315	137,820	143,055	204,716	3,136,023	1,846,100	277,250	182,338	5,441,711	95,100	173,948	5,710,759	899,086
GRANT	4,170	168,265	323,537	263,122	43,222	2,474	---	769	801,389	81,283	11,800	4,614	899,086	---	---	---	61,773
GRASSTON	101	17,166	2,986	3,617	4,172	3,699	---	30,133	61,773	---	---	---	---	---	---	---	61,773
GREEN ISLE	380	148,537	96,415	27,150	---	19,875	5,244	---	297,221	831,529	187,419	89,879	1,406,048	---	---	13,956	1,420,004
GREENBUSH	753	56,129	100,111	85,927	6,631	98,626	4,707	20,651	372,782	201,791	38,246	22,341	635,160	---	---	---	635,160
GREENFIELD	2,744	347,546	221,864	248,479	21,733	719	---	42,278	882,619	1,174,291	320,800	288,128	2,665,838	---	---	---	2,665,838
GREENWALD	190	11,246	4,058	7,024	---	2,502	---	---	24,830	26,762	11,859	12,507	75,958	---	---	---	75,958
GREENWOOD	790	150,108	242,156	50,758	20,347	3,147	---	---	466,516	---	---	---	466,516	---	---	---	466,516
GREY EAGLE	334	47,987	44,354	32,939	---	9,068	---	9,333	143,681	161,970	47,690	10,494	363,835	13,792	29,340	29,340	406,967
GROVE CITY	620	68,833	163,309	49,265	2,372	19,774	16,904	---	320,457	10,162	---	330,619	---	---	---	330,619	
GRYGLA	233	47,330	19,804	45,256	18,841	17,490	---	19,749	168,470	165,554	114,000	3,476	451,500	---	17,406	17,406	468,906
GULLY	97	28,176	824	9,287	7,011	1,080	1,000	900	48,278	---	---	48,278	---	---	---	48,278	
HACKENSACK	310	43,213	69,687	61,135	---	17,076	---	1,640	192,751	140,432	---	---	333,183	---	50,000	383,183	
HADLEY	65	8,562	632	6,275	---	3,663	---	2,961	22,093	---	---	22,093	3,000	---	25,093	25,093	
HALLOCK	1,151	124,595	105,917	128,327	---	114,274	18,416	18,023	509,552	957,907	185,000	100,031	1,752,490	23,500	45,664	1,821,654	
HALMA	73	1,327	611	3,051	3,195	---	---	2,500	10,684	---	---	10,684	---	---	---	10,684	
HALSTAD	608	23,423	84,053	104,396	---	8,199	71,188	2,293	293,552	76,689	117,795	37,174	525,210	---	132,660	132,660	657,870
HAM LAKE	14,034	683,592	995,415	664,905	33,322	290,875	21,332	118,804	2,808,245	1,437,376	290,000	91,320	4,626,941	---	---	1,326,424	5,953,365
HAMBURG	545	89,552	88,996	15,895	---	48,816	---	---	243,259	264,735	338,920	27,102	874,016	---	---	104,573	978,589
HAMMOND	242	25,943	1,866	6,768	---	9,437	---	3,636	47,650	6,000	---	53,650	---	---	---	53,650	
HAMPTON	598	36,394	16,356	24,488	1,021	10,569	---	4,497	93,325	824	---	94,149	25,000	---	---	119,149	
HANCOCK	703	95,613	80,343	60,638	59,136	22,954	---	---	318,684	107,973	1,620,813	183,009	2,230,479	---	30,865	2,261,344	
HANLEY FALLS	311	38,918	57,773	36,077	---	7,555	---	15,518	155,841	19,544	35,475	19,223	230,083	6,197	---	236,280	
HANOVER	2,048	393,805	218,509	108,538	14,400	10,869	4,383	16,769	767,273	284,336	207,255	123,233	1,382,097	---	152,739	1,534,836	
HANSKA	432	38,091	17,680	63,884	21,163	39,049	11,136	23,653	214,656	298,227	43,945	64,372	621,200	---	80,250	701,450	
HARDING	106	4,503	463	2,048	3,141	2,573	---	1,524	14,252	24,547	---	38,799	---	---	38,799		
HARDWICK	216	23,410	15,584	11,295	5,361	1,889	---	---	57,539	6,895	---	64,434	20,185	---	84,619		
HARMONY	1,133	113,079	210,877	84,957	---	199,689	34,229	7,164	649,995	1,306,040	120,000	72,369	2,148,404	104,556	251,916	2,504,876	
HARRIS	1,212	117,454	77,787	90,077	---	2,363	---	26,720	314,401	19,507	15,000	21,075	369,983	---	---	369,983	
HARTLAND	284	40,191	17,818	49,315	---	2,613	---	---	109,937	4,765	33,624	15,085	163,411	---	---	163,411	
HASTINGS	19,782	1,374,749	4,294,813	1,610,764	52,566	1,613,004	508,835	109,835	9,564,566	7,179,400	6,829,203	1,198,445	24,771,614	899,594	160,000	1,017,000	26,848,208
HATFIELD	44	5,799	1,814	2,194	28	369	---	---	10,204	---	---	10,204	---	---	---	10,204	
HAWLEY	1,867	141,422	316,398	104,604	---	51,203	81,577	2,832	698,036	575,648	324,552	111,608	1,709,844	312,189	---	68,000	2,090,033
HAYFIELD	1,364	106,764	160,518	229,711	2,801	57,713	99,985	50,195	707,687	29,542	298,106	186,187	1,221,522	---	---	216,411	1,437,933
HAYWARD	237	55,680	23,440	8,436	---	5,336	1,434	21,711	116,037	80,373	38,928	25,034	260,372	---	35,000	295,372	
HAZEL RUN	62	10,734	4,908	2,107	---	480	2,000	1,557	21,786	---	---	21,786	---	---	---	21,786	
HECTOR	1,147	91,914	202,042	147,835	---	133,162	77,097	76,579	728,629	1,972,789	93,492	211,069	3,005,979	42,600	191,115	3,239,694	
HEIDELBERG	89	8,860	2,045	4,189	---	434	434	434	15,528	---	---	15,528	---	---	---	15,528	
HENDERSON	943	103,557	175,373	58,911	---	42,337	9,138	400	389,716	845,875	236,402	279,846	1,751,839	---	64,750	1,816,589	
HENDRICKS	694	78,772	90,258	124,931	43,587	20,916	26,558	7,745	392,767	75,234	2,553	11,647	482,201	---	35,325	517,526	
HENDRUM	320	43,901	27,354	38,446	---	7,164	16,532	14,386	147,783	79,126	149,282	10,341	386,532	---	68,347	454,879	
HENNING	783	95,265	130,774	82,631	1,534	12,149	49,128	33,515	404,996	96,818	11,634	7,412	520,860	134,548	20,727	676,135	
HENRIETTE	100	3,683	275	1,952	---	3,034	---	1,700	10,644	3,948	---	14,592	---	---	---	14,592	
HERMAN	440	87,408	78,923	93,988	---	7,707	43,865	5,600	317,491	2,895	88,729	30,573	439,688	---	24,500	464,188	
HERMANTOWN	8,336	590,597	1,325,980	294,728	19,430	246,362	142,686	240,555	2,860,338	3,136,803	408,008	738,431	7,143,580	---	1,207,157	8,350,737	
HERON LAKE	767	151,129	167,084	65,636	---	50,503	10,323	---	444,675	89,325	14,103	27,133	575,236	103,636	19,206	698,078	
HEWITT	268	71,018	19,799	17,381	---	6,283	---	---	114,481	6,395	20,500	---	141,376	8,338	---	149,714	
HIBBING	16,800	1,209,322	4,690,261	1,957,127	---	2,314,813	330,223	1,637,795	12,139,541	1,153,788	1,803,650	532,677	15,629,656	236,179	69,287	69,126	16,004,248
HILL CITY	486	72,009	125,215	59,062	---	24,466	8,888	19,545	309,185	64,361	26,320	13,036	412,902	---	---	412,902	
HILLMAN	24	7,888	---	705	39	1,055	---	1,312	10,999	---	---	10,999	---	---	---	10,999	
HILLS	572	59,337	55,027	34,345	---	37,242	3,616	---	189,567	40,769	---	---	230,336	---	1,500	231,836	
HILLTOP	781	193,956	168,125	58,321	8,713	---	45,230	---	474,345	429	---	474,774	70,000	---	544,774		
HINCKLEY	1,347	293,437	196,086	168,475	---	62,380	27,506	35,703	783,587	34,453	158,200	28,620	1,004,860	---	---	118,622	1,123,482
HITTERDAL	187	22,483	16,839	21,446	---	10,549	---	---	71,317	51,080	---	122,397	---	---	---	122,397	
HOFFMAN	672	108,976	43,977	42,253	---	38,558	25,653	7,844	267,261	176,990	26,000	51,660	521,911	---	70,584	592,495	
HOKAH	594	138,344	79,671	131,336	---	51,847	---	---	401,198	82,519	55,000	32,423	571,140	4,868	---	576,008	
HOLDINGFORD	729	134,630	59,784	121,023	---	3,444	24,115	---	342,996	6,200	485,000	131,225	965,421	---	---	965,421	
HOLLAND	208	22,169	30,040	29,379	---	4,769	---	2,544	88,901	---	---	88,901	5,000	---	93,901		
HOLLANDALE	305	57,221	23,384	7,013	3,379	165	---										

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers	Enterprise Funds	Governmental Funds
HOLT	90	3,399	1,462	1,792	4,668	379	---	1,319	13,019	---	---	---	13,019	---	---	---	13,019
HOPKINS	17,643	1,155,609	4,370,383	914,850	---	1,864,859	1,595,927	292,596	10,194,224	9,030,629	1,688,138	1,407,647	22,320,638	---	559,404	2,042,771	24,922,813
HOUSTON	1,017	99,809	227,437	86,114	1,239	127,452	6,162	31,379	579,592	204,411	155,717	73,279	1,012,999	---	68,300	1,081,299	1,081,299
HOWARD LAKE	1,876	265,054	338,542	194,715	103,778	86,140	1,000	140,728	1,129,957	412,206	688,468	329,095	2,559,726	---	224,762	2,784,488	2,784,488
HOYT LAKES	1,987	835,829	586,474	579,195	---	630,374	113,325	5,640	2,750,837	1,266,930	86,946	75,033	4,179,746	---	11,279	608,113	4,799,138
HUGO	8,375	643,545	754,125	429,091	---	22,595	144,160	51,752	2,045,268	1,539,997	1,446,866	371,129	5,403,260	---	989,414	6,392,674	6,392,674
HUMBOLDT	56	2,163	1,300	2,629	5,765	67	---	2,123	14,047	---	---	14,047	---	---	---	---	14,047
HUTCHINSON	13,545	1,435,214	2,989,917	1,642,605	---	1,883,935	554,059	453,258	8,958,988	5,553,506	4,266,237	815,456	19,594,187	---	155,000	2,054,153	21,803,340
IHLEN	101	10,548	4,462	4,449	5,686	18,407	---	3,326	46,878	---	---	46,878	---	---	---	46,878	46,878
INDEPENDENCE	3,529	440,367	957,164	393,617	25,386	19,633	23,982	28,667	1,888,816	348,194	605,929	192,878	3,035,817	---	---	---	3,035,817
INTERNATIONAL FALLS	6,537	764,887	1,906,893	1,238,251	251,981	466,718	82,500	1,169,751	5,880,981	2,281,773	---	8,162,754	---	8,357	912,723	9,083,834	9,083,834
INVER GROVE HEIGHTS	31,053	1,733,075	4,972,307	2,198,343	---	1,229,407	---	---	10,133,132	3,175,191	2,249,371	2,115,225	17,672,919	3,515,000	1,751,107	3,479,547	26,418,573
IONA	161	12,428	5,599	6,981	---	2,682	---	4,678	32,368	1,531,514	---	1,563,882	---	---	26,000	1,589,882	1,589,882
IRON JUNCTION	86	4,328	1,500	5,623	---	---	---	11,451	---	---	---	11,451	---	---	---	11,451	11,451
IRONTON	530	79,176	98,821	129,750	13,306	5,932	9,668	8,716	345,369	109,301	41,792	6,037	502,499	---	67,168	569,667	569,667
ISANTI	4,161	230,473	871,610	302,703	8,268	88,318	52,432	---	1,553,804	2,741,901	253,000	124,849	4,673,554	---	557,923	5,251,477	5,251,477
ISLE	769	76,390	238,143	75,439	12,709	7,048	30,123	98,277	538,129	76,297	119,538	51,673	785,637	---	---	785,637	785,637
IVANHOE	652	66,695	124,797	76,920	---	67,551	49,150	10,045	395,158	191,777	3,900	8,317	599,152	---	11,000	610,152	610,152
JACKSON	3,481	511,002	605,031	336,677	149,829	278,446	544,777	47,145	2,472,907	71,425	185,000	23,400	2,752,732	---	131,750	2,884,482	2,884,482
JANESVILLE	2,123	261,366	412,940	129,350	---	38,195	70,075	8,574	920,500	258,412	299,426	285,829	1,764,167	---	167,331	1,931,498	1,931,498
JASPER	594	124,239	69,530	26,564	5,529	10,571	2,485	19,158	258,076	981,205	---	6,517	1,245,798	---	7,500	1,253,298	1,253,298
JEFFERS	383	50,900	40,729	74,114	14,434	327	100	---	180,604	43,297	15,000	889	239,790	---	450	240,240	240,240
JENKINS	305	36,861	33,473	27,114	---	759	25,995	4,441	128,643	11,280	---	---	139,923	---	500	25,371	165,294
JOHNSON	31	2,897	72	1,868	---	---	1,587	6,424	---	---	---	6,424	---	---	---	6,424	6,424
JORDAN	4,413	495,727	926,508	241,117	---	101,797	89,696	69,602	1,924,447	1,462,527	1,027,370	570,154	4,984,498	---	66,450	5,050,948	5,050,948
KANDIYOH	544	36,276	57,302	14,141	---	3,739	---	25,176	136,634	17,975	25,000	28,032	207,641	---	---	207,641	207,641
KARLSTAD	760	117,657	51,960	92,229	25	19,331	24,445	57,266	362,913	53,480	112,936	99,396	628,725	---	30,000	658,725	658,725
KASOTA	696	64,635	104,756	40,463	5,285	12,057	---	---	227,196	269,800	---	496,996	---	---	496,996	496,996	
KASSON	5,057	293,880	687,099	257,916	5,019	391,157	244,478	20,096	1,899,645	2,084,283	283,608	141,207	4,408,743	---	55,578	4,464,321	4,464,321
KEEWATIN	1,158	128,873	288,420	343,084	390	85,961	---	33,737	870,424	786,049	---	1,656,473	---	341,509	1,997,982	1,997,982	
KELLIHER	304	65,105	28,430	34,234	---	4,942	1,429	12,445	146,585	26,852	13,000	13,997	200,434	---	50,345	250,779	250,779
KELLOGG	447	63,671	97,297	15,787	---	10,936	390	6,306	194,387	12,612	35,922	18,611	261,532	---	11,559	273,091	273,091
KENNEDY	232	51,182	45,492	52,941	1,629	12,169	---	12,599	176,012	6,663	25,000	4,510	212,185	---	---	212,185	212,185
KENNETH	50	11,059	2,156	16,402	624	630	---	4,768	35,639	3,250	---	38,889	500	500	39,389	39,389	
KENSINGTON	270	32,849	26,310	12,275	565	8,243	73,258	24,885	178,385	173,486	2,766	1,067	355,704	---	---	355,704	355,704
KENT	119	9,585	2,002	5,801	---	---	---	---	17,388	140,080	---	---	157,468	---	140,080	297,548	297,548
KENYON	1,689	311,966	271,701	213,796	32,496	140,944	41,547	---	1,012,450	52,995	180,000	112,605	1,358,050	---	136,665	1,494,715	1,494,715
KERKHOVEN	749	150,465	97,308	41,173	1,325	36,590	4,670	---	331,531	65,474	104,193	62,269	563,467	---	74,158	637,625	637,625
KERRICK	70	6,330	29,852	6,071	---	300	---	6,252	48,805	---	---	48,805	---	4,346	53,151	53,151	
KETTLE RIVER	176	57,456	32,591	12,623	497	7,405	100	1,264	111,936	64,114	14,000	11,810	201,860	---	11,175	213,035	213,035
KIESTER	527	67,545	63,211	59,260	5,652	5,263	29,203	1,752	231,886	67,824	28,584	109,839	438,133	---	73,567	511,700	511,700
KILKENNY	157	23,575	44,752	7,896	---	794	---	---	77,017	76,418	---	---	153,435	9,733	9,733	8,439	171,607
KIMBALL	622	116,003	300,567	69,036	25,230	550	---	---	511,386	1,026,724	28,356	15,907	1,582,373	---	36,000	1,618,373	1,618,373
KINBRAE	19	1,319	---	1,685	593	---	---	760	4,357	652	2,375	551	7,935	---	7,935	7,935	
KINGSTON	122	6,395	2,028	2,389	---	904	---	50	11,766	8,533	---	20,299	---	---	20,299	20,299	
KINNEY	182	93,827	183,760	129,561	9,774	10,943	---	---	427,865	---	---	427,865	---	---	427,865	427,865	
LA CRESCENT	5,072	450,331	663,807	266,917	---	284,046	---	82,555	1,747,656	680,665	1,212,029	275,937	3,916,287	---	110,935	4,027,222	4,027,222
LA PRAIRIE	612	71,928	23,031	17,240	1,493	3,335	18,585	78,737	214,349	59,015	45,000	5,020	323,384	---	323,384	323,384	
LA SALLE	86	8,483	14,863	3,797	700	5,384	---	1,534	34,761	23,676	---	58,437	11,500	11,500	69,937	69,937	
LAFAYETTE	532	64,232	50,457	64,120	---	29,978	355	---	209,142	43,613	92,801	6,163	351,719	---	81,192	432,911	432,911
LAKE BENTON	685	44,460	110,675	90,418	---	38,577	20,899	55,988	361,017	41,825	---	402,842	---	7,888	410,730	410,730	
LAKE BRONSON	235	56,154	22,914	31,677	---	1,059	493	22,171	134,468	---	---	134,468	16,131	16,131	1,296	151,895	
LAKE CITY	5,266	712,536	1,086,583	333,444	30,374	499,782	240,685	49,626	2,953,030	376,793	2,582,241	251,849	6,163,913	---	---	6,163,913	6,163,913
LAKE CRYSTAL	2,504	199,449	418,712	225,064	120,193	84,780	49,553	40,538	1,138,289	866,046	512,071	239,258	2,755,664	---	19,044	2,774,708	2,774,708
LAKE ELMO	7,666	903,524	781,092	252,899	---	113,589	---	---	2,051,104	1,152,226	86,628	56,851	3,346,809	---	283,042	3,629,851	3,629,851
LAKE HENRY	83	11,326	28,933	1,995	139	9,022	---	3,294	54,709	32,683	12,776	5,139	105,307	---	29,493	134,800	134,800
LAKE LILLIAN	241	34,834	40,823	15,725	---	19,070	24,515	6,264									

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
LAKELAND	1,923	165,747	166,124	55,883	23,933	19,042	---	15,212	445,941	134,105	110,000	21,950	711,996	---	---	67,350	779,346
LAKELAND SHORES	355	32,231	28,255	10,064	1,637	7,100	---	4,172	83,459	12,605	---	96,064	---	---	10,200	106,264	
LAKEVILLE	47,523	1,721,984	6,961,425	3,477,635	36,278	2,372,767	870,981	226,941	15,668,011	13,307,291	3,165,244	2,654,874	34,795,420	8,176	4,982,324	39,785,920	
LAMBERTON	826	91,181	122,377	95,313	958	68,221	11,878	28,356	418,284	33,784	63,348	26,049	541,465	5,000	24,590	571,055	
LANCASTER	351	20,029	14,679	46,718	---	34,501	80,400	12,084	208,411	3,212	28,000	9,206	248,829	---	---	248,829	
LANDFALL	748	117,317	117,277	184,613	1,855	31,566	166,315	5,630	624,573	54,107	---	---	678,680	---	---	678,680	
LANESBORO	776	160,307	118,411	109,004	---	211,127	658	---	599,507	197,214	91,000	52,803	940,524	---	29,924	970,448	
LAPORTE	134	25,211	1,925	643	---	---	---	---	27,779	---	---	---	27,779	3,531	3,638	34,948	
LASTRUP	94	7,540	368	4,482	6,914	8,967	---	1,400	29,671	---	---	---	29,671	---	---	29,671	
LAUDERDALE	2,364	227,161	262,551	50,246	35,128	67,565	---	---	642,651	1,969,351	205,000	117,733	2,934,735	---	1,114,640	4,049,375	
LE CENTER	2,352	283,045	268,515	180,520	---	105,600	374,996	---	1,212,676	488,809	582,513	150,887	2,434,885	37,596	345,913	2,818,394	
LE SUEUR	915	317,823	737,884	390,659	---	841,231	197,022	209,369	2,693,988	927,306	1,316,225	588,541	5,526,060	---	766,859	6,292,919	
LENGBY	4,207	12,064	---	3,402	5,554	6,685	---	8,180	35,885	---	---	35,885	---	---	35,885		
LEONARD	82	2,115	161	2,594	---	3,492	---	1,003	9,365	---	---	9,365	---	---	9,365		
LEONIDAS	27	15,336	4,352	14,389	6,683	24,721	---	208	65,689	48,135	---	---	113,824	---	---	113,824	
LEROY	57	70,988	81,519	53,758	---	80,280	3,284	22,061	311,890	270,320	105,000	188,053	875,263	---	16,938	892,201	
LESTER PRAIRIE	1,453	129,929	219,821	112,590	65,394	113,598	20,558	1,747	663,637	298,225	96,935	33,192	1,091,989	---	75,711	1,167,700	
LEWISTON	1,494	145,933	256,105	102,259	---	98,752	36,841	---	639,890	1,005,254	197,721	25,962	1,868,827	---	461	1,869,288	
LEWISVILLE	266	47,058	30,297	26,897	422	3,356	---	---	108,030	137,083	---	---	245,113	---	---	245,113	
LEXINGTON	2,220	262,310	681,742	122,615	17,181	62,459	473	---	1,146,780	21,668	218,000	57,622	1,444,070	---	184,500	1,628,570	
LILYDALE	654	109,911	251,294	2,088	5,319	---	---	13,269	381,881	718,558	---	162,840	1,263,279	---	---	1,263,279	
LINDSTROM	3,581	309,127	605,651	144,327	3,848	105,407	4,899	22,139	1,195,398	676,457	1,095,000	72,092	3,038,947	403,727	3,442,674		
LINO LAKES	18,368	2,703,002	2,609,171	902,764	25,001	978,141	257,053	89,579	7,564,711	4,558,840	1,684,450	865,638	14,673,639	301,355	1,120,223	16,095,217	
LISMORE	224	49,510	31,909	34,344	---	1,477	---	5,007	122,247	3,847	25,671	8,053	159,818	---	---	159,818	
LITCHFIELD	6,736	653,448	1,126,362	538,530	30,878	702,998	40,779	87,392	3,180,387	1,267,867	396,753	532,204	5,377,211	28,993	1,604,662	7,010,866	
LITTLE CANADA	9,890	439,795	1,158,169	262,521	8,846	420,583	---	---	2,289,914	2,351,178	465,000	308,493	5,414,585	---	3,534,658	8,949,243	
LITTLE FALLS	8,224	545,414	1,308,237	513,368	---	332,211	289,661	510,684	3,499,575	13,716,190	1,441,623	767,740	19,425,128	93,254	85,930	1,876,883	21,481,195
LITTLEFORK	694	131,793	95,133	108,432	---	32,871	4,997	926	374,152	105,229	---	656	480,037	---	72,822	552,859	
LONG BEACH	290	37,930	6,695	12,065	---	3,818	---	4,800	65,308	92,372	---	---	157,680	1,500	---	159,180	
LONG LAKE	1,833	273,058	635,557	182,362	18,078	103,632	58,966	9,646	1,281,299	6,767,115	235,000	121,523	8,404,937	---	8,404,937		
LONG PRAIRIE	3,023	269,004	462,596	203,615	---	50,088	29,150	56,400	1,070,853	3,928,187	357,940	143,268	5,500,248	---	135,804	5,636,052	
LONGVILLE	180	113,600	241,974	32,109	---	10,834	---	49,391	447,908	49,779	32,717	4,095	534,499	---	---	534,499	
LONDSDALE	1,859	204,997	448,618	135,992	52,236	33,217	561,136	---	1,436,196	96,888	65,000	36,830	1,634,914	---	209,187	1,844,101	
LORETO	622	125,420	86,029	28,822	---	43,926	363,886	1,206	649,289	268,496	35,000	2,154	954,939	---	21,781	976,720	
LOUISBURG	41	4,761	96	1,889	2,461	1,472	---	2,387	13,066	---	---	13,066	---	---	13,066		
LOWRY	275	49,156	16,842	11,927	2,630	20,413	---	12,423	113,391	40,923	7,594	499	162,407	33,014	33,484	228,905	
LUCAN	213	29,851	19,984	46,687	8,211	10,460	10	7,203	122,406	7,203	8,456	528	131,390	---	131,390		
LUVERNE	4,600	397,491	848,881	437,228	3,881	796,483	44,980	130,791	2,659,735	257,982	2,134,502	274,557	5,326,776	209,500	284,383	5,820,659	
LYLE	565	33,167	46,546	44,363	---	14,947	2,379	6,614	148,016	79,708	23,387	8,382	259,493	---	18,500	277,993	
LYND	340	33,720	23,127	41,066	---	---	4,076	101,989	85,636	4,302	1,472	193,399	38,000	---	231,399		
MABEL	760	80,442	149,992	129,349	38,808	48,597	81,611	121,636	650,435	830,025	103,225	40,162	1,623,847	3,300	3,300	1,627,147	
MADELIA	2,320	245,369	477,068	372,642	59,888	142,445	151,287	111,684	1,560,383	1,260,714	95,704	75,580	2,992,381	---	206,219	3,198,600	
MADISON	1,742	314,098	319,113	269,840	11,772	156,719	98,826	38,033	1,208,401	441,005	35,000	157,123	1,841,529	107,659	654,995	2,604,183	
MADISON LAKE	884	131,876	127,926	128,154	44,976	6,777	17,328	8,228	465,265	59,169	806,940	79,758	1,411,132	30,446	68,542	1,510,120	
MAGNOLIA	209	43,311	15,718	14,571	803	4,255	---	1,206	79,864	---	---	79,864	351	---	80,215		
MAHNOMEN	1,202	244,554	203,215	81,079	---	14,586	340,500	30,236	914,170	339,904	179,045	72,914	1,506,033	23,828	26,447	15,000	1,571,308
MAHTOMEDI	8,050	814,997	832,584	529,825	65,563	243,318	347,131	---	2,833,418	1,580,558	535,000	271,904	5,220,880	---	555,622	5,776,502	
MANCHESTER	78	23,248	70	2,805	195	967	---	250	27,535	10,810	---	---	38,345	---	---	38,345	
MANHATTAN BEACH	55	11,088	5,252	3,614	---	---	16,634	1,607	38,195	---	---	38,195	---	---	38,195		
MANKATO	33,844	583,352	8,924,855	4,388,890	---	2,700,190	2,087,407	---	18,684,694	15,635,408	5,725,000	2,205,875	42,250,977	---	386,525	42,637,502	
MANTORVILLE	1,174	167,304	136,562	46,312	---	96,949	6,288	47,150	500,565	655,883	10,000	8,245	1,174,693	---	58,709	1,233,402	
MAPLE GROVE	55,278	4,408,312	8,537,368	3,037,954	576,491	3,487,048	954,276	3,179,674	24,181,123	39,467,568	8,245,000	4,495,623	76,389,314	748,000	16,900,920	94,038,234	
MAPLE LAKE	1,667	211,828	267,242	110,525	59,192	26,967	30,201	19,901	72,856	1,442,254	275,000	161,538	2,604,648	9,460	75,000	2,689,108	
MAPLE PLAIN	2,096	261,514	760,754	261,633	16,148	13,343	61,658	---	1,375,050	126,737	169,289	40,112	1,711,188	---	120,834	1,832,022	
MAPLETON	1,669	85,316	260,100	133,739	---	27,616	65,373	---	572,144	112,425	187,914	132,409	1,004,892	---	127,072	1,131,964	
MAPLEVIEW	177	35,529	31,251	38,696	2,109	8,861	---	46,079	162,525	---	---	162,525	10,000	---	172,525		
MAPLEWOOD	35,763	2,775,020	8,021,054	2,453,068	384,854	2,214,767	585,152	99,900	16,533,815	8,986,706	13,850,000	1,673,733	41,044,254	26,000	14,744,832	55,815,086	
MARBLE	689	181,986	165,473	127,377	---	40,713	9,024	22,936	547,509	16,107	18,180	11,445	593,241	---	24,180	61,742	

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
MAYNARD	372	72,790	24,463	66,841	---	29,503	7,883	5,417	206,897	391,512	25,028	9,013	632,450	---	---	20,907	653,357
MAZEPPA	789	145,512	98,069	63,643	3,408	36,588	---	---	347,220	336,772	34,000	11,358	729,350	---	5,000	734,350	
MC GRATH	65	9,076	88,909	2,696	295	10,467	---	2,663	114,106	---	---	114,106	392	---	---	114,498	
MC GREGOR	396	56,197	255,762	87,895	---	28,060	22,844	19,676	470,434	2,093,874	20,000	38,293	2,622,601	---	---	102,483	2,725,084
MC INTOSH	616	143,012	73,559	86,660	---	37,152	71,618	---	412,001	162,215	200,317	14,625	789,158	54,096	434,206	1,277,460	
MC KINLEY	81	49,860	9,351	30,756	---	6,680	---	6,944	103,591	91,747	---	68	195,406	1,500	25,804	222,710	
MEADOWLANDS	105	23,730	5,850	2,556	---	---	272	24,233	56,641	49,289	9,267	---	115,197	64	---	115,261	
MEDFORD	1,077	85,525	105,155	81,726	---	49,756	4,190	---	326,352	398,176	282,545	245,595	1,252,668	---	---	171,549	1,424,217
MEDICINE LAKE	368	50,829	48,639	14,145	32,734	7,415	---	111,553	265,315	21,220	---	286,535	---	---	---	286,535	
MEDINA	4,276	805,364	1,109,194	431,033	36,362	76,523	5,130	36,387	2,499,993	1,060,767	185,000	32,925	3,778,685	---	221,000	3,999,685	
MEIRE GROVE	142	10,918	3,396	21,426	285	---	15,627	228	51,880	24,232	---	29	76,141	---	16,473	92,614	
MELROSE	3,177	360,291	518,906	252,782	2,218	101,234	120,535	---	1,355,966	1,439,818	269,018	132,729	3,197,531	---	679,961	3,877,492	
MENAHGA	1,228	134,886	224,726	91,828	---	33,820	1,616	24,358	511,234	340,581	116,495	28,908	997,218	---	29,000	1,026,218	
MENDOTA	198	64,204	47,700	18,531	---	7,304	---	9,967	147,706	57,486	---	205,192	---	---	---	205,192	
MENDOTA HEIGHTS	11,635	877,041	2,360,705	469,818	18,267	595,980	---	17,326	4,339,137	3,535,753	2,685,000	518,042	11,077,932	80,000	236,390	11,394,322	
MENTOR	125	75,502	37,129	15,250	---	7,013	---	---	134,894	182,112	16,987	3,251	337,244	---	---	337,244	
MIDDLE RIVER	320	59,248	32,837	11,895	---	25,503	222,171	1,364	353,018	7,500	---	360,518	2,000	---	---	362,518	
MIESVILLE	137	21,096	51,022	3,666	---	10,842	---	---	86,626	9,743	---	96,369	---	---	---	96,369	
MILACA	2,652	307,273	397,367	165,577	---	94,173	41,940	41,408	1,047,738	1,191,404	155,000	118,586	2,512,728	---	---	2,512,728	
MILAN	310	94,362	52,186	21,479	---	17,269	7,754	---	193,050	36,653	---	---	229,703	---	---	229,703	
MILLERVILLE	115	18,006	38,274	2,377	---	5,327	---	---	63,984	1,925	---	65,909	563	---	66,472		
MILLVILLE	183	13,463	2,473	16,564	---	6,499	---	---	38,999	---	---	38,999	---	---	---	38,999	
MILROY	256	77,162	15,973	46,135	---	2,054	---	---	141,324	104,473	175,000	16,137	436,934	---	110,083	547,017	
MILTONA	287	44,148	21,989	35,519	---	5,999	---	4,102	111,757	60,948	15,000	12,794	200,499	1,610	87,478	289,587	
MINNEAPOLIS	382,295	104,441,000	158,408,000	39,233,000	---	76,429,000	110,123,000	22,852,000	511,486,000	122,351,000	67,329,000	52,263,000	753,429,000	31,789,000	46,112,000	103,269,000	934,599,000
MINNEISKA	109	7,309	2,205	16,412	673	4,404	---	2,516	33,519	---	---	33,519	---	---	---	33,519	
MINNEOTA	1,411	164,524	195,689	107,655	---	77,503	66,480	18,523	630,374	1,411,305	135,000	22,915	2,199,594	---	293,148	2,492,742	
MINNESOTA CITY	228	16,248	6,496	8,319	13	3,837	---	14,062	48,975	---	---	48,975	---	---	---	48,975	
MINNESOTA LAKE	670	94,200	153,420	61,956	---	19,912	84	---	329,572	434,990	---	569	765,131	---	---	765,131	
MINNETONKA	51,658	3,189,908	7,462,559	2,352,559	---	3,678,807	2,838,175	362,495	19,884,503	10,412,504	---	183,205	30,480,212	587,460	1,314,362	32,382,034	
MINNETONKA BEACH	618	203,158	136,615	114,678	64,848	21,506	---	---	540,805	239,492	---	69,179	849,476	---	---	849,476	
MINNETRISTA	4,890	636,253	1,583,691	587,903	59,318	100,613	---	32,452	3,000,230	2,713,366	525,000	159,405	6,398,001	---	117,345	6,515,346	
MIZPAH	76	4,924	1,564	1,311	77	426	---	3,048	11,350	37,863	---	49,213	---	---	49,213		
MONTEVIDEO	5,448	464,379	884,518	513,458	2,210	506,817	222,089	354,931	2,948,402	1,206,221	1,861,075	336,448	6,352,146	60,362	98,000	579,942	
MONTGOMERY	2,951	307,981	642,945	391,622	106	94,428	182,959	62,465	1,682,506	2,638,969	1,189,726	449,660	5,960,861	24,600	138,182	6,123,643	
MONTICELLO	9,776	1,339,109	1,261,178	1,941,346	506,260	1,677,692	95,464	102,179	6,923,228	6,744,573	2,167,925	1,418,375	17,254,101	70,000	4,296,120	21,620,221	
MONROE	1,661	225,206	275,925	45,887	---	60,178	11,794	137,978	756,968	5,268,205	44,887	113,828	6,183,888	11,274	22,694	6,217,856	
MOORHEAD	32,720	3,798,292	8,185,498	3,048,879	---	2,336,422	1,459,603	1,112,003	19,940,697	15,061,647	8,523,670	2,667,286	46,193,300	277,224	1,329,034	47,799,558	
MOOSE LAKE	2,430	309,058	234,046	76,992	5,648	222,781	7,748	4,800	861,073	37,795	60,319	52,740	1,011,927	69,474	---	1,081,401	
MORA	3,421	236,872	715,603	326,139	---	275,056	103,497	110,555	1,767,722	2,226,547	230,000	102,073	4,326,342	35,304	75,881	4,437,527	
MORGAN	871	154,158	182,244	136,569	19,043	139,883	132,918	443	765,258	368,884	113,565	101,600	1,349,307	---	484,895	1,834,202	
MORRIS	5,212	472,458	887,926	550,513	2,145	473,599	184,567	377,228	2,948,436	1,180,458	579,514	281,118	4,989,526	2,418	4,991,944		
MORRISTOWN	1,017	57,910	148,621	67,804	90	18,129	---	24,078	316,632	862,229	---	76,238	1,255,099	---	249,132	1,504,231	
MORTON	430	94,760	119,055	45,632	12,894	25,753	21,479	6,393	325,966	64,162	12,000	18,180	420,308	---	420,308		
MOTLEY	638	121,068	203,783	91,757	59	2,497	41,874	12,407	473,445	53,737	639,461	53,183	1,219,826	---	63,855	1,283,681	
MOUND	9,630	874,023	2,028,824	613,489	---	342,204	82,674	24,038	3,965,252	5,196,374	436,410	402,418	10,000,454	---	253,735	10,254,189	
MOUNDS VIEW	12,865	650,385	2,068,605	454,767	20,454	906,924	356,057	16,002	4,473,194	972,777	1,385,793	271,275	7,103,039	---	2,244,355	9,347,394	
MOUNTAIN IRON	2,940	646,945	513,874	539,659	---	326,745	64,292	383,731	2,475,246	937,695	515,000	150,842	4,078,783	46,572	398,380	4,523,735	
MOUNTAIN LAKE	2,103	179,664	342,361	199,972	3,800	153,050	139,302	46,085	1,064,234	273,497	738,793	182,351	2,258,875	---	125,797	2,384,672	
MURDOCK	299	64,824	37,960	12,508	17,889	---	10,994	7,293	151,468	312,566	---	424	464,458	---	464,458		
MYRTLE	59	10,572	8,988	5,920	---	14,439	---	1,736	41,655	---	---	41,655	---	---	41,655		
NASHUA	60	2,295	761	1,483	---	200	---	1,063	5,802	---	---	5,802	1,600	---	7,402		
NASHWAUK	944	150,036	178,553	155,556	---	56,547	1,336	412,252	954,280	528,853	76,943	20,725	1,580,801	---	149,958	1,730,759	
NASSAU	82	7,086	6,654	2,091	6,326	1,144	---	2,787	26,088	68,807	---	---	94,895	---	---	94,895	
NELSON	160	15,511	2,392	16,267	---	430	---	4,703	39,303	8,475	---	47,778	---	15,882	63,660		
NERSTRAND	236	52,110	26,958	11,203	18,751	1,738	3,574	---	114,334	---	---	114,334	---	50,000	164,334		
NEVIS	354	90,283	121,361	30,661	464	16,829	---	323	259,921	79,517	26,200	2,744	368,382	---	368,382		
NEW AUBURN	498	59,046	49,537	22,056	5,454	9,268	488	4,653	150,502	36,429	6,000	840	193,771	76,808	56,766	327,345	
NEW BRIGHTON	22,332	1,440,881	3,766,543	1,594,166	183,196	2,109,373	4,221,320	3,317,498	16,632,977	4,974,991	2,514,268	2,470,718	26,592,954	205,528			

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
NEW MARKET	1,028	381,763	112,999	111,098	29,542	15,471	---	32,131	683,004	688,841	344,844	38,124	1,754,813	---	---	149,629	1,904,442
NEW MUNICH	343	23,933	15,183	15,682	---	765	---	20,567	76,130	1,185	10,000	500	87,815	---	---	---	87,815
NEW PRAGUE	5,391	555,438	1,167,146	501,777	---	154,897	---	68,814	2,448,072	1,941,757	743,007	572,364	5,705,200	1,265,785	---	517,487	7,488,472
NEW RICHLAND	1,167	107,351	246,460	124,568	960	31,626	3,829	---	514,794	2,898,258	119,552	6,251	3,538,855	6,860	---	47,000	3,592,715
NEW TRIER	116	12,180	1,096	3,197	---	1,271	---	1,164	18,908	---	---	---	18,908	---	---	---	18,908
NEW ULM	13,798	1,667,798	1,880,864	1,498,619	89,211	2,216,552	43,762	528,907	7,925,713	2,821,142	5,101,744	1,188,301	17,036,900	---	48,990	3,722,216	20,808,106
NEW YORK MILLS	1,175	297,596	264,867	95,694	---	210,942	879,724	9,086	1,757,909	607,636	645,000	166,488	3,177,033	---	---	95,717	3,272,750
NEWFOLDEN	358	186,066	15,323	1,731	23,366	8,633	40,198	249	275,566	13,639	30,000	23,498	342,703	---	---	---	342,703
NEWPORT	3,694	579,519	812,289	261,562	10,864	225,120	116,205	18,570	2,024,129	1,137,755	435,000	433,555	4,030,439	---	---	719,100	4,749,539
NICOLLET	944	67,617	37,784	74,017	2,889	145	5,294	4,071	191,817	1,020,979	96,662	138,949	1,448,407	---	---	45,746	1,494,153
NIELSVILLE	89	35,029	3,414	3,400	438	---	---	4,000	46,281	9,585	12,000	1,656	69,522	---	---	---	69,522
NIMROD	70	3,155	1,556	1,034	5,717	166	---	---	11,628	---	---	---	11,628	---	---	---	11,628
NISSWA	2,008	193,835	507,311	327,876	---	173,757	121,196	26,917	1,350,892	372,959	11,212	895	1,735,958	40,000	100,320	1,876,278	
NORCROSS	61	15,749	2,124	4,672	---	---	---	---	22,545	---	---	---	22,545	4,000	---	26,545	
NORTH BRANCH	9,399	573,102	1,163,553	407,866	---	236,676	113,154	120,953	2,615,304	10,248,486	2,417,021	847,627	16,128,438	28,707	---	146,083	16,303,228
NORTH MANKATO	12,429	772,224	1,349,414	992,173	---	787,516	149,314	141,844	4,192,485	2,168,565	4,464,680	1,484,144	12,309,874	---	19,124	826,047	13,155,045
NORTH OAKS	4,082	367,130	725,399	26,800	220,363	31,478	---	64,029	1,435,199	41,143	---	1,476,342	---	---	---	1,476,342	
NORTH ST. PAUL	12,273	489,933	1,940,971	459,395	---	642,607	107,276	35,768	3,675,950	4,961,397	328,540	310,079	9,275,966	---	116,959	224,590	9,617,515
NORTHLFIELD	18,256	2,120,641	2,850,655	1,303,785	---	1,572,705	996,193	433,579	9,277,558	5,941,267	2,608,127	861,236	18,688,188	---	1,694,757	20,382,945	
NORTHOME	227	61,566	23,987	33,962	---	14,930	268,156	36,257	438,858	25,351	12,665	678	477,552	389,458	13,343	880,353	
NORTHROP	248	16,671	20,178	7,943	2,506	565	---	---	47,863	---	---	47,863	293	---	---	48,156	
NORWOOD YOUNG AMERIC	3,272	368,262	328,749	288,986	6,220	138,883	960	1,698	1,133,758	2,848,050	3,809,541	229,364	8,020,713	186,822	422,770	8,630,305	
OAK GROVE	7,290	730,441	608,128	237,404	50,983	48,350	85,285	1,428	1,762,019	891,453	352,800	89,259	3,095,531	---	2,970,021	6,065,552	
OAK PARK HEIGHTS	4,379	775,489	1,020,094	142,557	18,207	139,953	20,186	133,819	2,250,305	1,084,493	410,000	80,581	3,825,379	88,500	358,647	4,272,526	
OAKDALE	27,605	3,032,116	4,209,163	1,259,687	---	942,359	1,418,812	91,627	10,953,764	6,283,000	3,755,000	750,238	21,742,002	12,500	1,687,652	23,442,154	
ODESSA	107	32,924	14,767	12,637	8,920	3,946	20,000	3,841	97,035	---	---	97,035	---	---	---	97,035	
ODIN	117	13,809	62,953	5,841	---	4,211	---	1,500	88,314	280,300	52,053	---	420,667	---	---	420,667	
OGEMA	135	10,169	15,365	12,701	150	2,980	---	10,222	51,587	---	55,068	7,416	114,071	12,000	12,547	138,618	
OGILVIE	481	72,319	43,619	22,145	---	4,610	---	48,513	191,206	147,259	115,000	44,627	498,092	7,000	10,000	515,092	
OKABENA	180	26,529	25,093	32,751	---	250	---	24,781	109,404	89,879	410,000	10,625	619,908	10,099	240,367	870,374	
OKLEE	406	91,893	50,403	45,435	---	7,409	8,972	---	204,112	9,479	34,620	12,847	261,058	7,180	---	268,238	
OLIVIA	2,518	317,430	395,860	255,385	---	220,563	197,434	32,112	1,418,784	1,880,831	478,200	308,642	4,086,457	---	286,396	4,372,853	
ONAMIA	866	84,166	134,817	11,420	---	19,614	36,301	14,152	300,470	14,920	102,256	18,990	436,636	---	335,358	771,994	
ORMSBY	151	17,511	15,335	13,600	---	6,462	---	---	52,908	1,995	910	4,394	60,207	7,500	---	67,707	
ORONO	7,687	950,222	2,692,412	424,874	80,497	92,117	8,400	30,754	4,279,276	3,570,948	665,000	330,757	8,845,981	860,000	---	235,000	9,940,981
ORONOCO	901	75,392	68,411	45,132	637	42,087	---	---	231,659	27,473	3,364	643	263,139	---	41,784	304,923	
ORR	244	87,017	60,768	17,617	---	186,393	8,126	---	17,588	236,449	14,988	13,361	5,251	393,521	13,570	407,091	
ORTONVILLE	2,046	171,880	503,318	270,022	6,008	243,535	63,333	62,735	1,320,831	121,832	875,000	185,880	2,503,543	---	33,500	2,537,043	
OSAKIS	1,594	136,998	327,282	315,143	---	58,614	172,935	61,754	1,072,726	1,929,008	186,111	117,371	3,035,216	18,132	14,886	13,934	3,352,168
OSLO	331	52,940	52,281	100,712	---	12,928	---	17,588	236,449	22,324	---	258,773	4,016	---	---	262,789	
OSSEO	2,485	383,807	581,655	151,568	---	40,774	321,155	12,806	1,491,765	1,551,964	3,425,000	613,982	7,082,711	---	1,261,058	8,343,769	
OSTRANDER	204	45,142	33,565	19,982	---	8,330	352	9,641	117,012	---	---	117,012	---	---	---	117,012	
OTSEGO	9,356	507,669	788,635	491,093	9,367	93,573	9,673	---	1,900,010	8,553,697	729,183	616,457	11,799,347	---	784,072	12,583,419	
OTTERTAIL	482	55,953	41,844	23,412	19,257	8,594	14,061	8,444	171,565	429,279	---	600,844	5,000	---	605,844		
OWATONNA	23,379	1,741,163	3,956,704	2,471,891	---	3,643,681	543,651	164,835	12,521,925	4,573,823	2,376,783	978,772	20,451,303	135,878	1,063,941	21,651,122	
PALISADE	146	31,295	29,576	2,714	---	---	5,813	69,398	22,522	8,346	3,654	103,920	---	---	---	103,920	
PARK RAPIDS	3,428	509,839	775,858	405,305	---	126,664	65,640	242,490	2,125,796	1,850,039	1,042,206	639,593	5,657,634	---	270,715	5,928,349	
PARKERS PRAIRIE	1,020	127,050	176,947	130,048	---	69,336	25,806	4,167	533,354	107,623	30,000	41,959	712,936	---	56,478	769,414	
PAYNESVILLE	2,287	301,079	435,352	137,571	651	135,902	272,426	41,429	1,324,410	1,960,003	1,078,015	279,440	4,641,868	765,000	---	916,378	6,323,246
PEASE	168	18,953	3,066	3,907	---	4,270	---	---	30,196	2,160	26,000	26,375	84,731	---	---	84,731	
PELICAN RAPIDS	2,435	148,151	470,825	146,038	228	288,600	119,933	27,187	1,200,962	761,075	409,010	169,638	2,540,685	74,389	14,000	117,293	2,746,367
PEMBERTON	249	22,416	34,366	14,699	---	14,589	25,000	---	111,070	45,782	27,850	816	185,518	2,645	20,636	208,799	
PENNOCK	505	63,249	60,587	14,769	---	16,423	---	---	155,028	151,916	50,000	63,716	420,660	---	420,660	420,660	
PEQUOT LAKES	1,875	260,806	404,226	174,933	6,490	11,578	23,356	45,336	926,725	293,280	66,872	4,429	1,291,306	---	107,409	1,398,715	
PERHAM	2,688	318,109	504,945	197,746	---	295,500	135,077	37,428	1,488,805	3,893,705	533,195	330,390	6,246,095	---	238,117	6,484,212	
PERLEY	113	26,862	9,891	9,979	660	738	---	5,719	53,849	---	---	53,849	---	---	---	53,849	
PETERSON	258	43,548	4,354	11,235	1,784	5,433	---	5,053	71,407	1,336	---	---	72,743	---	---	72,743	

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
PINE SPRINGS	421	15,908	6,500	33,897	3,901	---	---	503	60,709	---	---	---	60,709	---	---	33,698	94,407
PIPESTONE	4,380	354,688	553,730	518,281	---	606,155	97,076	186,609	2,316,539	1,726,498	656,459	395,812	5,095,308	---	---	545,367	5,640,675
PLAINVIEW	3,265	295,192	545,150	204,453	---	253,438	96,411	18,125	1,412,769	106,059	155,000	36,962	1,710,790	---	---	144,088	1,854,878
PLATO	331	73,538	11,747	20,569	4,630	41,226	58,815	---	210,525	14,659	79,701	18,251	323,136	---	---	10,000	333,136
PLUMMER	266	53,104	19,945	45,990	12,666	19,015	3,860	6,185	160,765	48,750	39,444	8,900	257,859	---	8,900	---	266,759
PLYMOUTH	70,238	4,267,599	8,307,000	3,239,747	---	4,886,621	5,107,310	3,563,641	29,371,918	9,015,793	465,000	413,191	39,265,902	---	941,549	8,743,110	48,950,561
PORTER	168	15,466	20,376	10,394	3,315	3,883	4,325	16,759	74,518	91,183	---	---	165,701	---	---	---	165,701
PRESTON	1,382	357,058	172,790	191,704	1,236	158,000	44,385	---	925,173	1,016,383	130,748	90,178	2,162,482	---	9,982	205,406	2,377,870
PRINCETON	4,238	515,050	931,209	237,622	1,124	152,449	60,700	278,344	2,176,498	1,624,102	760,000	171,434	4,732,034	1,000	87,672	4,820,706	
PRINSBURG	455	30,995	27,028	71,784	337	5,441	---	---	135,585	35,163	---	---	170,748	10,000	---	---	180,748
PRIOR LAKE	19,662	1,820,743	2,814,161	1,167,938	---	1,476,170	51,869	493,704	7,824,585	7,740,527	9,710,000	1,249,798	26,524,910	---	---	2,711,335	29,236,245
PROCTOR	2,814	419,428	665,350	203,257	---	87,985	84,430	21,949	1,482,399	744,054	175,000	187,165	2,588,618	350,000	401,408	3,340,026	
QUAMBA	102	15,557	629	2,915	---	2,715	---	---	21,816	---	---	---	21,816	---	---	21,816	
RACINE	381	33,438	5,025	28,154	---	1,569	2,159	---	70,345	113,034	5,324	788	189,491	---	---	29,500	218,991
RAMSEY	19,208	1,865,401	2,194,373	1,037,741	---	482,494	891,597	365,549	6,837,155	2,359,905	1,211,000	646,013	11,054,073	925,000	---	4,193,918	16,172,991
RANDALL	576	111,283	79,565	29,833	---	9,457	---	19,726	249,864	8,138	41,713	28,160	327,875	---	---	327,875	
RANDOLPH	336	25,521	23,501	10,100	---	2,300	---	25,041	86,463	1,500	---	---	87,963	---	---	87,963	
RANIER	183	26,385	5,600	6,787	---	38,780	4,315	6,717	88,584	---	---	88,584	---	---	88,584		
RAYMOND	795	44,043	87,771	65,443	---	31,957	---	1,075	230,289	6,895	595,000	82,041	914,225	---	67,210	981,435	
RED LAKE FALLS	1,601	210,628	171,601	238,855	---	234,832	157,682	11,479	1,025,077	941,875	64,326	87,462	2,118,740	---	---	110,000	2,228,740
RED WING	16,191	2,036,574	5,640,511	2,954,520	47,248	2,294,884	1,197,272	812,635	14,983,644	3,932,941	1,574,205	797,668	21,288,458	50,000	4,156,258	25,494,716	
REDWOOD FALLS	5,370	624,411	1,016,516	564,154	---	1,352,822	217,222	112,292	3,887,417	2,496,827	180,898	168,755	6,733,897	---	390,515	7,124,412	
REGAL	35	2,425	451	1,724	245	---	---	1,368	6,213	---	---	---	6,213	---	---	6,213	
REMER	363	35,410	56,923	46,649	3,243	6,175	---	42,851	191,251	8,007	27,674	8,168	235,100	6,568	59,928	301,596	
RENNVILLE	1,291	178,070	203,379	111,175	---	80,750	327,290	94,429	95,093	71,008	360,000	64,411	1,490,512	481,850	155,000	2,127,362	
REVERE	103	23,992	10,337	98,515	---	965	---	809	134,618	4,188	---	1,419	140,225	---	---	140,225	
RICE	896	122,122	147,248	17,824	1,055	46,155	32,632	105,586	472,622	152,677	49,000	28,651	702,950	72,000	---	774,950	
RICHFIELD	34,502	1,699,533	9,034,570	1,409,547	83,660	2,970,126	12,551,169	850,487	28,599,092	9,387,386	3,645,000	924,298	42,555,776	2,179,663	3,274,987	48,010,426	
RICHMOND	1,285	143,706	187,192	59,789	---	48,392	---	---	439,079	1,196,841	350,000	22,111	2,008,031	4,708	372,111	2,384,850	
RICHVILLE	116	3,645	1,050	6,099	951	1,846	---	945	14,536	2,250	---	---	16,786	---	---	16,786	
ROVERTON	112	19,181	7,510	6,617	---	123	---	2,596	36,027	---	7,000	2,054	45,081	---	---	45,081	
ROBBINSDALE	14,068	935,323	3,238,087	958,355	---	1,414,635	1,170,623	21,750	7,738,773	1,169,509	837,000	280,288	10,025,570	46,974	980,800	11,053,344	
ROCHESTER	93,037	4,900,481	25,453,586	8,785,353	---	12,954,207	1,507,025	4,968,587	58,569,239	40,555,498	19,235,385	1,493,986	11,954,108	70,443	20,260,619	140,185,170	
ROCK CREEK	1,234	82,382	44,245	90,317	---	21,851	---	1,090	239,885	17,377	---	---	257,262	---	---	257,262	
ROCKFORD	3,738	326,174	389,308	194,105	28,440	153,451	10,150	---	1,101,628	722,071	1,106,463	340,529	3,270,691	---	526,640	3,797,331	
ROCKVILLE	2,596	350,232	136,463	88,566	---	32,107	---	---	607,368	70,646	---	---	678,014	---	16,877	694,891	
ROGERS	5,580	775,363	1,128,443	252,658	79,844	220,279	1,870,489	---	4,327,076	3,616,476	2,542,965	1,186,038	11,672,555	---	3,253,453	14,926,008	
ROLLINGSTONE	663	62,552	2,176	47,209	---	21,682	---	---	133,619	238,259	75,000	21,005	467,883	400	231,674	699,957	
RONNEBY	21	3,707	3,208	1,414	350	73	---	---	8,752	---	---	8,752	---	---	8,752		
ROOSEVELT	154	6,452	7,762	9,902	110	8,216	---	4,671	37,113	---	12,000	278	49,391	---	49,391		
ROSCOE	107	36,929	---	4,454	---	---	---	3,323	44,706	---	---	44,706	---	---	44,706		
ROSE CREEK	348	39,357	20,914	21,750	446	4,401	2,000	20,948	109,816	362,308	53,032	18,740	543,896	---	30,896	574,792	
ROSEAU	2,775	282,988	1,359,835	194,656	10,114	282,080	1,650,308	158,293	3,938,274	8,855,159	483,000	228,183	13,504,616	---	156,486	13,661,102	
ROSEOUNT	16,794	1,220,995	2,056,598	1,486,868	---	1,261,172	790,306	---	6,815,939	8,203,502	14,335,948	1,605,923	30,961,312	6,054,021	1,874,085	38,889,418	
ROSEVILLE	34,080	2,879,022	6,604,562	1,573,348	---	2,913,099	2,308,879	---	16,278,910	8,584,582	1,765,000	355,237	26,983,729	---	2,671,056	29,654,785	
ROTHSAY	513	42,666	47,337	44,265	28,875	8,924	3,366	19,331	194,764	176,206	15,000	17,389	403,359	10,300	---	413,659	
ROUND LAKE	426	55,353	33,261	29,423	46,333	1,497	---	6,758	172,625	108,791	31,394	10,676	323,486	---	---	323,486	
ROYALTON	868	138,181	175,062	9,416	---	1,961	18,132	7,600	350,352	377,832	23,000	11,123	762,307	50,000	60,500	872,807	
RUSH CITY	2,885	247,631	276,068	145,641	---	48,717	80,943	63,889	862,889	1,271,457	155,000	103,544	2,392,890	227,859	324,815	2,945,564	
RUSHFORD	1,746	79,584	353,872	58,918	3,352	185,340	3,020	12,922	697,008	476,765	390,849	150,690	1,715,312	---	178,295	1,893,607	
RUSHFORD VILLAGE	735	51,050	13,738	31,180	16,486	5,373	---	---	117,827	88,418	---	206,245	---	---	206,245		
RUSHMORE	369	73,809	32,462	37,376	28,825	4,784	---	9,161	186,417	23,862	400,000	29,375	639,654	---	6,000	645,654	
RUSSELL	349	44,934	46,975	62,168	---	14,359	29,865	16,994	215,295	106,571	---	321,866	43,686	---	365,552		
RUTHTON	269	26,022	26,826	24,555	---	923	201,981	9,395	289,702	97,753	20,000	8,660	416,115	---	34,037	450,152	
RUTLEDGE	185	10,955	1,200	7,449	759	2,515	---	2,932	25,810	6,359	---	1,508	33,677	---	---	33,677	
SABIN	404	44,762	33,859	10,891	---	6,638	---	2,050	98,200	---	10,206	1,753	110,159	---	---	110,159	
SACRED HEART	531	87,622	100,063	101,585	716	3,931	3,836	378	298,131	54,591	40,000	18,693	411,415	---	---	411,415	
SANBORN	410	39,040	19,553	60,563	125	4,536	1,500	15,148	140,465	500,877	930,748	17,902	1,589,992	---	10,218	1,600,210	
SANDSTONE	2,475	326,500	171,135	111,													

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses			
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other		Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds			
SAUK RAPIDS	11,690	963,215	1,260,898	874,172	23,984	375,264	407,227	35,529	3,940,289	7,379,525	2,437,736	824,048	14,581,598	965,000	---	125,260	15,671,858	
SAVAGE	23,570	1,734,671	3,497,189	1,683,672	---	1,051,876	313,074	112,249	8,392,731	13,202,790	5,250,000	2,993,118	29,838,639	3,835,000	100,000	493,945	34,267,584	
SCANLON	829	195,994	131,499	57,543	---	19,280	---	31,438	435,754	308,525	---	744,279	---	---	111,000	855,279		
SEAFORTH	69	7,724	8,482	7,026	3,283	4,026	---	78	30,619	2,301	---	32,920	---	---	---	32,920		
SEBEKA	688	84,932	196,446	101,784	---	36,811	18,010	6,357	444,340	275,875	369,893	39,548	1,129,656	---	---	60,457	1,190,113	
SEDAN	58	7,544	5,595	4,851	---	1,100	---	234	19,324	---	18	19,342	---	---	---	19,342		
SHAFER	533	108,400	117,382	208,790	350	1,663	---	25,300	461,885	74,128	12,154	12,517	560,684	---	---	---	560,684	
SHAKOPEE	24,967	2,302,146	4,694,132	1,693,840	---	830,040	933,779	954,755	11,408,692	5,293,940	3,720,000	717,098	21,139,730	---	1,878,700	410,521	23,428,951	
SHELLY	258	40,394	8,927	8,732	1,193	10,825	527	18,913	89,511	26,322	---	115,833	---	---	---	115,833		
SHERBURN	1,045	170,914	216,216	130,158	---	30,368	---	---	547,656	261,602	60,000	78,646	94,7904	---	163,759	45,128	1,156,791	
SHEVLIN	172	22,843	64,178	5,527	522	6,710	---	1,548	101,328	39,505	---	140,833	---	---	34,200	175,033		
SHOREVIEW	26,475	1,548,672	2,090,870	1,421,374	355,368	4,908,873	416,589	81,300	10,823,046	4,693,042	1,619,370	927,375	18,062,833	---	4,239,069	22,301,902		
SHOREWOOD	7,595	1,038,909	999,049	414,082	6,526	164,540	---	---	2,623,106	10,570,845	46,402	461,435	13,701,788	30,000	361,107	14,092,895		
SILVER BAY	2,052	265,859	354,601	362,874	---	563,649	75,000	217,026	1,839,009	452,622	26,556	150	2,318,337	---	291,780	2,610,117		
SILVER LAKE	783	84,696	257,637	171,347	14,201	87,531	19,359	---	634,771	613,966	70,000	38,768	1,357,505	---	37,131	1,394,636		
SKYLINE	318	6,220	7,352	4,618	---	6,195	---	---	24,385	---	---	24,385	---	---	---	24,385		
SLAYTON	2,058	234,329	313,432	210,083	5,839	223,199	29,777	60,371	1,077,030	120,384	189,653	181,485	1,568,552	---	282,801	1,851,353		
SLEEPY EYE	3,608	408,367	421,143	322,070	109,665	319,460	168,277	241,095	1,990,077	469,501	310,000	187,808	2,957,386	---	166,292	3,123,678		
SOBIESKI	189	3,472	---	1,497	---	---	---	6,268	11,237	5,326	---	16,563	---	---	---	16,563		
SOLWAY	68	4,620	1,247	3,385	---	---	---	2,146	11,398	762	---	12,160	---	---	---	12,160		
SOUTH HAVEN	188	53,074	92,305	10,402	10,403	4,085	32,638	6,585	209,492	376,363	8,238	234	594,327	---	---	594,327		
SOUTH ST. PAUL	20,304	1,284,519	4,947,594	1,631,051	51,530	2,209,951	46,427	617,939	10,789,011	5,078,926	2,020,000	919,452	18,807,389	---	2,497,763	21,305,152		
SPICER	1,134	153,912	227,745	206,942	---	46,387	142,511	73,137	850,634	1,308,708	500,000	95,028	2,754,370	580,000	805,992	4,140,362		
SPRING GROVE	1,308	173,051	177,986	84,319	14,752	164,509	38,081	34,146	686,844	123,283	627,254	36,090	1,473,471	---	105,814	1,579,285		
SPRING HILL	57	3,837	870	2,405	7,019	3,188	---	1,642	18,961	---	93	19,054	---	---	---	19,054		
SPRING LAKE PARK	6,833	600,377	1,220,973	178,567	75,026	513,681	200,822	35,717	2,825,163	2,152,839	967,875	454,651	6,400,528	2,500	78,261	6,481,289		
SPRING PARK	1,720	132,109	511,998	90,179	23,105	13,373	---	---	770,764	64,179	55,172	890,115	---	---	---	890,115		
SPRING VALLEY	2,574	202,260	699,152	216,251	---	336,129	118,401	11,481	1,583,674	349,731	611,841	263,641	2,808,887	19,184	1,238,012	4,066,083		
SPRINGFIELD	2,198	324,437	344,721	260,533	---	377,522	100,768	58,982	1,466,963	1,139,980	259,211	156,060	3,022,214	---	378,341	3,400,555		
SQUAW LAKE	95	9,859	18,389	5,285	75	---	---	2,655	36,263	181,724	---	4,613	222,600	---	2,000	224,600		
STACY	1,320	90,277	118,731	33,732	485	42,750	18,940	22,730	327,645	68,579	46,000	19,360	461,584	---	461,584			
STAPLES	3,114	324,049	490,572	234,923	---	83,237	97,473	11,340	1,241,594	617,125	349,714	136,646	2,345,079	---	42,195	2,387,274		
STARBUCK	1,331	137,486	247,206	109,798	---	40,079	28,449	82,208	645,226	55,002	104,350	35,407	839,985	---	839,985			
STEEN	177	15,166	7,512	9,331	9,607	2,498	---	1,890	46,004	25,995	---	71,999	---	---	---	71,999		
STEPHEN	682	121,594	24,534	32,423	6,906	103,330	16,154	30,568	335,509	86,929	75,000	15,367	512,805	---	7,890	520,695		
STEWART	553	88,990	149,893	79,504	5,488	11,909	---	18,595	355,279	77,573	33,605	24,847	491,304	7,308	58,452	557,064		
STEWARTVILLE	5,650	271,857	461,069	354,280	2,160	373,922	97,836	64,813	1,625,937	933,265	424,264	328,406	3,311,872	---	388,846	3,700,718		
STILLWATER	16,673	1,689,562	3,065,611	1,389,996	53,395	3,610,642	1,301,361	358,331	11,468,898	4,615,897	3,324,209	1,498,462	20,907,466	3,345,000	---	3,570,065	27,822,531	
STOCKTON	703	104,164	6,803	7,820	---	560	---	---	119,347	104,960	35,000	30,789	290,096	---	---	290,096		
STORDEN	263	24,504	36,616	63,761	---	19,237	13,954	16,683	174,755	288	38,500	45,814	259,357	37,521	18,668	315,546		
STRANDQUIST	81	13,649	4,224	5,863	5,083	2,779	---	---	31,598	821	---	197	32,616	18,720	---	51,336		
STRATHCONA	26	1,772	1,594	2,638	---	3,181	---	756	9,941	---	---	9,941	---	---	---	9,941		
STURGEON LAKE	375	64,851	25,931	17,108	---	---	325	9,057	117,272	239,603	8,121	30,942	395,938	---	---	395,938		
ST. ANTHONY	8,012	665,274	2,397,310	469,038	50,195	258,699	1,105,656	5,757	4,951,929	4,797,832	740,000	625,419	11,115,180	2,023,981	580,113	13,719,274		
ST. ANTHONY [STEARNS]	82	3,154	906	1,671	---	---	---	752	6,483	---	---	6,483	---	---	---	6,483		
ST. AUGUSTA	2,637	243,336	142,437	82,765	3,148	12,337	---	4,075	488,098	5,989,155	311,000	8,363	6,796,616	---	316,520	7,113,136		
ST. BONIFACIUS	2,300	176,658	479,205	425,439	6,470	9,783	2,200	---	1,099,755	2,463,111	350,000	190,594	4,103,460	---	188,280	4,291,740		
ST. CHARLES	3,405	210,468	465,578	178,630	113,622	438,378	37,751	4,000	1,448,427	367,132	106,001	73,115	1,994,675	---	65,783	2,060,458		
ST. CLAIR	823	132,703	59,498	65,281	---	7,832	26,343	---	291,657	27,624	94,424	27,402	441,107	26,906	14,647	482,660		
ST. CLOUD	62,850	6,545,032	16,071,026	5,117,723	---	3,721,553	1,482,052	2,222,449	35,159,835	25,531,214	14,403,377	4,068,980	79,163,406	942,424	987,900	11,606,045	92,699,775	
ST. FRANCIS	6,177	352,143	1,011,456	392,188	81,253	169,910	41,197	376,193	2,424,340	2,785,266	327,070	318,961	5,855,637	---	1,800,361	7,655,998		
ST. HILAIRE	278	31,756	9,429	64,940	23,043	3,366	120	15,103	147,757	41,771	6,300	4,162	199,990	---	---	199,990		
ST. JAMES	4,651	239,892	805,052	747,847	---	291,375	171,304	47,227	2,302,697	1,456,098	1,192,015	118,175	5,068,985	---	732,075	5,801,060		
ST. JOSEPH	5,119	337,888	934,304	263,347	---	191,923	68,604	14,589	1,810,655	3,175,229	847,193	553,992	6,387,069	1,230,000	124,800	490,534	8,232,403	
ST. LEO	101	19,038	14,186	1,103	---	1,356	---	---	35,683	1,562	5,000	34	42,279	---	250	42,529		
ST. LOUIS PARK	44,896	5,109,629	9,486,448	3,750,500	---	4,717,218	1,355,578	165,590	24,584,963	8,333,251	2,990,000	1,715,827	37,624,041	---	807,250	4,700,246	43,131,537	
ST. MARTIN																		

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- Lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Enterprise Funds	Transfers Governmental Funds	
ST. ROSA	36	4,651	1,727	3,409	---	30,633	---	2,119	42,539	---	---	---	42,539	---	---	---	42,539
ST. STEPHEN	846	23,658	108,546	24,072	---	13,748	---	11,194	181,218	131,491	33,500	12,176	358,385	---	---	49,000	407,385
ST. VINCENT	103	4,264	4,367	5,069	537	25	---	891	15,153	---	---	15,153	---	---	---	15,153	
SUNBURG	107	20,777	61,904	7,124	885	11,870	---	1,304	103,864	673,128	---	---	776,992	---	---	3,000	779,992
SUNFISH LAKE	530	64,207	129,880	36,697	---	---	---	25,703	256,487	20,523	---	227	277,237	---	---	---	277,237
SWANVILLE	358	30,793	12,731	45,580	20,595	8,812	4,800	13,876	136,587	---	5,000	3,662	145,249	---	---	254	145,503
TACONITE	316	75,447	44,758	41,204	21,641	74,935	---	---	257,985	2,555	---	---	260,540	---	12,086	770	273,396
TAMARACK	57	14,433	2,637	6,099	---	786	32,939	---	56,894	---	---	---	56,894	---	---	---	56,894
TAOPI	88	1,704	830	2,715	---	236	---	100	5,585	2,000	---	7,585	---	---	---	7,585	
TAUNTON	193	25,688	11,536	2,987	---	2,749	---	---	42,960	13,537	---	56,497	---	---	500	56,997	
TAYLORS FALLS	1,010	193,234	125,491	118,845	---	10,509	30,596	6,292	484,967	657,077	42,616	76,099	1,260,759	472,060	---	53,287	1,786,106
TENNEY	6	1,803	---	5,106	250	---	---	---	7,159	5,187	---	12,346	---	---	---	12,346	
TENSTRIKE	196	5,160	2,885	6,324	280	---	---	1,105	15,754	---	---	15,754	---	---	---	15,754	
THIEF RIVER FALLS	8,488	571,933	1,913,237	742,066	---	1,277,534	122,351	451,438	5,078,559	2,698,579	758,979	261,926	8,798,043	---	127,475	182,225	9,107,743
THOMSON	160	31,007	3,307	5,556	---	---	449	40,319	1,318,485	20,000	2,047	1,380,851	---	---	25,147	1,405,998	
TINTAH	69	10,992	4,776	3,760	3,431	1,697	---	7,016	31,672	3,695	---	35,367	---	---	3,530	38,897	
TONKA BAY	1,579	117,075	448,533	137,039	---	46,853	1,561	59,765	810,826	65,847	---	876,673	---	---	10,000	886,673	
TOWER	504	143,090	169,030	61,147	3,458	114,107	187,907	59,120	737,859	202,688	98,291	40,819	1,079,657	---	---	10,000	1,089,657
TRACY	2,213	414,007	341,459	440,893	---	76,391	153,057	80,614	1,506,421	291,124	215,000	243,581	2,256,126	80,000	208,433	2,544,559	
TRAIL	62	5,511	526	3,437	4,536	478	---	---	14,488	---	---	14,488	---	---	---	14,488	
TRIMONT	723	127,443	126,991	68,694	---	17,082	88,000	15,466	443,676	65,440	14,148	1,977	525,241	---	---	---	525,241
TROMMALD	122	18,883	2,471	5,279	10	326	---	1,849	28,818	2,004	1,870	935	33,627	434	---	34,061	
TROSKY	109	5,505	3,864	9,285	---	939	---	765	20,358	---	---	20,358	---	---	---	20,358	
TRUMAN	1,222	90,565	182,138	112,166	1,528	86,787	6,326	99,459	578,969	192,178	35,000	13,635	819,782	---	18,397	838,179	
TURTLE RIVER	74	5,131	1,070	3,423	---	490	---	10,114	---	---	10,114	---	---	---	10,114		
TWIN LAKES	158	28,185	4,373	6,947	515	1,012	---	41,032	---	---	41,032	---	---	---	41,032		
TWIN VALLEY	835	123,363	176,506	66,374	3,173	31,486	11,428	23,867	436,197	80,258	---	516,455	---	---	---	516,455	
TWO HARBORS	3,667	450,894	633,565	502,249	60,443	675,120	498,653	264,706	3,085,630	301,301	146,530	77,882	3,611,343	---	329,977	3,941,320	
TYLER	1,185	193,676	124,392	57,067	---	116,358	38,107	2,095	531,695	85,080	130,611	104,647	852,033	1,165,000	---	10,000	2,027,033
ULEN	537	45,499	48,885	28,879	405	46,853	17,286	19,999	207,806	225,045	---	432,851	---	---	---	432,851	
UNDERWOOD	337	45,986	20,625	46,771	---	8,821	4,863	---	127,066	30,017	52,937	41,381	251,401	75	19,747	271,223	
UPSALA	429	49,752	33,185	41,201	35,974	6,520	7,712	10,469	184,813	103,454	23,000	23,826	335,093	---	16,000	351,093	
URBANK	63	2,503	494	2,258	24	9,839	---	614	15,732	4,210	---	19,942	---	---	---	19,942	
UTICA	226	22,033	3,099	12,047	623	4,708	---	---	42,510	---	---	42,510	---	---	---	42,510	
VADNAIS HEIGHTS	13,270	1,031,745	1,124,380	527,562	---	448,441	225,235	---	3,357,363	2,701,931	2,845,262	629,396	9,533,952	---	5,080,568	14,614,520	
VERGAS	327	23,032	12,769	26,851	1,522	28,786	---	---	92,960	30,661	24,174	11,206	159,001	---	---	159,001	
VERMILLION	442	40,318	8,108	25,566	---	6,785	---	3,616	84,393	---	---	84,393	---	---	84,393		
VERNDALE	569	67,396	122,006	54,605	---	19,099	15,572	5,496	284,174	10,289	---	294,463	---	5,000	299,463		
VERNON CENTER	350	80,932	60,928	54,047	10	7,119	---	---	203,036	67,742	---	270,778	---	96	270,874		
VESTA	323	47,069	19,169	67,043	---	7,245	---	35,785	176,311	175,975	10,000	4,900	367,186	10,000	20,667	397,853	
VICTORIA	5,198	875,750	436,531	394,810	4,605	690,206	---	123,085	2,524,987	6,170,443	548,290	633,152	9,876,872	---	2,058,480	11,935,352	
VIKING	85	17,851	848	3,823	5,464	10,778	---	4,103	42,867	33,000	---	75,867	---	---	---	75,867	
VILLARD	236	31,113	29,781	17,813	2,476	9,289	---	---	90,472	94,186	---	184,658	---	23,390	---	208,048	
VINING	68	5,030	11,237	5,293	---	8,334	---	---	29,894	16,412	---	46,306	---	---	46,306		
VIRGINIA	8,981	741,262	3,716,254	1,754,589	---	1,695,179	1,812,480	1,232,125	10,951,889	4,112,412	1,758,000	450,623	17,272,924	---	2,973,137	20,246,061	
WABASHA	2,649	353,980	1,114,835	221,106	4,268	290,597	119,687	20,822	2,126,295	667,889	55,000	121,153	2,970,337	---	323,137	3,293,474	
WABASSO	656	59,579	105,367	110,502	---	88,668	77,402	18,576	460,094	117,682	86,066	123,044	786,886	---	72,316	859,202	
WACONIA	8,018	916,945	1,147,468	742,125	16,333	1,307,554	---	---	4,130,425	3,145,925	2,699,132	656,282	10,631,764	10,380,000	418,000	1,523,145	22,952,909
WADENA	4,265	271,276	584,375	287,898	22,989	325,999	719,309	270,759	2,482,605	2,036,702	340,000	246,594	5,105,901	---	330,858	5,436,759	
WAHKON	324	64,224	4,781	33,815	---	12,884	---	---	115,704	1,538	---	117,242	---	---	---	117,242	
WAITE PARK	6,696	451,044	1,623,654	583,476	210,027	125,977	695,127	158,905	3,848,210	7,556,606	1,638,103	655,971	13,698,890	---	1,306,059	15,004,949	
WALDORF	235	60,782	13,769	31,753	---	12,341	---	---	118,645	3,849	22,624	12,856	157,974	---	---	157,974	
WALKER	1,102	248,386	419,647	115,012	---	49,577	153,597	64,448	1,050,667	695,195	83,350	72,030	1,901,242	---	69,584	1,970,826	
WALNUT GROVE	709	47,500	96,513	53,941	926	21,347	42,737	25,961	288,925	258,577	88,014	15,515	651,031	16,057	46,990	714,078	
WALTERS	79	19,938	13,333	6,837	3,493	6,978	---	750	51,329	500	7,115	58,944	---	---	58,944		
WALTHAM	193	26,861	2,228	10,848	80	---	---	40,017	---	10,000	1,057	51,074	---	64,828	11,158	127,060	
WANAMINGO	1,028	156,043	149,251	106,955	---	53,945	22,987	---	489,181	75,415	810,000	213,442	1,588,038	---	84,890	1,672,928	
WANDA	89	7,661	8,069	12,592	---	2,017	---	250	30,589	1,630	---	32,219	---	4,000	---	36,219	
WARBA	186	20,030	12,219	5,268	859	23,494	---	781	62,651	---	---	62,651	---	---	21,200	83,851	
WARREN	1,678	248,661	1,203,729	212,582	---	154,519	348,964	33,245	2,201,700	238,840	38,873	31,049	2,510,462	---	583,525	3,093,987	
WARROAD	1,746	239,223	559,252	235,647	---	295,389	46,396	101,331	1,477,238	562,865	940,812	130,611	3,111,526	---	37,115	3,148,641	
WASECA	9,684	897,923	1,542,118	988,875	---	635,207	687,464	244,598	4,996,185	1,599,262	165,445	99,782	6,860,674	90,000	636,946	7,587,620	

Table 12
Classification of City Expenditures for All Cities
Governmental Funds
For the Year Ended December 31, 2003

Name of City	Popu- lation	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other			Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Enterprise Funds	Governmental Funds	
WATERTOWN	3,620	442,720	399,738	283,444	---	92,207	16,236	32,450	1,266,795	1,137,176	1,158,000	258,372	3,820,343	---	---	317,209	4,137,552
WATERVILLE	1,858	198,251	382,630	172,100	---	29,205	13,937	---	796,123	221,557	303,883	110,535	1,432,098	702,690	---	561,393	2,696,181
WATKINS	889	166,358	215,023	122,698	---	70,916	21,344	1,886	598,225	102,795	115,100	67,098	883,218	440,000	---	405,619	1,728,837
WATSON	201	33,869	15,934	45,898	---	4,413	---	---	100,114	8,484	---	---	108,598	---	---	---	108,598
WAUBUN	397	21,474	42,517	35,245	1,493	13,920	---	5,363	120,012	18,978	4,530	5,361	148,881	---	---	36,274	185,155
WAVERLY	745	215,443	155,256	179,749	---	49,744	1,992	47,159	649,343	259,340	138,872	75,513	1,123,068	---	---	47,814	1,170,882
WAYZATA	4,122	800,094	1,160,688	480,490	---	586,027	12,573	130,745	3,170,617	4,623,167	995,000	535,403	9,324,187	---	5,000	503,200	9,832,387
WELCOME	682	83,669	135,161	118,426	878	13,914	38,565	323	390,936	76,620	14,007	3,037	484,600	---	---	17,794	502,394
WELLS	2,543	350,998	359,006	412,750	5,709	323,716	433,712	17,336	1,903,227	292,099	523,766	120,577	2,839,669	1,100,000	33,576	34,500	4,007,745
WENDELL	179	26,298	42,794	61,000	18,740	6,594	---	1,573	156,999	---	---	---	156,999	---	30,000	5,336	192,335
WEST CONCORD	832	135,771	149,247	98,328	---	103,178	5,000	18,377	509,901	70,302	9,809	10,774	600,786	---	---	4,875	605,661
WEST ST. PAUL	19,655	1,505,751	4,347,992	1,124,034	12,044	640,353	704,321	131,114	8,465,609	2,925,493	1,142,000	529,036	13,062,138	---	---	2,208,108	15,270,246
WEST UNION	77	2,552	690	2,659	---	2,176	---	760	8,837	---	---	---	8,837	---	---	---	8,837
WESTBROOK	745	94,804	148,787	211,119	33,201	92,698	28,524	---	609,133	60,686	62,824	5,628	738,271	---	---	41,007	779,278
WESTPORT	74	1,498	986	1,169	4,025	---	---	---	7,678	---	---	---	7,678	---	---	---	7,678
WHALAN	58	14,759	670	3,291	---	2,438	---	50	21,208	12,207	---	---	33,415	---	---	---	33,415
WHEATON	1,542	196,882	268,431	160,297	133,216	178,148	318,077	14,046	1,269,097	1,406,072	779,294	172,787	3,627,250	88,328	---	---	3,715,578
WHITE BEAR LAKE	24,909	1,033,536	3,841,331	922,931	---	424,161	172,279	623,973	7,018,211	3,649,196	975,000	614,683	12,257,090	---	400,000	3,262,214	15,919,304
WILDER	70	5,445	1,302	14,376	1,440	---	---	2,081	24,644	9,523	---	---	34,167	---	---	---	34,167
WILLERNIE	562	86,233	44,858	82,349	3,334	2,843	---	---	219,617	5,318	5,786	1,758	232,479	---	---	---	232,479
WILLIAMS	204	81,510	32,317	4,163	---	8,292	---	---	126,282	35,931	3,326	---	165,539	---	16,231	1,000	182,770
WILLMAR	18,597	2,100,653	3,185,584	2,157,394	---	1,282,055	162,234	144,914	9,032,834	13,087,466	4,167,396	518,023	26,805,719	---	3,474,016	30,279,755	
WILLOW RIVER	335	38,404	27,247	12,009	---	8,046	---	9,006	94,712	21,895	---	---	116,607	---	---	16,500	133,107
WILMONT	323	47,798	35,137	36,476	---	7,809	---	5,185	132,405	11,898	2,990	2,272	149,565	---	---	---	149,565
WILTON	189	7,487	2,494	6,663	305	---	---	896	17,845	---	---	---	17,845	---	---	---	17,845
WINDOM	4,513	346,968	860,335	393,625	---	408,424	240,649	40,403	2,290,404	1,916,457	346,557	93,048	4,646,466	---	34,468	79,631	4,760,565
WINGER	195	69,111	47,121	6,861	1,569	1,465	---	---	126,127	---	12,000	9,481	147,608	---	---	---	147,608
WINNEBAGO	1,449	133,449	231,316	180,444	---	117,751	59,798	54,911	777,669	717,470	71,000	50,418	1,616,557	413,524	---	---	2,030,081
WINONA	27,018	2,246,151	5,974,987	2,438,188	27,396	1,283,282	2,089,286	171,942	14,231,232	7,108,348	1,086,000	406,660	22,832,240	---	1,805,315	483,751	25,121,306
WINSTED	2,253	262,249	419,403	224,234	120,315	56,657	13,285	45,591	1,141,734	234,601	420,000	120,012	1,916,347	---	---	47,668	1,964,015
WINTHROP	1,359	184,584	277,778	130,326	98,508	70,553	141,438	70,501	973,688	746,847	174,416	20,960	1,915,911	---	41,967	1,957,878	
WINTON	181	49,308	1,314	18,937	2,559	10,273	---	16,379	98,770	239,165	3,800	1,379	343,114	4,000	---	347,114	
WOLF LAKE	33	8,733	12,037	2,951	3,346	27,817	---	11,300	66,184	82,236	---	---	148,420	---	---	---	148,420
WOLVERTON	138	39,627	29,835	8,594	---	7,623	---	---	85,679	314	9,560	5,327	100,880	---	8,199	109,079	
WOOD LAKE	420	44,045	47,676	38,945	---	27,311	---	19,927	177,904	35,871	34,036	12,386	260,197	2,250	3,000	2,250	265,447
WOODBURY	49,329	2,871,718	7,509,897	3,091,458	71,385	2,480,394	751,116	21,406	16,797,374	18,584,198	7,783,061	2,633,250	45,797,883	---	161,740	5,654,840	51,614,463
WOODLAND	483	71,394	88,216	23,769	14,779	---	---	11,933	210,091	---	---	---	210,091	---	---	---	210,091
WOODSTOCK	121	29,622	13,633	6,177	4,961	3,034	---	---	57,427	26,288	3,891	109	87,715	---	1,500	2,500	91,715
WORTHINGTON	11,300	1,059,117	2,407,889	1,081,259	97,466	544,834	119,187	134,865	5,444,617	1,999,628	490,000	312,260	8,246,505	---	1,257,966	569,075	10,073,546
WRENSHALL	324	45,405	31,489	14,417	---	808	---	11,586	103,705	42,642	---	---	146,347	---	---	---	146,347
WRIGHT	93	10,337	23,905	2,402	702	4,464	---	6,301	48,111	13,123	---	---	61,234	---	---	---	61,234
WYKOFF	446	47,130	63,089	29,786	27,073	7,118	500	4,953	179,649	75,614	11,000	2,000	268,263	---	81,400	349,663	
WYOMING	3,609	340,711	576,428	163,946	---	78,850	9,455	10,817	1,180,207	139,492	311,944	321,979	1,953,622	---	116,904	2,002,116	4,072,642
ZEMPLE	70	5,019	2,700	146	4,911	---	---	570	13,346	---	---	---	13,346	---	---	---	13,346
ZIMMERMAN	3,619	478,118	688,567	219,593	267	---	14,717	167,256	1,568,518	812,768	172,162	83,816	2,637,264	150,000	---	55,894	2,843,158
ZUMBRO FALLS	176	17,086	49,062	8,480	---	18,610	---	---	93,238	---	---	---	93,238	21,400	5,682	120,320	
ZUMBROTA	2,961	287,896	427,983	210,555	177	306,422	322,455	181,583	1,737,071	331,187	362,160	148,898	2,579,316	---	362,183	2,941,499	
TOTAL	4,098,352	443,481,362	904,167,225	345,344,826	17,331,548	359,086,396	310,513,943	116,510,499	2,496,435,799	1,316,697,172	585,281,503	240,125,150	4,638,539,624	134,135,656	99,465,428	652,251,168	5,524,391,876

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ADA	1,769	218,178	730,271	12,211	16,000	---	---	---	978,429
ADAMS	---	12,646	---	---	---	---	---	15,200	27,846
ADRIAN	1,340	73,706	57,527	16,732	---	---	---	3,511	152,816
AFTON	17,976	---	125,435	3,963	---	---	---	---	147,374
AITKIN	---	82,653	1,854,846	30,937	---	54,010	4,822	---	2,027,268
AKELEY	---	---	64,719	---	---	---	---	---	64,719
ALBANY	---	133,557	1,216,765	9,957	---	---	---	---	1,360,279
ALBERT LEA	4,208	73,696	4,342,048	129,373	141,980	6,141	---	126,441	4,823,887
ALBERTA	---	---	---	---	---	---	---	---	---
ALBERTVILLE	5,643	156,253	2,134,425	185,248	386,775	---	56,487	---	2,924,831
ALDEN	6,523	18,680	45,376	---	---	---	---	---	70,579
ALDRICH	---	---	---	---	---	---	---	---	---
ALEXANDRIA	---	87,963	3,065,096	106,748	---	324,296	---	399,769	3,983,872
ALPHA	1,183	---	---	---	---	---	---	---	1,183
ALTURA	---	---	---	2,726	47,672	---	---	---	50,398
ALVARADO	---	---	---	---	---	---	---	---	---
AMBOY	320	145,465	26,306	2,430	---	---	---	---	174,521
ANDOVER	1,079,320	129,825	6,335,615	431,779	23,181	---	---	---	7,999,720
ANNANDALE	478,402	61,137	73,609	17,271	---	---	153,151	231,747	1,015,317
ANOKA	---	4,969,662	1,827,895	256,893	1,332,709	---	---	---	8,387,159
APPLE VALLEY	212,285	498,206	2,935,963	747,068	1,547	---	2,626,666	---	7,021,735
APPLETON	4,026	17,586	---	4,074	---	---	---	746	26,432
ARCO	---	---	---	---	---	---	---	---	---
ARDEN HILLS	2,016,553	37,120	610,961	87,499	---	---	---	---	2,752,133
ARGYLE	---	25,250	37,021	10,047	534	---	---	---	72,852
ARLINGTON	650	38,016	71,238	6,749	82,178	---	10,318	5,692	214,841
ASHBY	335	31,814	7,755	10,730	---	---	---	---	50,634
ASKOV	---	---	5,000	42,269	---	---	---	---	47,269
ATWATER	---	9,318	56,783	4,597	---	---	---	---	70,698
AUDUBON	17,500	11,011	---	---	337	---	---	---	28,848
AURORA	14,826	24,040	141,862	---	315,585	---	---	60,297	556,610
AUSTIN	---	114,717	2,470,767	496,418	4,069,067	835,019	---	---	7,985,988
AVOCA	---	15,535	---	---	---	---	643,634	---	659,169
AVON	---	60,646	---	---	11,524	---	---	26,026	98,196
BABBITT	5,902	50,840	9,861	45,063	---	---	---	33,595	145,261
BACKUS	---	5,865	302,245	---	---	1,454	16,276	2,056	327,896
BADGER	---	---	41,347	---	---	---	---	---	41,347

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BAGLEY	9,104	59,662	---	---	---	---	861,540	---	930,306
BALATON	1,532	174,442	28,762	2,179	1,076,348	---	---	1,313	1,284,576
BARNESVILLE	35,337	8,883	1,131,117	36,648	42,714	---	67,214	4,605	1,326,518
BARNUM	---	---	4,971	---	---	---	---	---	4,971
BARRETT	25,000	2,396	---	22,238	---	---	---	---	49,634
BARRY	---	---	---	---	---	---	---	---	---
BATTLE LAKE	16,442	6,538	170,826	153,271	---	---	2,257,511	---	2,604,588
BAUDETTE	443	18,045	12,531	44,520	---	---	---	2,075	77,614
BAXTER	118,262	54,851	4,376,252	67,097	137,132	---	2,585,800	8,174	7,347,568
BAYPORT	1,071,189	61,517	753,074	614	---	---	---	---	1,886,394
BEARDSLEY	---	---	13,922	---	---	---	---	---	13,922
BEAVER BAY	30,655	---	---	---	---	---	---	---	30,655
BEAVER CREEK	289,419	---	25,987	---	---	---	---	---	315,406
BECKER	5,386	2,373,781	1,830,973	203,323	---	---	3,359,162	101,768	7,874,393
BEJOU	---	---	---	3,330	115,833	---	---	---	119,163
BELGRADE	3,266	65,611	41,004	1,400	---	---	---	---	111,281
BELLE PLAINE	10,230	23,226	771,194	149,713	21,614	---	---	---	975,977
BELLECHESTER	---	1,051	2,859	23,483	---	---	---	---	27,393
BELLINGHAM	---	11,584	---	---	---	---	---	---	11,584
BELTRAMI	---	---	24,326	---	---	---	---	---	24,326
BELVIEW	---	15,002	4,958	---	---	---	---	---	19,960
BEMIDJI	---	56,229	1,116,359	18,474	105,693	---	---	181,112	1,477,867
BENA	8,000	1,700	9,000	2,000	---	---	---	10,000	30,700
BENSON	3,422	157,681	140,426	1,361,167	10,042	14,125	---	---	1,686,863
BERTHA	6,460	86,805	---	---	---	---	---	---	93,265
BETHEL	---	12,000	244,716	---	---	---	124,217	---	380,933
BIG FALLS	2,205	5,607	3,824	---	---	---	---	5,250	16,886
BIG LAKE	---	---	5,587,518	---	463,343	---	---	290,686	6,341,547
BIGELOW	---	70,012	---	---	---	---	107,756	---	177,768
BIGFORK	---	26,185	11,170	---	---	29,213	---	8,915	75,483
BINGHAM LAKE	4,050	---	---	---	---	---	---	---	4,050
BIRCHWOOD	5,382	---	---	---	---	---	---	---	5,382
BIRD ISLAND	26,154	142,615	3,705	4,361	40,005	---	---	9,456	226,296
BISCAY	---	---	---	---	---	---	---	---	---
BIWABIK	540	8,698	495	6,920	75,033	---	---	---	91,686
BLACKDUCK	272	24,055	6,707	24,244	---	---	---	---	55,278
BLAINE	513,062	249,317	629,798	1,654,711	389,917	---	153,701	849,085	4,439,591

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BLOMKEST	---	1,108	---	3,819	---	---	---	---	4,927
BLOOMING PRAIRIE	---	96,769	591	6,314	---	---	23,264	136,340	263,278
BLOOMINGTON	14,881	285,259	5,941,684	993,519	14,925,341	---	---	25,525	22,186,209
BLUE EARTH	3,019	284,545	103,125	79,653	40,885	4,400	41,747	---	557,374
BLUFFTON	181	762	---	---	---	---	---	---	943
BOCK	---	---	---	---	---	---	46,538	---	46,538
BORUP	---	---	---	---	---	---	---	---	---
BOVEY	8,313	6,960	141,637	---	---	---	---	950	157,860
BOWLUS	---	17,812	21,951	---	---	---	---	---	39,763
BOY RIVER	---	---	---	---	---	---	---	---	---
BOYD	---	9,137	5,199	4,908	---	---	---	---	19,244
BRAHAM	21,847	16,393	189,871	48,707	---	---	---	16,830	293,648
BRAINERD	---	1,801,731	5,058,416	20,362	23,663	1,851,788	---	53,359	8,809,319
BRANDON	---	18,777	9,948	---	---	---	---	740	29,465
BRECKENRIDGE	---	652,883	2,000	661,238	---	---	---	5,858	1,321,979
BREEZY POINT	5,681	61,550	11,208	34,261	---	---	---	4,868	117,568
BREWSTER	---	8,518	37,540	---	---	---	8,725	---	54,783
BRICELYN	1,108	18,588	31,700	---	---	---	---	---	51,396
BROOK PARK	---	---	---	---	---	---	---	---	---
BROOKLYN CENTER	115,480	17,937	1,708,926	37,632	---	---	---	1,385	1,881,360
BROOKLYN PARK	358,456	2,094,116	6,802,545	1,639,037	3,295,377	---	5,313,242	---	19,502,773
BROOKS	300	---	---	---	---	---	---	---	300
BROOKSTON	---	---	---	---	---	---	---	---	---
BROOTEN	---	25,367	381,119	15,226	---	135,680	---	---	557,392
BROWERVILLE	---	24,000	31,711	---	---	---	---	1,871	57,582
BROWNS VALLEY	100	62,091	20,067	8,300	130,773	---	34,057	---	255,388
BROWNSDALE	---	20,500	---	---	---	---	---	---	20,500
BROWNSVILLE	---	19,733	---	61,744	---	---	---	---	81,477
BROWNTON	---	117,270	34,505	12,835	---	---	---	---	164,610
BRUNO	---	10,045	---	---	---	---	---	---	10,045
BUCKMAN	---	---	---	4,953	---	---	---	5,946	10,899
BUFFALO	29,030	318,941	2,535,920	422,937	---	35,031	2,458	---	3,344,317
BUFFALO LAKE	---	169,375	13,279	---	53,662	---	---	---	236,316
BUHL	---	29,650	289,242	59,077	---	---	---	---	377,969
BURNSVILLE	376,183	795,711	10,168,410	994,037	1,559,544	---	---	11,435	13,905,320
BURTRUM	2,880	---	613	---	---	---	---	---	3,493
BUTTERFIELD	704	---	8,624	---	48,001	---	---	---	57,329

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
BYRON	23,499	157,483	859,655	97,623	11,138	---	---	118,020	1,267,418
CALEDONIA	3,997	34,784	144,891	1,650	---	---	---	---	185,322
CALLAWAY	---	5,165	---	---	---	---	---	---	5,165
CALUMET	4,062	52,772	36,818	---	---	---	3,922	---	97,574
CAMBRIDGE	10,000	58,892	1,778,697	25,663	2,522,881	---	---	---	4,396,133
CAMPBELL	---	19,063	---	---	---	---	---	---	19,063
CANBY	12,831	61,693	---	136,429	---	228,016	---	---	438,969
CANNON FALLS	---	48,879	146,991	18,990	---	---	1,165,690	30,991	1,411,541
CANTON	---	---	21,320	15,020	---	---	---	---	36,340
CARLOS	---	---	---	---	---	---	---	---	---
CARLTON	1,911	50,337	6,994	---	---	---	---	---	59,242
CARVER	62,809	386,298	1,232,280	118,940	12,523	---	---	---	1,812,850
CASS LAKE	---	---	---	---	---	---	---	---	---
CEDAR MILLS	---	---	---	---	---	---	35,773	---	35,773
CENTER CITY	---	---	31,001	---	609,127	---	---	16,908	657,036
CENTERVILLE	28,258	---	62,860	---	---	---	856,642	---	947,760
CEYLON	---	---	---	5,620	---	---	---	1,328	6,948
CHAMPLIN	9,259	122,877	2,806,466	758,853	---	---	---	---	3,697,455
CHANDLER	2,986	66,794	---	1,060	---	---	762,631	---	833,471
CHANHASSEN	1,086,880	---	453,535	2,976,063	---	---	---	---	4,516,478
CHASKA	712,747	129,269	1,994,080	587,208	347,000	---	1,359,805	---	5,130,109
CHATFIELD	---	118,182	511,075	43,872	---	---	---	---	673,129
CHICKAMAW BEACH	---	---	---	---	---	---	---	---	---
CHISAGO CITY	36,704	332,928	255,423	7,071	329,552	---	---	21,344	983,022
CHISHOLM	14,067	56,750	349,051	54,512	540,782	---	---	3,550	1,018,712
CHOKIO	---	58,555	56,294	8,383	49,224	---	---	---	172,456
CIRCLE PINES	2,588	8,459	101,702	16,429	1,259,555	---	---	---	1,388,733
CLARA CITY	2,918	28,885	---	---	---	---	---	---	31,803
CLAREMONT	1,800	7,489	10,128	2,419	---	---	---	---	21,836
CLARISSA	---	9,915	5,538	10,691	8,784	---	1,453,429	---	1,488,357
CLARKFIELD	3,549	3,543	177	861	---	---	---	150	8,280
CLARKS GROVE	1,241	1,841	108,488	1,773	---	---	---	2,300	115,643
CLEAR LAKE	---	29,567	13,596	35,832	---	---	---	---	78,995
CLEARBROOK	---	5,500	---	---	---	---	48,360	8,629	62,489
CLEARWATER	1,712	50,873	264,461	13,600	---	---	5,350	19,371	355,367
CLEMENTS	1,716	18,927	1,131	3,795	---	---	---	---	25,569
CLEVELAND	1,612	33,794	75,482	---	---	---	---	---	110,888

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
CLIMAX	----	16,403	5,718	----	----	----	----	----	22,121
CLINTON	5,704	18,985	8,489	----	----	----	444,156	----	477,334
CLITHERALL	----	----	----	----	----	----	----	----	----
CLONTARF	----	----	----	----	----	----	----	----	----
CLOQUET	25,348	77,921	827,893	84,942	----	----	----	----	1,016,104
COATES	----	----	163	5,800	----	----	----	----	5,963
COBDEN	----	----	----	----	----	----	----	----	----
COHASSET	38,938	367,520	137,397	36,112	----	----	----	4,060	584,027
COKATO	----	31,300	125,568	1,600	92,871	----	----	----	251,339
COLD SPRING	1,837	45,299	547,170	73,574	----	----	4,316,452	30,477	5,014,809
COLERAINE	----	43,582	292,635	58,666	87,217	----	1,322,489	----	1,804,589
COLOGNE	33,431	178,244	13,996	21,555	----	----	903	----	248,129
COLUMBIA HEIGHTS	16,037	348,221	1,273,747	71,700	529,820	----	----	----	2,239,525
COMFREY	----	25,048	12,582	1,000	125,525	----	----	3,313	167,468
COMSTOCK	----	----	----	----	----	----	----	----	----
CONGER	----	12,131	----	----	----	----	4,755	----	16,886
COOK	----	----	----	----	----	----	461,255	----	461,255
COON RAPIDS	1,324,931	165,277	1,078,443	752,045	8,511,793	----	5,032,261	147,175	17,011,925
CORCORAN	16,468	44,077	420,428	7,559	612	----	----	----	489,144
CORRELL	----	----	----	----	----	----	----	----	----
COSMOS	500	1,406	6,728	550	----	----	----	----	9,184
COTTAGE GROVE	8,953	628,404	18,633,872	379,226	----	----	699,376	----	20,349,831
COTTONWOOD	800	19,561	----	3,148	----	----	----	7,974	31,483
COURTLAND	1,274	6,803	196,481	----	486,244	----	112,208	----	803,010
CROMWELL	4,654	7,115	4,800	28,288	----	----	----	15,354	60,211
CROOKSTON	----	1,019,881	820,978	----	725	----	----	----	1,841,584
CROSBY	3,256	9,154	6,170	73,083	----	----	----	50,446	142,109
CROSSLAKE	186,908	60,835	2,436,851	27,925	----	----	4,496,617	----	7,209,136
CRYSTAL	62,918	402,739	478,616	223,256	691,303	----	----	8,803	1,867,635
CURRIE	2,617	2,626	400	5,387	----	----	226,394	1,367	238,791
CUYUNA	----	19,678	28,119	----	----	----	----	----	47,797
CYRUS	8,783	814	----	----	----	----	----	----	9,597
DAKOTA	----	18,571	8,627	----	----	----	----	----	27,198
DALTON	1,581	----	----	----	----	----	----	----	1,581
DANUBE	391	5,500	14,707	----	----	----	----	----	20,598
DANVERS	----	----	----	----	----	----	----	----	----
DARFUR	449	264	----	----	----	----	3,950	----	4,663

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
DARWIN	---	---	---	---	---	---	---	---	---
DASSEL	---	67,129	28,633	---	---	---	---	---	95,762
DAWSON	4,962	373	7,377	24,892	---	---	---	51,044	88,648
DAYTON	5,820	28,843	19,344	73,329	---	---	---	---	127,336
DE GRAFF	---	21,000	---	---	---	---	---	---	21,000
DEEPHAVEN	3,854	67,314	301,502	24,934	---	---	---	---	397,604
DEER CREEK	2,180	21,496	---	16,560	---	---	---	---	40,236
DEER RIVER	---	30,046	16,722	15,605	---	---	---	---	62,373
DEERWOOD	169,259	140,562	35,903	624	---	---	---	500	346,848
DELANO	2,424,273	317,955	288,363	843,750	1,062	---	---	---	3,875,403
DELAVAN	---	682	---	5,272	---	---	---	---	5,954
DELHI	---	---	---	---	---	---	27,624	---	27,624
DELLWOOD	---	---	---	---	---	---	---	---	---
DENHAM	---	---	---	---	---	---	---	---	---
DENNISON	---	---	5,548	---	---	---	---	---	5,548
DENT	---	43,244	3,500	4,580	---	---	---	---	51,324
DETROIT LAKES	---	21,413	640,494	90,715	---	332,119	348,692	---	1,433,433
DEXTER	---	70,333	567,492	4,280	---	---	---	---	642,105
DILWORTH	---	28,759	1,438,661	12,248	---	---	---	---	1,479,668
DODGE CENTER	715,757	6,446	115,645	34,727	85,407	---	152,437	---	1,110,419
DONALDSON	---	---	---	---	---	---	---	---	---
DONNELLY	---	63,208	---	---	---	---	---	---	63,208
DORAN	---	---	---	---	---	---	---	---	---
DOVER	---	9,243	99,743	---	---	---	---	14,912	123,898
DOVRAY	---	6,800	---	---	---	---	---	36,181	42,981
DULUTH	706,362	325,867	15,659,374	2,385,688	300,340	---	---	---	19,377,631
DUMONT	5,395	---	---	---	66,863	---	---	---	72,258
DUNDAS	12,258	24,321	7,239	35,790	60,893	---	---	---	140,501
DUNDEE	---	850	2,600	---	---	---	---	---	3,450
DUNNELL	1,754	5,068	---	---	---	---	---	---	6,822
EAGAN	568,406	516,396	4,960,917	1,022,124	15,303	---	2,819,153	41,147	9,943,446
EAGLE BEND	883	7,282	22,875	---	---	---	---	---	31,040
EAGLE LAKE	8,656	16,142	598,714	39,596	---	---	---	---	663,108
EAST BETHEL	947,341	46,002	1,890,578	287,902	143,623	---	276,808	---	3,592,254
EAST GRAND FORKS	8,908	48,313	7,889,007	68,323	193,977	---	---	111,291	8,319,819
EAST GULL LAKE	26,715	---	---	---	---	---	---	---	26,715
EASTON	---	23,732	700	---	---	---	---	---	24,432

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ECHO	---	913	3,735	---	---	---	---	---	4,648
EDEN PRAIRIE	184,625	1,022,347	8,549,798	942,178	---	---	1,097,200	---	11,796,148
EDEN VALLEY	---	93,185	256,746	---	---	---	149,770	---	499,701
EDGERTON	---	10,829	30,748	7,118	---	---	---	---	48,695
EDINA	10,139,960	943,789	3,883,960	571,967	---	---	---	---	15,539,676
EFFIE	---	---	---	---	---	---	---	---	---
EITZEN	---	---	4,112	7,330	---	---	---	---	11,442
ELBA	---	---	84,230	---	---	---	---	---	84,230
ELBOW LAKE	138	61,788	95,029	2,195	---	164,252	---	---	323,402
ELGIN	---	1,354	298,451	---	---	---	---	---	299,805
ELIZABETH	---	---	---	---	---	---	---	---	---
ELK RIVER	2,359,372	4,091,617	1,814,512	124,239	---	---	---	---	8,389,740
ELKO	1,541	3,490	---	---	---	---	---	---	5,031
ELKTON	16,121	---	---	---	---	---	---	726	16,847
ELLENDALE	3,489	71,245	36,819	---	---	---	---	---	111,553
ELLSWORTH	---	6,596	---	---	---	---	---	---	6,596
ELMDALE	---	---	---	---	---	---	---	---	---
ELMORE	39,104	1,093	495,123	---	---	---	---	---	535,320
ELROSA	395	---	31,186	54,095	---	---	---	---	85,676
ELY	---	---	---	---	160	---	---	---	160
ELYSIAN	---	949	62,293	---	4,381	---	---	---	67,623
EMILY	24,960	31,297	2,692	6,843	---	---	11,167	---	76,959
EMMONS	159	37,890	3,750	215	---	---	---	---	42,014
ERHARD	---	---	---	---	---	---	---	---	---
ERSKINE	1,075	10,077	9,364	7,546	---	---	---	---	28,062
EVAN	---	---	---	---	---	---	---	---	---
EVANSVILLE	844	25,759	---	13,667	402,314	---	---	---	442,584
EVELETH	72,454	25,144	43,505	102,412	187,681	---	131,746	46,137	609,079
EXCELSIOR	22,645	---	31,351	---	---	---	---	---	53,996
EYOTA	1,483	5,998	211,213	12,291	48,000	---	---	---	278,985
FAIRFAX	---	116,522	172,686	181,814	---	---	---	---	471,022
FAIRMONT	22,068	32,355	2,083,058	265,656	201,930	400,541	---	156,941	3,162,549
FALCON HEIGHTS	11,455	41,262	59,438	46,703	1,450,000	---	---	170,863	1,779,721
FARIBAULT	5,876	51,551	3,620,733	31,183	1,005,144	101,750	---	559,196	5,375,433
FARMINGTON	28,605	126,480	2,057,714	208,393	---	---	---	---	2,421,192
FARWELL	---	---	---	---	---	---	---	---	---
FEDERAL DAM	---	1,377	---	---	---	---	5,127	---	6,504

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
FELTON	---	---	6,100	---	---	---	---	241	6,341
FERGUS FALLS	18,620	164,067	2,480,958	80,658	13,261	254,935	---	2,810	3,015,309
FERTILE	---	15,805	4,761	---	19,112	---	---	---	39,678
FIFTY LAKES	5,220	1,665	48,021	---	---	---	---	---	54,906
FINLAYSON	10,953	281	---	---	---	---	---	---	11,234
FISHER	12,483	140,660	---	---	---	---	---	---	153,143
FLENSBURG	---	15,000	---	---	---	---	---	---	15,000
FLOODWOOD	1,675	40,494	7,688	---	---	---	---	---	49,857
FLORENCE	---	---	---	5,362	---	---	---	---	5,362
FOLEY	---	27,514	1,086,141	---	---	---	---	---	1,113,655
FORADA	1,453	25,074	1,155	707	---	---	6,683	---	35,072
FOREST LAKE	9,296	206,126	597,713	202,730	---	---	---	---	1,015,865
FORESTON	---	---	---	---	---	---	---	---	---
FORT RIPLEY	12,885	---	---	---	---	---	---	---	12,885
FOSSTON	1,381	6,847	7,255	424	378,680	14,332	---	---	408,919
FOUNTAIN	531	47,919	70,194	---	---	---	---	---	118,644
FOXHOME	---	---	---	---	---	---	---	---	---
FRANKLIN	23,288	16,807	3,728	---	---	---	---	---	43,823
FRAZEE	14,577	60,931	---	---	495,181	---	---	3,075	573,764
FREEBORN	---	24,641	---	13,852	---	---	---	---	38,493
FREEPORT	163,960	131,891	564,896	---	47,304	---	---	4,375	912,426
FRIDLEY	---	111,440	1,531,672	62,158	587,235	---	---	---	2,292,505
FROST	1,461	57,436	---	---	---	---	---	---	58,897
FULDA	5,580	51,073	64,029	22,242	---	---	---	---	142,924
FUNKLEY	---	486	---	---	---	---	---	---	486
GARFIELD	1,352	20,159	1,471	---	---	---	---	---	22,982
GARRISON	769	223,124	---	---	---	---	---	9,740	233,633
GARVIN	17,821	63,153	---	---	800	---	---	---	81,774
GARY	---	35,000	---	---	---	---	5,527	---	40,527
GAYLORD	1,850	198,880	(25,458)	49,093	12,750	---	---	---	237,115
GEM LAKE	---	---	---	---	---	---	---	---	---
GENEVA	20,518	---	130,920	---	---	---	---	---	151,438
GENOLA	---	---	---	---	---	---	---	---	---
GEORGETOWN	3,529	---	---	---	---	---	---	---	3,529
GHENT	---	120,916	47,066	---	156,526	---	---	---	324,508
GIBBON	---	160,862	27,887	163,014	---	---	---	---	351,763
GILBERT	8,274	3,045	62,327	141,938	351,873	---	118,894	24,791	711,142

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
GILMAN	---	---	---	97,550	---	---	---	---	97,550
GLENCOE	17,757	126,107	675,279	27,335	284,062	---	---	304,042	1,434,582
GLENVILLE	121,284	4,543	22,615	---	---	---	---	---	148,442
GLENWOOD	39,492	69,465	274,411	28,906	76,301	1,584	---	---	490,159
GLYNDON	2,750	38,872	114,089	21,855	---	---	---	---	177,566
GOLDEN VALLEY	109,250	157,064	11,885,023	293,177	301,082	---	---	---	12,745,596
GONVICK	1,805	15,577	126,424	60,445	---	---	---	---	204,251
GOOD THUNDER	10,980	25,490	54,972	11,188	---	---	---	---	102,630
GOODHUE	50,506	4,300	---	---	430,370	---	---	---	485,176
GOODRIDGE	---	---	---	---	19,672	---	---	1,648	21,320
GOODVIEW	1,742	9,797	---	498,939	---	---	---	255,063	765,541
GRACEVILLE	---	3,375	---	300	---	---	---	---	3,675
GRANADA	2,583	---	---	---	---	---	---	---	2,583
GRAND MARAIS	14,285	---	8,392	135,351	---	---	732,777	77,290	968,095
GRAND MEADOW	848	2,383	83,176	---	---	---	---	---	86,407
GRAND RAPIDS	445,590	---	3,280,491	---	50,763	---	---	---	3,776,844
GRANITE FALLS	5,976	66,046	1,542,270	7,099	45,823	22,944	---	155,942	1,846,100
GRANT	1,000	---	80,283	---	---	---	---	---	81,283
GRASSTON	---	---	---	---	---	---	---	---	---
GREEN ISLE	---	53,612	629,343	7,776	46,443	---	94,355	---	831,529
GREENBUSH	532	13,474	157,423	16,339	14,023	---	---	---	201,791
GREENFIELD	3,906	102,567	---	---	---	---	1,067,818	---	1,174,291
GREENWALD	7,190	---	---	19,572	---	---	---	---	26,762
GREENWOOD	---	---	---	---	---	---	---	---	---
GREY EAGLE	14,094	36,259	---	6,750	104,712	---	---	155	161,970
GROVE CITY	608	4,398	1,870	3,286	---	---	---	---	10,162
GRYGLA	17,666	24,491	123,397	---	---	---	---	---	165,554
GULLY	---	---	---	---	---	---	---	---	---
HACKENSACK	120,470	812	1,521	17,329	---	---	---	300	140,432
HADLEY	---	---	---	---	---	---	---	---	---
HALLOCK	521	167,501	682,948	21,812	---	20,062	65,063	---	957,907
HALMA	---	---	---	---	---	---	---	---	---
HALSTAD	---	627	12,500	63,562	---	---	---	---	76,689
HAM LAKE	4,638	695,026	576,254	161,458	---	---	---	---	1,437,376
HAMBURG	4,481	17,994	29,032	---	---	---	213,228	---	264,735
HAMMOND	---	---	---	---	---	---	6,000	---	6,000
HAMPTON	824	---	---	---	---	---	---	---	824

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HANCOCK	8,460	35,047	64,312	154	---	---	---	---	107,973
HANLEY FALLS	14,066	685	4,793	---	---	---	---	---	19,544
HANOVER	32,233	8,734	171,582	26,021	---	---	45,766	---	284,336
HANSKA	---	6,350	291,877	---	---	---	---	---	298,227
HARDING	---	---	---	24,547	---	---	---	---	24,547
HARDWICK	---	6,437	458	---	---	---	---	---	6,895
HARMONY	---	123,618	973,801	201,621	7,000	---	---	---	1,306,040
HARRIS	3,289	---	8,082	8,136	---	---	---	---	19,507
HARTLAND	161	4,604	---	---	---	---	---	---	4,765
HASTINGS	63,140	271,561	6,327,773	498,426	18,500	---	---	---	7,179,400
HATFIELD	---	---	---	---	---	---	---	---	---
HAWLEY	16,701	37,364	84,079	35,581	---	---	401,923	---	575,648
HAYFIELD	810	---	---	---	26,649	---	---	2,083	29,542
HAYWARD	905	66,000	9,718	---	---	---	3,750	---	80,373
HAZEL RUN	---	---	---	---	---	---	---	---	---
HECTOR	1,424	3,199	152,276	132	1,811,171	---	4,587	---	1,972,789
HEIDELBERG	---	---	---	---	---	---	---	---	---
HENDERSON	---	19,421	801,540	7,665	---	---	17,249	---	845,875
HENDRICKS	---	70,736	---	4,498	---	---	---	---	75,234
HENDRUM	---	15,926	63,200	---	---	---	---	---	79,126
HENNING	7,477	9,928	13,889	55,524	10,000	---	---	---	96,818
HENRIETTE	---	---	---	---	---	---	3,948	---	3,948
HERMAN	2,895	---	---	---	---	---	---	---	2,895
HERMANTOWN	796	41,202	115,079	5,994	4,516	---	2,957,619	11,597	3,136,803
HERON LAKE	---	70,219	19,106	---	---	---	---	---	89,325
HEWITT	213	2,505	148	3,529	---	---	---	---	6,395
HIBBING	77,008	143,600	771,832	124,283	20,664	---	---	16,401	1,153,788
HILL CITY	1,476	3,885	59,000	---	---	---	---	---	64,361
HILLMAN	---	---	---	---	---	---	---	---	---
HILLS	1,150	632	35,875	3,112	---	---	---	---	40,769
HILLTOP	429	---	---	---	---	---	---	---	429
HINCKLEY	---	11,227	13,060	10,166	---	---	---	---	34,453
HITTERDAL	---	7,177	5,598	38,305	---	---	---	---	51,080
HOFFMAN	47,744	108,027	---	---	---	---	21,219	---	176,990
HOKAH	35,922	4,859	41,738	---	---	---	---	---	82,519
HOLDINGFORD	---	---	6,200	---	---	---	---	---	6,200
HOLLAND	---	---	---	---	---	---	---	---	---

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
HOLLANDALE	---	1,689	643	---	---	---	---	---	2,332
HOLLOWAY	---	---	---	---	---	---	---	---	---
HOLT	---	---	---	---	---	---	---	---	---
HOPKINS	---	17,157	1,145,113	127,276	764,736	---	---	6,976,347	9,030,629
HOUSTON	3,419	164,346	12,364	3,916	11,749	---	---	8,617	204,411
HOWARD LAKE	---	1,290	180,880	100,978	129,058	---	---	---	412,206
HOYT LAKES	---	---	---	---	1,266,930	---	---	---	1,266,930
HUGO	47,225	559,510	824,566	106,586	2,110	---	---	---	1,539,997
HUMBOLDT	---	---	---	---	---	---	---	---	---
HUTCHINSON	67,956	154,833	4,543,325	367,197	405,000	---	---	15,195	5,553,506
IHLEN	---	---	---	---	---	---	---	---	---
INDEPENDENCE	236,729	15,553	95,912	---	---	---	---	---	348,194
INTERNATIONAL FALLS	5,686	82,163	---	448,922	---	1,231,936	38,166	474,900	2,281,773
INVER GROVE HEIGHTS	---	21,990	3,153,201	---	---	---	---	---	3,175,191
IONA	---	3,851	---	---	---	---	1,527,663	---	1,531,514
IRON JUNCTION	---	---	---	---	---	---	---	---	---
IRONTON	---	---	100,860	---	---	---	---	8,441	109,301
ISANTI	59,482	43,930	956,226	1,682,263	---	---	---	---	2,741,901
ISLE	---	43,395	32,902	---	---	---	---	---	76,297
IVANHOE	---	152,071	30,188	9,518	---	---	---	---	191,777
JACKSON	---	---	---	44,581	---	---	---	26,844	71,425
JANESVILLE	4,599	67,988	185,168	657	---	---	---	---	258,412
JASPER	---	79,121	891,688	7,416	---	---	---	2,980	981,205
JEFFERS	---	43,297	---	---	---	---	---	---	43,297
JENKINS	2,799	---	---	8,481	---	---	---	---	11,280
JOHNSON	---	---	---	---	---	---	---	---	---
JORDAN	8,600	97,192	318,291	52,102	8,118	---	934,762	43,462	1,462,527
KANDIYOH	---	---	---	17,975	---	---	---	---	17,975
KARLSTAD	14,359	11,604	23,938	3,579	---	---	---	---	53,480
KASOTA	---	259,380	3,224	7,196	---	---	---	---	269,800
KASSON	3,393	38,504	1,967,881	74,505	---	---	---	---	2,084,283
KEEWATIN	20,354	146,024	75,790	33,855	510,026	---	---	---	786,049
KELLIHER	565	4,312	15,241	600	6,134	---	---	---	26,852
KELLOGG	1,257	8,467	---	2,888	---	---	---	---	12,612
KENNEDY	3,325	---	3,338	---	---	---	---	---	6,663
KENNETH	---	---	---	---	---	---	---	3,250	3,250
KENSINGTON	---	23,252	---	150,234	---	---	---	---	173,486

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
KENT	140,080	---	---	---	---	---	---	---	140,080
KENYON	---	---	20,648	32,347	---	---	---	---	52,995
KERKHOVEN	18,195	26,901	---	13,047	---	---	7,331	---	65,474
KERRICK	---	---	---	---	---	---	---	---	---
KETTLE RIVER	17,344	15,606	---	---	---	---	31,164	---	64,114
KIESTER	2,215	31,499	34,110	---	---	---	---	---	67,824
KILKENNY	---	76,418	---	---	---	---	---	---	76,418
KIMBALL	145	---	998,396	10,495	17,688	---	---	---	1,026,724
KINBRAE	---	---	652	---	---	---	---	---	652
KINGSTON	2,682	---	5,851	---	---	---	---	---	8,533
KINNEY	---	---	---	---	---	---	---	---	---
LA CRESCENT	81,787	9,073	144,221	700	---	---	444,884	---	680,665
LA PRAIRIE	1,836	---	57,179	---	---	---	---	---	59,015
LA SALLE	---	2,309	---	1,742	---	---	19,625	---	23,676
LAFAYETTE	15,747	4,299	16,175	---	7,392	---	---	---	43,613
LAKE BENTON	---	9,271	19,054	13,500	---	---	---	---	41,825
LAKE BRONSON	---	---	---	---	---	---	---	---	---
LAKE CITY	128,945	29,186	110,722	107,940	---	---	---	---	376,793
LAKE CRYSTAL	2,567	30,893	47,925	3,943	49,268	---	731,450	---	866,046
LAKE ELMO	---	7,313	882,180	262,733	---	---	---	---	1,152,226
LAKE HENRY	3,383	---	29,300	---	---	---	---	---	32,683
LAKE LILLIAN	11,594	4,949	---	---	---	---	---	---	16,543
LAKE PARK	3,009	8,980	---	---	13,035	---	---	---	25,024
LAKE SHORE	23,391	4,790	31,238	---	---	---	---	---	59,419
LAKE ST. CROIX BEACH	---	111,315	---	357,680	---	---	25,232	---	494,227
LAKE WILSON	---	4,403	12,792	2,236	306,812	---	---	---	326,243
LAKEFIELD	2,720	58,780	131,407	18,599	378,907	---	---	---	590,413
LAKELAND	---	---	134,105	---	---	---	---	---	134,105
LAKELAND SHORES	---	---	12,605	---	---	---	---	---	12,605
LAKEVILLE	220,854	553,943	8,828,905	1,797,234	3,263	---	1,903,092	---	13,307,291
LAMBERTON	8,720	17,450	---	7,614	---	---	---	---	33,784
LANCASTER	---	3,212	---	---	---	---	---	---	3,212
LANDFALL	---	---	17,753	---	36,354	---	---	---	54,107
LANESBORO	7,815	32,467	145,781	11,151	---	---	---	---	197,214
LAPORTE	---	---	---	---	---	---	---	---	---
LASTRUP	---	---	---	---	---	---	---	---	---
LAUDERDALE	---	---	1,957,418	2,149	9,784	---	---	---	1,969,351

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
LE CENTER	3,526	28,230	416,681	39,104	1,268	---	---	---	488,809
LE SUEUR	4,418	90,330	435,483	192,008	---	198,275	---	6,792	927,306
LENGBY	---	---	---	---	---	---	---	---	---
LEONARD	---	---	---	---	---	---	---	---	---
LEONIDAS	1,252	---	9,421	11,060	---	---	---	26,402	48,135
LEROY	---	38,381	194,916	37,023	---	---	---	---	270,320
LESTER PRAIRIE	---	41,239	48,099	208,887	---	---	---	---	298,225
LEWISTON	88,254	6,576	856,749	---	53,675	---	---	---	1,005,254
LEWISVILLE	---	6,590	122,596	7,897	---	---	---	---	137,083
LEXINGTON	11,562	10,106	---	---	---	---	---	---	21,668
LILYDALE	325,646	---	16,770	---	359,967	---	16,175	---	718,558
LINDSTROM	147,625	99,573	292,689	85,192	304	---	---	51,074	676,457
LINO LAKES	97,691	157,207	3,362,875	204,031	---	---	736,427	609	4,558,840
LISMORE	852	2,995	---	---	---	---	---	---	3,847
LITCHFIELD	6,271	8,376	264,736	403,464	99,877	485,143	---	---	1,267,867
LITTLE CANADA	---	---	1,188,530	500	516,235	---	323,709	322,204	2,351,178
LITTLE FALLS	---	26,058	9,435,214	196,388	299,449	145,406	3,203,834	409,841	13,716,190
LITTLEFORK	---	4,156	101,073	---	---	---	---	---	105,229
LONG BEACH	---	---	92,372	---	---	---	---	---	92,372
LONG LAKE	14,170	257,616	6,475,009	---	20,320	---	---	---	6,767,115
LONG PRAIRIE	1,178	82,511	1,232,801	87,829	98,951	36,038	2,388,879	---	3,928,187
LONGVILLE	2,328	17,503	22,969	---	---	6,979	---	---	49,779
LONSDALE	10,940	19,009	28,775	26,068	12,096	---	---	---	96,888
LORETTO	---	---	267,538	---	---	---	958	---	268,496
LOUISBURG	---	---	---	---	---	---	---	---	---
LOWRY	---	10,286	28,017	2,620	---	---	---	---	40,923
LUCAN	---	---	---	---	---	---	---	---	---
LUVERNE	---	2,205	161,122	94,655	---	---	---	---	257,982
LYLE	---	16,650	58,196	4,862	---	---	---	---	79,708
LYND	---	85,636	---	---	---	---	---	---	85,636
MABEL	---	93,369	---	16,745	---	---	719,911	---	830,025
MADELIA	8,404	66,818	749,541	15,102	335,849	---	---	85,000	1,260,714
MADISON	1,515	15,997	386,042	32,936	4,515	---	---	---	441,005
MADISON LAKE	---	21,419	37,750	---	---	---	---	---	59,169
MAGNOLIA	---	---	---	---	---	---	---	---	---
MAHNOMEN	---	---	158,331	---	15,914	---	165,659	---	339,904
MAHTOMEDI	19,142	133,774	916,762	50,909	459,971	---	---	---	1,580,558

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MANCHESTER	---	---	---	10,810	---	---	---	---	10,810
MANHATTAN BEACH	---	---	---	---	---	---	---	---	---
MANKATO	---	218,929	13,569,035	234,101	1,613,343	---	---	---	15,635,408
MANTORVILLE	4,707	24,044	86,640	18,060	---	---	522,432	---	655,883
MAPLE GROVE	205,175	3,061,557	19,209,083	2,735,409	687,379	---	6,291,730	7,277,235	39,467,568
MAPLE LAKE	3,885	198,043	33,843	31,487	1,174,996	---	---	---	1,442,254
MAPLE PLAIN	1,561	22,108	---	21,345	81,723	---	---	---	126,737
MAPLETON	---	98,810	3,694	9,921	---	---	---	---	112,425
MAPLEVIEW	---	---	---	---	---	---	---	---	---
MAPLEWOOD	27,432	298,150	7,794,990	719,080	37,476	---	---	109,578	8,986,706
MARBLE	---	---	16,107	---	---	---	---	---	16,107
MARIETTA	454	18,149	9,985	---	---	---	---	10,065	38,653
MARINE ON ST. CROIX	1,428	242,473	70,517	82,697	---	---	---	6,531	403,646
MARSHALL	---	54,722	426,071	119,714	755,987	84,281	---	---	1,440,775
MAYER	41,970	---	332,412	5,442	---	---	---	---	379,824
MAYNARD	1,197	181,845	190,518	17,952	---	---	---	---	391,512
MAZEPPO	19,612	380	316,780	---	---	---	---	---	336,772
MC GRATH	---	---	---	---	---	---	---	---	---
MC GREGOR	1,335	173,587	10,287	37,293	---	31,289	1,840,083	---	2,093,874
MC INTOSH	2,477	154,665	2,125	2,948	---	---	---	---	162,215
MC KINLEY	---	---	90,847	---	---	---	---	900	91,747
MEADOWLANDS	---	2,894	46,195	---	200	---	---	---	49,289
MEDFORD	---	61,501	335,462	1,213	---	---	---	---	398,176
MEDICINE LAKE	11,156	10,064	---	---	---	---	---	---	21,220
MEDINA	21,945	49,266	842,007	107,341	1,098	---	39,110	---	1,060,767
MEIRE GROVE	3,568	---	20,664	---	---	---	---	---	24,232
MELROSE	---	41,845	378,624	664,448	114,240	---	---	240,661	1,439,818
MENAHGA	3,732	18,393	831	41,601	6,891	---	269,133	---	340,581
MENDOTA	---	---	55,086	---	---	---	2,400	---	57,486
MENDOTA HEIGHTS	3,192	15,059	3,313,562	24,905	---	---	179,035	---	3,535,753
MENTOR	149,446	---	4,381	---	---	---	---	28,285	182,112
MIDDLE RIVER	7,500	---	---	---	---	---	---	---	7,500
MIESVILLE	1,132	8,611	---	---	---	---	---	---	9,743
MILACA	902,926	235,936	33,857	18,685	---	---	---	---	1,191,404
MILAN	455	34,968	---	1,230	---	---	---	---	36,653
MILLERVILLE	---	1,925	---	---	---	---	---	---	1,925
MILLVILLE	---	---	---	---	---	---	---	---	---

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
MILROY	14,640	89,411	422	---	---	---	---	---	104,473
MILTONA	---	---	998	23,814	---	---	36,136	---	60,948
MINNEAPOLIS	4,088,000	2,343,000	41,768,000	62,204,000	703,000	---	---	11,245,000	122,351,000
MINNEISKA	---	---	---	---	---	---	---	---	---
MINNEOTA	1,877	181,574	219,058	20,397	783,843	---	204,556	---	1,411,305
MINNESOTA CITY	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	4,637	---	376,974	53,379	---	---	---	---	434,990
MINNETONKA	458,424	39,005	1,240,402	4,433,335	255,171	---	2,188,815	1,797,352	10,412,504
MINNETONKA BEACH	714	---	238,778	---	---	---	---	---	239,492
MINNETRISTA	---	983,948	1,698,855	30,563	---	---	---	---	2,713,366
MIZPAH	---	---	1,180	36,517	---	---	166	---	37,863
MONTEVIDEO	25,372	283,983	531,104	13,923	---	28,567	---	323,272	1,206,221
MONTGOMERY	4,973	64,531	2,566,276	3,189	---	---	---	---	2,638,969
MONTICELLO	9,155	13,211	2,745,907	504,784	815,332	---	282,270	2,373,914	6,744,573
MONTROSE	19,726	20,122	---	31,065	---	---	5,197,292	---	5,268,205
MOORHEAD	---	90,099	5,635,435	12,773	577,791	---	6,047,959	2,697,590	15,061,647
MOOSE LAKE	---	3,543	31,091	3,161	---	---	---	---	37,795
MORA	---	897,010	15,986	5,118	---	15,768	1,291,665	1,000	2,226,547
MORGAN	1,124	9,729	24,744	333,287	---	---	---	---	368,884
MORRIS	---	115,451	635,534	51,095	---	335,886	---	42,492	1,180,458
MORRISTOWN	351	11,712	148,305	32,450	669,411	---	---	---	862,229
MORTON	---	62,372	799	799	---	---	---	192	64,162
MOTLEY	20,536	5,335	27,866	---	---	---	---	---	53,737
MOUND	93,226	180,766	1,265,876	108,529	3,547,977	---	---	---	5,196,374
MOUNDS VIEW	39,573	90,278	627,894	215,032	---	---	---	---	972,777
MOUNTAIN IRON	811,829	20,162	94,049	11,655	---	---	---	---	937,695
MOUNTAIN LAKE	---	68,048	138,421	19,594	10,745	---	---	36,689	273,497
MURDOCK	---	74,774	237,792	---	---	---	---	---	312,566
MYRTLE	---	---	---	---	---	---	---	---	---
NASHUA	---	---	---	---	---	---	---	---	---
NASHWAUK	428,384	---	100,469	---	---	---	---	---	528,853
NASSAU	---	---	---	---	---	---	68,384	423	68,807
NELSON	---	---	4,365	---	---	---	4,110	---	8,475
NERSTRAND	---	---	---	---	---	---	---	---	---
NEVIS	---	78,484	---	1,033	---	---	---	---	79,517
NEW AUBURN	---	33,503	---	---	---	---	2,926	---	36,429
NEW BRIGHTON	---	3,636,349	1,283,892	54,750	---	---	---	---	4,974,991

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
NEW GERMANY	---	---	151	---	---	---	---	---	151
NEW HOPE	---	5,524	293,508	103,235	952,716	---	---	---	1,354,983
NEW LONDON	---	169,802	---	---	37,342	---	96,004	---	303,148
NEW MARKET	---	322,323	363,087	3,431	---	---	---	---	688,841
NEW MUNICH	1,185	---	---	---	---	---	---	---	1,185
NEW PRAGUE	24,319	49,529	1,770,076	97,833	---	---	---	---	1,941,757
NEW RICHLAND	6,413	8,208	1,309,724	1,450	182,520	---	1,389,943	---	2,898,258
NEW TRIER	---	---	---	---	---	---	---	---	---
NEW ULM	8,725	67,378	1,973,287	763,831	---	---	---	7,921	2,821,142
NEW YORK MILLS	1,215	1,847	101,436	4,914	343,095	---	155,129	---	607,636
NEWFOLDEN	---	13,639	---	---	---	---	---	---	13,639
NEWPORT	2,975	22,996	1,109,284	1,840	---	---	---	660	1,137,755
NICOLLET	---	---	1,020,979	---	---	---	---	---	1,020,979
NIELSVILLE	9,585	---	---	---	---	---	---	---	9,585
NIMROD	---	---	---	---	---	---	---	---	---
NISSWA	772	101,218	52,888	218,081	---	---	---	---	372,959
NORCROSS	---	---	---	---	---	---	---	---	---
NORTH BRANCH	8,371	2,709	8,949,602	48,589	1,239,215	---	---	---	10,248,486
NORTH MANKATO	16,459	187,266	1,506,476	369,726	65,599	---	23,039	---	2,168,565
NORTH OAKS	---	---	40,947	---	---	---	---	196	41,143
NORTH ST. PAUL	4,349,889	176,489	288,847	6,555	139,617	---	---	---	4,961,397
NORTHFIELD	5,226	10,439	5,063,022	14,319	776,795	---	---	71,466	5,941,267
NORTHOME	---	1,197	24,154	---	---	---	---	---	25,351
NORTHROP	---	---	---	---	---	---	---	---	---
NORWOOD YOUNG AMERICA	---	1,087	1,750,145	10,546	29,919	---	1,056,353	---	2,848,050
OAK GROVE	22,096	40,993	807,763	17,609	---	---	---	2,992	891,453
OAK PARK HEIGHTS	2,829	32,749	480,819	---	---	---	567,823	273	1,084,493
OAKDALE	260,041	263,225	4,933,000	184,596	---	---	642,138	---	6,283,000
ODESSA	---	---	---	---	---	---	---	---	---
ODIN	---	280,300	---	---	---	---	---	---	280,300
OGEMA	---	---	---	---	---	---	---	---	---
OGILVIE	---	145,369	1,102	---	---	---	---	788	147,259
OKABENA	---	25,934	1,800	---	---	---	62,145	---	89,879
OKLEE	---	4,772	4,707	---	---	---	---	---	9,479
OLIVIA	11,524	1,942	672,921	17,027	45,744	1,131,673	---	---	1,880,831
ONAMIA	418	1,183	12,529	790	---	---	---	---	14,920
ORMSBY	---	1,995	---	---	---	---	---	---	1,995

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ORONO	138,543	2,326,134	1,090,631	13,218	2,422	---	---	---	3,570,948
ORONOCO	481	22,281	3,461	1,250	---	---	---	---	27,473
ORR	2,174	---	504	12,310	---	---	---	---	14,988
ORTONVILLE	---	59,697	---	11,562	5,825	---	---	44,748	121,832
OSAKIS	7,108	159,712	1,417,155	---	345,033	---	---	---	1,929,008
OSLO	---	21,201	994	129	---	---	---	---	22,324
OSSEO	25,602	348,956	223,705	33,583	920,118	---	---	---	1,551,964
OSTRANDER	---	---	---	---	---	---	---	---	---
OTSEGO	9,395	291,435	2,720,710	1,039,530	---	---	4,492,627	---	8,553,697
OTTERTAIL	16,088	---	43,831	---	---	---	369,360	---	429,279
OWATONNA	58,286	23,617	3,711,699	182,120	406,348	191,753	---	---	4,573,823
PALISADE	2,054	20,468	---	---	---	---	---	---	22,522
PARK RAPIDS	3,638	18,609	249,147	23,262	733,335	761,188	---	60,860	1,850,039
PARKERS PRAIRIE	---	1,479	106,144	---	---	---	---	---	107,623
PAYNESVILLE	1,174	37,664	265,323	14,043	70,878	1,152,520	296,847	121,554	1,960,003
PEASE	2,160	---	---	---	---	---	---	---	2,160
PELICAN RAPIDS	45,352	75,298	43,232	584,582	12,041	---	---	570	761,075
PEMBERTON	---	41,883	3,899	---	---	---	---	---	45,782
PENNOCK	28,850	91,194	25,594	4,283	---	---	---	1,995	151,916
PEQUOT LAKES	28,429	234,758	30,093	---	---	---	---	---	293,280
PERHAM	84,538	100,500	1,619,132	1,438,302	619,774	30,682	777	---	3,893,705
PERLEY	---	---	---	---	---	---	---	---	---
PETERSON	---	---	---	1,336	---	---	---	---	1,336
PIERZ	18,290	52,450	---	---	---	---	---	---	70,740
PILLAGER	14,036	---	176,984	---	---	---	---	---	191,020
PINE CITY	---	274	---	7,130	69,297	---	---	238,198	314,899
PINE ISLAND	11,586	5,595	1,048,866	36,387	68,402	---	---	2,075	1,172,911
PINE RIVER	10,794	22,317	202	101	---	---	---	---	33,414
PINE SPRINGS	---	---	---	---	---	---	---	---	---
PIPESTONE	---	14,104	5,423	4,177	---	1,593,620	---	109,174	1,726,498
PLAINVIEW	933	71,479	---	33,647	---	---	---	---	106,059
PLATO	11,487	---	329	2,843	---	---	---	---	14,659
PLUMMER	---	965	31,399	15,308	---	---	---	1,078	48,750
PLYMOUTH	372,715	317,621	6,674,915	852,167	---	---	742,394	55,981	9,015,793
PORTER	---	88,583	2,600	---	---	---	---	---	91,183
PRESTON	527	1,075	991,113	23,668	---	---	---	---	1,016,383
PRINCETON	2,158	29,008	154,901	46,162	134,905	---	1,256,968	---	1,624,102

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
PRINSBURG	---	34,663	500	---	---	---	---	---	35,163
PRIOR LAKE	31,357	110,539	6,751,800	498,296	43,393	---	305,142	---	7,740,527
PROCTOR	1,222	61,213	663,412	16,128	2,079	---	---	---	744,054
QUAMBA	---	---	---	---	---	---	---	---	---
RACINE	---	---	113,034	---	---	---	---	---	113,034
RAMSEY	137,700	1,011,667	451,266	36,576	639,137	---	---	83,559	2,359,905
RANDALL	3,003	---	5,135	---	---	---	---	---	8,138
RANDOLPH	---	---	1,500	---	---	---	---	---	1,500
RANIER	---	---	---	---	---	---	---	---	---
RAYMOND	---	5,452	1,443	---	---	---	---	---	6,895
RED LAKE FALLS	415	194,739	630,491	6,162	97,229	610	12,229	---	941,875
RED WING	---	867,316	1,124,960	514,691	---	501,568	872,841	51,565	3,932,941
REDWOOD FALLS	34,169	16,177	1,213,228	81,460	---	1,151,793	---	---	2,496,827
REGAL	---	---	---	---	---	---	---	---	---
REMER	5,884	2,123	---	---	---	---	---	---	8,007
RENVILLE	4,212	11,773	31,143	2,938	---	---	20,942	---	71,008
REVERE	4,188	---	---	---	---	---	---	---	4,188
RICE	---	10,881	2,115	---	5,843	---	129,000	4,838	152,677
RICHFIELD	---	18,524	1,059,998	426,503	7,882,361	---	---	---	9,387,386
RICHMOND	6,265	18,156	---	44,043	1,128,377	---	---	---	1,196,841
RICHVILLE	---	---	1,850	400	---	---	---	---	2,250
RIVERTON	---	---	---	---	---	---	---	---	---
ROBBINSDALE	188,496	12,742	668,744	299,527	---	---	---	---	1,169,509
ROCHESTER	232,756	835,860	18,679,803	6,667,112	2,185,132	1,502,504	8,157,713	2,294,618	40,555,498
ROCK CREEK	---	---	17,377	---	---	---	---	---	17,377
ROCKFORD	---	387,075	182,992	23,639	128,365	---	---	---	722,071
ROCKVILLE	6,786	14,669	41,819	7,372	---	---	---	---	70,646
ROGERS	19,836	237,811	613,429	158,340	2,452,163	---	134,897	---	3,616,476
ROLLINGSTONE	1,736	36,460	1,697	198,366	---	---	---	---	238,259
RONNEBY	---	---	---	---	---	---	---	---	---
ROOSEVELT	---	---	---	---	---	---	---	---	---
ROSCOE	---	---	---	---	---	---	---	---	---
ROSE CREEK	2,637	359,671	---	---	---	---	---	---	362,308
ROSEAU	2,661	4,942,842	2,015,260	59,479	1,831,133	---	---	3,784	8,855,159
ROSEMOUNT	414,141	250,921	6,044,077	632,436	861,927	---	---	---	8,203,502
ROSEVILLE	6,273,757	673,313	988,122	572,832	9,136	---	---	67,422	8,584,582
ROTHSAY	768	---	---	---	175,438	---	---	---	176,206

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ROUND LAKE	98,327	---	---	10,464	---	---	---	---	108,791
ROYALTON	3,797	82,941	165,694	---	125,400	---	---	---	377,832
RUSH CITY	17,851	441,433	646,292	3,081	145,556	17,244	---	---	1,271,457
RUSHFORD	2,331	77,290	80,021	7,074	49,846	260,203	---	---	476,765
RUSHFORD VILLAGE	28,097	---	48,630	8,511	---	---	---	3,180	88,418
RUSHMORE	2,050	---	21,812	---	---	---	---	---	23,862
RUSSELL	1,079	102,621	2,871	---	---	---	---	---	106,571
RUTHTON	---	49,988	47,765	---	---	---	---	---	97,753
RUTLEDGE	100	---	---	3,259	---	---	3,000	---	6,359
SABIN	---	---	---	---	---	---	---	---	---
SACRED HEART	---	3,442	31,201	4,500	15,448	---	---	---	54,591
SANBORN	1,151	4,309	5,950	49,880	---	---	439,587	---	500,877
SANDSTONE	1,956	51,712	113,739	---	4,385	---	569,267	281	741,340
SARGEANT	---	---	---	---	---	---	---	---	---
SARTELL	10,898	55,311	2,885,808	257,374	---	---	868,528	721,916	4,799,835
SAUK CENTRE	1,921,191	63,811	1,112,191	33,351	---	15,581	---	---	3,146,125
SAUK RAPIDS	2,363	40,496	7,152,171	32,553	117,187	---	---	34,755	7,379,525
SAVAGE	9,631	293,961	12,608,284	16,209	274,705	---	---	---	13,202,790
SCANLON	132,618	---	150,863	25,044	---	---	---	---	308,525
SEAFORTH	---	---	2,301	---	---	---	---	---	2,301
SEBEKA	---	70,020	86,957	7,826	111,072	---	---	---	275,875
SEDAN	---	---	---	---	---	---	---	---	---
SHAFER	72,628	---	1,500	---	---	---	---	---	74,128
SHAKOPEE	---	75,339	3,838,215	1,145,795	111,272	---	---	123,319	5,293,940
SHELLY	---	---	26,322	---	---	---	---	---	26,322
SHERBURN	169,735	12,230	79,637	---	---	---	---	---	261,602
SHEVLIN	---	36,780	---	2,725	---	---	---	---	39,505
SHOREVIEW	52,132	---	2,755,478	1,885,432	---	---	---	---	4,693,042
SHOREWOOD	138,624	8,562,476	1,855,903	13,842	---	---	---	---	10,570,845
SILVER BAY	6,745	22,875	327,026	51,104	43,202	1,670	---	---	452,622
SILVER LAKE	1,217	57,566	555,183	---	---	---	---	---	613,966
SKYLINE	---	---	---	---	---	---	---	---	---
SLAYTON	1,260	5,129	1,550	16,164	91,112	3,984	---	1,185	120,384
SLEEPY EYE	31,293	33,462	254,332	42,934	76,779	---	---	30,701	469,501
SOBIESKI	---	---	5,326	---	---	---	---	---	5,326
SOLWAY	---	---	762	---	---	---	---	---	762
SOUTH HAVEN	3,148	52,971	---	---	---	---	320,244	---	376,363

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
SOUTH ST. PAUL	14,343	21,129	3,916,831	45,529	466,996	614,098	---	---	5,078,926
SPICER	1,647	1,933	1,263,008	24,989	17,131	---	---	---	1,308,708
SPRING GROVE	2,481	4,397	3,190	69,828	43,387	---	---	---	123,283
SPRING HILL	---	---	---	---	---	---	---	---	---
SPRING LAKE PARK	94,891	62,892	1,824,577	170,479	---	---	---	---	2,152,839
SPRING PARK	49,490	4,070	---	10,619	---	---	---	---	64,179
SPRING VALLEY	25,096	162,820	125,602	24,523	---	---	---	11,690	349,731
SPRINGFIELD	6,418	78,354	849,977	78,474	121,466	5,291	---	---	1,139,980
SQUAW LAKE	181,724	---	---	---	---	---	---	---	181,724
STACY	3,286	1,685	---	---	63,608	---	---	---	68,579
STAPLES	6,890	54,188	48,019	47,919	9,332	410,785	---	39,992	617,125
STARBUCK	---	38,683	---	1,373	---	12,603	---	2,343	55,002
STEEN	12,426	---	13,569	---	---	---	---	---	25,995
STEPHEN	8,978	18,299	36,405	8,951	14,296	---	---	---	86,929
STEWART	4,521	40,064	32,988	---	---	---	---	---	77,573
STEWARTVILLE	12,373	18,196	369,045	281,712	205,945	---	---	45,994	933,265
STILLWATER	66,361	442,111	3,628,587	478,838	---	---	---	---	4,615,897
STOCKTON	104,960	---	---	---	---	---	---	---	104,960
STORDEN	288	---	---	---	---	---	---	---	288
STRANDQUIST	---	---	---	496	---	---	---	325	821
STRATHCONA	---	---	---	---	---	---	---	---	---
STURGEON LAKE	15,993	13,108	201,902	---	---	---	---	8,600	239,603
ST. ANTHONY	18,783	405,799	1,905,721	544,337	1,923,192	---	---	---	4,797,832
ST. ANTHONY [STEARNS]	---	---	---	---	---	---	---	---	---
ST. AUGUSTA	932	2,225	1,226,202	684	---	---	4,759,112	---	5,989,155
ST. BONIFACIUS	5,944	266,030	2,034,819	---	113,367	---	---	42,951	2,463,111
ST. CHARLES	44,956	97,463	129,521	67,152	28,040	---	---	---	367,132
ST. CLAIR	---	---	26,262	---	---	---	1,362	---	27,624
ST. CLOUD	75,583	286,457	13,160,430	2,088,850	1,082,876	1,890,729	6,946,289	---	25,531,214
ST. FRANCIS	30,844	76,108	893,824	152,318	270,744	---	1,361,428	---	2,785,266
ST. HILAIRE	---	---	41,771	---	---	---	---	---	41,771
ST. JAMES	8,133	188,752	1,042,233	27,490	172,392	17,098	---	---	1,456,098
ST. JOSEPH	---	4,006	3,171,223	---	---	---	---	---	3,175,229
ST. LEO	---	1,562	---	---	---	---	---	---	1,562
ST. LOUIS PARK	34,372	76,021	1,819,056	740,447	1,967,468	---	---	3,695,887	8,333,251
ST. MARTIN	---	3,105	3,972	17,807	---	---	---	---	24,884
ST. MARY'S POINT	---	---	---	---	---	---	---	---	---

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ST. MICHAEL	359,469	12,720	3,341,729	672,366	1,908,080	---	1,174,634	57,263	7,526,261
ST. PAUL	686,870	16,097,876	42,631,510	21,529,897	1,527,833	---	---	355,122	82,829,108
ST. PAUL PARK	7,435	50,565	3,814,649	23,071	---	---	---	---	3,895,720
ST. PETER	7,923	42,179	355,083	108,224	3,080,237	---	447,897	563,037	4,604,580
ST. ROSA	---	---	---	---	---	---	---	---	---
ST. STEPHEN	47,585	81,285	2,621	---	---	---	---	---	131,491
ST. VINCENT	---	---	---	---	---	---	---	---	---
SUNBURG	---	141,205	---	329,915	202,008	---	---	---	673,128
SUNFISH LAKE	---	---	---	---	---	---	20,523	---	20,523
SWANVILLE	---	---	---	---	---	---	---	---	---
TACONITE	---	---	---	2,555	---	---	---	---	2,555
TAMARACK	---	---	---	---	---	---	---	---	---
TAOPI	---	2,000	---	---	---	---	---	---	2,000
TAUNTON	---	---	10,678	2,859	---	---	---	---	13,537
TAYLORS FALLS	450,768	76,199	130,110	---	---	---	---	---	657,077
TENNEY	---	---	---	---	150	---	5,037	---	5,187
TENSTRIKE	---	---	---	---	---	---	---	---	---
THIEF RIVER FALLS	---	31,275	1,253,390	1,139,636	---	---	274,278	---	2,698,579
THOMSON	---	---	335,074	---	---	---	983,411	---	1,318,485
TINTAH	---	3,695	---	---	---	---	---	---	3,695
TONKA BAY	---	---	53,196	12,651	---	---	---	---	65,847
TOWER	---	---	---	9,921	14,537	101,708	32,504	44,018	202,688
TRACY	5,800	82,580	78,512	6,377	---	150	117,705	---	291,124
TRAIL	---	---	---	---	---	---	---	---	---
TRIMONT	2,857	27,199	10,376	6,101	---	---	---	18,907	65,440
TROMMALD	894	---	1,110	---	---	---	---	---	2,004
TROSKY	---	---	---	---	---	---	---	---	---
TRUMAN	---	10,185	178,146	3,847	---	---	---	---	192,178
TURTLE RIVER	---	---	---	---	---	---	---	---	---
TWIN LAKES	---	---	---	---	---	---	---	---	---
TWIN VALLEY	12,104	18,415	41,241	5,830	467	---	2,201	---	80,258
TWO HARBORS	42,292	24,302	44,444	61,451	---	128,812	---	---	301,301
TYLER	42,880	30,065	5,953	6,182	---	---	---	---	85,080
ULEN	---	67,830	533	33,025	98,446	---	15,211	10,000	225,045
UNDERWOOD	---	8,100	10,200	---	3,300	---	750	7,667	30,017
UPSALA	15,821	82,414	---	5,219	---	---	---	---	103,454
URBANK	---	---	---	---	---	---	4,210	---	4,210

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
UTICA	---	---	---	---	---	---	---	---	---
VADNAIS HEIGHTS	335,981	8,400	750,289	43,172	1,564,089	---	---	---	2,701,931
VERGAS	8,210	---	---	22,451	---	---	---	---	30,661
VERMILLION	---	---	---	---	---	---	---	---	---
VERNDALE	508	9,513	---	268	---	---	---	---	10,289
VERNON CENTER	1,454	10,999	55,289	---	---	---	---	---	67,742
VESTA	239	4,115	171,621	---	---	---	---	---	175,975
VICTORIA	15,383	35,190	2,724,519	3,222,800	159,623	---	12,928	---	6,170,443
VIKING	---	---	---	---	---	---	---	33,000	33,000
VILLARD	---	94,186	---	---	---	---	---	---	94,186
VINING	---	---	---	16,412	---	---	---	---	16,412
VIRGINIA	16,825	140,590	3,124,205	162,360	485,030	---	---	183,402	4,112,412
WABASHA	61,130	80,882	409,462	44,116	68,299	---	---	4,000	667,889
WABASSO	---	62,211	54,255	1,216	---	---	---	---	117,682
WACONIA	1,091,895	18,100	2,006,721	29,209	---	---	---	---	3,145,925
WADENA	---	112,343	86,559	---	1,748,371	89,429	---	---	2,036,702
WAHKON	1,089	---	---	449	---	---	---	---	1,538
WAITE PARK	1,260,940	87,233	4,039,790	37,143	40,078	---	2,091,422	---	7,556,606
WALDORF	---	3,849	---	---	---	---	---	---	3,849
WALKER	264,022	102,331	13,614	68,959	---	241,279	---	4,990	695,195
WALNUT GROVE	---	58,292	9,771	3,016	5,434	---	182,064	---	258,577
WALTERS	---	500	---	---	---	---	---	---	500
WALTHAM	---	---	---	---	---	---	---	---	---
WANAMINGO	5,998	7,860	21,526	424	29,553	---	---	10,054	75,415
WANDA	---	1,630	---	---	---	---	---	---	1,630
WARBA	---	---	---	---	---	---	---	---	---
WARREN	77,685	22,929	48,978	44,270	36,503	8,475	---	---	238,840
WARROAD	11,478	180,261	319,036	36,143	8,288	7,659	---	---	562,865
WASECA	52,479	91,371	729,490	466,759	---	---	---	259,163	1,599,262
WATERTOWN	12,039	404,810	588,702	131,625	---	---	---	---	1,137,176
WATERVILLE	---	170,715	47,223	---	3,619	---	---	---	221,557
WATKINS	517	14,682	86,303	1,293	---	---	---	---	102,795
WATSON	---	---	200	8,284	---	---	---	---	8,484
WAUBUN	---	---	---	18,978	---	---	---	---	18,978
WAVERLY	131,993	---	2,343	---	---	---	125,004	---	259,340
WAYZATA	1,370,151	102,946	2,180,066	970,004	---	---	---	---	4,623,167
WELCOME	---	46,483	255	10,500	19,382	---	---	---	76,620

Table 13

Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
WELLS	---	160,191	47,196	14,117	70,595	---	---	---	292,099
WENDELL	---	---	---	---	---	---	---	---	---
WEST CONCORD	---	12,637	57,665	---	---	---	---	---	70,302
WEST ST. PAUL	39,492	223,614	994,779	79,629	1,587,979	---	---	---	2,925,493
WEST UNION	---	---	---	---	---	---	---	---	---
WESTBROOK	2,982	1,290	18,522	37,892	---	---	---	---	60,686
WESTPORT	---	---	---	---	---	---	---	---	---
WHALAN	---	---	12,207	---	---	---	---	---	12,207
WHEATON	884	3,936	932,235	7,923	127,990	244,822	---	88,282	1,406,072
WHITE BEAR LAKE	39,409	484,105	2,592,341	105,093	398,530	---	29,718	---	3,649,196
WILDER	---	---	---	---	9,523	---	---	---	9,523
WILLERNIE	4,680	---	638	---	---	---	---	---	5,318
WILLIAMS	1,327	2,304	---	32,300	---	---	---	---	35,931
WILLMAR	---	---	---	2,060,569	---	7,805,545	990,982	2,230,370	13,087,466
WILLOW RIVER	---	21,895	---	---	---	---	---	---	21,895
WILMONT	8,867	3,031	---	---	---	---	---	---	11,898
WILTON	---	---	---	---	---	---	---	---	---
WINDOM	---	52,025	1,717,858	20,712	114,357	9,362	---	2,143	1,916,457
WINGER	---	---	---	---	---	---	---	---	---
WINNEBAGO	2,351	165,283	544,399	4,882	555	---	---	---	717,470
WINONA	71,068	296,980	6,265,877	153,403	321,020	---	---	---	7,108,348
WINSTED	---	54,811	115,213	13,008	48,063	3,506	---	---	234,601
WINTHROP	374,449	23,630	5,501	343,267	---	---	---	---	746,847
WINTON	5,680	---	932	9,605	---	---	222,948	---	239,165
WOLF LAKE	---	77,695	---	4,541	---	---	---	---	82,236
WOLVERTON	---	314	---	---	---	---	---	---	314
WOOD LAKE	---	500	23,247	12,124	---	---	---	---	35,871
WOODBURY	70,025	599,684	17,195,829	718,660	---	---	---	---	18,584,198
WOODLAND	---	---	---	---	---	---	---	---	---
WOODSTOCK	---	---	---	26,288	---	---	---	---	26,288
WORTHINGTON	1,673	334,974	1,579,229	83,752	---	---	---	---	1,999,628
WRENSHALL	---	42,642	---	---	---	---	---	---	42,642
WRIGHT	---	---	---	---	---	---	13,123	---	13,123
WYKOFF	22,141	7,882	17,882	17,109	10,600	---	---	---	75,614
WYOMING	37,015	30,961	38,235	11,854	21,427	---	---	---	139,492
ZEMPLE	---	---	---	---	---	---	---	---	---
ZIMMERMAN	1,025	311,458	444,391	---	55,894	---	---	---	812,768

Table 13
Analysis of Capital Outlay by Function for the Governmental Funds - All Cities
For the Year Ended December 31, 2003

Name of City	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
ZUMBRO FALLS	---	---	---	---	---	---	---	---	---
ZUMBROTA	4,313	22,253	970	264,328	39,323	---	---	---	331,187
TOTAL	63,958,201	106,647,216	647,354,342	168,246,274	118,861,634	27,339,204	132,583,635	51,706,666	1,316,697,172

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADA	[3]	1,667	347,670	362,436	(14,766)	6,284	117,532	(126,014)	--	--	--	30,000	--	--	117,532	99,849
ADAMS	[*]	783	68,456	63,754	4,702	335	--	5,037	--	--	--	5,205	--	--	--	--
ADRIAN		1,234	158,609	117,565	41,044	6,304	--	47,348	--	--	232	30,307	--	--	--	--
AITKIN	[4]	2,092	--	--	--	--	--	--	--	--	--	--	--	--	--	--
AKELEY		398	51,786	74,932	(23,146)	24,389	24,245	(23,002)	--	--	--	--	5,877	--	24,245	14,000
ALBANY		1,887	305,727	145,442	160,285	--	--	160,285	--	--	--	11,953	--	--	--	--
ALBERT LEA		18,082	1,310,115	1,292,417	17,698	14,504	107,973	(75,771)	--	--	--	--	843,776	--	71,138	55,000
ALBERTA	[0]	136	20,704	15,361	5,343	--	8,277	(2,934)	--	--	--	(2,934)	--	--	--	--
ALBERTVILLE		4,983	387,209	106,723	280,486	48,988	18,085	311,389	--	--	--	5,331	32,386	--	--	--
ALDEN	[0]	654	47,093	24,565	22,528	2,122	--	24,650	--	--	--	--	--	--	--	--
ALEXANDRIA		10,165	1,030,646	952,116	78,530	344,709	895,407	(472,168)	--	--	--	--	1,951,178	--	42,777	54,900
ALPHA		123	8,607	29,809	(21,202)	--	--	(21,202)	--	--	--	--	--	--	--	--
ALTURA	[0]	426	43,045	39,299	3,746	73	8	3,811	--	--	--	6,471	--	--	--	--
ALVARADO	[0]	369	82,924	68,188	14,736	1,125	--	15,861	--	--	--	(74,350)	109,639	--	--	--
AMBOY		562	34,510	34,572	(62)	3,283	--	3,221	--	--	--	--	20,776	--	--	--
ANDOVER		28,939	1,399,798	1,309,552	90,246	--	538,225	(447,979)	--	--	--	(19,652)	3,838,184	--	445,030	--
ANNANDALE		2,712	258,104	233,911	24,193	16,365	--	40,558	--	--	--	--	399,079	--	--	--
ANOKA		18,275	1,404,923	1,136,775	268,148	35,805	140,242	163,711	--	--	--	95,000	1,473,122	--	111,625	70,000
APPLE VALLEY	[3]	48,418	8,386,555	6,371,502	2,015,053	181,502	200,195	1,996,360	--	--	--	(100,000)	743,789	--	200,195	45,000
APPLETON	[1]	2,877	826,919	714,945	111,974	81,609	40,702	152,881	246	--	5,472	--	1,720	--	38,106	130,000
ARCO	[2]	95	14,262	13,907	355	916	--	1,271	--	--	--	--	--	--	--	--
ARDEN HILLS		9,457	1,115,163	1,093,342	21,821	30,456	--	52,277	--	--	--	--	26,389	--	--	--
ARGYLE	[3]	664	167,674	167,896	(222)	21,626	45,928	(24,524)	--	--	--	(17,943)	--	--	45,928	48,412
ARLINGTON		2,091	289,519	193,904	95,615	16,781	--	112,396	--	--	--	176,000	93,586	--	--	41,000
ASHBY	[0]	474	87,895	41,819	46,076	988	--	47,064	--	--	--	54,495	6,618	--	--	--
ASKOV		371	59,004	71,347	(12,343)	375	4,356	(16,324)	--	--	--	--	--	--	4,356	23,000
ATWATER		1,066	87,357	50,236	37,121	3,812	--	40,933	--	--	--	23,805	--	--	--	--
AUDUBON	[0]	480	45,198	43,710	1,488	11,965	6,250	7,203	--	--	--	6,355	1,101	--	6,250	12,000
AURORA		1,791	145,363	169,507	(24,144)	5,225	--	(18,919)	--	--	--	(5,000)	--	--	--	--

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
AUSTIN	[4]	23,685	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AVOCA	[3]	137	16,819	15,732	1,087	65	---	1,152	---	---	---	---	2,442	---	---	---
AVON		1,282	119,782	76,616	43,166	535,658	1,117	577,707	---	---	---	---	683,826	684,315	1,117	---
BABBITT	[3]	1,642	356,035	306,084	49,951	5,174	36,285	18,840	---	---	---	---	61,644	---	36,285	52,000
BACKUS		317	26,060	44,339	(18,279)	325	---	(17,954)	---	---	---	5,000	1,029	---	---	---
BADGER	[0]	469	23,907	23,430	477	8,837	---	9,314	---	---	---	---	---	---	---	---
BAGLEY		1,234	190,066	235,528	(45,462)	10,679	36,515	(71,298)	---	---	---	(15,607)	22,061	462,500	36,515	455,500
BALATON		598	82,038	63,819	18,219	---	17,596	623	---	---	---	---	1,152	410,150	17,596	417,000
BARNESVILLE		2,239	250,409	208,580	41,829	16,514	44,491	13,852	---	---	---	15,852	6,682	436,659	44,491	50,545
BARNUM		556	45,331	56,870	(11,539)	13,922	---	2,383	---	---	---	(4,000)	---	---	---	---
BARRETT		345	49,560	64,265	(14,705)	1,883	---	(12,822)	---	---	---	7,200	---	---	---	---
BARRY	[3]	21	2,742	3,904	(1,162)	1,298	715	(579)	---	---	---	(2,000)	---	---	715	1,300
BATTLE LAKE	[0]	780	172,855	66,622	106,233	8,361	---	114,594	---	---	---	119,655	---	---	---	---
BAUDETTE		1,078	182,010	116,085	65,925	---	---	65,925	---	---	---	---	70,329	---	---	---
BAXTER		6,564	855,487	521,131	334,356	94,909	112,712	316,553	34,267	---	---	(124,330)	1,201,173	---	112,712	190,000
BAYPORT		3,131	255,094	188,340	66,754	32,312	---	99,066	---	---	---	---	---	---	---	---
BEARDSLEY		250	22,163	20,293	1,870	---	---	1,870	---	---	---	---	---	---	---	---
BEAVER BAY		182	45,570	42,709	2,861	---	---	2,861	---	---	---	(7,873)	---	---	---	---
BEAVER CREEK	[0]	246	25,420	17,259	8,161	1,088	2,715	6,534	---	---	---	1,000	10,669	---	2,715	6,000
BECKER		3,395	293,844	210,029	83,815	44,209	73,601	54,423	---	---	---	(70,000)	1,603,880	---	73,601	---
BEJOU	[0]	90	4,631	6,131	(1,500)	---	---	(1,500)	---	---	---	---	---	---	---	---
BELGRADE		716	59,570	75,932	(16,362)	8,201	806	(8,967)	---	---	---	---	---	---	806	2,500
BELLE PLAINE		5,002	924,926	411,022	513,904	320,674	1,854	832,724	---	---	---	---	732,007	---	1,854	20,000
BELLECHESTER	[0]	172	17,290	9,645	7,645	513	6,038	2,120	---	---	---	---	---	---	6,038	3,000
BELLINGHAM	[0]	195	27,333	27,484	(151)	---	---	(151)	---	---	---	(152)	---	---	---	---
BELTRAMI	[2]	94	9,860	12,150	(2,290)	6,724	---	4,434	6,648	---	---	---	---	---	---	---
BELVIEW		398	27,192	33,187	(5,995)	---	---	(5,995)	---	---	---	---	---	---	---	---
BEMIDJI		12,758	1,103,395	1,111,007	(7,612)	107,238	149,057	(49,431)	---	---	---	38,793	578,858	615,000	149,057	480,000
BENSON		3,375	289,084	249,641	39,443	34,846	32,361	41,928	---	---	---	11,978	27,496	---	32,361	62,190

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
BERTHA	468	32,883	17,195	15,688	1,082	—	16,770	—	—	—	—	—	—	—	—	—
BIG FALLS	[0]	264	17,290	10,330	6,960	940	—	7,900	—	—	—	—	—	—	—	—
BIG LAKE	7,707	565,820	522,763	43,057	516,331	450	558,938	—	—	—	—	—	354,389	—	450	45,000
BIGELOW	232	18,109	126,846	(108,737)	39,545	—	(69,192)	10,999	—	—	—	—	—	—	—	—
BIGFORK	[0]	463	61,875	41,794	20,081	2,331	—	22,412	491	—	891	12,026	—	—	—	—
BINGHAM LAKE	[0]	169	40,572	18,720	21,852	—	—	21,852	—	—	—	18,021	—	—	—	—
BIRCHWOOD	[0]	971	53,943	85,916	(31,973)	1,002	—	(30,971)	—	—	—	(100)	—	—	—	—
BIRD ISLAND	1,180	236,659	142,463	94,196	1,368	—	95,564	—	—	—	—	7,989	36,817	—	—	—
BISCAY	[0]	114	5,123	7,036	(1,913)	—	—	(1,913)	—	—	—	(1,912)	—	—	—	—
BIWABIK	905	191,947	179,548	12,399	2,280	—	14,679	—	—	—	—	—	—	—	—	—
BLACKDUCK	734	77,460	74,744	2,716	7,102	27,125	(17,307)	—	167,923	—	—	9,000	720,712	—	27,125	—
BLAINE	49,962	3,633,775	2,491,850	1,141,925	162,662	921	1,303,666	—	—	—	(134,348)	—	33,381	—	921	125,000
BLOMKEST	[*][3]	183	25,784	9,404	16,380	67	—	16,447	—	—	—	—	—	—	—	—
BLOOMING PRAIRIE	1,943	123,036	123,139	(103)	3,569	4,715	(1,249)	—	—	—	—	—	13,301	—	—	—
BLOOMINGTON	[3]	85,301	16,209,592	16,057,579	152,013	426,983	—	578,996	5,897	—	—	(43,811)	1,353,843	—	—	16,116
BLUE EARTH	3,542	387,393	363,080	24,313	8,102	29,287	3,128	—	—	—	—	—	76,930	—	27,935	—
BOCK	[0]	108	14,835	10,125	4,710	4,233	—	8,943	—	—	—	—	7,038	—	—	—
BORUP	[0][1]	89	14,731	18,651	(3,920)	—	—	(3,920)	—	—	—	—	—	—	—	—
BOVEY	[0]	678	59,436	54,139	5,297	5,986	—	11,283	—	—	—	—	7,875	—	—	—
BOWLUS	[0]	258	19,379	11,743	7,636	438	—	8,074	—	—	—	—	—	—	—	—
BOYD	[3]	190	37,810	59,322	(21,512)	4,244	13,097	(30,365)	—	—	—	—	81,796	—	13,097	22,000
BRAHAM	1,395	167,139	77,503	89,636	2,496	2,741	89,391	—	—	—	—	—	178,967	—	2,741	15,000
BRAINERD	[29]	13,780	1,220,716	1,247,540	(26,824)	9,508	—	(17,316)	—	—	—	—	307,579	—	—	—
BRANDON	[0]	436	24,821	23,237	1,584	13,185	—	14,769	—	—	—	—	5,197	—	—	—
BRECKENRIDGE	3,520	567,983	577,378	(9,395)	15,391	3,950	2,046	—	—	—	(167,461)	50,260	—	3,950	15,000	
BREWSTER	490	155,214	69,699	85,515	4,510	2,236	87,789	—	—	—	—	2,200	2,764	—	1,766	18,210
BRICELYN	362	18,674	23,467	(4,793)	—	—	(4,793)	—	—	—	—	—	—	—	—	—
BROOK PARK	[0]	158	15,490	9,866	5,624	—	—	5,624	—	—	—	—	—	—	—	—
BROOKLYN CENTER	29,174	1,530,592	1,639,691	(109,099)	46,717	—	(62,382)	—	—	—	—	—	309,930	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
BROOKLYN PARK	68,715	6,153,324	4,452,356	1,700,968	152,576	331,710	1,521,834	—	—	—	—	668,646	1,172,009	—	331,710	300,000
BROOTEN	649	83,152	60,097	23,055	15,868	9,459	29,464	—	—	—	—	—	—	—	9,459	15,537
BROWERVILLE	729	157,945	125,948	31,997	4,080	3,754	32,323	—	—	—	—	—	12,250	—	3,754	20,000
BROWNS VALLEY	[0]	658	43,417	54,007	(10,590)	510	—	(10,080)	—	—	—	—	13,300	—	—	—
BROWNSDALE	[*]	716	18,705	20,718	(2,013)	—	—	(2,013)	—	—	—	—	—	—	—	—
BROWNTON	819	57,675	51,033	6,642	6,482	5,039	8,085	—	—	—	—	18,000	575	—	5,039	8,000
BUCKMAN	[0]	218	12,951	6,166	6,785	1,116	488	7,413	48	—	—	885	—	—	—	—
BUFFALO	12,120	1,272,841	1,088,525	184,316	851,713	299,205	736,824	—	—	—	—	319,618	57,069	—	299,205	431,188
BUFFALO LAKE	757	78,121	98,710	(20,589)	—	17,170	(37,759)	—	—	—	—	(6,883)	—	—	17,170	32,000
BUHL	994	44,408	81,489	(37,081)	1,837	3,009	(38,253)	—	—	—	—	—	8,399	—	3,009	—
BURNSVILLE	61,355	5,772,377	4,060,468	1,711,909	1,274,850	108,856	2,877,903	—	—	—	—	170,341	1,286,499	—	108,856	158,557
BUTTERFIELD	544	85,814	85,801	13	—	3,626	(3,613)	—	—	—	—	—	29,695	—	3,626	18,919
BYRON	4,198	405,411	262,347	143,064	30,284	42,515	130,833	—	—	—	—	—	570,748	1,043,456	42,515	49,453
CALEDONIA	2,961	263,002	194,142	68,860	13,294	46,458	35,696	—	—	—	—	—	4,791	675,320	46,458	50,000
CALLAWAY	[0]	210	15,929	25,444	(9,515)	4,464	—	(5,051)	—	—	—	716	1,568	—	—	—
CALUMET	[0]	373	18,143	11,905	6,238	3,891	—	10,129	1,664	—	2,227	11,793	—	—	—	—
CAMBRIDGE	6,306	943,277	585,479	357,798	42,838	116,213	284,423	—	—	—	—	(52,889)	1,469,484	617,000	116,213	122,053
CAMPBELL	[0]	227	13,021	22,427	(9,406)	300	—	(9,106)	—	—	—	—	—	—	—	—
CANBY	1,856	275,988	316,720	(40,732)	6,078	31,092	(65,746)	—	—	—	—	—	11,745	—	31,092	95,000
CANNON FALLS	3,877	467,309	391,674	75,635	26,872	—	102,507	—	—	—	—	173,332	4,713	—	—	—
CANTON	[0]	331	28,446	18,190	10,256	—	—	10,256	—	—	—	—	—	—	—	—
CARLOS	[0][3]	355	125,626	71,011	54,615	330	13,650	41,295	—	—	—	—	—	—	—	13,650
CARLTON	[0][3]	823	228,128	182,439	45,689	3,040	—	48,729	—	—	—	5,500	4,211	—	—	—
CARVER	1,801	297,532	234,658	62,874	334,086	34,728	362,232	—	—	—	—	—	56,046	—	34,728	43,918
CASS LAKE	[*]	842	124,783	107,626	17,157	—	381	16,776	—	—	—	—	—	—	—	381
CENTER CITY	[0]	600	49,129	32,917	16,212	832	5,882	11,162	—	—	—	—	860	—	5,882	—
CENTERVILLE	3,557	195,229	186,808	8,421	447,150	14,515	441,056	—	—	—	—	10,540	—	—	10,431	29,250
CEYLON	382	27,931	56,202	(28,271)	37,008	7,333	1,404	33,120	—	—	—	—	1,050	—	7,333	20,000
CHAMPLIN	22,925	2,566,841	1,191,429	1,375,412	260,498	180,346	1,455,564	—	—	—	—	47,413	—	—	180,346	570,000

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
CHANDLER	256	43,511	36,760	6,751	1,625	—	8,376	—	—	—	—	13,519	7,478	—	—	—
CHANHASSEN	21,600	2,431,281	1,878,148	553,133	115,799	95,765	573,167	—	—	—	—	—	498,887	—	89,124	235,000
CHASKA	20,260	991,408	941,952	49,456	126,547	118,882	57,121	—	—	—	—	23,773	5,177,951	15,202,390	118,882	35,000
CHATFIELD	2,444	297,272	115,333	181,939	14,952	—	196,891	—	—	—	—	47,165	2,365	—	—	—
CHISAGO CITY	2,961	364,489	210,153	154,336	21,316	2,401	173,251	3,630	—	—	—	33,909	46,504	—	2,401	21,786
CHISHOLM	4,831	396,170	438,109	(41,939)	6,076	—	(35,863)	—	—	—	—	—	—	—	—	—
CHOKIO	[0]	424	38,249	37,563	686	—	686	—	—	—	—	686	3,486	—	—	—
CIRCLE PINES	4,742	361,751	310,130	51,621	143,384	—	195,005	—	—	—	—	—	43,035	—	—	—
CLARA CITY	1,353	211,284	153,414	57,870	28,467	46,133	40,204	21,719	—	3,281	—	—	—	—	46,133	108,000
CLAREMONT	[0][3]	608	120,113	83,577	36,536	10,337	8,999	37,874	—	4,201	—	45,716	8,999	—	—	—
CLARISSA	628	75,444	39,341	36,103	—	—	36,103	—	—	—	—	3,360	11,501	—	—	—
CLARKFIELD	904	92,404	110,889	(18,485)	81,839	36,566	26,788	71,825	—	10,014	—	—	—	—	36,179	38,250
CLARKS GROVE	[0]	716	51,761	17,493	34,268	6,755	—	41,023	—	—	—	(4,000)	51,051	—	—	—
CLEAR LAKE	[0]	330	81,680	58,310	23,370	10,101	—	33,471	—	—	—	—	1,278	—	—	—
CLEARBROOK	559	111,212	65,857	45,355	661	16,247	29,769	—	—	—	—	173,143	—	—	14,000	10,000
CLEARWATER	984	267,394	91,901	175,493	947	4,305	172,135	—	—	—	—	—	633,661	189,645	4,305	31,486
CLEMENTS	[3]	181	28,013	29,185	(1,172)	769	—	(403)	—	—	—	—	27,657	—	—	—
CLEVELAND	709	60,537	72,800	(12,263)	41,025	18,856	9,906	27,923	—	12,489	—	—	—	135,032	15,687	165,000
CLIMAX	237	28,201	36,441	(8,240)	954	—	(7,286)	—	—	—	—	—	—	—	—	—
CLINTON	442	29,637	54,490	(24,853)	—	—	(24,853)	—	—	—	—	—	—	—	—	—
CLOQUET	11,499	2,638,105	1,993,158	644,947	48,508	—	693,455	850	—	—	—	157,425	41,617	—	—	—
COHASSET	2,515	78,563	130,935	(52,372)	1,284	35,774	(86,862)	—	—	—	—	(168,421)	53,284	1,164,000	35,774	1,283,400
COKATO	2,721	275,151	256,085	19,066	25,564	34,850	9,780	—	—	—	—	—	584,706	—	34,850	37,000
COLD SPRING	3,492	402,366	220,243	182,123	227,113	18,289	390,947	—	—	—	—	14,500	—	—	14,483	92,000
COLERAINE	[0][3]	1,115	303,902	145,991	157,911	6,128	29,392	134,647	—	—	—	—	6,426	—	29,392	20,000
COLOGNE	1,108	85,146	72,110	13,036	—	—	13,036	—	—	—	—	—	—	—	—	—
COLUMBIA HEIGHTS	18,698	1,547,911	1,840,991	(293,080)	24,399	72,421	(341,102)	—	—	—	—	122,914	764,570	1,011,008	48,625	94,038
COMFREY	367	38,858	32,593	6,265	12,895	14,464	4,696	—	—	208	—	—	—	—	14,256	16,000
CONGER	[0]	150	9,370	13,891	(4,521)	18	—	(4,503)	—	—	—	(14,000)	—	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
COOK	599	86,957	148,596	(61,639)	—	—	(61,639)	—	—	—	—	—	—	—	—	—
COON RAPIDS	62,295	3,907,669	3,488,860	418,809	221,390	526,911	113,288	—	—	—	—	69,531	4,532,095	614,444	486,461	3,630,000
CORRELL	[0]	45	4,451	3,862	589	—	—	589	—	—	—	—	—	—	—	—
COSMOS	584	50,196	62,526	(12,330)	3,771	—	(8,559)	—	—	—	—	—	—	—	—	—
COTTAGE GROVE	31,437	1,904,885	1,621,524	283,361	122,571	125,628	280,304	—	—	—	—	(61,200)	1,047,445	—	124,567	558,070
COTTONWOOD	1,146	113,723	98,849	14,874	—	—	14,874	—	—	—	—	—	5,818	—	—	—
COURTLAND	559	46,125	174,623	(128,498)	1,101	—	(127,397)	—	—	—	—	—	—	—	—	—
CROMWELL	[*]	196	15,590	22,903	(7,313)	—	—	(7,313)	—	—	—	—	—	—	—	—
CROOKSTON	8,104	1,235,363	1,233,777	1,586	87,107	187,249	(98,556)	3,391	—	—	—	564,308	1,739,938	1,700,080	187,249	1,788,000
CROSBY	[*]	2,312	292,313	123,499	168,814	—	—	168,814	—	—	—	—	—	—	—	—
CRYSTAL	23,012	2,812,943	2,601,869	211,074	71,515	27,509	255,080	—	—	—	—	—	—	14,827	—	—
CURRIE	210	30,027	38,157	(8,130)	974	—	(7,156)	—	—	—	—	(11,903)	4,438	—	—	—
CUYUNA	[0]	259	10,220	26,590	(16,370)	—	—	(16,370)	—	—	—	—	—	—	—	—
CYRUS	[0]	287	8,775	16,687	(7,912)	1,130	—	(6,782)	—	—	—	—	—	—	—	—
DALTON	[*]	260	26,431	30,170	(3,739)	404	—	(3,335)	354	—	—	—	—	—	—	—
DANUBE	510	35,843	46,555	(10,712)	47	—	(10,665)	—	—	—	—	—	—	—	—	—
DARFUR	131	9,182	10,128	(946)	779	—	(167)	—	—	—	—	—	—	—	—	—
DARWIN	[4]	290	—	—	—	—	—	—	—	—	—	—	—	—	—	—
DASSEL	1,278	323,990	176,764	147,226	9,620	33,296	123,550	3,230	—	—	—	—	2,126	—	33,296	100,000
DAWSON	[3]	1,506	405,858	378,013	27,845	3,760	72,530	(40,925)	—	—	—	—	486,103	—	69,025	65,926
DAYTON	4,911	12,623	36,226	(23,603)	500	—	(23,103)	—	—	—	—	—	—	—	—	—
DE GRAFF	[2]	144	27,345	21,737	5,608	—	—	5,608	—	489,116	—	(14,000)	682,136	180,799	—	—
DEEPHAVEN	3,885	47,255	60,012	(12,757)	2,204	—	(10,553)	—	—	—	—	—	—	—	—	—
DEER CREEK	[0]	335	33,432	41,178	(7,746)	5,887	—	(1,859)	—	—	—	—	—	7,885	—	—
DEER RIVER	928	84,635	120,238	(35,603)	—	11,927	(47,530)	—	—	—	—	—	161,153	—	11,927	14,131
DEERWOOD	[0]	590	66,647	51,112	15,535	—	—	15,535	—	—	—	—	—	—	—	—
DELANO	4,114	395,995	353,979	42,016	296,343	100,509	237,850	—	—	—	—	—	725,996	—	100,509	135,000
DELVAN	206	28,832	21,558	7,274	—	—	7,274	—	—	—	—	5,000	14,822	—	—	—
DENNISON	170	22,624	18,921	3,703	4,949	3,700	4,952	—	—	—	—	—	—	—	3,700	6,000

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments					
DETROIT LAKES	7,719	649,839	662,070	(12,231)	8,446	15,546	(19,331)	--	--	--	--	103,027	--	15,546	297,750	
DEXTER	[0] 335	40,633	15,609	25,024	9,473	8,075	26,422	7,050	--	2,278	--	6,897	--	8,075	10,000	
DILWORTH	3,104	266,702	251,787	14,915	90,692	3,518	102,089	39,913	--	9,107	7,000	2,831	--	3,518	35,000	
DODGE CENTER	2,385	161,690	175,025	(13,335)	623	--	(12,712)	--	--	--	--	43,086	--	--	--	
DONNELLY	[0] 242	35,099	32,645	2,454	22	--	2,476	--	--	--	(5,418)	--	--	--	--	
DOVER	[3] 545	108,914	95,090	13,824	--	16,710	(2,886)	--	--	--	--	2,505	--	16,710	18,776	
DOVRAY	[2] 63	5,515	3,588	1,927	9	196	1,740	--	--	--	1,000	--	--	--	--	
DULUTH	86,082	9,732,863	8,377,705	1,355,158	108,354	685,304	778,208	--	--	--	178,207	3,747,055	870,000	329,210	685,000	
DUMONT	[*] 112	7,009	6,116	893	--	--	893	--	--	--	--	--	--	--	--	
DUNDAS	679	100,510	66,929	33,581	--	2,364	31,217	--	--	--	--	17,456	--	2,364	35,000	
DUNDEE	100	19,822	21,840	(2,018)	342	9,000	(10,676)	--	--	--	--	1,143	--	9,000	3,000	
DUNNELL	189	31,666	42,239	(10,573)	--	--	(10,573)	--	--	--	--	--	--	--	--	
EAGAN	64,975	4,736,562	3,332,528	1,404,034	1,043,931	294,125	2,153,840	--	--	2,829	307,302	3,334,461	--	294,125	590,000	
EAGLE BEND	607	54,615	38,218	16,397	3,633	--	20,030	--	--	--	--	--	--	--	--	
EAGLE LAKE	1,879	93,470	81,988	11,482	2,205	--	13,687	--	--	200	--	--	--	--	--	
EAST GRAND FORKS	7,616	1,946,357	1,893,945	52,412	13,803	80,754	(14,539)	--	--	--	--	191,114	--	80,754	60,000	
EASTON	209	20,490	22,262	(1,772)	--	--	(1,772)	--	--	--	--	--	--	--	--	
ECHO	[*] 266	28,931	27,621	1,310	78	9,825	(8,437)	--	463,050	--	(10,000)	920,260	595,000	9,825	2,195	
EDEN PRAIRIE	[3][28] 59,325	8,058,529	12,174,112	(4,115,583)	57,436	79	(4,058,226)	--	--	--	60,000	65,825	--	--	--	
EDEN VALLEY	889	189,607	101,288	88,319	7,813	57,273	38,859	--	--	--	--	--	--	57,273	103,490	
EDGERTON	1,023	122,664	96,367	26,297	1,378	12,619	15,056	--	--	--	--	36,714	--	12,619	36,628	
EDINA	[3][27] 48,156	9,668,434	7,764,197	1,904,237	189,181	343,355	1,750,063	--	--	114,348	100,000	2,490,506	3,174,028	160,691	335,000	
EITZEN	[0] 234	13,582	23,367	(9,785)	14,053	591	3,677	--	--	--	--	449	--	--	--	
ELBA	[0] 206	10,831	8,987	1,844	4,103	--	5,947	--	--	--	--	--	--	--	--	
ELBOW LAKE	[0] 1,272	172,126	81,869	90,257	7,068	--	97,325	--	--	75,500	44,439	--	--	--	--	
ELGIN	886	102,979	131,434	(28,455)	11,379	44,318	(61,394)	--	--	--	--	--	--	44,318	21,000	
ELIZABETH	[0] 174	15,827	14,034	1,793	--	--	1,793	--	--	--	2,390	--	--	--	--	
ELK RIVER	18,758	1,056,900	1,435,031	(378,131)	773,370	278,186	117,053	--	--	--	106,926	1,631,718	--	268,835	280,000	
ELKO	765	341,812	83,186	258,626	2,408	40,280	220,754	--	--	--	203,187	--	40,280	--	70,000	

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ELKTON	[0] 152	7,620	14,301	(6,681)	136	—	(6,545)	—	—	—	—	(8,000)	—	—	—	—
ELLENDALE	594	44,385	43,648	737	7,364	—	8,101	—	—	—	—	—	8,476	—	—	—
ELLSWORTH	[1][1] 532	180,158	123,141	57,017	3,985	9,735	51,267	—	—	—	—	(30,165)	1,768	—	—	—
ELMORE	[1] 701	100,870	117,255	(16,385)	4,023	4,520	(16,882)	3,241	—	—	—	—	596	—	4,520	15,000
ELY	3,616	335,894	412,404	(76,510)	7,192	37,093	(106,411)	—	—	4,619	—	—	129,059	—	37,093	45,000
ELYSIAN	529	140,397	106,724	33,673	15,221	36,431	12,463	—	—	—	—	—	289,771	—	36,431	26,670
EMMONS	[0] 425	18,688	14,353	4,335	55	—	4,390	—	—	—	—	—	—	—	—	—
ERSKINE	[3] 427	145,140	120,907	24,233	2,239	36,538	(10,066)	—	—	—	—	—	112,017	—	36,538	41,500
EVANSVILLE	[0] 558	66,362	40,589	25,773	2,286	—	28,059	—	—	—	—	—	—	—	—	—
EVELETH	3,745	389,232	463,683	(74,451)	7,920	—	(66,531)	—	—	—	—	—	37,093	—	—	—
EXCELSIOR	2,400	294,057	282,322	11,735	12,080	16,989	6,826	—	—	—	—	11,774	15,334	—	16,989	30,000
EYOTA	1,766	161,515	183,525	(22,010)	2,364	16,241	(35,887)	—	—	—	—	10,163	128,122	—	16,241	25,000
FAIRFAX	1,298	252,183	132,060	120,123	2,735	22,934	99,924	—	—	—	—	133	—	—	22,934	57,000
FAIRMONT	10,778	1,261,077	1,157,180	103,897	9,347	288	112,956	—	—	—	—	127,987	2,286,166	—	—	—
FARIBAULT	22,037	1,934,414	1,197,073	737,341	82,312	73,219	746,434	—	—	—	—	165,685	246,643	—	53,777	235,000
FARMINGTON	15,549	1,359,470	813,799	545,671	187,772	72,979	660,464	—	—	—	—	123,127	371,248	—	72,626	135,000
FELTON	[0] 212	6,265	7,487	(1,222)	—	—	(1,222)	—	—	—	—	(1,222)	—	—	—	—
FERGUS FALLS	13,782	1,204,709	1,202,908	1,801	105,594	—	107,395	—	—	—	—	122,684	116,137	—	—	—
FERTILE	[3] 877	160,217	102,661	57,556	6,879	5,383	59,052	—	—	—	—	—	989,026	—	5,383	57,675
FINLAYSON	322	92,734	54,818	37,916	1,945	16,256	23,605	—	—	—	—	78,505	—	—	16,256	16,000
FISHER	409	57,399	22,748	34,651	—	—	34,651	—	—	—	—	—	50,479	—	—	—
FLOODWOOD	[3] 542	114,041	64,586	49,455	254	5,250	44,459	—	—	—	—	11,383	—	—	5,250	3,000
FLORENCE	[0] 47	3,983	3,412	571	—	—	571	—	—	—	—	—	—	—	—	—
FOLEY	2,435	194,218	103,541	90,677	7,522	4,100	94,099	—	—	—	—	—	—	—	4,100	9,000
FOREST LAKE	[3] 15,692	4,535,679	3,280,679	1,255,000	791,276	299,335	1,746,941	—	—	—	20,000	1,261,619	—	299,335	250,000	
FORESTON	[0] 442	13,010	10,565	2,445	6,345	180	8,610	—	5,150	—	—	—	—	—	—	—
FOSSTON	[3] 1,537	437,921	357,873	80,048	19,952	66,123	33,877	17,651	983,200	2,301	(40,019)	2,266,712	1,157,085	66,123	67,000	
FOUNTAIN	367	44,353	56,474	(12,121)	1,210	—	(10,911)	—	—	—	—	—	2,800	—	—	—
FRANKLIN	494	53,135	49,042	4,093	—	—	4,093	—	—	—	—	—	1,755	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
FRAZEE	[0]	1,381	108,093	72,830	35,263	—	—	35,263	—	—	—	5,000	—	—	—	
FREEBORN	297	22,164	23,156	(992)	350	—	—	(642)	—	—	—	—	—	—	—	
FREEPORT	459	56,340	36,750	19,590	2,710	—	—	22,300	—	—	—	8,300	910	—	—	
FRIDLEY	27,480	1,806,358	1,909,898	(103,540)	51,256	120,756	(173,040)	—	—	—	—	(12,046)	319,059	—	120,756	253,513
FROST	242	52,394	24,999	27,395	794	—	—	28,189	—	—	—	24,323	—	—	—	
FULDA	[2]	1,307	309,965	219,538	90,427	851	42,159	49,119	—	—	—	(417,604)	33,250	—	33,744	487,000
GARFIELD	[0]	290	35,430	16,051	19,379	1,771	4,305	16,845	—	—	—	—	—	—	4,305	3,000
GARVIN	149	10,853	21,483	(10,630)	6,379	4,013	(8,264)	6,192	—	—	—	—	—	—	4,013	3,442
GARY	[0]	207	14,516	18,124	(3,608)	5,998	14,442	(12,052)	—	—	—	—	—	—	5,442	10,000
GAYLORD	2,278	369,900	182,011	187,889	4,604	84,520	107,973	(321)	—	—	—	102,546	—	610,000	83,265	655,000
GENEVA	458	25,573	37,714	(12,141)	14,108	—	1,967	—	—	—	—	—	9,446	—	—	—
GEOGETOWN	[0]	119	5,485	2,100	3,385	—	—	3,385	—	—	—	—	—	—	—	—
GHENT	310	40,051	49,282	(9,231)	1,677	7,438	(14,992)	—	—	—	—	—	—	—	7,438	3,834
GIBBON	[0]	795	50,126	28,657	21,469	1,174	—	22,643	—	—	—	—	—	—	—	—
GILBERT	1,809	231,232	282,111	(50,879)	—	2,135	(53,014)	—	—	172,866	—	28,801	222,812	—	—	—
GLENCOE	5,633	608,073	445,670	162,403	24,281	12,899	173,785	—	—	—	—	38,300	55,508	—	12,899	165,000
GLENVILLE	699	28,127	30,857	(2,730)	131	—	(2,599)	—	—	—	—	—	—	—	—	—
GLENWOOD	2,654	380,075	248,423	131,652	10,935	23,061	119,526	—	—	—	—	30,890	46,924	—	23,061	58,875
GLYNDON	[0]	1,128	153,977	91,456	62,521	7,523	7,111	62,933	—	—	—	—	671,630	—	7,111	34,000
GOLDEN VALLEY	[3]	20,736	5,912,235	6,511,048	(598,813)	177,483	—	(421,330)	—	—	—	—	953,225	—	—	—
GONVICK	287	28,970	44,092	(15,122)	1,947	—	(13,175)	—	—	—	—	—	—	—	—	—
GOOD THUNDER	583	45,756	44,742	1,014	944	847	1,111	—	—	—	—	—	—	—	847	10,000
GOODHUE	[0]	851	92,078	45,049	47,029	—	5,334	41,695	—	—	—	—	—	—	—	—
GOODRIDGE	97	12,767	18,958	(6,191)	6,100	1,641	(1,732)	—	—	—	—	—	—	—	1,641	2,786
GOODVIEW	3,330	198,694	291,862	(93,168)	8,633	—	(84,535)	—	—	—	—	—	28,035	—	—	—
GRACEVILLE	[3]	595	117,074	128,050	(10,976)	2,304	18,487	(27,159)	—	—	—	(55,012)	69,326	—	18,487	15,000
GRANADA	300	21,796	32,208	(10,412)	—	—	(10,412)	—	—	—	—	—	—	—	—	—
GRAND MARAIS	1,416	233,310	258,053	(24,743)	—	11,103	(35,846)	—	—	—	—	—	42,513	—	11,103	21,598
GRAND MEADOW	[*][3]	939	153,224	134,776	18,448	393	—	18,841	—	—	—	35,420	114,784	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
GRAND RAPIDS	[29]	8,233	1,413,453	1,159,961	253,492	17,590	60,779	210,303	--	--	--	--	624,827	--	50,604	253,750
GRANITE FALLS		3,105	430,451	415,211	15,240	1,267	33,938	(17,431)	--	--	--	(19,007)	84,624	--	19,993	39,000
GREEN ISLE	[*]	380	29,431	25,201	4,230	15,860	--	20,090	--	--	--	--	--	--	--	--
GREENBUSH	[3]	753	97,662	90,568	7,094	3,358	1,076	9,376	--	--	--	--	--	--	1,076	2,000
GREENFIELD	[*]	2,744	13,810	19,832	(6,022)	--	--	(6,022)	--	--	--	--	--	--	--	--
GREY EAGLE		334	22,823	27,620	(4,797)	--	--	(4,797)	--	--	--	(13,208)	12,318	--	--	--
GROVE CITY	[3]	620	120,594	90,010	30,584	10,045	5,157	35,472	--	--	--	--	137,471	--	5,157	25,000
GRYGLA	[3]	233	43,454	40,478	2,976	4,733	--	7,709	--	--	--	--	--	--	--	--
HACKENSACK		310	50,336	67,813	(17,477)	10,199	--	(7,278)	--	--	--	12,074	--	--	--	--
HADLEY	[*][2]	65	7,684	9,727	(2,043)	23	--	(2,020)	--	--	--	(3,000)	--	--	--	--
HALLOCK		1,151	138,996	157,907	(18,911)	36	--	(18,875)	--	--	--	(5,000)	--	--	--	--
HALSTAD	[4]	608	--	--	--	--	--	--	--	--	--	--	--	--	--	--
HAMBURG	[0]	545	53,885	40,442	13,443	8,000	--	21,443	--	--	--	--	--	--	--	--
HAMMOND		242	29,536	25,951	3,585	53	1,550	2,088	--	--	--	1,613	--	--	1,550	4,000
HAMPTON		598	34,699	40,477	(5,778)	1,334	--	(4,444)	--	--	--	--	114,027	--	--	--
HANCOCK		703	171,458	105,658	65,800	8,713	--	74,513	4,646	--	--	182,166	--	--	--	--
HANLEY FALLS	[1]	311	106,877	91,271	15,606	704	25,817	(9,507)	--	656	--	(6,197)	4,616	--	25,817	--
HANOVER		2,048	63,076	24,999	38,077	105,011	93,574	49,514	--	--	--	--	--	--	--	--
HANSKA		432	26,247	34,862	(8,615)	858	--	(7,757)	--	--	--	--	--	--	--	--
HARDWICK	[0]	216	12,978	16,348	(3,370)	--	6,132	(9,502)	--	--	--	(13,284)	--	--	6,132	3,782
HARMONY	[*]	1,133	113,983	59,956	54,027	46	437	53,636	--	--	--	24,107	--	--	--	--
HARRIS		1,212	42,484	48,171	(5,687)	447	5,485	(10,725)	--	--	--	--	--	--	5,485	6,189
HARTLAND		284	26,631	21,996	4,635	133	--	4,768	--	--	--	--	2,458	--	--	--
HASTINGS		19,782	2,152,479	1,287,841	864,638	428,437	35,653	1,257,422	--	--	--	170,297	2,876	--	35,653	35,000
HATFIELD	[0]	44	4,654	3,464	1,190	902	--	2,092	--	--	--	--	--	--	--	--
HAWLEY		1,867	222,800	174,753	48,047	6,763	28,817	25,993	--	--	--	--	535,000	28,817	530,000	
HAYFIELD	[*][3]	1,364	215,639	177,971	37,668	36,159	34,153	39,674	36,000	--	--	35,000	--	--	34,153	19,000
HAYWARD		237	20,050	31,788	(11,738)	11,160	1,400	(1,978)	--	--	--	--	3,316	--	1,400	10,000
HAZEL RUN	[20]	62	2,465	--	2,465	7,352	643	9,174	--	160,822	--	--	241,900	--	643	--

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
HECTOR	1,147	115,032	157,909	(42,877)	440	—	(42,437)	—	—	—	—	(7,600)	—	—	—	—
HENDERSON	943	84,104	78,005	6,099	463	—	6,562	—	—	—	—	39,600	—	—	—	—
HENDRICKS	694	101,405	66,531	34,874	2,646	2,973	34,547	—	—	—	—	—	—	—	2,973	10,762
HENDRUM	[0]	320	19,465	15,277	4,188	11,254	228	15,214	—	—	—	—	—	—	—	—
HENNING	783	131,191	132,333	(1,142)	535	126	(733)	—	—	—	—	—	29,761	—	—	—
HERMAN	440	60,472	56,723	3,749	1,084	4,975	(142)	—	—	—	—	—	320,112	4,975	8,162	—
HERMANTOWN	8,336	578,426	794,090	(215,664)	85,861	—	(129,803)	—	—	—	—	201,751	2,705	—	—	—
HERON LAKE	[2]	767	133,932	169,146	(35,214)	5,224	186,638	(216,628)	—	—	—	(26,801)	465,759	833,000	186,638	895,000
HEWITT	[0]	268	25,393	25,416	(23)	453	—	430	—	—	—	(8,338)	8,979	—	—	—
HIBBING	[29]	16,800	1,600,287	1,714,202	(113,915)	30,577	31,557	(114,895)	—	—	—	—	558,166	—	29,581	59,000
HILL CITY	[0][1]	486	216,636	208,238	8,398	—	—	8,398	—	—	—	(32,257)	—	—	—	—
HILLS	572	69,256	69,051	205	—	110	95	—	—	—	—	—	231,300	—	110	400
HILLTOP	[3]	781	144,019	159,891	(15,872)	—	—	(15,872)	—	—	—	(70,000)	—	—	—	—
HINCKLEY	1,347	440,924	222,715	218,209	2,492	78,927	141,774	—	—	—	—	25,550	216,449	—	78,927	100,000
HITTERDAL	187	9,951	18,359	(8,408)	507	—	(7,901)	—	—	—	—	—	16,800	—	—	—
HOFFMAN	[0]	672	77,434	26,967	50,467	322	—	50,789	—	—	—	—	—	—	—	—
HOKAH	[0][3]	594	125,106	116,006	9,100	5,411	—	14,511	—	—	—	—	—	—	—	—
HOLDINGFORD	729	102,715	36,664	66,051	—	—	66,051	—	—	—	—	—	16,834	—	—	—
HOLLAND	[0]	208	16,601	9,947	6,654	—	—	6,654	—	—	—	—	—	—	—	—
HOLLANDALE	305	25,399	38,049	(12,650)	302	6,168	(18,516)	—	—	—	—	(193)	—	—	—	—
HOLLOWAY	[0]	108	5,990	16,823	(10,833)	6,884	—	(3,949)	6,884	—	—	—	—	—	—	—
HOLT	[0]	90	686	1,172	(486)	—	—	(486)	—	—	—	—	—	—	—	—
HOPKINS	17,643	942,795	991,320	(48,525)	24,594	84,079	(108,010)	—	—	—	—	—	136,831	—	84,079	105,000
HOUSTON	[*]	1,017	67,512	63,671	3,841	—	—	3,841	—	—	—	—	—	—	—	—
HOWARD LAKE	[3]	1,876	579,232	406,662	172,570	24,604	—	197,174	—	—	—	292,795	58,195	—	—	—
HOYT LAKES	1,987	304,594	273,278	31,316	—	—	31,316	—	—	—	—	—	7,721	—	—	—
HUGO	[3]	8,375	864,475	1,055,862	(191,387)	1,245,926	129,162	925,377	—	—	—	846,399	1,013,895	—	126,625	440,000
HUTCHINSON	13,545	1,253,011	916,920	336,091	123,010	9,099	450,002	—	—	—	—	55,000	227,487	—	5,196	42,257
IHLLEN	[0]	101	10,547	5,165	5,382	10,432	1,789	14,025	4,632	—	—	—	—	—	1,789	1,013

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
INTERNATIONAL FALLS	[3]	6,537	1,659,460	1,727,097	(67,637)	246,417	--	178,780	41,730	--	--	304,783	--	--	--	--
INVER GROVE HEIGHTS		31,053	2,590,535	1,753,270	837,265	174,422	37,933	973,754	--	--	--	1,319,558	--	--	37,933	350,000
IONA	[0][1]	161	33,471	11,950	21,521	742	--	22,263	--	--	--	--	--	--	--	--
IRON JUNCTION	[0]	86	2,982	1,246	1,736	69	--	1,805	--	--	--	--	--	--	--	--
IRONTON	[*]	530	71,826	75,091	(3,265)	5,803	1,594	944	--	--	--	--	594	--	1,000	7,000
ISANTI		4,161	227,194	164,547	62,647	268,590	--	331,237	--	--	--	--	1,046,848	--	--	--
ISLE	[*]	769	97,179	74,333	22,846	276	--	23,122	--	--	--	--	--	--	--	--
IVANHOE	[1]	652	185,656	171,983	13,673	4,862	27,093	(8,558)	--	--	--	--	8,383	--	27,093	25,192
JACKSON		3,481	400,643	411,915	(11,272)	27,105	5,232	10,601	--	--	--	30,000	242,705	--	5,232	9,000
JANESVILLE		2,123	217,229	148,859	68,370	19,463	33,896	53,937	--	--	--	12,356	38,637	--	32,535	45,000
JASPER		594	82,070	91,132	(9,062)	430	19,200	(27,832)	--	--	--	(7,699)	--	--	19,200	10,000
JEFFERS		383	25,221	26,146	(925)	276	--	(649)	--	--	--	7,719	674	--	--	--
JOHNSON	[0]	31	1,715	2,120	(405)	--	--	(405)	--	--	--	--	--	--	--	--
JORDAN		4,413	746,292	279,918	466,374	222,651	--	689,025	--	--	--	208,350	17,093	--	--	--
KANDIYOH		544	33,467	39,938	(6,471)	--	--	(6,471)	--	--	--	--	7,116	--	--	--
KARLSTAD		760	56,640	62,505	(5,865)	739	--	(5,126)	--	--	--	15,000	1,935	--	--	--
KASOTA		696	35,476	38,385	(2,909)	6,521	--	3,612	--	--	--	--	--	--	--	--
KASSON		5,057	403,221	322,454	80,767	167,807	29,843	218,731	--	--	--	--	159,052	--	23,452	480,675
KEEWATIN	[0]	1,158	71,144	70,674	470	--	7,704	(7,234)	--	--	(341,509)	516,599	--	7,704	13,098	
KELLIHER	[3]	304	50,449	48,729	1,720	435	--	2,155	--	--	--	--	14,251	--	--	--
KELLOGG		447	31,418	39,759	(8,341)	1,389	--	(6,952)	--	--	--	--	--	--	--	--
KENNEDY		232	46,925	38,526	8,399	10,512	5,436	13,475	--	--	--	--	--	--	5,436	3,179
KENNETH	[0]	50	3,797	3,262	535	12	--	547	--	--	--	--	--	--	--	--
KENSINGTON	[0]	270	42,018	23,635	18,383	--	11,275	7,108	--	--	--	--	--	--	11,275	10,000
KENT	[0]	119	9,579	10,229	(650)	--	--	(650)	--	--	--	--	--	--	--	--
KENYON		1,689	200,318	136,015	64,303	82,099	7,553	138,849	--	--	--	--	--	7,553	6,000	
KERKHOVEN	[*]	749	95,783	32,788	62,995	5,266	--	68,261	--	--	--	69,100	--	--	--	--
KETTLE RIVER		176	21,946	23,519	(1,573)	83	--	(1,490)	--	--	--	5,621	--	--	--	--
KIESTER	[*]	527	49,957	19,222	30,735	--	6,918	23,817	--	--	--	--	--	6,918	8,741	

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
KILKENNY	[0]	157	17,857	8,098	9,759	10,755	12,048	8,466	7,441	—	2,603	—	—	—	12,048	5,000
KIMBALL		622	113,748	77,087	36,661	8,892	—	45,553	—	—	—	—	9,293	—	—	—
KINNEY	[1]	182	24,733	30,560	(5,827)	—	—	(5,827)	—	—	—	—	—	—	—	—
LA CRESCENT		5,072	393,097	370,038	23,059	7,750	12,554	18,255	—	—	1,121	32,632	13,513	—	12,954	45,000
LA PRAIRIE	[*]	612	54,185	45,719	8,466	—	—	8,466	—	—	—	—	—	—	—	—
LA SALLE		86	10,414	11,140	(726)	49	—	(677)	—	—	—	(11,500)	21,946	—	—	—
LAFAYETTE		532	66,324	68,364	(2,040)	340	73	(1,773)	—	—	—	(20)	117	—	73	2,750
LAKE BENTON	[1]	685	144,198	175,446	(31,248)	40,467	25,120	(15,901)	37,109	—	—	—	3,898	—	25,120	31,439
LAKE BRONSON	[*]	235	25,403	34,093	(8,690)	578	—	(8,112)	—	—	—	(8,112)	—	—	—	—
LAKE CITY		5,266	595,994	432,685	163,309	21,419	18,000	166,728	—	—	—	—	76,575	—	—	—
LAKE CRYSTAL		2,504	209,287	148,920	60,367	4,594	15,538	49,423	—	—	—	—	—	—	15,538	15,000
LAKE ELMO		7,666	289,189	252,270	36,919	51,928	31,583	57,264	—	—	—	—	20,890	—	30,178	25,000
LAKE LILLIAN	[3]	241	40,506	37,424	3,082	3,042	—	6,124	—	—	—	—	7,000	—	—	—
LAKE PARK		811	116,002	91,223	24,779	—	21,376	3,403	—	—	—	(11,900)	255,208	408,775	17,998	405,000
LAKE WILSON	[1]	260	70,354	75,431	(5,077)	10,558	8,819	(3,338)	—	—	—	22,330	2,764	—	—	—
LAKEFIELD	[4]	1,713	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKELAND	[*]	1,923	238,097	224,939	13,158	2,309	—	15,467	—	—	—	(5,150)	—	—	—	—
LAKEVILLE		47,523	2,144,769	2,989,849	(845,080)	56,324	—	(788,756)	—	—	—	86,114	60,476	—	—	—
LAMBERTON		826	97,409	67,797	29,612	890	—	30,502	—	—	—	9,500	1,401	—	—	—
LANCASTER	[*]	351	37,727	33,842	3,885	3,369	—	7,254	—	—	—	—	—	—	—	—
LANDFALL	[*]	748	57,286	56,266	1,020	—	—	1,020	—	—	—	—	—	—	—	—
LANESBORO	[4]	776	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAPORTE	[3]	134	28,478	113,445	(84,967)	894	35,670	(119,743)	—	—	—	(3,531)	725,650	—	35,670	—
LAUDERDALE	[3]	2,364	471,905	173,829	298,076	1,305	—	299,381	—	—	—	248,227	—	—	—	—
LE CENTER		2,352	221,648	129,009	92,639	35,608	72,248	55,999	27,100	—	—	80,503	41,324	—	72,248	50,603
LE SUEUR		4,207	722,479	541,119	181,360	36,890	180,194	38,056	—	—	—	—	523,592	2,229,290	180,194	2,335,000
LEROY		915	118,843	93,677	25,166	399	9,562	16,003	—	—	—	—	12,112	—	9,562	20,000
LESTER PRAIRIE	[0]	1,453	249,790	22,882	226,908	10,941	—	237,849	—	—	—	55,363	206,061	—	—	—
LEWISTON		1,494	135,186	107,834	27,352	2,912	24,021	6,243	—	—	—	—	8,438	—	24,021	27,000

Table 14
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For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
LEWISVILLE	[1]	266	38,029	43,521	(5,492)	508,544	27,653	475,399	--	508,448	--	1,710	482,747	--	27,653	--
LEXINGTON		2,220	104,077	64,810	39,267	1,944	--	41,211	--	--	--	--	--	--	--	--
LINDSTROM		3,581	786,080	189,399	596,681	6,690	25,283	578,088	--	--	--	61,920	--	--	25,283	55,000
LINO LAKES		18,368	1,064,326	809,789	254,537	19,455	158,669	115,323	--	--	--	(301,355)	5,326	--	158,669	250,000
LISMORE		224	48,570	40,013	8,557	143,052	4,646	146,963	--	140,867	--	--	140,876	--	4,646	7,000
LITCHFIELD	[4]	6,736	--	--	--	--	--	--	--	--	--	--	--	--	--	--
LITTLE CANADA		9,890	1,134,518	1,095,146	39,372	98,788	--	138,160	--	--	--	152,491	30,080	--	--	--
LITTLE FALLS		8,224	1,088,467	770,371	318,096	44,367	--	362,463	--	--	--	253,818	15,056	--	--	--
LITTLEFORK		694	79,343	68,261	11,082	454	2,950	8,586	--	--	--	--	17,112	--	2,950	8,000
LONG LAKE		1,833	230,007	164,584	65,423	5,771	--	71,194	--	--	--	--	--	--	--	--
LONG PRAIRIE		3,023	377,588	250,170	127,418	17,305	88,196	56,527	--	--	--	47,089	55,837	493,653	88,196	75,260
LONSDALE	[0]	1,859	175,399	68,730	106,669	253,438	5,890	354,217	--	--	--	--	35,299	--	5,890	5,000
LORETO	[*]	622	40,282	59,188	(18,906)	2,363	846	(17,389)	--	--	--	2,750	--	--	--	--
LOWRY	[0]	275	26,416	18,952	7,464	--	--	7,464	--	--	--	(43,557)	53,077	--	--	--
LUCAN	[*]	213	19,901	6,233	13,668	191	--	13,859	--	--	--	--	138,218	--	--	--
LUVERNE		4,600	887,533	668,867	218,666	28,098	67	246,697	--	--	--	115,000	45,050	--	67	--
LYLE		565	55,420	58,996	(3,576)	11,716	12,959	(4,819)	3,436	--	8,280	--	--	--	12,959	29,369
LYND	[2]	340	49,334	69,139	(19,805)	1,689	428	(18,544)	--	--	--	(38,000)	12,888	--	428	3,000
MABEL	[0]	760	84,503	39,440	45,063	243	2,134	43,172	--	--	--	38,700	--	--	2,134	--
MADELIA		2,320	502,962	329,807	173,155	41,477	63,419	151,213	--	--	--	2,500	23,185	--	63,419	155,000
MADISON		1,742	274,346	276,688	(2,342)	--	99,810	(102,152)	--	--	--	(100)	902	--	99,810	26,000
MADISON LAKE		884	89,546	62,378	27,168	16,355	--	43,523	--	--	--	52,430	--	--	--	--
MAGNOLIA	[*][3]	209	40,607	30,321	10,286	96,681	12,073	94,894	--	89,283	--	(351)	555,666	530,000	12,073	8,175
MAHONOMEN	[3]	1,202	220,184	248,597	(28,413)	56	17,400	(45,757)	--	--	--	(26,447)	--	--	17,400	9,000
MAHTOMEDI		8,050	632,752	556,171	76,581	16,458	--	93,039	--	--	--	--	181,967	--	--	--
MANCHESTER	[0]	78	5,138	1,617	3,521	227	--	3,748	--	--	--	--	--	--	--	--
MANKATO		33,844	3,707,982	3,619,619	88,363	251,310	254,277	85,396	--	--	--	396,171	114,792	--	228,918	515,000
MANTORVILLE		1,174	107,000	70,013	36,987	3,364	--	40,351	--	--	--	--	--	--	--	--
MAPLE GROVE		55,278	3,382,326	3,131,016	251,310	1,014,289	414,929	850,670	--	--	--	848,476	2,928,544	12,659,652	414,929	2,340,000

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MAPLE LAKE	1,667	264,576	171,094	93,482	60,878	38,156	116,204	45,460	---	6,830	---	121,771	---	38,156	60,000	
MAPLE PLAIN	[*]	2,096	123,163	90,704	32,459	2,301	34,760	---	---	---	---	24,024	---	---	---	
MAPLETON	1,669	200,996	104,226	96,770	8,427	791	104,406	---	---	---	---	66,000	5,013	---	791	
MAPLEVIEW	[0][3]	177	25,358	39,605	(14,247)	7,646	---	(6,601)	245	---	---	(10,000)	---	---	---	
MARBLE	[0]	689	35,085	12,292	22,793	---	22,793	---	---	---	---	10,440	---	---	---	
MARSHALL	[29]	12,788	3,308,685	2,934,587	374,098	232,684	624,425	(17,643)	---	---	---	204,181	---	599,681	426,200	
MAYER	780	70,213	87,245	(17,032)	391,947	65,438	309,477	---	---	---	54,000	212,564	1,393,221	60,430	18,000	
MAYNARD	372	32,931	33,059	(128)	13,450	5,026	8,296	---	---	---	---	994,067	907,063	5,026	13,000	
MAZEPPA	789	34,091	15,887	18,204	6,506	---	24,710	---	---	---	---	---	---	---	---	
MC INTOSH	[1]	616	93,169	92,244	925	1,868	18,438	(15,645)	---	---	---	(37,090)	59,232	---	18,438	13,613
MC KINLEY	[*][3]	81	21,528	28,444	(6,916)	3,526	1,707	(5,097)	---	---	---	(1,500)	---	---	---	
MEADOWLANDS	[0]	105	12,019	13,995	(1,976)	74	---	(1,902)	---	---	---	1,858	---	---	4,949	
MEDFORD	1,077	93,297	85,167	8,130	21,813	---	29,943	---	---	---	---	---	---	---	---	
MEDINA	4,276	278,649	231,943	46,706	44,086	20,189	70,603	---	---	---	---	---	13,332	---	---	
MELROSE	3,177	668,269	498,455	169,814	34,912	181,365	23,361	---	---	316	232,421	41,031	---	181,365	192,000	
MENAHGA	1,228	82,779	133,134	(50,355)	83,883	---	33,528	---	---	---	1,800	7,790	---	---	---	
MIDDLE RIVER	320	24,347	23,688	659	605,459	4,408	601,710	5,423	600,036	---	---	714,315	---	4,408	2,000	
MILACA	2,652	438,481	241,508	196,973	6,941	58,394	145,520	---	---	---	19,434	6,984	---	57,598	50,000	
MILAN	310	26,754	20,339	6,415	---	---	6,415	---	---	---	---	---	---	---	---	
MILLVILLE	[0]	183	11,156	4,194	6,962	---	6,962	---	---	---	---	---	---	---	---	
MILROY	256	30,562	27,267	3,295	---	---	3,295	---	---	---	8,000	767	---	---	---	
MINNEAPOLIS	382,295	60,502,000	44,772,000	15,730,000	3,217,000	2,869,000	16,078,000	---	---	---	2,326,000	18,852,000	8,715,000	2,869,000	12,759,000	
MINNEOTA	1,411	160,104	158,932	1,172	4,053	29,433	(24,208)	---	---	---	---	21,739	---	28,047	14,455	
MINNESOTA LAKE	670	53,654	40,870	12,784	1,085	---	13,869	---	---	---	---	7,340	---	---	---	
MINNETONKA	[3]	51,658	8,991,285	9,765,669	(774,384)	2,064,579	513,038	777,157	---	---	(1,000,000)	2,929,253	---	389,590	435,000	
MINNETONKA BEACH	618	57,969	46,048	11,921	1,635	---	13,556	---	---	---	---	5,646	---	---	---	
MINNETRISTA	4,890	301,017	308,161	(7,144)	28,776	---	21,632	---	---	---	---	---	---	---	---	
MONTEVIDEO	[3]	5,448	1,446,195	1,142,555	303,640	95,464	228,865	170,239	---	---	233,150	---	598,098	---	228,709	686,229
MONTGOMERY	2,951	273,219	257,721	15,498	7,806	76,679	(53,375)	---	---	---	---	2,051,837	1,924,127	22,066	---	

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MONTICELLO	9,776	684,546	851,826	(167,280)	843,179	—	675,899	—	—	—	—	—	346,548	—	—	—
MONTROSE	1,661	387,926	131,590	256,336	4,096	6,754	253,678	—	—	—	—	(7,764)	14,261	—	6,754	3,903
MOORHEAD	32,720	4,481,516	2,801,445	1,680,071	92,272	767,343	1,005,000	—	—	—	—	229,000	1,565,781	—	767,343	1,359,766
MOOSE LAKE	2,430	120,465	84,027	36,438	—	—	36,438	—	—	—	—	—	588,684	—	—	—
MORA	3,421	374,261	351,830	22,431	31,965	5,657	48,739	—	—	—	—	—	9,500	—	5,657	34,000
MORGAN	871	131,009	86,158	44,851	904	—	45,755	—	—	—	—	3,324	3,610	—	—	—
MORRIS	[3]	5,212	1,013,716	830,390	183,326	22,621	77,095	128,852	—	—	—	55,000	37,834	—	77,095	152,575
MORRISTOWN	[0]	1,017	65,967	17,523	48,444	8,694	9,746	47,392	—	—	—	—	6,262	—	9,746	—
MORTON	430	65,645	29,853	35,792	578	—	36,370	—	—	—	—	30,180	704	—	—	—
MOTLEY	638	187,969	112,331	75,638	5,961	38,431	43,168	—	—	—	—	49,800	7,287	—	38,431	29,000
MOUND	9,630	613,653	590,322	23,331	15,860	45,142	(5,951)	—	—	—	—	—	312,110	956,289	45,142	360,432
MOUNDS VIEW	12,865	828,428	758,125	70,303	23,301	66,525	27,079	—	—	—	—	30,000	10,249	—	66,525	2,055,000
MOUNTAIN IRON	2,940	204,042	229,538	(25,496)	10,484	39,388	(54,400)	—	—	—	—	(41,292)	658,864	691,467	39,388	25,000
MOUNTAIN LAKE	2,103	243,125	174,361	68,764	4,401	3,938	69,227	—	—	4,350	46,229	805,361	578,998	3,938	—	—
MURDOCK	299	38,516	34,977	3,539	2,410	—	5,949	—	—	—	—	—	—	—	—	—
MYRTLE	[3]	59	3,435	4,503	(1,068)	—	—	(1,068)	—	—	—	—	—	—	—	—
NASHUA	[0]	60	1,063	2,235	(1,172)	139	—	(1,033)	—	—	—	(1,600)	—	—	—	—
NASHWAUK	[30]	944	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NEVIS	354	23,701	53,563	(29,862)	14,195	2,970	(18,637)	—	—	—	—	872	—	—	2,970	20,000
NEW AUBURN	498	40,279	37,225	3,054	2,030	71,870	(66,786)	—	—	—	—	(69,563)	—	—	—	—
NEW BRIGHTON	22,332	1,101,070	1,160,065	(58,995)	162,114	27,129	75,990	—	—	—	—	(1,419,183)	—	—	15,588	49,800
NEW GERMANY	[0]	346	30,434	19,123	11,311	373	—	11,684	—	—	—	—	—	—	—	—
NEW HOPE	[3]	20,910	4,732,340	4,792,024	(59,684)	48,097	68,409	(79,996)	—	—	—	—	1,121,063	—	66,976	145,800
NEW LONDON	1,083	206,513	205,829	684	—	—	684	—	—	—	—	—	—	—	—	—
NEW MARKET	1,028	105,406	144,729	(39,323)	210,335	19,340	151,672	—	—	—	—	549,648	584,189	19,340	15,000	—
NEW MUNICH	343	18,098	60,899	(42,801)	32,801	—	(10,000)	—	—	15,000	(10,000)	—	—	—	—	—
NEW PRAGUE	5,391	901,976	385,976	516,000	41,198	119,786	437,412	—	—	—	—	1,416,997	2,590,910	111,456	734,372	—
NEW RICHLAND	1,167	151,646	76,306	75,340	6,756	6,417	75,679	—	—	—	—	63,410	—	—	6,110	20,000
NEW TRIER	[0]	116	10,613	8,273	2,340	5	—	2,345	—	—	—	—	—	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
NEW ULM	[29]	13,798	2,471,559	1,985,358	486,201	100,727	362,038	224,890	--	--	1,871	126,056	353,565	--	357,115	379,180
NEW YORK MILLS		1,175	132,598	94,261	38,337	5,613	--	43,950	--	--	--	60,000	--	--	--	--
NEWFOLDEN	[0]	358	28,855	2,662	26,193	112	8,259	18,046	--	--	--	8,000	--	--	8,259	3,500
NEWPORT		3,694	215,727	191,311	24,416	2,209	--	26,625	--	--	--	--	--	--	--	--
NICOLLET		944	94,293	73,956	20,337	250	--	20,587	--	--	--	22,000	--	--	--	--
NIELSVILLE	[0]	89	14,191	22,785	(8,594)	--	2,273	(10,867)	--	--	--	4,859	--	--	2,273	1,200
NORCROSS	[2]	61	9,502	11,526	(2,024)	--	--	(2,024)	--	--	--	(4,000)	--	--	--	--
NORTH BRANCH		9,399	1,164,895	164,364	1,000,531	23,561	--	1,024,092	--	--	--	--	1,062,746	--	--	--
NORTH MANKATO		12,429	1,017,222	783,345	233,877	11,873	91,443	154,307	--	--	--	190,456	19,123	--	86,820	105,000
NORTH ST. PAUL		12,273	983,388	840,148	143,240	18,874	26,125	135,989	--	--	--	35,000	263,570	--	25,772	57,200
NORTHFIELD		18,256	1,039,923	962,423	77,500	176,536	76,133	177,903	--	--	--	190,000	956,604	--	76,133	20,000
NORTHOME	[3]	227	42,210	55,976	(13,766)	451	5,790	(19,105)	--	--	--	(389,458)	1,905	--	5,790	14,000
NORTHROP		248	16,355	18,257	(1,902)	17,698	--	15,796	14,458	--	3,106	--	--	--	--	--
NORWOOD YOUNG AMERICA		3,272	454,472	212,211	242,261	45,937	51,134	237,064	26,611	--	--	466,568	14,071	513,864	32,729	501,230
OAK PARK HEIGHTS		4,379	386,301	315,320	70,981	49,915	--	120,896	--	--	--	81,866	10,670	--	--	--
OAKDALE		27,605	1,823,398	1,739,803	83,595	34,102	--	117,697	--	--	--	193,810	64,625	--	--	--
ODESSA		107	26,609	47,426	(20,817)	--	--	(20,817)	--	--	--	--	759	--	--	--
ODIN		117	13,169	12,520	649	539	3,757	(2,569)	--	--	--	--	--	--	3,757	2,069
OGILVIE	[*]	481	16,350	38,289	(21,939)	--	--	(21,939)	--	--	--	(7,000)	--	--	--	--
OKABENA	[2]	180	57,650	80,774	(23,124)	4,189	--	(18,935)	2,500	--	1,689	--	--	--	--	--
OKLEE	[2]	406	79,806	90,690	(10,884)	1,402	42,802	(52,284)	--	--	--	(7,180)	--	790,000	42,802	754,500
OLIVIA		2,518	393,751	299,851	93,900	9,539	56,604	46,835	--	--	--	10,000	--	--	56,604	105,000
ONAMIA	[0][3]	866	181,215	102,537	78,678	18,075	19,314	77,439	--	--	--	--	46,899	70,000	19,314	180,000
ORMSBY		151	38,942	34,595	4,347	88	18,971	(14,536)	--	--	--	(7,500)	--	--	18,971	5,966
ORONO		7,687	319,913	328,010	(8,097)	262,482	19,163	235,222	--	--	--	--	56,827	--	18,730	--
ORR		244	50,952	79,050	(28,098)	1,913	--	(26,185)	--	--	--	--	14,473	--	--	--
ORTONVILLE		2,046	615,937	420,962	194,975	603	96,480	99,098	--	--	--	--	9,104	--	96,480	49,000
OSAKIS	[1]	1,594	367,100	475,507	(108,407)	5,941	43,231	(145,697)	--	--	--	(14,886)	308,521	--	14,538	24,377
OSLO		331	75,131	116,675	(41,544)	--	5,380	(46,924)	--	--	--	--	--	--	5,380	7,574

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
OSSEO	2,485	163,643	263,906	(100,263)	160,348	—	60,085	—	—	—	—	135,411	372,632	—	—	—
OSTRANDER	204	53,023	54,068	(1,045)	—	2,133	(3,178)	—	—	—	—	—	5,590	—	2,133	—
OTSEGO	9,356	302,841	202,140	100,701	18,978	2,990	116,689	—	—	—	—	—	—	—	2,990	25,000
OTTERTAIL	[*] 482	21,167	7,061	14,106	734,478	30,383	718,201	—	732,680	—	(5,000)	3,044,122	1,488,000	21,708	55,000	
OWATONNA	23,379	2,525,499	1,718,019	807,480	38,172	199,762	645,890	—	—	—	—	981,287	3,509,267	199,762	4,138,620	
PALISADE	[3] 146	46,651	34,633	12,018	166	—	12,184	—	—	—	12,000	—	—	—	—	—
PARK RAPIDS	3,428	323,503	222,232	101,271	43,777	3,140	141,908	—	—	—	—	—	—	—	3,140	10,000
PARKERS PRAIRIE	1,020	86,635	85,757	878	4,711	—	5,589	—	—	—	—	—	1,741	—	—	—
PAYNESVILLE	2,287	295,965	274,329	21,636	10,390	—	32,026	—	—	—	151,000	2,475	—	—	—	—
PEASE	168	13,006	34,808	(21,802)	—	—	(21,802)	—	—	—	—	—	—	—	—	—
PELICAN RAPIDS	2,435	308,136	304,062	4,074	514	32,468	(27,880)	—	—	—	(14,000)	49,789	154,365	31,046	54,295	
PEMBERTON	[0] 249	28,888	18,414	10,474	693	2,182	8,985	—	—	—	(2,645)	—	—	—	2,182	13,000
PENNOCK	[*] 505	35,091	14,016	21,075	—	—	21,075	—	—	—	—	—	1,517	—	—	—
PEQUOT LAKES	1,875	184,262	236,407	(52,145)	6,609	144,055	(189,591)	—	—	—	55,000	14,156	—	144,055	34,226	
PERHAM	2,688	281,467	244,297	37,170	12,017	16,831	32,356	—	—	370	28,250	233,816	540,000	16,831	26,000	
PERLEY	[0] 113	11,591	11,092	499	—	—	499	—	—	—	—	—	—	—	—	—
PETERSON	[0] 258	16,684	61,005	(44,321)	—	—	(44,321)	—	—	—	—	—	—	—	—	—
PILLAGER	464	47,128	79,819	(32,691)	353	—	(32,338)	—	—	—	—	—	5,665	—	—	—
PINE CITY	3,143	207,249	172,089	35,160	18,209	—	53,369	—	—	—	40,170	350	—	—	—	—
PINE ISLAND	3,036	331,377	253,497	77,880	72,094	—	149,974	—	—	—	—	—	—	—	—	—
PINE RIVER	950	91,345	82,003	9,342	—	1,363	7,979	—	—	—	11,036	3,217	—	1,363	6,260	
PIPESTONE	4,380	351,293	287,866	63,427	11,612	39,254	35,785	—	—	—	126,000	25,442	—	39,077	31,820	
PLAINVIEW	3,265	247,794	185,916	61,878	86,165	16,595	131,448	33,416	—	—	—	—	—	—	16,595	55,000
PLATO	331	36,240	34,237	2,003	9,418	—	11,421	8,499	—	—	—	—	—	—	—	—
PLUMMER	[0][3] 266	48,384	32,368	16,016	231	—	16,247	—	—	—	15,011	—	—	—	—	—
PLYMOUTH	[3] 70,238	8,877,982	10,101,607	(1,223,625)	4,044,927	475	2,820,827	—	—	—	1,191,113	2,172,647	—	475	—	—
PORTER	[3] 168	33,897	38,372	(4,475)	218	3,308	(7,565)	—	—	—	—	—	—	—	3,308	1,092
PRESTON	1,382	299,373	216,119	83,254	105,209	49,781	138,682	—	—	—	—	47,227	—	45,896	91,071	
PRINCETON	[29] 4,238	588,765	326,018	262,747	18,143	98,468	182,422	—	—	—	92,522	693,810	68,046	843,000		

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
PRINSBURG	[0]	455	22,326	12,464	9,862	3,496	1,128	12,230	--	--	--	--	--	--	--
PRIOR LAKE	19,662	1,554,626	2,802,171	(1,247,545)	2,413,247	--	--	1,165,702	--	--	--	670,429	--	--	--
PROCTOR	[29]	2,814	429,209	534,781	(105,572)	68,992	--	(36,580)	--	--	10,470	--	--	--	--
RACINE	[3]	381	89,851	67,432	22,419	7,482	9,947	19,954	--	--	--	--	4,862	--	9,947
RAMSEY	19,208	879,324	643,299	236,025	2,056,260	--	--	2,292,285	--	--	--	14,000	150,472	--	10,835
RANDALL	[3]	576	108,199	137,673	(29,474)	205	12,400	(41,669)	--	--	--	--	--	--	12,400
RANDOLPH	[0]	336	19,903	14,852	5,051	6,977	--	12,028	--	--	--	--	4,545	--	--
RANIER	[3]	183	152,932	160,492	(7,560)	9,279	1,684	35	--	--	--	--	1,569	--	1,684
RAYMOND	[*]	795	55,255	75,421	(20,166)	--	--	(20,166)	--	--	--	--	--	--	--
RED LAKE FALLS	1,601	167,609	111,657	55,952	21,138	50,401	26,689	--	5,090	--	--	34,080	--	50,401	33,500
RED WING	16,191	1,898,412	1,386,868	511,544	91,899	--	603,443	--	--	--	--	63,347	1,200,805	--	--
REDWOOD FALLS	5,370	686,817	362,669	324,148	182,663	88,363	418,448	126,095	--	--	--	139,312	171,339	--	73,543
REMER	[3]	363	103,057	64,864	38,193	--	29,028	9,165	--	--	--	(6,568)	13,051	--	29,028
RENVILLE	1,291	255,978	203,636	52,342	5,384	109,186	(51,460)	--	--	--	--	(93,486)	--	731,300	109,186
REVERE	[1]	103	23,992	9,015	14,977	547	--	15,524	--	--	--	--	--	--	--
RICE	896	56,802	59,393	(2,591)	3,359	--	768	--	--	--	--	3,000	1,704	--	--
RICHFIELD	[3]	34,502	5,164,478	4,479,866	684,612	95,381	5,982	774,011	--	--	--	(142,677)	522,755	--	--
RICHMOND	[0]	1,285	132,136	53,164	78,972	2,633	--	81,605	--	--	--	--	--	--	--
RIVERTON	[0]	112	12,329	13,547	(1,218)	4	--	(1,214)	--	--	--	--	--	--	--
ROBBINSDALE	14,068	895,026	858,620	36,406	25,894	34,566	27,734	--	--	--	--	118	567,858	--	34,566
ROCHESTER	93,037	6,368,057	5,359,187	1,008,870	52,308	--	1,061,178	--	--	--	--	3,339,071	2,294,157	--	--
ROCKFORD	3,738	550,402	338,785	211,617	365	27,570	184,412	--	--	--	--	--	--	63,682	27,570
ROCKVILLE	2,596	56,922	75,640	(18,718)	12,340	28,310	(34,688)	--	--	--	--	--	--	--	28,310
ROGERS	5,580	581,341	646,912	(65,571)	17,175	--	(48,396)	--	--	--	--	--	353	--	--
ROLLINGSTONE	663	52,556	40,167	12,389	1,222	--	13,611	--	--	--	--	2,367	--	--	--
ROSCOE	[0]	107	6,805	1,217	5,588	--	--	5,588	--	--	--	--	--	--	--
ROSE CREEK	[*][3]	348	54,155	32,100	22,055	252	--	22,307	--	--	--	12,000	--	--	--
ROSEAU	2,775	391,418	310,600	80,818	21,712	55,530	47,000	--	--	--	--	--	683	--	55,530
ROSEMOUNT	16,794	2,429,832	1,170,578	1,259,254	369,941	97,785	1,531,410	--	--	--	--	(1,762,358)	2,221,532	1,170,000	97,785
															245,000

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ROSEVILLE	34,080	4,084,416	4,064,690	19,726	118,438	5,151	133,013	—	—	—	—	—	22,071	—	—	
ROTHSAY	[0]	513	44,817	33,233	11,584	7,191	18,612	163	7,179	—	—	(223)	102,624	102,650	16,091	9,000
ROUND LAKE	426	46,460	69,292	(22,832)	7,294	—	(15,538)	—	—	—	—	—	77,992	—	—	
ROYALTON	[*]	868	123,922	51,139	72,783	4,586	5,929	71,440	—	—	—	28,500	1,624	—	5,929	23,883
RUSH CITY	2,885	386,086	223,197	162,889	36,013	40,351	158,551	28,243	—	—	193,100	659,717	612,862	40,351	186,000	
RUSHFORD	1,746	176,112	148,269	27,843	856	24,128	4,571	—	—	—	—	86,945	—	24,128	32,000	
RUSHFORD VILLAGE	[0]	735	25,748	10,951	14,797	1,860	—	16,657	—	—	—	—	—	—	—	
RUSHMORE	369	42,748	50,811	(8,063)	62	—	(8,001)	—	—	—	—	—	10,253	—	—	
RUSSELL	349	49,966	80,286	(30,320)	26	423	(30,717)	—	—	—	—	—	7,482	—	423	
RUTHTON	[2]	269	45,151	49,411	(4,260)	16,698	13,502	(1,064)	—	—	—	—	—	—	13,502	15,000
SABIN	[0]	404	48,718	32,905	15,813	199	—	16,012	—	—	—	—	—	—	—	
SACRED HEART	[3]	531	127,207	143,730	(16,523)	93,318	18,215	58,580	84,400	—	—	—	6,452	5,202	18,215	65,810
SANBORN	410	75,268	30,262	45,006	195	—	45,201	—	—	—	—	7,600	—	—	—	
SANDSTONE	2,475	82,035	93,887	(11,852)	3,565	—	(8,287)	—	—	—	—	—	—	—	—	
SARGEANT	[0]	78	4,257	1,939	2,318	27	—	2,345	—	—	—	—	—	—	—	
SARTELL	[3]	11,583	1,525,805	1,439,674	86,131	2,007	—	88,138	—	—	—	40,000	1,089,437	—	—	
SAUK CENTRE	[4]	4,023	—	—	—	—	—	—	—	—	—	—	—	—	—	
SAUK RAPIDS	11,690	1,208,845	565,862	642,983	279,715	330,162	592,536	—	—	—	—	—	6,823,008	6,425,223	330,162	175,000
SAVAGE	[3]	23,570	4,505,624	4,291,396	214,228	409,286	747,847	(124,333)	—	—	—	6,332,867	3,234,993	6,145,000	745,772	870,000
SCANLON	[3]	829	204,959	172,025	32,934	1,785	36,649	(1,930)	—	—	—	—	4,959	—	35,615	25,000
SEBEKA	688	66,038	42,233	23,805	2,846	1,266	25,385	—	—	—	56,545	—	—	1,266	—	
SHAFTER	[*][3]	533	560,456	245,498	314,958	64,817	22,280	357,495	53,845	—	—	—	503,082	573,189	22,280	33,982
SHAKOPEE	24,967	2,412,123	2,235,119	177,004	233,342	102,741	307,605	—	—	—	534,025	3,683,264	—	102,741	8,800	
SHELLY	258	25,560	37,633	(12,073)	359	4,505	(16,219)	—	—	—	—	—	—	—	4,505	2,500
SHERBURN	[3]	1,045	258,918	287,582	(28,664)	6,925	11,148	(32,887)	—	—	—	(137,515)	—	—	11,148	20,000
SHOREVIEW	26,475	1,541,708	1,446,702	95,006	48,368	110,029	33,345	—	—	—	108,994	71,732	—	107,906	476,960	
SHOREWOOD	7,595	447,867	373,802	74,065	91,420	101,438	64,047	—	—	—	—	233,100	—	101,438	185,000	
SILVER BAY	2,052	477,593	497,582	(19,989)	7,419	14,310	(26,880)	—	—	—	—	—	11,937	—	14,310	29,000
SILVER LAKE	783	68,149	41,657	26,492	910	2,962	24,440	—	—	—	—	105,265	—	2,962	—	

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
SKYLINE	318	60,906	28,529	32,377	—	19,265	13,112	—	—	—	—	—	45,645	—	19,265	45,000	
SLAYTON	[1]	2,058	221,860	276,730	(54,870)	12,137	—	(42,733)	—	—	—	—	665	—	—	—	
SLEEPY EYE	3,608	344,908	355,740	(10,832)	5,109	33,440	(39,163)	—	—	—	—	—	38,213	—	28,569	47,500	
SOUTH HAVEN	188	11,379	11,519	(140)	723	—	583	—	—	—	—	—	—	—	—	—	
SOUTH ST. PAUL	[3]	20,304	3,359,362	3,082,265	277,097	40,788	37,000	280,885	—	—	—	—	201,487	—	—	—	
SPICER	1,134	179,531	295,933	(116,402)	12,796	—	(103,606)	—	—	—	—	(375,000)	—	—	—	—	
SPRING GROVE	[0]	1,308	125,932	156,039	(30,107)	5,922	—	(24,185)	—	—	—	182,985	—	—	—	—	
SPRING LAKE PARK	6,833	713,439	370,225	343,214	116,235	4,655	454,794	—	—	—	—	—	2,262,299	—	4,655	—	
SPRING PARK	1,720	151,852	144,048	7,804	17,083	—	24,887	—	—	—	—	—	5,779	—	—	—	
SPRING VALLEY	2,574	258,644	238,504	20,140	18,492	38,632	—	—	—	—	—	19,184	—	—	—	—	
SPRINGFIELD	2,198	233,523	297,866	(64,343)	10,085	4,138	(58,396)	—	—	39	—	165,386	157,500	4,099	—	—	
ST. ANTHONY	8,012	719,222	581,457	137,765	171,896	122,539	187,122	—	—	—	157,000	607,378	2,200,000	60,763	—	—	
ST. AUGUSTA	[*]	2,637	3,025	7,272	(4,247)	—	—	(4,247)	—	—	—	—	—	—	—	—	
ST. BONIFACIUS	[*]	2,300	245,611	153,474	92,137	15,638	26,432	81,343	—	—	—	125,400	—	—	—	—	
ST. CHARLES	3,405	279,461	233,146	46,315	49,556	11,730	84,141	—	—	—	13,685	414,652	—	11,730	—	—	
ST. CLAIR	823	45,742	37,518	8,224	6,763	—	14,987	—	—	—	—	—	—	—	—	—	
ST. CLOUD	62,850	7,879,498	5,238,974	2,640,524	234,562	960,482	1,914,604	—	—	109,462	(302,470)	197,543	—	960,482	1,806,700	—	
ST. FRANCIS	6,177	291,516	423,906	(132,390)	11,775	—	(120,615)	—	—	—	—	875	4,500	—	—	—	
ST. HILAIRE	[*]	278	25,816	21,260	4,556	—	—	4,556	—	—	—	—	—	—	—	—	
ST. JAMES	4,651	594,234	460,793	133,441	12,106	64,054	81,493	—	—	197	40,000	154,372	—	64,054	82,000	—	
ST. JOSEPH	5,119	289,985	263,243	26,742	87,684	36,397	78,029	—	—	—	—	—	3,064	—	36,397	70,000	
ST. LEO	101	11,311	7,701	3,610	780	331	4,059	—	—	—	—	533	—	—	331	678	
ST. LOUIS PARK	44,896	3,165,974	2,267,570	898,404	42,431	—	940,835	—	—	—	466,192	67,823	—	—	—	26,200	
ST. MARTIN	[0]	277	43,719	17,863	25,856	34	900	24,990	—	—	27,061	—	—	—	900	9,000	
ST. MICHAEL	12,343	595,241	473,539	121,702	25,262	—	146,964	—	—	—	—	72,914	—	—	—	—	
ST. PAUL	[29]	287,604	33,759,925	28,668,687	5,091,238	2,183,661	3,146,444	4,128,455	—	—	—	—	27,141,995	10,529,236	1,520,347	2,541,398	—
ST. PAUL PARK	5,052	389,502	331,097	58,405	—	—	58,405	—	—	—	—	12,500	—	—	13,625	65,000	
ST. PETER	10,210	1,374,479	1,126,024	248,455	17,248	56,150	209,553	—	—	819	127,485	174,413	—	56,150	247,949	—	
STACY	[0][3]	1,320	196,957	169,236	27,721	7,920	19,360	16,281	5,172	—	—	12,500	—	—	—	—	

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
STAPLES	3,114	265,620	200,879	64,741	13,740	—	78,481	—	854,985	—	—	—	2,430,725	—	—	
STARBUCK	[*] 1,331	209,354	78,661	130,693	7,738	42,487	95,944	—	—	—	—	—	635	—	42,487	65,550
STEEN	[0] 177	24,950	11,644	13,306	151	1,155	12,302	—	—	—	—	—	4,303	—	1,155	1,417
STEPHEN	[0] 682	88,303	154,327	(66,024)	55,963	—	(10,061)	—	—	—	—	(13,000)	3,628	—	—	—
STEWART	553	40,667	29,507	11,160	45	—	11,205	—	—	—	—	(7,308)	—	—	—	—
STEWARTVILLE	5,650	509,374	407,870	101,504	48,693	13,602	136,595	—	—	—	—	50,000	202,334	145,550	13,602	55,000
STILLWATER	[29] 16,673	1,071,891	1,118,799	(46,908)	622,909	54,963	521,038	—	—	—	—	—	205,711	—	54,963	90,000
STORDEN	[3] 263	64,413	63,299	1,114	—	—	1,114	—	—	—	—	(37,521)	37,521	—	—	—
STRANDQUIST	[0] 81	4,848	3,699	1,149	—	—	1,149	—	—	—	—	—	—	—	—	—
STRATHCONA	[0] 26	234	246	(12)	—	—	(12)	—	—	—	—	—	—	—	—	—
SWANVILLE	[*][3] 358	56,446	53,534	2,912	—	—	2,912	—	—	—	—	—	—	—	—	—
TACONITE	[0] 316	—	11,158	(11,158)	22,498	—	11,340	22,499	—	—	—	—	—	—	—	—
TAUNTON	[3] 193	38,757	45,884	(7,127)	9,334	3,212	(1,005)	—	—	—	—	—	—	—	3,212	68,588
TAYLORS FALLS	[0] 1,010	110,654	102,660	7,994	3,837	—	11,831	—	—	—	—	19,285	6,082	—	—	—
THIEF RIVER FALLS	8,488	1,361,172	1,411,712	(50,540)	34,298	413,870	(430,112)	—	—	—	—	—	342,134	4,290,795	413,870	4,364,200
THOMSON	[*] 160	12,194	10,130	2,064	102	—	2,166	—	—	—	—	920	—	—	—	—
TINTAH	[0] 69	8,331	2,642	5,689	5,086	3,100	7,675	—	—	—	—	—	—	—	3,100	6,000
TONKA BAY	1,579	156,847	251,087	(94,240)	—	—	(94,240)	—	—	—	—	—	517	—	—	—
TOWER	[*] 504	104,878	111,649	(6,771)	—	—	(6,771)	—	—	—	—	—	—	—	—	—
TRACY	[3] 2,213	405,323	287,140	118,183	49,967	—	168,150	—	—	—	—	256,718	1,442	—	—	—
TRIMONT	723	120,834	165,325	(44,491)	33,267	15,845	(27,069)	8,182	—	1,905	—	—	10,344	—	15,845	65,000
TROMMALD	[3] 122	8,597	6,710	1,887	945	—	2,832	—	—	—	—	—	3,567	—	—	5,151
TROSKY	109	15,241	7,297	7,944	241	3,995	4,190	—	—	—	—	—	—	—	3,995	5,408
TRUMAN	1,222	151,645	134,805	16,840	10,919	28,028	(269)	—	—	—	—	1,349	34,893	333,500	19,267	365,400
TWIN LAKES	158	6,698	16,497	(9,799)	8,616	—	(1,183)	8,616	—	—	—	—	—	—	—	—
TWIN VALLEY	[1] 835	224,544	292,472	(67,928)	65,530	37,481	(39,879)	—	—	—	—	—	6,470	810,000	37,481	955,962
TWO HARBORS	3,667	577,091	575,173	1,918	98,800	29,947	70,771	43,764	—	20,249	—	—	22,660	—	23,240	33,584
TYLER	1,185	134,478	123,580	10,898	7,056	5,860	12,094	—	—	—	—	—	—	—	5,860	21,211
ULEN	537	38,603	50,458	(11,855)	6,469	—	(5,386)	2,193	—	—	—	—	—	—	—	—

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
UNDERWOOD	337	84,112	54,352	29,760	4,883	—	34,643	5,170	—	—	—	44,400	—	—	—	
UPSALA	429	48,297	45,475	2,822	60	—	2,882	—	—	—	—	25,796	4,056	—	—	
UTICA	[3]	226	23,161	30,242	(7,081)	1,049	3,599	(9,631)	—	—	—	—	—	—	3,474	7,000
VADNAIS HEIGHTS	13,270	764,891	890,474	(125,583)	138,184	—	12,601	—	—	—	—	64,100	126,928	—	—	
VERGAS	[0]	327	54,446	39,871	14,575	11,425	13,640	12,360	—	—	—	—	—	—	13,640	11,500
VERMILLION	442	34,371	43,523	(9,152)	36,279	10,590	16,537	29,081	—	3,935	—	—	—	—	10,590	90,000
VERNDALE	569	51,771	44,603	7,168	1,184	5,932	2,420	—	—	—	—	—	7,075	—	5,932	7,750
VERNON CENTER	350	52,432	26,995	25,437	—	2,731	22,706	—	—	—	—	—	—	—	2,731	7,703
VESTA	323	32,142	29,038	3,104	—	—	3,104	—	—	—	—	(5,000)	457	—	—	—
VICTORIA	5,198	910,787	369,614	541,173	31,410	—	572,583	—	—	—	—	357,703	15,297	—	—	—
VIKING	[0]	85	2,413	2,464	(51)	—	—	(51)	—	—	—	—	—	—	—	—
VIRGINIA	8,981	1,425,048	1,380,484	44,564	58,162	173,758	(71,032)	—	—	—	—	—	410,639	—	173,758	257,244
WABASHA	[3]	2,649	593,043	328,075	264,968	55,573	—	320,541	—	—	—	—	—	2,716,097	—	—
WABASSO	656	79,727	44,294	35,433	3	35,436	—	—	—	—	—	6,850	4,900	—	—	—
WACONIA	8,018	1,041,096	734,382	306,714	42,728	107,219	242,223	—	—	—	—	(265,000)	463,883	—	107,219	1,945,000
WADENA	4,265	388,518	305,666	82,852	20,759	62,781	40,830	—	—	—	—	77,504	1,574,507	659,154	62,781	58,973
WAITE PARK	6,696	953,227	805,137	148,090	28,494	400,361	(223,777)	—	—	—	—	—	281,426	—	400,361	200,000
WALDORF	[0]	235	17,948	14,538	3,410	—	—	3,410	—	—	—	—	—	—	—	—
WALKER	1,102	195,234	173,106	22,128	3,968	30,589	(4,493)	—	2,500	—	—	—	—	—	30,589	86,000
WALNUT GROVE	709	70,918	52,006	18,912	194	—	19,106	—	—	—	—	(14,817)	765	—	—	—
WALTERS	[0]	79	3,304	2,802	502	26	503	25	—	—	—	—	—	—	—	—
WALTHAM	[*][3]	193	29,967	28,697	1,270	698	—	1,968	—	—	200,613	(64,829)	488,934	274,582	—	—
WANAMINGO	1,028	165,223	151,286	13,937	13,081	61,846	(34,828)	—	—	—	—	—	21,232	—	61,846	116,756
WANDA	[0]	89	5,909	7,277	(1,368)	50	—	(1,318)	—	—	—	—	(12,000)	10,337	—	—
WARBA	[0][3]	186	22,801	11,085	11,716	30	—	11,746	—	—	—	—	—	—	—	—
WARREN	1,678	167,806	193,699	(25,893)	20,731	21,714	(26,876)	—	—	2,500	(254,000)	117,407	—	21,714	52,428	
WARROAD	1,746	209,744	178,182	31,562	412	—	31,974	—	—	—	—	106,000	—	—	—	
WASECA	9,684	1,096,762	764,383	332,379	20,667	74,919	278,127	—	—	—	—	11,000	290,635	35,000	72,040	110,000
WATERTOWN	3,620	551,074	333,506	217,568	16,112	146,488	87,192	69	—	—	—	9,900	216,967	—	146,488	206,000

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
WATERVILLE	1,858	170,386	113,967	56,419	5,190	26,547	35,062	—	—	—	—	—	—	—	26,841	65,000
WATKINS	[0]	889	153,262	60,691	92,571	8,106	45,422	55,255	122	—	—	—	—	—	45,422	53,500
WATSON	[0][3]	201	34,479	82,569	(48,090)	74	—	(48,016)	—	—	—	—	—	1,066	—	—
WAUBUN	[3]	397	37,255	29,296	7,959	282	—	8,241	—	—	—	—	—	12,840	—	—
WAVERLY	[0]	745	256,916	68,964	187,952	525	—	188,477	—	—	—	—	48,877	—	—	—
WAYZATA	4,122	518,986	674,529	(155,543)	18,608	—	(136,935)	—	—	—	—	20,000	—	—	—	—
WELCOME	682	60,336	56,838	3,498	137	—	3,635	—	—	—	—	—	—	—	—	—
WELLS	2,543	285,945	285,360	585	13,551	—	14,136	—	—	—	—	—	162,627	—	—	—
WENDELL	[0]	179	12,884	10,568	2,316	—	—	2,316	—	—	—	(30,000)	—	—	—	—
WEST CONCORD	[0][3]	832	193,725	283,814	(90,089)	20,487	—	(69,602)	12,037	—	2,591	210	—	—	—	—
WESTBROOK	745	88,181	96,393	(8,212)	—	—	(8,212)	—	—	—	—	—	—	—	—	—
WHEATON	1,542	235,697	136,316	99,381	—	63,950	35,431	—	—	—	—	—	—	—	63,950	36,000
WHITE BEAR LAKE	24,909	1,203,796	1,146,792	57,004	16,892	—	73,896	—	—	—	—	230,000	—	—	—	—
WILDER	[0]	70	11,196	3,859	7,337	1	4,260	3,078	—	—	—	—	—	—	4,260	2,000
WILLERNIE	562	27,742	60,504	(32,762)	18	93	(32,837)	—	—	—	—	—	—	—	—	—
WILLMAR	[29]	18,597	1,738,985	1,504,639	234,346	31,466	36,528	229,284	—	—	—	134,206	—	—	33,537	—
WILLOW RIVER	335	14,658	53,260	(38,602)	62,751	265	23,884	—	17,547	—	—	—	—	—	—	—
WILMONT	[1]	323	72,327	87,239	(14,912)	6,507	5,732	(14,137)	—	—	—	—	—	—	5,678	19,000
WINDOM	4,513	815,719	641,428	174,291	—	138,179	36,112	—	—	—	—	—	21,108	—	138,179	239,798
WINGER	[3]	195	28,631	26,217	2,414	5,679	—	8,093	—	—	—	—	—	—	—	—
WINNEBAGO	1,449	261,274	201,053	60,221	17,771	39,276	38,716	15,500	—	—	—	—	—	—	39,276	91,364
WINONA	27,018	2,523,901	1,561,242	962,659	405,525	312,979	1,055,205	—	—	—	—	124,300	1,000,781	450,000	281,615	527,300
WINSTED	2,253	250,392	150,387	100,005	1,829	19,566	82,268	—	—	—	—	—	—	—	19,566	41,985
WINTHROP	1,359	237,612	194,698	42,914	1,369	15,008	29,275	—	—	—	—	63,695	—	—	15,008	99,132
WINTON	[0]	181	7,194	14,952	(7,758)	4,367	—	(3,391)	—	—	—	1,164	—	—	—	—
WOLVERTON	[0]	138	23,207	17,969	5,238	—	2,282	2,956	—	—	—	—	—	45,000	2,282	4,100
WOOD LAKE	[1]	420	171,028	148,168	22,860	4,571	25,210	2,221	—	—	—	—	214,428	—	25,210	5,000
WOODBURY	49,329	2,824,871	2,648,868	176,003	83,712	31,222	228,493	—	—	—	—	16,842	78,010	—	31,222	190,000
WOODLAND	483	11,701	11,449	252	4,022	10,598	(6,324)	—	—	—	—	—	—	—	11,602	12,500

Table 14
Public Service Enterprises - Analysis of Water Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
WOODSTOCK	[0]	121	8,237	5,662	2,575	8,364	2,079	8,860	--	--	--	--	--	--	1,453	5,259	
WORTHINGTON	11,300	2,045,997	1,301,412	744,585	80,199	85,840	738,944	--	--	--	--	--	423,022	--	85,840	--	
WRENSHALL	324	19,817	21,756	(1,939)	--	--	(1,939)	--	--	--	--	--	--	--	--	--	
WYKOFF	446	64,830	71,136	(6,306)	2,037	2,575	(6,844)	--	--	--	--	--	3,471	--	2,575	10,000	
WYOMING	[3]	3,609	683,788	593,685	90,103	399,889	35,777	454,215	2,297	--	--	(11,569)	22,876	--	35,777	48,000	
ZIMMERMAN	3,619	1,142,721	402,462	740,259	23,471	79,806	683,924	--	--	--	--	--	118,524	--	31,899	365,000	
ZUMBRO FALLS	[3]	176	86,479	118,694	(32,215)	28,541	14,184	(17,858)	--	--	--	--	--	1,049,000	14,184	43,568	
ZUMBROTA	2,961	365,572	377,170	(11,598)	25,061	16,688	(3,225)	--	--	--	--	74,494	694,772	1,000,000	16,688	30,000	
GRAND TOTAL		449,699,023	383,126,075	66,572,948	46,710,785	28,622,930	84,660,803	1,060,082	5,225,554	974,828	23,044,099	189,940,930	113,466,388	24,246,498	75,778,900		

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADA	[3] 1,667	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ADAMS	[*] 783	65,699	85,816	(20,117)	106	---	(20,011)	---	---	---	---	5,205	---	---	---	---
ADRIAN	1,234	69,809	62,361	7,448	4,606	---	12,054	---	---	232	7,360	---	---	---	---	---
AITKIN	[6] 2,092	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AKELEY	398	54,627	94,851	(40,224)	949	7,650	(46,925)	---	---	---	---	4,397	---	6,701	15,000	---
ALBANY	1,887	321,275	237,713	83,562	---	3,112	80,450	---	---	---	---	11,953	346,864	---	3,112	1,077,000
ALBERT LEA	18,082	3,264,630	3,712,444	(447,814)	129,871	256,992	(574,935)	---	---	---	---	1,070,513	---	51,349	130,000	---
ALBERTA	[0] 136	12,707	13,146	(439)	---	---	(439)	---	---	---	---	(439)	---	---	---	---
ALBERTVILLE	4,983	427,725	322,028	105,697	879	32,052	74,524	---	---	---	---	13,539	---	32,052	67,879	---
ALDEN	[0] 654	25,453	23,180	2,273	4,184	---	6,457	---	---	---	---	---	---	---	---	---
ALPHA	123	6,150	12,548	(6,398)	---	---	(6,398)	---	---	---	---	---	---	---	---	---
ALTURA	[0] 426	30,996	66,471	(35,475)	220	547	(35,802)	---	---	---	---	(10,282)	---	---	---	---
ALVARADO	[0] 369	56,865	16,850	40,015	1,782	---	41,797	---	---	---	---	139,600	---	---	---	---
AMBOY	562	95,310	137,112	(41,802)	18,136	3,511	(27,177)	11,500	---	---	---	(50,506)	62,863	---	3,525	8,000
ANDOVER	28,939	1,309,584	1,355,711	(46,127)	---	1,416	(47,543)	---	---	---	---	843,391	3,520	---	---	---
ANNANDALE	2,712	260,571	231,075	29,496	27,652	---	57,148	---	---	---	---	---	315,396	---	---	---
ANOKA	18,275	1,815,277	1,825,750	(10,473)	116,309	81,375	24,461	---	---	---	---	152,000	888,718	---	---	---
APPLE VALLEY	[3] 48,418	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
APPLETON	[3] 2,877	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARCO	95	11,816	17,119	(5,303)	781	5,000	(9,522)	---	---	---	---	(3,000)	6,073	---	5,000	4,000
ARDEN HILLS	9,457	848,976	1,096,590	(247,614)	9,527	---	(238,087)	---	---	---	---	---	477,881	---	---	---
ARGYLE	[3] 664	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ARLINGTON	2,091	196,057	144,092	51,965	7,993	---	59,958	---	---	---	---	45,000	23,177	---	---	---
ASHBY	[0] 474	43,915	47,288	(3,373)	1,785	---	(1,588)	---	---	---	---	---	33,447	---	---	---
ASKOV	371	36,847	45,412	(8,565)	316	14,610	(22,859)	---	---	---	---	---	---	60,000	14,610	3,257
ATWATER	1,066	41,763	15,710	26,053	1,988	---	28,041	---	---	---	---	10,695	---	---	---	---
AUDUBON	[0] 480	72,357	16,204	56,153	13,280	21,734	47,699	---	246,458	---	---	(2,633)	773,804	---	21,734	---
AURORA	1,791	233,303	197,109	36,194	15,262	---	51,456	---	---	---	---	55,805	---	---	---	---
AUSTIN	23,685	3,683,997	3,416,279	267,718	626,971	543,747	350,942	---	---	---	---	---	85,307	---	543,747	445,000
AVOCA	[3] 137	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
AVON	1,282	195,357	123,229	72,128	4,631,907	3,180	4,700,855	---	---	---	---	67,581	5,019,623	5,153,385	3,180	---
BABBITT	[3] 1,642	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
BACKUS	317	24,423	58,143	(33,720)	2,228	---	(31,492)	---	---	---	---	5,000	1,028	---	---	---
BADGER	[0] 469	30,129	17,612	12,517	12,252	---	24,769	---	---	---	---	14,685	---	---	---	---
BAGLEY	1,234	225,531	287,617	(62,086)	23,845	50,030	(88,271)	---	---	---	---	(15,608)	89,441	677,500	5,030	532,002
BALATON	598	61,501	116,822	(55,321)	6,469	---	(48,852)	---	---	---	---	---	---	---	---	---

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
BARNESVILLE	2,239	172,320	146,950	25,370	14,087	24,240	15,217	--	--	--	--	26,518	9,296	261,996	24,240	24,375
BARNUM	556	87,766	126,965	(39,199)	5,422	27,628	(61,405)	--	--	--	--	2,000	--	--	27,628	20,000
BARRETT	345	33,366	61,276	(27,910)	1,883	--	(26,027)	--	--	--	--	--	--	--	--	--
BARRY	[3]	21	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BATTLE LAKE	[0]	780	72,705	52,829	19,876	7,018	--	26,894	--	--	--	--	--	--	--	--
BAUDETTE	1,078	174,318	168,621	5,697	--	65,530	(59,833)	--	--	--	--	--	75,876	--	65,530	409,329
BAXTER	6,564	657,971	506,378	151,593	7,992	--	159,585	--	--	--	--	(77,730)	1,396,447	--	--	--
BAYPORT	3,131	447,103	370,057	77,046	29,255	--	106,301	--	--	--	--	15,000	--	--	--	--
BEARDSLEY	250	17,289	14,933	2,356	25,753	5,860	22,249	--	--	--	--	(4,790)	7,405	--	5,860	21,400
BEAVER BAY	[*]	182	58,393	72,323	(13,930)	--	--	(13,930)	--	--	--	--	--	--	--	--
BEAVER CREEK	[0]	246	51,682	5,784	45,898	--	6,545	39,353	--	--	--	1,000	--	--	6,545	24,312
BECKER	3,395	705,039	777,375	(72,336)	4,191	--	(68,145)	--	--	--	--	174,614	12,018	--	--	--
BEJOU	90	8,030	43,443	(35,413)	1,781	--	(33,632)	--	--	--	--	--	--	--	--	--
BELGRADE	716	64,473	108,943	(44,470)	40,953	7,254	(10,771)	--	--	--	--	--	--	--	7,254	22,500
BELLE PLAINE	5,002	1,269,657	294,279	975,378	300,665	66,325	1,209,718	--	--	--	--	438,412	6,828,501	--	66,325	385,000
BELLECHESTER	[0]	172	13,918	6,872	7,046	543	2,925	4,664	--	--	--	--	--	--	2,925	2,000
BELLINGHAM	[0]	195	22,771	18,322	4,449	--	--	4,449	--	--	--	(28,618)	--	--	--	--
BELVIEW	[18]	398	50,167	32,279	17,888	5,608	--	23,496	--	--	--	5,000	--	--	--	--
BEMIDJI	12,758	1,981,479	1,904,612	76,867	192,136	149,057	119,946	--	--	--	--	(190,347)	194,899	--	149,057	--
BENSON	3,375	441,937	436,791	5,146	42,127	4,825	42,448	--	--	--	--	2,058	136,906	--	4,825	47,810
BERTHA	468	83,028	49,051	33,977	619	--	34,596	--	--	--	--	--	--	--	--	--
BETHEL	[*]	459	80,675	42,859	37,816	3,993	--	41,809	--	--	--	6,752	--	--	--	--
BIG FALLS	[0]	264	51,528	4,866	46,662	413	878	46,197	--	--	--	(11,700)	105,034	105,912	878	55,995
BIG LAKE	7,707	441,184	671,511	(230,327)	969,964	220,387	519,250	555	--	--	--	--	258,574	--	220,387	125,000
BIGELOW	[20]	232	--	3,800	(3,800)	--	--	(3,800)	--	--	--	--	--	--	--	--
BIGFORK	[0]	463	42,921	34,643	8,278	2,163	--	10,441	491	--	891	--	--	--	--	--
BINGHAM LAKE	169	14,129	46,290	(32,161)	845	8,774	(40,090)	--	--	--	--	(153,847)	14,157	--	6,769	129,000
BIRCHWOOD	[0]	971	91,499	116,176	(24,677)	16,456	5,873	(14,094)	--	--	--	(280)	--	--	5,873	11,000
BIRD ISLAND	[0]	1,180	207,167	51,739	155,428	--	--	155,428	--	--	--	--	1,874	--	--	--
BIWABIK	905	147,960	119,438	28,522	151	--	28,673	--	--	--	--	--	--	--	--	--
BLACKDUCK	734	56,224	128,235	(72,011)	37,805	1,175	(35,381)	--	--	--	--	--	--	--	1,175	50,087
BLAINE	49,962	3,796,541	3,557,010	239,531	183,802	118	423,215	--	--	--	--	(480,014)	362,641	--	--	--
BLOMKEST	[3]	183	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BLOOMING PRAIRIE	[*]	1,943	452,889	385,409	67,480	13,239	61,111	19,608	--	--	--	14,265	10,918	941,629	58,261	1,062,979
BLOOMINGTON	[3]	85,301	--	--	--	--	--	--	--	--	--	--	--	--	--	--
BLUE EARTH	3,542	561,193	704,147	(142,954)	49,966	72,765	(165,753)	--	--	--	--	41,749	32,244	70,185	266,000	--

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
BLUFFTON	217	10,190	15,350	(5,160)	6,648	2,714	(1,226)	954	--	296	--	773	--	2,714	5,000	
BOCK	[0]	108	14,566	16,454	(1,888)	119	--	(1,769)	--	--	--	7,037	--	--	--	
BORUP	[3]	89	--	--	--	--	--	--	--	--	--	--	--	--	--	
BOVEY	[0]	678	65,218	66,306	(1,088)	--	--	(1,088)	--	--	--	--	--	--	--	
BOWLUS	[0]	258	7,731	3,507	4,224	120	--	4,344	--	--	--	--	11,102	--	--	
BOYD	[3]	190	--	--	--	--	--	--	--	--	--	--	--	--	--	
BRAHAM	1,395	324,550	248,138	76,412	7,450	11,745	72,117	--	--	--	--	52,240	--	11,745	8,000	
BRAINERD	[29]	13,780	1,035,428	1,072,261	(36,833)	45,006	--	8,173	--	--	--	--	98,493	--	--	
BRANDON	[0]	436	82,210	23,727	58,483	--	16,438	42,045	--	--	--	--	6,000	--	16,438	
BRECKENRIDGE	3,520	240,743	145,419	95,324	7,779	53,521	49,582	--	--	--	--	(38,459)	13,082	--	53,521	
BREEZY POINT	1,273	597,318	337,739	259,579	93,677	14,895	338,361	--	--	--	--	30,000	445,235	--	14,650	
BREWSTER	490	37,554	33,338	4,216	7,300	1,414	10,102	--	--	--	--	5,000	--	--	1,144	
BRICELYN	362	55,955	24,102	31,853	124	7,023	24,954	--	--	--	--	--	--	--	7,023	
BROOKLYN CENTER	29,174	2,870,109	2,556,224	313,885	77,355	--	391,240	--	--	--	--	--	416,742	--	--	
BROOKLYN PARK	68,715	4,744,902	4,493,777	251,125	123,308	--	374,433	--	--	--	--	1,576,541	--	--	--	
BROOTEN	649	25,832	32,743	(6,911)	--	--	(6,911)	--	--	--	--	--	--	--	--	
BROWERVILLE	729	313,192	219,961	93,231	6,744	6,639	93,336	--	--	--	--	55,000	13,965	--	6,639	
BROWNS VALLEY	[0]	658	93,292	54,306	38,986	1,745	--	40,731	--	--	--	53,236	--	--	--	
BROWNSDALE	[*]	716	71,161	55,253	15,908	--	--	15,908	--	--	--	--	--	--	--	
BROWNSVILLE	[0]	515	37,700	38,759	(1,059)	--	--	(1,059)	--	--	--	--	--	--	--	
BROWNTON	819	78,183	112,075	(33,892)	52,078	2,633	15,553	38,792	--	8,424	14,000	1,790	--	2,633	45,000	
BUFFALO	12,120	1,565,765	1,474,896	90,869	1,764,391	1,025,858	829,402	--	--	--	447,636	35,395	--	1,025,858	865,610	
BUFFALO LAKE	757	173,956	196,992	(23,036)	--	14,368	(37,404)	--	--	--	(233)	--	--	--	14,368	
BUHL	994	175,901	147,623	28,278	382	5,842	22,818	--	--	--	--	--	--	--	5,842	
BURNSVILLE	61,355	5,386,947	5,072,084	314,863	1,004,888	72,571	1,247,180	--	--	--	113,561	553,166	--	72,571	105,704	
BURTRUM	[21]	133	--	--	4	--	4	--	--	--	--	--	--	--	--	
BUTTERFIELD	544	82,430	82,848	(418)	58,956	32,707	25,831	57,544	--	--	--	--	140,000	32,707	231,064	
BYRON	4,198	475,666	542,051	(66,385)	50,968	114,874	(130,291)	--	--	--	--	405,813	3,699,524	114,874	3,452	
CALEDONIA	2,961	260,091	258,239	1,852	17,691	48,758	(29,215)	--	--	--	--	645,657	--	48,758	67,619	
CALLAWAY	[0]	210	19,742	12,472	7,270	787	--	8,057	--	--	12,600	--	--	--	--	
CALUMET	[0]	373	45,832	56,346	(10,514)	13,643	--	3,129	4,115	--	9,528	--	--	--	--	
CAMBRIDGE	6,306	2,385,451	1,183,446	1,202,005	90,711	251,947	1,040,769	--	--	--	256,612	655,381	474,000	251,947	618,310	
CAMPBELL	[0]	227	10,184	11,385	(1,201)	2,287	--	1,086	219	--	--	--	--	--	--	
CANBY	1,856	119,530	147,557	(28,027)	1,473	27,000	(53,554)	--	--	--	--	11,745	--	27,000	25,000	
CANNON FALLS	3,877	864,698	458,761	405,937	23,530	156,325	273,142	--	--	--	247,159	36,809	--	156,325	178,000	
CANTON	[0]	331	29,802	40,285	(10,483)	190,556	--	180,073	--	190,556	--	(4,401)	191,591	--	--	--

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
CARLOS	[3]	355	---	---	---	---	---	---	---	---	---	---	---	---	---	
CARLTON	[3]	823	---	---	---	---	---	---	---	---	---	---	---	---	---	
CARVER	1,801	210,429	311,774	(101,345)	376,359	53,379	221,635	---	---	---	---	162,639	1,103,748	---	53,379	71,082
CASS LAKE	[*]	842	97,868	72,276	25,592	26,199	18,917	32,874	---	---	---	51,489	166,338	---	18,917	26,100
CENTER CITY	[0]	600	87,884	75,348	12,536	1,219	5,882	7,873	---	---	---	860	---	---	5,882	---
CENTERVILLE	3,557	233,299	252,613	(19,314)	343,082	17,837	305,931	---	---	---	---	---	14,752	---	12,845	35,750
CEYLON	382	58,869	151,841	(92,972)	20,629	32,882	(105,225)	---	---	---	---	---	---	---	32,882	30,000
CHAMPLIN	22,925	1,453,469	1,431,192	22,277	197,714	---	219,991	---	---	---	41,093	286,839	---	---	---	
CHANDLER	256	115,957	47,136	68,821	---	3,290	65,531	---	---	---	---	---	2,207	---	800	13,333
CHANHASSEN	21,600	2,294,875	2,713,778	(418,903)	117,027	60,453	(362,329)	---	---	---	---	---	93,527	---	54,329	295,000
CHASKA	20,260	1,569,309	1,645,824	(76,515)	29,419	---	(47,096)	---	---	---	53,400	445	---	---	---	
CHATFIELD	2,444	288,522	270,676	17,846	9,637	---	27,483	---	---	---	72,973	10,238	---	---	---	
CHISAGO CITY	2,961	512,163	463,614	48,549	43,417	6,840	85,126	10,573	---	---	17,753	---	---	6,840	63,214	
CHISHOLM	4,831	522,771	479,917	42,854	35,660	55,946	22,568	---	---	---	(200,000)	29,442	---	55,946	97,360	
CHOKIO	[0]	424	74,321	15,864	58,457	276	---	58,733	---	123,027	---	472,262	124,829	436,000	---	---
CIRCLE PINES	4,742	335,111	344,678	(9,567)	35,709	---	26,142	---	---	---	---	83,597	---	---	---	
CLARA CITY	1,353	149,230	146,419	2,811	74,262	44,717	32,356	50,519	---	7,631	---	---	---	44,717	414,290	
CLAREMONT	[3]	608	---	---	---	---	---	---	---	---	---	---	---	---	---	
CLARISSA	628	71,084	22,195	48,889	4	6,495	42,398	---	---	---	2,350	---	---	6,495	6,000	
CLARKFIELD	904	79,015	97,667	(18,652)	21,826	19,342	(16,168)	19,155	---	2,671	---	---	---	19,342	16,757	
CLARKS GROVE	[0]	716	20,441	4,298	16,143	13,103	---	29,246	---	---	(108,081)	6,119	---	---	---	
CLEAR LAKE	[0]	330	80,197	58,861	21,336	371	6,194	15,513	---	---	---	780	---	6,194	8,856	
CLEARBROOK	[3]	559	---	---	---	---	---	---	---	---	---	---	---	---	---	
CLEARWATER	984	247,122	154,152	92,970	103	28,986	64,087	---	---	---	(90,000)	4,070	---	28,986	72,526	
CLEMENTS	[3]	181	---	---	---	---	---	---	---	---	---	---	---	---	---	
CLEVELAND	709	95,913	121,067	(25,154)	24,862	9,431	(9,723)	15,147	---	3,801	---	---	135,032	6,723	150,000	
CLIMAX	237	19,557	16,662	2,895	210	---	3,105	---	---	---	---	---	---	---	---	
CLINTON	442	25,896	54,815	(28,919)	---	---	(28,919)	---	---	---	---	---	---	---	---	
CLONTARF	[0][20]	164	---	4,893	(4,893)	---	(4,893)	---	---	---	---	33,000	---	---	---	
CLOQUET	11,499	1,171,917	917,593	254,324	37,512	---	291,836	11,455	---	1,222	39,800	---	---	---	---	
COHASSET	2,515	106,192	166,873	(60,681)	682	23,955	(83,954)	---	---	---	(123,598)	26,590	776,000	23,955	866,600	
COKATO	2,721	557,108	491,580	65,528	51,237	85,993	30,772	---	30,520	1,316	---	85,863	---	85,993	146,795	
COLD SPRING	3,492	843,204	610,793	232,411	230,422	52,288	410,545	---	---	---	---	1,269,405	---	46,707	110,000	
COLERAINE	[3]	1,115	---	---	---	---	---	---	---	---	---	---	---	---	---	
COLOGNE	1,108	196,430	159,924	36,506	---	41,245	(4,739)	---	---	---	(150,000)	---	---	41,245	64,263	
COLUMBIA HEIGHTS	18,698	1,201,655	1,218,725	(17,070)	152,619	54,638	80,911	---	---	---	122,914	424,023	---	103	3,568	

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
COMFREY	367	30,161	32,837	(2,676)	428	—	(2,248)	—	—	—	—	—	—	—	—	—
COOK	599	90,950	70,805	20,145	—	—	20,145	—	—	—	—	9,905	—	—	—	—
COON RAPIDS	62,295	4,397,776	4,300,753	97,023	117,058	—	214,081	—	—	—	—	—	20,273	—	—	—
COSMOS	584	39,511	41,886	(2,375)	4,431	—	2,056	—	—	—	—	—	4,962	—	—	—
COTTAGE GROVE	31,437	1,814,823	1,518,905	295,918	67,704	2,024	361,598	—	—	—	—	29,200	—	—	2,024	476,930
COTTONWOOD	1,146	79,749	92,537	(12,788)	9,602	—	(3,186)	9,602	—	—	—	20,606	61,116	—	—	—
COURTLAND	[*]	559	74,131	58,208	15,923	17,469	—	33,392	—	—	—	—	—	—	—	—
CROMWELL	[*]	196	26,718	15,968	10,750	—	10,750	—	—	—	—	—	—	—	—	—
CROOKSTON	8,104	357,157	292,365	64,792	6,502	40,799	30,495	846	—	—	—	12,008	—	—	40,799	55,000
CROSBY	[*]	2,312	311,106	314,801	(3,695)	—	(3,695)	—	—	—	—	—	—	—	—	—
CROSSLAKE	[*][20]	1,981	5,500	43,988	(38,488)	2	—	(38,486)	—	—	—	(42,286)	—	—	—	—
CRYSTAL	23,012	1,848,083	1,666,773	181,310	166,986	65,571	282,725	—	—	—	—	—	735,668	—	—	—
CURRIE	210	15,600	26,963	(11,363)	18,104	13,860	(7,119)	—	—	—	—	(7,000)	8,874	—	13,860	3,000
CUYUNA	[0]	259	20,749	15,555	5,194	—	5,194	—	—	—	—	—	—	—	—	—
CYRUS	[0]	287	14,189	19,944	(5,755)	1,292	—	(4,463)	—	—	—	—	—	—	—	—
DALTON	[*]	260	21,683	15,618	6,065	11,763	6,555	11,273	8,724	—	—	—	—	—	6,555	6,000
DANUBE	510	22,120	28,018	(5,898)	229	—	(5,669)	—	—	—	—	—	5,512	—	—	—
DANVERS	102	11,231	19,202	(7,971)	17,364	9,164	229	—	—	—	—	—	—	—	9,164	18,986
DARFUR	131	9,504	25,279	(15,775)	14	6,093	(21,854)	—	—	—	—	(3,000)	—	—	6,093	—
DARWIN	[6]	290	—	—	—	—	—	—	—	—	—	—	—	—	—	—
DASSEL	1,278	315,642	258,243	57,399	15,591	15,043	57,947	—	—	—	—	—	561,278	195,000	15,043	205,000
DAWSON	[3]	1,506	—	—	—	—	—	—	—	—	—	—	—	—	—	—
DAYTON	4,911	30,101	80,396	(50,295)	500	—	(49,795)	—	—	—	—	—	—	—	—	—
DEEPHAVEN	3,885	374,501	410,693	(36,192)	28,315	—	(7,877)	—	—	—	—	15,889	—	—	—	—
DEER CREEK	[0]	335	16,617	17,915	(1,298)	1,326	—	28	—	—	—	—	—	9,232	—	—
DEER RIVER	928	107,567	123,897	(16,330)	31,758	20,369	(4,941)	26,052	—	—	—	—	13,948	—	20,369	18,440
DEERWOOD	[0]	590	88,855	95,027	(6,172)	—	(6,172)	—	—	—	—	—	—	—	—	—
DELANO	4,114	1,380,336	504,431	875,905	87,367	123,022	840,250	—	—	—	—	(500,533)	6,144,501	—	123,022	148,194
DELVAN	206	44,574	5,265	39,309	—	—	39,309	—	1,187,799	504,198	30,000	1,737,936	—	—	—	—
DENNISON	170	11,621	37,328	(25,707)	—	242	(25,949)	—	—	—	—	—	—	—	242	2,061
DENT	[0]	194	16,053	6,534	9,519	43	—	9,562	—	—	—	8,850	—	—	—	—
DETROIT LAKES	7,719	1,094,920	1,172,744	(77,824)	47,064	82,818	(113,578)	—	—	—	—	—	50,917	—	82,818	164,652
DEXTER	[0]	335	10,735	10,707	28	13,582	—	13,610	7,813	—	2,420	35,914	—	—	—	—
DILWORTH	3,104	336,046	295,535	40,511	50,747	57,701	33,557	—	—	—	—	7,000	87,635	—	57,701	76,660
DODGE CENTER	2,385	324,888	316,209	8,679	887	28,146	(18,580)	—	—	—	—	(350)	247	—	28,146	580,000
DONNELLY	[0]	242	12,058	12,577	(519)	13	—	(506)	—	—	—	(8,994)	—	—	—	—

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
DOVER	[3] 545	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
DULUTH	86,082	16,872,231	14,934,246	1,937,985	74,580	395,549	1,617,016	---	---	---	---	113,421	3,553,003	374,134	380,928	925,000
DUMONT	112	24,510	42,013	(17,503)	---	7,315	(24,818)	---	101,150	27,826	---	86,438	266,000	7,315	266,000	
DUNDAS	679	145,724	266,844	(121,120)	61,907	162,445	(221,658)	---	---	---	---	---	---	---	162,445	848,654
DUNNELL	189	31,757	90,076	(58,319)	16,933	10,887	(52,273)	12,628	---	1,428	(41,932)	2,881	---	10,887	---	
EAGAN	64,975	4,129,767	4,493,644	(363,877)	355,965	---	(7,912)	---	---	1,615	---	369,781	---	---	---	
EAGLE BEND	607	42,639	22,139	20,500	1,761	---	22,261	---	---	---	---	34,155	---	---	---	
EAGLE LAKE	1,879	258,075	143,344	114,731	5,016	892	118,855	---	---	200	416,190	---	---	892	---	
EAST GRAND FORKS	7,616	564,262	507,951	56,311	12,666	---	68,977	---	---	---	90,000	---	---	---	---	
EAST GULL LAKE	999	305,074	478,760	(173,686)	101,681	120,755	(192,760)	1,135	---	---	---	218,324	737,112	120,755	479,041	
EASTON	209	24,173	26,310	(2,137)	---	---	(2,137)	---	---	---	---	22,816	---	---	---	
ECHO	266	34,591	43,562	(8,971)	641	13,333	(21,663)	---	---	---	(10,000)	---	---	13,333	---	
EDEN PRAIRIE	[3] 59,325	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
EDEN VALLEY	889	85,276	154,440	(69,164)	14,066	4,700	(59,798)	---	---	---	---	---	---	4,700	5,000	
EDGERTON	1,023	52,297	64,402	(12,105)	1,300	---	(10,805)	---	---	---	---	7,506	---	---	---	
EDINA	[3] 48,156	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
EITZEN	[0] 234	24,461	12,726	11,735	627	---	12,362	---	---	---	---	---	---	---	---	
ELBOW LAKE	[0] 1,272	140,864	51,254	89,610	---	---	89,610	---	---	---	75,500	34,013	---	---	---	
ELGIN	886	112,005	97,489	14,516	16,229	---	30,745	---	---	---	---	---	---	---	---	
ELIZABETH	[0] 174	13,478	7,781	5,697	---	---	5,697	---	---	---	(2,390)	---	---	---	---	
ELK RIVER	18,758	1,066,202	1,255,434	(189,232)	806,074	151,279	465,563	---	---	---	33,910	243,049	---	151,279	190,000	
ELKO	765	399,291	53,116	346,175	25,672	4,023	367,824	---	---	---	14,884	63,028	---	4,023	---	
ELKTON	[0] 152	7,345	7,098	247	2,262	---	2,509	---	---	---	(2,000)	---	---	---	---	
ELLENDALE	594	41,152	14,155	26,997	5,551	2,990	29,558	---	---	---	---	6,811	---	2,795	11,000	
ELLSWORTH	[3] 532	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ELMORE	[3] 701	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
ELY	3,616	743,651	611,406	132,245	300,468	91,263	341,450	---	300,000	---	---	536,872	186,859	91,263	123,000	
ELYSIAN	529	95,749	152,641	(56,892)	24,889	19,971	(51,974)	---	---	---	---	---	---	19,971	51,393	
EMMONS	[0] 425	18,154	10,889	7,265	19	---	7,284	---	---	---	---	105	---	---	---	
ERSKINE	[3] 427	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
EVANSVILLE	[0] 558	62,424	66,056	(3,632)	15,524	---	11,892	---	---	---	---	---	---	6,987	31,131	
EVELETH	[23][24] 3,745	348,526	291,228	57,298	---	---	57,298	---	---	---	---	---	---	---	---	
EXCELSIOR	2,400	356,012	284,974	71,038	13,375	6,952	77,461	---	---	---	98,585	56,502	---	6,952	10,000	
EYOTA	1,766	261,578	217,627	43,951	1,197	4,706	40,442	---	---	---	20,634	329,503	439,637	---	---	
FAIRFAX	1,298	198,420	87,983	110,437	54	32,445	78,046	---	---	---	(12,010)	---	---	32,445	66,895	
FAIRMONT	10,778	1,465,150	783,082	682,068	8,867	273	690,662	---	---	---	61,287	972,736	---	---	---	

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
FALCON HEIGHTS	5,579	528,149	450,704	77,445	26,875	—	104,320	—	—	—	—	—	—	—	—	—
FARIBAULT	22,037	2,900,091	2,260,962	639,129	73,041	289,787	422,383	—	—	—	—	168,219	524,747	—	276,477	420,000
FARMINGTON	15,549	1,080,909	1,109,089	(28,180)	211,131	95,570	87,381	—	—	—	—	(137,188)	44,198	—	95,570	150,000
FEDERAL DAM	[0]	102	6,513	2,679	3,834	58	—	3,892	—	—	—	2,679	—	—	—	—
FELTON	[0]	212	3,815	6,302	(2,487)	—	—	(2,487)	—	—	—	(2,487)	—	—	—	—
FERGUS FALLS	13,782	1,989,981	1,768,965	221,016	76,805	188,693	109,128	—	—	—	—	122,883	93,682	2,260,000	152,101	2,405,000
FERTILE	[3]	877	—	—	—	—	—	—	—	—	—	—	—	—	—	—
FINLAYSON	322	54,463	41,588	12,875	—	12,515	360	—	—	—	—	55,840	—	—	12,515	5,000
FISHER	409	42,371	9,844	32,527	30	5,450	27,107	—	—	—	—	—	39,071	—	5,450	—
FLENSBURG	[0]	241	4,560	3,883	677	—	—	677	—	—	—	—	—	—	—	—
FLOODWOOD	[3]	542	—	—	—	—	—	—	—	—	—	—	—	—	—	—
FOLEY	2,435	285,390	195,253	90,137	10,781	37,921	62,997	—	—	—	—	—	—	—	37,921	98,850
FOREST LAKE	[3]	15,692	—	—	—	—	—	—	—	—	—	—	—	—	—	—
FORESTON	[0]	442	39,031	16,659	22,372	11,817	14,858	19,331	—	—	—	(20,607)	595,163	534,684	10,998	—
FOSSTON	[3]	1,537	—	—	—	—	—	—	—	—	—	—	—	—	—	—
FOUNTAIN	367	36,894	35,016	1,878	—	—	1,878	—	—	—	—	2,800	4,982	—	—	—
FRANKLIN	494	54,019	43,617	10,402	1,574	—	11,976	—	—	—	—	(10,000)	—	—	—	—
FRAZEE	[0]	1,381	85,195	63,996	21,199	2,660	—	23,859	—	—	—	32,770	—	—	—	—
FREEBORN	297	12,290	11,487	803	798	—	1,601	—	—	—	—	—	38,114	—	—	—
FREEPORT	459	60,420	70,158	(9,738)	15,163	23,546	(18,121)	—	—	—	—	8,300	—	—	23,546	13,000
FRIDLEY	27,480	3,183,260	3,417,717	(234,457)	45,472	1,383	(190,368)	—	—	—	—	(12,954)	94,027	—	1,383	10,000
FROST	242	42,969	63,496	(20,527)	15	36,900	(57,412)	—	—	—	—	(24,323)	4,323	—	36,900	8,000
FULDA	1,307	48,778	50,937	(2,159)	275	—	(1,884)	—	—	—	—	—	21,297	—	—	—
GARFIELD	[0]	290	60,649	32,850	27,799	2,965	6,407	24,357	—	—	—	—	—	—	6,407	24,915
GARVIN	[*][20]	149	—	1,800	(1,800)	731	4,659	(5,728)	—	—	—	—	—	88,124	—	4,659
GAYLORD	2,278	227,184	248,590	(21,406)	19,415	—	(1,991)	—	—	—	—	184,481	28,436	—	—	—
GEM LAKE	442	31,689	11,402	20,287	5,090	—	25,377	—	—	—	—	5,445	—	—	—	—
GENEVA	458	8,996	11,350	(2,354)	4,947	—	2,593	—	—	—	—	—	67,810	—	—	—
GEORGETOWN	[0]	119	4,195	4,874	(679)	—	—	(679)	—	—	—	—	—	—	—	—
GHENT	310	37,635	47,389	(9,754)	1,396	—	(8,358)	—	—	—	—	—	—	—	—	—
GIBBON	[0]	795	29,242	31,033	(1,791)	589	—	(1,202)	—	—	—	—	—	—	—	—
GILBERT	1,809	207,559	226,698	(19,139)	—	—	(19,139)	—	—	—	—	(11,500)	25,950	—	—	—
GILMAN	[0]	224	21,410	3,995	17,415	706	—	18,121	—	—	—	—	—	—	—	—
GLENCOE	5,633	882,585	806,658	75,927	76,723	217,615	(64,965)	—	—	—	—	(18,300)	601,452	3,112,502	217,615	2,812,367
GLENVILLE	699	20,323	37,742	(17,419)	32	—	(17,387)	—	—	—	—	—	—	—	—	—
GLENWOOD	2,654	500,239	567,659	(67,420)	54,656	15,224	(27,988)	—	—	—	—	28,627	—	15,224	—	140,000

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
GLYNDON	[0]	1,128	108,903	58,792	50,111	33,280	22,005	61,386	24,153	—	3,304	—	—	—	22,005	40,584
GOLDEN VALLEY	[3]	20,736	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GONVICK	[0]	287	23,189	8,827	14,362	—	—	14,362	—	—	—	—	—	—	—	—
GOOD THUNDER		583	98,301	61,331	36,970	2,090	12,111	26,949	—	—	—	—	—	—	12,111	51,000
GOODHUE	[0]	851	86,589	47,323	39,266	—	4,254	35,012	—	—	—	—	1,000	—	—	—
GOODRIDGE		97	8,398	25,853	(17,455)	—	582	(18,037)	—	—	—	—	—	—	582	1,214
GOODVIEW		3,330	356,213	380,841	(24,628)	9,201	—	(15,427)	—	—	—	950,000	59,184	—	—	—
GRACEVILLE	[3]	595	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRANADA		300	13,656	39,766	(26,110)	21,324	—	(4,786)	11,848	—	3,959	—	—	—	—	—
GRAND MARAIS		1,416	483,378	435,038	48,340	1,767	—	50,107	—	—	—	48,903	—	—	—	—
GRAND MEADOW	[3]	939	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRAND RAPIDS	[29]	8,233	4,002,825	3,899,629	103,196	17,590	289,188	(168,402)	—	—	—	—	391,992	—	284,948	153,750
GRANITE FALLS		3,105	321,819	312,376	9,443	1,690	9,544	1,589	—	—	—	16,673	—	—	6,827	100,985
GRASSTON		101	7,463	8,434	(971)	13,655	—	12,684	—	—	—	—	—	—	—	—
GREEN ISLE	[*]	380	97,288	27,690	69,598	18,908	52,408	36,098	—	—	—	—	—	—	52,408	24,578
GREENBUSH	[3]	753	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GREENFIELD		2,744	34,296	66,894	(32,598)	1,976	—	(30,622)	—	—	—	—	—	—	—	—
GREENWOOD		790	80,454	94,442	(13,988)	—	—	(13,988)	—	—	—	—	—	—	—	—
GREY EAGLE		334	56,322	37,392	18,930	145	15,413	3,662	—	—	—	(29)	—	—	15,413	20,298
GROVE CITY	[3]	620	—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRYGLA	[3]	233	—	—	—	—	—	—	—	—	—	—	—	—	—	—
HACKENSACK		310	104,012	159,366	(55,354)	11,046	25,524	(69,832)	—	—	—	(12,074)	52,460	—	25,524	31,380
HALLOCK		1,151	41,415	77,778	(36,363)	—	—	(36,363)	—	—	—	(18,500)	—	—	—	—
HALSTAD	[6]	608	—	—	—	—	—	—	—	—	—	—	—	—	—	—
HAMBURG	[0]	545	39,203	28,525	10,678	12,000	—	22,678	—	—	—	—	—	—	—	—
HAMMOND	[20]	242	—	—	—	—	—	—	—	—	—	2,500	—	331,000	—	—
HAMPTON		598	39,826	24,965	14,861	2,218	—	17,079	—	—	—	—	58,328	—	—	—
HANCOCK		703	102,810	83,826	18,984	50,144	—	69,128	47,308	—	—	110,780	—	—	—	—
HANLEY FALLS	[3]	311	—	—	—	—	—	—	—	—	—	—	—	—	—	—
HANOVER		2,048	154,761	144,255	10,506	266,426	247,946	28,986	—	—	—	20,268	—	—	39,397	80,000
HANSKA		432	28,334	36,855	(8,521)	8,824	—	303	—	—	—	—	—	—	—	—
HARDWICK	[0]	216	9,324	6,902	2,422	2,604	—	5,026	—	—	—	(6,901)	—	—	—	—
HARMONY		1,133	197,761	201,722	(3,961)	19,238	38,988	(23,711)	—	—	—	(56,112)	100,268	—	38,988	58,016
HARRIS		1,212	34,356	92,267	(57,911)	3,985	2,252	(56,178)	—	—	—	—	—	—	2,252	35,000
HARTLAND		284	29,509	29,842	(333)	5,212	6,000	(1,121)	—	—	—	—	—	—	6,000	17,000
HASTINGS		19,782	1,837,223	1,329,067	508,156	373,289	—	881,445	—	—	—	625,727	16,327	—	—	—

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
HATFIELD	[0]	44	2,208	2,081	127	243	--	370	--	--	--	--	--	--	--	
HAWLEY		1,867	239,855	217,016	22,839	5,626	37,431	(8,966)	--	--	--	42,000	--	--	37,431	40,000
HAYFIELD	[3]	1,364	--	--	--	--	--	--	--	--	--	--	--	--	--	
HAYWARD		237	35,238	19,732	15,506	479	8,520	7,465	--	--	--	--	10,343	--	8,520	10,000
HECTOR		1,147	200,296	198,898	1,398	1,765	54,560	(51,397)	605	--	--	(35,000)	--	--	54,560	82,970
HENDERSON		943	62,904	59,664	3,240	343	--	3,583	--	--	--	18,600	--	--	--	
HENDRICKS		694	77,754	34,456	43,298	904	--	44,202	--	--	--	--	--	--	--	
HENDRUM	[0]	320	36,494	15,960	20,534	--	--	20,534	--	--	--	12,566	--	--	--	
HENNING		783	91,401	114,120	(22,719)	66	1,463	(24,116)	--	--	--	(84,548)	6,395	--	1,463	30,166
HERMAN		440	71,608	35,365	36,243	1,533	1,563	36,213	--	--	--	--	--	865,488	1,092	1,838
HERMANTOWN		8,336	315,547	540,251	(224,704)	127,036	--	(97,668)	--	--	--	16,638	1,456	--	--	
HERON LAKE		767	89,124	64,715	24,409	1,101	2,497	23,013	--	--	--	73,865	--	--	2,497	30,000
HEWITT	[0]	268	13,319	10,849	2,470	463	--	2,933	--	--	--	--	--	--	--	
HIBBING		16,800	1,642,936	1,592,143	50,793	11,000	57,595	4,198	--	106,147	--	5,915,984	5,197,434	54,708	260,000	
HILL CITY	[3]	486	--	--	--	--	--	--	--	--	--	--	--	--	--	
HILLS		572	50,860	19,051	31,809	5,465	443	36,831	--	--	--	9,852	--	443	--	
HILLTOP	[3]	781	--	--	--	--	--	--	--	--	--	--	--	--	--	
HINCKLEY		1,347	391,657	440,736	(49,079)	4,132	57,233	(102,180)	--	--	--	2,817	193,677	--	57,233	148,144
HITTERDAL		187	8,148	20,602	(12,454)	133	--	(12,321)	--	--	--	--	--	--	--	
HOFFMAN	[0]	672	77,245	23,503	53,742	--	--	53,742	--	--	--	--	--	--	4,411	11,620
HOKAH	[3]	594	--	--	--	--	--	--	--	--	--	--	--	--	--	
HOLDINGFORD		729	95,191	131,667	(36,476)	--	--	(36,476)	--	--	--	--	--	--	--	
HOLLAND	[0]	208	13,871	4,121	9,750	--	--	9,750	--	--	--	(4,870)	--	--	--	
HOLLANDALE		305	20,778	22,196	(1,418)	480	--	(938)	--	--	--	193	--	--	--	
HOLLOWAY	[0]	108	4,580	3,300	1,280	6,884	--	8,164	6,884	--	--	--	--	--	--	
HOPKINS		17,643	1,324,254	1,459,743	(135,489)	26,559	--	(108,930)	--	--	--	--	68,510	--	--	
HOUSTON	[*]	1,017	106,251	109,149	(2,898)	--	1,053	(3,951)	--	--	--	--	1,477	--	1,053	17,747
HOWARD LAKE	[3]	1,876	--	--	--	--	--	--	--	--	--	--	--	--	--	
HOYT LAKES		1,987	174,374	192,910	(18,536)	--	--	(18,536)	--	--	--	(3,426)	8,020	--	--	
HUGO	[3]	8,375	--	--	--	--	--	--	--	--	--	--	--	--	--	
HUTCHINSON		13,545	2,414,245	1,970,880	443,365	141,265	180,169	404,461	22	1,024	--	55,000	725,048	--	173,137	742,257
IHLEN	[0]	101	11,963	17,339	(5,376)	2,608	1,066	(3,834)	1,173	--	--	--	--	--	1,066	1,975
INDEPENDENCE		3,529	89,771	142,632	(52,861)	3,100	--	(49,761)	--	--	--	--	--	--	--	
INTERNATIONAL FALLS	[3]	6,537	--	--	--	--	--	--	--	--	--	--	--	--	--	
INVER GROVE HEIGHTS		31,053	2,096,862	1,769,818	327,044	61,296	--	388,340	--	--	--	--	--	--	--	
IONA	[3]	161	--	--	--	--	--	--	--	--	--	--	--	--	--	

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
IRON JUNCTION	[0]	86	6,216	2,733	3,483	—	—	3,483	—	—	—	—	—	—	—	—
IRONTON	[*]	530	60,035	60,970	(935)	605	—	(330)	—	—	—	—	—	—	—	—
ISANTI	4,161	444,972	388,322	56,650	469,420	118,939	407,131	—	—	—	—	—	97,128	—	118,939	212,411
ISLE	[*]	769	87,123	125,484	(38,361)	276	—	(38,085)	—	—	—	—	—	—	—	—
IVANHOE	[3]	652	—	—	—	—	—	—	—	—	—	—	—	—	—	—
JACKSON	3,481	268,085	240,926	27,159	15,855	27,922	15,092	—	—	—	—	20,000	8,876	—	27,922	56,000
JANESVILLE	2,123	133,082	150,868	(17,786)	2,504	8,738	(24,020)	—	—	—	—	11,291	—	—	10,159	40,574
JASPER	594	90,485	47,319	43,166	1,329	14,009	30,486	—	—	—	—	7,699	—	—	14,009	35,397
JEFFERS	383	14,789	12,621	2,168	128	—	2,296	—	—	—	—	7,719	2,627	—	—	—
JORDAN	4,413	702,494	603,684	98,810	239,038	159,818	178,030	—	—	—	—	91,219	69,550	—	159,818	340,000
KANDIYOH	544	52,293	37,454	14,839	—	—	14,839	—	—	—	—	—	—	—	—	—
KARLSTAD	760	36,503	48,396	(11,893)	423	—	(11,470)	—	—	—	—	—	—	—	—	—
KASOTA	696	66,309	64,200	2,109	—	—	2,109	—	—	—	—	—	—	—	—	—
KASSON	5,057	795,989	604,296	191,693	228,615	263,026	157,282	—	—	—	—	—	1,230,901	172,182	249,020	968,000
KEEWATIN	[0]	1,158	123,561	97,623	25,938	—	—	25,938	—	—	—	(68,095)	49,740	—	—	—
KELLIHER	[3]	304	—	—	—	—	—	—	—	—	—	—	—	—	—	—
KELLOGG	447	14,168	60,490	(46,322)	193	—	(46,129)	—	—	—	—	—	—	—	—	—
KENNEDY	232	19,950	17,962	1,988	—	—	1,988	—	—	—	—	—	—	—	—	—
KENNETH	[0][20]	50	—	3,354	(3,354)	—	—	(3,354)	—	—	—	(500)	34,764	—	—	—
KENSINGTON	[0]	270	38,371	37,680	691	—	—	691	—	—	—	—	—	—	—	—
KENYON	1,689	299,621	262,796	36,825	6,871	47,031	(3,335)	—	—	—	—	—	138,761	—	45,443	85,000
KERKHOVEN	[*]	749	72,917	37,680	35,237	1,178	—	36,415	—	—	—	—	15,205	10,714	—	—
KETTLE RIVER	176	26,521	32,817	(6,296)	528	7,130	(12,898)	—	—	—	—	—	21,771	—	7,130	7,000
KIESTER	[*]	527	33,954	13,359	20,595	—	—	20,595	—	—	—	—	—	—	—	—
KILKENNY	[0]	157	17,078	9,272	7,806	342	9,900	(1,752)	—	—	—	(9,733)	—	—	9,900	4,000
KIMBALL	622	103,398	103,531	(133)	27,051	5,557	21,361	18,228	—	779	—	—	31,376	—	5,557	14,500
KINNEY	[3]	182	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LA CRESCENT	5,072	385,861	433,667	(47,806)	57,618	—	9,812	—	—	1,121	58,259	10,948	—	—	—	—
LA PRAIRIE	[*]	612	38,963	14,552	24,411	—	—	24,411	—	—	—	—	—	—	—	—
LAFAYETTE	532	76,312	119,903	(43,591)	1,730	83	(41,944)	—	—	—	(152,530)	41,965	—	83	2,750	—
LAKE BENTON	[3]	685	—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKE BRONSON	[*]	235	8,913	16,932	(8,019)	—	—	(8,019)	—	—	—	(8,019)	—	—	—	—
LAKE CITY	5,266	878,086	904,152	(26,066)	29,790	129,587	(125,863)	—	—	—	—	—	3,007,652	—	111,588	184,237
LAKE CRYSTAL	2,504	241,439	240,876	563	9,010	—	9,573	—	—	—	—	—	—	—	—	—
LAKE ELMO	7,666	15,462	38,372	(22,910)	1,720	—	(21,190)	—	—	—	—	—	—	—	—	—
LAKE HENRY	[0]	83	16,132	9,439	6,693	30,573	6,615	30,651	4,331	25,548	—	—	11,516	—	6,615	2,000

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
LAKE LILLIAN	[3]	241	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKE PARK	811	98,317	73,585	24,732	2,446	34	27,144	---	---	---	---	505,072	---	---	---	---
LAKE SHORE	1,014	57,327	169,047	(111,720)	10,739	38,968	(139,949)	---	---	---	---	348,619	518,415	16,787	39,430	---
LAKE WILSON	[3]	260	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAKEFIELD	1,713	271,874	316,393	(44,519)	38,939	27,655	(33,235)	---	---	---	---	8,076	---	27,655	49,032	---
LAKEVILLE	47,523	2,939,051	4,264,934	(1,325,883)	40,542	---	(1,285,341)	---	---	---	---	84,361	9,907	---	---	---
LAMBERTON	826	82,251	49,858	32,393	705	---	33,098	---	---	---	---	40,900	16,118	---	---	---
LANCASTER	[*]	351	17,396	9,169	8,227	---	8,227	---	---	---	---	---	---	---	---	---
LANDFALL	[*]	748	108,293	33,607	74,686	---	13,876	60,810	---	---	---	---	---	---	13,876	52,016
LANESBORO	[6]	776	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAPORTE	[3]	134	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LAUDERDALE	[3]	2,364	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LE CENTER	2,352	428,656	265,284	163,372	50,930	55,199	159,103	27,620	---	---	3,231	5,475	---	55,199	116,497	---
LE SUEUR	4,207	849,013	632,910	216,103	55,239	98	271,244	---	---	31,227	1,398	660,798	---	98	---	---
LERoy	915	96,548	58,954	37,594	1,199	4,285	34,508	---	---	---	---	65,091	---	4,285	7,700	---
LESTER PRAIRIE	[0]	1,453	253,502	16,354	237,148	7,514	---	244,662	---	---	---	---	263,716	---	---	---
LEWISTON	1,494	422,311	468,279	(45,968)	9,100	127,197	(164,065)	---	---	132,980	---	105,043	---	127,197	51,000	---
LEWISVILLE	[3]	266	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LEXINGTON	2,220	216,246	129,924	86,322	8,370	---	94,692	---	---	---	134,645	---	---	---	---	---
LILYDALE	654	82,589	63,785	18,804	---	---	18,804	---	---	---	---	---	---	---	---	---
LINDSTROM	3,581	813,543	487,792	325,751	11,346	---	337,097	---	---	---	47,925	---	---	---	---	---
LINO LAKES	18,368	1,216,589	1,046,170	170,419	19,555	---	189,974	---	---	---	---	---	---	---	---	---
LISMORE	224	49,656	39,366	10,290	529	---	10,819	---	---	---	33,724	---	---	---	---	---
LITCHFIELD	6,736	2,038,028	1,442,101	595,927	32,362	130,050	498,239	---	---	---	65,000	1,958,825	---	130,050	3,180,561	---
LITTLE CANADA	9,890	888,043	1,095,178	(207,135)	477,749	37	270,577	---	---	---	96,490	3,332	---	---	---	---
LITTLE FALLS	8,224	1,063,225	1,083,697	(20,472)	3,709,921	---	3,689,449	---	---	---	139,857	67,334	---	---	---	---
LITTLEFORK	694	23,273	35,250	(11,977)	935	---	(11,042)	---	---	---	---	---	---	---	---	---
LONG BEACH	[*]	290	16,745	13,113	3,632	26,465	---	30,097	---	---	(1,500)	---	---	---	---	---
LONG LAKE	1,833	225,391	233,648	(8,257)	2,259	---	(5,998)	---	---	---	---	---	---	---	---	---
LONG PRAIRIE	3,023	726,947	373,773	353,174	42,337	---	395,511	---	---	---	67,222	---	---	---	---	---
LONGVILLE	180	77,178	99,036	(21,858)	2,628	28,976	(48,206)	---	---	---	---	104,458	---	28,976	11,000	---
LONSDALE	[0]	1,859	224,370	55,176	169,194	432,941	34,531	567,604	---	---	---	1,350,204	---	34,531	75,000	---
LORETO	[*]	622	63,232	41,762	21,470	2,543	---	24,013	---	---	2,750	1,830	---	---	---	---
LOWRY	[0]	275	25,290	14,889	10,401	---	10,401	---	---	---	10,543	---	---	---	---	---
LUCAN	[*]	213	12,417	3,687	8,730	382	---	9,112	---	---	---	---	---	---	---	---
LUVERNE	4,600	659,863	605,882	53,981	20,343	9,018	65,306	3	---	55,000	230,192	---	8,703	8,735	8,735	8,735

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
LYLE	565	57,119	37,071	20,048	—	—	20,048	—	—	—	—	—	4,274	—	—	—
LYND	340	31,135	42,462	(11,327)	14,805	2,899	579	9,889	—	1,713	—	—	—	—	2,899	10,698
MABEL	[0]	760	80,658	102,280	(21,622)	432	1,243	(22,433)	—	—	—	—	8,800	8,908	141,918	1,243
MADELIA	2,320	511,813	428,239	83,574	10,535	28,644	65,465	—	—	—	—	(3,000)	22,148	—	28,644	117,572
MADISON	1,742	151,903	213,489	(61,586)	4,357	—	(57,229)	—	—	—	—	—	349	—	—	—
MADISON LAKE	884	160,426	119,856	40,570	48,455	18,202	70,823	—	—	—	—	9,984	2,429	—	18,089	20,076
MAGNOLIA	[3]	209	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MAHNOMEN	[3]	1,202	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MAHTOMEDI	8,050	569,113	665,851	(96,738)	18,072	—	(78,666)	—	—	—	—	—	6,376	—	—	—
MANKATO	33,844	5,819,232	4,691,787	1,127,445	—	674,190	453,255	—	—	—	—	679,655	284,764	—	674,190	1,510,928
MANTORVILLE	1,174	104,869	113,607	(8,738)	4,809	7,608	(11,537)	—	—	—	—	—	—	—	7,608	20,000
MAPLE GROVE	55,278	4,825,942	4,602,220	223,722	488,687	—	712,409	—	—	—	—	555,400	1,144,284	—	—	—
MAPLE LAKE	1,667	416,368	202,786	213,582	6,287	4,090	215,779	—	—	—	—	—	211,921	—	4,090	50,000
MAPLE PLAIN	[*]	2,096	241,116	268,282	(27,166)	1,551	1,763	(27,378)	—	—	—	—	—	11,795	—	—
MAPLETON	1,669	169,878	97,653	72,225	6,500	—	78,725	—	—	—	—	66,000	—	—	—	—
MAPLEVIEW	[3]	177	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MAPLEWOOD	35,763	3,544,569	3,398,532	146,037	27,282	38,561	134,758	—	—	—	—	287,694	128,011	—	—	—
MARBLE	[0]	689	238,820	268,612	(29,792)	80,474	1,775	48,907	—	—	—	—	—	—	—	—
MARIETTA	[*]	170	8,619	6,022	2,597	58,000	—	60,597	—	—	—	—	58,000	—	—	—
MARINE ON ST. CROIX	[0]	644	119,999	92,017	27,982	2,345	—	30,327	—	—	—	—	—	8,337	—	—
MARSHALL	12,788	2,927,583	2,013,195	914,388	147,658	520,995	541,051	—	—	—	—	200,005	629,302	—	512,625	1,690,000
MAYER	780	109,198	187,637	(78,439)	416,258	113,865	223,954	—	—	—	—	—	355,816	2,089,831	105,488	49,000
MAYNARD	372	38,769	69,874	(31,105)	29,542	14,838	(16,401)	—	—	—	—	—	—	—	14,838	15,500
MAZEPPA	789	80,375	104,338	(23,963)	13,871	—	(10,092)	—	—	—	—	—	37,970	—	—	—
MC GRATH	[0][24]	65	14,528	5,055	9,473	121	3	9,591	—	27,858	—	(392)	27,858	—	—	4,140
MC GREGOR	[*]	396	58,094	20,164	37,930	346	—	38,276	—	—	—	—	33,890	7,784	—	—
MC INTOSH	[3]	616	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MC KINLEY	[3]	81	—	—	—	—	—	—	—	—	—	—	—	—	—	—
MEADOWLANDS	[0]	105	10,742	7,405	3,337	144	—	3,481	—	—	—	—	(1,864)	—	—	—
MEDFORD	1,077	118,447	80,485	37,962	25,727	—	63,689	—	—	—	—	—	—	—	—	—
MEDINA	4,276	287,407	274,627	12,780	54,509	—	67,289	—	—	—	—	—	—	36,339	—	—
MELROSE	3,177	1,092,355	991,746	100,609	59,701	37,488	122,822	—	—	890	5,411	392,755	—	37,488	130,000	
MENAHGA	1,228	58,560	130,699	(72,139)	116,800	—	44,661	—	—	—	—	—	1,800	5,102	—	—
MENDOTA	[0]	198	28,590	11,202	17,388	—	—	17,388	—	—	—	—	—	—	—	—
MENDOTA HEIGHTS	11,635	1,010,488	1,297,649	(287,161)	55,003	—	(232,158)	289	—	—	(20,000)	—	12,146	—	—	—
MIDDLE RIVER	320	14,987	31,976	(16,989)	1,540	—	(15,449)	1,372	36	—	(2,000)	800	—	—	—	—

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MILACA	2,652	304,928	242,987	61,941	8,715	7,531	63,125	--	--	--	--	14,132	--	--	7,171	35,000
MILAN	310	16,857	8,269	8,588	1,231	--	9,819	--	--	--	--	--	--	--	--	--
MILLERVILLE	[0]	115	2,175	5,777	(3,602)	2,913	--	(689)	--	--	--	(8,263)	--	--	--	--
MILROY	256	23,971	18,795	5,176	--	--	5,176	--	--	--	--	8,000	--	--	--	--
MILTONA	287	37,095	35,363	1,732	6,594	16,085	(7,759)	--	--	--	--	(1,610)	6,658	--	16,085	7,000
MINNEAPOLIS	382,295	63,501,000	60,370,000	3,131,000	391,000	2,360,000	1,162,000	--	--	--	--	273,000	12,485,000	9,151,000	2,360,000	9,026,000
MINNEOTA	1,411	134,697	123,185	11,512	9,225	1,528	19,209	--	--	--	--	64,100	43,196	--	--	--
MINNESOTA LAKE	670	107,411	93,182	14,229	1,966	--	16,195	--	--	--	--	--	--	--	--	--
MINNETONKA	[3]	51,658	--	--	--	--	--	--	--	--	--	--	--	--	--	--
MINNETONKA BEACH	[*]	618	49,703	56,659	(6,956)	1,520	--	(5,436)	--	--	--	--	--	--	--	--
MINNETRISTA	4,890	337,684	362,604	(24,920)	13,496	--	(11,424)	--	--	--	--	--	7,441	--	--	--
MONTEVIDEO	[3]	5,448	--	--	--	--	--	--	--	--	--	--	--	--	--	--
MONTGOMERY	2,951	651,342	225,868	425,474	1,853	19,193	408,134	--	--	--	--	(24,600)	6,704,294	185,000	19,193	15,000
MONTICELLO	9,776	937,703	2,010,134	(1,072,431)	1,184,690	--	112,259	--	--	--	--	--	--	--	--	--
MONTROSE	1,661	709,190	147,450	561,740	24,161	19,977	565,924	2,032	--	--	--	(1,854)	14,003	--	19,977	9,776
MOORHEAD	32,720	3,981,915	3,472,824	509,091	122,811	625,553	6,349	--	--	--	--	200,237	2,722,132	12,952,692	625,553	530,590
MOOSE LAKE	2,430	247,174	208,793	38,381	--	48,641	(10,260)	--	--	--	--	--	--	--	48,641	111,735
MORA	3,421	594,661	471,687	122,974	25,334	148,308	--	--	--	--	--	205,000	82,911	--	--	--
MORGAN	871	131,603	106,956	24,647	1,584	--	26,231	--	--	--	--	50,812	1,250	--	--	--
MORRIS	[3]	5,212	--	--	--	--	--	--	--	--	--	--	--	--	--	--
MORRISTOWN	[0]	1,017	120,818	58,371	62,447	22,291	19,894	64,844	5,765	--	2,235	--	144	--	19,894	53,914
MORTON	430	37,787	39,356	(1,569)	197	--	(1,372)	--	--	--	--	--	703	--	--	--
MOTLEY	638	122,860	137,269	(14,409)	14,134	7,325	(7,600)	--	--	--	--	45,230	--	--	7,325	7,000
MOUND	9,630	1,142,893	1,045,174	97,719	12,920	16,519	94,120	--	--	--	--	--	149,769	368,296	16,519	420,750
MOUNDS VIEW	12,865	1,209,854	1,232,273	(22,419)	31,327	--	8,908	--	--	--	--	30,000	2,992	--	--	--
MOUNTAIN IRON	2,940	184,129	341,828	(157,699)	8,935	--	(148,764)	--	--	--	--	--	25,700	--	--	--
MOUNTAIN LAKE	2,103	272,045	163,175	108,870	9,033	23,103	94,800	--	--	--	--	45,027	14,076	--	23,103	11,000
MURDOCK	299	13,468	34,863	(21,395)	6,119	--	(15,276)	--	--	--	--	--	--	--	--	--
MYRTLE	[3]	59	--	--	--	--	--	--	--	--	--	--	--	--	--	--
NASHWAUK	[30]	944	--	--	--	--	--	--	--	--	--	--	--	--	--	--
NERSTRAND	[*]	236	67,515	30,105	37,410	534,406	18,154	553,662	--	527,884	--	--	920,029	962,812	18,154	300,000
NEVIS	354	96,985	136,984	(39,999)	3,985	29,716	(65,730)	--	--	--	--	2,616	--	--	29,716	21,271
NEW AUBURN	498	37,906	37,198	708	1,003	5,953	(4,242)	--	--	--	--	(5,049)	--	--	--	--
NEW BRIGHTON	22,332	1,854,783	1,949,401	(94,618)	77,335	3,652	(20,935)	--	--	--	--	1,372,200	--	--	3,475	25,800
NEW GERMANY	[0]	346	23,638	11,192	12,446	421	--	12,867	--	--	--	--	--	--	--	--
NEW HOPE	[3]	20,910	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
NEW LONDON	1,083	313,251	306,348	6,903	—	—	6,903	—	—	—	—	—	—	—	—
NEW MARKET	[*] 1,028	152,996	104,382	48,614	129,893	—	178,507	—	—	—	—	35,950	—	—	—
NEW MUNICH	343	9,662	42,451	(32,789)	24,023	—	(8,766)	6,023	—	12,000	10,000	—	—	—	—
NEW PRAGUE	5,391	853,444	598,235	255,209	39,517	88,772	205,954	—	—	—	—	226,449	—	62,039	136,372
NEW RICHLAND	1,167	123,233	221,182	(97,949)	7,586	—	(90,363)	—	—	—	—	—	—	—	—
NEW ULM	13,798	2,093,819	2,126,667	(32,848)	202,515	215,995	(46,328)	—	—	1,990	114,777	96,076	4,228,035	215,995	4,496,562
NEW YORK MILLS	1,175	131,831	117,770	14,061	760	—	14,821	—	—	—	—	1,000	—	—	—
NEWFOLDEN	[0] 358	26,519	6,832	19,687	1,589	8,259	13,017	—	—	—	—	8,000	—	8,259	3,500
NEWPORT	3,694	322,458	316,888	5,570	124,364	—	129,934	—	118,911	—	—	135,395	—	—	—
NICOLLET	944	161,910	113,170	48,740	12,440	30,583	30,597	—	—	—	—	12,930	—	30,583	54,568
NIELSVILLE	[0] 89	11,764	8,543	3,221	—	—	3,221	—	—	—	—	10,656	—	—	—
NISSWA	2,008	181,700	307,347	(125,647)	167,530	67,072	(25,189)	—	—	—	—	(30,500)	—	67,072	178,802
NORTH BRANCH	9,399	941,671	487,493	454,178	679,055	115,190	1,018,043	—	—	—	—	96,847	8,711	—	7,314
NORTH MANKATO	12,429	1,541,382	1,295,229	246,153	11,720	97,630	160,243	—	—	—	—	307,619	—	923,344	97,630
NORTH ST. PAUL	12,273	1,204,881	1,020,552	184,329	25,418	26,337	183,410	—	—	—	—	12,450	144,226	—	25,772
NORTHFIELD	18,256	2,543,028	1,903,209	639,819	394,356	756,752	277,423	—	—	—	—	956,604	—	76,133	20,000
NORTHOME	[3] 227	—	—	—	—	—	—	—	—	—	—	—	—	—	—
NORTHRUP	248	11,515	11,901	(386)	10,430	—	10,044	7,645	—	1,642	—	—	1,358	—	—
NORWOOD YOUNG AMERICA	3,272	459,515	364,723	94,792	34,495	843	128,444	—	—	—	—	515,580	35,198	—	843
OAK GROVE	[23][24] 7,290	13,655	20,773	(7,118)	—	—	(7,118)	—	—	—	—	—	—	—	—
OAK PARK HEIGHTS	4,379	540,587	517,091	23,496	70,071	—	93,567	—	—	—	—	74,400	—	—	—
OAKDALE	27,605	2,529,990	2,429,612	100,378	40,228	—	140,606	—	—	—	—	170,830	64,629	—	—
ODESSA	107	15,430	5,602	9,828	1,594	—	11,422	1,594	—	—	—	—	—	—	—
ODIN	117	4,908	6,002	(1,094)	764	—	(330)	—	—	—	—	—	—	—	—
OGEMA	[18] 135	3,181	17,784	(14,603)	104	—	(14,499)	—	—	—	—	(12,000)	—	—	—
OGILVIE	[*] 481	39,881	43,917	(4,036)	1,379	—	(2,657)	—	—	—	—	—	70,624	—	—
OKABENA	180	19,907	40,331	(20,424)	7,696	—	(12,728)	3,763	—	3,293	—	—	—	—	—
OKLEE	406	41,018	44,964	(3,946)	641	16,018	(19,323)	—	—	—	—	—	—	340,000	16,018
OLIVIA	2,518	256,830	384,080	(127,250)	49,854	34,944	(112,340)	40,000	—	—	—	10,000	—	34,944	42,680
ONAMIA	[3] 866	—	—	—	—	—	—	—	—	—	—	—	—	—	—
ORONO	7,687	831,158	869,958	(38,800)	264,590	—	225,790	—	—	—	—	12,660	272,404	—	—
ORR	244	56,567	95,508	(38,941)	—	—	(38,941)	—	—	—	—	—	218,449	—	—
ORTONVILLE	[18] 2,046	340,504	314,722	25,782	10,915	—	36,697	—	—	—	—	—	26,785	—	—
OSAKIS	[3] 1,594	—	—	—	—	—	—	—	—	—	—	—	—	—	—
OSLO	331	13,362	25,000	(11,638)	—	—	(11,638)	—	—	—	—	—	—	—	—
OSSEO	2,485	199,838	259,561	(59,723)	77,373	—	17,650	—	—	—	—	(82,214)	168,261	—	—

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
OSTRANDER	204	40,183	57,973	(17,790)	151,209	—	133,419	—	150,650	—	—	—	172,018	344,000	—	344,000	
OTSEGO	9,356	189,707	311,152	(121,445)	21,817	—	(99,628)	—	—	—	—	—	—	—	—	—	
OWATONNA	23,379	1,763,722	1,544,825	218,897	174,034	—	392,931	—	—	—	—	150,000	650,545	—	—	—	
PALISADE	[3]	146	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
PARK RAPIDS	3,428	288,544	259,395	29,149	55,455	—	84,604	—	—	—	—	—	—	—	—	—	
PARKERS PRAIRIE	1,020	69,812	130,575	(60,763)	3,595	—	(57,168)	—	—	—	—	—	—	—	—	—	
PAYNESVILLE	2,287	398,903	559,106	(160,203)	79,717	599	(81,085)	—	—	—	—	174,500	141	—	599	8,550	
PEASE	168	17,552	50,715	(33,163)	—	—	(33,163)	—	—	—	—	118,239	—	—	—	—	
PELICAN RAPIDS	2,435	480,241	551,142	(70,901)	10,194	59,104	(119,811)	—	—	—	—	—	73,888	76,031	56,608	104,289	
PEMBERTON	[0]	249	51,623	23,466	28,157	41	4,643	23,555	—	—	—	—	—	—	4,643	17,126	
PENNOCK	[*]	505	64,896	10,541	54,355	—	—	54,355	—	—	—	—	—	650	—	—	
PEQUOT LAKES	1,875	160,983	219,510	(58,527)	3,144	12,026	(67,409)	—	—	—	—	—	155,554	—	12,026	30,000	
PERHAM	2,688	474,615	453,344	21,271	24,984	57,037	(10,782)	—	—	432	31,250	131,295	815,000	57,037	820,100		
PERLEY	[0]	113	7,473	1,396	6,077	—	—	6,077	—	—	—	—	—	—	—	—	
PETERSON	[0]	258	30,308	32,903	(2,595)	—	5,729	(8,324)	—	—	—	—	—	—	5,729	10,431	
PILLAGER	464	75,865	94,443	(18,578)	—	—	(18,578)	—	—	—	—	32,011	—	—	—	—	
PINE CITY	3,143	227,182	198,003	29,179	22,482	—	51,661	26	—	—	—	40,170	—	—	—	—	
PINE ISLAND	3,036	457,195	364,392	92,803	102,946	46,721	149,028	—	—	—	—	—	—	—	46,721	110,837	
PINE RIVER	[*]	950	—	20,246	(20,246)	12,051	—	(8,195)	12,051	—	—	—	—	—	—	—	
PIPESTONE	4,380	558,325	326,635	231,690	16,799	58,108	190,381	—	—	—	—	17,000	5,040	—	57,441	67,241	
PLAINVIEW	3,265	559,809	533,387	26,422	5,230	—	31,652	—	—	—	—	—	—	—	—	—	
PLATO	331	34,974	160,964	(125,990)	228,651	162,469	(59,808)	37,747	—	—	—	—	—	2,040	15,947	42,047	
PLUMMER	[3]	266	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
PLYMOUTH	[3]	70,238	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
PORTER	[3]	168	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
PRESTON	1,382	208,666	240,416	(31,750)	32,034	16,441	(16,157)	—	—	—	—	—	—	13,238	—	16,424	45,429
PRINCETON	4,238	764,170	388,214	375,956	14,707	126,026	264,637	—	—	—	—	—	—	446,030	—	126,026	181,073
PRINSBURG	[0]	455	22,962	49,346	(26,384)	7,805	—	(18,579)	266	—	903	(994)	16,720	—	—	—	
PRIOR LAKE	19,662	1,921,312	1,709,938	211,374	2,413,247	—	2,624,621	—	—	—	—	—	670,429	—	—	—	
PROCTOR	2,814	371,529	353,688	17,841	100,612	—	118,453	—	9,375	—	—	21,189	17,194	—	—	—	
RACINE	[3]	381	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RAMSEY	19,208	744,859	540,728	204,131	1,115,681	—	1,319,812	—	—	—	—	9,000	—	—	—	—	
RANDALL	[3]	576	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RANIER	[3]	183	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RAYMOND	[*]	795	36,492	27,447	9,045	—	—	9,045	—	—	—	—	—	—	—	—	
RED LAKE FALLS	1,601	132,222	111,657	20,565	21,138	50,400	(8,697)	—	5,089	—	—	—	34,080	—	50,400	33,500	

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
RED WING	16,191	2,642,701	2,269,373	373,328	361,999	—	735,327	—	—	—	—	224,904	658,125	—	—	—	
REDWOOD FALLS	5,370	544,463	580,874	(36,411)	42,081	54,084	(48,414)	—	—	—	—	26,049	317,088	—	47,893	64,163	
REMER	[3]	363	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RENVILLE	1,291	367,941	381,092	(13,151)	294,103	133,670	147,282	230,595	—	17,705	93,486	4,227	1,233,700	133,670	1,367,956		
REVERE	[3]	103	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RICE	896	41,932	74,615	(32,683)	2,614	—	(30,069)	—	—	—	—	3,000	27,353	—	—	—	
RICHFIELD	[3]	34,502	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
RICHMOND	[0]	1,285	131,216	83,161	48,055	3,294	218	51,131	—	—	—	—	—	—	218	—	
RIVERTON	[0]	112	7,889	6,550	1,339	4	—	1,343	—	—	—	—	—	—	—	—	
ROBBINSDALE	14,068	1,305,722	1,394,939	(89,217)	42,670	41,840	(88,387)	—	—	—	—	3,128	381,144	—	41,840	80,000	
ROCHESTER	93,037	9,487,546	7,930,051	1,557,495	653,246	372,753	1,837,988	235,464	—	30,932	1,940,361	3,350,166	—	282,853	730,000		
ROCKFORD	3,738	493,203	464,607	28,596	6,695	141,417	(106,126)	—	—	—	—	—	—	171,446	141,417	357,023	
ROCKVILLE	2,596	110,161	121,584	(11,423)	88,563	11,320	65,820	58,967	—	7,600	2,072	355,152	—	11,320	48,479		
ROGERS	5,580	369,762	475,011	(105,249)	8,151	—	(97,098)	—	—	—	—	—	353	—	—	—	
ROLLINGSTONE	663	53,964	54,462	(498)	1,398	14,192	(13,292)	—	—	—	—	3,867	—	—	14,192	22,000	
ROSE CREEK	[3]	348	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
ROSEAU	2,775	336,234	249,699	86,535	11,805	27,635	70,705	6,310	—	—	—	—	682	—	27,635	51,223	
ROSEMOUNT	16,794	1,828,416	1,477,158	351,258	543,785	5,419	889,624	—	—	—	(1,077,407)	485,451	—	5,419	—		
ROSEVILLE	34,080	596,031	686,709	(90,678)	487,682	9,478	387,526	—	—	—	—	—	37,221	—	—	—	
ROTHSAY	[0]	513	34,244	28,261	5,983	12,305	6,375	11,913	12,297	—	(10,000)	3,390	—	6,375	25,000		
ROUND LAKE	426	26,107	37,019	(10,912)	574	—	(10,338)	—	—	—	—	—	—	—	—	—	
ROYALTON	[*]	868	114,657	62,639	52,018	5,373	10,500	46,891	3,938	—	269	10,000	622	—	10,500	8,000	
RUSH CITY	2,885	439,871	161,268	278,603	1,873	30,592	249,884	—	—	—	—	319,041	623,068	558,713	30,592	191,000	
RUSHFORD	1,746	239,118	241,873	(2,755)	14,054	29,559	(18,260)	—	—	—	—	—	69,744	—	29,559	46,432	
RUSHFORD VILLAGE	[0]	735	46,936	22,204	24,732	1,059	4,100	21,691	—	—	—	—	—	—	4,100	7,288	
RUSHMORE	369	38,120	31,490	6,630	1,567	—	8,197	—	—	—	—	—	—	—	—	—	
RUSSELL	349	43,624	44,757	(1,133)	11,171	2,426	7,612	7,424	—	2,714	—	—	—	—	2,426	7,890	
RUTHTON	269	21,647	34,954	(13,307)	4,983	2,311	(10,635)	—	—	—	—	—	—	—	2,311	25,000	
SABIN	[0]	404	17,003	19,047	(2,044)	25	3,350	(5,369)	—	—	—	—	—	3,723	—	3,350	17,000
SACRED HEART	[3]	531	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
SANBORN	[*]	410	10,838	11,434	(596)	130	—	(466)	—	—	—	—	—	—	—	—	
SANDSTONE	2,475	71,998	87,654	(15,656)	7,132	—	(8,524)	—	—	—	—	1,619	—	—	—	—	
SARGEANT	[0]	78	8,581	2,551	6,030	92	20	6,102	—	—	508,761	(124,873)	658,106	—	20	5,950	
SARTELL	[3]	11,583	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
SAUK CENTRE	[6]	4,023	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
SAUK RAPIDS	11,690	875,503	870,876	4,627	61,198	81,285	(15,460)	—	—	—	—	15,817	335,000	17,394	385,000		

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
SAVAGE	[3]	23,570	---	---	---	---	---	---	---	---	---	---	---	---	---
SCANLON	[3]	829	---	---	---	---	---	---	---	---	---	---	---	---	---
SEBEKA	688	61,425	51,053	10,372	547	---	---	10,919	---	---	---	14,814	3,784	---	---
SHAFER	[3]	533	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	24,967	2,268,826	1,835,242	433,584	714,161	---	---	1,147,745	---	---	---	---	198,498	---	---
SHELLY	258	20,077	22,397	(2,320)	24	---	---	(2,296)	---	---	---	---	---	---	---
SHERBURN	[3]	1,045	---	---	---	---	---	---	---	---	---	---	---	---	---
SHOREVIEW	26,475	2,247,214	2,414,576	(167,362)	36,864	2,123	(132,621)	---	---	---	---	108,994	297,791	---	---
SHOREWOOD	7,595	855,189	756,381	98,808	39,219	2,605	135,422	---	---	---	---	---	38,412	---	---
SILVER BAY	2,052	389,055	391,785	(2,730)	11,736	30,388	(21,382)	---	---	---	---	---	137,530	---	30,388
SILVER LAKE	783	84,970	83,897	1,073	6,906	26,193	(18,214)	---	---	---	---	---	95,148	---	26,193
SLAYTON	[3]	2,058	---	---	---	---	---	---	---	---	---	---	---	---	---
SLEEPY EYE	3,608	368,566	91,151	277,415	103,388	34,428	346,375	45,956	---	---	90,000	---	---	23,863	97,500
SOBIESKI	[0]	189	8,220	5,594	2,626	---	149	2,477	---	---	---	---	---	---	149
SOUTH HAVEN	188	19,698	41,188	(21,490)	63	15,904	(37,331)	---	321,332	---	---	198,023	500,000	15,904	500,000
SOUTH ST. PAUL	[3]	20,304	---	---	---	---	---	---	---	---	---	---	---	---	---
SPICER	1,134	366,101	430,689	(64,588)	9,049	1,088	(56,627)	---	---	---	---	(197,975)	---	1,088	50,000
SPRING GROVE	[0]	1,308	109,690	74,981	34,709	1,868	---	36,577	---	---	---	1,691	759	---	---
SPRING HILL	[0]	57	14,577	16,461	(1,884)	---	1,430	(3,314)	---	---	---	3,000	---	1,430	1,000
SPRING LAKE PARK	6,833	579,430	547,474	31,956	23,781	---	55,737	---	---	---	---	---	---	---	---
SPRING PARK	1,720	284,805	257,312	27,493	19,304	---	46,797	---	---	---	---	---	13,034	---	---
SPRING VALLEY	[*]	2,574	370,184	207,770	162,414	290	506	162,198	---	---	---	85,000	1,500	---	506
SPRINGFIELD	2,198	175,260	180,395	(5,135)	3,383	1,392	(3,144)	---	---	26	---	140,469	52,500	1,366	---
ST. ANTHONY	8,012	786,051	754,379	31,672	8,807	---	40,479	---	---	---	---	---	---	---	---
ST. AUGUSTA	[*]	2,637	150	5,769	(5,619)	---	---	(5,619)	---	---	---	---	---	---	---
ST. BONIFACIUS	[*]	2,300	148,759	164,521	(15,762)	23,511	13,810	(6,061)	---	---	---	---	---	---	---
ST. CHARLES	3,405	578,035	478,304	99,731	41,605	23,816	117,520	---	---	---	---	22,454	435,354	---	23,816
ST. CLAIR	[18]	823	204,254	180,971	23,283	38,717	70,591	(8,591)	18,902	---	---	(26,906)	---	186,690	69,710
ST. CLOUD	62,850	4,960,920	4,671,410	289,510	133,927	217,941	205,496	---	---	---	---	(256,045)	720,187	---	217,941
ST. FRANCIS	6,177	541,499	273,825	267,674	1,675	---	269,349	---	---	---	---	171,325	1,347,533	---	---
ST. HILAIRE	[*]	278	23,200	20,805	2,395	1,438	---	3,833	---	---	---	---	---	266	608
ST. JAMES	4,651	565,619	567,070	(1,451)	8,968	10,849	(3,332)	---	---	311	109,594	73,578	---	10,849	33,042
ST. JOSEPH	5,119	278,236	367,162	(88,926)	207,041	28,212	89,903	---	---	---	(124,800)	1,986	---	28,212	25,000
ST. LEO	101	11,709	10,182	1,527	150	---	1,677	---	---	---	1,156	---	---	---	---
ST. LOUIS PARK	44,896	3,815,599	4,173,457	(357,858)	62,877	---	(294,981)	---	---	---	---	224,906	10,666	---	---
ST. MARTIN	[0]	277	6,526	3,417	3,109	435	---	3,544	---	---	---	---	---	---	---

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments						
ST. MICHAEL	12,343	2,647,880	1,479,458	1,168,422	114,004	471,231	811,195	—	—	—	—	200,000	394,605	9,594,781	471,231	9,385,773	
ST. PAUL	287,604	40,522,340	27,003,498	13,518,842	350,388	2,516,630	11,352,600	—	19,115	117	11,692,962	466,430	27,036,988	2,230,707	34,762,504		
ST. PAUL PARK	[*] 5,052	423,482	397,553	25,929	2,992	—	28,921	—	—	—	—	12,500	—	—	—	—	
ST. PETER	10,210	1,580,018	1,432,110	147,908	1,245,243	225,096	1,168,055	—	1,242,576	—	—	275,955	7,025,216	5,829,514	225,096	662,329	
STACY	[3] 1,320	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
STAPLES	3,114	173,056	216,421	(43,365)	2,955	—	(40,410)	—	—	—	—	—	—	—	—	—	
STARBUCK	[*] 1,331	172,090	91,280	80,810	11,043	41,155	50,698	—	—	—	—	—	635	—	41,155	38,500	
STEEN	[0] 177	12,375	6,517	5,858	9,269	—	15,127	—	—	—	—	—	27,915	—	—	—	
STEPHEN	[0] 682	41,534	12,433	29,101	—	—	29,101	—	—	—	—	—	—	—	—	—	
STEWART	553	57,729	49,077	8,652	920	8,925	647	—	—	—	—	—	—	—	8,925	25,000	
STEWARTVILLE	5,650	522,634	509,651	12,983	40,810	21,816	31,977	—	—	—	—	—	217,194	209,450	21,816	55,000	
STILLWATER	16,673	1,569,951	1,834,194	(264,243)	88,529	—	(175,714)	—	—	—	—	—	135,281	—	—	—	
STOCKTON	703	45,348	51,690	(6,342)	41	1,449	(7,750)	—	—	—	—	—	2,833	7,107	—	—	
STORDEN	[3] 263	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
STRANDQUIST	[0] 81	4,812	4,808	4	54,350	10,394	43,960	—	9,616	38,716	(18,720)	58,245	—	5,265	1,100		
SUNBURG	[0] 107	25,994	6,952	19,042	2,404	8,190	13,256	1,193	—	—	—	—	—	—	8,190	3,000	
SWANVILLE	[3] 358	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TACONITE	[0] 316	—	31,598	(31,598)	20,450	—	(11,148)	4,599	—	—	(12,086)	—	—	—	—	—	
TAMARACK	[0] 57	22,787	16,902	5,885	—	1,017	4,868	—	—	—	—	—	14,248	—	1,017	5,339	
TAUNTON	[3] 193	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TAYLORS FALLS	[0] 1,010	75,179	51,256	23,923	3,325	—	27,248	—	—	—	—	—	12,445	47,804	—	—	
THIEF RIVER FALLS	8,488	514,371	568,193	(53,822)	16,161	22,471	(60,132)	—	—	—	—	—	—	43,661	—	22,471	38,157
THOMSON	[*] 160	10,168	5,236	4,932	—	—	4,932	—	—	—	—	—	10,920	—	—	—	
TONKA BAY	1,579	238,303	261,542	(23,239)	870	—	(22,369)	—	—	—	—	—	—	—	—	—	
TOWER	[*] 504	21,385	22,129	(744)	2,000	—	1,256	2,000	—	—	—	—	—	—	—	—	
TRACY	[3] 2,213	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TRIMONT	723	67,199	112,550	(45,351)	30,872	6,979	(21,458)	19,004	—	4,382	—	—	—	—	6,979	5,000	
TROMMALD	[3] 122	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TRUMAN	1,222	148,380	126,180	22,200	—	—	22,200	—	—	—	—	—	17,733	44,053	—	—	
TWIN LAKES	158	6,561	23,056	(16,495)	5,028	—	(11,467)	—	—	—	—	—	—	—	—	—	
TWIN VALLEY	[3] 835	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TWO HARBORS	3,667	831,108	837,379	(6,271)	281,151	40,068	234,812	140,112	—	64,684	1,370	26,321	—	39,948	146,782		
TYLER	1,185	56,961	30,688	26,273	5,159	—	31,432	—	—	—	—	—	—	—	—	—	
ULEN	537	50,379	38,126	12,253	10,984	12,930	10,307	2,253	—	—	—	—	—	—	12,930	9,200	
UNDERWOOD	337	45,195	23,137	22,058	239	—	22,297	—	—	—	—	—	—	17,022	—	—	
UPSALA	429	21,997	17,846	4,151	37	—	4,188	—	—	—	—	—	7,097	—	—	—	

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
UTICA	[3]	226	---	---	---	---	---	---	---	---	---	---	---	---	---	
VADNAIS HEIGHTS	13,270	1,095,726	1,329,176	(233,450)	166,360	---	(67,090)	---	---	---	---	64,100	113,350	---	---	
VERGAS	[0]	327	60,499	32,197	28,302	12,725	23,268	17,759	---	---	---	---	---	---	23,268	15,500
VERMILLION	442	94,180	52,320	41,860	32,845	29,668	45,037	26,451	---	3,580	---	634,829	---	28,092	---	
VERNDALE	569	69,314	40,599	28,715	1,300	14,885	15,130	---	---	---	---	---	11,603	---	14,885	16,980
VERNON CENTER	350	38,182	24,626	13,556	---	---	13,556	---	---	---	---	---	48,676	---	---	---
VESTA	323	22,110	120,508	(98,398)	---	---	(98,398)	---	---	---	---	(5,000)	---	---	---	---
VICTORIA	5,198	516,278	379,775	136,503	30,074	---	166,577	---	---	---	---	97,288	75,388	---	---	---
VIKING	[25]	85	---	---	---	---	---	---	---	---	---	---	---	---	---	---
VILLARD	[20]	236	---	---	---	11,719	---	11,719	---	---	---	(23,390)	23,390	---	---	---
VIRGINIA	8,981	1,283,925	1,123,201	160,724	2,298	53,817	109,205	---	---	---	---	120,572	458,185	---	53,817	180,000
WABASHA	[3]	2,649	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WABASSO	656	104,511	70,624	33,887	---	---	33,887	---	---	---	---	41,350	---	---	---	---
WACONIA	8,018	1,070,398	1,141,545	(71,147)	33,685	33,340	(70,802)	---	---	---	---	(153,000)	232,570	---	33,340	25,000
WADENA	4,265	484,060	561,656	(77,596)	15,573	---	(62,023)	---	---	---	---	16,095	---	---	---	---
WAHKON	[*]	324	57,205	104,236	(47,031)	42,519	---	(4,512)	---	---	---	5,000	136,203	---	---	---
WAITE PARK	6,696	568,716	749,086	(180,370)	5,783	---	(174,587)	---	---	---	---	---	12,329	---	---	---
WALDORF	[0]	235	15,530	14,381	1,149	---	4,589	(3,440)	---	---	---	---	---	---	4,589	6,196
WALKER	1,102	265,206	160,199	105,007	5,113	41,991	68,129	---	---	---	---	---	331,124	---	41,991	98,473
WALNUT GROVE	709	58,457	78,760	(20,303)	142	---	(20,161)	---	---	---	---	(1,240)	1,599	---	---	---
WALTHAM	[3]	193	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WANAMINGO	1,028	178,775	199,206	(20,431)	962	25,526	(44,995)	---	---	---	---	32,735	59,264	---	25,526	---
WANDA	[0]	89	9,431	7,016	2,415	8,000	---	10,415	---	---	---	8,000	---	---	---	---
WARBA	[3]	186	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WARREN	1,678	92,832	184,033	(91,201)	2,724	17,906	(106,383)	---	---	2,500	40,000	118,261	---	17,906	14,910	
WARROAD	1,746	341,468	247,575	93,893	3,780	101,222	(3,549)	---	---	---	---	---	---	---	80,355	105,496
WASECA	9,684	1,668,543	1,265,624	402,919	11,190	115,240	298,869	---	---	---	---	46,000	286,509	---	113,006	115,000
WATERTOWN	3,620	747,974	521,271	226,703	33,024	81,012	178,715	---	---	---	---	9,900	130,274	---	81,012	158,618
WATERVILLE	1,858	131,089	108,262	22,827	3,168	4,099	21,896	---	---	---	---	---	14,134	---	3,200	40,000
WATKINS	[0]	889	81,733	95,502	(13,769)	377	---	(13,392)	122	---	---	---	5,949	---	---	---
WATSON	[3]	201	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAUBUN	[3]	397	---	---	---	---	---	---	---	---	---	---	---	---	---	---
WAVERLY	[0]	745	278,903	54,865	224,038	4,421	---	228,459	---	---	---	6,257	---	---	---	---
WAYZATA	4,122	689,895	742,037	(52,142)	7,293	---	(44,849)	---	---	---	---	20,000	---	---	---	---
WELCOME	682	72,038	71,576	462	19,055	1,313	18,204	16,164	---	2,754	---	62,958	---	1,313	70,000	
WELLS	2,543	320,758	295,036	25,722	8,859	---	34,581	---	---	---	---	93,377	27,343	---	---	---

Table 15
Public Service Enterprises - Analysis of Sewer Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
WENDELL	[0]	179	11,129	12,989	(1,860)	3,676	—	1,816	—	—	—	—	—	—	—	—	
WEST CONCORD	[3]	832	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
WEST ST. PAUL	19,655	1,950,711	1,743,904	206,807	53,309	82,795	177,321	—	—	—	—	229,378	376,630	—	82,795	60,000	
WESTBROOK	[*]	745	23,063	22,449	614	—	—	614	—	—	—	—	—	—	—	—	
WHEATON	1,542	244,182	248,730	(4,548)	3,269	8,601	(9,880)	—	—	—	—	—	2,191,384	—	8,601	25,000	
WHITE BEAR LAKE	24,909	2,048,878	1,880,763	168,115	10,736	13,901	164,950	—	—	—	—	242,000	—	—	—	—	
WILLERNIE	562	41,462	44,426	(2,964)	—	—	(2,964)	—	—	—	—	—	—	—	—	—	
WILLIAMS	204	35,088	124,129	(89,041)	6,788	35,748	(118,001)	—	—	—	—	(38,133)	1,200	—	35,748	6,800	
WILLMAR	18,597	2,416,389	2,150,635	265,754	204,289	—	470,043	—	—	—	—	205,000	32,532	1,551,450	303,098	1,965,676	
WILLOW RIVER	335	13,551	19,178	(5,627)	4,500	—	(1,127)	2,088	—	—	—	—	—	—	—	—	
WILMONT	[3]	323	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
WINDOM	4,513	905,474	660,266	245,208	—	73,498	171,710	—	—	—	—	—	5,898	—	73,498	179,514	
WINGER	[3]	195	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
WINNEBAGO	1,449	184,925	214,546	(29,621)	12,857	27,226	(43,990)	—	—	—	—	—	101,538	—	25,781	75,000	
WINONA	27,018	2,807,080	1,918,298	888,782	336,785	166,570	1,058,997	—	—	—	—	16,931	68,332	—	164,980	499,700	
WINSTED	2,253	381,192	566,392	(185,200)	19,948	—	(165,252)	—	—	—	—	—	—	—	—	—	
WINTHROP	1,359	132,153	186,262	(54,109)	3,004	40,889	(91,994)	—	—	—	—	—	29,750	—	40,889	51,453	
WINTON	[0]	181	5,495	7,903	(2,408)	—	25	(2,433)	—	—	—	(2,000)	—	—	—	—	
WOLF LAKE	[0]	33	5,916	6,475	(559)	—	—	(559)	—	—	—	—	—	—	—	—	
WOLVERTON	[0]	138	24,904	26,352	(1,448)	—	—	(1,448)	—	—	—	—	—	—	—	—	
WOOD LAKE	[3]	420	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
WOODBURY	49,329	3,147,835	4,182,298	(1,034,463)	18,856	—	(1,015,607)	—	—	—	—	178,583	78,010	—	—	—	
WOODLAND	483	24,894	23,717	1,177	12,067	14,629	(1,385)	—	—	—	—	—	—	—	14,929	30,015	
WOODSTOCK	[0]	121	18,918	5,727	13,191	222	564	12,849	—	—	184,324	—	185,361	—	—	—	
WORTHINGTON	11,300	1,698,973	1,608,346	90,627	86,470	37,590	139,507	—	—	—	—	—	555,117	—	37,590	—	
WRENSHALL	324	19,284	15,505	3,779	—	—	3,779	—	—	—	—	—	—	—	—	—	
WYKOFF	446	50,695	60,523	(9,828)	3,345	889	(7,372)	—	—	—	—	—	33,558	—	—	—	
WYOMING	[3]	3,609	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
ZIMMERMAN	3,619	1,274,777	488,951	785,826	33,025	81,450	737,401	—	—	—	—	72,000	8,692	—	81,318	186,000	
ZUMBRO FALLS	[3]	176	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
ZUMBROTA	2,961	605,577	569,773	35,804	42,932	61,313	17,423	—	—	—	—	11,756	—	—	61,313	95,000	
GRAND TOTAL		396,894,894	356,828,489	40,066,405	42,759,660	22,042,886	60,783,179	1,392,295	4,638,524	1,747,689	30,391,881	117,710,693	107,923,900	19,797,521	104,067,841		

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
ADRIAN	1,234														
REFUSE [1]		86,102	91,330	(5,228)	13	--	(5,215)		--	--	--	--	--	--	--
ALBERT LEA	18,082														
REFUSE		103,051	159,767	(56,716)	988	--	(55,728)		--	--	--	--	--	--	--
ALDEN	654														
REFUSE [0]		31,235	29,912	1,323	21	--	1,344		--	--	--	--	--	--	--
ALVARADO	369														
REFUSE [0]		14,003	25,817	(11,814)	518	--	(11,296)		--	--	--	--	--	--	--
AMBOY	562														
REFUSE [1]		29,703	27,782	1,921	1,214	--	3,135		--	--	--	--	--	--	--
ANNANDALE	2,712														
REFUSE [1]		140,983	130,196	10,787	2,935	--	13,722		--	--	--	--	--	--	--
ANOKA	18,275														
RECYCLING [1]		165,156	158,841	6,315	971	--	7,286		--	--	35,686		--	--	--
REFUSE [1]		522,718	510,787	11,931	820	--	12,751		--	--	--	--	--	--	--
APPLETON	2,877														
REFUSE [2]		--	--	--	--	--	--		--	--	--	--	--	--	--
ARCO	95														
REFUSE [2]		--	--	--	--	--	--		--	--	--	--	--	--	--
ARDEN HILLS	9,457														
RECYCLING [1]		107,986	97,471	10,515	16,536	--	27,051		--	--	--	--	--	--	--
ARGYLE	664														
REFUSE [0]		53,604	41,541	12,063	8,025	--	20,088		--	--	--	3,700		--	--
ASHBY	474														
REFUSE [0]		61,069	57,547	3,522	500	2,887	1,135		--	--	--	--	--	--	--
AURORA	1,791														
REFUSE		199,991	183,091	16,900	1,869	--	18,769		--	--	--	10,000		--	--
AUSTIN	23,685														
WASTE TRANSFER STATION		62,740	74,049	(11,309)	1,576	--	(9,733)		--	--	--	--	3,637		--
BABBITT	1,642														
REFUSE [1]		137,415	131,164	6,251	--	--	6,251		--	--	--	--	--	--	--
BADGER	469														
REFUSE [0]		36,563	35,421	1,142	--	--	1,142		--	--	--	--	--	--	--
BALATON	598														
REFUSE		31,549	30,747	802	188	--	990		--	--	--	--	--	--	--

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
BARNESVILLE	2,239													
REFUSE		115,947	129,398	(13,451)	24,727	—	11,276	—	—	23,586	(3,835)	176	—	—
BARRY	21													
REFUSE [25]		—	—	—	—	—	—	—	—	—	—	—	—	—
BAUDETTE	1,078													
REFUSE [*1]		117,366	117,366	—	—	—	—	—	—	—	—	—	—	—
BEARDSLEY	250													
REFUSE		18,443	10,895	7,548	—	—	7,548	—	—	—	—	—	—	—
BEAVER CREEK	246													
REFUSE [0]		11,583	10,889	694	—	—	694	—	—	—	1,000	—	—	—
BELTRAMI	94													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
BELVIEW	398													
REFUSE [18]		—	—	—	—	—	—	—	—	—	—	—	—	—
BEMIDJI	12,758													
REFUSE		587,222	621,659	(34,437)	72,982	—	38,545	—	—	—	(80,455)	222,349	—	—
BENSON	3,375													
REFUSE [*1]		137,543	146,197	(8,654)	3,328	—	(5,326)	—	—	—	83,451	—	—	—
BIWABIK	905													
REFUSE [*1]		111,788	113,422	(1,634)	—	—	(1,634)	—	—	—	—	—	—	—
BLOOMINGTON	85,301													
RECYCLING [*1]		388,874	737,241	(348,367)	210,193	—	(138,174)	—	—	—	—	—	—	—
BORUP	89													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
BOVEY	678													
REFUSE [0]		50,533	62,978	(12,445)	5,148	—	(7,297)	—	—	—	—	—	—	—
BOWLUS	258													
REFUSE [0]		18,709	19,966	(1,257)	1,129	—	(128)	—	—	—	—	—	—	—
BROOKLYN CENTER	29,174													
RECYCLING [*1]		212,271	223,679	(11,408)	5,476	—	(5,932)	—	—	—	—	—	—	—
BROOKLYN PARK	68,715													
RECYCLING		903,789	922,861	(19,072)	8,476	—	(10,596)	—	—	—	68,700	—	—	—
BROOTEN	649													
REFUSE [*1]		43,233	44,494	(1,261)	—	—	(1,261)	—	—	—	—	—	—	—
BROWNS VALLEY	658													
REFUSE [0]		48,076	53,284	(5,208)	75	—	(5,133)	—	—	—	2,750	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
BROWNSVILLE	515														
REFUSE [0]		16,981	16,956	25	—	—	—	25	—	—	—	—	—	—	—
BUHL	994														
REFUSE [1]		36,131	59,678	(23,547)	1,837	—	—	(21,710)	—	—	—	—	—	—	—
CALEDONIA	2,961														
DUMP SITE [1]		30,476	29,993	483	—	—	—	483	—	—	—	—	—	—	—
CALUMET	373														
REFUSE [0]		17,063	15,239	1,824	—	—	—	1,824	—	—	—	—	—	—	—
CAMPBELL	227														
REFUSE [0]		14,039	14,614	(575)	—	—	—	(575)	—	—	—	—	—	—	—
CANBY	1,856														
REFUSE [1]		88,650	89,132	(482)	829	—	—	347	—	—	—	—	—	—	—
CANTON	331														
REFUSE [0]		20,619	19,630	989	—	—	—	989	—	—	—	—	—	—	—
CHAMPLIN	22,925														
REFUSE [1]		1,058,948	1,061,174	(2,226)	7,398	—	—	5,172	—	—	—	—	—	—	—
CHATFIELD	2,444														
REFUSE		123,805	126,834	(3,029)	3,493	—	—	464	—	—	—	—	55,000	10,238	—
CHISHOLM	4,831														
REFUSE		385,879	422,020	(36,141)	16,085	—	—	(20,056)	—	—	—	—	—	—	—
CHOKIO	424														
REFUSE [0]		39,835	41,156	(1,321)	—	—	—	(1,321)	—	—	—	—	(1,321)	—	—
CIRCLE PINES	4,742														
REFUSE [1]		257,175	256,969	206	21,416	—	—	21,622	—	—	—	19,185	—	—	—
CLARKS GROVE	716														
REFUSE [0]		29,663	25,973	3,690	66	—	—	3,756	—	—	—	—	—	—	—
CLEARWATER	984														
REFUSE [1]		40,981	50,360	(9,379)	1,263	—	—	(8,116)	—	—	—	—	—	—	—
CLIMAX	237														
REFUSE [1]		14,699	14,610	89	407	—	—	496	—	—	—	—	—	—	—
CLINTON	442														
REFUSE [0]		22,831	16,524	6,307	—	—	—	6,307	—	—	—	—	—	—	—
CLONTARF	164														
REFUSE [0]		—	10,647	(10,647)	11,341	—	—	694	—	—	—	—	—	—	—
COLERAINE	1,115														
REFUSE [0]		42,845	53,070	(10,225)	—	—	—	(10,225)	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
COLUMBIA HEIGHTS	18,698													
REFUSE		1,246,660	1,301,564	(54,904)	73,710	8,918	9,888	—	—	—	189,804	—	—	—
COOK	599													
REFUSE [1]		20,796	18,779	2,017	—	—	2,017	—	—	—	—	—	—	—
CROSBY	2,312													
SANITATION [1]		13,658	—	13,658	—	—	13,658	—	—	—	—	—	—	—
CURRIE	210													
REFUSE [1]		9,242	9,141	101	20	—	121	—	—	—	—	—	—	—
CYRUS	287													
REFUSE [0]		30,693	21,839	8,854	—	—	8,854	—	—	—	1,700	—	—	—
DANUBE	510													
REFUSE [1]		30,046	24,194	5,852	113	—	5,965	—	—	—	—	—	—	—
DANVERS	102													
REFUSE [1]		6,524	6,853	(329)	—	—	(329)	—	—	—	—	—	—	—
DASSEL	1,278													
REFUSE [1]		1,866	95	1,771	—	—	1,771	—	—	—	—	—	—	—
DAWSON	1,506													
REFUSE [1]		87,015	82,440	4,575	—	—	4,575	—	—	—	—	—	—	—
DE GRAFF	144													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
DENNISON	170													
REFUSE [0]		10,742	10,749	(7)	—	—	(7)	—	—	—	—	—	—	—
DILWORTH	3,104													
REFUSE		251,650	247,520	4,130	2,365	—	6,495	—	—	—	3,000	—	—	—
DONNELLY	242													
REFUSE [0]		22,692	22,437	255	—	—	255	—	—	—	255	—	—	—
DOVRAY	63													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
DUMONT	112													
REFUSE [1]		3,309	3,444	(135)	—	—	(135)	—	—	—	—	—	—	—
DUNDAS	679													
REFUSE [1]		39,538	31,456	8,082	—	—	8,082	—	—	—	—	—	—	—
DUNDEE	100													
REFUSE [17]		—	—	—	—	—	—	—	—	—	—	—	—	—
DUNNELL	189													
REFUSE [1]		3,301	2,056	1,245	—	—	1,245	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
EAST GRAND FORKS	7,616														
REFUSE		571,399	604,506	(33,107)	22,021	—	—	(11,086)	—	—	—	—	3,072	—	—
EASTON	209														
REFUSE [1]		2,019	1,937	82	—	—	—	82	—	—	—	—	—	—	—
EDGERTON	1,023														
REFUSE [1]		37,316	42,325	(5,009)	51	—	—	(4,958)	—	—	—	—	—	—	—
EDINA	48,156														
RECYCLING [27]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
EITZEN	234														
REFUSE [17]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ELK RIVER	18,758														
REFUSE [1]		830,808	884,532	(53,724)	468	—	—	(53,256)	—	—	—	—	(2,130)	—	—
ELLSWORTH	532														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ELMORE	701														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ELYSIAN	529														
REFUSE [1]		34,443	36,396	(1,953)	1,092	—	—	(861)	—	—	—	—	—	—	—
EMMONS	425														
REFUSE [0]		17,619	18,374	(755)	14	—	—	(741)	—	—	—	—	—	—	—
EVELETH	3,745														
REFUSE [23]		374,748	372,344	2,404	—	—	—	2,404	—	—	—	—	—	—	—
EXCELSIOR	2,400														
REFUSE [1]		120,126	114,049	6,077	846	—	—	6,923	—	—	—	—	7,500	—	—
FARMINGTON	15,549														
REFUSE		1,260,464	1,364,698	(104,234)	30,831	—	—	(73,403)	—	—	—	—	94,991	174,291	—
FELTON	212														
REFUSE [0]		10,730	10,683	47	—	—	—	47	—	—	—	—	47	—	—
FERGUS FALLS	13,782														
REFUSE		4,273,735	4,124,875	148,860	86,816	134,305	101,371	—	—	652	41,735	797,479	—	127,121	315,000
FISHER	409														
RECYCLING [0]		3,565	3,428	137	—	—	—	137	—	—	—	—	—	—	—
REFUSE [0]		40,216	27,553	12,663	—	—	—	12,663	—	—	—	—	—	—	—
FLENSBURG	241														
REFUSE [0]		11,626	14,013	(2,387)	—	—	—	(2,387)	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
FLORENCE	47														
REFUSE [0]		2,269	2,053	216	—	—	—	216	—	—	—	—	—	—	—
FULDA	1,307														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
GARVIN	149														
REFUSE		11,298	11,774	(476)	—	—	—	(476)	—	—	—	—	—	—	—
GARY	207														
REFUSE [0]		8,637	8,974	(337)	—	987	(1,324)	—	—	—	—	—	—	—	—
GAYLORD	2,278														
REFUSE [*]		131,663	126,731	4,932	157	—	5,089	—	—	—	—	—	—	—	—
GENEVA	458														
REFUSE [*]		25,958	22,931	3,027	—	—	3,027	—	—	—	—	—	—	—	—
GEOGETOWN	119														
REFUSE [0]		5,780	4,995	785	—	—	785	—	—	—	—	—	—	—	—
GLENCOE	5,633														
REFUSE [*]		82,242	74,331	7,911	120	—	8,031	—	—	—	—	—	12,511	—	—
GLENVILLE	699														
REFUSE [0]		31,290	33,596	(2,306)	9	—	(2,297)	—	—	—	—	—	—	—	—
GLENWOOD	2,654														
REFUSE [*]		135,923	139,243	(3,320)	761	—	(2,559)	—	—	—	—	—	3,000	—	—
GOLDEN VALLEY	20,736														
RECYCLING [*]		218,719	203,636	15,083	57,614	—	72,697	—	—	—	—	—	7,000	—	—
GONVICK	287														
REFUSE [0]		8,588	7,906	682	—	—	682	—	—	—	—	—	—	—	—
GOOD THUNDER	583														
REFUSE [*]		31,998	33,985	(1,987)	40	—	(1,947)	—	—	—	—	—	—	—	—
GOODHUE	851														
RECYCLING [0]		12,399	12,815	(416)	—	—	(416)	—	—	—	—	—	3,000	—	—
REFUSE [0]		56,557	62,788	(6,231)	31,786	35,408	(9,853)	—	—	—	—	—	1,000	—	—
GOODRIDGE	97														
REFUSE [*]		9,427	9,531	(104)	—	—	(104)	—	—	—	—	—	—	—	—
GRANADA	300														
REFUSE [*]		2,883	3,020	(137)	—	—	(137)	—	—	—	—	—	—	—	—
GREEN ISLE	380														
REFUSE [*]		23,497	29,952	(6,455)	6,206	—	(249)	—	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	O P E R A T I N G				N O N O P E R A T I N G		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		D E B T S E R V I C E	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
GREENBUSH	753														
REFUSE		58,405	57,866	539	1,056	—	—	1,595	—	—	—	—	—	—	—
HADLEY	65														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HALSTAD	608														
REFUSE [17]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HAMBURG	545														
REFUSE [0]		409	3,753	(3,344)	2,800	—	—	(544)	—	—	—	2,800	—	—	—
HANLEY FALLS	311														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HARMONY	1,133														
REFUSE [1]		36,667	36,789	(122)	—	—	—	(122)	—	—	—	—	—	—	—
HATFIELD	44														
REFUSE [0]		1,469	1,460	9	—	—	—	9	—	—	—	—	—	—	—
HAWLEY	1,867														
REFUSE		185,925	148,182	37,743	—	—	—	37,743	—	—	—	30,000	—	—	—
HECTOR	1,147														
REFUSE [1]		79,924	72,977	6,947	—	—	—	6,947	—	—	—	—	—	—	—
HENDERSON	943														
REFUSE [1]		62,902	71,126	(8,224)	52	—	—	(8,172)	—	—	—	—	—	—	—
HENDRUM	320														
REFUSE [0]		17,619	17,387	232	—	—	—	232	—	—	—	—	—	—	—
HERMAN	440														
REFUSE [1]		41,630	54,875	(13,245)	—	—	—	(13,245)	—	—	—	—	—	—	—
HERON LAKE	767														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HIBBING	16,800														
REFUSE		2,040,484	2,114,445	(73,961)	1,699	—	—	(72,262)	—	—	—	5,624	—	—	—
HILL CITY	486														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HILLS	572														
REFUSE [1]		38,587	31,853	6,734	—	—	—	6,734	—	—	—	—	—	—	—
HITTERDAL	187														
REFUSE [0]		10,229	13,462	(3,233)	330	—	—	(2,903)	—	—	—	—	—	—	—
HOFFMAN	672														
REFUSE [0]		75,755	84,120	(8,365)	—	—	—	(8,365)	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
HOKAH	594														
REFUSE [0]		12,195	17,063	(4,868)				(4,868)					(4,868)		
HOLDINGFORD	729														
REFUSE [1]		53,769	49,136	4,633				4,633							
HOLLAND	208														
REFUSE [0]		7,082	4,351	2,731				2,731							
HOLLOWAY	108														
REFUSE [0]		12,039	10,113	1,926	15,252			17,178	15,252						
HOPKINS	17,643														
REFUSE		515,930	654,721	(138,791)	36,772			(102,019)					7,286		
HOYT LAKES	1,987														
REFUSE [1]		181,803	190,027	(8,224)				(8,224)					(7,853)		
HUTCHINSON	13,545														
REFUSE		1,634,751	2,274,233	(639,482)	533,577			(105,905)				25,671		1,095,525	
IONA	161														
REFUSE [2]															
IRONTON	530														
REFUSE [1]		45,970	39,608	6,362	252			6,614							
IVANHOE	652														
REFUSE [2]															
JANESVILLE	2,123														
REFUSE [1]		394	--	394	15	--		409							
JASPER	594														
REFUSE [1]		28,275	27,151	1,124	16	--		1,140							
KARLSTAD	760														
REFUSE			--	2,520	(2,520)	1,160		(1,360)							
KASOTA	696														
REFUSE [17]															
KEEWATIN	1,158														
REFUSE [0]		75,618	90,928	(15,310)				(15,310)							
KENSINGTON	270														
REFUSE [0]		20,455	20,923	(468)		11		(479)							
KENT	119														
REFUSE [0]		6,369	6,369												
KERKHOVEN	749														
REFUSE [1]		54,737	61,237	(6,500)	4,591			(1,909)					15,427	2,126	

Table 16
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For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
KILKENNY	157														
REFUSE [0]		6,334	6,339	(5)	—	—	—	(5)	—	—	—	—	—	—	—
KINNEY	182														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
LA CRESCENT	5,072														
REFUSE [1]		202,888	210,608	(7,720)	559	—	—	(7,161)	—	—	—	—	—	—	—
LAFAYETTE	532														
REFUSE [1]		26,726	25,153	1,573	—	—	—	1,573	—	—	—	—	—	—	—
LAKE BENTON	685														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAKE CITY	5,266														
REFUSE [1]		250,507	234,641	15,866	3,353	—	—	19,219	—	—	—	—	—	—	—
LAKE WILSON	260														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
LAMBERTON	826														
REFUSE [1]		36,843	31,337	5,506	68	—	—	5,574	—	—	—	—	—	—	—
LE CENTER	2,352														
REFUSE [1]		55,897	60,139	(4,242)	44,977	—	—	40,735	28,750	—	—	—	—	—	—
LEWISVILLE	266														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
LISMORE	224														
REFUSE [1]		16,789	15,804	985	—	—	—	985	—	—	—	—	—	—	—
LITTLE FALLS	8,224														
REFUSE [1]		255,278	229,024	26,254	11,573	—	—	37,827	—	—	—	—	41,230	—	—
LORETO	622														
REFUSE [1]		42,176	42,260	(84)	8,379	6,951	1,344	—	—	—	—	—	1,500	—	—
LUCAN	213														
REFUSE [25]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
LUVERNE	4,600														
REFUSE		327,358	336,074	(8,716)	13,893	22,569	(17,392)	—	—	—	—	—	113,685	—	44
LYND	340														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
MADISON	1,742														
REFUSE		153,258	149,143	4,115	2,312	—	6,427	—	—	—	—	—	(1,917)	1,087	—
MANKATO	33,844														
REFUSE [1]		1,108,797	944,187	164,610	28,538	—	193,148	—	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
MAPLETON	1,669							24,256						
REFUSE [1]		102,685	80,458	22,227	2,029	--								--
MARBLE	689													
REFUSE [0]		20,174	21,082	(908)	--	--		(908)						--
MARIETTA	170													
REFUSE [1]		16,490	15,488	1,002	--	--		1,002						--
MC INTOSH	616													
REFUSE [2]		--	--	--	--	--								--
MIDDLE RIVER	320													
REFUSE [1]		18,482	18,734	(252)	8	--		(244)				200	--	--
MILAN	310													
REFUSE [1]		38,682	37,188	1,494	--	--		1,494						--
MILROY	256													
REFUSE [1]		7,043	6,559	484	--	--		484						--
MINNEAPOLIS	382,295													
REFUSE		28,028,000	24,345,000	3,683,000	155,000	--		3,838,000				697,000	719,000	--
MINNEOTA	1,411													
REFUSE		122,610	115,403	7,207	191	414		6,984					1,358	--
MINNESOTA LAKE	670													
REFUSE		67,672	57,441	10,231	155	--		10,386						--
MINNETONKA	51,658													
RECYCLING [1]		835,926	716,487	119,439	10,895	--		130,334						--
MONTEVIDEO	5,448													
REFUSE [1]		509,986	509,986	--	--	--								--
MONTGOMERY	2,951													
REFUSE [1]		8,221	12,905	(4,684)	6	--		(4,678)						--
MONTROSE	1,661													
REFUSE		94,854	86,987	7,867	5,535	--		13,402		1,501	--		399	--
MOORHEAD	32,720													
REFUSE		2,732,071	2,459,090	272,981	31,376	18,371		285,986				243,370	254,280	--
MORRIS	5,212													
REFUSE [1]		273,738	257,081	16,657	294	--		16,951						--
MORRISTOWN	1,017													
REFUSE [0]		40,314	37,863	2,451	209	--		2,660					144	--
MOTLEY	638													
REFUSE [1]		38,646	37,587	1,059	2,706	--		3,765					3,530	--

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Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid Principal Payments
MOUND	9,630													
REFUSE [1]		105,748	157,301	(51,553)	27,201	—	(24,352)	—	—	—	—	—	—	—
MOUNTAIN IRON	2,940													
REFUSE		343,874	351,294	(7,420)	12,340	—	4,920	—	—	—	—	—	—	—
MOUNTAIN LAKE	2,103													
REFUSE [1]		30	60	(30)	—	—	(30)	—	—	—	—	—	—	—
NASHWAUK	944													
REFUSE [30]		—	—	—	—	—	—	—	—	—	—	—	—	—
NIELSVILLE	89													
REFUSE [0]		5,298	4,796	502	—	—	502	—	—	—	—	—	—	—
NORCROSS	61													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
NORTH MANKATO	12,429													
REFUSE		926,016	935,272	(9,256)	39,072	580	29,236	—	—	—	34,570	5,853	—	580 30,000
NORTH ST. PAUL	12,273													
SOLID WASTE		580,023	524,484	55,539	1,185	—	56,724	—	—	—	7,466	3,972	—	—
NORTHFIELD	18,256													
REFUSE		592,989	585,163	7,826	6,100	—	13,926	—	—	—	25,000	—	—	—
OAK PARK HEIGHTS	4,379													
REFUSE [1]		97,970	181,013	(83,043)	—	—	(83,043)	—	—	—	(88,500)	—	—	—
OGEMA	135													
REFUSE [18]		—	—	—	—	—	—	—	—	—	—	—	—	—
OKABENA	180													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
OKLEE	406													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
ORTONVILLE	2,046													
REFUSE [18]		—	—	—	—	—	—	—	—	—	—	—	—	—
OSAKIS	1,594													
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—
OSLO	331													
REFUSE [1]		32,521	31,920	601	—	—	601	—	—	—	(4,016)	—	—	—
OSSEO	2,485													
REFUSE [1]		9,598	12,671	(3,073)	3,960	—	887	—	—	—	—	—	—	—
PEMBERTON	249													
REFUSE [0]		14,199	14,223	(24)	—	—	(24)	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments				
PERHAM	2,688														
INCINERATOR		1,966,630	2,911,023	(944,393)	799,718	687,146	(831,821)	—	—	—	—	(70,811)	603,547	1,750,000	639,361
RECYCLING		50,340	49,808	532	788	1,320	—	—	—	31	—	—	—	—	—
PERLEY	113														
REFUSE [0]		6,760	6,734	26	—	—	26	—	—	—	—	—	—	—	—
PETERSON	258														
REFUSE [0]		6,635	6,741	(106)	—	—	(106)	—	—	—	—	—	—	—	—
PIERZ	1,306														
REFUSE [0]		55,848	50,377	5,471	3,447	—	8,918	—	—	—	—	—	2,117	—	—
PIPESTONE	4,380														
REFUSE		171,634	186,435	(14,801)	6,793	—	(8,008)	—	—	—	—	—	3,000	15,200	—
PLYMOUTH	70,238														
REFUSE [1]		809,283	781,530	27,753	190,033	—	217,786	—	—	—	—	36,675	—	—	—
PRINCETON	4,238														
REFUSE [29]		346,200	350,078	(3,878)	107	3,828	(7,599)	—	—	—	—	—	10,252	—	2,528
RAMSEY	19,208														
RECYCLING [1]		153,147	145,701	7,446	811	—	8,257	—	—	—	—	5,000	—	—	—
RANDALL	576														
REFUSE [17]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
RED LAKE FALLS	1,601														
REFUSE [1]		123,862	117,938	5,924	—	—	5,924	—	—	—	—	—	—	—	—
RED WING	16,191														
INCINERATOR		1,422,074	1,796,035	(373,961)	—	—	(373,961)	—	—	—	—	639	79,211	—	—
SOLID WASTE		1,275,277	1,188,960	86,317	15,620	—	101,937	—	—	—	—	—	—	—	—
REVERE	103														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ROBBINSDALE	14,068														
REFUSE [1]		1,166,117	1,051,745	114,372	61,597	—	175,969	—	—	37,266	100,000	—	—	—	—
ROSEAU	2,775														
REFUSE		316,751	289,570	27,181	7,650	—	34,831	—	—	—	—	—	11,112	—	—
ROSEVILLE	34,080														
RECYCLING [1]		208,170	229,959	(21,789)	31,192	5,220	4,183	—	—	29,291	—	—	511	—	—
ROYALTON	868														
REFUSE [1]		58,215	54,164	4,051	3,432	—	7,483	—	—	—	—	—	—	—	—
RUSSELL	349														
REFUSE [1]		20,858	23,372	(2,514)	679	—	(1,835)	—	—	—	—	—	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
RUTHTON	269														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
SABIN	404														
REFUSE [0]		27,593	25,388	2,205	—	—	—	2,205	—	—	—	—	—	—	—
SANBORN	410														
REFUSE [*]		14,475	15,742	(1,267)	—	—	—	(1,267)	—	—	—	—	—	—	—
SHELLY	258														
REFUSE [*]		13,655	14,556	(901)	—	—	—	(901)	—	—	—	—	—	—	—
SHOREWOOD	7,595														
RECYCLING [*]		98,194	116,561	(18,367)	22,468	—	—	4,101	—	—	—	—	—	—	—
SKYLINE	318														
REFUSE [*]		19,330	19,299	31	—	—	—	31	—	—	—	—	—	—	—
SLAYTON	2,058														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
SOBIESKI	189														
REFUSE [0]		17,653	16,567	1,086	—	—	—	1,086	—	—	—	—	—	—	—
ST. CLAIR	823														
REFUSE [18]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ST. CLOUD	62,850														
REFUSE		2,214,334	2,075,887	138,447	48,788	—	—	187,235	—	—	—	—	250,197	—	—
ST. JOSEPH	5,119														
REFUSE [*]		168,459	132,607	35,852	5,434	—	—	41,286	—	—	—	—	—	—	—
ST. LEO	101														
REFUSE [*]		7,936	7,888	48	—	—	—	48	—	—	—	—	—	—	—
ST. LOUIS PARK	44,896														
REFUSE [*]		1,740,323	2,535,119	(794,796)	156,898	—	—	(637,898)	—	—	—	—	93,278	—	—
ST. PETER	10,210														
REFUSE		603,858	625,817	(21,959)	295	1,881	(23,545)	—	—	—	—	—	31,785	—	1,881
STARBUCK	1,331														10,600
REFUSE [*]		56,557	62,383	(5,826)	3,523	—	(2,303)	—	—	—	—	—	635	—	—
STEPHEN	682														
REFUSE [0]		66,177	67,220	(1,043)	—	—	(1,043)	—	—	—	—	—	(2,000)	—	—
STRATHCONA	26														
REFUSE [0]		3,588	3,490	98	—	—	98	—	—	—	—	—	—	—	—
THIEF RIVER FALLS	8,488														
REFUSE		663,447	601,565	61,882	8,766	—	70,648	—	—	—	—	—	9,000	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
TONKA BAY	1,579														
REFUSING [1]		39,472	49,105	(9,633)	5,381	—	(4,252)	—	—	—	—	—	—	—	—
REFUSE [1]		77,751	80,065	(2,314)	—	—	(2,314)	—	—	—	—	—	—	—	—
TRACY	2,213														
REFUSE [1]		164,874	165,240	(366)	2,380	—	2,014	—	—	—	—	2,000	—	—	—
TROSKY	109														
REFUSE [1]		5,172	4,867	305	—	—	305	—	—	—	—	—	—	—	—
TWIN VALLEY	835														
REFUSE [2]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
TYLER	1,185														
REFUSE		107,520	124,799	(17,279)	5,384	—	(11,895)	—	—	—	—	—	19,711	—	—
ULEN	537														
REFUSE		18,348	25,442	(7,094)	5,015	—	(2,079)	—	—	—	—	—	—	—	—
VADNAIS HEIGHTS	13,270														
SOLID WASTE		44,043	59,268	(15,225)	4,609	—	(10,616)	—	—	—	—	—	—	—	—
VERNON CENTER	350														
REFUSE [1]		20,281	20,437	(156)	—	—	(156)	—	—	—	—	—	—	—	—
VESTA	323														
REFUSE [1]		10,433	9,905	528	—	—	528	—	—	—	—	—	—	—	—
VIRGINIA	8,981														
REFUSE		1,273,462	1,193,774	79,688	27,150	—	106,838	—	—	—	—	—	—	—	—
WABASSO	656														
REFUSE		28,850	30,378	(1,528)	—	—	(1,528)	—	—	—	—	—	—	—	—
WALNUT GROVE	709														
REFUSE		27,286	24,583	2,703	134	—	2,837	—	—	—	—	—	—	—	—
WANDA	89														
REFUSE [0]		3,008	2,899	109	—	—	109	—	—	—	—	—	—	—	—
WARREN	1,678														
REFUSE		181,170	167,162	14,008	126	—	14,134	—	—	—	—	—	—	—	—
WATERVILLE	1,858														
REFUSE [1]		57,917	49,818	8,099	487	—	8,586	—	—	—	—	—	—	—	—
WAVERLY	745														
REFUSE [0]		52,157	56,042	(3,885)	3,688	—	(197)	—	—	—	—	—	—	—	—
WAYZATA	4,122														
REFUSE [1]		318,520	321,120	(2,600)	407	—	(2,193)	—	—	—	—	(5,000)	—	—	—

Table 16
Public Service Enterprises - Analysis of Sanitation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
WELLS	2,543							18,879							
REFUSING		40,588	30,290	10,298	8,581		--								--
WHALAN	58														
REFUSE [1]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
WHITE BEAR LAKE	24,909														
REFUSE [1]		953,916	962,998	(9,082)	69,471	4,181	56,208					47,000			--
WILLERNIE	562														
REFUSE [1]		28,839	31,389	(2,550)		--	--	(2,550)							--
WILMONT	323														
REFUSE [2]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
WINNEBAGO	1,449														
REFUSE [1]		79,755	77,299	2,456	29	--	2,485								
WOLVERTON	138														
REFUSE [0]		8,435	9,147	(712)		--	(712)								--
WOOD LAKE	420														
REFUSE [2]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
WOODSTOCK	121														
REFUSE [0]		4,971	4,961	10	245	--	255					(1,500)			
GRAND TOTAL		77,821,790	76,631,079	1,190,711	3,257,495	934,977	3,513,229	44,002	1,501	171,368	1,815,797	4,344,685	1,750,000	771,515	384,596

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADA	1,667	1,194,546	814,986	379,560	--	355	379,205	--	--	--	--	259,110	--	--	355	--
ADRIAN	1,234	862,395	746,551	115,844	10,788	--	126,632	--	--	464	73,293	8,875	--	--	--	--
AITKIN	[4][6]	2,092	2,990,476	2,851,657	138,819	4,269	2,822	140,266	--	--	--	242,711	377,498	--	--	--
ALEXANDRIA	10,165	14,050,596	12,231,885	1,818,711	133,393	94,110	1,857,994	--	--	--	--	--	1,878,365	--	236,740	235,700
ALPHA	123	99,425	92,900	6,525	--	--	6,525	--	--	--	--	--	--	--	--	--
ALVARADO	[0]	369	243,072	176,549	66,523	297	--	66,820	--	--	--	73,750	--	--	--	--
ANOKA	18,275	17,438,551	16,269,936	1,168,615	543,165	84,371	1,627,409	--	--	--	--	354,000	1,333,853	--	38,482	--
ARLINGTON	2,091	1,347,853	1,205,397	142,456	39,469	--	181,925	--	--	--	--	--	84,338	--	--	--
AUSTIN	[4][9]	23,685	42,367,705	42,319,269	48,436	283,663	53,993	278,106	--	--	--	--	1,925,781	--	49,868	120,000
BAGLEY	1,234	1,346,445	1,161,741	184,704	192,649	133,198	244,155	--	179,601	--	--	464,262	--	17,482	--	--
BARNESVILLE	2,239	1,195,999	1,045,402	150,597	55,651	11,376	194,872	--	--	--	95,000	49,883	--	11,376	20,000	
BAUDETTE	1,078	1,485,816	1,152,655	333,161	9,950	--	343,111	--	--	--	145,000	11,999	--	--	--	
BENSON	3,375	2,187,627	2,056,661	130,966	78,036	201,373	7,629	--	--	--	215,898	40,676	--	201,373	105,000	
BIGELOW	232	137,071	135,710	1,361	8,094	--	9,455	--	--	--	--	--	--	--	--	
BIWABIK	905	478,390	443,037	35,353	15,868	--	51,221	--	--	--	--	10,000	--	--	--	
BLOOMING PRAIRIE	1,943	1,860,542	1,658,756	201,786	52,649	77,585	176,850	--	--	--	--	164,589	500,000	37,110	56,109	
BLUE EARTH	[9]	3,542	3,799,553	3,511,533	288,020	83,434	170,118	201,336	--	--	--	--	435,875	--	139,345	260,000
BRAINERD	[29]	13,780	12,400,186	11,009,047	1,391,139	74,341	--	1,465,480	--	--	--	--	98,493	--	--	--

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
BRECKENRIDGE	3,520	2,006,384	1,930,310	76,074	29,144	--	105,218	--	--	--	--	314,587	68,628	--	--	--
BREWSTER	490	304,090	301,875	2,215	3,873	--	6,088	--	--	--	--	--	23,636	--	--	--
BROWNTON	819	366,843	356,985	9,858	12,228	--	22,086	--	--	--	--	222,580	47,803	--	--	--
BUFFALO	12,120	7,172,374	6,282,824	889,550	111,232	379,497	621,285	--	--	--	--	550,000	674,145	--	379,497	594,773
BUHL	994	390,691	333,587	57,104	19,606	--	76,710	--	--	5,000	--	--	75,123	--	--	--
CALEDONIA	2,961	1,755,415	1,237,610	517,805	118,378	285	635,898	--	57,240	--	--	266,456	26,511	--	285	--
CEYLON	382	199,781	150,036	49,745	4,875	6,033	48,587	--	--	--	--	--	14,409	--	--	--
CHASKA	20,260	16,363,577	16,027,605	335,972	199,589	84,045	451,516	--	--	--	--	531,518	1,011,423	--	84,045	2,731
DARWIN	[4][6]	290	186,187	174,388	11,799	952	--	12,751	--	--	--	--	18,283	--	--	--
DELANO	4,114	3,439,384	3,279,938	159,446	558,649	164,041	554,054	--	--	2,243	--	--	848,519	--	164,041	320,000
DETROIT LAKES	7,719	8,833,802	7,924,755	909,047	290,007	261,300	937,754	--	--	--	--	519,375	3,460,642	5,314,006	189,200	210,000
DUNDEE	[17]	100	60,739	50,028	10,711	1,130	--	11,841	--	--	--	--	2,447	--	--	--
DUNNELL	[*]	189	98,650	85,145	13,505	--	--	13,505	--	--	--	--	--	--	--	--
EAST GRAND FORKS	7,616	9,148,691	8,117,690	1,031,001	1,417,093	156,262	2,291,832	--	1,260,838	--	589,183	585,507	--	156,262	90,000	
EITZEN	[0][17]	234	155,054	127,868	27,186	48,093	41,252	34,027	--	--	--	--	4,518	--	--	--
ELBOW LAKE	1,272	864,277	874,031	(9,754)	1,492	1,500	(9,762)	--	--	--	--	6,500	33,825	--	725	9,005
ELK RIVER	18,758	13,193,672	11,881,943	1,311,729	635,812	47,653	1,899,888	--	--	--	--	317,918	3,943,134	1,271,250	27,563	79,112
ELY	3,616	2,194,019	2,007,906	186,113	10,273	--	196,386	--	--	--	--	100,000	9,442	--	--	--

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
FAIRFAX	1,298	769,224	543,285	225,939	10,609	77,543	159,005	--	--	--	--	--	--	--	77,543	85,000
FAIRMONT	10,778	11,561,533	11,516,178	45,355	161,641	2,676	204,320	--	--	--	--	600,650	454,120	--	--	--
FOSSTON	1,537	1,886,456	1,553,869	332,587	--	--	332,587	--	--	--	--	85,000	31,794	--	--	--
GILBERT	1,809	661,688	598,478	63,210	12,684	1,169	74,725	--	--	--	--	30,000	--	--	--	--
GLENCOE	[29]	5,633	6,073,949	5,545,062	528,887	84,016	227,686	385,217	--	--	--	--	1,038,765	--	227,686	431,667
GRAND MARAIS	1,416	1,611,886	1,441,642	170,244	26,725	2,144	194,825	--	--	--	--	--	1,795,735	2,826,456	2,144	--
GRAND RAPIDS	[29]	8,233	8,958,095	7,647,978	1,310,117	236,044	96,053	1,450,108	--	--	--	--	962,505	--	93,118	82,500
GRANITE FALLS	3,105	2,016,272	1,804,911	211,361	253,363	258,592	206,132	--	233,739	--	221,276	921,543	--	228,125	50,000	
GROVE CITY	620	527,759	513,928	13,831	18,344	37,275	(5,100)	--	13,440	--	--	--	264,874	37,275	275,000	
HALSTAD	[4][6][17]	608	736,950	653,418	83,532	16,186	5,695	94,023	--	12,532	--	8,158	26,343	--	5,695	160,000
HARMONY	1,133	584,301	502,843	81,458	18,043	--	99,501	--	--	--	39,996	28,495	--	--	--	
HASTINGS	19,782	1,271,387	827,711	443,676	6,529	299,555	150,650	--	--	--	--	--	--	299,555	505,000	
HAWLEY	1,867	1,201,971	1,046,435	155,536	7,653	--	163,189	--	--	--	100,343	--	--	--	--	
HENNING	783	524,095	466,169	57,926	12,254	--	70,180	--	--	--	--	11,118	--	--	--	
HIBBING	[29]	16,800	9,943,879	9,297,855	646,024	190,000	136,860	699,164	--	--	--	--	833,801	--	124,583	745,000
HUTCHINSON	[22]	13,545	20,333,002	18,488,848	1,844,154	1,333,585	328,886	2,848,853	--	--	--	626,504	2,528,111	--	327,518	5,341,576
JACKSON	3,481	2,495,832	2,165,197	330,635	86,460	14,292	402,803	--	--	--	160,000	195,194	--	14,292	179,758	
JANESVILLE	2,123	989,404	1,082,430	(93,026)	72,168	25,210	(46,068)	--	--	10,000	22,618	364,243	--	24,786	35,000	

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
KANDIYOH	544	218,031	169,359	48,672	3,553	6,271	45,954	--	--	--	--	339,162	360,000	6,271	--	--
KASOTA	[17]	696	296,330	256,402	39,928	1,626	--	41,554	--	--	--	--	--	--	--	--
KASSON	5,057	2,073,765	2,002,796	70,969	62,784	7,592	126,161	--	--	--	--	41,000	199,748	--	3,690	--
KEEWATIN	[0]	1,158	464,894	440,020	24,874	1,033	18,929	6,978	--	--	--	--	5,740	--	18,929	34,036
KENYON	1,689	1,406,701	1,115,769	290,932	34,714	99,564	226,082	--	--	--	--	53,992	214,594	--	89,379	150,000
LAKE CITY	5,266	7,403,703	6,763,984	639,719	60,261	361,205	338,775	--	--	--	--	903,487	--	72,088	125,000	
LAKE CRYSTAL	2,504	1,430,338	1,482,884	(52,546)	63,916	115,907	(104,537)	--	--	--	--	302,370	--	115,907	89,001	
LAKE PARK	811	423,535	375,722	47,813	3,326	--	51,139	--	--	--	--	34,427	10,709	--	--	--
LAKEFIELD	[4]	1,713	1,354,814	1,097,111	257,703	24,409	73,256	208,856	--	--	--	12,000	3,095,350	1,912,279	58,026	96,535
LANESBORO	[4][6]	776	690,132	728,002	(37,870)	28,044	66,668	(76,494)	--	--	--	12,000	578,027	--	65,224	71,008
LE SUEUR	4,207	5,922,642	5,894,163	28,479	55,257	--	83,736	--	--	--	--	14,059	--	--	--	--
LITCHFIELD	[4]	6,736	6,248,597	5,758,414	490,183	204,845	167,977	527,051	--	--	--	260,000	393,077	--	151,698	165,000
LUVERNE	4,600	3,965,165	3,589,910	375,255	31,455	355	406,355	--	--	--	--	127,535	427,170	--	355	--
MABEL	[0]	760	343,118	359,142	(16,024)	850	--	(15,174)	--	--	--	3,300	--	--	--	--
MADELIA	2,320	2,078,980	2,068,216	10,764	35,320	80,290	(34,206)	--	--	--	--	77,767	71,988	--	80,290	142,514
MADISON	[22]	1,742	992,414	831,385	161,029	344,734	650	505,113	--	--	--	(103,271)	16,693	--	650	--
MARSHALL	[29]	12,788	21,813,172	20,951,086	862,086	632,004	600,154	893,936	--	--	--	689,893	583,405	--	466,560	534,800
MELROSE	3,177	4,487,673	4,813,143	(325,470)	150,577	--	(174,893)	--	--	1,948	229,288	507,196	--	--	--	--

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MOORHEAD	32,720	18,360,341	13,267,928	5,092,413	159,896	618,633	4,633,676	--	--	--	--	4,075,000	3,053,561	--	415,979	550,173
MOOSE LAKE	2,430	1,942,763	1,930,287	12,476	23,658	--	36,134	--	--	--	--	63,884	279,826	--	--	--
MORA	3,421	3,684,942	3,813,054	(128,112)	105,213	22,354	(45,253)	--	--	--	--	163,036	39,723	--	22,354	540,000
MOUNTAIN IRON	2,940	1,309,903	1,249,654	60,249	177	--	60,426	--	--	--	--	2,823	76,878	--	--	--
MOUNTAIN LAKE	2,103	1,553,308	1,263,788	289,520	28,603	116,099	202,024	--	--	--	--	151,260	68,473	1,429,550	105,960	135,000
NASHWAUK	[0][30]	944	673,103	478,345	194,758	11,094	--	205,852	--	--	--	193,548	--	--	--	--
NEW PRAGUE	5,391	4,815,751	4,520,284	295,467	76,678	94,768	277,377	--	--	--	--	--	402,687	--	78,152	310,000
NEW ULM	[29]	13,798	17,482,931	15,824,761	1,658,170	347,580	515,271	1,490,479	--	--	12,521	867,147	1,656,119	--	502,888	750,000
NEWFOLDEN	[0]	358	221,919	222,780	(861)	16,533	--	15,672	--	--	--	45,000	--	--	--	--
NIELSVILLE	[0]	89	48,602	40,615	7,987	--	--	7,987	--	--	--	--	--	--	--	--
NORTH BRANCH	[29]	9,399	2,380,452	2,177,041	203,411	40,746	203,510	40,647	--	--	--	--	683,014	--	149,197	120,000
NORTH ST. PAUL	12,273	6,536,255	6,586,806	(50,551)	16,116	4,422	(38,857)	--	--	--	--	--	113,839	--	411	--
OLIVIA	2,518	1,697,986	1,154,019	543,967	137,339	1,902	679,404	--	--	--	--	782,768	--	--	1,902	--
ORTONVILLE	2,046	1,578,892	1,297,574	281,318	38,011	--	319,329	--	--	--	--	266,543	40,432	--	--	--
OWATONNA	23,379	23,613,864	22,092,748	1,521,116	268,439	267,786	1,521,769	--	--	--	--	184,108	1,363,173	180,509	5,359,825	
PETERSON	[0]	258	106,181	88,035	18,146	1,913	--	20,059	--	--	--	--	--	--	--	--
PIERZ	[0]	1,306	662,127	492,475	169,652	1,029	--	170,681	--	--	--	106,248	--	--	--	--
PRESTON	1,382	936,469	1,170,774	(234,305)	424,354	11,206	178,843	--	--	--	--	--	113,726	--	11,206	45,000

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	NET INCOME					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
PRINCETON	[29]	4,238	4,228,830	3,893,796	335,034	29,577	271,126	93,485	--	--	--	--	112,093	1,523,964	196,430	1,730,000
PROCTOR	[29]	2,814	1,491,461	1,375,969	115,492	49,791	3,884	161,399	--	--	12,364	--	161,365	--	3,884	600,000
RANDALL	[17]	576	335,649	292,145	43,504	1,607	2,125	42,986	--	--	--	35,000	--	--	2,125	25,000
REDWOOD FALLS	[29]	5,370	3,694,825	3,521,478	173,347	246,293	224,312	195,328	--	--	--	215,035	499,173	--	137,683	110,000
ROCHESTER		93,037	99,090,742	88,078,566	11,012,176	719,390	2,077,922	9,653,644	--	--	--	6,805,010	10,496,149	--	2,077,922	1,275,000
ROSEAU		2,775	2,321,626	1,970,755	350,871	23,751	1,011	373,611	--	--	--	--	56,687	--	1,011	--
ROUND LAKE		426	591,478	473,166	118,312	4,898	--	123,210	--	--	--	--	--	--	--	--
RUSHFORD		1,746	993,355	871,516	121,839	43,032	55,222	109,649	--	--	--	67,500	159,493	--	55,222	35,000
RUSHMORE		369	155,324	136,684	18,640	17,860	12	36,488	--	--	--	--	--	--	--	--
SAUK CENTRE	[4][6][29]	4,023	4,108,468	3,573,988	534,480	86,150	102,227	518,403	--	--	--	--	764,743	--	102,227	150,910
SHAKOPEE		24,967	19,532,224	16,561,838	2,970,386	482,583	1,072,166	2,380,803	--	--	--	588,326	5,451,090	--	1,072,166	321,200
SHELLY		258	165,321	127,643	37,678	2,955	--	40,633	--	--	--	--	--	--	--	--
SLEEPY EYE		3,608	2,852,108	2,572,153	279,955	53,991	243,998	89,948	--	--	--	--	510,253	--	--	--
SPRING GROVE	[0]	1,308	951,788	775,452	176,336	22,140	--	198,476	--	--	--	318,453	16,293	--	--	--
SPRING VALLEY		2,574	1,510,057	1,408,551	101,506	79,814	--	181,320	--	--	--	--	36,292	--	--	--
SPRINGFIELD		2,198	1,655,641	1,816,112	(160,471)	2,798	458	(158,131)	--	--	458	15,000	103,471	--	--	--
ST. CHARLES		3,405	1,858,455	1,579,556	278,899	33,469	6,437	305,931	--	--	--	88,563	735,195	--	6,437	20,000
ST. CLOUD		62,850	1,881,042	708,610	1,172,432	42,217	953,093	261,556	--	--	--	--	9,300	--	953,093	695,000

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ST. JAMES	4,651	3,500,683	2,886,158	614,525	43,664	208,163	450,026	--	--	572	340,000	163,596	--	208,163	250,000	
ST. PETER	10,210	6,076,349	5,991,127	85,222	45,168	383,730	(253,340)	--	--	1,581	533,536	4,669,820	--	383,730	123,800	
STAPLES	3,114	1,497,594	1,593,921	(96,327)	13,393	1,357	(84,291)	--	--	--	--	5,700	--	1,357	--	
STEPHEN	[0]	682	553,951	431,626	122,325	258	--	122,583	--	--	--	95,000	11,771	--	--	
THIEF RIVER FALLS	8,488	7,001,261	6,347,743	653,518	51,665	199,314	505,869	--	--	--	358,850	352,093	--	--	--	
TRUMAN	1,222	1,309,019	1,110,370	198,649	19,730	111,379	107,000	--	--	10,000	14,591	166,736	1,981,500	81,733	1,304,600	
TWO HARBORS	3,667	2,115,418	1,925,886	189,532	120,398	9,960	299,970	--	--	--	43,795	104,322	--	--	--	
TYLER	1,185	660,843	469,141	191,702	7,875	--	199,577	--	--	--	120,000	55,961	--	--	--	
VIRGINIA	8,981	7,382,828	6,869,801	513,027	293,265	173,377	632,915	--	--	40,000	--	765,110	--	173,377	282,109	
WADENA	4,265	3,205,791	2,729,935	475,856	340,284	38,985	777,155	--	--	--	677,544	566,735	--	38,985	95,000	
WARREN	1,678	1,122,644	1,017,375	105,269	7,031	35,034	77,266	--	8,875	12,500	127,000	169,513	--	35,034	20,000	
WARROAD	1,746	2,353,808	1,981,875	371,933	--	2,785	369,148	--	--	--	240,000	118,701	--	--	--	
WASECA	9,684	5,096,095	4,970,269	125,826	33,101	24,087	134,840	--	--	--	25,500	478,176	55,000	3,160	--	
WELLS	2,543	1,950,777	2,194,757	(243,980)	395,164	24,625	126,559	--	--	--	127,956	167,267	--	13,430	395,000	
WESTBROOK	745	504,501	423,602	80,899	90,937	9,291	162,545	--	--	757	27,500	55,444	--	8,588	24,860	
WHALAN	[17]	58	41,933	23,638	18,295	68	--	18,363	--	--	--	--	--	--	--	
WILLMAR	[29]	18,597	17,298,591	15,522,677	1,775,914	257,006	411,387	1,621,533	--	--	--	1,373,226	1,782,593	--	159,869	725,960
WINDOM	4,513	3,713,546	3,197,633	515,913	127,740	237,162	406,491	--	--	--	210,477	290,763	--	237,162	711,235	

Table 17
Public Service Enterprises - Analysis of Electric Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers			DEBT SERVICE			
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments			
WINTHROP	1,359	932,862	919,359	13,503	2,022	253	15,272	--	--	--	--	189,642	184,594	--	--	--	--	
WORTHINGTON	11,300	10,880,764	9,229,537	1,651,227	121,495	143,472	1,629,250	--	--	--	--	477,958	1,053,263	--	101,952	125,000		
GRAND TOTAL		618,205,006	561,667,317	56,537,689	14,943,113	13,967,928	57,512,874	--	1,766,265	110,408	28,056,133	71,559,106	18,802,052	11,848,434		28,230,497		

Table 18
Public Service Enterprises - Analysis of Health Services Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADA	1,667														
NURSING HOME		7,558,360	8,082,952	(524,592)	52,185	81,086	(553,493)		---	---	---	65,000	55,878	---	81,086
ADAMS	783														53,000
NURSING HOME [14]		3,695,502	3,708,635	(13,133)	57,594	222,673	(178,212)		---	---	---	(306,651)	77,778	490,000	222,673
ADRIAN	1,234														1,390,520
HOSPITAL		60,992	83,207	(22,215)	5,420	---	(16,795)		---	---	---		4,850	---	7,868
APPLETON	2,877														10,000
CLINIC [26]		---	---	---	---	---	---		---	---	---	---	---	---	---
HOSPITAL [11][26]		8,563,873	8,360,634	203,239	62,536	6,451	259,324		---	---	---	3,642,702	---	107,162	115,590
NURSING HOME [11]		---	---	---	---	---	---		---	---	---	---	---	---	---
BALATON	598														
NURSING HOME		1,704,986	1,818,412	(113,426)	28,346	5,695	(90,775)		---	---	---	30,000	151,974	---	5,695
BELVIEW	398														5,959
NURSING HOME [14]		2,710,369	2,506,248	204,121	---	---	204,121		---	---	---	---	74,960	---	175,274
CLARA CITY	1,353														90,000
NURSING HOME [14]		3,707,413	3,574,377	133,036	14,006	21,836	125,206		---	---	---	25,000	13,243	---	15,876
CLARKFIELD	904														55,000
NURSING HOME		3,328,845	3,051,211	277,634	81,533	---	359,167		---	---	---	548,166	1,675,000	67,940	130,000
DASSEL	1,278														
NURSING HOME		3,326,732	3,166,850	159,882	91,446	108,653	142,675		---	---	---	33,273	---	108,653	190,812
ELLSWORTH	532														
NURSING HOME [*][14]		1,998,510	1,925,155	73,355	29,480	1,472	101,363		---	---	---	13,128	---	---	---
FERTILE	877														
NURSING HOME [14]		3,283,128	3,623,065	(339,937)	13,495	---	(326,442)		---	---	---	28,583	---	---	---
GAYLORD	2,278														
NURSING HOME		3,406,327	3,457,792	(51,465)	85,578	5,693	28,420		---	---	---	49,246	---	---	---
GRANITE FALLS	3,105														
HOSPITAL [11]		13,482,036	12,240,461	1,241,575	101,191	104,457	1,238,309		---	---	---	897,839	---	104,457	45,000
NURSING HOME [11]		---	---	---	---	---	---		---	---	---	---	---	---	---
HAYFIELD	1,364														
NURSING HOME [14]		3,646,591	3,438,964	207,627	124,032	282,630	49,029		---	---	10,013	---	56,503	---	282,630
HERON LAKE	767														90,000
NURSING HOME		1,836,447	1,947,122	(110,675)	12,465	---	(98,210)		---	---	---	48,467	---	---	---
HUTCHINSON	13,545														
HOSPITAL [11]		46,605,484	44,096,454	2,509,030	260,094	---	2,769,124		---	---	---	8,839,285	2,980,411	965,098	908,947
NURSING HOME [11]		---	---	---	---	---	---		---	---	---	---	---	---	---

Table 18
Public Service Enterprises - Analysis of Health Services Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
JANESVILLE	2,123															
NURSING HOME		2,108,692	2,071,505	37,187	5,086	—	42,273	—	—	—	—	70,382	—	—	10,000	
LAKEFIELD	1,713															
NURSING HOME		2,232,500	2,303,452	(70,952)	17,889	2,411	(55,474)	—	—	—	—	45,197	—	2,411	23,030	
LAMBERTON	826															
NURSING HOME [14]		3,186,387	3,361,789	(175,402)	15,608	—	(159,794)	—	—	—	—	70,168	—	221,190	70,000	
LITTLEFORK	694															
NURSING HOME		4,152,613	4,246,603	(93,990)	75,323	41,309	(59,976)	—	—	62,500	—	735,597	—	41,309	—	
MARSHALL	12,788															
HOSPITAL [11][29]		26,605,986	26,049,545	556,441	902,743	77,971	1,381,213	—	—	—	—	2,047,602	12,635,000	782,905	700,314	
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
MENAHLA	1,228															
NURSING HOME		4,483,720	4,280,191	203,529	37,513	138,359	102,683	—	—	—	—	44,973	—	126,737	55,000	
NEW RICHLAND	1,167															
NURSING HOME		2,641,475	2,706,873	(65,398)	39,324	—	(26,074)	—	—	—	—	82,794	—	—	—	
NEW YORK MILLS	1,175															
CLINIC		—	5,104	(5,104)	12,933	13,836	(6,007)	—	—	—	—	52,202	—	—	—	
NORTHFIELD	18,256															
HOSPITAL [11]		30,477,764	27,187,462	3,290,302	531,676	1,165,105	2,656,873	—	—	—	—	13,028,752	979,585	1,105,305	355,000	
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
ORTONVILLE	2,046															
HOSPITAL [11][14]		9,811,834	9,270,765	541,069	362,954	49,322	854,701	—	—	—	—	3,464,419	3,000,000	49,322	—	
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
PARKERS PRAIRIE	1,020															
HOSPITAL [1]		16,560	16,218	342	23,421	—	23,763	—	—	—	—	—	—	—	—	
REDWOOD FALLS	5,370															
HOSPITAL [29]		11,077,131	10,981,375	95,756	97,763	32,696	160,823	—	—	—	—	6,425	553,360	—	307,428	160,000
RENVILLE	1,291															
NURSING HOME		3,620,452	3,393,874	226,578	69,982	138,647	157,913	—	—	—	—	351,997	—	138,647	87,847	
SAUK CENTRE	4,023															
HOSPITAL [11][29]		10,792,750	10,124,766	667,984	96,189	114,548	649,625	—	—	—	—	1,077,977	11,000,000	114,431	178,717	
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
SLEEPY EYE	3,608															
HOSPITAL		5,795,521	5,800,595	(5,074)	73,346	12,666	55,606	73,251	—	—	—	—	2,866,861	—	—	—
SPRINGFIELD	2,198															
MEDICAL CLINIC & SERVICES [1]		—	5,207	(5,207)	296	—	(4,911)	—	—	—	—	—	—	—	—	—

Table 18
Public Service Enterprises - Analysis of Health Services Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
ST. PETER	10,210														
HOSPITAL [11][29]		13,499,557	12,841,478	658,079	104,616	—	762,695	—	—	—	—	—	—	—	229,135
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
TRACY	2,213														
CLINIC BUILDING		131,397	118,513	12,884	21,133	—	34,017	—	—	—	—	58,590	—	—	—
TRIMONT	723														
NURSING HOME		1,850,633	1,810,067	40,566	6,597	451	46,712	—	—	—	—	46,151	—	451	6,595
ULEN	537														
NURSING HOME [14]		3,065,438	2,736,930	328,508	47,293	56,419	319,382	—	—	8,645	—	107,127	—	56,419	60,000
VIRGINIA	8,981														
HOSPITAL		37,872,738	38,456,494	(583,756)	740,100	—	156,344	—	—	—	—	3,993,290	—	449,879	2,930,196
NURSING HOME		6,755,773	7,179,794	(424,021)	1,476	—	(422,545)	—	—	—	—	—	—	25,891	—
WHEATON	1,542														
HOSPITAL		4,947,351	4,552,948	394,403	83,810	28,556	449,657	—	—	—	—	3,441,136	—	26,592	91,622
WILLMAR	18,597														
HOSPITAL [29]		71,711,410	69,210,080	2,501,330	1,256,835	—	3,758,165	—	—	—	—	21,701,481	—	161,272	221,227
WINDOM	4,513														
HOSPITAL [12][19]		9,461,348	8,779,666	681,682	65,990	25,209	722,463	—	—	—	—	2,100,558	2,450,000	14,438	258,910
WORTHINGTON	11,300														
HOSPITAL [11][22]		19,090,359	18,535,284	555,075	532,087	83,517	1,003,645	—	—	—	—	595,728	—	41,206	3,260,000
NURSING HOME [11]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
GRAND TOTAL		394,304,984	381,108,117	13,196,867	6,241,384	2,821,668	16,616,583	73,251	—	81,158	(114,896)	71,006,887	35,209,996	5,810,245	11,782,421

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADRIAN	1,234														466	--
SLADE APARTMENTS		43,627	72,598	(28,971)	186	466	(29,251)		--	--	--	--	--	--		
TENNESEE TOWNHOUSE		55,152	28,847	26,305	402	29,216	(2,509)		--	--	--	--	--	--	29,216	8,927
ALBERT LEA	18,082															
PORT AUTHORITY		557,652	464,919	92,733	19,114	12,000	99,847		--	--	--	--	--	--		44,000
ATWATER	1,066															
EDA [29]		74,305	48,878	25,427	731	32,395	(6,237)		--	--	--	--	--	--	32,395	16,623
AURORA	1,791															
IRONGATE APART/TOWNHOMES [29]		514,316	339,492	174,824	16,319	173,579	17,564		--	--	--	--	8,446	--	16,319	95,000
AUSTIN	23,685															
HRA [14][29]		3,342,042	2,859,296	482,746	110,486	870,133	(276,901)		--	948,848	--	(19,000)	252,038	--	870,133	70,000
PORT AUTHORITY [29]		440,689	232,311	208,378	81,431	301,439	(11,630)		19,961	--	5,289	--	--	--	301,439	315,000
BACKUS	317															
TOWNHOMES		19,550	13,089	6,461	7	14,207	(7,739)		--	--	--	--	--	--	14,207	6,081
BEAVER BAY	182															
EDA [29]		48,400	28,361	20,039	--	--	20,039		--	--	--	--	--	--	--	--
BELGRADE	716															
EDA HOUSING		103,559	71,095	32,464	8,350	37,238	3,576		--	--	--	--	--	--	37,238	30,000
BELVIEW	398															
VILLAGE PARK TOWN HOMES		22,960	12,840	10,120	--	14,592	(4,472)		--	--	--	--	--	15,879	14,592	2,644
BEMIDJI	12,758															
SENIOR HOUSING PROJECT		495,753	321,436	174,317	2,179	166,542	9,954		--	--	--	--	10,499	--	166,542	115,000
BLAINE	49,962															
SENIOR HOUSING		1,216,251	1,028,045	188,206	25,455	--	213,661		--	--	--	368,358	1,000	--	--	--
BLOOMING PRAIRIE	1,943															
EDA [29]		112,937	63,163	49,774	9,690	37,030	22,434		--	--	--	(20,000)	--	765,000	37,030	828,358
BLOOMINGTON	85,301															
HRA		324,629	433,139	(108,510)	2,546	--	(105,964)	45,769	--	--	--	--	--	--	--	--
BLUFFTON	217													3,285	--	28,212
EDA [29]		20,835	21,093	(258)	11	28,212	(28,459)		--	--	--	--	--	--	13,236	
BRAINERD	13,780															
HRA [29]		1,920,515	2,286,711	(366,196)	639,386	16,878	256,312		--	1,952,035	--	--	576,614	3,225,750	16,878	12,938
BRANDON	436														10,604	220,448
EDA [0]		26,163	6,144	20,019	210,426	11,567	218,878		--	--	--	--	--	--		
BREWSTER	490														5,744	1,751
HRA APARTMENTS		12,225	9,390	2,835	76	5,744	(2,833)		--	--	--	(1,482)	--	--		

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
CAMBRIDGE	6,306														
HOUSING		196,328	218,455	(22,127)		1,786	—	(20,341)	—	—	—	7,218	14,458	—	—
CHANDLER	256														
TENNESSEE TOWNHOUSE		25,116	24,357	759	3,787	7,613	(3,067)	—	—	—	—	—	—	—	7,613 4,387
CLARA CITY	1,353														
CONGREGATE HOUSING		286,357	205,635	80,722	1,331	72,979	9,074	—	—	—	—	—	—	—	72,979 54,838
CLARKFIELD	904														
EDA APARTMENTS		90,834	49,530	41,304	118	53,974	(12,552)	—	—	—	—	—	—	—	53,255 19,173
HRA [14][29]		68,842	138,181	(69,339)	7,860	—	(61,479)	—	—	—	—	—	—	—	—
DANUBE	510														
EDA		21,783	10,762	11,021	10	12,949	(1,918)	—	—	—	—	—	—	—	12,949 4,094
DAWSON	1,506														
ARMORY HOUSING		61,869	52,235	9,634	749	26,120	(15,737)	—	—	—	—	—	—	—	26,120 9,703
PRAIRIE EAST APTS.		53,755	45,787	7,968	345	23,065	(14,752)	—	—	—	—	—	—	—	23,065 6,323
PRAIRIE WEST APT.		53,211	32,481	20,730	379	14,969	6,140	—	—	—	—	—	—	—	14,969 7,759
EAST GRAND FORKS	7,616														
CITY MALL		310,250	469,038	(158,788)	314	19,359	(177,833)	—	—	—	—	—	9,094	—	19,359 23,516
EDA		199,298	137,594	61,704	180,888	52,072	190,520	33,784	—	142,114	—	—	—	—	52,072 54,558
HRA		333,737	2,112,653	(1,778,916)	1,630,191	—	(148,725)	—	1,622,060	—	—	—	122,638	—	—
EDEN VALLEY	889														
SENIOR HOUSING		109,074	59,214	49,860	820	50,321	359	—	—	—	—	—	—	—	50,321 30,000
EDGERTON	1,023														
EDA [*]		—	28,044	(28,044)	1,790	—	(26,254)	—	—	—	—	(159,161)	—	—	—
ELBOW LAKE	1,272														
MAPLEWOOD MANOR APTS.		137,128	103,846	33,282	809	—	34,091	—	—	—	—	—	1,896	—	11,451 65,001
EVELETH	3,745														
SENIOR HOUSING		245,310	177,712	67,598	10,753	111,880	(33,529)	—	—	—	—	—	6,571	—	105,342 35,000
EYOTA	1,766														
SENIOR HOUSING		309,967	475,125	(165,158)	1,667	143,910	(307,401)	—	—	—	—	—	920,541	—	143,910 2,176
FAIRFAX	1,298														
EDA		183,341	82,539	100,802	37,715	95,215	43,302	—	—	—	—	—	—	—	95,215 —
HRA		136,874	110,967	25,907	1,535	11,638	15,804	—	—	—	—	—	—	—	11,638 5,065
FERGUS FALLS	13,782														
WESTERN MN INDUSTRIES		89,263	122,422	(33,159)	44,688	—	11,529	—	—	—	—	—	—	—	40,982 180,891
FOREST LAKE	15,692														
HRA [29]		132,978	214,245	(81,267)	32,846	9,984	(58,405)	—	—	—	—	—	8,691	—	—

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING			NONOPERATING			NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
FRAZEE	1,381														
EDA [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	---
FULDA	1,307														
EDA [1]		---	---	---	6,657	---	6,657	---	---	---	---	(3,300)	---	---	---
GRANITE FALLS	3,105														
COMMUNITY HOUSING		254,638	179,094	75,544	1,205	96,947	(20,198)	---	---	---	---	---	---	89,377	40,886
GROVE CITY	620														
EDA SR HOUSING		106,429	100,043	6,386	9,861	73,864	(57,617)	---	---	---	---	---	950,438	37,275	975,000
HALSTAD	608														
JOHN WIMMER HOMES		23,833	19,805	4,028	---	---	4,028	---	---	---	---	1,892	---	---	---
HARMONY	1,133														
EDA		24,340	86,047	(61,707)	10,968	44,395	(95,134)	---	---	---	---	(63,444)	---	---	11,238 139,423
SENIOR HOUSING		558,663	585,747	(27,084)	628	159,548	(186,004)	---	---	---	---	(24,107)	---	---	159,548 75,000
HENNING	783														
EDA		49,996	20,462	29,534	117	21,895	7,756	---	---	---	---	---	---	21,895	10,827
EDA SR HOUSING [20]		---	25	(25)	---	551	(576)	---	---	---	---	---	341,808	2,946,849	---
HIBBING	16,800														
HEDA FAMILY CENTER [29]		140,916	75,603	65,313	293	4,127	61,479	---	---	---	---	60,808	---	---	4,127 20,746
HEDA STUDENT HOUSING [29]		277,184	214,015	63,169	3,848	133,966	(66,949)	---	---	---	---	(69,287)	---	---	132,084 55,000
HILLS	572														
SLADE APARTMENTS		23,119	16,367	6,752	519	10,480	(3,209)	---	---	---	---	---	---	10,480	2,700
HOPKINS	17,643														
HOUSING AUTHORITY		427,495	448,669	(21,174)	280,956	---	259,782	---	---	---	---	---	---	---	---
HUTCHINSON	13,545														
HRA		250,954	532,083	(281,129)	440,278	---	159,149	---	---	---	---	227,213	---	---	---
IVANHOE	652														
EDA APARTMENT		92,983	58,503	34,480	15	42,975	(8,480)	---	---	---	---	3,954	---	42,975	14,228
JACKSON	3,481														
WEDGEWOOD APARTMENTS		139,270	79,576	59,694	23,653	78,338	5,009	---	---	---	---	24,483	---	78,338	21,074
JANESVILLE	2,123														
HRA [29]		97,471	202,887	(105,416)	79,268	---	(26,148)	---	67,355	---	---	69,947	---	---	---
JASPER	594														
EDA HOUSING		30,870	22,760	8,110	1,149	16,739	(7,480)	---	---	---	---	329,658	337,000	16,739	3,810
SUNRISE VILLAGE		397,163	356,930	40,233	2,205	13,920	28,518	---	---	---	---	26,845	---	13,920	14,880
LAKE PARK	811														
EDA APARTMENTS		49,842	25,363	24,479	---	17,588	6,891	---	---	---	---	---	---	17,588	---

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
LAMBERTON	826														6,768	10,974
EDA HOUSING		29,911	17,202	12,709	1,028	6,768	6,969		--	--	--	--	--	--		
LANESBORO	776															
EDA		34,288	16,229	18,059	--	14,288	3,771		--	--	--	--	--	--	14,288	20,000
LEROY	915															
SENIOR HOUSING [*]		618,670	418,551	200,119	666	--	200,785		--	--	--	--	--	--	--	
LUVERNE	4,600															
EDA		195,719	362,085	(166,366)	339,055	72,342	100,347		--	--	196	(309,500)	18,637	--	72,342	1,319,920
LYND	340															
HOUSING		25,309	18,438	6,871	325	11,337	(4,141)		--	--	--	--	--	--	11,337	3,288
MADISON	1,742															
SLADE APARTMENTS		141,750	60,366	81,384	1,808	--	83,192		--	--	--	65,933		--	--	
MANKATO	33,844															
EASTWOOD INDUSTRIAL PARK [*]		--	8	(8)	11,001	--	10,993		--	--	--	(68,216)		--	--	
ECONOMIC DEVELOPMENT		641,244	648,718	(7,474)	224,448	--	216,974	169,993	--	3,035	3,568,216				--	
MANKATO EDA		536,805	2,697,868	(2,161,063)	2,309,661	--	148,598	--	2,234,893	--	290,000	186,487			--	
RIVERFRONT 2000		2,518,679	3,609,435	(1,090,756)	3,819,641	304,534	2,424,351	3,686,447	--	--	600,000	234,531			303,515	4,990,000
MAPLEVIEW	177															
EDA [0]		71,162	--	71,162	2,336	14,001	59,497	1,414	--	--	--	--	--	--	11,769	35,000
MARSHALL	12,788															
PARKWAY TOWNHOMES		119,223	95,869	23,354	--	46,248	(22,894)		--	--	--	--	--	--	46,248	9,469
PUBLIC HOUSING [29]		764,358	664,369	99,989	5,243	--	105,232		--	--	--	--	--	--	--	
MC INTOSH	616															
EDA [*]		--	--	--	17,381	201,875	(184,494)		--	--	--	3,027	1,919,569	2,880,000	80,762	--
MELROSE	3,177															
HRA [13][29]		130,633	155,203	(24,570)	2,492	--	(22,078)		--	44,587	--	--	26,693		--	
MINNEAPOLIS	382,295															
MCDA [29]		10,791,000	9,227,000	1,564,000	1,735,000	5,735,000	(2,436,000)		--	--	--	(1,649,000)	878,000	3,300,000	5,735,000	19,740,000
MONTEVIDEO	5,448															
EDA		626,049	405,684	220,365	41,414	202,288	59,491	10,000	--	22,299	(88,000)	13,096	--	202,288	105,327	
MONTGOMERY	2,951															
HRA [29]		108,671	260,574	(151,903)	32,577	--	(119,326)		--	--	--	--	23,214	--	--	
MOORHEAD	32,720															
PUBLIC HOUSING [13][29]		1,778,410	1,698,751	79,659	6,981	--	86,640		--	1,114,317	158,720	--	33,141	--	35,450	105,000
MOUND	9,630															
HRA Public Housing		125,433	288,247	(162,814)	101,718	--	(61,096)		--	98,186			24,012	--	--	

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MOUNTAIN IRON	2,940														6,878	19,623
HRA [29]		76,346	114,813	(38,467)	19,387	6,878	(25,958)		—	—	—	—	—	—	—	
MOUNTAIN LAKE	2,103															
8-PLEX		47,852	23,206	24,646	—	28,277	(3,631)		—	—	—	19,500	—	—	28,277	5,774
HERITAGE ESTATES		26,651	14,567	12,084	—	13,102	(1,018)		—	—	—	—	—	—	13,102	3,813
NEW PRAGUE	5,391															
EDA		57,214	66,840	(9,626)	15,191	17,116	(11,551)		—	—	—	10,000	119,915	—	17,116	13,791
NEW ULM	13,798															
EDA [29]		828,059	1,098,710	(270,651)	555,443	226,069	58,723	72,981	439,656	—	—	60,983	—	226,069	125,631	
NICOLLET	944															
EDA [29]		62,713	74,729	(12,016)	2,346	34,771	(44,441)		—	—	—	55,000	109,375	94,118	19,062	113,143
NISSWA	2,008															
EDA		—	14,391	(14,391)	—	17,101	(31,492)		—	—	—	(40,000)	—	—	17,101	22,898
NORTHFIELD	18,256															
EDA [25][29]		—	—	—	—	—	—	—	—	—	—	—	—	—	—	
OLIVIA	2,518															
CONGREGATE HOUSING		357,091	279,855	77,236	77,788	86,121	68,903	40,000	—	—	—	40,000	—	—	86,121	65,000
MULTI FAMILY HOUSING		109,709	66,521	43,188	2,726	61,737	(15,823)	—	—	—	—	6,200	—	—	61,737	20,000
OWATONNA	23,379															
HRA HOUSING [1]		—	577,409	(577,409)	577,409	—	—	—	577,409	—	—	—	—	—	—	
PINE ISLAND	3,036															
EVERGREEN PLACE		192,700	174,111	18,589	1,926	50,746	(30,231)	—	—	—	—	—	—	1,190,459	27,257	1,192,000
PLYMOUTH	70,238															
TOWNE SQUARE HRA [29]		777,684	551,720	225,964	35,992	202,840	59,116	—	—	—	—	26,821	4,771,912	202,840	110,000	
REDWOOD FALLS	5,370															
ASPENWOOD APARTMENTS		130,501	53,275	77,226	2,959	79,905	280	—	—	—	—	1,296	—	—	78,259	21,214
SOUTHWAITE APTS		229,448	104,262	125,186	3,696	104,921	23,961	—	—	—	—	2,286	—	—	102,742	27,837
ROBBINSDALE	14,068															
BROADWAY COURT		641,223	381,126	260,097	63,899	303,165	20,831	—	—	—	—	75,000	27,256	—	303,165	25,000
HUBBARD MARKETPLACE		121,850	238,740	(116,890)	—	—	(116,890)	—	—	—	—	(75,000)	—	—	—	—
SACRED HEART	531															
SHEDA [29]		72,942	50,508	22,434	6,633	34,925	(5,858)	—	—	—	—	—	—	—	34,925	19,620
SANDSTONE	2,475															
WILD RIVER APARTMENT		548,894	315,328	233,566	81,533	377,018	(61,919)	61,000	—	—	—	2,179	26,476	377,018	85,000	
SAUK CENTRE	4,023															
HRA [14][29]		189,030	139,598	49,432	2,967	—	52,399	—	78,926	—	—	156,256	—	—	—	

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE			
		Revenue	Expense	Income	NONOPERATING					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
SHERBURN	1,045												92,435	14,293	
EDA		44,685	79,680	(34,995)	2,797	95,077	(127,275)	--	--	--	--	--	--	--	
SPRINGFIELD	2,198														
RENTAL HOUSING		73,723	34,163	39,560	3,264	53,072	(10,248)	--	--	--	389,262	330,000	48,637	12,452	
ST. CLOUD	62,850														
HRA [12][29]		1,319,846	6,972,063	(5,652,217)	6,060,255	369,878	38,160	--	5,517,503	203,530	(392,853)	1,129,214	884,426	369,878	382,857
ST. JAMES	4,651														
EDA HOUSING [29]		132,028	52,903	79,125	1,846	46,890	34,081	--	--	--	--	--	46,890	25,107	
ST. PAUL	287,604														
HRA HOUSING LOAN [*]		2,652,971	5,836,969	(3,183,998)	1,219,538	190,988	(2,155,448)	--	--	338,214	(2,614,703)	--	--	26,780	
PORT AUTHORITY [29]		32,353,952	30,349,858	2,004,094	5,938,086	12,616,251	(4,674,071)	1,475,527	--	3,624,754	--	2,011,296	23,873,216	8,517,821	12,201,949
RIVERPRINT		1,238,072	1,289,093	(51,021)	--	--	(51,021)	--	--	--	22,599	--	--	--	
ST. PETER	10,210														
HRA [29]		341,443	236,727	104,716	7,639	--	112,355	--	--	--	--	--	--	--	
TRACY	2,213														
5TH STREET APARTMENTS		45,845	31,783	14,062	945	24,842	(9,835)	--	--	--	--	--	24,842	9,000	
EASTVIEW APARTMENTS		46,240	25,147	21,093	3,994	19,625	5,462	--	--	--	--	--	19,625	11,933	
O'BRIEN COURT		141,966	45,768	96,198	9,917	44,973	61,142	--	--	--	5,791	--	44,973	90,000	
ULEN	537														
EDA [*][29]		--	350	(350)	25,509	25,506	(347)	--	--	--	--	--	25,506	5,000	
VIRGINIA	8,981														
WASHINGTON MANOR		542,773	281,608	261,165	26,286	252,067	35,384	--	--	--	--	18,228	--	252,067	100,000
WACONIA	8,018														
SLADE APARTMENTS [*]		11,262	8,161	3,101	--	--	3,101	--	--	--	3,101	--	--	--	
WANAMINGO	1,028														
SENIOR HOUSING		132,142	76,845	55,297	60,520	135,869	(20,052)	--	--	--	--	--	--	135,869	25,000
WATERVILLE	1,858														
HILLTOP TERRACE APARTMENTS		163,560	115,882	47,678	56,913	190,086	(85,495)	--	--	--	--	--	1,093,146	137,697	2,205,000
WELLS	2,543														
HRA - BROADWAY APT. [29]		77,942	160,649	(82,707)	146,135	64,925	(1,497)	--	--	--	(11,452)	389,048	337,568	64,925	30,000
WHITE BEAR LAKE	24,909														
SENIOR HOUSING		296,053	166,977	129,076	9,324	1,943	136,457	--	--	--	175,485	--	--	--	
WINDOM	4,513														
RIVER BLUFF TOWNHOMES		72,939	71,090	1,849	--	30,507	(28,658)	--	--	--	--	--	30,507	5,284	
WINNEBAGO	1,449														
DUPLEX		16,040	14,205	1,835	112	--	1,947	--	--	--	--	--	--	--	

Table 19
Public Service Enterprises - Analysis of Economic Development Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE			
		Revenue	Expense	Income	Revenue					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
WORTHINGTON	11,300														
PRAIRIE ACRES APARTMENTS		105,727	72,467	33,260	970	50,636	(16,406)	--	--	--	--	--	50,636	15,000	
GRAND TOTAL		78,878,471	87,142,342	(8,263,871)	27,625,516	25,639,127	(6,277,482)	5,616,876	14,695,775	4,498,151	(230,232)	10,760,329	47,022,237	20,968,363	46,998,261

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
ALBANY	1,887														
GOLF		533,179	530,408	2,771	3,074	--		5,845	--	--	--	32,287	59,884	--	--
ANOKA	18,275														
GOLF COURSE		1,126,943	1,213,578	(86,635)	8,559	3,224		(81,300)	--	--	--	39,000	81,403	--	--
APPLE VALLEY	48,418														
GOLF COURSE		820,871	840,019	(19,148)	6,934	--		(12,214)	--	--	--	--	--	--	--
SPORTS ARENA		541,545	550,956	(9,411)	100,000	79,555		11,034	--	100,000	--	--	187,191	--	72,577
AURORA	1,791														65,000
CINA CENTER		55,453	71,290	(15,837)	--	--		(15,837)	--	--	--	7,000	--	--	--
BAGLEY	1,234														
CABLE TV		150,662	206,890	(56,228)	1,483	--		(54,745)	--	--	--	--	21,731	--	--
BARNESVILLE	2,239														
CABLE TV		284,478	261,951	22,527	8,111	28,981		1,657	--	--	--	26,641	7,478	--	28,981
GOLF COURSE		123,571	136,390	(12,819)	2,805	--		(10,014)	--	--	--	--	--	--	--
BECKER	3,395														
GOLF COURSE		1,343,644	1,481,180	(137,536)	3,548	4,366		(138,354)	--	--	--	--	140,446	--	--
BLACKDUCK	734														
GOLF COURSE		167,587	142,216	25,371	17	8,803		16,585	--	--	--	--	--	--	8,803
BLOOMING PRAIRIE	1,943														11,954
COMMUNITY BUILDING		--	3,052	(3,052)	--	--		(3,052)	--	--	--	--	--	--	--
BLOOMINGTON	85,301														
RECREATIONAL FACILITIES		3,187,377	4,187,157	(999,780)	833,448	51,639		(217,971)	603,751	--	--	--	1,278,690	--	51,639
BOYD	190														200,000
CABLE		14,763	15,071	(308)	148	--		(160)	--	--	--	--	--	--	--
BRAINERD	13,780														
ARENA		348,862	371,740	(22,878)	358	24,110		(46,630)	--	--	--	(46,972)	2,817	--	24,110
BRICELYN	362														42,466
POOL		56,394	34,168	22,226	58	--		22,284	--	--	--	(10,485)	25,305	--	--
BROOKLYN CENTER	29,174														
BROWN HERITAGE CENTER		3,393,810	3,751,844	(358,034)	12,603	972		(346,403)	--	--	--	--	--	--	972
GOLF COURSE		294,149	287,983	6,166	1,301	--		7,467	--	--	--	--	--	--	--
BROOKLYN PARK	68,715														
RECREATION		2,783,585	3,083,781	(300,196)	96,644	323,946		(527,498)	--	--	--	(326)	407,780	--	323,946
BURNSVILLE	61,355														120,000
GOLF COURSE		273,761	261,855	11,906	18,659	21,667		8,898	--	--	--	--	18,254	--	21,667
ICE ARENA		958,043	924,554	33,489	11,543	24,841		20,191	--	--	--	(474,895)	49,473	--	24,841
															235,000

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
CALUMET	373														
CABLE TV [0]		33,227	29,444	3,783	413	—	4,196	—	—	—	—	—	—	—	—
CHASKA	20,260														
COMMUNITY CENTER		2,104,864	2,677,315	(572,451)	129,594	—	(442,857)	—	—	—	—	161,256	111,245	—	—
PAR 30 GOLF COURSE		185,930	202,340	(16,410)	1,955	—	(14,455)	—	—	—	—	—	—	—	—
TOWN GOLF COURSE		1,578,238	1,672,511	(94,273)	299,354	—	205,081	—	—	—	—	415,000	243,129	—	—
CLIMAX	237														
GOLF COURSE [21]		1,845	39,326	(37,481)	—	60,914	(98,395)	—	—	—	—	(9,280)	—	—	—
COLERAINE	1,115														
CABLE TV [0]		97,905	99,777	(1,872)	9,086	—	7,214	—	—	—	—	—	22,890	—	—
COON RAPIDS	62,295														
GOLF COURSE		1,887,603	1,746,595	141,008	54,681	120,279	75,410	—	—	—	—	—	170,621	—	120,279
COTTAGE GROVE	31,437														233,064
GOLF COURSE		1,738,884	1,643,204	95,680	930	137,969	(41,359)	—	—	—	—	—	54,999	—	133,792
DARFUR	131														195,000
HALL		3,782	2,292	1,490	54	—	1,544	—	—	—	—	(400)	—	—	—
DEEPHAVEN	3,885														
MARINA		54,781	66,526	(11,745)	2,627	—	(9,118)	—	—	—	—	—	—	—	—
DULUTH	86,082														
CONVENTION CENTER [29]		6,865,325	8,955,773	(2,090,448)	797,802	408,322	(1,700,968)	—	—	—	—	—	227,323	—	402,119
GOLF COURSE		1,570,600	1,618,767	(48,167)	2,312	137,043	(182,898)	—	—	—	—	(147,616)	173,555	—	108,849
SPIRIT MOUNTAIN [29]		3,300,957	3,288,774	12,183	13,014	150,075	(124,878)	—	—	—	—	(36,133)	189,404	1,646,750	106,335
EAGAN	64,975														1,671,117
AQUATIC FACILITY		1,204,166	1,145,807	58,359	25,437	88,452	(4,656)	—	—	20	—	—	7,330	—	87,341
CIVIC ARENA		729,182	785,809	(56,627)	15,473	73,444	(114,598)	—	—	842	—	—	32,156	—	73,444
COMMUNITY CENTER		424,907	1,108,558	(683,651)	1,051,584	136,153	231,780	1,030,895	—	78	(286,912)	3,565,046	—	5,400	420,000
SLIDING HILL [21]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
EAST BETHEL	11,230														
ARENA		203,460	244,957	(41,497)	—	9,058	(50,555)	—	—	—	—	(87,329)	—	—	9,058
EDINA	48,156														65,000
ARENA		1,346,721	1,475,842	(129,121)	—	38,702	(167,823)	—	—	—	—	(14,149)	6,148	—	36,456
ART CENTER		502,731	663,227	(160,496)	17,683	—	(142,813)	—	—	—	—	(119,587)	8,588	—	—
EDINBOROUGH PARK		1,117,279	1,654,376	(537,097)	338,381	879	(199,595)	—	—	—	—	(4,923,069)	277,200	—	879
GOLF COURSE		3,658,239	3,376,446	281,793	26,289	178,797	129,285	—	—	—	—	8,000	484,105	—	173,306
SWIMMING POOL		861,340	650,600	210,740	—	60,461	150,279	—	—	—	—	—	15,268	—	59,356
															80,000

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
ELBOW LAKE	1,272														
TIPSINAH MOUNDS CAMPGROUND		153,616	126,637	26,979	660	12	27,627		—	—	—	500	12,419	—	12
ELIZABETH	174														
COMMUNITY CENTER [0]		6,119	6,303	(184)	1	—	(183)		—	—	—	—	—	—	—
EVELETH	3,745														
GOLF COURSE [23]		155,759	163,080	(7,321)	—	—	(7,321)		—	—	—	—	—	—	—
FARMINGTON	15,549														
ARENA		206,196	276,773	(70,577)	11,055	1,118	(60,640)		—	—	—	(40,000)	24,509	—	—
FOREST LAKE	15,692														
GOLF		12,001	4,671	7,330	671	—	8,001		—	—	—	—	—	—	—
FOSSTON	1,537														
CABLE TV		168,890	152,192	16,698	—	—	16,698		—	—	—	—	15,000	—	—
GOLDEN VALLEY	20,736														
GOLF COURSE		1,689,299	1,817,410	(128,111)	77,078	—	(51,033)		—	—	—	—	14,890	—	—
GRAND MARAIS	1,416														
GOLF COURSE		157,905	147,435	10,470	—	772	9,698		—	—	—	—	33,327	—	772
GRAND RAPIDS	8,233														8,338
GOLF COURSE		514,150	549,297	(35,147)	4,376	—	(30,771)		—	—	—	2,500	13,778	—	—
GRANITE FALLS	3,105														
CABLE TV		25,822	6,650	19,172	697	—	19,869		—	—	—	—	14,800	—	—
COMMUNITY CENTER		261,254	645,254	(384,000)	139,046	89,835	(334,789)	128,446	—	—	—	(75,677)	—	—	62,775
GREENWOOD	790														
MARINA		10,800	7,813	2,987	—	—	2,987		—	—	—	—	—	—	—
HAMMOND	242														
CABLE TV		12,082	13,803	(1,721)	—	393	(2,114)		—	—	—	—	1,574	—	393
HIBBING	16,800														2,077
MEMORIAL BLDG CONCESSION		9,984	3,103	6,881	992	—	7,873		—	—	—	—	—	—	—
HOPKINS	17,643														
PAVILION/ICE ARENA		275,488	339,511	(64,023)	393	—	(63,630)		—	—	—	(649,215)	713,128	—	—
SKATE PARK		5,655	18,199	(12,544)	—	—	(12,544)		—	—	—	—	—	—	—
INVER GROVE HEIGHTS	31,053														
COMMUNITY CENTER		1,770,610	3,121,261	(1,350,651)	162,062	—	(1,188,589)		—	—	—	(458,300)	30,746	—	—
GOLF COURSE		1,761,415	1,552,734	208,681	50,249	228,471	30,459		—	—	—	—	9,767	3,862,018	228,471
RECREATION [1]		183,085	565,608	(382,523)	2,177	—	(380,346)		—	—	—	(476,000)	—	—	—
JACKSON	3,481														
CABLE TV		391,852	394,893	(3,041)	5,894	—	2,853		—	—	—	30,000	—	—	—

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE			
		Revenue	Expense	Income	NONOPERATING					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments	
JANESVILLE	2,123														
GOLF COURSE		214,930	267,644	(52,714)	23,766	33,807	(62,755)	34	---	10,000	---	27,850	---	31,719	59,564
LA CRESCENT	5,072														
GOLF COURSE		387,411	480,975	(93,564)	---	38,633	(132,197)	---	---	---	3,750	798	---	27,113	20,000
HOCKEY ARENA		141,690	205,455	(63,765)	---	46,278	(110,043)	---	---	---	---	1,060	---	37,113	30,000
LAKE CITY	5,266														
MARINA		1,431,066	882,746	548,320	50,492	76,626	522,186	---	---	---	239,453	202,493	---	13,626	23,000
LAKE CRYSTAL	2,504														
RECREATION CENTER		---	63,764	(63,764)	138,988	98,996	(23,772)	---	---	---	---	---	---	98,996	35,000
LAKEFIELD	1,713														
CABLE TV [31]		---	---	---	---	---	---	---	---	---	---	---	---	---	
LITTLE FALLS	8,224														
GOLF COURSE		374,885	443,378	(68,493)	72,128	---	3,635	---	---	---	10,683	40,977	---	---	
LUVERNE	4,600														
SWIMMING POOL [25]		---	---	---	---	---	---	---	---	---	---	---	---	---	
MADELIA	2,320														
GOLF COURSE		190,253	215,379	(25,126)	4,647	1,971	(22,450)	---	---	---	---	26,655	---	1,971	10,029
MAPLE GROVE	55,278														
COMMUNITY CENTER		1,597,032	2,628,815	(1,031,783)	---	---	(1,031,783)	---	---	---	(736,000)	121,258	---	---	
MAPLEWOOD	35,763														
COMMUNITY CENTER		1,772,222	2,164,023	(391,801)	72,992	6,787	(325,596)	69,842	---	2,608	(26,000)	128,480	---	4,342	---
MARBLE	689														
CABLE TV [0]		77,070	70,297	6,773	475	---	7,248	---	---	---	---	---	---	---	
MINNEAPOLIS	382,295														
PARK & RECREATION BOARD [29]		11,289,000	10,889,000	400,000	551,000	1,213,000	(262,000)	---	---	20,000	322,000	862,000	---	---	
MINNETONKA	51,658														
HEALTH CLUB		670,167	754,364	(84,197)	205	---	(83,992)	---	---	---	41,507	---	---	---	
ICE ARENA		624,212	868,451	(244,239)	219	---	(244,020)	---	---	---	---	---	---	---	
MARINA		129,500	145,976	(16,476)	896	---	(15,580)	---	---	---	---	---	---	---	
MOORHEAD	32,720														
GOLF COURSE		1,007,881	1,165,334	(157,453)	195,836	244,341	(205,958)	---	---	179,300	(158,836)	1,380	---	244,341	130,000
SPORTS CENTER		392,703	617,021	(224,318)	458,949	21,712	212,919	---	---	370,700	(75,395)	31,797	---	21,712	40,000
MOUNDS VIEW	12,865														
GOLF COURSE		626,820	666,131	(39,311)	4,264	213,521	(248,568)	---	---	---	41,482	---	208,712	140,000	

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments				
NEW BRIGHTON	22,332														
DRIVING RANGE		77,789	90,426	(12,637)	1,644	--	(10,993)	--	--	9,852	--	--	--	--	--
GOLF COURSE		237,431	317,250	(79,819)	9,075	34,365	(105,109)	--	--	17,527	27,584	--	33,732	25,000	
NEW HOPE	20,910														
GOLF COURSE		362,614	373,590	(10,976)	4,511	34,245	(40,710)	--	--	--	--	--	33,795	20,000	
ICE ARENA		605,134	705,706	(100,572)	7,464	--	(93,108)	--	--	--	15,511	--	--	--	--
NEW PRAIGE	5,391														
GOLF COURSE		1,114,645	1,108,632	6,013	6,253	14,256	(1,990)	--	--	13,500	56,896	--	14,256	27,288	
NORTHFIELD	18,256														
RESOURCE CENTER [25]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
NORWOOD YOUNG AMERICA	3,272														
SWIMMING POOL		27,079	75,760	(48,681)	443	--	(48,238)	--	--	(36,444)	--	--	--	--	--
ORONO	7,687														
GOLF COURSE		171,004	225,250	(54,246)	3,862	--	(50,384)	--	--	--	--	--	--	--	--
ORTONVILLE	2,046														
GOLF COURSE		243,729	206,806	36,923	829	--	37,752	--	--	10,000	13,522	--	--	--	--
PARKERS PRAIRIE	1,020														
EVENT CENTER [*]		--	5,987	(5,987)	10,135	--	4,148	--	--	--	--	--	--	--	--
PERHAM	2,688														
COMMUNITY CENTER [29]		673,882	798,080	(124,198)	15,263	9,656	(118,591)	--	--	(40,000)	--	--	9,656	18,794	
GOLF COURSE [14][29]		938,490	1,177,202	(238,712)	26,481	4,408	(216,639)	--	--	--	--	--	4,408	15,088	
PIERZ	1,306														
GOLF CARTS [0]		55,229	27,986	27,243	275	--	27,518	--	--	20,000	--	--	--	--	--
GOLF COURSE [0]		160,650	196,947	(36,297)	22,462	--	(13,835)	13,082	--	(20,000)	63,145	--	--	--	--
PLYMOUTH	70,238														
FIELD HOUSE		267,032	295,884	(28,852)	2,943	--	(25,909)	--	--	3,628	--	--	--	--	--
ICE CENTER		853,730	1,052,341	(198,611)	271,026	--	72,415	--	--	22,115	148,231	--	--	--	--
PROCTOR	2,814														
GOLF COURSE		91,783	101,952	(10,169)	61,234	10,278	40,787	--	--	2,000	15,414	--	10,278	11,744	
RED WING	16,191														
MARINA		703,294	527,831	175,463	530	78,048	97,945	--	--	--	336,945	--	78,048	--	--
RENVILLE	1,291														
GOLF COURSE		216,672	352,120	(135,448)	88,183	97,097	(144,362)	--	--	(155,000)	79,234	20,000	97,097	40,062	
RICHFIELD	34,502														
RECREATION		896,777	1,207,768	(310,991)	156,971	119,219	(273,239)	--	--	(225,918)	1,185,322	--	119,219	55,000	

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
RICHMOND	1,285														
CIVIC ARENA [0]		110,130	80,814	29,316	200	24,214	5,302	--	--	--	(4,708)	--	453,000	24,214	453,000
ROSEMOUNT	16,794														
ICE ARENA		308,461	359,630	(51,169)	486	--	(50,683)	--	--	--	14,458	--	--	--	--
ROSEVILLE	34,080														
GOLF COURSE		303,708	344,998	(41,290)	14,896	13,728	(40,122)	--	--	--	--	4,756	--	--	1,904
SANDSTONE	2,475														
GOLF COURSE		144,186	166,763	(22,577)	7,746	1,916	(16,747)	--	--	--	--	--	--	1,916	4,553
SAUK CENTRE	4,023														
ARENA		99,413	150,604	(51,191)	5,563	13,741	(59,369)	--	--	--	--	10,628	--	9,361	30,000
SHAKOPEE	24,967														
RECREATION		743,397	1,552,524	(809,127)	30,592	--	(778,535)	--	--	--	(878,700)	--	--	--	--
ST. CLOUD	62,850														
ATHLETIC COMPLEX		1,239,760	1,622,450	(382,690)	264,286	232,166	(350,570)	142,131	--	11,528	(75,000)	900	--	232,166	160,000
CIVIC CENTER		1,049,200	1,287,977	(238,777)	441,808	--	203,031	377,554	--	--	75,000	56,809	--	--	--
ST. PAUL	287,604														
MARINA		30,954	17,883	13,071	--	--	13,071	--	--	--	--	--	--	--	--
RIVERCENTRE		6,832,435	7,162,604	(330,169)	146,827	117,697	(301,039)	--	--	--	100,000	53,690	--	99,580	1,885,038
SPORTS DOME		--	121,863	(121,863)	4,647	662,170	(779,386)	--	--	--	(337,085)	--	--	198,062	140,000
ST. PETER	10,210														
COMMUNITY CENTER		151,530	550,093	(398,563)	317,857	204,544	(285,250)	--	297,308	--	(24,082)	32,746	--	204,544	60,000
STAPLES	3,114														
COMMUNITY CENTER		111,223	288,381	(177,158)	170,271	--	(6,887)	67,640	--	99,979	--	21,593	--	--	--
STARBUCK	1,331														
CAMPGROUNDS [1]		129,218	71,042	58,176	979	33,248	25,907	--	--	--	--	--	--	19,403	19,000
TONKA BAY	1,579														
MUNICIPAL DOCK		28,282	10,111	18,171	--	--	18,171	--	--	--	46,215	--	--	--	--
TRACY	2,213														
AQUATIC CENTER [1]		52,273	112,610	(60,337)	1,210	444	(59,571)	--	--	--	(60,000)	--	--	444	--
VIRGINIA	8,981														
GOLF COURSE		744,368	850,064	(105,696)	--	54,014	(159,710)	--	--	--	--	55,821	--	54,014	750,000
WADENA	4,265														
GOLF COURSE		326,777	345,809	(19,032)	475	19,591	(38,148)	--	--	--	--	131,637	234,000	17,286	249,341

Table 20
Public Service Enterprises - Analysis of Culture and Recreation Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
WEST ST. PAUL	19,655															
GOLF COURSE		233,002	223,394	9,608	428	54,383	(44,347)		---	---	---	---	---	54,383	40,000	
ICE ARENA		179,376	215,564	(36,188)	2,350	---	(33,838)		---	---	---	---	---	---	---	
POOL		81,806	167,693	(85,887)	---	181	(86,068)		---	---	---	---	---	---	---	
WESTBROOK	745															
CABLE TV		96,711	93,921	2,790	172	---	2,962		---	---	---	---	---	---	---	
WHITE BEAR LAKE	24,909															
SPORT CENTER		464,034	547,154	(83,120)	241,779	60,875	97,784	149,465	---	---	---	15,500	---	---	30,762	90,000
WINDOM	4,513															
ARENA		211,706	361,538	(149,832)	109,955	1,213	(41,090)	104,455	---	---	---	(35,000)	---	---	1,213	---
CABLE TV		505,166	714,297	(209,131)	---	---	(209,131)	---	---	---	---	19,421	---	---	---	---
MULTI-PURPOSE CENTER		36,825	299,642	(262,817)	159,187	2,019	(105,649)	134,675	---	---	---	---	---	---	2,019	---
WINONA	27,018															
LIBRARY		17,886	997,975	(980,089)	922,787	---	(57,302)	146,734	---	537,495	(6,000)	68,787	---	---	---	---
RECREATION		264,199	1,129,517	(865,318)	794,825	594	(71,087)	167,948	---	615,211	109,247	---	---	594	155,000	
WOODBURY	49,329															
BIELENBERG SPORTS CENTER		916,065	1,082,511	(166,446)	23,272	91,281	(234,455)	---	---	---	---	6,715	85,000	91,281	85,000	
GOLF COURSE		1,437,795	1,123,260	314,535	11,367	337,201	(11,299)	---	---	---	---	79,952	---	329,344	50,000	
WORTHINGTON	11,300															
AUDITORIUM		32,367	102,917	(70,550)	56,287	---	(14,263)	41,581	---	---	---	---	---	---	---	
CABLE TV [*]		91,537	91,537	---	---	---	---	---	---	---	---	---	---	---	---	
GOLF COURSE		207,088	315,497	(108,409)	49,076	5,658	(64,991)	37,606	---	---	---	69,689	---	---	---	
ZUMBROTA	2,961															
SWIMMING POOL		23,715	72,963	(49,248)	42,357	---	(6,891)	34,767	---	---	250,000	---	---	---	---	
GRAND TOTAL		99,531,024	115,428,847	(15,897,823)	10,437,439	6,821,375	(12,281,759)	3,250,606	397,308	1,847,761	(8,727,027)	12,819,708	6,300,768	4,627,293	14,412,958	

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ALBERTVILLE	4,983															
STORM WATER [1]		109,019	66,825	42,194	3,644	—	45,838	—	—	—	—	57,621	—	—	—	
ANDOVER	28,939															
STORM WATER		118,638	169,466	(50,828)	—	320	(51,148)	—	—	—	—	—	—	—	—	
ANNANDALE	2,712															
STORMWATER [1]		—	—	—	84	—	84	—	—	—	—	(1,683)	—	—	—	
ANOKA	18,275															
STORM SEWER [1]		168,732	15,870	152,862	377	—	153,239	—	—	—	—	—	—	—	—	
APPLE VALLEY	48,418															
STORM DRAINAGE		1,028,793	350,059	678,734	50,934	54,845	674,823	—	—	—	—	(272,713)	—	—	54,845	
ARDEN HILLS	9,457														221,307	
SURFACE WATER		178,782	97,656	81,126	8,068	—	89,194	—	—	—	—	346,078	—	—	—	
AUSTIN	23,685															
STORM WATER		207,161	146,720	60,441	—	173	60,268	—	—	—	—	171,201	—	—	—	
BARNESVILLE	2,239															
STORM SEWER [1]		21,665	3,665	18,000	386	—	18,386	—	—	—	—	—	—	—	—	
BEMIDJI	12,758															
STORM WATER		805,731	182,172	623,559	29,540	—	653,099	—	—	—	—	385,782	65,157	—	—	
BLOOMINGTON	85,301															
STORM WATER		3,173,235	1,796,347	1,376,888	78,018	65,749	1,389,157	—	—	—	—	2,174,912	—	63,962	335,000	
BROOKLYN CENTER	29,174															
STORM DRAINAGE		1,264,512	809,130	455,382	148,854	25,835	578,401	—	—	—	—	323,343	—	25,835	210,000	
STREET LIGHT [1]		200,224	147,293	52,931	9,095	—	62,026	—	—	—	—	—	—	—	—	
BROOKLYN PARK	68,715															
STORM SEWER		718,612	1,335,819	(617,207)	15	—	(617,192)	—	—	—	—	—	—	—	—	
STREET LIGHT		564,407	802,885	(238,478)	—	—	(238,478)	—	—	—	—	—	—	—	—	
BROWERVILLE	729															
STORM WATER [1]		19,502	—	19,502	180	—	19,682	—	—	—	—	—	—	—	—	
BUFFALO LAKE	757															
STORM WATER [20]		—	82,235	(82,235)	492,214	31,350	378,629	—	—	—	—	(104,274)	—	—	31,350	
BURNSVILLE	61,355															
STORM DRAINAGE		2,930,838	2,151,720	779,118	938,339	225,156	1,492,301	—	—	—	—	1,349,888	—	225,156	329,993	
STREET LIGHTING		315,941	365,349	(49,408)	1,705	—	(47,703)	—	—	—	—	8,272	—	—	—	
CAMBRIDGE	6,306															
STORM SEWER		164,612	156,664	7,948	11,938	16,922	2,964	—	—	—	—	8,248	894,357	822,000	16,922	3,353

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
CHANHASSEN	21,600														
SURFACE WATER		367,397	784,557	(417,160)	68,137	--	(349,023)	--	--	12,221	--	216,470	--	--	--
CHOKIO	424														
STORM SEWER [0]		28,969	646	28,323	276	--	28,599	--	--	--	--	452,969	148,537	--	--
COLUMBIA HEIGHTS	18,698														
STORM SEWER		184,712	173,451	11,261	62,063	39,789	33,535	--	--	52,499	--	341,312	256,163	3,066	82,394
COTTAGE GROVE	31,437														
STREET LIGHTS		696,707	487,548	209,159	25,655	--	234,814	--	--	--	9,000	--	--	--	--
CROSBY	2,312														
STORM DRAINAGE [*]		48,646	3,130	45,516	--	--	45,516	--	--	--	--	--	--	--	--
CRYSTAL	23,012														
STORM DRAINAGE		449,321	523,584	(74,263)	44,560	11,931	(41,634)	--	--	--	--	--	14,826	--	--
STREET LIGHTING		148,670	151,864	(3,194)	19,297	6,801	9,302	--	--	--	--	--	--	--	--
DEEPHAVEN	3,885														
STORM WATER [*]		16,613	6,117	10,496	2,085	--	12,581	--	--	--	--	--	--	--	--
DULUTH	86,082														
STORMWATER		2,841,486	2,337,043	504,443	82,584	53,476	533,551	--	62,957	--	23,866	2,063,801	--	52,363	--
EAGAN	64,975														
STORM DRAINAGE		982,476	1,624,204	(641,728)	72,176	--	(569,552)	--	--	16,781	(664,542)	2,765,309	--	--	--
STREET LIGHTING		390,558	304,118	86,440	--	--	86,440	--	--	--	--	--	--	--	--
EDEN PRAIRIE	59,325														
STORM DRAINAGE [28]		--	--	--	--	--	--	--	--	--	--	--	--	--	--
ELKO	765														
STORM WATER		40,124	176	39,948	1,347	2,421	38,874	--	--	--	--	105,716	--	2,421	--
EXCELSIOR	2,400														
SURFACE WATER MANAGEMENT [*]		61,230	25,168	36,062	2,557	--	38,619	--	--	--	7,985	--	--	--	--
EYOTA	1,766														
STORM WATER		15,376	15,991	(615)	--	--	(615)	--	--	--	--	1,046	--	--	--
FAIRFAX	1,298														
STORM SEWER		102,448	46,990	55,458	--	--	55,458	--	--	--	92,748	--	--	--	--
FAIRMONT	10,778														
STORM SEWER		501,450	174,775	326,675	2,090	150,378	178,387	--	--	--	--	247,059	--	147,863	155,000
FALCON HEIGHTS	5,579														
STORM DRAINAGE		29,919	78,551	(48,632)	13,761	--	(34,871)	--	--	--	--	7,775	--	--	--
FARIBAULT	22,037														
STORM WATER		253,067	92,903	160,164	7,883	--	168,047	--	--	--	130,643	--	--	--	--

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	NONOPERATING					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
FARMINGTON	15,549												
STORM WATER [†]		245,387	211,361	34,026	14,570	48,596				49,464			
FERGUS FALLS	13,782												
STORMWATER		158,490	132,630	25,860	6,918	129	32,649			24,219	6,423		359 4,722
FRIDLEY	27,480												
STORMWATER		366,667	337,124	29,543	64,856	22,065	72,334			213	133,609	63,525	22,065 108,108
GAYLORD	2,278												
STORM WATER		117,325	52,413	64,912	51,317	27,430	88,799	29,525		6,208	91,479		27,430 25,000
GLENCOE	5,633												
ENVIRONMENTAL UTILITY [†]		107,328	2,142	105,186	472	105,658					104,800		
GOLDEN VALLEY	20,736												
STORM SEWER		1,796,142	467,243	1,328,899	42,429	1,371,328				(79,050)	1,212,064		
HENDRUM	320												
STORM SEWER [0]		3,197	---	3,197	---	3,197	2,641			---	---	---	
HOPKINS	17,643												
STORM SEWER		666,524	262,389	404,135	23,843	146,893	281,085				253,557	1,265,000	146,893 250,000
HUTCHINSON	13,545												
STORM WATER [†]		342,446	296,292	46,154	3,429	49,583							
JORDAN	4,413												
STORM SEWER		63,280	20,683	42,597	106,648	149,245				8,667			
LAKE CITY	5,266												
STORM WATER [†]		40,523	4,237	36,286	---	36,286							
LAKE ELMO	7,666												
STORM WATER [†]		---	2,188	(2,188)	---	(2,188)							
LITTLE FALLS	8,224												
STORM WATER [†]		62,601	42	62,559	541	63,100							
LORETTO	622												
STORM WATER [†]		12,976	17,326	(4,350)	---	(4,350)				3,000	26,076		
LUVERNE	4,600												
STORM SEWER		65,968	36,021	29,947	3,397	33,344				1,137	15,371		
MADISON	1,742												
STORM SEWER		131,275	54,968	76,307	1,303	77,610							
MANKATO	33,844												
STORM WATER		228,327	247,230	(18,903)	2,319	(16,584)							
MAPLE GROVE	55,278												
STREET LIGHTS [†]		531,484	458,827	72,657	10,732	83,389							

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
MAPLEWOOD	35,763														
ENVIRONMENTAL UTILITY [1]		124,430	172	124,258	--	55	124,203	--	--	--	--	11,624	--	55	--
MARSHALL	12,788														
SURFACE WATER [1]		6,710	4,421	2,289	--	--	2,289	--	--	--	--	--	--	--	--
MENDOTA HEIGHTS	11,635														
ENGINEERING		517,717	494,308	23,409	11,512	--	34,921	1,016	--	--	--	14,254	--	--	--
STORM WATER		145,899	93,300	52,599	8,937	24,311	37,225	30	--	--	--	--	399,000	24,311	440,000
MINNETONKA	51,658														
STORM WATER		918,242	710,290	207,952	116,948	785	324,115	--	--	--	--	591,062	--	--	--
MINNETRISTA	4,890														
STORM SEWER		24,274	36,571	(12,297)	700	--	(11,597)	--	--	--	--	--	--	--	--
MONTROSE	1,661														
STORM WATER		59,238	32,603	26,635	11,693	--	38,328	--	11,316	--	(1,656)	--	--	--	2,474
MOORHEAD	32,720														
STORMWATER		734,622	539,198	195,424	15,641	1,981	209,084	--	--	--	--	140,973	1,982	--	--
MOUND	9,630														
STORM WATER		117,662	22,521	95,141	3,370	39,607	58,904	--	--	--	--	80,129	--	39,607	25,000
MOUNDS VIEW	12,865														
STORM WATER		175,827	73,465	102,362	10,202	--	112,564	--	--	--	--	--	--	--	--
STREET LIGHT		71,864	66,734	5,130	462	--	5,592	--	--	--	--	--	--	--	--
NEW BRIGHTON	22,332														
STORM WATER		390,516	451,155	(60,639)	--	42,864	(103,503)	--	--	--	(128,070)	--	--	15,129	44,400
NEW HOPE	20,910														
STORM SEWER		594,985	232,104	362,881	13,126	106,199	269,808	--	--	--	--	1,093,732	--	104,231	154,200
STREET LIGHTS [1]		110,535	101,920	8,615	1,350	--	9,965	--	--	--	--	--	--	--	--
NORTH BRANCH	9,399														
STORM SEWER		127,564	85,173	42,391	686,647	16,444	712,594	4,974	--	--	45,880	41,080	150,967	13,852	170,000
NORTH MANKATO	12,429														
STORM WATER [1]		96,128	31,920	64,208	--	--	64,208	--	--	--	73,185	--	--	--	--
NORTH ST. PAUL	12,273														
SURFACE WATER		401,661	258,533	143,128	13,493	70,787	85,834	--	--	--	--	73,855	--	68,225	145,600
NORTHFIELD	18,256														
STORM WATER DRAINAGE		305,242	242,901	62,341	1,618	48,695	15,264	--	--	--	8,293	34,550	--	48,696	--
NORWOOD YOUNG AMERICA	3,272														
STORM WATER [1]		27,327	60,643	(33,316)	--	416	(33,732)	--	--	--	(37,012)	--	--	--	--

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	NONOPERATING					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
OAK PARK HEIGHTS	4,379													
STORM SEWER [*]		68,568	31,779	36,789	1,193	--	37,982	--	--	--	2,300	--	--	--
OAKDALE	27,605													
STREET LIGHTS		273,574	303,178	(29,604)	1,414	--	(28,190)	--	--	--	95,000	--	--	--
OLIVIA	2,518													
STORM SEWER		77,059	23,290	53,769	4,652	35,229	23,192	--	--	--	22,800	--	--	33,692
ORONO	7,687													35,000
STORM WATER [*]		222,359	56,772	165,587	2,640	--	168,227	--	--	--	--	77,097	--	--
OWATONNA	23,379													
STORM WATER [*]		203,152	60,484	142,668	700	--	143,368	--	--	--	5,000	44,000	--	--
PRESTON	1,382													
STORM WATER		61,349	4,714	56,635	82	--	56,717	--	--	--	--	--	--	--
PRIOR LAKE	19,662													
STORM WATER [*]		248,338	162,285	86,053	3,275	--	89,328	--	--	--	80,000	--	--	--
RAMSEY	19,208													
STORM WATER		332,784	245,622	87,162	922,244	--	1,009,406	--	--	--	5,000	3,588	--	--
STREET LIGHTS		96,002	67,595	28,407	102,932	--	131,339	--	--	--	6,000	22,685	--	--
REDWOOD FALLS	5,370													
STORM SEWER [*]		113,119	38,330	74,789	67,320	--	142,109	--	--	63,545	--	181,122	--	--
RICHFIELD	34,502													
STORM SEWER		795,331	636,504	158,827	4,623	46,507	116,943	--	--	--	--	60,349	--	34,160
ROBBINSDALE	14,068													180,000
STORM SEWER		253,368	141,660	111,708	70,187	10,683	171,212	--	--	51,750	1,082	196,413	--	10,683
ROGERS	5,580													
STORM SEWER		177,993	201,324	(23,331)	--	411	(23,742)	--	--	--	--	47,751	--	--
ROSEMOUNT	16,794													
STORM WATER		1,507,931	634,647	873,284	235,839	204,852	904,271	--	--	--	(2,650,818)	719,736	--	204,852
ROSEVILLE	34,080													370,000
STORM DRAINAGE		596,031	686,709	(90,678)	487,682	9,478	387,526	--	--	--	--	27,708	--	--
SAVAGE	23,570													
STORM WATER		748,603	340,556	408,047	891	120,882	288,056	--	--	--	87,630	10,500	--	120,882
STREET LIGHT [*]		203,394	232,489	(29,095)	3	--	(29,092)	--	--	--	--	--	--	--
SHAKOPEE	24,967													
STORM DRAINAGE		926,774	778,823	147,951	1,094,076	21,269	1,220,758	--	--	--	200,000	--	--	21,269
SHOREVIEW	26,475													
SURFACE WATER		578,271	518,414	59,857	19,550	14,902	64,505	--	--	11,641	--	319,383	--	14,902

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING			NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
SHOREWOOD	7,595													
STORM WATER		57,201	55,147	2,054	23,910	8,877	17,087	--	--	--	(30,000)	--	--	8,877
SOUTH ST. PAUL	20,304													
STORMWATER		25,466	184,776	(159,310)	--	--	(159,310)	--	--	--	--	--	--	--
ST. JOSEPH	5,119													
STORM WATER [*]		80,454	--	80,454	1,404	--	81,858	--	--	--	--	--	--	--
ST. LOUIS PARK	44,896													
STORM WATER		631,332	528,470	102,862	230,490	186,839	146,513	--	--	--	252,619	218,475	--	186,839
ST. PETER	10,210													165,000
STORM SEWER		409	132,414	(132,005)	58	--	(131,947)	--	--	58	(222,360)	103,735	--	--
STACY	1,320													
STORM SEWER [0][20]		--	281	(281)	20	2,060	(2,321)	--	--	--	--	87,070	110,000	2,060
STARBUCK	1,331													
STORM SEWER [*]		25,389	138,082	(112,693)	17,411	74,775	(170,057)	--	--	--	--	220,357	2,680,000	74,775
STEWART	553													
STORM SEWER		94,606	78,748	15,858	21,113	5,648	31,323	--	--	--	--	--	--	5,648
STEWARTVILLE	5,650													42,645
STORM SEWER [*]		43,323	3,773	39,550	1,384	--	40,934	--	--	--	--	--	--	--
STILLWATER	16,673													
STORM SEWER		199,067	114,598	84,469	8,188	--	92,657	--	--	--	30,000	--	--	--
STREET LIGHTING [*]		172,500	102,532	69,968	26	--	69,994	--	--	--	--	--	--	--
TONKA BAY	1,579													
STORMWATER [*]		11,494	3,579	7,915	--	--	7,915	--	--	--	--	--	--	--
TWO HARBORS	3,667													
STORMWATER [*]		62,457	58,515	3,942	14,249	--	18,191	--	13,896	--	--	--	--	--
VADNAIS HEIGHTS	13,270													
STORM WATER		143,175	149,972	(6,797)	1,043	--	(5,754)	--	--	--	5,300	--	--	--
VICTORIA	5,198													
STORM SEWER [*]		34,135	32,850	1,285	12	--	1,297	--	--	--	--	--	--	--
WACONIA	8,018													
STORM WATER		153,508	266,907	(113,399)	7,211	--	(106,188)	--	--	--	15,640	--	--	--
STREET LIGHTS		118,610	124,373	(5,763)	1,508	--	(4,255)	--	--	--	3,119	--	--	--
WAYZATA	4,122													
STORM WATER		142,781	236,273	(93,492)	4,215	--	(89,277)	--	--	--	285,000	--	--	--

Table 21
Public Service Enterprises - Analysis of Streets and Highways Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
WOODBURY	49,329														
STORM SEWER		770,556	942,533	(171,977)	13,682	85,861	(244,156)		---	---	---	176,469	---	1,253,592	85,861
STREET LIGHTING [1]		399,927	330,069	69,858	28	---	69,886		---	---	---	---	---	---	150,000
WYOMING	3,609														
SURFACE WATER [2]		29,922	---	29,922	2,010	---	31,932		---	---	---	---	---	---	---
GRAND TOTAL		39,720,268	30,300,806	9,419,462	6,773,600	2,062,080	14,130,982	38,186	88,169	214,916	(1,133,759)	17,172,420	6,936,722	1,939,136	3,919,196

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
ADRIAN	1,234														
AMBULANCE		77,204	74,097	3,107	4,338	4,063		3,382	--	--	585	22,375	1,239	--	4,063
ALBERT LEA	18,082														4,015
PARKING [1]		40,590	51,729	(11,139)	4,803	--		(6,336)	--	--	--	--	--	--	--
ARGYLE	664														
GAS		270,785	237,804	32,981	261	--		33,242	--	--	--	19,500	--	--	--
ARLINGTON	2,091														
WIRELESS TECHNOLOGY [1]		18,260	38,025	(19,765)	164	--		(19,601)	--	--	--	(15,018)	--	--	--
AUSTIN	23,685														
GAS [9]		--	--	--	--	--		--	--	--	--	--	--	--	--
BAGLEY	1,234														
NATURAL GAS		548,737	508,195	40,542	5,041	68,490		(22,907)	--	--	--	--	16,767	--	68,490
BARNESVILLE	2,239														30,000
AMBULANCE		219,974	248,699	(28,725)	25,453	3,660		(6,932)	--	--	9,199	--	13,914	--	19,887
TELEPHONE		1,157,935	602,380	555,555	324,213	28,598		851,170	--	--	--	359,000	35,807	--	28,598
BELLE PLAINE	5,002														
AMBULANCE		219,030	182,775	36,255	55,983	--		92,238	37,800	--	--	--	--	--	--
BEMIDJI	12,758														
AIRPORT COMMISSION [29]		278,486	867,018	(588,532)	536,678	3,542		(55,396)	--	375,793	--	--	28,890	--	3,542
BERTHA	468														35,000
AMBULANCE		60,823	44,010	16,813	3,351	--		20,164	840	154	--	--	1,316	--	--
BLOOMING PRAIRIE	1,943														
AMBULANCE		57,300	45,646	11,654	9,054	5,259		15,449	--	--	--	--	7,229	--	--
CEMETERY [1]		2,910	1,937	973	441	--		1,414	--	--	--	--	--	--	--
BLOOMINGTON	85,301														
CONTRACTUAL POLICE [1]		552,993	554,047	(1,054)	--	--		(1,054)	--	--	--	--	1,054	--	--
MOTOR VEHICLE [1]		463,653	448,487	15,166	534	--		15,700	--	--	--	--	--	--	--
BLUE EARTH	3,542														
HEAT [9]		--	--	--	--	--		--	--	--	--	--	--	--	--
BROWERVILLE	729														
AMBULANCE		68,520	65,243	3,277	7,169	--		10,446	--	--	--	--	--	--	--
BROWNS VALLEY	658														
DEMO SITE [0]		2,703	12,258	(9,555)	2,000	--		(7,555)	--	--	--	1,850	--	--	--
CALUMET	373														
RADIO TOWER [0]		22,320	2,898	19,422	--	--		19,422	--	--	--	18,000	--	--	--

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
CANNON FALLS	3,877														
AMBULANCE		191,414	130,100	61,314	16,418	--	77,732	--	--	--	--	60,000	3,631	--	--
CARLTON	823														
AMBULANCE [0]		113,379	64,589	48,790	14,735	--	63,525	--	--	--	--	11,013	--	--	--
CEMETERY [0]		10,175	3,500	6,675	482	--	7,157	--	--	--	--	6,000	2,283	--	--
CHAMPLIN	22,925														
MILL POND		406,634	331,530	75,104	2,863	2,682	75,285	--	--	--	--	208,317	--	--	--
CHANDLER	256														
GROCERY STORE		267,439	276,755	(9,316)	3,474	--	(5,842)	--	--	--	--	(3,474)	--	--	--
CHASKA	20,260														
INTERNET SERVICE PROVIDER		190,895	313,031	(122,136)	--	--	(122,136)	--	--	--	--	34,652	--	--	--
TURBINE [*]		2,337,487	49,783	2,287,704	278,553	2,027,613	538,644	--	--	--	--	555,000	--	--	2,027,613
CHISAGO CITY	2,961														530,000
DEPUTY REGISTRAR [*]		183,599	159,613	23,986	435	--	24,421	--	--	--	--	24,000	--	--	--
CIRCLE PINES	4,742														
GAS		3,239,771	3,157,838	81,933	16,707	21,275	77,365	--	--	--	--	145,089	--	20,375	30,000
CLARA CITY	1,353														
AMBULANCE		31,050	62,039	(30,989)	17,385	--	(13,604)	--	--	--	--	(6,476)	12,262	--	--
CLARISSA	628														
GAS		608,681	486,369	122,312	--	49,628	72,684	--	--	--	--	3,176	--	49,628	25,000
CLEARBROOK	559														
NATURAL GAS		401,808	366,516	35,292	--	17,627	17,665	--	--	--	--	(63,694)	6,108	--	14,028
CLONTARF	164														33,777
CAFE [0]		54,515	74,845	(20,330)	--	--	(20,330)	--	--	--	--	(22,000)	--	--	--
COHASSET	2,515														
GAS		844,834	586,870	257,964	29,368	121,041	166,291	--	--	--	--	139,304	2,120,180	121,041	2,040,000
COOK	599														
AIRPORT		29,705	42,862	(13,157)	38,818	306	25,355	--	--	38,818	--	45,491	--	306	2,104
COSMOS	584														
FIRE		61,235	75,381	(14,146)	9,842	--	(4,304)	--	--	7,068	--	2,872	--	--	--
COTTAGE GROVE	31,437														
AMBULANCE		1,014,943	1,319,557	(304,614)	16,462	341	(288,493)	--	--	--	--	5,200	--	--	--
CROSBY	2,312														
DEPUTY REGISTRAR [*]		65,512	60,229	5,283	1,606	--	6,889	--	--	--	--	--	--	--	--
RANGE COLLECTORS [*]		140,223	130,922	9,301	--	--	9,301	--	--	--	--	--	--	--	--

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
CROSSLAKE	1,981														
COMMUNICATIONS		2,956,456	2,508,882	447,574	77,912	33,710	491,776	—	—	—	—	220,734	1,110,590	—	26,211
DEER RIVER	928														61,383
LICENSE BUREAU [1]		52,552	53,904	(1,352)	—	—	(1,352)	—	—	—	—	—	—	—	—
DETROIT LAKES	7,719														
COMMUNICATIONS		473,690	388,889	84,801	282	—	85,083	—	—	—	—	—	155,087	—	—
DILWORTH	3,104														
FORESTRY [1]		6,517	6,034	483	34	—	517	—	—	—	—	—	—	—	—
PEST		20,905	18,903	2,002	40	—	2,042	—	—	—	—	—	6,656	—	—
DODGE CENTER	2,385														
AMBULANCE		304,751	329,857	(25,106)	5,136	—	(19,970)	—	—	—	—	—	4,647	—	—
DULUTH	86,082														
AIRPORT [29]		2,709,439	4,647,457	(1,938,018)	499,777	—	(1,438,241)	—	3,368,371	149,223	—	5,745,912	—	—	106,709
GAS		42,245,487	38,221,235	4,024,252	68,380	748,459	3,344,173	—	—	—	—	2,976,057	6,715,869	6,090,000	367,087
STEAM DISTRICT #1		3,683,243	3,554,222	129,021	3,046	43,562	88,505	—	—	—	—	70,977	292,540	2,250,000	41,032
STEAM DISTRICT #2		6,136,880	8,476,047	(2,339,167)	1,446	21,223	(2,358,944)	—	—	—	—	—	479,884	—	—
TRANSIT [29]		1,911,397	11,714,363	(9,802,966)	7,977,546	—	(1,825,420)	527,711	614,742	64,315	—	—	758,078	—	—
EAGLE BEND	607														
GAS		158,751	61,331	97,420	637	50,425	47,632	—	—	—	—	—	3,349	—	50,425
ECHO	266														25,000
CEMETERY		500	1,102	(602)	289	—	(313)	—	—	—	—	—	—	—	—
EXCELSIOR	2,400														
COMMERCIAL DOCK		123,989	75,912	48,077	7,552	—	55,629	—	—	—	—	(81,205)	167,616	—	—
PARKING METER		40,354	2,547	37,807	823	—	38,630	—	—	—	—	40,000	—	—	—
FAIRFAX	1,298														
NATURAL GAS		533,718	255,282	278,436	2,019	113,074	167,381	—	—	—	—	—	—	113,074	30,000
FAIRMONT	10,778														
HEAT		433,519	532,141	(98,622)	2,689	83	(96,016)	—	—	—	—	18,591	25,046	—	—
PARKING LOT [1]		4,169	4,044	125	1	—	126	—	—	—	—	—	—	—	—
FOREST LAKE	15,692														
AIRPORT/IND. PARK		97,692	99,389	(1,697)	—	68,760	(70,457)	—	—	—	—	—	63,436	—	68,760
FOSSTON	1,537														19,975
NATURAL GAS		1,200,584	1,017,790	182,794	—	111,680	71,114	—	—	—	—	10,500	—	111,680	50,000
GARY	207														
LAUNDROMAT [0]		9,502	8,162	1,340	—	—	1,340	—	—	—	—	—	—	—	—

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
GLENCOE	5,633														
AIRPORT		33,759	64,621	(30,862)	39,388	31	8,495	—	—	39,388	4,000	31,721	—	31	—
GOLDEN VALLEY	20,736														
MOTOR VEHICLE REGISTRATION [*]		505,712	363,900	141,812	4,572	—	146,384	—	—	—	7,500	—	—	—	—
GOODHUE	851														
GAS		611,670	535,711	75,959	—	62,699	13,260	—	—	—	—	—	—	31,786	28,630
GOODVIEW	3,330														
LEASE SERVICE		24,000	12,899	11,101	1,166	—	12,267	—	—	—	—	—	—	—	—
GRANITE FALLS	3,105														
MOTOR VEHICLE		66,848	57,678	9,170	53	—	9,223	—	—	—	5,074	—	—	—	—
GRYGLA	233														
WATER TOWER [21]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
HALLOCK	1,151														
GAS		499,610	478,204	21,406	11,544	—	32,950	—	—	—	30,000	3,499	—	—	—
HARRIS	1,212														
BUILDING [*]		42,964	43,713	(749)	—	—	(749)	—	—	—	—	—	—	—	—
HASTINGS	19,782														
TRANSIT		52,157	286,430	(234,273)	186,127	—	(48,146)	—	33,178	147,367	—	—	627,997	—	—
HAWLEY	1,867														
AIRPORT		49,949	89,685	(39,736)	—	—	(39,736)	—	—	—	—	—	—	—	—
DEPUTY REGISTER		50,670	45,841	4,829	—	—	4,829	—	—	—	—	—	—	—	—
GAS		573,828	549,326	24,502	8,466	—	32,968	—	—	—	45,818	—	—	—	—
HENDRUM	320														
EMERGENCY RECOVERY [0]		3,198	—	3,198	—	—	3,198	—	—	—	—	—	—	—	—
UTILITY FEES [0]		10,017	7,475	2,542	247	—	2,789	—	—	—	89	1,358	—	—	—
HENNING	783														
AMBULANCE		103,687	106,094	(2,407)	6,138	—	3,731	4,294	—	801	—	3,797	—	—	—
NATURAL GAS		423,628	349,961	73,667	2,277	60,934	15,010	—	—	—	(50,000)	3,889	—	59,564	20,000
HERMAN	440														
PEST CONTROL		1,246	6,055	(4,809)	—	—	(4,809)	—	—	—	—	—	—	—	—
HIBBING	16,800														
GAS [29]		5,365,798	4,913,855	451,943	102,526	6,625	547,844	—	—	—	—	169,905	—	—	—
HEAT [29]		3,178,089	3,100,463	77,626	60,725	3,924	134,427	—	—	—	—	115,178	—	—	—
HOFFMAN	672														
AMBULANCE [0]		40,250	32,453	7,797	—	—	7,797	—	—	—	—	19,087	—	—	—

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
HUTCHINSON	13,545														
GAS [22]		9,877,903	9,877,212	691	200,503	913	200,281		--	--	--	255,896	26,113,029	--	--
JACKSON	3,481														
AIRPORT		75,136	170,549	(95,413)	4,747	--	(90,666)		--	--	--	--	--	--	13,831
AMBULANCE		142,128	176,605	(34,477)	26,380	--	(8,097)		--	--	--	--	--	--	--
HOSPITAL LEASE		37,865	178,598	(140,733)	31,377	7,496	(116,852)		--	--	--	--	292,423	--	7,496
SALE OF CONCRETE [1]		12,505	44,879	(32,374)	1,345	--	(31,029)		--	--	--	--	--	--	36,255
LA CRESCENT	5,072														
LICENSE BUREAU		66,316	56,044	10,272	672	--	10,944		--	--	2,820	--	--	--	--
LAKE CRYSTAL	2,504														
CEMETERY [1]		--	8,330	(8,330)	5,054	--	(3,276)		--	--	--	--	--	--	--
LAKE PARK	811														
GAS		285,905	266,372	19,533	19,254	--	38,787		--	--	--	19,588	--	--	--
LAKEFIELD	1,713														
AMBULANCE		48,735	76,510	(27,775)	15,703	599	(12,671)		--	--	--	(27,237)	1,234	--	599
LAKELAND	1,923														15,807
BUILDING INSPECTION [1]		51,058	36,870	14,188	342	6,156	8,374		--	--	--	5,150	--	--	--
LE SUEUR	4,207														
PRETREATMENT FACILITY		130,887	73,074	57,813	1,397	55,480	3,730		--	--	--	--	700,000	55,480	45,000
LEXINGTON	2,220														
BUILDING RENTAL		240,089	198,403	41,686	2,139	--	43,825		--	--	--	--	79,060	--	--
LUVERNE	4,600														
AIRPORT [25]		--	--	--	--	--	--		--	--	--	--	--	--	--
LEWIS & CLARK RESERVE [1]		--	35,369	(35,369)	8,500	--	(26,869)		--	--	--	--	--	--	--
MANKATO	33,844														
AIRPORT		262,692	801,155	(538,463)	470,353	31,794	(99,904)		--	249,417	215,445	(500,000)	467,547	--	31,794
MASS TRANSIT		328,812	1,284,334	(955,522)	1,168,708	--	213,186	185,140	102,457	877,466	36,090	18,984	--	--	--
PARKING		193,259	508,375	(315,116)	211,499	2,992	(106,609)	--	--	--	--	(100,000)	--	--	--
MAPLE LAKE	1,667														
AIRPORT		22,273	32,612	(10,339)	193,956	--	183,617		--	--	192,834	(9,460)	307,190	--	--
MELROSE	3,177														
AMBULANCE		302,810	304,486	(1,676)	17,790	--	16,114		--	--	--	--	6,002	--	--
MILACA	2,652														
BUILDING INSPECTOR		52,841	40,876	11,965	4,438	766	15,637		--	--	--	--	--	--	--
MOTOR VEHICLE		86,716	90,528	(3,812)	158	1,992	(5,646)		--	--	--	--	--	--	--

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
MILTONA	287															
FIRE		42,800	76,569	(33,769)	10,288	8,712	(32,193)		--	--	--	--	31,853	--	5,211	9,209
MINNEAPOLIS	382,295															
MUNICIPAL PARKING		52,929,000	49,339,000	3,590,000	476,000	14,172,000	(10,106,000)		--	--	--	(1,504,000)	24,102,000	26,536,000	13,137,000	20,629,000
MONTEVIDEO	5,448															
BUILDING INSPECTION		35,045	75,976	(40,931)	471	--	(40,460)		--	--	--	(10,000)	--	--	--	--
MONTICELLO	9,776															
CEMETERY		61,614	22,337	39,277	1,332	--	40,609		--	--	--	--	--	--	--	--
MOORHEAD	32,720															
AIRPORT		48,819	242,272	(193,453)	24,669	934	(169,718)		--	--	--	(101,243)	120,056	--	--	15,999
FORESTRY [1]		429,677	336,682	92,995	5,743	--	98,738		--	--	--	47,695	--	--	--	--
PEST CONTROL [1]		203,524	152,884	50,640	1,106	--	51,746		--	--	--	47,695	--	--	--	--
MOOSE LAKE	2,430															
CEMETERY		17,929	27,412	(9,483)	--	--	(9,483)		--	--	--	(5,689)	--	--	--	--
MOTOR VEHICLE [1]		101,745	68,706	33,039	--	--	33,039		--	--	--	(63,579)	--	--	--	--
MORGAN	871															
NATURAL GAS		81,452	82,976	(1,524)	1,028	830	(1,326)		--	--	--	--	10,242	--	--	--
NASHWAUK	944															
AMBULANCE [0]		149,102	85,896	63,206	12,686	--	75,892		--	--	--	--	--	--	--	--
NEW PRAGUE	5,391															
AMBULANCE		205,246	209,962	(4,716)	3,028	--	(1,688)		--	--	--	--	2,432	--	--	--
NEW ULM	13,798															
GAS [29]		7,553,954	7,391,510	162,444	112,617	2,331	272,730		--	--	2,791	383,224	1,489,498	972,089	2,331	--
HEAT [29]		737,632	583,458	154,174	9,788	--	163,962		--	--	209	37,399	21,366	--	--	--
NEW YORK MILLS	1,175															
GAS		1,021,348	933,007	88,341	1,100	--	89,441		--	--	--	155,000	1,489	--	--	--
NORTHOME	227															
LAUNDROMAT		13,089	11,330	1,759	--	--	1,759		--	--	--	--	--	--	--	--
OAKDALE	27,605															
AMBULANCE		330,500	356,149	(25,649)	3,796	--	(21,853)		--	--	--	35,175	--	--	--	--
ORR	244															
AIRPORT		38,729	171,007	(132,278)	26,953	--	(105,325)		26,202	--	--	--	154,530	--	--	--
OWATONNA	23,379															
GAS		16,659,362	15,913,966	745,396	35,702	191,645	589,453		--	--	--	443,998	3,341,585	190,636	3,951,555	
PERHAM	2,688															
GAS		4,509,587	4,212,512	297,075	30,720	256,525	71,270		--	--	741	89,183	143,630	--	1,256,525	90,000

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense						To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid
PINE ISLAND	3,036														
CEMETERY		13,060	28,031	(14,971)	6,027	—	(8,944)	—	—	—	—	—	—	—	—
DEPUTY REGISTRAR		54,334	46,322	8,012	996	—	9,008	—	—	—	—	—	—	—	—
PLYMOUTH	70,238														
WATER RESOURCES		1,616,747	1,381,991	234,756	66,137	—	300,893	—	—	—	(128,393)	161,196	—	—	—
PRESTON	1,382														
EMERGENCY SERVICE		90,041	86,388	3,653	22,045	501	25,197	—	—	—	(9,269)	4,096	—	501	13,000
PRINCETON	4,238														
AIRPORT		72,077	170,981	(98,904)	39,054	—	(59,850)	—	38,002	—	(1,000)	5,685	—	—	—
PRIOR LAKE	19,662														
TRANSIT [1]		37,719	306,295	(268,576)	531,215	—	262,639	—	—	—	—	—	—	—	—
RANDALL	576														
NATURAL GAS		321,811	274,226	47,585	3,978	29,303	22,260	—	—	—	—	—	—	29,303	5,000
REMER	363														
AMBULANCE		79,346	83,818	(4,472)	10,931	—	6,459	—	—	—	23,591	—	—	—	—
ROBBINSDALE	14,068														
DEPUTY REGISTRAR [1]		349,217	259,814	89,403	1,986	—	91,389	—	—	—	125,534	—	—	—	—
ROCHESTER	93,037														
PARKING METER		3,545,223	2,968,101	577,122	273,463	77,300	773,285	—	—	577	264,542	1,522,523	—	—	—
ROCKFORD	3,738														
FIRE		209,903	228,899	(18,996)	28,005	536	8,473	—	—	1,200	—	—	—	374	—
ROUND LAKE	426														
GAS		219,852	202,293	17,559	1,447	—	19,006	—	—	—	—	—	—	—	—
INTERNET SERVICE PROVIDER		30,791	54,789	(23,998)	—	—	(23,998)	—	—	—	—	385,743	—	—	—
SLEEPY EYE	3,608														
AMBULANCE		181,970	172,809	9,161	23,869	510	32,520	—	—	—	—	8,782	—	—	—
HEAT		21,588	86,484	(64,896)	495	121,154	(185,555)	—	—	—	—	—	—	—	—
SPICER	1,134														
LAKE UTILITY [15][23]		325,398	323,285	2,113	147	—	2,260	—	—	—	—	—	—	—	—
SPRINGFIELD	2,198														
AMBULANCE		122,743	136,918	(14,175)	6,761	—	(7,414)	—	—	—	—	—	—	—	—
HEAT [21]		—	—	—	—	—	—	—	—	—	—	—	—	—	—
ST. CLOUD	62,850														
PARKING SYSTEM		1,444,014	1,321,896	122,118	35,873	24,688	133,303	—	—	—	103,468	77,373	—	24,688	100,000

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE		
		Revenue	Expense	Income	NONOPERATING					To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
ST. PAUL	287,604													
HRA PARKING		8,646,251	4,833,811	3,812,440	1,390,503	3,666,282	1,536,661	—	—	(5,616)	12,142,997	—	3,571,577	2,325,000
IMPOUNDING LOT		2,093,756	2,153,828	(60,072)	—	—	(60,072)	—	—	96,284	—	—	—	—
SPECIAL SERVICES		4,747,172	5,092,624	(345,452)	280,253	165,755	(230,954)	—	—	(18,016)	2,892,522	—	135,546	—
ST. PETER	10,210													
TELECOMMUNICATIONS		126,498	14,334	112,164	—	—	112,164	—	—	—	—	—	—	—
TRANSIT		48,565	199,870	(151,305)	170,105	40	18,760	—	—	170,105	(33,169)	43,730	40	2,200
STEPHEN	682													
GAS [0]		225,168	208,858	16,310	—	—	16,310	—	—	—	15,000	—	—	—
STILLWATER	16,673													
PARKING SYSTEM		266,063	162,518	103,545	3,913	—	107,458	—	—	—	—	13,612	—	—
THIEF RIVER FALLS	8,488													
AIRPORT		131,743	500,117	(368,374)	3,111,300	4,102	2,738,824	—	3,003,965	104,942	(127,475)	3,405,498	—	—
TONKA BAY	1,579													
ANTENNA [*]		47,529	—	47,529	—	—	47,529	—	—	—	90,000	—	—	—
TRACY	2,213													
DEPUTY REGISTRAR		1,001,786	969,392	32,394	2,067	—	34,461	—	—	—	32,000	1,440	—	—
UTILITY SURCHARGE		119,415	64,118	55,297	9,369	32,706	31,960	—	—	—	(12,000)	—	32,706	72,000
TWO HARBORS	3,667													
GAS		3,678,096	3,517,251	160,845	83,754	7,197	237,402	—	—	—	16,000	32,938	—	—
TYLER	1,185													
NATURAL GAS		330,659	298,974	31,685	15,091	115,248	(68,472)	—	—	—	—	—	1,580,000	115,248
VIRGINIA	8,981													
CITY STEAM		3,571,852	3,883,062	(311,210)	74,302	67,620	(304,528)	—	—	—	—	537,796	—	67,620
GAS		2,745,101	2,814,692	(69,591)	818,822	1,776	747,455	—	250,000	516,005	—	143,575	—	1,776
WARREN	1,678													
GAS		749,753	650,728	99,025	1,954	—	100,979	—	—	2,500	127,000	11,180	—	—
WASECA	9,684													
AIRPORT		50,037	112,004	(61,967)	56,828	—	(5,139)	—	—	—	—	—	—	—
WAYZATA	4,122													
LICENSE BUREAU		231,045	197,806	33,239	1,630	—	34,869	—	—	—	20,000	—	—	—
WESTBROOK	745													
GAS		332,294	291,598	40,696	5,670	20,296	26,070	—	—	—	—	—	19,817	190,140
WHITE BEAR LAKE	24,909													
AMBULANCE		693,059	655,741	37,318	11,741	22,115	26,944	—	—	—	64,720	—	—	—
LICENSE BUREAU		702,391	500,510	201,881	218	19,035	183,064	—	—	—	100,000	15,649	—	—

Table 22
Public Service Enterprises - Analysis of Other Enterprise Operations
For the Year Ended December 31, 2003

Name of City	Pop.	OPERATING				NONOPERATING		NET INCOME	Taxes	Federal Grants	State Grants	Transfers		DEBT SERVICE	
		Revenue	Expense	Income	Revenue	Expense	To/(From) Other Funds					Capital Outlay	Borrowing	Interest Paid	Principal Payments
WILLMAR	18,597														
HEAT [29]		730,129	736,608	(6,479)	10,842	64,107	(59,744)		---	---	---	58,568	---	---	43,589
WINONA	27,018														
AIRPORT		18,916	273,319	(254,403)	144,048	---	(110,355)	19,775	---	123,819	(82,000)	161,392	---	---	---
INSPECTIONS		413,584	398,623	14,961	5,785	---	20,746	---	---	---	26,000	10,470	---	---	---
PUBLIC TRANSPORTATION		94,968	488,493	(393,525)	272,252	---	(121,273)	3,113	32,656	233,559	---	---	---	---	---
WOODBURY	49,329														
EMERGENCY SERVICE		997,034	1,101,058	(104,024)	11,855	3,358	(95,527)	---	---	4,000	3,500	107,811	---	---	---
WORCESTER	11,300														
AIRPORT		56,532	591,097	(534,565)	540,923	---	6,358	107,627	365,315	55,204	70,388	406,980	---	---	---
INDUSTRIAL WASTEWATER		675,241	693,030	(17,789)	12,356	46,058	(51,491)	---	---	---	(1,250,000)	4,124,425	4,796,788	46,058	---
PARKING SYSTEM		10,914	15,553	(4,639)	978	20	(3,681)	---	---	---	---	---	---	---	---
GRAND TOTAL		228,656,166	228,807,183	(151,017)	21,727,799	22,910,186	(1,333,404)	886,300	8,460,252	2,960,981	2,811,559	97,056,914	48,386,642	21,986,909	32,907,116

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Pop. Stores			Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
	Type of Stores	Pop.	Stores				Expense	Income	Revenue	Expense				Interest Paid	Principal Payments	
ADA	1,667	1	On and Off Sale	474,843	292,046	182,797	160,147	22,650	62	---	22,712	---	---	---	---	---
AITKIN	2,092	1	Off Sale Only	848,713	655,636	193,077	150,972	42,105	12,953	222	54,836	45,000	---	---	---	---
AKELEY	398	1	On and Off Sale	498,275	312,684	185,591	153,776	31,815	---	---	31,815	132,400	1,053	---	---	---
ALEXANDRIA	10,165	2	Off Sale Only	3,637,948	2,882,244	755,704	437,403	318,301	3,612	3,374	318,539	300,000	35,928	---	3,374	---
ANOKA	18,275	2	Off Sale Only	2,989,181	2,267,063	722,118	587,652	134,466	22,112	---	156,578	184,000	13,865	---	---	---
APPLE VALLEY	48,418	2	Off Sale Only	5,916,861	4,533,328	1,383,533	970,830	412,703	19,288	---	431,991	250,000	9,194	---	---	---
APPLETON	2,877	1	Off Sale Only	373,629	270,678	102,951	80,624	22,327	---	---	22,327	---	---	---	---	---
AUDUBON	480	1	On and Off Sale	524,739	308,773	215,966	189,168	26,798	7,367	18,976	15,189	1,000	3,542	---	18,976	5,995
AVOCA	137	1	On and Off Sale	183,267	97,930	85,337	87,091	(1,754)	3,950	---	2,196	---	362	---	---	---
BAGLEY	1,234	1	Off Sale Only	793,966	623,538	170,428	118,631	51,797	1,139	---	52,936	30,000	---	---	---	---
BALATON	598	1	On and Off Sale	370,601	213,478	157,123	133,906	23,217	8,123	---	31,340	---	7,572	---	---	---
BARNESVILLE	[*] 2,239	1	Off Sale Only	234,137	175,908	58,229	55,684	2,545	7,011	---	9,556	---	---	---	---	---
BARNUM	556	1	On and Off Sale	425,001	226,238	198,763	147,944	50,819	15,378	---	66,197	36,000	14,721	---	---	---
BATTLE LAKE	[0] 780	1	Off Sale Only	827,685	602,092	225,593	143,047	82,546	1,472	---	84,018	54,629	---	---	---	---
BAUDETTE	1,078	1	On and Off Sale	1,038,178	678,033	360,145	269,502	90,643	1,885	---	92,528	125,000	666	---	---	---
BEAVER BAY	182	1	On and Off Sale	276,051	149,509	126,542	156,346	(29,804)	15,268	---	(14,536)	1,000	2,517	---	---	---
BELVIEW	398	1	On and Off Sale	280,135	151,271	128,864	144,935	(16,071)	3,100	---	(12,971)	---	1,367	---	---	---
BEMIDJI	12,758	2	Off Sale Only	4,167,064	3,084,241	1,082,823	593,515	489,308	23,821	---	513,129	320,394	---	---	---	---
BENSON	3,375	1	On and Off Sale	972,847	609,400	363,447	298,392	65,055	5,097	---	70,152	64,000	8,814	---	---	---
BERTHA	468	1	On and Off Sale	187,389	111,857	75,532	81,553	(6,021)	1,202	---	(4,819)	---	---	---	---	---
BIG FALLS	264	1	On and Off Sale	282,914	149,087	133,827	111,386	22,441	580	---	23,021	---	---	---	---	---
BIG LAKE	7,707	1	Off Sale Only	2,003,986	1,499,835	504,151	304,506	199,645	7,504	---	207,149	150,000	---	---	---	---
BIGFORK	463	1	On and Off Sale	239,935	150,926	89,009	111,785	(22,776)	1,852	---	(20,924)	(26,861)	---	---	---	---
BISCAY	114	1	On and Off Sale	700,017	306,218	393,799	375,809	17,990	32,863	36,497	14,356	(31,435)	36,263	---	36,497	---
BLACKDUCK	734	1	On and Off Sale	753,886	466,196	287,690	247,768	39,922	8,764	---	48,686	105,000	57,185	---	---	---
BLUE EARTH	3,542	1	Off Sale Only	937,564	701,356	236,208	159,751	76,457	23,094	---	99,551	101,500	3,301	---	---	---
BOYD	190	1	On and Off Sale	298,005	157,366	140,639	129,267	11,372	4,867	---	16,239	9,757	4,803	---	---	---
BRAHAM	1,395	1	Off Sale Only	874,697	684,537	190,160	189,049	1,111	51,236	54,773	(2,426)	23,000	331,638	---	7,292	---
BRANDON	[0] 436	1	On and Off Sale	423,797	256,486	167,311	125,156	42,155	2,413	---	44,568	(32,109)	---	---	---	---
BROOKLYN CENTER	29,174	1	Off Sale Only	3,407,990	2,554,637	853,353	723,392	129,961	22,072	---	152,033	100,000	---	---	---	---
BROWERVILLE	729	1	On and Off Sale	485,428	261,910	223,518	204,214	19,304	2,723	---	22,027	12,708	8,805	---	---	---
BROWNS VALLEY	[0] 658	1	On and Off Sale	287,194	154,607	132,587	131,025	1,562	7,678	---	9,240	7,000	---	---	---	---
BUFFALO	12,120	1	Off Sale Only	1,963,359	1,324,207	639,152	357,888	281,264	165,566	---	446,830	340,000	735,350	---	---	---
BUFFALO LAKE	757	1	On and Off Sale	360,355	210,257	150,098	126,939	23,159	12,454	---	35,613	---	---	---	---	---
BUTTERFIELD	544	1	Off Sale Only	198,614	163,921	34,693	44,619	(9,926)	236	---	(9,690)	---	---	---	---	---
CALEDONIA	2,961	1	Off Sale Only	463,003	355,468	107,535	72,110	35,425	---	542	34,883	10,000	4,288	---	---	---

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Stores			Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
	Pop.	Stores	Type of Stores				Expense	Income	Revenue	Expense				Interest Paid	Principal Payments	
CALLAWAY	[0]	210	1 On and Off Sale	352,310	194,235	158,075	140,289	17,786	5,938	2,774	20,950	20,644	3,271	---	---	
CAMBRIDGE	6,306	1	Off Sale Only	2,998,872	2,296,521	702,351	409,406	292,945	11,551	---	304,496	185,000	---	---	---	
CANTON	[0]	331	1 On and Off Sale	101,904	82,271	19,633	21,213	(1,580)	4,221	---	2,641	---	---	---	---	
CLARISSA	628	1	On and Off Sale	366,073	212,072	154,001	128,433	25,568	3,713	---	29,281	20,000	---	---	---	
CLEARBROOK	559	1	On and Off Sale	380,619	203,318	177,301	141,047	36,254	7,678	12,798	31,134	20,000	---	---	---	
CLEVELAND	709	1	On and Off Sale	210,700	131,358	79,342	104,011	(24,669)	12,230	3,103	(15,542)	1	---	3,103	9,321	
CLONTARF	164	1	On and Off Sale	279,254	157,654	121,600	105,682	15,918	---	---	15,918	15,958	---	---	---	
COLUMBIA HEIGHTS	18,698	3	Off Sale Only	6,934,572	5,366,137	1,568,435	1,236,163	332,272	104,901	38,660	398,513	261,981	---	---	---	
CONGER	150	1	On and Off Sale	178,606	93,072	85,534	77,746	7,788	7,223	---	15,011	5,000	---	---	---	
COOK	599	1	Off Sale Only	1,024,329	763,014	261,315	154,103	107,212	5,582	3,416	109,378	---	2,353	3,416	31,772	
COTTONWOOD	1,146	1	On and Off Sale	523,316	323,243	200,073	204,625	(4,552)	345	1,645	(5,852)	3,000	6,403	1,645	5,242	
CROMWELL	196	1	On and Off Sale	391,540	219,631	171,909	122,480	49,429	8,365	---	57,794	45,000	---	---	---	
CURRIE	[21][22]	210	1 On and Off Sale	---	---	---	7,401	(7,401)	43,398	169	35,828	79,079	---	---	---	
DALTON	260	1	Off Sale Only	249,979	186,905	63,074	52,444	10,630	544	---	11,174	---	---	---	---	
DANVERS	102	1	On and Off Sale	236,956	117,201	119,755	97,563	22,192	4,395	---	26,587	1,000	---	---	---	
DARWIN	290	1	Off Sale Only	582,966	450,260	132,706	68,961	63,745	4,095	---	67,840	---	---	---	---	
DAWSON	1,506	1	Off Sale Only	373,122	274,647	98,475	87,740	10,735	1,306	---	12,041	2,000	---	---	---	
DE GRAFF	[0]	144	1 On and Off Sale	192,968	130,321	62,647	82,122	(19,475)	55,822	---	36,347	31,000	2,494	---	---	
DELANO	4,114	1	Off Sale Only	1,627,962	1,230,307	397,655	290,696	106,959	2,542	---	109,501	50,000	4,561	---	---	
DELVAN	206	1	On and Off Sale	175,109	80,301	94,808	98,780	(3,972)	12,000	1,174	6,854	---	2,583	---	---	
DETROIT LAKES	7,719	1	Off Sale Only	3,517,964	2,657,334	860,630	295,990	564,640	24,794	51,531	537,903	270,318	---	---	---	
DUNDEE	100	1	On and Off Sale	191,355	91,106	100,249	100,703	(454)	13,164	---	12,710	1,800	53,215	---	---	
EAGLE BEND	607	1	On and Off Sale	261,261	160,114	101,147	106,997	(5,850)	12,859	---	7,009	---	4,139	---	---	
EDEN PRAIRIE	59,325	3	Off Sale Only	8,404,740	6,158,512	2,246,228	1,464,802	781,426	20,023	55,719	745,730	653,444	38,411	---	55,719	
EDINA	48,156	3	Off Sale Only	9,659,631	7,141,978	2,517,653	1,622,103	895,550	---	---	895,550	895,000	5,244	---	---	
ELBOW LAKE	[21]	1,272	1 Off Sale Only	---	---	---	---	---	176	3,433	(3,257)	---	---	---	---	
ELIZABETH	174	1	Off Sale Only	263,812	231,083	32,729	56,908	(24,179)	1,895	---	(22,284)	9,360	---	---	---	
ELK RIVER	18,758	1	Off Sale Only	4,156,276	3,040,286	1,115,990	539,711	576,279	24,232	41,090	559,421	183,300	---	41,090	145,000	
ELLENDALE	594	1	On and Off Sale	270,364	174,462	95,902	123,209	(27,307)	4,799	---	(22,508)	---	988	---	---	
ELLSWORTH	[*]	532	1 On and Off Sale	228,473	124,415	104,058	101,068	2,990	11,025	---	14,015	10,000	23,029	---	---	
ELMORE	701	1	Off Sale Only	133,234	102,113	31,121	36,829	(5,708)	987	---	(4,721)	---	---	---	---	
ERHARD	141	1	Off Sale Only	283,356	217,450	65,906	59,331	6,575	1,193	---	7,768	5,000	---	---	---	
FAIRFAX	1,298	1	On and Off Sale	397,517	237,482	160,035	163,730	(3,695)	7,857	---	4,162	---	---	---	---	
FAIRMONT	10,778	1	Off Sale Only	2,181,027	1,645,502	535,525	337,434	198,091	6,303	---	204,394	---	---	---	---	
FARMINGTON	15,549	2	Off Sale Only	2,710,939	2,085,067	625,872	459,509	166,363	3,278	1,676	167,965	105,000	---	---	---	
FERGUS FALLS	13,782	2	Off Sale Only	3,635,397	2,720,845	914,552	616,603	297,949	28,354	76,654	249,649	260,714	857,132	76,177	89,323	

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Stores			Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
	Pop.	Stores	Type of Stores				Expense	Income	Revenue	Expense				Interest Paid	Principal Payments	
FIFTY LAKES	398	1	On and Off Sale	282,608	122,696	159,912	143,270	16,642	2,131	---	18,773	(2,500)	2,892	---	---	---
FINLAYSON	322	1	On and Off Sale	427,040	250,879	176,161	116,681	59,480	1,250	---	60,730	50,000	---	---	---	---
FLENSBURG	[0]	241	1 On and Off Sale	215,330	108,953	106,377	98,591	7,786	12,106	7,245	12,647	---	---	---	---	---
FORESTON	[0]	442	1 On and Off Sale	343,876	185,040	158,836	140,705	18,131	23,622	493	41,260	5,000	---	---	---	---
FRAZEE	[0]	1,381	1 On and Off Sale	669,778	409,369	260,409	297,565	(37,156)	---	---	(37,156)	---	---	---	---	---
FRIDLEY	27,480	2	Off Sale Only	5,364,588	4,214,499	1,150,089	796,137	353,952	11,316	3,863	361,405	450,500	---	---	---	---
GILMAN	[0]	224	1 On and Off Sale	359,030	191,970	167,060	164,654	2,406	22,052	---	24,458	---	28,714	---	---	---
GLENCOE	5,633	1	Off Sale Only	1,025,515	791,342	234,173	121,209	112,964	1,093	13,530	100,527	90,000	2,170	---	13,530	29,877
GLENWOOD	2,654	1	Off Sale Only	1,034,855	764,905	269,950	230,641	39,309	19,697	---	59,006	---	55,916	---	---	---
GOODRIDGE	97	1	On and Off Sale	239,902	132,185	107,717	104,965	2,752	7,903	---	10,655	2,000	---	---	---	---
GRAND MARAIS	1,416	1	Off Sale Only	1,190,510	796,977	393,533	217,208	176,325	7,733	---	184,058	200,000	---	---	---	---
GRANITE FALLS	3,105	1	Off Sale Only	804,071	519,505	284,566	178,360	106,206	17,858	---	124,064	107,448	8,310	---	---	---
HACKENSACK	310	1	On and Off Sale	767,727	490,727	277,000	227,736	49,264	151	---	49,415	12,000	12,883	---	---	---
HADLEY	65	1	On and Off Sale	155,634	71,459	84,175	76,594	7,581	12,569	35	20,115	---	2,185	---	---	---
HANLEY FALLS	311	1	On and Off Sale	224,728	122,176	102,552	99,787	2,765	498	---	3,263	5,854	---	---	---	---
HANSKA	432	1	On and Off Sale	358,423	190,365	168,058	154,525	13,533	1,125	---	14,658	17,000	8,842	---	---	---
HAWLEY	1,867	1	Off Sale Only	520,508	389,310	131,198	111,184	20,014	709	1,802	18,921	1,000	---	---	1,802	---
HERMAN	440	1	On and Off Sale	296,168	185,135	111,033	115,885	(4,852)	15,668	10	10,806	56,000	---	---	---	---
HERON LAKE	767	1	On and Off Sale	244,561	132,473	112,088	83,860	28,228	1,375	---	29,603	---	5,420	108,000	---	---
HINCKLEY	1,347	1	On and Off Sale	1,455,070	925,077	529,993	351,527	178,466	2,138	11,890	168,714	105,250	1,065	---	11,890	15,000
HITTERDAL	187	1	On and Off Sale	318,053	172,651	145,402	123,211	22,191	---	---	22,191	---	7,420	---	---	---
HOLDINGFORD	729	1	On and Off Sale	351,597	175,897	175,700	137,727	37,973	---	---	37,973	40,507	---	---	---	---
HOUSTON	1,017	1	On and Off Sale	439,896	219,610	220,286	187,003	33,283	4,800	---	38,083	19,200	1,795	---	---	---
HOWARD LAKE	1,876	1	On and Off Sale	1,022,316	692,578	329,738	254,087	75,651	8,381	530	83,502	40,000	---	---	---	---
HUTCHINSON	13,545	1	Off Sale Only	3,772,316	2,906,499	865,817	551,260	314,557	4,116	846	317,827	291,000	20,227	---	846	---
ISANTI	4,161	1	Off Sale Only	1,612,378	1,215,669	396,709	310,950	85,759	14,783	---	100,542	50,000	---	---	---	---
ISLE	769	1	On and Off Sale	1,105,370	751,130	354,240	343,620	10,620	---	---	10,620	15,390	15,069	---	---	---
IVANHOE	652	1	On and Off Sale	386,090	217,931	168,159	155,831	12,328	502	---	12,830	1,000	---	---	---	---
JACKSON	3,481	1	Off Sale Only	608,031	469,989	138,042	115,276	22,766	9,206	---	31,972	20,000	---	---	---	---
JASPER	594	1	On and Off Sale	189,737	91,689	98,048	99,846	(1,798)	410	---	(1,388)	---	---	---	---	---
KASSON	5,057	1	Off Sale Only	767,159	576,617	190,542	171,611	18,931	1,274	---	20,205	5,000	30,089	---	---	---
KELLIHER	304	1	On and Off Sale	358,847	204,672	154,175	134,650	19,525	1,264	---	20,789	30,000	2,525	---	---	---
KELLOGG	447	1	On and Off Sale	178,632	72,949	105,683	116,278	(10,595)	8,221	---	(2,374)	6,000	3,243	---	---	---
KENYON	1,689	1	On and Off Sale	506,689	296,684	210,005	193,984	16,021	8,889	---	24,910	25,000	34,513	---	---	---
KIESTER	[*]	527	1 Off Sale Only	129,825	85,874	43,951	38,143	5,808	---	---	5,808	10,000	---	---	---	---
LAFAYETTE	[21]	532	1 On and Off Sale	1,035	---	1,035	4,545	(3,510)	210	---	(3,300)	152,550	---	---	---	---

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Pop. Stores			Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE		
	Type of Stores	Pop.	Stores				Expense	Income	Revenue	Expense				Interest Paid	Principal Payments	
LAKE BENTON	685	1	On and Off Sale	225,301	119,597	105,704	97,992	7,712	7,420	---	15,132	15,000	---	---	---	
LAKE PARK	811	1	On and Off Sale	632,677	357,658	275,019	213,636	61,383	2,336	---	63,719	11,900	10,120	---	---	
LAKE WILSON	260	1	On and Off Sale	222,032	105,954	116,078	113,838	2,240	5,209	192	7,257	---	---	---	---	
LAKEFIELD	1,713	1	Off Sale Only	258,784	181,772	77,012	77,332	(320)	3,941	306	3,315	(5,248)	4,465	---	---	
LAKEVILLE	47,523	3	Off Sale Only	9,852,366	7,467,334	2,385,032	1,561,082	823,950	17,498	52,760	788,688	1,046,141	---	---	51,744	110,000
LANCASTER	351	1	On and Off Sale	264,402	161,507	102,895	87,298	15,597	3,813	---	19,410	10,000	2,069	---	---	
LE CENTER	2,352	1	On and Off Sale	687,573	465,638	221,935	175,132	46,803	16,201	---	63,004	60,000	62,028	---	---	
LERoy	915	1	Off Sale Only	167,043	141,184	25,859	37,796	(11,937)	2,443	---	(9,494)	---	---	---	---	
LEWISVILLE	266	1	On and Off Sale	172,802	97,826	74,976	86,733	(11,757)	5,571	---	(6,186)	6,283	2,175	---	---	
LEXINGTON	2,220	1	Off Sale Only	2,391,911	1,969,007	422,904	362,804	60,100	3,269	1,823	61,546	100,000	1,211	---	---	
LINDSTROM	3,581	2	On and Off Sale	2,143,603	1,566,147	577,456	434,471	142,985	13,096	5,943	150,138	21,799	9,796	---	5,943	
LISMORE	224	1	On and Off Sale	288,665	145,511	143,154	135,891	7,263	126	4,438	2,951	---	4,802	---	3,889	
LITCHFIELD	6,736	1	Off Sale Only	1,357,663	1,023,383	334,280	216,638	117,642	5,214	---	122,856	63,999	29,695	---	---	
LITTLEFORK	694	1	On and Off Sale	318,109	183,154	134,955	123,557	11,398	632	---	12,030	---	---	---	---	
LONG PRAIRIE	3,023	1	Off Sale Only	924,503	708,753	215,750	132,962	82,788	13,261	---	96,049	100,000	1,914	---	---	
LONGVILLE	180	1	On and Off Sale	807,936	478,911	329,025	226,664	102,361	1,022	---	103,383	55,450	7,486	---	---	
LONSDALE	1,859	1	On and Off Sale	801,916	559,949	241,967	179,157	62,810	24,094	---	86,904	---	---	---	---	
LUVERNE	4,600	1	Off Sale Only	704,798	513,884	190,914	160,800	30,114	2,172	---	32,286	38,000	---	---	---	
MABEL	760	1	On and Off Sale	268,859	166,977	101,882	103,112	(1,230)	4,518	5,141	(1,853)	10,000	---	---	---	
MADELIA	2,320	1	Off Sale Only	300,855	231,813	69,042	44,012	25,030	5,576	---	30,606	40,000	---	---	---	
MADISON	1,742	1	Off sale only	339,337	246,572	92,765	85,204	7,561	1,119	---	8,680	(279)	---	---	---	
MAHNOMEN	1,202	2	On and Off Sale	885,835	576,291	309,544	288,052	21,492	21,998	582	42,908	119,431	2,087	---	---	
MAPLE LAKE	1,667	1	Off Sale Only	1,020,413	782,316	238,097	177,420	60,677	3,026	---	63,703	20,000	12,368	---	---	
MAPLETON	1,669	1	On and Off Sale	408,622	264,902	143,720	192,806	(49,086)	20,346	---	(28,740)	---	22,142	---	---	
MARSHALL	12,788	1	Off Sale Only	3,011,209	2,228,905	782,304	278,530	503,774	11,401	---	515,175	350,000	10,051	---	---	
MAYNARD	372	1	On and Off Sale	271,062	132,034	139,028	142,297	(3,269)	649	---	(2,620)	---	---	---	---	
MAZEPPA	789	1	On and Off Sale	309,850	188,128	121,722	107,982	13,740	7,009	---	20,749	40,000	3,486	---	---	
MEDFORD	1,077	1	On and Off Sale	573,289	330,978	242,311	214,406	27,905	4,875	---	32,780	50,000	9,449	---	---	
MENAHGA	1,228	1	On and Off Sale	752,647	458,135	294,512	256,487	38,025	2,085	8,200	31,910	50,000	2,417	---	8,200	
MENTOR	125	1	On and Off Sale	366,915	180,987	185,928	158,584	27,344	593	---	27,937	23,000	5,815	---	---	
MILACA	2,652	1	Off Sale Only	1,105,747	855,162	250,585	166,693	83,892	5,815	11,496	78,211	20,000	8,892	---	10,923	
MILLERVILLE	115	1	On and Off Sale	318,484	192,055	126,429	117,527	8,902	25,486	---	34,388	30,700	11,382	---	---	
MILTONA	287	1	On and Off Sale	547,425	340,020	207,405	211,416	(4,011)	29,511	---	25,500	40,000	14,940	---	---	
MONTEVIDEO	5,448	1	Off Sale Only	1,524,932	1,146,534	378,398	283,457	94,941	407	3,360	91,988	90,000	---	---	3,360	
MONTICELLO	9,776	1	Off Sale Only	3,366,300	2,506,669	859,631	501,168	358,463	25,816	---	384,279	130,000	14,969	---	---	
MOOSE LAKE	2,430	1	On and Off Sale	798,424	511,351	287,073	207,659	79,414	---	79,414	96,313	8,098	---	---	---	

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Stores			Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE			
	Pop.	Stores	Type of Stores			Expense	Income	Revenue	Expense				Interest Paid	Principal Payments		
MORA	3,421	1	Off Sale Only	2,021,408	1,550,680	470,728	250,185	220,543	26,761	---	247,304	270,000	3,500	---	---	
MORRIS	5,212	1	Off Sale Only	1,131,544	861,007	270,537	178,514	92,023	1,284	---	93,307	40,000	---	---	---	
MORTON	430	1	On and Off Sale	306,649	158,068	148,581	134,902	13,679	4,245	---	17,924	25,000	5,158	---	---	
MOUND	9,630	1	Off Sale Only	2,099,734	1,612,498	487,236	488,481	(1,245)	---	64,180	(65,425)	---	745,829	---	64,180	45,000
NEVIS	354	1	On and Off Sale	520,860	298,644	222,216	153,153	69,063	---	---	69,063	73,211	3,373	---	---	
NEW YORK MILLS	1,175	1	On and Off Sale	620,272	368,339	251,933	174,146	77,787	3,346	---	81,133	52,000	7,693	---	---	
NISSWA	2,008	2	On and Off Sale	2,407,056	1,759,547	647,509	607,363	40,146	---	4,895	35,251	30,500	---	---	4,895	
NORTH BRANCH	9,399	1	Off Sale Only	1,598,546	1,195,156	403,390	279,044	124,346	1,761	48,414	77,693	132,436	---	---	48,414	25,000
NORTHFIELD	18,256	1	Off Sale Only	2,130,641	1,560,207	570,434	461,396	109,038	16,876	---	125,914	130,000	---	---	---	
NORTHOME	227	1	On and Off Sale	206,502	112,057	94,445	75,101	19,344	2,720	---	22,064	15,000	---	---	---	
OGEMA	135	1	On and Off Sale	381,822	240,580	141,242	102,514	38,728	7,799	---	46,527	---	---	---	---	
OGILVIE	481	1	On and Off Sale	444,352	272,629	171,723	176,166	(4,443)	22,908	335	18,130	54,156	1,604	---	---	
OKABENA	180	1	On and Off Sale	281,431	169,228	112,203	140,672	(28,469)	10,355	---	(18,114)	(10,099)	---	---	---	
OLIVIA	2,518	1	On and Off Sale	719,540	506,880	212,660	232,956	(20,296)	22,928	---	2,632	10,000	15,815	---	---	
ORR	244	1	On and Off Sale	441,478	295,536	145,942	175,922	(29,980)	17,773	---	(12,207)	---	---	---	---	
OSAKIS	1,594	1	On and Off Sale	539,546	305,920	233,626	189,573	44,053	10,581	181	54,453	25,000	6,784	---	---	
PALISADE	146	1	On and Off Sale	380,102	262,471	117,631	107,689	9,942	8,359	---	18,301	15,000	---	---	---	
PARK RAPIDS	3,428	1	Off Sale Only	2,350,194	1,826,178	524,016	328,914	195,102	15,760	---	210,862	215,798	---	---	---	
PARKERS PRAIRIE	1,020	1	On and Off Sale	379,186	249,644	129,542	120,810	8,732	21,239	---	29,971	---	4,874	---	---	
PAYNESVILLE	2,287	1	Off Sale Only	728,543	564,008	164,535	132,785	31,750	5,301	---	37,051	48,650	---	---	---	
PELICAN RAPIDS	2,435	1	Off Sale Only	615,696	451,963	163,733	122,193	41,540	69	---	41,609	558	759	---	---	
PERHAM	2,688	1	Off Sale Only	1,245,339	920,168	325,171	159,024	166,147	14,430	---	180,577	150,688	23,426	---	---	
PINE CITY	3,143	2	Off Sale Only	1,533,791	1,208,962	324,829	466,391	(141,562)	3,814	---	(137,748)	49,225	165,797	---	---	
PINE ISLAND	3,036	1	On and Off Sale	631,892	371,470	260,422	284,412	(23,990)	21,537	---	(2,453)	---	---	---	---	
PIPESTONE	4,380	1	Off Sale Only	935,910	681,188	254,722	122,677	132,045	9,018	---	141,063	84,000	---	---	---	
PLAINVIEW	3,265	1	On and Off Sale	647,683	412,930	234,753	208,558	26,195	17,667	---	43,862	50,024	19,239	---	---	
PRINCETON	4,238	1	Off Sale Only	1,773,410	1,347,007	426,403	239,437	186,966	25,587	11,496	201,057	41,000	17,284	---	11,496	3,983
PROCTOR	2,814	1	Off Sale Only	787,489	615,409	172,080	144,304	27,776	252	6,906	21,122	3,000	16,644	---	6,906	
RANDALL	576	1	On and Off Sale	509,294	324,263	185,031	170,036	14,995	709	---	15,704	15,000	---	---	---	
RANIER	183	1	On and Off Sale	320,991	155,880	165,111	157,996	7,115	105	---	7,220	20,000	---	---	---	
REDWOOD FALLS	5,370	1	Off Sale Only	1,285,427	993,740	291,687	229,499	62,188	48,228	43,365	67,051	48,552	9,559	---	41,198	
REMER	363	1	On and Off Sale	503,904	295,931	207,973	151,729	56,244	---	---	56,244	67,000	---	---	---	
RENVILLE	1,291	1	On and Off Sale	374,468	249,232	125,236	183,482	(58,246)	24,532	---	(33,714)	---	---	---	---	
RICHFIELD	34,502	4	Off Sale Only	9,001,739	6,883,995	2,117,744	1,643,300	474,444	27,499	5,351	496,592	704,270	6,900	---	---	
ROBBINSDALE	14,068	1	Off Sale Only	2,114,320	1,607,190	507,130	434,461	72,669	3,849	---	76,518	50,000	11,407	---	---	
ROGERS	5,580	2	On and Off Sale	2,524,367	1,696,534	827,833	642,426	185,407	458,774	65,918	578,263	---	83,801	---	65,918	35,000

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Pop. Stores Type of Stores			Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	DEBT SERVICE			
	Sales	Expense	Income			Revenue	Expense	Interest Paid	Principal Payments				Interest Paid	Principal Payments		
ROSEAU	2,775	1	Off Sale Only	1,320,952	979,633	341,319	159,787	181,532	5,320	---	186,852	---	6,750	---	---	
ROUND LAKE	[*] 426	1	Off Sale Only	76,406	54,153	22,253	39,148	(16,895)	684	---	(16,211)	---	---	---	---	
RUSH CITY	2,885	1	On and Off Sale	653,367	454,395	198,972	212,498	(13,526)	8,329	---	(5,197)	1,000	---	---	---	
RUSHFORD	1,746	1	On and off sale	540,397	367,054	173,343	157,318	16,025	11,893	---	27,918	25,000	2,704	---	---	
RUSSELL	349	1	On and Off Sale	260,991	132,865	128,126	109,574	18,552	5,558	---	24,110	28,321	1,532	---	---	
SACRED HEART	531	1	On and Off Sale	289,682	164,985	124,697	155,396	(30,699)	9,207	---	(21,492)	---	12,919	---	---	
SAUK RAPIDS	11,690	1	Off Sale Only	2,171,429	1,715,079	456,350	300,378	155,972	14,081	---	170,053	160,000	---	---	---	
SAVAGE	23,570	3	Off Sale Only	6,061,214	4,574,383	1,486,831	1,103,708	383,123	74,884	126,000	332,007	376,000	---	---	103,350	80,000
SEBEKA	688	1	On and Off Sale	514,852	305,697	209,155	143,587	65,568	3,245	---	68,813	30,000	6,743	---	---	
SHERBURN	1,045	1	On and Off Sale	417,262	257,440	159,822	148,917	10,905	10,284	130	21,059	9,145	8,160	---	---	
SHOREWOOD	7,595	2	Off Sale Only	1,772,748	1,302,901	469,847	446,978	22,869	9,414	---	32,283	30,000	183,816	---	---	
SILVER BAY	2,052	1	On and Off Sale	731,917	442,358	289,559	238,734	50,825	9,238	---	60,063	30,031	6,401	---	---	
SILVER LAKE	783	1	On and Off Sale	513,011	288,677	224,334	221,753	2,581	657	---	3,238	8,000	---	---	---	
SLEEPY EYE	3,608	1	Off Sale Only	414,081	296,700	117,381	104,671	12,710	4,628	681	16,657	40,000	---	---	---	
SOUTH HAVEN	188	1	On and Off Sale	307,665	164,702	142,963	155,040	(12,077)	1,301	---	(10,776)	4,830	1,544	---	---	
SPRING GROVE	1,308	1	On and Off Sale	332,136	204,989	127,147	130,262	(3,115)	1,806	690	(1,999)	5,521	2,702	---	---	
SPRING LAKE PARK	6,833	1	Off Sale Only	2,839,582	2,220,943	618,639	583,647	34,992	34,574	9,562	60,004	208,963	27,308	---	9,562	
ST. ANTHONY	[16] 8,012	2	On and Off Sale	4,198,908	3,162,763	1,036,145	834,685	201,460	414,794	93,325	522,929	325,000	61,742	---	41,263	60,000
ST. FRANCIS	6,177	1	Off Sale Only	1,351,764	1,044,433	307,331	200,173	107,158	178,700	2,523	283,335	11,500	8,174	---	2,523	80,000
ST. HILAIRE	278	1	On and Off Sale	429,687	235,523	194,164	174,009	20,155	12,990	---	33,145	41,000	28,982	---	---	---
ST. JAMES	4,651	1	Off Sale Only	694,902	504,479	190,423	114,783	75,640	3,088	---	78,728	97,000	7,912	---	---	---
ST. LEO	101	1	On and Off Sale	99,346	46,541	52,805	66,393	(13,588)	1,098	---	(12,490)	---	---	---	---	---
STACY	[0] 1,320	1	On and Off Sale	605,621	314,606	291,015	211,992	79,023	146	---	79,169	15,000	1,103	---	---	---
THIEF RIVER FALLS	8,488	1	Off Sale Only	3,012,576	2,325,497	687,079	409,219	277,860	8,006	---	285,866	256,132	201,396	---	---	---
TONKA BAY	[21][22] 1,579	1	Off Sale Only	584,309	466,644	117,665	88,573	29,092	415,939	---	445,031	---	---	---	---	---
TRACY	2,213	1	On and Off Sale	590,625	344,462	246,163	248,026	(1,863)	31,291	---	29,428	35,000	821	---	---	---
TWIN VALLEY	835	1	On and Off Sale	428,688	269,335	159,353	150,079	9,274	7,030	578	15,726	20,000	1,547	---	344	6,200
TWO HARBORS	3,667	1	Off Sale Only	1,516,405	1,159,948	356,457	248,863	107,594	13,024	111	120,507	113,501	---	---	---	---
ULEN	537	1	On and Off Sale	279,603	154,030	125,573	111,924	13,649	219	---	13,868	20,000	7,600	---	---	---
UNDERWOOD	337	1	Off Sale Only	374,585	280,894	93,691	66,699	26,992	236	---	27,228	26,000	2,200	---	---	---
VERGAS	327	1	Off Sale Only	412,032	312,010	100,022	62,414	37,608	4,248	58,000	(16,144)	5,000	747	---	---	---
VERNDALE	569	1	On and Off Sale	232,693	125,953	106,740	106,662	78	2,228	---	2,306	---	---	---	---	---
VESTA	323	1	On and Off Sale	179,488	77,134	102,354	102,431	(77)	709	---	632	4,000	---	---	---	---
WADENA	4,265	1	Off Sale Only	1,149,597	858,817	290,780	165,607	125,173	2,782	1,719	126,236	168,300	12,644	---	---	---
WALDORF	[0] 235	1	On and Off Sale	225,272	123,574	101,698	93,892	7,806	7,367	---	15,173	---	1,300	---	---	---
WALKER	1,102	1	Off Sale Only	655,974	476,987	178,987	156,166	22,821	139	---	22,960	35,000	6,452	---	---	---

Table 23
Public Service Enterprises - Analysis of Liquor Store Operations
For the Year Ended December 31, 2003

Name of City	Number of Stores			Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		Transfers			DEBT SERVICE		
	Pop.	Stores	Type of Stores				Expense	Income	Revenue	Expense	NET INCOME	To/(From) Other Funds	Capital Outlay	Borrowing	Interest Paid	Principal Payments
WALNUT GROVE	709	1	On and Off Sale	330,536	176,872	153,664	138,425	15,239	32	---	15,271	22,000	524	---	---	---
WARROAD	1,746	1	Off sale Only	1,020,135	768,944	251,191	144,877	106,314	---	---	106,314	75,000	---	---	---	---
WATERTOWN	3,620	1	Off Sale Only	512,715	398,363	114,352	147,557	(33,205)	86,404	11,022	42,177	---	---	---	---	---
WAVERLY	[01]	745	1 On and Off Sale	530,569	350,707	179,862	188,231	(8,369)	5,757	---	(2,612)	39,584	---	---	---	---
WAYZATA	4,122	1	On and Off Sale	2,960,322	1,721,598	1,238,724	1,026,827	211,897	30,611	---	242,508	525,000	14,150	---	---	---
WELLS	2,543	1	On and Off Sale	641,298	419,440	221,858	214,557	7,301	11,868	721	18,448	91,829	---	721	6,478	---
WEST CONCORD	832	1	On and Off Sale	336,545	191,325	145,220	173,351	(28,131)	3,300	---	(24,831)	---	1,461	---	---	---
WILLIAMS	204	1	On and Off Sale	392,956	257,543	135,413	154,811	(19,398)	15,797	2,543	(6,144)	21,902	2,174	---	---	---
WILMONT	323	1	On and Off Sale	199,630	100,279	99,351	108,449	(9,098)	10,576	---	1,478	---	---	---	---	---
WINDOM	4,513	1	Off Sale Only	1,069,279	762,993	306,286	225,474	80,812	---	---	80,812	35,000	10,190	---	---	---
WINTON	181	1	On and Off Sale	210,687	97,960	112,727	128,531	(15,804)	19,590	---	3,786	---	1,761	---	---	---
WOLF LAKE	33	1	On and Off Sale	282,004	171,228	110,776	115,953	(5,177)	8,111	1,655	1,279	20,000	147,294	90,000	1,655	2,768
WOOD LAKE	[21]	420	1 On and Off Sale	124,186	86,402	37,784	54,018	(16,234)	1	8,282	(24,515)	(1,505)	---	---	---	---
WORTHINGTON	11,300	1	Off Sale Only	1,597,830	1,194,967	402,863	263,062	139,801	6,439	388	145,852	125,000	72,358	---	---	---
GRAND TOTAL		257		249,241,524	178,970,001	70,271,523	53,799,635	16,471,888	3,837,817	1,111,682	19,198,023	15,376,293	4,792,749	198,000	761,841	825,683

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ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used; however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] Joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund 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.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.

ENTERPRISE FUND FOOTNOTES

- [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 Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water enterprise fund operations.
- [99] Failed to report in time for this publication.

Types of Public Service Enterprises

- W Water utility enterprise
- S Sewer utility enterprise
- R Refuse collection and disposal enterprise
- L City-owned liquor store enterprise
- E Electric utility enterprise
- H City-owned hospital enterprise
- N City-owned nursing home enterprise
- O Other public service enterprises

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
ADA	1,667	90,000	---	---	970,000	2,302,000	---	---	3,362,000	115,000	2,925,067
ADAMS	783	245,000	---	---	500,000	1,569,000	815,000	---	3,129,000	1,220,000	4,938
ADRIAN	1,234	---	---	---	180,000	1,285,000	1,274,452	---	2,739,452	---	520,366
AFTON	2,908	---	---	---	---	---	---	---	---	---	200,000
AITKIN	2,092	185,000	355,000	---	20,000	2,020,000	790,000	---	3,370,000	1,150,000	1,073,699
AKELEY	398	---	---	---	---	600,000	---	---	600,000	120,000	168,341
ALBANY	1,887	---	1,579,658	---	3,345,000	---	---	---	4,924,658	140,000	1,441,266
ALBERT LEA	18,082	---	475,000	---	6,440,000	2,585,000	---	57,750	9,557,750	1,090,000	886,850
ALBERTA	136	---	---	---	---	---	---	---	---	---	26,428
ALBERTVILLE	4,983	20,000	135,000	---	3,972,800	1,930,000	790,000	---	6,847,800	80,000	940,397
ALDEN	654	---	---	---	231,000	---	---	---	231,000	---	28,237
ALDRICH	50	---	---	---	---	---	---	---	---	---	---
ALEXANDRIA	10,165	1,085,000	---	---	8,255,000	---	6,251,715	---	15,591,715	2,925,000	219,600
ALPHA	123	---	---	---	---	---	---	---	---	---	---
ALTURA	426	---	---	---	---	---	---	---	---	---	---
ALVARADO	369	120,000	---	---	---	---	188,000	---	308,000	120,000	568,816
AMBOY	562	---	---	---	---	---	---	---	---	---	52,000
ANDOVER	28,939	---	9,815,000	---	12,630,000	11,825,000	---	2,470,000	36,740,000	1,605,000	1,665,000
ANNANDALE	2,712	---	1,155,000	---	1,840,000	---	965,000	---	3,960,000	1,475,000	---
ANOKA	18,275	6,485,000	1,735,000	---	---	2,490,000	---	---	10,710,000	710,000	---
APPLE VALLEY	48,418	8,730,000	1,905,000	---	22,660,000	2,415,000	1,920,000	6,160,000	43,790,000	6,805,000	1,025,000
APPLETON	2,877	---	278,000	---	185,000	3,362,020	1,580,027	---	5,405,047	5,405,047	961,174
ARCO	95	---	---	---	---	96,000	---	---	96,000	---	---
ARDEN HILLS	9,457	---	2,715,000	---	---	---	---	---	2,715,000	---	---
ARGYLE	664	---	---	---	780,000	---	---	---	780,000	125,000	462,663
ARLINGTON	2,091	390,000	---	---	600,000	7,075,000	1,630,000	---	9,695,000	390,000	299,834
ASHBY	474	---	---	---	90,000	793,000	---	---	883,000	---	15,508
ASKOV	371	---	---	---	---	356,743	---	---	356,743	---	389,000
ATWATER	1,066	---	---	---	2,280,000	---	585,648	---	2,865,648	2,865,648	---
AUDUBON	480	630,000	---	---	221,000	870,000	---	890,000	2,611,000	---	320,918
AURORA	1,791	---	---	---	3,475,000	---	2,775,000	---	6,250,000	1,705,000	185,025
AUSTIN	23,685	2,940,000	5,820,000	---	7,330,000	13,960,000	10,295,000	---	40,345,000	4,320,000	976,792
AVOCA	137	---	---	---	---	---	---	---	---	---	450,000
AVON	1,282	---	145,000	---	800,000	7,866,857	---	---	8,811,857	495,000	238,724
BABBITT	1,642	---	---	---	---	1,950,000	---	---	1,950,000	---	1,463,667
BACKUS	317	---	---	---	---	265,995	---	---	265,995	---	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
BADGER	469	---	---	---	25,000	---	---	---	25,000	25,000	357,226
BAGLEY	1,234	---	---	---	1,207,000	2,555,000	---	---	3,762,000	---	1,468,443
BALATON	598	---	---	---	---	390,000	---	1,041,976	1,431,976	390,000	985,051
BARNESVILLE	2,239	---	---	---	3,085,781	3,155,000	665,640	---	6,906,421	1,455,000	98,619
BARNUM	556	---	---	---	100,000	547,274	---	---	647,274	---	21,000
BARRETT	345	---	---	---	407,837	108,000	---	---	515,837	---	109,922
BARRY	21	---	---	---	---	---	---	---	---	---	13,000
BATTLE LAKE	780	---	---	---	605,000	140,000	350,000	---	1,095,000	---	1,974,835
BAUDETTE	1,078	---	---	---	---	917,000	---	---	917,000	---	379,582
BAXTER	6,564	196,000	---	---	15,825,000	2,385,000	---	---	18,406,000	---	1,557,832
BAYPORT	3,131	---	1,395,000	---	---	---	---	---	1,395,000	1,395,000	---
BEARDSLEY	250	---	---	---	---	---	---	---	---	---	117,538
BEAVER BAY	182	---	---	---	40,000	---	262,500	---	302,500	40,000	---
BEAVER CREEK	246	---	---	---	---	48,299	---	---	48,299	---	372,909
BECKER	3,395	12,205,000	20,265,000	---	6,480,000	---	---	---	38,950,000	26,375,000	---
BEJOU	90	---	---	---	---	---	---	---	---	---	---
BELGRADE	716	---	285,000	---	640,000	150,000	2,235,000	---	3,310,000	1,525,000	---
BELLE PLAINE	5,002	---	2,275,000	---	6,355,000	320,000	310,000	---	9,260,000	750,000	7,166,220
BELLECHESTER	172	---	---	---	---	175,000	---	---	175,000	---	1,000
BELLINGHAM	195	---	---	---	---	---	---	---	---	---	---
BELTRAMI	94	---	---	---	42,000	---	---	---	42,000	---	---
BELVIEW	398	---	---	---	25,000	2,072,356	1,395,000	---	3,492,356	335,000	137,024
BEMIDJI	12,758	120,000	2,410,000	---	4,085,000	15,880,000	3,570,000	---	26,065,000	3,570,000	145,000
BENA	115	---	---	---	---	---	---	---	---	---	---
BENSON	3,375	1,175,000	525,000	---	---	4,180,000	---	---	5,880,000	820,000	496,723
BERTHA	468	---	---	---	---	---	---	---	---	---	---
BETHEL	459	---	---	---	540,000	815,000	---	---	1,355,000	225,000	204,697
BIG FALLS	264	---	---	---	---	---	---	105,912	105,912	---	---
BIG LAKE	7,707	---	1,235,000	---	8,965,000	5,551,000	100,333	---	15,851,333	1,090,000	1,177,000
BIGELOW	232	---	---	---	73,900	---	---	---	73,900	---	---
BIGFORK	463	---	---	---	130,000	---	---	---	130,000	---	12,000
BINGHAM LAKE	169	---	---	---	---	---	---	---	---	---	---
BIRCHWOOD	971	---	---	---	---	88,000	---	---	88,000	---	---
BIRD ISLAND	1,180	---	---	---	395,000	---	---	---	395,000	---	85,000
BISCAY	114	---	---	---	---	---	690,000	---	690,000	---	---
BIWABIK	905	---	195,000	---	560,000	---	---	---	755,000	425,000	467,744

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
BLACKDUCK	734	---	---	---	322,321	516,000	---	1,065,000	1,903,321	1,903,321	168,840
BLAINE	49,962	5,885,000	11,920,000	---	4,825,000	---	---	---	22,630,000	3,815,000	2,800,000
BLOMKEST	183	87,000	---	---	---	---	---	---	87,000	---	---
BLOOMING PRAIRIE	1,943	---	---	---	1,869,200	1,350,800	690,000	---	3,910,000	1,615,800	860,456
BLOOMINGTON	85,301	9,090,000	7,555,000	44,200,000	12,980,000	1,415,000	10,015,000	---	85,255,000	52,975,000	1,362,677
BLUE EARTH	3,542	85,000	6,940,000	---	5,565,000	4,435,000	---	---	17,025,000	7,825,000	3,037,155
BLUFFTON	217	---	---	---	---	627,416	---	---	627,416	627,416	---
BOCK	108	---	---	---	---	252,400	---	---	252,400	---	---
BORUP	89	---	---	---	---	---	---	---	---	---	---
BOVEY	678	---	---	---	305,000	---	---	---	305,000	---	95,922
BOWLUS	258	65,000	---	---	---	---	---	---	65,000	---	---
BOY RIVER	36	---	---	---	---	---	---	---	---	---	---
BOYD	190	---	---	---	128,000	135,000	---	---	263,000	---	20,048
BRAHAM	1,395	---	245,000	---	---	288,000	116,000	---	649,000	35,000	157,187
BRAINERD	13,780	1,232,500	---	---	9,205,000	1,400,000	3,833,782	---	15,671,282	---	491,640
BRANDON	436	---	---	---	---	928,000	---	---	928,000	---	3,980
BRECKENRIDGE	3,520	1,565,000	136,720	---	1,905,000	859,000	---	---	4,465,720	---	209,692
BREEZY POINT	1,273	---	405,000	---	234,000	---	46,645	---	685,645	---	1,614,934
BREWSTER	490	---	---	---	120,000	30,000	---	---	150,000	150,000	113,492
BRICELYN	362	---	---	---	---	115,000	---	---	115,000	---	58,971
BROOK PARK	158	---	---	---	---	---	---	---	---	---	43,000
BROOKLYN CENTER	29,174	5,875,000	4,505,000	---	5,705,000	450,000	---	845,000	17,380,000	845,000	---
BROOKLYN PARK	68,715	20,275,000	10,475,000	---	10,770,000	8,915,000	---	---	50,435,000	1,670,000	26,234,241
BROOKS	142	---	---	---	---	---	---	---	---	---	---
BROOKSTON	96	---	---	---	---	---	---	---	---	---	---
BROOTEN	649	540,000	---	---	---	---	---	---	540,000	---	316,486
BROWERVILLE	729	---	145,000	---	185,000	---	255,000	---	585,000	---	427,027
BROWNS VALLEY	658	---	---	---	300,000	410,000	---	---	710,000	710,000	---
BROWNSDALE	716	---	---	---	588,478	---	---	---	588,478	---	---
BROWNSVILLE	515	---	---	---	235,000	420,000	---	---	655,000	235,000	---
BROWNTON	819	---	---	---	1,845,000	---	---	---	1,845,000	70,000	176,641
BRUNO	101	---	---	---	---	---	---	---	---	---	---
BUCKMAN	218	60,000	---	---	---	10,000	---	---	70,000	60,000	---
BUFFALO	12,120	9,185,000	955,000	---	9,140,000	29,439,693	11,640,000	---	60,359,693	7,865,000	1,715,985
BUFFALO LAKE	757	115,000	---	---	---	110,000	---	---	225,000	---	2,495,368
BÜHL	994	---	305,000	---	645,000	---	---	---	950,000	---	11,111

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
BURNSVILLE	61,355	2,070,000	4,950,000	---	26,425,000	2,160,000	3,015,000	---	38,620,000	6,980,000	5,241,805
BURTRUM	133	---	---	---	---	---	---	---	---	---	---
BUTTERFIELD	544	---	---	---	---	970,000	365,000	---	1,335,000	140,000	---
BYRON	4,198	---	---	---	4,995,000	5,033,000	---	---	10,028,000	---	634,470
CALEDONIA	2,961	2,355,000	---	---	---	2,205,000	---	---	4,560,000	1,675,000	1,146,916
CALLAWAY	210	40,000	---	---	---	---	---	---	40,000	---	21,057
CALUMET	373	---	---	---	---	323,000	---	---	323,000	---	125,100
CAMBRIDGE	6,306	282,168	1,004,000	---	8,168,832	3,143,000	11,117,000	425,000	24,140,000	5,837,168	9,044,172
CAMPBELL	227	---	---	---	---	---	---	---	---	---	---
CANBY	1,856	176,000	195,000	---	1,330,000	540,000	---	---	2,241,000	315,000	1,761,517
CANNON FALLS	3,877	---	525,000	---	7,890,000	---	---	---	8,415,000	4,605,000	17,571,401
CANTON	331	---	---	---	---	---	---	---	---	---	6,059
CARLOS	355	---	---	---	1,190,000	100,000	---	---	1,290,000	100,000	---
CARLTON	823	---	---	---	20,000	1,285,000	---	---	1,305,000	20,000	---
CARVER	1,801	---	---	---	3,935,000	1,130,000	---	---	5,065,000	705,000	1,029,000
CASS LAKE	842	---	---	---	---	238,000	---	---	238,000	---	713,321
CEDAR MILLS	52	---	---	---	---	---	---	---	---	---	---
CENTER CITY	600	---	---	---	196,067	---	---	---	196,067	---	---
CENTERVILLE	3,557	---	---	---	3,065,000	700,000	---	---	3,765,000	---	---
CEYLON	382	---	---	---	---	665,000	---	---	665,000	665,000	---
CHAMPLIN	22,925	1,965,000	12,400,000	---	195,000	6,370,000	---	---	20,930,000	4,680,000	71,268
CHANDLER	256	---	---	---	---	48,500	119,414	---	167,914	---	1,288,925
CHANHASSEN	21,600	10,450,000	3,075,000	---	5,890,000	3,175,000	860,000	---	23,450,000	23,450,000	3,368,500
CHASKA	20,260	---	44,762,133	---	8,275,000	15,265,000	46,815,000	---	115,117,133	23,205,000	760,000
CHATFIELD	2,444	523,000	466,066	---	1,820,200	745,000	1,830,000	---	5,384,266	735,000	---
CHICKAMAW BEACH	147	---	---	---	---	---	---	---	---	---	---
CHISAGO CITY	2,961	---	---	---	1,010,000	165,000	---	---	1,175,000	635,000	712,352
CHISHOLM	4,831	---	200,000	---	555,000	---	---	---	755,000	200,000	1,429,504
CHOKIO	424	---	---	---	155,000	1,576,400	---	---	1,731,400	155,000	65,163
CIRCLE PINES	4,742	55,000	4,810,000	---	255,000	1,290,000	360,000	---	6,770,000	5,120,000	---
CLARA CITY	1,353	---	---	---	---	260,000	1,195,000	---	1,455,000	1,195,000	4,181,260
CLAREMONT	608	---	---	---	---	1,412,000	---	---	1,412,000	---	84,347
CLARISSA	628	---	---	---	---	1,483,100	---	---	1,483,100	---	1,542,679
CLARKFIELD	904	---	---	---	195,000	4,520,000	485,890	---	5,200,890	2,335,000	103,127
CLARKS GROVE	716	---	---	---	---	---	---	---	---	---	---
CLEAR LAKE	330	---	---	---	449,000	---	---	---	449,000	---	184,345

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
CLEARBROOK	559	1,110,000		--	179,000	270,000		--	1,559,000	20,000	410,826
CLEARWATER	984	--	--	--	839,000	75,000	--	--	914,000	--	2,233,604
CLEMENTS	181	--	--	--	--	--	--	--	--	--	--
CLEVELAND	709	--	--	--	--	415,000	--	--	415,000	245,000	69,878
CLIMAX	237	--	--	--	--	--	--	--	--	--	37,868
CLINTON	442	--	--	--	--	--	--	--	--	--	1,627,885
CLITHERALL	125	--	--	--	--	--	--	--	--	--	--
CLONTARF	164	--	--	--	--	--	--	--	--	--	--
CLOQUET	11,499	145,000		--	1,485,000	4,095,000		--	5,725,000	1,415,000	2,093,328
COATES	169	--	--	--	--	--	--	--	--	--	--
COBDEN	57	--	--	--	178,150	--	--	--	178,150	--	--
COHASSET	2,515	--	3,270,000		--	2,040,000	2,180,000		7,490,000	7,280,000	36,517
COKATO	2,721	--	28,000		--	981,000	--	--	1,009,000	--	3,258,960
COLD SPRING	3,492	--	85,000		7,830,000	1,030,000		--	8,945,000	1,875,000	364,151
COLERAINE	1,115	--	--	--	--	505,000	--	--	505,000	--	4,021,443
COLOGNE	1,108	--	--	--	--	--	--	--	--	--	1,311,988
COLUMBIA HEIGHTS	18,698	--	1,630,288		1,937,828	2,737,172		--	6,305,288	--	--
COMFREY	367	--	--	--	125,000	--	511,000	--	636,000	--	312,437
COMSTOCK	121	--	--	--	--	--	--	--	--	--	187,030
CONGER	150	--	--	--	--	--	--	--	--	--	--
COOK	599	95,000		--	--	230,000	--	--	325,000	95,000	37,584
COON RAPIDS	62,295	3,985,000	13,630,000		14,645,000	16,945,000		--	49,205,000	15,125,000	2,349,678
CORCORAN	5,850	--	--	--	--	--	--	--	--	--	478,000
CORRELL	45	--	--	--	--	--	--	--	--	--	9,110
COSMOS	584	--	80,000		--	--	--	--	80,000	--	--
COTTAGE GROVE	31,437	--	1,220,000		25,950,000	6,190,000		--	33,360,000	5,275,000	1,457,548
COTTONWOOD	1,146	--	--	--	1,632,900	--	--	--	1,632,900	--	97,077
COURTLAND	559	--	83,068		668,000	--	--	--	751,068	--	806,596
CROMWELL	196	--	--	--	--	50,947	--	--	50,947	--	75,523
CROOKSTON	8,104	--	6,650,000		2,845,000	3,741,900		--	13,236,900	4,280,000	862,433
CROSBY	2,312	100,000		--	585,000	50,000		--	735,000	--	488,004
CROSSLAKE	1,981	5,323,000		--	--	1,055,000	521,129		6,899,129	--	3,492,124
CRYSTAL	23,012	--	4,810,000		5,515,000	--	--	--	10,325,000	3,265,000	666,296
CURRIE	210	--	--	--	120,000	--	--	--	120,000	--	525,000
CUYUNA	259	--	--	--	225,000	--	--	--	225,000	--	135,012
CYRUS	287	--	--	--	--	--	--	--	--	--	15,728

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
DAKOTA	330	—	—	—	—	—	—	—	—	—	130,939
DALTON	260	—	—	—	—	86,000	—	—	86,000	—	—
DANUBE	510	304,000	—	—	—	—	—	233,285	537,285	—	—
DANVERS	102	—	—	—	—	—	—	—	—	—	77,563
DARFUR	131	—	—	—	—	188,000	—	—	188,000	—	—
DARWIN	290	—	—	—	—	—	—	—	—	—	—
DASSEL	1,278	—	—	—	765,000	805,000	1,315,000	—	2,885,000	1,815,000	3,182,824
DAWSON	1,506	—	125,971	—	—	661,534	1,426,000	—	2,213,505	—	2,338,258
DAYTON	4,911	164,000	—	—	2,390,000	265,000	—	—	2,819,000	265,000	2,902,000
DE GRAFF	144	—	—	—	—	196,000	—	—	196,000	196,000	26,383
DEEPHAVEN	3,885	—	—	—	—	—	—	—	—	—	—
DEER CREEK	335	—	—	—	—	322,000	—	—	322,000	—	—
DEER RIVER	928	82,000	—	—	1,322,500	600,780	—	—	2,005,280	920,000	373,423
DEERWOOD	590	400,000	—	—	23,248	—	—	—	423,248	—	23,850
DELANO	4,114	1,705,000	50,000	—	1,285,000	4,525,000	2,580,000	—	10,145,000	785,000	9,288,373
DELAVAN	206	—	—	—	—	—	—	—	—	—	444,950
DELHI	70	—	—	—	—	—	—	—	—	—	—
DELLWOOD	1,070	—	—	—	—	—	—	—	—	—	—
DENHAM	39	—	—	—	—	—	—	—	—	—	—
DENNISON	170	—	—	—	62,000	195,000	—	—	257,000	—	3,288
DENT	194	—	—	—	—	72,259	—	—	72,259	72,259	8,725
DETROIT LAKES	7,719	5,459,999	1,160,000	—	4,640,000	—	5,170,000	—	16,429,999	695,000	5,120,083
DEXTER	335	—	—	186,932	355,000	—	155,000	—	696,932	—	—
DILWORTH	3,104	—	—	—	6,250,000	—	—	—	6,250,000	985,000	1,753,926
DODGE CENTER	2,385	—	530,000	—	2,510,000	515,000	1,090,000	—	4,645,000	940,000	—
DONALDSON	31	—	—	—	—	—	—	—	—	—	—
DONNELLY	242	—	—	—	—	—	—	—	—	—	—
DORAN	53	—	—	—	—	—	—	—	—	—	—
DOVER	545	—	—	—	—	—	—	—	—	—	416,000
DOVRAY	63	—	—	—	—	—	—	—	—	—	44,872
DULUTH	86,082	33,593,400	5,222,000	13,389,954	52,554,600	36,380,000	3,136,750	2,005,000	146,281,704	32,764,954	45,018,572
DUMONT	112	—	—	—	—	266,000	—	—	266,000	—	—
DUNDAS	679	—	965,000	—	—	1,615,000	—	—	2,580,000	455,000	2,764,416
DUNDEE	100	—	—	—	—	200,000	—	—	200,000	—	—
DUNNELL	189	—	—	—	—	—	—	—	—	—	242,586
EAGAN	64,975	13,735,000	—	—	13,435,000	8,675,000	—	—	35,845,000	7,605,000	—

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
EAGLE BEND	607	—	—	—	—	905,000	—	—	905,000	—	53,418
EAGLE LAKE	1,879	—	—	—	2,055,000	—	—	—	2,055,000	210,000	—
EAST BETHEL	11,230	1,080,000	—	—	720,000	—	145,000	—	1,945,000	1,225,000	224,000
EAST GRAND FORKS	7,616	—	—	—	4,830,000	1,605,000	2,560,000	—	8,995,000	755,000	2,509,320
EAST GULL LAKE	999	—	—	—	—	1,540,000	—	—	1,540,000	1,540,000	1,255,129
EASTON	209	—	—	—	—	—	—	—	—	—	—
ECHO	266	—	—	—	370,000	489,000	—	—	859,000	—	148,921
EDEN PRAIRIE	59,325	7,600,000	—	—	6,770,000	11,083,516	10,935,000	—	36,388,516	18,725,000	1,048,138
EDEN VALLEY	889	—	—	—	995,000	985,000	—	—	1,980,000	—	2,365,530
EDGERTON	1,023	—	—	—	—	137,251	—	—	137,251	—	381,407
EDINA	48,156	6,625,000	35,900,000	—	—	12,640,000	12,035,000	—	67,200,000	14,545,000	1,804,585
EFFIE	86	—	—	—	—	—	—	—	—	—	—
EITZEN	234	—	—	—	—	—	—	—	—	—	30,450
ELBA	206	—	—	—	125,000	—	—	—	125,000	—	—
ELBOW LAKE	1,272	—	—	—	6,010,000	235,000	54,166	—	6,299,166	6,299,166	266,784
ELGIN	886	212,000	560,000	—	94,000	912,000	—	—	1,778,000	560,000	—
ELIZABETH	174	—	—	—	—	—	—	—	—	—	19,937
ELK RIVER	18,758	—	1,352,500	—	8,825,000	11,810,000	12,430,000	—	34,417,500	2,930,000	3,936,350
ELKO	765	90,000	—	—	—	1,115,000	—	—	1,205,000	90,000	—
ELKTON	152	—	—	—	—	—	—	—	—	—	—
ELLENDALE	594	—	—	—	185,000	—	—	—	185,000	—	276,241
ELLSWORTH	532	—	—	—	—	161,000	—	—	161,000	60,000	—
ELMDALE	110	—	—	—	—	—	—	—	—	—	21,201
ELMORE	701	—	—	—	175,000	50,000	—	—	225,000	—	60,465
ELROSA	156	—	—	—	—	—	—	—	—	—	—
ELY	3,616	415,000	2,075,000	—	220,000	2,000,000	—	—	4,710,000	1,475,000	3,922,237
ELYSIAN	529	—	—	—	—	1,472,312	698,938	—	2,171,250	386,000	1,649,397
EMILY	872	—	—	—	—	—	—	—	—	—	96,190
EMMONS	425	—	—	—	186,266	—	—	—	186,266	—	10,399
ERHARD	141	—	—	—	—	—	—	—	—	—	—
ERSKINE	427	52,000	—	—	—	748,000	—	—	800,000	—	121,417
EVAN	91	—	—	—	—	—	—	—	—	—	—
EVANSVILLE	558	—	—	—	1,195,000	—	—	—	1,195,000	—	535,575
EVELETH	3,745	—	—	—	—	2,168,850	—	—	2,168,850	—	387,119
EXCELSIOR	2,400	—	—	—	—	540,000	—	—	540,000	—	42,118
EVOTA	1,766	—	—	—	1,405,000	3,700,000	—	—	5,105,000	850,000	11,607

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
FAIRFAX	1,298	---	---	---	245,000	5,820,000	---	---	6,065,000	1,455,000	2,288,106
FAIRMONT	10,778	---	1,100,000	---	14,820,000	3,280,000	---	---	19,200,000	6,795,000	93,429
FALCON HEIGHTS	5,579	---	1,355,000	---	1,085,000	---	---	---	2,440,000	---	---
FARIBAULT	22,037	3,475,000	2,475,000	---	4,890,000	7,120,000	3,290,000	---	21,250,000	10,160,000	1,207,910
FARMINGTON	15,549	---	2,999,419	---	9,350,000	11,058,245	---	---	23,407,664	683,985	459,179
FARWELL	51	---	---	---	---	---	---	---	---	---	---
FEDERAL DAM	102	---	---	---	---	---	---	---	---	---	---
FELTON	212	---	---	---	---	---	---	---	---	---	2,642
FERGUS FALLS	13,782	735,000	1,885,000	---	12,085,000	6,080,000	---	---	20,785,000	10,000,000	2,111,597
FERTILE	877	149,000	---	---	51,975	53,025	---	---	254,000	105,000	986,219
FIFTY LAKES	398	---	---	---	135,000	---	---	---	135,000	---	64,604
FINLAYSON	322	---	---	---	176,000	361,000	---	---	537,000	---	322,386
FISHER	409	---	---	---	240,000	109,000	---	---	349,000	---	---
FLENSBURG	241	---	---	---	---	---	---	---	---	---	72,723
FLOODWOOD	542	---	---	---	---	102,000	---	---	102,000	---	18,334
FLORENCE	47	---	---	---	---	---	---	---	---	---	---
FOLEY	2,435	---	---	---	3,095,000	393,000	---	---	3,488,000	705,000	905,714
FORADA	190	---	---	---	---	---	---	---	---	---	---
FOREST LAKE	15,692	---	5,495,000	155,000	1,885,000	5,715,000	---	---	13,250,000	170,000	993,553
FORESTON	442	---	---	---	---	545,000	---	---	545,000	---	---
FORT RIPLEY	68	---	---	---	---	---	---	---	---	---	---
FOSSTON	1,537	215,000	1,180,000	---	10,000	3,967,000	955,000	---	6,327,000	95,000	878,572
FOUNTAIN	367	---	---	---	---	65,000	---	---	65,000	---	---
FOXHOME	131	---	---	---	---	---	---	---	---	---	---
FRANKLIN	494	260,000	---	---	---	20,000	---	---	280,000	---	88,909
FRAZEE	1,381	---	124,686	---	1,410,000	---	---	---	1,534,686	---	366,565
FREEBORN	297	---	---	---	---	---	---	---	---	---	234,572
FREEPORT	459	---	---	---	1,361,000	470,000	---	---	1,831,000	---	---
FRIDLEY	27,480	---	10,705,000	---	315,000	2,800,000	---	---	13,820,000	7,590,000	---
FROST	242	---	---	---	---	812,000	---	---	812,000	---	87,880
FULDA	1,307	---	---	---	240,000	735,000	---	---	975,000	460,000	435,073
FUNKLEY	18	---	---	---	---	---	---	---	---	---	---
GARFIELD	290	---	---	---	---	---	81,000	---	81,000	---	504,782
GARRISON	229	---	---	---	---	---	---	---	---	---	---
GARVIN	149	---	---	---	---	---	---	---	---	---	62,072
GARY	207	---	---	---	82,000	---	---	---	82,000	---	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
GAYLORD	2,278	100,000	2,185,615	—	2,555,000	6,980,000	—	—	11,820,615	11,820,615	395,000
GEM LAKE	442	—	—	—	—	—	—	—	—	—	—
GENEVA	458	—	—	—	—	—	—	—	—	—	53,924
GENOLA	68	—	—	—	—	—	—	—	—	—	—
GEORGETOWN	119	—	—	—	—	—	—	—	—	—	—
GHENT	310	—	240,000	—	285,000	—	—	—	525,000	—	128,406
GIBBON	795	1,025,000	—	—	—	—	—	—	1,025,000	—	—
GILBERT	1,809	—	—	—	1,205,000	—	—	—	1,205,000	—	197,764
GILMAN	224	—	—	—	—	—	—	—	—	—	—
GLENCOE	5,633	1,761,000	780,000	—	4,671,000	7,108,000	245,000	—	14,565,000	9,940,000	1,110,952
GLENVILLE	699	—	—	—	75,000	—	—	—	75,000	—	11,647
GLENWOOD	2,654	200,000	—	—	365,000	470,000	195,000	—	1,230,000	675,000	1,031,107
GLYNDON	1,128	—	—	—	2,221,884	—	—	—	2,221,884	—	1,332,960
GOLDEN VALLEY	20,736	—	36,105,000	—	38,830,000	—	—	—	74,935,000	4,160,000	1,346,131
GONVICK	287	—	—	—	—	—	—	—	—	—	—
GOOD THUNDER	583	—	—	—	300,000	14,500	—	—	314,500	314,500	1,072,000
GOODHUE	851	—	364,970	—	1,032,803	906,004	—	—	2,303,777	—	—
GOODRIDGE	97	—	—	—	62,000	39,000	—	—	101,000	62,000	—
GOODVIEW	3,330	—	270,000	—	2,335,000	—	—	—	2,605,000	325,000	44,954
GRACEVILLE	595	—	—	—	185,000	588,000	241,000	—	1,014,000	—	—
GRANADA	300	—	—	—	—	—	—	—	—	—	—
GRAND MARAIS	1,416	—	—	—	995,000	374,000	2,885,000	—	4,254,000	80,000	433,054
GRAND MEADOW	939	—	480,000	—	190,000	540,000	—	—	1,210,000	—	177,210
GRAND RAPIDS	8,233	—	2,220,000	—	12,000,000	6,620,000	1,415,000	—	22,255,000	—	2,941,170
GRANITE FALLS	3,105	1,370,000	—	—	3,804,000	2,193,440	4,962,745	—	12,330,185	1,000,000	858,332
GRANT	4,170	—	—	—	94,400	—	—	—	94,400	—	—
GRASSTON	101	—	—	—	—	—	—	—	—	—	—
GREEN ISLE	380	—	—	—	2,060,000	1,201,207	—	—	3,261,207	85,000	106,357
GREENBUSH	753	—	—	—	165,000	18,000	216,676	—	399,676	—	—
GREENFIELD	2,744	360,000	—	—	4,700,000	—	—	—	5,060,000	—	—
GREENWALD	190	—	—	—	243,141	—	—	—	243,141	—	—
GREENWOOD	790	—	—	—	—	—	—	—	—	—	—
GREY EAGLE	334	40,000	—	—	155,000	—	—	—	195,000	20,000	706,864
GROVE CITY	620	—	—	—	—	75,000	1,245,000	—	1,320,000	1,320,000	—
GRYGLA	233	—	—	—	333,000	—	—	—	333,000	117,476	73,319
GULLY	97	—	—	—	—	—	—	—	—	—	—

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
HACKENSACK	310	267,000	—	—	—	—	289,000	—	556,000	267,000	213,941
HADLEY	65	—	—	—	—	—	—	—	—	—	—
HALLOCK	1,151	—	—	—	1,975,000	805,000	—	—	2,780,000	350,000	—
HALMA	73	—	—	—	—	—	—	—	—	—	—
HALSTAD	608	—	—	—	650,000	—	—	—	650,000	95,000	12,741
HAM LAKE	14,034	700,000	—	—	1,240,000	—	—	—	1,940,000	—	—
HAMBURG	545	39,000	—	—	253,000	—	—	—	292,000	272,000	240,342
HAMMOND	242	331,000	—	—	—	—	—	—	331,000	—	41,204
HAMPTON	598	—	—	—	—	—	—	—	—	—	—
HANCOCK	703	20,000	—	—	—	3,032,582	—	—	3,052,582	1,455,000	78,226
HANLEY FALLS	311	—	—	—	230,000	—	—	—	230,000	—	730,080
HANOVER	2,048	—	—	—	1,364,000	—	825,000	—	2,189,000	335,000	1,782,552
HANSKA	432	—	—	—	670,000	535,000	—	—	1,205,000	—	30,660
HARDING	106	—	—	—	—	—	—	—	—	—	—
HARDWICK	216	—	—	—	—	—	—	—	—	—	107,713
HARMONY	1,133	3,380,000	185,000	—	980,000	455,000	—	—	5,000,000	—	793,047
HARRIS	1,212	—	—	—	45,000	—	—	—	45,000	45,000	518,811
HARTLAND	284	—	—	—	248,000	—	—	—	248,000	—	116,963
HASTINGS	19,782	4,660,000	—	—	19,885,000	11,125,000	—	1,765,000	37,435,000	10,645,000	546,720
HATFIELD	44	—	—	—	—	—	—	—	—	—	—
HAWEY	1,867	—	—	—	2,350,000	831,000	—	—	3,181,000	1,220,000	721,023
HAYFIELD	1,364	719,000	275,000	—	784,000	3,285,000	2,110,000	—	7,173,000	1,590,000	1,674,031
HAYWARD	237	—	—	—	230,000	140,000	—	—	370,000	—	54,072
HAZEL RUN	62	—	—	—	—	—	—	—	—	—	80,000
HECTOR	1,147	—	—	—	975,000	—	3,000,000	—	3,975,000	370,000	1,694,267
HEIDELBERG	89	—	—	—	—	—	—	—	—	—	—
HENDERSON	943	—	315,000	—	4,755,000	760,000	—	—	5,830,000	860,000	442,466
HENDRICKS	694	242,653	—	—	—	—	—	—	242,653	—	48,702
HENDRUM	320	—	—	—	155,000	—	—	—	155,000	—	15,718
HENNING	783	—	117,000	—	—	5,224,000	344,405	—	5,685,405	—	324,237
HENRIETTE	100	—	—	—	—	—	—	—	—	—	—
HERMAN	440	—	—	—	668,100	1,305,000	—	—	1,973,100	—	178,053
HERMANTOWN	8,336	—	—	—	11,915,000	2,270,000	5,025,000	—	19,210,000	1,310,000	393,241
HERON LAKE	767	—	—	—	—	2,102,754	108,000	—	2,210,754	—	34,000
HEWITT	268	—	—	—	—	—	—	—	—	—	178,875
HIBBING	16,800	1,951,623	775,000	—	—	6,163,256	—	—	8,889,879	5,764,879	14,213,234

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
HILL CITY	486	—	—	—	—	38,000	—	—	38,000	—	235,000
HILLMAN	24	—	—	—	—	—	—	—	—	—	—
HILLS	572	—	—	—	—	—	—	148,246	148,246	—	1,600
HILLTOP	781	—	—	—	—	—	—	—	—	—	—
HINCKLEY	1,347	575,000	80,000	—	100,000	550,000	—	—	1,305,000	358,900	4,369,799
HITTERDAL	187	—	—	—	—	—	—	—	—	—	—
HOFFMAN	672	—	—	—	—	1,195,000	—	—	1,195,000	—	387,913
HOKAH	594	—	—	—	—	205,000	—	—	205,000	—	135,000
HOLDINGFORD	729	1,265,000	—	—	635,000	345,000	—	—	2,245,000	1,610,000	—
HOLLAND	208	—	—	—	—	—	—	—	—	—	—
HOLLANDALE	305	—	—	—	—	120,000	—	—	120,000	—	—
HOLLOWAY	108	—	—	—	—	—	—	—	—	—	—
HOLT	90	—	—	—	—	—	—	—	—	—	—
HOPKINS	17,643	1,145,000	12,633,056	—	2,275,000	5,710,000	13,810,000	—	35,573,056	—	—
HOUSTON	1,017	455,000	—	—	290,000	—	370,000	—	1,115,000	370,000	468,312
HOWARD LAKE	1,876	—	348,324	—	4,560,000	190,000	—	—	5,098,324	500,000	952,122
HOYT LAKES	1,987	120,000	287,580	—	1,570,000	—	—	—	1,977,580	120,000	1,370,474
HUGO	8,375	—	2,135,000	—	495,000	2,970,000	2,720,000	—	8,320,000	495,000	1,318,730
HUMBOLDT	56	—	—	—	—	—	—	—	—	—	—
HUTCHINSON	13,545	950,000	584,534	—	15,825,000	26,425,989	33,430,000	—	77,215,523	12,370,000	1,420,546
IHLEN	101	—	—	—	—	—	—	—	—	—	39,296
INDEPENDENCE	3,529	845,000	—	—	715,000	—	1,725,000	—	3,285,000	845,000	713,277
INTERNATIONAL FALLS	6,537	—	—	—	—	—	—	—	—	—	—
INVER GROVE HEIGHTS	31,053	1,665,009	26,138,423	—	11,841,000	5,830,000	3,940,000	—	49,414,432	22,265,000	985,000
IONA	161	—	—	—	—	—	—	—	—	—	750,000
IRON JUNCTION	86	—	—	—	—	—	—	—	—	—	—
IRONTON	530	—	—	—	—	16,000	—	—	16,000	—	53,100
ISANTI	4,161	—	—	—	—	4,378,000	6,410,190	—	10,788,190	320,000	25,000
ISLE	769	160,000	175,000	—	278,000	—	—	—	613,000	160,000	270,092
IVANHOE	652	—	—	—	—	—	—	—	—	—	1,538,024
JACKSON	3,481	155,000	245,000	—	—	625,000	1,400,874	—	2,425,874	705,000	1,138,983
JANESVILLE	2,123	—	—	—	—	5,240,574	1,577,426	895,000	—	7,713,000	1,550,000
JASPER	594	—	—	—	—	855,000	374,000	813,419	—	2,042,419	—
JEFFERS	383	—	—	—	—	—	—	—	—	—	—
JENKINS	305	—	—	—	—	—	—	—	—	—	—
JOHNSON	31	—	—	—	—	—	—	—	—	—	—

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
JORDAN	4,413	---	---	---	10,795,000	335,000	---	---	11,130,000	3,990,000	7,655,108
KANDIYOH	544	440,000	---	---	---	---	360,000	---	800,000	---	---
KARLSTAD	760	240,000	---	---	700,000	325,000	---	---	1,265,000	11,025,000	384,369
KASOTA	696	---	---	---	---	---	---	---	---	---	---
KASSON	5,057	---	---	---	3,945,000	---	---	---	3,945,000	1,120,000	7,458,527
KEEWATIN	1,158	---	---	---	---	---	---	---	---	---	739,955
KELLIHER	304	---	---	---	248,000	---	---	---	248,000	---	---
KELLOGG	447	---	---	---	311,558	---	---	---	311,558	---	35,974
KENNEDY	232	---	---	---	162,889	---	---	---	162,889	162,889	82,991
KENNETH	50	---	---	---	---	---	---	---	---	---	38,028
KENSINGTON	270	---	---	---	---	195,000	---	---	195,000	---	9,791
KENT	119	---	---	---	---	---	---	---	---	---	---
KENYON	1,689	---	55,000	---	1,020,000	725,000	2,860,000	---	4,660,000	2,395,000	237,481
KERKHOVEN	749	---	---	---	---	755,000	244,571	---	999,571	---	---
KERRICK	70	---	---	---	---	---	---	---	---	---	---
KETTLE RIVER	176	52,000	---	---	---	382,000	---	---	434,000	---	16,000
KIESTER	527	---	1,695,000	---	---	---	---	---	1,695,000	870,000	221,566
KILKENNY	157	---	---	---	---	411,000	---	---	411,000	---	---
KIMBALL	622	---	---	---	1,055,000	111,500	---	---	1,166,500	---	80,598
KINBRAE	19	---	---	---	---	---	---	---	---	---	12,624
KINGSTON	122	---	---	---	---	---	---	---	---	---	---
KINNEY	182	---	---	---	---	---	---	---	---	---	---
LA CRESCENT	5,072	---	---	---	5,445,000	860,000	1,095,000	---	7,400,000	425,000	249,480
LA PRAIRIE	612	---	---	---	208,000	---	---	---	208,000	---	---
LA SALLE	86	---	---	---	---	---	---	---	---	---	---
LAFAYETTE	532	---	30,000	---	---	---	---	---	30,000	---	---
LAKE BENTON	685	---	---	---	---	---	---	---	---	---	1,225,540
LAKE BRONSON	235	---	---	---	---	---	---	---	---	---	8,520
LAKE CITY	5,266	---	50,000	---	2,299,000	1,520,000	1,582,826	---	5,451,826	160,000	6,755,417
LAKE CRYSTAL	2,504	470,000	105,000	---	4,070,000	370,000	3,655,000	---	8,670,000	470,000	304,781
LAKE ELMO	7,666	---	---	---	1,325,000	665,000	---	---	1,990,000	---	---
LAKE HENRY	83	---	---	---	---	145,000	---	---	145,000	---	37,712
LAKE LILLIAN	241	---	---	---	---	---	---	---	---	---	---
LAKE PARK	811	---	---	---	---	395,000	---	---	395,000	395,000	533,162
LAKE SHORE	1,014	140,000	---	---	---	---	535,000	---	675,000	140,000	254,134
LAKE ST. CROIX BEACH	1,162	---	---	---	672,730	---	---	---	672,730	---	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
LAKE WILSON	260	---	---	---	---	464,703	---	---	464,703	---	492,873
LAKEFIELD	1,713	---	---	---	885,000	---	298,944	---	1,183,944	315,000	3,830,109
LAKELAND	1,923	---	---	---	370,000	---	---	---	370,000	---	---
LAKELAND SHORES	355	---	---	---	---	---	---	---	---	---	---
LAKEVILLE	47,523	21,835,000	5,750,000	---	14,845,000	13,215,000	4,565,000	4,915,000	65,125,000	4,935,000	4,821,208
LAMBERTON	826	---	---	---	270,000	255,000	2,902,339	---	3,427,339	---	36,748
LANCASTER	351	---	---	---	107,000	---	---	---	107,000	---	---
LANDFALL	748	---	---	---	---	676,182	---	---	676,182	---	---
LANESBORO	776	---	48,000	---	464,000	1,265,000	---	---	1,777,000	290,000	371,084
LAPORTE	134	---	---	---	---	870,000	---	---	870,000	---	---
LASTRUP	94	---	---	---	---	---	---	---	---	---	---
LAUDERDALE	2,364	---	140,000	---	3,045,000	---	---	---	3,185,000	140,000	---
LE CENTER	2,352	---	620,000	---	1,545,000	355,000	---	---	2,520,000	540,000	3,395,821
LE SUEUR	4,207	2,470,000	1,230,000	---	2,320,000	3,005,000	2,965,000	---	11,990,000	5,335,000	848,708
LENGBY	82	---	---	---	---	---	---	---	---	---	---
LEONARD	27	---	---	---	---	---	---	---	---	---	---
LEONIDAS	57	---	---	---	---	---	---	---	---	---	---
LERoy	915	---	---	---	495,000	3,156,200	---	---	3,651,200	---	---
LESTER PRAIRIE	1,453	---	125,000	---	80,000	285,000	---	---	490,000	---	87,523
LEWISTON	1,494	---	---	---	1,176,000	110,000	---	---	1,286,000	---	3,966,173
LEWISVILLE	266	480,000	---	---	---	---	---	---	480,000	---	77,000
LEXINGTON	2,220	---	---	---	995,000	---	---	---	995,000	---	---
LILYDALE	654	---	2,760,000	---	---	---	595,000	---	3,355,000	---	---
LINDSTROM	3,581	---	---	---	1,530,000	595,000	---	---	2,125,000	1,630,000	75,000
LINO LAKES	18,368	---	---	---	12,840,000	2,970,000	5,500,000	---	21,310,000	21,310,000	530,000
LISMORE	224	---	---	---	---	369,755	---	---	369,755	---	224,788
LITCHFIELD	6,736	---	---	---	4,305,000	5,165,000	---	---	9,470,000	10,541,503	14,962,220
LITTLE CANADA	9,890	---	3,845,000	---	320,000	---	---	---	4,165,000	---	---
LITTLE FALLS	8,224	620,000	2,609,815	---	16,065,000	1,225,000	---	---	20,519,815	1,735,000	3,664,771
LITTLEFORK	694	---	---	---	398,000	1,200,000	---	---	1,598,000	---	187,306
LONG BEACH	290	---	---	---	---	---	---	---	---	---	64,381
LONG LAKE	1,833	---	656,003	---	1,955,000	---	---	---	2,611,003	160,000	12,706
LONG PRAIRIE	3,023	---	50,000	---	2,425,000	1,020,000	---	---	3,495,000	510,000	3,984,878
LONGVILLE	180	---	---	---	---	953,000	---	---	953,000	---	50,246
LONSDALE	1,859	---	---	---	760,000	745,000	---	---	1,505,000	370,000	1,379,427
LORETO	622	---	---	---	355,000	20,000	---	---	375,000	---	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
LOUISBURG	41	---	---	---	---	---	---	---	---	---	---
LOWRY	275	---	---	---	---	---	---	---	---	---	---
LUCAN	213	---	---	---	---	---	---	---	---	---	151,142
LUVERNE	4,600	560,000	1,858,500	---	1,975,000	576,000	340,000	---	5,309,500	1,830,000	337,517
LYLE	565	---	---	---	---	72,600	---	---	72,600	---	397,797
LYND	340	---	---	---	---	274,417	---	---	274,417	75,000	18,000
MABEL	760	---	---	---	295,000	988,510	---	---	1,283,510	140,000	230,664
MADELIA	2,320	---	60,000	---	---	2,590,000	1,520,000	339,572	4,509,572	---	1,938,659
MADISON	1,742	---	---	---	1,175,000	3,962,000	---	---	5,137,000	---	6,047
MADISON LAKE	884	89,000	85,000	---	945,000	315,000	---	---	1,434,000	370,000	301,343
MAGNOLIA	209	530,000	---	---	---	---	---	---	530,000	---	135,400
MAHNOMEN	1,202	215,000	---	---	954,167	513,000	---	---	1,682,167	285,000	93,903
MAHTOMEDI	8,050	---	---	---	5,170,000	---	---	---	5,170,000	---	49,694
MANCHESTER	78	---	---	---	---	---	---	---	---	---	---
MANHATTAN BEACH	55	---	---	---	---	---	---	---	---	---	---
MANKATO	33,844	2,225,000	8,305,000	---	56,805,000	19,010,000	---	---	86,345,000	6,985,000	22,093,550
MANTORVILLE	1,174	---	---	---	760,000	135,000	---	---	895,000	135,000	---
MAPLE GROVE	55,278	26,390,000	4,065,000	---	16,995,000	17,525,000	19,280,000	430,000	84,685,000	5,880,000	10,625,920
MAPLE LAKE	1,667	---	825,000	---	2,980,000	685,000	---	---	4,490,000	105,000	---
MAPLE PLAIN	2,096	---	116,000	---	---	---	---	---	116,000	---	428,277
MAPLETON	1,669	---	---	---	2,905,000	---	---	---	2,905,000	1,515,000	8,369
MAPLEVIEW	177	---	80,000	---	---	---	---	---	80,000	---	---
MAPLEWOOD	35,763	7,285,000	6,262,297	---	18,925,000	1,490,000	---	---	33,962,297	14,520,000	566,166
MARBLE	689	---	---	---	---	---	---	---	---	---	233,966
MARIETTA	170	---	---	---	33,350	---	---	---	33,350	---	---
MARINE ON ST. CROIX	644	---	---	---	---	---	---	---	---	---	123,484
MARSHALL	12,788	1,545,000	7,915,000	---	2,740,000	13,690,000	46,573,000	---	72,463,000	10,260,000	3,075,773
MAYER	780	---	---	---	615,000	4,220,000	---	---	4,835,000	---	1,227,654
MAYNARD	372	---	41,000	---	260,000	---	1,284,500	---	1,585,500	---	129,240
MAZEPPO	789	---	---	---	220,000	---	---	---	220,000	---	424,000
MC GRATH	65	---	---	---	---	---	---	---	---	---	26,860
MC GREGOR	396	---	---	---	---	470,000	---	1,428,700	1,898,700	---	---
MC INTOSH	616	30,000	---	---	---	3,229,000	---	---	3,259,000	30,000	661,533
MC KINLEY	81	---	---	---	---	---	---	---	---	---	---
MEADOWLANDS	105	---	---	---	---	---	---	---	---	---	---
MEDFORD	1,077	---	---	---	4,011,707	405,000	---	---	4,416,707	820,000	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
MEDICINE LAKE	368	---	---	---	---	---	---	---	---	---	---
MEDINA	4,276	---	300,000	---	235,000	---	---	---	535,000	---	20,000
MEIRE GROVE	142	---	---	---	---	---	---	---	---	---	---
MELROSE	3,177	---	---	---	790,000	2,405,000	---	---	3,195,000	---	3,861,670
MENAHGA	1,228	175,000	---	---	757,224	2,906,000	---	---	3,838,224	175,000	134,532
MENDOTA	198	---	---	---	---	---	---	---	---	---	---
MENDOTA HEIGHTS	11,635	1,935,000	---	---	4,990,000	730,000	---	---	7,655,000	5,565,000	---
MENTOR	125	114,000	---	---	---	---	---	---	114,000	---	---
MIDDLE RIVER	320	---	---	---	---	84,000	---	---	84,000	---	117,215
MIESVILLE	137	---	---	---	---	---	---	---	---	---	---
MILACA	2,652	---	---	---	1,585,000	1,160,000	1,125,000	---	3,870,000	590,000	---
MILAN	310	---	---	---	---	---	---	---	---	---	---
MILLERVILLE	115	---	---	---	---	---	---	---	---	---	---
MILLVILLE	183	---	---	---	---	---	---	---	---	---	---
MILROY	256	---	---	---	---	155,000	---	---	155,000	155,000	---
MILTONA	287	---	215,000	---	---	323,000	---	---	538,000	---	93,764
MINNEAPOLIS	382,295	222,390,000	214,440,000	77,102,000	43,683,000	751,088,000	82,117,000	---	1,390,820,000	326,388,000	94,893,000
MINNEISKA	109	---	---	---	---	---	---	---	---	---	---
MINNEOTA	1,411	30,000	---	---	540,000	395,000	---	---	965,000	395,000	484,153
MINNESOTA CITY	228	---	---	---	---	---	---	---	---	---	---
MINNESOTA LAKE	670	---	---	---	405,000	---	---	---	405,000	---	---
MINNETONKA	51,658	5,000,000	---	---	---	7,920,000	---	---	12,920,000	---	---
MINNETONKA BEACH	618	1,450,000	---	---	---	---	---	---	1,450,000	---	---
MINNETRISTA	4,890	---	---	---	720,000	2,055,000	---	---	2,775,000	720,000	1,255,000
MIZPAH	76	---	---	---	---	---	---	---	---	---	---
MONTEVIDEO	5,448	1,232,900	---	---	4,094,191	5,562,909	1,343,191	---	12,233,191	6,170,000	2,775,998
MONTGOMERY	2,951	---	3,525,000	---	3,725,000	2,390,000	---	---	9,640,000	---	8,756,601
MONTICELLO	9,776	2,535,000	2,360,000	---	7,760,000	---	7,305,000	---	19,960,000	355,000	12,053,364
MONROSE	1,661	---	---	---	---	3,715,000	145,416	---	3,860,416	---	5,941,002
MOORHEAD	32,720	2,430,000	17,140,000	---	30,340,000	19,759,142	30,115,000	---	99,784,142	32,150,000	8,635,717
MOOSE LAKE	2,430	---	635,000	---	---	1,735,000	---	---	2,370,000	---	1,809,642
MORA	3,421	4,865,000	---	---	100,000	73,000	---	1,442,748	6,480,748	3,555,000	35,000
MORGAN	871	---	4,500	---	---	1,340,000	---	---	1,344,500	125,000	935,616
MORRIS	5,212	675,000	280,000	---	2,235,000	---	---	---	3,190,000	195,000	4,488,836
MORRISTOWN	1,017	---	---	---	---	210,000	995,000	---	1,205,000	210,000	1,045,274
MORTON	430	---	---	---	---	392,000	---	---	392,000	---	---

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
MOTLEY	638	---	490,000	---	130,000	748,000	---	---	1,368,000	490,000	150,636
MOUND	9,630	247,759	2,480,000	---	4,000,000	2,647,241	7,970,000	---	17,345,000	150,000	37,553
MOUNDS VIEW	12,865	405,162	955,000	809,000	---	1,945,000	2,601,890	---	6,716,052	2,900,000	11,281
MOUNTAIN IRON	2,940	---	490,000	---	2,090,000	830,000	---	---	3,410,000	490,000	673,498
MOUNTAIN LAKE	2,103	---	310,000	---	760,000	125,000	3,134,209	---	4,329,209	1,780,000	1,696,987
MURDOCK	299	---	---	---	242,000	---	---	---	242,000	---	---
MYRTLE	59	---	---	---	---	---	---	---	---	---	---
NASHUA	60	---	---	---	---	---	---	---	---	---	---
NASHWAUK	944	---	---	---	---	---	---	---	---	---	1,058,696
NASSAU	82	---	---	---	---	---	---	---	---	---	---
NELSON	160	---	---	---	---	---	---	---	---	---	---
NERSTRAND	236	---	---	---	---	975,000	---	---	975,000	---	224,418
NEVIS	354	24,885	---	---	35,000	638,000	---	---	697,885	35,000	59,060
NEW AUBURN	498	---	---	---	---	---	---	---	---	---	13,000
NEW BRIGHTON	22,332	---	10,665,000	---	8,890,000	1,400,000	12,070,000	---	33,025,000	---	2,042,200
NEW GERMANY	346	165,000	---	---	---	---	---	---	165,000	---	---
NEW HOPE	20,910	1,200,000	1,965,000	---	4,035,000	3,720,000	535,000	---	11,455,000	1,425,000	1,635,000
NEW LONDON	1,083	---	76,337	---	2,465,000	1,884,800	---	---	4,426,137	---	223,182
NEW MARKET	1,028	185,000	---	---	465,000	885,000	---	---	1,535,000	185,000	339,043
NEW MUNICH	343	---	---	---	---	---	---	---	---	---	---
NEW PRAGUE	5,391	450,000	735,000	---	8,230,000	1,785,000	4,211,339	---	15,411,339	15,411,339	1,075,740
NEW RICHLAND	1,167	---	---	---	350,000	95,000	---	---	445,000	---	795,391
NEW TRIER	116	---	---	---	---	---	---	---	---	---	---
NEW ULM	13,798	---	1,465,000	---	13,168,400	28,086,600	---	---	42,720,000	14,065,000	4,691,843
NEW YORK MILLS	1,175	1,080,000	360,000	---	1,775,000	---	---	---	3,215,000	505,000	833,462
NEWFOLDEN	358	---	---	---	415,000	296,800	---	---	711,800	---	---
NEWPORT	3,694	---	5,625,000	---	870,000	---	---	---	6,495,000	2,355,000	1,902,167
NICOLLET	944	---	545,000	---	1,420,000	---	---	---	1,965,000	60,000	1,698,128
NIELSVILLE	89	18,000	---	---	---	42,100	---	---	60,100	---	---
NIMROD	70	---	---	---	---	---	---	---	---	---	---
NISSWA	2,008	---	---	---	---	553,723	---	---	553,723	---	1,749,981
NORCROSS	61	---	---	---	---	---	---	---	---	---	---
NORTH BRANCH	9,399	2,193,710	2,015,000	---	9,690,000	1,870,000	6,115,000	125,000	22,008,710	1,360,000	1,062,113
NORTH MANKATO	12,429	---	965,000	---	17,345,000	8,150,000	2,950,000	---	29,410,000	2,555,000	4,879,262
NORTH OAKS	4,082	---	---	---	---	---	---	---	---	---	---
NORTH ST. PAUL	12,273	6,075,000	1,875,000	---	500,000	3,010,000	---	---	11,460,000	570,000	294,441

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
NORTHFIELD	18,256	2,345,000	2,820,000	---	9,295,000	27,270,000	---	---	41,730,000	1,540,000	18,750,275
NORTHOME	227	---	---	---	---	101,000	---	---	101,000	---	---
NORTHROP	248	---	---	---	---	---	---	---	---	---	---
NORWOOD YOUNG AMERICA	3,272	---	---	---	2,990,000	5,665,000	---	---	8,655,000	530,000	182,281
OAK GROVE	7,290	---	---	---	1,105,050	---	---	---	1,105,050	---	297,500
OAK PARK HEIGHTS	4,379	---	---	---	1,485,000	375,000	---	---	1,860,000	610,000	---
OAKDALE	27,605	655,000	1,225,000	---	13,890,000	1,230,000	---	---	17,000,000	1,940,000	2,068,000
ODESSA	107	---	---	---	---	261,000	---	---	261,000	---	---
ODIN	117	---	---	---	---	---	---	---	---	---	71,250
OGEMA	135	---	---	---	---	---	---	---	---	---	---
OGILVIE	481	---	450,000	---	---	175,000	---	---	625,000	175,000	---
OKABENA	180	50,000	---	---	---	350,000	---	---	400,000	400,000	---
OKLEE	406	---	---	---	---	1,152,500	---	---	1,152,500	---	35,093
OLIVIA	2,518	---	---	---	6,275,000	3,675,000	1,100,000	---	11,050,000	2,300,000	1,284,069
ONAMIA	866	335,000	128,000	---	---	---	---	---	463,000	335,000	376,000
ORMSBY	151	---	---	---	---	243,000	---	---	243,000	---	225,325
ORONO	7,687	---	---	---	4,050,000	---	4,290,000	---	8,340,000	2,675,000	75,000
ORONOCO	901	---	---	---	---	---	---	---	---	---	7,347
ORR	244	---	---	---	---	---	---	---	---	---	79,088
ORTONVILLE	2,046	3,000,000	---	---	2,990,000	2,144,000	---	---	8,134,000	390,000	4,900,000
OSAKIS	1,594	---	---	---	2,255,000	320,000	---	---	2,575,000	---	730,889
OSLO	331	---	---	---	---	---	---	---	---	---	100,033
OSSEO	2,485	644,800	3,595,000	---	3,040,200	---	2,705,000	---	9,985,000	3,870,000	222,759
OSTRANDER	204	---	---	---	---	424,000	---	---	424,000	---	---
OTSEGO	9,356	---	---	---	6,535,000	17,897,000	---	---	24,432,000	460,000	298,444
OTTERTAIL	482	---	---	---	400,000	1,000,000	---	---	1,400,000	---	1,433,000
OWATONNA	23,379	---	275,000	---	15,945,000	---	11,384,869	---	27,604,869	8,235,000	342,181
PALISADE	146	---	---	---	---	---	---	---	---	---	175,667
PARK RAPIDS	3,428	---	---	---	5,955,000	810,000	---	---	6,765,000	425,000	9,584,559
PARKERS PRAIRIE	1,020	795,000	---	---	---	---	---	---	795,000	---	135,000
PAYNESVILLE	2,287	---	---	---	3,220,000	885,000	---	---	4,105,000	1,475,000	172,185
PEASE	168	---	---	---	674,000	---	---	---	674,000	---	---
PELICAN RAPIDS	2,435	---	835,000	---	2,620,000	1,990,000	---	---	5,445,000	3,455,000	813,561
PEMBERTON	249	---	---	---	---	---	---	---	---	---	928,668
PENNOCK	505	---	---	---	215,000	1,188,000	---	---	1,403,000	215,000	---
PEQUOT LAKES	1,875	1,574,759	150,000	---	---	140,000	---	---	1,864,759	140,000	227,692

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
PERHAM	2,688	715,000	---	---	6,370,700	11,320,000	5,945,000	---	24,350,700	2,485,000	3,249,495
PERLEY	113	---	---	---	---	---	---	---	---	---	17,284
PETERSON	258	---	---	---	---	---	---	---	---	---	104,476
PIERZ	1,306	---	459,000	---	---	---	---	---	459,000	---	---
PILLAGER	464	---	---	---	240,000	240,000	---	---	480,000	---	336,650
PINE CITY	3,143	---	1,285,000	---	2,450,000	800,000	730,000	---	5,265,000	1,070,000	---
PINE ISLAND	3,036	---	---	---	3,275,000	2,380,000	---	---	5,655,000	1,200,000	1,298,699
PINE RIVER	950	45,000	---	---	---	---	---	---	45,000	---	161,000
PINE SPRINGS	421	---	---	---	---	---	---	---	---	---	---
PIPESTONE	4,380	---	3,324,000	---	3,140,000	1,355,000	---	---	7,819,000	---	692,770
PLAINVIEW	3,265	---	---	---	135,000	270,000	235,000	---	640,000	405,000	220,000
PLATO	331	---	---	---	---	---	---	874,000	874,000	---	303,674
PLUMMER	266	20,000	---	---	---	127,000	---	---	147,000	20,000	153,936
PLYMOUTH	70,238	7,980,000	2,875,000	---	3,740,000	4,750,000	---	---	19,345,000	6,215,000	---
PORTER	168	---	---	---	---	---	---	---	---	---	57,950
PRESTON	1,382	1,265,000	885,705	---	1,300,000	---	215,000	---	3,665,705	---	470,339
PRINCETON	4,238	105,000	1,450,000	---	2,420,000	---	4,825,000	---	8,800,000	4,190,000	3,720,226
PRINSBURG	455	---	---	---	---	---	---	---	---	---	---
PRIOR LAKE	19,662	8,550,000	---	---	7,950,000	1,585,000	---	---	18,085,000	11,735,000	---
PROCTOR	2,814	---	---	---	1,575,000	2,030,000	360,000	---	3,965,000	360,000	250,000
QUAMBA	102	---	---	---	---	---	---	---	---	---	---
RACINE	381	---	---	---	---	---	---	---	---	---	187,504
RAMSEY	19,208	---	10,235,000	---	---	---	1,510,000	---	11,745,000	2,380,000	983,000
RANDALL	576	385,000	141,063	---	---	240,000	615,000	---	1,381,063	615,000	---
RANDOLPH	336	---	---	---	---	---	---	---	---	---	---
RANIER	183	---	---	---	24,000	---	---	---	24,000	---	---
RAYMOND	795	---	---	---	1,050,000	545,000	---	---	1,595,000	---	---
RED LAKE FALLS	1,601	---	---	---	3,561,000	575,000	---	---	4,136,000	1,970,000	18,652
RED WING	16,191	---	4,720,000	---	7,445,000	1,780,000	1,555,579	---	15,500,579	1,725,000	4,780,835
REDWOOD FALLS	5,370	1,400,744	6,990	---	---	2,784,256	12,782,593	---	16,974,583	635,000	502,131
REGAL	35	---	---	---	---	---	---	---	---	---	---
REMER	363	---	---	---	---	75,000	280,000	---	355,000	75,000	185,222
RENVILLE	1,291	---	130,000	---	250,000	4,975,000	3,705,000	---	9,060,000	4,470,000	720,903
REVERE	103	---	---	---	---	---	---	---	---	---	72,729
RICE	896	19,000	---	---	315,000	280,000	---	---	614,000	280,000	---
RICHFIELD	34,502	---	21,375,000	---	855,000	2,330,000	---	---	24,560,000	4,515,000	8,056,310

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
RICHMOND	1,285	---	70,000	---	903,000	453,000	---	---	1,426,000	---	703,393
RICHVILLE	116	---	---	---	---	---	---	---	---	---	---
RIVERTON	112	---	---	---	---	---	---	---	---	---	38,000
ROBBINSDALE	14,068	1,530,000	1,830,000	---	1,230,000	4,575,000	1,920,000	---	11,085,000	3,340,000	1,229,843
ROCHESTER	93,037	---	5,206,761	---	---	17,348,673	46,315,000	---	68,870,434	6,890,000	2,770,822
ROCK CREEK	1,234	---	---	---	---	---	---	---	---	---	47,146
ROCKFORD	3,738	---	685,000	---	3,725,000	2,000,000	970,000	---	7,380,000	---	1,838,662
ROCKVILLE	2,596	230,000	---	---	---	583,000	---	---	813,000	---	824,561
ROGERS	5,580	---	17,354,760	---	3,305,240	530,000	2,645,000	---	23,835,000	8,005,000	4,179,658
ROLLINGSTONE	663	---	---	---	385,000	487,000	---	---	872,000	340,000	---
RONNEBY	21	---	---	---	---	---	---	---	---	---	---
ROOSEVELT	154	---	---	---	---	---	---	---	---	---	---
ROSCOE	107	---	---	---	---	---	---	---	---	---	---
ROSE CREEK	348	---	---	---	245,000	---	---	---	245,000	---	191,968
ROSEAU	2,775	2,770,000	---	---	3,388,000	880,000	---	---	7,038,000	4,000,000	1,109,008
ROSEMOUNT	16,794	9,750,000	---	---	13,405,000	7,075,000	---	---	30,230,000	4,085,000	1,090,044
ROSEVILLE	34,080	9,700,000	---	---	5,795,000	---	---	---	15,495,000	---	45,378
ROTHSAY	513	100,000	---	---	265,000	400,150	---	---	765,150	100,000	---
ROUND LAKE	426	---	---	---	---	135,000	---	---	135,000	---	64,226
ROYALTON	868	---	---	---	271,000	346,000	---	---	617,000	25,000	376,000
RUSH CITY	2,885	---	1,199,000	---	775,000	---	---	---	1,974,000	460,000	6,767,414
RUSHFORD	1,746	---	1,165,000	---	1,225,000	---	930,000	---	3,320,000	280,000	1,707,428
RUSHFORD VILLAGE	735	---	---	---	---	---	---	---	---	---	164,344
RUSHMORE	369	---	---	---	345,000	180,000	---	---	525,000	345,000	---
RUSSELL	349	---	---	---	---	---	---	---	---	---	77,162
RUTHTON	269	---	---	---	445,000	---	---	---	445,000	445,000	---
RUTLEDGE	185	---	---	---	---	---	---	---	---	---	---
SABIN	404	50,000	---	---	---	---	---	---	50,000	---	28,584
SACRED HEART	531	---	---	---	455,000	---	---	629,995	1,084,995	455,000	1,137,324
SANBORN	410	---	---	---	215,000	1,101,000	---	---	1,316,000	---	10,339
SANDSTONE	2,475	168,000	---	---	1,323,000	4,373,000	2,689,150	---	8,553,150	1,568,000	464,197
SARGEANT	78	---	---	---	---	---	114,050	---	114,050	---	---
SARTELL	11,583	---	---	---	24,995,000	8,245,000	2,930,000	1,395,000	37,565,000	---	188,540
SAUK CENTRE	4,023	---	3,543,343	---	6,960,000	12,200,000	1,280,000	---	23,983,343	1,210,000	5,537,501
SAUK RAPIDS	11,690	---	3,615,000	---	12,995,000	10,550,000	5,605,000	---	32,765,000	1,325,000	239,691
SAVAGE	23,570	6,785,000	6,470,000	---	50,025,000	17,945,000	1,980,000	5,230,000	88,435,000	17,865,000	11,287,719

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
SCANLON	829	---	---	---	---	675,000	---	---	675,000	---	140,000
SEAFORTH	69	---	---	---	---	---	---	---	---	---	---
SEBEKA	688	---	---	---	231,000	340,000	---	---	571,000	340,000	961,045
SEDAN	58	---	---	---	---	---	---	---	---	---	---
SHAFER	533	---	---	---	108,000	350,000	---	---	458,000	100,000	1,516,403
SHAKOPEE	24,967	2,445,000	---	---	13,060,000	410,000	24,805,000	---	40,720,000	3,385,000	---
SHELLY	258	---	---	---	---	87,600	---	---	87,600	---	---
SHERBURN	1,045	---	---	---	1,340,000	190,000	3,368,709	---	4,898,709	---	---
SHEVLIN	172	---	---	---	---	---	---	---	---	---	---
SHOREVIEW	26,475	---	7,205,000	---	2,795,000	2,555,000	---	---	12,555,000	3,075,000	11,027,549
SHOREWOOD	7,595	---	---	---	20,000	2,360,000	12,365,000	---	14,745,000	815,000	159,233
SILVER BAY	2,052	---	---	---	---	---	---	---	---	---	1,721,954
SILVER LAKE	783	---	---	---	1,470,000	515,000	---	---	1,985,000	515,000	61,063
SKYLINE	318	---	---	---	---	345,000	---	---	345,000	---	---
SLAYTON	2,058	---	1,050,000	---	695,000	1,470,000	---	---	3,215,000	---	110,347
SLEEPY EYE	3,608	60,000	---	---	4,255,000	4,935,000	---	---	9,250,000	1,885,000	---
SOBIESKI	189	---	---	---	---	---	---	---	---	---	---
SOLWAY	68	---	---	---	---	---	---	---	---	---	---
SOUTH HAVEN	188	---	---	---	---	---	500,000	---	500,000	---	---
SOUTH ST. PAUL	20,304	2,790,000	5,730,000	---	7,180,000	3,575,000	---	---	19,275,000	8,035,000	---
SPICER	1,134	---	---	---	3,190,000	---	520,000	---	3,710,000	---	---
SPRING GROVE	1,308	50,000	66,000	---	---	---	102,440	---	218,440	50,000	41,845
SPRING HILL	57	---	---	---	---	43,000	---	---	43,000	---	---
SPRING LAKE PARK	6,833	265,513	---	---	8,640,000	---	---	---	8,905,513	265,513	2,479,445
SPRING PARK	1,720	---	760,000	---	---	---	---	---	760,000	760,000	---
SPRING VALLEY	2,574	---	465,000	---	3,455,000	---	---	---	3,920,000	940,000	417,631
SPRINGFIELD	2,198	---	240,000	---	3,125,000	---	1,990,606	---	5,355,606	895,000	216,406
SQUAW LAKE	95	---	---	---	---	---	---	---	---	---	---
ST. ANTHONY	8,012	---	2,950,000	---	6,980,000	3,645,000	6,155,000	1,400,000	21,130,000	1,755,000	320,000
ST. ANTHONY (STEARNS)	82	---	---	---	---	---	---	---	---	---	---
ST. AUGUSTA	2,637	---	---	---	1,940,000	---	---	---	1,940,000	---	4,775,563
ST. BONIFACIUS	2,300	---	---	---	3,455,000	1,450,000	---	---	4,905,000	1,450,000	---
ST. CHARLES	3,405	296,000	575,000	---	---	1,165,000	---	---	2,036,000	---	146,324
ST. CLAIR	823	545,000	405,000	---	443,000	190,000	---	---	1,583,000	545,000	2,265,545
ST. CLOUD	62,850	810,000	11,505,000	---	62,160,000	38,990,000	10,008,617	---	123,473,617	45,575,000	19,080,015
ST. FRANCIS	6,177	---	---	---	135,000	5,260,000	---	---	5,395,000	1,535,000	677,018

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt	
ST. HILAIRE	278	—	—	—	—	—	—	—	—	—	81,166	
ST. JAMES	4,651	845,000	—	—	1,820,000	4,330,000	1,143,848	—	8,138,848	490,000	2,440,466	
ST. JOSEPH	5,119	1,810,000	—	—	9,135,000	1,330,000	1,530,000	—	13,805,000	2,305,000	353,967	
ST. LEO	101	—	—	—	—	—	—	—	—	—	5,936	
ST. LOUIS PARK	44,896	10,600,000	26,095,000	—	—	2,905,000	—	—	39,600,000	13,510,000	109,302	
ST. MARTIN	277	—	110,000	—	—	264,000	—	—	374,000	—	28,638	
ST. MARY'S POINT	344	—	—	—	—	—	—	—	—	—	—	
ST. MICHAEL	12,343	605,000	—	—	19,760,000	4,925,000	10,980,000	—	36,270,000	9,640,000	1,210,337	
ST. PAUL	287,604	143,710,000	57,195,000	56,889,000	22,915,000	—	298,715,483	—	579,424,483	122,114,000	158,128,200	
ST. PAUL PARK	5,052	—	—	—	—	4,680,000	295,000	—	4,975,000	295,000	1,460,000	
ST. PETER	10,210	320,000	5,151,000	—	—	670,981	19,629,019	11,180,000	—	36,951,000	1,030,000	15,968,244
ST. ROSA	36	—	—	—	—	—	—	—	—	—	—	
ST. STEPHEN	846	89,000	—	—	45,000	—	—	—	134,000	—	—	
ST. VINCENT	103	—	—	—	—	—	—	—	—	—	—	
STACY	1,320	—	—	—	—	447,000	—	—	447,000	—	—	
STAPLES	3,114	6,500	—	—	2,637,000	—	—	—	2,643,500	660,000	1,294,999	
STARBUCK	1,331	80,000	—	—	3,211,000	1,707,000	155,000	—	5,153,000	1,920,000	21,000	
STEEEN	177	—	—	—	—	—	—	—	—	—	20,749	
STEPHEN	682	—	—	—	250,000	—	—	—	250,000	76,000	—	
STEWART	553	215,000	—	—	—	115,000	60,000	—	390,000	—	1,180,028	
STEWARTVILLE	5,650	450,000	790,025	—	1,566,000	4,305,000	—	—	7,111,025	1,151,000	287,894	
STILLWATER	16,673	15,890,000	5,635,000	—	1,995,000	6,435,000	—	—	29,955,000	2,260,000	2,069,391	
STOCKTON	703	—	—	—	605,000	—	—	—	605,000	—	—	
STORDEN	263	—	—	—	679,500	190,000	—	—	869,500	620,000	—	
STRANDQUIST	81	—	—	—	115,900	—	—	—	115,900	—	—	
STRATHCONA	26	—	—	—	—	—	—	—	—	—	—	
STURGEON LAKE	375	—	—	—	685,000	—	—	—	685,000	—	26,376	
SUNBURG	107	—	—	—	—	—	—	—	—	—	179,000	
SUNFISH LAKE	530	—	—	—	—	—	—	—	—	—	—	
SWANVILLE	358	60,000	—	—	—	—	—	—	60,000	—	—	
TACONITE	316	—	—	—	—	—	—	—	—	—	—	
TAMARACK	57	—	—	—	—	—	—	—	—	—	47,410	
TAOPI	88	—	—	—	—	—	—	—	—	—	—	
TAUNTON	193	—	—	—	—	—	—	—	—	—	32,862	
TAYLORS FALLS	1,010	—	—	—	—	564,000	—	—	564,000	460,000	1,275,962	
TENNEY	6	—	—	—	—	—	—	—	—	—	—	

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
TENSTRIKE	196	—	—	—	—	—	—	—	—	—	—
THIEF RIVER FALLS	8,488	—	—	—	—	3,615,000	4,365,000	—	7,980,000	6,410,000	3,075,183
THOMSON	160	—	—	—	—	—	—	—	—	—	—
TINTAH	69	—	—	—	—	—	—	—	—	—	56,000
TONKA BAY	1,579	—	—	—	—	—	—	—	—	—	—
TOWER	504	34,000	—	—	—	30,000	—	—	64,000	—	1,117,269
TRACY	2,213	—	—	—	—	2,870,000	3,361,521	—	6,231,521	1,455,000	1,408,493
TRAIL	62	—	—	—	—	—	—	—	—	—	—
TRIMONT	723	—	—	—	—	345,000	—	—	345,000	—	57,571
TROMMALD	122	—	—	—	—	—	—	—	—	—	33,238
TROSKY	109	—	—	—	—	—	—	—	—	—	114,846
TRUMAN	1,222	200,000	—	—	—	105,000	2,380,000	—	2,685,000	105,000	—
TURTLE RIVER	74	—	—	—	—	—	—	—	—	—	—
TWIN LAKES	158	—	—	—	—	—	—	—	—	—	—
TWIN VALLEY	835	—	—	—	—	755,000	—	—	755,000	755,000	125,269
TWO HARBORS	3,667	95,000	—	—	—	—	—	1,105,000	—	1,200,000	95,000
TYLER	1,185	1,241,500	—	—	225,000	1,860,000	—	—	3,326,500	2,750,000	282,270
ULEN	537	—	—	—	—	1,114,400	—	—	1,114,400	90,000	—
UNDERWOOD	337	—	—	—	—	—	259,147	—	259,147	—	654,193
UPSALA	429	—	—	—	—	472,000	—	—	472,000	—	30,000
URBANK	63	—	—	—	—	—	—	—	—	—	—
UTICA	226	—	—	—	—	—	—	—	—	—	161,000
VADNAIS HEIGHTS	13,270	—	5,520,000	—	1,260,000	970,000	—	—	7,750,000	2,575,000	15,786
VERGAS	327	—	—	—	580,000	228,700	—	—	808,700	—	60,826
VERMILLION	442	—	—	—	—	890,000	—	—	890,000	150,000	—
VERNDALE	569	—	—	—	—	358,700	—	—	358,700	—	176,084
VERNON CENTER	350	—	—	—	—	—	—	—	—	—	45,249
VESTA	323	—	—	—	255,000	—	—	—	255,000	—	60,000
VICTORIA	5,198	—	3,245,000	—	2,485,000	—	7,735,000	—	13,465,000	765,000	2,117,204
VIKING	85	—	—	—	—	—	—	—	—	—	—
VILLARD	236	—	—	—	—	—	—	—	—	—	—
VINING	68	—	—	—	—	—	—	—	—	—	—
VIRGINIA	8,981	3,235,000	2,515,000	—	—	23,215,000	—	—	28,965,000	7,280,000	8,258,152
WABASHA	2,649	—	1,440,000	—	460,000	1,065,000	—	—	2,965,000	—	2,448,588
WABASSO	656	28,000	—	—	1,050,000	780,000	—	—	1,858,000	—	223,109
WACONIA	8,018	—	710,000	—	1,440,000	2,445,000	—	—	4,595,000	710,000	3,880,000

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
WADENA	4,265	---	---	---	4,755,000	2,557,000	855,443	---	8,167,443	---	182,259
WAHKON	324	---	---	---	---	---	---	---	---	---	---
WAITE PARK	6,696	110,000	10,003,879	---	6,880,000	8,275,000	3,005,000	---	28,273,879	1,755,000	2,452,750
WALDORF	235	---	---	---	---	---	---	---	---	---	171,196
WALKER	1,102	---	376,000	---	1,005,000	---	---	---	1,381,000	1,005,000	3,342,684
WALNUT GROVE	709	---	---	---	300,000	---	---	---	300,000	300,000	413,546
WALTERS	79	---	---	---	---	---	---	---	---	---	13,018
WALTHAM	193	10,000	---	---	---	280,000	---	---	290,000	10,000	---
WANAMINGO	1,028	---	875,000	---	2,500,000	3,650,000	870,000	---	7,895,000	1,515,000	1,549,244
WANDA	89	---	---	---	---	---	---	---	---	---	---
WARBA	186	---	---	---	---	---	---	---	---	---	---
WARREN	1,678	96,000	---	---	127,000	1,091,003	---	---	1,314,003	70,000	315,445
WARROAD	1,746	355,000	1,085,000	---	1,020,000	1,068,000	720,000	---	4,248,000	1,285,000	619,051
WASECA	9,684	---	---	---	1,885,000	3,785,000	---	---	5,670,000	---	605,337
WATERTOWN	3,620	764,000	215,000	---	3,665,000	1,293,000	---	---	5,937,000	1,035,000	4,807,852
WATERVILLE	1,858	190,000	---	---	1,705,000	1,690,000	---	---	3,585,000	2,770,000	188,943
WATKINS	889	---	440,000	---	750,000	---	---	---	1,190,000	440,000	1,246,850
WATSON	201	---	---	---	---	---	---	---	---	---	---
WAUBUN	397	64,400	---	---	---	---	---	---	64,400	---	---
WAVERLY	745	---	---	---	230,000	2,740,000	---	---	2,970,000	230,000	679,340
WAYZATA	4,122	---	10,760,000	---	---	---	---	---	10,760,000	3,600,000	---
WELCOME	682	---	---	---	---	---	---	---	---	---	38,788
WELLS	2,543	240,000	375,000	---	---	1,100,000	1,257,568	---	2,972,568	1,715,000	36,055
WENDELL	179	---	---	---	---	---	---	---	---	---	---
WEST CONCORD	832	---	---	---	---	---	---	---	---	---	226,422
WEST ST. PAUL	19,655	305,000	---	---	9,785,000	3,005,000	800,000	---	13,895,000	5,110,000	661,088
WEST UNION	77	---	---	---	---	---	---	---	---	---	---
WESTBROOK	745	---	---	---	---	500,000	---	---	500,000	---	54,363
WESTPORT	74	---	---	---	---	---	---	---	---	---	---
WHALAN	58	---	---	---	---	---	---	---	---	---	---
WHEATON	1,542	305,000	---	---	275,000	6,664,440	---	---	7,244,440	1,291,440	5,448,946
WHITE BEAR LAKE	24,909	1,785,000	9,620,000	---	1,190,000	775,000	---	---	13,370,000	4,810,000	375,919
WILDER	70	---	---	---	---	---	---	---	---	---	69,000
WILLERNIE	562	---	---	---	---	---	---	---	---	---	14,110
WILLIAMS	204	---	---	---	---	305,000	---	---	305,000	---	8,992
WILLMAR	18,597	---	---	---	7,415,000	53,618,589	6,045,000	---	67,078,589	1,435,000	5,263,370

Table 24
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2003

Name of City	Pop.	T General Obligation	Y G.O. Tax Increment	P Rev. Tax Increment	E Special Assessment	O G.O. Revenue	F Revenue	B All Other	O Total Bonded Indebtedness	N Refunding	D Other Long Term Debt
WILLOW RIVER	335	---	---	---	---	474,000	---	---	474,000	---	---
WILMONT	323	---	---	---	---	---	---	---	---	---	142,589
WILTON	189	---	---	---	---	---	---	---	---	---	---
WINDOM	4,513	---	280,000	---	2,644,590	5,824,399	3,420,000	---	12,168,989	---	3,751,530
WINGER	195	---	---	---	173,000	---	---	---	173,000	---	---
WINNEBAGO	1,449	---	---	---	860,000	565,000	---	---	1,425,000	1,160,000	1,900,630
WINONA	27,018	2,860,200	---	---	5,506,300	12,951,500	---	---	21,318,000	2,710,000	775,000
WINSTED	2,253	355,000	---	---	1,935,000	---	---	---	2,290,000	885,000	308,639
WINTHROP	1,359	---	---	---	319,148	995,852	---	---	1,315,000	700,000	---
WINTON	181	---	---	---	---	---	---	---	---	---	96,200
WOLF LAKE	33	---	---	---	---	---	87,232	---	87,232	---	34,458
WOLVERTON	138	---	---	---	---	86,548	---	---	86,548	---	76,459
WOOD LAKE	420	---	---	---	---	750,000	---	---	750,000	---	361,919
WOODBURY	49,329	21,430,000	3,040,000	---	14,305,000	5,635,000	4,950,000	---	49,360,000	14,795,000	27,758,924
WOODLAND	483	---	---	---	187,500	---	---	---	187,500	---	556,097
WOODSTOCK	121	---	---	---	326,000	---	---	---	326,000	---	102,620
WORTHINGTON	11,300	---	90,000	---	6,140,000	7,315,000	3,240,000	---	16,785,000	---	---
WRENSHALL	324	---	---	---	---	---	---	---	---	---	---
WRIGHT	93	---	---	---	---	---	---	---	---	---	---
WYKOFF	446	---	---	---	29,000	20,000	---	---	49,000	---	---
WYOMING	3,609	---	1,225,000	---	395,000	3,670,000	325,000	---	5,615,000	3,585,000	884,823
ZEMPLE	70	---	---	---	---	---	---	---	---	---	---
ZIMMERMAN	3,619	51,000	85,000	---	---	290,000	---	---	426,000	---	4,074,894
ZUMBRO FALLS	176	---	---	---	1,084,000	---	---	---	1,084,000	---	265,205
ZUMBROTA	2,961	---	410,000	---	1,745,000	2,730,000	---	---	4,885,000	---	317,228
GRAND TOTAL	4,098,364	815,358,184	959,394,989	192,731,886	1,634,026,956	1,991,936,116	1,074,808,300	35,040,653	6,703,297,084	1,465,898,818	1,046,290,168

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**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 25

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ADA	---	1,188,677	1,188,677	---	1,204,464	1,204,464	1.3%	1,333,575	90.3%
ADAMS	180,098	261,235	441,333	154,608	307,957	462,565	4.8%	346,826	133.4%
ADRIAN	23,650	790,266	813,916	1,045,565	(304,823)	740,742	-9.0%	605,532	122.3%
AFTON	---	205,977	205,977	---	235,298	235,298	14.2%	963,760	24.4%
AITKIN	---	1,469,714	1,469,714	---	1,465,308	1,465,308	-3%	1,111,263	131.9%
AKELEY	---	27,660	27,660	3,284	126,971	130,255	370.9%	251,800	51.7%
ALBANY	---	791,434	791,434	30,557	983,936	1,014,493	28.2%	752,963	134.7%
ALBERT LEA	4,189,583	2,593,963	6,783,546	4,389,946	2,602,750	6,992,696	3.1%	11,261,751	62.1%
ALBERTVILLE	1,149,737	6,192,890	7,342,627	1,251,650	7,602,326	8,853,976	20.6%	1,546,630	572.5%
ALEXANDRIA	2,145,620	221,157	2,366,777	2,585,793	366,837	2,952,630	24.8%	6,439,869	45.8%
ALPHA	---	50,810	50,810	---	78,928	78,928	55.3%	63,232	124.8%
AMBOY	604,778	4,960	609,738	476,882	87,967	564,849	-7.4%	237,609	237.7%
ANDOVER	3,826,611	(1,804)	3,824,807	3,712,798	18,089	3,730,887	-2.5%	7,406,966	50.4%
ANNANDALE	1,726,287	80,607	1,806,894	1,735,533	161,253	1,896,786	5.0%	1,060,718	178.8%
ANOKA	3,500,000	1,120,375	4,620,375	3,700,000	1,441,676	5,141,676	11.3%	8,293,980	62.0%
APPLE VALLEY	2,700,000	12,319,799	15,019,799	2,700,000	14,535,579	17,235,579	14.8%	17,421,430	98.9%
APPLETON	698,303	326,118	1,024,421	699,379	710,847	1,410,226	37.7%	1,237,997	113.9%
ARCO	---	54,425	54,425	---	67,836	67,836	24.6%	36,594	185.4%
ARDEN HILLS	666,104	746,462	1,412,566	1,021,914	612,674	1,634,588	15.7%	3,481,518	47.0%
ARLINGTON	368,734	528,951	897,685	334,079	389,453	723,532	-19.4%	1,394,803	51.9%
ASKOV	24,928	243,125	268,053	25,561	286,883	312,444	16.6%	135,078	231.3%
ATWATER	215,000	779,362	994,362	215,000	751,611	966,611	-2.8%	527,305	183.3%
AURORA	474,337	---	474,337	414,536	---	414,536	-12.6%	1,494,186	27.7%
AUSTIN	4,100,000	1,885,436	5,985,436	3,978,000	2,041,632	6,019,632	.6%	12,571,126	47.9%
AVON	381,691	148,872	530,563	390,907	432,283	823,190	55.2%	713,876	115.3%
BABBITT	222,201	670,520	892,721	317,631	713,411	1,031,042	15.5%	1,414,369	72.9%
BACKUS	---	79,301	79,301	---	72,636	72,636	-8.4%	200,922	36.2%
BAGLEY	865,085	(54,707)	810,378	1,012,020	---	1,012,020	24.9%	878,126	115.2%
BALATON	282,518	860,790	1,143,308	205,669	768,942	974,611	-14.8%	358,997	271.5%
BARNESVILLE	---	1,184,339	1,184,339	---	1,059,506	1,059,506	-10.5%	1,631,288	64.9%
BARNUM	287,962	48,772	336,734	274,475	49,446	323,921	-3.8%	351,016	92.3%
BAUDETTE	---	68,078	68,078	---	110,473	110,473	62.3%	843,326	13.1%
BAXTER	1,599,195	852,394	2,451,589	1,785,644	1,692,628	3,478,272	41.9%	2,858,960	121.7%
BAYPORT	1,301,333	2,544,533	3,845,866	1,464,299	2,945,192	4,409,491	14.7%	1,804,988	244.3%
BEAVER BAY	---	40,829	40,829	---	14,991	14,991	-63.3%	154,310	9.7%
BECKER	---	2,034,057	2,034,057	---	1,704,836	1,704,836	-16.2%	3,142,010	54.3%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
BELGRADE	350,715	53,426	404,141	342,143	55,338	397,481	-1.6%	412,899	96.3%
BELLE PLAINE	---	1,528,639	1,528,639	---	1,716,666	1,716,666	12.3%	1,917,474	89.5%
BELVIEW	205,000	47,692	252,692	205,000	42,370	247,370	-2.1%	204,572	120.9%
BEMIDJI	4,320,369	1,265,692	5,586,061	1,247,168	5,251,514	6,498,682	16.3%	6,797,929	95.6%
BENSON	801,985	432,769	1,234,754	804,776	410,328	1,215,104	-1.6%	2,324,961	52.3%
BERTHA	21,517	525,324	546,841	21,517	575,657	597,174	9.2%	221,589	269.5%
BETHEL	36,660	351,135	387,795	18,756	356,256	375,012	-3.3%	246,526	152.1%
BIG LAKE	687,262	1,412,772	2,100,034	998,019	1,734,448	2,732,467	30.1%	2,730,766	100.1%
BIWABIK	499,659	56,554	556,213	510,246	119,402	629,648	13.2%	1,032,812	61.0%
BLACKDUCK	---	628,308	628,308	---	673,909	673,909	7.3%	484,585	139.1%
BLAINE	23,473,328	(2,058)	23,471,270	21,999,772	(12,814)	21,986,958	-6.3%	19,321,133	113.8%
BLOMKEST	---	82,408	82,408	---	88,250	88,250	7.1%	63,865	138.2%
BLOOMING PRAIRIE	11,250	664,199	675,449	487,528	276,277	763,805	13.1%	909,080	84.0%
BLOOMINGTON	28,919,470	---	28,919,470	21,893,680	---	21,893,680	-24.3%	64,179,867	34.1%
BLUE EARTH	1,414,770	(70,885)	1,343,885	1,512,357	---	1,512,357	12.5%	2,496,086	60.6%
BLUFFTON	---	52,256	52,256	---	103,219	103,219	97.5%	66,238	155.8%
BOYD	---	174,938	174,938	---	217,950	217,950	24.6%	161,330	135.1%
BRAHAM	536,431	254,733	791,164	505,734	428,203	933,937	18.0%	689,019	135.5%
BRAINERD	1,692,313	1,223,025	2,915,338	2,139,549	1,345,630	3,485,179	19.5%	10,945,255	31.8%
BRECKENRIDGE	1,306,916	361,180	1,668,096	---	1,773,538	1,773,538	6.3%	2,635,772	67.3%
BREEZY POINT	---	1,094,603	1,094,603	---	1,019,629	1,019,629	-6.8%	1,289,142	79.1%
BREWSTER	---	52,278	52,278	---	93,806	93,806	79.4%	148,828	63.0%
BRICELYN	388,295	---	388,295	325,656	---	325,656	-16.1%	193,887	168.0%
BROOKLYN CENTER	6,527,973	5,682,327	12,210,300	7,800,972	6,316,744	14,117,716	15.6%	15,421,645	91.5%
BROOKLYN PARK	17,900	9,298,276	9,316,176	232,978	10,608,781	10,841,759	16.4%	38,929,333	27.8%
BROOTEN	336,572	72,224	408,796	341,855	49,815	391,670	-4.2%	482,707	81.1%
BROWERVILLE	---	78,985	78,985	---	106,287	106,287	34.6%	358,491	29.6%
BROWNSDALE	---	240,011	240,011	---	249,190	249,190	3.8%	195,680	127.3%
BROWNTON	28,587	601,810	630,397	(4,029)	349,941	345,912	-45.1%	449,079	77.0%
BUFFALO	---	667,371	667,371	---	2,388,764	2,388,764	257.9%	5,367,130	44.5%
BUFFALO LAKE	2,731,692	---	2,731,692	---	2,211,592	2,211,592	-19.0%	664,621	332.8%
BUHL	15,605	513,450	529,055	5,622	599,688	605,310	14.4%	802,179	75.5%
BURNSVILLE	8,441,317	---	8,441,317	9,421,655	1,843,123	11,264,778	33.4%	22,690,686	49.6%
BUTTERFIELD	100,173	454,116	554,289	221,297	---	221,297	-60.1%	196,099	112.8%
BYRON	318,639	(14,049)	304,590	967,868	(600,020)	367,848	20.8%	1,069,521	34.4%
CALEDONIA	209,855	(1,307,260)	(1,097,405)	209,855	(1,419,087)	(1,209,232)	10.2%	1,426,783	-84.8%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CAMBRIDGE	2,734,230	(21,354)	2,712,876	3,165,275	(110,178)	3,055,097	12.6%	4,442,782	68.8%
CANBY	847,797	18,341	866,138	847,796	(229,578)	618,218	-28.6%	937,598	65.9%
CANNON FALLS	1,153,677	1,499,258	2,652,935	1,020,000	1,967,292	2,987,292	12.6%	2,525,129	118.3%
CARVER	---	92,375	92,375	---	174,710	174,710	89.1%	986,106	17.7%
CASS LAKE	---	---	---	---	(123,587)	(123,587)	---	1,144,060	-10.8%
CENTERVILLE	937,932	11,139	949,071	1,063,023	13,919	1,076,942	13.5%	1,629,201	66.1%
CEYLON	24,574	55,479	80,053	38,741	53,257	91,998	14.9%	234,446	39.2%
CHAMPLIN	2,804,943	1,876,019	4,680,962	2,956,588	2,823,036	5,779,624	23.5%	8,479,354	68.2%
CHANDLER	261,890	---	261,890	346,365	---	346,365	32.3%	118,220	293.0%
CHANHASSEN	3,831,773	1,750,864	5,582,637	3,895,973	8,520,487	12,416,460	122.4%	9,082,450	136.7%
CHASKA	3,889,446	478,409	4,367,855	4,366,377	42,908	4,409,285	.9%	9,339,464	47.2%
CHATFIELD	---	1,714,201	1,714,201	1,440,441	300,282	1,740,723	1.5%	1,242,640	140.1%
CHISAGO CITY	---	952,185	952,185	---	950,595	950,595	-.2%	1,048,609	90.7%
CHISHOLM	---	2,088,298	2,088,298	---	2,468,183	2,468,183	18.2%	3,483,383	70.9%
CIRCLE PINES	1,828,093	335,934	2,164,027	1,706,052	500,974	2,207,026	2.0%	2,184,349	101.0%
CLARA CITY	355,000	374,794	729,794	355,000	434,664	789,664	8.2%	747,357	105.7%
CLARISSA	17,213	298,647	315,860	112,123	338,482	450,605	42.7%	241,074	186.9%
CLARKFIELD	287,283	358,753	646,036	302,324	482,686	785,010	21.5%	500,281	156.9%
CLEARWATER	628,839	---	628,839	808,879	---	808,879	28.6%	585,398	138.2%
CLEVELAND	143,114	---	143,114	179,276	---	179,276	25.3%	239,151	75.0%
CLIMAX	---	260,452	260,452	---	286,107	286,107	9.9%	73,892	387.2%
CLOQUET	4,989,040	1,747,800	6,736,840	2,996,357	2,739,322	5,735,679	-14.9%	6,597,465	86.9%
COHASSET	---	1,789,455	1,789,455	---	2,363,494	2,363,494	32.1%	936,592	252.4%
COKATO	---	661,476	661,476	---	849,816	849,816	28.5%	1,094,865	77.6%
COLD SPRING	743,305	825,007	1,568,312	951,189	818,859	1,770,048	12.9%	1,521,035	116.4%
COLOGNE	323,212	---	323,212	316,385	---	316,385	-2.1%	418,177	75.7%
COLUMBIA HEIGHTS	3,650,254	351,044	4,001,298	3,530,480	488,829	4,019,309	.5%	9,602,250	41.9%
COOK	182,856	352,471	535,327	166,105	345,665	511,770	-4.4%	622,097	82.3%
COON RAPIDS	9,549,855	4,239,387	13,789,242	14,877,400	(361,240)	14,516,160	5.3%	21,737,415	66.8%
CORCORAN	12,000	558,629	570,629	---	596,989	596,989	4.6%	1,785,043	33.4%
COSMOS	251,660	(1,148)	250,512	257,238	(3,349)	253,889	1.3%	283,356	89.6%
COTTAGE GROVE	10,355,585	(704,256)	9,651,329	10,274,588	---	10,274,588	6.5%	11,725,302	87.6%
COTTONWOOD	---	437,388	437,388	---	702,235	702,235	60.6%	609,279	115.3%
COURTLAND	123,370	98,870	222,240	153,985	102,613	256,598	15.5%	137,265	186.9%
CROMWELL	25,255	218,084	243,339	25,343	200,219	225,562	-7.3%	231,479	97.4%
CROOKSTON	---	2,630,153	2,630,153	---	3,470,665	3,470,665	32.0%	5,648,762	61.4%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CROSBY	205,234	(518,300)	(313,066)	285,320	(400,836)	(115,516)	-63.1%	2,258,214	-5.1%
CROSSLAKE	---	1,781,124	1,781,124	---	2,328,276	2,328,276	30.7%	1,654,322	140.7%
CRYSTAL	5,274,056	8,055,331	13,329,387	4,994,279	8,990,351	13,984,630	4.9%	8,965,612	156.0%
CURRIE	115,957	---	115,957	204,960	---	204,960	76.8%	127,694	160.5%
DALTON	1,490	105,012	106,502	1,490	121,861	123,351	15.8%	104,107	118.5%
DANUBE	400,000	148,003	548,003	577,832	22,816	600,648	9.6%	234,566	256.1%
DANVERS	---	(118,015)	(118,015)	---	(119,525)	(119,525)	1.3%	61,351	-194.8%
DARFUR	60,073	116,223	176,296	60,073	122,269	182,342	3.4%	74,842	243.6%
DARWIN	9,082	19,904	28,986	10,641	24,502	35,143	21.2%	60,178	58.4%
DASSEL	239,697	379,546	619,243	259,590	472,599	732,189	18.2%	710,843	103.0%
DAWSON	---	1,160,363	1,160,363	---	1,223,944	1,223,944	5.5%	1,223,208	100.1%
DAYTON	779,989	---	779,989	773,257	---	773,257	-.9%	1,676,236	46.1%
DEEPHAVEN	2,203,476	---	2,203,476	2,026,337	---	2,026,337	-8.0%	1,978,196	102.4%
DEER RIVER	125,317	144,503	269,820	50,000	97,778	147,778	-45.2%	634,249	23.3%
DEERWOOD	554,943	342,749	897,692	626,139	373,096	999,235	11.3%	356,598	280.2%
DELANO	---	2,326,496	2,326,496	---	2,467,852	2,467,852	6.1%	1,934,198	127.6%
DELVAN	217,243	---	217,243	314,278	---	314,278	44.7%	125,530	250.4%
DENNISON	---	91,365	91,365	---	111,516	111,516	22.1%	68,485	162.8%
DETROIT LAKES	679,376	2,412,263	3,091,639	736,158	2,393,140	3,129,298	1.2%	4,762,619	65.7%
DILWORTH	410,510	189,799	600,309	504,183	300,464	804,647	34.0%	1,033,046	77.9%
DODGE CENTER	1,600,000	466,766	2,066,766	1,650,000	453,659	2,103,659	1.8%	1,251,295	168.1%
DOVER	(89,017)	9,679	(79,338)	(68,529)	18,017	(50,512)	-36.3%	144,628	-34.9%
DULUTH	2,345,863	45,175,883	47,521,746	2,361,390	49,254,563	51,615,953	8.6%	77,539,400	66.6%
DUMONT	9,710	125,895	135,605	---	112,708	112,708	-16.9%	68,809	163.8%
DUNDAS	---	---	---	302,459	169,079	471,538	---	595,505	79.2%
DUNDEE	40,197	---	40,197	46,357	---	46,357	15.3%	27,847	166.5%
DUNNELL	7,412	178,706	186,118	7,624	147,033	154,657	-16.9%	99,387	155.6%
EAGAN	5,598,055	9,328,995	14,927,050	3,142,163	9,532,907	12,675,070	-15.1%	21,569,210	58.8%
EAGLE BEND	415,563	217,612	633,175	439,258	234,128	673,386	6.4%	259,937	259.1%
EAGLE LAKE	---	336,304	336,304	384,804	---	384,804	14.4%	908,811	42.3%
EAST BETHEL	1,153,580	(6,846)	1,146,734	1,146,352	2,099	1,148,451	.1%	1,949,190	58.9%
EAST GRAND FORKS	736,971	1,477,397	2,214,368	611,038	2,801,103	3,412,141	54.1%	7,340,863	46.5%
EAST GULL LAKE	---	402,059	402,059	---	496,370	496,370	23.5%	273,882	181.2%
EASTON	---	134,779	134,779	111,210	199,050	310,260	130.2%	100,096	310.0%
ECHO	---	351,233	351,233	---	384,894	384,894	9.6%	500,318	76.9%
EDEN PRAIRIE	15,099,670	753,437	15,853,107	16,281,005	943,960	17,224,965	8.7%	25,786,657	66.8%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
EDEN VALLEY	243,265	26,977	270,242	272,440	95,746	368,186	36.2%	499,262	73.7%
EDGERTON	---	901,996	901,996	---	1,036,220	1,036,220	14.9%	367,402	282.0%
EDINA	14,325,972	1,589,518	15,915,490	9,961,074	686,777	10,647,851	-33.1%	23,179,389	45.9%
ELGIN	48,851	16,094	64,945	56,959	(15,586)	41,373	-36.3%	413,896	10.0%
ELK RIVER	3,852,642	1,555,836	5,408,478	5,618,135	1,508,132	7,126,267	31.8%	10,643,388	67.0%
ELKO	4,300	92,337	96,637	4,300	85,034	89,334	-7.6%	901,340	9.9%
ELMORE	399,752	---	399,752	401,172	---	401,172	.4%	331,177	121.1%
ELY	331,241	1,172,321	1,503,562	608,843	1,066,208	1,675,051	11.4%	3,131,695	53.5%
ELYSIAN	231,091	143,469	374,560	280,240	212,759	492,999	31.6%	349,331	141.1%
EMILY	---	545,660	545,660	---	620,030	620,030	13.6%	533,946	116.1%
EVELETH	177,139	1,688,817	1,865,956	199,193	1,864,066	2,063,259	10.6%	3,122,899	66.1%
EXCELSIOR	698,507	295,501	994,008	756,606	260,406	1,017,012	2.3%	1,542,255	65.9%
EYOTA	427,934	54,231	482,165	335,032	52,279	387,311	-19.7%	503,919	76.9%
FAIRFAX	265,000	237,778	502,778	265,000	311,274	576,274	14.6%	775,878	74.3%
FAIRMONT	4,287,738	947,233	5,234,971	4,117,007	753,322	4,870,329	-7.0%	5,916,121	82.3%
FALCON HEIGHTS	659,653	579,613	1,239,266	922,646	393,976	1,316,622	6.2%	1,472,849	89.4%
FARIBAULT	5,317,202	2,981,251	8,298,453	4,853,033	2,926,620	7,779,653	-6.3%	12,473,121	62.4%
FARMINGTON	2,372,401	658,692	3,031,093	2,582,206	(17,805)	2,564,401	-15.4%	7,102,839	36.1%
FERGUS FALLS	3,371,942	2,365,491	5,737,433	3,661,571	2,321,620	5,983,191	4.3%	7,358,120	81.3%
FIFTY LAKES	---	219,197	219,197	---	339,692	339,692	55.0%	207,747	163.5%
FINLAYSON	---	152,405	152,405	---	166,828	166,828	9.5%	167,076	99.9%
FOLEY	693,357	616,686	1,310,043	744,607	763,447	1,508,054	15.1%	1,236,055	122.0%
FOREST LAKE	3,452,384	2,020,413	5,472,797	3,324,160	8,710,809	12,034,969	119.9%	6,779,474	177.5%
FOSSTON	---	118,223	118,223	---	72,815	72,815	-38.4%	893,382	8.2%
FOUNTAIN	45,000	188,853	233,853	54,815	151,147	205,962	-11.9%	163,886	125.7%
FRANKLIN	320,000	292,359	612,359	376,038	288,863	664,901	8.6%	350,317	189.8%
FREEPORT	548,537	19,673	568,210	152,898	679,579	832,477	46.5%	336,579	247.3%
FRIDLEY	7,735,984	---	7,735,984	6,510,475	---	6,510,475	-15.8%	16,868,732	38.6%
FROST	201,239	---	201,239	248,975	---	248,975	23.7%	160,640	155.0%
FULDA	583,583	---	583,583	621,309	---	621,309	6.5%	583,422	106.5%
GARVIN	---	111,983	111,983	---	117,949	117,949	5.3%	63,460	185.9%
GAYLORD	1,073,417	(82,087)	991,330	1,285,816	(88,781)	1,197,035	20.8%	974,291	122.9%
GILBERT	100,423	611,333	711,756	40,000	767,195	807,195	13.4%	1,876,677	43.0%
GLENCOE	1,486,425	272,381	1,758,806	1,340,751	553,203	1,893,954	7.7%	2,710,888	69.9%
GLENWOOD	2,141,072	---	2,141,072	2,219,090	---	2,219,090	3.6%	1,539,826	144.1%
GOLDEN VALLEY	8,600,751	289,482	8,890,233	8,325,861	237,949	8,563,810	-3.7%	10,822,820	79.1%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
GOOD THUNDER	204,940	454,053	658,993	134,686	499,993	634,679	-3.7%	321,872	197.2%
GOODVIEW	---	410,748	410,748	---	444,072	444,072	8.1%	844,967	52.6%
GRANADA	160,384	137,353	297,737	211,508	110,323	321,831	8.1%	63,324	508.2%
GRAND MARAIS	709,663	1,379,936	2,089,599	397,735	1,848,349	2,246,084	7.5%	1,610,894	139.4%
GRAND MEADOW	424,712	131,918	556,630	525,544	114,917	640,461	15.1%	521,134	122.9%
GRAND RAPIDS	5,836,323	(15,491)	5,820,832	5,801,450	26,700	5,828,150	.1%	6,990,135	83.4%
GRANITE FALLS	268,293	188,899	457,192	320,267	177,639	497,906	8.9%	3,136,023	15.9%
GRANT	8,810	458,721	467,531	---	475,587	475,587	1.7%	801,389	59.3%
GREENBUSH	---	255,704	255,704	---	272,040	272,040	6.4%	372,782	73.0%
GREENFIELD	989,380	127,399	1,116,779	1,290,728	149,229	1,439,957	28.9%	882,619	163.1%
GREENWOOD	31,011	44,798	75,809	36,272	(34,078)	2,194	-97.1%	466,516	.5%
GROVE CITY	---	(175,678)	(175,678)	---	(58,628)	(58,628)	-66.6%	320,457	-18.3%
HACKENSACK	---	27,677	27,677	---	7,921	7,921	-71.4%	192,751	4.1%
HADLEY	---	57,753	57,753	---	75,925	75,925	31.5%	22,093	343.7%
HALLOCK	---	502,479	502,479	---	575,619	575,619	14.6%	509,552	113.0%
HAM LAKE	2,290,793	339,713	2,630,506	2,539,391	12,736	2,552,127	-3.0%	2,808,245	90.9%
HANCOCK	---	152,403	152,403	---	126,976	126,976	-16.7%	318,684	39.8%
HANLEY FALLS	90,605	28,470	119,075	---	63,648	63,648	-46.5%	155,841	40.8%
HANOVER	263,949	100,058	364,007	281,305	331,647	612,952	68.4%	767,273	79.9%
HANSKA	169,110	131,562	300,672	185,823	127,225	313,048	4.1%	214,656	145.8%
HARMONY	334,312	239,032	573,344	328,260	335,595	663,855	15.8%	649,995	102.1%
HARRIS	6,000	31,648	37,648	6,000	110,889	116,889	210.5%	314,401	37.2%
HARTLAND	38,508	82,591	121,099	103,298	42,133	145,431	20.1%	109,937	132.3%
HASTINGS	3,649,919	2,324,100	5,974,019	3,788,022	1,996,400	5,784,422	-3.2%	9,564,566	60.5%
HAYFIELD	310,156	65,300	375,456	314,412	36,168	350,580	-6.6%	707,687	49.5%
HECTOR	489,538	---	489,538	472,280	(5,774)	466,506	-4.7%	728,629	64.0%
HENDERSON	---	(251,440)	(251,440)	---	(128,874)	(128,874)	-48.7%	389,716	-33.1%
HENDRICKS	---	281,064	281,064	---	382,313	382,313	36.0%	392,767	97.3%
HENNING	37,686	711,757	749,443	44,115	570,843	614,958	-17.9%	404,996	151.8%
HERMAN	---	59,281	59,281	---	237,159	237,159	300.1%	317,491	74.7%
HERMANTOWN	3,798,701	16,321	3,815,022	4,142,020	205,027	4,347,047	13.9%	2,860,338	152.0%
HERON LAKE	298,003	(47,914)	250,089	11,854	341,519	353,373	41.3%	444,675	79.5%
HIBBING	3,839,095	1,760,021	5,599,116	5,091,904	1,735,256	6,827,160	21.9%	12,139,541	56.2%
HILLS	150,000	319,272	469,272	150,000	364,673	514,673	9.7%	189,567	271.5%
HILLTOP	---	729,323	729,323	---	925,345	925,345	26.9%	474,345	195.1%
HINCKLEY	---	420,590	420,590	---	628,019	628,019	49.3%	783,587	80.1%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
HOLDINGFORD	48,929	367,500	416,429	41,918	429,470	471,388	13.2%	342,996	137.4%
HOPKINS	2,902,971	2,989,415	5,892,386	3,225,708	1,598,883	4,824,591	-18.1%	10,194,224	47.3%
HOUSTON	---	233,838	233,838	---	306,448	306,448	31.1%	579,592	52.9%
HOWARD LAKE	347,398	491,990	839,388	391,765	602,792	994,557	18.5%	1,129,957	88.0%
HOYT LAKES	756,940	1,164,391	1,921,331	812,755	855,198	1,667,953	-13.2%	2,750,837	60.6%
HUGO	1,565,070	---	1,565,070	1,968,512	---	1,968,512	25.8%	2,045,268	96.2%
HUTCHINSON	1,006,583	2,558,690	3,565,273	3,989,894	446,581	4,436,475	24.4%	8,958,988	49.5%
INDEPENDENCE	---	(202,797)	(202,797)	---	(348,096)	(348,096)	71.6%	1,888,816	-18.4%
INTERNATIONAL FAL	---	7,423,936	7,423,936	---	7,316,597	7,316,597	-1.4%	5,880,981	124.4%
INVER GROVE HEIG	1,282,032	---	1,282,032	2,984,594	---	2,984,594	132.8%	10,133,132	29.5%
IRONTON	154,388	232,392	386,780	159,534	251,512	411,046	6.3%	345,369	119.0%
ISANTI	1,142,483	334,537	1,477,020	1,432,552	433,611	1,866,163	26.3%	1,553,804	120.1%
ISLE	292,115	96,154	388,269	350,246	(10,489)	339,757	-12.5%	538,129	63.1%
IVANHOE	---	222,736	222,736	---	236,636	236,636	6.2%	395,158	59.9%
JACKSON	1,463,679	1,556,429	3,020,108	1,730,582	1,565,193	3,295,775	9.1%	2,472,907	133.3%
JANESVILLE	400,000	466,112	866,112	517,977	274,666	792,643	-8.5%	920,500	86.1%
JASPER	---	354,115	354,115	---	365,803	365,803	3.3%	258,076	141.7%
JEFFERS	136,881	75,787	212,668	187,186	43,484	230,670	8.5%	180,604	127.7%
JENKINS	---	143,096	143,096	---	143,441	143,441	.2%	128,643	111.5%
JORDAN	1,025,817	82,404	1,108,221	1,146,504	93,433	1,239,937	11.9%	1,924,447	64.4%
KARLSTAD	---	1,304,942	1,304,942	---	1,310,334	1,310,334	.4%	362,913	361.1%
KASOTA	---	137,173	137,173	---	(36,690)	(36,690)	-126.7%	227,196	-16.1%
KASSON	1,000,000	908,251	1,908,251	1,000,000	423,891	1,423,891	-25.4%	1,899,645	75.0%
KELLOGG	---	54,015	54,015	10,548	47,842	58,390	8.1%	194,387	30.0%
KENNEDY	16,531	230,555	247,086	14,092	223,552	237,644	-3.8%	176,012	135.0%
KENYON	265,611	563,655	829,266	376,491	542,381	918,872	10.8%	1,012,450	90.8%
KERKHOVEN	---	153,167	153,167	---	136,350	136,350	-11.0%	331,531	41.1%
KETTLE RIVER	---	162,949	162,949	---	147,318	147,318	-9.6%	111,936	131.6%
KIESTER	---	22,469	22,469	---	101,400	101,400	351.3%	231,886	43.7%
KIMBALL	---	464,578	464,578	---	397,136	397,136	-14.5%	511,386	77.7%
LA CRESCENT	544,342	87,357	631,699	565,801	90,689	656,490	3.9%	1,747,656	37.6%
LA PRAIRIE	---	325,732	325,732	---	299,891	299,891	-7.9%	214,349	139.9%
LA SALLE	44,834	---	44,834	31,650	---	31,650	-29.4%	34,761	91.1%
LAFAYETTE	200,000	216,827	416,827	200,000	141,779	341,779	-18.0%	209,142	163.4%
LAKE BENTON	---	385,792	385,792	---	423,500	423,500	9.8%	361,017	117.3%
LAKE CITY	864,909	866,351	1,731,260	820,000	1,267,028	2,087,028	20.5%	2,953,030	70.7%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LAKE CRYSTAL	872,380	---	872,380	1,192,356	---	1,192,356	36.7%	1,138,289	104.7%
LAKE ELMO	1,779,944	421,139	2,201,083	2,123,072	---	2,123,072	-3.5%	2,051,104	103.5%
LAKE PARK	---	236,220	236,220	---	351,019	351,019	48.6%	311,705	112.6%
LAKE SHORE	---	898,646	898,646	---	1,082,096	1,082,096	20.4%	456,826	236.9%
LAKE WILSON	474,285	---	474,285	522,359	---	522,359	10.1%	115,090	453.9%
LAKEFIELD	1,400,000	645,345	2,045,345	1,261,797	280,813	1,542,610	-24.6%	888,376	173.6%
LAKEVILLE	8,401,505	---	8,401,505	9,598,763	---	9,598,763	14.3%	15,668,011	61.3%
LAMBERTON	443,566	330,829	774,395	416,195	527,661	943,856	21.9%	418,284	225.6%
LANESBORO	362,460	(128,760)	233,700	417,082	45,884	462,966	98.1%	599,507	77.2%
LAUDERDALE	---	415,662	415,662	---	433,563	433,563	4.3%	642,651	67.5%
LE CENTER	400,000	897,325	1,297,325	400,000	822,693	1,222,693	-5.8%	1,212,676	100.8%
LE SUEUR	576,930	376,534	953,464	480,819	583,824	1,064,643	11.7%	2,693,988	39.5%
LEROY	---	551,855	551,855	---	617,304	617,304	11.9%	311,890	197.9%
LEWISTON	400,604	115,832	516,436	397,064	70,794	467,858	-9.4%	639,890	73.1%
LEWISVILLE	---	163,006	163,006	---	152,287	152,287	-6.6%	108,030	141.0%
LEXINGTON	---	258,527	258,527	---	271,769	271,769	5.1%	1,146,780	23.7%
LINDSTROM	754,082	396,857	1,150,939	624,407	400,153	1,024,560	-11.0%	1,195,398	85.7%
LINO LAKES	4,257,491	---	4,257,491	4,808,673	---	4,808,673	12.9%	7,564,711	63.6%
LISMORE	108,856	---	108,856	124,711	18,187	142,898	31.3%	122,247	116.9%
LITCHFIELD	303,912	515,228	819,140	249,657	788,946	1,038,603	26.8%	3,180,387	32.7%
LITTLE CANADA	1,876,629	---	1,876,629	1,986,145	---	1,986,145	5.8%	2,289,914	86.7%
LITTLE FALLS	576,184	435,649	1,011,833	667,766	388,115	1,055,881	4.4%	3,499,575	30.2%
LITTLEFORK	---	121,226	121,226	---	145,383	145,383	19.9%	374,152	38.9%
LONG LAKE	121,142	1,206,349	1,327,491	87,339	1,246,284	1,333,623	.5%	1,281,299	104.1%
LONG PRAIRIE	509,000	269,053	778,053	510,000	294,774	804,774	3.4%	1,070,853	75.2%
LONGVILLE	---	(50,938)	(50,938)	41,642	(111,227)	(69,585)	36.6%	447,908	-15.5%
LUCAN	---	---	---	---	195,466	195,466	---	122,406	159.7%
LUVERNE	1,121,743	18,884	1,140,627	1,169,303	54,971	1,224,274	7.3%	2,659,735	46.0%
LYND	---	(51,385)	(51,385)	---	(53,762)	(53,762)	4.6%	101,989	-52.7%
MADELIA	1,500,200	89,994	1,590,194	1,308,000	208,024	1,516,024	-4.7%	1,560,383	97.2%
MADISON	396,567	515,813	912,380	442,197	383,889	826,086	-9.5%	1,208,401	68.4%
MADISON LAKE	471,060	9,718	480,778	455,386	51,596	506,982	5.5%	465,265	109.0%
MAHTOMEDI	1,447,703	---	1,447,703	1,715,763	---	1,715,763	18.5%	2,833,418	60.6%
MANKATO	9,611,494	489,711	10,101,205	13,767,086	115,957	13,883,043	37.4%	18,684,694	74.3%
MANTORVILLE	12,236	459,876	472,112	---	538,144	538,144	14.0%	500,565	107.5%
MAPLE GROVE	408,079	8,942,440	9,350,519	322,122	9,982,751	10,304,873	10.2%	24,181,123	42.6%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MAPLE LAKE	204,625	1,067,736	1,272,361	276,434	1,287,227	1,563,661	22.9%	725,856	215.4%
MAPLE PLAIN	1,383,443	43,518	1,426,961	1,146,956	17,984	1,164,940	-18.4%	1,375,050	84.7%
MAPLETON	421,052	471,813	892,865	492,929	495,240	988,169	10.7%	572,144	172.7%
MAPLEWOOD	6,668,303	40,170	6,708,473	6,594,664	68,870	6,663,534	-.7%	16,533,815	40.3%
MARSHALL	5,812,431	2,664,677	8,477,108	9,762,611	328,739	10,091,350	19.0%	8,349,721	120.9%
MAYNARD	30,000	96,639	126,639	30,000	274,485	304,485	140.4%	206,897	147.2%
MAZEPPA	176,914	325,849	502,763	251,114	360,841	611,955	21.7%	347,220	176.2%
MC GREGOR	---	795,477	795,477	---	617,725	617,725	-22.3%	470,434	131.3%
MEDFORD	339,276	(151,197)	188,079	158,943	---	158,943	-15.5%	326,352	48.7%
MEDINA	1,072,702	1,309,052	2,381,754	1,149,784	1,371,460	2,521,244	5.9%	2,499,993	100.9%
MELROSE	3,085,182	(971,412)	2,113,770	3,189,042	(924,141)	2,264,901	7.1%	1,355,966	167.0%
MENAHGA	36,327	329,054	365,381	47,050	362,350	409,400	12.0%	511,234	80.1%
MENDOTA HEIGHTS	2,223,351	1,485,852	3,709,203	2,477,287	1,590,452	4,067,739	9.7%	4,339,137	93.7%
MENTOR	---	---	---	3,746	149,386	153,132	---	134,894	113.5%
MIDDLE RIVER	---	---	---	---	153,840	153,840	---	353,018	43.6%
MILACA	493,712	766,728	1,260,440	315,699	866,928	1,182,627	-6.2%	1,047,738	112.9%
MILAN	---	219,760	219,760	---	264,988	264,988	20.6%	193,050	137.3%
MILROY	121,137	100,505	221,642	94,093	98,318	192,411	-13.2%	141,324	136.1%
MILTONA	---	91,958	91,958	---	54,608	54,608	-40.6%	111,757	48.9%
MINNEAPOLIS	---	124,973,000	124,973,000	---	143,533,000	143,533,000	14.9%	511,486,000	28.1%
MINNEOTA	454,576	---	454,576	403,038	---	403,038	-11.3%	630,374	63.9%
MINNESOTA LAKE	348,686	---	348,686	379,487	---	379,487	8.8%	329,572	115.1%
MINNETONKA	---	7,501,551	7,501,551	---	6,882,564	6,882,564	-8.3%	19,884,503	34.6%
MINNETRISTA	1,196,314	662,778	1,859,092	1,464,167	639,470	2,103,637	13.2%	3,000,230	70.1%
MONTEVIDEO	906,481	477,556	1,384,037	914,265	445,495	1,359,760	-1.8%	2,948,402	46.1%
MONTGOMERY	770,584	25,410	795,994	637,489	28,350	665,839	-16.4%	1,682,506	39.6%
MONTICELLO	2,806,788	10,367,056	13,173,844	2,956,001	10,160,482	13,116,483	-.4%	6,923,228	189.5%
MONTROSE	---	134,121	134,121	---	659,861	659,861	392.0%	756,968	87.2%
MOORHEAD	6,495,730	2,139,697	8,635,427	6,394,800	2,975,000	9,369,800	8.5%	19,940,697	47.0%
MOOSE LAKE	380,000	175,372	555,372	380,000	180,147	560,147	.9%	861,073	65.1%
MORA	82,594	1,367,726	1,450,320	85,444	1,574,029	1,659,473	14.4%	1,767,722	93.9%
MORGAN	600,000	344,191	944,191	600,000	(24,592)	575,408	-39.1%	765,258	75.2%
MORRIS	1,467,571	(21,120)	1,446,451	1,435,770	359,969	1,795,739	24.1%	2,948,436	60.9%
MORTON	380,000	154,627	534,627	380,000	176,869	556,869	4.2%	325,966	170.8%
MOUND	330,025	2,111,700	2,441,725	338,380	1,996,469	2,334,849	-4.4%	3,965,252	58.9%
MOUNDS VIEW	2,482,266	1,330,750	3,813,016	---	3,477,811	3,477,811	-8.8%	4,473,194	77.7%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MOUNTAIN IRON	1,145,065	6,095	1,151,160	1,062,297	611,028	1,673,325	45.4%	2,475,246	67.6%
MOUNTAIN LAKE	629,004	1,040,585	1,669,589	713,934	1,254,611	1,968,545	17.9%	1,064,234	185.0%
MURDOCK	---	4,038	4,038	---	---	---	-100.0%	151,468	---
NEVIS	10,966	82,604	93,570	12,176	123,824	136,000	45.3%	259,921	52.3%
NEW BRIGHTON	3,093,311	---	3,093,311	3,101,968	---	3,101,968	.3%	16,632,977	18.6%
NEW HOPE	3,570,769	1,268,922	4,839,691	3,645,101	1,370,687	5,015,788	3.6%	8,933,487	56.1%
NEW LONDON	284,194	89,461	373,655	252,718	82,873	335,591	-10.2%	552,657	60.7%
NEW MARKET	91,357	(55,649)	35,708	432,635	(213,005)	219,630	515.1%	683,004	32.2%
NEW PRAGUE	2,194,104	191,806	2,385,910	2,420,221	309,162	2,729,383	14.4%	2,448,072	111.5%
NEW RICHLAND	485,761	2,292	488,053	560,130	74,432	634,562	30.0%	514,794	123.3%
NEW ULM	2,307,478	1,047,919	3,355,397	2,718,183	1,457,028	4,175,211	24.4%	7,925,713	52.7%
NEWPORT	1,376,379	238,738	1,615,117	1,255,936	298,291	1,554,227	-3.8%	2,024,129	76.8%
NICOLLET	24,880	32,229	57,109	---	158,667	158,667	177.8%	191,817	82.7%
NISSWA	---	2,021,717	2,021,717	---	2,183,380	2,183,380	8.0%	1,350,892	161.6%
NORTH BRANCH	1,427,966	(345,782)	1,082,184	1,789,011	(372,391)	1,416,620	30.9%	2,615,304	54.2%
NORTH MANKATO	1,849,436	19,044	1,868,480	1,958,873	22,412	1,981,285	6.0%	4,192,485	47.3%
NORTH OAKS	397,996	895,028	1,293,024	506,914	941,456	1,448,370	12.0%	1,435,199	100.9%
NORTH ST. PAUL	1,975,020	(1,308,488)	666,532	2,057,503	(1,707,042)	350,461	-47.4%	3,675,950	9.5%
NORTHFIELD	3,550,000	2,017,198	5,567,198	3,550,000	3,436,693	6,986,693	25.5%	9,277,558	75.3%
NORTHOME	---	441,268	441,268	---	448,523	448,523	1.6%	438,858	102.2%
NORWOOD YOUNG	1,193,094	375,912	1,569,006	1,204,903	456,589	1,661,492	5.9%	1,133,758	146.5%
OAK GROVE	2,857,905	1,169,188	4,027,093	1,698,456	(11,492)	1,686,964	-58.1%	1,762,019	95.7%
OAK PARK HEIGHTS	1,408,571	---	1,408,571	1,576,442	202,153	1,778,595	26.3%	2,250,305	79.0%
OAKDALE	5,967,594	1,791,330	7,758,924	6,658,409	1,650,442	8,308,851	7.1%	10,953,764	75.9%
OGILVIE	68,860	---	68,860	73,040	---	73,040	6.1%	191,206	38.2%
OLIVIA	1,010,086	174,640	1,184,726	1,178,403	150,171	1,328,574	12.1%	1,418,784	93.6%
ORMSBY	14,554	116,866	131,420	14,554	120,048	134,602	2.4%	52,908	254.4%
ORONO	2,389,697	1,464,000	3,853,697	3,251,241	2,239,305	5,490,546	42.5%	4,279,276	128.3%
ORONOCO	303,199	77,748	380,947	283,236	89,634	372,870	-2.1%	231,659	161.0%
ORR	---	522,312	522,312	---	561,908	561,908	7.6%	359,921	156.1%
ORTONVILLE	350,251	262,741	612,992	405,009	272,842	677,851	10.6%	1,320,831	51.3%
OSLO	---	342,411	342,411	---	345,659	345,659	.9%	236,449	146.2%
OSSEO	1,639,266	463,641	2,102,907	1,425,503	535,858	1,961,361	-6.7%	1,491,765	131.5%
OSTRANDER	---	93,068	93,068	---	100,653	100,653	8.1%	117,012	86.0%
OTSEGO	1,900,217	473,384	2,373,601	945,988	821,226	1,767,214	-25.5%	1,900,010	93.0%
OTTERTAIL	---	---	---	---	446,005	446,005	---	171,565	260.0%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
OWATONNA	9,578,076	493,702	10,071,778	6,542,329	332,236	6,874,565	-31.7%	12,521,925	54.9%
PALISADE	20,580	175,550	196,130	23,340	226,861	250,201	27.6%	69,398	360.5%
PARK RAPIDS	798,262	819,322	1,617,584	812,700	874,918	1,687,618	4.3%	2,125,796	79.4%
PARKERS PRAIRIE	410,796	(65,083)	345,713	423,350	---	423,350	22.5%	533,354	79.4%
PAYNESVILLE	1,019,411	1,286,538	2,305,949	1,045,020	832,704	1,877,724	-18.6%	1,324,410	141.8%
PELICAN RAPIDS	45,086	1,167,426	1,212,512	164,650	900,321	1,064,971	-12.2%	1,200,962	88.7%
PENNOCK	---	377,555	377,555	---	363,661	363,661	-3.7%	155,028	234.6%
PEQUOT LAKES	---	473,224	473,224	---	747,219	747,219	57.9%	926,725	80.6%
PERHAM	112,872	650,324	763,196	183,633	626,171	809,804	6.1%	1,488,805	54.4%
PILLAGER	---	80,162	80,162	299,124	(7,875)	291,249	263.3%	203,656	143.0%
PINE CITY	---	481,413	481,413	---	772,679	772,679	60.5%	1,432,865	53.9%
PINE ISLAND	713,795	177,805	891,600	676,439	154,881	831,320	-6.8%	1,315,913	63.2%
PINE RIVER	---	578,912	578,912	---	708,142	708,142	22.3%	627,349	112.9%
PIPESTONE	2,851,472	380,643	3,232,115	1,851,242	436,432	2,287,674	-29.2%	2,316,539	98.8%
PLAINVIEW	1,089,787	105,042	1,194,829	1,195,165	153,209	1,348,374	12.9%	1,412,769	95.4%
PLYMOUTH	10,114,418	(1,168)	10,113,250	10,779,874	(1,382)	10,778,492	6.6%	29,371,918	36.7%
PRESTON	419,881	424,358	844,239	435,922	461,016	896,938	6.2%	925,173	96.9%
PRINCETON	1,007,000	759,882	1,766,882	1,025,000	810,012	1,835,012	3.9%	2,176,498	84.3%
PRIOR LAKE	6,856,820	---	6,856,820	6,271,942	---	6,271,942	-8.5%	7,824,585	80.2%
PROCTOR	---	683,273	683,273	133,459	547,457	680,916	-3%	1,482,399	45.9%
RACINE	---	---	---	---	26,191	26,191	---	70,345	37.2%
RAMSEY	4,212,077	9,233,193	13,445,270	3,398,488	10,588,672	13,987,160	4.0%	6,837,155	204.6%
RANIER	---	93,289	93,289	---	110,803	110,803	18.8%	88,584	125.1%
RAYMOND	---	129,183	129,183	---	240,518	240,518	86.2%	230,289	104.4%
RED LAKE FALLS	---	708,983	708,983	---	645,362	645,362	-9.0%	1,025,077	63.0%
RED WING	13,926,295	(2,115,219)	11,811,076	16,855,140	(1,994,053)	14,861,087	25.8%	14,983,644	99.2%
REDWOOD FALLS	544	1,692,060	1,692,604	1,282,582	1,499,410	2,781,992	64.4%	3,887,417	71.6%
RENVILLE	289,467	284,483	573,950	289,015	213,325	502,340	-12.5%	995,093	50.5%
REVERE	20,000	47,675	67,675	20,000	30,103	50,103	-26.0%	134,618	37.2%
RICE	82,617	406,474	489,091	78,529	442,077	520,606	6.4%	472,622	110.2%
RICHFIELD	7,004,846	425,329	7,430,175	5,869,424	9,627,516	15,496,940	108.6%	28,599,092	54.2%
ROBBINSDALE	3,783,677	2,841,770	6,625,447	5,923,355	266,467	6,189,822	-6.6%	7,738,773	80.0%
ROCHESTER	7,563,823	12,798,366	20,362,189	6,142,635	13,164,007	19,306,642	-5.2%	58,569,239	33.0%
ROCKFORD	713,469	143,533	857,002	---	1,030,352	1,030,352	20.2%	1,101,628	93.5%
ROCKVILLE	347,768	351,685	699,453	161,122	752,790	913,912	30.7%	607,368	150.5%
ROGERS	106,972	376,886	483,858	128,008	(426,947)	(298,939)	-161.8%	4,327,076	-6.9%

Table 25

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ROLLINGSTONE	292,952	88,244	381,196	138,281	72,254	210,535	-44.8%	133,619	157.6%
ROSEAU	---	1,090,729	1,090,729	---	948,081	948,081	-13.1%	3,938,274	24.1%
ROSEMOUNT	5,059,304	1,903,223	6,962,527	6,191,897	(85,445)	6,106,452	-12.3%	6,815,939	89.6%
ROSEVILLE	5,358,335	(1,174,597)	4,183,738	6,010,468	(1,276,172)	4,734,296	13.2%	16,278,910	29.1%
ROUND LAKE	311,803	---	311,803	210,468	---	210,468	-32.5%	172,625	121.9%
RUSH CITY	---	1,529,179	1,529,179	---	1,449,244	1,449,244	-5.2%	862,889	168.0%
RUSHFORD	327,907	387,430	715,337	366,725	533,481	900,206	25.8%	697,008	129.2%
RUSHMORE	110,356	5,586	115,942	133,243	11,621	144,864	24.9%	186,417	77.7%
RUSSELL	54,400	236,801	291,201	56,288	199,903	256,191	-12.0%	215,295	119.0%
RUTHTON	---	212,022	212,022	---	239,369	239,369	12.9%	289,702	82.6%
SACRED HEART	---	635,042	635,042	---	650,929	650,929	2.5%	298,131	218.3%
SANBORN	205,000	337,117	542,117	205,000	351,633	556,633	2.7%	140,465	396.3%
SANDSTONE	---	1,346,712	1,346,712	---	1,519,602	1,519,602	12.8%	694,126	218.9%
SARTELL	1,376,917	---	1,376,917	1,593,707	---	1,593,707	15.7%	3,526,694	45.2%
SAUK CENTRE	1,038,995	283,906	1,322,901	1,243,979	243,809	1,487,788	12.5%	2,316,437	64.2%
SAUK RAPIDS	3,324,314	4,207	3,328,521	4,480,818	200,055	4,680,873	40.6%	3,940,289	118.8%
SAVAGE	839,828	2,561,438	3,401,266	2,172,975	985,445	3,158,420	-7.1%	8,392,731	37.6%
SCANLON	544,003	(14,375)	529,628	346,902	27,803	374,705	-29.3%	435,754	86.0%
SEBEKA	---	---	---	---	583,071	583,071	---	444,340	131.2%
SHAKOPEE	---	3,534,080	3,534,080	---	5,565,816	5,565,816	57.5%	11,408,692	48.8%
SHERBURN	459,513	600,847	1,060,360	424,302	402,608	826,910	-22.0%	547,656	151.0%
SHOREVIEW	3,944,329	(17,148)	3,927,181	3,639,233	(5,607)	3,633,626	-7.5%	10,823,046	33.6%
SHOREWOOD	2,112,985	---	2,112,985	2,546,472	---	2,546,472	20.5%	2,623,106	97.1%
SILVER BAY	520,255	1,179,090	1,699,345	472,206	1,063,137	1,535,343	-9.7%	1,839,009	83.5%
SILVER LAKE	---	161,790	161,790	---	198,946	198,946	23.0%	634,771	31.3%
SKYLINE	---	83,171	83,171	---	108,280	108,280	30.2%	24,385	444.0%
SLAYTON	756,898	---	756,898	654,980	---	654,980	-13.5%	1,077,030	60.8%
SLEEPY EYE	---	1,414,607	1,414,607	---	1,390,679	1,390,679	-1.7%	1,990,077	69.9%
SOUTH HAVEN	---	195,490	195,490	---	223,017	223,017	14.1%	209,492	106.5%
SOUTH ST. PAUL	132,611	1,185,906	1,318,517	125,208	1,467,187	1,592,395	20.8%	10,789,011	14.8%
SPICER	---	(26,948)	(26,948)	---	327,907	327,907	-1,316.8%	850,634	38.5%
SPRING LAKE PARK	1,001,310	501,391	1,502,701	1,005,313	535,744	1,541,057	2.6%	2,825,163	54.5%
SPRING PARK	381,200	456,720	837,920	403,900	444,212	848,112	1.2%	770,764	110.0%
SPRING VALLEY	414,044	975,579	1,389,623	266,514	1,287,598	1,554,112	11.8%	1,583,674	98.1%
SPRINGFIELD	781,324	210,950	992,274	731,061	228,955	960,016	-3.3%	1,466,963	65.4%
ST. ANTHONY	1,160,773	---	1,160,773	1,247,023	(239,500)	1,007,523	-13.2%	4,951,929	20.3%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ST. AUGUSTA	488,327		488,327	646,471		646,471	32.4%	488,098	132.4%
ST. BONIFACIUS	1,467,271		1,467,271	1,231,268		1,231,268	-16.1%	1,099,755	112.0%
ST. CHARLES	186,485	712,401	898,886	242,682	966,848	1,209,530	34.6%	1,448,427	83.5%
ST. CLAIR	2,782		2,782	161,620	39,349	200,969	7,123.9%	291,657	68.9%
ST. CLOUD	14,669,609	9,219,559	23,889,168	14,835,691	10,775,970	25,611,661	7.2%	35,159,835	72.8%
ST. FRANCIS	1,240,028		1,240,028	1,395,329		1,395,329	12.5%	2,424,340	57.6%
ST. JAMES	2,154,217	91,556	2,245,773	1,899,092	142,739	2,041,831	-9.1%	2,302,697	88.7%
ST. JOSEPH	677,727	827,934	1,505,661	864,771	346,694	1,211,465	-19.5%	1,810,655	66.9%
ST. LOUIS PARK	20,906,274		20,906,274	18,178,650	798,668	18,977,318	-9.2%	24,584,963	77.2%
ST. MICHAEL	2,131,936	66,086	2,198,022	2,196,396	(857,822)	1,338,574	-39.1%	4,250,427	31.5%
ST. PAUL	10,291,731	78,915,983	89,207,714	47,049,215	39,756,542	86,805,757	-2.7%	262,453,057	33.1%
ST. PAUL PARK	1,566,470	1,725,958	3,292,428	1,437,647	1,993,403	3,431,050	4.2%	1,524,739	225.0%
ST. PETER		4,116,317	4,116,317		3,173,383	3,173,383	-22.9%	5,492,226	57.8%
STAPLES	625,000	1,820,804	2,445,804	625,000	1,998,470	2,623,470	7.3%	1,241,594	211.3%
STEWART	445,778		445,778		486,962	486,962	9.2%	355,279	137.1%
STEWARTVILLE	1,215,588	507,008	1,722,596	1,367,523	569,281	1,936,804	12.4%	1,625,937	119.1%
STILLWATER	4,412,529	(874)	4,411,655	589,511	4,009,074	4,598,585	4.2%	11,468,898	40.1%
STOCKTON	206,345	186,094	392,439		406,320	406,320	3.5%	119,347	340.5%
STORDEN		240,418	240,418		231,636	231,636	-3.7%	174,755	132.5%
THIEF RIVER FALLS		522,867	522,867		791,846	791,846	51.4%	5,078,559	15.6%
THOMSON					119,894	119,894		40,319	297.4%
TONKA BAY	17,521	500,712	518,233	16,526	489,426	505,952	-2.4%	810,826	62.4%
TOWER	144,542	495,900	640,442	194,121	475,198	669,319	4.5%	737,859	90.7%
TRACY	553,769		553,769	475,709		475,709	-14.1%	1,506,421	31.6%
TRIMONT	566,638		566,638		520,719	520,719	-8.1%	443,676	117.4%
TRUMAN	373,960	41,142	415,102	362,867	142,046	504,913	21.6%	578,969	87.2%
TWO HARBORS		177,071	177,071		420,633	420,633	137.6%	3,085,630	13.6%
TYLER		705,725	705,725		742,097	742,097	5.2%	531,695	139.6%
ULEN	17,097	152,871	169,968	18,884	10,112	28,996	-82.9%	207,806	14.0%
UNDERWOOD	85,629	35,255	120,884	26,924	86,117	113,041	-6.5%	127,066	89.0%
UPSALA	223,849	231,452	455,301	199,090	275,591	474,681	4.3%	184,813	256.8%
VADNAIS HEIGHTS	2,719,594		2,719,594	2,752,819		2,752,819	1.2%	3,357,363	82.0%
VERMILLION		84,152	84,152	28,738	117,983	146,721	74.4%	84,393	173.9%
VERNDALE	277,861	128,755	406,616	309,800	143,831	453,631	11.6%	284,174	159.6%
VERNON CENTER	256,762	2,529	259,291	245,373	(32,743)	212,630	-18.0%	203,036	104.7%
VESTA	161,279	33,218	194,497	161,279	66,985	228,264	17.4%	176,311	129.5%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
VICTORIA	---	912,405	912,405	---	480,051	480,051	-47.4%	2,524,987	19.0%
VIRGINIA	8,648,830	7,919,354	16,568,184	7,213,300	7,361,910	14,575,210	-12.0%	10,951,889	133.1%
WABASHA	3,498,233	110,158	3,608,391	3,382,035	269,902	3,651,937	1.2%	2,126,295	171.8%
WABASSO	210,000	306,272	516,272	210,000	139,631	349,631	-32.3%	460,094	76.0%
WACONIA	1,442,462	6,030,287	7,472,749	1,312,205	6,705,593	8,017,798	7.3%	4,130,425	194.1%
WADENA	804,305	419,620	1,223,925	652,252	360,771	1,013,023	-17.2%	2,482,605	40.8%
WAITE PARK	2,796,099	1,644,537	4,440,636	2,869,740	2,647,051	5,516,791	24.2%	3,848,210	143.4%
WALKER	637,734	659,394	1,297,128	617,963	1,052,827	1,670,790	28.8%	1,050,667	159.0%
WALNUT GROVE	238,000	58,004	296,004	188,000	30,045	218,045	-26.3%	288,925	75.5%
WALTHAM	---	180,964	180,964	---	139,319	139,319	-23.0%	40,017	348.1%
WANAMINGO	34,500	380,817	415,317	34,500	362,139	396,639	-4.5%	489,181	81.1%
WARREN	---	124,120	124,120	---	172,869	172,869	39.3%	2,201,700	7.9%
WARROAD	---	418,482	418,482	---	735,184	735,184	75.7%	1,477,238	49.8%
WASECA	2,887,589	899	2,888,488	3,111,269	11,748	3,123,017	8.1%	4,996,185	62.5%
WATERTOWN	---	1,553,961	1,553,961	618,292	615,098	1,233,390	-20.6%	1,266,795	97.4%
WATERVILLE	540,796	373,614	914,410	540,796	191,765	732,561	-19.9%	796,123	92.0%
WAYZATA	1,745,694	---	1,745,694	1,591,778	---	1,591,778	-8.8%	3,170,617	50.2%
WELCOME	386,321	186,996	573,317	418,646	282,310	700,956	22.3%	390,936	179.3%
WELLS	554,120	321,800	875,920	500,431	345,984	846,415	-3.4%	1,903,227	44.5%
WEST ST. PAUL	7,656,564	105,841	7,762,405	4,383,903	5,181,234	9,565,137	23.2%	8,465,609	113.0%
WESTBROOK	288,717	698,265	986,982	341,859	681,232	1,023,091	3.7%	609,133	168.0%
WHITE BEAR LAKE	2,435,000	517,909	2,952,909	2,155,000	494,760	2,649,760	-10.3%	7,018,211	37.8%
WILLERNIE	12,000	407,713	419,713	9,000	434,245	443,245	5.6%	219,617	201.8%
WILLMAR	19,443,713	---	19,443,713	20,909,964	---	20,909,964	7.5%	9,032,834	231.5%
WILLOW RIVER	---	77,755	77,755	---	99,261	99,261	27.7%	94,712	104.8%
WILMONT	214,639	---	214,639	238,113	10,415	248,528	15.8%	132,405	187.7%
WINDOM	---	540,895	540,895	---	558,860	558,860	3.3%	2,290,404	24.4%
WINGER	---	---	---	106,402	52,439	158,841	---	126,127	125.9%
WINNEBAGO	88,972	1,069,253	1,158,225	471,741	791,343	1,263,084	9.1%	777,669	162.4%
WINONA	2,987,208	---	2,987,208	3,273,042	---	3,273,042	9.6%	14,231,232	23.0%
WINSTED	---	86,977	86,977	---	326,921	326,921	275.9%	1,141,734	28.6%
WINTHROP	1,424,935	606,437	2,031,372	986,828	789,775	1,776,603	-12.5%	973,688	182.5%
WOOD LAKE	---	212,161	212,161	---	272,900	272,900	28.6%	177,904	153.4%
WOODBURY	9,733,705	2,016,700	11,750,405	9,591,459	2,916,872	12,508,331	6.5%	16,797,374	74.5%
WORTHINGTON	2,195,767	---	2,195,767	2,070,633	---	2,070,633	-5.7%	5,444,617	38.0%
WRENSHALL	106,235	158,161	264,396	121,718	175,514	297,232	12.4%	103,705	286.6%

Table 25
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
WYKOFF	183,417	3,922	187,339	189,545	5,804	195,349	4.3%	179,649	108.7%
WYOMING	301,279	302,885	604,164	271,187	427,966	699,153	15.7%	1,180,207	59.2%
ZIMMERMAN	749,118	206,542	955,660	1,044,715	134,836	1,179,551	23.4%	1,568,518	75.2%
ZUMBROTA	855,252	279,953	1,135,205	826,488	323,180	1,149,668	1.3%	1,737,071	66.2%
GRAND TOTAL	672,639,330	607,151,518	1,279,790,848	713,172,302	649,298,961	1,362,471,263	6.5%	2,436,581,562	55.9%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Extremely Low Fund Balance									
DANVERS	---	(118,015)	(118,015)	---	(119,525)	(119,525)	1.3%	61,351	-194.8%
CALEDONIA	209,855	(1,307,260)	(1,097,405)	209,855	(1,419,087)	(1,209,232)	10.2%	1,426,783	-84.8%
LYND	---	(51,385)	(51,385)	---	(53,762)	(53,762)	4.6%	101,989	-52.7%
DOVER	(89,017)	9,679	(79,338)	(68,529)	18,017	(50,512)	-36.3%	144,628	-34.9%
HENDERSON	---	(251,440)	(251,440)	---	(128,874)	(128,874)	-48.7%	389,716	-33.1%
INDEPENDENCE	---	(202,797)	(202,797)	---	(348,096)	(348,096)	71.6%	1,888,816	-18.4%
GROVE CITY	---	(175,678)	(175,678)	---	(58,628)	(58,628)	-66.6%	320,457	-18.3%
KASOTA	---	137,173	137,173	---	(36,690)	(36,690)	-126.7%	227,196	-16.1%
LONGVILLE	---	(50,938)	(50,938)	41,642	(111,227)	(69,585)	36.6%	447,908	-15.5%
CASS LAKE	---	---	---	---	(123,587)	(123,587)	---	1,144,060	-10.8%
ROGERS	106,972	376,886	483,858	128,008	(426,947)	(298,939)	-161.8%	4,327,076	-6.9%
CROSBY	205,234	(518,300)	(313,066)	285,320	(400,836)	(115,516)	-63.1%	2,258,214	-5.1%
MURDOCK	---	4,038	4,038	---	---	---	-100.0%	151,468	---
GREENWOOD	31,011	44,798	75,809	36,272	(34,078)	2,194	-97.1%	466,516	.5%
HACKENSACK	---	27,677	27,677	---	7,921	7,921	-71.4%	192,751	4.1%
WARREN	---	124,120	124,120	---	172,869	172,869	39.3%	2,201,700	7.9%
FOSSTON	---	118,223	118,223	---	72,815	72,815	-38.4%	893,382	8.2%
NORTH ST. PAUL	1,975,020	(1,308,488)	666,532	2,057,503	(1,707,042)	350,461	-47.4%	3,675,950	9.5%
BEAVER BAY	---	40,829	40,829	---	14,991	14,991	-63.3%	154,310	9.7%
ELKO	4,300	92,337	96,637	4,300	85,034	89,334	-7.6%	901,340	9.9%
ELGIN	48,851	16,094	64,945	56,959	(15,586)	41,373	-36.3%	413,896	10.0%
BAUDETTE	---	68,078	68,078	---	110,473	110,473	62.3%	843,326	13.1%
TWO HARBORS	---	177,071	177,071	---	420,633	420,633	137.6%	3,085,630	13.6%
ULEN	17,097	152,871	169,968	18,884	10,112	28,996	-82.9%	207,806	14.0%
SOUTH ST. PAUL	132,611	1,185,906	1,318,517	125,208	1,467,187	1,592,395	20.8%	10,789,011	14.8%
THIEF RIVER FALLS	---	522,867	522,867	---	791,846	791,846	51.4%	5,078,559	15.6%
GRANITE FALLS	268,293	188,899	457,192	320,267	177,639	497,906	8.9%	3,136,023	15.9%
CARVER	---	92,375	92,375	---	174,710	174,710	89.1%	986,106	17.7%
NEW BRIGHTON	3,093,311	---	3,093,311	3,101,968	---	3,101,968	.3%	16,632,977	18.6%
VICTORIA	---	912,405	912,405	---	480,051	480,051	-47.4%	2,524,987	19.0%
Low Fund Balance									
ST. ANTHONY	1,160,773	---	1,160,773	1,247,023	(239,500)	1,007,523	-13.2%	4,951,929	20.3%
WINONA	2,987,208	---	2,987,208	3,273,042	---	3,273,042	9.6%	14,231,232	23.0%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DEER RIVER	125,317	144,503	269,820	50,000	97,778	147,778	-45.2%	634,249	23.3%
LEXINGTON	---	258,527	258,527	---	271,769	271,769	5.1%	1,146,780	23.7%
ROSEAU	---	1,090,729	1,090,729	---	948,081	948,081	-13.1%	3,938,274	24.1%
WINDOM	---	540,895	540,895	---	558,860	558,860	3.3%	2,290,404	24.4%
AFTON	---	205,977	205,977	---	235,298	235,298	14.2%	963,760	24.4%
AURORA	474,337	---	474,337	414,536	---	414,536	-12.6%	1,494,186	27.7%
BROOKLYN PARK	17,900	9,298,276	9,316,176	232,978	10,608,781	10,841,759	16.4%	38,929,333	27.8%
MINNEAPOLIS	---	124,973,000	124,973,000	---	143,533,000	143,533,000	14.9%	511,486,000	28.1%
WINSTED	---	86,977	86,977	---	326,921	326,921	275.9%	1,141,734	28.6%
ROSEVILLE	5,358,335	(1,174,597)	4,183,738	6,010,468	(1,276,172)	4,734,296	13.2%	16,278,910	29.1%
INVER GROVE HEIG	1,282,032	---	1,282,032	2,984,594	---	2,984,594	132.8%	10,133,132	29.5%
BROWERVILLE	---	78,985	78,985	---	106,287	106,287	34.6%	358,491	29.6%
KELLOGG	---	54,015	54,015	10,548	47,842	58,390	8.1%	194,387	30.0%
LITTLE FALLS	576,184	435,649	1,011,833	667,766	388,115	1,055,881	4.4%	3,499,575	30.2%
SILVER LAKE	---	161,790	161,790	---	198,946	198,946	23.0%	634,771	31.3%
ST. MICHAEL	2,131,936	66,086	2,198,022	2,196,396	(857,822)	1,338,574	-39.1%	4,250,427	31.5%
TRACY	553,769	---	553,769	475,709	---	475,709	-14.1%	1,506,421	31.6%
BRAINERD	1,692,313	1,223,025	2,915,338	2,139,549	1,345,630	3,485,179	19.5%	10,945,255	31.8%
NEW MARKET	91,357	(55,649)	35,708	432,635	(213,005)	219,630	515.1%	683,004	32.2%
LITCHFIELD	303,912	515,228	819,140	249,657	788,946	1,038,603	26.8%	3,180,387	32.7%
ROCHESTER	7,563,823	12,798,366	20,362,189	6,142,635	13,164,007	19,306,642	-5.2%	58,569,239	33.0%
ST. PAUL	10,291,731	78,915,983	89,207,714	47,049,215	39,756,542	86,805,757	-2.7%	262,453,057	33.1%
CORCORAN	12,000	558,629	570,629	---	596,989	596,989	4.6%	1,785,043	33.4%
SHOREVIEW	3,944,329	(17,148)	3,927,181	3,639,233	(5,607)	3,633,626	-7.5%	10,823,046	33.6%
BLOOMINGTON	28,919,470	---	28,919,470	21,893,680	---	21,893,680	-24.3%	64,179,867	34.1%
BYRON	318,639	(14,049)	304,590	967,868	(600,020)	367,848	20.8%	1,069,521	34.4%
MINNETONKA	---	7,501,551	7,501,551	---	6,882,564	6,882,564	-8.3%	19,884,503	34.6%
Acceptable Fund Balance									
FARMINGTON	2,372,401	658,692	3,031,093	2,582,206	(17,805)	2,564,401	-15.4%	7,102,839	36.1%
BACKUS	---	79,301	79,301	---	72,636	72,636	-8.4%	200,922	36.2%
PLYMOUTH	10,114,418	(1,168)	10,113,250	10,779,874	(1,382)	10,778,492	6.6%	29,371,918	36.7%
HARRIS	6,000	31,648	37,648	6,000	110,889	116,889	210.5%	314,401	37.2%
REVERE	20,000	47,675	67,675	20,000	30,103	50,103	-26.0%	134,618	37.2%
RACINE	---	---	---	---	26,191	26,191	---	70,345	37.2%
LA CRESCENT	544,342	87,357	631,699	565,801	90,689	656,490	3.9%	1,747,656	37.6%

Table 26

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SAVAGE	839,828	2,561,438	3,401,266	2,172,975	985,445	3,158,420	-7.1%	8,392,731	37.6%
WHITE BEAR LAKE	2,435,000	517,909	2,952,909	2,155,000	494,760	2,649,760	-10.3%	7,018,211	37.8%
WORTHINGTON	2,195,767	---	2,195,767	2,070,633	---	2,070,633	-5.7%	5,444,617	38.0%
OGILVIE	68,860	---	68,860	73,040	---	73,040	6.1%	191,206	38.2%
SPICER	---	(26,948)	(26,948)	---	327,907	327,907	-1,316.8%	850,634	38.5%
FRIDLEY	7,735,984	---	7,735,984	6,510,475	---	6,510,475	-15.8%	16,888,732	38.6%
LITTLEFORK	---	121,226	121,226	---	145,383	145,383	19.9%	374,152	38.9%
CEYLON	24,574	55,479	80,053	38,741	53,257	91,998	14.9%	234,446	39.2%
LE SUEUR	576,930	376,534	953,464	480,819	583,824	1,064,643	11.7%	2,693,988	39.5%
MONTGOMERY	770,584	25,410	795,994	637,489	28,350	665,839	-16.4%	1,682,506	39.6%
HANCOCK	---	152,403	152,403	---	126,976	126,976	-16.7%	318,684	39.8%
STILLWATER	4,412,529	(874)	4,411,655	589,511	4,009,074	4,598,585	4.2%	11,468,898	40.1%
MAPLEWOOD	6,668,303	40,170	6,708,473	6,594,664	68,870	6,663,534	-.7%	16,533,815	40.3%
WADENA	804,305	419,620	1,223,925	652,252	360,771	1,013,023	-17.2%	2,482,605	40.8%
HANLEY FALLS	90,605	28,470	119,075	---	63,648	63,648	-46.5%	155,841	40.8%
KERKHOVEN	---	153,167	153,167	---	136,350	136,350	-11.0%	331,531	41.1%
COLUMBIA HEIGHTS	3,650,254	351,044	4,001,298	3,530,480	488,829	4,019,309	.5%	9,602,250	41.9%
EAGLE LAKE	---	336,304	336,304	384,804	---	384,804	14.4%	908,811	42.3%
MAPLE GROVE	408,079	8,942,440	9,350,519	322,122	9,982,751	10,304,873	10.2%	24,181,123	42.6%
GILBERT	100,423	611,333	711,756	40,000	767,195	807,195	13.4%	1,876,677	43.0%
MIDDLE RIVER	---	---	---	---	153,840	153,840	---	353,018	43.6%
KIESTER	---	22,469	22,469	---	101,400	101,400	351.3%	231,886	43.7%
WELLS	554,120	321,800	875,920	500,431	345,984	846,415	-3.4%	1,903,227	44.5%
BUFFALO	---	667,371	667,371	---	2,388,764	2,388,764	257.9%	5,367,130	44.5%
SARTELL	1,376,917	---	1,376,917	1,593,707	---	1,593,707	15.7%	3,526,694	45.2%
ALEXANDRIA	2,145,620	221,157	2,366,777	2,585,793	366,837	2,952,630	24.8%	6,439,869	45.8%
PROCTOR	---	683,273	683,273	133,459	547,457	680,916	-.3%	1,482,399	45.9%
EDINA	14,325,972	1,589,518	15,915,490	9,961,074	686,777	10,647,851	-33.1%	23,179,389	45.9%
LUVERNE	1,121,743	18,884	1,140,627	1,169,303	54,971	1,224,274	7.3%	2,659,735	46.0%
MONTEVIDEO	906,481	477,556	1,384,037	914,265	445,495	1,359,760	-1.8%	2,948,402	46.1%
DAYTON	779,989	---	779,989	773,257	---	773,257	-.9%	1,676,236	46.1%
EAST GRAND FORK	736,971	1,477,397	2,214,368	611,038	2,801,103	3,412,141	54.1%	7,340,863	46.5%
ARDEN HILLS	666,104	746,462	1,412,566	1,021,914	612,674	1,634,588	15.7%	3,481,518	47.0%
MOORHEAD	6,495,730	2,139,697	8,635,427	6,394,800	2,975,000	9,369,800	8.5%	19,940,697	47.0%
CHASKA	3,889,446	478,409	4,367,855	4,366,377	42,908	4,409,285	.9%	9,339,464	47.2%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures	2003
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved				
NORTH MANKATO	1,849,436	19,044	1,868,480	1,958,873	22,412	1,981,285	6.0%	4,192,485	47.3%	
HOPKINS	2,902,971	2,989,415	5,892,386	3,225,708	1,598,883	4,824,591	-18.1%	10,194,224	47.3%	
AUSTIN	4,100,000	1,885,436	5,985,436	3,978,000	2,041,632	6,019,632	.6%	12,571,126	47.9%	
MEDFORD	339,276	(151,197)	188,079	158,943	---	158,943	-15.5%	326,352	48.7%	
SHAKOPEE	---	3,534,080	3,534,080	---	5,565,816	5,565,816	57.5%	11,408,692	48.8%	
MILTONA	---	91,958	91,958	---	54,608	54,608	-40.6%	111,757	48.9%	
HUTCHINSON	1,006,583	2,558,690	3,565,273	3,989,894	446,581	4,436,475	24.4%	8,958,988	49.5%	
HAYFIELD	310,156	65,300	375,456	314,412	36,168	350,580	-6.6%	707,687	49.5%	
BURNSVILLE	8,441,317	---	8,441,317	9,421,655	1,843,123	11,264,778	33.4%	22,690,686	49.6%	
WARROAD	---	418,482	418,482	---	735,184	735,184	75.7%	1,477,238	49.8%	
Moderately High Fund Balance										
WAYZATA	1,745,694	---	1,745,694	1,591,778	---	1,591,778	-8.8%	3,170,617	50.2%	
ANDOVER	3,826,611	(1,804)	3,824,807	3,712,798	18,089	3,730,887	-2.5%	7,406,966	50.4%	
RENVILLE	289,467	284,483	573,950	289,015	213,325	502,340	-12.5%	995,093	50.5%	
ORTONVILLE	350,251	262,741	612,992	405,009	272,842	677,851	10.6%	1,320,831	51.3%	
AKELEY	---	27,660	27,660	3,284	126,971	130,255	370.9%	251,800	51.7%	
ARLINGTON	368,734	528,951	897,685	334,079	389,453	723,532	-19.4%	1,394,803	51.9%	
BENSON	801,985	432,769	1,234,754	804,776	410,328	1,215,104	-1.6%	2,324,961	52.3%	
NEVIS	10,966	82,604	93,570	12,176	123,824	136,000	45.3%	259,921	52.3%	
GOODVIEW	---	410,748	410,748	---	444,072	444,072	8.1%	844,967	52.6%	
NEW ULM	2,307,478	1,047,919	3,355,397	2,718,183	1,457,028	4,175,211	24.4%	7,925,713	52.7%	
HOUSTON	---	233,838	233,838	---	306,448	306,448	31.1%	579,592	52.9%	
ELY	331,241	1,172,321	1,503,562	608,843	1,066,208	1,675,051	11.4%	3,131,695	53.5%	
PINE CITY	---	481,413	481,413	---	772,679	772,679	60.5%	1,432,865	53.9%	
NORTH BRANCH	1,427,966	(345,782)	1,082,184	1,789,011	(372,391)	1,416,620	30.9%	2,615,304	54.2%	
RICHFIELD	7,004,846	425,329	7,430,175	5,869,424	9,627,516	15,496,940	108.6%	28,599,092	54.2%	
BECKER	---	2,034,057	2,034,057	---	1,704,836	1,704,836	-16.2%	3,142,010	54.3%	
PERHAM	112,872	650,324	763,196	183,633	626,171	809,804	6.1%	1,488,805	54.4%	
SPRING LAKE PARK	1,001,310	501,391	1,502,701	1,005,313	535,744	1,541,057	2.6%	2,825,163	54.5%	
OWATONNA	9,578,076	493,702	10,071,778	6,542,329	332,236	6,874,565	-31.7%	12,521,925	54.9%	
NEW HOPE	3,570,769	1,268,922	4,839,691	3,645,101	1,370,687	5,015,788	3.6%	8,933,487	56.1%	
HIBBING	3,839,095	1,760,021	5,599,116	5,091,904	1,735,256	6,827,160	21.9%	12,139,541	56.2%	
ST. FRANCIS	1,240,028	---	1,240,028	1,395,329	---	1,395,329	12.5%	2,424,340	57.6%	
ST. PETER	---	4,116,317	4,116,317	---	3,173,383	3,173,383	-22.9%	5,492,226	57.8%	
DARWIN	9,082	19,904	28,986	10,641	24,502	35,143	21.2%	60,178	58.4%	

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
EAGAN	5,598,055	9,328,995	14,927,050	3,142,163	9,532,907	12,675,070	-15.1%	21,569,210	58.8%
MOUND	330,025	2,111,700	2,441,725	338,380	1,996,469	2,334,849	-4.4%	3,965,252	58.9%
EAST BETHEL	1,153,580	(6,846)	1,146,734	1,146,352	2,099	1,148,451	.1%	1,949,190	58.9%
WYOMING	301,279	302,885	604,164	271,187	427,966	699,153	15.7%	1,180,207	59.2%
GRANT	8,810	458,721	467,531	---	475,587	475,587	1.7%	801,389	59.3%
IVANHOE	---	222,736	222,736	---	236,636	236,636	6.2%	395,158	59.9%
HASTINGS	3,649,919	2,324,100	5,974,019	3,788,022	1,996,400	5,784,422	-3.2%	9,564,566	60.5%
MAHTOMEDI	1,447,703	---	1,447,703	1,715,763	---	1,715,763	18.5%	2,833,418	60.6%
BLUE EARTH	1,414,770	(70,885)	1,343,885	1,512,357	---	1,512,357	12.5%	2,496,086	60.6%
HOYT LAKES	756,940	1,164,391	1,921,331	812,755	855,198	1,667,953	-13.2%	2,750,837	60.6%
NEW LONDON	284,194	89,461	373,655	252,718	82,873	335,591	-10.2%	552,657	60.7%
SLAYTON	756,898	---	756,898	654,980	---	654,980	-13.5%	1,077,030	60.8%
MORRIS	1,467,571	(21,120)	1,446,451	1,435,770	359,969	1,795,739	24.1%	2,948,436	60.9%
BIWABIK	499,659	56,554	556,213	510,246	119,402	629,648	13.2%	1,032,812	61.0%
LAKEVILLE	8,401,505	---	8,401,505	9,598,763	---	9,598,763	14.3%	15,668,011	61.3%
CROOKSTON	---	2,630,153	2,630,153	---	3,470,665	3,470,665	32.0%	5,648,762	61.4%
ANOKA	3,500,000	1,120,375	4,620,375	3,700,000	1,441,676	5,141,676	11.3%	8,293,980	62.0%
ALBERT LEA	4,189,583	2,593,963	6,783,546	4,389,946	2,602,750	6,992,696	3.1%	11,261,751	62.1%
FARIBAULT	5,317,202	2,981,251	8,298,453	4,853,033	2,926,620	7,779,653	-6.3%	12,473,121	62.4%
TONKA BAY	17,521	500,712	518,233	16,526	489,426	505,952	-2.4%	810,826	62.4%
WASECA	2,887,589	899	2,888,488	3,111,269	11,748	3,123,017	8.1%	4,996,185	62.5%
RED LAKE FALLS	---	708,983	708,983	---	645,362	645,362	-9.0%	1,025,077	63.0%
BREWSTER	---	52,278	52,278	---	93,806	93,806	79.4%	148,828	63.0%
ISLE	292,115	96,154	388,269	350,246	(10,489)	339,757	-12.5%	538,129	63.1%
PINE ISLAND	713,795	177,805	891,600	676,439	154,881	831,320	-6.8%	1,315,913	63.2%
LINO LAKES	4,257,491	---	4,257,491	4,808,673	---	4,808,673	12.9%	7,564,711	63.6%
MINNEOTA	454,576	---	454,576	403,038	---	403,038	-11.3%	630,374	63.9%
HECTOR	489,538	---	489,538	472,280	(5,774)	466,506	-4.7%	728,629	64.0%
SAUK CENTRE	1,038,995	283,906	1,322,901	1,243,979	243,809	1,487,788	12.5%	2,316,437	64.2%
JORDAN	1,025,817	82,404	1,108,221	1,146,504	93,433	1,239,937	11.9%	1,924,447	64.4%
BARNESVILLE	---	1,184,339	1,184,339	---	1,059,506	1,059,506	-10.5%	1,631,288	64.9%
High Fund Balance									
MOOSE LAKE	380,000	175,372	555,372	380,000	180,147	560,147	.9%	861,073	65.1%
SPRINGFIELD	781,324	210,950	992,274	731,061	228,955	960,016	-3.3%	1,466,963	65.4%
DETROIT LAKES	679,376	2,412,263	3,091,639	736,158	2,393,140	3,129,298	1.2%	4,762,619	65.7%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CANBY	847,797	18,341	866,138	847,796	(229,578)	618,218	-28.6%	937,598	65.9%
EXCELSIOR	698,507	295,501	994,008	756,606	260,406	1,017,012	2.3%	1,542,255	65.9%
EVELETH	177,139	1,688,817	1,865,956	199,193	1,864,066	2,063,259	10.6%	3,122,899	66.1%
CENTERVILLE	937,932	11,139	949,071	1,063,023	13,919	1,076,942	13.5%	1,629,201	66.1%
ZUMBROTA	855,252	279,953	1,135,205	826,488	323,180	1,149,668	1.3%	1,737,071	66.2%
DULUTH	2,345,863	45,175,883	47,521,746	2,361,390	49,254,563	51,615,953	8.6%	77,539,400	66.6%
COON RAPIDS	9,549,855	4,239,387	13,789,242	14,877,400	(361,240)	14,516,160	5.3%	21,737,415	66.8%
EDEN PRAIRIE	15,099,670	753,437	15,853,107	16,281,005	943,960	17,224,965	8.7%	25,786,657	66.8%
ST. JOSEPH	677,727	827,934	1,505,661	864,771	346,694	1,211,465	-19.5%	1,810,655	66.9%
ELK RIVER	3,852,642	1,555,836	5,408,478	5,618,135	1,508,132	7,126,267	31.8%	10,643,388	67.0%
BRECKENRIDGE	1,306,916	361,180	1,668,096	---	1,773,538	1,773,538	6.3%	2,635,772	67.3%
LAUDERDALE	---	415,662	415,662	---	433,563	433,563	4.3%	642,651	67.5%
MOUNTAIN IRON	1,145,065	6,095	1,151,160	1,062,297	611,028	1,673,325	45.4%	2,475,246	67.6%
CHAMPLIN	2,804,943	1,876,019	4,680,962	2,956,588	2,823,036	5,779,624	23.5%	8,479,354	68.2%
MADISON	396,567	515,813	912,380	442,197	383,889	826,086	-9.5%	1,208,401	68.4%
CAMBRIDGE	2,734,230	(21,354)	2,712,876	3,165,275	(110,178)	3,055,097	12.6%	4,442,782	68.8%
ST. CLAIR	2,782	---	2,782	161,620	39,349	200,969	7,123.9%	291,657	68.9%
GLENCOE	1,486,425	272,381	1,758,806	1,340,751	553,203	1,893,954	7.7%	2,710,888	69.9%
SLEEPY EYE	---	1,414,607	1,414,607	---	1,390,679	1,390,679	-1.7%	1,990,077	69.9%
MINNETRISTA	1,196,314	662,778	1,859,092	1,464,167	639,470	2,103,637	13.2%	3,000,230	70.1%
LAKE CITY	864,909	866,351	1,731,260	820,000	1,267,028	2,087,028	20.5%	2,953,030	70.7%
CHISHOLM	---	2,088,298	2,088,298	---	2,468,183	2,468,183	18.2%	3,483,383	70.9%
REDWOOD FALLS	544	1,692,060	1,692,604	1,282,582	1,499,410	2,781,992	64.4%	3,887,417	71.6%
ST. CLOUD	14,669,609	9,219,559	23,889,168	14,835,691	10,775,970	25,611,661	7.2%	35,159,835	72.8%
BABBITT	222,201	670,520	892,721	317,631	713,411	1,031,042	15.5%	1,414,369	72.9%
GREENBUSH	---	255,704	255,704	---	272,040	272,040	6.4%	372,782	73.0%
LEWISTON	400,604	115,832	516,436	397,064	70,794	467,858	-9.4%	639,890	73.1%
EDEN VALLEY	243,265	26,977	270,242	272,440	95,746	368,186	36.2%	499,262	73.7%
FAIRFAX	265,000	237,778	502,778	265,000	311,274	576,274	14.6%	775,878	74.3%
MANKATO	9,611,494	489,711	10,101,205	13,767,086	115,957	13,883,043	37.4%	18,684,694	74.3%
WOODBURY	9,733,705	2,016,700	11,750,405	9,591,459	2,916,872	12,508,331	6.5%	16,797,374	74.5%
HERMAN	---	59,281	59,281	---	237,159	237,159	300.1%	317,491	74.7%
KASSON	1,000,000	908,251	1,908,251	1,000,000	423,891	1,423,891	-25.4%	1,899,645	75.0%
CLEVELAND	143,114	---	143,114	179,276	---	179,276	25.3%	239,151	75.0%
LONG PRAIRIE	509,000	269,053	778,053	510,000	294,774	804,774	3.4%	1,070,853	75.2%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MORGAN	600,000	344,191	944,191	600,000	(24,592)	575,408	-39.1%	765,258	75.2%
ZIMMERMAN	749,118	206,542	955,660	1,044,715	134,836	1,179,551	23.4%	1,568,518	75.2%
NORTHFIELD	3,550,000	2,017,198	5,567,198	3,550,000	3,436,693	6,986,693	25.5%	9,277,558	75.3%
BUHL	15,605	513,450	529,055	5,622	599,688	605,310	14.4%	802,179	75.5%
WALNUT GROVE	238,000	58,004	296,004	188,000	30,045	218,045	-26.3%	288,925	75.5%
COLOGNE	323,212	---	323,212	316,385	---	316,385	-2.1%	418,177	75.7%
OAKDALE	5,967,594	1,791,330	7,758,924	6,658,409	1,650,442	8,308,851	7.1%	10,953,764	75.9%
WABASSO	210,000	306,272	516,272	210,000	139,631	349,631	-32.3%	460,094	76.0%
NEWPORT	1,376,379	238,738	1,615,117	1,255,936	298,291	1,554,227	-3.8%	2,024,129	76.8%
EYOTA	427,934	54,231	482,165	335,032	52,279	387,311	-19.7%	503,919	76.9%
ECHO	---	351,233	351,233	---	384,894	384,894	9.6%	500,318	76.9%
BROWNTON	28,587	601,810	630,397	(4,029)	349,941	345,912	-45.1%	449,079	77.0%
ST. LOUIS PARK	20,906,274	---	20,906,274	18,178,650	798,668	18,977,318	-9.2%	24,584,963	77.2%
LANESBORO	362,460	(128,760)	233,700	417,082	45,884	462,966	98.1%	599,507	77.2%
COKATO	---	661,476	661,476	---	849,816	849,816	28.5%	1,094,865	77.6%
KIMBALL	---	464,578	464,578	---	397,136	397,136	-14.5%	511,386	77.7%
RUSHMORE	110,356	5,586	115,942	133,243	11,621	144,864	24.9%	186,417	77.7%
MOUNDS VIEW	2,482,266	1,330,750	3,813,016	---	3,477,811	3,477,811	-8.8%	4,473,194	77.7%
DILWORTH	410,510	189,799	600,309	504,183	300,464	804,647	34.0%	1,033,046	77.9%
OAK PARK HEIGHTS	1,408,571	---	1,408,571	1,576,442	202,153	1,778,595	26.3%	2,250,305	79.0%
BREEZY POINT	---	1,094,603	1,094,603	---	1,019,629	1,019,629	-6.8%	1,289,142	79.1%
GOLDEN VALLEY	8,600,751	289,482	8,890,233	8,325,861	237,949	8,563,810	-3.7%	10,822,820	79.1%
DUNDAS	---	---	---	302,459	169,079	471,538	---	595,505	79.2%
PARKERS PRAIRIE	410,796	(65,083)	345,713	423,350	---	423,350	22.5%	533,354	79.4%
PARK RAPIDS	798,262	819,322	1,617,584	812,700	874,918	1,687,618	4.3%	2,125,796	79.4%
HERON LAKE	298,003	(47,914)	250,089	11,854	341,519	353,373	41.3%	444,675	79.5%
HANOVER	263,949	100,058	364,007	281,305	331,647	612,952	68.4%	767,273	79.9%
ROBBINSDALE	3,783,677	2,841,770	6,625,447	5,923,355	266,467	6,189,822	-6.6%	7,738,773	80.0%
MENAHGA	36,327	329,054	365,381	47,050	362,350	409,400	12.0%	511,234	80.1%
HINCKLEY	---	420,590	420,590	---	628,019	628,019	49.3%	783,587	80.1%
PRIOR LAKE	6,856,820	---	6,856,820	6,271,942	---	6,271,942	-8.5%	7,824,585	80.2%
PEQUOT LAKES	---	473,224	473,224	---	747,219	747,219	57.9%	926,725	80.6%
WANAMINGO	34,500	380,817	415,317	34,500	362,139	396,639	-4.5%	489,181	81.1%
BROOTEN	336,572	72,224	408,796	341,855	49,815	391,670	-4.2%	482,707	81.1%
FERGUS FALLS	3,371,942	2,365,491	5,737,433	3,661,571	2,321,620	5,983,191	4.3%	7,358,120	81.3%

Table 26

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
VADNAIS HEIGHTS	2,719,594	—	2,719,594	2,752,819	—	2,752,819	1.2%	3,357,363	82.0%
COOK	182,856	352,471	535,327	166,105	345,665	511,770	-4.4%	622,097	82.3%
FAIRMONT	4,287,738	947,233	5,234,971	4,117,007	753,322	4,870,329	-7.0%	5,916,121	82.3%
RUTHTON	—	212,022	212,022	—	239,369	239,369	12.9%	289,702	82.6%
NICOLLET	24,880	32,229	57,109	—	158,667	158,667	177.8%	191,817	82.7%
GRAND RAPIDS	5,836,323	(15,491)	5,820,832	5,801,450	26,700	5,828,150	.1%	6,990,135	83.4%
SILVER BAY	520,255	1,179,090	1,699,345	472,206	1,063,137	1,535,343	-9.7%	1,839,009	83.5%
ST. CHARLES	186,485	712,401	898,886	242,682	966,848	1,209,530	34.6%	1,448,427	83.5%
BLOOMING PRAIRIE	11,250	664,199	675,449	487,528	276,277	763,805	13.1%	909,080	84.0%
PRINCETON	1,007,000	759,882	1,766,882	1,025,000	810,012	1,835,012	3.9%	2,176,498	84.3%
MAPLE PLAIN	1,383,443	43,518	1,426,961	1,146,956	17,984	1,164,940	-18.4%	1,375,050	84.7%
LINDSTROM	754,082	396,857	1,150,939	624,407	400,153	1,024,560	-11.0%	1,195,398	85.7%
SCANLON	544,003	(14,375)	529,628	346,902	27,803	374,705	-29.3%	435,754	86.0%
OSTRANDER	—	93,068	93,068	—	100,653	100,653	8.1%	117,012	86.0%
JANESVILLE	400,000	466,112	866,112	517,977	274,666	792,643	-8.5%	920,500	86.1%
LITTLE CANADA	1,876,629	—	1,876,629	1,986,145	—	1,986,145	5.8%	2,289,914	86.7%
CLOQUET	4,989,040	1,747,800	6,736,840	2,996,357	2,739,322	5,735,679	-14.9%	6,597,465	86.9%
MONROSE	—	134,121	134,121	—	659,861	659,861	392.0%	756,968	87.2%
TRUMAN	373,960	41,142	415,102	362,867	142,046	504,913	21.6%	578,969	87.2%
COTTAGE GROVE	10,355,585	(704,256)	9,651,329	10,274,588	—	10,274,588	6.5%	11,725,302	87.6%
HOWARD LAKE	347,398	491,990	839,388	391,765	602,792	994,557	18.5%	1,129,957	88.0%
ST. JAMES	2,154,217	91,556	2,245,773	1,899,092	142,739	2,041,831	-9.1%	2,302,697	88.7%
PELICAN RAPIDS	45,086	1,167,426	1,212,512	164,650	900,321	1,064,971	-12.2%	1,200,962	88.7%
UNDERWOOD	85,629	35,255	120,884	26,924	86,117	113,041	-6.5%	127,066	89.0%
FALCON HEIGHTS	659,653	579,613	1,239,266	922,646	393,976	1,316,622	6.2%	1,472,849	89.4%
BELLE PLAINE	—	1,528,639	1,528,639	—	1,716,666	1,716,666	12.3%	1,917,474	89.5%
ROSEMOUNT	5,059,304	1,903,223	6,962,527	6,191,897	(85,445)	6,106,452	-12.3%	6,815,939	89.6%
COSMOS	251,660	(1,148)	250,512	257,238	(3,349)	253,889	1.3%	283,356	89.6%
ADA	—	1,188,677	1,188,677	—	1,204,464	1,204,464	1.3%	1,333,575	90.3%
CHISAGO CITY	—	952,185	952,185	—	950,595	950,595	-.2%	1,048,609	90.7%
TOWER	144,542	495,900	640,442	194,121	475,198	669,319	4.5%	737,859	90.7%
KENYON	265,611	563,655	829,266	376,491	542,381	918,872	10.8%	1,012,450	90.8%
HAM LAKE	2,290,793	339,713	2,630,506	2,539,391	12,736	2,552,127	-3.0%	2,808,245	90.9%
LA SALLE	44,834	—	44,834	31,650	—	31,650	-29.4%	34,761	91.1%
BROOKLYN CENTER	6,527,973	5,682,327	12,210,300	7,800,972	6,316,744	14,117,716	15.6%	15,421,645	91.5%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
WATERVILLE	540,796	373,614	914,410	540,796	191,765	732,561	-19.9%	796,123	92.0%
BARNUM	287,962	48,772	336,734	274,475	49,446	323,921	-3.8%	351,016	92.3%
OTSEGO	1,900,217	473,384	2,373,601	945,988	821,226	1,767,214	-25.5%	1,900,010	93.0%
ROCKFORD	713,469	143,533	857,002	---	1,030,352	1,030,352	20.2%	1,101,628	93.5%
OLIVIA	1,010,086	174,640	1,184,726	1,178,403	150,171	1,328,574	12.1%	1,418,784	93.6%
MENDOTA HEIGHTS	2,223,351	1,485,852	3,709,203	2,477,287	1,590,452	4,067,739	9.7%	4,339,137	93.7%
MORA	82,594	1,367,726	1,450,320	85,444	1,574,029	1,659,473	14.4%	1,767,722	93.9%
PLAINVIEW	1,089,787	105,042	1,194,829	1,195,165	153,209	1,348,374	12.9%	1,412,769	95.4%
BEMIDJI	4,320,369	1,265,692	5,586,061	1,247,168	5,251,514	6,498,682	16.3%	6,797,929	95.6%
OAK GROVE	2,857,905	1,169,188	4,027,093	1,698,456	(11,492)	1,686,964	-58.1%	1,762,019	95.7%
HUGO	1,565,070	---	1,565,070	1,968,512	---	1,968,512	25.8%	2,045,268	96.2%
BELGRADE	350,715	53,426	404,141	342,143	55,338	397,481	-1.6%	412,899	96.3%
PRESTON	419,881	424,358	844,239	435,922	461,016	896,938	6.2%	925,173	96.9%
SHOREWOOD	2,112,985	---	2,112,985	2,546,472	---	2,546,472	20.5%	2,623,106	97.1%
MADELIA	1,500,200	89,994	1,590,194	1,308,000	208,024	1,516,024	-4.7%	1,560,383	97.2%
HENDRICKS	---	281,064	281,064	---	382,313	382,313	36.0%	392,767	97.3%
WATERTOWN	---	1,553,961	1,553,961	618,292	615,098	1,233,390	-20.6%	1,266,795	97.4%
CROMWELL	25,255	218,084	243,339	25,343	200,219	225,562	-7.3%	231,479	97.4%
SPRING VALLEY	414,044	975,579	1,389,623	266,514	1,287,598	1,554,112	11.8%	1,583,674	98.1%
PIPESTONE	2,851,472	380,643	3,232,115	1,851,242	436,432	2,287,674	-29.2%	2,316,539	98.8%
APPLE VALLEY	2,700,000	12,319,799	15,019,799	2,700,000	14,535,579	17,235,579	14.8%	17,421,430	98.9%
RED WING	13,926,295	(2,115,219)	11,811,076	16,855,140	(1,994,053)	14,861,087	25.8%	14,983,644	99.2%
FINLAYSON	---	152,405	152,405	---	166,828	166,828	9.5%	167,076	99.9%
Very High Fund Balance									
DAWSON	---	1,160,363	1,160,363	---	1,223,944	1,223,944	5.5%	1,223,208	100.1%
BIG LAKE	687,262	1,412,772	2,100,034	998,019	1,734,448	2,732,467	30.1%	2,730,766	100.1%
LE CENTER	400,000	897,325	1,297,325	400,000	822,693	1,222,693	-5.8%	1,212,676	100.8%
MEDINA	1,072,702	1,309,052	2,381,754	1,149,784	1,371,460	2,521,244	5.9%	2,499,993	100.9%
NORTH OAKS	397,996	895,028	1,293,024	506,914	941,456	1,448,370	12.0%	1,435,199	100.9%
CIRCLE PINES	1,828,093	335,934	2,164,027	1,706,052	500,974	2,207,026	2.0%	2,184,349	101.0%
HARMONY	334,312	239,032	573,344	328,260	335,595	663,855	15.8%	649,995	102.1%
NORTHOME	---	441,268	441,268	---	448,523	448,523	1.6%	438,858	102.2%
DEEPHAVEN	2,203,476	---	2,203,476	2,026,337	---	2,026,337	-8.0%	1,978,196	102.4%
DASSEL	239,697	379,546	619,243	259,590	472,599	732,189	18.2%	710,843	103.0%
LAKE ELMO	1,779,944	421,139	2,201,083	2,123,072	---	2,123,072	-3.5%	2,051,104	103.5%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LONG LAKE	121,142	1,206,349	1,327,491	87,339	1,246,284	1,333,623	.5%	1,281,299	104.1%
RAYMOND	—	129,183	129,183	—	240,518	240,518	86.2%	230,289	104.4%
VERNON CENTER	256,762	2,529	259,291	245,373	(32,743)	212,630	-18.0%	203,036	104.7%
LAKE CRYSTAL	872,380	—	872,380	1,192,356	—	1,192,356	36.7%	1,138,289	104.7%
WILLOW RIVER	—	77,755	77,755	—	99,261	99,261	27.7%	94,712	104.8%
CLARA CITY	355,000	374,794	729,794	355,000	434,664	789,664	8.2%	747,357	105.7%
SOUTH HAVEN	—	195,490	195,490	—	223,017	223,017	14.1%	209,492	106.5%
FULDA	583,583	—	583,583	621,309	—	621,309	6.5%	583,422	106.5%
MANTORVILLE	12,236	459,876	472,112	—	538,144	538,144	14.0%	500,565	107.5%
WYKOFF	183,417	3,922	187,339	189,545	5,804	195,349	4.3%	179,649	108.7%
MADISON LAKE	471,060	9,718	480,778	455,386	51,596	506,982	5.5%	465,265	109.0%
SPRING PARK	381,200	456,720	837,920	403,900	444,212	848,112	1.2%	770,764	110.0%
RICE	82,617	406,474	489,091	78,529	442,077	520,606	6.4%	472,622	110.2%
NEW PRAGUE	2,194,104	191,806	2,385,910	2,420,221	309,162	2,729,383	14.4%	2,448,072	111.5%
JENKINS	—	143,096	143,096	—	143,441	143,441	.2%	128,643	111.5%
ST. BONIFACIUS	—	1,467,271	1,467,271	—	1,231,268	1,231,268	-16.1%	1,099,755	112.0%
LAKE PARK	—	236,220	236,220	—	351,019	351,019	48.6%	311,705	112.6%
BUTTERFIELD	100,173	454,116	554,289	221,297	—	221,297	-60.1%	196,099	112.8%
MILACA	493,712	766,728	1,260,440	315,699	866,928	1,182,627	-6.2%	1,047,738	112.9%
PINE RIVER	—	578,912	578,912	—	708,142	708,142	22.3%	627,349	112.9%
HALLOCK	—	502,479	502,479	—	575,619	575,619	14.6%	509,552	113.0%
WEST ST. PAUL	7,656,564	105,841	7,762,405	4,383,903	5,181,234	9,565,137	23.2%	8,465,609	113.0%
MENTOR	—	—	—	3,746	149,386	153,132	—	134,894	113.5%
BLAINE	23,473,328	(2,058)	23,471,270	21,999,772	(12,814)	21,986,958	-6.3%	19,321,133	113.8%
APPLETON	698,303	326,118	1,024,421	699,379	710,847	1,410,226	37.7%	1,237,997	113.9%
MINNESOTA LAKE	348,686	—	348,686	379,487	—	379,487	8.8%	329,572	115.1%
BAGLEY	865,085	(54,707)	810,378	1,012,020	—	1,012,020	24.9%	878,126	115.2%
COTTONWOOD	—	437,388	437,388	—	702,235	702,235	60.6%	609,279	115.3%
AVON	381,691	148,872	530,563	390,907	432,283	823,190	55.2%	713,876	115.3%
EMILY	—	545,660	545,660	—	620,030	620,030	13.6%	533,946	116.1%
COLD SPRING	743,305	825,007	1,568,312	951,189	818,859	1,770,048	12.9%	1,521,035	116.4%
LISMORE	108,856	—	108,856	124,711	18,187	142,898	31.3%	122,247	116.9%
LAKE BENTON	—	385,792	385,792	—	423,500	423,500	9.8%	361,017	117.3%
TRIMONT	566,638	—	566,638	—	520,719	520,719	-8.1%	443,676	117.4%
CANNON FALLS	1,153,677	1,499,258	2,652,935	1,020,000	1,967,292	2,987,292	12.6%	2,525,129	118.3%

Table 26

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DALTON	1,490	105,012	106,502	1,490	121,861	123,351	15.8%	104,107	118.5%
SAUK RAPIDS	3,324,314	4,207	3,328,521	4,480,818	200,055	4,680,873	40.6%	3,940,289	118.8%
RUSSELL	54,400	236,801	291,201	56,288	199,903	256,191	-12.0%	215,295	119.0%
IRONTON	154,388	232,392	386,780	159,534	251,512	411,046	6.3%	345,369	119.0%
STEWARTVILLE	1,215,588	507,008	1,722,596	1,367,523	569,281	1,936,804	12.4%	1,625,937	119.1%
ISANTI	1,142,483	334,537	1,477,020	1,432,552	433,611	1,866,163	26.3%	1,553,804	120.1%
MARSHALL	5,812,431	2,664,677	8,477,108	9,762,611	328,739	10,091,350	19.0%	8,349,721	120.9%
BELVIEW	205,000	47,692	252,692	205,000	42,370	247,370	-2.1%	204,572	120.9%
ELMORE	399,752	---	399,752	401,172	---	401,172	.4%	331,177	121.1%
BAXTER	1,599,195	852,394	2,451,589	1,785,644	1,692,628	3,478,272	41.9%	2,858,960	121.7%
ROUND LAKE	311,803	---	311,803	210,468	---	210,468	-32.5%	172,625	121.9%
FOLEY	693,357	616,686	1,310,043	744,607	763,447	1,508,054	15.1%	1,236,055	122.0%
ADRIAN	23,650	790,266	813,916	1,045,565	(304,823)	740,742	-9.0%	605,532	122.3%
GAYLORD	1,073,417	(82,087)	991,330	1,285,816	(88,781)	1,197,035	20.8%	974,291	122.9%
GRAND MEADOW	424,712	131,918	556,630	525,544	114,917	640,461	15.1%	521,134	122.9%
NEW RICHLAND	485,761	2,292	488,053	560,130	74,432	634,562	30.0%	514,794	123.3%
INTERNATIONAL FAL	---	7,423,936	7,423,936	---	7,316,597	7,316,597	-1.4%	5,880,981	124.4%
ALPHA	---	50,810	50,810	---	78,928	78,928	55.3%	63,232	124.8%
RANIER	---	93,289	93,289	---	110,803	110,803	18.8%	88,584	125.1%
FOUNTAIN	45,000	188,853	233,853	54,815	151,147	205,962	-11.9%	163,886	125.7%
WINGER	---	---	---	106,402	52,439	158,841	---	126,127	125.9%
BROWNSDALE	---	240,011	240,011	---	249,190	249,190	3.8%	195,680	127.3%
DELANO	---	2,326,496	2,326,496	---	2,467,852	2,467,852	6.1%	1,934,198	127.6%
JEFFERS	136,881	75,787	212,668	187,186	43,484	230,670	8.5%	180,604	127.7%
ORONO	2,389,697	1,464,000	3,853,697	3,251,241	2,239,305	5,490,546	42.5%	4,279,276	128.3%
RUSHFORD	327,907	387,430	715,337	366,725	533,481	900,206	25.8%	697,008	129.2%
VESTA	161,279	33,218	194,497	161,279	66,985	228,264	17.4%	176,311	129.5%
SEBEKA	---	---	---	---	583,071	583,071	---	444,340	131.2%
MC GREGOR	---	795,477	795,477	---	617,725	617,725	-22.3%	470,434	131.3%
OSSEO	1,639,266	463,641	2,102,907	1,425,503	535,858	1,961,361	-6.7%	1,491,765	131.5%
KETTLE RIVER	---	162,949	162,949	---	147,318	147,318	-9.6%	111,936	131.6%
AITKIN	---	1,469,714	1,469,714	---	1,465,308	1,465,308	-.3%	1,111,263	131.9%
HARTLAND	38,508	82,591	121,099	103,298	42,133	145,431	20.1%	109,937	132.3%
ST. AUGUSTA	---	488,327	488,327	---	646,471	646,471	32.4%	488,098	132.4%
STORDEN	---	240,418	240,418	---	231,636	231,636	-3.7%	174,755	132.5%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
VIRGINIA	8,648,830	7,919,354	16,568,184	7,213,300	7,361,910	14,575,210	-12.0%	10,951,889	133.1%
JACKSON	1,463,679	1,556,429	3,020,108	1,730,582	1,565,193	3,295,775	9.1%	2,472,907	133.3%
ADAMS	180,098	261,235	441,333	154,608	307,957	462,565	4.8%	346,826	133.4%
ALBANY	---	791,434	791,434	30,557	983,936	1,014,493	28.2%	752,963	134.7%
KENNEDY	16,531	230,555	247,086	14,092	223,552	237,644	-3.8%	176,012	135.0%
BOYD	---	174,938	174,938	---	217,950	217,950	24.6%	161,330	135.1%
BRAHAM	536,431	254,733	791,164	505,734	428,203	933,937	18.0%	689,019	135.5%
MILROY	121,137	100,505	221,642	94,093	98,318	192,411	-13.2%	141,324	136.1%
CHANHASSEN	3,831,773	1,750,864	5,582,637	3,895,973	8,520,487	12,416,460	122.4%	9,082,450	136.7%
STEWART	445,778	---	445,778	---	486,962	486,962	9.2%	355,279	137.1%
MILAN	---	219,760	219,760	---	264,988	264,988	20.6%	193,050	137.3%
HOLDINGFORD	48,929	367,500	416,429	41,918	429,470	471,388	13.2%	342,996	137.4%
CLEARWATER	628,839	---	628,839	808,879	---	808,879	28.6%	585,398	138.2%
BLOMKEST	---	82,408	82,408	---	88,250	88,250	7.1%	63,865	138.2%
BLACKDUCK	---	628,308	628,308	---	673,909	673,909	7.3%	484,585	139.1%
GRAND MARAIS	709,663	1,379,936	2,089,599	397,735	1,848,349	2,246,084	7.5%	1,610,894	139.4%
TYLER	---	705,725	705,725	---	742,097	742,097	5.2%	531,695	139.6%
LA PRAIRIE	---	325,732	325,732	---	299,891	299,891	-7.9%	214,349	139.9%
CHATFIELD	---	1,714,201	1,714,201	1,440,441	300,282	1,740,723	1.5%	1,242,640	140.1%
CROSSLAKE	---	1,781,124	1,781,124	---	2,328,276	2,328,276	30.7%	1,654,322	140.7%
LEWISVILLE	---	163,006	163,006	---	152,287	152,287	-6.6%	108,030	141.0%
ELYSIAN	231,091	143,469	374,560	280,240	212,759	492,999	31.6%	349,331	141.1%
JASPER	---	354,115	354,115	---	365,803	365,803	3.3%	258,076	141.7%
PAYNESVILLE	1,019,411	1,286,538	2,305,949	1,045,020	832,704	1,877,724	-18.6%	1,324,410	141.8%
PILLAGER	---	80,162	80,162	299,124	(7,875)	291,249	263.3%	203,656	143.0%
WAITE PARK	2,796,099	1,644,537	4,440,636	2,869,740	2,647,051	5,516,791	24.2%	3,848,210	143.4%
GLENWOOD	2,141,072	---	2,141,072	2,219,090	---	2,219,090	3.6%	1,539,826	144.1%
HANSKA	169,110	131,562	300,672	185,823	127,225	313,048	4.1%	214,656	145.8%
OSLO	---	342,411	342,411	---	345,659	345,659	9%	236,449	146.2%
NORWOOD YOUNG	1,193,094	375,912	1,569,006	1,204,903	456,589	1,661,492	5.9%	1,133,758	146.5%
MAYNARD	30,000	96,639	126,639	30,000	274,485	304,485	140.4%	206,897	147.2%
Extremely High Fund Balance									
ROCKVILLE	347,768	351,685	699,453	161,122	752,790	913,912	30.7%	607,368	150.5%
SHERBURN	459,513	600,847	1,060,360	424,302	402,608	826,910	-22.0%	547,656	151.0%
HENNING	37,686	711,757	749,443	44,115	570,843	614,958	-17.9%	404,996	151.8%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
HERMANTOWN	3,798,701	16,321	3,815,022	4,142,020	205,027	4,347,047	13.9%	2,860,338	152.0%
BETHEL	36,660	351,135	387,795	18,756	356,256	375,012	-3.3%	246,526	152.1%
WOOD LAKE	---	212,161	212,161	---	272,900	272,900	28.6%	177,904	153.4%
FROST	201,239	---	201,239	248,975	---	248,975	23.7%	160,640	155.0%
DUNNELL	7,412	178,706	186,118	7,624	147,033	154,657	-16.9%	99,387	155.6%
BLUFFTON	---	52,256	52,256	---	103,219	103,219	97.5%	66,238	155.8%
CRYSTAL	5,274,056	8,055,331	13,329,387	4,994,279	8,990,351	13,984,630	4.9%	8,965,612	156.0%
ORR	---	522,312	522,312	---	561,908	561,908	7.6%	359,921	156.1%
CLARKFIELD	287,283	358,753	646,036	302,324	482,686	785,010	21.5%	500,281	156.9%
ROLLINGSTONE	292,952	88,244	381,196	138,281	72,254	210,535	-44.8%	133,619	157.6%
WALKER	637,734	659,394	1,297,128	617,963	1,052,827	1,670,790	28.8%	1,050,667	159.0%
VERNDALE	277,861	128,755	406,616	309,800	143,831	453,631	11.6%	284,174	159.6%
LUCAN	---	---	---	---	195,466	195,466	---	122,406	159.7%
CURRIE	115,957	---	115,957	204,960	---	204,960	76.8%	127,694	160.5%
ORONOCO	303,199	77,748	380,947	283,236	89,634	372,870	-2.1%	231,659	161.0%
NISSWA	---	2,021,717	2,021,717	---	2,183,380	2,183,380	8.0%	1,350,892	161.6%
WINNEBAGO	88,972	1,069,253	1,158,225	471,741	791,343	1,263,084	9.1%	777,669	162.4%
DENNISON	---	91,365	91,365	---	111,516	111,516	22.1%	68,485	162.8%
GREENFIELD	989,380	127,399	1,116,779	1,290,728	149,229	1,439,957	28.9%	882,619	163.1%
LAFAYETTE	200,000	216,827	416,827	200,000	141,779	341,779	-18.0%	209,142	163.4%
FIFTY LAKES	---	219,197	219,197	---	339,692	339,692	55.0%	207,747	163.5%
DUMONT	9,710	125,895	135,605	---	112,708	112,708	-16.9%	68,809	163.8%
DUNDEE	40,197	---	40,197	46,357	---	46,357	15.3%	27,847	166.5%
MELROSE	3,085,182	(971,412)	2,113,770	3,189,042	(924,141)	2,264,901	7.1%	1,355,966	167.0%
RUSH CITY	---	1,529,179	1,529,179	---	1,449,244	1,449,244	-5.2%	862,889	168.0%
WESTBROOK	288,717	698,265	986,982	341,859	681,232	1,023,091	3.7%	609,133	168.0%
BRICELYN	388,295	---	388,295	325,656	---	325,656	-16.1%	193,887	168.0%
DODGE CENTER	1,600,000	466,766	2,066,766	1,650,000	453,659	2,103,659	1.8%	1,251,295	168.1%
MORTON	380,000	154,627	534,627	380,000	176,869	556,869	4.2%	325,966	170.8%
WABASHA	3,498,233	110,158	3,608,391	3,382,035	269,902	3,651,937	1.2%	2,126,295	171.8%
MAPLETON	421,052	471,813	892,865	492,929	495,240	988,169	10.7%	572,144	172.7%
LAKEFIELD	1,400,000	645,345	2,045,345	1,261,797	280,813	1,542,610	-24.6%	888,376	173.6%
VERMILLION	---	84,152	84,152	28,738	117,983	146,721	74.4%	84,393	173.9%
MAZEPPA	176,914	325,849	502,763	251,114	360,841	611,955	21.7%	347,220	176.2%
FOREST LAKE	3,452,384	2,020,413	5,472,797	3,324,160	8,710,809	12,034,969	119.9%	6,779,474	177.5%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ANNANDALE	1,726,287	80,607	1,806,894	1,735,533	161,253	1,896,786	5.0%	1,060,718	178.8%
WELCOME	386,321	186,996	573,317	418,646	282,310	700,956	22.3%	390,936	179.3%
EAST GULL LAKE	---	402,059	402,059	---	496,370	496,370	23.5%	273,882	181.2%
WINTHROP	1,424,935	606,437	2,031,372	986,828	789,775	1,776,603	-12.5%	973,688	182.5%
ATWATER	215,000	779,362	994,362	215,000	751,611	966,611	-2.8%	527,305	183.3%
MOUNTAIN LAKE	629,004	1,040,585	1,669,589	713,934	1,254,611	1,968,545	17.9%	1,064,234	185.0%
ARCO	---	54,425	54,425	---	67,836	67,836	24.6%	36,594	185.4%
GARVIN	---	111,983	111,983	---	117,949	117,949	5.3%	63,460	185.9%
CLARISSA	17,213	298,647	315,860	112,123	338,482	450,605	42.7%	241,074	186.9%
COURTLAND	123,370	98,870	222,240	153,985	102,613	256,598	15.5%	137,265	186.9%
WILMONT	214,639	---	214,639	238,113	10,415	248,528	15.8%	132,405	187.7%
MONTICELLO	2,806,788	10,367,056	13,173,844	2,956,001	10,160,482	13,116,483	-4%	6,923,228	189.5%
FRANKLIN	320,000	292,359	612,359	376,038	288,863	664,901	8.6%	350,317	189.8%
WACONIA	1,442,462	6,030,287	7,472,749	1,312,205	6,705,593	8,017,798	7.3%	4,130,425	194.1%
HILLTOP	---	729,323	729,323	---	925,345	925,345	26.9%	474,345	195.1%
GOOD THUNDER	204,940	454,053	658,993	134,686	499,993	634,679	-3.7%	321,872	197.2%
LEROY	---	551,855	551,855	---	617,304	617,304	11.9%	311,890	197.9%
WILLERNIE	12,000	407,713	419,713	9,000	434,245	443,245	5.6%	219,617	201.8%
RAMSEY	4,212,077	9,233,193	13,445,270	3,398,488	10,588,672	13,987,160	4.0%	6,837,155	204.6%
STAPLES	625,000	1,820,804	2,445,804	625,000	1,998,470	2,623,470	7.3%	1,241,594	211.3%
MAPLE LAKE	204,625	1,067,736	1,272,361	276,434	1,287,227	1,563,661	22.9%	725,856	215.4%
SACRED HEART	---	635,042	635,042	---	650,929	650,929	2.5%	298,131	218.3%
SANDSTONE	---	1,346,712	1,346,712	---	1,519,602	1,519,602	12.8%	694,126	218.9%
ST. PAUL PARK	1,566,470	1,725,958	3,292,428	1,437,647	1,993,403	3,431,050	4.2%	1,524,739	225.0%
LAMBERTON	443,566	330,829	774,395	416,195	527,661	943,856	21.9%	418,284	225.6%
ASKOV	24,928	243,125	268,053	25,561	286,883	312,444	16.6%	135,078	231.3%
WILLMAR	19,443,713	---	19,443,713	20,909,964	---	20,909,964	7.5%	9,032,834	231.5%
PENNOCK	---	377,555	377,555	---	363,661	363,661	-3.7%	155,028	234.6%
LAKE SHORE	---	898,646	898,646	---	1,082,096	1,082,096	20.4%	456,826	236.9%
AMBOY	604,778	4,960	609,738	476,882	87,967	564,849	-7.4%	237,609	237.7%
DARFUR	60,073	116,223	176,296	60,073	122,269	182,342	3.4%	74,842	243.6%
BAYPORT	1,301,333	2,544,533	3,845,866	1,464,299	2,945,192	4,409,491	14.7%	1,804,988	244.3%
FREEPORT	548,537	19,673	568,210	152,898	679,579	832,477	46.5%	336,579	247.3%
DELAVALAN	217,243	---	217,243	314,278	---	314,278	44.7%	125,530	250.4%
COHASSET	---	1,789,455	1,789,455	---	2,363,494	2,363,494	32.1%	936,592	252.4%

Table 26
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2002			December 31, 2003			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ORMSBY	14,554	116,866	131,420	14,554	120,048	134,602	2.4%	52,908	254.4%
DANUBE	400,000	148,003	548,003	577,832	22,816	600,648	9.6%	234,566	256.1%
UPSALA	223,849	231,452	455,301	199,090	275,591	474,681	4.3%	184,813	256.8%
EAGLE BEND	415,563	217,612	633,175	439,258	234,128	673,386	6.4%	259,937	259.1%
OTTERTAIL	---	---	---	---	446,005	446,005	---	171,565	260.0%
BERTHA	21,517	525,324	546,841	21,517	575,657	597,174	9.2%	221,589	269.5%
BALATON	282,518	860,790	1,143,308	205,669	768,942	974,611	-14.8%	358,997	271.5%
HILLS	150,000	319,272	469,272	150,000	364,673	514,673	9.7%	189,567	271.5%
DEERWOOD	554,943	342,749	897,692	626,139	373,096	999,235	11.3%	356,598	280.2%
EDGERTON	---	901,996	901,996	---	1,036,220	1,036,220	14.9%	367,402	282.0%
WRENSHALL	106,235	158,161	264,396	121,718	175,514	297,232	12.4%	103,705	286.6%
CHANDLER	261,890	---	261,890	346,365	---	346,365	32.3%	118,220	293.0%
THOMSON	---	---	---	---	119,894	119,894	---	40,319	297.4%
EASTON	---	134,779	134,779	111,210	199,050	310,260	130.2%	100,096	310.0%
BUFFALO LAKE	2,731,692	---	2,731,692	---	2,211,592	2,211,592	-19.0%	664,621	332.8%
STOCKTON	206,345	186,094	392,439	---	406,320	406,320	3.5%	119,347	340.5%
HADLEY	---	57,753	57,753	---	75,925	75,925	31.5%	22,093	343.7%
WALTHAM	---	180,964	180,964	---	139,319	139,319	-23.0%	40,017	348.1%
PALISADE	20,580	175,550	196,130	23,340	226,861	250,201	27.6%	69,398	360.5%
KARLSTAD	---	1,304,942	1,304,942	---	1,310,334	1,310,334	.4%	362,913	361.1%
CLIMAX	---	260,452	260,452	---	286,107	286,107	9.9%	73,892	387.2%
SANBORN	205,000	337,117	542,117	205,000	351,633	556,633	2.7%	140,465	396.3%
SKYLINE	---	83,171	83,171	---	108,280	108,280	30.2%	24,385	444.0%
LAKE WILSON	474,285	---	474,285	522,359	---	522,359	10.1%	115,090	453.9%
GRANADA	160,384	137,353	297,737	211,508	110,323	321,831	8.1%	63,324	508.2%
ALBERTVILLE	1,149,737	6,192,890	7,342,627	1,251,650	7,602,326	8,853,976	20.6%	1,546,630	572.5%
GRAND TOTAL	672,639,330	607,151,518	1,279,790,848	713,172,302	649,298,961	1,362,471,263	6.5%	2,436,581,562	55.9%

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APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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Appendix A

Factors Influencing City Finances

The finances of cities are affected by many different factors. Some of the variation results from decisions made by city officials. Some is due to factors outside the control of the elected officials, such as a city's size, the economic status of its residents or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, access to taconite aid, and many other factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the city. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on city finances, while others might be one-time events.

A. Demographics

Age of Housing. In the metropolitan area, the average age of housing in a city reflects not only the probable condition of the city's infrastructure, but several other conditions as well. The League of Minnesota Cities found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

Population. Cities with larger populations face certain challenges not encountered by smaller cities. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates.

Population Decline. A large loss of population can have a very significant effect upon a city's spending. The costs of a city's infrastructure and many of its services do not go down immediately when a number of city residents move away. The city must then make decisions to do without certain services or to raise the property taxes on the remaining citizens to pay for the services.

Income. Income is indirectly related to a city's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a city's tax capacity. Poverty rates, in turn, will be higher creating greater demand for public services.

Crime Rate. Higher crime rates require a correspondingly higher level of public safety services. Cities that host sporting and other entertainment events can draw large crowds of nonresidents and create unusual public safety service demands. In addition, higher levels of poverty are also associated with the crime rate of a city and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors, which include the number, type and use of personnel, the scope of services, and amount of shared services. In addition, the demographics and mix of facilities within the city may affect expenditures for public safety.

B. Geographic Location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a reduction of the tax capacity of the area. Trends in agriculture may result in lower property values and a decline in revenues for cities in regions whose economies are primarily based on agriculture. Cities located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

C. Revenue Sources

Tax Capacity. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs.

Taconite Aid. Many cities located in the “Iron Range” are eligible to receive special funding in the form of taconite aid. For a number of years, revenues in these cities were greater than they might have been without the distribution of taconite aid, especially for cities without taconite processing plants. In addition, the availability of taconite aid enabled these cities to spend without raising property taxes.

Enterprise Funds. Services provided through enterprise funds allow cities to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, cities may be able to keep down the level of general property taxes needed to provide services.

D. Shared Services, Joint Powers Agreements

A significant practice among cities is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow cities to provide services jointly with other cities and thus pool their resources. For example, the metropolitan cities of Circle Pines, Lexington, and Centerville have a joint powers agreement to provide police protection services.

A number of cities share services through the use of contracts. For example, the City of St. Paul contracts with several other cities in Ramsey County for the provision of water. The City of St. Anthony contracts with Falcon Heights and Lauderdale to provide police protection. In Greater Minnesota, the City of Thief River Falls provides fire services to five townships on a contractual basis.

Shared service arrangements are not necessarily formal; some cities provide services to other jurisdictions on an informal basis. By sharing the costs of services, cities can achieve greater economies of scale and avoid duplicating services and capital investments. Cities that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by fees provided by the other participating entities.

E. Proximity to County, Regional, or State-Run Programs/Facilities

Cities that are located near county, regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. For example, the city that houses the county library probably won't build their own. Similarly, cities located close to a regional or state park may opt not to develop or expand their own park program. Smaller cities located near larger cities may do the same.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service demands and costs. Cities that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Types of Industry Present and Service Demands

One factor that can have a significant effect on an individual city's situation is the type of industry present in the city. For example, industries such as paper mills may place particularly heavy burdens on the city's water supply, sewers, fire department, or streets. At the same time, the presence of these industries contributes to the property tax base of the city. Expenditures for these services may be higher than for other cities, but the cost is not necessarily borne by the residents of the city.

G. Source of Labor

Numerous factors can impact local governments' levels of expenditures for labor. Use of part-time employees, reliance on volunteers, unionization of workers, retention of workers, and use of independent contractors for specific projects or general services can all effect the salary and fringe benefit costs paid by local governments.

H. Other Factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Cities affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, cities may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in city expenditures should be pursued with city officials.

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APPENDIX B

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESERVED FUND BALANCES

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Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, 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 to local governments, 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 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 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 source 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.

- 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 are often 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 with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large 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 relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the State Auditor has set a standard of between 35 and 50 percent of current expenditures as an acceptable level. The Auditor has concerns about the financial health of cities maintaining an unreserved fund balance lower than this standard. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. Conversely, the Auditor has concerns about cities that maintain unreserved fund balances exceeding what is needed to carry them through financial downturns. Taxpayers in cities that maintain a fund balance higher or lower than this standard should press their city official to explain their fund balance policy.

GLOSSARY

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Glossary

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 - The 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 - 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.

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, cable TV) for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

Glossary

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, 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.

HRA AND ECONOMIC DEVELOPMENT - 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 other 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, buildings 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 - Basis of accounting according to which (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 state property tax relief aids or grants, required to be paid by the property owners of the city.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - Transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

Glossary

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 TV, 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.

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 - A fund 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.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - These revenues refer to the amount of resources cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

TOTAL EXPENDITURES - This category includes current operating expenses, capital outlays, and debt service principal and interest payments.

Glossary

TOTAL REVENUES - This category reflects all sources of revenue 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 - 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 - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

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This annual report analyzes the unaudited revenues and expenditures budgeted for 2004 by all Minnesota cities. It includes comparisons with 2003 budget data. April 2004

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Minnesota County Finances

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2002). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2003 and 2004. March 2004

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An Analysis of Minnesota's Municipal Liquor Store Operations in 2002

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Special Study: School Superintendent Compensation

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

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This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

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