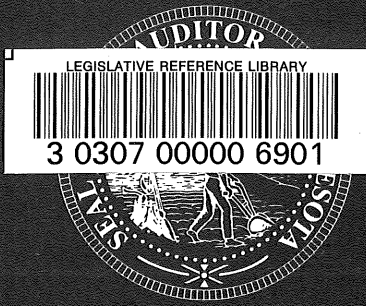


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STATE OF MINNESOTA
OFFICE OF THE STATE AUDITOR

**REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES OVER 2,500 IN POPULATION**

DECEMBER 31, 1999

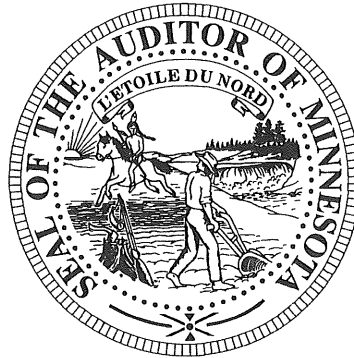
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Revenues, Expenditures, and Debt of Minnesota Cities Over 2,500 in Population

For the Year Ended December 31, 1999



June 11, 2001

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

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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 over 2,500 in population for calendar year 1999. These cities are required to annually submit comprehensive annual financial reports prepared in accordance with Generally Accepted Accounting Principles (GAAP) to the Office of the State Auditor (OSA).¹

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 financial operations of these funds are summarized in tables 3 through 6 of this report. Tables 8 and 9 present the data by individual city. Appendix A discusses factors that affect the revenues and expenditures of cities.

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. Table 7 summarizes the operating revenues, expenses, and income/(loss) for city enterprises. The financial operations of the municipal public service enterprises (excluding municipal liquor stores) are presented in tables 10 through 18. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section. Table 19 details the financial operations of municipal liquor operations.²

Table 20 lists by individual city the bonded and other long-term debt outstanding as of December 31, 1999. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Table 21 presents an analysis of the 1998 and 1999 unreserved fund balances in the General and Special Revenue Funds of cities over 2,500 in population. The table details the actual unreserved fund balances, the percentage change in unreserved fund balances from 1998 to 1999, and a comparison to 1999 total current expenditures. Appendix B provides a more detailed discussion of fund balances.

To provide additional insight into the relative spending level of cities, the OSA publishes a separate report that lists cities based on their per capita expenditures and long-term debt. This report may be obtained by contacting the OSA or by visiting the OSA web site at www.osa.state.mn.us.

¹ GAAP requires the modified accrual basis of accounting for governmental funds and the accrual basis for enterprise funds

² 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 1999*.

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the OSA 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 OSA web site address is www.osa.state.mn.us.

Overview

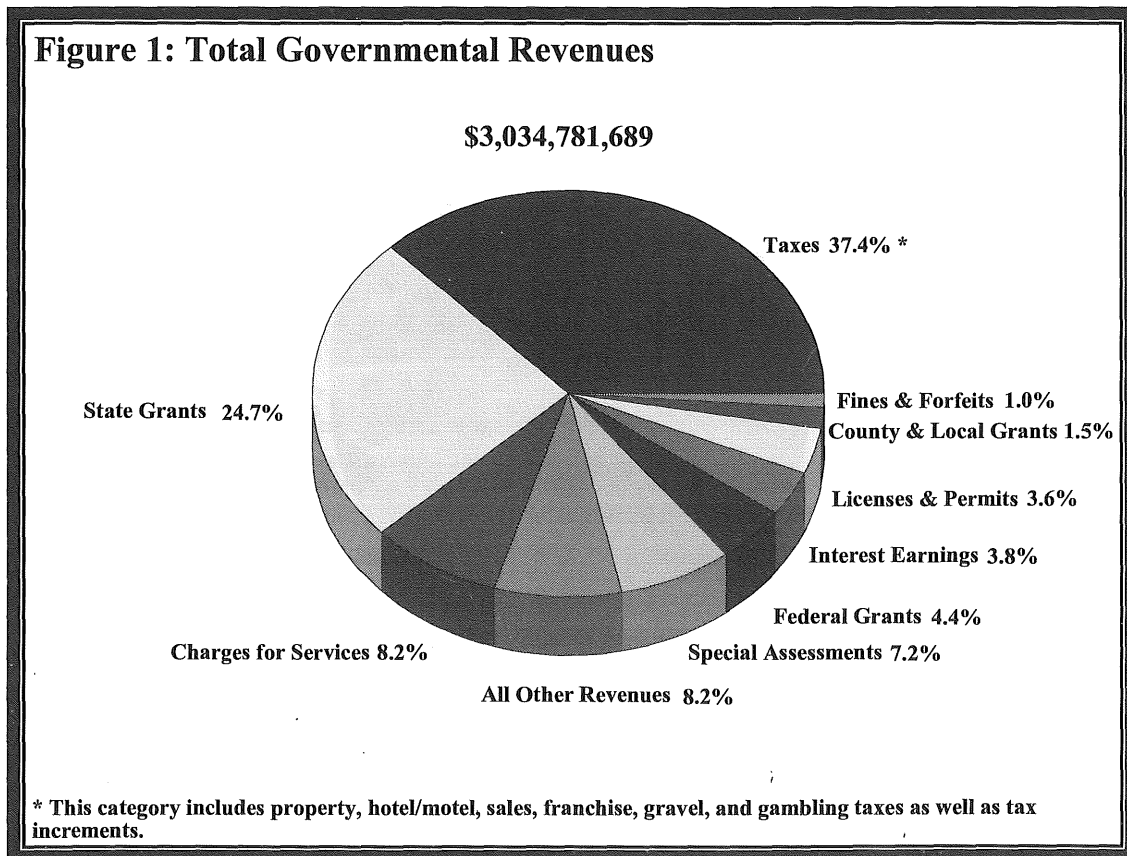
Total Governmental Revenues

In 1999, cities over 2,500 in population raised total governmental revenues of \$3.03 billion to finance city services. This represents an increase of 1.4 percent over the amount raised in 1998.

The shares of total governmental revenues generally vary only slightly from year to year. Over time, there have been some shifts in the composition of revenues. The single two largest sources of revenues for cities have remained taxes and state intergovernmental revenues. However, since 1995, state intergovernmental revenues as a share of total revenues has steadily declined. In 1995, state intergovernmental revenues accounted for 27.3 percent of total revenues compared to 24.7 percent in 1999.

The one source of revenue that has shown a steady increase in its share of total revenues is charges for services. This category has grown from 6.9 percent in 1995 to 8.2 percent in 1999. Charges for services related to parks and recreation activities showed the greatest gain over this period. To further examine five-year trends in revenues, please refer to Table 3.

Figure 1 shows the relative shares of total governmental revenues by source. The underlying data for this pie chart is detailed in Table 3.

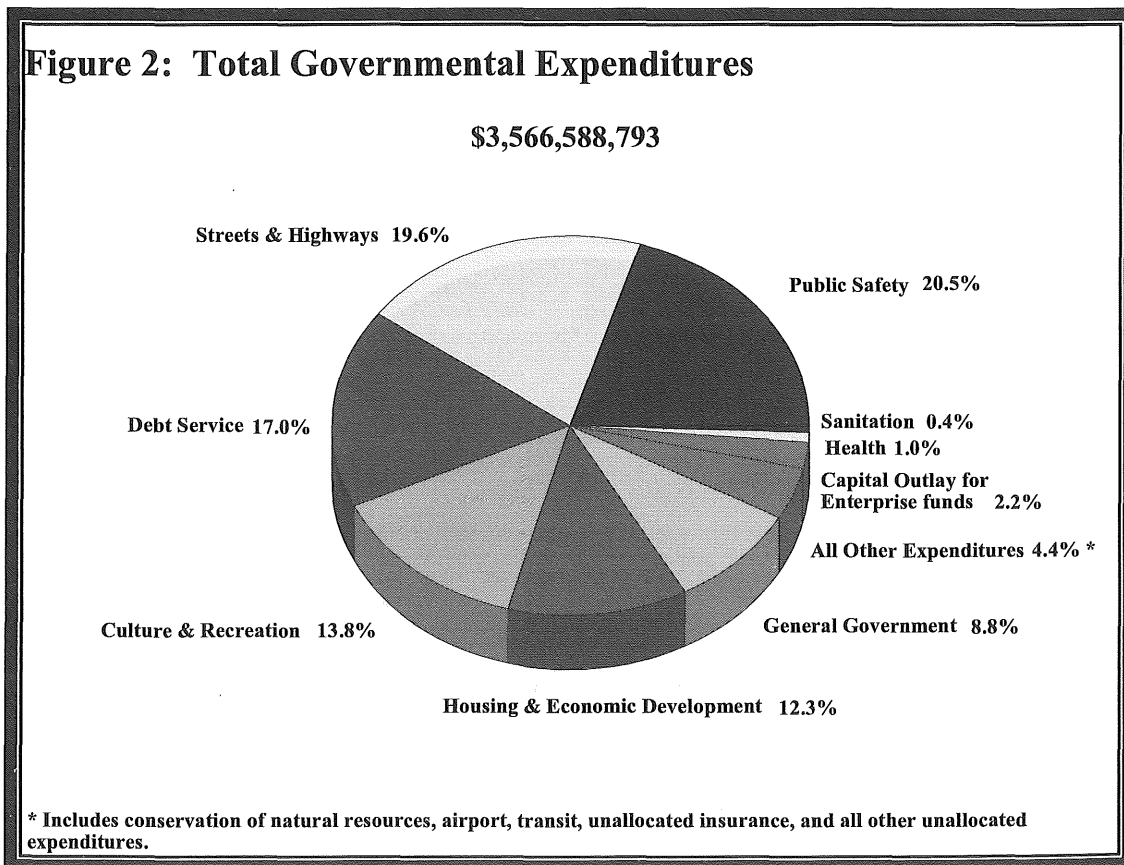


Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most 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 1999, cities over 2,500 in population expended \$3.57 billion from Governmental Funds to provide city services. This represents an increase of 4.9 percent over 1998 total governmental expenditures.

The relative shares of total governmental expenditures change very little from year to year. However, as the priorities of cities change over time, the relative shares of total spending shift to reflect these new priorities. For example, looking back to 1995, the top three expenditure categories were debt service (21.4%), streets and highways (20.1%), and public safety (19.3%). In 1999, the order of these three categories of spending completely reversed. The category of expenditure showing the greatest increase in share of total expenditures over this five-year period was culture and recreation. This category accounted for 9.9 percent of total governmental expenditures in 1995, compared to 13.8 percent in 1999. To examine these and other changes over the five-year period, please refer to Table 4.

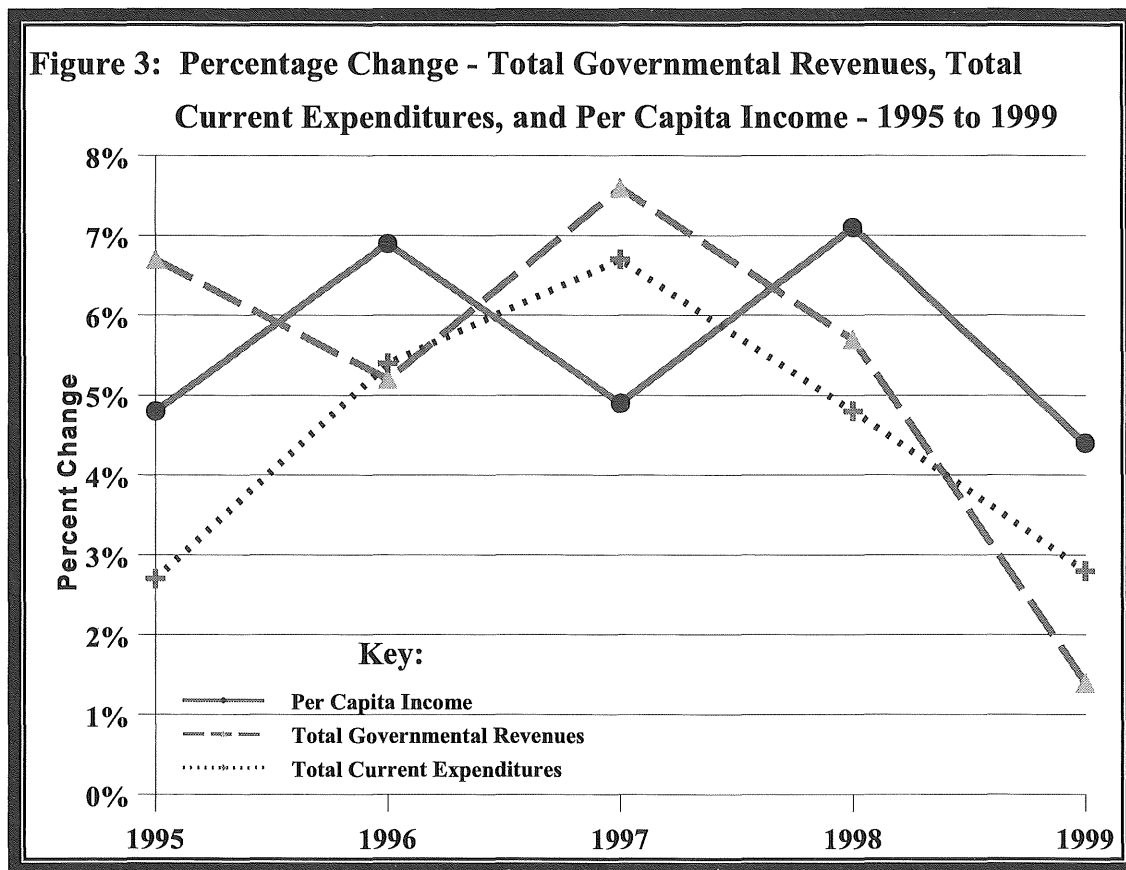
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 4.



Growth in Government

During the five-year period of 1995 to 1999, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 1.4 percent to 7.6 percent. To place this growth in perspective, Figure 3 below includes a trend line for the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. 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 to the change in Minnesota per capita personal income. Per capita income grew faster than total current expenditures for all years but one during the five year period. Per capita income grew faster than total revenues for three of the five years.



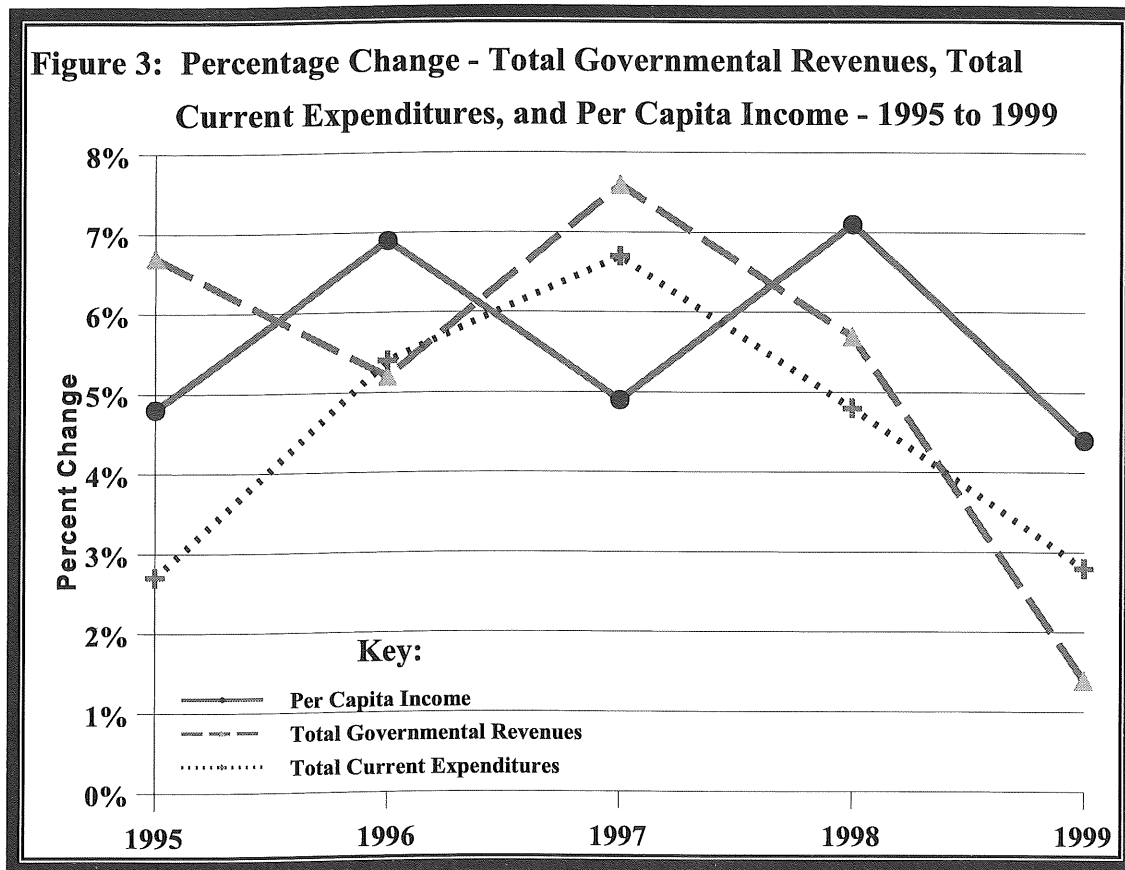
¹ The chart excludes capital outlays as this category is more prone to yearly fluctuations. The chart also excludes revenues derived from borrowing because cities are prohibited from borrowing for current expenditures. Most capital projects are funded through the issuance of bonds or other types of borrowing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

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

Growth in Government

During the five-year period of 1995 to 1999, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 1.4 percent to 7.6 percent. To place this growth in perspective, Figure 3 below includes a trend line for the growth in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. When expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services.

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Capital Outlay Expenditures

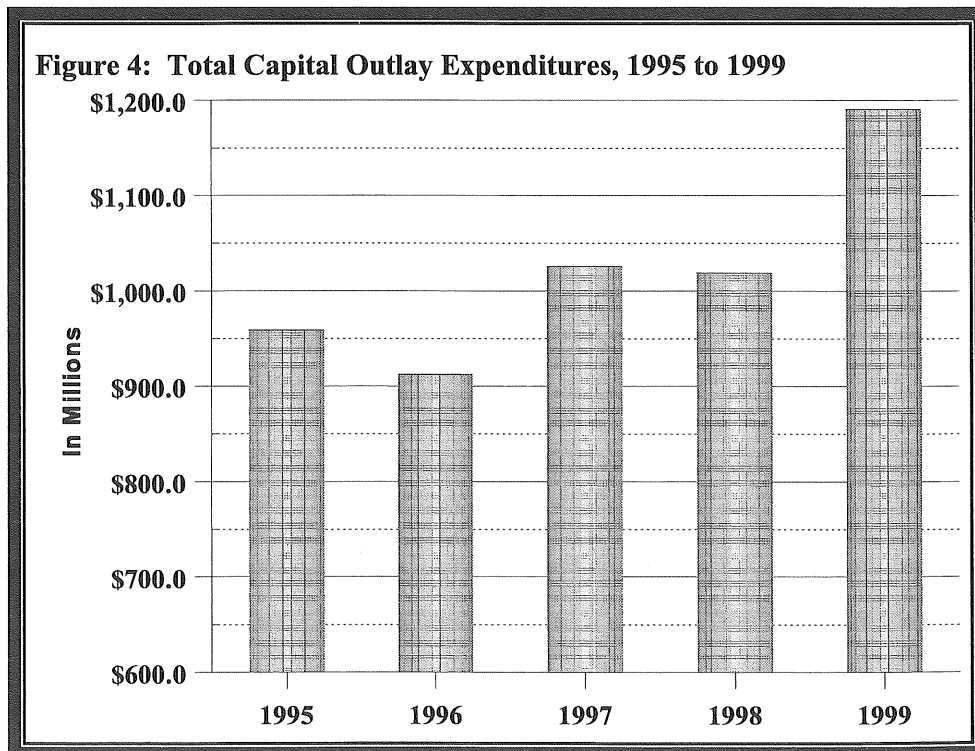
Cities expended \$1.19 billion on capital investments in 1999. This represents an increase of 16.8 percent over the level expended in 1998. Projects in Minneapolis and St. Paul accounted for 62.0 percent of the increase. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but infrequent in nature. Some of the factors that influence the level of capital investments include the need for infrastructure improvements for new developments, public safety concerns, demands for public meeting places and facilities, the need to replace aging infrastructure, and damage to public facilities caused by fire, floods and storms.

Table 1 shows total capital outlays in dollars and per capita. Figure 4 illustrates the trend in capital spending for the years 1995 through 1999.

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

| Year | Total Capital Outlay (actual dollars) | Per Capita * |
|------|---------------------------------------|--------------|
| 1995 | \$959,063,657 | \$296 |
| 1996 | \$912,541,019 | \$278 |
| 1997 | \$1,026,035,901 | \$309 |
| 1998 | \$1,019,065,674 | \$304 |
| 1999 | \$1,190,546,110 | \$350 |

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



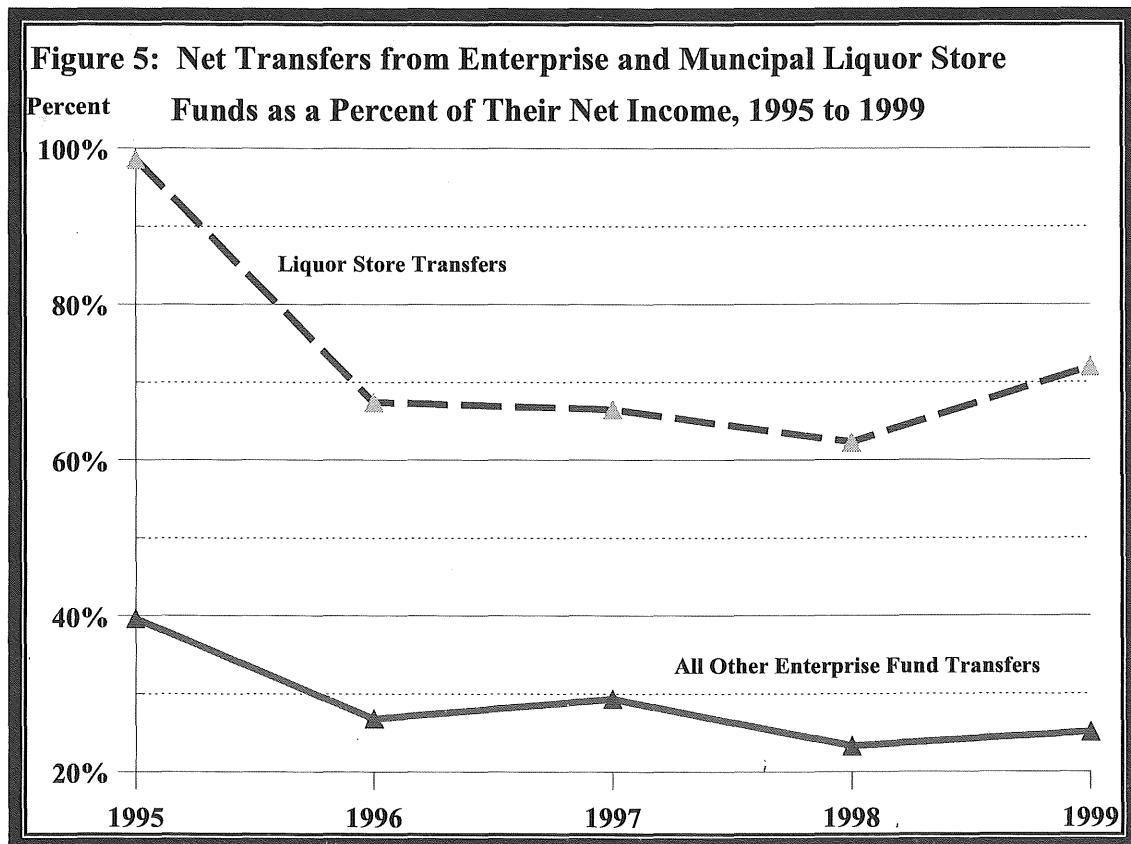
Municipal Enterprises

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 cities include hospitals, nursing homes, and electric, gas, sewer, water and heat utilities. Other enterprises include recreation facilities, solid waste, liquor stores, and economic development.

The net income of municipal enterprises decreased 4.0 percent between 1998 and 1999. However, net transfers (transfers out minus transfers in) from Enterprise Funds increased 2.5 percent.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 9.3 in profits between 1998 and 1999. Net transfers from municipal liquor operations increased 26.5 percent over the level transferred in 1998.

Figure 5 examines the five-year trend 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. Tables 10 through 19 provide additional details on municipal enterprises.



Outstanding Long-Term Indebtedness

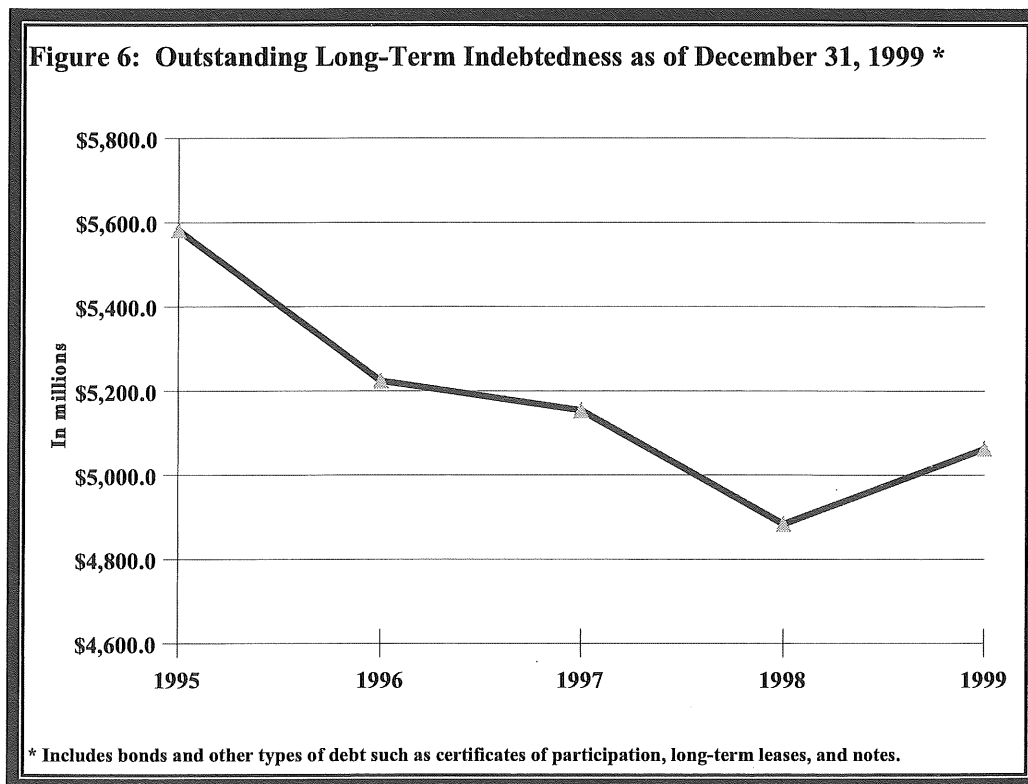
Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. They are restricted by law from borrowing 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 1998 and 1999. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population. The chart shows that cities lowered their level of debt between 1995 and 1998, but increased it slightly in 1999.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

| | <u>1999 Amount</u> | <u>1998 Amount</u> |
|----------------------------------|-------------------------------|-------------------------------|
| General Obligation | \$ 514,298,022 | \$ 551,081,279 |
| G.O. Tax Increment | 976,057,984 | 925,130,682 |
| Revenue Tax Increment | 246,781,539 | 294,242,934 |
| Special Assessment | 1,172,224,262 | 1,125,297,879 |
| G.O. Revenue | 1,367,926,002 | 1,181,082,318 |
| Revenue | 728,786,872 | 664,325,188 |
| All Other | 24,399,973 | 36,464,972 |
| Total Bonded Indebtedness | <u>\$5,030,474,654</u> | <u>\$4,777,625,252</u> |

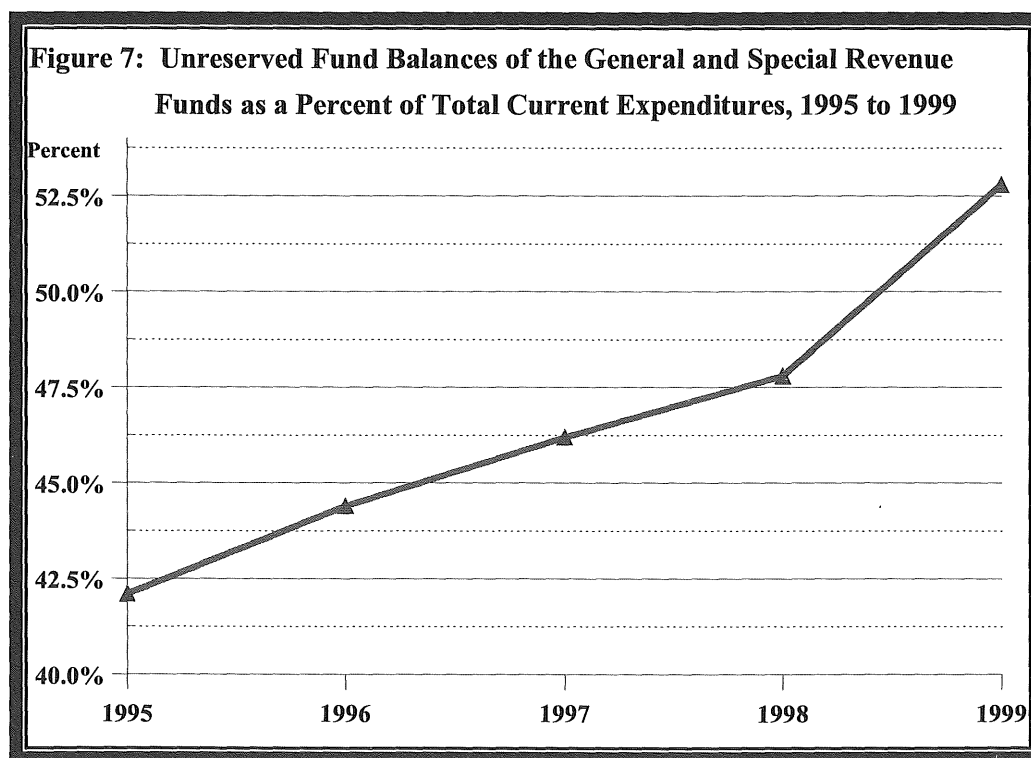
Figure 6: Outstanding Long-Term Indebtedness as of December 31, 1999 *



Unreserved Fund Balances of the General Fund and Special Revenue Funds

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. The unreserved fund balances of cities' General and Special Revenue Funds totaled \$934.7 million in 1999.³ This represents an increase of 13.7 percent over the level in 1998.

Comparing cities' unreserved fund balances to their total current expenditures help put the fund balances in 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 52.8 percent in 1999. Among this group of cities, unreserved fund balances as a percent of total current expenditures ranged from -68.4 percent to 400.8 percent. Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures.



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.

GOVERNMENTAL TABLES

TABLE 3
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1995 THROUGH 1999

| | 1995 | | 1996 | | 1997 | | 1998 | | 1999 | | 5-YEAR CHANGE |
|---|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|------------------|
| | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| GOVERNMENTAL FUND REVENUES | | | | | | | | | | | |
| Property Taxes | 585,629,005 | 23.4% | 616,510,190 | 23.4% | 654,940,564 | 23.1% | 687,784,701 | 23.0% | 717,672,477 | 23.6% | 22.5% |
| Tax Increments | 229,726,321 | 9.2% | 241,760,634 | 9.2% | 257,592,039 | 9.1% | 253,302,160 | 8.5% | 256,368,242 | 8.4% | 11.6% |
| Franchise Taxes | 46,527,402 | 1.9% | 52,847,787 | 2.0% | 56,738,193 | 2.0% | 56,197,148 | 1.9% | 60,172,978 | 2.0% | 29.3% |
| Local Sales Tax | 25,901,786 | 1.0% | 63,921,950 | 2.4% | 63,204,812 | 2.2% | 71,269,082 | 2.4% | 77,237,724 | 2.5% | 198.2% |
| Hotel/Motel Taxes | 14,340,522 | 0.6% | 15,133,176 | 0.6% | 20,934,233 | 0.7% | 21,855,188 | 0.7% | 23,086,770 | 0.8% | 61.0% |
| Gravel and Gambling Taxes | 1,919,868 | 0.1% | 1,962,010 | 0.1% | 1,735,460 | 0.1% | 1,647,913 | 0.1% | 1,650,532 | 0.1% | -14.0% |
| Special Assessments | 182,651,474 | 7.3% | 193,049,808 | 7.3% | 190,027,713 | 6.7% | 221,044,254 | 7.4% | 218,369,549 | 7.2% | 19.6% |
| Licenses and Permits | 69,367,307 | 2.8% | 78,617,199 | 3.0% | 85,061,066 | 3.0% | 99,581,182 | 3.3% | 109,420,330 | 3.6% | 57.7% |
| Intergovernmental Revenues | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | |
| Community Development Block Grants | 51,415,856 | 2.1% | 47,012,348 | 1.8% | 58,626,481 | 2.1% | 59,565,819 | 2.0% | 66,510,951 | 2.2% | 29.4% |
| All Other | 55,719,558 | 2.2% | 57,127,583 | 2.2% | 89,969,540 | 3.2% | 98,854,741 | 3.3% | 67,137,829 | 2.2% | 20.5% |
| State Grants | | | | | | | | | | | |
| Local Government Aid | 281,278,995 | 11.3% | 289,052,905 | 11.0% | 298,303,563 | 10.5% | 314,404,949 | 10.5% | 319,739,760 | 10.5% | 13.7% |
| HACA/MHHC (Homestead Credit) | 172,652,197 | 6.9% | 166,067,151 | 6.3% | 170,727,149 | 6.0% | 170,403,942 | 5.7% | 171,693,468 | 5.7% | -0.6% |
| Local Performance Aid | — | — | — | — | 3,617,925 | 0.1% | 4,199,826 | 0.1% | 3,871,144 | 0.1% | — |
| Taconite Relief and Aids | 5,283,341 | 0.2% | 5,524,155 | 0.2% | 5,967,580 | 0.2% | 6,018,919 | 0.2% | 6,569,675 | 0.2% | 24.3% |
| PERA Aid | — | — | — | — | — | — | 10,488,415 | 0.4% | 4,485,430 | 0.1% | — |
| Highways | 114,752,731 | 4.6% | 115,012,508 | 4.4% | 118,474,715 | 4.2% | 115,872,908 | 3.9% | 93,423,915 | 3.1% | -18.6% |
| All Other | 107,988,314 | 4.3% | 94,055,362 | 3.6% | 114,988,216 | 4.1% | 129,829,208 | 4.3% | 148,759,145 | 4.9% | 37.8% |
| County Grants | 16,425,850 | 0.7% | 16,315,760 | 0.6% | 12,613,394 | 0.4% | 14,434,860 | 0.5% | 17,204,147 | 0.6% | 4.7% |
| Local Unit Grants | 14,459,965 | 0.6% | 16,249,730 | 0.6% | 28,658,076 | 1.0% | 21,951,807 | 0.7% | 27,899,729 | 0.9% | 92.9% |
| Total Intergovernmental Revenues | 819,976,807 | 32.8% | 806,417,502 | 30.7% | 901,946,639 | 31.9% | 946,025,394 | 31.6% | 927,295,193 | 30.6% | 13.1% |
| Departmental Fees and Service Charges | | | | | | | | | | | |
| General Government | 34,327,158 | 1.4% | 36,430,845 | 1.4% | 43,776,340 | 1.5% | 35,276,205 | 1.2% | 34,158,850 | 1.1% | -0.5% |
| Public Safety | 27,499,726 | 1.1% | 31,115,942 | 1.2% | 31,154,689 | 1.1% | 31,964,875 | 1.1% | 35,960,618 | 1.2% | 30.8% |
| Streets and Highways | 17,076,014 | 0.7% | 15,369,464 | 0.6% | 18,777,464 | 0.7% | 19,057,456 | 0.6% | 24,734,104 | 0.8% | 44.8% |
| Sanitation (Refuse Collection) | 4,063,230 | 0.2% | 3,757,844 | 0.1% | 6,101,051 | 0.2% | 4,754,006 | 0.2% | 6,930,252 | 0.2% | 70.6% |
| Libraries | 942,237 | 0.0% | 796,386 | 0.0% | 965,640 | 0.0% | 938,879 | 0.0% | 958,294 | 0.0% | 1.7% |
| Parks and Recreation | 32,461,468 | 1.3% | 35,835,744 | 1.4% | 41,637,083 | 1.5% | 48,085,258 | 1.6% | 53,757,360 | 1.8% | 65.6% |
| Airport | 1,636,009 | 0.1% | 1,620,840 | 0.1% | 1,928,659 | 0.1% | 3,792,889 | 0.1% | 4,188,470 | 0.1% | 156.0% |
| Transit | 1,218,434 | 0.0% | 1,331,981 | 0.1% | 1,466,124 | 0.1% | 1,364,851 | 0.0% | 1,489,151 | 0.0% | 22.2% |
| Cemetery | 535,657 | 0.0% | 509,676 | 0.0% | 613,840 | 0.0% | 769,871 | 0.0% | 752,148 | 0.0% | 40.4% |
| All Other | 53,431,086 | 2.1% | 61,398,591 | 2.3% | 68,564,213 | 2.4% | 85,353,610 | 2.9% | 86,387,412 | 2.8% | 61.7% |
| Total Fees and Service Charges | 173,191,019 | 6.9% | 188,167,313 | 7.2% | 214,985,103 | 7.6% | 231,357,900 | 7.7% | 249,316,659 | 8.2% | 44.0% |
| Fines and Forfeits | 24,759,073 | 1.0% | 26,013,720 | 1.0% | 27,547,778 | 1.0% | 29,378,988 | 1.0% | 31,353,246 | 1.0% | 26.6% |
| Interest Earnings | 171,433,810 | 6.9% | 163,324,048 | 6.2% | 178,548,107 | 6.3% | 188,443,182 | 6.3% | 114,433,171 | 3.8% | -33.2% |
| All Other Revenues | 154,703,062 | 6.2% | 182,895,862 | 7.0% | 176,993,988 | 6.3% | 184,431,486 | 6.2% | 248,404,818 | 8.2% | 60.6% |
| Total Revenues | 2,500,127,456 | 100.0% | 2,630,621,199 | 100.0% | 2,830,255,695 | 100.0% | 2,992,318,578 | 100.0% | 3,034,781,689 | 100.0% | 21.4% |
| Other Financing Sources | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | |
| Bonded Indebtedness | 633,906,761 | | 571,614,062 | | 533,660,056 | | 497,639,657 | | 635,887,114 | | |
| Other Long-term Indebtedness | 46,023,664 | | 51,662,813 | | 86,885,564 | | 33,780,372 | | 77,867,253 | | |
| Short-term Indebtedness | 250,825 | | 229,700 | | 120,500 | | 562,267 | | 371,500 | | |
| Total Borrowing | 680,181,250 | | 623,506,575 | | 620,666,120 | | 531,982,296 | | 714,125,867 | | |
| Other Financing Sources | 13,154,451 | | 8,584,946 | | 24,439,980 | | 21,086,005 | | 10,395,150 | | |
| Transfers from Enterprise Funds | 75,504,330 | | 70,825,846 | | 83,588,866 | | 79,497,013 | | 97,265,307 | | |
| Transfers from Governmental Funds | 477,596,981 | | 460,680,921 | | 528,847,067 | | 492,627,073 | | 636,757,747 | | |
| Total Revenues & Other Financing Sources | 3,746,564,468 | | 3,794,219,487 | | 4,087,797,728 | | 4,117,510,965 | | 4,493,325,760 | | |

TABLE 4
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1995 THROUGH 1999

| GOVERNMENTAL FUND EXPENDITURES | 1995 | | 1996 | | 1997 | | 1998 | | 1999 | | 5-YEAR CHANGE |
|--|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|---------------|
| | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| General Government | | | | | | | | | | | |
| Current Expenditures | 233,786,919 | 7.6% | 254,066,294 | 8.2% | 260,087,120 | 8.0% | 269,951,161 | 7.9% | 285,767,166 | 8.0% | 22.2% |
| Capital Outlay | 62,417,474 | 2.0% | 58,598,511 | 1.9% | 56,130,593 | 1.7% | 30,525,437 | 0.9% | 28,597,689 | 0.8% | -54.2% |
| Public Safety | | | | | | | | | | | |
| Current Expenditures | 552,485,908 | 18.0% | 589,940,890 | 19.0% | 627,934,824 | 19.4% | 664,648,713 | 19.5% | 674,675,461 | 18.9% | 22.1% |
| Capital Outlay | 39,939,009 | 1.3% | 40,740,868 | 1.3% | 43,283,027 | 1.3% | 45,867,310 | 1.3% | 57,625,177 | 1.6% | 44.3% |
| Streets and Highways | | | | | | | | | | | |
| Current Expenditures | 207,220,888 | 6.7% | 221,712,015 | 7.1% | 235,983,354 | 7.3% | 246,643,479 | 7.3% | 249,813,237 | 7.0% | 20.6% |
| Capital Outlay | 413,623,641 | 13.4% | 401,463,058 | 12.9% | 424,820,545 | 13.1% | 434,311,220 | 12.8% | 449,409,283 | 12.6% | 8.7% |
| Sanitation | | | | | | | | | | | |
| Current Expenditures | 10,524,539 | 0.3% | 10,705,101 | 0.3% | 10,543,670 | 0.3% | 11,353,844 | 0.3% | 11,024,734 | 0.3% | 4.8% |
| Capital Outlay | 53,930 | 0.0% | 67,553 | 0.0% | 588,927 | 0.0% | 839,153 | 0.0% | 2,272,442 | 0.1% | 4113.7% |
| Health | | | | | | | | | | | |
| Current Expenditures | 28,951,573 | 0.9% | 25,950,159 | 0.8% | 22,617,213 | 0.7% | 29,190,715 | 0.9% | 29,365,092 | 0.8% | 1.4% |
| Capital Outlay | 1,743,944 | 0.1% | 1,267,719 | 0.0% | 1,158,815 | 0.0% | 1,009,548 | 0.0% | 5,302,949 | 0.1% | 204.1% |
| Libraries | | | | | | | | | | | |
| Current Expenditures | 44,050,657 | 1.4% | 49,025,941 | 1.6% | 51,944,743 | 1.6% | 53,533,718 | 1.6% | 55,180,892 | 1.5% | 25.3% |
| Capital Outlay | 13,372,656 | 0.4% | 7,297,604 | 0.2% | 9,759,475 | 0.3% | 9,859,767 | 0.3% | 13,754,429 | 0.4% | 2.9% |
| Parks and Recreation | | | | | | | | | | | |
| Current Expenditures | 171,730,656 | 5.6% | 181,838,353 | 5.8% | 199,277,420 | 6.2% | 215,228,457 | 6.3% | 225,141,952 | 6.3% | 31.1% |
| Capital Outlay | 77,517,384 | 2.5% | 71,111,234 | 2.3% | 105,738,339 | 3.3% | 127,169,064 | 3.7% | 198,727,525 | 5.6% | 156.4% |
| Housing/Economic Development | | | | | | | | | | | |
| Current Expenditures | 131,395,733 | 4.3% | 145,142,201 | 4.7% | 164,296,304 | 5.1% | 162,044,491 | 4.8% | 171,152,639 | 4.8% | 30.3% |
| Capital Outlay | 221,708,668 | 7.2% | 191,860,538 | 6.2% | 227,294,358 | 7.0% | 235,463,756 | 6.9% | 267,195,825 | 7.5% | 20.5% |
| Conservation of Natural Resources | | | | | | | | | | | |
| Current Expenditures | — | — | — | — | — | — | 1,946,781 | 0.1% | 2,273,791 | 0.1% | — |
| Capital Outlay | — | — | — | — | — | — | 3,230,198 | 0.1% | 758,856 | 0.0% | — |
| Airport | | | | | | | | | | | |
| Current Expenditures | 4,147,278 | 0.1% | 5,136,016 | 0.2% | 4,943,901 | 0.2% | 5,765,871 | 0.2% | 6,053,259 | 0.2% | 46.0% |
| Capital Outlay | 14,336,937 | 0.5% | 11,798,163 | 0.4% | 11,908,772 | 0.4% | 15,816,902 | 0.5% | 13,551,871 | 0.4% | -5.5% |
| Transit | | | | | | | | | | | |
| Current Expenditures | 7,190,344 | 0.2% | 8,008,198 | 0.3% | 11,059,576 | 0.3% | 10,712,813 | 0.3% | 12,466,449 | 0.3% | 73.4% |
| Capital Outlay | 1,217,551 | 0.0% | 198,033 | 0.0% | 1,154,901 | 0.0% | 954,950 | 0.0% | 4,152,572 | 0.1% | 241.1% |
| Unallocated Insurance | 7,228,463 | 0.2% | 7,784,831 | 0.3% | 7,661,345 | 0.2% | 7,930,394 | 0.2% | 8,124,461 | 0.2% | 12.4% |
| All Other Unallocated | | | | | | | | | | | |
| Current Expenditures | 61,484,215 | 2.0% | 39,968,971 | 1.3% | 45,625,019 | 1.4% | 41,431,609 | 1.2% | 37,829,586 | 1.1% | -38.5% |
| Capital Outlay | 11,463,205 | 0.4% | 15,246,705 | 0.5% | 12,862,009 | 0.4% | 31,783,709 | 0.9% | 71,176,351 | 2.0% | 520.9% |
| Capital Outlay for Enterprise Funds | 101,669,258 | 3.3% | 112,891,033 | 3.6% | 131,336,140 | 4.1% | 82,234,660 | 2.4% | 78,021,141 | 2.2% | -23.3% |
| Debt Service | | | | | | | | | | | |
| Principal Payments | 466,215,498 | 15.2% | 472,421,669 | 15.2% | 380,900,593 | 11.8% | 465,101,388 | 13.7% | 428,848,279 | 12.0% | -8.0% |
| Interest and Fiscal Charges | 190,957,278 | 6.2% | 186,246,829 | 6.0% | 186,002,504 | 5.7% | 196,860,309 | 5.8% | 178,325,685 | 5.0% | -6.6% |
| <i>Total Current Expenditures</i> | 1,460,197,173 | 47.5% | 1,539,278,970 | 49.5% | 1,641,974,489 | 50.8% | 1,720,382,046 | 50.6% | 1,768,868,719 | 49.6% | 21.1% |
| <i>Total Capital Outlay</i> | 959,063,657 | 31.2% | 912,541,019 | 29.3% | 1,026,035,901 | 31.7% | 1,019,065,674 | 30.0% | 1,190,546,110 | 33.4% | 24.1% |
| <i>Total Debt Service</i> | 657,172,776 | 21.4% | 658,668,498 | 21.2% | 566,903,097 | 17.5% | 661,961,697 | 19.5% | 607,173,964 | 17.0% | -7.6% |
| Total Expenditures | 3,076,433,606 | 100.0% | 3,110,488,487 | 100.0% | 3,234,913,487 | 100.0% | 3,401,409,417 | 100.0% | 3,566,588,793 | 100.0% | 15.9% |
| Other Financing Uses | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | 119,637,226 | | 203,108,425 | | 30,555,005 | | 88,378,802 | | 56,427,102 | | |
| Other Financing Uses | 9,160,737 | | 2,278,798 | | 12,131,955 | | 10,234,702 | | 2,739,504 | | |
| Transfers to Enterprise Funds | 28,348,733 | | 39,640,814 | | 46,140,500 | | 52,853,768 | | 56,289,141 | | |
| Transfers to Governmental Funds | 477,599,990 | | 461,661,843 | | 528,847,067 | | 492,627,073 | | 636,757,747 | | |
| Total Expenditures & Other Financing Uses | 3,711,177,292 | | 3,817,178,367 | | 3,852,588,014 | | 4,045,503,762 | | 4,318,802,287 | | |

TABLE 5
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1999

| | POPULATION OVER 100,000 FIRST CLASS | | POPULATION 20,000-100,000 SECOND CLASS | | POPULATION 10,000-20,000 THIRD CLASS | | POPULATION 2,500-10,000 FOURTH CLASS | | TOTAL CITIES OVER 2,500 POPULATION | | | | PERCENT INCREASE (DECREASE) |
|---|-------------------------------------|---------------|--|---------------|--------------------------------------|---------------|--------------------------------------|---------------|------------------------------------|---------------|----------------------|---------------|-----------------------------|
| | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | 1999 | | 1998 | | |
| Population (1999 Estimate) | 710,228 | | 1,462,583 | | 576,226 | | 649,354 | | 3,398,391 | | 3,357,626 | | |
| Net Taxable Tax Capacity | 463,491,389 | | 1,215,861,685 | | 346,402,414 | | 404,850,005 | | 2,430,605,493 | | 2,459,733,634 | | |
| 1998 Net Tax Levy (Collectible in 1999) | 153,384,599 | | 273,670,916 | | 95,716,394 | | 112,103,794 | | 634,875,703 | | 605,503,939 | | |
| Special Assessments Levy (Collectible in 1999) | 27,982,869 | | 51,460,171 | | 17,901,489 | | 22,979,211 | | 120,323,740 | | 110,674,222 | | |
| REVENUES | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| Property Taxes | 190,089,576 | 18.9% | 301,873,362 | 28.4% | 107,008,930 | 23.9% | 118,700,609 | 23.0% | 717,672,477 | 23.6% | 687,784,701 | 23.0% | 4.3% |
| Tax Increments | 80,681,685 | 8.0% | 101,694,720 | 9.6% | 43,076,357 | 9.6% | 30,915,480 | 6.0% | 256,368,242 | 8.4% | 253,302,160 | 8.5% | 1.2% |
| Franchise Taxes | 38,824,052 | 3.9% | 11,760,780 | 1.1% | 5,942,765 | 1.3% | 3,645,381 | 0.7% | 60,172,978 | 2.0% | 56,197,148 | 1.9% | 7.1% |
| Local Sales Tax | 64,990,104 | 6.5% | 10,060,772 | 0.9% | 1,302,049 | 0.2% | 884,799 | 0.1% | 77,237,724 | 2.5% | 71,269,082 | 2.4% | 8.4% |
| Hotel/Motel Taxes | 7,484,995 | 0.7% | 13,914,436 | 1.3% | 1,219,164 | 0.3% | 468,175 | 0.1% | 23,086,770 | 0.8% | 21,855,188 | 0.7% | 5.6% |
| Gravel and Gambling Taxes | 859,270 | 0.1% | 606,148 | 0.1% | 115,654 | 0.0% | 69,460 | 0.0% | 1,650,532 | 0.1% | 1,647,913 | 0.1% | 0.2% |
| Special Assessments | 30,536,952 | 3.0% | 102,008,490 | 9.6% | 38,246,516 | 8.5% | 47,577,591 | 9.2% | 218,369,549 | 7.2% | 221,044,254 | 7.4% | -1.2% |
| Licenses and Permits | 26,205,623 | 2.6% | 50,533,030 | 4.8% | 15,289,082 | 3.4% | 17,392,595 | 3.4% | 109,420,330 | 3.6% | 99,581,182 | 3.3% | 9.9% |
| Intergovernmental Revenues | | | | | | | | | | | | | |
| Federal Grants | | | | | | | | | | | | | |
| Community Development Block Grants | 38,101,530 | 3.8% | 6,835,189 | 0.6% | 3,165,047 | 0.7% | 18,409,185 | 3.6% | 66,510,951 | 2.2% | 59,565,819 | 2.0% | 11.7% |
| All Other | 26,093,919 | 2.6% | 15,818,753 | 1.5% | 7,624,493 | 1.7% | 17,600,664 | 3.4% | 67,137,829 | 2.2% | 98,854,741 | 3.3% | -32.1% |
| State Grants | | | | | | | | | | | | | |
| Local Government Aid | 139,756,044 | 13.9% | 59,575,174 | 5.6% | 52,715,378 | 11.8% | 67,693,164 | 13.1% | 319,739,760 | 10.5% | 314,404,949 | 10.5% | 1.7% |
| HACA/MHHC (Homestead Credit) | 55,273,033 | 5.5% | 62,977,685 | 5.9% | 25,179,664 | 5.6% | 28,263,086 | 5.5% | 171,693,468 | 5.7% | 170,403,942 | 5.7% | 0.8% |
| Local Performance Aid | 867,701 | 0.1% | 1,609,105 | 0.2% | 680,047 | 0.2% | 714,291 | 0.1% | 3,871,144 | 0.1% | 4,199,826 | 0.1% | -7.8% |
| Taconite Relief and Aids | — | — | — | — | 2,684,795 | 0.6% | 3,884,880 | 0.8% | 6,569,675 | 0.2% | 6,018,919 | 0.2% | 9.2% |
| PERA Aids | 1,365,900 | 0.1% | 1,304,141 | 0.1% | 899,523 | 0.2% | 915,866 | 0.2% | 4,485,430 | 0.1% | 10,488,415 | 0.4% | — |
| Highways | 17,516,171 | 1.7% | 41,001,899 | 3.9% | 18,478,829 | 4.1% | 16,427,016 | 3.2% | 93,423,915 | 3.1% | 115,872,908 | 3.9% | -19.4% |
| All Other | 55,648,864 | 5.5% | 51,118,348 | 4.8% | 20,322,085 | 4.5% | 21,669,848 | 4.2% | 148,759,145 | 4.9% | 129,829,208 | 4.3% | 14.6% |
| County Grants | 4,370,664 | 0.4% | 4,866,102 | 0.5% | 3,096,488 | 0.7% | 4,870,893 | 0.9% | 17,204,147 | 0.6% | 14,434,860 | 0.5% | 19.2% |
| Local Unit Grants | 8,652,548 | 0.9% | 6,869,227 | 0.6% | 8,822,654 | 2.0% | 3,555,300 | 0.7% | 27,899,729 | 0.9% | 21,951,807 | 0.7% | 27.1% |
| Total Intergovernmental Revenues | 347,646,374 | 34.5% | 251,975,623 | 23.7% | 143,669,003 | 32.1% | 184,004,193 | 35.6% | 927,295,193 | 30.6% | 946,025,394 | 31.6% | -2.0% |
| Departmental Fees and Service Charges | | | | | | | | | | | | | |
| General Government | 7,365,817 | 0.7% | 11,645,633 | 1.1% | 9,650,554 | 2.2% | 5,496,846 | 1.1% | 34,158,850 | 1.1% | 35,276,205 | 1.2% | -3.2% |
| Public Safety | 11,527,430 | 1.1% | 8,873,437 | 0.8% | 6,602,537 | 1.5% | 8,957,214 | 1.7% | 35,960,618 | 1.2% | 31,964,875 | 1.1% | 12.5% |
| Streets and Highways | 4,021,640 | 0.4% | 15,977,946 | 1.5% | 3,263,541 | 0.7% | 1,470,977 | 0.3% | 24,734,104 | 0.8% | 19,057,456 | 0.6% | 29.8% |
| Sanitation (Refuse Collection) | — | — | 2,267,967 | 0.2% | 2,163,385 | 0.5% | 2,498,900 | 0.5% | 6,930,252 | 0.2% | 4,754,006 | 0.2% | 45.8% |
| Libraries | 248,555 | 0.0% | 170,124 | 0.0% | 262,254 | 0.1% | 277,361 | 0.1% | 958,294 | 0.0% | 938,879 | 0.0% | 2.1% |
| Parks and Recreation | 3,441,491 | 0.3% | 30,568,126 | 2.9% | 10,908,665 | 2.4% | 8,839,078 | 1.7% | 53,757,360 | 1.8% | 48,085,258 | 1.6% | 11.8% |
| Airport | — | — | 2,425,864 | 0.2% | 561,419 | 0.1% | 1,201,187 | 0.2% | 4,188,470 | 0.1% | 3,792,889 | 0.1% | 10.4% |
| Transit | — | — | 835,115 | 0.1% | 412,484 | 0.1% | 241,552 | 0.0% | 1,489,151 | 0.0% | 1,364,851 | 0.0% | 9.1% |
| Cemetery | — | — | 74,488 | 0.0% | 305,066 | 0.1% | 372,594 | 0.1% | 752,148 | 0.0% | 769,871 | 0.0% | -2.3% |
| All Other | 52,501,637 | 5.2% | 16,350,198 | 1.5% | 8,079,965 | 1.8% | 9,455,612 | 1.8% | 86,387,412 | 2.8% | 85,353,610 | 2.9% | 1.2% |
| Total Fees and Service Charges | 79,106,570 | 7.9% | 89,188,898 | 8.4% | 42,209,870 | 9.4% | 38,811,321 | 7.5% | 249,316,659 | 8.2% | 231,357,900 | 7.7% | 7.8% |
| Fines and Forfeits | 12,421,921 | 1.2% | 9,583,701 | 0.9% | 4,109,365 | 0.9% | 5,238,259 | 1.0% | 31,353,246 | 1.0% | 29,378,988 | 1.0% | 6.7% |
| Interest Earnings | 31,265,811 | 3.1% | 41,219,687 | 3.9% | 19,109,427 | 4.3% | 22,838,246 | 4.4% | 114,433,171 | 3.8% | 188,443,182 | 6.3% | -39.3% |
| All Other Revenues | 96,652,212 | 9.6% | 78,755,168 | 7.4% | 26,938,686 | 6.0% | 46,058,752 | 8.9% | 248,404,818 | 8.2% | 184,431,486 | 6.2% | 34.7% |
| Total Revenues | 1,006,765,145 | 100.0% | 1,063,174,815 | 100.0% | 448,236,868 | 100.0% | 516,604,861 | 100.0% | 3,034,781,689 | 100.0% | 2,992,318,578 | 100.0% | 1.4% |
| PERCENT OF TOTAL REVENUES | | 33.2% | | 35.0% | | 14.8% | | 17.0% | | 100.0% | | 100.0% | |
| Other Financing Sources | | | | | | | | | | | | | |
| Borrowing | | | | | | | | | | | | | |
| Bonded Indebtedness | 280,260,541 | | 149,811,755 | | 93,570,271 | | 112,244,547 | | 635,887,114 | | 497,639,657 | | |
| Other Long-term Indebtedness | 60,703,069 | | 4,517,706 | | 2,984,777 | | 9,661,701 | | 77,867,253 | | 33,780,372 | | |
| Short-term Indebtedness | — | | 371,500 | | — | | — | | 371,500 | | 562,267 | | |
| Total Borrowing | 340,963,610 | | 154,700,961 | | 96,555,048 | | 121,906,248 | | 714,125,867 | | 531,982,296 | | |
| Other Financing Sources | — | | 5,341,759 | | 1,653,909 | | 3,399,482 | | 10,395,150 | | 21,086,005 | | |
| Transfers from Enterprise Funds | 36,205,989 | | 21,603,128 | | 19,550,642 | | 19,905,548 | | 97,265,307 | | 79,497,013 | | |
| Transfers from Governmental Funds | 282,248,665 | | 213,709,933 | | 72,953,920 | | 67,845,229 | | 636,757,747 | | 492,627,073 | | |
| Total Revenues & Other Financing Sources | 1,666,183,409 | | 1,458,530,596 | | 638,950,387 | | 729,661,368 | | 4,493,325,760 | | 4,117,510,965 | | |

**TABLE 6
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1999**

| 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 | | | | |
|--|---|---------------|--|---------------|--|---------------|--|---------------|---------------------------------------|---------------|----------------------|---------------|-----------------------------------|
| | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | 1999 | | 1998 | | PERCENT INCREASE (DECREASE) |
| | | | | | | | | | AMOUNT | % | AMOUNT | % | |
| General Government - Current Expenditures | 92,067,373 | 7.5% | 92,629,730 | 7.9% | 43,942,612 | 8.2% | 57,127,451 | 8.9% | 285,767,166 | 8.0% | 269,951,161 | 7.9% | 5.9% |
| - Capital Outlay | 4,749,263 | 0.4% | 6,563,278 | 0.6% | 13,624,432 | 2.5% | 3,660,716 | 0.6% | 28,597,689 | 0.8% | 30,525,437 | 0.9% | -6.3% |
| Public Safety | | | | | | | | | | | | | |
| Police and Ambulance - Current Expenditures | 157,929,771 | 12.9% | 157,896,067 | 13.5% | 63,733,971 | 11.9% | 66,841,779 | 10.4% | 446,401,588 | 12.5% | 430,511,633 | 12.7% | 3.7% |
| - Capital Outlay | 3,976,513 | 0.3% | 10,695,080 | 0.9% | 4,896,686 | 0.9% | 3,465,681 | 0.5% | 23,033,960 | 0.6% | 20,101,386 | 0.6% | 14.6% |
| Fire - Current Expenditures | 79,788,425 | 6.5% | 52,219,398 | 4.5% | 19,395,570 | 3.6% | 17,420,895 | 2.7% | 168,824,288 | 4.7% | 173,621,185 | 5.1% | -2.8% |
| - Capital Outlay | 1,643,716 | 0.1% | 10,040,024 | 0.9% | 3,268,615 | 0.6% | 7,012,864 | 1.1% | 21,965,219 | 0.6% | 16,426,586 | 0.5% | 33.7% |
| Other Public Safety - Current Expenditures | 23,331,794 | 1.9% | 17,065,316 | 1.5% | 7,846,733 | 1.5% | 11,205,742 | 1.7% | 59,449,585 | 1.7% | 60,515,895 | 1.8% | -1.8% |
| - Capital Outlay | 1,060,574 | 0.1% | 3,085,451 | 0.3% | 1,215,287 | 0.2% | 7,264,686 | 1.1% | 12,625,998 | 0.4% | 9,339,338 | 0.3% | 35.2% |
| Streets and Highways - Maintenance | 63,052,373 | 5.2% | 79,369,309 | 6.8% | 37,611,333 | 7.0% | 43,701,523 | 6.8% | 223,734,538 | 6.3% | 222,799,201 | 6.6% | 0.4% |
| - Lighting | 11,319,865 | 0.9% | 8,040,006 | 0.7% | 2,730,907 | 0.5% | 3,987,921 | 0.6% | 26,078,699 | 0.7% | 23,844,278 | 0.7% | 9.4% |
| - Construction | 71,412,893 | 5.8% | 159,777,066 | 13.7% | 77,664,527 | 14.5% | 109,438,152 | 17.1% | 418,292,638 | 11.7% | 396,834,319 | 11.7% | 5.4% |
| - Other Capital Outlay | 10,092,208 | 0.8% | 8,112,168 | 0.7% | 4,547,572 | 0.8% | 8,364,697 | 1.3% | 31,116,645 | 0.9% | 37,476,901 | 1.1% | -17.0% |
| Sanitation - Refuse Collection & Disposal | --- | --- | 637,025 | 0.1% | 252,455 | --- | 2,206,560 | 0.3% | 3,096,040 | 0.1% | 3,032,163 | 0.1% | 2.1% |
| - Other Sanitation | 3,207,742 | 0.0% | 1,922,592 | 0.2% | 985,962 | 0.2% | 1,812,398 | 0.3% | 7,928,694 | 0.2% | 8,321,681 | 0.2% | -4.7% |
| - Capital Outlay | --- | 0.3% | 43,661 | 0.0% | 2,210,876 | 0.4% | 17,905 | 0.0% | 2,272,442 | 0.1% | 839,153 | 0.0% | 170.8% |
| Health - Current Expenditures | 23,617,005 | 1.9% | 5,689,257 | 0.5% | 19,500 | 0.0% | 39,330 | 0.0% | 29,365,092 | 0.8% | 29,190,715 | 0.9% | 0.6% |
| - Capital Outlay | 74,000 | 0.0% | 22,968 | 0.0% | --- | 0.0% | 5,205,981 | 0.8% | 5,302,949 | 0.1% | 1,009,548 | 0.0% | 425.3% |
| Culture and Recreation | | | | | | | | | | | | | |
| Libraries - Current Expenditures | 32,867,295 | 2.7% | 7,311,958 | 0.6% | 7,978,636 | 1.5% | 7,023,003 | 1.1% | 55,180,892 | 1.5% | 53,533,718 | 1.6% | 3.1% |
| - Capital Outlay | 2,847,629 | 0.2% | 921,941 | 0.1% | 3,820,121 | 0.7% | 6,164,738 | 1.0% | 13,754,429 | 0.4% | 9,859,767 | 0.3% | 39.5% |
| Parks and Recreation - Current Expenditures | 73,959,582 | 6.1% | 86,043,091 | 7.4% | 36,616,934 | 6.8% | 28,522,345 | 4.4% | 225,141,952 | 6.3% | 215,228,457 | 6.3% | 4.6% |
| - Capital Outlay | 107,256,998 | 8.8% | 42,572,462 | 3.6% | 25,567,239 | 4.8% | 23,330,826 | 3.6% | 198,727,525 | 5.6% | 127,169,064 | 3.7% | 56.3% |
| Housing/Economic Development - Current Expend. | 77,477,712 | 6.3% | 49,887,488 | 4.3% | 24,105,150 | 4.5% | 19,682,289 | 3.1% | 171,152,639 | 4.8% | 162,044,491 | 4.8% | 5.6% |
| - Capital Outlay | 137,820,037 | 11.3% | 61,954,872 | 5.3% | 21,768,211 | 4.1% | 45,652,705 | 7.1% | 267,195,825 | 7.5% | 235,463,756 | 6.9% | 13.5% |
| Conservation - Current Expenditures | --- | --- | 1,526,262 | 0.1% | 286,952 | 0.1% | 460,577 | 0.1% | 2,273,791 | 0.1% | 1,946,781 | 0.1% | --- |
| - Capital Outlay | --- | --- | 460,672 | 0.0% | 47,883 | --- | 250,301 | 0.0% | 758,856 | 0.0% | 3,230,198 | 0.1% | --- |
| Airport - Current Expenditures | --- | --- | 2,874,133 | 0.2% | 1,394,889 | 0.3% | 1,784,237 | 0.3% | 6,053,259 | 0.2% | 5,765,871 | 0.2% | 5.0% |
| - Capital Outlay | --- | --- | 5,465,240 | 0.5% | 5,921,991 | 1.1% | 2,164,640 | 0.3% | 13,551,871 | 0.4% | 15,816,902 | 0.5% | -14.3% |
| Transit - Current Expenditures | 2,807 | 0.0% | 8,943,023 | 0.8% | 2,327,751 | 0.4% | 1,192,868 | 0.2% | 12,466,449 | 0.3% | 10,712,813 | 0.3% | 16.4% |
| - Capital Outlay | --- | --- | 3,294,722 | 0.3% | 478,589 | 0.1% | 379,261 | 0.1% | 4,152,572 | 0.1% | 954,950 | 0.0% | 334.8% |
| Unallocated Insurance | 2,080,092 | 0.2% | 1,221,807 | 0.1% | 2,851,646 | 0.5% | 1,970,916 | 0.3% | 8,124,461 | 0.2% | 7,930,394 | 0.2% | 2.4% |
| All Other Unallocated - Current Expenditures | 11,062,139 | 0.9% | 10,938,965 | 0.9% | 5,574,604 | 1.0% | 10,253,878 | 1.6% | 37,829,586 | 1.1% | 41,431,609 | 1.2% | -8.7% |
| - Capital Outlay | 48,115,853 | 3.9% | 11,204,476 | 1.0% | 6,064,151 | 1.1% | 5,791,871 | 0.9% | 71,176,351 | 2.0% | 31,783,709 | 0.9% | 123.9% |
| Capital Outlay for Enterprise Funds | 212,000 | 0.0% | 42,742,121 | 3.7% | 2,113,627 | 0.4% | 32,953,393 | 5.1% | 78,021,141 | 2.2% | 82,234,660 | 2.4% | -5.1% |
| Debt Service - Principal Payments | 135,116,956 | 11.1% | 150,514,209 | 12.9% | 73,912,575 | 13.8% | 69,304,539 | 10.8% | 428,848,279 | 12.0% | 465,101,388 | 13.7% | -7.8% |
| - Interest and Fiscal Charges | 45,990,893 | 3.8% | 65,585,451 | 5.6% | 31,045,648 | 5.8% | 35,703,693 | 5.6% | 178,325,685 | 5.0% | 196,860,309 | 5.8% | -9.4% |
| Total Current Expenditures | 651,763,975 | 53.3% | 584,215,427 | 50.0% | 257,655,605 | 48.1% | 275,233,712 | 42.9% | 1,768,868,719 | 49.6% | 1,720,382,046 | 50.6% | 2.8% |
| Total Capital Outlay | 389,261,684 | 31.9% | 366,956,202 | 31.4% | 173,209,807 | 32.3% | 261,118,417 | 40.7% | 1,190,546,110 | 33.4% | 1,019,065,674 | 30.0% | 16.8% |
| Total Debt Service | 181,107,849 | 14.8% | 216,099,660 | 18.5% | 104,958,223 | 19.6% | 105,008,232 | 16.4% | 607,173,964 | 17.0% | 661,961,697 | 19.5% | -8.3% |
| Total Expenditures | 1,222,133,508 | 100.0% | 1,167,271,289 | 100.0% | 535,823,635 | 100.0% | 641,360,361 | 100.0% | 3,566,588,793 | 100.0% | 3,401,409,417 | 100.0% | 4.9% |
| PERCENT OF TOTAL EXPENDITURES | 34.3% | | 32.7% | | 15.0% | | 18.0% | | 100.0% | | 100.0% | | |
| Other Financing Uses | | | | | | | | | | | | | |
| Debt Redemption - Refunded Bonds | 7,837,695 | | 38,763,599 | | 2,919,710 | | 6,906,098 | | 56,427,102 | | 88,378,802 | | |
| Other Financing Uses | --- | | 2,694,555 | | 120 | | 44,829 | | 2,739,504 | | 10,234,702 | | |
| Transfers to Enterprise Funds | 27,902,166 | | 10,545,310 | | 7,787,471 | | 10,054,194 | | 56,289,141 | | 52,853,768 | | |
| Transfers to Governmental Funds | 282,248,665 | | 213,709,933 | | 72,953,920 | | 67,845,229 | | 636,757,747 | | 492,627,073 | | |
| Total Expenditures & Other Financing Uses | 1,540,122,034 | | 1,432,984,686 | | 619,484,856 | | 726,210,711 | | 4,318,802,287 | | 4,045,503,762 | | |
| Unreserved Fund Balance | | | | | | | | | | | | | |
| General Fund Unreserved Fund Balance | 71,314,099 | | 242,950,341 | | 115,201,407 | | 126,263,522 | | 555,729,369 | | 530,341,454 | | |
| Special Revenue Fund Unreserved Fund Balance | 152,870,247 | | 85,681,577 | | 68,647,263 | | 71,739,954 | | 378,939,041 | | 291,486,901 | | |
| Total | 224,184,346 | | 328,631,918 | | 183,848,670 | | 198,003,476 | | 934,668,410 | | 821,828,355 | | |
| AS A PERCENT OF TOTAL CURRENT EXPENDITURES | 34.4% | | 56.3% | | 71.4% | | 71.9% | | 52.8% | | 47.8% | | |

**TABLE 7
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP - FOR THE YEAR ENDED DECEMBER 31, 1999**

| TYPE OF ENTERPRISE FUND | 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 | | | | NO. OF ENTER- PRISES |
|---|---|--------|--|--------|--|--------|--|--------|---------------------------------------|--------|-------------|--------|-------------------------------|
| | | | | | | | | | 1999 | | 1998 | | |
| | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | AMOUNT | % | |
| WATER UTILITIES | | | | | | | | | | | | | |
| OPERATING REVENUES | 80,573,806 | 100.0% | 115,326,279 | 100.0% | 38,663,808 | 100.0% | 56,728,779 | 100.0% | 291,292,672 | 100.0% | 290,002,290 | 100.0% | 172 |
| OPERATING EXPENSES | 68,666,410 | 85.2% | 102,938,512 | 89.3% | 34,269,091 | 88.6% | 45,454,383 | 80.1% | 251,328,396 | 86.3% | 246,498,833 | 85.0% | |
| OPERATING INCOME (LOSS) | 11,907,396 | 14.8% | 12,387,767 | 10.7% | 4,394,717 | 11.4% | 11,274,396 | 19.9% | 39,964,276 | 13.7% | 43,503,457 | 15.0% | |
| SEWER UTILITIES | | | | | | | | | | | | | |
| OPERATING REVENUES | 104,963,145 | 100.0% | 101,428,825 | 100.0% | 53,364,787 | 100.0% | 57,270,116 | 100.0% | 317,026,873 | 100.0% | 305,943,538 | 100.0% | 175 |
| OPERATING EXPENSES | 77,061,526 | 73.4% | 90,512,736 | 89.2% | 46,489,390 | 87.1% | 51,284,332 | 89.5% | 265,347,984 | 83.7% | 269,644,234 | 88.1% | |
| OPERATING INCOME (LOSS) | 27,901,619 | 26.6% | 10,916,089 | 10.8% | 6,875,397 | 12.9% | 5,985,784 | 10.5% | 51,678,889 | 16.3% | 36,299,304 | 11.9% | |
| REFUSE DISPOSAL | | | | | | | | | | | | | |
| OPERATING REVENUES | 22,173,000 | 100.0% | 9,782,132 | 100.0% | 13,921,609 | 100.0% | 7,611,656 | 100.0% | 53,488,397 | 100.0% | 54,123,345 | 100.0% | 47 |
| OPERATING EXPENSES | 22,602,000 | 101.9% | 9,872,195 | 100.9% | 13,455,796 | 96.7% | 7,269,193 | 95.5% | 53,199,184 | 99.5% | 52,435,465 | 96.9% | |
| OPERATING INCOME (LOSS) | (429,000) | -1.9% | (90,063) | -0.9% | 465,813 | 3.3% | 342,463 | 4.5% | 289,213 | 0.5% | 1,687,880 | 3.1% | |
| ELECTRIC UTILITIES | | | | | | | | | | | | | |
| OPERATING REVENUES | --- | --- | 117,711,216 | 100.0% | 171,620,405 | 100.0% | 152,580,915 | 100.0% | 441,912,536 | 100.0% | 418,904,468 | 100.0% | 59 |
| OPERATING EXPENSES | --- | --- | 111,764,003 | 94.9% | 154,819,672 | 90.2% | 138,913,209 | 91.0% | 405,496,884 | 91.8% | 385,419,645 | 92.0% | |
| OPERATING INCOME (LOSS) | --- | --- | 5,947,213 | 5.1% | 16,800,733 | 9.8% | 13,667,706 | 9.0% | 36,415,652 | 8.2% | 33,484,823 | 8.0% | |
| HEALTH SERVICES | | | | | | | | | | | | | |
| OPERATING REVENUES | --- | --- | --- | --- | 126,849,333 | 100.0% | 180,318,137 | 100.0% | 307,167,470 | 100.0% | 285,422,338 | 100.0% | 24 |
| OPERATING EXPENSES | --- | --- | --- | --- | 120,076,664 | 94.7% | 174,401,671 | 96.7% | 294,478,335 | 95.9% | 270,985,961 | 94.9% | |
| OPERATING INCOME (LOSS) | --- | --- | --- | --- | 6,772,669 | 5.3% | 5,916,466 | 3.3% | 12,689,135 | 4.1% | 14,436,377 | 5.1% | |
| HOUSING AND ECONOMIC DEVELOPMENT | | | | | | | | | | | | | |
| OPERATING REVENUES | 16,022,132 | 100.0% | 12,294,873 | 100.0% | 4,593,696 | 100.0% | 4,474,550 | 100.0% | 37,385,251 | 100.0% | 33,647,966 | 100.0% | 44 |
| OPERATING EXPENSES | 12,753,929 | 79.6% | 13,485,005 | 109.7% | 3,870,070 | 84.2% | 4,877,563 | 109.0% | 34,986,567 | 93.6% | 28,273,213 | 84.0% | |
| OPERATING INCOME (LOSS) | 3,268,203 | 20.4% | (1,190,132) | -9.7% | 723,626 | 15.8% | (403,013) | -9.0% | 2,398,684 | 6.4% | 5,374,753 | 16.0% | |
| CULTURE AND RECREATION | | | | | | | | | | | | | |
| OPERATING REVENUES | 27,536,741 | 100.0% | 41,440,968 | 100.0% | 7,264,132 | 100.0% | 7,202,848 | 100.0% | 83,444,689 | 100.0% | 81,073,059 | 100.0% | 88 |
| OPERATING EXPENSES | 28,231,088 | 102.5% | 43,289,065 | 104.5% | 8,339,052 | 114.8% | 7,432,229 | 103.2% | 87,291,434 | 104.6% | 83,709,750 | 103.3% | |
| OPERATING INCOME (LOSS) | (694,347) | -2.5% | (1,848,097) | -4.5% | (1,074,920) | -14.8% | (229,381) | -3.2% | (3,846,745) | -4.6% | (2,636,691) | -3.3% | |
| STREETS AND HIGHWAYS | | | | | | | | | | | | | |
| OPERATING REVENUES | 3,042,850 | 100.0% | 12,056,553 | 100.0% | 4,408,871 | 100.0% | 2,993,098 | 100.0% | 22,501,372 | 100.0% | 18,156,772 | 100.0% | 53 |
| OPERATING EXPENSES | 1,200,219 | 39.4% | 6,923,949 | 57.4% | 2,596,591 | 58.9% | 2,262,341 | 75.6% | 12,983,100 | 57.7% | 10,426,873 | 57.4% | |
| OPERATING INCOME (LOSS) | 1,842,631 | 60.6% | 5,132,604 | 42.6% | 1,812,280 | 41.1% | 730,757 | 24.4% | 9,518,272 | 42.3% | 7,729,899 | 42.6% | |
| OTHER CITY ENTERPRISES | | | | | | | | | | | | | |
| OPERATING REVENUES | 83,766,388 | 100.0% | 20,891,544 | 100.0% | 30,908,053 | 100.0% | 11,617,985 | 100.0% | 147,183,970 | 100.0% | 149,957,402 | 100.0% | 108 |
| OPERATING EXPENSES | 81,043,488 | 96.7% | 22,426,278 | 107.3% | 31,470,796 | 101.8% | 13,168,005 | 113.3% | 148,108,567 | 100.6% | 153,549,629 | 102.4% | |
| OPERATING INCOME (LOSS) | 2,722,900 | 3.3% | (1,534,734) | -7.3% | (562,743) | -1.8% | (1,550,020) | -13.3% | (924,597) | -0.6% | (3,592,227) | -2.4% | |
| LIQUOR STORES | | | | | | | | | | | | | |
| SALES | --- | --- | 44,156,284 | 100.0% | 30,032,322 | 100.0% | 65,424,190 | 100.0% | 139,612,796 | 100.0% | 127,443,201 | 100.0% | 62 |
| COST OF SALES | --- | --- | 33,457,724 | 75.8% | 22,866,223 | 76.1% | 48,946,099 | 74.8% | 105,270,046 | 75.4% | 96,277,522 | 75.5% | |
| GROSS PROFIT (LOSS) | --- | --- | 10,698,560 | 24.2% | 7,166,099 | 23.9% | 16,478,091 | 25.2% | 34,342,750 | 24.6% | 31,165,679 | 24.5% | |
| OPERATING EXPENSES | --- | --- | 7,081,133 | 16.0% | 4,253,763 | 14.2% | 11,164,264 | 17.1% | 22,499,160 | 16.1% | 20,662,943 | 16.2% | |
| OPERATING INCOME (LOSS) | --- | --- | 3,617,427 | 8.2% | 2,912,336 | 9.7% | 5,313,827 | 8.1% | 11,843,590 | 8.5% | 10,502,736 | 8.2% | |

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>AFTON</i> | <i>ALBERT LEA</i> | <i>ALEXANDRIA</i> | <i>ANDOVER</i> | <i>ANOKA</i> | <i>APPLE VALLEY</i> | <i>ARDEN HILLS</i> |
|--|------------------|-----------------------|-------------------|-------------------|-------------------|-------------------------|------------------------|
| Class of City | 4 | 3 | 4 | 3 | 3 | 2 | 4 |
| Population (1999) Estimate | 2,938 | 17,923 | 8,607 | 24,358 | 18,145 | 44,818 | 9,666 |
| Taxable Tax Capacity | 3,521,749 | 7,059,112 | 6,213,812 | 15,439,016 | 10,324,533 | 32,360,420 | 9,970,750 |
| 1998 Net Tax Levy (Collectible in 1999) | 569,226 | 1,879,630 | 1,595,481 | 3,099,750 | 2,269,636 | 9,179,032 | 1,737,363 |
| Special Assessments Levy (Collectible in 1999) | 787 | 468,154 | 346,883 | 473,456 | 50,557 | 3,609,968 | 200,297 |
| REVENUES | | | | | | | |
| Property Taxes | 596,157 | 1,884,701 | 1,737,740 | 3,545,006 | 2,979,142 | 10,156,616 | 1,947,576 |
| Tax Increments | 3,720 | 285,709 | 396,847 | 783,000 | 2,419,431 | 842,113 | 250,311 |
| Franchise Taxes | --- | 1,170,288 | 46,942 | --- | 906,726 | 776,855 | 40,539 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | 126,723 | --- | --- | 11,091 | 39,489 | --- |
| Gravel and Gambling Taxes | 2,225 | --- | --- | --- | --- | --- | --- |
| Special Assessments | 44,156 | 588,560 | 391,231 | 4,191,159 | 62,153 | 8,261,314 | 209,100 |
| Licenses and Permits | 226,970 | 401,173 | 179,161 | 609,344 | 414,180 | 1,287,836 | 402,105 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 334,253 | --- | --- | 15,556 | 143,324 | --- | --- |
| All Other | 19,353 | --- | 235,095 | 36,250 | --- | 180,005 | --- |
| State Grants | | | | | | | |
| Local Government Aid | --- | 4,206,651 | 1,234,447 | 111,145 | 1,293,751 | 341,927 | --- |
| HACA/MHHC (Homestead Credit) | 113,726 | 762,448 | 386,421 | 462,796 | 709,631 | 2,562,747 | 95,799 |
| Local Performance Aid | 3,510 | 21,807 | 10,178 | 27,087 | 21,592 | 51,605 | 11,736 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 634 | 22,335 | 15,534 | 10,093 | 28,509 | 36,095 | 5,179 |
| Highways | --- | 1,411,125 | 707,554 | 214,345 | 199,343 | 489,166 | 66,866 |
| All Other | 200,432 | 309,946 | 199,143 | 171,430 | 259,161 | 398,192 | 159,451 |
| County Grants | 13,241 | 306,167 | --- | 50,254 | 93,580 | 37,144 | --- |
| Local Unit Grants | 2,592 | --- | --- | 14,015 | 67,934 | --- | --- |
| Total Intergovernmental Revenues | 687,741 | 7,040,479 | 2,788,372 | 1,112,971 | 2,816,825 | 4,096,881 | 339,031 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 17,859 | 9,307 | --- | 766,307 | 77,408 | 17,297 | 22,218 |
| Public Safety | --- | 2,573 | 188,910 | --- | 344,467 | 179,550 | 6,332 |
| Streets and Highways | --- | --- | --- | 128,978 | 7,279 | --- | --- |
| Sanitation (Refuse Collection) | --- | --- | --- | 5,340 | --- | --- | --- |
| Libraries | --- | 120 | --- | --- | --- | --- | --- |
| Parks and Recreation | 900 | 434,020 | 850 | 399,028 | 287,351 | 944,609 | 114,670 |
| Airport | --- | 14,890 | 32,866 | --- | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | 37,555 | 19,375 | --- |
| All Other | --- | 525,388 | 65,733 | --- | 61,351 | --- | --- |
| Total Fees and Service Charges | 18,759 | 986,298 | 288,359 | 1,299,653 | 815,411 | 1,160,831 | 143,220 |
| Fines and Forfeits | 21,619 | 144,159 | 89,019 | 78,396 | 229,531 | 127,355 | 30,924 |
| Interest Earnings | 11,503 | 649,549 | 308,712 | 802,655 | 462,016 | 104,066 | 423,971 |
| All Other Revenues | 3,216 | 766,403 | 849,363 | 410,085 | 711,919 | 1,639,472 | 277,299 |
| Total Revenues | 1,616,066 | 14,044,042 | 7,075,746 | 12,832,269 | 11,828,425 | 28,492,828 | 4,064,076 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 94,124 | --- | 1,109,981 | 6,012,930 | --- | 3,798,086 | --- |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 94,124 | --- | 1,109,981 | 6,012,930 | --- | 3,798,086 | --- |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | --- | --- | 325,000 | 166,346 | 2,136,274 | 3,250,506 | 78,528 |
| Transfers from Governmental Funds | 139,131 | 248,500 | 2,859,185 | 1,809,437 | 3,954,000 | 12,466,010 | 678,500 |
| Total Revenues & Other Financing Sources | 1,849,321 | 14,292,542 | 11,369,912 | 21,282,799 | 17,918,699 | 48,007,430 | 4,821,104 |
| Type of Public Service Enterprises (see footnote page) | | W,S,R,O | L,W,E,O | W,S | L,W,S,R,E,O | L,W,S,O | W,S,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>AFTON</i> | <i>ALBERT LEA</i> | <i>ALEXANDRIA</i> | <i>ANDOVER</i> | <i>ANOKA</i> | <i>APPLE VALLEY</i> | <i>ARDEN HILLS</i> |
|--|-------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|-------------------------|
| Class of City | 4 | 3 | 4 | 3 | 3 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 360,124 | 1,036,477 | 981,074 | 1,686,027 | 1,027,192 | 2,359,236 | 609,402 |
| - Capital Outlay | -- | 14,359 | 14,483 | 14,059 | -- | 229,267 | 12,210 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 75,573 | 2,520,917 | 1,137,954 | 927,868 | 2,723,160 | 4,269,767 | 573,195 |
| - Capital Outlay | -- | 20,705 | 67,803 | -- | 12,211 | 352,471 | -- |
| Fire - Current Expenditures | 134,082 | 1,139,772 | 292,335 | 545,600 | 382,073 | 923,503 | 326,074 |
| - Capital Outlay | -- | 17,297 | 86,042 | 22,183 | 101,864 | 506,376 | -- |
| Other Public Safety - Current Expenditures | 48,205 | 222,264 | 198,528 | 324,157 | 108,136 | 429,885 | 115,167 |
| - Capital Outlay | -- | 441 | -- | 628 | -- | -- | 699 |
| Streets & Highways - Maintenance | 149,738 | 1,587,697 | 586,190 | 1,295,766 | 1,403,742 | 2,733,357 | 240,443 |
| - Lighting | 2,107 | 185,980 | 54,476 | 135,170 | -- | -- | -- |
| - Construction | 188,186 | 3,072,038 | 1,407,316 | 8,365,862 | 426,546 | 6,307,357 | 95,357 |
| - Other Capital Outlay | -- | 54,452 | 200,600 | 474,811 | 542,124 | 11,767 | -- |
| Sanitation - Refuse Collection & Disposal | -- | -- | -- | -- | -- | -- | -- |
| - Other Sanitation | 12,205 | -- | 191,633 | 109,528 | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | 4,625 | -- | -- | -- |
| Health - Current Expenditures | -- | -- | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | -- | 498,397 | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | 126,674 | -- | -- | -- | -- | -- |
| Parks & Recreation - Current Expenditures | 7,063 | 1,902,808 | 405,958 | 539,022 | 1,134,358 | 2,735,565 | 412,575 |
| - Capital Outlay | 73,582 | 65,526 | 79,150 | 64,100 | 128,235 | 1,272,263 | 121,606 |
| Housing & Economic Development - Current Expenditures | 26,902 | 532,894 | 325,014 | 112,480 | 454,604 | 231,230 | 152,929 |
| - Capital Outlay | 483,688 | 491,207 | -- | -- | 1,135,451 | -- | 2,123,056 |
| Conservation of Natural Resources - Current Expenditures | -- | 17,819 | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | 16,608 | -- | -- | -- | -- | -- |
| Airport - Current Expenditures | -- | 136,906 | 89,425 | -- | -- | -- | -- |
| - Capital Outlay | -- | 33,053 | 95,241 | -- | -- | -- | -- |
| Transit - Current Expenditures | -- | 15,000 | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Unallocated Insurance | -- | -- | -- | 24,590 | -- | 482,312 | 719 |
| All Other Unallocated - Current Expenditures | 7,098 | 77,937 | 10,075 | 134,490 | 98,979 | 9,374 | 98,321 |
| - Capital Outlay | -- | 10,693 | -- | 3,848 | -- | 156,453 | 13,322 |
| Capital Outlay for Enterprise Funds | -- | -- | -- | -- | -- | 1,283,444 | -- |
| Debt Service - Principal Payments | 5,000 | 549,536 | 98,000 | 3,775,000 | 1,620,000 | 7,410,000 | -- |
| Debt Service - Interest and Fiscal Charges | 1,187 | 341,226 | 222,723 | 1,377,209 | 628,017 | 2,759,174 | 136,996 |
| <i>Total Current Expenditures</i> | 823,097 | 9,874,868 | 4,272,662 | 5,834,698 | 7,332,244 | 14,174,229 | 2,528,825 |
| <i>Total Capital Outlay</i> | 745,456 | 3,923,053 | 1,950,635 | 8,950,116 | 2,346,431 | 10,119,398 | 2,366,250 |
| <i>Total Debt Service</i> | 6,187 | 890,762 | 320,723 | 5,152,209 | 2,248,017 | 10,169,174 | 136,996 |
| Total Expenditures | 1,574,740 | 14,688,683 | 6,544,020 | 19,937,023 | 11,926,692 | 34,462,801 | 5,032,071 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | -- | -- | -- | -- | -- | -- | -- |
| Other Financing Uses | -- | -- | -- | -- | -- | -- | -- |
| Transfers to Enterprise Funds | -- | -- | 476,937 | -- | -- | -- | -- |
| Transfers to Governmental Funds | 139,131 | 248,500 | 2,859,185 | 1,809,437 | 3,954,000 | 12,466,010 | 678,500 |
| Total Expenditures & Other Financing Uses | <u>1,713,871</u> | <u>14,937,183</u> | <u>9,880,142</u> | <u>21,746,460</u> | <u>15,880,692</u> | <u>46,928,811</u> | <u>5,710,571</u> |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>AUSTIN</i> | <i>BAXTER</i> | <i>BAYPORT</i> | <i>BELLE PLAINE</i> | <i>BEMIDJI</i> | <i>BENSON</i> | <i>BIG LAKE</i> |
|--|-------------------|------------------|------------------|-------------------------|-------------------|------------------|---------------------|
| Class of City | 2 | 4 | 4 | 4 | 3 | 4 | 4 |
| Population (1999) Estimate | 22,016 | 5,475 | 3,069 | 3,616 | 12,200 | 3,309 | 5,190 |
| Taxable Tax Capacity | 8,617,046 | 5,477,894 | 1,491,138 | 1,974,489 | 4,722,185 | 711,394 | 2,175,830 |
| 1998 Net Tax Levy (Collectible in 1999) | 2,164,034 | 1,345,994 | 621,471 | 553,690 | 1,157,361 | 234,905 | 743,851 |
| Special Assessments Levy (Collectible in 1999) | 362,045 | 411,266 | 42,051 | 310,275 | 233,009 | --- | 197,581 |
| REVENUES | | | | | | | |
| Property Taxes | 2,250,497 | 1,323,790 | 864,426 | 701,116 | 1,187,537 | 247,320 | 730,814 |
| Tax Increments | 431,483 | 139,535 | 227,079 | 197,420 | 275,190 | 248,106 | 266,572 |
| Franchise Taxes | 97,269 | 14,741 | --- | 23,450 | 51,055 | 15,888 | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | 109,361 | --- | --- | --- | 8,421 | --- | --- |
| Gravel and Gambling Taxes | 8,972 | --- | 5,246 | --- | --- | --- | --- |
| Special Assessments | 813,724 | 559,885 | 69,405 | 710,359 | 854,253 | 16,630 | 176,080 |
| Licenses and Permits | 328,750 | 273,463 | 81,545 | 188,508 | 238,837 | 31,369 | 445,038 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 44,925 | --- | --- | 221,227 | 857,579 | --- | --- |
| All Other | --- | --- | --- | 32,594 | 124,530 | 19,404 | 81,150 |
| State Grants | | | | | | | |
| Local Government Aid | 4,709,064 | 121,570 | 72,336 | 331,803 | 2,440,074 | 889,103 | 318,431 |
| HACA/MHHC (Homestead Credit) | 1,310,702 | 201,613 | 166,572 | 156,324 | 235,154 | 105,865 | 171,868 |
| Local Performance Aid | 26,649 | 6,080 | 3,795 | 4,130 | 14,146 | 4,019 | 5,266 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 62,058 | 2,010 | 2,660 | 1,886 | 15,839 | 6,163 | 3,106 |
| Highways | 1,289,364 | 16,770 | --- | --- | 937,692 | --- | --- |
| All Other | 622,450 | 35,165 | 91,466 | 42,406 | 407,644 | 177,816 | 55,721 |
| County Grants | 199,982 | 42,312 | 5,153 | --- | --- | --- | --- |
| Local Unit Grants | --- | --- | --- | --- | --- | --- | 250,000 |
| Total Intergovernmental Revenues | 8,265,194 | 425,520 | 341,982 | 790,370 | 5,032,658 | 1,202,370 | 885,542 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 3,422 | --- | --- | 5,304 | 471,019 | --- | 12,354 |
| Public Safety | 95,580 | --- | 129,450 | 31,793 | 178,242 | 48,789 | 54,263 |
| Streets and Highways | --- | --- | --- | 17,813 | --- | 4,446 | 9,177 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | 9,450 | --- | 3,956 | --- | --- | 6,173 | --- |
| Parks and Recreation | 344,946 | 91,537 | 2,740 | 57,220 | --- | 38,248 | 137,903 |
| Airport | 500 | --- | --- | --- | --- | 27,438 | --- |
| Transit | --- | --- | --- | --- | 43,669 | 22,722 | --- |
| Cemetery | --- | 5,149 | 10,165 | --- | --- | 8,275 | --- |
| All Other | 39,400 | --- | 41,439 | 7,360 | 56,657 | --- | 84,610 |
| Total Fees and Service Charges | 493,298 | 96,686 | 187,750 | 119,490 | 749,587 | 156,091 | 298,307 |
| Fines and Forfeits | 56,967 | 20,567 | 44,168 | 24,515 | 261,266 | 16,526 | 65,933 |
| Interest Earnings | 637,185 | 370,601 | 236,744 | 87,173 | 160,318 | 114,753 | 139,656 |
| All Other Revenues | 5,421,717 | 194,855 | 775,655 | 186,038 | 316,560 | 506,134 | 461,859 |
| Total Revenues | 18,914,417 | 3,419,643 | 2,834,000 | 3,028,439 | 9,135,682 | 2,555,187 | 3,469,801 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 623,576 | --- | --- | 2,719,194 | 835,000 | --- | --- |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 623,576 | --- | --- | 2,719,194 | 835,000 | --- | --- |
| Other Financing Sources | 97,000 | --- | --- | --- | --- | --- | --- |
| Transfers from Enterprise Funds | --- | 124,439 | 21,065 | 137,815 | 280,000 | 166,530 | 95,000 |
| Transfers from Governmental Funds | 1,082,000 | 8,496 | 638,266 | 321,255 | 434,158 | 605,158 | 302,675 |
| Total Revenues & Other Financing Sources | 20,716,993 | 3,552,578 | 3,493,331 | 6,206,703 | 10,684,840 | 3,326,875 | 3,867,476 |
| Type of Public Service Enterprises (see footnote page) | W,S,E,O | W,S | W,S | W,S,O | L,W,S,R,O | L,W,S,R,E,O | L,W,S |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>AUSTIN</i> | <i>BAXTER</i> | <i>BAYPORT</i> | <i>BELLE PLAINE</i> | <i>BEMIDJI</i> | <i>BENSON</i> | <i>BIG LAKE</i> |
|--|-------------------|------------------|------------------|-------------------------|-------------------|------------------|---------------------|
| Class of City | 2 | 4 | 4 | 4 | 3 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,040,703 | 455,247 | 360,013 | 438,293 | 1,094,196 | 383,477 | 368,886 |
| - Capital Outlay | 122,252 | 61,447 | 16,123 | 7,657 | 454,394 | 12,816 | 47,500 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 2,167,104 | 513,159 | 410,466 | 357,583 | 1,957,112 | 355,865 | 494,909 |
| - Capital Outlay | 73,425 | 38,384 | 35,131 | 33,166 | 57,398 | 10,867 | 10,500 |
| Fire - Current Expenditures | 1,009,503 | 94,086 | 141,434 | 62,768 | 554,126 | 121,651 | 97,478 |
| - Capital Outlay | 86,782 | — | 6,950 | — | 20,234 | 270,207 | 48,120 |
| Other Public Safety - Current Expenditures | 290,469 | 64,307 | — | 2,516 | 141,397 | 37,115 | 108,983 |
| - Capital Outlay | — | 7,432 | — | — | 1,214 | — | 21,891 |
| Streets & Highways - Maintenance | 2,453,104 | 222,638 | 124,403 | 194,061 | 1,185,064 | 334,566 | 158,083 |
| - Lighting | 152,947 | — | 21,399 | 48 | — | — | 43,169 |
| - Construction | 1,365,319 | 914,981 | 380 | 2,574,200 | 1,473,313 | 29,287 | 18,270 |
| - Other Capital Outlay | 1,300,104 | 41,449 | — | 89,617 | — | 115,304 | 35,000 |
| Sanitation - Refuse Collection & Disposal | — | — | — | — | — | — | — |
| - Other Sanitation | — | — | 5,154 | 57 | — | — | 30,073 |
| - Capital Outlay | — | — | — | — | — | — | — |
| Health - Current Expenditures | 1,250 | — | — | — | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 876,749 | — | 228,042 | 9,291 | 88,394 | 49,687 | 24,295 |
| - Capital Outlay | 37,801 | — | 13,347 | — | 283 | 11,503 | — |
| Parks & Recreation - Current Expenditures | 1,904,345 | 215,619 | 68,926 | 164,443 | 525,530 | 191,136 | 100,564 |
| - Capital Outlay | 150,954 | 106,412 | 891 | 3,000 | 306,178 | 49,653 | 79,488 |
| Housing & Economic Development - Current Expenditures | 455,086 | 15,560 | — | 278,262 | 181,544 | 114,658 | 170,746 |
| - Capital Outlay | 291,998 | 44,177 | — | 122 | 1,360,662 | 153,206 | 267,515 |
| Conservation of Natural Resources - Current Expenditures | — | — | — | — | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Airport - Current Expenditures | 46,628 | — | — | — | — | 34,265 | — |
| - Capital Outlay | 139,618 | — | — | — | — | 5,818 | — |
| Transit - Current Expenditures | — | — | — | — | 174,711 | 129,007 | — |
| - Capital Outlay | — | — | — | — | 158,897 | 50,172 | — |
| Unallocated Insurance | — | — | — | — | — | 118,322 | — |
| All Other Unallocated - Current Expenditures | 103,887 | 2,341 | 16,496 | 6,370 | 124,092 | 59,725 | 79,857 |
| - Capital Outlay | 5,499 | 366 | — | 2,871 | — | — | — |
| Capital Outlay for Enterprise Funds | — | — | 23,444 | — | — | — | — |
| Debt Service - Principal Payments | 800,792 | 1,170,633 | 1,700,000 | 385,000 | 615,000 | 168,483 | 348,923 |
| Debt Service - Interest and Fiscal Charges | 701,685 | 352,793 | 244,186 | 417,678 | 327,428 | 116,466 | 195,291 |
| <i>Total Current Expenditures</i> | 10,501,775 | 1,582,957 | 1,376,333 | 1,513,692 | 6,026,166 | 1,929,474 | 1,677,043 |
| <i>Total Capital Outlay</i> | 3,573,752 | 1,214,648 | 96,266 | 2,710,633 | 3,832,573 | 708,833 | 528,284 |
| <i>Total Debt Service</i> | 1,502,477 | 1,523,426 | 1,944,186 | 802,678 | 942,428 | 284,949 | 544,214 |
| Total Expenditures | 15,578,004 | 4,321,031 | 3,416,785 | 5,027,003 | 10,801,167 | 2,923,256 | 2,749,541 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | — | 2,045,000 | — | — | — | — | — |
| Other Financing Uses | — | — | — | — | — | — | — |
| Transfers to Enterprise Funds | 126,873 | — | — | — | — | — | — |
| Transfers to Governmental Funds | 1,082,000 | 8,496 | 638,266 | 321,255 | 434,158 | 605,158 | 302,675 |
| Total Expenditures & Other Financing Uses | 16,786,877 | 6,374,527 | 4,055,051 | 5,348,258 | 11,235,325 | 3,528,414 | 3,052,216 |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>BLAINE</i> | <i>BLOOMINGTON</i> | <i>BLUE EARTH</i> | <i>BRAINERD</i> | <i>BRECKENRIDGE</i> | <i>BROOKLYN CENTER</i> | <i>BROOKLYN PARK</i> |
|--|-------------------|--------------------|-----------------------|-------------------|---------------------|----------------------------|--------------------------|
| Class of City | 2 | 2 | 4 | 3 | 4 | 2 | 2 |
| Population (1999) Estimate | 46,166 | 87,476 | 3,642 | 13,122 | 3,707 | 28,597 | 65,128 |
| Taxable Tax Capacity | 28,101,566 | 105,412,071 | 1,217,608 | 5,263,715 | 984,681 | 18,903,046 | 37,519,913 |
| 1998 Net Tax Levy (Collectible in 1999) | 5,274,056 | 22,410,132 | 701,220 | 1,820,707 | 251,108 | 5,528,413 | 10,512,184 |
| Special Assessments Levy (Collectible in 1999) | 1,011,983 | 1,325,001 | 228,296 | 254,319 | 311,483 | 688,692 | 1,892,598 |
| REVENUES | | | | | | | |
| Property Taxes | 6,663,514 | 23,773,100 | 725,084 | 1,964,169 | 247,454 | 7,740,375 | 13,819,604 |
| Tax Increments | 1,582,736 | 14,520,763 | 153,357 | 160,690 | 48,878 | 2,902,590 | 9,673,925 |
| Franchise Taxes | 614,772 | 575,555 | 146,849 | 49,500 | 12,400 | --- | --- |
| Local Sales Tax | --- | 926,415 | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | 19,677 | 9,358,491 | 1,403 | 169,683 | --- | 808,266 | 13,716 |
| Gravel and Gambling Taxes | 55,719 | 9,233 | --- | --- | --- | --- | --- |
| Special Assessments | 2,744,326 | 1,743,310 | 390,088 | 687,461 | 420,747 | 898,606 | 4,532,992 |
| Licenses and Permits | 1,584,999 | 4,345,017 | 24,418 | 169,478 | 35,420 | 763,960 | 2,028,335 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 318,365 | 1,052,331 | --- | 39,961 | 1,257,428 | 77,736 | 738,596 |
| All Other | 19,375 | 2,999,583 | --- | 344,322 | 1,007,481 | 37,425 | 7,431 |
| State Grants | | | | | | | |
| Local Government Aid | 1,382,083 | --- | 754,317 | 2,290,033 | 1,094,483 | 2,069,744 | 1,913,588 |
| HACA/MHHC (Homestead Credit) | 1,757,097 | 3,723,831 | 335,795 | 565,821 | 134,556 | 1,325,769 | 2,748,033 |
| Local Performance Aid | 53,094 | 52,898 | 4,477 | 15,935 | 4,497 | 34,529 | 75,680 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 22,587 | 121,297 | 3,332 | 21,890 | 6,633 | 34,365 | 59,946 |
| Highways | 1,294,702 | 8,290,689 | --- | 342,623 | 5,597 | 617,039 | 1,571,308 |
| All Other | 361,456 | 3,959,605 | 282,422 | 1,059,033 | 368,879 | 4,352,390 | 568,289 |
| County Grants | --- | 328,406 | 57,711 | 191,235 | --- | --- | --- |
| Local Unit Grants | 230,980 | 482,846 | 20,462 | 2,000 | 10,000 | 53,168 | --- |
| Total Intergovernmental Revenues | 5,439,739 | 21,011,486 | 1,458,516 | 4,872,853 | 3,889,554 | 8,602,165 | 7,682,871 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 10,785 | 69,993 | 1,371 | 19,200 | --- | 40,246 | 190,128 |
| Public Safety | 90,133 | 150,097 | 19,870 | 273,266 | 92,098 | 41,864 | 127,702 |
| Streets and Highways | 108,574 | 193,138 | 14,949 | --- | 184 | --- | 945,463 |
| Sanitation (Refuse Collection) | --- | --- | 40,819 | --- | --- | --- | --- |
| Libraries | --- | --- | 2,157 | --- | --- | --- | --- |
| Parks and Recreation | 1,203,023 | 1,563,912 | 35,650 | 413,235 | 36,786 | 669,132 | 613,514 |
| Airport | --- | --- | 44,042 | 278,751 | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | 48,674 | --- | --- | --- | --- | --- |
| All Other | 2,110,077 | 289,861 | 60,465 | 456,307 | 63,162 | 11,288 | 11,709 |
| Total Fees and Service Charges | 3,522,592 | 2,315,675 | 219,323 | 1,440,759 | 192,230 | 762,530 | 1,888,516 |
| Fines and Forfeits | 286,536 | 846,965 | 19,890 | 248,552 | 34,129 | 225,468 | 491,070 |
| Interest Earnings | 374,950 | 2,334,461 | 256,954 | 245,154 | 142,202 | 609,879 | 3,270,886 |
| All Other Revenues | 347,629 | 4,480,784 | 848,389 | 316,900 | 553,116 | 2,547,842 | 2,709,340 |
| Total Revenues | 23,237,189 | 86,241,255 | 4,244,271 | 10,325,199 | 5,576,130 | 25,861,681 | 46,111,255 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 8,922,983 | 2,060,576 | 1,129,005 | 705,000 | 155,388 | 1,585,000 | --- |
| Other Long-term Indebtedness | 865,650 | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 9,788,633 | 2,060,576 | 1,129,005 | 705,000 | 155,388 | 1,585,000 | --- |
| Other Financing Sources | 193,697 | --- | --- | 326,563 | --- | --- | --- |
| Transfers from Enterprise Funds | 400,000 | 172,180 | 119,487 | 180,000 | 276,498 | 75,000 | 48,404 |
| Transfers from Governmental Funds | 5,734,428 | 9,064,422 | 208,937 | 3,601,783 | 307,215 | 3,580,433 | 10,811,806 |
| Total Revenues & Other Financing Sources | 39,353,947 | 97,538,433 | 5,701,700 | 15,138,545 | 6,315,231 | 31,102,114 | 56,971,465 |
| Type of Public Service Enterprises (see footnote page) | W,S,R,O | W,S,O | L,S,O | W,S,E | W,S,E | L,W,S,O | W,S,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>BLAINE</i> | <i>BLOOMINGTON</i> | <i>BLUE EARTH</i> | <i>BRAINERD</i> | <i>BRECKENRIDGE</i> | <i>BROOKLYN CENTER</i> | <i>BROOKLYN PARK</i> |
|--|-------------------|--------------------|-----------------------|-------------------|---------------------|----------------------------|--------------------------|
| Class of City | 2 | 2 | 4 | 3 | 4 | 2 | 2 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 2,728,698 | 5,683,750 | 297,066 | 711,999 | 345,678 | 1,969,866 | 3,863,782 |
| - Capital Outlay | 205,973 | 36,903 | 15,763 | 19,602 | 30,852 | 53,644 | 153,947 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 3,435,855 | 11,401,823 | 325,162 | 1,932,219 | 547,856 | 4,309,397 | 8,035,176 |
| - Capital Outlay | 40,924 | 130,009 | 20,508 | 88,736 | 30,845 | 3,264,379 | 16,614 |
| Fire - Current Expenditures | 570,587 | 2,219,138 | 78,828 | 712,765 | 69,952 | 584,690 | 1,230,261 |
| - Capital Outlay | 81,248 | 50,871 | 50,943 | 56,890 | 59,625 | 2,882,418 | 66,128 |
| Other Public Safety - Current Expenditures | 678,731 | 1,159,830 | 35,513 | 45,836 | 2,450,359 | 364,069 | 581,274 |
| - Capital Outlay | 60,955 | --- | --- | --- | 379,844 | 7,500 | --- |
| Streets & Highways - Maintenance | 1,479,695 | 3,866,690 | 408,584 | 510,636 | 349,280 | 1,956,967 | 3,942,164 |
| - Lighting | 172,989 | 662,464 | 31,255 | --- | --- | 140,456 | 421,292 |
| - Construction | 3,295,573 | 10,034,269 | 123,025 | 1,445,042 | 152,757 | 2,380,693 | 5,465,549 |
| - Other Capital Outlay | 4,191 | --- | 49,938 | 55,777 | 45,288 | 50,889 | 5,617 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | 176,008 | --- | --- | --- |
| - Other Sanitation | --- | --- | 50,109 | 81,000 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | 7,972 | --- | --- | --- |
| Health - Current Expenditures | --- | 3,962,911 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | 18,572 | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | --- | 131,972 | 79,871 | 64,600 | --- | --- |
| - Capital Outlay | --- | --- | 9,575 | 46,091 | --- | --- | --- |
| Parks & Recreation - Current Expenditures | 1,384,802 | 6,827,377 | 124,063 | 1,071,262 | 280,450 | 2,217,156 | 4,039,806 |
| - Capital Outlay | 758,847 | 1,208,200 | 72,364 | 231,363 | 195,184 | 304,869 | 1,356,074 |
| Housing & Economic Development - Current Expenditures | 937,653 | 7,960,702 | 453,172 | 585,589 | 150,564 | 2,664,567 | 6,206,387 |
| - Capital Outlay | 5,103,295 | 4,984,377 | 899,044 | 237,079 | 200,905 | 4,843,751 | 1,060,569 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | 12,872 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | 45,667 | 360,812 | --- | --- | --- |
| - Capital Outlay | --- | --- | 89,011 | 275,868 | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | --- | --- | 16,537 | 34,249 | --- | --- |
| All Other Unallocated - Current Expenditures | 971,796 | 114,552 | 22,124 | 1,077,091 | 356,509 | --- | 106,352 |
| - Capital Outlay | 623,802 | 279,159 | --- | 50,769 | --- | 17,286 | 8,000 |
| Capital Outlay for Enterprise Funds | 1,191,306 | --- | 163,366 | --- | --- | --- | 816,794 |
| Debt Service - Principal Payments | 3,620,000 | 14,310,000 | 890,000 | 952,932 | 736,000 | 2,085,000 | 2,531,000 |
| Debt Service - Interest and Fiscal Charges | 1,553,405 | 6,146,793 | 893,607 | 268,906 | 205,229 | 1,387,881 | 3,276,420 |
| <i>Total Current Expenditures</i> | 12,360,806 | 43,859,237 | 2,003,515 | 7,361,625 | 4,662,369 | 14,207,168 | 28,426,494 |
| <i>Total Capital Outlay</i> | 11,366,114 | 16,742,360 | 1,493,537 | 2,515,189 | 1,095,300 | 13,805,429 | 8,949,292 |
| <i>Total Debt Service</i> | 5,173,405 | 20,456,793 | 1,783,607 | 1,221,838 | 941,229 | 3,472,881 | 5,807,420 |
| Total Expenditures | 28,900,325 | 81,058,390 | 5,280,659 | 11,098,652 | 6,698,898 | 31,485,478 | 43,183,206 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | 2,065,000 | 31,904,043 | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | 12,783 | --- | --- |
| Transfers to Enterprise Funds | --- | 1,265,000 | 22,170 | --- | 18,590 | 124,357 | 200,000 |
| Transfers to Governmental Funds | 5,734,428 | 9,064,422 | 208,937 | 3,601,783 | 307,215 | 3,580,433 | 10,811,806 |
| Total Expenditures & Other Financing Uses | 36,699,753 | 123,291,855 | 5,511,766 | 14,700,435 | 7,037,486 | 35,190,268 | 54,195,012 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>BUFFALO</i> | <i>BURNSVILLE</i> | <i>CALEDONIA</i> | <i>CAMBRIDGE</i> | <i>CANNON FALLS</i> | <i>CHAMPLIN</i> | <i>CHANHASSEN</i> |
|--|------------------|-------------------|------------------|------------------|-------------------------|-------------------|-------------------|
| Class of City | 4 | 2 | 4 | 4 | 4 | 3 | 3 |
| Population (1999) Estimate | 9,950 | 59,306 | 3,003 | 5,588 | 3,760 | 21,042 | 18,772 |
| Taxable Tax Capacity | 4,423,493 | 52,306,661 | 946,986 | 2,953,588 | 2,250,496 | 11,161,024 | 17,416,083 |
| 1998 Net Tax Levy (Collectible in 1999) | 1,331,870 | 13,926,175 | 242,855 | 2,248,685 | 1,058,003 | 2,344,767 | 5,104,126 |
| Special Assessments Levy (Collectible in 1999) | 398,682 | 2,458,391 | 5,291 | 266,121 | 338,166 | 716,086 | 1,908,717 |
| REVENUES | | | | | | | |
| Property Taxes | 1,337,367 | 15,274,600 | 244,994 | 2,448,652 | 1,132,961 | 3,136,272 | 4,699,433 |
| Tax Increments | 1,202,003 | 4,427,912 | 59,727 | 618,292 | 463,973 | 2,354,415 | 6,717,481 |
| Franchise Taxes | --- | 389,365 | 5,000 | 10,681 | --- | --- | 119,215 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | 356,163 | --- | --- | --- | --- | --- |
| Gravel and Gambling Taxes | --- | 41,023 | --- | --- | --- | --- | --- |
| Special Assessments | 1,356,841 | 3,026,290 | 120,640 | 424,373 | 709,886 | 673,524 | 3,432,087 |
| Licenses and Permits | 224,352 | 1,743,132 | 10,941 | 223,986 | 32,053 | 570,596 | 2,003,923 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 248,052 | --- | --- | --- | 5,000 | --- |
| All Other | 174,663 | 776,805 | --- | 80,850 | 808,502 | 89,103 | --- |
| State Grants | | | | | | | |
| Local Government Aid | 615,854 | 326,709 | 508,595 | 345,470 | 427,272 | 544,920 | --- |
| HACA/MHHC (Homestead Credit) | 236,605 | 3,275,581 | 121,499 | 233,542 | 278,536 | 900,817 | 700,865 |
| Local Performance Aid | 11,290 | 69,721 | --- | 6,463 | 4,307 | 24,590 | 20,485 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 9,187 | 38,603 | 2,789 | 5,822 | 4,456 | 13,467 | 19,467 |
| Highways | 359,381 | 777,854 | --- | 919,040 | --- | 653,870 | 29,895 |
| All Other | 218,489 | 896,881 | 34,246 | 60,489 | 53,552 | 274,717 | 1,255,686 |
| County Grants | --- | 48,579 | 18,722 | 16,756 | 57,948 | 54,568 | 11,294 |
| Local Unit Grants | --- | 230,375 | --- | 5,831 | 10,385 | --- | 105,606 |
| Total Intergovernmental Revenues | 1,625,469 | 6,689,160 | 685,851 | 1,674,263 | 1,644,958 | 2,561,052 | 2,143,298 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 29,843 | 138,290 | 2,085 | 3,286 | 59,738 | 406,019 | 333,192 |
| Public Safety | 302,099 | 1,043,465 | 99,079 | 59,474 | 63,435 | 69,791 | --- |
| Streets and Highways | 7,639 | 1,377,694 | 1,108 | --- | 3,505 | 46,794 | --- |
| Sanitation (Refuse Collection) | 430,694 | 802,083 | --- | --- | 36,387 | 167,690 | 222 |
| Libraries | --- | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | 194,743 | 323,405 | 48,337 | --- | 25,636 | 262,876 | 255,826 |
| Airport | 22,770 | --- | --- | 28,219 | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | 14,350 | --- |
| All Other | 167,266 | --- | --- | 185,717 | 580,116 | 407,320 | 57,872 |
| Total Fees and Service Charges | 1,155,054 | 3,684,937 | 150,609 | 276,696 | 768,817 | 1,374,840 | 647,112 |
| Fines and Forfeits | 46,891 | 314,422 | 4,818 | 49,532 | 38,752 | 137,388 | 35,523 |
| Interest Earnings | 205,465 | 926,013 | 109,346 | 155,906 | 250,354 | 205,756 | 766,910 |
| All Other Revenues | 519,584 | 598,442 | 62,985 | 385,522 | 190,682 | 651,906 | 1,102,403 |
| Total Revenues | 7,673,026 | 37,471,459 | 1,454,911 | 6,267,903 | 5,232,436 | 11,665,749 | 21,667,385 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 825,000 | 7,488,081 | 60,000 | 355,000 | --- | --- | 2,573,327 |
| Other Long-term Indebtedness | --- | 1,030,040 | 44,667 | --- | 99,603 | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 825,000 | 8,518,121 | 104,667 | 355,000 | 99,603 | --- | 2,573,327 |
| Other Financing Sources | --- | 1,561,102 | 500 | --- | 65,529 | --- | --- |
| Transfers from Enterprise Funds | 721,388 | 869,733 | 200,160 | 405,827 | --- | 909,548 | 35,000 |
| Transfers from Governmental Funds | 429,898 | 4,717,500 | --- | 843,514 | 286,400 | 1,197,100 | 4,295,572 |
| Total Revenues & Other Financing Sources | 9,649,312 | 53,137,915 | 1,760,238 | 7,872,244 | 5,683,968 | 13,772,397 | 28,571,284 |
| Type of Public Service Enterprises (see footnote page) | L,W,S,E | W,S,O | L,W,S,E | L,W,S | W,S,O | W,S,R,O | W,S,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>BUFFALO</i> | <i>BURNSVILLE</i> | <i>CALEDONIA</i> | <i>CAMBRIDGE</i> | <i>CANNON FALLS</i> | <i>CHAMPLIN</i> | <i>CHANHASSEN</i> |
|--|------------------|-------------------|------------------|------------------|-------------------------|-------------------|-------------------|
| Class of City | 4 | 2 | 4 | 4 | 4 | 3 | 3 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 573,517 | 3,745,756 | 280,973 | 734,364 | 311,475 | 971,955 | 1,718,550 |
| - Capital Outlay | 39,406 | 610,769 | 2,482 | 97,886 | 400 | 107,017 | 250,797 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 932,323 | 7,267,468 | 336,635 | 439,931 | 537,704 | 1,978,381 | 710,995 |
| - Capital Outlay | 70,149 | 828,114 | 28,971 | 27,748 | 36,499 | 230,921 | 73,795 |
| Fire - Current Expenditures | 285,787 | 2,241,741 | 40,119 | 106,822 | 84,187 | 301,500 | 393,208 |
| - Capital Outlay | 66,862 | 60,263 | 54,988 | 1,450 | 10,150 | 57,000 | 16,244 |
| Other Public Safety - Current Expenditures | 53,116 | 675,219 | 11,132 | 2,766 | 3,212 | 204,931 | 711,149 |
| - Capital Outlay | --- | 45,910 | --- | --- | --- | --- | 841 |
| Streets & Highways - Maintenance | 360,621 | 2,222,805 | 218,216 | 375,978 | 301,455 | 871,218 | 1,269,505 |
| - Lighting | 58,404 | 255,386 | 16,653 | 92,556 | 53,564 | 163,565 | 184,928 |
| - Construction | 437,745 | 6,863,151 | 743,262 | 830,653 | --- | 366,980 | 1,464,436 |
| - Other Capital Outlay | --- | 193,817 | 39,362 | 14,675 | 99,603 | 190,817 | --- |
| Sanitation - Refuse Collection & Disposal | 352,018 | --- | --- | 6,846 | --- | --- | --- |
| - Other Sanitation | --- | 65,750 | --- | --- | 43,046 | 261,573 | 97,687 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 56,212 | --- | 27,431 | 15,000 | 134,103 | --- | --- |
| - Capital Outlay | 8,352 | --- | 9,773 | --- | 21,590 | --- | --- |
| Parks & Recreation - Current Expenditures | 629,798 | 2,101,534 | 105,790 | 58,866 | 266,463 | 845,745 | 1,772,186 |
| - Capital Outlay | 121,697 | 2,014,296 | 30,576 | 3,722 | 2,930 | 416,967 | 345,772 |
| Housing & Economic Development - Current Expenditures | 267,009 | 214,572 | 44,642 | 19,123 | 172,993 | 216,472 | 2,306,501 |
| - Capital Outlay | 217,023 | 2,915,474 | --- | 74,412 | 252,933 | 673,652 | 69,608 |
| Conservation of Natural Resources - Current Expenditures | --- | 351,623 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | 30,178 | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | 37,835 | --- | --- | 15,978 | --- | --- | --- |
| - Capital Outlay | 15,177 | --- | --- | 31,690 | --- | --- | --- |
| Transit - Current Expenditures | --- | 2,125,771 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | 232,088 | --- | --- | --- | 145,400 | --- |
| All Other Unallocated - Current Expenditures | 213,220 | 947,520 | 78,982 | 35,376 | 656,314 | 16,883 | 274,183 |
| - Capital Outlay | --- | --- | 3,864 | 115,986 | 777,681 | --- | --- |
| Capital Outlay for Enterprise Funds | 24,997 | --- | --- | 41,044 | 270,802 | --- | --- |
| Debt Service - Principal Payments | 1,985,000 | 7,275,605 | 133,827 | 1,432,318 | 720,000 | 4,035,857 | 8,556,179 |
| Debt Service - Interest and Fiscal Charges | 1,120,388 | 3,167,874 | 70,565 | 694,900 | 626,720 | 1,140,730 | 2,547,302 |
| <i>Total Current Expenditures</i> | <i>3,819,860</i> | <i>22,447,233</i> | <i>1,160,573</i> | <i>1,903,606</i> | <i>2,564,516</i> | <i>5,977,623</i> | <i>9,438,892</i> |
| <i>Total Capital Outlay</i> | <i>1,001,408</i> | <i>13,561,972</i> | <i>913,278</i> | <i>1,239,266</i> | <i>1,472,588</i> | <i>2,043,354</i> | <i>2,221,493</i> |
| <i>Total Debt Service</i> | <i>3,105,388</i> | <i>10,443,479</i> | <i>204,392</i> | <i>2,127,218</i> | <i>1,346,720</i> | <i>5,176,587</i> | <i>11,103,481</i> |
| Total Expenditures | 7,926,656 | 46,452,684 | 2,278,243 | 5,270,090 | 5,383,824 | 13,197,564 | 22,763,866 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | 350,000 | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | 125,000 | --- | --- | --- | 9,450 | --- |
| Transfers to Governmental Funds | 429,898 | 4,717,500 | --- | 843,514 | 286,400 | 1,197,100 | 4,295,572 |
| Total Expenditures & Other Financing Uses | 8,706,554 | 51,295,184 | 2,278,243 | 6,113,604 | 5,670,224 | 14,404,114 | 27,059,438 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>CHASKA</i> | <i>CHISHOLM</i> | <i>CIRCLE PINES</i> | <i>CLOQUET</i> | <i>COLUMBIA HEIGHTS</i> | <i>COON RAPIDS</i> | <i>CORCORAN</i> |
|--|-------------------|------------------|-------------------------|-------------------|-----------------------------|------------------------|------------------|
| Class of City | 3 | 4 | 4 | 3 | 3 | 2 | 4 |
| Population (1999) Estimate | 15,801 | 5,068 | 4,772 | 11,179 | 18,714 | 62,473 | 5,782 |
| Taxable Tax Capacity | 9,464,053 | 1,159,576 | 2,724,197 | 5,991,998 | 9,868,109 | 39,081,228 | 4,204,310 |
| 1998 Net Tax Levy (Collectible in 1999) | 1,335,951 | 1,178,342 | 773,219 | 2,290,150 | 2,343,592 | 6,517,530 | 732,972 |
| Special Assessments Levy (Collectible in 1999) | 1,464,730 | 12,365 | 21,407 | 58,026 | 55,005 | 2,515,429 | 105,406 |
| REVENUES | | | | | | | |
| Property Taxes | 1,597,975 | 819,342 | 950,659 | 2,274,551 | 3,315,155 | 7,939,454 | 833,862 |
| Tax Increments | 5,569,945 | 9,359 | 58,541 | 840,818 | 1,098,525 | 3,635,295 | 162,389 |
| Franchise Taxes | 1,239,281 | 23,204 | 9,876 | 88,353 | 108,360 | 2,216,239 | 14,049 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | 37,452 | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | --- |
| Special Assessments | 1,952,751 | 17,537 | 1,961 | 181,507 | 399,300 | 4,547,324 | 119,920 |
| Licenses and Permits | 807,399 | 27,737 | 37,857 | 81,642 | 401,158 | 1,012,093 | 118,348 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | 8,000 | --- | 300,286 | 423,381 | --- |
| All Other | 117,398 | --- | 2,293 | 84,933 | 794,583 | 133,243 | 29,243 |
| State Grants | | | | | | | |
| Local Government Aid | 472,280 | 1,612,744 | 260,338 | 2,120,046 | 2,294,210 | 3,053,158 | 39,317 |
| HACA/MHHC (Homestead Credit) | 331,067 | 531,469 | 205,725 | 710,220 | 971,237 | 2,462,864 | 214,476 |
| Local Performance Aid | 17,942 | 6,225 | 5,778 | 13,538 | 22,643 | 74,180 | 6,900 |
| Taconite Relief and Aids | --- | 840,880 | --- | --- | --- | --- | --- |
| PERA Aid | 17,106 | 7,162 | 3,792 | 11,608 | 20,809 | 35,848 | 1,845 |
| Highways | 142,899 | 57,622 | --- | 438,968 | 130,698 | 1,319,078 | 72,993 |
| All Other | 665,561 | 396,006 | 32,607 | 185,430 | 683,387 | 442,910 | 23,467 |
| County Grants | 19,052 | --- | 24,936 | 13,173 | 20,480 | 135,202 | 42,065 |
| Local Unit Grants | 955,736 | 70,000 | --- | 14,381 | 44,534 | 187,342 | --- |
| Total Intergovernmental Revenues | 2,739,041 | 3,522,108 | 543,469 | 3,592,297 | 5,282,867 | 8,267,206 | 430,306 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 1,154,565 | 24,207 | 5,526 | 17,482 | 300 | 21,070 | 44,631 |
| Public Safety | 39,766 | 42,372 | --- | 665,528 | 190,226 | 343,782 | 778 |
| Streets and Highways | 28,680 | --- | --- | 13,676 | 27,502 | 89,067 | 29,229 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | --- | 1,879 | --- | 22,122 | 16,868 | --- | --- |
| Parks and Recreation | 47,506 | 21,942 | --- | 10,859 | 170,120 | 392,112 | 46,917 |
| Airport | --- | --- | --- | --- | --- | --- | --- |
| Transit | --- | --- | --- | 31,393 | --- | --- | --- |
| Cemetery | 6,800 | 18,945 | --- | --- | --- | --- | --- |
| All Other | 412,872 | 17,118 | --- | --- | 549,821 | 304,046 | --- |
| Total Fees and Service Charges | 1,690,189 | 126,463 | 5,526 | 761,060 | 954,837 | 1,150,077 | 121,555 |
| Fines and Forfeits | 56,520 | 30,140 | 21,931 | 22,576 | 100,161 | 270,710 | 42,704 |
| Interest Earnings | 1,667,612 | 23,625 | 113,777 | 249,089 | 204,552 | 766,126 | 56,044 |
| All Other Revenues | 4,740,373 | 185,421 | 280,201 | 832,150 | 1,171,309 | 1,957,060 | 42,059 |
| Total Revenues | 22,061,086 | 4,784,936 | 2,023,798 | 8,961,495 | 13,036,224 | 31,761,584 | 1,941,236 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 27,015,000 | --- | 995,000 | --- | 853,120 | 5,293,548 | --- |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 27,015,000 | --- | 995,000 | --- | 853,120 | 5,293,548 | --- |
| Other Financing Sources | --- | --- | --- | 74,740 | --- | --- | --- |
| Transfers from Enterprise Funds | 660,490 | --- | 87,000 | 436,823 | 427,756 | --- | --- |
| Transfers from Governmental Funds | 6,767,123 | 53,300 | 73,163 | 1,329,435 | 3,002,954 | 5,203,435 | 87,400 |
| Total Revenues & Other Financing Sources | 56,503,699 | 4,838,236 | 3,178,961 | 10,802,493 | 17,320,054 | 42,258,567 | 2,028,636 |
| Type of Public Service Enterprises (see footnote page) | W,S,E,O | W,S,R,O | W,S,R,O | W,S | L,W,S,R | W,S,O | |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>CHASKA</i> | <i>CHISHOLM</i> | <i>CIRCLE PINES</i> | <i>CLOQUET</i> | <i>COLUMBIA HEIGHTS</i> | <i>COON RAPIDS</i> | <i>CORCORAN</i> |
|--|-------------------|------------------|-------------------------|-------------------|-----------------------------|------------------------|------------------|
| Class of City | 3 | 4 | 4 | 3 | 3 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 2,044,436 | 480,312 | 249,186 | 764,813 | 1,548,597 | 2,308,887 | 382,563 |
| - Capital Outlay | 10,350,804 | 56,658 | 16,147 | 16,071 | 14,557 | 344,994 | 1,742 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,485,850 | 816,905 | 581,748 | 1,398,450 | 2,252,443 | 4,862,578 | 303,753 |
| - Capital Outlay | 71,660 | 34,938 | --- | --- | 16,268 | 189,918 | --- |
| Fire - Current Expenditures | 366,246 | 107,658 | 181,339 | 1,537,275 | 764,988 | 2,385,623 | 122,941 |
| - Capital Outlay | 74,899 | 21,028 | 778,363 | 6,257 | 31,613 | 7,685 | --- |
| Other Public Safety - Current Expenditures | 6,888 | 15,781 | 18,964 | 18,239 | 232,139 | 57,715 | 26,285 |
| - Capital Outlay | 17,084 | --- | --- | 181,224 | 1,870 | --- | --- |
| Streets & Highways - Maintenance | 880,117 | 621,016 | 96,096 | 1,139,329 | 887,830 | 3,028,530 | 453,375 |
| - Lighting | --- | 59,805 | 26,030 | --- | 124,580 | 599,279 | --- |
| - Construction | 2,049,087 | 1,200,266 | --- | 1,274,113 | 1,323,218 | 1,249,962 | --- |
| - Other Capital Outlay | 215,713 | 47,704 | --- | 125,076 | 39,000 | 275,253 | 52,087 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | --- | --- | 19,173 | 2,240 | 105,420 | 150,500 | 45,526 |
| - Capital Outlay | --- | --- | --- | --- | --- | 10,499 | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | 334,155 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | 1,753 | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 198,644 | --- | 458,028 | 487,292 | --- | --- |
| - Capital Outlay | --- | 2,452 | --- | 2,171 | 1,469 | --- | --- |
| Parks & Recreation - Current Expenditures | 607,525 | 383,889 | 161,980 | 669,702 | 1,253,529 | 1,945,733 | 54,453 |
| - Capital Outlay | 31,046 | 177,807 | 30,632 | 430,762 | 65,091 | 617,457 | 10,000 |
| Housing & Economic Development - Current Expenditures | 2,017,791 | 51,616 | 56,423 | 840,818 | 1,396,073 | 1,884,337 | --- |
| - Capital Outlay | 2,755,432 | 230,461 | --- | --- | 206,145 | 42,043 | --- |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | 326,999 | 6,300 | --- | 100,353 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | 93,721 | --- | --- | --- |
| Unallocated Insurance | --- | 100,622 | 23,550 | --- | --- | 63,245 | --- |
| All Other Unallocated - Current Expenditures | 60,351 | 147,626 | 7,813 | --- | 152,071 | 86,638 | --- |
| - Capital Outlay | --- | 3,159 | 43,067 | --- | 577,784 | 450,407 | --- |
| Capital Outlay for Enterprise Funds | 1,054,885 | --- | --- | --- | --- | 6,248,087 | --- |
| Debt Service - Principal Payments | 5,736,717 | 232,820 | 145,000 | 730,000 | 945,000 | 7,979,319 | 335,671 |
| Debt Service - Interest and Fiscal Charges | 3,734,094 | 68,351 | 118,838 | 239,261 | 325,994 | 1,443,244 | 39,993 |
| <i>Total Current Expenditures</i> | <i>7,796,203</i> | <i>2,990,174</i> | <i>1,422,302</i> | <i>6,929,247</i> | <i>9,204,962</i> | <i>17,707,220</i> | <i>1,388,896</i> |
| <i>Total Capital Outlay</i> | <i>16,620,610</i> | <i>1,774,473</i> | <i>868,209</i> | <i>2,129,395</i> | <i>2,277,015</i> | <i>9,438,058</i> | <i>63,829</i> |
| <i>Total Debt Service</i> | <i>9,470,811</i> | <i>301,171</i> | <i>263,838</i> | <i>969,261</i> | <i>1,270,994</i> | <i>9,422,563</i> | <i>375,664</i> |
| Total Expenditures | 33,887,624 | 5,065,818 | 2,554,349 | 10,027,903 | 12,752,971 | 36,567,841 | 1,828,389 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | 996,570 | --- | 540,000 | --- | --- | --- | --- |
| Other Financing Uses | 0 | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 139,317 | 33,322 | --- | --- | 148,788 | --- | --- |
| Transfers to Governmental Funds | 6,767,123 | 53,300 | 73,163 | 1,329,435 | 3,002,954 | 5,203,435 | 87,400 |
| Total Expenditures & Other Financing Uses | 41,790,634 | 5,152,440 | 3,167,512 | 11,357,338 | 15,904,713 | 41,771,276 | 1,915,789 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>COTTAGE GROVE</i> | <i>CROOKSTON</i> | <i>CRYSTAL</i> | <i>DAYTON</i> | <i>DEEPHAVEN</i> | <i>DELANO</i> | <i>DETROIT LAKES</i> |
|--|----------------------|-------------------|-------------------|------------------|------------------|------------------|----------------------|
| Class of City | 2 | 4 | 2 | 4 | 4 | 4 | 4 |
| Population (1999) Estimate | 31,137 | 8,178 | 23,662 | 5,159 | 3,696 | 3,481 | 7,405 |
| Taxable Tax Capacity | 17,907,207 | 2,161,041 | 13,183,623 | 3,408,932 | 6,652,357 | 2,284,013 | 4,436,814 |
| 1998 Net Tax Levy (Collectible in 1999) | 4,210,018 | 1,241,302 | 2,870,405 | 859,356 | 828,528 | 513,907 | 1,044,204 |
| Special Assessments Levy (Collectible in 1999) | 1,010,389 | 584,949 | 984,427 | 92,153 | 25,565 | 55,945 | 438,684 |
| REVENUES | | | | | | | |
| Property Taxes | 5,391,027 | 1,143,759 | 3,899,508 | 1,020,341 | 849,922 | 509,107 | 1,047,722 |
| Tax Increments | 300,404 | 372,510 | 1,423,508 | 154,694 | --- | 159,991 | 370,199 |
| Franchise Taxes | --- | 425,158 | --- | 4,763 | --- | --- | 16,425 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | --- | --- | 119,858 |
| Gravel and Gambling Taxes | 46,327 | --- | --- | --- | --- | --- | --- |
| Special Assessments | 2,785,113 | 667,780 | 1,219,008 | 160,757 | --- | 93,732 | 567,612 |
| Licenses and Permits | 654,654 | 69,724 | 498,024 | 63,074 | 214,258 | 126,050 | 45,733 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 343,341 | 131,309 | --- | 2,442 | --- | 258,216 |
| All Other | 86,644 | 486,139 | 53,738 | 141,161 | --- | 42 | 35,392 |
| State Grants | | | | | | | |
| Local Government Aid | 1,048,869 | 2,050,585 | 2,040,145 | 36,715 | --- | 367,227 | 1,204,237 |
| HACA/MHHC (Homestead Credit) | 1,371,068 | 484,446 | 1,069,647 | 200,527 | 218,157 | 119,277 | 319,425 |
| Local Performance Aid | 36,441 | 9,828 | 28,639 | 6,202 | --- | 3,964 | 8,859 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 21,448 | 9,034 | 17,043 | 1,414 | 2,501 | 5,264 | 14,935 |
| Highways | 40,275 | 519,573 | 1,119,330 | 62,333 | --- | --- | 53,976 |
| All Other | 841,860 | 665,786 | 725,312 | 40,188 | 42,165 | 37,925 | 521,349 |
| County Grants | 51,356 | --- | 5,112 | 15,694 | --- | --- | 81,815 |
| Local Unit Grants | 63,942 | 44,205 | --- | 5,000 | --- | --- | 37,181 |
| Total Intergovernmental Revenues | 3,561,903 | 4,612,937 | 5,190,275 | 509,234 | 265,265 | 533,699 | 2,535,385 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 119,275 | 31,969 | --- | 12,993 | --- | 119,081 | 8,967 |
| Public Safety | 127,158 | 14,136 | 2,953 | --- | 106,924 | 158,558 | 172,436 |
| Streets and Highways | 21,804 | 10,651 | --- | --- | 2,518 | --- | 12,219 |
| Sanitation (Refuse Collection) | --- | 154,895 | --- | --- | --- | 282,557 | 124,209 |
| Libraries | --- | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | 428,135 | 174,250 | 392,121 | 6,642 | 13,099 | 7,949 | 200,305 |
| Airport | --- | 79,242 | --- | --- | --- | --- | 45,108 |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | 456,324 | 644,342 | 26,915 | --- | 140,851 | 47,726 | --- |
| Total Fees and Service Charges | 1,152,696 | 1,109,485 | 421,989 | 19,635 | 263,392 | 615,871 | 563,244 |
| Fines and Forfeits | 181,546 | 53,816 | 118,635 | 42,222 | 86,410 | --- | 100,091 |
| Interest Earnings | 526,427 | 176,449 | 73,210 | 57,716 | 199,197 | 127,665 | 238,266 |
| All Other Revenues | 781,109 | 455,163 | 4,099,975 | 115,027 | 54,215 | 408,234 | 362,638 |
| Total Revenues | 15,381,206 | 9,086,781 | 16,944,132 | 2,147,463 | 1,932,659 | 2,574,349 | 5,967,173 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 2,493,125 | 4,903,774 | --- | 1,131,000 | --- | --- | 1,359,999 |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | 370,134 |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 2,493,125 | 4,903,774 | --- | 1,131,000 | --- | --- | 1,730,133 |
| Other Financing Sources | --- | 33,146 | (3,992) | --- | --- | --- | 114,045 |
| Transfers from Enterprise Funds | 260,000 | 457,480 | --- | --- | 400,000 | 125,325 | 630,116 |
| Transfers from Governmental Funds | 415,008 | 5,956,962 | 1,898,723 | 88,338 | 253,000 | 62,294 | 921,040 |
| Total Revenues & Other Financing Sources | 18,549,339 | 20,438,143 | 18,838,863 | 3,366,801 | 2,585,659 | 2,761,968 | 9,362,507 |
| Type of Public Service Enterprises (see footnote page) | W,S,O | W,S | W,S,O | | W,S,R,O | L,W,S,E | L,W,S,E |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>COTTAGE GROVE</i> | <i>CROOKSTON</i> | <i>CRYSTAL</i> | <i>DAYTON</i> | <i>DEEPHAVEN</i> | <i>DELANO</i> | <i>DETROIT LAKES</i> |
|--|--------------------------|--------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Class of City | 2 | 4 | 2 | 4 | 4 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,746,023 | 813,051 | 1,949,501 | 502,300 | 381,062 | 606,198 | 531,872 |
| - Capital Outlay | 344,561 | 5,474 | 221,444 | 1,572 | 79,137 | 17,074 | 11,521 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 2,950,014 | 1,126,608 | 2,739,491 | 284,536 | 549,180 | 149,683 | 811,727 |
| - Capital Outlay | 21,390 | 37,224 | 116,495 | 11,742 | 39,577 | --- | 135,366 |
| Fire - Current Expenditures | 659,999 | 436,252 | 577,162 | 83,490 | 85,506 | 208,403 | 142,185 |
| - Capital Outlay | 10,061 | --- | --- | 3,045 | --- | 12,636 | 656,513 |
| Other Public Safety - Current Expenditures | 286,366 | 543,333 | 172,950 | 21,899 | 147,098 | 52,464 | 71,104 |
| - Capital Outlay | --- | --- | 172 | --- | 678 | --- | --- |
| Streets & Highways - Maintenance | 1,029,006 | 454,841 | 823,479 | 240,764 | 572,322 | 261,641 | 853,254 |
| - Lighting | --- | 105,369 | --- | 19,661 | 20,252 | 17,970 | 51,978 |
| - Construction | 1,459,688 | 976,841 | 413,235 | 347,403 | 11,453 | 238,937 | 452,788 |
| - Other Capital Outlay | 54,906 | 139,285 | 280,245 | 3,007 | 108,567 | --- | 235,439 |
| Sanitation - Refuse Collection & Disposal | --- | 122,943 | --- | --- | --- | 195,906 | --- |
| - Other Sanitation | 68,326 | 24,035 | --- | 46,771 | --- | --- | 39,432 |
| - Capital Outlay | 12,844 | 5,192 | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | 67,831 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 219,069 | --- | --- | --- | 11,310 | 196,815 |
| - Capital Outlay | --- | --- | --- | --- | --- | 3,051 | --- |
| Parks & Recreation - Current Expenditures | 1,467,323 | 820,069 | 1,491,373 | 24,640 | 60,084 | 197,738 | 655,940 |
| - Capital Outlay | 198,541 | 19,346 | 272,339 | 208,962 | 77,924 | 49,129 | 304,540 |
| Housing & Economic Development - Current Expenditures | 97,778 | 337,096 | 611,108 | 25,299 | --- | 234,750 | 856,149 |
| - Capital Outlay | --- | 4,101,136 | 818,507 | 96,736 | --- | 24,769 | 988,749 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | 85,983 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | 15,334 | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | 142,677 | --- | --- | --- | --- | 57,465 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | 148,977 |
| Transit - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | --- | --- | --- | 49,614 | --- | 51,490 |
| All Other Unallocated - Current Expenditures | 311,399 | 96,461 | --- | 27,936 | 34,725 | 6,761 | 25,194 |
| - Capital Outlay | 226 | --- | --- | --- | --- | 64,422 | --- |
| Capital Outlay for Enterprise Funds | 1,862,477 | --- | --- | 704,054 | --- | --- | --- |
| Debt Service - Principal Payments | 2,305,000 | 392,736 | 2,075,874 | 347,000 | --- | 210,000 | 497,739 |
| Debt Service - Interest and Fiscal Charges | 833,440 | 515,955 | 1,030,437 | 139,866 | --- | 80,265 | 456,928 |
| <i>Total Current Expenditures</i> | 8,616,234 | 5,241,804 | 8,518,878 | 1,277,296 | 1,899,843 | 1,942,824 | 4,344,605 |
| <i>Total Capital Outlay</i> | 3,964,694 | 5,284,498 | 2,137,771 | 1,376,521 | 317,336 | 410,018 | 2,933,893 |
| <i>Total Debt Service</i> | 3,138,440 | 908,691 | 3,106,311 | 486,866 | --- | 290,265 | 954,667 |
| Total Expenditures | 15,719,368 | 11,434,993 | 13,762,960 | 3,140,683 | 2,217,179 | 2,643,107 | 8,233,165 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | 6,000 | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 62,772 | 12,000 | --- | --- | 50,000 | --- | --- |
| Transfers to Governmental Funds | 415,008 | 5,956,962 | 1,898,723 | 88,338 | 253,000 | 62,294 | 921,040 |
| Total Expenditures & Other Financing Uses | <u>16,197,148</u> | <u>17,409,955</u> | <u>15,661,683</u> | <u>3,229,021</u> | <u>2,520,179</u> | <u>2,705,401</u> | <u>9,154,205</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>DILWORTH</i> | <i>DULUTH</i> | <i>EAGAN</i> | <i>EAST BETHEL</i> | <i>EAST GRAND FORKS</i> | <i>EDEN PRAIRIE</i> | <i>EDINA</i> |
|--|------------------|--------------------|-------------------|------------------------|-----------------------------|-------------------------|-------------------|
| Class of City | 4 | 1 | 2 | 4 | 4 | 2 | 2 |
| Population (1999) Estimate | 3,031 | 84,691 | 61,113 | 10,408 | 8,295 | 51,913 | 47,274 |
| Taxable Tax Capacity | 903,813 | 33,272,621 | 61,848,435 | 5,981,163 | 2,902,721 | 73,782,316 | 74,420,663 |
| 1998 Net Tax Levy (Collectible in 1999) | 342,265 | 8,671,844 | 14,087,196 | 1,163,128 | 1,522,622 | 20,259,029 | 12,862,639 |
| Special Assessments Levy (Collectible in 1999) | 265,412 | 732,167 | 2,912,704 | 111,969 | 763,756 | 1,569,129 | 790,749 |
| REVENUES | | | | | | | |
| Property Taxes | 197,498 | 8,577,965 | 13,408,049 | 1,447,669 | 1,212,665 | 19,355,683 | 13,910,573 |
| Tax Increments | 8,237 | 8,280,824 | 209,978 | --- | 10,399 | 300,732 | 8,084,657 |
| Franchise Taxes | 41,244 | 1,419,431 | 351,670 | 27,917 | 106,396 | 316,567 | 297,866 |
| Local Sales Tax | --- | 12,195,447 | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | 220 | 2,174,069 | --- | --- | 17,224 | --- | --- |
| Gravel and Gambling Taxes | --- | 155,890 | --- | --- | --- | --- | --- |
| Special Assessments | 311,739 | 2,647,287 | 5,740,620 | 150,985 | 862,059 | 2,280,231 | 990,330 |
| Licenses and Permits | 30,971 | 506,255 | 1,445,219 | 344,072 | 91,230 | 2,814,321 | 2,135,541 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 3,770,352 | 3,080 | 18,565 | 13,873,859 | 51,223 | 46,241 |
| All Other | 32,715 | 3,987,741 | 105,560 | 3,826 | 7,321,277 | 5,839 | 138,260 |
| State Grants | | | | | | | |
| Local Government Aid | 495,601 | 19,639,438 | --- | 125,511 | 6,218,321 | --- | --- |
| HACA/MHHC (Homestead Credit) | 82,355 | 5,380,223 | 2,027,861 | 168,326 | 467,293 | 1,096,694 | 956,476 |
| Local Performance Aid | 3,640 | 103,199 | 71,469 | 11,774 | 10,595 | 59,682 | --- |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | --- | 124,428 | 37,054 | 2,123 | 15,688 | 52,384 | 56,634 |
| Highways | --- | 3,742,567 | 1,509,795 | 753,142 | 73,881 | 258,274 | 1,574,970 |
| All Other | 87,197 | 4,612,404 | 745,475 | 65,688 | 4,079,222 | 897,385 | 250,223 |
| County Grants | 8,813 | 1,342,418 | 86,933 | 30,174 | 53,775 | 145,678 | 162,204 |
| Local Unit Grants | --- | 534,430 | --- | 28,787 | --- | --- | --- |
| Total Intergovernmental Revenues | 710,321 | 43,237,200 | 4,587,227 | 1,207,916 | 32,113,911 | 2,567,159 | 3,185,008 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 2,613,759 | 978,814 | 6,212 | 53,425 | 480,719 | 564,774 |
| Public Safety | 2,600 | 1,590,163 | 225,397 | --- | 33,989 | 73,609 | 1,195,587 |
| Streets and Highways | --- | 1,574,527 | --- | 6,338 | 38,014 | --- | 1,348,966 |
| Sanitation (Refuse Collection) | --- | --- | --- | 6,023 | --- | --- | --- |
| Libraries | --- | 3,439 | --- | --- | --- | --- | --- |
| Parks and Recreation | 32,826 | 332,359 | 1,190,200 | 84,008 | 156,775 | 2,150,878 | 370,538 |
| Airport | --- | --- | --- | --- | --- | --- | --- |
| Transit | --- | --- | --- | --- | 7,270 | --- | --- |
| Cemetery | --- | --- | --- | --- | 24,575 | 5,800 | --- |
| All Other | --- | 12,123 | 176,881 | --- | 14,585 | 2,986,426 | --- |
| Total Fees and Service Charges | 35,426 | 6,126,370 | 2,571,292 | 102,581 | 328,633 | 5,697,432 | 3,479,865 |
| Fines and Forfeits | 41,603 | 1,099,323 | 194,166 | 27,283 | 111,375 | 253,957 | 794,710 |
| Interest Earnings | 70,272 | 2,984,685 | 1,955,510 | 88,988 | 743,362 | 1,487,419 | 994,167 |
| All Other Revenues | 46,234 | 10,040,225 | 1,513,943 | 104,092 | 1,410,659 | 2,309,662 | 1,054,331 |
| Total Revenues | 1,493,765 | 99,444,971 | 31,977,674 | 3,501,503 | 37,007,913 | 37,383,163 | 34,927,048 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 357,000 | 34,981,533 | --- | --- | --- | --- | --- |
| Other Long-term Indebtedness | 23,000 | 1,985,000 | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 380,000 | 36,966,533 | --- | --- | --- | --- | --- |
| Other Financing Sources | --- | --- | --- | --- | --- | 1,225,837 | --- |
| Transfers from Enterprise Funds | --- | 894,426 | 624,955 | 75,597 | 1,346,898 | 517,531 | 183,000 |
| Transfers from Governmental Funds | 61,760 | 28,922,670 | 8,728,148 | 407,122 | 3,441,418 | 5,533,315 | 5,800,107 |
| Total Revenues & Other Financing Sources | 1,935,525 | 166,228,600 | 41,330,777 | 3,984,222 | 41,796,229 | 44,659,846 | 40,910,155 |
| Type of Public Service Enterprises (see footnote page) | W,S,R | W,S,O | W,S,O | W,S,O | W,S,R,E,O | L,W,S,O | L,W,S,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>DILWORTH</i> | <i>DULUTH</i> | <i>EAGAN</i> | <i>EAST BETHEL</i> | <i>EAST GRAND FORKS</i> | <i>EDEN PRAIRIE</i> | <i>EDINA</i> |
|--|------------------|--------------------|-------------------|------------------------|-----------------------------|-------------------------|-------------------|
| Class of City | 4 | 1 | 2 | 4 | 4 | 2 | 2 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 240,374 | 12,903,918 | 4,274,662 | 509,028 | 771,397 | 7,875,057 | 2,527,547 |
| - Capital Outlay | 2,703 | 350,327 | 368,119 | 14,060 | 10,091 | 200,188 | 15,143 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 313,656 | 12,688,514 | 6,284,947 | 236,745 | 1,485,632 | 4,176,410 | 4,715,622 |
| - Capital Outlay | 71,616 | 297,605 | 426,204 | --- | 77,340 | 735,821 | 263,509 |
| Fire - Current Expenditures | 53,609 | 9,330,242 | 933,598 | 139,673 | 780,613 | 1,031,222 | 2,859,376 |
| - Capital Outlay | 46,647 | 342,684 | 157,276 | 5,208 | 936,317 | 2,089,870 | 117,098 |
| Other Public Safety - Current Expenditures | --- | 1,292,903 | --- | 124,747 | 212,489 | 712,190 | 506,613 |
| - Capital Outlay | 19,941 | 1,521 | --- | --- | 3,235,897 | 1,833 | 57,784 |
| Streets & Highways - Maintenance | 150,071 | 9,084,423 | 2,406,146 | 261,908 | 735,237 | 2,957,736 | 3,301,919 |
| - Lighting | 33,348 | 600,459 | --- | --- | 88,142 | 611,126 | 442,205 |
| - Construction | 30,287 | 11,914,900 | 4,025,554 | 1,057,244 | 652,641 | 1,238,454 | 2,585,520 |
| - Other Capital Outlay | 96,134 | 657,636 | 487,717 | 71,953 | 25,538 | 312,464 | 418,434 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | --- | --- | 15,525 | 31,542 | 11,173 | 156,705 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | 2,780 | --- | --- | --- | --- | --- | 435,062 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | 2,643 |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 3,353,780 | --- | --- | 207,915 | --- | --- |
| - Capital Outlay | --- | 363,995 | --- | --- | 4,334 | --- | --- |
| Parks & Recreation - Current Expenditures | 85,206 | 2,483,012 | 2,217,337 | 75,944 | 1,045,779 | 3,502,357 | 2,473,378 |
| - Capital Outlay | 66,630 | 8,584,282 | 395,577 | 249,975 | 125,353 | 1,497,465 | 382,013 |
| Housing & Economic Development - Current Expenditures | --- | 6,419,601 | 6,444 | --- | 77,047 | 51,223 | 724,263 |
| - Capital Outlay | --- | 7,264,816 | --- | 4,482 | 23,970,722 | 603,043 | 1,945,378 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | 228,995 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | 24,466 | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | 2,807 | 387,592 | --- | 146,033 | 454,747 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | 2,080,092 | --- | --- | --- | --- | --- |
| All Other Unallocated - Current Expenditures | --- | 4,395,621 | 30,313 | 16,148 | 347,269 | 215,623 | 797,980 |
| - Capital Outlay | --- | --- | --- | 43,751 | 472,270 | --- | --- |
| Capital Outlay for Enterprise Funds | 134,957 | --- | 2,364,215 | --- | 680,144 | 557,728 | --- |
| Debt Service - Principal Payments | 640,143 | 10,739,545 | 5,905,000 | 229,000 | 420,000 | 5,786,029 | 3,275,000 |
| Debt Service - Interest and Fiscal Charges | 177,605 | 4,482,859 | 1,131,284 | 103,418 | 420,171 | 3,488,546 | 3,262,266 |
| <i>Total Current Expenditures</i> | 879,044 | 64,635,372 | 16,785,559 | 1,395,735 | 5,908,726 | 21,744,396 | 18,783,965 |
| <i>Total Capital Outlay</i> | 468,915 | 29,777,766 | 8,249,128 | 1,446,673 | 30,190,647 | 7,236,866 | 5,787,522 |
| <i>Total Debt Service</i> | 817,748 | 15,222,404 | 7,036,284 | 332,418 | 840,171 | 9,274,575 | 6,537,266 |
| Total Expenditures | 2,165,707 | 109,635,542 | 32,070,971 | 3,174,826 | 36,939,544 | 38,255,837 | 31,108,753 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | 7,837,695 | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 1,878 | 2,583,720 | 1,435,500 | 18,320 | 50,000 | --- | 206,000 |
| Transfers to Governmental Funds | 61,760 | 28,922,670 | 8,728,148 | 407,122 | 3,441,418 | 5,533,315 | 5,800,107 |
| Total Expenditures & Other Financing Uses | 2,229,345 | 148,979,627 | 42,234,619 | 3,600,268 | 40,430,962 | 43,789,152 | 37,114,860 |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>ELK RIVER</i> | <i>ELY</i> | <i>EVELETH</i> | <i>FAIRMONT</i> | <i>FALCON HEIGHTS</i> | <i>FARIBAULT</i> | <i>FARMINGTON</i> |
|--|----------------------|------------------|------------------|-------------------|---------------------------|-------------------|-------------------|
| Class of City | 3 | 4 | 4 | 3 | 4 | 3 | 4 |
| Population (1999) Estimate | 16,542 | 3,841 | 3,923 | 11,268 | 5,394 | 19,402 | 11,231 |
| Taxable Tax Capacity | 12,375,626 | 1,015,800 | 893,244 | 4,323,211 | 3,389,736 | 8,113,413 | 6,290,042 |
| 1998 Net Tax Levy (Collectible in 1999) | 3,629,029 | 688,268 | 582,227 | 1,430,998 | 467,981 | 2,589,558 | 1,741,500 |
| Special Assessments Levy (Collectible in 1999) | 1,205,791 | 21,298 | 3,408 | 450,988 | 60,170 | 619,262 | 683,415 |
| REVENUES | | | | | | | |
| Property Taxes | 3,897,268 | 727,210 | 438,500 | 1,555,779 | 600,024 | 2,701,062 | 2,147,815 |
| Tax Increments | 106,961 | 123,920 | 34,138 | 201,557 | 215,343 | 897,792 | 885,466 |
| Franchise Taxes | --- | --- | 38,975 | 24,792 | 38,005 | 120,306 | 121,312 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | --- | 4,392 | --- |
| Gravel and Gambling Taxes | 56,658 | --- | --- | --- | --- | 29,486 | --- |
| Special Assessments | 2,070,961 | 15,104 | 7,902 | 747,120 | 368,860 | 1,104,811 | 1,814,510 |
| Licenses and Permits | 511,306 | 62,037 | 19,161 | 185,860 | 71,820 | 287,445 | 701,080 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 294,669 | 9,049 | 989,354 | --- | --- | 28,982 |
| All Other | 197,312 | 1,835 | 37,077 | 69,113 | --- | 127,801 | 4,700 |
| State Grants | | | | | | | |
| Local Government Aid | 198,188 | 1,024,222 | 1,266,597 | 2,360,430 | 220,537 | 3,742,063 | 404,980 |
| HACA/MHHC (Homestead Credit) | 621,225 | 319,883 | 350,232 | 526,757 | 162,616 | 745,625 | 383,275 |
| Local Performance Aid | 17,760 | 4,712 | 4,823 | 13,730 | 6,526 | 23,026 | 11,822 |
| Taconite Relief and Aids | --- | 301,565 | 597,018 | --- | --- | --- | --- |
| PERA Aid | 18,373 | 6,398 | 6,085 | 21,672 | 1,707 | 18,931 | 10,789 |
| Highways | 972,435 | --- | --- | 1,051,110 | 131,808 | 743,946 | 110,944 |
| All Other | 238,078 | 172,176 | 116,782 | 229,050 | 31,992 | 919,308 | 94,016 |
| County Grants | 45,763 | 12,153 | 8,103 | --- | 13,171 | 286,437 | 649,154 |
| Local Unit Grants | --- | 289,696 | 621,490 | --- | --- | 129,278 | 103,633 |
| Total Intergovernmental Revenues | 2,309,134 | 2,427,309 | 3,017,256 | 5,261,216 | 568,357 | 6,736,415 | 1,802,295 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 246,878 | 16,430 | 37,925 | 5,063 | --- | 60,538 | 449,257 |
| Public Safety | 171,955 | 58,730 | 157,192 | 27,213 | 23,716 | 130,315 | 139,464 |
| Streets and Highways | 18,333 | 118,495 | 1,136 | --- | 25,117 | 455,118 | 234,422 |
| Sanitation (Refuse Collection) | 809,221 | --- | 340,076 | 7,799 | 30,090 | --- | --- |
| Libraries | --- | --- | 30,783 | --- | --- | 6,796 | --- |
| Parks and Recreation | 1,146,049 | 135,340 | 214,467 | 127,207 | 15,961 | 326,135 | 218,463 |
| Airport | --- | 227,854 | --- | 40,884 | --- | 47,979 | --- |
| Transit | --- | --- | --- | --- | --- | 68,200 | --- |
| Cemetery | --- | 19,872 | 31,577 | --- | --- | --- | --- |
| All Other | --- | --- | --- | --- | 30,622 | 1,164,816 | 129,906 |
| Total Fees and Service Charges | 2,392,436 | 576,721 | 813,156 | 208,166 | 125,506 | 2,259,897 | 1,171,512 |
| Fines and Forfeits | 117,614 | 37,231 | 38,053 | 55,015 | 121,602 | 160,459 | 57,995 |
| Interest Earnings | 495,484 | 40,510 | 61,594 | 565,567 | 186,293 | 462,162 | 40,360 |
| All Other Revenues | 947,358 | 168,822 | 328,470 | 1,111,179 | 30,062 | 246,186 | 205,254 |
| Total Revenues | 12,905,180 | 4,178,864 | 4,797,205 | 9,916,251 | 2,325,872 | 15,010,413 | 8,947,599 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 6,232,295 | --- | --- | 1,699,125 | 1,570,498 | 2,860,000 | 2,239,113 |
| Other Long-term Indebtedness | 162,750 | 76,622 | --- | --- | --- | 250,000 | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 6,395,045 | 76,622 | --- | 1,699,125 | 1,570,498 | 3,110,000 | 2,239,113 |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 978,571 | --- | --- | 2,253,981 | 2,616 | 359,412 | 689,439 |
| Transfers from Governmental Funds | 980,258 | --- | 291,036 | 3,322,520 | 760,900 | 3,923,353 | 791,789 |
| Total Revenues & Other Financing Sources | 21,259,054 | 4,255,486 | 5,088,241 | 17,191,877 | 4,659,886 | 22,403,178 | 12,667,940 |
| Type of Public Service Enterprises (see footnote page) | L,W,S,R,E | W,S,E | W,S,O | L,W,S,E,O | S,O | W,S | L,W,S,R,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>ELK RIVER</i> | <i>ELY</i> | <i>EVELETH</i> | <i>FAIRMONT</i> | <i>FALCON HEIGHTS</i> | <i>FARIBAULT</i> | <i>FARMINGTON</i> |
|--|----------------------|------------------|------------------|-------------------|---------------------------|-------------------|-------------------|
| Class of City | 3 | 4 | 4 | 3 | 4 | 3 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,116,489 | 543,758 | 363,857 | 671,752 | 391,839 | 1,126,721 | 1,161,996 |
| - Capital Outlay | 46,021 | --- | --- | 16,427 | 38,306 | 217,742 | 15,162 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 2,055,072 | 651,716 | 797,906 | 1,297,186 | 387,886 | 2,294,122 | 1,036,625 |
| - Capital Outlay | 244,361 | --- | --- | 56,739 | --- | 89,139 | 5,648 |
| Fire - Current Expenditures | 305,860 | 189,546 | 124,222 | 169,596 | 140,474 | 914,457 | 222,102 |
| - Capital Outlay | 106,171 | --- | 49,777 | 690 | 15,163 | 43,794 | 32,961 |
| Other Public Safety - Current Expenditures | 401,597 | 434 | --- | 153,944 | 34,442 | 198,086 | --- |
| - Capital Outlay | 15,881 | --- | --- | 2,129 | --- | --- | --- |
| Streets & Highways - Maintenance | 821,226 | 908,076 | 646,748 | 888,248 | 269,377 | 1,087,685 | 1,272,933 |
| - Lighting | --- | --- | --- | 120,787 | 29,862 | 154,256 | --- |
| - Construction | 7,002,290 | 448,054 | 8,011 | 4,866,532 | 1,601,410 | 2,305,247 | 2,208,097 |
| - Other Capital Outlay | 236,374 | --- | --- | 57,768 | 2,307 | 120,798 | 14,600 |
| Sanitation - Refuse Collection & Disposal | --- | --- | 442,372 | --- | --- | --- | --- |
| - Other Sanitation | 159,488 | --- | --- | 5,239 | 36,756 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 39,276 | 139,961 | 108,135 | 48,252 | --- | 566,987 | --- |
| - Capital Outlay | 5,381 | 29,074 | 873 | 7,299 | --- | 22,312 | --- |
| Parks & Recreation - Current Expenditures | 863,076 | 59,361 | 401,487 | 826,069 | 156,859 | 1,078,617 | 796,420 |
| - Capital Outlay | 308,897 | 44,825 | 684,849 | 1,408,156 | 12,427 | 846,124 | 226,772 |
| Housing & Economic Development - Current Expenditures | 312,263 | 112,994 | 339,323 | 275,459 | --- | 2,856,168 | 399,372 |
| - Capital Outlay | 353,271 | --- | 210,000 | 967,866 | --- | 2,333 | 105,038 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | 255,195 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | 31,275 | --- | --- | --- |
| Airport - Current Expenditures | --- | 214,512 | --- | 141,319 | --- | 97,493 | --- |
| - Capital Outlay | --- | 62,614 | --- | 1,227 | --- | 1,259 | --- |
| Transit - Current Expenditures | --- | --- | --- | --- | --- | 235,939 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | 50,509 | --- |
| Unallocated Insurance | 35,296 | --- | 140,534 | --- | --- | --- | --- |
| All Other Unallocated - Current Expenditures | --- | 228,468 | 377,548 | --- | 29,993 | 346,458 | --- |
| - Capital Outlay | --- | 70,263 | 33,325 | --- | 7,374 | 10,979 | 265,322 |
| Capital Outlay for Enterprise Funds | 500,000 | 679,156 | 250,456 | --- | --- | --- | --- |
| Debt Service - Principal Payments | 1,611,592 | 359,125 | 77,135 | 2,109,878 | 295,000 | 2,197,383 | 1,245,909 |
| Debt Service - Interest and Fiscal Charges | 930,671 | 168,344 | 25,998 | 853,488 | 140,040 | 924,993 | 698,056 |
| <i>Total Current Expenditures</i> | 6,109,643 | 3,048,826 | 3,742,132 | 4,853,046 | 1,477,488 | 10,956,989 | 4,889,448 |
| <i>Total Capital Outlay</i> | 8,818,647 | 1,333,986 | 1,237,291 | 7,416,108 | 1,676,987 | 3,710,236 | 2,873,600 |
| <i>Total Debt Service</i> | 2,542,263 | 527,469 | 103,133 | 2,963,366 | 435,040 | 3,122,376 | 1,943,965 |
| Total Expenditures | 17,470,553 | 4,910,281 | 5,082,556 | 15,232,520 | 3,589,515 | 17,789,601 | 9,707,013 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | 1,153,140 | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | --- | --- | --- | --- | --- | 915,530 |
| Transfers to Governmental Funds | 980,258 | --- | 291,036 | 3,322,520 | 760,900 | 3,923,353 | 791,789 |
| Total Expenditures & Other Financing Uses | 19,603,951 | 4,910,281 | 5,373,592 | 18,555,040 | 4,350,415 | 21,712,954 | 11,414,332 |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>FERGUS FALLS</i> | <i>FOREST LAKE</i> | <i>FRIDLEY</i> | <i>GLENCOE</i> | <i>GLENWOOD</i> | <i>GOLDEN VALLEY</i> | <i>GOODVIEW</i> |
|--|-------------------------|------------------------|-------------------|------------------|------------------|--------------------------|------------------|
| Class of City | 3 | 4 | 2 | 4 | 4 | 2 | 4 |
| Population (1999) Estimate | 13,334 | 6,950 | 28,623 | 5,368 | 2,653 | 21,037 | 3,415 |
| Taxable Tax Capacity | 6,486,414 | 4,738,731 | 21,736,888 | 1,994,243 | 899,960 | 23,005,509 | 1,778,190 |
| 1998 Net Tax Levy (Collectible in 1999) | 2,212,883 | 1,399,665 | 3,458,508 | 915,138 | 547,500 | 6,994,526 | 458,702 |
| Special Assessments Levy (Collectible in 1999) | 128,325 | 260,766 | 478,982 | 90,620 | 64,577 | 459,946 | 178,131 |
| REVENUES | | | | | | | |
| Property Taxes | 2,256,177 | 1,694,383 | 4,234,185 | 1,000,751 | 549,003 | 7,389,471 | 466,373 |
| Tax Increments | 940,709 | 828,800 | 2,866,456 | 477,711 | 80,089 | 5,616,542 | 232,328 |
| Franchise Taxes | 60,454 | --- | 143,640 | 22,336 | --- | --- | 13,084 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | 86,295 | --- | --- | --- | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | 67,838 | --- | --- | --- | --- |
| Special Assessments | 691,797 | 270,853 | 426,827 | 90,629 | 63,843 | 784,617 | 189,827 |
| Licenses and Permits | 99,445 | 172,292 | 793,444 | 78,817 | 14,247 | 1,131,328 | 6,457 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | 41,566 | --- | --- | 17,100 | --- |
| All Other | 61,197 | 8,883 | 310,245 | 25,201 | 25,863 | 39,481 | --- |
| State Grants | | | | | | | |
| Local Government Aid | 2,729,898 | 373,689 | 1,677,315 | 749,824 | 535,369 | 19,125 | 204,280 |
| HACA/MHHC (Homestead Credit) | 459,609 | 240,766 | 1,063,919 | 298,456 | 232,725 | 1,735,517 | 232,751 |
| Local Performance Aid | 16,004 | 8,102 | 34,413 | --- | 3,185 | 25,412 | 3,972 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 22,274 | 3,743 | 27,282 | 14,829 | 2,631 | --- | 1,865 |
| Highways | 288,245 | 177,385 | 410,709 | 814,237 | --- | 168,686 | --- |
| All Other | 1,089,094 | 139,339 | 1,373,640 | 68,997 | 47,037 | 9,876 | 21,582 |
| County Grants | 19,925 | --- | 340,367 | 609,241 | --- | --- | --- |
| Local Unit Grants | 253,327 | 311,923 | 137,928 | --- | 6,000 | --- | --- |
| Total Intergovernmental Revenues | 4,939,573 | 1,263,830 | 5,417,384 | 2,580,785 | 852,810 | 2,015,197 | 464,450 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 224,245 | 36,420 | 696,136 | 42,724 | 1,296 | 31,586 | --- |
| Public Safety | 52,102 | 105,938 | 133,284 | 49,620 | 65,287 | 138,319 | --- |
| Streets and Highways | 22,906 | 116,231 | --- | 100,584 | 3,907 | 94,753 | --- |
| Sanitation (Refuse Collection) | 10,784 | --- | 211,307 | --- | 140 | --- | --- |
| Libraries | 8,053 | 3,890 | --- | --- | 3,292 | --- | --- |
| Parks and Recreation | 86,069 | 90,310 | 243,982 | 3,525 | 29,349 | 200,429 | 3,564 |
| Airport | --- | --- | --- | --- | 26,463 | --- | --- |
| Transit | 9,783 | --- | --- | --- | 6,800 | --- | --- |
| Cemetery | --- | --- | --- | 3,515 | --- | --- | --- |
| All Other | 34,623 | 41,482 | 14,707 | --- | --- | 1,252,619 | --- |
| Total Fees and Service Charges | 448,565 | 394,271 | 1,299,416 | 199,968 | 136,534 | 1,717,706 | 3,564 |
| Fines and Forfeits | 106,894 | 74,708 | 195,798 | 65,822 | 22,454 | 250,989 | 26,391 |
| Interest Earnings | 442,076 | 262,835 | 1,233,089 | 242,559 | 88,017 | 1,811,565 | 42,790 |
| All Other Revenues | 537,546 | 24,564 | 552,826 | 383,183 | 102,626 | 771,587 | 67,998 |
| Total Revenues | 10,609,531 | 4,986,536 | 17,230,903 | 5,142,561 | 1,909,623 | 21,489,002 | 1,513,262 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 1,534,611 | --- | --- | 1,953,660 | --- | 26,392,327 | --- |
| Other Long-term Indebtedness | 88,025 | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 1,622,636 | --- | --- | 1,953,660 | --- | 26,392,327 | --- |
| Other Financing Sources | 443,432 | --- | 21,279 | 304,026 | --- | 1,833,402 | --- |
| Transfers from Enterprise Funds | 353,264 | 20,000 | 465,000 | 186,003 | 40,054 | 50,000 | 23,793 |
| Transfers from Governmental Funds | 218,956 | 181,844 | 16,784,452 | 394,990 | 64,848 | 20,558,074 | --- |
| Total Revenues & Other Financing Sources | 13,247,819 | 5,188,380 | 34,501,634 | 7,981,240 | 2,014,525 | 70,322,805 | 1,537,055 |
| Type of Public Service Enterprises (see footnote page) | L,W,S,R,O | W,S | L,W,S | L,W,S,H,N,E,O | L,W,S,R | W,S,O | W,S,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>FERGUS FALLS</i> | <i>FOREST LAKE</i> | <i>FRIDLEY</i> | <i>GLENCOE</i> | <i>GLENWOOD LAKE</i> | <i>GOLDEN VALLEY</i> | <i>GOODVIEW</i> |
|--|-------------------------|------------------------|-------------------|------------------|--------------------------|--------------------------|------------------|
| Class of City | 3 | 4 | 2 | 4 | 4 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,091,706 | 654,768 | 2,430,086 | 491,984 | 236,354 | 1,939,228 | 212,098 |
| - Capital Outlay | 35,447 | 43,258 | 323,698 | 24,408 | 6,985 | 5,369 | — |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,567,736 | 1,063,131 | 3,353,529 | 604,414 | 326,339 | 2,399,176 | 254,919 |
| - Capital Outlay | 110,797 | 63,886 | 97,596 | 90,722 | 23,853 | 100,437 | 35,165 |
| Fire - Current Expenditures | 253,393 | 287,408 | 877,288 | 138,729 | 102,000 | 760,069 | 63,852 |
| - Capital Outlay | 87,610 | 51,925 | 98,244 | 306,600 | 14,408 | 334,739 | 16,683 |
| Other Public Safety - Current Expenditures | 115,434 | 77,224 | 267,126 | 56,425 | 9,261 | 706,719 | 783 |
| - Capital Outlay | — | 11,467 | — | — | — | — | 25,000 |
| Streets & Highways - Maintenance | 814,521 | 404,875 | 2,662,907 | 269,937 | 191,150 | 1,663,365 | 259,557 |
| - Lighting | 116,295 | 50,738 | 195,561 | — | 39,997 | 247,365 | 30,916 |
| - Construction | 1,733,902 | 425,380 | 2,566,655 | 1,992,013 | — | 12,932,432 | — |
| - Other Capital Outlay | 31,082 | 10,151 | 286,096 | 175,347 | 114,958 | 431,187 | 189,633 |
| Sanitation - Refuse Collection & Disposal | — | 4,183 | — | — | — | — | — |
| - Other Sanitation | 38,165 | 30,391 | 308,181 | — | — | — | — |
| - Capital Outlay | — | — | 1,684 | — | — | — | — |
| Health - Current Expenditures | — | — | — | — | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 492,872 | 143,445 | — | 64,963 | 101,437 | — | — |
| - Capital Outlay | 15,523 | — | — | 3,513 | 16,737 | — | — |
| Parks & Recreation - Current Expenditures | 1,200,555 | 147,803 | 829,335 | 240,040 | 155,692 | 1,251,992 | 32,670 |
| - Capital Outlay | 99,213 | 14,910 | 377,833 | 38,519 | 177,461 | 800,194 | 29,545 |
| Housing & Economic Development - Current Expenditures | 842,026 | 131,545 | 1,385,115 | 263,336 | 30,217 | 493,364 | — |
| - Capital Outlay | 274,497 | — | 2,502,523 | 512,077 | — | 6,571,281 | — |
| Conservation of Natural Resources - Current Expenditures | — | — | 257,654 | — | — | — | — |
| - Capital Outlay | — | — | 1,775 | — | — | — | — |
| Airport - Current Expenditures | 120,825 | — | — | — | 50,684 | — | — |
| - Capital Outlay | 21,699 | — | — | — | 39,853 | — | — |
| Transit - Current Expenditures | — | — | — | — | 234 | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Unallocated Insurance | — | — | — | — | — | — | — |
| All Other Unallocated - Current Expenditures | 342,083 | 80,078 | 468,440 | 102,900 | 61,206 | — | — |
| - Capital Outlay | 1,593 | — | — | 234,878 | — | — | — |
| Capital Outlay for Enterprise Funds | — | — | — | — | 394,399 | — | — |
| Debt Service - Principal Payments | 1,341,811 | 257,900 | 755,000 | 890,000 | 90,000 | 5,663,888 | 515,000 |
| Debt Service - Interest and Fiscal Charges | 977,034 | 133,074 | 752,096 | 389,656 | 40,057 | 2,281,175 | 140,537 |
| <i>Total Current Expenditures</i> | 6,995,611 | 3,075,589 | 13,035,222 | 2,232,728 | 1,304,571 | 9,461,278 | 854,795 |
| <i>Total Capital Outlay</i> | 2,411,363 | 620,977 | 6,256,104 | 3,378,077 | 788,654 | 21,175,639 | 296,026 |
| <i>Total Debt Service</i> | 2,318,845 | 390,974 | 1,507,096 | 1,279,656 | 130,057 | 7,945,063 | 655,537 |
| Total Expenditures | 11,725,819 | 4,087,540 | 20,798,422 | 6,890,461 | 2,223,282 | 38,581,980 | 1,806,358 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | — | — | — | — | — | — | — |
| Other Financing Uses | — | — | — | — | — | — | — |
| Transfers to Enterprise Funds | 75,904 | 97,324 | — | 81,958 | — | — | — |
| Transfers to Governmental Funds | 218,956 | 181,844 | 16,784,452 | 394,990 | 64,848 | 20,558,074 | — |
| Total Expenditures & Other Financing Uses | 12,020,679 | 4,366,708 | 37,582,874 | 7,367,409 | 2,288,130 | 59,140,054 | 1,806,358 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>GRAND RAPIDS</i> | <i>GRANITE FALLS</i> | <i>GRANT</i> | <i>HAM LAKE</i> | <i>HASTINGS</i> | <i>HERMANTOWN</i> | <i>HIBBING</i> |
|--|-------------------------|--------------------------|----------------|---------------------|-------------------|-------------------|-------------------|
| Class of City | 4 | 4 | 4 | 4 | 3 | 4 | 3 |
| Population (1999) Estimate | 8,729 | 3,109 | 4,224 | 12,530 | 18,034 | 7,316 | 17,671 |
| Taxable Tax Capacity | 5,247,241 | 1,286,823 | 4,933,248 | 8,506,115 | 11,018,927 | 5,210,852 | 5,612,504 |
| 1998 Net Tax Levy (Collectible in 1999) | 2,806,009 | 488,916 | 370,368 | 1,260,597 | 3,758,952 | 921,331 | 3,825,744 |
| Special Assessments Levy (Collectible in 1999) | 482,080 | 73,679 | 25,775 | 248,714 | 500,800 | 246,119 | 43,076 |
| REVENUES | | | | | | | |
| Property Taxes | 2,371,022 | 491,475 | 391,766 | 1,473,060 | 4,830,405 | 928,114 | 3,000,286 |
| Tax Increments | 979,933 | 175,112 | --- | --- | 306,786 | 117,547 | 249,252 |
| Franchise Taxes | 393,473 | --- | 4,482 | 20,410 | 164,762 | 15,330 | 24,000 |
| Local Sales Tax | --- | --- | --- | --- | --- | 795,932 | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | 3,854 | --- | --- |
| Gravel and Gambling Taxes | --- | --- | 4,259 | --- | 6,286 | --- | --- |
| Special Assessments | 648,883 | 121,854 | 25,605 | 324,596 | 1,281,127 | 326,331 | 45,457 |
| Licenses and Permits | 122,086 | 27,643 | 123,494 | 428,193 | 549,602 | 100,941 | 133,860 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | --- | 41,796 | --- | --- | --- |
| All Other | 137,768 | 22,909 | --- | 20,000 | 135,919 | 19,799 | 269,665 |
| State Grants | | | | | | | |
| Local Government Aid | 1,400,739 | 600,761 | 3,837 | 172,815 | 1,359,865 | 437,480 | 4,404,105 |
| HACA/MHHC (Homestead Credit) | 501,025 | 75,872 | 52,762 | 202,703 | 1,004,632 | 445,917 | 1,219,353 |
| Local Performance Aid | 10,213 | 3,731 | --- | 14,006 | 20,910 | 8,697 | 21,533 |
| Taconite Relief and Aids | 196,245 | --- | --- | --- | --- | --- | 2,684,795 |
| PERA Aid | 11,695 | 5,383 | 155 | 2,866 | --- | 2,937 | 24,366 |
| Highways | 378,362 | --- | --- | 684,317 | 106,262 | 766,297 | 1,060,952 |
| All Other | 207,922 | 108,950 | --- | 81,362 | 1,529,891 | 73,151 | 509,965 |
| County Grants | --- | --- | --- | 31,218 | 14,968 | --- | 20,796 |
| Local Unit Grants | 136,406 | --- | --- | 3,914 | 16,863 | --- | 40,993 |
| Total Intergovernmental Revenues | 2,980,375 | 817,606 | 56,754 | 1,254,997 | 4,189,310 | 1,754,278 | 10,256,523 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 114,178 | --- | 243 | --- | 671,690 | --- | 20,874 |
| Public Safety | 193,781 | 14,043 | 2,360 | --- | 827,265 | --- | 673,565 |
| Streets and Highways | 117,784 | 36,871 | 3,500 | --- | 96,550 | --- | 3,760 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | 3,227 | --- | --- |
| Libraries | 162,215 | --- | --- | --- | --- | --- | 22,669 |
| Parks and Recreation | 595,964 | 33,352 | --- | 133,269 | 546,992 | --- | 351,680 |
| Airport | --- | 5,551 | --- | --- | --- | --- | --- |
| Transit | --- | 17,136 | --- | --- | --- | --- | 37,700 |
| Cemetery | --- | 900 | --- | --- | --- | --- | 113,195 |
| All Other | 5,695 | --- | --- | 8,278 | 116,419 | --- | --- |
| Total Fees and Service Charges | 1,189,617 | 107,853 | 6,103 | 141,547 | 2,262,143 | --- | 1,223,443 |
| Fines and Forfeits | 128,188 | 15,825 | 22,249 | 36,632 | 91,798 | 51,638 | 80,001 |
| Interest Earnings | 512,152 | 163,899 | 9,074 | 179,945 | 683,715 | 208,614 | 128,157 |
| All Other Revenues | 3,051,510 | 160,507 | 7,747 | 342,276 | 218,895 | 333,460 | 977,681 |
| Total Revenues | 12,377,239 | 2,081,774 | 651,533 | 4,201,656 | 14,588,683 | 4,632,185 | 16,118,660 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 416,303 | 700,857 | --- | --- | 900,900 | --- | 165,000 |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 416,303 | 700,857 | --- | --- | 900,900 | --- | 165,000 |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 2,500 | 316,199 | --- | --- | 356,251 | --- | --- |
| Transfers from Governmental Funds | 1,104,463 | 250,188 | --- | 603,414 | 1,071,461 | 1,077 | 771,773 |
| Total Revenues & Other Financing Sources | 13,900,505 | 3,349,018 | 651,533 | 4,805,070 | 16,917,295 | 4,642,170 | 17,079,791 |
| Type of Public Service Enterprises (see footnote page) | W,S,E,O | L,W,S,H,N,E,O | | | W,S,E,O | W,S | W,S,R,E,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>GRAND RAPIDS</i> | <i>GRANITE FALLS</i> | <i>GRANT</i> | <i>HAM LAKE</i> | <i>HASTINGS</i> | <i>HERMANTOWN</i> | <i>HIBBING</i> |
|--|-------------------------|--------------------------|----------------|---------------------|-------------------|-------------------|-------------------|
| Class of City | 4 | 4 | 4 | 4 | 3 | 4 | 3 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 786,866 | 301,743 | 120,511 | 559,799 | 1,071,743 | 473,232 | 1,159,770 |
| - Capital Outlay | 4,945 | 21,200 | --- | 25,718 | 19,562 | 12,885 | 100,592 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,170,567 | 324,450 | 75,089 | 387,496 | 2,225,862 | 803,444 | 2,766,961 |
| - Capital Outlay | 67,035 | 24,262 | --- | --- | 52,527 | 57,484 | 128,491 |
| Fire - Current Expenditures | 232,937 | 62,732 | 143,053 | 182,975 | 1,090,440 | 238,310 | 1,232,410 |
| - Capital Outlay | 7,606 | 17,944 | --- | 17,191 | 53,018 | --- | 10,742 |
| Other Public Safety - Current Expenditures | 63,297 | 25,107 | 55,869 | 181,037 | 212,111 | 51,465 | 409,632 |
| - Capital Outlay | --- | --- | --- | 18,345 | 9,460 | 2,459,734 | 13,407 |
| Streets & Highways - Maintenance | 1,607,371 | 248,675 | 301,816 | 449,208 | 998,730 | 276,172 | 1,713,348 |
| - Lighting | 127,840 | 26,775 | --- | 73,822 | 160,266 | --- | 34,062 |
| - Construction | 1,839,016 | 593,173 | --- | 705,293 | 2,331,796 | 58,521 | 1,231,413 |
| - Other Capital Outlay | 76,155 | 25,452 | --- | 246,503 | 46,518 | --- | 100,239 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | --- | --- | 24,852 | 36,425 | 29,793 | 19,012 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 446,706 | 43,136 | --- | --- | --- | --- | 652,895 |
| - Capital Outlay | 2,854,468 | 1,200 | --- | --- | --- | --- | 29,285 |
| Parks & Recreation - Current Expenditures | 769,035 | 109,670 | --- | 156,155 | 1,314,394 | 70,049 | 1,545,296 |
| - Capital Outlay | 197,028 | 7,792 | --- | 10,238 | 1,276,358 | 82,528 | 210,667 |
| Housing & Economic Development - Current Expenditures | 41,244 | 158,886 | --- | 48,341 | 64,240 | 56,364 | 440,979 |
| - Capital Outlay | --- | 51,881 | --- | --- | 130,020 | --- | 747,166 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | 14,948 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | 5,018 | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | 69,322 | --- | --- | --- | --- | 155,523 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | --- | --- | --- | 174,683 | --- | 927,087 |
| All Other Unallocated - Current Expenditures | 674,944 | 42,438 | --- | 69,530 | 6,324 | 96,059 | 284,681 |
| - Capital Outlay | --- | --- | --- | --- | 395,889 | --- | 31,585 |
| Capital Outlay for Enterprise Funds | --- | --- | --- | --- | --- | 1,232,782 | --- |
| Debt Service - Principal Payments | 1,112,108 | 311,300 | 50,000 | 120,000 | 2,124,560 | 342,503 | 2,951,090 |
| Debt Service - Interest and Fiscal Charges | 741,533 | 166,269 | 11,795 | 49,579 | 1,328,886 | 472,292 | 762,985 |
| <i>Total Current Expenditures</i> | 5,920,807 | 1,427,882 | 721,190 | 2,144,788 | 7,348,586 | 2,084,107 | 11,322,644 |
| <i>Total Capital Outlay</i> | 5,046,253 | 747,922 | --- | 1,023,288 | 4,315,148 | 3,903,934 | 2,603,587 |
| <i>Total Debt Service</i> | 1,853,641 | 477,569 | 61,795 | 169,579 | 3,453,446 | 814,795 | 3,714,075 |
| Total Expenditures | 12,820,701 | 2,653,373 | 782,985 | 3,337,655 | 15,117,180 | 6,802,836 | 17,640,306 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | 233,746 | --- | --- | 73,000 | --- | 282,602 |
| Transfers to Governmental Funds | 1,104,463 | 250,188 | --- | 603,414 | 1,071,461 | 1,077 | 771,773 |
| Total Expenditures & Other Financing Uses | 13,925,164 | 3,137,307 | 782,985 | 3,941,069 | 16,261,641 | 6,803,913 | 18,694,681 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>HOPKINS</i> | <i>HUGO</i> | <i>HUTCHINSON</i> | <i>INDEPENDENCE</i> | <i>INTERNATIONAL FALLS</i> | <i>INVER GROVE HEIGHTS</i> | <i>JACKSON</i> |
|--|-------------------|------------------|-------------------|---------------------|----------------------------|----------------------------|------------------|
| Class of City | 3 | 4 | 3 | 4 | 4 | 2 | 4 |
| Population (1999) Estimate | 17,055 | 5,936 | 13,307 | 3,284 | 7,638 | 30,322 | 3,521 |
| Taxable Tax Capacity | 13,502,817 | 4,735,469 | 6,481,835 | 3,589,663 | 4,538,708 | 20,232,089 | 1,002,613 |
| 1998 Net Tax Levy (Collectible in 1999) | 3,811,709 | 979,993 | 2,968,635 | 1,078,371 | 1,446,032 | 4,591,231 | 470,737 |
| Special Assessments Levy (Collectible in 1999) | 719,332 | 209,241 | 788,464 | 184,817 | 10,331 | 780,790 | 38,113 |
| REVENUES | | | | | | | |
| Property Taxes | 4,375,195 | 1,129,719 | 3,084,176 | 1,144,561 | 1,419,131 | 5,548,730 | 471,131 |
| Tax Increments | 2,203,348 | 56,582 | 511,806 | --- | 22,694 | 2,064,317 | 229,458 |
| Franchise Taxes | 113,455 | 19,256 | 48,720 | --- | --- | --- | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | 68,745 | --- | 82,884 | --- | --- |
| Gravel and Gambling Taxes | --- | 3,309 | --- | --- | --- | 7,855 | --- |
| Special Assessments | 874,243 | 281,030 | 1,667,985 | 289,766 | 18,539 | 1,135,319 | 93,995 |
| Licenses and Permits | 469,564 | 414,965 | 369,390 | 185,184 | 49,448 | 904,480 | 26,616 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 33,609 | --- | 110,862 | --- | --- | --- | --- |
| All Other | 68,419 | --- | 890,542 | --- | 461,754 | 51,994 | --- |
| State Grants | | | | | | | |
| Local Government Aid | 826,579 | 26,543 | 1,499,390 | --- | 2,316,558 | 204,479 | 939,773 |
| HACA/MHHC (Homestead Credit) | 960,734 | 224,142 | 957,768 | 179,355 | 533,100 | 973,061 | 284,622 |
| Local Performance Aid | 20,051 | 7,047 | 15,391 | --- | 9,386 | 33,805 | 4,294 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 20,510 | 1,451 | 111,823 | 1,069 | 11,517 | 20,190 | 4,951 |
| Highways | 1,042,881 | 263,567 | 493,701 | --- | 308,332 | 377,426 | 192,262 |
| All Other | 1,050,263 | 17,620 | 1,173,127 | 3,931 | 381,594 | 233,285 | 52,604 |
| County Grants | 4,773 | 7,190 | 30,000 | --- | 95,849 | 19,044 | 32,753 |
| Local Unit Grants | 178,371 | --- | 74,332 | --- | 72,596 | 92,808 | --- |
| Total Intergovernmental Revenues | 4,206,190 | 547,560 | 5,356,936 | 184,355 | 4,190,686 | 2,006,092 | 1,511,259 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 1,174,811 | 225,123 | 389,748 | 4,807 | 22,398 | 612,187 | 2,576 |
| Public Safety | 25,999 | --- | 121,526 | --- | 175,525 | 18,964 | 36,085 |
| Streets and Highways | 6,173 | 34,922 | 276,394 | 27,800 | --- | 6,644 | 2,055 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | 4,494 | 150,540 |
| Libraries | --- | --- | --- | --- | 10,679 | --- | --- |
| Parks and Recreation | 57,139 | 337,500 | 393,536 | 116,621 | 34,497 | 64,627 | --- |
| Airport | --- | --- | 1,251 | --- | 212,485 | --- | --- |
| Transit | 18,764 | --- | 23,521 | --- | --- | --- | --- |
| Cemetery | --- | --- | 59,413 | --- | --- | --- | --- |
| All Other | --- | --- | --- | --- | 150,685 | 1,276,730 | --- |
| Total Fees and Service Charges | 1,282,886 | 597,545 | 1,265,389 | 149,228 | 606,269 | 1,983,646 | 191,256 |
| Fines and Forfeits | 151,295 | 37,080 | 54,145 | 75,439 | 75,292 | 172,343 | 17,998 |
| Interest Earnings | 522,442 | 125,375 | 280,348 | 122,574 | 599,835 | 842,900 | 167,381 |
| All Other Revenues | 144,614 | 8,962 | 587,669 | 106,118 | 761,165 | 1,268,644 | 201,744 |
| Total Revenues | 14,343,232 | 3,221,383 | 13,295,309 | 2,257,225 | 7,825,943 | 15,934,326 | 2,910,838 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 4,880,000 | --- | 4,297,800 | 691,190 | --- | 5,884,780 | --- |
| Other Long-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 4,880,000 | --- | 4,297,800 | 691,190 | --- | 5,884,780 | --- |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 177,718 | --- | 1,265,915 | 6,041 | 280,376 | 361,739 | 191,600 |
| Transfers from Governmental Funds | 1,752,494 | 338,054 | 734,193 | 202,473 | 6,470,181 | 3,169,036 | 39,000 |
| Total Revenues & Other Financing Sources | 21,153,444 | 3,779,492 | 19,593,217 | 3,156,929 | 14,576,500 | 25,349,881 | 3,143,438 |
| Type of Public Service Enterprises (see footnote page) | W,S,R,O | W,S | O | S | W,S | W,S,O | L,W,S,H,N,E,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>HOPKINS</i> | <i>HUGO</i> | <i>HUTCHINSON</i> | <i>INDEPENDENCE</i> | <i>INTERNATIONAL FALLS</i> | <i>INVER GROVE HEIGHTS</i> | <i>JACKSON</i> |
|--|--------------------------|-------------------------|--------------------------|-------------------------|--------------------------------|--------------------------------|-------------------------|
| Class of City | 3 | 4 | 3 | 4 | 4 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,154,409 | 740,315 | 1,068,442 | 278,974 | 904,321 | 1,628,277 | 606,451 |
| - Capital Outlay | 68,326 | 23,775 | 76,921 | 11,530 | 549 | 13,446 | -- |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 2,618,616 | 208,884 | 1,724,351 | 583,868 | 1,130,157 | 2,781,167 | 405,825 |
| - Capital Outlay | 170,807 | -- | 388,346 | -- | 47,974 | 24,450 | -- |
| Fire - Current Expenditures | 449,169 | 110,979 | 295,903 | 98,250 | 418,898 | 704,291 | 144,007 |
| - Capital Outlay | 130,620 | 676,958 | 49,786 | -- | 41,145 | 24,781 | -- |
| Other Public Safety - Current Expenditures | 310,443 | 100,837 | 212,674 | 336,277 | 68,410 | 448,731 | 11,277 |
| - Capital Outlay | 38,759 | 7,501 | 637 | -- | 26,784 | 1,974 | 34,008 |
| Streets & Highways - Maintenance | 925,605 | 298,925 | 1,263,006 | 310,370 | 964,805 | 1,687,766 | 528,106 |
| - Lighting | 124,517 | 33,497 | 65,580 | 2,104 | 175,649 | 94,545 | -- |
| - Construction | 1,145,277 | 1,455,468 | 5,438,633 | 47,100 | 2,296,096 | 3,317,610 | 269,949 |
| - Other Capital Outlay | 106,190 | -- | 114,745 | 768,800 | 164,193 | 10,296 | -- |
| Sanitation - Refuse Collection & Disposal | -- | -- | -- | 709 | -- | 87,897 | 13,006 |
| - Other Sanitation | -- | -- | -- | 28,749 | 7,258 | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Health - Current Expenditures | 19,500 | -- | -- | -- | 3,129 | -- | 3,299 |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | -- | -- | 108,802 | -- | 237,788 | -- | 120,461 |
| - Capital Outlay | -- | -- | 4,626 | -- | 37,329 | -- | 35,066 |
| Parks & Recreation - Current Expenditures | 1,131,207 | 13,753 | 1,436,971 | 2,580 | 145,081 | 617,444 | 106,281 |
| - Capital Outlay | 159,194 | 2,585 | 324,518 | -- | 54,893 | 47,546 | -- |
| Housing & Economic Development - Current Expenditures | 568,494 | -- | 363,009 | -- | 171,081 | -- | 274,286 |
| - Capital Outlay | 5,764,726 | -- | 20,427 | -- | 9,000 | -- | -- |
| Conservation of Natural Resources - Current Expenditures | -- | -- | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Airport - Current Expenditures | -- | -- | 36,919 | -- | 247,069 | -- | -- |
| - Capital Outlay | -- | -- | 1,763,795 | -- | 126,520 | -- | -- |
| Transit - Current Expenditures | -- | -- | 122,600 | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Unallocated Insurance | -- | -- | 131,125 | 26,652 | 68,114 | -- | -- |
| All Other Unallocated - Current Expenditures | 32,021 | 30,125 | 296,974 | -- | 942,464 | -- | 48,406 |
| - Capital Outlay | -- | -- | 25,326 | -- | 142,944 | -- | 146,965 |
| Capital Outlay for Enterprise Funds | -- | -- | -- | -- | -- | -- | -- |
| Debt Service - Principal Payments | 1,340,000 | 215,000 | 2,256,145 | 350,000 | 2,230,000 | 7,676,794 | 155,000 |
| Debt Service - Interest and Fiscal Charges | 731,958 | 326,737 | 884,837 | 229,992 | 68,871 | 2,070,953 | 49,634 |
| <i>Total Current Expenditures</i> | <i>7,333,981</i> | <i>1,537,315</i> | <i>7,126,356</i> | <i>1,668,533</i> | <i>5,484,224</i> | <i>8,050,118</i> | <i>2,261,405</i> |
| <i>Total Capital Outlay</i> | <i>7,583,899</i> | <i>2,166,287</i> | <i>8,207,760</i> | <i>827,430</i> | <i>2,947,427</i> | <i>3,440,103</i> | <i>485,988</i> |
| <i>Total Debt Service</i> | <i>2,071,958</i> | <i>541,737</i> | <i>3,140,982</i> | <i>579,992</i> | <i>2,298,871</i> | <i>9,747,747</i> | <i>204,634</i> |
| Total Expenditures | 16,989,838 | 4,245,339 | 18,475,098 | 3,075,955 | 10,730,522 | 21,237,968 | 2,952,027 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | -- | -- | -- | -- | -- | 2,484,556 | -- |
| Other Financing Uses | -- | -- | -- | -- | -- | -- | -- |
| Transfers to Enterprise Funds | 2,500 | -- | 25,186 | -- | 1,429 | 683,100 | 75,000 |
| Transfers to Governmental Funds | 1,752,494 | 338,054 | 734,193 | 202,473 | 6,470,181 | 3,169,036 | 39,000 |
| Total Expenditures & Other Financing Uses | <u>18,744,832</u> | <u>4,583,393</u> | <u>19,234,477</u> | <u>3,278,428</u> | <u>17,202,132</u> | <u>27,574,660</u> | <u>3,066,027</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>JORDAN</i> | <i>KASSON</i> | <i>LA CRESCENT</i> | <i>LAKE CITY</i> | <i>LAKE ELMO</i> | <i>LAKEVILLE</i> | <i>LAUDERDALE</i> |
|--|------------------|------------------|--------------------|------------------|------------------|-------------------|-------------------|
| Class of City | 4 | 4 | 4 | 4 | 4 | 2 | 4 |
| Population (1999) Estimate | 3,509 | 4,370 | 4,778 | 4,744 | 6,779 | 40,315 | 2,728 |
| Taxable Tax Capacity | 1,529,511 | 1,250,939 | 2,142,139 | 2,336,751 | 6,077,980 | 29,087,261 | 1,564,026 |
| 1998 Net Tax Levy (Collectible in 1999) | 456,153 | 454,066 | 802,296 | 623,585 | 1,139,975 | 4,908,242 | 330,701 |
| Special Assessments Levy (Collectible in 1999) | 175,878 | 78,989 | 257,528 | 228,750 | 90,298 | 1,462,489 | 5,192 |
| REVENUES | | | | | | | |
| Property Taxes | 725,880 | 462,752 | 803,007 | 752,916 | 1,256,948 | 5,962,998 | 460,806 |
| Tax Increments | 324,790 | 78,888 | 28,387 | 262,947 | --- | 513,805 | 206,254 |
| Franchise Taxes | 15,156 | 46,784 | 15,975 | 57,101 | --- | 282,086 | 12,800 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | 1,717 | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | 3,224 | 73,343 | --- |
| Special Assessments | 394,719 | 945,688 | 606,595 | 414,816 | 99,466 | 2,583,396 | 5,594 |
| Licenses and Permits | 122,633 | 35,999 | 68,530 | 41,634 | 294,788 | 2,110,049 | 17,059 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | 33,763 | --- | --- | --- | 37,000 |
| All Other | 53,969 | --- | 52,566 | 5,025 | --- | 165,500 | --- |
| State Grants | | | | | | | |
| Local Government Aid | 232,938 | 467,484 | 309,682 | 755,821 | 4,488 | 453,650 | 64,979 |
| HACA/MHHC (Homestead Credit) | 160,362 | 278,756 | 243,026 | 238,233 | 186,718 | 1,770,506 | 81,264 |
| Local Performance Aid | 3,805 | 5,099 | 5,609 | 5,502 | 7,663 | 45,170 | 3,289 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 1,696 | 3,869 | 1,121 | 7,393 | 2,749 | 29,137 | 1,198 |
| Highways | --- | 32,823 | --- | --- | 31,758 | 61,350 | --- |
| All Other | 53,935 | 75,953 | 207,989 | 80,313 | 23,807 | 611,824 | 4,352 |
| County Grants | 1,800 | 18,594 | 14,195 | 43,401 | 27,862 | 36,141 | 5,462 |
| Local Unit Grants | --- | --- | 28,951 | --- | --- | 21,550 | --- |
| Total Intergovernmental Revenues | 508,505 | 882,578 | 896,902 | 1,135,688 | 285,045 | 3,194,828 | 197,544 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 82,743 | 26,387 | 25,975 | 989 | 34,510 | 247,615 | 3,555 |
| Public Safety | 62,884 | 28,000 | 11,073 | 153,565 | --- | 401,735 | 7,373 |
| Streets and Highways | 2,449 | --- | --- | 3,633 | --- | 6,742,873 | --- |
| Sanitation (Refuse Collection) | 1,871 | --- | --- | 15,108 | --- | --- | 16,825 |
| Libraries | --- | --- | 4,610 | 1,365 | --- | --- | --- |
| Parks and Recreation | 10 | 36,949 | 59,407 | 68,147 | 35,710 | 1,164,259 | 7,587 |
| Airport | --- | --- | --- | --- | --- | --- | --- |
| Transit | --- | --- | 5,000 | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | --- | --- | --- | --- | --- | --- | 55,503 |
| Total Fees and Service Charges | 149,957 | 91,336 | 106,065 | 242,807 | 70,220 | 8,556,482 | 90,843 |
| Fines and Forfeits | 19,674 | 24,998 | 42,583 | 38,376 | 43,209 | 148,656 | 35,986 |
| Interest Earnings | 91,248 | 112,447 | 172,458 | 205,291 | 81,850 | 815,255 | 94,659 |
| All Other Revenues | 153,152 | 129,160 | 60,932 | 520,805 | 64,026 | 1,014,081 | 10,618 |
| Total Revenues | 2,505,714 | 2,810,630 | 2,801,434 | 3,674,098 | 2,198,776 | 25,254,979 | 1,132,163 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 1,313,003 | --- | 401,569 | 300,000 | 521,208 | 3,825,000 | --- |
| Other Long-term Indebtedness | 365,888 | --- | --- | --- | --- | 590,000 | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 1,678,891 | --- | 401,569 | 300,000 | 521,208 | 4,415,000 | --- |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 301,305 | 5,000 | 88,925 | 33,000 | --- | 698,298 | --- |
| Transfers from Governmental Funds | 71,502 | 124,405 | 223,663 | 123,506 | 344,250 | 6,371,609 | 557,791 |
| Total Revenues & Other Financing Sources | 4,557,412 | 2,940,035 | 3,758,141 | 4,130,604 | 3,064,234 | 36,739,886 | 1,689,954 |
| Type of Public Service Enterprises (see footnote page) | W,S,O | L,W,S,E | W,S,R,O | W,S,R,H,N,E,O | W,S | L,W,S | S |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>JORDAN</i> | <i>KASSON</i> | <i>LA CRESCENT</i> | <i>LAKE CITY</i> | <i>LAKE ELMO</i> | <i>LAKEVILLE</i> | <i>LAUDERDALE</i> |
|--|------------------|------------------|--------------------|------------------|------------------|-------------------|-------------------|
| Class of City | 4 | 4 | 4 | 4 | 4 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 362,953 | 277,797 | 285,387 | 481,302 | 534,298 | 1,810,789 | 172,564 |
| - Capital Outlay | 32,395 | 11,200 | 112,205 | 23,478 | 10,938 | 214,969 | 77,988 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 353,215 | 362,288 | 404,613 | 664,405 | 233,586 | 4,044,202 | 203,419 |
| - Capital Outlay | 39,831 | 28,797 | --- | 124,806 | --- | 1,289,274 | --- |
| Fire - Current Expenditures | 109,140 | 35,899 | 106,741 | 77,857 | 173,679 | 571,465 | 26,583 |
| - Capital Outlay | 22,780 | 7,598 | 8,913 | 70,863 | 81,027 | 474,768 | --- |
| Other Public Safety - Current Expenditures | 59,624 | 28,005 | 31,876 | 6,926 | 102,809 | 622,221 | --- |
| - Capital Outlay | --- | --- | --- | 25,936 | --- | 8,388 | --- |
| Streets & Highways - Maintenance | 111,051 | 207,988 | 151,765 | 257,698 | 257,490 | 1,897,082 | 36,901 |
| - Lighting | 48,440 | 21,321 | 47,226 | --- | 14,247 | 275,751 | 5,261 |
| - Construction | 1,253,418 | 920,024 | 286,587 | 254,398 | 208,083 | 6,113,548 | 129,751 |
| - Other Capital Outlay | 113,633 | 156,615 | --- | 117,584 | 122,961 | 349,388 | --- |
| Sanitation - Refuse Collection & Disposal | --- | 2,626 | --- | 25,508 | --- | --- | --- |
| - Other Sanitation | --- | 110 | --- | 1,063 | 75,054 | 27,432 | 22,177 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | 100 | --- | 15,512 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | 5,173,453 | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 9,167 | 107,356 | 65,030 | 126,780 | --- | --- | --- |
| - Capital Outlay | --- | 4,227 | 7,482 | 8,106 | --- | --- | --- |
| Parks & Recreation - Current Expenditures | 43,027 | 340,673 | 132,052 | 321,208 | 107,403 | 1,517,603 | 57,308 |
| - Capital Outlay | 45,358 | 56,675 | --- | 47,199 | 14,170 | 3,616,243 | 4,390 |
| Housing & Economic Development - Current Expenditures | 246,867 | 48,907 | --- | 174,299 | --- | 124,051 | --- |
| - Capital Outlay | --- | 34,398 | --- | 36,847 | --- | 1,919,495 | --- |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | 21,630 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | 20,113 | 14,631 | --- | --- | --- | 207,433 | --- |
| All Other Unallocated - Current Expenditures | 22,355 | 4,295 | --- | 71,113 | 2,640 | --- | --- |
| - Capital Outlay | --- | --- | --- | 50,651 | --- | --- | 23,376 |
| Capital Outlay for Enterprise Funds | 366,050 | 322,740 | 1,273,149 | --- | --- | 2,228,216 | --- |
| Debt Service - Principal Payments | 2,561,546 | 296,186 | 530,000 | 463,000 | 678,053 | 2,390,000 | 105,000 |
| Debt Service - Interest and Fiscal Charges | 500,791 | 22,179 | 274,978 | 262,469 | 51,874 | 2,415,630 | 37,337 |
| <i>Total Current Expenditures</i> | 1,385,952 | 1,451,996 | 1,246,320 | 2,223,671 | 1,501,206 | 11,098,029 | 524,213 |
| <i>Total Capital Outlay</i> | 1,873,465 | 1,542,274 | 1,688,336 | 5,933,321 | 437,179 | 16,214,289 | 235,505 |
| <i>Total Debt Service</i> | 3,062,337 | 318,365 | 804,978 | 725,469 | 729,927 | 4,805,630 | 142,337 |
| Total Expenditures | 6,321,754 | 3,312,635 | 3,739,634 | 8,882,461 | 2,668,312 | 32,117,948 | 902,055 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | 1,170,000 | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | --- | --- | 75,000 | --- | 14,477 | --- |
| Transfers to Governmental Funds | 71,502 | 124,405 | 223,663 | 123,506 | 344,250 | 6,371,609 | 557,791 |
| Total Expenditures & Other Financing Uses | 6,393,256 | 3,437,040 | 3,963,297 | 9,080,967 | 3,012,562 | 39,674,034 | 1,459,846 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>LE SUEUR</i> | <i>LINO LAKES</i> | <i>LITCHFIELD</i> | <i>LITTLE CANADA</i> | <i>LITTLE FALLS</i> | <i>LONG PRAIRIE</i> | <i>LUVERNE</i> |
|--|------------------|-------------------|-------------------|----------------------|---------------------|---------------------|------------------|
| Class of City | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Population (1999) Estimate | 3,865 | 15,760 | 6,305 | 9,731 | 7,667 | 2,829 | 4,526 |
| Taxable Tax Capacity | 1,710,483 | 10,314,576 | 2,265,266 | 6,901,939 | 2,712,358 | 948,275 | 1,646,772 |
| 1998 Net Tax Levy (Collectible in 1999) | 580,281 | 3,219,203 | 853,643 | 1,244,682 | 1,294,201 | 204,259 | 491,627 |
| Special Assessments Levy (Collectible in 1999) | 9,074 | 520,981 | 97,589 | 138,695 | 614,905 | 66,987 | 239,271 |
| REVENUES | | | | | | | |
| Property Taxes | 581,600 | 3,734,898 | 870,552 | 1,563,851 | 1,319,959 | 114,438 | 426,940 |
| Tax Increments | 203,478 | 837,036 | 152,598 | 327,600 | 240,958 | 308,768 | 270,741 |
| Franchise Taxes | --- | 70,462 | 35,738 | 58,833 | 29,061 | 17,707 | 26,186 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | 46,822 | --- | - 1,208 |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | --- |
| Special Assessments | 129,249 | 2,519,598 | 224,390 | 409,071 | 715,976 | 77,324 | 270,951 |
| Licenses and Permits | 37,908 | 823,719 | 48,269 | 363,708 | 135,371 | 20,698 | 82,546 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 20,604 | --- | --- | --- | --- | --- |
| All Other | 7,194 | 47,123 | --- | --- | 119,097 | --- | --- |
| State Grants | | | | | | | |
| Local Government Aid | 669,097 | --- | 1,043,748 | 96,866 | 1,676,793 | 586,986 | 1,012,820 |
| HACA/MHHC (Homestead Credit) | 156,341 | 419,855 | 327,533 | 412,276 | 265,380 | 62,059 | 149,897 |
| Local Performance Aid | 4,660 | 17,631 | 7,602 | 11,581 | 9,267 | 3,435 | 5,600 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 8,078 | 9,481 | 9,412 | 2,782 | 6,962 | 2,023 | 20,616 |
| Highways | --- | 139,940 | 148,488 | 138,661 | 246,165 | --- | --- |
| All Other | 212,823 | 219,886 | 108,365 | 34,299 | 775,344 | 71,780 | 6,387 |
| County Grants | 16,062 | 32,397 | --- | 19,232 | 46,633 | 6,000 | 119,408 |
| Local Unit Grants | --- | 140,808 | --- | 16,904 | --- | --- | --- |
| Total Intergovernmental Revenues | 1,074,255 | 1,047,725 | 1,645,148 | 732,601 | 3,145,641 | 732,283 | 1,314,728 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 18,010 | 33,281 | 13,395 | 45,464 | 9,381 | --- | --- |
| Public Safety | 165,796 | 64,564 | 101,907 | --- | 72,477 | 49,101 | 41,545 |
| Streets and Highways | 1,332 | --- | 13,297 | --- | 4,903 | 7,681 | 48,565 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | --- | --- | --- | --- | 557 | --- | --- |
| Parks and Recreation | 203,377 | 210,681 | 323,151 | 55,743 | 7,897 | 420 | 83,585 |
| Airport | 4,943 | --- | 5,966 | --- | 80,785 | 10,310 | --- |
| Transit | 21,938 | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | 37,163 | --- | --- | --- | --- |
| All Other | 20,858 | 292,959 | --- | 139,613 | 121,954 | 1,000 | 5,228 |
| Total Fees and Service Charges | 436,254 | 601,485 | 494,879 | 240,820 | 297,954 | 68,512 | 178,923 |
| Fines and Forfeits | 19,411 | 87,434 | 37,597 | 61,274 | 62,236 | 18,354 | 20,098 |
| Interest Earnings | 68,546 | 230,921 | 214,840 | 179,132 | 13,254 | 103,793 | 69,601 |
| All Other Revenues | 1,148,024 | 363,021 | 396,383 | 126,773 | 1,147,277 | 42,606 | 90,488 |
| Total Revenues | 3,698,725 | 10,316,299 | 4,120,394 | 4,063,663 | 7,154,509 | 1,504,483 | 2,752,410 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 2,180,000 | 3,000,539 | 1,056,407 | 1,245,083 | 871,725 | --- | --- |
| Other Long-term Indebtedness | --- | 600,000 | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 2,180,000 | 3,600,539 | 1,056,407 | 1,245,083 | 871,725 | --- | --- |
| Other Financing Sources | 1,146,465 | --- | --- | --- | --- | --- | --- |
| Transfers from Enterprise Funds | 344,000 | --- | 656,828 | 148,550 | 366,316 | 145,000 | 435,000 |
| Transfers from Governmental Funds | 546,002 | 948,297 | 1,628,982 | 311,275 | 2,588,539 | 314,518 | 72,500 |
| Total Revenues & Other Financing Sources | 7,915,192 | 14,865,135 | 7,462,611 | 5,768,571 | 10,981,089 | 1,964,001 | 3,259,910 |
| Type of Public Service Enterprises (see footnote page) | W,S,E,O | W,S | L,W,S,E | W,S | W,S,R,O | L,W,S | L,W,S,R,H,E,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>LE SUEUR</i> | <i>LINO LAKES</i> | <i>LITCHFIELD</i> | <i>LITTLE CANADA</i> | <i>LITTLE FALLS</i> | <i>LONG PRAIRIE</i> | <i>LUVERNE</i> |
|--|------------------|-----------------------|-------------------|--------------------------|-------------------------|-------------------------|------------------|
| Class of City | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 270,572 | 2,340,388 | 563,645 | 356,547 | 492,732 | 222,185 | 340,832 |
| - Capital Outlay | 1,946 | 143,970 | -- | 10,872 | -- | 1,798 | 26,191 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 625,884 | 1,485,968 | 741,644 | 660,102 | 743,361 | 316,218 | 429,092 |
| - Capital Outlay | -- | 179,498 | 431 | -- | 7,664 | 40,202 | -- |
| Fire - Current Expenditures | 99,437 | 283,178 | 131,046 | 195,824 | 204,390 | 56,806 | 105,059 |
| - Capital Outlay | 3,391 | -- | 863 | 36,754 | 28,045 | 49,592 | -- |
| Other Public Safety - Current Expenditures | 40,310 | 182,674 | 61,999 | 170,467 | -- | 4,201 | 75,630 |
| - Capital Outlay | 67,757 | -- | -- | -- | 192,659 | -- | 51,670 |
| Streets & Highways - Maintenance | 372,661 | 627,925 | 121,491 | 260,600 | 335,812 | 301,393 | 326,612 |
| - Lighting | -- | -- | 22,234 | 38,946 | 99,086 | 65,534 | 62,573 |
| - Construction | 223,228 | 100,369 | 1,533,001 | 1,588,204 | 1,080,793 | 235,384 | 28,032 |
| - Other Capital Outlay | 24,065 | 1,537 | 749 | 798,596 | 176,183 | 50,696 | 122,356 |
| Sanitation - Refuse Collection & Disposal | -- | -- | -- | -- | -- | -- | -- |
| - Other Sanitation | -- | -- | -- | 19,803 | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Health - Current Expenditures | -- | -- | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | -- | -- | 92,796 | -- | 16,506 | -- | 158,600 |
| - Capital Outlay | -- | -- | 205,733 | -- | 1,522,902 | -- | 33,882 |
| Parks & Recreation - Current Expenditures | 588,522 | 755,215 | 677,138 | 226,887 | 254,793 | 38,316 | 351,496 |
| - Capital Outlay | 628,978 | 1,137,140 | -- | 25,640 | 212,719 | 4,486 | 77,905 |
| Housing & Economic Development - Current Expenditures | 474,907 | 303,817 | 53,075 | 38,850 | 367,730 | 173,528 | -- |
| - Capital Outlay | 82,012 | -- | -- | 9,604 | 107,625 | 2,562 | 6,724 |
| Conservation of Natural Resources - Current Expenditures | 1,015 | 218,981 | -- | -- | -- | -- | 17,694 |
| - Capital Outlay | -- | 14,102 | -- | -- | -- | -- | -- |
| Airport - Current Expenditures | 19,060 | -- | 34,376 | -- | 93,623 | 17,124 | -- |
| - Capital Outlay | -- | -- | 30,898 | -- | 63,283 | 8,710 | -- |
| Transit - Current Expenditures | 137,360 | -- | 15,348 | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Unallocated Insurance | -- | -- | 25,202 | -- | -- | -- | -- |
| All Other Unallocated - Current Expenditures | 60,998 | -- | 161,488 | -- | 424,369 | 2,785 | 56,211 |
| - Capital Outlay | 23,229 | -- | -- | -- | 105,202 | -- | 56,604 |
| Capital Outlay for Enterprise Funds | -- | 8,775,128 | 416,677 | -- | -- | -- | -- |
| Debt Service - Principal Payments | 455,484 | 1,190,734 | 420,785 | 2,835,000 | 741,896 | 185,000 | 379,698 |
| Debt Service - Interest and Fiscal Charges | 383,205 | 1,076,079 | 394,090 | 217,137 | 997,221 | 117,054 | 268,204 |
| <i>Total Current Expenditures</i> | 2,690,726 | 6,198,146 | 2,701,482 | 1,968,026 | 3,032,402 | 1,198,090 | 1,923,799 |
| <i>Total Capital Outlay</i> | 1,054,606 | 10,351,744 | 2,188,352 | 2,469,670 | 3,497,075 | 393,430 | 403,364 |
| <i>Total Debt Service</i> | 838,689 | 2,266,813 | 814,875 | 3,052,137 | 1,739,117 | 302,054 | 647,902 |
| Total Expenditures | 4,584,021 | 18,816,703 | 5,704,709 | 7,489,833 | 8,268,594 | 1,893,574 | 2,975,065 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | -- | 961,098 | -- | -- | -- | -- | -- |
| Other Financing Uses | -- | -- | -- | 6,082 | -- | -- | -- |
| Transfers to Enterprise Funds | -- | 49,366 | -- | -- | 90,705 | -- | 116,739 |
| Transfers to Governmental Funds | 546,002 | 948,297 | 1,628,982 | 311,275 | 2,588,539 | 314,518 | 72,500 |
| Total Expenditures & Other Financing Uses | 5,130,023 | 20,775,464 | 7,333,691 | 7,807,190 | 10,947,838 | 2,208,092 | 3,164,304 |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>MAHTOMEDI</i> | <i>MANKATO</i> | <i>MAPLE GROVE</i> | <i>MAPLEWOOD</i> | <i>MARSHALL</i> | <i>MEDINA</i> | <i>MELROSE</i> |
|--|------------------|-------------------|--------------------|-------------------|-------------------|------------------|------------------|
| Class of City | 4 | 2 | 2 | 2 | 3 | 4 | 4 |
| Population (1999) Estimate | 7,485 | 32,355 | 49,479 | 35,780 | 12,825 | 3,860 | 2,786 |
| Taxable Tax Capacity | 5,907,399 | 18,807,600 | 39,494,293 | 32,896,818 | 6,527,724 | 6,444,883 | 1,147,685 |
| 1998 Net Tax Levy (Collectible in 1999) | 1,135,924 | 6,370,674 | 9,363,626 | 6,220,209 | 2,260,090 | 1,054,475 | 254,166 |
| Special Assessments Levy (Collectible in 1999) | 464,414 | 1,246,734 | 6,238,637 | 459,588 | 193,214 | 256,373 | 92,317 |
| REVENUES | | | | | | | |
| Property Taxes | 1,274,137 | 6,274,562 | 11,249,323 | 7,339,651 | 2,288,640 | 1,098,238 | 281,487 |
| Tax Increments | 436,033 | 1,229,153 | 3,671,556 | 610,736 | 1,488,078 | 93,967 | 60,696 |
| Franchise Taxes | --- | 135,675 | --- | 82,626 | 89,609 | --- | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | 6,494 | --- | 106,192 | --- | --- |
| Gravel and Gambling Taxes | 15,703 | 83,297 | 64,377 | 68,270 | --- | --- | --- |
| Special Assessments | 712,520 | 2,019,091 | 20,087,155 | 936,832 | 394,063 | 360,322 | 171,724 |
| Licenses and Permits | 172,769 | 835,266 | 3,711,402 | 958,814 | 184,313 | 251,623 | 41,075 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 238,077 | 46,702 | --- | 375,000 | --- | --- |
| All Other | --- | 1,488,883 | 966 | 36,272 | 183,543 | 30,500 | --- |
| State Grants | | | | | | | |
| Local Government Aid | 176,652 | 5,265,618 | --- | 766,526 | 1,526,529 | --- | 547,178 |
| HACA/MHHC (Homestead Credit) | 279,905 | 1,872,906 | 2,076,540 | 1,580,923 | 537,454 | 203,590 | 112,164 |
| Local Performance Aid | 8,594 | 38,567 | 55,921 | 42,104 | 15,187 | 4,601 | 3,319 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 2,899 | 39,823 | 36,883 | 32,410 | 23,311 | 1,773 | 2,590 |
| Highways | 14,994 | 770,664 | 1,447,373 | 1,946,004 | 250,739 | --- | --- |
| All Other | 80,056 | 600,557 | 416,982 | 498,782 | 263,994 | 65,291 | 153,335 |
| County Grants | 30,000 | 222,082 | 145,571 | 69,922 | 179,264 | 7,794 | --- |
| Local Unit Grants | 47,829 | 22,900 | 3,468,560 | 31,441 | 96,408 | --- | --- |
| Total Intergovernmental Revenues | 640,929 | 10,560,077 | 7,695,498 | 5,004,384 | 3,451,429 | 313,549 | 818,586 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 108,442 | 715,505 | 120,350 | 395,948 | 2,500 | --- | 16,494 |
| Public Safety | 231,893 | 47,835 | 192,193 | 907,032 | 65,320 | 31,543 | 222,111 |
| Streets and Highways | --- | 85,224 | 796,318 | 372,157 | 10,178 | --- | 13,276 |
| Sanitation (Refuse Collection) | 57,753 | --- | 427,172 | 78,744 | --- | 25,544 | --- |
| Libraries | --- | --- | --- | --- | 16,771 | --- | --- |
| Parks and Recreation | 48,400 | 101,714 | 1,293,459 | 315,352 | 203,471 | 1,770 | 5,423 |
| Airport | --- | --- | --- | --- | 55,793 | --- | --- |
| Transit | --- | --- | 661,114 | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | 134,220 | 436,400 | 816,158 | 498,143 | 17,520 | 279,414 | --- |
| Total Fees and Service Charges | 580,708 | 1,386,678 | 4,306,764 | 2,567,376 | 371,553 | 338,271 | 257,304 |
| Fines and Forfeits | 41,109 | 175,793 | 280,295 | 169,749 | 98,958 | 122,290 | 22,442 |
| Interest Earnings | 75,138 | 258,387 | 298,956 | 1,291,581 | 734,326 | 107,171 | 193,779 |
| All Other Revenues | 216,008 | 2,010,726 | 3,259,378 | 921,280 | 546,597 | 546,414 | 104,400 |
| Total Revenues | 4,165,054 | 24,968,705 | 54,631,198 | 19,951,299 | 9,753,758 | 2,931,845 | 1,951,493 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 10,380,040 | 27,111,838 | 1,612,636 | 1,645,000 | --- | --- |
| Other Long-term Indebtedness | --- | --- | 837,093 | --- | --- | --- | 500,000 |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 10,380,040 | 27,948,931 | 1,612,636 | 1,645,000 | --- | 500,000 |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | --- | 1,053,730 | 463,000 | 774,810 | 1,438,299 | 176,167 | 340,710 |
| Transfers from Governmental Funds | 941,031 | 940,627 | 9,556,538 | 1,043,245 | 5,667,349 | 418,863 | 1,045,959 |
| Total Revenues & Other Financing Sources | 5,106,085 | 37,343,102 | 92,599,667 | 23,381,990 | 18,504,406 | 3,526,875 | 3,913,941 |
| Type of Public Service Enterprises (see footnote page) | W,S | W,S,R,O | W,S,O | W,S,O | L,W,S,H,N,E | W,S | W,S,H,N,E,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>MAHTOMEDI</i> | <i>MANKATO</i> | <i>MAPLE GROVE</i> | <i>MAPLEWOOD</i> | <i>MARSHALL</i> | <i>MEDINA</i> | <i>MELROSE</i> |
|--|------------------|-------------------|--------------------|-------------------|-------------------|------------------|------------------|
| Class of City | 4 | 2 | 2 | 2 | 3 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 700,110 | 1,240,924 | 2,910,597 | 2,882,199 | 1,042,527 | 499,970 | 432,732 |
| - Capital Outlay | 487,371 | 5,897 | 218,706 | 54,195 | 33,711 | 7,737 | 15,486 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 310,912 | 4,575,401 | 3,884,510 | 4,442,689 | 1,401,256 | 526,725 | 458,379 |
| - Capital Outlay | 10,306 | 29,286 | 179,630 | 160,636 | 61,331 | 14,431 | 74,052 |
| Fire - Current Expenditures | 191,962 | 2,641,707 | 867,285 | 1,025,364 | 387,798 | 148,684 | 69,922 |
| - Capital Outlay | 65,245 | 73,871 | 288,131 | 49,281 | 100,535 | — | 35,177 |
| Other Public Safety - Current Expenditures | 119,536 | 304,586 | 1,368,226 | 712,960 | 166,157 | 373,752 | 25,712 |
| - Capital Outlay | — | 479 | 96,474 | 3,192 | 868,122 | — | — |
| Streets & Highways - Maintenance | 271,884 | 3,597,408 | 2,332,601 | 1,707,229 | 1,382,805 | 260,972 | 181,347 |
| - Lighting | 39,273 | 204,635 | — | 152,194 | 162,476 | 19,217 | 10,999 |
| - Construction | 626,253 | 12,862,053 | 17,479,954 | 1,875,178 | 1,897,504 | 170,517 | 718,306 |
| - Other Capital Outlay | 80,188 | 3,868 | 364,937 | 95,569 | 115,170 | — | 1,537 |
| Sanitation - Refuse Collection & Disposal | — | — | 533,914 | — | — | — | — |
| - Other Sanitation | 66,209 | — | — | 241,487 | 3,847 | 29,721 | 13,849 |
| - Capital Outlay | — | — | 10,407 | — | — | — | — |
| Health - Current Expenditures | — | — | — | 54,561 | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | — | 435,689 | — | — | 521,632 | — | — |
| - Capital Outlay | — | — | — | — | 20,317 | — | — |
| Parks & Recreation - Current Expenditures | 927,118 | 2,151,332 | 2,706,614 | 1,712,778 | 1,263,326 | 54,401 | 44,697 |
| - Capital Outlay | 305,097 | 160,193 | 581,672 | 556,109 | 97,216 | 67,995 | 64,367 |
| Housing & Economic Development - Current Expenditures | — | 2,790,381 | 1,396,083 | 436,320 | 938,999 | 83,152 | 139,475 |
| - Capital Outlay | — | 962,450 | 4,737,969 | 1,651 | — | — | 17,976 |
| Conservation of Natural Resources - Current Expenditures | — | — | 116,139 | — | — | — | — |
| - Capital Outlay | — | — | 1,400 | — | — | — | — |
| Airport - Current Expenditures | — | — | — | — | 121,650 | — | — |
| - Capital Outlay | — | — | — | — | 14,271 | — | — |
| Transit - Current Expenditures | — | — | 1,683,962 | — | 23,161 | — | — |
| - Capital Outlay | — | — | 2,041,854 | — | — | — | — |
| Unallocated Insurance | — | — | — | — | — | 15,320 | — |
| All Other Unallocated - Current Expenditures | — | — | 452,991 | 265,993 | — | 899 | — |
| - Capital Outlay | — | — | 4,362,370 | 568,720 | — | 204,600 | — |
| Capital Outlay for Enterprise Funds | — | — | 6,254,998 | 23,987 | — | 393,127 | — |
| Debt Service - Principal Payments | 610,000 | 4,680,205 | 7,166,070 | 2,365,000 | 1,448,096 | 335,000 | 164,979 |
| Debt Service - Interest and Fiscal Charges | 449,355 | 1,461,269 | 2,827,223 | 1,516,834 | 738,973 | 83,673 | 74,948 |
| <i>Total Current Expenditures</i> | 2,627,004 | 17,942,063 | 18,252,922 | 13,633,774 | 7,415,634 | 2,012,813 | 1,377,112 |
| <i>Total Capital Outlay</i> | 1,574,460 | 14,098,097 | 36,618,502 | 3,388,518 | 3,208,177 | 858,407 | 926,901 |
| <i>Total Debt Service</i> | 1,059,355 | 6,141,474 | 9,993,293 | 3,881,834 | 2,187,069 | 418,673 | 239,927 |
| Total Expenditures | 5,260,819 | 38,181,634 | 64,864,717 | 20,904,126 | 12,810,880 | 3,289,893 | 2,543,940 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | — | — | — | — | — | — | — |
| Other Financing Uses | — | — | — | — | — | — | — |
| Transfers to Enterprise Funds | — | — | 629,131 | 131,510 | 1,090,000 | — | — |
| Transfers to Governmental Funds | 941,031 | 940,627 | 9,556,538 | 1,043,245 | 5,667,349 | 418,863 | 1,045,959 |
| Total Expenditures & Other Financing Uses | 6,201,850 | 39,122,261 | 75,050,386 | 22,078,881 | 19,568,229 | 3,708,756 | 3,589,899 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>MENDOTA HEIGHTS</i> | <i>MINNEAPOLIS</i> | <i>MINNETONKA</i> | <i>MINNETRISTA</i> | <i>MONTEVIDEO</i> | <i>MONTICELLO</i> | <i>MOORHEAD</i> |
|--|----------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| Class of City | 4 | 1 | 2 | 4 | 4 | 4 | 2 |
| Population (1999) Estimate | 10,300 | 358,610 | 53,444 | 4,174 | 5,480 | 7,756 | 34,052 |
| Taxable Tax Capacity | 13,125,008 | 267,870,088 | 69,561,739 | 6,417,373 | 2,004,671 | 12,977,967 | 11,249,880 |
| 1998 Net Tax Levy (Collectible in 1999) | 2,648,886 | 96,786,024 | 13,324,199 | 1,476,353 | 1,227,351 | 4,617,950 | 3,350,201 |
| Special Assessments Levy (Collectible in 1999) | 519,581 | 9,068,203 | 1,358,259 | 326,455 | 118,852 | 393,882 | 4,349 |
| REVENUES | | | | | | | |
| Property Taxes | 2,760,811 | 118,310,000 | 13,991,433 | 1,528,513 | 1,228,203 | 4,701,888 | 2,225,198 |
| Tax Increments | 1,866,355 | 60,053,000 | 2,295,495 | --- | 11,599 | 614,301 | 1,138,249 |
| Franchise Taxes | --- | 19,679,000 | 315,542 | --- | 42,893 | --- | 268,247 |
| Local Sales Tax | --- | 41,945,000 | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | 2,854,000 | --- | --- | 13,446 | --- | --- |
| Gravel and Gambling Taxes | 3,955 | 319,000 | --- | --- | --- | --- | --- |
| Special Assessments | 881,705 | 10,787,000 | 1,541,209 | 350,602 | 123,827 | 635,007 | 1,694,887 |
| Licenses and Permits | 219,802 | 17,219,000 | 2,327,840 | 320,800 | 19,975 | 407,503 | 281,803 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 22,902,000 | 116,560 | --- | --- | --- | 626,873 |
| All Other | --- | 11,715,000 | --- | --- | 295,524 | --- | 412,661 |
| State Grants | | | | | | | |
| Local Government Aid | --- | 72,784,000 | --- | --- | 1,169,947 | --- | 4,745,176 |
| HACA/MHHC (Homestead Credit) | 457,279 | 29,622,000 | 2,062,457 | 273,441 | 321,470 | 270,449 | 905,873 |
| Local Performance Aid | 13,309 | 438,000 | 63,180 | 4,844 | 6,679 | 8,172 | 40,943 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 9,073 | 646,000 | 42,439 | 2,852 | 6,866 | 6,741 | 50,022 |
| Highways | 139,978 | 4,451,000 | 1,488,816 | --- | 65,738 | 221,585 | 1,372,656 |
| All Other | 94,890 | 25,215,000 | 350,656 | 2,388 | 602,161 | 139,772 | 4,733,157 |
| County Grants | 11,509 | 1,412,000 | --- | 12,842 | 44,961 | 14,533 | 271,416 |
| Local Unit Grants | --- | 7,094,000 | 365,234 | --- | --- | 5,371 | 5,840 |
| Total Intergovernmental Revenues | 726,038 | 176,279,000 | 4,489,342 | 296,367 | 2,513,346 | 666,623 | 13,164,617 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | --- | 262,198 | 26,291 | 15,921 | 168,574 | 299,517 |
| Public Safety | 193,735 | --- | --- | --- | 41,185 | 64,234 | 93,272 |
| Streets and Highways | --- | --- | --- | --- | 8,394 | --- | 744,213 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | 90,113 | --- |
| Libraries | --- | 223,000 | --- | --- | --- | --- | --- |
| Parks and Recreation | 31,533 | 2,345,000 | 923,866 | 66,045 | 73,458 | 19,400 | 127,414 |
| Airport | --- | --- | --- | --- | 21,958 | --- | --- |
| Transit | --- | --- | --- | --- | 21,990 | --- | 174,001 |
| Cemetery | --- | --- | --- | --- | 22,371 | --- | --- |
| All Other | 280,113 | 39,964,000 | 486,136 | 307,500 | 83,601 | 729,471 | --- |
| Total Fees and Service Charges | 505,381 | 42,532,000 | 1,672,200 | 399,836 | 288,878 | 1,071,792 | 1,438,417 |
| Fines and Forfeits | 85,974 | 7,862,000 | 291,905 | 70,196 | 21,745 | --- | 376,243 |
| Interest Earnings | 167,854 | 14,222,000 | 1,899,599 | 134,412 | 24,130 | 1,140,720 | 694,332 |
| All Other Revenues | 96,742 | 73,934,000 | 233,867 | 34,465 | 175,717 | 6,692,823 | 2,034,439 |
| Total Revenues | 7,314,617 | 585,995,000 | 29,058,432 | 3,135,191 | 4,463,759 | 15,930,657 | 23,316,432 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 153,410,000 | --- | --- | --- | 9,616,434 | 2,815,000 |
| Other Long-term Indebtedness | --- | 12,300,000 | --- | --- | --- | 440,300 | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 165,710,000 | --- | --- | --- | 10,056,734 | 2,815,000 |
| Other Financing Sources | --- | --- | --- | --- | --- | 292,882 | --- |
| Transfers from Enterprise Funds | 7,500 | 21,971,000 | 438,000 | --- | 67,500 | 200,000 | 3,913,360 |
| Transfers from Governmental Funds | 299,862 | 144,083,000 | 3,637,854 | 150,000 | 620,476 | 2,154,170 | 8,586,303 |
| Total Revenues & Other Financing Sources | 7,621,979 | 917,759,000 | 33,134,286 | 3,285,191 | 5,151,735 | 28,634,443 | 38,631,095 |
| Type of Public Service Enterprises (see footnote page) | S,O | W,S,R,O | W,S,O | W,S,O | L,W,S,R,O | L,W,S,O | W,S,R,E,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>MENDOTA HEIGHTS</i> | <i>MINNEAPOLIS</i> | <i>MINNETONKA</i> | <i>MINNETRISTA</i> | <i>MONTEVIDEO</i> | <i>MONTICELLO</i> | <i>MOORHEAD</i> |
|--|----------------------------|--------------------|-------------------|--------------------|-------------------|-------------------|-------------------|
| Class of City | 4 | 1 | 2 | 4 | 4 | 4 | 2 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 807,110 | 47,015,000 | 3,339,206 | 414,036 | 437,181 | 1,377,166 | 2,415,986 |
| - Capital Outlay | 6,000 | 2,344,000 | 12,522 | 45,263 | 52,649 | 7,680 | 15,516 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,415,480 | 92,037,000 | 5,238,048 | 535,935 | 629,846 | 377,643 | 4,855,957 |
| - Capital Outlay | 61,322 | 1,077,000 | 58,218 | — | 87,770 | — | 167,403 |
| Fire - Current Expenditures | 213,317 | 36,311,000 | 893,000 | 225,266 | 72,822 | 171,821 | 1,991,354 |
| - Capital Outlay | 133,552 | 137,000 | 43,586 | 80,109 | 214,872 | 26,655 | 102,016 |
| Other Public Safety - Current Expenditures | 143,424 | 11,747,000 | — | 207,404 | 87,832 | 252,910 | 317,568 |
| - Capital Outlay | — | 716,000 | — | — | 343,966 | 845 | 15,281 |
| Streets & Highways - Maintenance | 424,346 | 37,810,000 | 1,958,159 | 365,947 | 383,196 | 639,134 | 2,341,751 |
| - Lighting | 11,762 | 6,481,000 | 216,307 | 3,533 | 75,942 | 91,773 | 245,149 |
| - Construction | 720,447 | 20,608,000 | 3,393,316 | 21,083 | 320,307 | 9,185,624 | 2,508,269 |
| - Other Capital Outlay | 72,810 | 9,035,000 | 45,735 | — | 124,498 | 90,523 | 8,551 |
| Sanitation - Refuse Collection & Disposal | — | — | — | — | — | 288,067 | — |
| - Other Sanitation | 13,951 | — | — | 47,472 | 1,323 | 56,175 | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Health - Current Expenditures | — | 19,172,000 | 161,342 | — | 200 | — | — |
| - Capital Outlay | — | 74,000 | — | — | — | — | — |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | — | 18,614,000 | — | — | 50,000 | 34,804 | 587,766 |
| - Capital Outlay | — | 911,000 | — | — | 33,120 | 42,533 | 73,640 |
| Parks & Recreation - Current Expenditures | 416,174 | 45,145,000 | 2,702,515 | 54,429 | 407,582 | 401,023 | 1,331,179 |
| - Capital Outlay | 39,378 | 10,736,000 | 1,364,072 | 16,990 | 96,827 | 8,366,092 | 346,743 |
| Housing & Economic Development - Current Expenditures | — | 32,495,000 | 2,253,146 | — | 186,141 | 390,736 | 420,425 |
| - Capital Outlay | 2,722,445 | 91,046,000 | 595,285 | — | 68,807 | 95,458 | 1,711,165 |
| Conservation of Natural Resources - Current Expenditures | — | — | — | — | — | — | — |
| - Capital Outlay | — | — | 387,519 | — | — | — | — |
| Airport - Current Expenditures | — | — | — | — | 40,639 | — | — |
| - Capital Outlay | — | — | — | — | 46,198 | — | — |
| Transit - Current Expenditures | — | — | — | — | 99,241 | — | 977,732 |
| - Capital Outlay | — | — | — | — | — | — | 176,677 |
| Unallocated Insurance | — | — | 25,000 | 16,207 | — | — | — |
| All Other Unallocated - Current Expenditures | — | 1,656,000 | 423,122 | 19,590 | 169,453 | 3,150 | 771,036 |
| - Capital Outlay | — | 48,016,000 | 2,194,205 | — | 19,646 | — | 671,197 |
| Capital Outlay for Enterprise Funds | — | 212,000 | 3,781,823 | 47,461 | — | 1,018,205 | 983,997 |
| Debt Service - Principal Payments | 1,385,000 | 97,044,000 | 1,716,401 | 275,000 | 568,282 | 2,392,455 | 2,818,001 |
| Debt Service - Interest and Fiscal Charges | 602,772 | 11,205,000 | 1,789,858 | 196,950 | 268,296 | 1,292,520 | 2,485,054 |
| <i>Total Current Expenditures</i> | <i>3,445,564</i> | <i>348,483,000</i> | <i>17,209,845</i> | <i>1,889,819</i> | <i>2,641,398</i> | <i>4,084,402</i> | <i>16,255,903</i> |
| <i>Total Capital Outlay</i> | <i>3,755,954</i> | <i>184,912,000</i> | <i>11,876,281</i> | <i>210,906</i> | <i>1,408,660</i> | <i>18,833,615</i> | <i>6,780,455</i> |
| <i>Total Debt Service</i> | <i>1,987,772</i> | <i>108,249,000</i> | <i>3,506,259</i> | <i>471,950</i> | <i>836,578</i> | <i>3,684,975</i> | <i>5,303,055</i> |
| Total Expenditures | 9,189,290 | 641,644,000 | 32,592,385 | 2,572,675 | 4,886,636 | 26,602,992 | 28,339,413 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | — | — | — | 930,000 | — | — | — |
| Other Financing Uses | — | — | — | — | — | 19,964 | — |
| Transfers to Enterprise Funds | — | 23,487,000 | — | — | — | — | 388,753 |
| Transfers to Governmental Funds | 299,862 | 144,083,000 | 3,637,854 | 150,000 | 620,476 | 2,154,170 | 8,586,303 |
| Total Expenditures & Other Financing Uses | 9,489,152 | 809,214,000 | 36,230,239 | 3,652,675 | 5,507,112 | 28,777,126 | 37,314,469 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>MORA</i> | <i>MORRIS</i> | <i>MOUND</i> | <i>MOUNDS VIEW</i> | <i>MOUNTAIN IRON</i> | <i>NEW BRIGHTON</i> | <i>NEW HOPE</i> |
|--|------------------|------------------|------------------|------------------------|--------------------------|-------------------------|---------------------|
| Class of City | 4 | 4 | 4 | 3 | 4 | 2 | 2 |
| Population (1999) Estimate | 3,113 | 5,651 | 9,812 | 12,950 | 3,394 | 22,905 | 21,632 |
| Taxable Tax Capacity | 1,327,339 | 1,605,304 | 7,312,221 | 6,372,131 | 1,261,754 | 15,023,747 | 15,639,994 |
| 1998 Net Tax Levy (Collectible in 1999) | 253,588 | 775,201 | 1,195,962 | 1,232,209 | 518,344 | 2,542,896 | 3,875,807 |
| Special Assessments Levy (Collectible in 1999) | 7,582 | 175,899 | 110,666 | 36,299 | 10,236 | 263,970 | 641,943 |
| REVENUES | | | | | | | |
| Property Taxes | 253,909 | 813,675 | 1,335,799 | 1,808,779 | 651,158 | 3,138,186 | 4,707,294 |
| Tax Increments | 80,357 | 142,468 | 199,671 | 1,911,713 | 192,431 | 2,452,817 | 1,356,718 |
| Franchise Taxes | --- | --- | 72,406 | 279,831 | 18,673 | 110,702 | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | 852 | --- | --- |
| Special Assessments | 13,084 | 233,073 | 31,442 | 45,180 | 15,905 | 284,099 | 879,668 |
| Licenses and Permits | 34,880 | 35,476 | 256,633 | 243,801 | 56,032 | 603,680 | 305,533 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 610,819 | --- | --- | --- | --- | --- | 18,491 |
| All Other | 30,418 | 13,475 | 20,407 | 3,750 | --- | 39,815 | 48,636 |
| State Grants | | | | | | | |
| Local Government Aid | 461,007 | 1,139,871 | 333,528 | 723,414 | 282,944 | 841,370 | 1,129,397 |
| HACA/MHHC (Homestead Credit) | 73,921 | 286,989 | 500,979 | 373,824 | 185,507 | 815,263 | 918,168 |
| Local Performance Aid | 3,631 | 6,949 | 11,797 | 15,565 | 4,040 | 27,570 | 26,226 |
| Taconite Relief and Aids | --- | --- | --- | --- | 947,149 | --- | --- |
| PERA Aid | 4,714 | 6,758 | 6,060 | 8,671 | 4,529 | 10,300 | 16,183 |
| Highways | --- | 143,547 | 293,153 | 572,945 | --- | 268,730 | 195,981 |
| All Other | 464,523 | 435,142 | 68,856 | 456,473 | 40,461 | 418,204 | 310,535 |
| County Grants | --- | --- | --- | 25,848 | --- | 48,011 | 505,221 |
| Local Unit Grants | 29,871 | --- | --- | 6,000 | 246,580 | 63,314 | 145,379 |
| Total Intergovernmental Revenues | 1,678,904 | 2,032,731 | 1,234,780 | 2,186,490 | 1,711,210 | 2,532,577 | 3,314,217 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 6,307 | 6,660 | --- | 109,004 | --- | 102,966 | 195,884 |
| Public Safety | 63,475 | 38,911 | 213,585 | 1,743 | --- | 38,472 | 32,175 |
| Streets and Highways | 3,947 | 2,616 | --- | 204,753 | --- | --- | 93,326 |
| Sanitation (Refuse Collection) | --- | 241,201 | --- | --- | --- | 116,126 | 232,351 |
| Libraries | --- | 4,933 | --- | --- | --- | --- | --- |
| Parks and Recreation | 65,677 | 13,114 | 23,090 | 258,601 | --- | 938,193 | 343,985 |
| Airport | --- | 27,373 | --- | --- | --- | --- | --- |
| Transit | --- | 40,934 | --- | --- | --- | --- | --- |
| Cemetery | 30,375 | --- | 3,960 | --- | --- | --- | 409 |
| All Other | 19,997 | 10,850 | 1,579 | --- | 27,203 | 990,705 | --- |
| Total Fees and Service Charges | 189,778 | 386,592 | 242,214 | 574,101 | 27,203 | 2,186,462 | 898,130 |
| Fines and Forfeits | 45,980 | 38,733 | 102,815 | 59,044 | 10,888 | 60,397 | 227,866 |
| Interest Earnings | 68,757 | 120,179 | 102,501 | 216,770 | 135,667 | 1,254,255 | 280,303 |
| All Other Revenues | 228,510 | 222,373 | 85,521 | 304,728 | 194,211 | 3,153,927 | 3,727,636 |
| Total Revenues | 2,594,159 | 4,025,300 | 3,663,782 | 7,630,437 | 3,014,230 | 15,777,102 | 15,697,365 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 731,087 | --- | --- | --- | 3,716,781 | 2,182,950 |
| Other Long-term Indebtedness | 175,000 | 566,169 | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | 371,500 | --- |
| Total Borrowing | 175,000 | 1,297,256 | --- | --- | --- | 4,088,281 | 2,182,950 |
| Other Financing Sources | 17,167 | 19,000 | --- | --- | --- | 36,168 | 372,769 |
| Transfers from Enterprise Funds | 598,600 | 43,000 | 382,500 | 60,000 | 450,000 | 200,000 | 1,428,513 |
| Transfers from Governmental Funds | 438,241 | 3,000 | 196,101 | 1,178,836 | 521,889 | 2,656,365 | 3,604,397 |
| Total Revenues & Other Financing Sources | 3,823,167 | 5,387,556 | 4,242,383 | 8,869,273 | 3,986,119 | 22,757,916 | 23,285,994 |
| Type of Public Service Enterprises (see footnote page) | L,W,S,E | L,W,S | L,W,S,O | W,S,O | W,S,R,E | W,S,O | W,S,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>MORA</i> | <i>MORRIS</i> | <i>MOUND</i> | <i>MOUNDS VIEW</i> | <i>MOUNTAIN IRON</i> | <i>NEW BRIGHTON</i> | <i>NEW HOPE</i> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| Class of City | 4 | 4 | 4 | 3 | 4 | 2 | 2 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 245,333 | 416,591 | 728,145 | 1,151,376 | 686,992 | 1,682,537 | 1,349,698 |
| - Capital Outlay | --- | 31,593 | --- | 142,044 | 597,461 | 439,552 | 216,766 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 444,840 | 595,314 | 869,663 | 1,327,617 | 371,218 | 1,878,432 | 2,885,499 |
| - Capital Outlay | 14,250 | 44,705 | 63,676 | 29,305 | 20,660 | 35,804 | 66,404 |
| Fire - Current Expenditures | 48,031 | 76,309 | 298,920 | 156,885 | 62,772 | 320,996 | 673,580 |
| - Capital Outlay | 4,180 | 30,012 | 49,915 | 20,585 | --- | --- | 36,187 |
| Other Public Safety - Current Expenditures | 34,364 | 76,916 | 232,175 | 2,563 | 10,349 | --- | 314,220 |
| - Capital Outlay | --- | 5,790 | --- | --- | --- | --- | --- |
| Streets & Highways - Maintenance | 192,012 | 392,761 | 569,643 | 431,935 | 453,701 | 718,117 | 900,574 |
| - Lighting | 22,319 | 60,459 | --- | 49,976 | --- | --- | 86,004 |
| - Construction | 29,456 | 307,538 | 243,843 | 660,788 | --- | 1,677,237 | 2,827,151 |
| - Other Capital Outlay | 89,532 | 110,921 | 57,658 | 23,624 | --- | 113,031 | 604,414 |
| Sanitation - Refuse Collection & Disposal | --- | 233,662 | --- | --- | --- | --- | 15,214 |
| - Other Sanitation | --- | --- | --- | 21,292 | --- | 160,972 | 155,983 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 163,463 | --- | --- | 101,644 | --- | --- |
| - Capital Outlay | --- | 468,861 | --- | --- | 10,000 | --- | --- |
| Parks & Recreation - Current Expenditures | 175,155 | 169,317 | 241,030 | 710,178 | 182,644 | 1,526,220 | 1,322,861 |
| - Capital Outlay | 314,803 | 411,254 | 45,661 | 976,024 | --- | 258,055 | 837,137 |
| Housing & Economic Development - Current Expenditures | 143,160 | 592,760 | 234,902 | 108,621 | 34,044 | 375,430 | 273,333 |
| - Capital Outlay | 1,116,657 | --- | --- | 127,511 | 222,580 | 1,791,155 | 2,378,110 |
| Conservation of Natural Resources - Current Expenditures | --- | 9,738 | --- | --- | --- | 142,922 | --- |
| - Capital Outlay | --- | --- | 236,199 | --- | --- | --- | --- |
| Airport - Current Expenditures | 36,556 | 45,898 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | 2,176 | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | 216,296 | --- | --- | 2,242 | --- | --- |
| - Capital Outlay | --- | 131,513 | --- | --- | --- | --- | --- |
| Unallocated Insurance | 42,099 | --- | --- | --- | 53,305 | --- | 67,146 |
| All Other Unallocated - Current Expenditures | 433,504 | 34,752 | 5,175 | 16,769 | 101,857 | --- | 128,424 |
| - Capital Outlay | 8,622 | --- | --- | --- | --- | --- | --- |
| Capital Outlay for Enterprise Funds | --- | --- | --- | --- | --- | 3,912,874 | 715,336 |
| Debt Service - Principal Payments | 181,700 | 351,109 | 230,000 | 1,301,561 | 75,000 | 2,378,318 | 2,120,000 |
| Debt Service - Interest and Fiscal Charges | 147,490 | 192,260 | 109,700 | 497,776 | 133,423 | 1,716,783 | 631,881 |
| <i>Total Current Expenditures</i> | 1,817,373 | 3,084,236 | 3,179,653 | 3,977,212 | 2,060,768 | 6,805,626 | 8,172,536 |
| <i>Total Capital Outlay</i> | 1,577,500 | 1,544,363 | 696,952 | 1,979,881 | 850,701 | 8,227,708 | 7,681,505 |
| <i>Total Debt Service</i> | 329,190 | 543,369 | 339,700 | 1,799,337 | 208,423 | 4,095,101 | 2,751,881 |
| Total Expenditures | 3,724,063 | 5,171,968 | 4,216,305 | 7,756,430 | 3,119,892 | 19,128,435 | 18,605,922 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | --- | --- | 48,000 | --- | --- | 220,893 |
| Transfers to Governmental Funds | 438,241 | 3,000 | 196,101 | 1,178,836 | 521,889 | 2,656,365 | 3,604,397 |
| Total Expenditures & Other Financing Uses | <u>4,162,304</u> | <u>5,174,968</u> | <u>4,412,406</u> | <u>8,983,266</u> | <u>3,641,781</u> | <u>21,784,800</u> | <u>22,431,212</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>NEW PRAGUE</i> | <i>NEW ULM</i> | <i>NEWPORT</i> | <i>NORTH BRANCH</i> | <i>NORTH MANKATO</i> | <i>NORTH OAKS</i> | <i>NORTH SAINT PAUL</i> |
|--|-----------------------|--------------------|------------------|-------------------------|--------------------------|-----------------------|-----------------------------|
| Class of City | 4 | 3 | 4 | 4 | 3 | 4 | 3 |
| Population (1999) Estimate | 4,320 | 14,142 | 3,731 | 6,772 | 11,844 | 3,907 | 12,836 |
| Taxable Tax Capacity | 767,193 | 5,729,793 | 2,590,723 | 3,351,777 | 7,112,422 | 7,682,468 | 7,115,873 |
| 1998 Net Tax Levy (Collectible in 1999) | 341,347 | 2,662,405 | 1,091,903 | 927,357 | 2,104,139 | 683,844 | 918,025 |
| Special Assessments Levy (Collectible in 1999) | 49,176 | 549,011 | 51,355 | 330,578 | 409,791 | --- | 135,491 |
| REVENUES | | | | | | | |
| Property Taxes | 1,114,157 | 2,811,756 | 1,304,113 | 957,143 | 2,120,739 | 698,529 | 1,277,631 |
| Tax Increments | 182,745 | 650,896 | 521,689 | 70,604 | --- | --- | 311,401 |
| Franchise Taxes | 16,185 | 50,388 | 12,400 | 23,357 | 24,329 | 37,673 | 123,285 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | 78,838 | --- | --- | 44,283 | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | --- |
| Special Assessments | 186,887 | 742,042 | 63,866 | 554,122 | 1,374,051 | 28,912 | 247,307 |
| Licenses and Permits | 108,175 | 133,374 | 83,429 | 272,323 | 196,608 | 187,947 | 172,310 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | --- | 348,511 | --- | --- | --- |
| All Other | 241,579 | 268,733 | 11,672 | 113,390 | 31,678 | --- | --- |
| State Grants | | | | | | | |
| Local Government Aid | 519,372 | 2,745,532 | 196,245 | 267,502 | 1,614,914 | --- | 833,407 |
| HACA/MHHC (Homestead Credit) | 309,441 | 686,753 | 254,131 | 221,316 | 612,380 | 93,093 | 260,748 |
| Local Performance Aid | 5,028 | 16,954 | --- | 7,361 | 14,143 | 9,522 | 15,475 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 2,871 | 27,006 | 3,267 | 3,796 | 9,374 | 308 | 12,251 |
| Highways | 7,509 | 873,556 | --- | 641,300 | 1,346,244 | --- | 774,040 |
| All Other | 70,350 | 430,427 | 130,340 | 50,213 | 112,728 | --- | 98,843 |
| County Grants | --- | 362,993 | --- | 8,000 | --- | 7,637 | 19,560 |
| Local Unit Grants | --- | 1,078,625 | --- | --- | --- | --- | 32,901 |
| Total Intergovernmental Revenues | 1,156,150 | 6,490,579 | 595,655 | 1,661,389 | 3,741,461 | 110,560 | 2,047,225 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 7,435 | 17,712 | 8,469 | 28,220 | 37,052 | --- | 3,348 |
| Public Safety | 24,029 | 19,410 | --- | 14,661 | 98,196 | --- | --- |
| Streets and Highways | 6,213 | 7,603 | --- | --- | 19,395 | --- | 13,020 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | 985 | --- | 53,794 |
| Libraries | --- | 2,716 | --- | --- | --- | --- | --- |
| Parks and Recreation | 29,707 | 330,820 | --- | --- | 59,034 | --- | 174,567 |
| Airport | --- | 41,183 | --- | --- | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | 21,976 | --- | --- | --- | --- | --- |
| All Other | 92,434 | 520,503 | --- | 9,860 | 407,232 | 86,815 | 250,000 |
| Total Fees and Service Charges | 159,818 | 961,923 | 8,469 | 52,741 | 621,894 | 86,815 | 494,729 |
| Fines and Forfeits | 16,085 | 96,271 | 44,521 | 19,763 | 29,982 | 12,072 | 68,063 |
| Interest Earnings | 228,402 | 447,266 | 227,881 | 127,154 | 204,260 | 42,881 | 196,412 |
| All Other Revenues | 153,449 | 827,785 | 95,418 | 204,922 | 364,293 | 99,955 | 248,984 |
| Total Revenues | 3,322,053 | 13,291,118 | 2,957,441 | 3,943,518 | 8,721,900 | 1,305,344 | 5,187,347 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 1,587,131 | 3,103,974 | 2,821,680 | 2,420,130 | --- | --- |
| Other Long-term Indebtedness | --- | --- | --- | 267,400 | 503,882 | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 1,587,131 | 3,103,974 | 3,089,080 | 2,924,012 | --- | --- |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 80,273 | 37,838 | --- | 27,170 | 447,986 | --- | 25,273 |
| Transfers from Governmental Funds | 1,100,327 | 1,232,794 | 650,265 | 167,427 | 907,737 | --- | 51,441 |
| Total Revenues & Other Financing Sources | 4,502,653 | 16,148,881 | 6,711,680 | 7,614,145 | 13,001,635 | 1,305,344 | 5,264,061 |
| Type of Public Service Enterprises (see footnote page) | W,S,E,O | W,S,E,O | W,S | L,W,S,E,O | W,S,R,O | --- | W,S,E,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>NEW PRAGUE</i> | <i>NEW ULM</i> | <i>NEWPORT</i> | <i>NORTH BRANCH</i> | <i>NORTH MANKATO</i> | <i>NORTH OAKS</i> | <i>NORTH SAINT PAUL</i> |
|--|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|
| Class of City | 4 | 3 | 4 | 4 | 3 | 4 | 3 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 452,007 | 1,559,367 | 522,988 | 521,171 | 708,455 | 230,066 | 471,089 |
| - Capital Outlay | --- | 9,137 | 18,180 | 42,418 | 14,462 | 1,382 | --- |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 611,469 | 1,233,522 | 585,334 | 463,528 | 830,443 | 303,263 | 1,304,674 |
| - Capital Outlay | 33,795 | 63,277 | 513 | --- | 135,200 | --- | 3,883 |
| Fire - Current Expenditures | 81,471 | 219,880 | 77,568 | 79,567 | 129,065 | 80,474 | 189,159 |
| - Capital Outlay | 397 | 11,313 | 23,328 | 3,308 | 11,614 | --- | 7,478 |
| Other Public Safety - Current Expenditures | 74,210 | --- | 23,233 | 204,067 | 189,182 | 115,265 | 89,181 |
| - Capital Outlay | --- | --- | 15,919 | 26,582 | 2,358 | --- | 2,100 |
| Streets & Highways - Maintenance | 319,325 | 1,096,472 | 274,183 | 308,158 | 945,402 | 18,290 | 659,109 |
| - Lighting | 36,953 | 77,593 | 23,721 | --- | 142,295 | 2,329 | 27,000 |
| - Construction | 598,582 | 1,494,846 | --- | 3,220,658 | 2,717,550 | --- | 154,125 |
| - Other Capital Outlay | 72,731 | 43,516 | 12,666 | 383,183 | 126,871 | --- | 19,702 |
| Sanitation - Refuse Collection & Disposal | --- | 60,351 | 1,768 | --- | --- | --- | --- |
| - Other Sanitation | --- | --- | 6,042 | --- | --- | 125,469 | 28,965 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | 3,750 |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 13,841 | 518,128 | 2,809 | 7,746 | 188,126 | --- | --- |
| - Capital Outlay | 125,072 | 72,453 | 2,695 | --- | 630,653 | --- | --- |
| Parks & Recreation - Current Expenditures | 144,085 | 1,387,129 | 150,355 | 69,468 | 580,267 | 15,122 | 580,721 |
| - Capital Outlay | 107,712 | 2,861,534 | 7,351 | 1,000 | 232,881 | --- | 32,857 |
| Housing & Economic Development - Current Expenditures | 108,256 | 699,783 | --- | 399,169 | 97,501 | --- | --- |
| - Capital Outlay | 131,000 | 65,063 | --- | --- | 1,559,871 | --- | 790,281 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | 81,953 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | 83,592 | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | --- | --- | 46,987 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | 86,018 | --- | --- | --- | 13,307 | 35,000 |
| All Other Unallocated - Current Expenditures | 38,250 | 194,169 | 122,090 | 51,664 | 178,601 | 83,380 | 17,867 |
| - Capital Outlay | --- | 34,312 | 50,813 | --- | --- | --- | --- |
| Capital Outlay for Enterprise Funds | --- | --- | 51,947 | --- | --- | --- | --- |
| Debt Service - Principal Payments | 234,350 | 2,923,987 | 268,197 | 968,691 | 1,894,277 | --- | 210,565 |
| Debt Service - Interest and Fiscal Charges | 238,207 | 799,041 | 364,011 | 451,684 | 1,108,399 | --- | 124,343 |
| <i>Total Current Expenditures</i> | 1,879,867 | 7,216,004 | 1,790,091 | 2,104,538 | 4,036,324 | 1,068,918 | 3,402,765 |
| <i>Total Capital Outlay</i> | 1,069,289 | 4,655,451 | 183,412 | 3,677,149 | 5,431,460 | 1,382 | 1,014,176 |
| <i>Total Debt Service</i> | 472,557 | 3,723,028 | 632,208 | 1,420,375 | 3,002,676 | --- | 334,908 |
| Total Expenditures | 3,421,713 | 15,594,483 | 2,605,711 | 7,202,062 | 12,470,460 | 1,070,300 | 4,751,849 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | 505,000 | --- | --- | --- | 770,000 |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 77,596 | 8,180 | --- | --- | --- | --- | --- |
| Transfers to Governmental Funds | 1,100,327 | 1,232,794 | 650,265 | 167,427 | 907,737 | --- | 51,441 |
| Total Expenditures & Other Financing Uses | <u>4,599,636</u> | <u>16,835,457</u> | <u>3,760,976</u> | <u>7,369,489</u> | <u>13,378,197</u> | <u>1,070,300</u> | <u>5,573,290</u> |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>NORTHFIELD</i> | <i>NORWOOD YOUNG AMERICA</i> | <i>OAK GROVE</i> | <i>OAK PARK HEIGHTS</i> | <i>OAKDALE</i> | <i>OLIVIA</i> | <i>ORONO</i> |
|--|---------------------|----------------------------------|----------------------|-----------------------------|-------------------|------------------|------------------|
| Class of City | 3 | 4 | 4 | 4 | 3 | 4 | 4 |
| Population (1999) Estimate | 16,457 | 3,008 | 6,745 | 4,015 | 26,331 | 2,613 | 7,728 |
| Taxable Tax Capacity | 8,271,724 | 1,732,320 | 4,343,107 | 6,076,917 | 15,647,292 | 817,464 | 14,878,852 |
| 1998 Net Tax Levy (Collectible in 1999) | 2,635,455 | 400,123 | 1,041,691 | 1,318,341 | 3,227,483 | 372,453 | 2,248,145 |
| Special Assessments Levy (Collectible in 1999) | 88,439 | 49,122 | 187,639 | 387,717 | 1,244,347 | 68,659 | 454,848 |
| REVENUES | | | | | | | |
| Property Taxes | 2,955,128 | 547,515 | 1,267,420 | 1,416,954 | 4,104,866 | 321,514 | 2,212,541 |
| Tax Increments | 256,816 | --- | --- | 13,945 | 2,100,079 | 159,901 | --- |
| Franchise Taxes | 110,413 | --- | 32,115 | --- | 64,095 | 8,087 | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | 61,454 | --- | --- | --- | --- | 5,515 | --- |
| Gravel and Gambling Taxes | --- | --- | --- | 826 | --- | --- | --- |
| Special Assessments | 1,449,333 | 59,628 | 266,948 | 675,218 | 1,679,281 | 113,017 | 439,549 |
| Licenses and Permits | 408,165 | 41,846 | 166,858 | 227,693 | 620,066 | 14,427 | 324,618 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | --- | --- | --- | --- | --- |
| All Other | 126,439 | --- | --- | 36,802 | 94,916 | 47,637 | 49,534 |
| State Grants | | | | | | | |
| Local Government Aid | 1,653,179 | 213,847 | 210,851 | --- | 570,459 | 617,466 | --- |
| HACA/MHHC (Homestead Credit) | 719,615 | 152,700 | 120,887 | 74,983 | 956,921 | 80,319 | 302,528 |
| Local Performance Aid | 19,436 | 3,610 | 7,793 | 4,884 | 34,885 | --- | 9,289 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 58,139 | 2,087 | 2,060 | 2,040 | 14,941 | 4,092 | 7,219 |
| Highways | 680,310 | 6,477 | 113,613 | --- | 648,571 | 4,002 | 726,936 |
| All Other | 300,909 | 112,491 | 20,137 | 57,968 | 263,430 | 70,129 | 108,667 |
| County Grants | 210,656 | 7,220 | 21,817 | 14,691 | 135,435 | --- | 17,801 |
| Local Unit Grants | 39,300 | --- | --- | --- | 32,000 | --- | --- |
| Total Intergovernmental Revenues | 3,807,983 | 498,432 | 497,158 | 191,368 | 2,751,558 | 823,645 | 1,221,974 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 443,120 | 2,781 | 7,612 | 204,429 | 749,312 | --- | 306,262 |
| Public Safety | 53,760 | 36,480 | 21,210 | --- | 47,867 | 13,025 | 798,357 |
| Streets and Highways | 437,509 | --- | --- | --- | 58,379 | 4,084 | --- |
| Sanitation (Refuse Collection) | --- | --- | 10,043 | 25,718 | 371,076 | --- | 66,047 |
| Libraries | 130,109 | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | 279,551 | 3,340 | 2,185 | 665 | 249,787 | 10,659 | 161,385 |
| Airport | --- | --- | --- | --- | --- | --- | --- |
| Transit | 37,816 | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | 2,400 | --- | --- | --- | --- | --- |
| All Other | 2,485 | --- | 8,997 | 67,286 | 133,362 | --- | --- |
| Total Fees and Service Charges | 1,384,350 | 45,001 | 50,047 | 298,098 | 1,609,783 | 27,768 | 1,332,051 |
| Fines and Forfeits | 122,036 | 4,588 | 20,911 | 58,886 | 143,199 | 7,035 | 128,697 |
| Interest Earnings | 671,731 | 173,761 | 198,804 | 302,676 | 669,015 | 62,949 | 442,797 |
| All Other Revenues | 1,383,431 | 121,013 | 40,319 | 1,244,807 | 904,047 | 148,973 | 258,609 |
| Total Revenues | 12,610,840 | 1,491,784 | 2,540,580 | 4,430,471 | 14,645,989 | 1,692,831 | 6,360,836 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 3,005,060 | --- | 349,000 | --- | 1,565,074 | --- | 1,144,790 |
| Other Long-term Indebtedness | 784,320 | 35,000 | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 3,789,380 | 35,000 | 349,000 | --- | 1,565,074 | --- | 1,144,790 |
| Other Financing Sources | --- | --- | --- | --- | --- | --- | 16,391 |
| Transfers from Enterprise Funds | 1,120,445 | --- | --- | 124,225 | 227,554 | 353,000 | --- |
| Transfers from Governmental Funds | 1,011,354 | --- | 493,036 | 514,000 | 1,791,846 | 112,391 | 236,804 |
| Total Revenues & Other Financing Sources | 18,532,019 | 1,526,784 | 3,382,616 | 5,068,696 | 18,230,463 | 2,158,222 | 7,758,821 |
| Type of Public Service Enterprises (see footnote page) | L, W, S, R, H, N, O | W, S, O | W, S | W, S, O | L, W, S, E, O | W, S, O | W, S, O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>NORTHFIELD</i> | <i>NORWOOD YOUNG AMERICA</i> | <i>OAK GROVE</i> | <i>OAK PARK HEIGHTS</i> | <i>OAKDALE</i> | <i>OLIVIA</i> | <i>ORONO</i> |
|--|-------------------|----------------------------------|----------------------|-----------------------------|-------------------|------------------|------------------|
| Class of City | 3 | 4 | 4 | 4 | 3 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,657,947 | 268,854 | 544,976 | 772,729 | 2,114,415 | 249,172 | 832,621 |
| - Capital Outlay | 28,668 | 11,172 | 94,529 | 4,333 | 483,602 | 8,956 | 170,011 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,815,295 | 60,970 | 138,289 | 715,540 | 2,505,658 | 286,595 | 1,355,192 |
| - Capital Outlay | 1,545,656 | --- | --- | 33,362 | 25,843 | 20,217 | 110,500 |
| Fire - Current Expenditures | 246,815 | 103,587 | 123,684 | 83,019 | 535,813 | 55,705 | 260,690 |
| - Capital Outlay | 13,091 | 23,514 | 130,875 | --- | 2,000 | --- | 41,020 |
| Other Public Safety - Current Expenditures | 160,309 | 24,458 | 79,121 | 89,084 | 198,989 | 1,058 | 407,768 |
| - Capital Outlay | 16,875 | --- | --- | --- | --- | --- | 2,296 |
| Streets & Highways - Maintenance | 993,693 | 165,360 | 224,168 | 113,809 | 762,093 | 236,232 | 464,071 |
| - Lighting | 125,394 | 31,462 | --- | 45,439 | --- | 18,084 | 15,646 |
| - Construction | 3,428,491 | 68,979 | 332,978 | 1,978,833 | 4,168,683 | 534,429 | 614,994 |
| - Other Capital Outlay | 91,341 | 10,336 | 30,475 | 3,426 | 10,384 | 128,219 | 156,857 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | --- | --- | 41,846 | 21,722 | --- | --- | 69,773 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 652,823 | 2,899 | --- | --- | --- | 48,031 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | 9,837 | --- |
| Parks & Recreation - Current Expenditures | 930,307 | 165,602 | 48,252 | 84,772 | 877,639 | 118,404 | 62,668 |
| - Capital Outlay | 2,992,319 | 101,608 | 25,374 | 17,380 | 246,243 | 7,261 | 273,415 |
| Housing & Economic Development - Current Expenditures | 471,326 | --- | --- | 124,331 | --- | 74,810 | --- |
| - Capital Outlay | 1,652,924 | --- | --- | 479 | --- | 45,158 | --- |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | 22,992 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | 45,323 | --- |
| Transit - Current Expenditures | 201,650 | --- | --- | --- | 28,094 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | 83,412 | --- | --- | --- | --- | --- | --- |
| All Other Unallocated - Current Expenditures | 198,234 | 32,863 | --- | 113,963 | --- | 7,698 | 286,239 |
| - Capital Outlay | --- | --- | --- | 90,695 | --- | --- | 21,276 |
| Capital Outlay for Enterprise Funds | --- | --- | 18,479 | 1,289,287 | --- | --- | 692,348 |
| Debt Service - Principal Payments | 1,695,334 | 230,000 | 162,410 | 375,000 | 4,305,000 | 283,682 | 515,000 |
| Debt Service - Interest and Fiscal Charges | 630,550 | 102,581 | 63,321 | 178,496 | 1,225,607 | 220,953 | 492,412 |
| <i>Total Current Expenditures</i> | <i>7,537,205</i> | <i>856,055</i> | <i>1,200,336</i> | <i>2,164,408</i> | <i>7,022,701</i> | <i>1,118,781</i> | <i>3,754,668</i> |
| <i>Total Capital Outlay</i> | <i>9,769,365</i> | <i>215,609</i> | <i>632,710</i> | <i>3,417,795</i> | <i>4,936,755</i> | <i>799,400</i> | <i>2,082,717</i> |
| <i>Total Debt Service</i> | <i>2,325,884</i> | <i>332,581</i> | <i>225,731</i> | <i>553,496</i> | <i>5,530,607</i> | <i>504,635</i> | <i>1,007,412</i> |
| Total Expenditures | 19,632,454 | 1,404,245 | 2,058,777 | 6,135,699 | 17,490,063 | 2,422,816 | 6,844,797 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 160,000 | 27,321 | --- | 65,000 | --- | 224,632 | --- |
| Transfers to Governmental Funds | 1,011,354 | --- | 493,036 | 514,000 | 1,791,846 | 112,391 | 236,804 |
| Total Expenditures & Other Financing Uses | 20,803,808 | 1,431,566 | 2,551,813 | 6,714,699 | 19,281,909 | 2,759,839 | 7,081,601 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>OSSEO</i> | <i>OTSEGO</i> | <i>OWATONNA</i> | <i>PARK RAPIDS</i> | <i>PINE CITY</i> | <i>PIPESTONE</i> | <i>PLAINVIEW</i> |
|--|------------------|------------------|-------------------|------------------------|----------------------|------------------|------------------|
| Class of City | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| Population (1999) Estimate | 2,641 | 6,690 | 21,599 | 3,074 | 2,831 | 4,503 | 3,008 |
| Taxable Tax Capacity | 1,875,871 | 2,655,747 | 12,719,035 | 1,758,045 | 1,487,530 | 1,340,261 | 1,201,454 |
| 1998 Net Tax Levy (Collectible in 1999) | 530,469 | 827,610 | 3,364,555 | 509,112 | 380,704 | 717,951 | 407,629 |
| Special Assessments Levy (Collectible in 1999) | 349,322 | 186,973 | 7,730 | 192,347 | 3,747 | 56,244 | 19,256 |
| REVENUES | | | | | | | |
| Property Taxes | 648,321 | 808,087 | 3,481,793 | 515,487 | 362,796 | 727,422 | 440,593 |
| Tax Increments | 355,456 | --- | 741,407 | 307,730 | 41,317 | 347,876 | 40,246 |
| Franchise Taxes | --- | 18,718 | 146,165 | 23,601 | 12,971 | 25,924 | 15,243 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | 147,505 | 61,433 | --- | 25,818 | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | --- |
| Special Assessments | 417,512 | 239,324 | 2,088,083 | 242,362 | 1,039 | 74,369 | 30,108 |
| Licenses and Permits | 31,595 | 178,495 | 382,362 | 64,844 | 45,842 | 71,878 | 16,711 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 24,448 | --- | --- | --- | --- | --- | --- |
| All Other | 12,574 | --- | 412,681 | 25,122 | 2,500 | 16,430 | 28,021 |
| State Grants | | | | | | | |
| Local Government Aid | 78,177 | 110,576 | 3,078,628 | 489,429 | 390,220 | 909,931 | 393,950 |
| HACA/MHHC (Homestead Credit) | 133,317 | 153,279 | 1,171,004 | 77,474 | 115,965 | 214,012 | 134,880 |
| Local Performance Aid | 3,179 | 7,808 | 25,332 | --- | 3,377 | 5,476 | 3,544 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 836 | 1,872 | 46,748 | 3,521 | 2,846 | 3,755 | 2,295 |
| Highways | --- | 1,002,046 | 794,571 | --- | --- | 27,365 | --- |
| All Other | 34,162 | 16,352 | 982,211 | 255,669 | 34,816 | 89,560 | 97,535 |
| County Grants | --- | --- | 705,055 | --- | --- | --- | 41,926 |
| Local Unit Grants | 4,768 | --- | 139,552 | --- | 2,459 | 8,500 | --- |
| Total Intergovernmental Revenues | 291,461 | 1,291,933 | 7,355,782 | 851,215 | 552,183 | 1,275,029 | 702,151 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 30,118 | 36,701 | 102,557 | 30,368 | --- | 7,943 |
| Public Safety | --- | 93,563 | 80,344 | 73,585 | 116,181 | 23,566 | 91,880 |
| Streets and Highways | --- | --- | 309,069 | 9,595 | 6,519 | 5,019 | --- |
| Sanitation (Refuse Collection) | --- | 7,194 | --- | --- | --- | --- | --- |
| Libraries | --- | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | --- | 111,156 | 1,144,229 | --- | 2,002 | 241,047 | 28,545 |
| Airport | --- | --- | --- | 39,583 | --- | 33,762 | --- |
| Transit | --- | --- | --- | --- | --- | 30,243 | --- |
| Cemetery | --- | --- | --- | --- | 16,230 | 29,325 | 6,025 |
| All Other | --- | 363,264 | 867,909 | 850,789 | --- | 40,473 | --- |
| Total Fees and Service Charges | --- | 605,295 | 2,438,252 | 1,076,109 | 171,300 | 403,435 | 134,393 |
| Fines and Forfeits | 111,909 | --- | 216,453 | 39,880 | 9,007 | 36,029 | 16,503 |
| Interest Earnings | 174,707 | 262,929 | 546,688 | 120,888 | 114,759 | 100,940 | 99,912 |
| All Other Revenues | 176,984 | 552,982 | 1,533,164 | 52,062 | 197,272 | 109,023 | 637,235 |
| Total Revenues | 2,207,945 | 3,957,763 | 19,077,654 | 3,355,611 | 1,508,486 | 3,197,743 | 2,133,095 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 4,317,967 | 3,490,000 | --- | --- | 725,000 | --- |
| Other Long-term Indebtedness | --- | --- | 505,800 | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 4,317,967 | 3,995,800 | --- | --- | 725,000 | --- |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | 12,653 | --- | 170,000 | 413,028 | 30,000 | 193,508 | 146,000 |
| Transfers from Governmental Funds | 234,580 | 189,600 | 1,046,046 | 28,647 | 380,336 | 204,796 | 302,000 |
| Total Revenues & Other Financing Sources | 2,455,178 | 8,465,330 | 24,289,500 | 3,798,086 | 1,918,822 | 4,392,339 | 2,581,095 |
| Type of Public Service Enterprises (see footnote page) | W,S,R | W | W,S,E,O | L,W,S | L,W,S | L,W,S,R | L,W,S |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>OSSEO</i> | <i>OTSEGO</i> | <i>OWATONNA</i> | <i>PARK RAPIDS</i> | <i>PINE CITY</i> | <i>PIPESTONE</i> | <i>PLAINVIEW</i> |
|--|------------------|------------------|-------------------|------------------------|----------------------|------------------|------------------|
| Class of City | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 281,983 | 500,602 | 1,358,965 | 497,700 | 367,187 | 369,990 | 236,772 |
| - Capital Outlay | 73,118 | 7,486 | 105,115 | 160,109 | 2,995 | -- | -- |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 329,148 | 128,523 | 2,171,503 | 402,720 | 143,080 | 357,407 | 393,375 |
| - Capital Outlay | 35,149 | -- | 574,162 | 33,158 | -- | -- | 28,487 |
| Fire - Current Expenditures | 90,400 | 64,271 | 780,660 | 90,496 | 111,012 | 115,732 | 65,229 |
| - Capital Outlay | 2,881 | -- | 39,927 | 4,394 | 6,060 | 149,078 | 2,187 |
| Other Public Safety - Current Expenditures | 4,470 | 90,833 | 385,237 | 45,288 | 49,259 | -- | 13,971 |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Streets & Highways - Maintenance | 124,529 | 235,139 | 2,012,414 | 294,119 | 244,854 | 377,302 | 171,241 |
| - Lighting | 27,621 | 12,653 | -- | 26,690 | 31,022 | 70,906 | 25,259 |
| - Construction | 13,920 | 7,650,769 | 2,910,831 | -- | 40,000 | 164,936 | -- |
| - Other Capital Outlay | 22,577 | 22,185 | 179,953 | 78,207 | -- | 3,414 | 97,450 |
| Sanitation - Refuse Collection & Disposal | -- | -- | -- | -- | -- | -- | -- |
| - Other Sanitation | -- | 41,113 | -- | -- | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Health - Current Expenditures | -- | -- | -- | -- | 108 | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | -- | -- | 882,881 | 43,157 | 7,112 | 52,000 | 84,112 |
| - Capital Outlay | -- | -- | 6,783 | -- | -- | -- | 37,208 |
| Parks & Recreation - Current Expenditures | 47,460 | 44,543 | 2,187,918 | 61,651 | 68,562 | 471,717 | 147,325 |
| - Capital Outlay | -- | -- | 2,131,384 | 60,263 | 50,000 | 76,573 | -- |
| Housing & Economic Development - Current Expenditures | 10,100 | -- | 753,288 | 41,380 | 710 | 92,216 | 73,956 |
| - Capital Outlay | 181,834 | -- | 103,445 | -- | 6,570 | -- | 31,770 |
| Conservation of Natural Resources - Current Expenditures | -- | -- | -- | 8,280 | -- | -- | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | -- | -- |
| Airport - Current Expenditures | -- | -- | 151,492 | 104,787 | 2,514 | 37,109 | -- |
| - Capital Outlay | -- | -- | 744,411 | 204,995 | -- | -- | -- |
| Transit - Current Expenditures | -- | 3,195 | -- | 20,617 | 9,534 | 105,678 | -- |
| - Capital Outlay | -- | -- | -- | -- | -- | 48,320 | -- |
| Unallocated Insurance | -- | -- | 999,915 | -- | -- | 12,851 | -- |
| All Other Unallocated - Current Expenditures | 2,375 | -- | -- | -- | 12,128 | 56,163 | 26,366 |
| - Capital Outlay | 290,834 | -- | -- | 75,991 | 20,400 | 6,073 | 38,059 |
| Capital Outlay for Enterprise Funds | -- | -- | 12,995 | 53,922 | -- | -- | -- |
| Debt Service - Principal Payments | 380,000 | 150,000 | 1,423,759 | 773,360 | 128,000 | 601,018 | 780,000 |
| Debt Service - Interest and Fiscal Charges | 478,503 | 347,804 | 704,591 | 506,234 | 86,630 | 404,193 | 84,920 |
| <i>Total Current Expenditures</i> | 918,086 | 1,120,872 | 11,684,273 | 1,636,885 | 1,047,082 | 2,119,071 | 1,237,606 |
| <i>Total Capital Outlay</i> | 620,313 | 7,680,440 | 6,809,006 | 671,039 | 126,025 | 448,394 | 235,161 |
| <i>Total Debt Service</i> | 858,503 | 497,804 | 2,128,350 | 1,279,594 | 214,630 | 1,005,211 | 864,920 |
| Total Expenditures | 2,396,902 | 9,299,116 | 20,621,629 | 3,587,518 | 1,387,737 | 3,572,676 | 2,337,687 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | -- | -- | -- | -- | -- | -- | -- |
| Other Financing Uses | -- | -- | -- | -- | -- | -- | -- |
| Transfers to Enterprise Funds | -- | -- | -- | -- | -- | 86,419 | -- |
| Transfers to Governmental Funds | 234,580 | 189,600 | 1,046,046 | 28,647 | 380,336 | 204,796 | 302,000 |
| Total Expenditures & Other Financing Uses | 2,631,482 | 9,488,716 | 21,667,675 | 3,616,165 | 1,768,073 | 3,863,891 | 2,639,687 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>PLYMOUTH</i> | <i>PRINCETON</i> | <i>PRIOR LAKE</i> | <i>PROCTOR</i> | <i>RAMSEY</i> | <i>RED WING</i> | <i>REDWOOD FALLS</i> |
|--|-------------------|------------------|-----------------------|------------------|-------------------|---------------------|--------------------------|
| Class of City | 2 | 4 | 3 | 4 | 3 | 3 | 4 |
| Population (1999) Estimate | 64,313 | 3,995 | 15,100 | 3,000 | 18,833 | 15,883 | 5,220 |
| Taxable Tax Capacity | 78,333,974 | 1,879,481 | 11,678,944 | 1,014,090 | 10,747,217 | 23,512,254 | 2,029,382 |
| 1998 Net Tax Levy (Collectible in 1999) | 11,053,138 | 895,759 | 3,567,460 | 371,603 | 2,051,629 | 8,897,930 | 933,178 |
| Special Assessments Levy (Collectible in 1999) | 1,958,831 | 155,472 | 335,715 | 52,083 | 302,127 | 431,913 | 34,952 |
| REVENUES | | | | | | | |
| Property Taxes | 12,158,692 | 913,679 | 4,795,837 | 383,135 | 2,481,356 | 8,852,734 | 836,546 |
| Tax Increments | 321,479 | 242,140 | 185,056 | 147,303 | 2,014,278 | 1,003,552 | 192,047 |
| Franchise Taxes | --- | --- | 108,649 | 15,355 | --- | 87,150 | 37,647 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | 27,450 | --- | --- | 33,401 |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | --- |
| Special Assessments | 2,795,211 | 239,773 | 877,863 | 54,445 | 452,623 | 771,648 | 46,624 |
| Licenses and Permits | 2,485,570 | 103,451 | 480,713 | 29,660 | 320,837 | 298,726 | 63,814 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 266,965 | --- | --- | --- | --- | --- | --- |
| All Other | 1,441,021 | --- | 102,507 | 9,433 | 56,531 | 2,778,601 | 23,294 |
| State Grants | | | | | | | |
| Local Government Aid | --- | 426,496 | 21,552 | 498,772 | 353,729 | 4,673 | 965,142 |
| HACA/MHHC (Homestead Credit) | 1,843,946 | 182,561 | 905,150 | 203,610 | 506,547 | 1,195,358 | 305,294 |
| Local Performance Aid | 74,616 | 4,723 | 17,339 | 3,661 | 21,036 | 19,123 | 6,293 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 46,993 | 5,874 | 11,905 | 2,817 | 5,568 | 21,152 | 29,038 |
| Highways | 1,798,533 | --- | 110,513 | --- | 85,000 | 598,672 | 67,751 |
| All Other | 3,029,880 | 94,900 | 264,962 | 62,247 | 102,367 | 2,273,324 | 238,773 |
| County Grants | --- | --- | 7,025 | --- | 2,877 | 121,958 | --- |
| Local Unit Grants | --- | --- | 342,573 | 2,840 | --- | --- | 29,914 |
| Total Intergovernmental Revenues | 8,501,954 | 714,554 | 1,783,526 | 783,380 | 1,133,655 | 7,012,861 | 1,665,499 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 729,037 | --- | 419,504 | 18,323 | 146,186 | 420,704 | 7,522 |
| Public Safety | 139,422 | 135,117 | 116,527 | 33,630 | 9,741 | 1,389,108 | 52,761 |
| Streets and Highways | --- | 15,096 | 101,456 | 518 | 39,258 | --- | --- |
| Sanitation (Refuse Collection) | --- | 7,645 | --- | --- | --- | 733,247 | --- |
| Libraries | --- | 1,574 | --- | --- | --- | 28,673 | --- |
| Parks and Recreation | 1,614,359 | 1,870 | 591,887 | 10,120 | 23,810 | 220,242 | 115,465 |
| Airport | --- | 20,475 | --- | --- | --- | 24,584 | 27,493 |
| Transit | --- | --- | --- | --- | --- | 43,833 | --- |
| Cemetery | 230 | 22,731 | --- | --- | --- | 51,777 | --- |
| All Other | --- | 36,791 | 575,889 | --- | 127 | 525,458 | 6,783 |
| Total Fees and Service Charges | 2,483,048 | 241,299 | 1,805,263 | 62,591 | 219,122 | 3,437,626 | 210,024 |
| Fines and Forfeits | 616,893 | 36,627 | 110,309 | 31,393 | 46,018 | 106,580 | 51,361 |
| Interest Earnings | 1,666,317 | 114,557 | 1,006,865 | 44,658 | 560,615 | 618,435 | 265,141 |
| All Other Revenues | 2,647,878 | 598,917 | 459,410 | 20,365 | 500,379 | 889,961 | 388,202 |
| Total Revenues | 33,677,042 | 3,204,997 | 11,613,491 | 1,599,735 | 7,728,883 | 23,079,273 | 3,790,306 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | --- | 2,570,545 | 206,167 | 2,836,798 | 9,370,957 | 889,200 |
| Other Long-term Indebtedness | --- | 788,010 | --- | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 788,010 | 2,570,545 | 206,167 | 2,836,798 | 9,370,957 | 889,200 |
| Other Financing Sources | --- | 52,500 | --- | 175,409 | 11,567 | --- | --- |
| Transfers from Enterprise Funds | 680,907 | 22,500 | 440,359 | 4,000 | 420,709 | 826,176 | 221,813 |
| Transfers from Governmental Funds | 12,085,534 | 192,797 | 1,887,744 | 4,286 | 4,003,325 | 4,201,528 | 2,311,647 |
| Total Revenues & Other Financing Sources | 46,443,483 | 4,260,804 | 16,512,139 | 1,989,597 | 15,001,282 | 37,477,934 | 7,212,966 |
| Type of Public Service Enterprises (see footnote page) | W,S,O | L,W,S,R,E,O | W,S,O | L,W,S,E,O | W,S,O | W,S,R,O | L,W,S,H,E,O |

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TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>PLYMOUTH</i> | <i>PRINCETON</i> | <i>PRIOR LAKE</i> | <i>PROCTOR</i> | <i>RAMSEY</i> | <i>RED WING</i> | <i>REDWOOD FALLS</i> |
|--|-------------------|------------------|-------------------|------------------|-------------------|-------------------|----------------------|
| Class of City | 2 | 4 | 3 | 4 | 3 | 3 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 3,397,974 | 393,367 | 1,561,598 | 334,552 | 1,196,992 | 1,675,850 | 710,492 |
| - Capital Outlay | 994,400 | 5,358 | 28,457 | 7,730 | 27,278 | --- | 2,075 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 5,266,740 | 461,978 | 1,604,751 | 410,204 | 1,108,264 | 3,226,807 | 650,591 |
| - Capital Outlay | 4,373 | 43,508 | 61,027 | 29,748 | 2,592 | 68,104 | 60,544 |
| Fire - Current Expenditures | 1,141,517 | 155,276 | 248,308 | 32,380 | 248,360 | 997,369 | 116,422 |
| - Capital Outlay | 2,500 | 68,827 | --- | 5,568 | 75,370 | --- | 20,845 |
| Other Public Safety - Current Expenditures | 58,911 | 37,441 | 271,026 | 13,267 | 185,247 | 233,153 | 151,518 |
| - Capital Outlay | 5,000 | 750 | --- | --- | --- | --- | 11,452 |
| Streets & Highways - Maintenance | 2,334,663 | 317,213 | 785,491 | 159,930 | 970,901 | 1,529,027 | 479,951 |
| - Lighting | 558,162 | --- | 91,345 | 1,732 | --- | --- | --- |
| - Construction | 4,202,536 | 1,038,446 | 829,408 | 176,401 | 2,162,840 | 1,389,184 | 177,939 |
| - Other Capital Outlay | 903 | 1,054 | 196,539 | 1,763 | 326,887 | 291,330 | --- |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | 16,096 | --- |
| - Other Sanitation | --- | 2,504 | --- | --- | 314 | 13,479 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | 2,194,529 | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 18,121 | 16,782 | --- | --- | 765,411 | 203,248 |
| - Capital Outlay | --- | --- | 2,098,590 | --- | --- | --- | 44,167 |
| Parks & Recreation - Current Expenditures | 3,380,282 | 102,492 | 1,118,376 | 70,959 | 494,687 | 1,809,454 | 505,771 |
| - Capital Outlay | 6,535,118 | 14,513 | 3,501,221 | 21,712 | 72,234 | 2,464,471 | 386,750 |
| Housing & Economic Development - Current Expenditures | 2,629,074 | 23,568 | 119,245 | 94,021 | 697,400 | 2,368,353 | 97,490 |
| - Capital Outlay | 727,495 | 230,361 | --- | 150,000 | 1,812,023 | --- | --- |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | 13,938 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | 74,802 | 78,926 |
| - Capital Outlay | --- | --- | --- | --- | --- | 2,908,497 | 175,467 |
| Transit - Current Expenditures | 2,074,794 | --- | 379,950 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | --- | --- | --- | 95,488 | --- | --- | --- |
| All Other Unallocated - Current Expenditures | 219,448 | 33,319 | 22,684 | --- | 183,553 | 1,128,959 | 3,471 |
| - Capital Outlay | 57,363 | 36,791 | 26,419 | --- | 223,482 | 3,859,349 | --- |
| Capital Outlay for Enterprise Funds | 534,493 | --- | 467,858 | --- | --- | --- | --- |
| Debt Service - Principal Payments | 3,405,000 | 415,000 | 1,800,000 | 70,000 | 430,000 | 1,426,619 | 212,483 |
| Debt Service - Interest and Fiscal Charges | 396,358 | 258,635 | 1,030,006 | 83,732 | 343,205 | 487,005 | 132,453 |
| <i>Total Current Expenditures</i> | <i>21,061,565</i> | <i>1,545,279</i> | <i>6,219,556</i> | <i>1,212,533</i> | <i>5,099,656</i> | <i>13,838,760</i> | <i>2,997,880</i> |
| <i>Total Capital Outlay</i> | <i>13,064,181</i> | <i>1,439,608</i> | <i>7,209,519</i> | <i>392,922</i> | <i>4,702,706</i> | <i>13,175,464</i> | <i>879,239</i> |
| <i>Total Debt Service</i> | <i>3,801,358</i> | <i>673,635</i> | <i>2,830,006</i> | <i>153,732</i> | <i>773,205</i> | <i>1,913,624</i> | <i>344,936</i> |
| Total Expenditures | 37,927,104 | 3,658,522 | 16,259,081 | 1,759,187 | 10,575,567 | 28,927,848 | 4,222,055 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 317,871 | 9,000 | --- | --- | --- | 329,881 | --- |
| Transfers to Governmental Funds | 12,085,534 | 192,797 | 1,887,744 | 4,286 | 4,003,325 | 4,201,528 | 2,311,647 |
| Total Expenditures & Other Financing Uses | 50,330,509 | 3,860,319 | 18,146,825 | 1,763,473 | 14,578,892 | 33,459,257 | 6,533,702 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>RICHFIELD</i> | <i>ROBBINSDALE</i> | <i>ROCHESTER</i> | <i>ROCKFORD</i> | <i>ROSEMOUNT</i> | <i>ROSEVILLE</i> | <i>SAINT ANTHONY</i> |
|--|-------------------|--------------------|-------------------|------------------|-------------------|-------------------|----------------------|
| Class of City | 2 | 3 | 2 | 4 | 4 | 2 | 4 |
| Population (1999) Estimate | 34,289 | 14,079 | 82,019 | 3,471 | 13,544 | 34,548 | 8,435 |
| Taxable Tax Capacity | 21,393,431 | 7,416,815 | 52,080,784 | 1,205,678 | 10,638,953 | 31,735,145 | 5,713,563 |
| 1998 Net Tax Levy (Collectible in 1999) | 5,048,565 | 1,551,887 | 16,088,873 | 435,990 | 3,958,449 | 5,798,608 | 1,553,597 |
| Special Assessments Levy (Collectible in 1999) | 560,346 | 223,878 | 796,970 | 263,906 | 759,544 | 1,009,307 | 61,333 |
| REVENUES | | | | | | | |
| Property Taxes | 6,331,382 | 2,206,294 | 15,990,059 | 558,327 | 4,373,208 | 6,378,973 | 1,903,543 |
| Tax Increments | 4,507,719 | 1,435,158 | 3,524,237 | 203,312 | 449,519 | 6,362,839 | 1,007,366 |
| Franchise Taxes | 208,230 | --- | 306,074 | --- | 125,757 | 294,427 | 82,440 |
| Local Sales Tax | --- | --- | 7,202,706 | --- | --- | --- | --- |
| Hotel/Motel Taxes | 195,904 | --- | 1,914,034 | --- | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | --- | 7,003 | 66,932 | --- |
| Special Assessments | 714,884 | 154,752 | 1,893,057 | 355,568 | 3,679,095 | 1,049,909 | 115,770 |
| Licenses and Permits | 1,033,282 | 295,304 | 2,588,584 | 134,952 | 623,463 | 1,572,052 | 110,457 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | 200,199 | 59,111 | 504,528 | --- | --- | --- | --- |
| All Other | 1,269,344 | 27,110 | 3,640,780 | --- | 21,250 | 173,946 | 1,433,612 |
| State Grants | | | | | | | |
| Local Government Aid | 3,501,650 | 1,713,495 | 6,603,649 | 264,662 | 381,988 | 8,723 | 149,962 |
| HACA/MHHC (Homestead Credit) | 1,896,086 | 896,616 | 4,349,319 | 144,284 | 573,480 | 1,751,836 | 341,104 |
| Local Performance Aid | 41,740 | 17,169 | 94,784 | 3,938 | 15,466 | 41,406 | 10,202 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 46,842 | 15,819 | 87,758 | 1,364 | 12,889 | 24,435 | 7,197 |
| Highways | 475,380 | 15,090 | 2,835,424 | --- | 695,045 | 480,222 | 149,243 |
| All Other | 10,573,438 | 137,717 | 4,911,904 | 30,688 | 365,500 | 996,376 | 116,066 |
| County Grants | 250,993 | --- | 947,533 | 9,152 | 11,619 | 514 | 33,464 |
| Local Unit Grants | --- | 810,866 | 49,134 | --- | 35,091 | 75,910 | 24,825 |
| Total Intergovernmental Revenues | 18,255,672 | 3,692,993 | 24,024,813 | 454,088 | 2,112,328 | 3,553,368 | 2,265,675 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 359,535 | 103,589 | 128,008 | 37,164 | 428,162 | 1,611,836 | 6,745 |
| Public Safety | 316,095 | 28,726 | 1,134,903 | --- | 53,702 | 80,850 | 579,926 |
| Streets and Highways | --- | --- | 256,689 | --- | 150 | 58,090 | 186,440 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | 2,982 |
| Libraries | --- | --- | 136,879 | --- | --- | --- | --- |
| Parks and Recreation | 216,780 | 214,878 | 4,328,122 | 51,600 | 435,978 | 1,530,424 | 143,800 |
| Airport | --- | --- | 1,724,006 | --- | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | --- | --- | --- | --- | 116,200 | --- | --- |
| Total Fees and Service Charges | 892,410 | 347,193 | 7,708,607 | 88,764 | 1,034,192 | 3,281,200 | 919,893 |
| Fines and Forfeits | 233,672 | 246,294 | 423,285 | 1,390 | 91,441 | 175,099 | 119,834 |
| Interest Earnings | 974,677 | 567,100 | 2,307,145 | 183,477 | 691,905 | 1,465,198 | 143,980 |
| All Other Revenues | 2,260,857 | 514,154 | 9,376,778 | 240,355 | 295,734 | 686,840 | 205,748 |
| Total Revenues | 35,608,689 | 9,459,242 | 77,259,379 | 2,220,233 | 13,483,645 | 24,886,837 | 6,874,706 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 1,552,050 | 3,515,893 | 321,300 | 4,414,594 | 8,044,035 | 2,477,563 | 420,152 |
| Other Long-term Indebtedness | --- | 555,000 | 184,729 | --- | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 1,552,050 | 4,070,893 | 506,029 | 4,414,594 | 8,044,035 | 2,477,563 | 420,152 |
| Other Financing Sources | --- | --- | --- | 7,988 | --- | --- | --- |
| Transfers from Enterprise Funds | 1,474,887 | 155,000 | 1,108,827 | --- | 433,961 | --- | 65,000 |
| Transfers from Governmental Funds | 1,678,756 | 271,480 | 4,591,716 | 262,000 | 774,312 | 1,499,825 | 1,424,167 |
| Total Revenues & Other Financing Sources | 40,314,382 | 13,956,615 | 83,465,951 | 6,904,815 | 22,735,953 | 28,864,225 | 8,784,025 |
| Type of Public Service Enterprises (see footnote page) | L,W,S,O | L,W,S,R,O | W,S,E,O | W,S,O | W,S,O | W,S,O | L,W,S |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>RICHFIELD</i> | <i>ROBBINSDALE</i> | <i>ROCHESTER</i> | <i>ROCKFORD</i> | <i>ROSEMOUNT</i> | <i>ROSEVILLE</i> | <i>SAINT ANTHONY</i> |
|--|--------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|-------------------------|
| Class of City | 2 | 3 | 2 | 4 | 4 | 2 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 2,035,564 | 1,135,541 | 3,972,815 | 319,600 | 1,332,135 | 1,347,778 | 577,393 |
| - Capital Outlay | 3,390 | 12,694 | 127,390 | --- | 53,083 | 16,516 | 74,677 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 5,522,514 | 2,148,837 | 10,214,129 | 161,077 | 1,341,634 | 3,514,645 | 1,384,017 |
| - Capital Outlay | 51,141 | 38,425 | 594,486 | --- | 96,398 | 209,190 | 75,832 |
| Fire - Current Expenditures | 1,929,952 | 226,443 | 7,446,100 | 56,244 | 140,414 | 933,133 | 474,185 |
| - Capital Outlay | 3,799 | 39,231 | 1,682,187 | --- | 38,105 | 62,258 | 168,754 |
| Other Public Safety - Current Expenditures | 453,461 | 149,135 | 1,731,146 | 110,815 | --- | 82,597 | 104,660 |
| - Capital Outlay | 17,660 | --- | 2,675,724 | --- | --- | --- | 482 |
| Streets & Highways - Maintenance | 1,742,734 | 613,175 | 6,181,164 | 155,555 | 1,030,441 | 1,315,202 | 397,670 |
| - Lighting | 20,895 | 79,594 | 678,518 | 49,624 | --- | 142,621 | 38,916 |
| - Construction | 1,480,374 | 999,806 | 11,056,782 | 14,666 | 6,525,609 | 1,541,492 | 2,691,946 |
| - Other Capital Outlay | --- | 13,319 | 583,965 | 1,926 | 401,321 | 130,666 | 93,359 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | 83,804 | --- | --- | 29,845 | --- | --- | 55,876 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | 130,019 | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | --- | 3,333,475 | 15,819 | --- | --- | --- |
| - Capital Outlay | --- | --- | 660,666 | --- | --- | --- | --- |
| Parks & Recreation - Current Expenditures | 2,314,169 | 1,379,515 | 8,152,053 | 85,429 | 953,159 | 2,973,791 | 195,358 |
| - Capital Outlay | 3,478,251 | 30,526 | 3,861,905 | 82,328 | 343,905 | 2,524,828 | 311,642 |
| Housing & Economic Development - Current Expenditures | 6,059,128 | 2,503,419 | 786,822 | --- | 79,495 | 1,049,035 | 107,588 |
| - Capital Outlay | 1,686,155 | 1,843 | 1,773,236 | 4,194,302 | 71,712 | 1,764,260 | 611,926 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | 1,846,572 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | 4,274,054 | --- | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | 1,238,425 | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | 1,076,191 | --- | --- | --- | --- |
| Unallocated Insurance | --- | --- | --- | --- | --- | 110,000 | --- |
| All Other Unallocated - Current Expenditures | 47,852 | --- | 257,240 | --- | --- | 1,378,595 | 25,499 |
| - Capital Outlay | --- | --- | 255,130 | 177,508 | --- | 231,207 | --- |
| Capital Outlay for Enterprise Funds | --- | --- | 1,442,643 | 1,421 | --- | --- | --- |
| Debt Service - Principal Payments | 2,600,000 | 2,845,000 | 2,399,887 | 295,000 | 1,878,595 | 3,073,168 | 275,000 |
| Debt Service - Interest and Fiscal Charges | 678,301 | 443,386 | 640,866 | 199,230 | 1,418,171 | 1,670,121 | 401,491 |
| <i>Total Current Expenditures</i> | 20,340,092 | 8,235,659 | 45,838,459 | 984,008 | 4,877,278 | 12,847,397 | 3,361,162 |
| <i>Total Capital Outlay</i> | 6,720,770 | 1,135,844 | 30,064,359 | 4,472,151 | 7,530,133 | 6,480,417 | 4,028,618 |
| <i>Total Debt Service</i> | 3,278,301 | 3,288,386 | 3,040,753 | 494,230 | 3,296,766 | 4,743,289 | 676,491 |
| Total Expenditures | 30,339,163 | 12,659,889 | 78,943,571 | 5,950,389 | 15,704,177 | 24,071,103 | 8,066,271 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 520,598 | 2,500,000 | 100,924 | --- | 125,168 | --- | --- |
| Transfers to Governmental Funds | 1,678,756 | 271,480 | 4,591,716 | 262,000 | 774,312 | 1,499,825 | 1,424,167 |
| Total Expenditures & Other Financing Uses | <u>32,538,517</u> | <u>15,431,369</u> | <u>83,636,211</u> | <u>6,212,389</u> | <u>16,603,657</u> | <u>25,570,928</u> | <u>9,490,438</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>SAINT CHARLES</i> | <i>SAINT CLOUD</i> | <i>SAINT JAMES</i> | <i>SAINT JOSEPH</i> | <i>SAINT LOUIS PARK</i> | <i>SAINT MICHAEL</i> | <i>SAINT PAUL</i> |
|--|----------------------|--------------------|--------------------|---------------------|-------------------------|----------------------|--------------------|
| Class of City | 4 | 2 | 4 | 4 | 2 | 4 | 1 |
| Population (1999) Estimate | 3,104 | 60,076 | 4,392 | 4,934 | 44,236 | 8,291 | 266,927 |
| Taxable Tax Capacity | 1,092,339 | 31,182,075 | 1,327,309 | 1,089,251 | 43,671,976 | 5,157,885 | 162,348,680 |
| 1998 Net Tax Levy (Collectible in 1999) | 345,922 | 11,704,983 | 415,766 | 466,047 | 8,644,002 | 1,560,829 | 47,926,731 |
| Special Assessments Levy (Collectible in 1999) | 17,614 | 3,428,612 | 30,422 | 108,256 | 996,196 | 196,547 | 18,182,499 |
| REVENUES | | | | | | | |
| Property Taxes | 346,048 | 12,067,234 | 416,405 | 479,915 | 9,440,775 | 1,560,815 | 63,201,611 |
| Tax Increments | 72,777 | 3,271,507 | --- | --- | 4,536,006 | 43,560 | 12,347,861 |
| Franchise Taxes | 11,209 | 2,029,246 | 22,720 | --- | 313,846 | 6,211 | 17,725,621 |
| Local Sales Tax | --- | 977,569 | --- | --- | --- | --- | 10,849,657 |
| Hotel/Motel Taxes | --- | 886,401 | --- | --- | --- | --- | 2,456,926 |
| Gravel and Gambling Taxes | --- | --- | --- | --- | --- | --- | 384,380 |
| Special Assessments | 19,940 | 6,645,800 | 137,495 | 261,962 | 894,927 | 976,737 | 17,102,665 |
| Licenses and Permits | 23,328 | 1,409,330 | 26,221 | 82,156 | 1,589,933 | 540,784 | 8,480,368 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 934,400 | --- | --- | 479,093 | --- | 11,429,178 |
| All Other | --- | 1,522,904 | 1,500 | 9,878 | 57,034 | --- | 10,391,178 |
| State Grants | | | | | | | |
| Local Government Aid | 363,618 | 6,677,591 | 872,661 | 468,668 | 1,857,280 | 165,908 | 47,332,606 |
| HACA/MHHC (Homestead Credit) | 151,841 | 2,983,626 | 150,417 | 62,041 | 2,852,708 | 212,398 | 20,270,810 |
| Local Performance Aid | 3,676 | 71,688 | --- | 5,419 | 53,240 | 8,794 | 326,502 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 2,412 | 66,212 | 3,651 | 1,541 | 45,205 | 1,233 | 595,472 |
| Highways | --- | 642,174 | --- | --- | 443,843 | 517,032 | 9,322,604 |
| All Other | 28,532 | 3,217,908 | 168,853 | 52,391 | 567,265 | 940,100 | 25,821,460 |
| County Grants | 31,422 | 144,923 | 2,338 | 5,577 | 18,631 | 6,638 | 1,616,246 |
| Local Unit Grants | --- | 253,092 | --- | 73,049 | 388,756 | --- | 1,024,118 |
| Total Intergovernmental Revenues | 581,501 | 16,514,518 | 1,199,420 | 678,564 | 6,763,055 | 1,852,103 | 128,130,174 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 653,517 | 24,242 | 3,652 | 651,964 | 56,150 | 4,752,058 |
| Public Safety | 154,319 | 294,473 | 120,299 | 139,328 | 155,869 | --- | 9,937,267 |
| Streets and Highways | 970 | 1,491,030 | --- | --- | 11,916 | --- | 2,447,113 |
| Sanitation (Refuse Collection) | 89,835 | 4,652 | --- | --- | 103,995 | 7,557 | --- |
| Libraries | 3,673 | --- | --- | --- | --- | --- | 22,116 |
| Parks and Recreation | 94,160 | 368,713 | 60,075 | 12,620 | 1,597,325 | 227,101 | 764,132 |
| Airport | --- | 219,373 | 32,284 | --- | --- | --- | --- |
| Transit | --- | --- | --- | --- | --- | --- | --- |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | 1,014 | --- | --- | --- | --- | 430,813 | 12,525,514 |
| Total Fees and Service Charges | 343,971 | 3,031,758 | 236,900 | 155,600 | 2,521,069 | 721,621 | 30,448,200 |
| Fines and Forfeits | 8,175 | 740,881 | 29,763 | 60,964 | 268,950 | --- | 3,460,598 |
| Interest Earnings | 77,184 | 2,488,448 | 101,418 | 110,387 | 2,289,575 | 354,437 | 14,059,126 |
| All Other Revenues | 232,729 | 8,729,477 | 226,878 | 378,538 | 1,143,081 | 84,672 | 12,677,987 |
| Total Revenues | 1,716,862 | 58,792,169 | 2,397,220 | 2,208,086 | 29,761,217 | 6,140,940 | 321,325,174 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 15,317,707 | 164,391 | 1,299,599 | 2,449,377 | 11,367,513 | 91,869,008 |
| Other Long-term Indebtedness | --- | 1,010,194 | --- | --- | --- | 859,877 | 46,418,069 |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 16,327,901 | 164,391 | 1,299,599 | 2,449,377 | 12,227,390 | 138,287,077 |
| Other Financing Sources | --- | --- | 43,170 | --- | --- | --- | --- |
| Transfers from Enterprise Funds | 234,845 | 178,902 | 694,296 | 40,000 | 75,000 | 408,170 | 13,340,563 |
| Transfers from Governmental Funds | 111,755 | 15,605,786 | 178,642 | 278,676 | 10,211,457 | 725,550 | 109,242,995 |
| Total Revenues & Other Financing Sources | 2,063,462 | 90,904,758 | 3,477,719 | 3,826,361 | 42,497,051 | 19,502,050 | 582,195,809 |
| Type of Public Service Enterprises (see footnote page) | W,S,E | W,S,R,E,O | L,W,S,E,O | W,S,R | W,S,R | S | W,S,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>SAINT CHARLES</i> | <i>SAINT CLOUD</i> | <i>SAINT JAMES</i> | <i>SAINT JOSEPH</i> | <i>SAINT LOUIS PARK</i> | <i>SAINT MICHAEL</i> | <i>SAINT PAUL</i> |
|--|--------------------------|--------------------------|-------------------------|-------------------------|-----------------------------|--------------------------|---------------------------|
| Class of City | 4 | 4 | 4 | 3 | 2 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 153,816 | 5,124,805 | 246,398 | 235,382 | 3,398,416 | 669,161 | 32,148,455 |
| - Capital Outlay | — | 207,523 | 5,238 | 3,209 | 52,964 | 42,787 | 2,054,936 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 238,176 | 7,578,153 | 506,053 | 393,967 | 5,402,842 | 268,716 | 53,204,257 |
| - Capital Outlay | 84,430 | 582,790 | 10,602 | 8,479 | 112,024 | — | 2,601,908 |
| Fire - Current Expenditures | 110,702 | 4,354,004 | 117,600 | 161,805 | 2,070,333 | 143,131 | 34,147,183 |
| - Capital Outlay | 2,912 | 83,692 | 302,750 | 138,953 | 12,495 | — | 1,164,032 |
| Other Public Safety - Current Expenditures | 14,804 | 1,158,840 | 93,712 | 40,369 | 1,074,517 | 4,982 | 10,291,891 |
| - Capital Outlay | 13,605 | 39,590 | — | — | — | 216,900 | 343,053 |
| Streets & Highways - Maintenance | 137,602 | 3,885,621 | 471,501 | 122,807 | 3,035,341 | 385,345 | 16,157,950 |
| - Lighting | — | 431,523 | 55,153 | 25,229 | — | 45,530 | 4,238,406 |
| - Construction | 71,218 | 5,960,820 | 378,190 | 1,630,872 | 1,085,176 | 452,712 | 38,889,993 |
| - Other Capital Outlay | 31,780 | 397,993 | 175,990 | 4,641 | 3,781 | 26,309 | 399,572 |
| Sanitation - Refuse Collection & Disposal | 81,003 | — | — | — | — | — | — |
| - Other Sanitation | 7,072 | — | 3,439 | — | — | 82,157 | 3,207,742 |
| - Capital Outlay | — | — | — | — | — | — | — |
| Health - Current Expenditures | 615 | — | — | — | — | — | 4,445,005 |
| - Capital Outlay | — | — | — | — | — | — | — |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 73,558 | 912,573 | 7,049 | — | — | 24,775 | 10,899,515 |
| - Capital Outlay | 15,644 | 3,673 | — | — | — | — | 1,572,634 |
| Parks & Recreation - Current Expenditures | 223,082 | 3,977,977 | 198,207 | 169,231 | 4,095,675 | 314,275 | 26,331,570 |
| - Capital Outlay | 822,392 | 1,420,822 | 23,590 | 52,896 | 264,374 | 30,004 | 87,936,716 |
| Housing & Economic Development - Current Expenditures | 15,224 | 2,385,645 | 299,594 | 58,618 | 1,253,957 | 3,039,130 | 38,563,111 |
| - Capital Outlay | — | 894,367 | 22,850 | 744 | 7,586,724 | 10,000 | 39,509,221 |
| Conservation of Natural Resources - Current Expenditures | — | — | — | — | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Airport - Current Expenditures | — | 542,668 | 39,397 | — | — | — | — |
| - Capital Outlay | — | 936,082 | 163,171 | — | — | — | — |
| Transit - Current Expenditures | — | — | — | — | — | — | — |
| - Capital Outlay | — | — | — | — | — | — | — |
| Unallocated Insurance | — | — | 19,395 | — | — | — | — |
| All Other Unallocated - Current Expenditures | 2,610 | 2,189,992 | 6,096 | 1,061 | 83,370 | 8,505 | 5,010,518 |
| - Capital Outlay | 10,479 | 1,060,228 | — | — | 263,224 | 465,356 | 99,853 |
| Capital Outlay for Enterprise Funds | — | 8,248,266 | — | — | — | 4,686,553 | — |
| Debt Service - Principal Payments | 78,000 | 10,472,130 | 160,001 | 255,000 | 5,775,000 | 225,000 | 27,333,411 |
| Debt Service - Interest and Fiscal Charges | 60,862 | 3,215,128 | 103,801 | 270,707 | 2,068,218 | 174,460 | 30,303,034 |
| <i>Total Current Expenditures</i> | 1,058,264 | 32,541,801 | 2,063,594 | 1,208,469 | 20,414,451 | 4,985,707 | 238,645,603 |
| <i>Total Capital Outlay</i> | 1,052,460 | 19,835,846 | 1,082,381 | 1,839,794 | 9,380,762 | 5,930,621 | 174,571,918 |
| <i>Total Debt Service</i> | 138,862 | 13,687,258 | 263,802 | 525,707 | 7,843,218 | 399,460 | 57,636,445 |
| Total Expenditures | 2,249,586 | 66,064,905 | 3,409,777 | 3,573,970 | 37,638,431 | 11,315,788 | 470,853,966 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | — | — | — | — | — | — | — |
| Other Financing Uses | — | 2,694,555 | — | — | — | — | — |
| Transfers to Enterprise Funds | — | 546,428 | — | — | — | — | 1,831,446 |
| Transfers to Governmental Funds | 111,755 | 15,605,786 | 178,642 | 278,676 | 10,211,457 | 725,550 | 109,242,995 |
| Total Expenditures & Other Financing Uses | <u>2,361,341</u> | <u>84,911,674</u> | <u>3,588,419</u> | <u>3,852,646</u> | <u>47,849,888</u> | <u>12,041,338</u> | <u>581,928,407</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>SAINT PAUL PARK</i> | <i>SAINT PETER</i> | <i>SARTELL</i> | <i>SAUK CENTRE</i> | <i>SAUK RAPIDS</i> | <i>SAVAGE</i> | <i>SHAKOPEE</i> |
|--|----------------------------|------------------------|-------------------|------------------------|------------------------|-------------------|-------------------|
| Class of City | 4 | 4 | 4 | 4 | 4 | 4 | 3 |
| Population (1999) Estimate | 5,022 | 10,038 | 8,960 | 3,866 | 9,957 | 18,071 | 17,251 |
| Taxable Tax Capacity | 2,482,734 | 2,719,999 | 4,632,330 | 1,317,327 | 3,841,906 | 12,069,597 | 14,908,633 |
| 1998 Net Tax Levy (Collectible in 1999) | 399,873 | 933,123 | 842,206 | 757,647 | 942,536 | 2,882,498 | 3,168,996 |
| Special Assessments Levy (Collectible in 1999) | 11,578 | 154,719 | 825,536 | 119,918 | 343,517 | 1,960,320 | 1,133,226 |
| REVENUES | | | | | | | |
| Property Taxes | 577,416 | 1,002,416 | 835,462 | 794,955 | 978,290 | 2,930,037 | 3,845,828 |
| Tax Increments | 341,613 | 202,325 | 71,567 | 244,199 | 1,314,179 | 1,909,261 | 1,483,330 |
| Franchise Taxes | --- | --- | --- | --- | 32,471 | 71,188 | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | 204 | --- | 154,203 |
| Gravel and Gambling Taxes | 831 | --- | --- | --- | --- | 13,655 | 15,807 |
| Special Assessments | 26,927 | 249,899 | 3,002,702 | 317,755 | 915,112 | 6,162,272 | 2,351,600 |
| Licenses and Permits | 49,750 | 265,559 | 295,431 | 96,744 | 133,678 | 957,997 | 1,875,506 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 264,321 | --- | --- | --- | --- | 10,896 |
| All Other | 26,780 | 3,000,779 | 122,209 | --- | --- | --- | 46,351 |
| State Grants | | | | | | | |
| Local Government Aid | 489,084 | 1,332,079 | 276,517 | 810,243 | 1,106,605 | 59,827 | 213,623 |
| HACA/MHHC (Homestead Credit) | 207,383 | 447,175 | 297,317 | 157,204 | 348,461 | 554,025 | 524,900 |
| Local Performance Aid | --- | 11,852 | 9,780 | 4,635 | 11,453 | 19,377 | 18,540 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 2,568 | 40,837 | 2,402 | 26,101 | 5,978 | 18,306 | 18,170 |
| Highways | 42,098 | 539,332 | 563,009 | --- | 15,255 | 549,835 | 120,797 |
| All Other | 70,708 | 1,728,753 | 70,266 | 127,784 | 360,416 | 222,071 | 119,503 |
| County Grants | --- | --- | 12,200 | 9,162 | 11,141 | 1,611,293 | 45,330 |
| Local Unit Grants | --- | --- | --- | 82,445 | --- | --- | 175,551 |
| Total Intergovernmental Revenues | 838,621 | 7,365,128 | 1,353,700 | 1,217,574 | 1,859,309 | 3,034,734 | 1,293,661 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 92,917 | 9,367 | 18,989 | 26,116 | 1,254,043 | 896,345 |
| Public Safety | 60,383 | 82,568 | 47,650 | 202,255 | 67,852 | 21,986 | 158,736 |
| Streets and Highways | --- | 729 | --- | 383 | --- | 10,335 | 858,621 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | --- | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | --- | 107,442 | 9,869 | 50,008 | 3,754 | 358,067 | 539,775 |
| Airport | --- | --- | --- | 30,393 | --- | --- | --- |
| Transit | --- | --- | --- | 8,124 | --- | --- | 50,348 |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | --- | --- | 250,011 | 44,151 | --- | 752,662 | --- |
| Total Fees and Service Charges | 60,383 | 283,656 | 316,897 | 354,303 | 97,722 | 2,397,093 | 2,503,825 |
| Fines and Forfeits | 31,797 | 80,539 | 48,409 | 23,825 | 60,151 | 99,279 | 148,835 |
| Interest Earnings | 98,673 | 443,924 | 583,412 | 40,556 | 373,525 | 737,752 | 678,096 |
| All Other Revenues | 146,615 | 1,581,803 | 136,612 | 312,867 | 559,396 | 84,845 | 244,737 |
| Total Revenues | 2,172,626 | 11,475,249 | 6,644,192 | 3,402,778 | 6,324,037 | 18,398,113 | 14,595,428 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | 245,000 | 8,356,791 | 1,403,625 | 4,595,000 | --- | --- |
| Other Long-term Indebtedness | --- | 64,500 | --- | 1,887,441 | --- | 2,260,100 | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | 309,500 | 8,356,791 | 3,291,066 | 4,595,000 | 2,260,100 | --- |
| Other Financing Sources | --- | --- | --- | 1,600 | 35,000 | 30,151 | 278,628 |
| Transfers from Enterprise Funds | --- | 498,789 | 65,000 | --- | 265,796 | 292,987 | 1,048,991 |
| Transfers from Governmental Funds | 26,500 | 1,088,997 | 537,618 | 354,831 | 1,344,823 | 651,659 | 1,817,078 |
| Total Revenues & Other Financing Sources | 2,199,126 | 13,372,535 | 15,603,601 | 7,050,275 | 12,564,656 | 21,633,010 | 17,740,125 |
| Type of Public Service Enterprises (see footnote page) | W,S | W,S,R,H,N,E,O | W,S | W,S,H,N,E,O | L,W,S | L,W,S,O | W,S,R,E,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>SAINT PAUL PARK</i> | <i>SAINT PETER</i> | <i>SARTELL</i> | <i>SAUK CENTRE</i> | <i>SAUK RAPIDS</i> | <i>SAVAGE</i> | <i>SHAKOPEE</i> |
|--|----------------------------|--------------------------|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| Class of City | 2 | 4 | 4 | 4 | 3 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 434,335 | 675,393 | 369,746 | 383,232 | 650,295 | 1,531,500 | 1,949,952 |
| - Capital Outlay | 11,521 | 57,625 | 2,806 | 3,894 | 21,934 | 28,256 | 63,959 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 579,925 | 1,061,772 | 709,188 | 586,004 | 697,080 | 1,751,448 | 1,923,768 |
| - Capital Outlay | 6,587 | 61,004 | 98,133 | 524 | 28,643 | 13,717 | 47,370 |
| Fire - Current Expenditures | 110,381 | 177,238 | 140,073 | 139,632 | 197,768 | 360,312 | 576,220 |
| - Capital Outlay | 13,630 | 691 | 99,443 | 263,366 | 7,018 | 9,412 | 72,886 |
| Other Public Safety - Current Expenditures | 18,485 | 234,455 | 164,778 | 453 | 14,854 | 349,174 | 359,572 |
| - Capital Outlay | --- | 28,731 | --- | --- | 5,889 | --- | --- |
| Streets & Highways - Maintenance | 241,452 | 657,082 | 636,767 | 249,018 | 599,926 | 1,556,379 | 1,377,132 |
| - Lighting | 30,279 | 63,622 | 67,468 | 29,521 | 80,926 | 200,960 | 56,569 |
| - Construction | 62,600 | 768,422 | 3,037,506 | 1,774,492 | 2,378,471 | 12,055,966 | 2,183,216 |
| - Other Capital Outlay | 56,828 | 3,578 | 64,492 | 149,756 | 69,245 | 68,139 | 2,700 |
| Sanitation - Refuse Collection & Disposal | --- | --- | --- | --- | 10,935 | --- | --- |
| - Other Sanitation | 642 | --- | --- | 351 | 678 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 175,749 | --- | 43,188 | --- | 49,371 | 25,375 |
| - Capital Outlay | --- | 161,593 | --- | 2,397 | --- | --- | --- |
| Parks & Recreation - Current Expenditures | 105,399 | 683,869 | 98,394 | 215,857 | 310,986 | 719,996 | 456,215 |
| - Capital Outlay | 105,580 | 555,930 | 62,676 | 78,731 | 173,343 | 504,335 | 304,105 |
| Housing & Economic Development - Current Expenditures | --- | 1,585,387 | 111,550 | 169,393 | 1,318,219 | 99,436 | 229,962 |
| - Capital Outlay | --- | 76,531 | 1,686 | 5,252 | 39,794 | --- | 59,997 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | 15,467 | --- | 94,577 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | 44,205 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | 302,823 | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | --- | 16,874 | --- | --- | 410,736 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | 175,462 |
| Unallocated Insurance | --- | 11,526 | --- | 79,251 | --- | --- | --- |
| All Other Unallocated - Current Expenditures | --- | 172,907 | 109,048 | 55,497 | 31,637 | 171,635 | 110,534 |
| - Capital Outlay | --- | --- | 711,093 | --- | --- | 511,715 | --- |
| Capital Outlay for Enterprise Funds | --- | 3,876,620 | 3,088,689 | 1,596,680 | 68,218 | --- | --- |
| Debt Service - Principal Payments | 265,000 | 662,500 | 1,225,000 | 388,569 | 1,768,422 | 4,668,868 | 2,010,000 |
| Debt Service - Interest and Fiscal Charges | 152,268 | 278,077 | 540,039 | 338,980 | 712,178 | 2,918,259 | 964,694 |
| <i>Total Current Expenditures</i> | 1,520,898 | 5,499,000 | 2,407,012 | 2,027,943 | 3,913,304 | 6,884,788 | 7,476,035 |
| <i>Total Capital Outlay</i> | 256,746 | 5,590,725 | 7,166,524 | 4,177,915 | 2,792,555 | 13,191,540 | 2,909,695 |
| <i>Total Debt Service</i> | 417,268 | 940,577 | 1,765,039 | 727,549 | 2,480,600 | 7,587,127 | 2,974,694 |
| Total Expenditures | 2,194,912 | 12,030,302 | 11,338,575 | 6,933,407 | 9,186,459 | 27,663,455 | 13,360,424 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | 415,000 | --- | --- | --- | 1,160,000 | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | 6,363,978 | --- | --- | 42,285 | 5,000 | 2,336,970 |
| Transfers to Governmental Funds | 26,500 | 1,088,997 | 537,618 | 354,831 | 1,344,823 | 651,659 | 1,817,078 |
| Total Expenditures & Other Financing Uses | <u>2,221,412</u> | <u>19,898,277</u> | <u>11,876,193</u> | <u>7,288,238</u> | <u>10,573,567</u> | <u>29,480,114</u> | <u>17,514,472</u> |

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>SHOREVIEW</i> | <i>SHOREWOOD</i> | <i>SLEEPY EYE</i> | <i>SOUTH SAINT PAUL</i> | <i>SPRING LAKE PARK</i> | <i>STAPLES</i> | <i>STEWARTVILLE</i> |
|--|-------------------|------------------|-------------------|-------------------------|-------------------------|------------------|---------------------|
| Class of City | 2 | 4 | 4 | 2 | 4 | 4 | 4 |
| Population (1999) Estimate | 26,545 | 7,082 | 3,720 | 20,194 | 7,142 | 2,973 | 5,319 |
| Taxable Tax Capacity | 20,807,493 | 9,489,866 | 1,115,179 | 11,512,411 | 4,321,856 | 610,800 | 1,494,756 |
| 1998 Net Tax Levy (Collectible in 1999) | 3,699,985 | 1,790,390 | 375,492 | 2,653,568 | 1,097,128 | 516,584 | 493,240 |
| Special Assessments Levy (Collectible in 1999) | 359,885 | 188,824 | 142,743 | 858,197 | 36,397 | 115,417 | 28,978 |
| REVENUES | | | | | | | |
| Property Taxes | 4,258,314 | 1,870,727 | 365,091 | 3,526,144 | 1,372,066 | 454,760 | 508,666 |
| Tax Increments | 1,244,499 | 334,124 | 33,655 | 1,515,304 | 194,698 | 17,918 | 287,879 |
| Franchise Taxes | 255,520 | --- | 167,095 | 471,201 | 17,684 | 103,018 | 13,300 |
| Local Sales Tax | --- | --- | --- | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | 13,295 | --- | --- | --- | --- |
| Gravel and Gambling Taxes | --- | --- | --- | 4,231 | --- | --- | --- |
| Special Assessments | 456,179 | 95,138 | 49,890 | 1,343,041 | 298,724 | 136,236 | 265,087 |
| Licenses and Permits | 592,283 | 221,555 | 35,077 | 425,413 | 150,390 | 5,302 | 12,488 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 6,693 | 307,350 | --- | 1,182 | --- | --- |
| All Other | 4,436 | --- | --- | --- | 10,675 | 6,536 | --- |
| State Grants | | | | | | | |
| Local Government Aid | --- | --- | 856,644 | 2,705,318 | 248,711 | 755,500 | 632,107 |
| HACA/MHHC (Homestead Credit) | 989,246 | 421,282 | 155,332 | 1,165,431 | 190,464 | 126,202 | 157,752 |
| Local Performance Aid | 31,941 | 8,422 | 4,512 | 24,562 | 8,550 | 3,631 | 6,189 |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 20,122 | 4,751 | 13,908 | 15,414 | 5,775 | 4,263 | 1,960 |
| Highways | 279,507 | 54,027 | --- | 1,284,317 | 148,307 | --- | 35,766 |
| All Other | 992,437 | 24,071 | 45,889 | 464,446 | 88,113 | 47,818 | 64,893 |
| County Grants | 54,859 | --- | 37,599 | 53,626 | 30,118 | --- | 26,624 |
| Local Unit Grants | 19,862 | 451 | --- | 20,025 | --- | --- | --- |
| Total Intergovernmental Revenues | 2,392,410 | 519,697 | 1,421,234 | 5,733,139 | 731,895 | 943,950 | 925,291 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | 505,170 | 34,589 | 43,073 | 89,993 | 53,490 | 39,084 | --- |
| Public Safety | --- | --- | 13,316 | 15,840 | 42,480 | 53,247 | 100,861 |
| Streets and Highways | 285,395 | --- | 5,138 | 4,671 | --- | 692 | 1,301 |
| Sanitation (Refuse Collection) | 249,469 | --- | 176,926 | 3,775 | 32,593 | --- | --- |
| Libraries | --- | --- | --- | --- | --- | --- | 2,821 |
| Parks and Recreation | 1,911,550 | 41,759 | 34,091 | 979,024 | 103,679 | 11,494 | 55,543 |
| Airport | --- | --- | 8,387 | 481,985 | --- | 19,094 | --- |
| Transit | --- | --- | --- | --- | --- | --- | 11,404 |
| Cemetery | --- | --- | --- | --- | --- | --- | --- |
| All Other | 188,754 | --- | --- | 437,712 | 30,500 | 48,659 | --- |
| Total Fees and Service Charges | 3,140,338 | 76,348 | 280,931 | 2,013,000 | 262,742 | 172,270 | 171,930 |
| Fines and Forfeits | 59,188 | 94,115 | 14,152 | 83,931 | 89,407 | 30,328 | 3,995 |
| Interest Earnings | 470,878 | 110,500 | 86,320 | 202,829 | 219,098 | 134,982 | 172,529 |
| All Other Revenues | 2,562,641 | 35,079 | 87,534 | 267,738 | 66,404 | 30,143 | 378,680 |
| Total Revenues | 15,432,250 | 3,357,283 | 2,554,274 | 15,585,971 | 3,403,108 | 2,028,907 | 2,739,845 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 3,376,601 | --- | 352,359 | 926,947 | 4,634,563 | --- | 385,000 |
| Other Long-term Indebtedness | --- | --- | --- | --- | 17,100 | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 3,376,601 | --- | 352,359 | 926,947 | 4,651,663 | --- | 385,000 |
| Other Financing Sources | 4,497 | --- | --- | --- | --- | --- | --- |
| Transfers from Enterprise Funds | 168,481 | 8,400 | 115,000 | --- | 150,000 | --- | --- |
| Transfers from Governmental Funds | 4,272,871 | 549,450 | 16,773 | 2,789,911 | 75,016 | 23,004 | 99,853 |
| Total Revenues & Other Financing Sources | 23,254,700 | 3,915,133 | 3,038,406 | 19,302,829 | 8,279,787 | 2,051,911 | 3,224,698 |
| Type of Public Service Enterprises (see footnote page) | W,S,O | L,W,S,O | L,W,S,H,E,O | W,S | L,W,S | W,S,E,O | W,S |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>SHOREVIEW</i> | <i>SHOREWOOD</i> | <i>SLEEPY EYE</i> | <i>SOUTH SAINT PAUL</i> | <i>SPRING LAKE PARK</i> | <i>STAPLES</i> | <i>STEWARTVILLE</i> |
|--|-------------------|------------------|-------------------|-----------------------------|-----------------------------|------------------|---------------------|
| Class of City | 2 | 4 | 4 | 2 | 4 | 1 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,304,470 | 850,852 | 320,023 | 1,094,642 | 516,649 | 267,355 | 211,595 |
| - Capital Outlay | 151,291 | 27,157 | 1,046 | 241,971 | 74,145 | 3,080 | 16,223 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,093,110 | 547,335 | 314,773 | 2,612,835 | 848,087 | 331,690 | 227,762 |
| - Capital Outlay | --- | --- | 30,656 | 82,193 | 52,387 | 42,282 | --- |
| Fire - Current Expenditures | 402,641 | 166,355 | 70,502 | 1,780,808 | 105,641 | 75,015 | 137,636 |
| - Capital Outlay | 26,485 | --- | 1,482 | 8,445 | --- | 25,248 | 32,339 |
| Other Public Safety - Current Expenditures | 188,800 | 85,825 | 2,272 | 181,466 | 77,254 | --- | 904 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Streets & Highways - Maintenance | 822,287 | 367,922 | 258,066 | 1,313,076 | 153,549 | 141,325 | 252,102 |
| - Lighting | 118,133 | 39,094 | 27,972 | 119,792 | 34,222 | 59,087 | 59,120 |
| - Construction | 4,815,654 | 612,929 | 121,005 | 2,773,653 | 1,327,894 | 155,292 | 520,806 |
| - Other Capital Outlay | --- | 1,204 | 146,217 | 14,359 | 7,447 | 86,857 | 51,063 |
| Sanitation - Refuse Collection & Disposal | --- | 456 | 168,304 | --- | --- | --- | 2,259 |
| - Other Sanitation | 321,674 | --- | 88,585 | 40,053 | 63,656 | --- | --- |
| - Capital Outlay | --- | --- | 12,713 | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | 32,528 |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | --- | 75,963 | 451,952 | --- | 27,924 | 120,615 |
| - Capital Outlay | --- | --- | 301,290 | 3,176 | --- | --- | 18,858 |
| Parks & Recreation - Current Expenditures | 3,149,527 | 131,209 | 194,375 | 1,478,730 | 395,385 | 37,866 | 183,895 |
| - Capital Outlay | 1,042,482 | 95,917 | 27,586 | 1,027,264 | 9,061 | 15,362 | 195,441 |
| Housing & Economic Development - Current Expenditures | 1,163,302 | --- | 368,223 | --- | 173,042 | 41,142 | 35,770 |
| - Capital Outlay | 240,049 | --- | --- | 468,507 | --- | 15,972 | 63,059 |
| Conservation of Natural Resources - Current Expenditures | 122,996 | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | 11,881 | 438,265 | --- | 10,227 | --- |
| - Capital Outlay | --- | --- | --- | 115,486 | --- | --- | --- |
| Transit - Current Expenditures | --- | --- | --- | --- | --- | --- | 56,146 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | 34,583 | --- | --- | --- | --- | --- | --- |
| All Other Unallocated - Current Expenditures | 80,825 | --- | 57,577 | 217,666 | 26,256 | --- | 25,079 |
| - Capital Outlay | --- | 407 | --- | --- | --- | 48,665 | 2,586 |
| Capital Outlay for Enterprise Funds | --- | --- | --- | --- | --- | --- | --- |
| Debt Service - Principal Payments | 1,608,243 | 310,665 | 545,000 | 1,340,000 | 253,472 | 304,534 | 380,486 |
| Debt Service - Interest and Fiscal Charges | 1,036,630 | 211,567 | 115,481 | 785,967 | 209,375 | 205,538 | 326,243 |
| <i>Total Current Expenditures</i> | 8,802,348 | 2,189,048 | 1,958,516 | 9,729,285 | 2,393,741 | 991,631 | 1,312,883 |
| <i>Total Capital Outlay</i> | 6,275,961 | 737,614 | 641,995 | 4,735,054 | 1,470,934 | 392,758 | 932,903 |
| <i>Total Debt Service</i> | 2,644,873 | 522,232 | 660,481 | 2,125,967 | 462,847 | 510,072 | 706,729 |
| Total Expenditures | 17,723,182 | 3,448,894 | 3,260,992 | 16,590,306 | 4,327,522 | 1,894,461 | 2,952,515 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | 1,140,000 | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | --- | 10,000 | --- | --- | 7,500 | --- | --- |
| Transfers to Governmental Funds | 4,272,871 | 549,450 | 16,773 | 2,789,911 | 75,016 | 23,004 | 99,853 |
| Total Expenditures & Other Financing Uses | 23,136,053 | 4,008,344 | 3,277,765 | 19,380,217 | 4,410,038 | 1,917,465 | 3,052,368 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>STILLWATER</i> | <i>THIEF RIVER FALLS</i> | <i>TWO HARBORS</i> | <i>VADNAIS HEIGHTS</i> | <i>VIRGINIA</i> | <i>WACONIA</i> | <i>WADENA</i> |
|--|-------------------|------------------------------|------------------------|----------------------------|-------------------|------------------|------------------|
| Class of City | 3 | 4 | 4 | 3 | 4 | 4 | 4 |
| Population (1999) Estimate | 16,193 | 8,484 | 3,556 | 13,483 | 9,065 | 5,818 | 4,274 |
| Taxable Tax Capacity | 10,895,124 | 2,417,484 | 1,040,713 | 10,225,826 | 2,736,530 | 3,971,856 | 1,355,606 |
| 1998 Net Tax Levy (Collectible in 1999) | 3,605,854 | 1,255,884 | 687,501 | 1,405,330 | 1,255,291 | 1,192,860 | 437,888 |
| Special Assessments Levy (Collectible in 1999) | 926,034 | 276,605 | 4,110 | 476,332 | 30,342 | 296,322 | 73,404 |
| REVENUES | | | | | | | |
| Property Taxes | 4,275,313 | 1,249,428 | 460,429 | 1,632,200 | 1,378,413 | 1,210,626 | 469,729 |
| Tax Increments | 1,661,573 | --- | 171,082 | 1,466,163 | 413,084 | 518,066 | 30,060 |
| Franchise Taxes | --- | 28,052 | 19,718 | 30,815 | 54,659 | 14,963 | 29,730 |
| Local Sales Tax | --- | --- | 88,867 | --- | --- | --- | --- |
| Hotel/Motel Taxes | --- | --- | 16,277 | --- | --- | --- | --- |
| Gravel and Gambling Taxes | 3,095 | --- | --- | --- | --- | --- | --- |
| Special Assessments | 1,653,790 | 377,747 | 6,774 | 622,257 | 31,368 | 773,555 | 168,379 |
| Licenses and Permits | 385,293 | 76,961 | 30,007 | 381,624 | 121,179 | 630,841 | 68,778 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | --- | --- | --- | 10,000 | --- | --- |
| All Other | 37,500 | 63,436 | 7,025 | --- | 58,203 | --- | 97,549 |
| State Grants | | | | | | | |
| Local Government Aid | 1,041,287 | 1,332,832 | 982,069 | --- | 3,434,126 | 281,406 | 660,501 |
| HACA/MHHC (Homestead Credit) | 993,578 | 524,965 | 259,837 | 346,233 | 997,998 | 216,834 | 151,609 |
| Local Performance Aid | 19,458 | 10,090 | 4,317 | 15,825 | 11,051 | 5,931 | 5,167 |
| Taconite Relief and Aids | --- | --- | 113,936 | --- | 888,087 | --- | --- |
| PERA Aid | 15,874 | 21,318 | 13,245 | 5,015 | 122,676 | 137,065 | 6,069 |
| Highways | 790,486 | 750,458 | --- | 242,949 | 204,314 | --- | --- |
| All Other | 896,547 | 388,661 | 173,947 | 38,936 | 698,948 | 35,466 | 82,172 |
| County Grants | 65,660 | 297,072 | 76,053 | 9,735 | 10,000 | --- | --- |
| Local Unit Grants | 720,589 | 286,917 | 6,837 | --- | 425,995 | --- | --- |
| Total Intergovernmental Revenues | 4,580,979 | 3,675,749 | 1,637,266 | 658,693 | 6,861,398 | 676,702 | 1,003,067 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 20,568 | --- | 35,261 | 18,709 | 78,040 | 2,949 |
| Public Safety | 211,251 | 75,990 | 34,268 | 9,275 | 696,622 | 62,914 | 24,590 |
| Streets and Highways | --- | 91,405 | 2,071 | 45,125 | 21,764 | 1,343 | 4,965 |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | 7,357 | 6,282 | --- | --- | 26,522 | --- | --- |
| Parks and Recreation | 803,389 | 345,104 | 496,099 | 139,669 | 153,995 | 87,780 | 83,299 |
| Airport | --- | --- | 44,634 | --- | --- | --- | 13,954 |
| Transit | --- | --- | --- | --- | 47,991 | --- | --- |
| Cemetery | --- | 39,674 | 27,167 | --- | --- | --- | --- |
| All Other | 724,366 | 91,611 | 4,258 | 149,170 | 35 | 964,926 | --- |
| Total Fees and Service Charges | 1,746,363 | 670,634 | 608,497 | 378,500 | 965,638 | 1,195,003 | 129,757 |
| Fines and Forfeits | 186,981 | 104,485 | 15,867 | 32,692 | 145,336 | 10,861 | 22,785 |
| Interest Earnings | 757,772 | 219,754 | 89,056 | 409,442 | 557,535 | 295,452 | 112,523 |
| All Other Revenues | 591,013 | 45,821 | 168,516 | 785,524 | 5,231,661 | 88,071 | 192,545 |
| Total Revenues | 15,842,172 | 6,448,631 | 3,312,356 | 6,397,910 | 15,760,271 | 5,414,140 | 2,227,353 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | --- | --- | --- | --- | --- | --- | 3,614,950 |
| Other Long-term Indebtedness | --- | --- | 64,625 | --- | --- | --- | 156,265 |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | --- | --- | 64,625 | --- | --- | --- | 3,771,215 |
| Other Financing Sources | | | | | | | |
| Transfers from Enterprise Funds | --- | 729,200 | 129,355 | 182,136 | --- | --- | 427,584 |
| Transfers from Governmental Funds | 3,496,541 | 1,144,450 | 298,323 | 1,115,364 | 190,071 | 1,015,819 | --- |
| Total Revenues & Other Financing Sources | 19,338,713 | 8,322,281 | 3,804,659 | 7,695,410 | 15,950,342 | 6,429,959 | 6,452,656 |
| Type of Public Service Enterprises (see footnote page) | W,S,R,O | L,W,S,R,E,O | L,W,S,E,O | W,S,R,O | W,S,R,H,N,E,O | W,S,H,O | L,W,S,E,O |

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| <i>Name of City</i> | <i>STILLWATER</i> | <i>THIEF RIVER FALLS</i> | <i>TWO HARBORS</i> | <i>VADNAIS HEIGHTS</i> | <i>VIRGINIA</i> | <i>WACONIA</i> | <i>WADENA</i> |
|--|--------------------------|------------------------------|-------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Class of City | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 1,406,950 | 600,361 | 377,010 | 776,485 | 535,785 | 474,922 | 210,728 |
| - Capital Outlay | 38,972 | 5,794 | --- | 9,433 | 65,765 | 9,045 | --- |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 1,607,256 | 1,136,258 | 497,001 | 578,079 | 2,443,845 | 194,909 | 469,235 |
| - Capital Outlay | 142,087 | 19,397 | 32,816 | --- | 30,432 | --- | 45,753 |
| Fire - Current Expenditures | 720,664 | 387,268 | 90,347 | 542,116 | 703,046 | 191,028 | 67,640 |
| - Capital Outlay | 21,780 | 17,593 | 10,959 | 38,597 | 6,916 | --- | 7,324 |
| Other Public Safety - Current Expenditures | 1,156,367 | 65,080 | 12,376 | 151,496 | 28,656 | 331,536 | --- |
| - Capital Outlay | 35,575 | 1,147 | --- | 479 | --- | --- | --- |
| Streets & Highways - Maintenance | 1,001,921 | 629,445 | 530,076 | 532,418 | 1,198,613 | 388,256 | 329,348 |
| - Lighting | 179,209 | 126,464 | 23,909 | 63,771 | 16,313 | 7,360 | --- |
| - Construction | 2,562,634 | 689,511 | 231,675 | 670,985 | 730,163 | --- | 3,257,442 |
| - Other Capital Outlay | 202,165 | 37,097 | 28,535 | 28,301 | 111,110 | 32,424 | 12,381 |
| Sanitation - Refuse Collection & Disposal | --- | --- | 25,042 | --- | --- | --- | 8,824 |
| - Other Sanitation | 4,116 | --- | 4,558 | 297 | --- | 19,803 | 27,461 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | 697,668 | 905,319 | 131,456 | --- | 677,910 | 3,497 | 33,404 |
| - Capital Outlay | 102,365 | 6,372 | 15,370 | --- | 9,925 | --- | 10,109 |
| Parks & Recreation - Current Expenditures | 1,134,115 | 725,027 | 454,713 | 347,765 | 867,297 | 155,383 | 252,846 |
| - Capital Outlay | 699,853 | 483,304 | 77,956 | 91,867 | 263,549 | 621,012 | 142,433 |
| Housing & Economic Development - Current Expenditures | 357,550 | 120,572 | 297,141 | --- | 388,839 | 11,088 | 104,685 |
| - Capital Outlay | --- | --- | --- | 405,711 | 142,907 | 34,473 | 38,878 |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | 65,959 | --- | 27,116 | --- | 55,431 |
| - Capital Outlay | --- | --- | 17,045 | --- | --- | --- | 484,632 |
| Transit - Current Expenditures | --- | --- | --- | --- | 137,811 | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | 149,256 | --- | --- |
| Unallocated Insurance | 125,261 | 98,743 | 55,818 | --- | 529,276 | --- | --- |
| All Other Unallocated - Current Expenditures | 3,525 | 368,469 | 128,136 | 109,165 | 328,003 | 85,066 | 81,485 |
| - Capital Outlay | 33,133 | --- | --- | 649,604 | 112,120 | 98,730 | --- |
| Capital Outlay for Enterprise Funds | --- | 19,040 | --- | --- | --- | --- | --- |
| Debt Service - Principal Payments | 3,100,000 | 1,940,087 | 119,382 | 915,000 | 536,000 | 2,525,000 | 164,326 |
| Debt Service - Interest and Fiscal Charges | 1,431,416 | 464,745 | 88,888 | 861,765 | 345,673 | 331,064 | 61,643 |
| <i>Total Current Expenditures</i> | 8,394,602 | 5,163,006 | 2,693,542 | 3,101,592 | 7,882,510 | 1,862,848 | 1,641,087 |
| <i>Total Capital Outlay</i> | 3,838,564 | 1,279,255 | 414,356 | 1,894,977 | 1,622,143 | 795,684 | 3,998,952 |
| <i>Total Debt Service</i> | 4,531,416 | 2,404,832 | 208,270 | 1,776,765 | 881,673 | 2,856,064 | 225,969 |
| Total Expenditures | 16,764,582 | 8,847,093 | 3,316,168 | 6,773,334 | 10,386,326 | 5,514,596 | 5,866,008 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | --- | --- |
| Transfers to Enterprise Funds | 223,362 | --- | --- | 265,578 | --- | 530,000 | 55,281 |
| Transfers to Governmental Funds | 3,496,541 | 1,144,450 | 298,323 | 1,115,364 | 190,071 | 1,015,819 | --- |
| Total Expenditures & Other Financing Uses | <u>20,484,485</u> | <u>9,991,543</u> | <u>3,614,491</u> | <u>8,154,276</u> | <u>10,576,397</u> | <u>7,060,415</u> | <u>5,921,289</u> |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>WAITE PARK</i> | <i>WASECA</i> | <i>WAYZATA</i> | <i>WEST SAINT PAUL</i> | <i>WHITE BEAR LAKE</i> | <i>WILLMAR</i> | <i>WINDOM</i> |
|--|-----------------------|------------------|------------------|----------------------------|----------------------------|-------------------|------------------|
| Class of City | 4 | 4 | 4 | 3 | 2 | 3 | 4 |
| Population (1999) Estimate | 6,599 | 9,427 | 4,174 | 19,648 | 26,643 | 18,903 | 4,543 |
| Taxable Tax Capacity | 5,181,944 | 3,691,379 | 8,414,973 | 14,089,027 | 17,085,629 | 8,808,005 | 1,430,362 |
| 1998 Net Tax Levy (Collectible in 1999) | 1,268,808 | 1,412,137 | 1,729,922 | 2,942,650 | 2,296,560 | 2,247,119 | 564,463 |
| Special Assessments Levy (Collectible in 1999) | 341,741 | 140,985 | 80,544 | 353,685 | 688,801 | 916,160 | 162,745 |
| REVENUES | | | | | | | |
| Property Taxes | 1,292,713 | 1,393,189 | 1,758,539 | 3,526,708 | 2,795,094 | 2,259,039 | 505,717 |
| Tax Increments | 804,519 | 46,606 | 1,754,140 | --- | 879,543 | 443,442 | 143,101 |
| Franchise Taxes | 21,843 | 324,047 | 28,040 | 538,769 | 169,865 | --- | --- |
| Local Sales Tax | --- | --- | --- | --- | --- | 1,302,049 | --- |
| Hotel/Motel Taxes | --- | --- | --- | --- | --- | 110,033 | --- |
| Gravel and Gambling Taxes | --- | --- | --- | 4,322 | --- | --- | --- |
| Special Assessments | 661,391 | 239,861 | 63,330 | 496,823 | 819,669 | 1,339,564 | 255,661 |
| Licenses and Permits | 87,385 | 141,268 | 206,935 | 352,651 | 479,985 | 253,227 | 17,116 |
| Intergovernmental Revenues | | | | | | | |
| Federal Grants | | | | | | | |
| Community Development Block Grants | --- | 52,667 | --- | --- | --- | 224,509 | --- |
| All Other | 62,911 | --- | 58,220 | 42,442 | 129,018 | 624 | 49,846 |
| State Grants | | | | | | | |
| Local Government Aid | 347,810 | 1,520,504 | --- | 1,225,207 | 826,643 | 2,502,122 | 762,704 |
| HACA/MHHC (Homestead Credit) | 351,396 | 327,586 | 279,739 | 978,465 | 847,290 | 668,359 | 299,255 |
| Local Performance Aid | 7,371 | 10,583 | 4,963 | 23,608 | 31,667 | 22,802 | --- |
| Taconite Relief and Aids | --- | --- | --- | --- | --- | --- | --- |
| PERA Aid | 3,052 | 9,455 | 9,801 | 14,361 | --- | 172,146 | --- |
| Highways | --- | 302,957 | --- | 165,756 | 839,129 | 147,600 | --- |
| All Other | 94,574 | 135,899 | 91,054 | 279,151 | 363,997 | 1,289,792 | 112,077 |
| County Grants | --- | 32,970 | --- | 18,832 | 226,528 | 3,795 | 11,291 |
| Local Unit Grants | --- | 17,764 | 5,030 | 3,450,919 | 230,847 | --- | --- |
| Total Intergovernmental Revenues | 867,114 | 2,410,385 | 448,807 | 6,198,741 | 3,495,119 | 5,031,749 | 1,235,173 |
| Departmental Fees and Service Charges | | | | | | | |
| General Government | --- | 8,432 | 208,167 | 162,028 | 32,191 | 19,542 | 6,273 |
| Public Safety | --- | 1,030 | 65,539 | 447,989 | 287,651 | 70,745 | 201,735 |
| Streets and Highways | --- | --- | --- | --- | 34,912 | 27,032 | --- |
| Sanitation (Refuse Collection) | --- | --- | --- | --- | --- | --- | --- |
| Libraries | --- | --- | --- | --- | --- | --- | --- |
| Parks and Recreation | --- | --- | --- | 52,145 | 11,059 | 307,182 | 50,242 |
| Airport | --- | --- | --- | --- | --- | 56,104 | 27,755 |
| Transit | --- | --- | --- | --- | --- | 47,457 | --- |
| Cemetery | --- | --- | 12,200 | --- | --- | --- | --- |
| All Other | 4,862 | --- | 154,197 | 24,910 | 304,707 | 37,588 | --- |
| Total Fees and Service Charges | 4,862 | 9,462 | 440,103 | 687,072 | 670,520 | 565,650 | 286,005 |
| Fines and Forfeits | 89,349 | 43,125 | 113,581 | 81,838 | 93,704 | 184,519 | 23,281 |
| Interest Earnings | 368,993 | 233,865 | 789,758 | 444,177 | 1,039,477 | 1,386,895 | 7,808 |
| All Other Revenues | 512,189 | 205,427 | 973,757 | 286,557 | 1,311,508 | 762,786 | 76,969 |
| Total Revenues | 4,710,358 | 5,047,235 | 6,576,990 | 12,617,658 | 11,754,484 | 13,638,953 | 2,550,831 |
| Other Financing Sources | | | | | | | |
| Borrowing | | | | | | | |
| Bonded Indebtedness | 5,386,056 | --- | --- | --- | 3,145,000 | 999,575 | --- |
| Other Long-term Indebtedness | --- | --- | --- | 135,000 | --- | --- | --- |
| Short-term Indebtedness | --- | --- | --- | --- | --- | --- | --- |
| Total Borrowing | 5,386,056 | --- | --- | 135,000 | 3,145,000 | 999,575 | --- |
| Other Financing Sources | --- | --- | --- | 32,804 | --- | --- | --- |
| Transfers from Enterprise Funds | --- | 157,000 | 164,344 | 378,672 | 1,243,110 | 1,593,855 | 455,723 |
| Transfers from Governmental Funds | 831,112 | 492,647 | 2,359,800 | 3,013,079 | 2,481,685 | 845,308 | 87,500 |
| Total Revenues & Other Financing Sources | 10,927,526 | 5,696,882 | 9,101,134 | 16,177,213 | 18,624,279 | 17,077,691 | 3,094,054 |
| Type of Public Service Enterprises (see footnote page) | W,S | W,S,E,O | L,W,S,R,O | S,O | W,S,R,O | W,S,H,N,E,O | L,W,S,E,O |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>WAITE PARK</i> | <i>WASECA</i> | <i>WAYZATA</i> | <i>WEST SAINT PAUL</i> | <i>WHITE BEAR LAKE</i> | <i>WILLMAR</i> | <i>WINDOM</i> |
|--|-----------------------|------------------|------------------|----------------------------|----------------------------|-------------------|------------------|
| Class of City | 4 | 4 | 4 | 3 | 2 | 3 | 4 |
| EXPENDITURES | | | | | | | |
| General Government - Current Expenditures | 232,504 | 721,248 | 690,136 | 1,200,278 | 813,912 | 1,909,551 | 351,468 |
| - Capital Outlay | 18,708 | --- | 14,768 | 712,222 | 130,770 | 91,980 | 1,196 |
| Public Safety | | | | | | | |
| Police & Ambulance - Current Expenditures | 740,668 | 890,115 | 762,109 | 2,313,976 | 2,464,066 | 2,194,964 | 666,813 |
| - Capital Outlay | 40,380 | --- | 51,083 | 141,832 | 119,970 | 143,691 | 27,940 |
| Fire - Current Expenditures | 74,167 | 395,544 | 145,790 | 1,296,302 | 571,320 | 484,932 | 112,526 |
| - Capital Outlay | 30,675 | --- | 10,787 | 1,901,310 | 73,187 | 25,986 | 25,777 |
| Other Public Safety - Current Expenditures | 36,067 | 96,587 | 109,911 | 117,502 | 270,822 | 2,560 | 3,636 |
| - Capital Outlay | 3,089 | --- | --- | --- | 31,817 | 6,203 | --- |
| Streets & Highways - Maintenance | 412,626 | 923,892 | 394,006 | 1,099,761 | 837,228 | 1,874,311 | 330,125 |
| - Lighting | 46,744 | 51,983 | 49,362 | 105,699 | 135,833 | --- | 16,906 |
| - Construction | 2,021,355 | 836,568 | 841,585 | 529,289 | 2,693,546 | 1,588,622 | 597,446 |
| - Other Capital Outlay | 241 | 17,272 | 10,225 | 88,365 | 97,679 | 275,921 | 9,633 |
| Sanitation - Refuse Collection & Disposal | 156,740 | --- | --- | --- | --- | --- | --- |
| - Other Sanitation | 25,938 | 1,818 | --- | 23,519 | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Health - Current Expenditures | --- | --- | --- | --- | 480,990 | --- | 13,587 |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Culture and Recreation | | | | | | | |
| Libraries - Current Expenditures | --- | 159,751 | --- | --- | --- | 188,744 | 108,015 |
| - Capital Outlay | --- | --- | --- | --- | --- | 627,846 | 5,118 |
| Parks & Recreation - Current Expenditures | 69,162 | 372,881 | 357,586 | 645,733 | 313,392 | 995,737 | 182,810 |
| - Capital Outlay | 461,555 | 73,148 | 569,771 | 1,759,110 | 2,377,326 | 355,227 | 9,716 |
| Housing & Economic Development - Current Expenditures | 180,793 | 106,558 | --- | 167,382 | 725,106 | 224,917 | 153,258 |
| - Capital Outlay | --- | --- | --- | --- | 170,643 | --- | --- |
| Conservation of Natural Resources - Current Expenditures | --- | --- | --- | --- | --- | --- | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Airport - Current Expenditures | --- | --- | --- | --- | --- | 69,079 | 45,892 |
| - Capital Outlay | --- | --- | --- | --- | --- | 157,911 | --- |
| Transit - Current Expenditures | --- | --- | --- | --- | --- | 106,048 | --- |
| - Capital Outlay | --- | --- | --- | --- | --- | --- | --- |
| Unallocated Insurance | 256,085 | (1,567) | --- | 67,322 | --- | --- | --- |
| All Other Unallocated - Current Expenditures | 398,433 | 252,789 | 107,162 | 64,926 | --- | 21,000 | 145,215 |
| - Capital Outlay | --- | 64,950 | 23,570 | --- | --- | 129,386 | --- |
| Capital Outlay for Enterprise Funds | 298,051 | --- | --- | --- | 291,437 | 77,889 | --- |
| Debt Service - Principal Payments | 2,450,000 | 130,000 | 660,000 | 995,000 | 2,090,000 | 1,739,697 | 673,261 |
| Debt Service - Interest and Fiscal Charges | 509,171 | 39,705 | 801,966 | 645,661 | 689,494 | 684,211 | 156,910 |
| <i>Total Current Expenditures</i> | <i>2,629,927</i> | <i>3,971,599</i> | <i>2,616,062</i> | <i>7,102,400</i> | <i>6,612,669</i> | <i>8,071,843</i> | <i>2,130,251</i> |
| <i>Total Capital Outlay</i> | <i>2,874,054</i> | <i>991,938</i> | <i>1,521,789</i> | <i>5,132,128</i> | <i>5,986,375</i> | <i>3,480,662</i> | <i>676,826</i> |
| <i>Total Debt Service</i> | <i>2,959,171</i> | <i>169,705</i> | <i>1,461,966</i> | <i>1,640,661</i> | <i>2,779,494</i> | <i>2,423,908</i> | <i>830,171</i> |
| Total Expenditures | 8,463,152 | 5,133,242 | 5,599,817 | 13,875,189 | 15,378,538 | 13,976,413 | 3,637,248 |
| Other Financing Uses | | | | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | --- | --- | --- | --- |
| Other Financing Uses | --- | --- | --- | --- | --- | 120 | --- |
| Transfers to Enterprise Funds | --- | --- | 5,000 | 68,753 | --- | --- | --- |
| Transfers to Governmental Funds | 831,112 | 492,647 | 2,359,800 | 3,013,079 | 2,481,685 | 845,308 | 87,500 |
| Total Expenditures & Other Financing Uses | 9,294,264 | 5,625,889 | 7,964,617 | 16,957,021 | 17,860,223 | 14,821,841 | 3,724,748 |

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>WINONA</i> | <i>WOODBURY</i> | <i>WORTHINGTON</i> | <i>TOTAL</i> |
|--|-------------------|-------------------|--------------------|----------------------|
| Class of City | 2 | 2 | 4 | |
| Population (1999) Estimate | 26,355 | 42,342 | 10,033 | 3,398,391 |
| Taxable Tax Capacity | 12,280,326 | 35,598,428 | 4,689,006 | 2,430,605,493 |
| 1998 Net Tax Levy (Collectible in 1999) | 4,353,868 | 7,527,804 | 1,620,730 | 634,875,703 |
| Special Assessments Levy (Collectible in 1999) | 446,962 | 5,828,872 | 160,916 | 120,323,740 |
| REVENUES | | | | |
| Property Taxes | 4,269,030 | 9,014,034 | 1,413,327 | 717,672,477 |
| Tax Increments | 816,915 | 2,562,732 | 702,288 | 256,368,242 |
| Franchise Taxes | 737,695 | --- | --- | 60,172,978 |
| Local Sales Tax | 954,082 | --- | --- | 77,237,724 |
| Hotel/Motel Taxes | 206,440 | --- | --- | 23,086,770 |
| Gravel and Gambling Taxes | --- | 8,731 | 8,372 | 1,650,532 |
| Special Assessments | 810,390 | 12,629,135 | 351,235 | 218,369,549 |
| Licenses and Permits | 117,020 | 3,634,058 | 150,893 | 109,420,330 |
| Intergovernmental Revenues | | | | |
| Federal Grants | | | | |
| Community Development Block Grants | 209,396 | --- | --- | 66,510,951 |
| All Other | 219,718 | 222,191 | --- | 67,137,829 |
| State Grants | | | | |
| Local Government Aid | 5,406,377 | --- | 2,013,342 | 319,739,760 |
| HACA/MHHC (Homestead Credit) | 1,531,800 | 1,302,894 | 608,122 | 171,693,468 |
| Local Performance Aid | 32,310 | 43,253 | 12,667 | 3,871,144 |
| Taconite Relief and Aids | --- | --- | --- | 6,569,675 |
| PERA Aid | 27,304 | 23,825 | --- | 4,485,430 |
| Highways | 232,851 | 3,030,280 | 150,270 | 93,423,915 |
| All Other | 992,613 | 388,158 | 147,389 | 148,759,145 |
| County Grants | 249,945 | 60,179 | 85,436 | 17,204,147 |
| Local Unit Grants | 52,135 | 175,859 | 2,000 | 27,899,729 |
| Total Intergovernmental Revenues | 8,954,449 | 5,246,639 | 3,019,226 | 927,295,193 |
| Departmental Fees and Service Charges | | | | |
| General Government | 2,072 | 567,605 | 207,061 | 34,158,850 |
| Public Safety | 45,193 | 702,983 | 18,226 | 35,960,618 |
| Streets and Highways | 169 | 814,860 | 5,540 | 24,734,104 |
| Sanitation (Refuse Collection) | --- | 33,799 | 27,515 | 6,930,252 |
| Libraries | 23,795 | --- | --- | 958,294 |
| Parks and Recreation | 257,683 | 1,449,282 | 170,684 | 53,757,360 |
| Airport | --- | --- | --- | 4,188,470 |
| Transit | --- | --- | --- | 1,489,151 |
| Cemetery | --- | --- | --- | 752,148 |
| All Other | 760,336 | 2,474,164 | --- | 86,387,412 |
| Total Fees and Service Charges | 1,089,248 | 6,042,693 | 429,026 | 249,316,659 |
| Fines and Forfeits | 149,092 | 226,465 | 93,901 | 31,353,246 |
| Interest Earnings | 897,460 | 2,677,162 | 722,791 | 114,433,171 |
| All Other Revenues | 894,853 | 463,820 | 265,100 | 248,404,818 |
| Total Revenues | 19,896,674 | 42,505,469 | 7,156,159 | 3,034,781,689 |
| Other Financing Sources | | | | |
| Borrowing | | | | |
| Bonded Indebtedness | 4,058,883 | --- | --- | 635,887,114 |
| Other Long-term Indebtedness | --- | --- | --- | 77,867,253 |
| Short-term Indebtedness | --- | --- | --- | 371,500 |
| Total Borrowing | 4,058,883 | --- | --- | 714,125,867 |
| Other Financing Sources | --- | --- | 9,675 | 10,395,150 |
| Transfers from Enterprise Funds | 283,255 | 142,000 | 599,253 | 97,265,307 |
| Transfers from Governmental Funds | 523,688 | 6,024,869 | 605,436 | 636,757,747 |
| Total Revenues & Other Financing Sources | 24,762,500 | 48,672,338 | 8,370,523 | 4,493,325,760 |
| Type of Public Service Enterprises (see footnote page) | W,S | W,S,O | L,W,S,H,N,E,O | |

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

| <i>Name of City</i> | <i>WINONA</i> | <i>WOODBURY</i> | <i>WORTHINGTON</i> | <i>TOTAL</i> |
|--|--------------------------|--------------------------|-------------------------|-----------------------------|
| Class of City | 2 | 2 | 4 | |
| EXPENDITURES | | | | |
| General Government - Current Expenditures | 2,151,874 | 2,284,485 | 858,834 | 285,767,166 |
| - Capital Outlay | 31,707 | 177,516 | 761 | 28,597,689 |
| Public Safety | | | | |
| Police & Ambulance - Current Expenditures | 3,031,277 | 4,241,494 | 1,623,962 | 446,401,588 |
| - Capital Outlay | 62,150 | 208,352 | 132,421 | 23,033,960 |
| Fire - Current Expenditures | 2,118,946 | 917,842 | 218,711 | 168,824,288 |
| - Capital Outlay | 57,279 | 386,017 | 3,450 | 21,965,219 |
| Other Public Safety - Current Expenditures | 126,062 | 761,026 | 13,663 | 59,449,585 |
| - Capital Outlay | 7,186 | 8,532 | --- | 12,625,998 |
| Streets & Highways - Maintenance | 1,957,118 | 2,276,318 | 785,541 | 223,734,538 |
| - Lighting | 211,674 | 447,200 | 225,109 | 26,078,699 |
| - Construction | 857,935 | 9,071,371 | 2,424,441 | 418,292,638 |
| - Other Capital Outlay | 113,064 | 1,061,282 | 29,793 | 31,116,645 |
| Sanitation - Refuse Collection & Disposal | --- | --- | 63,383 | 3,096,040 |
| - Other Sanitation | 24,321 | 101,879 | 11,771 | 7,928,694 |
| - Capital Outlay | --- | 8,227 | --- | 2,272,442 |
| Health - Current Expenditures | 61,136 | --- | --- | 29,365,092 |
| - Capital Outlay | --- | --- | --- | 5,302,949 |
| Culture and Recreation | | | | |
| Libraries - Current Expenditures | 713,754 | --- | --- | 55,180,892 |
| - Capital Outlay | 142,985 | --- | --- | 13,754,429 |
| Parks & Recreation - Current Expenditures | 1,911,094 | 2,318,442 | 561,480 | 225,141,952 |
| - Capital Outlay | 106,430 | 558,970 | 158,702 | 198,727,525 |
| Housing & Economic Development - Current Expenditures | 1,238,058 | 604,363 | 134,244 | 171,152,639 |
| - Capital Outlay | 863,917 | --- | 620 | 267,195,825 |
| Conservation of Natural Resources - Current Expenditures | 219,950 | --- | --- | 2,273,791 |
| - Capital Outlay | --- | --- | --- | 758,856 |
| Airport - Current Expenditures | --- | --- | --- | 6,053,259 |
| - Capital Outlay | --- | --- | --- | 13,551,871 |
| Transit - Current Expenditures | --- | --- | --- | 12,466,449 |
| - Capital Outlay | --- | --- | --- | 4,152,572 |
| Unallocated Insurance | --- | --- | --- | 8,124,461 |
| All Other Unallocated - Current Expenditures | 226,240 | 32,297 | 84,210 | 37,829,586 |
| - Capital Outlay | --- | --- | --- | 71,176,351 |
| Capital Outlay for Enterprise Funds | --- | --- | --- | 78,021,141 |
| Debt Service - Principal Payments | 1,200,500 | 11,461,985 | 370,000 | 428,848,279 |
| Debt Service - Interest and Fiscal Charges | 480,385 | 3,792,778 | 345,844 | 178,325,685 |
| <i>Total Current Expenditures</i> | 13,991,504 | 13,985,346 | 4,580,908 | 1,768,868,719 |
| <i>Total Capital Outlay</i> | 2,242,653 | 11,480,267 | 2,750,188 | 1,190,546,110 |
| <i>Total Debt Service</i> | 1,680,885 | 15,254,763 | 715,844 | 607,173,964 |
| Total Expenditures | 17,915,042 | 40,720,376 | 8,046,940 | 3,566,588,793 |
| Other Financing Uses | | | | |
| Debt Redemption - Refunded Bonds | --- | --- | --- | 56,427,102 |
| Other Financing Uses | --- | --- | --- | 2,739,504 |
| Transfers to Enterprise Funds | 2,175,673 | 1,270,450 | --- | 56,289,141 |
| Transfers to Governmental Funds | 523,688 | 6,024,869 | 605,436 | 636,757,747 |
| Total Expenditures & Other Financing Uses | <u>20,614,403</u> | <u>48,015,695</u> | <u>8,652,376</u> | <u>4,318,802,287</u> |

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**ANALYSIS OF
PUBLIC SERVICE ENTERPRISES**

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|------------------|----------------|-----------|-----------|-----------|--------------|---------|------------|---------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| ALBERT LEA | 17,923 | 877,600 | 828,387 | 49,213 | 50,981 | --- | 100,194 | --- | --- | --- | --- | 298,842 | --- | --- | --- |
| ALEXANDRIA | 8,607 | 829,649 | 703,260 | 126,389 | 32,337 | 71,214 | 87,512 | --- | --- | --- | --- | 580,836 | --- | 29,640 | 54,900 |
| ANDOVER | 24,358 | 840,015 | 811,702 | 28,313 | 32,850 | --- | 61,163 | --- | --- | --- | 105,346 | 109,323 | --- | --- | --- |
| ANOKA | 18,145 | 1,154,232 | 905,896 | 248,336 | 86,174 | 12,809 | 321,701 | --- | --- | --- | 90,000 | 113,495 | --- | 12,809 | 157,500 |
| APPLE VALLEY | [3] 44,818 | 6,946,311 | 5,038,771 | 1,907,540 | 290,976 | 63,302 | 2,135,214 | --- | --- | --- | 1,511,350 | 871,318 | --- | 63,302 | 40,000 |
| ARDEN HILLS | 9,666 | 1,058,483 | 943,248 | 115,235 | 44,136 | --- | 159,371 | --- | --- | --- | 78,528 | 15,192 | --- | --- | --- |
| AUSTIN | 22,016 | 1,514,701 | 1,571,693 | (56,992) | (4,144) | 239 | (61,375) | --- | --- | --- | --- | 605,067 | --- | --- | --- |
| BAXTER | [3] 5,475 | 509,746 | 671,943 | (162,197) | 149,151 | 137,857 | (150,903) | --- | --- | --- | 124,439 | 191,966 | --- | 137,857 | --- |
| BAYPORT | 3,069 | 229,851 | 175,127 | 54,724 | 23,280 | --- | 78,004 | --- | --- | --- | --- | 16,924 | --- | --- | --- |
| BELLE PLAINE | 3,616 | 526,333 | 249,146 | 277,187 | 24,098 | 28,915 | 272,370 | --- | --- | --- | 22,416 | 19,969 | --- | 28,915 | 55,000 |
| BEMIDJI | 12,200 | 561,379 | 696,957 | (135,578) | 148,216 | 30,999 | (18,361) | --- | --- | --- | --- | 834,606 | --- | 30,591 | --- |
| BENSON | 3,309 | 273,353 | 219,413 | 53,940 | 44,561 | 47,040 | 51,461 | --- | --- | --- | 21,527 | --- | --- | 47,040 | 17,435 |
| BIG LAKE | 5,190 | 790,247 | 235,517 | 554,730 | 69,839 | 11,160 | 613,409 | --- | --- | --- | --- | 109,082 | --- | 11,160 | 40,000 |
| BLAINE | 46,166 | 2,111,610 | 1,722,758 | 388,852 | 14,184 | 43,647 | 359,389 | --- | --- | --- | --- | 2,640,643 | --- | 42,420 | 385,000 |
| BLOOMINGTON | 87,476 | 7,652,154 | 7,318,430 | 333,724 | 665,258 | --- | 998,982 | --- | --- | --- | 90,769 | 150,514 | --- | --- | 32,232 |
| BLUE EARTH | 3,642 | 306,504 | 247,023 | 59,481 | 30,916 | 48,160 | 42,237 | --- | --- | --- | --- | 547,373 | --- | 44,302 | 80,000 |
| BRAINERD | [29] 13,122 | 1,071,870 | 1,158,835 | (86,965) | 69,107 | --- | (17,858) | --- | --- | --- | 54,000 | 115,756 | --- | --- | --- |
| BRECKENRIDGE | 3,707 | 552,184 | 545,040 | 7,144 | 13,488 | 6,982 | 13,650 | --- | --- | --- | 11,603 | 8,706 | --- | 6,982 | 14,440 |
| BROOKLYN CENTER | 28,597 | 1,354,179 | 1,169,761 | 184,418 | 98,090 | --- | 282,508 | --- | --- | --- | --- | 58,004 | --- | --- | 56,302 |
| BROOKLYN PARK | 65,128 | 4,031,871 | 3,686,105 | 345,766 | 193,569 | 390,084 | 149,251 | --- | --- | --- | --- | 448,415 | --- | 385,893 | 250,000 |
| BUFFALO | 9,950 | 1,166,449 | 603,796 | 562,653 | 217,279 | 174,733 | 605,195 | 80,927 | --- | 19,189 | --- | 3,195,794 | 2,940,000 | 174,733 | 105,000 |
| BURNSVILLE | 59,306 | 4,112,079 | 3,102,760 | 1,009,319 | 194,902 | --- | 1,204,221 | --- | --- | --- | 284,799 | 80,269 | --- | --- | --- |
| CALEDONIA | 3,003 | 173,884 | 111,020 | 62,864 | 5,889 | 12,811 | 55,942 | --- | --- | --- | 30,000 | 9,227 | --- | 12,811 | 45,000 |
| CAMBRIDGE | 5,588 | 515,609 | 374,561 | 141,048 | 44,412 | 28,646 | 156,814 | --- | --- | --- | --- | 6,959 | --- | 28,646 | 21,500 |
| CANNON FALLS | 3,760 | 198,540 | 241,586 | (43,046) | 20,401 | --- | (22,645) | --- | --- | --- | --- | 41,836 | --- | --- | --- |
| CHAMPLIN | 21,042 | 1,444,096 | 1,080,237 | 363,859 | 44,413 | 245,844 | 162,428 | --- | --- | --- | 635,530 | 260,942 | --- | 245,844 | 400,000 |
| CHANHASSEN | [3] 18,772 | 2,562,145 | 3,047,304 | (485,159) | 93,193 | --- | (391,966) | --- | --- | --- | --- | 105,867 | --- | --- | --- |
| CHASKA | 15,801 | 639,531 | 734,024 | (94,493) | 2,977 | 39,238 | (130,754) | --- | --- | --- | (81,214) | 58,828 | --- | 39,238 | 180,000 |
| CHISHOLM | 5,068 | 347,558 | 391,992 | (44,434) | 11,263 | --- | (33,171) | --- | --- | --- | (33,321) | 310 | --- | --- | --- |
| CIRCLE PINES | 4,772 | 315,973 | 240,719 | 75,254 | 47,362 | --- | 122,616 | --- | --- | --- | 87,000 | 406 | --- | --- | --- |
| CLOQUET | 11,179 | 2,021,010 | 2,207,470 | (186,460) | 165,574 | --- | (20,886) | 678 | --- | --- | --- | 157,023 | 212,908 | --- | --- |
| COLUMBIA HEIGHTS | 18,714 | 1,348,613 | 1,279,668 | 68,945 | 20,462 | 45,516 | 43,891 | --- | --- | --- | (547,550) | 1,426,131 | 1,010,914 | 36,270 | --- |
| COON RAPIDS | 62,473 | 3,026,142 | 2,241,394 | 784,748 | 251,456 | 362,352 | 673,852 | --- | --- | --- | --- | 126,323 | --- | 324,985 | 5,515,000 |
| COTTAGE GROVE | 31,137 | 1,315,840 | 1,204,463 | 111,377 | 122,434 | 138,082 | 95,729 | --- | --- | --- | --- | 135,155 | 1,647,037 | 113,607 | 354,495 |
| CROOKSTON | 8,178 | 1,229,482 | 863,151 | 366,331 | 268,389 | 182,122 | 452,598 | 104,933 | --- | 44,002 | 316,262 | 679,724 | --- | 182,122 | 250,000 |
| CRYSTAL | 23,662 | 1,337,500 | 1,304,476 | 33,024 | 12,937 | 4,188 | 41,773 | --- | --- | --- | --- | 6,194 | --- | --- | --- |
| DEEPHAVEN | 3,696 | 31,288 | 32,455 | (1,167) | 3,255 | --- | 2,088 | --- | --- | --- | --- | --- | --- | --- | --- |
| DELANO | 3,481 | 193,893 | 226,653 | (32,760) | 56,696 | 4,651 | 19,285 | --- | --- | --- | 4,605 | 299,637 | --- | 4,651 | 12,211 |
| DETROIT LAKES | 7,405 | 555,947 | 515,983 | 39,964 | 9,852 | 18,730 | 31,086 | --- | --- | --- | --- | 6,935 | --- | 18,730 | 91,750 |
| DILWORTH | 3,031 | 144,679 | 185,923 | (41,244) | 152,049 | 14,791 | 96,014 | 57,668 | --- | 32,424 | --- | 21,910 | --- | 14,791 | 54,000 |
| DULUTH | 84,691 | 7,815,083 | 7,260,975 | 554,108 | 306,793 | 467,637 | 393,264 | --- | --- | --- | 264,974 | 1,114,607 | --- | 433,959 | 565,000 |
| EAGAN | 61,113 | 3,669,516 | 2,912,025 | 757,491 | 2,159,548 | 991,014 | 1,926,025 | --- | --- | 6,195 | 285,699 | 3,876,161 | --- | 991,014 | 9,550,000 |
| EAST GRAND FORKS | 8,295 | 1,302,328 | 1,419,153 | (116,825) | 22,701 | --- | (94,124) | --- | --- | --- | --- | 610,130 | --- | --- | --- |
| EDEN PRAIRIE | 51,913 | 3,185,265 | 4,142,957 | (957,692) | 112,458 | 1,145 | (846,379) | --- | --- | --- | 50,000 | 125,306 | --- | --- | --- |
| EDINA | [3][27] 47,274 | 8,440,463 | 6,647,962 | 1,792,501 | 60,454 | 85,530 | 1,767,425 | --- | --- | --- | --- | 1,551,780 | 3,600,000 | 83,429 | 420,000 |
| ELK RIVER | 16,542 | 627,449 | 489,272 | 138,177 | 537,905 | 145,736 | 530,346 | --- | --- | --- | 607,347 | 1,151,184 | --- | 138,987 | 145,000 |
| ELY | 3,841 | 283,819 | 285,616 | (1,797) | 18,129 | 3,239 | 13,093 | --- | --- | --- | --- | 63,267 | --- | 3,239 | 55,080 |
| EVELETH | 3,923 | 338,105 | 372,271 | (34,166) | 32,073 | 31,646 | (33,739) | --- | --- | --- | --- | --- | --- | --- | --- |
| FAIRMONT | 11,268 | 1,248,691 | 1,005,282 | 243,409 | 590 | 2,720 | 241,279 | --- | --- | --- | 130,880 | 161,698 | --- | --- | --- |
| FARIBAULT | 19,402 | 1,535,244 | 814,566 | 720,678 | 60,827 | 51,450 | 730,055 | --- | --- | --- | 204,313 | 309,088 | --- | 43,899 | 100,000 |
| FARMINGTON | 11,231 | 845,551 | 458,146 | 387,405 | 618,138 | 505 | 1,005,038 | --- | --- | --- | --- | 803,092 | --- | --- | 150,000 |
| FERGUS FALLS | 13,334 | 1,054,525 | 1,083,907 | (29,382) | 41,252 | --- | 11,870 | --- | --- | --- | --- | 69,053 | 47,521 | --- | --- |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET | Taxes | Federal Grants | State Grants | Transfers | Capital Outlay | Borrowing | DEBT SERVICE | |
|---------------------|------|-----------|------------|------------|--------------|-----------|-----------|-----------|----------------|--------------|-----------------------|----------------|------------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | INCOME | | | | To/(From) Other Funds | | | Interest Payments | Principal Payments |
| FOREST LAKE | [3] | 6,950 | 1,311,264 | 1,257,930 | 53,334 | 308,258 | 108,591 | 253,001 | -- | -- | (77,324) | 924,738 | 3,700,000 | 108,591 | 155,000 |
| FRIDLEY | [3] | 28,623 | 5,389,003 | 5,242,661 | 146,342 | 291,208 | 291,018 | 146,532 | -- | -- | 295,000 | 544,713 | -- | 286,020 | 300,000 |
| GLENCOE | | 5,368 | 513,103 | 451,826 | 61,277 | 40,570 | 85,639 | 16,208 | -- | -- | 53,784 | 39,054 | 780,000 | 85,639 | 880,000 |
| GLENWOOD | | 2,653 | 239,922 | 135,581 | 104,341 | 4,149 | 7,982 | 100,508 | -- | -- | 36,054 | 395,835 | -- | 7,982 | 8,000 |
| GOLDEN VALLEY | [3] | 21,037 | 4,367,890 | 3,757,359 | 610,531 | 232,470 | -- | 843,001 | -- | -- | -- | 679,536 | -- | -- | -- |
| GOODVIEW | | 3,415 | 179,899 | 210,301 | (30,402) | 21,367 | -- | (9,035) | -- | -- | -- | 16,756 | -- | -- | -- |
| GRAND RAPIDS | | 8,729 | 1,208,957 | 976,508 | 232,449 | 17,425 | 71,689 | 178,185 | -- | -- | (26,089) | 664,037 | -- | 66,223 | 230,000 |
| GRANITE FALLS | | 3,109 | 394,463 | 332,021 | 62,442 | 27,266 | 28,719 | 60,989 | -- | 10,110 | 3,370 | 199,360 | 236,984 | 28,719 | 83,700 |
| HASTINGS | | 18,034 | 1,037,721 | 1,107,026 | (69,305) | 81,981 | 59,565 | (46,889) | -- | -- | 65,461 | 883,248 | -- | 59,565 | 155,000 |
| HERMANTOWN | | 7,316 | 455,202 | 481,770 | (26,568) | 84,210 | 6,969 | 50,673 | -- | -- | -- | 8,358 | -- | -- | -- |
| HIBBING | | 17,671 | 1,392,923 | 1,310,432 | 82,491 | -- | -- | 82,491 | -- | -- | -- | 420,178 | -- | -- | -- |
| HOPKINS | | 17,055 | 869,555 | 844,554 | 25,001 | 31,508 | -- | 56,509 | -- | -- | -- | 135,281 | -- | -- | -- |
| HUGO | [3] | 5,936 | 1,723,959 | 411,169 | 1,312,790 | 59,044 | 38,285 | 1,333,549 | -- | -- | -- | 2,675 | -- | 36,217 | 115,000 |
| HUTCHINSON | | 13,307 | 1,076,985 | 701,776 | 375,209 | 248,948 | 27,587 | 596,570 | -- | -- | -- | 98,750 | -- | 27,587 | 185,000 |
| INTERNATIONAL FALLS | [3] | 7,638 | 1,708,192 | 1,858,518 | (150,326) | 45,133 | -- | (105,193) | 41,247 | -- | -- | 278,947 | -- | -- | -- |
| INVER GROVE HEIGHTS | | 30,322 | 1,888,186 | 1,573,200 | 314,986 | 142,508 | 98,130 | 359,364 | -- | -- | -- | 248,035 | -- | 98,130 | 330,000 |
| JACKSON | | 3,521 | 360,416 | 340,338 | 20,078 | 40,553 | 1,694 | 58,937 | -- | -- | -- | 30,000 | 154,708 | 1,694 | 342,500 |
| JORDAN | | 3,509 | 445,838 | 190,271 | 255,567 | 55,201 | -- | 310,768 | -- | -- | -- | 199,360 | -- | -- | -- |
| KASSON | | 4,370 | 266,001 | 243,117 | 22,884 | 5,401 | 31,300 | (3,015) | -- | -- | -- | 78,944 | -- | 31,129 | 23,814 |
| LA CRESCENT | | 4,778 | 323,997 | 277,464 | 46,533 | 24,991 | 53,269 | 18,255 | -- | -- | 1,121 | 30,278 | 230,000 | 53,269 | 60,000 |
| LAKE CITY | | 4,744 | 390,409 | 272,919 | 117,490 | 6,677 | 18,000 | 106,167 | -- | -- | -- | 22,870 | -- | -- | -- |
| LAKE ELMO | | 6,779 | 77,763 | 77,382 | 381 | 10,500 | 259 | 10,622 | -- | -- | -- | -- | -- | -- | -- |
| LAKEVILLE | | 40,315 | 1,464,804 | 2,180,121 | (715,317) | 59,029 | -- | (656,288) | -- | -- | -- | 57,006 | 27,419 | -- | -- |
| LE SUEUR | | 3,865 | 426,522 | 383,182 | 43,340 | 23,642 | 149,498 | (82,516) | -- | -- | -- | 42,443 | -- | 149,498 | 105,000 |
| LINO LAKES | | 15,760 | 555,368 | 637,772 | (82,404) | 50,750 | 230,800 | (262,454) | -- | -- | -- | 1,630,627 | 680,000 | 230,800 | 205,000 |
| LITCHFIELD | | 6,305 | 680,060 | 486,254 | 193,806 | 18,100 | 27,528 | 184,378 | -- | -- | -- | 260,000 | 3,235,157 | 27,528 | -- |
| LITTLE CANADA | | 9,731 | 911,706 | 974,233 | (62,527) | 14,472 | -- | (48,055) | -- | -- | -- | 109,844 | 12,141 | -- | -- |
| LITTLE FALLS | | 7,667 | 939,005 | 646,579 | 292,426 | 73,922 | 20,628 | 345,720 | -- | -- | -- | 222,313 | 313,623 | -- | -- |
| LONG PRAIRIE | | 2,829 | 332,490 | 185,670 | 146,820 | 9,310 | 38,353 | 117,777 | -- | -- | -- | 7,500 | 28,883 | 38,353 | 25,000 |
| LUVERNE | | 4,526 | 823,325 | 563,054 | 260,271 | 32,429 | 2,675 | 290,025 | -- | -- | -- | 45,000 | 7,479 | 2,329 | 20,000 |
| MAHTOMEDI | | 7,485 | 464,135 | 484,539 | (20,404) | 6,903 | 30,693 | (44,194) | -- | -- | -- | 43,159 | -- | 30,693 | 45,000 |
| MANKATO | | 32,355 | 3,230,662 | 3,180,547 | 50,115 | 241,275 | 8,913 | 282,477 | -- | -- | -- | 527,027 | 4,921,412 | 3,720,000 | -- |
| MAPLE GROVE | | 49,479 | 2,559,225 | 2,269,172 | 290,053 | -- | 184,512 | 105,541 | -- | -- | -- | 137,000 | 384,480 | 145,465 | 290,000 |
| MAPLEWOOD | [*] | 35,780 | 251,403 | 32,440 | 218,963 | 98,079 | 4,739 | 312,303 | -- | -- | -- | 107,190 | -- | -- | -- |
| MARSHALL | [4] | 12,825 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MEDINA | | 3,860 | 160,544 | 160,998 | (454) | 34,751 | 24,591 | 9,706 | -- | -- | -- | 176,167 | 18,124 | -- | -- |
| MELROSE | | 2,786 | 479,933 | 259,715 | 220,218 | 118,731 | 129,029 | 209,920 | -- | -- | -- | 88,419 | 1,970,169 | 102,385 | 219 |
| MINNEAPOLIS | | 358,610 | 41,382,000 | 34,086,000 | 7,296,000 | 1,537,000 | 3,689,000 | 5,144,000 | -- | -- | -- | 2,750,000 | 18,184,000 | 13,768,000 | 2,909,000 |
| MINNETONKA | [3] | 53,444 | 7,183,186 | 7,887,433 | (704,247) | 432,528 | -- | (271,719) | -- | -- | -- | 360,000 | 607,307 | -- | -- |
| MINNETRISTA | | 4,174 | 99,573 | 121,023 | (21,450) | 16,680 | -- | (4,770) | -- | -- | -- | -- | -- | -- | -- |
| MONTEVIDEO | [3] | 5,480 | 1,257,299 | 861,359 | 395,940 | 133,485 | 361,823 | 167,602 | -- | -- | -- | 220,937 | -- | 354,933 | 257,150 |
| MONTICELLO | | 7,756 | 365,361 | 504,202 | (138,841) | 27,193 | -- | (111,648) | -- | -- | -- | -- | -- | -- | -- |
| MOORHEAD | | 34,052 | 3,858,278 | 2,401,040 | 1,457,238 | 197,185 | 1,104,917 | 549,506 | -- | -- | -- | 200,300 | 685,867 | 1,104,917 | 1,031,333 |
| MORA | | 3,113 | 310,165 | 254,104 | 56,061 | 21,501 | 11,253 | 66,309 | -- | -- | -- | 6,135 | -- | 11,253 | 28,000 |
| MORRIS | [3] | 5,651 | 1,097,522 | 660,243 | 437,279 | 51,118 | 63,179 | 425,218 | -- | -- | -- | 23,000 | 1,295,867 | 63,179 | 181,745 |
| MOUND | | 9,812 | 472,661 | 416,955 | 55,706 | 40,157 | 24,301 | 71,562 | -- | -- | -- | 17,000 | 36,261 | 24,301 | 56,000 |
| MOUNDS VIEW | | 12,950 | 803,305 | 986,940 | (183,635) | 132,149 | 281,085 | (332,571) | -- | -- | -- | (12,000) | 64,389 | 281,085 | 100,000 |
| MOUNTAIN IRON | | 3,394 | 152,596 | 132,668 | 19,928 | -- | -- | 19,928 | -- | -- | -- | 8,927 | -- | -- | -- |
| NEW BRIGHTON | | 22,905 | 984,038 | 999,187 | (15,149) | 331,937 | 59,055 | 257,733 | -- | -- | -- | 89,000 | 21,299 | 17,442 | 43,800 |
| NEW HOPE | [3] | 21,632 | 3,228,933 | 2,948,409 | 280,524 | 76,349 | 60,447 | 296,426 | -- | -- | -- | 335,740 | 85,445 | 2,150,000 | 60,447 |
| NEW PRAGUE | | 4,320 | 414,230 | 301,351 | 112,879 | 15,781 | 41,237 | 87,423 | -- | -- | -- | 19,212 | -- | 40,613 | 30,000 |
| NEW ULM | | 14,142 | 2,169,496 | 1,849,836 | 319,660 | 41,093 | 428,618 | (67,865) | -- | -- | 2,636 | 369,591 | 4,556,084 | 404,921 | 310,288 |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET | Taxes | Federal Grants | State Grants | Transfers | Capital Outlay | Borrowing | DEBT SERVICE | | |
|-----------------------|---------|------------|------------|-----------|--------------|-----------|-----------|-----------|----------------|--------------|-----------------------|----------------|-----------|-------------------|--------------------|-----------|
| | | Revenue | Expense | Income | Revenue | Expense | INCOME | | | | To/(From) Other Funds | | | Interest Payments | Principal Payments | |
| NEWPORT | 3,731 | 121,455 | 153,982 | (32,527) | 5,686 | — | (26,841) | — | — | — | — | 5,622 | — | — | — | |
| NORTH BRANCH | [29] | 6,772 | 349,930 | 132,287 | 217,643 | 21,144 | 49,524 | 189,263 | — | — | — | 5,333 | — | 13,798 | 85,000 | |
| NORTH MANKATO | 11,844 | 900,158 | 632,517 | 267,641 | 34,751 | 27,610 | 274,782 | — | — | — | 242,600 | 43,554 | — | 27,610 | 90,000 | |
| NORTH SAINT PAUL | 12,836 | 728,292 | 625,068 | 103,224 | 59,031 | 31,850 | 130,405 | — | — | 5,423 | — | 560,805 | — | 31,286 | — | |
| NORTHFIELD | 16,457 | 837,939 | 702,012 | 135,927 | 79,955 | — | 215,882 | — | — | — | 304,870 | 238,370 | — | — | — | |
| NORWOOD-YOUNG AMERICA | 3,008 | 271,991 | 158,693 | 113,298 | 62,484 | 55,317 | 120,465 | 27,045 | — | — | — | — | — | 55,317 | 82,000 | |
| OAK PARK HEIGHTS | 4,015 | 299,430 | 255,908 | 43,522 | 13,530 | — | 57,052 | — | — | — | 69,408 | 18,853 | — | — | — | |
| OAKDALE | 26,311 | 1,335,077 | 1,606,218 | (271,141) | 72,891 | 35,304 | (233,554) | — | — | — | 88,777 | 4,656 | — | — | — | |
| OLIVIA | 2,613 | 318,652 | 254,569 | 64,083 | 49,518 | 116,612 | (3,011) | 34,323 | — | 15,195 | (223,733) | 12,364 | — | 116,612 | 65,000 | |
| ORONO | 7,728 | 238,762 | 304,513 | (65,751) | 445,894 | 67,229 | 312,914 | 102,842 | — | — | — | 555,563 | — | 44,351 | 160,665 | |
| OSSEO | 2,641 | 105,253 | 124,928 | (19,675) | 56,036 | — | 36,361 | — | — | — | 9,653 | 1,003 | — | — | — | |
| OTSEGO | 6,690 | 2,625 | 8,518 | (5,893) | 29,620 | 8,050 | 15,677 | 28,502 | — | — | — | — | — | 8,050 | 20,000 | |
| OWATONNA | 21,599 | 1,945,571 | 1,463,039 | 482,532 | 87,621 | 247,261 | 322,892 | — | — | — | — | 195,529 | — | 247,261 | 64,277 | |
| PARK RAPIDS | 3,074 | 192,292 | 132,760 | 59,532 | 2,579 | 3,973 | 58,138 | — | — | — | 12,500 | 41,981 | — | 3,973 | — | |
| PINE CITY | 2,831 | 157,861 | 153,031 | 4,830 | 19,167 | 2,529 | 21,468 | 5 | — | — | — | 106,298 | — | 2,529 | 25,000 | |
| PIPESTONE | 4,503 | 334,959 | 256,736 | 78,223 | 17,303 | 16,882 | 78,644 | — | — | — | 35,200 | 10,202 | — | 16,882 | 19,620 | |
| PLAINVIEW | 3,008 | 216,417 | 127,789 | 88,628 | 29,216 | 29,216 | 88,709 | — | — | — | 40,000 | 172,248 | — | 29,216 | 40,000 | |
| PLYMOUTH | 64,313 | 3,077,273 | 3,133,117 | (55,844) | 579,506 | 323,971 | 199,691 | — | — | — | 61,150 | 3,371 | — | 57,545 | 815,000 | |
| PRINCETON | 3,995 | 366,613 | 230,979 | 135,634 | 30,888 | 69,106 | 97,416 | — | — | — | — | 649,942 | 521,197 | 51,663 | 54,400 | |
| PRIOR LAKE | 15,100 | 860,004 | 650,170 | 209,834 | 95,461 | — | 305,295 | — | — | — | 209,235 | 2,204 | — | — | — | |
| PROCTOR | 3,000 | 348,144 | 346,788 | 1,356 | 45,631 | 1,009 | 45,978 | — | 375 | 198 | — | 1,680 | — | — | — | |
| RAMSEY | 18,833 | 424,842 | 396,566 | 28,276 | 101,303 | — | 129,579 | — | — | — | 410,209 | — | — | — | — | |
| RED WING | 15,883 | 1,417,449 | 952,588 | 464,861 | 63,277 | — | 528,138 | — | — | — | — | 163,422 | — | — | — | |
| REDWOOD FALLS | 5,220 | 502,355 | 500,653 | 1,702 | 219,931 | 61,597 | 160,036 | 114,720 | — | 43,680 | 39,662 | 15,813 | — | 61,597 | 105,000 | |
| RICHFIELD | [3] | 34,289 | 4,794,154 | 4,409,472 | 384,682 | 128,698 | 20,558 | 492,822 | — | — | — | 158,487 | — | — | — | |
| ROBBINSDALE | 14,079 | 868,563 | 732,551 | 136,012 | 9,948 | 7,323 | 138,637 | — | — | — | — | 14,918 | — | 7,323 | — | |
| ROCHESTER | 82,019 | 4,572,634 | 4,098,688 | 473,946 | 107,608 | — | 581,554 | — | — | — | — | 1,209,534 | — | — | — | |
| ROCKFORD | 3,471 | 380,040 | 171,263 | 208,777 | 28,474 | 14,769 | 222,482 | — | — | — | — | 123,717 | — | 14,769 | 90,718 | |
| ROSEMOUNT | 13,544 | 1,204,266 | 781,249 | 423,017 | 169,200 | 61,450 | 530,767 | — | — | — | 62,010 | 539,681 | — | 60,814 | 160,000 | |
| ROSEVILLE | 34,548 | 3,859,641 | 3,738,825 | 120,816 | 290,642 | — | 411,458 | — | — | — | — | 167,829 | — | — | — | |
| SAINT ANTHONY | 8,435 | 450,547 | 568,209 | (117,662) | 135,589 | — | 17,927 | — | 177,975 | — | — | 26,556 | — | — | — | |
| SAINT CHARLES | 3,104 | 237,222 | 202,848 | 34,374 | 21,979 | — | 56,353 | — | — | — | 11,289 | 60,153 | — | — | — | |
| SAINT CLOUD | 60,076 | 6,552,161 | 4,276,586 | 2,275,575 | 1,140,267 | 2,563,557 | 852,285 | — | — | 63,750 | (109,200) | 189,980 | — | 2,563,557 | 1,028,500 | |
| SAINT JAMES | 4,392 | 559,653 | 409,898 | 149,755 | 24,007 | 61,449 | 112,313 | — | — | 369 | 65,000 | 14,878 | — | 20,452 | 155,000 | |
| SAINT JOSEPH | 4,934 | 171,749 | 167,888 | 3,861 | 23,823 | — | 27,684 | — | — | — | 30,000 | — | — | — | — | |
| SAINT LOUIS PARK | 44,236 | 2,506,225 | 2,802,071 | (295,846) | 407,099 | 2,415 | 108,838 | — | — | — | — | 1,549 | — | — | — | |
| SAINT MICHAEL | [*][7] | 8,291 | 367,498 | 131,880 | 235,618 | 9,687 | 245,305 | — | — | — | 260,612 | — | — | — | — | |
| SAINT PAUL | 266,927 | 31,376,723 | 27,319,435 | 4,057,288 | 2,168,272 | 2,708,487 | 3,517,073 | — | — | 57,549 | 19,848 | 12,705,120 | — | 1,026,349 | 2,757,251 | |
| SAINT PAUL PARK | 5,022 | 265,705 | 303,236 | (37,531) | — | 49,993 | (87,524) | — | — | — | — | 76,484 | 516,518 | 49,993 | 570,000 | |
| SAINT PETER | 10,038 | 1,280,773 | 703,472 | 577,301 | 354,638 | 115,340 | 816,599 | — | — | 337,509 | (57,674) | 774,730 | — | 115,340 | 269,104 | |
| SARTELL | [3] | 8,960 | 913,626 | 858,604 | 55,022 | 38,685 | 93,707 | — | — | — | 65,000 | 3,150,731 | — | — | — | |
| SAUK CENTRE | [29] | 3,866 | 415,510 | 321,717 | 93,793 | 36,151 | 25,258 | 104,686 | 9,250 | — | — | 1,553,789 | — | 25,258 | 231 | |
| SAUK RAPIDS | 9,957 | 484,177 | 583,527 | (99,350) | 39,967 | 21,147 | (80,530) | — | — | — | 39,988 | 50,272 | — | 21,147 | 105,000 | |
| SAVAGE | [3] | 18,071 | 4,454,542 | 3,360,498 | 1,094,044 | 280,964 | 73,599 | 1,301,409 | — | — | 12,869 | 161,787 | 4,586,737 | — | 71,298 | 4,492,080 |
| SHAKOPEE | 17,251 | 2,050,636 | 854,355 | 1,196,281 | 167,398 | 83,316 | 1,280,363 | — | — | — | 266,224 | 300,829 | 5,122,000 | 83,316 | 40,000 | |
| SHOREVIEW | 26,545 | 1,349,538 | 1,156,866 | 192,672 | 116,123 | 129,168 | 179,627 | — | — | — | 84,240 | 714,038 | 1,015,000 | 128,410 | 317,284 | |
| SHOREWOOD | 7,082 | 454,227 | 352,940 | 101,287 | 114,503 | 117,642 | 98,148 | — | — | — | 2,400 | 108,630 | — | 117,642 | 180,000 | |
| SLEEPY EYE | 3,720 | 286,532 | 275,909 | 10,623 | 9,196 | 21,554 | (1,735) | — | — | — | — | 146,156 | — | 19,498 | 40,000 | |
| SOUTH SAINT PAUL | 20,194 | 863,787 | 663,778 | 200,009 | 4,084 | 8,509 | 195,584 | — | — | — | — | 235,361 | — | 8,509 | 40,000 | |
| SPRING LAKE PARK | 7,142 | 380,147 | 320,285 | 59,862 | 73,722 | — | 133,584 | — | — | — | — | 407,841 | — | — | — | |
| STAPLES | 2,973 | 164,294 | 173,264 | (8,970) | 20,468 | — | 11,498 | — | — | — | — | 21,940 | — | — | — | |
| STEWARTVILLE | 5,319 | 309,760 | 272,898 | 36,862 | 37,522 | 24,832 | 49,552 | — | — | — | — | 38,882 | — | 24,832 | 40,000 | |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-------------------|------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|---------------------------------|--------------------|-------------------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| STILLWATER [29] | 16,193 | 786,834 | 778,392 | 8,442 | 207,882 | 18,300 | 198,024 | -- | -- | -- | -- | 239,562 | -- | -- | -- |
| THIEF RIVER FALLS | 8,484 | 1,315,548 | 1,329,625 | (14,077) | 59,866 | 282,142 | (236,353) | -- | -- | -- | (1,362) | 35,362 | -- | 282,142 | 96,800 |
| TWO HARBORS | 3,556 | 575,007 | 515,140 | 59,867 | 15,668 | -- | 75,535 | -- | -- | -- | -- | 648,945 | -- | -- | -- |
| VADNAIS HEIGHTS | 13,483 | 621,450 | 621,783 | (333) | 37,023 | -- | 36,690 | -- | -- | -- | 42,391 | 148,501 | -- | -- | -- |
| VIRGINIA | 9,065 | 1,105,199 | 855,703 | 249,496 | 17,034 | -- | 266,530 | -- | -- | -- | -- | 3,098,118 | -- | -- | -- |
| WACONIA | 5,818 | 648,494 | 551,273 | 97,221 | 22,638 | 156,523 | (36,664) | -- | -- | -- | (185,000) | 22,503 | -- | 156,523 | 160,000 |
| WADENA | 4,274 | 339,164 | 218,894 | 120,270 | 31,915 | -- | 152,185 | -- | -- | -- | 27,758 | 24,942 | -- | -- | -- |
| WAITE PARK | 6,599 | 449,024 | 460,849 | (11,825) | 51,519 | -- | 39,694 | -- | -- | -- | -- | 67,208 | -- | -- | -- |
| WASECA | 9,427 | 794,906 | 668,465 | 126,441 | 55,510 | 40,023 | 141,928 | -- | -- | -- | 42,000 | 256,792 | -- | 38,839 | 95,000 |
| WAYZATA | 4,174 | 445,194 | 346,358 | 98,836 | 79,639 | -- | 178,475 | -- | -- | -- | 29,844 | -- | -- | -- | -- |
| WHITE BEAR LAKE | 26,643 | 1,126,108 | 1,033,107 | 93,001 | 44,292 | -- | 137,293 | -- | -- | -- | 804,650 | 16,403 | -- | -- | -- |
| WILLMAR [29] | 18,903 | 1,550,608 | 1,309,761 | 240,847 | 61,169 | 35,716 | 266,300 | -- | -- | -- | 117,868 | -- | -- | -- | -- |
| WINDOM | 4,543 | 548,587 | 480,615 | 67,972 | -- | 148,260 | (80,288) | -- | -- | -- | -- | 1,042,217 | -- | 148,260 | 370,500 |
| WINONA | 26,355 | 1,820,238 | 1,046,212 | 774,026 | 158,430 | 382,101 | 550,355 | -- | -- | -- | -- | 1,199,968 | 4,085,000 | 166,345 | 252,633 |
| WOODBURY | 42,342 | 1,701,281 | 2,044,666 | (343,385) | 24,921 | 134,535 | (452,999) | -- | -- | -- | (1,020,000) | 1,509,532 | -- | 134,535 | 260,000 |
| WORTHINGTON | 10,033 | 1,639,314 | 1,061,984 | 577,330 | 334,557 | 287,906 | 623,981 | -- | -- | -- | -- | 545,627 | -- | 284,056 | 125,000 |
| TOTAL | 3,305,324 | 291,292,672 | 251,328,396 | 39,964,276 | 22,791,328 | 20,593,216 | 42,162,388 | 592,890 | 197,710 | 645,479 | 14,058,145 | 102,824,069 | 52,731,482 | 16,958,670 | 41,438,457 |

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|------------------|--------|------------|------------|-----------|--------------|---------|------------|--------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| ALBERT LEA | 17,923 | 2,944,863 | 2,928,701 | 16,162 | 188,856 | 174,600 | 30,418 | -- | -- | -- | -- | 348,370 | -- | 167,867 | 90,000 |
| ANDOVER | 24,358 | 981,911 | 973,397 | 8,514 | 29,265 | -- | 37,779 | -- | -- | -- | 60,587 | 139,999 | -- | -- | -- |
| ANOKA | 18,145 | 2,044,723 | 1,650,503 | 394,220 | 224,339 | 123,516 | 495,043 | -- | -- | -- | 141,000 | 69,187 | -- | 9,016 | 117,500 |
| APPLE VALLEY [3] | 44,818 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| ARDEN HILLS | 9,666 | 1,055,880 | 909,520 | 146,360 | 46,426 | -- | 192,786 | -- | -- | -- | -- | 243,492 | -- | -- | -- |
| AUSTIN | 22,016 | 3,247,880 | 2,899,085 | 348,795 | 317,006 | 398,954 | 266,847 | -- | -- | -- | -- | 49,680 | 3,755,791 | 398,954 | 3,985,000 |
| BAXTER [3] | 5,475 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| BAYPORT | 3,069 | 439,557 | 349,988 | 89,569 | 17,496 | -- | 107,065 | -- | -- | -- | -- | 473 | -- | -- | -- |
| BELLE PLAINE | 3,616 | 483,678 | 178,052 | 305,626 | 21,351 | 25,470 | 301,507 | -- | -- | -- | 115,399 | -- | -- | 25,470 | 25,000 |
| BEMIDJI | 12,200 | 1,229,416 | 1,471,925 | (242,509) | 254,085 | 25,852 | (14,276) | -- | -- | -- | -- | 418,783 | -- | 25,527 | -- |
| BENSON | 3,309 | 442,033 | 395,814 | 46,219 | 24,264 | 12,446 | 58,037 | -- | -- | -- | 17,286 | 32,653 | -- | 12,446 | 37,565 |
| BLAINE | 46,166 | 3,921,560 | 2,740,821 | 1,180,739 | 26,343 | 1,008 | 1,206,074 | -- | -- | -- | -- | 3,293,442 | -- | -- | -- |
| BLOOMINGTON | 87,476 | 7,580,291 | 7,510,849 | 69,442 | 161,083 | -- | 230,525 | -- | -- | -- | 73,846 | 109,505 | -- | -- | -- |
| BLUE EARTH | 3,642 | 518,411 | 373,331 | 145,080 | 44,774 | 67,475 | 122,379 | -- | -- | -- | -- | 21,005 | -- | 67,475 | 75,000 |
| BRAINERD [29] | 13,122 | 848,239 | 1,070,580 | (222,341) | 106,679 | -- | (115,662) | -- | -- | -- | 36,000 | 259,451 | -- | -- | -- |
| BRECKENRIDGE | 3,707 | 138,390 | 136,943 | 1,447 | 13,859 | -- | 15,306 | -- | -- | -- | (18,590) | 963,486 | 926,710 | -- | -- |
| BROOKLYN CENTER | 28,597 | 2,384,106 | 1,979,167 | 404,939 | 46,556 | -- | 451,495 | -- | -- | -- | -- | 605,891 | -- | -- | -- |
| BROOKLYN PARK | 65,128 | 4,686,248 | 4,081,256 | 604,992 | 175,859 | -- | 780,851 | -- | -- | -- | 48,404 | 48,817 | -- | -- | -- |
| BUFFALO | 9,950 | 2,147,383 | 1,048,679 | 1,098,704 | 78,952 | 850,029 | 327,627 | -- | -- | -- | -- | 2,519,176 | 2,875,000 | 850,029 | 1,740,000 |
| BURNSVILLE | 59,306 | 4,680,009 | 3,933,303 | 746,706 | 228,782 | -- | 975,488 | -- | -- | -- | 189,866 | 13,988 | -- | -- | -- |
| CALEDONIA | 3,003 | 238,239 | 224,646 | 13,593 | 4,908 | 17,846 | 655 | -- | -- | -- | 5,000 | 3,000 | -- | 17,846 | 24,097 |
| CAMBRIDGE | 5,588 | 1,467,751 | 938,378 | 529,373 | 277,379 | 269,499 | 537,253 | -- | -- | -- | 255,827 | 58,550 | -- | 269,499 | 123,500 |
| CANNON FALLS | 3,760 | 327,998 | 321,347 | 6,651 | 17,370 | -- | 6,651 | -- | -- | -- | -- | 24,021 | -- | -- | -- |
| CHAMPLIN | 21,042 | 1,392,112 | 1,092,759 | 299,353 | 40,706 | -- | 340,059 | -- | -- | -- | 39,222 | 51,199 | -- | -- | -- |
| CHANHASSEN [3] | 18,772 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| CHASKA | 15,801 | 1,406,475 | 1,555,202 | (148,727) | 296,419 | 9,752 | 137,940 | -- | -- | -- | 3,000 | 26,994 | -- | 9,752 | 210,000 |
| CHISHOLM | 5,068 | 537,298 | 524,376 | 12,922 | 2,246 | 69,925 | (54,757) | -- | -- | -- | -- | 58,317 | -- | 69,925 | 83,685 |
| CIRCLE PINES | 4,772 | 269,335 | 329,235 | (59,900) | 24,592 | -- | (35,308) | -- | -- | -- | -- | 61,799 | -- | -- | -- |
| CLOQUET | 11,179 | 1,162,671 | 846,861 | 315,810 | 92,581 | -- | 408,391 | 15,200 | -- | -- | 279,800 | 449,385 | -- | -- | -- |
| COLUMBIA HEIGHTS | 18,714 | 1,233,221 | 1,032,641 | 200,580 | 120,620 | 1,715 | 319,485 | -- | -- | -- | 416,199 | 560,870 | 39,459 | 1,715 | -- |
| COON RAPIDS | 62,473 | 4,167,117 | 3,701,947 | 465,170 | 35,834 | -- | 501,004 | -- | -- | -- | -- | 118,728 | -- | -- | -- |
| COTTAGE GROVE | 31,137 | 1,531,675 | 1,292,233 | 239,442 | 117,124 | 80,293 | 276,273 | -- | -- | -- | -- | 175,791 | -- | 40,964 | 932,840 |
| CROOKSTON | 8,178 | 312,296 | 273,292 | 39,004 | 14,631 | 49,473 | 4,162 | -- | 5,733 | -- | -- | 173,317 | -- | 49,473 | 35,000 |
| CRYSTAL | 23,662 | 1,793,561 | 1,491,024 | 302,537 | 11,416 | 5,890 | 308,063 | -- | -- | -- | -- | 9,917 | -- | -- | -- |
| DAYTON [4] | 5,159 | 11,647 | 11,063 | 584 | 157 | -- | 741 | -- | -- | -- | -- | -- | -- | -- | -- |
| DEEPHAVEN | 3,696 | 308,147 | 365,672 | (57,525) | 28,877 | -- | (28,648) | -- | -- | -- | -- | 19,894 | -- | -- | -- |
| DELANO | 3,481 | 815,546 | 493,117 | 322,429 | 86,005 | 134,407 | 274,027 | -- | -- | -- | 10,325 | 351,764 | -- | 134,407 | 200,054 |
| DETROIT LAKES | 7,405 | 1,022,798 | 1,101,291 | (78,493) | 44,225 | 101,094 | (135,362) | -- | -- | -- | -- | -- | -- | 101,094 | 146,567 |
| DILWORTH | 3,031 | 210,385 | 246,617 | (36,232) | 7,837 | -- | (28,395) | -- | -- | -- | -- | 4,497 | -- | -- | -- |
| DULUTH | 84,691 | 14,306,217 | 14,053,231 | 252,986 | 99,448 | 307,102 | 45,332 | -- | -- | -- | 49,080 | 1,685,490 | 1,745,000 | 281,670 | 1,245,000 |
| EAGAN | 61,113 | 4,570,578 | 4,370,359 | 200,219 | 494,252 | -- | 694,471 | -- | -- | 3,291 | 24,547 | -- | -- | -- | -- |
| EAST GRAND FORKS | 8,295 | 348,430 | 364,013 | (15,583) | -- | -- | (15,583) | -- | 34,115 | -- | -- | 226,247 | -- | -- | -- |
| EDEN PRAIRIE | 51,913 | 3,295,672 | 3,501,243 | (205,571) | -- | 50,603 | (256,174) | -- | -- | -- | -- | 8,858 | -- | -- | -- |
| EDINA [3] | 47,274 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| ELK RIVER | 16,542 | 797,101 | 692,018 | 105,083 | 460,378 | 191,929 | 373,532 | -- | -- | -- | 8,000 | 129,359 | -- | 188,914 | 160,000 |
| ELY | 3,841 | 434,679 | 370,703 | 63,976 | 12,021 | -- | 75,997 | -- | -- | -- | -- | 24,904 | -- | -- | -- |
| EVELETH [23] [2] | 3,923 | 285,035 | 260,107 | 24,928 | -- | -- | 24,928 | -- | -- | -- | -- | -- | -- | -- | -- |
| FAIRMONT | 11,268 | 1,184,820 | 747,928 | 436,892 | 3,924 | 28 | 440,788 | -- | -- | -- | 65,735 | 378,678 | -- | -- | -- |
| FALCON HEIGHTS | 5,394 | 575,007 | 426,969 | 148,038 | 43,802 | -- | 191,840 | -- | -- | -- | -- | -- | -- | -- | -- |
| FARIBAULT | 19,402 | 2,862,491 | 1,616,011 | 1,246,480 | 91,203 | 340,537 | 997,146 | -- | -- | -- | 40,019 | 1,403,082 | -- | 339,350 | 110,000 |
| FARMINGTON | 11,231 | 927,277 | 986,115 | (58,838) | 102,389 | 569 | 42,982 | -- | -- | -- | 56,305 | 262,473 | -- | -- | 125,000 |
| FERGUS FALLS | 13,334 | 1,767,016 | 1,586,168 | 180,848 | (2,818) | 169,022 | 9,008 | -- | -- | -- | 57,449 | 93,378 | -- | 169,022 | 131,779 |
| FOREST LAKE [3] | 6,950 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | |
|-------------------------|---------|------------|------------|-------------|--------------|-----------|-------------|--------|----------------|--------------|---------------------------------|----------------|------------|-------------------|--------------------|---------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | |
| FRIDLEY [3] | 28,623 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| GLENCOE | 5,368 | 747,828 | 636,431 | 111,397 | 36,996 | 177,050 | (28,657) | -- | -- | -- | (14,382) | 107,037 | -- | 177,050 | 150,000 | |
| GLENWOOD | 2,653 | 352,853 | 539,195 | (186,342) | 49,147 | 52,929 | (190,124) | -- | -- | -- | -- | 128,020 | -- | 52,929 | 110,000 | |
| GOLDEN VALLEY [3] | 21,037 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| GOODVIEW | 3,415 | 363,644 | 269,152 | 94,492 | 34,017 | -- | 128,509 | -- | -- | -- | 23,793 | 18,021 | -- | -- | -- | |
| GRAND RAPIDS | 8,729 | 4,886,447 | 5,334,526 | (448,079) | 12,144 | 18,437 | (454,372) | -- | -- | -- | -- | 269,764 | -- | 14,840 | 100,000 | |
| GRANITE FALLS | 3,109 | 277,798 | 280,938 | (3,140) | 7,648 | 27,006 | (22,498) | -- | -- | -- | (57,161) | 59,277 | -- | 27,006 | 87,295 | |
| HASTINGS | 18,034 | 1,218,354 | 1,211,667 | 6,687 | 76,100 | -- | 82,787 | -- | -- | 14,284 | 290,790 | 238,711 | -- | -- | -- | |
| HERMANTOWN | 7,316 | 223,393 | 304,098 | (80,705) | 64,486 | -- | (16,219) | -- | -- | -- | -- | 71,562 | -- | -- | -- | |
| HIBBING | 17,671 | 1,449,709 | 1,364,981 | 84,728 | 12,536 | 76,126 | 21,138 | -- | -- | -- | -- | 112,033 | -- | 73,239 | 220,000 | |
| HOPKINS | 17,055 | 1,445,968 | 1,304,941 | 141,027 | 44,400 | -- | 185,427 | -- | -- | -- | -- | 106,032 | -- | -- | -- | |
| HUGO [3] | 5,936 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | |
| HUTCHINSON | 13,307 | 1,874,161 | 1,687,051 | 187,110 | 253,962 | 112,783 | 328,289 | -- | -- | -- | -- | 98,750 | 350,786 | -- | 112,783 | 525,000 |
| INDEPENDENCE | 3,284 | 63,482 | 94,891 | (31,409) | 2,461 | -- | (28,948) | -- | -- | -- | -- | 6,041 | -- | -- | -- | -- |
| INTERNATIONAL FALLS [3] | 7,638 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| INVER GROVE HEIGHTS | 30,322 | 1,629,709 | 1,661,692 | (31,983) | 43,059 | -- | 11,076 | -- | -- | -- | (148,900) | 127,066 | -- | -- | -- | -- |
| JACKSON | 3,521 | 246,751 | 235,104 | 11,647 | 18,880 | 41,799 | (11,272) | -- | -- | -- | 10,000 | 129,036 | 360,000 | 41,799 | 47,500 | |
| JORDAN | 3,509 | 374,318 | 161,158 | 213,160 | 18,036 | 20,067 | 211,129 | -- | -- | -- | 93,278 | 11,425 | -- | 20,067 | 30,000 | |
| KASSON | 4,370 | 479,759 | 357,362 | 122,397 | 30,307 | 51,918 | 100,786 | -- | -- | -- | -- | 155,096 | -- | 61,073 | 790,000 | |
| LA CRESCENT | 4,778 | 344,325 | 314,784 | 29,541 | 67,601 | -- | 97,142 | -- | -- | 1,121 | 76,425 | 29,851 | -- | -- | -- | -- |
| LAKE CITY | 4,744 | 757,833 | 429,760 | 328,073 | 10,047 | 110,079 | 228,041 | -- | -- | -- | (75,000) | 773,820 | -- | 92,176 | 114,086 | |
| LAKE ELMO | 6,779 | 1,463 | 40,276 | -- | -- | 552 | (39,365) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| LAKEVILLE | 40,315 | 2,480,228 | 3,203,784 | (723,556) | 22,327 | -- | (701,229) | -- | -- | -- | -- | 48,381 | 18,279 | -- | -- | -- |
| LAUDERDALE [4] | 2,728 | 212,170 | 247,520 | (35,350) | 2,058 | -- | (33,292) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| LE SUEUR | 3,865 | 508,248 | 485,267 | 22,981 | 26,031 | 29,491 | -- | -- | -- | -- | -- | 182,527 | -- | 29,491 | 195,000 | |
| LINO LAKES | 15,760 | 713,523 | 807,668 | (94,145) | 5,928 | -- | (88,217) | -- | -- | -- | -- | 3,025,404 | -- | -- | -- | -- |
| LITCHFIELD | 6,305 | 1,510,894 | 850,776 | 660,118 | 36,438 | 240,478 | 456,078 | -- | -- | -- | 521,185 | 310,159 | -- | 240,478 | 205,000 | |
| LITTLE CANADA | 9,731 | 829,897 | 871,613 | (41,716) | 13,445 | -- | (28,271) | -- | -- | -- | 38,706 | -- | -- | -- | -- | -- |
| LITTLE FALLS | 7,667 | 974,545 | 901,540 | 73,005 | 76,805 | 46,712 | 103,098 | -- | -- | -- | 100,559 | 62,242 | -- | -- | -- | -- |
| LONG PRAIRIE | 2,829 | 411,174 | 320,353 | 90,821 | 57,943 | -- | 148,764 | -- | -- | -- | 77,500 | 22,936 | -- | -- | -- | -- |
| LUVERNE | 4,526 | 883,953 | 541,353 | 342,600 | 139,533 | 63,810 | 418,323 | 68,340 | -- | 23,896 | 45,000 | 124,562 | -- | 60,342 | 240,550 | |
| MAHTOMEDI | 7,485 | 545,471 | 533,934 | 11,537 | 7,353 | -- | 18,890 | -- | -- | -- | -- | 54,699 | -- | -- | -- | -- |
| MANKATO | 32,355 | 5,183,185 | 2,781,814 | 2,401,371 | -- | 425,572 | 1,975,799 | -- | -- | -- | 526,703 | 7,286,269 | 11,234,825 | 333,964 | 275,000 | |
| MAPLE GROVE | 49,479 | 5,192,056 | 3,763,174 | 1,428,882 | -- | 15,060 | 1,413,822 | -- | -- | -- | 379,000 | 1,202,596 | -- | -- | -- | -- |
| MAPLEWOOD | 35,780 | 3,548,543 | 3,148,805 | 399,738 | 71,024 | 7,616 | 463,146 | -- | -- | -- | 667,620 | 345,203 | -- | -- | -- | -- |
| MARSHALL | 12,825 | 2,507,532 | 1,971,225 | 536,307 | 346,821 | 601,715 | 281,413 | -- | -- | -- | (675,000) | 178,593 | -- | 601,715 | 1,096,675 | |
| MEDINA | 3,860 | 201,995 | 233,317 | (31,322) | 15,005 | -- | (16,317) | -- | -- | -- | -- | 18,123 | -- | -- | -- | -- |
| MELROSE | 2,786 | 1,040,091 | 795,193 | 244,898 | 181,105 | 57,282 | 368,721 | -- | -- | -- | 1,485 | 850,787 | -- | 59,115 | 110,000 | |
| MENDOTA HEIGHTS | 10,300 | 1,196,758 | 1,356,190 | (159,432) | 57,785 | -- | (101,647) | 26,197 | -- | -- | (7,500) | 29,392 | -- | -- | -- | -- |
| MINNEAPOLIS | 358,610 | 50,894,000 | 37,368,000 | 13,526,000 | 599,000 | 2,390,000 | 11,735,000 | -- | -- | -- | 2,963,000 | 19,040,000 | 16,477,000 | 2,279,000 | 6,685,000 | |
| MINNETONKA [3] | 53,444 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MINNETRISTA | 4,174 | 239,440 | 304,466 | (65,026) | 4,782 | -- | (60,244) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MONTEVIDEO [3] | 5,480 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MONTICELLO | 7,756 | 742,309 | 1,828,460 | (1,086,151) | 48,318 | -- | (1,037,833) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MOORHEAD | 34,052 | 3,012,834 | 3,112,014 | (99,180) | 190,864 | 259,166 | (167,482) | -- | -- | -- | 448,868 | 541,380 | -- | 259,166 | 376,937 | |
| MORA | 3,113 | 508,882 | 422,340 | 86,542 | 19,361 | -- | 105,903 | -- | -- | -- | 205,000 | 81,161 | -- | -- | -- | -- |
| MORRIS [3] | 5,651 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| MOUND | 9,812 | 995,027 | 871,928 | 123,099 | 29,826 | 28,328 | 124,597 | -- | -- | -- | 17,000 | 11,074 | -- | 28,328 | 44,000 | |
| MOUNDS VIEW | 12,950 | 1,201,594 | 1,197,896 | 3,698 | 41,078 | 544 | 44,232 | -- | -- | -- | 24,000 | 43,836 | -- | -- | -- | -- |
| MOUNTAIN IRON | 3,394 | 191,130 | 206,422 | (15,292) | 7,712 | -- | (7,580) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| NEW BRIGHTON | 22,905 | 1,895,174 | 1,830,677 | 64,497 | 85,994 | 46,321 | 104,170 | -- | -- | -- | 89,000 | 93,000 | -- | 8,521 | 21,800 | |
| NEW HOPE [3] | 21,632 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| NEW PRAGUE | 4,320 | 631,042 | 360,837 | 270,205 | 95,855 | 109,622 | 256,438 | 322 | -- | -- | (15,823) | 197,803 | -- | 107,979 | 140,000 | |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-----------------------|---------|------------|------------|------------|--------------|-----------|------------|---------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | INCOME | | | | | | | Interest Payments | Principal Payments |
| NEW ULM | 14,142 | 1,776,702 | 1,751,373 | 25,329 | 288,273 | 249,954 | 63,648 | --- | --- | 2,634 | --- | 165,352 | --- | 249,954 | 188,767 |
| NEWPORT | 3,731 | 274,717 | 269,777 | 4,940 | 7,580 | --- | 12,520 | --- | --- | --- | --- | --- | --- | --- | --- |
| NORTH BRANCH | 6,772 | 352,307 | 370,951 | (18,644) | 24,250 | 36,192 | (30,586) | --- | --- | --- | 26,700 | --- | --- | 11,885 | 25,000 |
| NORTH MANKATO | 11,844 | 1,078,564 | 774,406 | 304,158 | 7,063 | 146,302 | 164,919 | --- | --- | --- | 160,000 | 86,058 | --- | 146,302 | 108,943 |
| NORTH SAINT PAUL | 12,836 | 1,171,436 | 868,290 | 303,146 | 60,511 | 31,850 | 331,807 | --- | --- | 5,423 | --- | 634,501 | --- | 31,286 | --- |
| NORTHFIELD | 16,457 | 1,613,038 | 1,167,816 | 445,222 | 206,978 | 24,764 | 627,436 | --- | --- | --- | 293,188 | 2,358,935 | 2,286,001 | 24,764 | --- |
| NORWOOD-YOUNG AMERICA | 3,008 | 264,782 | 319,603 | (54,821) | 41,142 | --- | (13,679) | --- | --- | --- | --- | 65,505 | --- | --- | --- |
| OAK PARK HEIGHTS | 4,015 | 356,652 | 474,493 | (117,841) | 13,530 | --- | (104,311) | --- | --- | --- | 54,817 | 2,025 | --- | --- | --- |
| OAKDALE | 26,311 | 2,298,436 | 2,174,273 | 124,163 | 72,891 | 35,304 | 161,750 | --- | --- | --- | --- | 88,777 | 4,656 | --- | --- |
| OLIVIA | 2,613 | 281,205 | 288,509 | (7,304) | 56,093 | 34,296 | 14,493 | 30,787 | --- | --- | 13,025 | --- | 43,295 | 34,296 | 60,234 |
| ORONO | 7,728 | 712,556 | 703,451 | 9,105 | 268,760 | 17,116 | 260,749 | 285 | 48,875 | --- | --- | 137,276 | --- | 19,164 | 140,995 |
| OSSEO | 2,641 | 207,858 | 162,394 | 45,464 | 23,279 | --- | 68,743 | --- | --- | --- | --- | 3,000 | --- | --- | --- |
| OWATONNA | 21,599 | 1,664,238 | 1,295,030 | 369,208 | 307,750 | --- | 676,958 | --- | --- | --- | 170,000 | 12,248 | --- | --- | --- |
| PARK RAPIDS | 3,074 | 209,790 | 113,858 | 95,932 | 31,535 | --- | 127,467 | --- | --- | --- | --- | 12,500 | --- | --- | --- |
| PINE CITY | 2,831 | 193,258 | 209,103 | (15,845) | 103,183 | 2,774 | 84,564 | 40,864 | --- | --- | --- | --- | 170,119 | 2,774 | 30,000 |
| PIPESTONE | 4,503 | 386,998 | 267,181 | 119,817 | 25,221 | 39,380 | 105,658 | --- | --- | --- | --- | 6,869 | 93,574 | 38,988 | 51,207 |
| PLAINVIEW | 3,008 | 512,422 | 459,386 | 53,036 | 4,581 | --- | 57,617 | --- | --- | --- | --- | --- | 24,768 | --- | --- |
| PLYMOUTH | 64,313 | 5,125,727 | 4,891,395 | 234,332 | 170,975 | 58,522 | 346,785 | --- | --- | --- | --- | 35,079 | --- | --- | --- |
| PRINCETON | 3,995 | 476,613 | 322,355 | 154,258 | 29,983 | 151,680 | 32,561 | --- | --- | --- | --- | 105,199 | --- | 151,680 | 155,420 |
| PRIOR LAKE | 15,100 | 1,709,458 | 1,201,191 | 508,267 | 95,461 | --- | 603,728 | --- | --- | --- | 209,235 | 2,204 | --- | --- | --- |
| PROCTOR | 3,000 | 357,833 | 352,555 | 5,278 | 26,393 | --- | 31,671 | --- | 6,689 | 1,039 | --- | --- | 14,576 | --- | --- |
| RAMSEY | 18,833 | 503,217 | 492,536 | 10,681 | 41,807 | --- | 52,488 | --- | --- | --- | --- | 6,000 | --- | --- | --- |
| RED WING | 15,883 | 2,327,599 | 1,816,267 | 511,332 | 209,331 | --- | 720,663 | --- | --- | --- | --- | 162,676 | 161,339 | --- | --- |
| REDWOOD FALLS | 5,220 | 433,010 | 570,440 | (137,430) | 71,903 | 11,501 | (77,028) | 23,562 | --- | 8,979 | --- | 39,662 | --- | 11,501 | 30,370 |
| RICHFIELD | [3] | 34,289 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| ROBBINSDALE | 14,079 | 1,271,976 | 1,012,046 | 259,930 | 29,640 | --- | 289,570 | --- | --- | --- | --- | --- | 24,488 | --- | --- |
| ROCHESTER | 82,019 | 8,920,954 | 7,702,004 | 1,218,950 | 626,677 | 793,250 | 1,052,377 | 134,192 | --- | 48,718 | 956,725 | 795,310 | --- | 554,425 | 550,000 |
| ROCKFORD | 3,471 | 452,379 | 277,972 | 174,407 | 26,708 | 62,373 | 138,742 | --- | --- | --- | --- | --- | 91,238 | 62,373 | 213,166 |
| ROSEMOUNT | 13,544 | 1,382,032 | 1,211,295 | 170,737 | 122,130 | 7,231 | 285,636 | --- | --- | --- | 72,771 | 273,746 | --- | 6,231 | --- |
| ROSEVILLE | 34,548 | 2,976,628 | 2,763,300 | 213,328 | 81,018 | --- | 294,346 | --- | --- | --- | --- | --- | 160,343 | --- | --- |
| SAINT ANTHONY | 8,435 | 673,346 | 605,168 | 68,178 | 8,493 | --- | 76,671 | --- | --- | --- | --- | --- | --- | --- | --- |
| SAINT CHARLES | 3,104 | 390,418 | 315,540 | 74,878 | 19,055 | --- | 93,933 | --- | --- | --- | 16,208 | 2,883 | --- | --- | --- |
| SAINT CLOUD | 60,076 | 4,018,029 | 3,532,008 | 486,021 | 262,281 | 267,267 | 481,035 | --- | --- | --- | --- | --- | 538,405 | 267,267 | 603,828 |
| SAINT JAMES | 4,392 | 532,662 | 500,681 | 31,981 | 16,462 | 3,676 | 44,767 | --- | --- | 551 | 122,881 | 28,225 | --- | --- | --- |
| SAINT JOSEPH | 4,934 | 228,541 | 262,129 | (33,588) | 18,579 | --- | (15,009) | --- | --- | --- | --- | --- | --- | --- | --- |
| SAINT LOUIS PARK | 44,236 | 4,221,756 | 4,281,511 | (59,755) | 80,424 | --- | 20,669 | --- | --- | --- | --- | 93,305 | --- | --- | --- |
| SAINT MICHAEL | 8,291 | 1,682,478 | 425,703 | 1,256,775 | 120,470 | 162,751 | 1,214,494 | --- | --- | --- | 147,558 | 189,581 | --- | 162,751 | 172,153 |
| SAINT PAUL | 266,927 | 39,762,928 | 25,640,295 | 14,122,633 | 1,102,761 | 4,446,897 | 10,778,497 | --- | --- | --- | 11,480,146 | 339,041 | --- | 3,259,394 | 4,770,379 |
| SAINT PAUL PARK | 5,022 | 414,042 | 404,019 | 10,023 | 7,451 | --- | 17,474 | --- | --- | --- | --- | --- | --- | --- | --- |
| SAINT PETER | 10,038 | 678,763 | 543,210 | 135,553 | 844,189 | 42,262 | 937,480 | --- | 217,029 | 616,431 | 2,313 | 1,171,814 | --- | 42,262 | 100,174 |
| SARTELL | [3] | 8,960 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| SAUK CENTRE | [29] | 3,866 | 506,958 | 433,960 | 72,998 | 32,750 | 41,263 | 64,485 | --- | --- | --- | 26,101 | --- | 41,263 | 54,526 |
| SAUK RAPIDS | 9,957 | 567,331 | 695,415 | (128,084) | 56,386 | 26,686 | (98,384) | --- | --- | --- | 90,873 | 17,946 | --- | 26,686 | 40,000 |
| SAVAGE | [3] | 18,071 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| SHAKOPEE | 17,251 | 2,369,562 | 1,915,748 | 453,814 | 560,915 | 60,477 | 954,252 | --- | --- | --- | (500,000) | 114,577 | --- | 60,477 | 500,000 |
| SHOREVIEW | 26,545 | 2,155,501 | 2,098,800 | 56,701 | 94,198 | 758 | 150,141 | --- | --- | --- | 84,241 | 139,758 | --- | --- | --- |
| SHOREWOOD | 7,082 | 742,446 | 621,120 | 121,326 | 62,023 | --- | 183,349 | --- | --- | --- | 6,000 | --- | --- | --- | --- |
| SLEEPY EYE | 3,720 | 310,657 | 82,051 | 228,606 | 71,174 | 41,787 | 257,993 | 10,594 | --- | 4,472 | 60,000 | 99,220 | --- | 41,787 | 500,000 |
| SOUTH SAINT PAUL | 20,194 | 2,321,264 | 1,597,822 | 723,442 | 14,770 | --- | 738,212 | --- | --- | --- | --- | --- | 139,484 | --- | --- |
| SPRING LAKE PARK | 7,142 | 566,583 | 505,305 | 61,278 | 49,766 | --- | 111,044 | --- | --- | --- | --- | --- | 37,545 | --- | --- |
| STAPLES | 2,973 | 155,645 | 185,025 | (29,380) | 6,571 | --- | (22,809) | --- | --- | --- | --- | --- | --- | 5,307 | --- |
| STEWARTVILLE | 5,319 | 363,647 | 409,025 | (45,378) | 49,184 | 30,149 | (26,343) | --- | --- | --- | --- | 137,803 | --- | 30,149 | 40,000 |
| STILLWATER | 16,193 | 1,376,155 | 1,512,868 | (136,713) | 108,784 | --- | (27,929) | --- | --- | --- | (140,331) | 213,656 | --- | --- | --- |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-------------------|------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|----------------|----------------|----------------|---------------------------------|-------------------|-------------------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | INCOME | | | | | | | Interest Payments | Principal Payments |
| THIEF RIVER FALLS | 8,484 | 499,575 | 493,891 | 5,684 | 38,966 | --- | 44,650 | --- | --- | --- | 1,362 | 220,041 | --- | --- | --- |
| TWO HARBORS | 3,556 | 798,027 | 767,226 | 30,801 | 168,553 | 64,069 | 135,285 | 100,892 | --- | 26,449 | --- | 15,095 | --- | 64,069 | 129,269 |
| VADNAIS HEIGHTS | 13,483 | 1,043,212 | 984,846 | 58,366 | 63,778 | --- | 122,144 | --- | --- | --- | 34,819 | 10,341 | --- | --- | --- |
| VIRGINIA | 9,065 | 1,157,069 | 980,981 | 176,088 | --- | 131,102 | 44,986 | --- | --- | --- | --- | 24,187 | --- | 131,102 | 330,000 |
| WACONIA | 5,818 | 1,106,226 | 890,196 | 216,030 | 55,368 | 29,391 | 242,007 | --- | --- | --- | (345,000) | 1,023,793 | 735,000 | 12,665 | --- |
| WADENA | 4,274 | 425,331 | 401,143 | 24,188 | 32,306 | 13,796 | 42,698 | --- | --- | --- | 43,984 | 114,122 | --- | 13,796 | 85,000 |
| WAITE PARK | 6,599 | 377,377 | 521,185 | (143,808) | 35,421 | --- | (108,387) | --- | --- | --- | --- | 42,913 | --- | --- | --- |
| WASECA | 9,427 | 917,305 | 930,980 | (13,675) | 30,933 | 135,641 | (118,383) | --- | --- | --- | 42,000 | 128,932 | --- | 133,461 | 110,000 |
| WAYZATA | 4,174 | 654,638 | 530,088 | 124,550 | 21,996 | --- | 146,546 | --- | --- | --- | 19,500 | --- | --- | --- | --- |
| WEST SAINT PAUL | 19,648 | 1,643,674 | 1,522,907 | 120,767 | 81,604 | --- | 202,371 | --- | --- | --- | 378,672 | 71,491 | --- | --- | --- |
| WHITE BEAR LAKE | 26,643 | 1,953,267 | 1,714,906 | 238,361 | 40,225 | --- | 278,586 | --- | --- | --- | 128,150 | 22,131 | --- | --- | --- |
| WILLMAR | 18,903 | 1,965,143 | 1,997,338 | (32,195) | 367,766 | --- | 335,571 | --- | --- | --- | 115,000 | 148,081 | --- | 250,273 | 400,716 |
| WINDOM | 4,543 | 586,397 | 503,511 | 82,886 | --- | 91,822 | (8,936) | --- | --- | --- | --- | 8,386 | --- | 91,822 | 161,189 |
| WINONA | 26,355 | 2,437,135 | 1,579,793 | 857,342 | 175,931 | 416,356 | 616,917 | --- | --- | --- | 10,000 | 944,438 | --- | 315,014 | 326,867 |
| WOODBURY | 42,342 | 2,498,138 | 3,347,950 | (849,812) | 18,637 | --- | (831,175) | --- | --- | --- | (39,000) | 746,119 | --- | --- | --- |
| WORTHINGTON | 10,033 | 1,306,599 | 1,337,337 | (30,738) | 235,199 | 68,385 | 136,076 | --- | --- | --- | --- | 272,707 | --- | 53,110 | 75,000 |
| TOTAL | 3,331,350 | 317,026,873 | 265,347,984 | 51,678,889 | 15,525,734 | 16,266,521 | 50,938,102 | 451,235 | 312,441 | 770,313 | 21,865,962 | 64,504,552 | 40,465,142 | 14,254,447 | 31,114,633 |

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-------------------|------------------|-------------------|-------------------|----------------|------------------|----------------|------------------|------------|----------------|----------------|---------------------------------|------------------|---------------|-------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | INCOME | | | | | | | Interest Payments | Principal Payments |
| ALBERT LEA | 17,923 | 98,051 | 174,675 | (76,624) | 6,629 | 45,097 | (115,092) | --- | --- | --- | --- | --- | --- | --- | --- |
| ANOKA | 18,145 | 561,746 | 541,414 | 20,332 | 1,345 | --- | 21,677 | --- | --- | --- | --- | --- | --- | --- | --- |
| BEMIDJI | 12,200 | 566,267 | 462,803 | 103,464 | 127,043 | --- | 230,507 | --- | --- | --- | 86,669 | --- | --- | --- | --- |
| BENSON | 3,309 | 133,501 | 123,889 | 9,612 | 5,871 | --- | 15,483 | --- | --- | --- | --- | --- | --- | --- | --- |
| BLAINE | 46,166 | 1,742,154 | 1,764,305 | (22,151) | 103,573 | --- | 81,422 | --- | 5,754 | --- | --- | --- | --- | --- | --- |
| CHAMPLIN | 21,042 | 1,002,730 | 1,008,952 | (6,222) | 5,274 | --- | (948) | --- | --- | 7,996 | --- | --- | --- | --- | --- |
| CHISHOLM | 5,068 | 382,775 | 393,781 | (11,006) | 2,115 | --- | (8,891) | --- | --- | --- | 3,911 | 99,235 | --- | --- | 19,320 |
| CIRCLE PINES | 4,772 | 228,482 | 230,193 | (1,711) | 34,604 | --- | 32,893 | --- | --- | --- | --- | --- | --- | --- | --- |
| COLUMBIA HEIGHTS | 18,714 | 1,313,232 | 1,240,412 | 72,820 | 84,976 | --- | 157,796 | --- | 8,254 | 465,840 | 108,690 | --- | --- | --- | --- |
| DEEPHAVEN | 3,696 | --- | 33,704 | (33,704) | 20,416 | --- | (13,288) | --- | --- | 400,000 | --- | --- | --- | --- | --- |
| DILWORTH | 3,031 | 224,097 | 220,141 | 3,956 | 4,562 | --- | 8,518 | --- | --- | --- | 525 | --- | --- | --- | --- |
| EAST GRAND FORKS | 8,295 | 579,063 | 506,815 | 72,248 | 26,828 | --- | 99,076 | --- | 20,000 | --- | 99,265 | --- | --- | --- | --- |
| ELK RIVER | 16,542 | 754,804 | 748,683 | 6,121 | 116,593 | --- | 122,714 | --- | --- | --- | --- | --- | --- | --- | --- |
| FARMINGTON | 11,231 | 972,374 | 701,897 | 270,477 | 26,983 | 3,356 | 294,104 | --- | --- | 31,194 | 158,465 | --- | --- | 3,256 | 29,330 |
| FERGUS FALLS | 13,334 | 2,874,140 | 2,734,676 | 139,464 | 4,411 | 84,281 | 59,594 | --- | 36,250 | 14,382 | 145,058 | --- | --- | 84,281 | 230,000 |
| GLENCOE | 5,368 | 313,089 | 330,689 | (17,600) | --- | 3,197 | (20,797) | --- | --- | (25,144) | --- | --- | --- | 3,197 | --- |
| GLENWOOD | 2,653 | 94,083 | 90,118 | 3,965 | 847 | --- | 4,812 | --- | --- | 3,000 | --- | --- | --- | --- | --- |
| HIBBING | 17,671 | 2,059,202 | 1,846,622 | 212,580 | 24,475 | --- | 237,055 | --- | --- | --- | 250,125 | --- | --- | --- | --- |
| HOPKINS | 17,055 | 568,078 | 619,961 | (51,883) | 60,789 | --- | 8,906 | --- | --- | --- | 169,988 | --- | --- | --- | --- |
| HUTCHINSON | 13,307 | 574,542 | 638,796 | (64,254) | 3,760 | --- | (60,494) | --- | --- | --- | 497,780 | --- | --- | --- | --- |
| LA CRESCENT | 4,778 | 155,025 | 156,448 | (1,423) | 1,470 | --- | 47 | --- | --- | --- | --- | --- | --- | --- | --- |
| LAKE CITY | 4,744 | 190,880 | 183,110 | 7,770 | 905 | --- | 8,675 | --- | --- | --- | --- | --- | --- | --- | --- |
| LITTLE FALLS | 7,667 | 226,705 | 183,192 | 43,513 | 7,509 | --- | 51,022 | --- | --- | 31,597 | 1,000 | --- | --- | --- | --- |
| LUVERNE | 4,526 | 352,605 | 273,470 | 79,135 | 20,922 | 1,526 | 98,531 | --- | --- | 30,000 | 3,215 | --- | --- | 15 | --- |
| MANKATO | 32,355 | 999,426 | 801,548 | 197,878 | --- | --- | 197,878 | --- | --- | --- | --- | --- | --- | --- | --- |
| MINNEAPOLIS | 358,610 | 22,173,000 | 22,602,000 | (429,000) | 133,000 | 11,000 | (307,000) | --- | --- | 160,000 | 851,000 | --- | --- | 4,000 | --- |
| MONTEVIDEO | 5,480 | 408,060 | 408,060 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| MOORHEAD | 34,052 | 2,311,596 | 2,123,204 | 188,392 | 41,033 | --- | 229,425 | --- | --- | 110,669 | 109,061 | --- | --- | --- | --- |
| MOUNTAIN IRON | 3,394 | 332,961 | 300,038 | 32,923 | 14,505 | --- | 47,428 | --- | --- | 225,000 | 139,272 | --- | --- | --- | --- |
| NORTH MANKATO | 11,844 | 744,282 | 740,361 | 3,921 | 3,921 | 10,665 | (4,353) | --- | --- | --- | 17,345 | --- | --- | 10,665 | 25,000 |
| NORTHFIELD | 16,457 | 502,869 | 430,463 | 72,406 | 19,361 | --- | 91,767 | --- | --- | 15,000 | --- | --- | --- | --- | --- |
| OAK PARK HEIGHTS | 4,015 | 71,585 | 169,210 | (97,625) | --- | --- | (97,625) | --- | --- | (65,000) | --- | --- | --- | --- | --- |
| OSSEO | 2,641 | 53,108 | 50,092 | 3,016 | --- | --- | 3,016 | --- | --- | --- | --- | --- | --- | --- | --- |
| PIPESTONE | 4,503 | 190,502 | 164,085 | 26,417 | 12,101 | 350 | 38,168 | --- | --- | 15,000 | --- | --- | --- | 350 | 5,000 |
| PLYMOUTH | 64,313 | 469,659 | 632,184 | (162,525) | 235,006 | 31,995 | 40,486 | --- | --- | 30,951 | --- | --- | --- | --- | --- |
| PRINCETON | 3,995 | 283,874 | 255,426 | 28,448 | 2,115 | 5,756 | 24,807 | --- | --- | --- | 3,657 | --- | --- | 4,456 | 13,784 |
| ROBBINSDALE | 14,079 | 1,087,311 | 991,787 | 95,524 | 78,257 | --- | 173,781 | --- | 45,359 | 50,000 | --- | --- | --- | --- | --- |
| SAINT CLOUD | 60,076 | 1,600,792 | 1,577,822 | 22,970 | 75,980 | --- | 98,950 | --- | --- | --- | 6,272 | --- | --- | --- | --- |
| SAINT JOSEPH | 4,934 | 127,009 | 108,831 | 18,178 | 3,593 | --- | 21,771 | --- | --- | 10,000 | --- | --- | --- | --- | --- |
| SAINT LOUIS PARK | 44,236 | 1,719,993 | 2,058,978 | (338,985) | 265,128 | --- | (73,857) | --- | --- | --- | --- | --- | --- | --- | --- |
| SAINT PETER | 10,038 | 435,283 | 483,227 | (47,944) | 411 | --- | (47,533) | --- | 411 | (19,079) | 2,250 | --- | --- | --- | --- |
| SHAKOPEE | 17,251 | 24,141 | 29,257 | (5,116) | 9,493 | --- | 4,377 | --- | --- | --- | --- | --- | --- | --- | --- |
| STILLWATER | 16,193 | 1,190,214 | 1,246,934 | (56,720) | --- | --- | (56,720) | --- | --- | (61,800) | --- | --- | --- | --- | --- |
| THIEF RIVER FALLS | 8,484 | 575,426 | 586,027 | (10,601) | 13,974 | --- | 3,373 | --- | --- | --- | 61,676 | --- | --- | --- | --- |
| VIRGINIA | 9,065 | 1,091,474 | 1,107,288 | (15,814) | --- | --- | (15,814) | --- | --- | --- | 64,024 | --- | --- | --- | --- |
| WAYZATA | 4,174 | 189,695 | 209,462 | (19,767) | 1,503 | --- | (18,264) | --- | --- | (5,000) | --- | --- | --- | --- | --- |
| WHITE BEAR LAKE | 26,643 | 938,512 | 914,154 | 24,358 | 42,109 | --- | 66,467 | --- | --- | 37,100 | --- | --- | --- | --- | --- |
| TOTAL | 1,038,069 | 53,488,397 | 53,199,184 | 289,213 | 1,641,860 | 197,223 | 1,733,850 | --- | --- | 116,028 | 1,461,706 | 2,779,248 | 99,235 | 110,220 | 322,434 |

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-------------------|-----------------|------------|------------|-----------|--------------|-----------|---------------|-------|-------------------|-----------------|---------------------------------------|-------------------|-----------|----------------------|-----------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| ALEXANDRIA | 8,607 | 10,765,773 | 9,923,157 | 842,616 | 728,335 | 742,464 | 828,487 | -- | -- | -- | -- | 6,214,974 | -- | 190,268 | 185,000 |
| ANOKA | 18,145 | 16,058,958 | 13,628,935 | 2,430,023 | 342,876 | 157,418 | 2,615,481 | -- | -- | -- | 165,274 | 2,843,598 | -- | 34,418 | -- |
| AUSTIN | 22,016 | 22,428,769 | 22,428,769 | -- | 51,708 | 2,344 | 49,364 | -- | 90,740 | -- | -- | 1,082,735 | -- | -- | -- |
| BENSON | 3,309 | 1,690,076 | 1,604,759 | 85,317 | 23,116 | -- | 108,433 | -- | -- | -- | 79,235 | 270,700 | -- | -- | -- |
| BLUE EARTH | 3,642 | 3,492,489 | 3,188,172 | 304,317 | 170,084 | 208,569 | 265,832 | -- | -- | -- | -- | 844,861 | -- | 208,569 | 135,000 |
| BRAINERD | [29] 13,122 | 8,780,099 | 8,039,815 | 740,284 | 114,883 | -- | 855,167 | -- | -- | -- | 90,000 | 479,831 | -- | -- | -- |
| BRECKENRIDGE | 3,707 | 1,857,574 | 1,606,592 | 250,982 | 60,659 | -- | 311,641 | -- | -- | -- | 264,895 | 417,410 | -- | -- | -- |
| BUFFALO | 9,950 | 5,569,389 | 4,395,257 | 1,174,132 | 62,476 | 116,556 | 1,120,052 | -- | -- | -- | 521,388 | 432,583 | -- | 116,556 | 386,028 |
| CALEDONIA | 3,003 | 1,442,516 | 1,055,889 | 386,627 | 34,874 | 502 | 420,999 | -- | -- | -- | 149,660 | 48,397 | -- | 502 | -- |
| CHASKA | 15,801 | 12,318,581 | 11,576,322 | 742,259 | 477,439 | 10,270 | 1,209,428 | -- | -- | -- | 381,397 | 499,412 | -- | 10,270 | 200,000 |
| DELANO | 3,481 | 2,229,241 | 1,740,272 | 488,969 | 297,816 | 63,959 | 722,826 | -- | -- | -- | 40,395 | 297,266 | -- | 61,272 | 137,515 |
| DETROIT LAKES | 7,405 | 6,634,314 | 6,130,324 | 503,990 | 191,776 | 28,079 | 667,687 | -- | -- | -- | 465,000 | 517,345 | -- | -- | -- |
| EAST GRAND FORKS | 8,295 | 6,257,012 | 6,445,469 | (188,457) | 583,361 | -- | 394,904 | -- | 1,172,567 | -- | 429,006 | 1,865,519 | -- | -- | -- |
| ELK RIVER | 16,542 | 8,596,004 | 7,174,805 | 1,421,199 | 486,176 | 33,555 | 1,873,820 | -- | -- | -- | 221,974 | 1,640,060 | -- | 16,023 | 52,500 |
| ELY | 3,841 | 1,966,903 | 1,733,959 | 232,944 | 22,217 | 1,243 | 253,918 | -- | -- | -- | -- | 104,730 | -- | 1,243 | 35,000 |
| FAIRMONT | 11,268 | 11,313,645 | 11,249,658 | 63,987 | 355,516 | 1,697 | 417,806 | -- | 105,927 | -- | 737,039 | 435,432 | -- | -- | -- |
| GLENCOE | 5,368 | 4,399,269 | 3,807,936 | 591,333 | 140,702 | 332,547 | 399,488 | -- | -- | -- | 89,094 | 450,564 | -- | 309,344 | 360,687 |
| GRAND RAPIDS | 8,729 | 8,209,395 | 6,919,054 | 1,290,341 | 340,847 | 188,911 | 1,442,277 | -- | -- | -- | 61,658 | 919,922 | -- | 110,781 | 90,000 |
| GRANITE FALLS | 3,109 | 1,756,883 | 1,384,063 | 372,820 | 34,922 | 22,378 | 385,364 | -- | -- | 3,813 | 204,092 | 96,947 | -- | 22,378 | 40,000 |
| HASTINGS | 18,034 | 1,195,307 | 473,089 | 722,218 | 2,043 | 245,472 | 478,789 | -- | -- | -- | (73,000) | 55,558 | -- | 245,472 | 610,000 |
| HIBBING | 17,671 | 8,313,846 | 7,993,138 | 320,708 | 386,298 | 271,667 | 435,339 | -- | -- | -- | -- | 1,078,268 | -- | 244,650 | 700,000 |
| HUTCHINSON | 13,307 | 15,121,754 | 12,722,201 | 2,399,553 | 300,471 | 519,284 | 2,180,740 | -- | -- | -- | 579,191 | 1,817,743 | -- | 495,644 | 1,225,000 |
| JACKSON | 3,521 | 2,328,725 | 1,911,477 | 417,248 | 116,267 | 57,482 | 476,033 | -- | 16,498 | -- | 111,600 | 67,647 | -- | 57,482 | 139,588 |
| KASSON | 4,370 | 1,528,430 | 1,453,444 | 74,986 | 75,864 | 3,396 | 147,454 | -- | -- | -- | -- | 69,648 | -- | 1,896 | -- |
| LAKE CITY | 4,744 | 6,082,290 | 5,616,770 | 465,520 | 103,370 | 37,405 | 531,485 | -- | -- | -- | 5,000 | 784,307 | -- | 1,405 | -- |
| LE SUEUR | 3,865 | 4,947,870 | 4,603,130 | 344,740 | 212,281 | -- | 557,021 | -- | -- | -- | 344,000 | 283,524 | -- | -- | -- |
| LITCHFIELD | 6,305 | 4,153,977 | 4,306,379 | (152,402) | 375,296 | 19,465 | 203,429 | -- | -- | -- | -- | 190,560 | -- | -- | -- |
| LUVERNE | 4,526 | 3,402,470 | 2,448,276 | 954,194 | 70,788 | 1,329 | 1,023,653 | -- | -- | -- | 295,000 | 1,948,504 | -- | 1,329 | -- |
| MARSHALL | [4] [29] 12,825 | 22,100,836 | 19,409,233 | 2,691,603 | 217,367 | 1,203,727 | 1,705,243 | -- | -- | -- | 599,765 | 2,039,001 | 4,363 | 1,148,243 | 516,000 |
| MELROSE | 2,786 | 3,784,154 | 3,538,702 | 245,452 | 296,113 | -- | 541,565 | -- | -- | -- | 250,806 | 351,127 | -- | -- | -- |
| MOORHEAD | 34,052 | 15,272,288 | 11,199,774 | 4,072,514 | 332,972 | 2,181,971 | 2,223,515 | -- | -- | -- | 3,150,000 | 1,627,771 | -- | 349,632 | 288,667 |
| MORA | 3,113 | 4,531,904 | 4,022,799 | 509,105 | 127,634 | 59,573 | 577,166 | -- | -- | -- | 188,600 | 37,068 | -- | 59,573 | 140,000 |
| MOUNTAIN IRON | 3,394 | 906,665 | 883,155 | 23,510 | 15,181 | 643 | 38,048 | -- | -- | -- | 225,000 | 25,931 | -- | 643 | -- |
| NEW PRAGUE | 4,320 | 3,929,250 | 3,976,288 | (47,038) | 187,820 | 140,782 | -- | -- | -- | -- | (5,000) | 295,691 | 1,580,000 | 124,013 | 1,850,000 |
| NEW ULM | 14,142 | 11,822,888 | 10,845,689 | 977,199 | 399,304 | 212,509 | 1,163,994 | -- | -- | 11,986 | -- | 2,161,150 | -- | 189,922 | 310,000 |
| NORTH BRANCH | [29] 6,772 | 1,829,988 | 1,656,767 | 173,221 | 57,964 | 106,158 | 125,027 | -- | -- | -- | -- | 805,288 | -- | 84,162 | 50,000 |
| NORTH SAINT PAUL | 12,836 | 5,194,184 | 5,449,932 | (255,748) | 100,606 | 22,445 | (177,587) | -- | -- | -- | 4,179 | 286,272 | -- | 3,009 | -- |
| OLIVIA | 2,613 | 1,571,427 | 1,098,540 | 472,887 | 151,152 | 8,276 | 615,763 | -- | -- | -- | 343,000 | 65,583 | -- | 8,276 | 50,000 |
| OWATONNA | 21,599 | 22,581,382 | 21,423,602 | 1,157,780 | 492,876 | 332,603 | 1,318,053 | -- | -- | -- | -- | 1,122,299 | -- | 332,603 | 175,610 |
| PRINCETON | 3,995 | 3,404,208 | 3,245,982 | 158,226 | 60,978 | -- | 81,966 | -- | -- | -- | -- | 692,123 | -- | 95,588 | 55,600 |
| PROCTOR | 3,000 | 1,374,786 | 1,144,736 | 230,050 | 70,648 | 45,261 | 255,437 | -- | 1,292 | 508 | -- | 23,398 | -- | 44,251 | 25,000 |
| REDWOOD FALLS | 5,220 | 2,692,486 | 3,142,530 | (450,044) | 377,504 | 31,592 | (104,132) | -- | -- | -- | 100,000 | 177,243 | -- | 1,026 | -- |
| ROCHESTER | 82,019 | 77,894,715 | 77,347,311 | 547,404 | 362,793 | 87,492 | 822,705 | -- | -- | -- | -- | 7,076,898 | -- | 70,887 | 200,000 |
| SAINT CHARLES | 3,104 | 1,378,189 | 1,154,566 | 223,623 | 71,381 | 10,206 | 284,798 | -- | -- | -- | 67,348 | 173,710 | -- | 10,206 | 20,000 |
| SAINT CLOUD | 60,076 | 2,115,444 | 788,149 | 1,327,295 | 96,927 | 1,092,095 | 332,127 | -- | -- | -- | 38,902 | -- | -- | 1,092,095 | 800,000 |
| SAINT JAMES | 4,392 | 2,879,498 | 2,415,432 | 464,066 | 71,557 | -- | 535,623 | -- | -- | 1,074 | 478,140 | 58,168 | -- | -- | -- |
| SAINT PETER | 10,038 | 5,467,199 | 4,914,314 | 552,885 | 113,323 | 118,523 | 547,685 | -- | -- | 1,812 | 278,096 | 259,362 | -- | 118,523 | 3,800 |
| SAUK CENTRE | [29] 3,866 | 2,453,446 | 2,154,348 | 299,098 | 87,479 | 95,141 | 291,436 | -- | -- | -- | -- | 393,099 | -- | -- | -- |
| SHAKOPEE | 17,251 | 12,836,981 | 11,640,523 | 1,196,458 | 144,910 | 147,128 | 1,194,240 | -- | -- | -- | 782,767 | 2,139,884 | 4,728,000 | 147,128 | 214,124 |
| SLEEPY EYE | 3,720 | 2,423,496 | 1,960,578 | 462,918 | 94,839 | -- | 557,757 | -- | -- | -- | -- | 323,736 | -- | -- | -- |
| STAPLES | 2,973 | 1,370,387 | 1,402,136 | (31,749) | 28,490 | 1,287 | (4,546) | -- | -- | -- | -- | 22,277 | -- | 1,287 | -- |
| THIEF RIVER FALLS | 8,484 | 5,812,022 | 5,502,872 | 309,150 | 254,943 | 217,823 | 346,270 | -- | -- | -- | 450,000 | 315,756 | -- | -- | -- |

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TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|--------------|----------------|--------------------|--------------------|-------------------|-------------------|------------------|-------------------|------------|-------------------|-----------------|---------------------------------------|-------------------|-------------------|----------------------|-----------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| TWO HARBORS | 3,556 | 1,834,258 | 1,641,978 | 192,280 | 137,232 | 9,960 | 319,552 | --- | --- | --- | 38,750 | 77,986 | --- | 9,960 | --- |
| VIRGINIA | 9,065 | 7,251,232 | 6,948,806 | 302,426 | 279,319 | 213,573 | 368,172 | --- | --- | --- | --- | 871,427 | --- | 213,573 | 92,500 |
| WADENA | 4,274 | 2,812,218 | 2,380,928 | 431,290 | 118,770 | 52,366 | 497,694 | --- | --- | --- | 200,000 | 1,019,901 | 991,500 | 52,366 | --- |
| WASECA | 9,427 | 4,670,131 | 4,887,574 | (217,443) | 70,516 | 1,969 | (148,896) | --- | --- | --- | 73,000 | 223,486 | --- | 1,969 | --- |
| WILLMAR | [29] 18,903 | 15,385,940 | 13,192,730 | 2,193,210 | 553,427 | 225,037 | 2,521,600 | --- | --- | --- | 1,181,919 | 2,419,157 | 1,744,160 | 358,585 | 1,580,960 |
| WINDOM | 4,543 | 2,769,466 | 2,539,734 | 229,732 | 79,020 | 68,000 | 240,752 | --- | --- | --- | 345,245 | 507,674 | 2,070,600 | --- | --- |
| WORTHINGTON | 10,033 | 8,719,909 | 8,026,065 | 693,844 | 346,422 | --- | 1,040,266 | --- | --- | --- | --- | 272,707 | --- | 53,110 | 75,000 |
| TOTAL | 632,074 | 441,912,536 | 405,496,884 | 36,415,652 | 11,961,928 | 9,889,370 | 38,488,210 | --- | 1,387,024 | 19,193 | 13,952,415 | 51,623,218 | 11,118,623 | 6,700,132 | 10,743,579 |

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|---|----------------|-------------------------|-------------------------|---------------------|------------------|------------------|---------------------|-----------|----------------|--------------|---------------------------------|-------------------|-------------------|--------------------|--------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| GLENCOE HOSPITAL NURSING HOME | 5,368 | 12,227,265 5,211,026 | 11,706,394 5,268,991 | 520,871 (57,965) | 428,695 | 43,686 | 905,880 (57,965) | -- | -- | -- | -- | 1,123,446 | -- | 351,744 137,626 | 740,000 |
| GRANITE FALLS HOSPITAL NURSING HOME [11] | 3,109 | 8,248,292 | 8,113,017 | 135,275 | 100,155 | -- | 235,430 | -- | -- | -- | -- | 127,944 | -- | 163,355 | 290,000 |
| HUTCHINSON HOSPITAL NURSING HOME [11] | 13,307 | 32,952,276 | 30,643,222 | 2,309,054 | 278,753 | 947,934 | 1,639,873 | -- | -- | -- | -- | 5,482,910 | -- | 814,465 | 380,096 |
| LUVERNE HOSPITAL [29] | 4,526 | 7,920,685 | 7,766,268 | 154,417 | 96,992 | 71,899 | 179,510 | -- | -- | -- | -- | 517,885 | -- | 71,899 | 121,914 |
| MARSHALL HOSPITAL NURSING HOME [11] [14] [29] | 12,825 | 18,642,458 | 17,868,237 | 774,221 | 200,882 | 606,302 | 368,801 | -- | -- | -- | -- | 2,678,878 | 8,000,000 | 383,770 | 894,251 |
| NORTHFIELD HOSPITAL NURSING HOME [11] | 16,457 | 21,121,175 | 18,261,220 | 2,859,955 | 623,615 | 54,600 | 3,428,970 | -- | -- | -- | -- | 516,719 | -- | 326,880 | 2,268,978 |
| REDWOOD FALLS HOSPITAL | 5,220 | 7,270,898 | 7,047,081 | 223,817 | 368,725 | -- | 592,542 | -- | -- | -- | 27,489 | 3,186,450 | 1,217,420 | -- | -- |
| SAINT PETER HOSPITAL NURSING HOME [11] | 10,038 | 9,239,533 | 9,101,378 | 138,155 | 122,527 | 61,872 | 198,810 | -- | -- | -- | -- | 578,003 | -- | 61,872 | 334,256 |
| SAUK CENTRE HOSPITAL NURSING HOME [11] [29] | 3,866 | 7,549,011 | 6,768,673 | 780,338 | 86,236 | 237,497 | 629,077 | -- | -- | -- | -- | 333,604 | -- | 237,553 | 273,435 |
| SLEEPY EYE HOSPITAL | 3,720 | 3,431,495 | 2,999,006 | 432,489 | 130,537 | -- | 563,026 | -- | -- | -- | -- | 92,138 | -- | 2,071 | 20,000 |
| VIRGINIA HOSPITAL NURSING HOME | 9,065 | 30,911,380 5,779,705 | 29,730,311 5,755,623 | 1,181,069 24,082 | 342,534 | -- | 1,523,603 24,082 | -- | -- | -- | -- | 9,582,591 | 7,596,305 | 576,243 | 1,441,392 |
| WACONIA HOSPITAL | 5,818 | 58,786,719 | 57,661,042 | 1,125,677 | 917,191 | -- | 2,042,868 | -- | -- | -- | -- | 6,243,309 | 23,730,000 | 548,553 | 1,952,190 |
| WILLMAR HOSPITAL [29] | 18,903 | 54,133,424 | 53,303,985 | 829,439 | 866,120 | -- | 1,695,559 | -- | -- | -- | -- | 2,645,300 | -- | 552,740 | 1,812,217 |
| WINDOM HOSPITAL [12] [19] | 4,543 | 6,826,645 | 6,901,220 | (74,575) | 99,944 | -- | 25,369 | -- | -- | -- | 175,044 | 271,038 | -- | 19,600 | 100,000 |
| WORTHINGTON HOSPITAL NURSING HOME [11] | 10,033 | 16,915,483 | 15,582,667 | 1,332,816 | 433,855 | 265,736 | 1,500,935 | -- | -- | -- | -- | 3,111,968 | -- | 258,190 | 186,341 |
| TOTAL | 126,798 | 307,167,470 | 294,478,335 | 12,689,135 | 5,096,761 | 2,289,526 | 15,496,370 | -- | -- | -- | 202,533 | 36,492,183 | 40,543,725 | 4,506,561 | 10,815,070 |

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | |
|------------------|-------------------------|------------------|-----------|-----------|--------------|-----------|------------|-------------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | |
| ALBERT LEA | PORT AUTHORITY REAL/EST | 17,923 | 568,360 | 368,220 | 200,140 | 36,779 | --- | --- | --- | --- | --- | 358,784 | --- | --- | --- | |
| AUSTIN | HRA | [14] [29] 22,016 | 1,959,615 | 1,995,546 | (35,931) | 51,510 | 423,689 | (408,110) | --- | 539,124 | --- | (28,500) | 993,114 | --- | 340,455 | 35,000 |
| | PORT AUTHORITY | [14] [29] | 448,352 | 289,873 | 158,479 | 70,057 | 408,286 | (179,750) | 22,142 | --- | 13,396 | (65,399) | 85,241 | --- | 408,286 | 348,500 |
| | SMALL BUSINESS LOAN | [*] | 29,926 | --- | 29,926 | (2,892) | 12,000 | 15,034 | --- | --- | --- | --- | --- | --- | 12,000 | --- |
| BEMIDJI | SENIOR HOUSING PROJECT | 12,200 | 449,664 | 258,724 | 190,940 | 25,562 | 210,828 | 5,674 | --- | --- | --- | --- | 12,854 | 3,925,511 | 210,828 | 3,605,000 |
| BLAINE | SENIOR HOUSING | 46,166 | 338,944 | 299,057 | 39,887 | 6,870 | --- | 46,757 | --- | --- | --- | 400,000 | 1,878 | --- | --- | --- |
| BLOOMINGTON | HRA | 87,476 | 359,559 | 496,177 | (136,618) | 11,836 | --- | (124,782) | --- | --- | --- | --- | --- | --- | --- | --- |
| BRAINERD | HRA | [29] 13,122 | 1,507,242 | 1,704,384 | (197,142) | 1,794 | --- | (195,348) | --- | --- | --- | --- | 18,823 | --- | --- | --- |
| EAST GRAND FORKS | CITY MALL | 8,295 | 118,060 | 225,949 | (107,889) | --- | 26,225 | (134,114) | --- | 1,654,234 | --- | --- | 1,829,474 | --- | 26,225 | --- |
| | EDA | [29] | 383,966 | 262,951 | 121,015 | 992,804 | 80,293 | 1,033,526 | 27,419 | --- | 947,379 | (50,000) | 36,453 | --- | 80,293 | 139,044 |
| | HRA | [29] | 230,113 | 1,099,130 | (869,017) | 925,722 | 27,203 | 29,502 | --- | 925,722 | --- | --- | --- | --- | 27,203 | 36,031 |
| EVELETH | SENIOR HOUSING | 3,923 | 224,022 | 153,356 | 70,666 | 15,891 | 116,310 | (29,753) | --- | --- | --- | --- | 48,712 | --- | 109,960 | 20,000 |
| FERGUS FALLS | WESTERN MN INDUSTRIES | 13,334 | 203,279 | 97,621 | 105,658 | 159,664 | 274,576 | (9,254) | --- | --- | --- | (75,904) | --- | --- | 143,093 | 855,851 |
| FOREST LAKE | HRA | [14][29] 6,950 | 123,147 | 185,814 | (62,667) | 3,063 | --- | (59,604) | --- | --- | --- | --- | 77,588 | --- | --- | 393,601 |
| GLENCOE | ORCHARD ESTATE APT | 5,368 | 336,142 | 352,654 | (16,512) | --- | --- | (16,512) | --- | --- | --- | --- | --- | --- | 115,960 | --- |
| GRANITE FALLS | COMMUNITY HOUSING | 3,109 | 144,073 | 58,816 | 85,257 | 6,619 | 89,323 | 2,553 | --- | --- | --- | --- | 510,038 | 774,920 | 89,323 | 37,859 |
| HIBBING | HEDA STUDENT HOUSING | 17,671 | 281,857 | 206,471 | 75,386 | 16,419 | 134,100 | (42,295) | --- | --- | --- | (32,602) | 8,734 | --- | 132,218 | 40,000 |
| HOPKINS | HOUSING AUTHORITY | [*] 17,055 | 215,079 | 209,422 | 5,657 | 8,869 | --- | 14,526 | --- | 7,467 | --- | --- | --- | --- | --- | --- |
| JACKSON | WEDGEWOOD APARTMENTS | 3,521 | 81,874 | 41,713 | 40,161 | --- | 58,795 | (18,634) | --- | --- | --- | --- | 1,064,775 | 954,100 | 58,795 | 28,454 |
| LUVERNE | EDA | [19][29] 4,526 | 324,273 | 343,031 | (18,758) | 88,382 | 168,919 | (99,295) | --- | --- | 196 | (55,000) | 285,407 | --- | 168,919 | 195,837 |
| MANKATO | EASTWOOD IND PARK | [*] 32,355 | --- | 6,918 | (6,918) | 2,769 | 241,598 | (245,747) | --- | --- | --- | --- | --- | --- | 48,071 | 250,000 |
| | ECONOMIC DEVELOPMENT | | 789,096 | 1,307,601 | (518,505) | 1,028,811 | --- | 510,306 | 796,672 | --- | 24,047 | --- | 867,707 | --- | --- | --- |
| | RIVERFRONT 2000 | | 1,924,679 | 2,953,732 | (1,029,053) | 2,943,172 | 1,117,951 | 796,168 | 2,807,338 | --- | --- | 600,000 | 538,082 | --- | 917,287 | 575,000 |
| MARSHALL | PUBLIC HOUSING | 12,825 | 564,117 | 420,671 | 143,446 | 6,031 | 45,379 | 104,098 | --- | --- | --- | --- | 248,340 | --- | --- | --- |
| MINNEAPOLIS | MCDA | [*] [29] 358,610 | 8,990,000 | 1,480,000 | 7,510,000 | 52,000 | 9,231,000 | (1,669,000) | --- | --- | --- | 78,000 | --- | 2,900,000 | 9,231,000 | 13,833,000 |
| MONTEVIDEO | EDA | 5,480 | 555,173 | 358,047 | 197,126 | 20,714 | 201,438 | 16,402 | 10,000 | --- | --- | --- | 1,473,775 | 1,467,992 | 201,438 | 78,639 |
| MOORHEAD | PUBLIC HOUSING | [29] 34,052 | 478,765 | 778,092 | (299,327) | 33,793 | --- | (265,534) | --- | --- | --- | --- | 28,707 | --- | --- | --- |
| NEW PRAGUE | EDA | 4,320 | 76,430 | 113,934 | (37,504) | 38,236 | 23,528 | (22,796) | --- | --- | --- | 10,000 | 1,152 | --- | 23,528 | 8,944 |
| NEW ULM | EDA | 14,142 | 640,240 | 424,394 | 215,846 | 17,017 | 255,008 | (22,145) | --- | --- | --- | 37,838 | 11,749 | --- | 255,008 | 142,838 |
| NORTHFIELD | EDA | [*] 16,457 | 22,203 | 111,325 | (89,122) | 51,559 | --- | (37,563) | --- | --- | --- | (160,000) | --- | --- | --- | --- |
| OLIVIA | CONGREGATE HOUSING | 2,613 | 322,961 | 221,389 | 101,572 | 1,495 | 93,841 | 9,226 | --- | --- | --- | --- | 2,363 | --- | 93,841 | 55,000 |
| | MULTI FAMILY HOUSING | | 69,828 | 47,598 | 22,230 | 6,472 | 41,460 | (12,758) | --- | --- | --- | (899) | 394,032 | 1,130,000 | 41,460 | 476,912 |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 15
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOUSING AND ECONOMIC DEVELOPMENT ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | | |
|-----------------|------|---------------------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|--------------------|------------------|---------------------------------|----------------|------------------|-------------------|--------------------|-------------------|-------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | | |
| PLYMOUTH | | TOWNE SQUARE HRA | 64,313 | 795,242 | 495,878 | 299,364 | 53,420 | 314,235 | 38,549 | -- | -- | -- | 13,897 | -- | 294,890 | 95,250 | |
| PRIOR LAKE | | EDA | [*] [29] 15,100 | 5,023 | 47,284 | (42,261) | 568 | -- | (41,693) | -- | -- | -- | -- | -- | -- | -- | |
| REDWOOD FALLS | | SOUTHWAITE APTS | 5,220 | 212,261 | 99,669 | 112,592 | 5,703 | 128,868 | (10,573) | -- | -- | -- | -- | -- | 128,868 | 24,548 | |
| SAINT CLOUD | | HRA | [13] [29] 60,076 | 5,378,831 | 5,481,907 | (103,076) | 196,049 | 471,643 | (378,670) | -- | -- | -- | 441,480 | -- | 471,643 | 164,338 | |
| SAINT JAMES | | EDA HOUSING | 4,392 | 74,658 | 32,654 | 42,004 | 1,278 | 41,561 | 1,721 | -- | -- | -- | -- | -- | 41,561 | 10,389 | |
| SAINT PAUL | | HRA HOUSING LOAN PORT AUTHORITY | [*] [29] 266,927 | 761,047 | 7,055,444 | (6,294,397) | 2,622,978 | 1,023,824 | (4,695,243) | -- | -- | 907,484 | -- | -- | 98,118 | -- | |
| | | | | 6,271,085 | 4,218,485 | 2,052,600 | 8,978,152 | 9,991,111 | 1,039,641 | 1,528,165 | -- | -- | 108,976 | -- | 3,571,318 | 1,398,251 | |
| SAUK CENTRE | | HRA | [14] [29] 3,866 | 95,782 | 137,635 | (41,853) | 7,032 | -- | (34,821) | -- | -- | -- | 1,874 | -- | -- | 340,520 | |
| VADNAIS HEIGHTS | | EDA | [*] [29] 13,483 | 136,632 | 21,554 | 115,078 | -- | 332,376 | (217,298) | -- | -- | (197,145) | -- | -- | 65,130 | 50,000 | |
| VIRGINIA | | WASHINGTON MANOR | 9,065 | 517,757 | 312,486 | 205,271 | 24,210 | 279,847 | (50,366) | -- | -- | -- | -- | -- | 279,847 | 75,000 | |
| WHITE BEAR LAKE | | SENIOR HOUSING | 26,643 | 270,629 | 158,316 | 112,313 | 9,392 | -- | 121,705 | -- | -- | 173,210 | -- | -- | -- | -- | |
| WORTHINGTON | | PRAIRIE ACRES APARTMENTS | 10,033 | 105,265 | 52,645 | 52,620 | 4,918 | 60,937 | (3,399) | -- | -- | -- | -- | -- | 60,937 | 10,000 | |
| TOTAL | | | <u>1,242,627</u> | <u>37,385,251</u> | <u>34,986,567</u> | <u>2,398,684</u> | <u>18,524,718</u> | <u>25,926,152</u> | <u>(5,002,750)</u> | <u>5,191,736</u> | <u>3,126,547</u> | <u>985,018</u> | <u>1,541,083</u> | <u>9,464,009</u> | <u>11,152,523</u> | <u>17,747,503</u> | <u>23,323,806</u> |

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | |
|---------------------|---------------------------|-----------|-----------|-----------|--------------|-----------|------------|-------------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|-----------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | |
| ALEXANDRIA | RUNESTONE COMM CENTER | 8,607 | 261,798 | 401,851 | (140,053) | 69,202 | 37,980 | (108,831) | 69,147 | -- | -- | (476,937) | 349,056 | -- | 37,980 | 30,000 |
| ANOKA | GOLF COURSE | 18,145 | 1,136,690 | 1,041,987 | 94,703 | 35,026 | 7,179 | 122,550 | -- | -- | -- | -- | 218,221 | -- | -- | -- |
| APPLE VALLEY | GOLF COURSE | 44,818 | 852,531 | 843,068 | 9,463 | 7,553 | -- | 17,016 | -- | -- | -- | -- | 11,243 | -- | -- | -- |
| | SPORTS ARENA | | 472,171 | 530,863 | (58,692) | 100,000 | 99,766 | (58,458) | -- | -- | -- | -- | 4,287 | -- | 85,732 | 50,000 |
| BLOOMINGTON | RECREATIONAL FACILITIES | 87,476 | 2,903,215 | 2,999,443 | (96,228) | 366,809 | 148,783 | 121,798 | 186,890 | -- | 28,246 | (2,700,000) | 243,652 | -- | 148,783 | 140,000 |
| BROOKLYN CENTER | BROWN HERITAGE CENTER | 28,597 | 3,490,692 | 3,916,103 | (425,411) | -- | 23,233 | (448,644) | -- | -- | -- | (4,357) | 1,405,140 | -- | 23,233 | -- |
| | GOLF COURSE | | 355,534 | 293,470 | 62,064 | 2,598 | -- | 64,662 | -- | -- | -- | -- | 4,358 | -- | -- | 50,000 |
| BROOKLYN PARK | RECREATION | 65,128 | 3,186,732 | 3,277,311 | (90,579) | 91,920 | 194,249 | (192,908) | -- | -- | -- | -- | 290,388 | -- | 194,249 | 100,000 |
| BURNSVILLE | GOLF COURSE | 59,306 | 251,775 | 195,749 | 56,026 | 37,255 | 41,333 | 51,948 | -- | -- | -- | -- | 24,455 | -- | 41,333 | 50,000 |
| | ICE ARENA | | 829,087 | 738,910 | 90,177 | 7,007 | 76,674 | 20,510 | -- | -- | -- | (70,000) | 377,296 | 1,110,519 | 76,674 | 1,340,000 |
| CHAMPLIN | ARENA | 21,042 | 394,738 | 557,804 | (163,066) | 66,128 | 5,177 | (102,115) | -- | -- | -- | -- | 50,013 | -- | -- | -- |
| CHASKA | COMMUNITY CENTER | 15,801 | 1,728,989 | 2,407,340 | (678,351) | 233,607 | -- | (444,744) | -- | -- | -- | 59,767 | 3,517,908 | -- | -- | -- |
| | GOLF COURSE | | 1,865,562 | 1,641,497 | 224,065 | 6,067 | -- | 230,132 | -- | -- | -- | 134,223 | 104,417 | -- | -- | -- |
| COON RAPIDS | GOLF COURSE | 62,473 | 1,989,248 | 1,491,955 | 497,293 | 19,862 | 75,472 | 441,683 | -- | -- | -- | -- | 1,154,735 | -- | 73,308 | 135,000 |
| COTTAGE GROVE | GOLF COURSE | 31,137 | 1,270,377 | 867,314 | 403,063 | 23,404 | 119,064 | 307,403 | -- | -- | -- | -- | 792,720 | 1,059,114 | 104,498 | 160,977 |
| DEEPHAVEN | MARINA | 3,696 | 41,174 | 29,029 | 12,145 | 5,357 | -- | 17,502 | -- | -- | -- | -- | 16,824 | -- | -- | -- |
| DULUTH | CONVENTION CENTER [29] | 84,691 | 5,254,086 | 6,465,567 | (1,211,481) | 103,751 | 580,849 | (1,688,579) | -- | -- | -- | (637,726) | 4,751,290 | -- | 574,457 | 386,695 |
| | GOLF COURSE | | 1,406,717 | 1,309,139 | 97,578 | 26,872 | 189,228 | (64,778) | -- | -- | -- | (150,000) | 59,309 | -- | 161,651 | 225,000 |
| | SPIRIT MOUNTAIN [12] [29] | | 2,807,044 | 2,951,864 | (144,820) | 37,749 | 245,451 | (352,522) | -- | -- | -- | (68,100) | 136,975 | -- | 215,350 | 297,719 |
| EAGAN | AQUATIC FACILITY | 61,113 | 981,239 | 1,111,672 | (130,433) | 7,170 | 54,072 | (177,335) | -- | -- | -- | (1,140,000) | 3,023,012 | -- | 53,535 | -- |
| | CIVIC ARENA | | 612,600 | 633,940 | (21,340) | 13,249 | 82,320 | (90,411) | -- | -- | 402 | (295,500) | 55,489 | -- | 82,320 | 45,000 |
| EAST BETHEL | ARENA [19] | 10,408 | 157,797 | 214,376 | (56,579) | -- | 20,597 | (77,176) | -- | -- | -- | (18,320) | -- | -- | 20,597 | 55,000 |
| EDINA | ARENA | 47,274 | 1,079,254 | 1,170,063 | (90,809) | 17,906 | 110,538 | (183,441) | -- | -- | -- | (560,000) | 8,610 | -- | 109,387 | 136,000 |
| | ART CENTER | | 316,569 | 498,884 | (182,315) | 29,309 | -- | (153,006) | -- | -- | -- | (155,000) | 16,898 | -- | -- | -- |
| | EDINBOROUGH PARK | | 829,545 | 1,448,510 | (618,965) | 266,127 | 3,649 | (356,487) | -- | -- | -- | (206,000) | 24,439 | -- | 3,649 | 10,000 |
| | GOLF COURSE | | 3,512,249 | 2,688,219 | 824,030 | 109,214 | 388,938 | 544,306 | -- | -- | -- | 35,000 | 418,852 | 2,740,000 | 377,710 | 314,000 |
| | SWIMMING POOL | | 550,102 | 448,000 | 102,102 | 13,199 | 59,099 | 56,202 | -- | -- | -- | 183,000 | 33,131 | 530,000 | 47,362 | 20,000 |
| FARMINGTON | ARENA | 11,231 | 179,476 | 212,550 | (33,074) | 1,482 | -- | (31,592) | -- | -- | -- | 8,671 | -- | -- | -- | -- |
| GOLDEN VALLEY | GOLF COURSE | 21,037 | 1,830,693 | 1,764,419 | 66,274 | 44,519 | -- | 110,793 | -- | -- | -- | 50,000 | 444,952 | -- | -- | -- |
| GRAND RAPIDS | GOLF COURSE | 8,729 | 643,160 | 636,116 | 7,044 | 4,814 | 1,989 | 9,869 | -- | -- | -- | 2,500 | 74,134 | -- | 1,989 | 18,825 |
| GRANITE FALLS | CABLE TV | 3,109 | 18,733 | 16,406 | 2,327 | 3,940 | -- | 6,267 | -- | -- | -- | -- | -- | -- | -- | -- |
| | COMMUNITY CENTER [20] | | -- | 26,159 | (26,159) | 1,388,945 | 47,344 | 1,315,442 | -- | -- | 1,000,000 | (131,300) | 2,364,504 | -- | 47,344 | -- |
| HIBBING | MEM BLDG CONCESSION [*] | 17,671 | 9,361 | 1,841 | 7,520 | 1,980 | -- | 9,500 | -- | -- | -- | -- | -- | -- | -- | -- |
| HOPKINS | ART CENTER | 17,055 | 238,509 | 412,212 | (173,703) | 12,207 | 23,912 | (185,408) | -- | -- | -- | -- | 11,877 | -- | 23,912 | -- |
| | PAVILION/ICE ARENA | | 251,114 | 305,398 | (54,284) | 2,999 | -- | (51,285) | -- | -- | -- | -- | 4,574 | -- | -- | -- |
| INVER GROVE HEIGHTS | COMMUNITY CENTER | 30,322 | 496,714 | 636,737 | (140,023) | 143,946 | -- | 3,923 | -- | -- | -- | 101,509 | -- | -- | -- | -- |
| | GOLF COURSE | | 1,932,745 | 1,442,979 | 489,766 | 48,880 | 452,941 | 85,705 | -- | -- | -- | -- | 182,698 | -- | 448,479 | 220,000 |
| | RECREATION | | 194,427 | 629,757 | (435,330) | 6,916 | -- | (428,414) | -- | -- | -- | (400,000) | 983 | -- | -- | -- |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-----------------------|--|--------------|--|---|---|--|--|---|--------------------------------------|----------------------------------|---|--|----------------------------------|--|--|--------------------|
| | | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| JACKSON | CABLE TV | 3,521 | 341,850 | 303,600 | 38,250 | 10,944 | -- | 49,194 | -- | -- | -- | 30,000 | 20,620 | -- | -- | -- |
| LA CRESCENT | GOLF COURSE HOCKEY ARENA | 4,778 | 347,311 106,674 | 364,984 124,765 | (17,673) (18,091) | 10,535 -- | -- 71,936 | (7,138) (90,027) | -- | -- | -- | -- | 49,106 85,187 | -- | -- | 64,023 20,000 |
| LAKE CITY | MARINA | 4,744 | 1,012,088 | 566,825 | 445,263 | 88,693 | 27,170 | 506,786 | -- | -- | -- | 28,000 | 86,622 | -- | 7,170 | 19,000 |
| LITTLE FALLS | GOLF COURSE | 7,667 | 460,159 | 430,965 | 29,194 | 12,128 | -- | 41,322 | -- | -- | -- | 11,847 | 91,044 | -- | -- | -- |
| LUVERNE | SWIMMING POOL | 4,526 | 189,369 | 337,714 | (148,345) | 47,494 | -- | (100,851) | -- | -- | -- | (31,739) | 9,674 | -- | -- | -- |
| MAPLE GROVE | COMMUNITY CENTER | 49,479 | 1,097,212 | 2,184,241 | (1,087,029) | -- | -- | (1,087,029) | -- | -- | -- | (554,131) | 25,103 | -- | -- | -- |
| MAPLEWOOD | COMMUNITY CENTER | 35,780 | 1,605,410 | 1,883,302 | (277,892) | 6,433 | 915 | (272,374) | -- | -- | -- | (131,510) | 42,384 | -- | -- | -- |
| MINNEAPOLIS | PARK & REC BRD | [29] 358,610 | 10,759,000 | 9,561,000 | 1,198,000 | 385,000 | 50,000 | 1,533,000 | -- | -- | 140,000 | 682,000 | 1,336,000 | -- | -- | -- |
| MINNETONKA | HEALTH CLUB ICE ARENA | 53,444 | 549,698 607,489 | 677,728 762,232 | (128,030) (154,743) | 611 611 | -- | (127,419) (154,132) | -- | -- | -- | 16,000 16,000 | 63,808 -- | -- | -- | -- |
| MOORHEAD | GOLF COURSE SPORTS CENTER | 34,052 | 990,771 345,944 | 1,034,625 610,442 | (43,854) (264,498) | 400,571 9,957 | 736,334 62,711 | (379,617) (317,252) | -- | -- | -- | (351,990) (76,207) | 208,221 -- | -- | 665,969 44,478 | 275,000 30,000 |
| MOUNDS VIEW | GOLF COURSE | 12,950 | 758,198 | 629,043 | 129,155 | 9,951 | 188,558 | (49,452) | -- | -- | -- | -- | 119,268 | -- | 183,747 | 46,062 |
| NEW BRIGHTON | DRIVING RANGE GOLF COURSE | 22,905 | 113,988 281,583 | 89,104 242,286 | 24,884 39,297 | 2,986 94,328 | 6,109 94,973 | 21,761 38,652 | -- | -- | -- | -- | -- | -- | -- | -- |
| NEW HOPE | GOLF COURSE ICE ARENA | 21,632 | 379,773 550,122 | 328,090 659,652 | 51,683 (109,530) | 4,357 1,875 | -- | 56,040 (107,655) | -- | -- | -- | 15,000 -- | 21,583 3,804 | -- | -- | -- |
| NEW PRAGUE | GOLF COURSE | 4,320 | 1,063,379 | 936,930 | 126,449 | 16,344 | 19,779 | 123,014 | -- | -- | -- | 13,500 | 202,844 | -- | 17,812 | 16,732 |
| NORWOOD-YOUNG AMERICA | SWIMMING POOL | 3,008 | 26,701 | 68,413 | (41,712) | 815 | -- | (40,897) | -- | -- | -- | (27,321) | 5,499 | -- | -- | -- |
| ORONO | GOLF COURSE | 7,728 | 205,071 | 176,699 | 28,372 | 11,893 | 8,690 | 31,575 | -- | -- | -- | -- | 44,008 | -- | -- | -- |
| PLYMOUTH | RECREATION FACILITIES | 64,313 | 779,234 | 1,059,069 | (279,835) | 585,410 | 9,993 | 295,582 | 558,769 | -- | -- | 13,426 | 4,717,983 | -- | 6,291 | -- |
| PROCTOR | GOLF COURSE | 3,000 | 101,868 | 83,221 | 18,647 | 1,188 | 7,095 | 12,740 | -- | -- | -- | 2,000 | 477 | -- | 7,095 | 23,446 |
| RICHFIELD | RECREATION | 34,289 | 2,250,793 | 2,013,093 | 237,700 | 170,532 | 66,269 | 341,963 | -- | -- | -- | 421,649 | 1,512,636 | 1,660,000 | 66,269 | 2,900 |
| ROSEMOUNT | ICE ARENA | 13,544 | 273,073 | 227,096 | 45,977 | 115,009 | -- | 160,986 | 114,900 | -- | -- | 183,428 | 2,937 | -- | -- | -- |
| ROSEVILLE | GOLF COURSE | 34,548 | 291,570 | 275,892 | 15,678 | -- | -- | 15,678 | -- | -- | -- | -- | 21,963 | -- | -- | -- |
| SAINT CLOUD | ATHLETIC COMPLEX CIVIC CENTER | 60,076 | 1,069,563 969,203 | 1,300,055 1,178,310 | (230,492) (209,107) | 297,428 72,584 | 257,317 11,572 | (190,381) (148,095) | 101,882 | -- | 25,369 | (78,791) (329,560) | 10,580 49,769 | -- | 126,569 | 105,000 |
| SAINT PAUL | ATHLETIC PROGRAMMING MARINA RECREATION CENTERS RIVERCENTRE SPECIAL RECREATION SPORTS DOME | 266,927 | 334,145 464,214 254,461 5,828,794 109,432 318,848 | 415,413 492,431 262,514 6,122,071 88,621 562,468 | (81,268) (28,217) (8,053) (293,277) 20,811 (243,620) | 12,856 3,290 -- 206,307 -- 25,982 | 10,637 -- -- 264,078 -- 248,098 | (79,049) (24,927) (8,053) (351,048) 20,811 (465,736) | -- -- -- 55,569 -- -- | -- -- -- -- -- -- | -- -- -- 660,000 5,497 (450,000) | -- 5,100 -- 129,617 -- -- | -- -- -- -- -- -- | -- -- -- 128,125 -- 222,557 | -- -- -- 103,332 -- 115,000 | |
| SAINT PETER | COMMUNITY CENTER | 10,038 | 109 | 1,386 | (1,277) | 42,315 | -- | 41,038 | -- | -- | -- | (6,068,845) | 26,520 | -- | -- | -- |
| SAUK CENTRE | ARENA | 3,866 | 94,169 | 124,180 | (30,011) | 3,224 | 22,825 | (49,612) | -- | -- | -- | -- | 5,970 | -- | 14,378 | 30,000 |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-----------------|------------------|------------------|-------------------|-------------------|--------------------|------------------|------------------|--------------------|------------------|-------------------|------------------|---------------------------------------|-------------------|------------------|----------------------|-----------------------|
| | | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| SHAKOPEE | RECREATION | 17,251 | 476,305 | 917,308 | (441,003) | 9,218 | 16,568 | (448,353) | -- | -- | -- | (336,970) | -- | -- | -- | -- |
| STAPLES | COMMUNITY CENTER | 2,973 | 100,742 | 223,022 | (122,280) | 121,087 | -- | (1,193) | 69,918 | -- | 45,273 | -- | 7,563 | -- | -- | -- |
| VIRGINIA | GOLF COURSE | 9,065 | 472,980 | 463,462 | 9,518 | -- | 50,525 | (41,007) | -- | -- | -- | -- | 89,583 | -- | 50,525 | 20,000 |
| WADENA | GOLF COURSE | 4,274 | 263,567 | 275,911 | (12,344) | 841 | 18,919 | (30,422) | -- | -- | -- | -- | 15,711 | 250,000 | 14,370 | 184,929 |
| WEST SAINT PAUL | GOLF COURSE | 19,648 | 236,117 | 185,267 | 50,850 | 2,320 | 69,394 | (16,224) | -- | -- | -- | -- | 40,106 | -- | 61,994 | 15,000 |
| | ICE ARENA | | 168,549 | 239,355 | (70,806) | 3,571 | 68,753 | (135,988) | -- | -- | -- | (68,753) | 9,638 | -- | 68,753 | -- |
| | POOL | [*] | -- | -- | -- | 4 | -- | 4 | -- | -- | -- | -- | -- | -- | -- | -- |
| WHITE BEAR LAKE | SPORT CENTER | 26,643 | 397,024 | 502,013 | (104,989) | 206,282 | 54,750 | 46,543 | 107,924 | -- | 26,825 | -- | 18,844 | -- | 54,750 | 70,000 |
| WINDOM | ARENA | 4,543 | 169,794 | 314,307 | (144,513) | 132,975 | -- | (11,538) | 79,034 | -- | 48,441 | -- | 425 | -- | -- | -- |
| | CABLE TV | | 427,336 | 453,942 | (26,606) | 7,056 | -- | (19,550) | -- | -- | -- | -- | 10,057 | -- | -- | -- |
| WINONA | RECREATION | [*] | -- | 522 | (522) | -- | -- | (522) | -- | -- | -- | (700,000) | -- | -- | -- | -- |
| WOODBURY | GOLF COURSE | 42,342 | 1,224,092 | 861,043 | 363,049 | 15,058 | 339,713 | 38,394 | -- | -- | -- | (69,450) | 11,244 | -- | 339,713 | -- |
| WORTHINGTON | AUDITORIUM | 10,033 | 24,590 | 80,876 | (56,286) | 71,190 | -- | 14,904 | 23,833 | -- | 10,462 | -- | -- | -- | -- | -- |
| | GOLF COURSE | | 219,880 | 337,444 | (117,564) | 43,249 | 6,945 | (81,260) | 26,171 | -- | 11,445 | -- | 24,182 | -- | -- | -- |
| TOTAL | | <u>2,041,738</u> | <u>83,444,689</u> | <u>87,291,434</u> | <u>(3,846,745)</u> | <u>6,621,471</u> | <u>5,880,463</u> | <u>(3,105,737)</u> | <u>1,394,037</u> | <u>--</u> | <u>1,336,463</u> | <u>(13,593,490)</u> | <u>29,758,949</u> | <u>7,994,633</u> | <u>5,106,996</u> | <u>4,860,617</u> |

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | | | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|------------------|----------------------|-----|--------|-----------|-----------|-----------|--------------|---------|------------|-------|----------------|--------------|---------------------------------|----------------|-----------|-------------------|--------------------|
| | | | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| APPLE VALLEY | STORM DRAINAGE | [*] | 44,818 | 807,828 | 81,186 | 726,642 | 55,424 | 216,898 | 565,168 | -- | -- | -- | 1,504,156 | -- | 1,130,000 | 216,898 | 240,000 |
| ARDEN HILLS | SURFACE WATER | | 9,666 | 191,470 | 174,057 | 17,413 | 8,674 | -- | 26,087 | -- | -- | -- | -- | -- | -- | -- | -- |
| BLOOMINGTON | STORM WATER | | 87,476 | 2,744,889 | 1,747,049 | 997,840 | 45,863 | 85,268 | 958,435 | -- | -- | -- | 152,272 | 678,582 | 1,020,000 | 85,268 | 230,000 |
| BROOKLYN CENTER | STORM DRAINAGE | | 28,597 | 999,867 | 232,405 | 767,462 | 1,388,084 | 65,078 | 2,090,468 | -- | -- | 1,092,809 | -- | 2,382,921 | -- | 65,078 | 170,000 |
| BURNSVILLE | STORM DRAINAGE | | 59,306 | 1,770,292 | 713,305 | 1,056,987 | 100,706 | -- | 1,157,693 | -- | -- | -- | 340,068 | 829,221 | -- | -- | -- |
| CHANHASSEN | SURFACE WATER | [*] | 18,772 | 755,485 | 542,364 | 213,121 | 58,321 | -- | 271,442 | -- | -- | -- | -- | -- | -- | -- | -- |
| COLUMBIA HEIGHTS | STORM SEWER | | 18,714 | -- | 388 | (388) | 10,163 | 39,615 | (29,840) | -- | -- | -- | (18,788) | 93,183 | 911,273 | 39,615 | -- |
| COTTAGE GROVE | STREET LIGHTS | | 31,137 | 379,692 | 312,564 | 67,128 | 31,360 | 31,358 | 67,130 | -- | -- | -- | -- | 14,663 | -- | -- | -- |
| CRYSTAL | STORM DRAINAGE | | 23,662 | 319,700 | 246,620 | 73,080 | 2,761 | 5,725 | 70,116 | -- | -- | -- | -- | 9,917 | -- | -- | -- |
| | STREET LIGHTING | | | 146,900 | 128,211 | 18,689 | 1,309 | -- | 19,998 | -- | -- | -- | -- | -- | -- | -- | -- |
| DEEPHAVEN | STORM WATER | [*] | 3,696 | 10,044 | 37,110 | (27,066) | 3,323 | -- | (23,743) | -- | -- | -- | (50,000) | -- | -- | -- | -- |
| DULUTH | STORMWATER | | 84,691 | 3,042,850 | 1,200,219 | 1,842,631 | 81,862 | -- | 1,924,493 | -- | -- | -- | 73,282 | 770,483 | -- | -- | -- |
| EAGAN | STORM DRAINAGE | | 61,113 | 863,097 | 414,137 | 448,960 | 62,923 | -- | 511,883 | -- | -- | 1,095 | 314,709 | 10,036 | -- | -- | -- |
| | STREET LIGHTING | | | 355,895 | 306,827 | 49,068 | -- | -- | 49,068 | -- | -- | -- | -- | -- | -- | -- | -- |
| EDEN PRAIRIE | STORM DRAINAGE | | 51,913 | 580,250 | 335,048 | 245,202 | 41,591 | 138 | 286,655 | -- | -- | -- | 10,000 | 7,443 | -- | -- | -- |
| FAIRMONT | STORM SEWER | | 11,268 | 499,186 | 83,427 | 415,759 | 37,549 | 42,406 | 410,902 | -- | -- | -- | -- | 450,652 | -- | 41,690 | 60,000 |
| FARMINGTON | STORM WATER | [*] | 11,231 | 180,699 | 548,995 | (368,296) | 57,577 | 1,005 | (311,724) | -- | -- | -- | (908,655) | -- | -- | -- | -- |
| FERGUS FALLS | STORMWATER | | 13,334 | 90,843 | 124,561 | (33,718) | (5) | 1,587 | (35,310) | -- | -- | -- | -- | 23,393 | -- | -- | -- |
| GOLDEN VALLEY | STORM SEWER | [*] | 21,037 | 397,232 | 231,676 | 165,556 | 15,117 | -- | 180,673 | -- | -- | -- | -- | -- | -- | -- | -- |
| HOPKINS | STORM SEWER | | 17,055 | 643,303 | 223,101 | 420,202 | 38,020 | 139,565 | 318,657 | -- | -- | -- | 6,149 | 539,914 | 1,504,185 | 98,750 | 140,000 |
| JORDAN | STORM SEWER | | 3,509 | 22,866 | 1,943 | 20,923 | -- | -- | 20,923 | -- | -- | -- | 8,667 | 5,559 | -- | -- | -- |
| LUVERNE | STORM SEWER | | 4,526 | 62,564 | 25,913 | 36,651 | 1,528 | -- | 38,179 | -- | -- | -- | -- | 5,896 | -- | -- | -- |
| MAPLE GROVE | STREET LIGHTS | [*] | 49,479 | 392,786 | 386,973 | 5,813 | -- | 66 | 5,747 | -- | -- | -- | -- | -- | -- | -- | -- |
| MENDOTA HEIGHTS | ENGINEERING | [*] | 10,300 | 380,530 | 434,913 | (54,383) | 1,555 | -- | (52,828) | -- | -- | -- | -- | -- | -- | -- | -- |
| | STORM WATER | | | 138,525 | 56,607 | 81,918 | 27,833 | 38,395 | 71,356 | -- | -- | -- | 75,000 | -- | -- | 38,395 | 45,000 |
| MINNETRISTA | STORM SEWER | [*] | 4,174 | 12,149 | 1,554 | 10,595 | 23 | -- | 10,618 | -- | -- | -- | -- | -- | -- | -- | -- |
| NEW BRIGHTON | STORM WATER | | 22,905 | 208,145 | 173,445 | 34,700 | 25,138 | 27,700 | 32,138 | -- | -- | -- | -- | 123,906 | 325,000 | 13,940 | 14,400 |
| NEW HOPE | STORM SEWER | [*] | 21,632 | 316,525 | 156,000 | 160,525 | 18,593 | 74,505 | 104,613 | -- | -- | -- | 511,131 | -- | 800,000 | 74,505 | 65,000 |
| NORTH BRANCH | STORM SEWER | | 6,772 | 107,413 | 97,131 | 10,282 | 3,264 | 24,102 | (10,556) | -- | -- | -- | 470 | 52,054 | -- | 23,198 | 30,000 |
| NORTH MANKATO | STORM WATER | [*] | 11,844 | 66,950 | -- | 66,950 | 189 | -- | 67,139 | -- | -- | -- | 45,386 | -- | -- | -- | -- |
| NORTH SAINT PAUL | SURFACE WATER | | 12,836 | 387,694 | 132,600 | 255,094 | 92,494 | 81,072 | 266,516 | -- | -- | 13,804 | 25,273 | 1,404,217 | -- | 79,638 | -- |
| NORTHFIELD | STORM WATER DRAINAGE | | 16,457 | 295,426 | 153,908 | 141,518 | 13,428 | -- | 154,946 | -- | -- | -- | 337,387 | 577,232 | -- | -- | -- |
| OAK PARK HEIGHTS | STORM SEWER | [*] | 4,015 | 13,628 | 1,349 | 12,279 | -- | -- | 12,279 | -- | -- | -- | -- | -- | -- | -- | -- |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | |
|-----------------|------|------------------|-------------------|-------------------|------------------|------------------|------------------|-------------------|----------------|--------------|---------------------------------|------------------|------------------|-------------------|--------------------|------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | |
| OAKDALE | | 26,311 | 235,024 | 223,139 | 11,885 | 25,965 | 2,323 | 35,527 | -- | -- | -- | 50,000 | -- | -- | -- | -- |
| OLIVIA | | 2,613 | 59,713 | 40,815 | 18,898 | 157 | -- | 19,055 | -- | -- | -- | 1,498 | -- | -- | -- | -- |
| PRIOR LAKE | | 15,100 | 146,464 | 237,705 | (91,241) | 27,902 | -- | (63,339) | -- | -- | 16,822 | 21,889 | -- | -- | -- | -- |
| RAMSEY | | 18,833 | 79,058 | 44,563 | 34,495 | 5,100 | -- | 39,595 | -- | -- | -- | 2,500 | 2,340 | -- | -- | -- |
| REDWOOD FALLS | | 5,220 | 95,814 | 40,192 | 55,622 | 7,257 | 2,066 | 60,813 | -- | -- | -- | -- | -- | -- | 2,066 | 5,883 |
| RICHFIELD | | 34,289 | 767,349 | 505,396 | 261,953 | 1,506 | 78,221 | 185,238 | -- | -- | -- | (370,598) | 401,046 | -- | 78,221 | 135,000 |
| | | | 68,529 | -- | 68,529 | 1,545 | -- | 70,074 | -- | -- | -- | 78,400 | -- | -- | -- | -- |
| ROBBINSDALE | | 14,079 | 153,004 | 58,831 | 94,173 | 14,178 | -- | 108,351 | -- | -- | -- | -- | -- | -- | -- | -- |
| ROSEMOUNT | | 13,544 | 851,380 | 370,969 | 480,411 | 228,429 | 131,758 | 577,082 | -- | -- | -- | (9,615) | 486,607 | -- | 130,758 | 170,000 |
| ROSEVILLE | | 34,548 | 539,224 | 571,124 | (31,900) | 35,097 | -- | 3,197 | -- | -- | -- | -- | 195,910 | -- | -- | -- |
| SAVAGE | | 18,071 | 455,479 | 110,805 | 344,674 | 92,192 | -- | 436,866 | -- | -- | 13,692 | (5,000) | 389,280 | -- | -- | -- |
| SHAKOPEE | | 17,251 | 727,660 | 509,693 | 217,967 | 968,948 | 47,086 | 1,139,829 | -- | -- | -- | -- | -- | -- | 40,688 | 105,000 |
| SHOREVIEW | | 26,545 | 398,353 | 381,983 | 16,370 | 15,498 | -- | 31,868 | -- | -- | -- | -- | 54,001 | -- | -- | -- |
| SHOREWOOD | | 7,082 | 46,032 | 39,040 | 6,992 | 5,237 | -- | 12,229 | -- | -- | -- | (10,000) | -- | -- | -- | -- |
| STILLWATER | | 16,193 | 184,564 | 98,416 | 86,148 | 2,990 | -- | 89,138 | -- | -- | -- | -- | -- | -- | -- | -- |
| TWO HARBORS | | 3,556 | 30,857 | 175 | 30,682 | 78 | -- | 30,760 | -- | -- | -- | -- | -- | -- | -- | -- |
| VADNAIS HEIGHTS | | 13,483 | 144,210 | 163,895 | (19,685) | 1,275 | -- | (18,410) | -- | -- | -- | 2,851 | 34,427 | -- | -- | -- |
| WACONIA | | 5,818 | 110,183 | 94,484 | 15,699 | 4,530 | -- | 20,229 | -- | -- | -- | -- | 7,023 | -- | -- | -- |
| | | | 98,479 | 92,444 | 6,035 | 809 | -- | 6,844 | -- | -- | -- | -- | 253 | -- | -- | -- |
| WAYZATA | | 4,174 | 125,273 | 93,845 | 31,428 | 32,165 | -- | 63,593 | -- | -- | -- | 5,000 | -- | -- | -- | -- |
| TOTAL | | <u>1,042,645</u> | <u>22,501,372</u> | <u>12,983,100</u> | <u>9,518,272</u> | <u>3,695,525</u> | <u>1,135,937</u> | <u>12,077,860</u> | <u>--</u> | <u>--</u> | <u>1,138,222</u> | <u>2,191,934</u> | <u>9,551,657</u> | <u>5,690,458</u> | <u>1,028,708</u> | <u>1,410,283</u> |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

**TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999**

| Name of City | | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|-----------------|--|--------|--|--|---|---|--|--|--------|----------------|--------------|---------------------------------|---|-----------|-------------------|--------------------|
| | | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| ALBERT LEA | PARKING | 17,923 | 54,202 | 68,916 | (14,714) | 8,333 | -- | (6,381) | -- | -- | -- | -- | -- | -- | -- | -- |
| ANOKA | RECYCLING | 18,145 | 173,221 | 171,254 | 1,967 | 1,110 | -- | 3,077 | -- | -- | 50,078 | -- | -- | -- | -- | -- |
| ARDEN HILLS | RECYCLING | 9,666 | 53,710 | 68,055 | (14,345) | 21,469 | -- | 7,124 | -- | -- | -- | -- | -- | -- | -- | -- |
| AUSTIN | GAS WASTE TRANSFER STATION | 22,016 | 10,094,415 66,664 | 10,213,414 57,315 | (118,999) 9,349 | (30,307) 6,908 | 2,221 | (151,527) 16,257 | -- | -- | -- | -- | 568,817 11,750 | -- | -- | -- |
| BELLE PLAINE | AMBULANCE | 3,616 | 145,722 | 142,633 | 3,089 | 35,873 | -- | 38,962 | 29,986 | -- | 110 | -- | -- | -- | -- | -- |
| BEMIDJI | AIRPORT COMMISSION | 12,200 | 234,446 | 746,674 | (512,228) | 288,855 | 14,091 | (237,464) | -- | 168,588 | -- | -- | 755,407 | -- | 14,091 | 63,013 |
| BENSON | LANDFILL | 3,309 | 10,251 | 354 | 9,897 | -- | -- | 9,897 | -- | -- | -- | -- | -- | -- | -- | -- |
| BLOOMINGTON | CONTRACTUAL POLICE MOTOR VEHICLE RECYCLING | 87,476 | 678,996 374,657 363,763 | 639,088 384,654 631,682 | 39,908 (9,997) (267,919) | -- -- 22,427 | -- 2,665 -- | 39,908 (12,662) (245,492) | -- | -- | -- | 39,908 | -- | -- | -- | -- |
| BLUE EARTH | HEAT | 3,642 | 142,099 | 169,187 | (27,088) | -- | -- | (27,088) | -- | -- | -- | -- | -- | -- | -- | -- |
| BROOKLYN CENTER | RECYCLING | 28,597 | 210,764 | 213,382 | (2,618) | 2,271 | -- | (347) | -- | -- | -- | -- | -- | -- | -- | -- |
| BROOKLYN PARK | RECYCLING | 65,128 | 888,960 | 912,896 | (23,936) | 12,371 | -- | (11,565) | -- | -- | -- | -- | -- | -- | -- | -- |
| BUFFALO | FIBER OPTIC | 9,950 | 70,760 | 52,998 | 17,762 | 1,719 | 37,596 | (18,115) | -- | -- | -- | -- | 257,955 | -- | 37,596 | 91,339 |
| CALEDONIA | DUMP SITE | 3,003 | 21,900 | 20,553 | 1,347 | -- | -- | 1,347 | -- | -- | -- | -- | -- | -- | -- | -- |
| CANNON FALLS | AMBULANCE | 3,760 | 116,597 | 79,771 | 36,826 | 18,893 | -- | 55,719 | -- | -- | -- | -- | 1,901 | -- | -- | -- |
| CHAMPLIN | MILL POND | 21,042 | 391,110 | 300,414 | 90,696 | 1,958 | -- | 92,654 | -- | -- | -- | 217,350 | 9,883 | -- | -- | -- |
| CHANHASSEN | SEWER & WATER EXP | 18,772 | 915,122 | 176,481 | 738,641 | 80,417 | 83,461 | 735,597 | -- | -- | -- | 35,000 | 1,450,809 | 1,670,000 | 83,461 | 285,000 |
| CHASKA | INTERNET SERVICE PROVIDER TURBINE | 15,801 | -- -- | 492 560,699 | (492) (560,699) | -- -- | -- -- | (492) (560,699) | -- | -- | -- | -- | -- | -- | -- | -- |
| CHISHOLM | NURSING HOME LEASE | 5,068 | -- | -- | -- | 32,634 | 48,171 | (15,537) | -- | -- | -- | -- | -- | -- | 48,171 | 50,000 |
| CIRCLE PINES | GAS | 4,772 | 1,833,040 | 1,742,510 | 90,530 | 79,110 | 60,045 | 109,595 | -- | -- | -- | -- | 183,879 | -- | 59,555 | 25,000 |
| COTTAGE GROVE | AMBULANCE | 31,137 | 750,926 | 589,576 | 161,350 | 20,859 | 10,449 | 171,760 | -- | -- | -- | (62,772) | 45,660 | -- | -- | -- |
| DILWORTH | FORESTRY PEST | 3,031 | 3,040 14,085 | 3,854 11,603 | (814) 2,482 | 25 40 | -- -- | (789) 2,522 | -- | -- | -- | -- (1,878) | -- | -- | -- | -- |
| DULUTH | AIRPORT GAS HOME ENERGY CONSERV STEAM DISTRICT #1 STEAM DISTRICT #2 TRANSIT | 84,691 | 2,661,594 9,597,798 132,039 2,907,742 7,570,620 2,181,687 | 4,100,954 9,629,938 35,614 2,954,740 7,330,398 10,261,519 | (1,439,360) (32,140) 96,425 (46,998) 240,222 (8,079,832) | 355,420 288,323 106,176 2,850 -- 4,871,667 | 126,077 -- -- 69,066 928,911 -- | (1,210,017) 256,183 202,601 (113,214) (688,689) (3,208,165) | -- | 126,077 | 168,779 | -- | 2,024,836 1,212,881 49,218 250,125 1,313,076 3,880,387 | -- | -- | 37,356 |
| EDINA | RECYCLING | 47,274 | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| FAIRMONT | HEAT PARKING LOT | 11,268 | 298,161 4,400 | 328,248 3,948 | (30,087) 452 | 190 69 | 9 -- | (29,906) 521 | -- | -- | -- | 20,327 | 10,200 | -- | -- | -- |
| FALCON HEIGHTS | AMBULANCE SERVICES | 5,394 | 15,261 | 46,299 | (31,038) | 889 | -- | (30,149) | -- | -- | -- | 2,616 | -- | -- | -- | -- |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | |
|------------------|----------------------------|---------|------------|------------|------------|--------------|-----------|------------|---------|----------------|--------------|---------------------------------|----------------|------------|-------------------|--------------------|
| | | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments |
| GLENCOE | AIRPORT | 5,368 | 47,572 | 71,495 | (23,923) | 40,933 | 6,165 | 10,845 | -- | -- | 40,933 | (18,368) | 62,755 | -- | 6,165 | 12,212 |
| GOLDEN VALLEY | MOTOR VEHICLE REGISTRATION | 21,037 | 384,542 | 314,325 | 70,217 | 2,615 | -- | 72,832 | -- | -- | -- | -- | -- | -- | -- | -- |
| | RECYCLING [*] | | 187,076 | 290,529 | (103,453) | 68,849 | -- | (34,604) | -- | -- | -- | -- | -- | -- | -- | -- |
| GOODVIEW | LEASE SERVICE | 3,415 | 24,000 | 14,207 | 9,793 | 3,633 | -- | 13,426 | -- | -- | -- | -- | -- | -- | -- | -- |
| GRAND RAPIDS | WASTEWATER COLLECTION | 8,729 | 551,672 | 530,710 | 20,962 | 17,424 | 18,549 | 19,837 | -- | -- | -- | (35,569) | 289,655 | -- | 18,060 | 15,000 |
| GRANITE FALLS | MOTOR VEHICLE | 3,109 | 45,250 | 48,355 | (3,105) | 425 | -- | (2,680) | -- | -- | -- | 2,603 | -- | -- | -- | -- |
| HASTINGS | TRANSIT | 18,034 | 43,936 | 212,967 | (169,031) | 258,438 | -- | 89,407 | 106 | 120,428 | 125,498 | -- | 99,597 | -- | -- | -- |
| HIBBING | GAS | 17,671 | 2,837,985 | 2,721,145 | 116,840 | -- | -- | 116,840 | -- | -- | -- | -- | 589,325 | -- | -- | -- |
| | HEAT | | 2,551,568 | 2,597,384 | (45,816) | -- | -- | (45,816) | -- | -- | -- | -- | 404,022 | -- | -- | -- |
| | HEDA FAMILY CENTER | | 140,736 | 65,235 | 75,501 | 1,149 | 7,539 | 69,111 | -- | -- | -- | (250,000) | -- | -- | 7,539 | 17,334 |
| HUTCHINSON | GAS | 13,307 | 5,835,020 | 5,580,110 | 254,910 | 495,212 | 5,510 | 744,612 | -- | -- | -- | 248,224 | 413,896 | -- | 979 | -- |
| JACKSON | AIRPORT | 3,521 | 48,680 | 122,991 | (74,311) | 4,541 | -- | (69,770) | -- | -- | -- | 16,133 | -- | -- | -- | -- |
| | AMBULANCE | | 196,301 | 114,455 | 81,846 | 27,001 | -- | 108,847 | -- | -- | -- | -- | 7,241 | -- | -- | -- |
| | HOSPITAL LEASE | | 119,520 | 173,555 | (54,035) | 107,654 | 12,675 | 40,944 | -- | -- | -- | (75,000) | 409,905 | -- | 12,675 | 21,149 |
| LA CRESCENT | LICENSE BUREAU [*] | 4,778 | 45,931 | 44,091 | 1,840 | -- | 397 | 1,443 | -- | -- | -- | -- | -- | -- | 397 | -- |
| LE SUEUR | FLOOD CONTROL [*] | 3,865 | -- | -- | -- | 4,226 | -- | 4,226 | -- | -- | -- | -- | -- | -- | -- | -- |
| | PRETREATMENT FACILITY | | 213,614 | 155,800 | 57,814 | -- | 63,354 | (5,540) | -- | -- | -- | -- | -- | -- | 63,354 | 60,000 |
| LUVERNE | AIRPORT | 4,526 | 25,208 | 77,364 | (52,156) | 15,547 | 2,782 | (39,391) | -- | -- | 8,648 | (35,000) | -- | -- | 2,782 | 25,111 |
| MANKATO | AIRPORT | 32,355 | 180,429 | 612,051 | (431,622) | 69,219 | 50,643 | (413,046) | -- | -- | 57,743 | (500,000) | 691,230 | -- | 14,987 | 48,000 |
| | MASS TRANSIT | | 238,712 | 1,199,719 | (961,007) | 830,941 | -- | (130,066) | 241,764 | 153,768 | 435,212 | -- | 169,748 | -- | -- | -- |
| | PARKING | | 215,999 | 581,172 | (365,173) | 102,562 | 285,892 | (548,503) | -- | -- | -- | (100,000) | 242,463 | -- | -- | -- |
| MINNEAPOLIS | MUNICIPAL PARKING | 358,610 | 47,549,000 | 36,180,000 | 11,369,000 | 699,000 | 9,907,000 | 2,161,000 | -- | -- | -- | (1,372,000) | 10,453,000 | 29,614,000 | 9,906,000 | 25,849,000 |
| | RIVER TERMINAL | | 3,486,000 | 3,096,000 | 390,000 | -- | 39,000 | 351,000 | -- | -- | -- | (500,000) | -- | -- | 39,000 | 880,000 |
| MINNETONKA | RECYCLING | 53,444 | 367,834 | 530,910 | (163,076) | 166,109 | -- | 3,033 | -- | -- | -- | 16,000 | -- | -- | -- | -- |
| MONTEVIDEO | BUILDING INSPECTION | 5,480 | 48,616 | 48,519 | 97 | 3,649 | -- | 3,746 | -- | -- | -- | -- | 878 | -- | -- | -- |
| MONTICELLO | CEMETERY [*] | 7,756 | 26,095 | 24,678 | 1,417 | 1,124 | -- | 2,541 | -- | -- | -- | -- | -- | -- | -- | -- |
| | TRANSPORTATION [*] | | 9,102 | 69,832 | (60,730) | 52,358 | -- | (8,372) | 17,895 | -- | 33,789 | -- | -- | -- | -- | -- |
| MOORHEAD | AIRPORT | 34,052 | 68,372 | 157,995 | (89,623) | 282 | 429 | (89,770) | -- | -- | -- | -- | 94,654 | -- | -- | 16,000 |
| | FORESTRY | | 298,169 | 279,239 | 18,930 | 23,381 | -- | 42,311 | -- | -- | -- | 15,156 | -- | -- | -- | -- |
| | PEST CONTROL | | 183,374 | 75,795 | 107,579 | 1,288 | 49 | 108,818 | -- | -- | -- | 46,617 | -- | -- | -- | -- |
| MOUND | RECYCLING [*] | 9,812 | 92,498 | 106,766 | (14,268) | 30,842 | -- | 16,574 | -- | -- | -- | -- | -- | -- | -- | -- |
| NEW PRAGUE | AMBULANCE | 4,320 | 197,111 | 160,644 | 36,467 | 5,067 | -- | 41,534 | -- | -- | -- | -- | 5,602 | -- | -- | -- |
| NEW ULM | GAS | 14,142 | 4,513,198 | 4,805,865 | (292,667) | 150,460 | -- | (142,207) | -- | -- | 4,560 | -- | 166,154 | -- | -- | -- |
| | HEAT | | 643,321 | 586,540 | 56,781 | 3,368 | -- | 60,149 | -- | -- | 642 | -- | 8,206 | -- | -- | 66,000 |
| NORTH SAINT PAUL | AMBULANCE [*] | 12,836 | 694 | 108 | 586 | 615 | -- | 1,201 | -- | -- | -- | -- | -- | -- | -- | -- |
| OAKDALE | AMBULANCE [*] | 26,331 | 157,795 | 127,387 | 30,408 | 2,138 | 1,044 | 31,502 | -- | -- | 2,387 | -- | 6,374 | -- | -- | -- |
| OWATONNA | GAS | 21,599 | 8,846,669 | 8,996,772 | (150,103) | 126,108 | 252,019 | (276,014) | -- | -- | -- | -- | 407,993 | -- | 252,019 | 210,113 |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | OPERATING | | | NONOPERATING | | NET INCOME | Taxes | Federal Grants | State Grants | Transfers To/(From) Other Funds | Capital Outlay | Borrowing | DEBT SERVICE | | | |
|-------------------|--|-----------|------------------|--------------------|--------------------|------------------|-------------------|-------------------|------------------|----------------|---------------------------------|------------------|--------------------|-------------------|--------------------|-------------------|-------------------|
| | | Revenue | Expense | Income | Revenue | Expense | | | | | | | | Interest Payments | Principal Payments | | |
| PRINCETON | AIRPORT | 3,995 | 14,106 | 90,242 | (76,136) | -- | (76,136) | -- | -- | -- | (27,500) | 26,188 | -- | -- | -- | | |
| RAMSEY | RECYCLING | [*] | 18,833 | 146,929 | 131,225 | 15,704 | 875 | -- | 16,579 | -- | 2,000 | -- | -- | -- | -- | | |
| RED WING | INCINERATOR MEYER BLDG SOLID WASTE | [25] | 15,883 | 1,071,968 | 1,330,451 | (258,483) | 70,167 | 414 | (188,730) | -- | 193,969 | 125,470 | -- | -- | -- | | |
| | | | | 971,856 | 928,912 | 42,944 | 6,897 | -- | 49,841 | -- | -- | 113,970 | -- | -- | -- | | |
| ROBBINSDALE | DEPUTY REGISTRAR | | 14,079 | 261,735 | 274,491 | (12,756) | 981 | -- | (11,775) | -- | 35,000 | -- | -- | -- | -- | | |
| ROCHESTER | PARKING METER | | 82,019 | 2,994,388 | 2,566,777 | 427,611 | 320,920 | 120,770 | 627,761 | -- | 577 | 23,615 | 685,503 | -- | -- | | |
| ROCKFORD | FIRE | | 3,471 | 89,182 | 107,115 | (17,933) | 19,377 | -- | 1,444 | -- | -- | 233,758 | -- | -- | -- | | |
| ROSEVILLE | RECYCLING | | 34,548 | 178,770 | 221,102 | (42,332) | 68 | -- | (42,264) | -- | -- | 3,916 | -- | -- | -- | | |
| SAINT CLOUD | PARKING SYSTEM | | 60,076 | 840,887 | 565,792 | 275,095 | 19,839 | 18,838 | 276,096 | -- | -- | 111,123 | 13,510 | -- | 10,778 | 100,000 | |
| SAINT PAUL | IMPOUNDING LOT SPECIAL SERVICES | | 266,927 | 1,812,115 | 1,770,490 | 41,625 | -- | 21,207 | 20,418 | -- | -- | 99,349 | 2,777 | -- | -- | -- | |
| | | | | 5,867,793 | 5,683,835 | 183,958 | 91,016 | 159,910 | 115,064 | -- | 37,437 | (96,000) | 53,486 | -- | -- | -- | |
| SAINT PETER | TRANSIT | | 10,038 | 35,197 | 142,364 | (107,167) | 103,238 | 304 | (4,233) | -- | 24,571 | 75,190 | 1,700 | -- | 304 | 2,200 | |
| SHOREWOOD | RECYCLING | [*] | 7,082 | 89,563 | 84,316 | 5,247 | 966 | -- | 6,213 | -- | -- | -- | -- | -- | -- | -- | |
| SLEEPY EYE | AMBULANCE HEAT | | 3,720 | 124,451 | 130,321 | (5,870) | 14,324 | -- | 8,454 | -- | -- | 1,067 | -- | -- | -- | -- | |
| | | | | 31,636 | 40,576 | (8,940) | 980 | -- | (7,960) | -- | -- | 7,447 | -- | -- | -- | -- | |
| STILLWATER | PARKING SYSTEM | | 16,193 | 56,580 | 80,060 | (23,480) | 8,532 | -- | (14,948) | -- | -- | (21,231) | 21,231 | -- | -- | -- | |
| THIEF RIVER FALLS | AIRPORT | | 8,484 | 82,234 | 471,997 | (389,763) | 580,199 | 3,242 | 187,194 | -- | 204,880 | 222,000 | 423,086 | -- | 3,242 | -- | |
| TWO HARBORS | GAS | | 3,556 | 1,720,060 | 1,847,265 | (127,205) | 144,834 | 6,640 | 10,989 | -- | -- | 84,105 | 4,997 | -- | 6,640 | -- | |
| VADNAIS HEIGHTS | SOLID WASTE WATER RESERVE | | 13,483 | 37,237 | 40,229 | (2,992) | 1,704 | -- | (1,288) | -- | -- | 1,419 | -- | -- | -- | -- | |
| | | | | 51,248 | 49,089 | 2,159 | 5,451 | -- | 7,610 | -- | -- | 33,642 | 5,838 | -- | -- | -- | |
| VIRGINIA | CITY STEAM GAS | | 9,065 | 3,064,539 | 3,278,324 | (213,785) | 190,604 | 213,573 | (236,754) | -- | -- | -- | 127,799 | -- | 213,573 | 92,500 | |
| | | | | 1,375,847 | 1,480,529 | (104,682) | 15,329 | -- | (89,353) | -- | -- | -- | 249,121 | -- | -- | -- | |
| WASECA | AIRPORT | | 9,427 | 55,501 | 100,759 | (45,258) | 4,982 | -- | (40,276) | -- | -- | 235,273 | 322,612 | -- | -- | -- | |
| WAYZATA | LICENSE BUREAU | | 4,174 | 157,560 | 147,159 | 10,401 | 4,007 | -- | 14,408 | -- | -- | 10,000 | -- | -- | -- | -- | |
| WHITE BEAR LAKE | AMBULANCE LICENSE BUREAU | | 26,643 | 433,183 | 396,527 | 36,656 | 17,903 | -- | 54,559 | -- | -- | 31,932 | -- | -- | -- | -- | |
| | | | | 427,382 | 319,061 | 108,321 | 6,341 | -- | 114,662 | -- | -- | 100,000 | -- | -- | -- | -- | |
| WILLMAR | HEAT | [29] | 18,903 | 668,916 | 585,700 | 83,216 | 25,202 | 132,940 | (24,522) | -- | -- | 51,905 | -- | -- | -- | -- | |
| WINDOM | MULTI-PURPOSE CENTER | | 4,543 | 11,951 | 69,175 | (57,224) | 1,087,240 | -- | 1,030,016 | 8,182 | -- | 1,005,004 | 2,036,940 | -- | -- | -- | |
| WINONA | AIRPORT INSPECTIONS PUBLIC TRANSPORTATION | | 26,355 | 18,477 | 211,498 | (193,021) | 80,069 | 1,942 | (114,894) | 52,194 | -- | 26,108 | (368) | -- | -- | -- | |
| | | | | 379,433 | 215,521 | 163,912 | 15,196 | 6,977 | 172,131 | -- | -- | -- | 9,977 | -- | -- | -- | |
| | | | | 65,372 | 246,258 | (180,886) | 297,015 | -- | 116,129 | 75,935 | 38,493 | 172,318 | -- | -- | -- | -- | |
| WORTHINGTON | AIRPORT INDUSTRIAL WASTEWATER PARKING SYSTEM | | 10,033 | 102,646 | 474,711 | (372,065) | 2,644,073 | -- | 2,272,008 | 187,428 | 2,251,347 | 174,947 | 2,288,700 | -- | -- | -- | |
| | | | | 532,847 | 586,315 | (53,468) | 3,802 | 1,303 | (50,969) | -- | -- | -- | 140,866 | -- | 1,224 | 20,000 | |
| | | | | 13,030 | 15,558 | (2,528) | 4,237 | -- | 1,709 | -- | -- | -- | -- | -- | -- | -- | |
| TOTAL | | | 1,896,308 | 147,183,970 | 148,108,567 | (924,597) | 15,333,075 | 12,723,869 | 1,684,609 | 613,490 | 3,740,023 | 6,322,836 | (2,966,653) | 33,433,574 | 31,284,000 | 11,697,953 | 30,089,201 |

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See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | Number of | | Sales | Cost of Sales | Gross Profit | OPERATING | | NONOPERATING | | NET INCOME | Transfers To/(From) | | DEBT SERVICE | | |
|------------------|--------|-----------|---------------|-----------|---------------|--------------|-----------|---------|--------------|---------|------------|---------------------|----------------|--------------|-------------------|--------------------|
| | | Stores | Type of Store | | | | Expense | Income | Revenue | Expense | | Other Funds | Capital Outlay | Borrowing | Interest Payments | Principal Payments |
| | | | | | | | | | | | | | | | | |
| ALEXANDRIA | 8,607 | 2 | OFF SALE ONLY | 2,888,868 | 2,232,810 | 656,058 | 342,534 | 313,524 | — | 15,403 | 298,121 | 325,000 | 3,909 | — | — | — |
| ANOKA | 18,145 | 2 | OFF SALE ONLY | 3,162,505 | 2,381,256 | 781,249 | 551,970 | 229,279 | 38,047 | — | 267,326 | 70,000 | 601,107 | — | — | — |
| APPLE VALLEY | 44,818 | 2 | OFF SALE ONLY | 4,681,133 | 3,511,185 | 1,169,948 | 809,219 | 360,729 | 18,306 | — | 379,035 | 235,000 | 5,477 | — | — | — |
| BEMIDJI | 12,200 | 2 | OFF SALE ONLY | 3,264,993 | 2,460,083 | 804,910 | 497,162 | 307,748 | 37,372 | — | 345,120 | 280,000 | 14,311 | — | — | — |
| BENSON | 3,309 | 1 | ON & OFF SALE | 789,984 | 493,601 | 296,383 | 260,761 | 35,622 | 5,680 | — | 41,302 | 50,000 | 10,671 | — | — | — |
| BIG LAKE | 5,190 | 1 | OFF SALE ONLY | 1,572,235 | 1,189,203 | 383,032 | 250,297 | 132,735 | 13,095 | — | 145,830 | 95,000 | — | — | — | — |
| BLUE EARTH | 3,642 | 1 | OFF SALE ONLY | 733,525 | 552,122 | 181,403 | 126,211 | 55,192 | 16,012 | — | 71,204 | 97,317 | 1,586 | — | — | — |
| BROOKLYN CENTER | 28,597 | 3 | OFF SALE ONLY | 3,560,613 | 2,694,622 | 865,991 | 632,638 | 233,353 | 18,264 | 2,593 | 249,024 | 75,000 | 1,972 | — | 2,593 | — |
| BUFFALO | 9,950 | 1 | OFF SALE ONLY | 1,507,495 | 1,011,675 | 495,820 | 246,094 | 249,726 | 4,293 | — | 254,019 | 200,000 | 10,298 | — | — | — |
| CALEDONIA | 3,003 | 1 | OFF SALE ONLY | 362,758 | 279,248 | 83,510 | 58,945 | 24,565 | — | — | 24,565 | 15,500 | 4,775 | — | — | — |
| CAMBRIDGE | 5,588 | 1 | OFF SALE ONLY | 2,166,524 | 1,656,972 | 509,552 | 317,272 | 192,280 | 23,108 | 16,294 | 199,094 | 150,000 | 1,250 | — | 16,294 | 60,155 |
| COLUMBIA HEIGHTS | 18,714 | 3 | OFF SALE ONLY | 6,669,376 | 5,238,023 | 1,431,353 | 927,898 | 503,455 | 29,371 | 3,623 | 529,203 | 208,167 | 13,349 | — | — | — |
| DELANO | 3,481 | 1 | ON & OFF SALE | 1,120,416 | 794,485 | 325,931 | 296,360 | 29,571 | 31,559 | — | 61,130 | 70,000 | 8,559 | — | — | — |
| DETROIT LAKES | 7,405 | 1 | OFF SALE ONLY | 2,502,977 | 1,945,514 | 557,463 | 278,698 | 278,765 | 12,211 | 2,720 | 288,256 | 165,116 | 57,217 | — | — | — |
| EDEN PRAIRIE | 51,913 | 3 | OFF SALE ONLY | 6,980,764 | 5,171,509 | 1,809,255 | 1,148,109 | 661,146 | 34,234 | 84,073 | 611,307 | 457,531 | 24,976 | — | 84,073 | — |
| EDINA | 47,274 | 3 | OFF SALE ONLY | 8,421,133 | 6,258,167 | 2,162,966 | 1,213,236 | 949,730 | — | 4,184 | 945,546 | 680,000 | 41,542 | — | — | — |
| ELK RIVER | 16,542 | 1 | OFF SALE ONLY | 3,478,938 | 2,652,392 | 826,546 | 431,835 | 394,711 | 23,833 | 70,961 | 347,583 | 141,250 | 5,662 | — | 70,961 | 75,000 |
| FAIRMONT | 11,268 | 1 | OFF SALE ONLY | 1,888,320 | 1,405,245 | 483,075 | 232,300 | 250,775 | 60,657 | — | 311,432 | 125,000 | 3,165 | — | — | — |
| FARMINGTON | 11,231 | 2 | OFF SALE ONLY | 1,920,955 | 1,440,656 | 480,299 | 333,689 | 146,610 | 5,944 | 7,940 | 144,614 | 60,144 | 22,832 | — | — | — |
| FERGUS FALLS | 13,334 | 1 | OFF SALE ONLY | 2,570,164 | 1,920,137 | 650,027 | 306,458 | 343,569 | 11,547 | 2,812 | 352,304 | 212,380 | 12,241 | — | — | — |
| FRIDLEY | 28,623 | 3 | OFF SALE ONLY | 3,686,984 | 2,905,867 | 781,117 | 613,404 | 167,713 | 54,007 | 14,095 | 207,625 | 170,000 | 809,076 | — | — | — |
| GLENCOE | 5,368 | 1 | OFF SALE ONLY | 915,315 | 724,133 | 191,182 | 98,453 | 92,729 | 3,185 | 25,085 | 70,829 | 19,060 | 6,388 | — | 25,085 | 25,000 |
| GLENWOOD | 2,653 | 1 | OFF SALE ONLY | 724,198 | 555,234 | 168,964 | 109,299 | 59,665 | 6,884 | — | 66,549 | 1,000 | 73,389 | — | — | — |
| GRANITE FALLS | 3,109 | 1 | OFF SALE ONLY | 596,874 | 433,225 | 163,649 | 91,635 | 72,014 | 20,570 | — | 92,584 | 77,130 | 52,833 | — | — | — |
| HUTCHINSON | 13,307 | 1 | OFF SALE ONLY | 2,916,684 | 2,233,337 | 683,347 | 353,947 | 329,400 | 11,229 | 9,280 | 331,349 | 225,000 | 17,525 | — | 9,280 | — |
| JACKSON | 3,521 | 1 | OFF SALE ONLY | 567,455 | 445,597 | 121,858 | 104,809 | 17,049 | 10,841 | — | 27,890 | 10,000 | 1,588 | — | — | — |
| KASSON | 4,370 | 1 | OFF SALE ONLY | 564,152 | 419,353 | 144,799 | 135,584 | 9,215 | 5,131 | — | 14,346 | 5,000 | 2,173 | — | — | — |
| LAKEVILLE | 40,315 | 4 | OFF SALE ONLY | 8,070,296 | 6,153,327 | 1,916,969 | 1,299,088 | 617,881 | 24,459 | 76,819 | 565,521 | 553,485 | 45,593 | — | 76,819 | 35,000 |
| LITCHFIELD | 6,305 | 1 | OFF SALE ONLY | 1,236,918 | 990,450 | 246,468 | 175,930 | 70,538 | 8,909 | — | 79,447 | 104,000 | 9,326 | — | — | — |
| LONG PRAIRIE | 2,829 | 1 | OFF SALE ONLY | 752,444 | 566,339 | 186,105 | 112,278 | 73,827 | 20,468 | — | 94,295 | 50,510 | — | — | — | — |
| LUVERNE | 4,526 | 1 | OFF SALE ONLY | 570,269 | 427,245 | 143,024 | 113,245 | 29,779 | 1,551 | — | 31,330 | 25,000 | 932 | — | — | — |
| MARSHALL | 12,825 | 1 | OFF SALE ONLY | 2,542,491 | 1,885,287 | 657,204 | 229,144 | 428,060 | 8,215 | — | 436,275 | 423,534 | — | — | — | — |
| MONTEVIDEO | 5,480 | 1 | OFF SALE ONLY | 1,321,456 | 1,002,612 | 318,844 | 240,692 | 78,152 | — | 6,660 | 71,492 | 67,500 | 11,132 | — | 6,660 | — |
| MONTICELLO | 7,756 | 1 | OFF SALE ONLY | 2,350,832 | 1,750,750 | 600,082 | 260,985 | 339,097 | 48,392 | 628 | 386,861 | 200,000 | — | — | — | — |
| MORA | 3,113 | 1 | OFF SALE ONLY | 1,709,491 | 1,304,391 | 405,100 | 180,194 | 224,906 | 28,916 | — | 253,822 | 205,000 | 12,188 | — | — | — |
| MORRIS | 5,651 | 1 | OFF SALE ONLY | 935,446 | 717,696 | 217,750 | 135,081 | 82,669 | — | 246 | 82,423 | 20,000 | — | — | 246 | — |
| MOUND | 9,812 | 1 | OFF SALE ONLY | 1,756,800 | 1,319,085 | 437,715 | 236,993 | 200,722 | 27,588 | — | 228,310 | 348,500 | 3,325 | — | — | — |
| NORTH BRANCH | 6,772 | 1 | OFF SALE ONLY | 867,529 | 672,721 | 194,808 | 160,081 | 34,727 | 12,390 | 27,681 | 19,436 | — | 84,761 | 748,152 | 15,833 | — |
| NORTHFIELD | 16,457 | 1 | OFF SALE ONLY | 1,773,320 | 1,308,944 | 464,376 | 332,942 | 131,434 | 36,284 | — | 167,718 | 170,000 | 14,267 | — | — | — |
| OLIVIA | 2,613 | 1 | ON & OFF SALE | 720,651 | 476,461 | 244,190 | 193,561 | 50,629 | 2,789 | — | 53,418 | 10,000 | 5,425 | — | — | — |
| PARK RAPIDS | 3,074 | 1 | OFF SALE ONLY | 2,387,747 | 1,795,185 | 592,562 | 256,071 | 336,491 | 16,835 | — | 353,326 | 388,028 | 634 | — | — | — |
| PINE CITY | 2,831 | 1 | OFF SALE ONLY | 1,149,675 | 929,226 | 220,449 | 180,337 | 40,112 | 11,925 | 743 | 51,294 | 30,000 | 13,223 | — | — | — |
| PIPESTONE | 4,503 | 1 | OFF SALE ONLY | 744,035 | 552,070 | 191,965 | 119,700 | 72,265 | 10,385 | — | 82,650 | 47,000 | — | — | — | — |
| PLAINVIEW | 3,008 | 1 | ON & OFF SALE | 523,736 | 312,779 | 210,957 | 181,365 | 29,592 | 19,334 | — | 48,926 | 106,000 | 18,821 | — | — | — |
| PRINCETON | 3,995 | 1 | OFF SALE ONLY | 1,346,333 | 1,039,581 | 306,752 | 176,812 | 129,940 | 45,583 | — | 175,523 | 41,000 | 7,755 | — | — | — |
| PROCTOR | 3,000 | 1 | OFF SALE ONLY | 618,334 | 489,010 | 129,324 | 106,424 | 22,900 | 131 | 10,344 | 12,687 | 2,000 | — | — | 10,344 | — |
| REDWOOD FALLS | 5,220 | 1 | OFF SALE ONLY | 922,078 | 709,673 | 212,405 | 138,911 | 73,494 | 23,064 | — | 96,558 | 15,000 | — | — | — | — |
| RICHFIELD | 34,289 | 4 | OFF SALE ONLY | 8,755,361 | 6,763,047 | 1,992,314 | 1,365,439 | 626,875 | 37,650 | 15,919 | 648,606 | 681,450 | 53,660 | — | — | — |
| ROBBINSDALE | 14,079 | 1 | OFF SALE ONLY | 1,765,531 | 1,381,519 | 384,012 | 390,107 | (6,095) | 7,101 | 717 | 289 | 70,000 | 393,960 | — | — | — |

See Explanation of Footnotes at the end of the Enterprise Fund Section.

TABLE 19
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

| Name of City | Pop. | Number of | | Sales | Cost of Sales | Gross Profit | OPERATING | | NONOPERATING | | NET INCOME | Transfers | Capital Outlay | Borrowing | DEBT SERVICE | |
|-------------------|----------------|-----------|---------------|--------------------|--------------------|-------------------|-------------------|-------------------|------------------|----------------|-------------------|-----------------------|------------------|----------------|-------------------|--------------------|
| | | Stores | Type of Store | | | | Expense | Income | Revenue | Expense | | To/(From) Other Funds | | | Interest Payments | Principal Payments |
| SAINT ANTHONY | 8,435 | 3 | ON & OFF SALE | 4,662,867 | 3,417,747 | 1,245,120 | 1,031,997 | 213,123 | 46,348 | 54,246 | 205,225 | 65,000 | 13,903 | — | 52,529 | 54,044 |
| SAINT JAMES | 4,392 | 1 | OFF SALE ONLY | 543,349 | 366,181 | 177,168 | 91,254 | 85,914 | 13,676 | — | 99,590 | 28,275 | — | — | — | — |
| SAUK RAPIDS | 9,957 | 1 | OFF SALE ONLY | 1,716,254 | 1,378,026 | 338,228 | 207,542 | 130,686 | 24,885 | 7,000 | 148,571 | 92,650 | 1,424 | — | 7,000 | 35,000 |
| SAVAGE | 18,071 | 3 | OFF SALE ONLY | 4,149,514 | 3,161,093 | 988,421 | 799,419 | 189,002 | 68,678 | 140,988 | 116,692 | 131,200 | 73,553 | — | 123,466 | — |
| SHOREWOOD | 7,082 | 3 | OFF SALE ONLY | 2,320,165 | 1,837,914 | 482,251 | 473,415 | 8,836 | 14,916 | — | 23,752 | — | — | — | — | — |
| SLEEPY EYE | 3,720 | 1 | OFF SALE ONLY | 395,766 | 284,770 | 110,996 | 89,401 | 21,595 | 6,669 | — | 28,264 | 55,000 | 162 | — | — | — |
| SPRING LAKE PARK | 7,142 | 1 | OFF SALE ONLY | 3,116,650 | 2,450,418 | 666,232 | 494,253 | 171,979 | 120,159 | 15,550 | 276,588 | 150,000 | 7,999 | — | 15,550 | 15,941 |
| THIEF RIVER FALLS | 8,484 | 1 | OFF SALE ONLY | 2,472,188 | 1,892,304 | 579,884 | 343,821 | 236,063 | 23,629 | — | 259,692 | 226,000 | 3,261 | — | — | — |
| TWO HARBORS | 3,556 | 1 | OFF SALE ONLY | 1,287,138 | 962,436 | 324,702 | 215,131 | 109,571 | 3,200 | — | 112,771 | 6,500 | 2,247 | — | — | — |
| WADENA | 4,274 | 1 | OFF SALE ONLY | 1,014,667 | 764,562 | 250,105 | 135,442 | 114,663 | 8,191 | — | 122,854 | 100,000 | 4,791 | — | — | — |
| WAYZATA | 4,174 | 1 | ON & OFF SALE | 2,666,555 | 1,567,184 | 1,099,371 | 867,052 | 232,319 | 35,520 | 3,786 | 264,053 | 100,000 | 8,491 | — | 3,786 | 40,000 |
| WINDOM | 4,543 | 1 | OFF SALE ONLY | 881,956 | 628,506 | 253,450 | 183,560 | 69,890 | — | — | 69,890 | 160,000 | 6,721 | — | — | — |
| WORTHINGTON | 10,033 | 1 | OFF SALE ONLY | 1,349,616 | 1,005,856 | 343,760 | 212,676 | 131,084 | 17,708 | — | 148,792 | 109,186 | — | — | — | — |
| TOTAL | 677,478 | 89 | | 139,612,796 | 105,270,046 | 34,342,750 | 22,499,160 | 11,843,590 | 1,270,928 | 620,390 | 12,494,128 | 9,001,413 | 2,605,425 | 748,152 | 520,519 | 340,140 |

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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.

ENTERPRISE FUND FOOTNOTES

- [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 General Fund, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.
- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] The gas utility operations include Circle Pines and Lino Lakes.
- [29] Discretely presented component unit.
- [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 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

| Name of City | Population | TYPE OF BOND | | | | | | | Total Bonded Indebtedness | Refunding | Other Long Term Debt |
|------------------|------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|------------|-----------|------------------------------|------------|-------------------------|
| | | General Obligation | G.O. Tax Increment | Rev. Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| AFTON | 2,938 | 51,000 | — | — | 95,000 | — | — | — | 146,000 | — | 20,000 |
| ALBERT LEA | 17,923 | — | 1,459,147 | — | 3,420,000 | 2,945,000 | — | 100,800 | 7,924,947 | 2,945,000 | 1,060,702 |
| ALEXANDRIA | 8,607 | 1,355,000 | — | — | 4,070,000 | — | 6,240,000 | — | 11,665,000 | — | 439,200 |
| ANDOVER | 24,358 | 505,000 | 9,635,000 | — | 16,010,000 | 2,275,000 | — | — | 28,425,000 | 1,870,000 | 1,321,597 |
| ANOKA | 18,145 | 1,145,000 | 7,995,000 | — | 425,000 | 295,000 | — | — | 9,860,000 | 1,540,000 | — |
| APPLE VALLEY | 44,818 | 11,050,000 | 3,545,000 | — | 31,205,000 | 5,550,000 | — | 885,000 | 52,235,000 | 10,370,000 | 1,125,000 |
| ARDEN HILLS | 9,666 | — | 3,100,000 | — | — | — | — | — | 3,100,000 | — | — |
| AUSTIN | 22,016 | 3,000,000 | 3,905,000 | — | 8,755,000 | 15,120,000 | — | — | 30,780,000 | 4,170,000 | 440,228 |
| BAXTER | 5,475 | 105,000 | 145,000 | — | 4,020,000 | 3,065,000 | — | — | 7,335,000 | 7,335,000 | 611,024 |
| BAYPORT | 3,069 | 455,000 | 1,605,000 | — | 240,000 | — | — | — | 2,300,000 | 2,060,000 | 10,000 |
| BELLE PLAINE | 3,616 | — | 3,135,000 | — | 5,815,000 | 985,000 | 420,000 | — | 10,355,000 | 1,105,000 | 145,000 |
| BEMIDJI | 12,200 | 245,000 | 4,175,000 | — | 1,680,000 | 1,375,000 | 4,010,000 | — | 11,485,000 | 4,010,000 | 1,588,328 |
| BENSON | 3,309 | 325,000 | 830,000 | — | — | 1,060,000 | — | — | 2,215,000 | — | 624,010 |
| BIG LAKE | 5,190 | — | 1,330,119 | — | 770,000 | 5,336,000 | 198,618 | — | 7,634,737 | 730,000 | 1,790,812 |
| BLAINE | 46,166 | 6,520,000 | 16,570,000 | — | 11,655,000 | 765,000 | — | — | 35,510,000 | 9,510,000 | 870,000 |
| BLOOMINGTON | 87,476 | 4,300,000 | 8,780,000 | 57,300,000 | 9,345,000 | 2,610,000 | 2,300,000 | 5,250,000 | 89,885,000 | 69,110,000 | 1,427,141 |
| BLUE EARTH | 3,642 | — | 8,290,000 | — | 6,160,000 | 5,890,000 | — | — | 20,340,000 | 8,910,000 | 57,618 |
| BRAINERD | 13,122 | 520,000 | — | — | 2,495,000 | 185,000 | 385,000 | — | 3,585,000 | 190,000 | 725,243 |
| BRECKENRIDGE | 3,707 | 40,000 | 155,000 | — | 3,350,342 | 1,059,658 | — | — | 4,605,000 | 315,000 | 154,918 |
| BROOKLYN CENTER | 28,597 | 7,575,000 | 10,420,000 | — | 5,920,000 | 1,230,000 | — | 3,340,000 | 28,485,000 | 4,445,000 | 206,381 |
| BROOKLYN PARK | 65,128 | 8,090,000 | — | — | 8,935,000 | 10,465,000 | — | — | 27,490,000 | 27,490,000 | 31,291,242 |
| BUFFALO | 9,950 | 840,000 | 4,675,000 | — | 13,329,700 | 27,789,743 | 3,075,000 | — | 49,709,443 | 5,920,000 | 1,158,705 |
| BURNSVILLE | 59,306 | 3,810,000 | 10,760,000 | — | 40,100,000 | — | 5,215,000 | — | 59,885,000 | 24,135,000 | 4,722,510 |
| CALEDONIA | 3,003 | 1,683,000 | — | — | — | — | — | — | 1,683,000 | 203,000 | 864,826 |
| CAMBRIDGE | 5,588 | 606,853 | 1,907,000 | — | 9,194,636 | 1,233,986 | — | 545,000 | 13,487,475 | 5,981,853 | 7,931,757 |
| CANNON FALLS | 3,760 | — | 3,150,000 | — | 6,395,000 | — | — | — | 9,545,000 | 1,020,000 | 99,603 |
| CHAMPLIN | 21,042 | 2,350,000 | 13,025,000 | — | 1,990,000 | 5,180,000 | — | — | 22,545,000 | 3,730,000 | 747,175 |
| CHANHASSEN | 18,772 | 6,105,000 | 15,005,000 | — | 24,941,441 | 2,950,000 | — | — | 49,001,441 | 13,015,000 | 2,319,704 |
| CHASKA | 15,801 | — | 55,465,966 | — | 2,175,000 | 630,000 | 13,870,000 | — | 72,140,966 | 20,360,000 | 4,571,364 |
| CHISHOLM | 5,068 | 780,000 | 205,000 | — | — | 1,797,786 | — | — | 2,782,786 | 655,000 | 282,697 |
| CIRCLE PINES | 4,772 | 215,000 | — | — | 555,000 | 1,695,000 | 900,000 | — | 3,365,000 | 1,220,000 | — |
| CLOQUET | 11,179 | 2,240,000 | — | — | — | 2,165,000 | — | 340,000 | 4,745,000 | 835,000 | — |
| COLUMBIA HEIGHTS | 18,714 | 860,000 | 4,379,721 | — | — | 1,935,000 | — | — | 7,174,721 | 1,980,000 | 58,907 |
| COON RAPIDS | 62,473 | 4,750,000 | 4,260,000 | — | 20,510,000 | 6,210,000 | — | — | 35,730,000 | 11,625,000 | 2,824,488 |
| CORCORAN | 5,782 | — | — | — | 307,905 | — | — | — | 307,905 | 255,000 | 205,000 |
| COTTAGE GROVE | 31,137 | — | 1,600,000 | — | 13,130,000 | 9,830,000 | — | — | 24,560,000 | 2,350,000 | 2,185,827 |
| CROOKSTON | 8,178 | 2,515,000 | 8,365,000 | — | — | 4,982,300 | — | — | 15,862,300 | 3,730,000 | 1,345,646 |
| CRYSTAL | 23,662 | 1,125,000 | 7,410,000 | — | 6,650,000 | — | — | — | 15,185,000 | 6,340,000 | 1,211,954 |
| DAYTON | 5,159 | 217,000 | 65,000 | — | 2,785,000 | 390,000 | — | — | 3,457,000 | 390,000 | — |
| DEEPHAVEN | 3,696 | — | — | — | — | — | — | — | — | — | — |
| DELANO | 3,481 | — | 105,000 | — | 900,000 | 1,355,000 | — | — | 2,360,000 | 1,355,000 | 3,503,011 |
| DETROIT LAKES | 7,405 | 2,034,999 | 1,090,000 | — | 1,940,000 | — | — | — | 5,064,999 | 1,440,000 | 7,660,499 |
| DILWORTH | 3,031 | 65,000 | — | — | 2,432,425 | 279,575 | — | — | 2,777,000 | 590,000 | 432,796 |
| DULUTH | 84,691 | 28,430,500 | 8,406,000 | 25,016,539 | 42,423,500 | 15,580,000 | 18,862,690 | 2,400,000 | 141,119,229 | 31,681,539 | 29,069,677 |
| EAGAN | 61,113 | 1,840,000 | — | — | 17,000,000 | 8,795,000 | — | 345,000 | 27,980,000 | 14,480,000 | 376,025 |
| EAST BETHEL | 10,408 | — | — | — | 1,700,000 | — | 390,000 | — | 2,090,000 | 2,080,000 | 44,000 |
| EAST GRAND FORKS | 8,295 | — | — | 250,000 | 4,900,000 | — | — | 534,865 | 5,684,865 | 1,390,000 | 2,923,283 |
| EDEN PRAIRIE | 51,913 | 9,255,000 | — | — | 9,430,000 | 22,056,932 | 12,735,000 | 195,000 | 53,671,932 | 22,720,000 | 372,050 |
| EDINA | 47,274 | 7,825,000 | 50,260,000 | — | 350,000 | 14,570,000 | — | — | 73,005,000 | 50,770,000 | 744,898 |
| ELK RIVER | 16,542 | 125,000 | 896,500 | — | 13,575,000 | 9,910,000 | 2,430,000 | — | 26,936,500 | 2,875,000 | 1,195,261 |
| ELY | 3,841 | 840,000 | 1,425,000 | — | — | 450,000 | — | — | 2,715,000 | 750,000 | 892,462 |
| EVELETH | 3,923 | — | — | — | — | 1,950,000 | — | — | 1,950,000 | — | 729,087 |
| FAIRMONT | 11,268 | — | 1,737,000 | — | 15,125,000 | 770,000 | — | — | 17,632,000 | 3,710,000 | 189,949 |

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

| Name of City | Population | TYPE OF BOND | | | | | | | Total Bonded Indebtedness | Refunding | Other Long Term Debt |
|---------------------|------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-------------|-----------|------------------------------|-------------|-------------------------|
| | | General Obligation | G.O. Tax Increment | Rev. Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| FALCON HEIGHTS | 5,394 | — | 1,865,000 | — | 2,380,000 | — | — | — | 4,245,000 | — | — |
| FARIBAULT | 19,402 | 3,740,000 | 3,755,000 | 890,000 | 5,130,000 | 8,300,000 | 3,580,000 | — | 25,395,000 | 1,900,000 | 1,056,046 |
| FARMINGTON | 11,231 | — | 4,745,507 | — | 8,660,000 | 5,185,179 | — | — | 18,590,686 | 1,400,507 | 614,330 |
| FERGUS FALLS | 13,334 | 605,000 | 1,415,000 | — | 11,605,000 | 1,955,000 | — | 915,000 | 16,495,000 | 3,920,000 | 6,381,840 |
| FOREST LAKE | 6,950 | — | 965,000 | 630,000 | — | 3,700,000 | — | — | 5,295,000 | — | 342,900 |
| FRIDLEY | 28,623 | — | 13,685,000 | — | 1,070,000 | 5,325,000 | — | — | 20,080,000 | 10,680,000 | — |
| GLENCOE | 5,368 | — | 885,000 | — | 3,420,000 | 10,810,000 | 10,035,000 | 1,070,000 | 26,220,000 | 11,950,000 | 1,664,598 |
| GLENWOOD | 2,653 | 375,000 | — | — | — | 1,059,000 | 275,000 | — | 1,709,000 | 1,345,000 | 20,814 |
| GOLDEN VALLEY | 21,037 | — | 47,000,000 | — | 13,740,000 | — | — | — | 60,740,000 | 15,925,000 | 1,411,284 |
| GOODVIEW | 3,415 | — | 670,000 | — | 1,650,000 | — | — | — | 2,320,000 | 740,000 | 129,127 |
| GRAND RAPIDS | 8,729 | — | 3,565,000 | — | 8,745,000 | 1,150,000 | 2,555,000 | — | 16,015,000 | 1,150,000 | 2,643,824 |
| GRANITE FALLS | 3,109 | 1,560,000 | — | — | 3,230,000 | 3,842,702 | 2,303,115 | — | 10,935,817 | 1,835,000 | 102,147 |
| GRANT | 4,224 | — | — | — | 140,000 | — | — | — | 140,000 | — | — |
| HAM LAKE | 12,530 | — | — | — | 665,000 | — | — | 205,000 | 870,000 | 0 | — |
| HASTINGS | 18,034 | 2,480,000 | — | — | 12,390,000 | 16,610,000 | — | — | 31,480,000 | 11,165,000 | 1,335,929 |
| HERMANTOWN | 7,316 | — | — | — | 2,855,000 | — | 5,465,000 | — | 8,320,000 | 665,000 | 95,034 |
| HIBBING | 17,671 | 5,260,000 | 1,120,000 | — | — | 9,255,000 | — | — | 15,635,000 | 9,810,000 | 9,954,089 |
| HOPKINS | 17,055 | 1,780,000 | 13,978,543 | — | 2,155,000 | 3,620,000 | — | — | 21,533,543 | 9,698,543 | — |
| HUGO | 5,936 | — | 2,145,000 | — | 2,050,000 | 675,000 | 1,165,000 | — | 6,035,000 | 1,065,000 | 35,000 |
| HUTCHINSON | 13,307 | 1,580,000 | 937,394 | — | 17,660,000 | 17,692,174 | 8,725,000 | — | 46,594,568 | 13,840,319 | 588,490 |
| INDEPENDENCE | 3,284 | — | — | — | 4,540,000 | — | — | — | 4,540,000 | 820,000 | — |
| INTERNATIONAL FALLS | 7,638 | 225,000 | — | — | — | — | — | — | 225,000 | 225,000 | — |
| INVER GROVE HEIGHTS | 30,322 | 1,978,647 | 20,406,574 | — | 7,425,000 | 12,695,000 | — | — | 42,505,221 | 16,180,000 | — |
| JACKSON | 3,521 | 420,000 | 675,000 | — | — | 865,000 | 1,731,546 | — | 3,691,546 | 2,240,000 | 1,164,152 |
| JORDAN | 3,509 | — | — | — | 5,795,000 | 2,700,000 | — | — | 8,495,000 | 2,500,000 | 535,782 |
| KASSON | 4,370 | — | 30,000 | — | 180,295 | 1,334,705 | — | — | 1,545,000 | 805,000 | 80,000 |
| LA CRESCENT | 4,778 | 320,000 | — | — | 5,965,000 | 985,000 | 830,000 | — | 8,100,000 | — | 235,000 |
| LAKE CITY | 4,744 | 65,000 | 220,000 | — | 3,011,000 | 725,000 | 165,000 | — | 4,186,000 | — | 2,882,486 |
| LAKE ELMO | 6,779 | — | — | — | 525,000 | — | — | — | 525,000 | — | 98,669 |
| LAKEVILLE | 40,315 | 4,745,000 | 6,470,000 | 290,000 | 16,345,000 | 14,905,000 | 3,710,000 | — | 46,465,000 | 5,695,000 | 1,759,839 |
| LAUDERDALE | 2,728 | — | 620,000 | — | — | — | — | — | 620,000 | 620,000 | — |
| LE SUEUR | 3,865 | 485,000 | 1,420,000 | — | 580,000 | 4,040,000 | 3,570,000 | — | 10,095,000 | 1,530,000 | 1,334,815 |
| LINO LAKES | 15,760 | — | — | — | 14,045,000 | 4,550,000 | 6,330,000 | — | 24,925,000 | 4,170,000 | 2,033,922 |
| LITCHFIELD | 6,305 | 2,655,000 | — | — | 3,510,000 | 6,585,000 | — | — | 12,750,000 | — | 3,714,830 |
| LITTLE CANADA | 9,731 | 920,000 | 1,125,000 | — | 1,260,000 | — | — | — | 3,305,000 | 920,000 | — |
| LITTLE FALLS | 7,667 | — | 2,457,495 | — | 12,535,000 | 1,680,000 | — | — | 16,672,495 | 2,870,000 | 74,660 |
| LONG PRAIRIE | 2,829 | — | 210,000 | — | 1,860,000 | 615,000 | — | — | 2,685,000 | 210,000 | — |
| LUVERNE | 4,526 | 121,333 | 3,024,700 | — | 1,652,800 | 1,824,500 | 1,720,828 | — | 8,344,161 | 1,340,000 | 1,032,493 |
| MAHTOMEDI | 7,485 | 630,000 | — | — | 8,240,000 | 620,000 | — | — | 9,490,000 | 1,760,000 | — |
| MANKATO | 32,355 | 2,845,000 | 8,705,000 | — | 31,690,000 | 27,420,000 | 1,318,285 | — | 71,978,285 | 7,475,000 | 21,623,698 |
| MAPLE GROVE | 49,479 | 22,340,000 | 2,930,000 | — | 32,955,000 | 3,150,000 | 20,000,000 | 2,005,000 | 83,380,000 | 5,275,000 | 6,806,100 |
| MAPLEWOOD | 35,780 | 4,220,000 | 8,272,297 | — | 13,585,000 | — | — | — | 26,077,297 | 10,515,000 | 99,530 |
| MARSHALL | 12,825 | 1,945,000 | 8,025,000 | — | 850,000 | 13,761,487 | 36,672,000 | — | 61,253,487 | 12,320,000 | 736,411 |
| MEDINA | 3,860 | 165,000 | 700,000 | — | 645,000 | — | — | — | 1,510,000 | 165,000 | 20,000 |
| MELROSE | 2,786 | — | — | — | — | 3,130,000 | — | — | 3,130,000 | — | 4,239,626 |
| MENDOTA HEIGHTS | 10,300 | 2,625,000 | — | — | 5,530,000 | 1,075,000 | — | — | 9,230,000 | 3,135,000 | 870,000 |
| MINNEAPOLIS | 358,610 | 88,485,000 | 216,845,000 | 124,535,000 | 39,367,000 | 624,420,000 | 116,745,000 | — | 1,210,397,000 | 471,290,000 | 43,084,000 |
| MINNETONKA | 53,444 | 195,000 | — | — | 495,000 | — | — | — | 690,000 | 690,000 | — |
| MINNETRISTA | 4,174 | — | — | — | 1,055,000 | 985,000 | — | — | 2,040,000 | 985,000 | — |
| MONTEVIDEO | 5,480 | 1,545,000 | 90,000 | — | 2,841,850 | 8,448,150 | — | 1,457,683 | 14,382,683 | 2,470,000 | 1,449,622 |
| MONTICELLO | 7,756 | 835,000 | 595,000 | — | 8,965,000 | — | 7,385,000 | — | 17,780,000 | 2,635,000 | 14,212,545 |
| MOORHEAD | 34,052 | 5,600,000 | 12,000,000 | — | 9,690,000 | 16,816,032 | 48,330,000 | — | 92,436,032 | 16,190,000 | 1,538,368 |
| MORA | 3,113 | 2,430,000 | — | — | 200,100 | 199,000 | 1,000,000 | — | 3,829,100 | 2,160,000 | 175,000 |

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

| Name of City | Population | TYPE OF BOND | | | | | | | Total Bonded Indebtedness | Refunding | Other Long Term Debt |
|-----------------------|------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------|-------------|-----------|------------------------------|-------------|-------------------------|
| | | General Obligation | G.O. Tax Increment | Rev. Tax Increment | Special Assessment | G.O. Revenue | Revenue | All Other | | | |
| MORRIS | 5,651 | 760,000 | 510,000 | — | 1,925,000 | — | — | — | 3,195,000 | 385,000 | 4,046,053 |
| MOUND | 9,812 | 295,000 | 945,000 | — | — | 1,020,000 | — | — | 2,260,000 | 1,090,000 | — |
| MOUNDS VIEW | 12,950 | 592,740 | 5,780,000 | — | — | 4,655,000 | 3,055,000 | — | 14,082,740 | 8,100,000 | 1,655 |
| MOUNTAIN IRON | 3,394 | 1,015,000 | 835,000 | — | — | — | — | — | 1,850,000 | 285,000 | — |
| NEW BRIGHTON | 22,905 | 625,000 | 5,990,000 | — | 8,695,000 | 1,595,000 | 3,215,000 | — | 20,120,000 | 1,615,000 | 1,067,100 |
| NEW HOPE | 21,632 | 1,730,000 | 1,575,000 | — | 9,015,000 | 3,975,000 | — | — | 16,295,000 | 4,440,000 | 1,120,000 |
| NEW PRAGUE | 4,320 | 230,000 | 1,095,000 | — | 2,865,000 | 1,805,000 | 2,581,836 | — | 8,576,836 | 4,235,000 | 240,031 |
| NEW ULM | 14,142 | 1,825,000 | 2,390,000 | — | 8,995,000 | 19,594,465 | — | — | 32,804,465 | 7,295,000 | 5,946,529 |
| NEWPORT | 3,731 | — | 6,620,000 | — | — | — | — | — | 6,620,000 | 3,130,000 | 205,000 |
| NORTH BRANCH | 6,772 | — | 170,000 | — | 6,840,000 | 2,100,000 | 3,005,000 | — | 12,115,000 | 805,000 | 561,140 |
| NORTH MANKATO | 11,844 | — | — | — | 13,570,000 | 7,045,000 | 3,320,000 | — | 23,935,000 | 205,000 | 3,052,467 |
| NORTH OAKS | 3,907 | — | — | — | — | — | — | — | — | — | — |
| NORTH SAINT PAUL | 12,836 | — | 820,000 | — | 985,000 | 3,950,000 | — | — | 5,755,000 | 820,000 | 267,104 |
| NORTHFIELD | 16,457 | 2,780,000 | 3,252,000 | — | 5,985,000 | 7,510,000 | — | — | 19,527,000 | 2,635,000 | 1,687,265 |
| NORWOOD-YOUNG AMERICA | 3,008 | 20,000 | — | — | 1,460,000 | 769,840 | — | — | 2,249,840 | — | 35,000 |
| OAK GROVE | 6,745 | — | — | — | 1,234,280 | — | — | — | 1,234,280 | — | — |
| OAK PARK HEIGHTS | 4,015 | 25,000 | — | — | 2,570,000 | 810,000 | — | — | 3,405,000 | 835,000 | — |
| OAKDALE | 26,331 | 1,405,000 | 3,660,000 | — | 13,515,000 | 2,780,000 | — | — | 21,360,000 | 4,095,000 | 1,198,414 |
| OLIVIA | 2,613 | — | 260,000 | — | 3,590,000 | 3,515,000 | 1,130,000 | — | 8,495,000 | 440,000 | 2,015,957 |
| ORONO | 7,728 | — | — | — | 4,415,000 | 815,000 | 5,230,000 | — | 10,460,000 | 2,550,000 | — |
| OSSEO | 2,641 | 1,030,000 | 1,260,000 | — | 4,525,000 | — | 350,000 | — | 7,165,000 | 4,135,000 | — |
| OTSEGO | 6,690 | — | — | — | 2,420,000 | 7,215,000 | — | — | 9,635,000 | — | 288,000 |
| OWATONNA | 21,599 | — | 1,250,000 | — | 14,040,000 | — | 16,740,000 | — | 32,030,000 | 16,010,000 | 631,764 |
| PARK RAPIDS | 3,074 | — | 30,000 | — | 1,945,000 | 220,000 | — | — | 2,195,000 | 145,000 | 11,668,623 |
| PINE CITY | 2,831 | — | 1,327,145 | — | — | 65,000 | — | — | 1,392,145 | — | 47,943 |
| PIPESTONE | 4,503 | — | 4,351,000 | — | 2,350,000 | 605,000 | — | — | 7,306,000 | — | 1,268,048 |
| PLAINVIEW | 3,008 | 585,000 | — | — | — | 460,000 | — | — | 1,045,000 | 585,000 | — |
| PLYMOUTH | 64,313 | 6,565,000 | 2,900,000 | — | 2,350,000 | 1,385,000 | — | — | 13,200,000 | 2,055,000 | — |
| PRINCETON | 3,995 | 165,000 | 1,875,000 | — | 3,060,000 | 4,317,722 | 2,820,000 | — | 12,237,722 | 2,485,000 | 29,917 |
| PRIOR LAKE | 15,100 | 18,055,000 | — | — | 7,610,250 | 4,474,750 | — | — | 30,140,000 | 12,540,000 | — |
| PROCTOR | 3,000 | — | — | — | 1,120,000 | — | 425,000 | — | 1,545,000 | — | 744,187 |
| RAMSEY | 18,833 | — | 5,390,000 | — | 70,000 | — | 1,665,000 | — | 7,125,000 | 1,975,000 | — |
| RED WING | 15,883 | 700,000 | 7,025,000 | — | 6,025,000 | — | 1,700,000 | — | 15,450,000 | 3,180,000 | 3,160,078 |
| REDWOOD FALLS | 5,220 | 35,000 | 270,613 | — | — | 10,858,829 | — | — | 11,164,442 | 1,280,000 | 650,538 |
| RICHFIELD | 34,289 | — | 8,765,000 | — | 2,910,000 | 3,125,000 | — | — | 14,800,000 | 6,210,000 | 1,198,898 |
| ROBBINSDALE | 14,079 | 3,530,000 | 3,510,000 | — | — | 4,945,000 | — | — | 11,985,000 | 4,920,000 | 445,000 |
| ROCHESTER | 82,019 | — | 10,606,025 | — | — | 9,450,000 | — | — | 20,056,025 | 9,450,000 | 1,129,248 |
| ROCKFORD | 3,471 | — | 1,680,000 | — | 4,485,000 | 420,000 | 1,070,000 | — | 7,655,000 | 105,000 | 1,757,221 |
| ROSEMOUNT | 13,544 | 7,090,000 | — | — | 22,695,000 | 6,855,000 | — | 385,000 | 37,025,000 | 3,835,000 | 639,932 |
| ROSEVILLE | 34,548 | — | 18,550,000 | — | 18,275,000 | — | — | — | 36,825,000 | 19,230,000 | 149,383 |
| SAINT ANTHONY | 8,435 | — | 3,890,000 | — | 3,345,000 | — | 845,000 | — | 8,080,000 | 70,000 | 7,849 |
| SAINT CHARLES | 3,104 | 412,000 | 665,000 | — | — | 185,000 | — | — | 1,262,000 | — | — |
| SAINT CLOUD | 60,076 | 1,880,000 | 15,375,000 | — | 41,770,000 | 69,620,000 | 11,287,915 | 400,000 | 140,332,915 | 54,900,000 | 14,151,963 |
| SAINT JAMES | 4,392 | 1,155,000 | — | — | — | 310,000 | 731,063 | — | 2,196,063 | 1,135,000 | 1,305,266 |
| SAINT JOSEPH | 4,934 | 1,165,000 | — | — | 3,700,000 | 995,000 | — | — | 5,860,000 | — | — |
| SAINT LOUIS PARK | 44,236 | 2,500,000 | 31,485,000 | 9,290,000 | — | — | — | — | 43,275,000 | 11,485,000 | 284,207 |
| SAINT MICHAEL | 8,291 | — | — | — | 9,100,000 | 10,086,898 | — | — | 19,186,898 | 360,000 | 1,318,267 |
| SAINT PAUL | 266,927 | 123,365,000 | 58,260,000 | 28,295,000 | 20,385,000 | — | 244,303,976 | — | 474,608,976 | 169,070,000 | 170,198,002 |
| SAINT PAUL PARK | 5,022 | — | 128,750 | — | 86,250 | 530,000 | — | — | 745,000 | 530,000 | 1,845,000 |
| SAINT PETER | 10,038 | 580,000 | 582,489 | — | 1,495,869 | 3,494,939 | 2,275,000 | 531,625 | 8,959,922 | 2,760,808 | 1,335,970 |
| SARTELL | 8,960 | — | 100,000 | — | 17,035,000 | 1,150,000 | — | — | 18,285,000 | — | — |
| SAUK CENTRE | 3,866 | — | 4,355,910 | — | 2,505,000 | 1,145,000 | 2,160,000 | — | 10,165,910 | 1,760,000 | 3,907,864 |
| SAUK RAPIDS | 9,957 | 45,000 | 5,990,000 | — | 9,395,000 | 795,000 | — | — | 16,225,000 | 1,780,000 | 172,595 |

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1999

| Name of City | Population | TYPE OF BOND | | | | | | Total Bonded Indebtedness | Refunding | Other Long Term Debt | |
|-------------------|------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------------|------------------------------|----------------------|-------------------------|--------------------|
| | | General Obligation | G.O. Tax Increment | Rev. Tax Increment | Special Assessment | G.O. Revenue | Revenue | | | | All Other |
| SAVAGE | 18,071 | 1,995,000 | 9,840,000 | — | 33,980,000 | 4,575,000 | 2,270,000 | 870,000 | 53,530,000 | 2,800,000 | 6,712,080 |
| SHAKOPEE | 17,251 | 2,880,000 | 2,020,000 | — | 15,090,000 | 865,000 | 13,600,000 | — | 34,455,000 | 1,790,000 | 1,086,267 |
| SHOREVIEW | 26,545 | 1,165,000 | 9,945,000 | — | 3,530,000 | 2,655,000 | — | — | 17,295,000 | 7,790,000 | 10,797,267 |
| SHOREWOOD | 7,082 | — | — | 285,000 | 410,000 | 2,290,000 | — | — | 2,985,000 | 125,000 | 255,795 |
| SLEEPY EYE | 3,720 | 835,000 | 40,000 | — | 1,275,000 | 1,170,000 | — | — | 3,320,000 | 2,045,000 | — |
| SOUTH SAINT PAUL | 20,194 | 765,000 | 7,800,000 | — | 7,870,000 | 2,130,000 | — | — | 18,565,000 | 8,750,000 | — |
| SPRING LAKE PARK | 7,142 | 392,450 | — | — | 5,685,000 | — | — | — | 6,077,450 | 347,800 | 835,340 |
| STAPLES | 2,973 | 28,500 | — | — | 3,883,000 | — | — | — | 3,911,500 | 1,520,000 | 99,803 |
| STEWARTVILLE | 5,319 | 685,000 | 1,428,089 | — | 465,000 | 4,650,000 | — | — | 7,228,089 | 785,000 | 223,724 |
| STILLWATER | 16,193 | 8,585,000 | 8,560,000 | — | 5,600,000 | 4,280,000 | — | — | 27,025,000 | 1,270,000 | — |
| THIEF RIVER FALLS | 8,484 | — | — | — | 4,775,000 | 5,611,725 | — | — | 10,386,725 | — | 960,658 |
| TWO HARBORS | 3,556 | 255,000 | — | — | — | — | 1,335,000 | — | 1,590,000 | 255,000 | 2,364,498 |
| VADNAIS HEIGHTS | 13,483 | — | 8,495,000 | — | 5,195,000 | 1,205,000 | — | — | 14,895,000 | 3,370,000 | 1,205,000 |
| VIRGINIA | 9,065 | 1,220,000 | 4,217,000 | — | — | 28,290,000 | — | — | 33,727,000 | 10,415,000 | 4,276,285 |
| WACONIA | 5,818 | — | 2,055,000 | — | 1,035,000 | 3,215,000 | 23,730,000 | — | 30,035,000 | 595,000 | 10,447,394 |
| WADENA | 4,274 | — | — | — | 5,530,000 | 180,000 | 1,250,000 | — | 6,960,000 | — | 338,426 |
| WAITE PARK | 6,599 | 890,000 | 2,230,000 | — | 5,530,000 | — | 3,235,000 | — | 11,885,000 | 2,500,000 | — |
| WASECA | 9,427 | — | — | — | 645,000 | 3,340,000 | — | — | 3,985,000 | — | 447,520 |
| WAYZATA | 4,174 | 85,000 | 14,275,000 | — | 220,000 | 45,000 | — | — | 14,625,000 | 4,860,000 | — |
| WEST SAINT PAUL | 19,648 | 775,000 | — | — | 12,545,000 | 1,455,000 | 940,000 | — | 15,715,000 | 5,820,000 | 650,818 |
| WHITE BEAR LAKE | 26,643 | 2,000,000 | 8,495,000 | — | 900,000 | 1,090,000 | 1,425,000 | — | 13,910,000 | 2,740,000 | 1,102,370 |
| WILLMAR | 18,903 | — | 255,000 | — | 9,400,000 | 13,429,974 | 8,610,000 | — | 31,694,974 | 3,115,000 | 5,484,160 |
| WINDOM | 4,543 | — | — | — | 1,584,619 | 9,164,951 | — | — | 10,749,570 | 525,000 | 56,000 |
| WINONA | 26,355 | 2,994,000 | 605,000 | — | 5,272,000 | 18,168,000 | — | — | 27,039,000 | 7,115,000 | 135,000 |
| WOODBURY | 42,342 | 21,620,000 | 1,425,000 | — | 38,020,000 | 4,215,000 | 5,000,000 | 2,625,000 | 72,905,000 | 12,475,000 | 5,685,690 |
| WORTHINGTON | 10,033 | — | 30,000 | — | 6,340,000 | 5,830,000 | 4,840,000 | — | 17,040,000 | 3,715,000 | — |
| TOTAL | 3,398,391 | 514,298,022 | 976,057,984 | 246,781,539 | 1,172,224,262 | 1,367,926,002 | 728,786,872 | 24,399,973 | 5,030,474,654 | 1,527,644,369 | 551,692,178 |

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

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

| Name of City | December 31, 1998 | | | December 31, 1999 | | | 1998/1999 | 1999 | 1999 |
|------------------|-----------------------|-------------------------|------------------|-----------------------|-------------------------|------------------|----------------|----------------------------|---|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Percent Change | Total Current Expenditures | Unreserved as a Percent of Total Current Expenditures |
| AFTON | 691 | 119,197 | 119,888 | --- | 149,734 | 149,734 | 24.9% | 823,097 | 18.2% |
| ALBERT LEA | 3,710,143 | 4,206,674 | 7,916,817 | 3,708,807 | 4,745,899 | 8,454,706 | 6.8% | 9,874,868 | 85.6% |
| ALEXANDRIA | 1,874,774 | (69,179) | 1,805,595 | 2,264,487 | 82,762 | 2,347,249 | 30.0% | 4,272,662 | 54.9% |
| ANDOVER | 2,196,484 | 1,844,169 | 4,040,653 | 2,304,648 | 1,547,785 | 3,852,433 | -4.7% | 5,834,698 | 66.0% |
| ANOKA | 2,800,000 | 872,218 | 3,672,218 | 3,100,000 | 972,685 | 4,072,685 | 10.9% | 7,332,244 | 55.5% |
| APPLE VALLEY | 2,700,000 | 8,294,304 | 10,994,304 | 2,700,000 | 12,700,480 | 15,400,480 | 40.1% | 14,174,229 | 108.7% |
| ARDEN HILLS | 553,571 | 2,173,464 | 2,727,035 | 579,742 | 313,603 | 893,345 | -67.2% | 2,528,825 | 35.3% |
| AUSTIN | 3,000,000 | 2,206,274 | 5,206,274 | 3,000,000 | 2,468,647 | 5,468,647 | 5.0% | 10,501,775 | 52.1% |
| BAXTER | 541,017 | 295,342 | 836,359 | 729,341 | 712,333 | 1,441,674 | 72.4% | 1,582,957 | 91.1% |
| BAYPORT | 1,339,780 | 572,770 | 1,912,550 | 1,690,869 | 652,705 | 2,343,574 | 22.5% | 1,376,333 | 170.3% |
| BELLE PLAINE | --- | 313,558 | 313,558 | --- | 558,392 | 558,392 | 78.1% | 1,513,692 | 36.9% |
| BEMIDJI | 2,807,221 | 1,802,086 | 4,609,307 | 3,292,594 | 244,309 | 3,536,903 | -23.3% | 6,026,166 | 58.7% |
| BENSON | 329,614 | 618,411 | 948,025 | 281,253 | 1,076,624 | 1,357,877 | 43.2% | 1,929,474 | 70.4% |
| BIG LAKE | 279,004 | 862,125 | 1,141,129 | 384,876 | 1,111,431 | 1,496,307 | 31.1% | 1,677,043 | 89.2% |
| BLAINE | 12,368,765 | (375) | 12,368,390 | 10,400,203 | --- | 10,400,203 | -15.9% | 12,360,806 | 84.1% |
| BLOOMINGTON | 14,823,590 | (88,698) | 14,734,892 | 41,383,868 | (2,264) | 41,381,604 | 180.8% | 43,859,237 | 94.4% |
| BLUE EARTH | 1,090,015 | --- | 1,090,015 | 1,206,620 | (2,235) | 1,204,385 | 10.5% | 2,003,515 | 60.1% |
| BRAINERD | 2,620,041 | (236,118) | 2,383,923 | 3,351,830 | (291,199) | 3,060,631 | 28.4% | 7,361,625 | 41.6% |
| BRECKENRIDGE | 902,762 | 649,978 | 1,552,740 | 957,048 | 235,081 | 1,192,129 | -23.2% | 4,662,369 | 25.6% |
| BROOKLYN CENTER | 5,726,226 | 1,977,644 | 7,703,870 | 5,937,168 | 2,990,024 | 8,927,192 | 15.9% | 14,207,168 | 62.8% |
| BROOKLYN PARK | 21,120 | 12,492,740 | 12,513,860 | 19,523 | 13,194,590 | 13,214,113 | 5.6% | 28,426,494 | 46.5% |
| BUFFALO | --- | 1,044,841 | 1,044,841 | --- | 463,137 | 463,137 | -55.7% | 3,819,860 | 12.1% |
| BURNSVILLE | 5,371,941 | --- | 5,371,941 | 7,071,656 | --- | 7,071,656 | 31.6% | 22,447,233 | 31.5% |
| CALEDONIA | --- | (678,710) | (678,710) | --- | (794,371) | (794,371) | -17.0% | 1,160,573 | -68.4% |
| CAMBRIDGE | 672,242 | 352,978 | 1,025,220 | 979,317 | 396,474 | 1,375,791 | 34.2% | 1,903,606 | 72.3% |
| CANNON FALLS | 937,796 | 1,588,223 | 2,526,019 | 917,100 | 1,308,108 | 2,225,208 | -11.9% | 2,564,516 | 86.8% |
| CHAMPLIN | 5,679,602 | 228,733 | 5,908,335 | 5,348,664 | 245,878 | 5,594,542 | -5.3% | 5,977,623 | 93.6% |
| CHANHASSEN | 4,171,122 | --- | 4,171,122 | 3,370,907 | 1,534,724 | 4,905,631 | 17.6% | 9,438,892 | 52.0% |
| CHASKA | 2,605,914 | 211,417 | 2,817,331 | 2,637,596 | (196,568) | 2,441,028 | -13.4% | 7,796,203 | 31.3% |
| CHISHOLM | --- | 1,450,686 | 1,450,686 | --- | 1,500,121 | 1,500,121 | 3.4% | 2,990,174 | 50.2% |
| CIRCLE PINES | 1,387,223 | 126,905 | 1,514,128 | 1,427,332 | 186,347 | 1,613,679 | 6.6% | 1,422,302 | 113.5% |
| CLOQUET | 4,704,493 | 515,787 | 5,220,280 | 3,989,561 | 450,972 | 4,440,533 | -14.9% | 6,929,247 | 64.1% |
| COLUMBIA HEIGHTS | 5,028,473 | 2,730,517 | 7,758,990 | 5,730,318 | 2,587,867 | 8,318,185 | 7.2% | 9,204,962 | 90.4% |
| COON RAPIDS | 9,137,284 | 3,919,074 | 13,056,358 | 10,207,562 | 4,120,710 | 14,328,272 | 9.7% | 17,707,220 | 80.9% |
| CORCORAN | 10,000 | 649,321 | 659,321 | 10,000 | 611,019 | 621,019 | -5.8% | 1,388,896 | 44.7% |
| COTTAGE GROVE | 5,206,361 | (180,194) | 5,026,167 | 7,088,087 | (343,304) | 6,744,783 | 34.2% | 8,616,234 | 78.3% |
| CROOKSTON | --- | 1,014,456 | 1,014,456 | --- | 1,858,332 | 1,858,332 | 83.2% | 5,241,804 | 35.5% |
| CRYSTAL | 5,288,774 | 2,024,210 | 7,312,984 | 3,455,637 | 7,271,668 | 10,727,305 | 46.7% | 8,518,878 | 125.9% |
| DAYTON | 445,942 | --- | 445,942 | 347,246 | --- | 347,246 | -22.1% | 1,277,296 | 27.2% |
| DEEPHAVEN | 2,649,367 | --- | 2,649,367 | 2,654,568 | --- | 2,654,568 | 0.2% | 1,899,843 | 139.7% |

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

| Name of City | December 31, 1998 | | | December 31, 1999 | | | 1998/1999 Percent Change | 1999 Total Current Expenditures | 1999 Unreserved as a Percent of Total Current Expenditures |
|---------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|--|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | | | |
| DELANO | 911,448 | 968,302 | 1,879,750 | --- | 1,896,755 | 1,896,755 | 0.9% | 1,942,824 | 97.6% |
| DETROIT LAKES | 748,626 | 1,617,465 | 2,366,091 | 807,890 | 1,162,700 | 1,970,590 | -16.7% | 4,344,605 | 45.4% |
| DILWORTH | 326,163 | 151,152 | 477,315 | 341,555 | 9,388 | 350,943 | -26.5% | 879,044 | 39.9% |
| DULUTH | 1,045,560 | 24,561,701 | 25,607,261 | 2,169,076 | 29,723,912 | 31,892,988 | 24.5% | 64,635,372 | 49.3% |
| EAGAN | 9,490,383 | 3,163,296 | 12,653,679 | 7,471,457 | 5,724,402 | 13,195,859 | 4.3% | 16,785,559 | 78.6% |
| EAST BETHEL | 792,768 | (58,679) | 734,089 | 872,762 | (1,961) | 870,801 | 18.6% | 1,395,735 | 62.4% |
| EAST GRAND FORKS | 1,185,562 | 694,615 | 1,880,177 | 831,852 | 770,709 | 1,602,561 | -14.8% | 5,908,726 | 27.1% |
| EDEN PRAIRIE | 917,684 | 4,848,414 | 5,766,098 | 1,969,261 | 5,578,092 | 7,547,353 | 30.9% | 21,744,396 | 34.7% |
| EDINA | 6,812,960 | 3,675,789 | 10,488,749 | 7,324,261 | 3,670,508 | 10,994,769 | 4.8% | 18,783,965 | 58.5% |
| ELK RIVER | 2,692,171 | 3,837,003 | 6,529,174 | 3,108,193 | 3,763,900 | 6,872,093 | 5.3% | 6,109,643 | 112.5% |
| ELY | 280,409 | 432,333 | 712,742 | 251,249 | 619,386 | 870,635 | 22.2% | 3,048,826 | 28.6% |
| EVELETH | 327,640 | 1,652,338 | 1,979,978 | 250,838 | 1,506,050 | 1,756,888 | -11.3% | 3,742,132 | 46.9% |
| FAIRMONT | 3,618,175 | (52,530) | 3,565,645 | 3,556,364 | 785,818 | 4,342,182 | 21.8% | 4,853,046 | 89.5% |
| FALCON HEIGHTS | 617,346 | 1,055,358 | 1,672,704 | 617,245 | 920,089 | 1,537,334 | -8.1% | 1,477,488 | 104.1% |
| FARIBAULT | 5,157,370 | 912,636 | 6,070,006 | 4,608,465 | 1,381,145 | 5,989,610 | -1.3% | 10,956,989 | 54.7% |
| FARMINGTON | 737,541 | 424,543 | 1,162,084 | 1,105,252 | 303,629 | 1,408,881 | 21.2% | 4,889,448 | 28.8% |
| FERGUS FALLS | 2,543,291 | 1,091,045 | 3,634,336 | 2,714,210 | 1,759,561 | 4,473,771 | 23.1% | 6,995,611 | 64.0% |
| FOREST LAKE | 394,236 | 3,027,887 | 3,422,123 | 642,052 | 3,521,298 | 4,163,350 | 21.7% | 3,075,589 | 135.4% |
| FRIDLEY | 7,723,971 | 246,085 | 7,970,056 | 7,313,782 | 121,015 | 7,434,797 | -6.7% | 13,035,222 | 57.0% |
| GLENCOE | 572,482 | 246,884 | 819,366 | 566,696 | 37,774 | 604,470 | -26.2% | 2,232,728 | 27.1% |
| GLENWOOD | 300,000 | 1,694,840 | 1,994,840 | 2,078,531 | --- | 2,078,531 | 4.2% | 1,304,571 | 159.3% |
| GOLDEN VALLEY | 7,418,363 | 202,699 | 7,621,062 | 7,883,600 | 148,504 | 8,032,104 | 5.4% | 9,461,278 | 84.9% |
| GOODVIEW | --- | 353,781 | 353,781 | --- | 387,409 | 387,409 | 9.5% | 854,795 | 45.3% |
| GRAND RAPIDS | 5,126,648 | 110,634 | 5,237,282 | 5,092,818 | 114,275 | 5,207,093 | -0.6% | 5,920,807 | 87.9% |
| GRANITE FALLS | 309,232 | 545,663 | 854,895 | 295,825 | 568,163 | 863,988 | 1.1% | 1,427,882 | 60.5% |
| GRANT | 9,577 | 598,477 | 608,054 | 9,719 | 501,290 | 511,009 | -16.0% | 721,190 | 70.9% |
| HAM LAKE | 1,431,680 | 18,106 | 1,449,786 | 1,593,780 | 132,942 | 1,726,722 | 19.1% | 2,144,788 | 80.5% |
| HASTINGS | 3,536,831 | 2,525,510 | 6,062,341 | 3,954,281 | 2,111,971 | 6,066,252 | 0.1% | 7,348,586 | 82.5% |
| HERMANTOWN | 1,334,827 | 602,168 | 1,936,995 | 2,024,862 | 472,062 | 2,496,924 | 28.9% | 2,084,107 | 119.8% |
| HIBBING | 2,255,000 | 1,100,162 | 3,355,162 | 2,510,359 | 1,068,135 | 3,578,494 | 6.7% | 11,322,644 | 31.6% |
| HOPKINS | 2,573,345 | 2,336,282 | 4,909,627 | 2,299,060 | 3,312,694 | 5,611,754 | 14.3% | 7,333,981 | 76.5% |
| HUGO | 810,872 | --- | 810,872 | 1,283,488 | --- | 1,283,488 | 58.3% | 1,537,315 | 83.5% |
| HUTCHINSON | 815,009 | 1,743,839 | 2,558,848 | 1,003,520 | 1,952,411 | 2,955,931 | 15.5% | 7,126,356 | 41.5% |
| INDEPENDENCE | --- | 1,018,765 | 1,018,765 | --- | 846,074 | 846,074 | -17.0% | 1,668,533 | 50.7% |
| INTERNATIONAL FALLS | --- | 7,628,860 | 7,628,860 | --- | 6,094,272 | 6,094,272 | -20.1% | 5,484,224 | 111.1% |
| INVER GROVE HEIGHTS | 3,138,153 | --- | 3,138,153 | 3,495,273 | --- | 3,495,273 | 11.4% | 8,050,118 | 43.4% |
| JACKSON | 1,027,296 | 353,347 | 1,380,643 | 1,090,706 | 338,948 | 1,429,654 | 3.5% | 2,261,405 | 63.2% |
| JORDAN | 335,132 | 60,616 | 395,748 | 366,661 | 80,929 | 447,590 | 13.1% | 1,385,952 | 32.3% |
| KASSON | 610,000 | 1,232,870 | 1,842,870 | 700,000 | 1,051,249 | 1,751,249 | -5.0% | 1,451,996 | 120.6% |
| LA CRESCENT | 179,835 | (34,967) | 144,868 | 502,394 | 127,266 | 629,660 | 334.6% | 1,246,320 | 50.5% |

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

| Name of City | December 31, 1998 | | | December 31, 1999 | | | 1998/1999 Percent Change | 1999 Total Current Expenditures | 1999 Unreserved as a Percent of Total Current Expenditures |
|------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|--|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | | | |
| LAKE CITY | 1,107,376 | 1,446,844 | 2,554,220 | 1,082,291 | 1,384,934 | 2,467,225 | -3.4% | 2,223,671 | 111.0% |
| LAKE ELMO | 849,542 | --- | 849,542 | 967,647 | --- | 967,647 | 13.9% | 1,501,206 | 64.5% |
| LAKEVILLE | 5,989,653 | --- | 5,989,653 | 6,756,342 | --- | 6,756,342 | 12.8% | 11,098,029 | 60.9% |
| LAUDERDALE | --- | 342,792 | 342,792 | --- | 365,551 | 365,551 | 6.6% | 524,213 | 69.7% |
| LE SUEUR | 698,196 | (29,138) | 669,058 | 922,248 | (52,024) | 870,224 | 30.1% | 2,690,726 | 32.3% |
| LINO LAKES | 3,349,835 | --- | 3,349,835 | 3,354,600 | (1,524) | 3,353,076 | 0.1% | 6,198,146 | 54.1% |
| LITCHFIELD | 319,825 | 673,613 | 993,438 | 287,127 | 492,505 | 779,632 | -21.5% | 2,701,482 | 28.9% |
| LITTLE CANADA | 1,562,180 | --- | 1,562,180 | 1,527,472 | --- | 1,527,472 | -2.2% | 1,968,026 | 77.6% |
| LITTLE FALLS | 376,273 | 192,251 | 568,524 | (189,731) | 349,871 | 160,140 | -71.8% | 3,032,402 | 5.3% |
| LONG PRAIRIE | 500,000 | 191,370 | 691,370 | 519,000 | 156,649 | 675,649 | -2.3% | 1,198,090 | 56.4% |
| LUVERNE | 938,616 | 36,765 | 975,381 | 873,146 | 38,793 | 911,939 | -6.5% | 1,923,799 | 47.4% |
| MAHTOMEDI | 702,786 | (6,031) | 696,755 | 713,955 | --- | 713,955 | 2.5% | 2,627,004 | 27.2% |
| MANKATO | 6,190,000 | 969,476 | 7,159,476 | 7,370,657 | (400,516) | 6,970,141 | -2.6% | 17,942,063 | 38.8% |
| MAPLE GROVE | 376,735 | 3,027,603 | 3,404,338 | 191,775 | 3,759,455 | 3,951,230 | 16.1% | 18,252,922 | 21.6% |
| MAPLEWOOD | 6,074,165 | 388,171 | 6,462,336 | 6,948,105 | 310,198 | 7,258,303 | 12.3% | 13,633,774 | 53.2% |
| MARSHALL | 4,786,907 | 1,299,245 | 6,086,152 | 4,164,920 | 1,721,030 | 5,885,950 | -3.3% | 7,415,634 | 79.4% |
| MEDINA | 858,548 | 1,087,969 | 1,946,517 | 944,459 | 709,824 | 1,654,283 | -15.0% | 2,012,813 | 82.2% |
| MELROSE | 3,209,088 | 463,211 | 3,672,299 | 3,435,942 | 478,585 | 3,914,527 | 6.6% | 1,377,112 | 284.3% |
| MENDOTA HEIGHTS | 1,742,000 | 1,793,448 | 3,535,448 | 1,809,522 | 1,771,773 | 3,581,295 | 1.3% | 3,445,564 | 103.9% |
| MINNEAPOLIS | 5,941,000 | 55,313,000 | 61,254,000 | 8,342,000 | 106,369,000 | 114,711,000 | 87.3% | 348,483,000 | 32.9% |
| MINNETONKA | 750,000 | 6,417,427 | 7,167,427 | 900,000 | 6,507,790 | 7,407,790 | 3.4% | 17,209,845 | 43.0% |
| MINNETRISTA | 673,515 | 571,400 | 1,244,915 | 684,175 | 568,939 | 1,253,114 | 0.7% | 1,889,819 | 66.3% |
| MONTEVIDEO | 854,906 | 280,335 | 1,135,241 | 762,890 | 353,593 | 1,116,483 | -1.7% | 2,641,398 | 42.3% |
| MONTICELLO | 1,987,454 | 6,575,670 | 8,563,124 | 2,111,104 | 7,167,371 | 9,278,475 | 8.4% | 4,084,402 | 227.2% |
| MOORHEAD | 6,539,531 | 18,252 | 6,557,783 | 6,196,023 | 478,557 | 6,674,580 | 1.8% | 16,255,903 | 41.1% |
| MORA | 67,304 | 1,123,675 | 1,190,979 | 70,219 | 1,014,341 | 1,084,560 | -8.9% | 1,817,373 | 59.7% |
| MORRIS | 1,380,184 | 60,567 | 1,440,751 | 1,439,077 | 104,234 | 1,543,311 | 7.1% | 3,084,236 | 50.0% |
| MOUND | 280,137 | 1,578,087 | 1,858,224 | 299,461 | 1,629,893 | 1,929,354 | 3.8% | 3,179,653 | 60.7% |
| MOUNDS VIEW | 6,112,065 | 221,553 | 6,333,618 | 6,277,524 | 302,712 | 6,580,236 | 3.9% | 3,977,212 | 165.4% |
| MOUNTAIN IRON | --- | --- | --- | --- | --- | --- | --- | 2,060,768 | --- |
| NEW BRIGHTON | 5,597,928 | --- | 5,597,928 | 5,985,284 | --- | 5,985,284 | 6.9% | 6,805,626 | 87.9% |
| NEW HOPE | 3,507,275 | 1,138,364 | 4,645,639 | 3,221,410 | 1,849,461 | 5,070,871 | 9.2% | 8,172,536 | 62.0% |
| NEW PRAGUE | 739,574 | 1,160,846 | 1,900,420 | 1,589,968 | 238,363 | 1,828,331 | -3.8% | 1,879,867 | 97.3% |
| NEW ULM | 3,339,209 | 807,495 | 4,146,704 | 1,548,562 | 876,871 | 2,425,433 | -41.5% | 7,216,004 | 33.6% |
| NEWPORT | 1,047,855 | 38,028 | 1,085,883 | 988,953 | 180,459 | 1,169,412 | 7.7% | 1,790,091 | 65.3% |
| NORTH BRANCH | 1,153,808 | (571,516) | 582,292 | 1,432,545 | (700,271) | 732,274 | 25.8% | 2,104,538 | 34.8% |
| NORTH MANKATO | 1,703,430 | --- | 1,703,430 | 1,594,905 | --- | 1,594,905 | -6.4% | 4,036,324 | 39.5% |
| NORTH OAKS | 333,725 | 607,343 | 941,068 | 369,947 | 806,155 | 1,176,102 | 25.0% | 1,068,918 | 110.0% |
| NORTH SAINT PAUL | 2,386,796 | --- | 2,386,796 | 3,072,337 | --- | 3,072,337 | 28.7% | 3,402,765 | 90.3% |
| NORTHFIELD | --- | 2,319,166 | 2,319,166 | --- | 1,503,884 | 1,503,884 | -35.2% | 7,537,205 | 20.0% |

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

| Name of City | December 31, 1998 | | | December 31, 1999 | | | 1998/1999 Percent Change | 1999 Total Current Expenditures | 1999 Unreserved as a Percent of Total Current Expenditures |
|-----------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|--|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | | | |
| NORWOOD-YOUNG AMERICA | --- | 1,846,232 | 1,846,232 | --- | 2,047,995 | 2,047,995 | 10.9% | 856,055 | 239.2% |
| OAK GROVE | 424,194 | 1,666,710 | 2,090,904 | 431,426 | 2,062,451 | 2,493,877 | 19.3% | 1,200,336 | 207.8% |
| OAK PARK HEIGHTS | 1,164,154 | (109,923) | 1,054,231 | 1,195,205 | (177,557) | 1,017,648 | -3.5% | 2,164,408 | 47.0% |
| OAKDALE | 4,715,737 | 798,761 | 5,514,498 | 5,062,638 | 930,220 | 5,992,858 | 8.7% | 7,022,701 | 85.3% |
| OLIVIA | 262,419 | (12,611) | 249,808 | 200,000 | 62,391 | 262,391 | 5.0% | 1,118,781 | 23.5% |
| ORONO | 3,212,594 | 1,791,300 | 5,003,894 | 2,921,841 | 2,005,873 | 4,927,714 | -1.5% | 3,754,668 | 131.2% |
| OSSEO | --- | 549,805 | 549,805 | --- | 633,306 | 633,306 | 15.2% | 918,086 | 69.0% |
| OTSEGO | --- | 823,189 | 823,189 | --- | 1,170,894 | 1,170,894 | 42.2% | 1,120,872 | 104.5% |
| OWATONNA | 3,870,490 | 154,056 | 4,024,546 | 3,928,739 | 488,147 | 4,416,886 | 9.7% | 11,684,273 | 37.8% |
| PARK RAPIDS | 657,803 | 582,048 | 1,239,851 | 642,101 | 536,498 | 1,178,599 | -4.9% | 1,636,885 | 72.0% |
| PINE CITY | --- | 913,610 | 913,610 | --- | 1,035,594 | 1,035,594 | 13.4% | 1,047,082 | 98.9% |
| PIPESTONE | 1,865,187 | 268,202 | 2,133,389 | 2,469,102 | 197,223 | 2,666,325 | 25.0% | 2,119,071 | 125.8% |
| PLAINVIEW | 759,945 | 155,478 | 915,423 | 966,456 | 463,838 | 1,430,294 | 56.2% | 1,237,606 | 115.6% |
| PLYMOUTH | 7,307,563 | --- | 7,307,563 | 7,571,742 | --- | 7,571,742 | 3.6% | 21,061,565 | 36.0% |
| PRINCETON | 839,270 | 361,860 | 1,201,130 | 876,720 | 517,462 | 1,394,182 | 16.1% | 1,545,279 | 90.2% |
| PRIOR LAKE | 2,574,640 | --- | 2,574,640 | 3,181,070 | --- | 3,181,070 | 23.6% | 6,219,556 | 51.1% |
| PROCTOR | --- | 326,969 | 326,969 | --- | 446,965 | 446,965 | 36.7% | 1,212,533 | 36.9% |
| RAMSEY | 2,002,783 | 6,545,395 | 8,548,178 | 2,212,240 | 5,533,394 | 7,745,634 | -9.4% | 5,099,656 | 151.9% |
| RED WING | 9,365,612 | (403,588) | 8,962,024 | 7,504,902 | (2,783,141) | 4,721,761 | -47.3% | 13,838,760 | 34.1% |
| REDWOOD FALLS | 1,645,783 | 704,624 | 2,350,407 | 826,663 | 828,860 | 1,655,523 | -29.6% | 2,997,880 | 55.2% |
| RICHFIELD | 5,129,107 | 235,762 | 5,364,869 | 5,166,138 | 299,222 | 5,465,360 | 1.9% | 20,340,092 | 26.9% |
| ROBBINSDALE | 256,080 | 9,479,282 | 9,735,362 | 235,564 | 7,800,920 | 8,036,484 | -17.5% | 8,235,659 | 97.6% |
| ROCHESTER | 7,157,332 | 12,577,285 | 19,734,617 | 6,750,558 | 14,557,002 | 21,307,560 | 8.0% | 45,838,459 | 46.5% |
| ROCKFORD | 627,528 | 52,981 | 680,509 | 528,090 | (254,299) | 273,791 | -59.8% | 984,008 | 27.8% |
| ROSEMOUNT | 2,301,741 | 1,734,429 | 4,036,170 | 2,881,697 | 2,026,329 | 4,908,026 | 21.6% | 4,877,278 | 100.6% |
| ROSEVILLE | 5,693,766 | (2,120,692) | 3,573,074 | 5,704,696 | (1,786,638) | 3,918,058 | 9.7% | 12,847,397 | 30.5% |
| SAINT ANTHONY | --- | 1,005,878 | 1,005,878 | 1,254,303 | --- | 1,254,303 | 24.7% | 3,361,162 | 37.3% |
| SAINT CHARLES | 154,508 | 822,539 | 977,047 | 208,123 | 919,397 | 1,127,520 | -15.4% | 1,058,264 | 106.5% |
| SAINT CLOUD | 15,893,920 | 6,363,570 | 22,257,490 | 10,494,114 | 8,528,517 | 19,022,631 | -14.5% | 32,541,801 | 58.5% |
| SAINT JAMES | 1,322,051 | 277 | 1,322,328 | 1,118,701 | 741 | 1,119,442 | -15.3% | 2,063,594 | 54.2% |
| SAINT JOSEPH | 1,019,532 | 597,210 | 1,616,742 | 1,172,015 | 540,189 | 1,712,204 | 5.9% | 1,208,469 | 141.7% |
| SAINT LOUIS PARK | 9,310,406 | --- | 9,310,406 | 10,942,375 | --- | 10,942,375 | 17.5% | 20,414,451 | 53.6% |
| SAINT MICHAEL | 979,695 | (136,881) | 842,814 | 1,228,271 | (107,311) | 1,120,960 | 33.0% | 4,985,707 | 22.5% |
| SAINT PAUL | 49,978,815 | 30,609,229 | 80,588,044 | 45,306,968 | 32,273,390 | 77,580,358 | -3.7% | 238,645,603 | 32.5% |
| SAINT PAUL PARK | 970,367 | 1,068,190 | 2,038,557 | 797,635 | 1,140,093 | 1,937,728 | -4.9% | 1,520,898 | 127.4% |
| SAINT PETER | --- | 1,656,054 | 1,656,054 | --- | 2,575,878 | 2,575,878 | 55.5% | 5,499,000 | 46.8% |
| SARTELL | 1,516,990 | --- | 1,516,990 | 1,373,238 | --- | 1,373,238 | -9.5% | 2,407,012 | 57.1% |
| SAUK CENTRE | 442,478 | 135,240 | 577,718 | 437,220 | 20,152 | 457,372 | -20.8% | 2,027,943 | 22.6% |
| SAUK RAPIDS | 2,310,027 | (1,217) | 2,308,810 | 2,036,671 | (24,274) | 2,012,397 | -12.8% | 3,913,304 | 51.4% |
| SAVAGE | 1,598,568 | 4,203,195 | 5,801,763 | 1,411,602 | 4,423,947 | 5,835,549 | 0.6% | 6,884,788 | 84.8% |

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1998 TO 1999
1999 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

| Name of City | December 31, 1998 | | | December 31, 1999 | | | 1998/1999 Percent Change | 1999 Total Current Expenditures | 1999 Unreserved as a Percent of Total Current Expenditures |
|-------------------|--------------------------|----------------------------|---------------------|--------------------------|----------------------------|---------------------|--------------------------------|---------------------------------------|--|
| | Unreserved Designated | Unreserved Undesignated | Total Unreserved | Unreserved Designated | Unreserved Undesignated | Total Unreserved | | | |
| SHAKOPEE | 564,300 | 3,455,447 | 4,019,747 | 2,082,300 | 2,618,038 | 4,700,338 | 16.9% | 7,476,035 | 62.9% |
| SHOREVIEW | 2,910,801 | --- | 2,910,801 | 3,014,527 | --- | 3,014,527 | 3.6% | 8,802,348 | 34.2% |
| SHOREWOOD | 1,458,046 | --- | 1,458,046 | 1,531,901 | --- | 1,531,901 | 5.1% | 2,189,048 | 70.0% |
| SLEEPY EYE | --- | 643,678 | 643,678 | --- | 450,592 | 450,592 | -30.0% | 1,958,516 | 23.0% |
| SOUTH SAINT PAUL | 42,639 | 379,338 | 421,977 | 58,608 | 569,315 | 627,923 | 48.8% | 9,729,285 | 6.5% |
| SPRING LAKE PARK | 871,662 | 402,414 | 1,274,076 | 1,024,848 | 424,433 | 1,449,281 | 13.8% | 2,393,741 | 60.5% |
| STAPLES | 625,000 | 1,596,633 | 2,221,633 | 625,000 | 1,666,683 | 2,291,683 | 3.2% | 991,631 | 231.1% |
| STEWARTVILLE | 666,952 | 942,821 | 1,609,773 | 730,292 | 957,322 | 1,687,614 | 4.8% | 1,312,883 | 128.5% |
| STILLWATER | 2,489,887 | --- | 2,489,887 | 2,897,918 | --- | 2,897,918 | 16.4% | 8,394,602 | 34.5% |
| THIEF RIVER FALLS | --- | 156,543 | 156,543 | --- | 131,162 | 131,162 | -16.2% | 5,163,006 | 2.5% |
| TWO HARBORS | --- | (506,944) | (506,944) | --- | (475,009) | (475,009) | 6.3% | 2,693,542 | -17.6% |
| VADNAIS HEIGHTS | 1,423,355 | 11,844,023 | 13,267,378 | 1,545,555 | 10,884,474 | 12,430,029 | -6.3% | 3,101,592 | 400.8% |
| VIRGINIA | 7,475,685 | 2,624,687 | 10,100,372 | 7,371,710 | 8,215,169 | 15,586,879 | 54.3% | 7,882,510 | 197.7% |
| WACONIA | 321,847 | 3,040,119 | 3,361,966 | 464,311 | 4,464,449 | 4,928,760 | 46.6% | 1,862,848 | 264.6% |
| WADENA | 742,603 | 202,907 | 945,510 | 844,890 | 307,682 | 1,152,572 | 21.9% | 1,641,087 | 70.2% |
| WAITE PARK | 2,147,992 | 1,839,085 | 3,987,077 | 1,578,127 | 1,985,590 | 3,563,717 | -10.6% | 2,629,927 | 135.5% |
| WASECA | 2,859,272 | --- | 2,859,272 | 2,921,672 | (14,044) | 2,907,628 | 1.7% | 3,971,599 | 73.2% |
| WAYZATA | 1,557,530 | --- | 1,557,530 | 1,709,310 | --- | 1,709,310 | 9.7% | 2,616,062 | 65.3% |
| WEST SAINT PAUL | 3,780,407 | 201,665 | 3,982,072 | 3,853,025 | 141,436 | 3,994,461 | 0.3% | 7,102,400 | 56.2% |
| WHITE BEAR LAKE | 2,025,000 | 1,516,262 | 3,541,262 | 2,100,000 | 1,714,560 | 3,814,560 | 7.7% | 6,612,669 | 57.7% |
| WILLMAR | 14,949,885 | --- | 14,949,885 | 16,101,122 | --- | 16,101,122 | 7.7% | 8,071,843 | 199.5% |
| WINDOM | --- | 376,371 | 376,371 | --- | 408,198 | 408,198 | 8.5% | 2,130,251 | 19.2% |
| WINONA | 7,575,351 | --- | 7,575,351 | 6,472,443 | --- | 6,472,443 | -14.6% | 13,991,504 | 46.3% |
| WOODBURY | 8,414,352 | 2,760,644 | 11,174,996 | 9,411,338 | 2,624,450 | 12,035,788 | 7.7% | 13,985,346 | 86.1% |
| WORTHINGTON | 1,728,806 | --- | 1,728,806 | 1,919,175 | --- | 1,919,175 | 11.0% | 4,580,908 | 41.9% |
| TOTAL | 487,078,816 | 334,749,539 | 821,828,355 | 521,098,522 | 413,569,888 | 934,668,410 | 13.7% | 1,768,868,719 | 52.8% |

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 interrelated 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 (LMC) 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 high 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 including: 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 higher demand for public assistance at the same time reducing the tax capacity of the area. Agricultural issues may result in lower property values and a decline in revenues for cities in regions whose economies are primarily agriculturally-based. 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. The greater the amount and types of revenue available to a city, the more it will spend.

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 (1999). 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 revenues 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

The extent to which a city depends upon other than full-time, salaried employees will affect the levels of expenditures. The following types of arrangements can reduce the full-time complement of staff: extensive use of part-time employees; significant reliance on volunteers; and use of contracts for specific projects or for general services. Besides lower wages to part-time employees, an important reduction created through these types of arrangements is in the area of fringe benefits, which are not generally paid to either part-time employees, volunteers, or individuals hired on a contract basis.

Some employee arrangements may increase, rather than reduce costs. Some cities' expenditures are affected by the extensive unionization of their work force. Because of the role of the unions, salary costs may be more difficult for these cities to control.

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.

The unique fiscal characteristics of individual cities make it impossible to apply a single standard for fund balances to all cities. While some cities may require a fund balance equivalent to 40 percent of their total current expenditures, other cities may need a fund balance equal to only 10 percent of their total current expenditures. 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.



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.

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 long-term debt principal and interest.

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.

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.

Glossary

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.

NET TAX LEVY - The city property taxes, net of 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 in from other funds.

OTHER FINANCING USES - Transfers out to other funds, refunding bond proceeds deposited with escrow agent, and remittance to other agencies.

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.

Glossary

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.

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 the water utility transferring money to the general fund. It is shown separately because the water enterprise fund is not included in the governmental funds.

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.