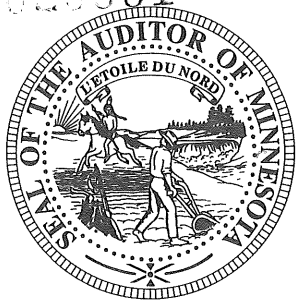


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STATE OF MINNESOTA

OFFICE OF THE STATE AUDITOR

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

DECEMBER 31, 2000

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

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

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

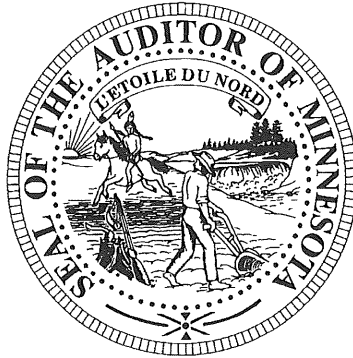
- Audit Practice - conducts financial and legal compliance audits for local governments;
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The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, Board of Government Innovation and Cooperation, and Rural Finance Administration Board.

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

For the Year Ended December 31, 2000



May 6, 2002

**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 2000. 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, 2000. 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 1999 and 2000 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 1999 to 2000, and a comparison to 2000 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

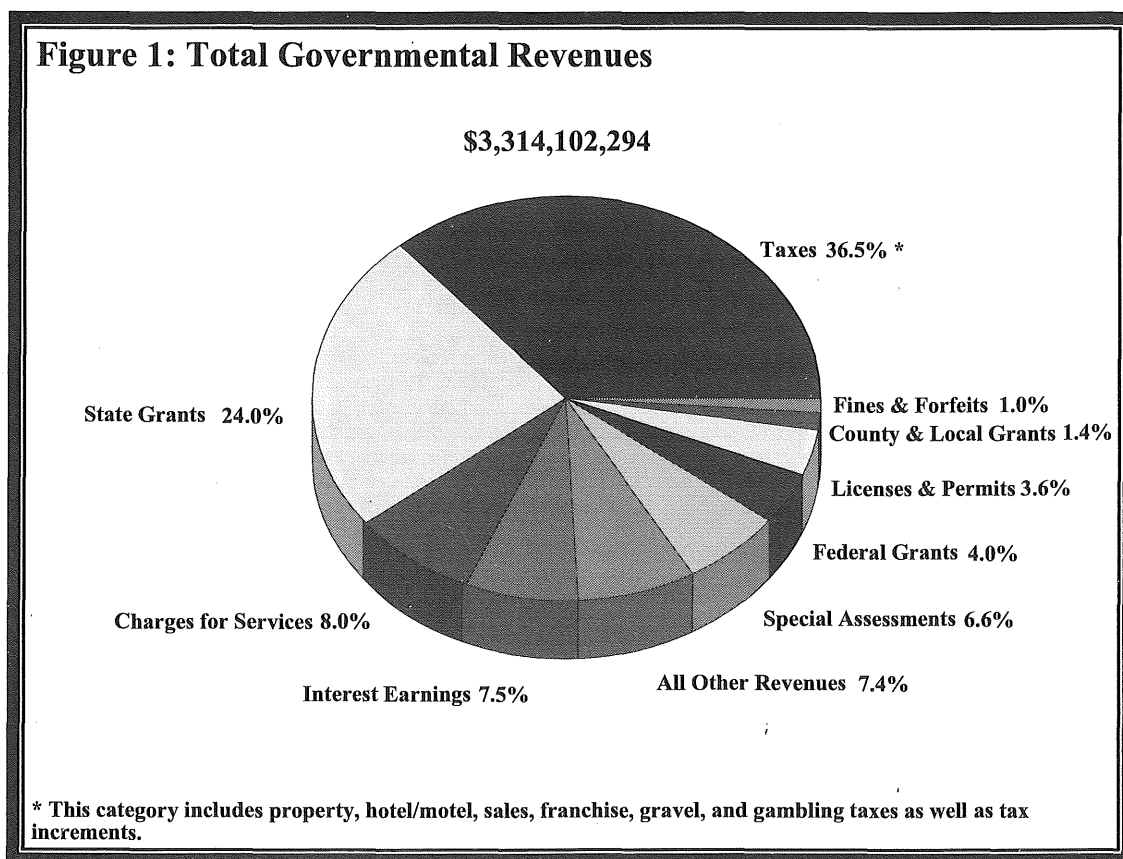
Total Governmental Revenues

In 2000, cities over 2,500 in population raised total governmental revenues of \$3.31 billion to finance city services. This represents an increase of 9.2 percent over the amount raised in 1999. The primary funding sources for cities were taxes and state aid. These two sources accounted for slightly more than 70 percent of all city revenues.

The shares of total governmental revenues generally change very little from year-to-year. However, between 1999 and 2000, the growth in interest earnings was so strong that its share of total revenues increased from 3.8 percent to 7.5 percent. Interest earnings rose by \$134.5 million or 117.5 percent between 1999 and 2000. The large increase reflects an unusually low level of interest earnings in 1999 followed by an above average level in 2000. Historically, interest earnings have accounted for approximately six percent of total revenues.

From 1996 to 2000, two sources of revenues showed opposite trends. Tax increments as a percent of total revenues declined from 9.2 percent in 1996 to 8.2 percent in 2000. Conversely, charges for services as a percent of total revenues increased from 7.2 percent in 1996 to 8.0 percent in 2000. To further examine five-year trends in revenues, 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.



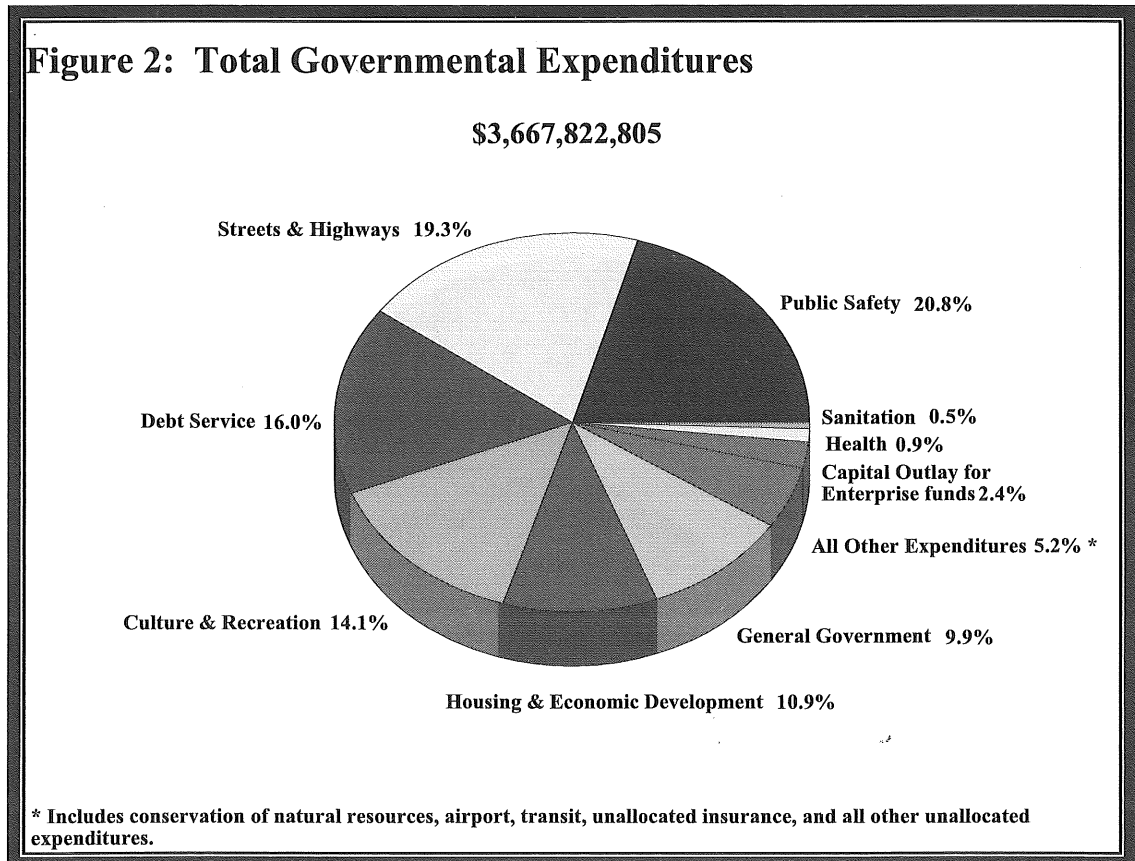
Total Governmental Expenditures

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 2000, cities over 2,500 in population expended \$3.67 billion from Governmental Funds to provide city services. This represents an increase of 2.8 percent over 1999 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 1996, the top three expenditure categories were debt service (21.2%), public safety (20.3%), and streets and highways (20.0%). In 2000, debt service expenditures accounted for only 16.0 percent of total expenditures and fell to the third largest expenditure for cities.

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 expenditures in 1996, compared to 14.1 percent in 2000. To examine other changes over the five-year period, refer to Table 4.

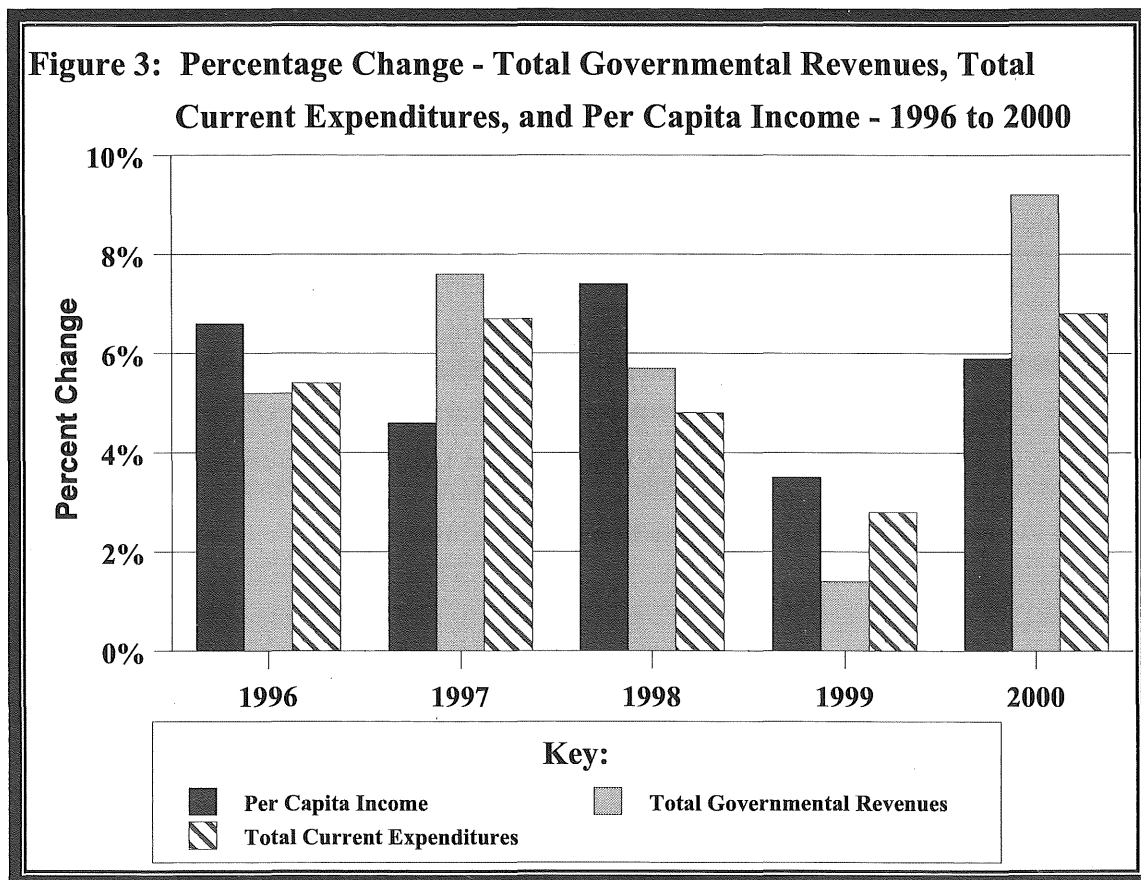
Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this pie chart is detailed in Table 4.



Growth in Government

During the five-year period of 1996 to 2000, total governmental revenues and total current expenditures increased every year.¹ The rate at which they grew varied from 1.4 percent to 9.2 percent. To place this growth in perspective, Figure 3 below shows the yearly increases in revenues and expenditures set against the increases in per capita personal income for Minnesotans.² Per capita income is an indicator of the ability of citizens to pay for increased governmental spending. Generally, when expenditures grow faster than per capita personal income, citizens must spend a greater proportion of their income on governmental services. However, if non-tax sources of revenue keep pace or grow faster than expenditures, the increased spending may not result in a greater tax burden for citizens.

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 and total governmental 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.

Capital Outlay Expenditures

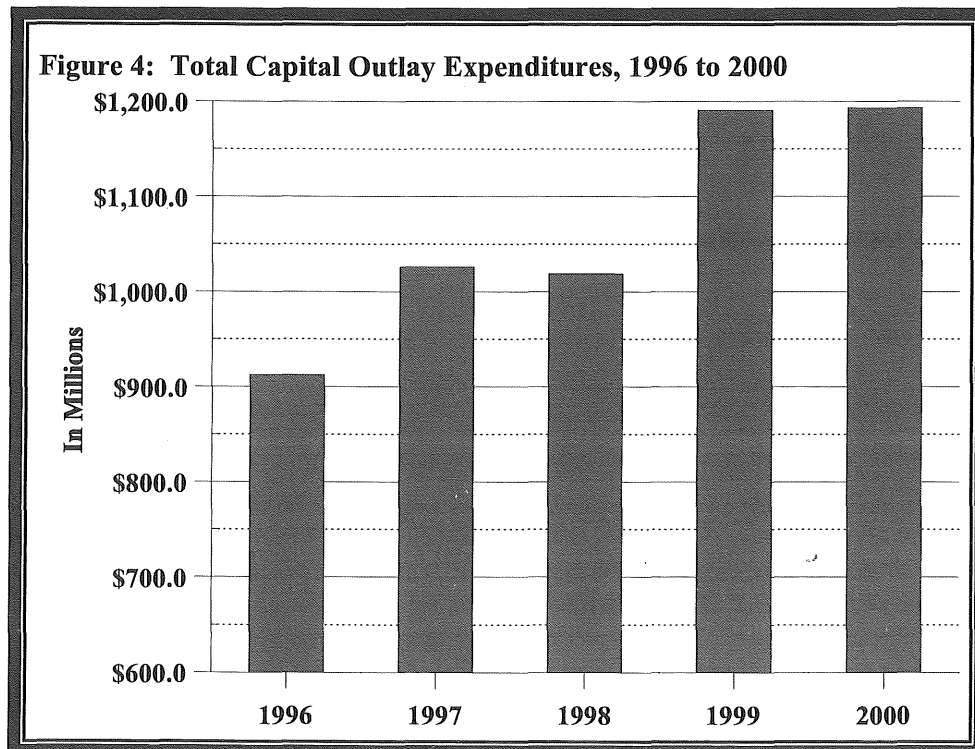
Cities expended \$1.19 billion on capital investments in 2000. This represents an increase of 0.2 percent over the level expended in 1999. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities, the need to replace aging infrastructure, public safety concerns, infrastructure improvements for new developments, and damage to public facilities caused by fire, floods and storms.

Table 1 shows total capital outlays in dollars and per capita. Figure 4 illustrates the trend in capital spending for the years 1996 through 2000.

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

Year	Total Capital Outlay (actual dollars)	Per Capita *
1996	\$912,541,019	\$278
1997	\$1,026,035,901	\$309
1998	\$1,019,065,674	\$304
1999	\$1,190,546,110	\$350
2000	\$1,193,100,841	\$343

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



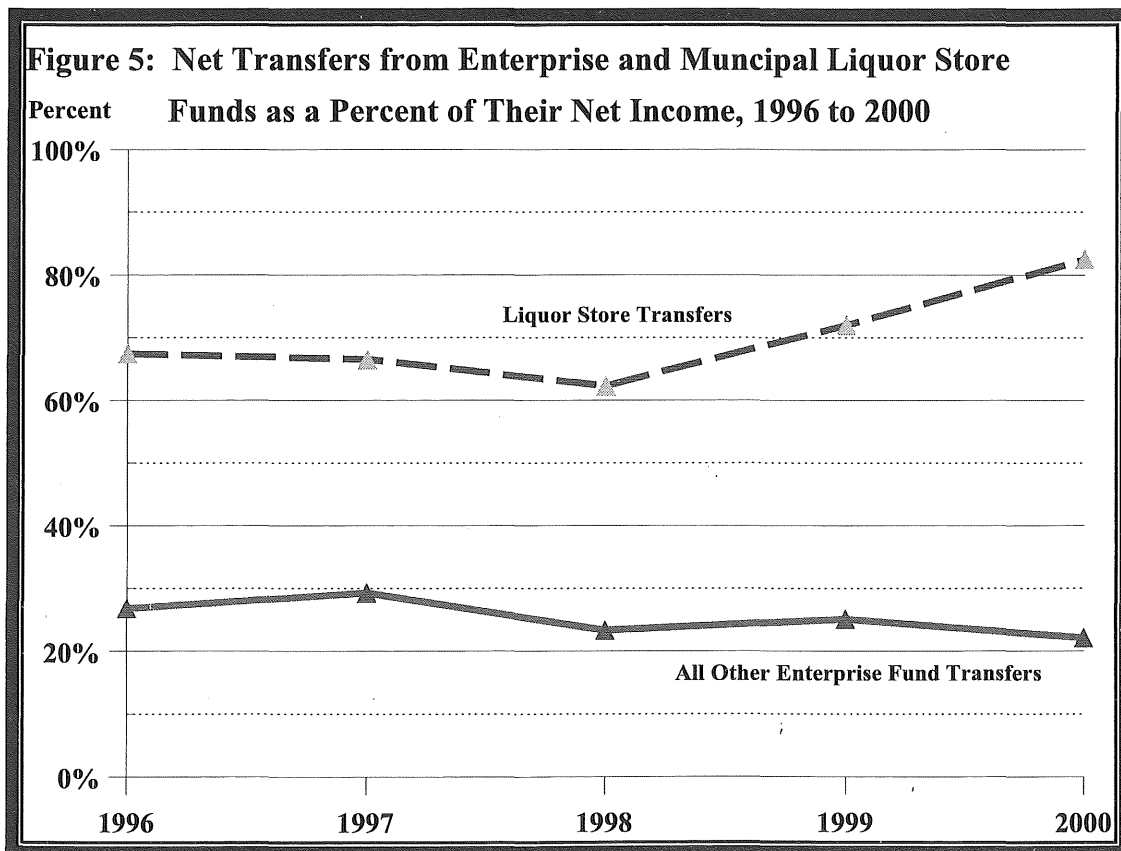
Municipal Enterprises

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.

The net income of municipal enterprises increased 66.9 percent between 1999 and 2000. The growth in net income allowed cities to increase their net transfers (transfers out minus transfers in) from enterprise funds to other funds by 47.5 percent. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to its General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 11.0 in profits between 1999 and 2000. Net transfers from municipal liquor operations increased 27.0 percent over the level transferred in 1999.

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

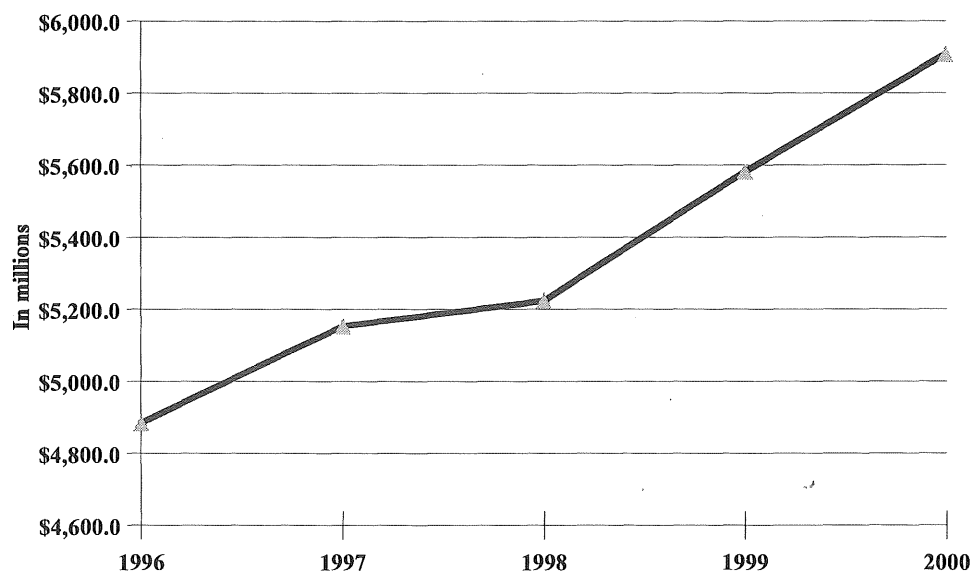
Large cities carried long-term debt of \$5.91 billion at the end of 2000. This represented an increase of 5.8 percent over the 1999 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. They are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 1999 and 2000. Figure 6 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population. Table 20 provides detailed information on city indebtedness.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

	<u>2000 Amount</u>	<u>1999 Amount</u>
General Obligation	\$ 515,050,867	\$ 514,298,022
G.O. Tax Increment	991,624,497	976,057,984
Revenue Tax Increment	222,218,903	246,781,539
Special Assessment	1,196,815,562	1,172,224,262
G.O. Revenue	1,632,431,525	1,367,926,002
Revenue	776,945,872	728,786,872
All Other	21,493,158	24,399,973
Total Bonded Indebtedness	<u>\$5,356,580,384</u>	<u>\$5,030,474,654</u>

Figure 6: Outstanding Long-Term Indebtedness, 1996 Through 2000 *

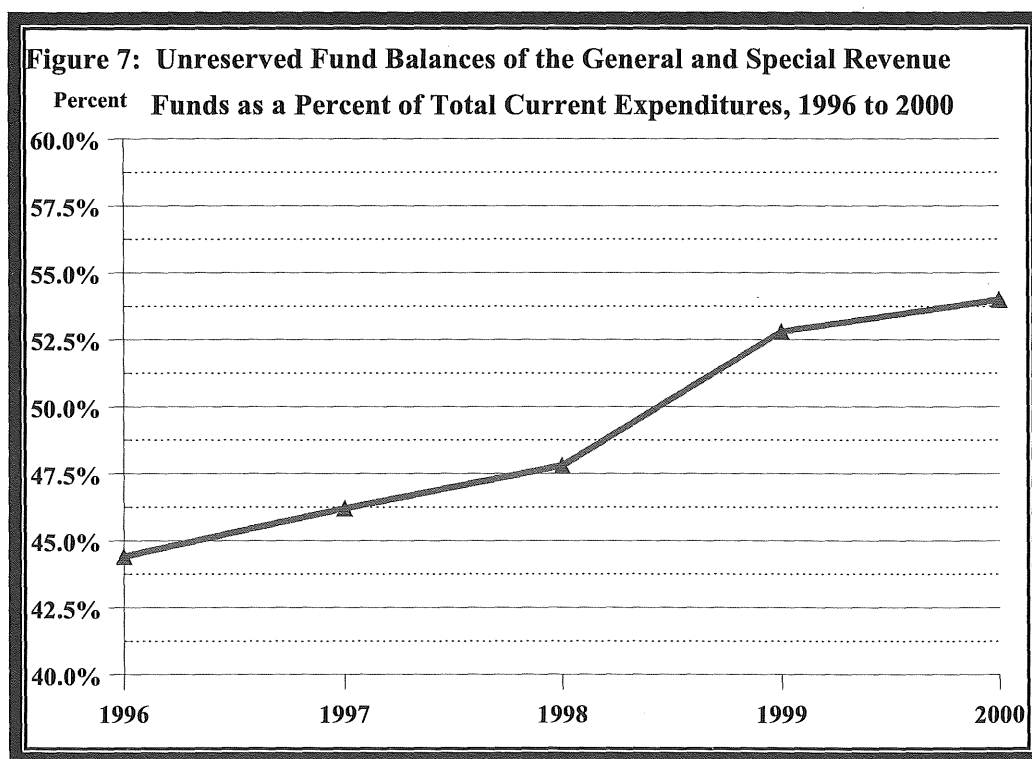


* Includes bonds and other types of debt such as certificates of participation, long-term leases, and notes.

Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of cities' General and Special Revenue Funds totaled \$1.02 billion in 2000.³ This represents an increase of 9.1 percent over the level reported in 1999. Cities maintain cash reserves for several reasons. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments.

Comparing cities' unreserved fund balances to their total current expenditures 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 54.0 percent in 2000. Among this group of cities, unreserved fund balances as a percent of total current expenditures ranged from -67.3 percent to 275.6 percent. Figure 7 shows the five-year trend of unreserved fund balances as a percent of total current expenditures. Appendix A provides an in-depth discussion of city fund balances.



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

GOVERNMENTAL TABLES

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TABLE 3
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1996 THROUGH 2000

GOVERNMENTAL FUND REVENUES	1996		1997		1998		1999		2000		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	616,510,190	23.4%	654,940,564	23.1%	687,784,701	23.0%	717,672,477	23.6%	758,115,408	22.9%	23.0%
Tax Increments	241,760,634	9.2%	257,592,039	9.1%	253,302,160	8.5%	256,368,242	8.4%	273,109,600	8.2%	13.0%
Franchise Taxes	52,847,787	2.0%	56,738,193	2.0%	56,197,148	1.9%	60,172,978	2.0%	67,603,881	2.0%	27.9%
Local Sales Tax	63,921,950	2.4%	63,204,812	2.2%	71,269,082	2.4%	77,237,724	2.5%	83,935,897	2.5%	31.3%
Hotel/Motel Taxes	15,133,176	0.6%	20,934,233	0.7%	21,855,188	0.7%	23,086,770	0.8%	24,527,851	0.7%	62.1%
Gravel and Gambling Taxes	1,962,010	0.1%	1,735,460	0.1%	1,647,913	0.1%	1,650,532	0.1%	1,806,713	0.1%	-7.9%
Special Assessments	193,049,808	7.3%	190,027,713	6.7%	221,044,254	7.4%	218,369,549	7.2%	217,453,785	6.6%	12.6%
Licenses and Permits	78,617,199	3.0%	85,061,066	3.0%	99,581,182	3.3%	109,420,330	3.6%	119,034,978	3.6%	51.4%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	47,012,348	1.8%	58,626,481	2.1%	59,565,819	2.0%	66,510,951	2.2%	55,520,206	1.7%	18.1%
All Other	57,127,583	2.2%	89,969,540	3.2%	98,854,741	3.3%	67,137,829	2.2%	77,453,406	2.3%	35.6%
State Grants											
Local Government Aid	289,052,905	11.0%	298,303,563	10.5%	314,404,949	10.5%	319,739,760	10.5%	325,752,828	9.8%	12.7%
HACA/MHHC (Homestead Credit)	166,067,151	6.3%	170,727,149	6.0%	170,403,942	5.7%	171,693,468	5.7%	175,553,467	5.3%	5.7%
Taconite Relief and Aids	5,524,155	0.2%	5,967,580	0.2%	6,018,919	0.2%	6,569,675	0.2%	6,900,268	0.2%	24.9%
PERA Aid	—	—	—	—	10,488,415	0.4%	4,485,430	0.1%	5,050,929	0.2%	—
Highways	115,012,508	4.4%	118,474,715	4.2%	115,872,908	3.9%	93,423,915	3.1%	99,898,234	3.0%	-13.1%
All Other	94,055,362	3.6%	118,606,141	4.2%	134,029,034	4.5%	152,630,289	4.9%	181,578,765	5.5%	93.1%
County Grants	16,315,760	0.6%	12,613,394	0.4%	14,434,860	0.5%	17,204,147	0.6%	19,281,377	0.6%	18.2%
Local Unit Grants	16,249,730	0.6%	28,658,076	1.0%	21,951,807	0.7%	27,899,729	0.9%	26,502,283	0.8%	63.1%
Total Intergovernmental Revenues	806,417,502	30.7%	901,946,639	31.9%	946,025,394	31.6%	927,295,193	30.6%	973,491,763	29.4%	20.7%
Departmental Fees and Service Charges											
General Government	36,430,845	1.4%	43,776,340	1.5%	35,276,205	1.2%	34,158,850	1.1%	35,742,830	1.1%	-1.9%
Public Safety	31,115,942	1.2%	31,154,689	1.1%	31,964,875	1.1%	35,960,618	1.2%	37,271,927	1.1%	19.8%
Streets and Highways	15,369,464	0.6%	18,777,464	0.7%	19,057,456	0.6%	24,734,104	0.8%	20,177,295	0.6%	31.3%
Sanitation (Refuse Collection)	3,757,844	0.1%	6,101,051	0.2%	4,754,006	0.2%	6,930,252	0.2%	6,011,697	0.2%	60.0%
Libraries	796,386	0.0%	965,640	0.0%	938,879	0.0%	958,294	0.0%	727,168	0.0%	-8.7%
Parks and Recreation	35,835,744	1.4%	41,637,083	1.5%	48,085,258	1.6%	53,757,360	1.8%	55,041,214	1.7%	53.6%
Airport	1,620,840	0.1%	1,928,659	0.1%	3,792,889	0.1%	4,188,470	0.1%	4,474,562	0.1%	176.1%
Transit	1,331,981	0.1%	1,466,124	0.1%	1,364,851	0.0%	1,489,151	0.0%	1,528,344	0.0%	14.7%
Cemetery	509,676	0.0%	613,840	0.0%	769,871	0.0%	752,148	0.0%	685,823	0.0%	34.6%
All Other	61,398,591	2.3%	68,564,213	2.4%	85,353,610	2.9%	86,387,412	2.8%	104,057,435	3.1%	69.5%
Total Fees and Service Charges	188,167,313	7.2%	214,985,103	7.6%	231,357,900	7.7%	249,316,659	8.2%	265,718,295	8.0%	41.2%
Fines and Forfeits	26,013,720	1.0%	27,547,778	1.0%	29,378,988	1.0%	31,353,246	1.0%	33,809,093	1.0%	30.0%
Interest Earnings	163,324,048	6.2%	178,548,107	6.3%	188,443,182	6.3%	114,433,171	3.8%	248,887,961	7.5%	52.4%
All Other Revenues	182,895,862	7.0%	176,993,988	6.3%	184,431,486	6.2%	248,404,818	8.2%	246,607,069	7.4%	34.8%
Total Revenues	2,630,621,199	100.0%	2,830,255,695	100.0%	2,992,318,578	100.0%	3,034,781,689	100.0%	3,314,102,294	100.0%	26.0%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	571,614,062		533,660,056		497,639,657		635,887,114		587,003,595		
Other Long-term Indebtedness	51,662,813		86,885,564		33,780,372		77,867,253		26,675,874		
Short-term Indebtedness	229,700		120,500		562,267		371,500		—		
Total Borrowing	623,506,575		620,666,120		531,982,296		714,125,867		613,679,469		
Other Financing Sources	8,584,946		24,439,980		21,086,005		10,395,150		68,044,226		
Transfers from Enterprise Funds	70,825,846		83,588,866		79,497,013		97,265,307		113,617,537		
Transfers from Governmental Funds	460,680,921		528,847,067		492,627,073		636,757,747		589,170,721		
Total Revenues & Other Financing Sources	3,794,219,487		4,087,797,728		4,117,510,965		4,493,325,760		4,698,614,247		

TABLE 4
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1996 THROUGH 2000

GOVERNMENTAL FUND EXPENDITURES	1996		1997		1998		1999		2000		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government											
Current Expenditures	254,066,294	8.2%	260,087,120	8.0%	269,951,161	7.9%	285,767,166	8.0%	313,238,442	8.5%	23.3%
Capital Outlay	58,598,511	1.9%	56,130,593	1.7%	30,525,437	0.9%	28,597,689	0.8%	49,102,610	1.3%	-16.2%
Public Safety											
Current Expenditures	589,940,890	19.0%	627,934,824	19.4%	664,648,713	19.5%	674,675,461	18.9%	711,894,285	19.4%	20.7%
Capital Outlay	40,740,868	1.3%	43,283,027	1.3%	45,867,310	1.3%	57,625,177	1.6%	49,278,728	1.3%	21.0%
Streets and Highways											
Current Expenditures	221,712,015	7.1%	235,983,354	7.3%	246,643,479	7.3%	249,813,237	7.0%	263,191,468	7.2%	18.7%
Capital Outlay	401,463,058	12.9%	424,820,545	13.1%	434,311,220	12.8%	449,409,283	12.6%	444,729,745	12.1%	10.8%
Sanitation											
Current Expenditures	10,705,101	0.3%	10,543,670	0.3%	11,353,844	0.3%	11,024,734	0.3%	18,657,290	0.5%	74.3%
Capital Outlay	67,553	0.0%	588,927	0.0%	839,153	0.0%	2,272,442	0.1%	466,129	0.0%	590.0%
Health											
Current Expenditures	25,950,159	0.8%	22,617,213	0.7%	29,190,715	0.9%	29,365,092	0.8%	31,792,038	0.9%	22.5%
Capital Outlay	1,267,719	0.0%	1,158,815	0.0%	1,009,548	0.0%	5,302,949	0.1%	70,794	0.0%	-94.4%
Libraries											
Current Expenditures	49,025,941	1.6%	51,944,743	1.6%	53,533,718	1.6%	55,180,892	1.5%	55,978,478	1.5%	14.2%
Capital Outlay	7,297,604	0.2%	9,759,475	0.3%	9,859,767	0.3%	13,754,429	0.4%	11,019,400	0.3%	51.0%
Parks and Recreation											
Current Expenditures	181,838,353	5.8%	199,277,420	6.2%	215,228,457	6.3%	225,141,952	6.3%	233,403,238	6.4%	28.4%
Capital Outlay	71,111,234	2.3%	105,738,339	3.3%	127,169,064	3.7%	198,727,525	5.6%	216,131,553	5.9%	203.9%
Housing/Economic Development											
Current Expenditures	145,142,201	4.7%	164,296,304	5.1%	162,044,491	4.8%	171,152,639	4.8%	184,777,327	5.0%	27.3%
Capital Outlay	191,860,538	6.2%	227,294,358	7.0%	235,463,756	6.9%	267,195,825	7.5%	216,840,110	5.9%	13.0%
Conservation of Natural Resources											
Current Expenditures	--	--	--	--	1,946,781	0.1%	2,273,791	0.1%	2,184,178	0.1%	--
Capital Outlay	--	--	--	--	3,230,198	0.1%	758,856	0.0%	861,148	0.0%	--
Airport											
Current Expenditures	5,136,016	0.2%	4,943,901	0.2%	5,765,871	0.2%	6,053,259	0.2%	6,497,098	0.2%	26.5%
Capital Outlay	11,798,163	0.4%	11,908,772	0.4%	15,816,902	0.5%	13,551,871	0.4%	22,361,854	0.6%	89.5%
Transit											
Current Expenditures	8,008,198	0.3%	11,059,576	0.3%	10,712,813	0.3%	12,466,449	0.3%	13,759,373	0.4%	71.8%
Capital Outlay	198,033	0.0%	1,154,901	0.0%	954,950	0.0%	4,152,572	0.1%	6,615,153	0.2%	3240.4%
Unallocated Insurance	7,784,831	0.3%	7,661,345	0.2%	7,930,394	0.2%	8,124,461	0.2%	9,193,433	0.3%	18.1%
All Other Unallocated											
Current Expenditures	39,968,971	1.3%	45,625,019	1.4%	41,431,609	1.2%	37,829,586	1.1%	44,151,901	1.2%	10.5%
Capital Outlay	15,246,705	0.5%	12,862,009	0.4%	31,783,709	0.9%	71,176,351	2.0%	86,840,060	2.4%	469.6%
Capital Outlay for Enterprise Funds	112,891,033	3.6%	131,336,140	4.1%	82,234,660	2.4%	78,021,141	2.2%	88,783,557	2.4%	-21.4%
Debt Service											
Principal Payments	472,421,669	15.2%	380,900,593	11.8%	465,101,388	13.7%	428,848,279	12.0%	377,985,759	10.3%	-20.0%
Interest and Fiscal Charges	186,246,829	6.0%	186,002,504	5.7%	196,860,309	5.8%	178,325,685	5.0%	208,017,656	5.7%	11.7%
<i>Total Current Expenditures</i>	1,539,278,970	49.5%	1,641,974,489	50.8%	1,720,382,046	50.6%	1,768,868,719	49.6%	1,888,718,549	51.5%	22.7%
<i>Total Capital Outlay</i>	912,541,019	29.3%	1,026,035,901	31.7%	1,019,065,674	30.0%	1,190,546,110	33.4%	1,193,100,841	32.5%	30.7%
<i>Total Debt Service</i>	658,668,498	21.2%	566,903,097	17.5%	661,961,697	19.5%	607,173,964	17.0%	586,003,415	16.0%	-11.0%
Total Expenditures	3,110,488,487	100.0%	3,234,913,487	100.0%	3,401,409,417	100.0%	3,566,588,793	100.0%	3,667,822,805	100.0%	17.9%
Other Financing Uses											
Debt Redemption - Refunded Bonds	203,108,425		30,555,005		88,378,802		56,427,102		21,731,098		
Other Financing Uses	2,278,798		12,131,955		10,234,702		2,739,504		53,521,583		
Transfers to Enterprise Funds	39,640,814		46,140,500		52,853,768		56,289,141		66,980,832		
Transfers to Governmental Funds	461,661,843		528,847,067		492,627,073		636,757,747		589,170,721		
Total Expenditures & Other Financing Uses	3,817,178,367		3,852,588,014		4,045,503,762		4,318,802,287		4,399,227,039		

TABLE 5
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2000

	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)
									2000		1999		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Population (2000 Estimate)	756,687		1,468,420		585,154		663,331		3,473,592		3,398,391		
Net Taxable Tax Capacity	487,080,999		1,305,325,690		371,244,311		445,260,500		2,608,911,500		2,430,605,493		
1999 Net Tax Levy (Collectible in 2000)	160,878,659		285,457,526		99,893,489		121,482,137		667,711,811		634,875,703		
Special Assessments Levy (Collectible in 2000)	27,063,810		46,025,805		18,567,727		24,219,001		115,876,343		120,323,740		
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	197,752,906	18.0%	318,409,649	27.2%	113,017,184	23.1%	128,935,669	23.3%	758,115,408	22.9%	717,672,477	23.6%	5.6%
Tax Increments	89,325,674	8.1%	104,827,946	9.0%	46,004,639	9.4%	32,951,341	5.9%	273,109,600	8.2%	256,368,242	8.4%	6.5%
Franchise Taxes	42,088,343	3.8%	13,818,200	1.2%	6,683,045	1.4%	5,014,293	0.9%	67,603,881	2.0%	60,172,978	2.0%	12.3%
Local Sales Tax	70,549,770	6.4%	10,990,675	0.9%	1,272,715	0.2%	1,122,737	0.2%	83,935,897	2.5%	77,237,724	2.5%	8.7%
Hotel/Motel Taxes	8,062,668	0.7%	14,658,703	1.3%	1,243,758	0.3%	562,722	0.1%	24,527,851	0.7%	23,086,770	0.8%	6.2%
Gravel and Gambling Taxes	890,509	0.1%	676,142	0.1%	157,239	0.0%	82,823	0.0%	1,806,713	0.1%	1,650,532	0.1%	9.5%
Special Assessments	29,677,554	2.7%	95,929,405	8.2%	38,472,673	7.9%	53,374,153	9.6%	217,453,785	6.6%	218,369,549	7.2%	-0.4%
Licenses and Permits	28,521,787	2.6%	52,839,701	4.5%	17,152,265	3.5%	20,521,225	3.7%	119,034,978	3.6%	109,420,330	3.6%	8.8%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	32,002,017	2.9%	7,691,566	0.7%	2,400,347	0.5%	13,426,276	2.4%	55,520,206	1.7%	66,510,951	2.2%	-16.5%
All Other	29,160,134	2.7%	25,483,529	2.2%	6,621,382	1.4%	16,188,361	2.9%	77,453,406	2.3%	67,137,829	2.2%	15.4%
State Grants													
Local Government Aid	144,116,174	13.1%	62,180,500	5.3%	54,136,610	11.1%	65,319,544	11.8%	325,752,828	9.8%	319,739,760	10.5%	1.9%
HACA/MHHC (Homestead Credit)	56,981,017	5.2%	63,824,386	5.5%	25,645,706	5.2%	29,102,358	5.2%	175,553,467	5.3%	171,693,468	5.7%	2.2%
Taconite Relief and Aids	---	---	---	---	2,855,181	0.6%	4,045,087	0.7%	6,900,268	0.2%	6,569,675	0.2%	5.0%
PERA Aids	1,365,900	0.1%	1,810,205	0.2%	938,653	0.2%	936,171	0.2%	5,050,929	0.2%	4,485,430	0.1%	12.6%
Highways	16,535,532	1.5%	50,641,996	4.3%	18,138,184	3.7%	14,582,522	2.6%	99,898,234	3.0%	93,423,915	3.1%	6.9%
All Other	73,610,693	6.7%	44,959,884	3.8%	32,967,499	6.7%	30,040,689	5.4%	181,578,765	5.5%	152,630,289	4.9%	19.0%
County Grants	3,287,173	0.3%	8,647,587	0.7%	3,335,666	0.7%	4,010,951	0.7%	19,281,377	0.6%	17,204,147	0.6%	12.1%
Local Unit Grants	5,475,936	0.5%	10,508,896	0.9%	5,560,284	1.1%	4,957,167	0.9%	26,502,283	0.8%	27,899,729	0.9%	-5.0%
Total Intergovernmental Revenues	362,534,576	33.0%	275,748,549	23.5%	152,599,512	31.2%	182,609,126	32.9%	973,491,763	29.4%	927,295,193	30.6%	5.0%
Departmental Fees and Service Charges													
General Government	7,913,907	0.7%	12,461,265	1.1%	9,113,353	1.9%	6,254,305	1.1%	35,742,830	1.1%	34,158,850	1.1%	4.6%
Public Safety	11,473,951	1.0%	9,523,796	0.8%	6,825,097	1.4%	9,449,083	1.7%	37,271,927	1.1%	35,960,618	1.2%	3.6%
Streets and Highways	3,310,948	0.3%	11,016,316	0.9%	3,821,905	0.8%	2,028,126	0.4%	20,177,295	0.6%	24,734,104	0.8%	-18.4%
Sanitation (Refuse Collection)	---	---	2,249,722	0.2%	1,587,129	0.3%	2,174,846	0.4%	6,011,697	0.2%	6,930,252	0.2%	-13.3%
Libraries	26,969	0.0%	163,653	0.0%	248,998	0.1%	287,548	0.1%	727,168	0.0%	958,294	0.0%	-24.1%
Parks and Recreation	1,142,150	0.1%	32,256,984	2.8%	11,306,360	2.3%	10,335,720	1.9%	55,041,214	1.7%	53,757,360	1.8%	2.4%
Airport	---	---	2,693,948	0.2%	603,220	0.1%	1,177,394	0.2%	4,474,562	0.1%	4,188,470	0.1%	6.8%
Transit	---	---	895,582	0.1%	369,764	0.1%	262,998	0.0%	1,528,344	0.0%	1,489,151	0.0%	2.6%
Cemetery	---	---	103,644	0.0%	277,311	0.1%	304,868	0.1%	685,823	0.0%	752,148	0.0%	-8.8%
All Other	58,342,155	5.3%	19,933,744	1.7%	11,177,267	2.3%	14,604,269	2.6%	104,057,435	3.1%	86,387,412	2.8%	20.5%
Total Fees and Service Charges	82,210,080	7.5%	91,298,654	7.8%	45,330,404	9.3%	46,879,157	8.5%	265,718,295	8.0%	249,316,659	8.2%	6.6%
Fines and Forfeits	13,397,110	1.2%	10,531,703	0.9%	4,332,445	0.9%	5,547,835	1.0%	33,809,093	1.0%	31,353,246	1.0%	7.8%
Interest Earnings	66,452,934	6.0%	108,559,961	9.3%	38,205,181	7.8%	35,669,885	6.4%	248,887,961	7.5%	114,433,171	3.8%	117.5%
All Other Revenues	108,040,030	9.8%	72,722,488	6.2%	24,783,956	5.1%	41,060,595	7.4%	246,607,069	7.4%	248,404,818	8.2%	-0.7%
Total Revenues	1,099,503,941	100.0%	1,171,011,776	100.0%	489,255,016	100.0%	554,331,561	100.0%	3,314,102,294	100.0%	3,034,781,689	100.0%	9.2%
PERCENT OF TOTAL REVENUES	33.2%		35.3%		14.8%		16.7%	100.0%		100.0%			
Other Financing Sources													
Borrowing													
Bonded Indebtedness	227,970,340		181,359,401		72,167,220		105,506,634		587,003,595		635,887,114		
Other Long-term Indebtedness	4,779,855		4,841,632		3,046,633		14,007,754		26,675,874		77,867,253		
Short-term Indebtedness	---		---		---		---		---		371,500		
Total Borrowing	232,750,195		186,201,033		75,213,853		119,514,388		613,679,469		714,125,867		
Other Financing Sources	54,654,583		10,363,770		1,881,428		1,144,445		68,044,226		10,395,150		
Transfers from Enterprise Funds	44,668,837		23,395,794		20,900,308		24,652,598		113,617,537		97,265,307		
Transfers from Governmental Funds	244,289,443		217,696,190		68,714,754		58,470,334		589,170,721		636,757,747		
Total Revenues & Other Financing Sources	1,675,866,999		1,608,668,563		655,965,359		758,113,326		4,698,614,247		4,493,325,760		

**TABLE 6
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2000**

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	2000		1999		
									AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	102,916,581	8.2%	101,385,147	8.1%	47,373,077	8.8%	61,563,637	10.0%	313,238,442	8.5%	285,767,166	8.0%	9.6%
- Capital Outlay	2,427,238	0.2%	35,939,797	2.9%	3,646,648	0.7%	7,088,927	1.1%	49,102,610	1.3%	28,597,689	0.8%	71.7%
Public Safety													
Police and Ambulance - Current Expenditures	163,408,562	13.0%	165,883,090	13.2%	68,146,712	12.6%	71,506,682	11.6%	468,945,046	12.8%	446,401,588	12.5%	5.1%
- Capital Outlay	3,327,575	0.3%	8,137,564	0.6%	2,886,771	0.5%	3,188,807	0.5%	17,540,717	0.5%	23,033,960	0.6%	-23.8%
Fire - Current Expenditures	87,607,969	7.0%	54,157,927	4.3%	20,061,520	3.7%	19,036,252	3.1%	180,863,668	4.9%	168,824,288	4.7%	7.1%
- Capital Outlay	936,110	0.1%	4,664,730	0.4%	5,066,773	0.9%	6,514,792	1.1%	17,182,405	0.5%	21,965,219	0.6%	-21.8%
Other Public Safety - Current Expenditures	24,358,592	1.9%	19,247,406	1.5%	7,535,872	1.4%	10,943,701	1.8%	62,085,571	1.7%	59,449,585	1.7%	4.4%
- Capital Outlay	458,819	0.0%	5,420,308	0.4%	2,320,255	0.4%	6,356,224	1.0%	14,555,606	0.4%	12,625,998	0.4%	15.3%
Streets and Highways - Maintenance	65,298,080	5.2%	85,222,107	6.8%	41,945,511	7.8%	46,977,689	7.6%	239,443,387	6.5%	223,734,538	6.3%	7.0%
- Lighting	8,092,460	0.6%	8,188,353	0.7%	3,244,090	0.6%	4,223,178	0.7%	23,748,081	0.6%	26,078,699	0.7%	-8.9%
- Construction	66,932,422	5.3%	162,283,241	12.9%	88,588,085	16.4%	91,945,619	14.9%	409,749,367	11.2%	418,292,638	11.7%	-2.0%
- Other Capital Outlay	11,639,165	0.9%	8,270,568	0.7%	3,445,403	0.6%	11,625,242	1.9%	34,980,378	1.0%	31,116,645	0.9%	12.4%
Sanitation - Refuse Collection & Disposal	—	—	101,107	0.0%	485,082	0.1%	1,954,174	0.3%	2,540,363	0.1%	3,096,040	0.1%	-17.9%
- Other Sanitation	10,739,496	0.9%	2,491,815	0.2%	954,747	0.2%	1,930,869	0.3%	16,116,927	0.4%	7,928,694	0.2%	103.3%
- Capital Outlay	—	—	27,528	0.0%	326,479	0.1%	112,122	0.0%	466,129	0.0%	2,272,442	0.1%	-79.5%
Health - Current Expenditures	25,292,617	2.0%	6,027,097	0.5%	15,895	0.0%	456,429	0.1%	31,792,038	0.9%	29,365,092	0.8%	8.3%
- Capital Outlay	23,000	0.0%	16,212	0.0%	—	—	31,582	0.0%	70,794	0.0%	5,302,949	0.1%	-98.7%
Culture and Recreation													
Libraries - Current Expenditures	33,002,508	2.6%	7,013,935	0.6%	8,425,958	1.6%	7,536,077	1.2%	55,978,478	1.5%	55,180,892	1.5%	1.4%
- Capital Outlay	4,522,259	0.4%	756,823	0.1%	786,498	0.1%	4,953,820	0.8%	11,019,400	0.3%	13,754,429	0.4%	-19.9%
Parks and Recreation - Current Expenditures	73,186,144	5.8%	89,765,574	7.2%	40,167,223	7.5%	30,284,297	4.9%	233,403,238	6.4%	225,141,952	6.3%	3.7%
- Capital Outlay	123,348,867	9.8%	47,711,384	3.8%	24,479,588	4.5%	20,591,714	3.3%	216,131,553	5.9%	198,727,525	5.6%	8.8%
Housing/Economic Development - Current Expend.	83,181,577	6.6%	56,159,083	4.5%	25,807,155	4.8%	19,629,512	3.2%	184,777,327	5.0%	171,152,639	4.8%	8.0%
- Capital Outlay	104,777,489	8.3%	65,008,637	5.2%	16,511,653	3.1%	30,542,331	4.9%	216,840,110	5.9%	267,195,825	7.5%	-18.8%
Conservation - Current Expenditures	—	—	1,621,827	0.1%	157,005	0.0%	405,346	0.1%	2,184,178	0.1%	2,273,791	0.1%	-3.9%
- Capital Outlay	—	—	690,770	0.1%	5,800	0.0%	164,578	0.0%	861,148	0.0%	758,856	0.0%	13.5%
Airport - Current Expenditures	—	—	2,990,025	0.2%	1,400,938	0.3%	2,106,135	0.3%	6,497,098	0.2%	6,053,259	0.2%	7.3%
- Capital Outlay	—	—	14,550,073	1.2%	5,109,792	0.9%	2,701,989	0.4%	22,361,854	0.6%	13,551,871	0.4%	65.0%
Transit - Current Expenditures	—	—	9,462,761	0.8%	2,901,099	0.5%	1,395,513	0.2%	13,759,373	0.4%	12,466,449	0.3%	10.4%
- Capital Outlay	—	—	6,007,862	0.5%	322,395	0.1%	284,896	0.0%	6,615,153	0.2%	4,152,572	0.1%	59.3%
Unallocated Insurance	2,485,964	0.2%	1,091,740	0.1%	3,418,522	0.6%	2,197,207	0.4%	9,193,433	0.3%	8,124,461	0.2%	13.2%
All Other Unallocated - Current Expenditures	17,506,333	1.4%	9,720,576	0.8%	6,541,513	1.2%	10,383,479	1.7%	44,151,901	1.2%	37,829,586	1.1%	16.7%
- Capital Outlay	68,392,769	5.4%	7,914,051	0.6%	3,045,069	0.6%	7,488,171	1.2%	86,840,060	2.4%	71,176,351	2.0%	22.0%
Capital Outlay for Enterprise Funds	—	—	55,400,160	4.4%	3,957,791	0.7%	29,425,606	4.8%	88,783,557	2.4%	78,021,141	2.2%	13.8%
Debt Service - Principal Payments	100,983,585	8.0%	143,587,708	11.5%	68,563,807	12.7%	64,850,659	10.5%	377,985,759	10.3%	428,848,279	12.0%	-11.9%
- Interest and Fiscal Charges	73,272,503	5.8%	66,623,860	5.3%	31,371,032	5.8%	36,750,261	6.0%	208,017,656	5.7%	178,325,685	5.0%	16.7%
<i>Total Current Expenditures</i>	697,076,883	55.4%	620,529,570	49.5%	278,581,919	51.7%	292,530,177	47.4%	1,888,718,549	51.5%	1,768,868,719	49.6%	6.8%
<i>Total Capital Outlay</i>	386,785,713	30.7%	422,799,708	33.7%	160,499,000	29.8%	223,016,420	36.1%	1,193,100,841	32.5%	1,190,546,110	33.4%	0.2%
<i>Total Debt Service</i>	174,256,088	13.9%	210,211,568	16.8%	99,934,839	18.5%	101,600,920	16.5%	586,003,415	16.0%	607,173,964	17.0%	-3.5%
Total Expenditures	1,258,118,684	100.0%	1,253,540,846	100.0%	539,015,758	100.0%	617,147,517	100.0%	3,667,822,805	100.0%	3,566,588,793	100.0%	2.8%
PERCENT OF TOTAL EXPENDITURES	34.3%		34.2%		14.7%		17.3%		100.0%		100.0%		
Other Financing Uses													
Debt Redemption - Refunded Bonds	—		3,435,000		12,084,506		6,211,592		21,731,098		56,427,102		
Other Financing Uses	53,521,583		—		—		—		53,521,583		2,739,504		
Transfers to Enterprise Funds	39,017,488		17,334,150		5,253,434		5,375,760		66,980,832		56,289,141		
Transfers to Governmental Funds	244,289,443		217,696,190		68,714,754		58,470,334		589,170,721		636,757,747		
Total Expenditures & Other Financing Uses	1,594,947,198		1,492,006,186		625,068,452		687,205,203		4,399,227,039		4,318,802,287		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	84,014,002		261,736,216		120,405,217		135,461,449		601,616,884		555,729,369		
Special Revenue Fund Unreserved Fund Balance	157,639,230		100,007,567		78,825,773		82,098,146		418,570,716		378,939,041		
Total	241,653,232		361,743,783		199,230,990		217,559,595		1,020,187,600		934,668,410		
AS A PERCENT OF TOTAL CURRENT EXPENDITURES	34.7%		58.3%		71.5%		74.4%		54.0%		52.8%		

**TABLE 7
PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2000**

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 ENTERPRISES
									2000		1999		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
WATER UTILITIES													
OPERATING REVENUES	88,762,876	100.0%	131,195,522	100.0%	45,786,848	100.0%	62,226,241	100.0%	327,971,487	100.0%	291,292,672	100.0%	171
OPERATING EXPENSES	72,627,582	81.8%	115,508,618	88.0%	39,280,961	85.8%	48,965,428	78.7%	276,382,589	84.3%	251,328,396	86.3%	
OPERATING INCOME (LOSS)	16,135,294	18.2%	15,686,904	12.0%	6,505,887	14.2%	13,260,813	21.3%	51,588,898	15.7%	39,964,276	13.7%	
SEWER UTILITIES													
OPERATING REVENUES	111,832,927	100.0%	97,800,307	100.0%	55,245,376	100.0%	64,191,346	100.0%	329,069,956	100.0%	317,026,873	100.0%	176
OPERATING EXPENSES	81,813,528	73.2%	83,247,366	85.1%	46,793,227	84.7%	53,681,555	83.6%	265,535,676	80.7%	265,347,984	83.7%	
OPERATING INCOME (LOSS)	30,019,399	26.8%	14,552,941	14.9%	8,452,149	15.3%	10,509,791	16.4%	63,534,280	19.3%	51,678,889	16.3%	
REFUSE DISPOSAL													
OPERATING REVENUES	24,128,000	100.0%	10,228,632	100.0%	12,563,668	100.0%	7,975,844	100.0%	54,896,144	100.0%	53,488,397	100.0%	47
OPERATING EXPENSES	22,293,000	92.4%	10,406,696	101.7%	13,118,508	104.4%	7,555,550	94.7%	53,373,754	97.2%	53,199,184	99.5%	
OPERATING INCOME (LOSS)	1,835,000	7.6%	(178,064)	-1.7%	(554,840)	-4.4%	420,294	5.3%	1,522,390	2.8%	289,213	0.5%	
ELECTRIC UTILITIES													
OPERATING REVENUES	--	--	129,830,386	100.0%	185,635,905	100.0%	161,370,241	100.0%	476,836,532	100.0%	441,912,536	100.0%	59
OPERATING EXPENSES	--	--	123,243,048	94.9%	166,862,572	89.9%	145,233,535	90.0%	435,339,155	91.3%	405,496,884	91.8%	
OPERATING INCOME (LOSS)	--	--	6,587,338	5.1%	18,773,333	10.1%	16,136,706	10.0%	41,497,377	8.7%	36,415,652	8.2%	
HEALTH SERVICES													
OPERATING REVENUES	--	--	--	--	138,472,106	100.0%	121,413,298	100.0%	259,885,404	100.0%	307,167,470	100.0%	24
OPERATING EXPENSES	--	--	--	--	128,939,091	93.1%	118,165,877	97.3%	247,104,968	95.1%	294,478,335	95.9%	
OPERATING INCOME (LOSS)	--	--	--	--	9,533,015	6.9%	3,247,421	2.7%	12,780,436	4.9%	12,689,135	4.1%	
HOUSING AND ECONOMIC DEVELOPMENT													
OPERATING REVENUES	19,723,983	100.0%	13,787,273	100.0%	5,383,763	100.0%	5,114,550	100.0%	44,009,569	100.0%	37,385,251	100.0%	50
OPERATING EXPENSES	9,740,438	49.4%	16,158,882	117.2%	6,098,992	113.3%	5,744,211	112.3%	37,742,523	85.8%	34,986,567	93.6%	
OPERATING INCOME (LOSS)	9,983,545	50.6%	(2,371,609)	-17.2%	(715,229)	-13.3%	(629,661)	-12.3%	6,267,046	14.2%	2,398,684	6.4%	
CULTURE AND RECREATION													
OPERATING REVENUES	29,402,554	100.0%	43,839,967	100.0%	8,012,294	100.0%	7,587,188	100.0%	88,842,003	100.0%	83,444,689	100.0%	93
OPERATING EXPENSES	29,453,959	100.2%	47,645,000	108.7%	9,384,744	117.1%	8,310,885	109.5%	94,794,588	106.7%	87,291,434	104.6%	
OPERATING INCOME (LOSS)	(51,405)	-0.2%	(3,805,033)	-8.7%	(1,372,450)	-17.1%	(723,697)	-9.5%	(5,952,585)	-6.7%	(3,846,745)	-4.6%	
STREETS AND HIGHWAYS													
OPERATING REVENUES	3,022,082	100.0%	14,156,170	100.0%	5,129,842	100.0%	3,093,970	100.0%	25,402,064	100.0%	22,501,372	100.0%	57
OPERATING EXPENSES	1,496,474	49.5%	7,340,533	51.9%	2,471,849	48.2%	1,916,212	61.9%	13,225,068	52.1%	12,983,100	57.7%	
OPERATING INCOME (LOSS)	1,525,608	50.5%	6,815,637	48.1%	2,657,993	51.8%	1,177,758	38.1%	12,176,996	47.9%	9,518,272	42.3%	
OTHER CITY ENTERPRISES													
OPERATING REVENUES	85,662,535	100.0%	23,772,997	100.0%	41,337,359	100.0%	12,861,318	100.0%	163,634,209	100.0%	147,183,970	100.0%	108
OPERATING EXPENSES	79,988,889	93.4%	27,047,678	113.8%	40,349,448	97.6%	16,597,273	129.0%	163,983,288	100.2%	148,108,567	100.6%	
OPERATING INCOME (LOSS)	5,673,646	6.6%	(3,274,681)	-13.8%	987,911	2.4%	(3,735,955)	-29.0%	(349,079)	-0.2%	(924,597)	-0.6%	
LIQUOR STORES													
SALES	--	--	47,899,889	100.0%	31,188,472	100.0%	70,720,133	100.0%	149,808,494	100.0%	139,612,796	100.0%	62
COST OF SALES	--	--	36,375,090	75.9%	23,693,716	76.0%	52,818,664	74.7%	112,887,470	75.4%	105,270,046	75.4%	
GROSS PROFIT (LOSS)	--	--	11,524,799	24.1%	7,494,756	24.0%	17,901,469	25.3%	36,921,024	24.6%	34,342,750	24.6%	
OPERATING EXPENSES	--	--	7,803,392	16.3%	4,549,374	14.6%	11,937,945	16.9%	24,290,711	16.2%	22,499,160	16.1%	
OPERATING INCOME (LOSS)	--	--	3,721,407	7.8%	2,945,382	9.4%	5,963,524	8.4%	12,630,313	8.4%	11,843,590	8.5%	

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	2,839	18,356	8,820	26,588	18,076	45,527	9,652
Taxable Tax Capacity	3,782,878	7,477,608	6,618,044	17,207,591	11,265,287	36,016,499	10,372,945
1999 Net Tax Levy (Collectible in 2000)	586,009	2,003,326	1,593,458	3,322,111	2,292,992	9,160,308	1,797,444
Special Assessments Levy (Collectible in 2000)	21,633	498,277	296,123	433,241	50,197	2,612,344	147,792
REVENUES							
Property Taxes	617,195	2,016,098	1,859,667	4,076,466	3,076,034	9,969,278	1,972,822
Tax Increments	4,191	315,973	371,572	1,190,651	2,161,516	905,101	473,418
Franchise Taxes	---	1,254,184	46,007	---	971,321	565,727	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	93,833	---	---	23,690	37,583	---
Gravel and Gambling Taxes	3,907	---	---	---	---	---	---
Special Assessments	22,608	772,422	447,861	3,923,600	116,636	4,649,391	136,133
Licenses and Permits	141,062	267,057	289,191	623,662	289,613	1,169,017	345,841
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	21,058	79,329	---	19,995
All Other	119,913	---	303,533	93,750	---	84,796	---
State Grants							
Local Government Aid	3,417	4,279,640	1,262,432	119,752	1,390,942	393,923	11,044
HACA/MHHC (Homestead Credit)	115,894	762,519	386,822	490,237	743,535	2,798,603	105,152
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	634	22,335	15,534	10,093	28,509	36,095	5,179
Highways	---	584,835	92,860	1,232,491	129,340	258,930	74,347
All Other	41,244	11,017,882	340,743	146,907	358,972	270,414	160,381
County Grants	13,243	488,378	---	51,299	16,470	26,402	---
Local Unit Grants	3,125	---	---	18,517	390,628	920,000	1,535
Total Intergovernmental Revenues	297,470	17,155,589	2,401,924	2,184,104	3,137,725	4,789,163	377,633
Departmental Fees and Service Charges							
General Government	23,559	9,969	---	993,738	18,614	26,627	40,294
Public Safety	---	2,813	183,712	---	372,916	161,060	8,400
Streets and Highways	776	---	---	139,608	8,105	---	---
Sanitation (Refuse Collection)	---	---	---	4,450	---	---	---
Libraries	---	40	---	---	---	---	---
Parks and Recreation	550	433,245	679	170,447	290,858	621,886	92,339
Airport	---	18,060	41,853	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	34,977	35,525	---
All Other	---	536,913	89,593	---	101,948	174,665	---
Total Fees and Service Charges	24,885	1,001,040	315,837	1,308,243	827,418	1,019,763	141,033
Fines and Forfeits	26,541	148,392	99,700	82,443	227,284	206,465	29,981
Interest Earnings	17,693	2,215,543	362,579	1,342,496	867,751	2,958,163	928,425
All Other Revenues	8,389	865,184	716,974	1,264,023	178,240	2,241,778	232,924
Total Revenues	1,163,941	26,105,315	6,911,312	15,995,688	11,877,228	28,511,429	4,638,210
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	2,273,790	---	5,795,000	---	4,017,395	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	2,273,790	---	5,795,000	---	4,017,395	---
Other Financing Sources	---	30,251	---	452,365	---	---	---
Transfers from Enterprise Funds	---	500,000	340,000	95,961	831,400	1,799,234	57,349
Transfers from Governmental Funds	80,000	2,254,644	1,708,697	2,755,502	1,877,000	7,193,743	2,089,154
Total Revenues & Other Financing Sources	1,243,941	31,164,000	8,960,009	25,094,516	14,585,628	41,521,801	6,784,713
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, 2000**

<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	367,043	1,126,852	991,104	1,088,728	1,097,048	2,469,302	662,950
- Capital Outlay	2,050	59,971	17,115	29,686	33,748	3,701,846	670,756
Public Safety							
Police & Ambulance - Current Expenditures	86,295	2,577,731	1,179,791	1,062,430	2,827,404	4,613,670	595,276
- Capital Outlay	---	5,111	142,767	---	30,428	371,874	---
Fire - Current Expenditures	142,398	1,157,744	344,305	594,974	412,723	983,764	335,415
- Capital Outlay	---	21,925	30,321	2,396	299,688	43,898	2,404
Other Public Safety - Current Expenditures	47,147	235,396	241,938	355,649	93,683	416,622	109,684
- Capital Outlay	---	2,146	16,963	---	---	2,438	---
Streets & Highways - Maintenance	186,138	1,675,438	617,329	1,942,491	1,560,602	2,702,075	245,064
- Lighting	1,830	190,290	61,316	151,522	---	---	---
- Construction	134,007	2,355,783	1,042,803	8,816,729	1,162,531	4,438,218	12,594
- Other Capital Outlay	---	72,654	250,648	318,828	13,687	6,768	23,486
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	12,152	---	212,227	126,741	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	528,415	---	---	---	---	---
- Capital Outlay	---	110,355	---	---	---	---	---
Parks & Recreation - Current Expenditures	11,474	1,959,408	430,454	556,388	1,205,831	2,903,229	479,958
- Capital Outlay	33,889	71,518	108,603	306,648	262,277	665,392	122,931
Housing & Economic Development - Current Expenditures	13,619	679,771	575,515	137,105	504,496	78,670	119,898
- Capital Outlay	113,509	525	---	---	2,940,095	---	201,462
Conservation of Natural Resources - Current Expenditures	---	8,338	---	---	---	---	---
- Capital Outlay	19,887	692	---	---	---	---	---
Airport - Current Expenditures	---	76,124	97,323	---	---	---	---
- Capital Outlay	---	10,000	86,942	---	---	---	---
Transit - Current Expenditures	---	15,000	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	21,000	---	409,080	9,496
All Other Unallocated - Current Expenditures	692	48,903	46,029	173,157	110,429	9,271	40,171
- Capital Outlay	---	---	---	109,578	20,934	57,804	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	4,028,000	---
Debt Service - Principal Payments	5,000	652,248	150,000	4,580,000	1,770,000	6,855,000	---
Debt Service - Interest and Fiscal Charges	5,628	306,665	260,411	1,392,315	549,714	2,554,829	136,997
<i>Total Current Expenditures</i>	868,788	10,279,410	4,797,331	6,210,185	7,812,216	14,585,683	2,597,912
<i>Total Capital Outlay</i>	303,342	2,710,680	1,696,162	9,583,865	4,763,388	13,316,238	1,033,633
<i>Total Debt Service</i>	10,628	958,913	410,411	5,972,315	2,319,714	9,409,829	136,997
Total Expenditures	1,182,758	13,949,003	6,903,904	21,766,365	14,895,318	37,311,750	3,768,542
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	562,720	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	6,618	---	---	---	---
Transfers to Governmental Funds	80,000	2,254,644	1,708,697	2,755,502	1,877,000	7,193,743	2,089,154
Total Expenditures & Other Financing Uses	<u>1,262,758</u>	<u>16,766,367</u>	<u>8,619,219</u>	<u>24,521,867</u>	<u>16,772,318</u>	<u>44,505,493</u>	<u>5,857,696</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	23,314	5,555	3,162	3,789	11,917	3,376	6,063
Taxable Tax Capacity	9,274,515	5,705,052	2,309,515	2,032,072	4,873,745	747,282	2,393,374
1999 Net Tax Levy (Collectible in 2000)	2,163,658	1,348,969	795,838	726,285	1,247,582	265,180	839,380
Special Assessments Levy (Collectible in 2000)	344,291	502,661	34,493	511,082	244,248	---	171,776
REVENUES							
Property Taxes	2,307,723	1,162,397	1,042,762	863,777	1,464,121	281,490	841,883
Tax Increments	459,334	111,940	143,993	541,635	156,600	254,660	266,581
Franchise Taxes	106,265	16,519	---	28,066	70,376	13,677	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	118,599	---	---	---	10,014	---	---
Gravel and Gambling Taxes	9,154	---	6,943	---	---	---	---
Special Assessments	598,794	867,916	47,034	1,307,163	282,466	31,226	200,691
Licenses and Permits	363,389	202,369	83,211	306,720	269,849	33,988	480,813
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	326,080	---	---	243,390	375,548	---	75,000
All Other	1,648,896	---	15,310	13,170	359,853	11,449	---
State Grants							
Local Government Aid	4,827,394	352,369	112,591	349,542	2,533,007	914,658	344,812
HACA/MHHC (Homestead Credit)	1,310,968	201,632	177,041	167,090	235,340	105,925	173,132
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	25,614	2,010	2,660	1,886	15,839	6,163	3,106
Highways	901,068	996,671	---	---	921,449	---	---
All Other	768,446	43,312	315,417	40,764	1,246,746	154,740	54,028
County Grants	209,886	40,927	4,083	---	340,773	---	---
Local Unit Grants	---	---	---	---	---	---	---
Total Intergovernmental Revenues	10,018,352	1,636,921	627,102	815,842	6,028,555	1,192,935	702,206
Departmental Fees and Service Charges							
General Government	3,965	14,896	---	5,349	378,193	---	12,163
Public Safety	97,227	---	130,019	65,808	193,619	45,477	98,678
Streets and Highways	---	---	---	105,848	---	11,479	6,467
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	8,779	---	4,455	---	---	3,032	---
Parks and Recreation	350,842	60,037	4,040	132,355	182,687	37,609	180,636
Airport	5,711	---	---	---	---	32,149	---
Transit	---	---	---	---	78,486	23,043	---
Cemetery	---	1,967	6,750	---	---	6,480	---
All Other	141,708	---	446,177	63,093	33,563	---	99,685
Total Fees and Service Charges	608,232	76,900	591,441	372,453	866,548	159,269	397,629
Fines and Forfeits	61,850	23,232	49,543	27,633	292,995	10,638	57,437
Interest Earnings	2,474,636	297,522	348,576	220,161	758,850	179,061	337,624
All Other Revenues	1,837,053	61,722	883,311	182,785	838,638	542,078	461,503
Total Revenues	18,963,381	4,457,438	3,823,916	4,666,235	11,039,012	2,699,022	3,746,367
Other Financing Sources							
Borrowing							
Bonded Indebtedness	763,329	4,080,000	---	1,322,662	10,000,000	---	1,002,872
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	763,329	4,080,000	---	1,322,662	10,000,000	---	1,002,872
Other Financing Sources	---	---	16,000	---	6,736	---	---
Transfers from Enterprise Funds	---	125,104	---	443,709	1,421,718	149,824	145,000
Transfers from Governmental Funds	277,141	304,276	624,645	393,681	1,066,470	913,088	555,100
Total Revenues & Other Financing Sources	20,003,851	8,966,818	4,464,561	6,826,287	23,533,936	3,761,934	5,449,339
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, 2000

<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	1,099,682	632,357	594,690	587,575	1,199,019	407,248	487,395
- Capital Outlay	91,539	50,951	58,976	8,385	61,650	13,143	---
Public Safety							
Police & Ambulance - Current Expenditures	2,234,139	527,540	443,226	374,259	2,141,977	395,325	531,898
- Capital Outlay	197,096	58,984	33,729	5,484	107,105	7,940	18,500
Fire - Current Expenditures	1,002,965	101,642	158,337	108,267	588,150	115,756	133,552
- Capital Outlay	92,030	---	236,976	1,885	40,636	304,347	39,000
Other Public Safety - Current Expenditures	304,161	120,304	---	2,270	146,812	43,878	154,262
- Capital Outlay	960	2,644	---	---	---	---	3,500
Streets & Highways - Maintenance	2,562,236	343,749	158,235	223,626	1,188,458	373,355	214,110
- Lighting	174,406	---	21,017	---	---	---	49,667
- Construction	1,127,672	3,889,927	148,682	1,607,064	1,597,833	72,501	60,691
- Other Capital Outlay	1,211,011	66,967	---	12,946	---	47,564	698,106
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	4,082	---	---	---	35,123
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,250	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	924,904	---	274,996	10,781	93,073	48,168	28,498
- Capital Outlay	70,594	---	5,642	---	---	14,406	---
Parks & Recreation - Current Expenditures	1,919,418	259,916	77,695	146,378	574,729	220,267	148,142
- Capital Outlay	73,944	180,877	94,724	29,181	3,581,926	30,131	180,885
Housing & Economic Development - Current Expenditures	641,955	47,022	---	280,986	169,777	112,603	98,877
- Capital Outlay	759,244	632,975	---	763	1,667,406	156,041	509,061
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	45,323	---	---	---	---	46,176	---
- Capital Outlay	1,456,836	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	304,195	141,718	---
- Capital Outlay	---	---	---	---	59,956	---	---
Unallocated Insurance	---	---	---	---	---	128,147	---
All Other Unallocated - Current Expenditures	112,669	2,856	4,717	---	252,898	66,542	69,708
- Capital Outlay	43,958	5,134	---	---	---	---	214,542
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	921,543	425,009	185,000	610,000	480,000	186,881	555,396
Debt Service - Interest and Fiscal Charges	691,389	264,953	125,766	517,061	734,212	103,539	216,429
<i>Total Current Expenditures</i>	11,023,108	2,035,386	1,736,995	1,734,142	6,659,088	2,099,183	1,951,232
<i>Total Capital Outlay</i>	5,124,884	4,888,459	578,729	1,665,708	7,116,512	646,073	1,724,285
<i>Total Debt Service</i>	1,612,932	689,962	310,766	1,127,061	1,214,212	290,420	771,825
Total Expenditures	17,760,924	7,613,807	2,626,490	4,526,911	14,989,812	3,035,676	4,447,342
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	19,000	14,436	---	123,942	21,782	---	---
Transfers to Governmental Funds	277,141	304,276	624,645	393,681	1,066,470	913,088	555,100
Total Expenditures & Other Financing Uses	18,057,065	7,932,519	3,251,135	5,044,534	16,078,064	3,948,764	5,002,442

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	44,942	85,172	3,621	13,178	3,559	29,172	67,388
Taxable Tax Capacity	31,340,030	108,243,065	1,277,782	5,485,603	1,035,198	20,387,438	40,544,036
1999 Net Tax Levy (Collectible in 2000)	5,486,745	22,925,703	708,671	1,923,250	332,504	5,707,024	10,266,606
Special Assessments Levy (Collectible in 2000)	951,447	1,202,509	191,857	217,886	258,471	900,481	2,146,181
REVENUES							
Property Taxes	7,361,733	24,170,967	723,767	2,096,770	324,175	8,265,296	14,241,757
Tax Increments	1,777,055	14,168,429	290,015	95,728	87,986	3,196,108	10,386,710
Franchise Taxes	399,929	764,389	151,738	52,536	10,614	---	---
Local Sales Tax	---	941,599	---	---	---	---	---
Hotel/Motel Taxes	23,806	9,935,921	---	180,243	---	836,857	15,410
Gravel and Gambling Taxes	60,626	9,252	---	---	---	---	---
Special Assessments	1,989,854	1,600,884	266,336	394,032	315,142	1,287,934	3,750,696
Licenses and Permits	1,498,670	4,401,953	19,857	149,697	35,127	632,549	2,086,727
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	3,526	1,655,642	190,970	295,222	---	232,308	490,875
All Other	26,404	3,335,557	---	272,353	2,149,127	62,951	124,740
State Grants							
Local Government Aid	1,450,697	105,665	792,067	2,386,922	1,119,348	2,122,635	2,060,206
HACA/MHHC (Homestead Credit)	1,817,932	3,760,046	335,878	566,258	131,367	1,399,452	2,887,467
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,587	726,044	6,879	21,890	6,633	34,365	59,946
Highways	768,965	6,490,005	---	103,258	---	1,383,108	1,680,061
All Other	315,437	1,059,655	29,497	741,804	88,206	1,485,644	1,245,905
County Grants	57,960	302,532	59,233	57,960	---	508,800	---
Local Unit Grants	767,687	348,999	55,462	---	10,000	670,258	---
Total Intergovernmental Revenues	5,231,195	17,784,145	1,469,986	4,528,487	3,504,681	7,899,521	8,549,200
Departmental Fees and Service Charges							
General Government	16,735	6,312	1,377	11,305	32,108	51,016	187,456
Public Safety	71,212	173,037	22,264	305,074	115,157	40,436	123,763
Streets and Highways	170,198	173,562	4,175	---	4,312	---	849,006
Sanitation (Refuse Collection)	---	---	42,413	---	---	---	---
Libraries	---	---	1,845	---	---	---	---
Parks and Recreation	636,585	1,584,524	42,983	429,495	39,555	687,608	1,517,731
Airport	---	---	44,936	316,865	---	---	---
Transit	---	---	---	59,739	---	---	---
Cemetery	---	53,024	---	---	---	---	---
All Other	2,124,972	401,512	---	376,524	30,937	---	18,117
Total Fees and Service Charges	3,019,702	2,391,971	159,993	1,499,002	222,069	779,060	2,696,073
Fines and Forfeits	294,599	907,576	25,430	259,515	29,913	180,676	525,509
Interest Earnings	3,630,268	8,379,811	265,896	193,356	171,111	798,229	5,120,102
All Other Revenues	644,374	6,249,586	959,399	382,329	467,696	125,013	3,127,475
Total Revenues	25,931,811	91,706,483	4,332,417	9,831,695	5,168,514	24,001,243	50,499,659
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	10,374,781	1,082,050	790,000	---	735,000	4,258,102
Other Long-term Indebtedness	954,240	---	2,783,043	660,000	40,000	---	300,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	954,240	10,374,781	3,865,093	1,450,000	40,000	735,000	4,558,102
Other Financing Sources	589,880	---	11,225	---	---	194,491	---
Transfers from Enterprise Funds	250,000	87,110	5,000	180,000	349,687	75,000	469,070
Transfers from Governmental Funds	3,573,936	11,110,520	136,761	3,720,320	281,476	5,404,120	8,922,025
Total Revenues & Other Financing Sources	31,299,867	113,278,894	8,339,271	15,193,240	5,839,677	30,409,854	64,448,856
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, 2000**

<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	3,475,086	6,226,128	319,587	826,470	353,556	2,361,326	4,428,929
- Capital Outlay	2,324,422	21,872	25,957	4,529	41,125	60,436	18,883
Public Safety							
Police & Ambulance - Current Expenditures	3,602,803	11,883,612	383,853	2,039,554	600,947	4,276,596	8,630,289
- Capital Outlay	20,002	103,764	33,987	43,423	49,821	48,559	15,452
Fire - Current Expenditures	598,220	2,439,365	83,396	808,252	89,419	597,183	1,375,309
- Capital Outlay	66,920	133,052	13,476	27,475	24,891	65,878	251,281
Other Public Safety - Current Expenditures	856,947	1,157,871	16,804	45,427	1,991,739	455,553	793,250
- Capital Outlay	23,709	---	---	---	---	---	---
Streets & Highways - Maintenance	1,486,762	4,372,012	384,471	906,613	354,660	1,857,759	4,156,306
- Lighting	178,404	653,460	47,507	---	43,416	137,850	459,534
- Construction	2,319,179	4,584,268	446,087	1,049,497	---	4,310,237	6,348,156
- Other Capital Outlay	3,533	---	285,699	11,636	27,807	105,257	525,805
Sanitation - Refuse Collection & Disposal	---	---	---	233,082	---	---	---
- Other Sanitation	---	---	56,133	81,000	---	---	---
- Capital Outlay	---	---	33,991	33,486	---	---	---
Health - Current Expenditures	---	4,234,014	---	---	---	---	---
- Capital Outlay	---	15,006	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	132,250	96,838	66,494	---	---
- Capital Outlay	---	---	3,385	14,923	---	---	---
Parks & Recreation - Current Expenditures	1,478,771	7,265,829	128,594	1,174,650	287,078	2,174,281	4,409,129
- Capital Outlay	849,757	688,211	81,523	19,695	151,289	41,817	1,372,018
Housing & Economic Development - Current Expenditures	1,125,099	7,442,170	607,565	1,063,879	286,603	2,762,817	6,097,110
- Capital Outlay	3,777,263	4,045,387	194,101	---	184,948	1,636,491	740,580
Conservation of Natural Resources - Current Expenditures	---	---	---	---	3,096	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	45,633	413,139	---	---	---
- Capital Outlay	---	---	12,099	622,041	---	---	---
Transit - Current Expenditures	---	---	---	335,023	---	---	---
- Capital Outlay	---	---	---	48,957	---	---	---
Unallocated Insurance	---	---	---	14,147	29,365	---	---
All Other Unallocated - Current Expenditures	799,197	215,282	17,325	303,317	161,590	147,052	255,868
- Capital Outlay	626,957	---	---	104,533	1,000	1,046,572	347,978
Capital Outlay for Enterprise Funds	1,157,332	---	2,710,248	---	---	---	928,132
Debt Service - Principal Payments	3,514,587	10,965,000	1,096,528	1,012,598	376,388	3,970,000	2,374,000
Debt Service - Interest and Fiscal Charges	1,812,412	4,124,765	896,462	186,962	179,313	1,296,149	3,059,029
<i>Total Current Expenditures</i>	13,601,289	45,889,743	2,223,118	8,341,391	4,267,963	14,770,417	30,605,724
<i>Total Capital Outlay</i>	11,169,074	9,591,560	3,840,553	1,980,195	480,881	7,315,247	10,548,285
<i>Total Debt Service</i>	5,326,999	15,089,765	1,992,990	1,199,560	555,701	5,266,149	5,433,029
Total Expenditures	30,097,362	70,571,068	8,056,661	11,521,146	5,304,545	27,351,813	46,587,038
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	9,457,297	---	---	---	---	150,000
Transfers to Governmental Funds	3,573,936	11,110,520	136,761	3,720,320	281,476	5,404,120	8,922,025
Total Expenditures & Other Financing Uses	33,671,298	91,138,885	8,193,422	15,241,466	5,586,021	32,755,933	55,659,063

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	10,097	60,220	2,965	5,520	3,795	22,193	20,321
Taxable Tax Capacity	5,019,045	56,029,144	1,030,687	3,208,762	2,422,912	12,250,781	18,750,485
1999 Net Tax Levy (Collectible in 2000)	1,350,475	14,561,882	254,291	2,325,390	1,111,002	2,496,437	5,199,519
Special Assessments Levy (Collectible in 2000)	305,202	2,315,491	33,952	339,817	296,330	559,858	1,972,964
REVENUES							
Property Taxes	1,315,570	16,357,838	256,396	2,457,291	1,095,424	3,291,846	5,532,608
Tax Increments	1,194,734	4,293,175	67,812	367,794	505,119	2,711,715	7,331,237
Franchise Taxes	---	556,805	8,272	11,415	---	---	104,029
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	363,843	---	---	---	---	---
Gravel and Gambling Taxes	---	60,318	---	---	---	---	---
Special Assessments	854,828	2,475,821	37,698	621,991	547,519	472,779	2,992,985
Licenses and Permits	427,916	1,811,225	10,521	270,017	34,155	640,514	1,760,490
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	393,371	---	---	---	2,500	---
All Other	52,816	1,535,704	---	812,775	1,890	92,354	---
State Grants							
Local Government Aid	681,827	396,358	520,938	370,448	444,529	584,068	---
HACA/MHHC (Homestead Credit)	233,183	3,356,335	121,544	233,604	287,951	935,447	690,183
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,187	38,603	2,789	5,822	4,456	13,467	19,467
Highways	13,125	2,587,850	---	106,040	---	135,656	823,417
All Other	222,584	853,457	40,922	132,482	237,990	166,614	733,188
County Grants	835	1,175,756	15,451	13,326	65,528	54,761	---
Local Unit Grants	---	350,067	---	15,669	10,754	---	11,530
Total Intergovernmental Revenues	1,213,557	10,687,501	701,644	1,690,166	1,053,098	1,984,867	2,277,785
Departmental Fees and Service Charges							
General Government	9,027	208,991	1,570	21,899	61,351	375,749	141,976
Public Safety	389,744	1,146,687	121,083	72,391	59,443	92,018	4,579
Streets and Highways	201,886	1,433,605	5,320	---	3,399	50,298	---
Sanitation (Refuse Collection)	472,200	818,629	---	---	37,452	212,014	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	186,838	396,848	49,562	---	30,169	303,640	352,820
Airport	25,882	---	---	40,804	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	14,525	---
All Other	62,610	---	---	358,924	562,357	474,311	194,967
Total Fees and Service Charges	1,348,187	4,004,760	177,535	494,018	754,171	1,522,555	694,342
Fines and Forfeits	49,419	279,658	6,204	37,197	40,752	179,414	32,470
Interest Earnings	279,658	1,133,903	91,204	384,846	310,069	1,520,927	1,641,584
All Other Revenues	528,151	557,499	34,593	561,960	239,336	384,340	316,046
Total Revenues	7,212,020	42,582,346	1,391,879	6,896,695	4,579,643	12,708,957	22,683,576
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,110,927	5,858,009	---	702,222	4,214,481	2,280,000	930,000
Other Long-term Indebtedness	132,662	---	50,757	---	208,326	1,175,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,243,589	5,858,009	50,757	702,222	4,422,807	3,455,000	930,000
Other Financing Sources	---	313,489	3,766	---	1,101	41,896	---
Transfers from Enterprise Funds	795,494	3,094,228	178,493	406,000	---	320,686	---
Transfers from Governmental Funds	454,202	3,619,522	2,500	647,615	3,242,274	549,401	847,731
Total Revenues & Other Financing Sources	11,705,305	55,467,594	1,627,395	8,652,532	12,245,825	17,075,940	24,461,307
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, 2000**

<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	617,107	4,094,726	297,375	760,743	343,094	997,026	1,859,660
- Capital Outlay	90,986	536,595	1,840	18,038	24,085	95,961	557,951
Public Safety							
Police & Ambulance - Current Expenditures	975,474	7,668,328	328,945	547,572	565,314	2,062,466	744,003
- Capital Outlay	40,210	425,614	2,264	32,791	2,058	169,701	---
Fire - Current Expenditures	354,022	2,360,406	47,695	113,516	110,851	308,437	528,845
- Capital Outlay	41,345	56,595	68,531	34,744	105,244	372,658	274
Other Public Safety - Current Expenditures	207,095	701,530	11,927	2,798	5,919	165,475	646,183
- Capital Outlay	---	16,077	---	---	---	---	356
Streets & Highways - Maintenance	357,488	2,401,374	255,570	461,815	428,612	933,497	1,692,606
- Lighting	61,952	241,955	18,620	125,444	51,603	163,723	300,268
- Construction	896,119	7,318,013	24,168	661,063	1,009,117	1,601,180	1,273,068
- Other Capital Outlay	48,381	129,600	41,459	---	215,372	240,764	---
Sanitation - Refuse Collection & Disposal	358,042	---	---	6,971	---	---	---
- Other Sanitation	---	105,985	---	---	43,374	280,903	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	60,343	---	30,198	15,000	147,788	---	---
- Capital Outlay	7,985	---	9,934	---	27,909	---	---
Parks & Recreation - Current Expenditures	582,503	2,262,039	161,462	35,767	388,145	975,589	1,633,934
- Capital Outlay	292,375	682,484	24,184	20,821	71,264	222,327	1,009,809
Housing & Economic Development - Current Expenditures	120,424	217,155	31,488	34,778	104,994	156,283	3,745,520
- Capital Outlay	138,421	1,768,975	---	195,027	28,000	---	106,171
Conservation of Natural Resources - Current Expenditures	---	346,218	---	---	---	---	---
- Capital Outlay	---	9,568	---	---	---	---	---
Airport - Current Expenditures	29,040	---	---	67,968	---	---	---
- Capital Outlay	855	---	---	857,128	---	---	---
Transit - Current Expenditures	---	2,241,774	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	221,730	---	---	---	123,083	---
All Other Unallocated - Current Expenditures	33,889	667,461	79,272	887,757	174,389	153,737	721,805
- Capital Outlay	---	---	9,432	48,197	43,413	---	18,146
Capital Outlay for Enterprise Funds	16,155	---	---	248,680	817,092	---	---
Debt Service - Principal Payments	2,319,882	9,441,662	31,953	1,378,186	755,123	1,977,466	6,330,000
Debt Service - Interest and Fiscal Charges	1,012,715	3,119,446	89,221	614,672	695,103	959,762	1,852,229
<i>Total Current Expenditures</i>	<i>3,757,379</i>	<i>23,530,681</i>	<i>1,262,552</i>	<i>3,060,129</i>	<i>2,364,083</i>	<i>6,320,219</i>	<i>11,872,824</i>
<i>Total Capital Outlay</i>	<i>1,572,832</i>	<i>10,943,521</i>	<i>181,812</i>	<i>2,116,489</i>	<i>2,343,554</i>	<i>2,702,591</i>	<i>2,965,775</i>
<i>Total Debt Service</i>	<i>3,332,597</i>	<i>12,561,108</i>	<i>121,174</i>	<i>1,992,858</i>	<i>1,450,226</i>	<i>2,937,228</i>	<i>8,182,229</i>
Total Expenditures	8,662,808	47,035,310	1,565,538	7,169,476	6,157,863	11,960,038	23,020,828
Other Financing Uses							
Debt Redemption - Refunded Bonds	816,000	---	---	---	---	498,374	4,660,041
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	125,000	---	---	---	34,359	---
Transfers to Governmental Funds	454,202	3,619,522	2,500	647,615	3,242,274	549,401	847,731
Total Expenditures & Other Financing Uses	9,933,010	50,779,832	1,568,038	7,817,091	9,400,137	13,042,172	28,528,600

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	17,449	4,960	4,663	11,201	18,520	61,607	5,630
Taxable Tax Capacity	10,293,991	1,197,655	2,898,768	6,012,916	10,682,909	42,752,828	4,479,300
1999 Net Tax Levy (Collectible in 2000)	1,442,393	1,167,386	718,368	2,358,844	2,383,308	6,855,489	699,035
Special Assessments Levy (Collectible in 2000)	1,236,140	13,513	7,583	66,444	75,720	2,294,443	45,308
REVENUES							
Property Taxes	1,727,364	877,929	964,782	2,390,780	3,453,965	9,013,761	795,449
Tax Increments	6,342,859	12,031	122,325	973,767	1,355,993	2,717,983	184,027
Franchise Taxes	1,487,999	25,272	11,212	79,152	125,955	2,681,059	16,844
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	39,705	---	---	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	2,383,067	11,312	10,038	129,548	448,199	4,290,243	67,386
Licenses and Permits	920,629	34,251	57,335	151,484	268,014	870,251	183,612
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	142,188	---	---	---	126,952	509,887	---
All Other	14,406	33,475	---	13,025	557,182	111,570	4,149
State Grants							
Local Government Aid	497,048	1,652,687	270,141	2,171,939	2,325,029	3,209,927	26,882
HACA/MHHC (Homestead Credit)	342,629	532,748	215,233	710,272	1,017,025	2,540,288	219,867
Taconite Relief and Aids	---	819,193	---	---	---	---	---
PERA Aid	17,106	7,162	3,792	11,608	20,809	35,848	1,845
Highways	154,556	59,836	---	272,336	412,517	6,224,197	81,139
All Other	537,195	223,335	37,648	545,642	1,353,391	438,887	26,661
County Grants	18,010	---	---	14,386	24,320	---	43,740
Local Unit Grants	2,095,093	74,513	30,000	17,774	257,581	174,377	---
Total Intergovernmental Revenues	3,818,231	3,402,949	556,814	3,756,982	6,094,806	13,244,981	404,283
Departmental Fees and Service Charges							
General Government	1,158,236	12,548	11,192	25,116	80	238,481	22,148
Public Safety	66,653	42,420	---	689,907	183,824	340,497	562
Streets and Highways	51,648	---	---	17,836	33,439	160,967	30,463
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	2,206	---	18,589	16,097	---	---
Parks and Recreation	42,984	48,083	---	21,926	195,308	253,042	48,544
Airport	---	---	---	---	---	---	---
Transit	---	---	---	32,731	---	---	---
Cemetery	3,500	---	---	---	---	---	---
All Other	555,739	48,286	---	---	580,442	129,693	---
Total Fees and Service Charges	1,878,760	153,543	11,192	806,105	1,009,190	1,122,680	101,717
Fines and Forfeits	48,924	27,003	23,921	28,596	90,218	277,742	44,026
Interest Earnings	2,377,908	32,803	223,110	297,398	1,193,461	3,038,618	66,294
All Other Revenues	2,733,099	177,923	256,926	828,713	1,187,989	1,530,141	61,584
Total Revenues	23,718,840	4,755,016	2,237,655	9,482,230	15,227,790	38,787,459	1,925,222
Other Financing Sources							
Borrowing							
Bonded Indebtedness	5,833,609	---	---	---	---	6,747,207	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	5,833,609	---	---	---	---	6,747,207	---
Other Financing Sources							
Transfers from Enterprise Funds	2,244,579	---	87,000	445,869	474,211	---	---
Transfers from Governmental Funds	6,962,360	43,000	62,500	191,056	2,448,977	3,917,401	345,418
Total Revenues & Other Financing Sources	38,759,388	4,798,016	2,387,155	10,120,085	18,150,978	49,452,067	2,270,640
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, 2000**

<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	4,475,019	601,346	302,016	692,973	1,530,423	2,480,206	395,173
- Capital Outlay	1,006,496	6,264	992	2,500	40,827	341,427	19,138
Public Safety							
Police & Ambulance - Current Expenditures	1,497,356	834,639	580,143	1,501,783	2,324,872	5,141,056	328,519
- Capital Outlay	35,046	27,718	---	---	25,684	231,799	24,896
Fire - Current Expenditures	401,861	108,935	124,374	1,597,326	835,574	2,478,625	132,000
- Capital Outlay	---	16,293	---	10,346	51,203	19,003	14,121
Other Public Safety - Current Expenditures	7,029	18,753	11,575	5,961	199,853	448,131	40,319
- Capital Outlay	---	---	---	335,229	---	2,074	---
Streets & Highways - Maintenance	856,420	660,612	81,407	1,092,508	838,401	3,077,092	432,611
- Lighting	---	51,382	22,032	---	119,989	622,625	---
- Construction	7,109,973	402,166	---	378,431	2,254,588	984,720	981
- Other Capital Outlay	143,419	1,000	---	3,000	18,967	47,696	44,712
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	28,328	342	117,806	150,855	44,973
- Capital Outlay	---	---	3,137	---	---	13,019	---
Health - Current Expenditures	---	5,000	---	---	---	346,963	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	211,767	---	460,737	520,158	---	---
- Capital Outlay	---	64,857	---	---	3,006	---	---
Parks & Recreation - Current Expenditures	688,377	392,004	202,414	561,473	1,335,747	2,194,896	62,637
- Capital Outlay	272,861	298,584	6,560	628,523	59,377	1,070,297	153,055
Housing & Economic Development - Current Expenditures	3,730,196	122,067	18,964	973,767	1,242,798	1,529,053	---
- Capital Outlay	2,939,491	131,692	9,100	---	268,005	584	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	348,791	6,300	---	100,953	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	158,764	23,747	---	---	84,942	---
All Other Unallocated - Current Expenditures	129,760	127,640	200	---	457,663	89,625	---
- Capital Outlay	---	---	65,283	---	593,159	654,280	---
Capital Outlay for Enterprise Funds	1,339,607	---	---	---	---	15,866,670	---
Debt Service - Principal Payments	5,965,000	250,704	210,000	775,000	900,000	4,392,063	229,401
Debt Service - Interest and Fiscal Charges	3,620,660	56,467	117,911	203,380	333,723	1,219,295	21,905
<i>Total Current Expenditures</i>	12,134,809	3,299,209	1,395,200	6,987,823	9,523,284	18,644,069	1,436,232
<i>Total Capital Outlay</i>	12,846,893	948,574	85,072	1,358,029	3,314,816	19,231,569	256,903
<i>Total Debt Service</i>	9,585,660	307,171	327,911	978,380	1,233,723	5,611,358	251,306
Total Expenditures	34,567,362	4,554,954	1,808,183	9,324,232	14,071,823	43,486,996	1,944,441
Other Financing Uses							
Debt Redemption - Refunded Bonds	4,990,000	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	24,840	---	---	159,982	254,000	---	---
Transfers to Governmental Funds	6,962,360	43,000	62,500	191,056	2,448,977	3,917,401	345,418
Total Expenditures & Other Financing Uses	<u>46,544,562</u>	<u>4,597,954</u>	<u>1,870,683</u>	<u>9,675,270</u>	<u>16,774,800</u>	<u>47,404,397</u>	<u>2,289,859</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	30,582	8,192	22,698	4,699	3,853	3,837	7,348
Taxable Tax Capacity	20,193,226	2,218,902	14,281,464	3,658,195	6,987,331	2,494,060	4,763,924
1999 Net Tax Levy (Collectible in 2000)	4,425,851	1,310,151	2,909,985	959,593	847,036	564,156	1,095,084
Special Assessments Levy (Collectible in 2000)	1,227,702	631,916	807,350	75,330	18,867	54,814	450,041
REVENUES							
Property Taxes	5,691,029	1,310,341	3,978,082	1,122,255	868,665	575,605	1,093,004
Tax Increments	322,113	345,865	1,475,839	176,950	---	139,658	330,758
Franchise Taxes	---	484,695	---	6,459	---	186,063	18,613
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	126,089
Gravel and Gambling Taxes	52,818	---	---	---	---	---	---
Special Assessments	2,830,332	591,945	874,462	74,693	---	85,392	732,878
Licenses and Permits	593,753	67,706	604,737	101,651	182,143	116,979	52,064
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	97,924	195,031	4,500	---	---	582,555
All Other	19,744	124,757	100,504	---	---	1,500	14,470
State Grants							
Local Government Aid	1,074,037	2,111,567	2,093,817	35,422	---	363,752	1,230,626
HACA/MHHC (Homestead Credit)	1,424,813	483,246	1,116,875	208,660	221,888	119,299	326,746
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	21,448	9,034	17,043	1,414	2,501	5,264	14,935
Highways	949,277	163,106	440,394	273,446	---	190	18,615
All Other	396,411	867,982	188,288	2,174,375	44,740	27,761	184,914
County Grants	51,458	48,000	---	361,487	---	5,296	32,292
Local Unit Grants	899,501	82,624	---	---	---	---	41,287
Total Intergovernmental Revenues	4,836,689	3,988,240	4,151,952	3,059,304	269,129	523,062	2,446,440
Departmental Fees and Service Charges							
General Government	439,601	25,715	25,324	12,513	---	119,416	6,397
Public Safety	87,344	3,980	5,283	---	26,177	159,791	204,399
Streets and Highways	12,598	11,261	---	---	2,643	71,828	152,433
Sanitation (Refuse Collection)	---	151,534	---	---	---	22,872	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	456,156	164,732	377,369	---	39,710	15,218	158,807
Airport	---	105,929	---	---	---	---	49,675
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	483,044	848,984	---	60,130	192,582	---	---
Total Fees and Service Charges	1,478,743	1,312,135	407,976	72,643	261,112	389,125	571,711
Fines and Forfeits	172,433	63,782	162,042	67,323	101,765	---	109,699
Interest Earnings	1,501,819	317,064	3,331,857	56,324	225,596	147,238	414,634
All Other Revenues	1,079,867	366,607	648,396	62,332	89,393	450,428	316,470
Total Revenues	18,559,596	8,848,380	15,635,343	4,799,934	1,997,803	2,613,550	6,212,360
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,273,911	---	4,325,000	2,346,899	---	---	825,000
Other Long-term Indebtedness	---	---	---	1,742,768	---	---	17,699
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,273,911	---	4,325,000	4,089,667	---	---	842,699
Other Financing Sources	---	11,350	---	---	---	12,653	283,431
Transfers from Enterprise Funds	204,500	---	---	---	---	342,192	660,000
Transfers from Governmental Funds	1,796,340	273,729	5,235,291	22,478	538,000	421,175	316,053
Total Revenues & Other Financing Sources	22,834,347	9,133,459	25,195,634	8,912,079	2,535,803	3,389,570	8,314,543
Type of Public Service Enterprises (see footnote page)	W,S,O	W,S	W,S,O	W,S,R,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, 2000

<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	1,731,087	841,865	1,411,466	485,336	448,729	738,731	827,787
- Capital Outlay	70,429	---	240,276	18,172	964	6,594	14,193
Public Safety							
Police & Ambulance - Current Expenditures	3,130,487	1,174,466	2,725,259	297,260	568,767	154,998	837,449
- Capital Outlay	161,476	48,956	168,645	44,306	45,880	---	56,742
Fire - Current Expenditures	691,448	426,427	561,391	75,939	106,300	239,649	192,429
- Capital Outlay	68,995	207,685	---	134,276	---	25,802	362,805
Other Public Safety - Current Expenditures	268,767	52,840	170,241	23,153	138,410	45,299	95,567
- Capital Outlay	---	569,146	1,600	---	2,080	---	---
Streets & Highways - Maintenance	1,486,295	424,463	793,567	247,328	509,625	139,871	897,638
- Lighting	---	107,892	---	21,380	20,343	20,718	52,430
- Construction	5,188,430	1,046,751	185,316	10,369	127,127	---	559,426
- Other Capital Outlay	57,290	---	225,255	256,918	---	1,094,009	131,705
Sanitation - Refuse Collection & Disposal	---	124,721	---	---	---	---	---
- Other Sanitation	59,683	18,710	---	50,453	---	---	38,964
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	81,175	---	---	7,727	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	268,098	---	---	---	11,956	212,731
- Capital Outlay	---	---	---	---	---	---	---
Parks & Recreation - Current Expenditures	1,281,751	931,840	1,521,364	15,915	189,804	184,609	571,209
- Capital Outlay	306,812	---	248,249	---	105,987	33,970	205,412
Housing & Economic Development - Current Expenditures	310,593	442,171	492,850	130,124	---	174,200	42,097
- Capital Outlay	714	105,968	1,137,110	---	---	24,169	625,893
Conservation of Natural Resources - Current Expenditures	107,591	---	86,232	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	134,822	---	---	---	---	62,801
- Capital Outlay	---	---	---	---	---	---	58,809
Transit - Current Expenditures	---	---	---	---	---	---	9,600
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	54,309	72,504	---	13,599
All Other Unallocated - Current Expenditures	6,331	96,795	65,636	53,968	63,663	---	66,786
- Capital Outlay	---	---	---	---	143	---	---
Capital Outlay for Enterprise Funds	949,102	---	---	4,391,741	---	---	221,709
Debt Service - Principal Payments	2,590,000	421,156	1,471,503	1,452,000	---	220,000	483,253
Debt Service - Interest and Fiscal Charges	827,943	677,486	1,001,346	168,033	---	69,922	485,662
<i>Total Current Expenditures</i>	9,074,033	5,045,110	7,909,181	1,455,165	2,118,145	1,717,758	3,921,087
<i>Total Capital Outlay</i>	6,803,248	1,978,506	2,206,451	4,855,782	282,181	1,184,544	2,236,694
<i>Total Debt Service</i>	3,417,943	1,098,642	2,472,849	1,620,033	---	289,922	968,915
Total Expenditures	19,295,224	8,122,258	12,588,481	7,930,980	2,400,326	3,192,224	7,126,696
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	81,342	---	---	---	---	---	---
Transfers to Governmental Funds	1,796,340	273,729	5,235,291	22,478	538,000	421,175	316,053
Total Expenditures & Other Financing Uses	<u>21,172,906</u>	<u>8,395,987</u>	<u>17,823,772</u>	<u>7,953,458</u>	<u>2,938,326</u>	<u>3,613,399</u>	<u>7,442,749</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	3,001	86,918	63,557	10,941	7,501	54,901	47,425
Taxable Tax Capacity	1,106,303	33,666,843	66,350,746	6,457,324	3,119,036	78,583,537	77,165,970
1999 Net Tax Levy (Collectible in 2000)	410,837	8,795,799	14,910,822	1,245,486	1,589,398	21,537,261	13,199,636
Special Assessments Levy (Collectible in 2000)	238,284	667,035	2,477,338	113,705	658,200	1,429,086	978,147
REVENUES							
Property Taxes	255,510	8,635,130	14,104,605	1,580,302	1,305,997	20,638,837	14,314,199
Tax Increments	1,266	8,419,414	231,395	---	24,453	335,748	8,590,313
Franchise Taxes	42,000	1,640,018	707,113	28,598	1,106,423	381,346	336,678
Local Sales Tax	---	12,193,598	---	---	---	---	---
Hotel/Motel Taxes	129	2,343,157	---	---	16,565	---	---
Gravel and Gambling Taxes	---	149,308	---	---	---	---	---
Special Assessments	333,659	2,338,340	4,661,059	140,637	712,142	5,911,648	1,159,876
Licenses and Permits	31,079	513,534	1,279,343	285,122	84,346	3,266,326	1,835,828
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	3,617,206	10,500	12,582	10,540,460	393,827	42,231
All Other	43,511	6,616,737	978,177	---	4,397,775	5,359	6,706
State Grants							
Local Government Aid	506,853	20,234,240	71,380	114,580	1,690,477	59,608	---
HACA/MHHC (Homestead Credit)	73,049	5,382,391	2,097,563	183,787	467,419	685,446	979,624
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	---	124,428	33,725	2,123	15,688	52,384	56,634
Highways	---	6,578,942	1,659,786	763,317	143,925	1,514,688	394,257
All Other	73,624	6,914,841	655,406	30,016	8,553,018	654,636	239,278
County Grants	12,722	1,031,518	82,225	30,586	53,775	158,958	161,950
Local Unit Grants	---	375,000	---	41,372	---	2,580	---
Total Intergovernmental Revenues	709,759	50,875,303	5,588,762	1,178,363	25,862,537	3,527,486	1,880,680
Departmental Fees and Service Charges							
General Government	---	3,258,088	717,915	8,265	42,261	373,234	656,972
Public Safety	1,650	1,263,621	214,052	---	44,302	136,368	1,232,677
Streets and Highways	---	794,590	---	---	68,498	---	878,148
Sanitation (Refuse Collection)	---	---	---	3,881	---	---	---
Libraries	---	163	---	---	---	---	---
Parks and Recreation	41,866	314,196	994,603	63,514	181,023	3,145,195	220,389
Airport	---	---	---	---	---	---	---
Transit	---	---	---	---	11,919	---	---
Cemetery	---	---	---	---	34,520	14,980	---
All Other	---	8,299	192,038	---	---	4,153,224	---
Total Fees and Service Charges	43,516	5,638,957	2,118,608	75,660	382,523	7,823,001	2,988,186
Fines and Forfeits	42,241	1,130,118	225,144	35,982	124,432	319,283	967,421
Interest Earnings	144,607	6,098,489	3,161,587	99,680	741,428	2,159,510	2,259,953
All Other Revenues	39,946	11,149,350	1,185,309	167,297	1,144,386	2,619,326	1,564,615
Total Revenues	1,643,712	111,124,716	33,262,925	3,591,641	31,505,232	46,982,511	35,897,749
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	7,395,000	5,669,044	---	---	3,397,746	21,742,116
Other Long-term Indebtedness	796,315	---	---	---	---	600,000	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	796,315	7,395,000	5,669,044	---	---	3,997,746	21,742,116
Other Financing Sources							
Transfers from Enterprise Funds	9,000	1,229,472	17,092	---	635,149	895,925	919,000
Transfers from Governmental Funds	16,542	21,536,498	10,627,293	242,922	1,550,970	6,443,696	6,057,639
Total Revenues & Other Financing Sources	2,465,569	141,285,686	49,576,354	3,834,563	33,691,351	60,900,385	64,616,504
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, 2000**

<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	238,716	12,706,564	4,783,510	622,427	682,107	8,600,627	2,631,444
- Capital Outlay	11,595	949,936	8,159,126	26,038	4,479	43,526	103,811
Public Safety							
Police & Ambulance - Current Expenditures	347,432	13,251,753	6,772,781	250,298	1,592,120	4,649,982	4,889,473
- Capital Outlay	10,108	572,698	426,919	—	132,031	1,235,155	204,534
Fire - Current Expenditures	56,139	12,502,281	900,964	146,933	785,108	1,026,104	2,949,213
- Capital Outlay	12,936	279,907	89,134	16,573	486,539	34,957	156,704
Other Public Safety - Current Expenditures	—	1,219,401	—	103,533	238,554	847,444	569,304
- Capital Outlay	547	4,131	—	75,494	5,207,863	—	14,286
Streets & Highways - Maintenance	206,335	9,167,601	3,791,287	279,517	695,518	3,201,301	3,496,636
- Lighting	40,812	618,168	—	—	95,813	630,603	386,475
- Construction	191,027	14,921,485	2,978,842	990,199	214,308	3,883,755	1,362,978
- Other Capital Outlay	91,647	635,602	295,564	4,796	16,698	352,910	555,332
Sanitation - Refuse Collection & Disposal	—	—	—	—	—	—	—
- Other Sanitation	—	—	43,012	35,754	29,413	165,366	—
- Capital Outlay	—	—	—	—	—	—	—
Health - Current Expenditures	2,053	—	—	—	—	—	438,370
- Capital Outlay	—	—	—	—	—	—	207
Culture and Recreation							
Libraries - Current Expenditures	—	3,307,055	—	—	207,085	—	—
- Capital Outlay	—	541,407	—	—	7,078	—	—
Parks & Recreation - Current Expenditures	96,929	2,847,072	2,422,045	70,832	1,082,711	3,606,461	2,394,127
- Capital Outlay	41,721	7,462,538	412,555	67,448	67,524	1,393,552	113,567
Housing & Economic Development - Current Expenditures	—	10,660,510	23,308	—	—	240,654	1,046,855
- Capital Outlay	—	3,842,777	—	38,145	10,608,511	186,730	5,844,988
Conservation of Natural Resources - Current Expenditures	—	—	200,539	—	—	—	—
- Capital Outlay	—	—	45,896	—	—	—	—
Airport - Current Expenditures	—	—	—	—	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Transit - Current Expenditures	—	—	387,611	—	207,835	—	—
- Capital Outlay	—	—	—	—	—	—	—
Unallocated Insurance	—	2,485,964	—	—	115,184	—	—
All Other Unallocated - Current Expenditures	—	4,002,349	11,876	9,856	365,808	250,793	530,088
- Capital Outlay	283,357	419,073	—	15,027	226,326	—	—
Capital Outlay for Enterprise Funds	—	—	1,749,479	—	65,557	1,023,445	—
Debt Service - Principal Payments	249,045	11,874,907	3,985,000	179,000	672,075	9,447,723	6,050,000
Debt Service - Interest and Fiscal Charges	147,457	5,312,183	834,001	74,579	343,773	2,811,528	3,108,601
<i>Total Current Expenditures</i>	988,416	72,768,718	19,336,933	1,519,150	6,097,256	23,219,335	19,331,985
<i>Total Capital Outlay</i>	642,938	29,629,554	14,157,515	1,233,720	17,036,914	8,154,030	8,356,407
<i>Total Debt Service</i>	396,502	17,187,090	4,819,001	253,579	1,015,848	12,259,251	9,158,601
Total Expenditures	2,027,856	119,585,362	38,313,449	3,006,449	24,150,018	43,632,616	36,846,993
Other Financing Uses							
Debt Redemption - Refunded Bonds	—	—	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—	—
Transfers to Enterprise Funds	—	2,613,974	62,598	—	50,000	—	108,000
Transfers to Governmental Funds	16,542	21,536,498	10,627,293	242,922	1,550,970	6,443,696	6,057,639
Total Expenditures & Other Financing Uses	2,044,398	143,735,834	49,003,340	3,249,371	25,750,988	50,076,312	43,012,632

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	16,447	3,724	3,865	10,889	5,572	20,818	12,365
Taxable Tax Capacity	13,208,238	1,105,868	981,932	4,464,278	3,499,046	8,612,091	7,169,737
1999 Net Tax Levy (Collectible in 2000)	3,995,228	773,398	637,212	1,486,816	497,175	2,860,593	1,803,710
Special Assessments Levy (Collectible in 2000)	1,628,510	18,410	4,107	446,839	93,499	750,682	660,306
REVENUES							
Property Taxes	4,182,443	804,101	538,198	1,598,393	618,556	2,862,221	2,246,735
Tax Increments	144,709	118,721	35,659	155,254	214,062	1,112,665	981,229
Franchise Taxes	---	---	33,460	19,545	24,779	132,848	102,932
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	3,765	---
Gravel and Gambling Taxes	53,633	---	---	---	---	29,990	---
Special Assessments	2,395,473	11,550	112,988	632,184	239,025	1,505,989	2,088,180
Licenses and Permits	749,888	35,652	17,818	325,414	62,605	235,396	923,436
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	21,244	---	229,882	---	181,193	25,000
All Other	70,818	---	18,869	11,620	---	587,916	75,300
State Grants							
Local Government Aid	276,977	1,055,610	1,303,213	2,405,740	217,579	3,835,317	415,595
HACA/MHHC (Homestead Credit)	621,396	320,612	350,908	527,173	169,077	745,765	404,575
Taconite Relief and Aids	---	303,964	691,520	---	---	---	---
PERA Aid	18,373	6,398	6,085	21,672	1,707	18,931	10,789
Highways	3,741,929	---	---	401,818	35,972	431,320	123,652
All Other	158,333	347,549	177,303	146,120	32,362	310,704	106,757
County Grants	33,239	---	15,755	---	10,816	351,878	---
Local Unit Grants	---	251,149	830,731	---	---	117,508	---
Total Intergovernmental Revenues	4,921,065	2,306,526	3,394,384	3,744,025	467,513	6,580,532	1,161,668
Departmental Fees and Service Charges							
General Government	366,608	15,873	51,907	5,169	11,995	131,912	647,684
Public Safety	156,729	46,038	132,533	18,053	23,555	126,159	138,662
Streets and Highways	17,686	119,360	1,576	---	25,187	673,614	---
Sanitation (Refuse Collection)	1,270,601	---	328,230	9,114	30,297	---	---
Libraries	---	---	26,264	---	---	7,078	---
Parks and Recreation	794,251	87,475	209,362	217,780	15,180	372,122	218,417
Airport	---	174,295	---	35,564	---	55,363	---
Transit	---	---	---	---	---	17,273	---
Cemetery	---	4,376	23,570	---	---	---	---
All Other	---	---	---	---	12,572	1,324,628	645,591
Total Fees and Service Charges	2,605,875	447,417	773,442	285,680	118,786	2,708,149	1,650,354
Fines and Forfeits	119,421	32,052	33,640	60,577	110,498	163,355	79,511
Interest Earnings	1,013,467	37,617	69,952	674,223	473,202	1,014,364	741,395
All Other Revenues	2,181,217	195,618	395,317	1,106,635	26,725	346,634	83,622
Total Revenues	18,367,191	3,989,254	5,404,858	8,601,930	2,355,751	16,695,908	10,059,062
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,449,033	---	---	---	---	2,770,000	708,225
Other Long-term Indebtedness	198,200	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,647,233	---	---	---	---	2,770,000	708,225
Other Financing Sources	175,000	---	8,891	---	---	---	---
Transfers from Enterprise Funds	454,271	---	---	1,073,796	750,000	460,921	176,055
Transfers from Governmental Funds	837,678	---	---	2,427,849	312,400	2,542,690	716,889
Total Revenues & Other Financing Sources	23,481,373	3,989,254	5,413,749	12,103,575	3,418,151	22,469,519	11,660,231
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, 2000**

<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	1,285,365	542,902	416,247	679,534	352,842	1,119,108	843,078
- Capital Outlay	26,011	---	---	4,294	20,595	91,260	12,680
Public Safety							
Police & Ambulance - Current Expenditures	2,252,800	670,345	862,607	1,355,043	398,037	2,419,074	1,274,335
- Capital Outlay	156,530	---	---	45,476	---	108,557	89,772
Fire - Current Expenditures	365,988	210,036	210,523	171,800	100,380	1,007,467	248,127
- Capital Outlay	81,744	---	---	602,524	16,716	466,988	5,250
Other Public Safety - Current Expenditures	448,902	560	---	194,070	33,995	216,143	---
- Capital Outlay	46,482	---	---	18,500	---	8,098	---
Streets & Highways - Maintenance	860,061	874,129	775,177	831,179	157,950	1,105,078	960,501
- Lighting	---	---	---	105,611	28,860	142,072	72,500
- Construction	7,696,963	134,010	256,139	937,123	496,510	2,636,442	1,477,610
- Other Capital Outlay	87,912	---	---	209,170	---	18,910	372,851
Sanitation - Refuse Collection & Disposal	---	---	330,946	---	---	---	---
- Other Sanitation	56,796	---	---	8,125	35,042	---	---
- Capital Outlay	24,202	---	---	---	---	---	---
Health - Current Expenditures	---	---	59,040	---	---	---	---
- Capital Outlay	---	---	12,877	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	46,407	155,929	118,776	46,479	---	592,297	---
- Capital Outlay	3,204	11,712	105,165	---	---	25,450	---
Parks & Recreation - Current Expenditures	1,042,517	46,127	428,491	965,065	119,828	1,264,598	782,404
- Capital Outlay	139,332	14,541	124,736	142,176	84,729	850,575	186,813
Housing & Economic Development - Current Expenditures	386,764	141,772	328,648	290,832	1,037	1,440,821	940,775
- Capital Outlay	4,794	547,253	25,475	208,105	10,394	86,713	---
Conservation of Natural Resources - Current Expenditures	---	---	---	138,536	25,929	---	---
- Capital Outlay	---	---	---	5,108	---	---	---
Airport - Current Expenditures	---	331,432	---	128,087	---	115,053	---
- Capital Outlay	---	---	---	---	---	494,202	---
Transit - Current Expenditures	---	---	---	---	---	212,298	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	31,871	---	135,977	---	---	---	---
All Other Unallocated - Current Expenditures	---	121,242	154,088	---	15,914	719,992	---
- Capital Outlay	---	---	8,930	---	13,165	7,247	291,236
Capital Outlay for Enterprise Funds	---	439,785	34,520	---	---	---	---
Debt Service - Principal Payments	1,851,081	330,739	300,853	2,673,328	305,000	1,723,199	1,532,256
Debt Service - Interest and Fiscal Charges	1,048,545	181,021	22,547	780,765	202,738	938,065	681,525
<i>Total Current Expenditures</i>	6,777,471	3,094,474	3,820,520	4,914,361	1,269,814	10,354,001	5,121,720
<i>Total Capital Outlay</i>	8,267,174	1,147,301	567,842	2,172,476	642,109	4,794,442	2,436,212
<i>Total Debt Service</i>	2,899,626	511,760	323,400	3,454,093	507,738	2,661,264	2,213,781
Total Expenditures	17,944,271	4,753,535	4,711,762	10,540,930	2,419,661	17,809,707	9,771,713
Other Financing Uses							
Debt Redemption - Refunded Bonds	1,373,371	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	36,733	1,048,290
Transfers to Governmental Funds	837,678	---	---	2,427,849	312,400	2,542,690	716,889
Total Expenditures & Other Financing Uses	<u>20,155,320</u>	<u>4,753,535</u>	<u>4,711,762</u>	<u>12,968,779</u>	<u>2,732,061</u>	<u>20,389,130</u>	<u>11,536,892</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	13,471	6,798	27,449	5,453	2,594	20,281	3,373
Taxable Tax Capacity	6,804,607	11,695,170	23,201,130	2,148,640	919,282	24,461,946	2,042,680
1999 Net Tax Levy (Collectible in 2000)	2,358,946	2,188,393	3,401,381	1,148,104	538,497	7,074,146	499,088
Special Assessments Levy (Collectible in 2000)	66,346	352,211	487,019	82,872	61,328	516,529	150,842
REVENUES							
Property Taxes	2,390,365	2,593,356	4,171,376	1,141,023	546,642	7,498,939	517,533
Tax Increments	763,176	909,816	2,819,344	518,087	84,319	5,795,877	109,421
Franchise Taxes	75,938	67,576	120,738	30,252	---	---	16,213
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	87,087	---	---	---	---	---	---
Gravel and Gambling Taxes	---	6,427	97,563	---	---	---	---
Special Assessments	861,461	418,252	547,686	169,850	52,085	1,163,969	141,013
Licenses and Permits	103,817	487,571	1,155,877	56,862	52,386	1,450,551	7,068
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	160,096	---	---	40,000	---
All Other	54,554	128,778	296,567	63,777	5,793	4,551	---
State Grants							
Local Government Aid	2,804,931	405,366	1,738,876	770,866	553,469	44,507	192,192
HACA/MHHC (Homestead Credit)	459,736	475,116	1,092,816	298,493	232,765	1,759,216	232,825
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	22,274	5,789	27,282	4,492	2,631	---	1,865
Highways	732,451	124,824	873,908	108,824	---	454,372	---
All Other	1,318,561	612,036	2,957,096	87,459	116,727	15,722	39,780
County Grants	14,367	73,017	70,018	111,004	---	---	---
Local Unit Grants	240,647	---	61,353	---	---	---	---
Total Intergovernmental Revenues	5,647,521	1,824,926	7,278,012	1,444,915	911,385	2,318,368	466,662
Departmental Fees and Service Charges							
General Government	219,557	---	713,620	36,519	680	22,904	---
Public Safety	59,680	8,525	184,783	37,386	90,845	147,658	---
Streets and Highways	21,972	3,039	---	---	1,791	90,483	---
Sanitation (Refuse Collection)	14,679	---	205,469	---	---	---	---
Libraries	6,789	---	---	---	3,849	---	---
Parks and Recreation	144,400	---	279,276	103,885	38,964	200,310	---
Airport	---	---	---	---	36,403	---	---
Transit	9,912	---	---	---	7,584	---	---
Cemetery	---	---	---	---	---	---	2,680
All Other	25,668	588,804	8,055	6,267	---	1,470,383	---
Total Fees and Service Charges	502,657	600,368	1,391,203	184,057	180,116	1,931,738	2,680
Fines and Forfeits.	136,820	87,641	197,132	51,884	22,259	280,469	25,357
Interest Earnings	862,832	528,311	2,299,984	75,649	78,813	3,086,175	83,281
All Other Revenues	914,002	103,895	683,365	972,609	155,132	1,044,568	386,656
Total Revenues	12,345,676	7,628,139	20,762,280	4,645,188	2,083,137	24,570,654	1,755,884
Other Financing Sources							
Borrowing							
Bonded Indebtedness	680,959	1,925,000	---	864,913	430,650	12,973,980	---
Other Long-term Indebtedness	---	---	---	31,149	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	680,959	1,925,000	---	896,062	430,650	12,973,980	---
Other Financing Sources	308,022	8,129	33,666	---	---	5,605,311	---
Transfers from Enterprise Funds	1,271,594	20,000	285,234	386,029	3,000	85,000	23,000
Transfers from Governmental Funds	652,556	25,000	6,032,994	692,765	49,359	10,211,602	---
Total Revenues & Other Financing Sources	15,258,807	9,606,268	27,114,174	6,620,044	2,566,146	53,446,547	1,778,884
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, 2000**

<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
EXPENDITURES							
General Government - Current Expenditures	1,184,618	1,397,273	2,750,424	522,720	284,544	2,507,789	248,652
- Capital Outlay	68,404	24,118	102,138	2,376	7,197	117,287	---
Public Safety							
Police & Ambulance - Current Expenditures	1,699,380	1,326,717	3,452,984	718,802	329,411	2,440,424	276,983
- Capital Outlay	97,462	50,788	107,699	39,112	354	455,126	37,837
Fire - Current Expenditures	272,873	458,390	927,772	144,923	114,460	879,177	27,927
- Capital Outlay	1,019	128,789	20,116	55,336	174,377	92,218	76,027
Other Public Safety - Current Expenditures	123,872	126,018	291,705	33,138	721	795,415	---
- Capital Outlay	---	10,254	---	---	467	---	---
Streets & Highways - Maintenance	914,469	764,783	2,422,105	293,569	156,292	1,337,765	237,871
- Lighting	124,590	49,571	195,029	8,840	41,037	243,303	---
- Construction	2,140,202	2,296,720	1,072,671	859,668	675,612	10,327,052	---
- Other Capital Outlay	16,613	23,422	350,489	153,893	90,235	458,725	234,454
Sanitation - Refuse Collection & Disposal	---	4,836	---	---	---	---	---
- Other Sanitation	42,404	116,851	312,708	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	499,479	142	---	59,035	109,101	---	---
- Capital Outlay	1,299	---	---	17,391	19,348	---	---
Parks & Recreation - Current Expenditures	1,427,185	316,651	850,496	295,379	181,717	1,312,389	158,345
- Capital Outlay	2,281,166	53,481	271,549	785,053	113,470	105,473	184,524
Housing & Economic Development - Current Expenditures	809,496	88,450	1,430,470	202,726	28,573	499,505	---
- Capital Outlay	12,126	1,005,792	236,571	582,307	---	10,354,374	---
Conservation of Natural Resources - Current Expenditures	---	---	265,561	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	104,672	---	---	---	56,908	---	---
- Capital Outlay	---	---	---	---	110	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	198,975	91,597	---	73,574	66,676	---	---
- Capital Outlay	1,667	57,610	---	33,814	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	44,372	---
Debt Service - Principal Payments	1,423,052	493,031	300,000	755,000	70,000	5,640,877	410,000
Debt Service - Interest and Fiscal Charges	1,021,284	159,726	794,553	461,831	33,575	3,010,493	116,136
<i>Total Current Expenditures</i>	7,402,013	4,741,279	12,899,254	2,352,706	1,369,440	10,015,767	949,778
<i>Total Capital Outlay</i>	4,619,958	3,650,974	2,161,233	2,528,950	1,081,170	21,954,627	532,842
<i>Total Debt Service</i>	2,444,336	652,757	1,094,553	1,216,831	103,575	8,651,370	526,136
Total Expenditures	14,466,307	9,045,010	16,155,040	6,098,487	2,554,185	40,621,764	2,008,756
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	3,435,000	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	97,324	---	37,814	---	500,000	---
Transfers to Governmental Funds	652,556	25,000	6,032,994	692,765	49,359	10,211,602	---
Total Expenditures & Other Financing Uses	15,118,863	9,167,334	22,188,034	6,829,066	2,603,544	54,768,366	2,008,756

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	7,764	3,070	4,026	12,710	18,204	7,448	17,071
Taxable Tax Capacity	5,189,830	1,300,430	5,351,035	9,467,948	11,983,641	5,572,510	5,737,803
1999 Net Tax Levy (Collectible in 2000)	3,002,170	514,307	401,861	1,368,649	3,664,002	958,249	3,678,118
Special Assessments Levy (Collectible in 2000)	448,110	77,719	22,918	230,906	464,084	231,989	30,085
REVENUES							
Property Taxes	3,044,938	518,062	422,710	1,636,475	4,830,013	958,718	3,070,816
Tax Increments	915,611	194,999	---	---	275,088	292,906	137,920
Franchise Taxes	---	---	4,122	24,586	177,548	18,430	24,000
Local Sales Tax	---	---	---	---	---	863,195	---
Hotel/Motel Taxes	---	---	---	---	3,753	---	---
Gravel and Gambling Taxes	---	---	771	---	6,658	---	---
Special Assessments	839,562	88,196	22,985	481,518	1,287,113	318,491	59,577
Licenses and Permits	157,155	57,729	113,338	497,611	596,337	106,959	146,467
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	8,410
All Other	928,906	1,400,607	---	26,664	5,810	---	189,441
State Grants							
Local Government Aid	1,433,266	617,805	3,837	176,799	1,416,981	460,347	4,510,622
HACA/MHHC (Homestead Credit)	501,557	75,908	54,164	213,594	1,038,905	445,978	1,222,348
Taconite Relief and Aids	211,660	---	---	---	---	---	2,855,181
PERA Aid	23,511	30,077	155	2,866	13,896	2,937	46,908
Highways	153,652	---	---	358,514	119,130	318,710	1,272,938
All Other	1,589,144	509,163	---	110,765	343,200	178,824	834,521
County Grants	---	1,570	---	31,863	25,572	---	5,108
Local Unit Grants	864,102	---	---	3,707	28,016	---	63,427
Total Intergovernmental Revenues	5,705,798	2,635,130	58,156	924,772	2,991,510	1,406,796	11,008,904
Departmental Fees and Service Charges							
General Government	109,662	---	---	---	720,371	---	20,923
Public Safety	199,124	14,176	---	---	862,044	---	738,811
Streets and Highways	95,046	---	---	---	85,210	---	2,126
Sanitation (Refuse Collection)	---	---	---	---	10,886	---	---
Libraries	156,167	---	---	---	---	---	19,169
Parks and Recreation	637,961	31,874	---	96,117	555,690	---	367,511
Airport	---	7,686	---	---	---	---	---
Transit	---	17,069	---	---	---	---	41,969
Cemetery	---	300	---	---	---	---	98,230
All Other	8,475	---	---	6,687	10,345	---	---
Total Fees and Service Charges	1,206,435	71,105	---	102,804	2,244,546	---	1,288,739
Fines and Forfeits	115,458	19,891	17,353	47,440	111,256	48,330	96,769
Interest Earnings	683,699	144,507	6,748	301,619	1,463,723	257,173	241,966
All Other Revenues	926,247	831,994	5,314	565,442	247,321	215,795	836,503
Total Revenues	13,594,903	4,561,613	651,497	4,582,267	14,234,866	4,486,793	16,911,661
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,192,566	---	---	1,376,434	3,355,447	2,372,781	---
Other Long-term Indebtedness	---	---	---	---	---	266,069	614,953
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,192,566	---	---	1,376,434	3,355,447	2,638,850	614,953
Other Financing Sources							
Transfers from Enterprise Funds	2,500	323,303	---	---	45,000	---	---
Transfers from Governmental Funds	981,781	289,599	---	620,137	259,137	254,715	278,390
Total Revenues & Other Financing Sources	15,771,750	5,174,515	651,497	6,578,838	17,894,450	7,387,872	17,844,764
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, 2000**

<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	838,584	562,907	125,272	606,629	1,318,130	565,507	1,235,623
- Capital Outlay	1,202	8,533	---	39,966	6,357	13,646	65,564
Public Safety							
Police & Ambulance - Current Expenditures	1,168,692	351,276	78,327	374,384	2,310,790	862,732	2,956,961
- Capital Outlay	64,806	18,309	---	---	102,250	32,012	142,459
Fire - Current Expenditures	327,407	72,739	111,351	197,550	1,197,142	222,865	1,258,843
- Capital Outlay	234	---	---	98,901	47,369	---	71,154
Other Public Safety - Current Expenditures	---	14,306	64,759	194,624	247,167	58,588	324,826
- Capital Outlay	---	---	---	12,270	3,155	2,746	51,049
Streets & Highways - Maintenance	1,563,262	260,819	236,595	500,072	1,077,308	264,504	1,943,621
- Lighting	192,930	25,038	337	68,388	170,745	---	34,423
- Construction	1,845,359	29,595	---	1,734,855	2,317,000	454,271	1,564,994
- Other Capital Outlay	21,666	25,102	---	218,943	23,636	---	310,283
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	8,918	26,546	36,936	30,098	19,541	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	637,031	44,388	---	---	---	---	717,261
- Capital Outlay	3,098,511	4,005	---	---	---	---	32,212
Parks & Recreation - Current Expenditures	804,915	95,119	---	139,935	1,461,464	82,221	1,847,199
- Capital Outlay	161,983	---	---	85,912	1,045,900	111,450	235,228
Housing & Economic Development - Current Expenditures	292,283	245,227	---	3,556	124,405	193,366	419,691
- Capital Outlay	452,572	2,159,694	---	---	49,091	357,512	55,951
Conservation of Natural Resources - Current Expenditures	---	---	325	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	16,927	---	---	---	---	---
- Capital Outlay	---	189,310	---	---	---	---	---
Transit - Current Expenditures	---	75,189	---	---	---	---	151,152
- Capital Outlay	---	65,582	---	---	---	---	---
Unallocated Insurance	---	---	---	---	231,558	---	1,099,327
All Other Unallocated - Current Expenditures	287,191	---	2,030	121,153	140,578	141,795	281,175
- Capital Outlay	---	64,379	---	---	520,083	3,727	12,172
Capital Outlay for Enterprise Funds	---	---	---	---	---	1,629,218	---
Debt Service - Principal Payments	1,072,770	286,300	45,000	200,000	2,637,586	372,177	1,621,631
Debt Service - Interest and Fiscal Charges	732,191	182,557	8,845	50,454	1,281,130	432,877	668,260
<i>Total Current Expenditures</i>	6,112,295	1,772,853	645,542	2,243,227	8,309,385	2,411,119	12,270,102
<i>Total Capital Outlay</i>	5,646,333	2,564,509	---	2,190,847	4,114,841	2,604,582	2,541,066
<i>Total Debt Service</i>	1,804,961	468,857	53,845	250,454	3,918,716	805,054	2,289,891
Total Expenditures	13,563,589	4,806,219	699,387	4,684,528	16,342,942	5,820,755	17,101,059
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	62,600	---	---	---	---	163,106
Transfers to Governmental Funds	981,781	289,599	---	620,137	259,137	254,715	278,390
Total Expenditures & Other Financing Uses	14,545,370	5,158,418	699,387	5,304,665	16,602,079	6,075,470	17,542,555

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	17,145	6,363	13,080	3,236	6,703	29,751	3,501
Taxable Tax Capacity	14,442,820	5,084,862	7,254,536	3,902,152	4,204,237	23,072,821	1,025,082
1999 Net Tax Levy (Collectible in 2000)	4,022,563	1,051,385	3,269,014	1,116,813	1,543,754	5,093,282	465,849
Special Assessments Levy (Collectible in 2000)	1,062,637	54,572	999,761	162,949	21,453	915,626	47,426
REVENUES							
Property Taxes	4,655,968	1,172,153	3,374,825	1,168,187	1,510,902	6,096,302	461,163
Tax Increments	2,232,616	64,841	616,985	---	26,931	2,286,986	229,231
Franchise Taxes	126,587	20,072	32,419	---	---	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	62,317	---	90,524	---	---
Gravel and Gambling Taxes	---	6,046	---	---	---	8,747	---
Special Assessments	1,109,585	63,147	2,126,330	180,907	22,541	1,502,543	70,165
Licenses and Permits	428,435	437,927	356,965	298,392	49,693	1,007,401	25,116
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	14,631	---	548,511	---	---	516	---
All Other	113,645	---	157,379	---	153,333	64,050	---
State Grants							
Local Government Aid	838,916	31,457	1,526,386	---	2,297,097	179,691	966,156
HACA/MHHC (Homestead Credit)	991,388	230,660	957,974	183,264	533,158	1,016,714	284,786
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	20,510	1,451	111,823	1,069	11,517	20,190	4,951
Highways	549,259	297,713	546,328	---	234,220	221,297	---
All Other	1,186,480	42,816	288,510	720	184,300	264,186	55,737
County Grants	4,434	15,741	33,501	---	229,754	---	36,183
Local Unit Grants	---	4,000	68,014	---	249,109	36,923	---
Total Intergovernmental Revenues	3,719,263	623,838	4,238,426	185,053	3,892,488	1,803,567	1,347,813
Departmental Fees and Service Charges							
General Government	398,835	219,473	143,964	48,663	23,221	546,669	2,522
Public Safety	47,200	---	112,389	---	166,349	20,940	33,183
Streets and Highways	3,699	20,716	647,061	---	---	13,374	20
Sanitation (Refuse Collection)	---	---	---	---	---	20,852	163,174
Libraries	---	---	---	---	---	---	---
Parks and Recreation	205,596	336,150	379,589	63,452	---	80,803	9,568
Airport	---	---	1,050	---	137,867	---	---
Transit	20,960	---	---	---	---	---	---
Cemetery	---	---	53,285	---	---	---	---
All Other	---	---	---	---	---	1,352,534	---
Total Fees and Service Charges	676,290	576,339	1,337,338	112,115	327,437	2,035,172	208,467
Fines and Forfeits	148,257	43,418	67,365	66,164	76,659	157,804	18,613
Interest Earnings	744,653	321,936	567,987	138,900	743,104	2,419,371	152,458
All Other Revenues	110,879	11,381	725,034	65,841	754,025	647,241	201,479
Total Revenues	13,952,533	3,341,098	13,505,991	2,215,559	7,494,304	17,965,134	2,714,505
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	2,872,857	2,403,557	---	---	6,811,627	---
Other Long-term Indebtedness	---	209,323	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	3,082,180	2,403,557	---	---	6,811,627	---
Other Financing Sources	---	33,136	---	---	---	---	---
Transfers from Enterprise Funds	---	58,056	1,440,600	---	348,850	515,345	160,000
Transfers from Governmental Funds	936,942	367,165	265,403	230,569	1,870,398	7,877,656	65,500
Total Revenues & Other Financing Sources	14,889,475	6,881,635	17,615,551	2,446,128	9,713,552	33,169,762	2,940,005
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, 2000**

<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	1,159,499	698,260	1,223,380	325,186	830,101	1,673,574	611,105
- Capital Outlay	41,490	17,297	84,521	23,503	6,256	2,349	---
Public Safety							
Police & Ambulance - Current Expenditures	2,726,620	236,380	1,752,813	567,992	1,133,173	3,083,326	418,238
- Capital Outlay	189,837	---	110,893	---	37,135	10,699	---
Fire - Current Expenditures	431,558	141,957	303,202	356,830	450,201	792,471	95,595
- Capital Outlay	127,632	29,345	35,143	---	21,624	17,044	---
Other Public Safety - Current Expenditures	334,703	128,832	247,779	28,684	84,077	474,223	9,126
- Capital Outlay	6,843	---	---	---	3,698	---	---
Streets & Highways - Maintenance	752,327	289,484	1,318,984	325,539	1,026,079	1,936,499	483,675
- Lighting	132,441	41,059	74,011	2,800	207,439	101,599	---
- Construction	631,411	256,105	3,045,090	---	2,194,309	11,321,556	---
- Other Capital Outlay	109,363	10,629	22,435	253,682	93,326	187,880	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	101,107	13,175
- Other Sanitation	---	---	---	28,456	7,433	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	5,395	---	---	---	3,117	---	3,890
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	115,346	---	243,760	---	125,128
- Capital Outlay	---	---	467	---	34,839	---	31,209
Parks & Recreation - Current Expenditures	1,383,942	23,189	1,499,979	4,996	110,203	698,250	111,480
- Capital Outlay	114,100	26,928	245,595	61,453	71,864	---	---
Housing & Economic Development - Current Expenditures	596,461	53,260	1,072,401	---	148,917	---	66,091
- Capital Outlay	1,444,121	305,300	384,903	---	12,694	---	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	53,927	---	270,615	---	---
- Capital Outlay	---	---	185,435	---	215,885	---	---
Transit - Current Expenditures	---	---	54,526	---	---	---	---
- Capital Outlay	---	---	5,340	---	---	---	---
Unallocated Insurance	---	---	48,998	24,521	64,251	---	---
All Other Unallocated - Current Expenditures	38,046	31,722	311,339	---	514,299	---	125,064
- Capital Outlay	---	379,239	77,997	---	122,500	---	461,246
Capital Outlay for Enterprise Funds	---	---	---	---	137,525	---	---
Debt Service - Principal Payments	720,000	240,000	2,361,290	405,000	110,000	1,739,142	160,000
Debt Service - Interest and Fiscal Charges	995,622	318,291	952,440	220,070	11,760	1,998,801	43,213
<i>Total Current Expenditures</i>	7,560,992	1,644,143	8,076,685	1,665,004	5,093,665	8,861,049	2,062,567
<i>Total Capital Outlay</i>	2,664,797	1,024,843	4,197,819	338,638	2,951,655	11,539,528	492,455
<i>Total Debt Service</i>	1,715,622	558,291	3,313,730	625,070	121,760	3,737,943	203,213
Total Expenditures	11,941,411	3,227,277	15,588,234	2,628,712	8,167,080	24,138,520	2,758,235
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	28,308	---	25,186	---	---	711,716	51,521
Transfers to Governmental Funds	936,942	367,165	265,403	230,569	1,870,398	7,877,656	65,500
Total Expenditures & Other Financing Uses	<u>12,906,661</u>	<u>3,594,442</u>	<u>15,878,823</u>	<u>2,859,281</u>	<u>10,037,478</u>	<u>32,727,892</u>	<u>2,875,256</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	3,833	4,398	4,923	4,950	6,863	43,128	2,364
Taxable Tax Capacity	1,744,071	1,372,721	2,351,633	2,550,471	6,899,399	32,420,385	1,668,658
1999 Net Tax Levy (Collectible in 2000)	551,000	529,129	943,216	704,721	1,194,592	5,539,730	351,903
Special Assessments Levy (Collectible in 2000)	198,158	93,587	221,645	259,493	84,960	1,258,366	83
REVENUES							
Property Taxes	967,601	589,258	948,689	866,025	1,307,687	6,674,248	487,211
Tax Increments	255,502	43,568	41,362	261,468	---	891,001	202,297
Franchise Taxes	15,891	29,102	17,686	75,797	---	297,554	14,822
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	1,605	---	---	---
Gravel and Gambling Taxes	---	---	---	---	7,693	40,009	---
Special Assessments	399,440	605,930	574,855	472,254	107,171	2,469,466	41
Licenses and Permits	219,439	37,336	42,431	31,625	481,031	2,070,805	17,770
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	235,920	---	379,000	---	---	85,398
All Other	78,616	---	10,576	237	---	133,575	---
State Grants							
Local Government Aid	245,479	495,818	325,126	780,991	12,142	497,911	73,307
HACA/MHHC (Homestead Credit)	172,465	278,801	244,207	240,034	192,428	1,808,194	88,212
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	1,696	3,869	1,121	7,393	2,749	29,137	1,198
Highways	---	---	---	---	56,055	2,305,187	117,876
All Other	59,510	35,837	128,597	68,238	45,202	449,342	7,415
County Grants	---	187,852	21,324	219,264	---	1,260,952	5,478
Local Unit Grants	59,343	---	---	---	---	22,917	3,215
Total Intergovernmental Revenues	617,109	1,238,097	730,951	1,695,157	308,576	6,507,215	382,099
Departmental Fees and Service Charges							
General Government	83,566	34,711	10,879	592	101,308	698,477	5,675
Public Safety	85,878	26,544	33,500	168,431	---	316,258	1,474
Streets and Highways	10,319	---	---	4,061	---	1,921,325	---
Sanitation (Refuse Collection)	3,603	---	---	17,023	---	---	21,982
Libraries	---	286	21,458	1,349	---	---	---
Parks and Recreation	---	56,043	62,526	68,290	254,452	640,452	1,583
Airport	---	---	---	---	---	---	---
Transit	---	---	5,000	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	---	---	---	---	2,388,957	53,453
Total Fees and Service Charges	183,366	117,584	133,363	259,746	355,760	5,965,469	84,167
Fines and Forfeits	34,000	22,651	35,593	37,517	42,056	177,686	35,543
Interest Earnings	170,572	196,727	199,701	540,288	183,874	2,140,265	207,740
All Other Revenues	207,514	279,818	45,486	476,414	54,404	847,403	77,648
Total Revenues	3,070,434	3,160,071	2,770,117	4,717,896	2,848,252	28,081,121	1,509,338
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,756,860	1,452,065	831,525	1,833,128	---	14,475,000	920,518
Other Long-term Indebtedness	4,594,342	---	---	---	---	138,195	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	6,351,202	1,452,065	831,525	1,833,128	---	14,613,195	920,518
Other Financing Sources							
Transfers from Enterprise Funds	172,103	1,000	269,769	33,000	---	975,686	---
Transfers from Governmental Funds	162,485	790,718	127,096	180,035	365,550	4,454,558	931,398
Total Revenues & Other Financing Sources	9,756,224	5,403,854	3,998,507	6,764,059	3,213,802	48,124,560	3,361,254
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, 2000**

<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	403,260	261,310	339,628	592,111	542,738	2,017,919	174,938
- Capital Outlay	11,618	2,803	118,981	152,357	5,200	281,845	11,871
Public Safety							
Police & Ambulance - Current Expenditures	419,076	436,181	424,592	723,079	269,161	4,416,953	206,460
- Capital Outlay	2,078	1,500	---	31,166	---	361,550	---
Fire - Current Expenditures	121,091	36,609	118,166	84,609	198,972	603,505	22,303
- Capital Outlay	3,692	220,288	261,402	26,435	---	95,349	---
Other Public Safety - Current Expenditures	58,147	32,116	10,806	6,465	108,649	615,293	---
- Capital Outlay	---	---	---	2,000	15,734	36,763	---
Streets & Highways - Maintenance	158,363	283,897	447,686	264,658	259,837	1,945,969	44,270
- Lighting	44,298	18,569	---	---	13,072	307,447	5,135
- Construction	1,568,887	1,252,140	335,333	1,050,561	94,570	9,324,639	1,541,853
- Other Capital Outlay	1,597	93,360	---	167,739	83,183	644,973	---
Sanitation - Refuse Collection & Disposal	---	2,238	---	26,967	61,083	---	---
- Other Sanitation	---	101	---	3,003	2,922	32,568	27,496
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	3,218	---	350,521	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	8,817	113,095	81,465	136,500	---	---	---
- Capital Outlay	---	5,508	9,330	4,652	---	---	---
Parks & Recreation - Current Expenditures	46,631	256,450	141,206	335,567	122,940	1,727,370	78,053
- Capital Outlay	40,328	46,327	---	94,481	46,105	1,227,245	5,721
Housing & Economic Development - Current Expenditures	593,185	276,123	---	677,846	---	106,613	---
- Capital Outlay	210	13,184	---	32,929	---	693,006	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	251,942	---
- Capital Outlay	---	---	---	---	---	3,664	---
Airport - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Transit - Current Expenditures	---	---	87,367	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	21,629	14,848	---	---	---	138,475	---
All Other Unallocated - Current Expenditures	145,987	4,639	---	92,569	---	38,251	---
- Capital Outlay	---	---	---	7,348	---	---	6,798
Capital Outlay for Enterprise Funds	4,462,306	---	313,519	---	---	3,030,468	---
Debt Service - Principal Payments	431,460	61,835	740,124	548,000	22,774	7,710,000	110,000
Debt Service - Interest and Fiscal Charges	446,118	23,895	270,389	250,904	26,507	2,393,374	31,530
<i>Total Current Expenditures</i>	2,020,484	1,739,394	1,650,916	3,293,895	1,579,374	12,202,305	558,655
<i>Total Capital Outlay</i>	6,090,716	1,635,110	1,038,565	1,569,668	244,792	15,699,502	1,566,243
<i>Total Debt Service</i>	877,578	85,730	1,010,513	798,904	49,281	10,103,374	141,530
Total Expenditures	8,988,778	3,460,234	3,699,994	5,662,467	1,873,447	38,005,181	2,266,428
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	735,000	---	15,705	---
Transfers to Governmental Funds	162,485	790,718	127,096	180,035	365,550	4,454,558	931,398
Total Expenditures & Other Financing Uses	<u>9,151,263</u>	<u>4,250,952</u>	<u>3,827,090</u>	<u>6,577,502</u>	<u>2,238,997</u>	<u>42,475,444</u>	<u>3,197,826</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	3,922	16,791	6,562	9,771	7,719	3,040	4,617
Taxable Tax Capacity	1,865,956	11,595,732	2,417,720	7,230,437	2,821,341	1,000,088	1,677,375
1999 Net Tax Levy (Collectible in 2000)	609,384	3,612,157	950,188	1,142,661	1,369,339	211,128	524,801
Special Assessments Levy (Collectible in 2000)	9,537	500,469	137,933	190,406	532,976	61,638	191,275
REVENUES							
Property Taxes	621,719	4,181,304	952,309	1,452,529	1,436,262	212,630	528,366
Tax Increments	219,876	1,032,592	171,345	178,245	377,589	223,871	342,726
Franchise Taxes	---	90,027	---	69,670	31,620	18,322	295,479
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	109,056	---	1,151
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	10,200	3,106,359	179,623	197,119	706,262	106,836	181,777
Licenses and Permits	88,724	884,746	104,234	286,637	98,654	29,516	68,726
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	19,109	---	---	---	---	---
All Other	5,143	76,562	---	---	35,207	---	---
State Grants							
Local Government Aid	679,475	---	1,073,773	88,552	1,721,423	603,149	1,031,964
HACA/MHHC (Homestead Credit)	156,371	387,832	327,578	425,958	265,431	62,087	173,810
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	8,087	9,481	9,412	2,782	6,962	2,023	23,224
Highways	---	147,707	66,264	1,003,798	20,985	---	---
All Other	164,388	121,525	91,982	91,946	399,011	47,551	19,300
County Grants	17,755	40,240	---	918,945	12,500	6,000	93,829
Local Unit Grants	---	---	---	---	---	---	---
Total Intergovernmental Revenues	1,031,219	802,456	1,569,009	2,531,981	2,461,519	720,810	1,342,127
Departmental Fees and Service Charges							
General Government	27,241	35,493	23,601	77,818	1,440	---	450
Public Safety	187,930	65,389	86,460	---	58,932	61,048	41,033
Streets and Highways	1,324	---	17,866	---	9,455	12,020	48,537
Sanitation (Refuse Collection)	---	---	16,193	---	---	---	---
Libraries	---	---	---	---	778	---	---
Parks and Recreation	214,569	465,115	396,845	73,880	12,687	390	---
Airport	6,289	---	26,113	---	93,503	11,363	---
Transit	24,301	---	---	---	---	---	---
Cemetery	---	---	32,634	---	---	---	---
All Other	21,357	315,785	---	23,458	103,976	400	26
Total Fees and Service Charges	483,011	881,782	599,712	175,156	280,771	85,221	90,046
Fines and Forfeits	22,763	124,458	39,610	71,005	67,461	27,005	16,702
Interest Earnings	135,212	930,177	203,443	585,367	278,351	81,039	420,514
All Other Revenues	1,920,699	332,107	361,777	334,166	1,999,377	66,308	295,843
Total Revenues	4,533,423	12,366,008	4,181,062	5,881,875	7,846,922	1,571,558	3,583,457
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	325,450	---	---	650,100	---	580,000
Other Long-term Indebtedness	305,000	---	150,000	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	305,000	325,450	150,000	---	650,100	---	580,000
Other Financing Sources	---	---	138,350	---	---	---	28,000
Transfers from Enterprise Funds	301,750	---	262,010	176,203	343,725	133,368	184,000
Transfers from Governmental Funds	261,497	526,843	1,095,425	318,912	1,512,761	247,163	473,531
Total Revenues & Other Financing Sources	5,401,670	13,218,301	5,826,847	6,376,990	10,353,508	1,952,089	4,848,988
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, 2000**

<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	282,534	2,927,371	594,418	401,441	521,325	261,705	360,669
- Capital Outlay	1,089	92,268	3,031	97,003	---	---	2,597
Public Safety							
Police & Ambulance - Current Expenditures	614,539	1,624,973	775,437	662,752	794,205	324,663	450,835
- Capital Outlay	---	186,753	3,765	---	3,455	1,056	---
Fire - Current Expenditures	96,610	294,005	115,427	248,586	216,272	65,807	138,186
- Capital Outlay	7,548	---	16,948	196,034	2,806	76,327	150,331
Other Public Safety - Current Expenditures	77,523	207,751	68,299	150,640	178,296	5,020	87,461
- Capital Outlay	80,953	---	---	---	12,034	---	---
Streets & Highways - Maintenance	366,669	838,789	489,020	260,614	390,143	263,574	381,145
- Lighting	---	---	20,945	39,484	100,901	65,150	54,185
- Construction	978,140	135,461	326,640	2,488,500	970,398	64,034	8,489
- Other Capital Outlay	95,430	20,190	105,243	---	417,377	102,228	150,918
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	---	47,136	24,152	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	36,193	---	45,337	---	167,774
- Capital Outlay	---	---	79,991	---	33,518	---	33,424
Parks & Recreation - Current Expenditures	606,384	828,852	645,611	351,213	250,598	44,532	224,257
- Capital Outlay	183,516	143,143	146,913	108,453	128,098	---	62,682
Housing & Economic Development - Current Expenditures	2,141,016	218,420	22,258	---	449,240	158,180	---
- Capital Outlay	8,432	4,049	---	252,483	333,598	---	532,292
Conservation of Natural Resources - Current Expenditures	1,469	106,543	27,223	---	---	---	11,542
- Capital Outlay	---	35,448	---	---	---	---	4,669
Airport - Current Expenditures	17,372	---	38,570	---	109,931	21,764	---
- Capital Outlay	---	---	20,629	---	155,179	34,088	---
Transit - Current Expenditures	121,378	---	16,328	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	32,800	---	---	---	---
All Other Unallocated - Current Expenditures	37,549	---	141,866	---	554,733	93	69,275
- Capital Outlay	61,400	---	---	7,405	467,723	---	94,606
Capital Outlay for Enterprise Funds	---	725,663	---	---	---	---	---
Debt Service - Principal Payments	285,155	1,448,570	496,988	580,000	1,472,085	225,000	531,290
Debt Service - Interest and Fiscal Charges	444,250	1,041,882	332,666	173,325	910,346	105,579	249,243
<i>Total Current Expenditures</i>	4,363,043	7,046,704	3,071,531	2,138,882	3,610,981	1,210,488	1,945,329
<i>Total Capital Outlay</i>	1,416,508	1,342,975	703,160	3,149,878	2,524,186	277,733	1,040,008
<i>Total Debt Service</i>	729,405	2,490,452	829,654	753,325	2,382,431	330,579	780,533
Total Expenditures	6,508,956	10,880,131	4,604,345	6,042,085	8,517,598	1,818,800	3,765,870
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	320,509	---	---	64,948	---	403,822
Transfers to Governmental Funds	261,497	526,843	1,095,425	318,912	1,512,761	247,163	473,531
Total Expenditures & Other Financing Uses	6,770,453	11,727,483	5,699,770	6,360,997	10,095,307	2,065,963	4,643,223

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	7,563	32,427	50,365	34,947	12,735	4,005	3,091
Taxable Tax Capacity	6,471,316	19,771,337	44,242,342	34,488,603	6,719,489	7,175,957	1,251,119
1999 Net Tax Levy (Collectible in 2000)	1,216,813	6,638,906	10,402,209	6,371,831	2,422,455	1,049,181	297,291
Special Assessments Levy (Collectible in 2000)	413,334	1,267,433	5,686,721	457,655	156,489	263,865	91,540
REVENUES							
Property Taxes	1,366,988	7,048,591	12,279,636	7,605,103	2,432,123	1,079,470	323,966
Tax Increments	347,769	1,227,201	4,415,208	499,478	1,446,685	64,160	46,380
Franchise Taxes	---	164,894	---	72,278	250,724	---	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	112,337	---	---
Gravel and Gambling Taxes	2,857	86,019	66,445	57,839	---	---	---
Special Assessments	570,722	2,109,706	20,334,075	669,967	268,204	407,638	160,352
Licenses and Permits	368,349	699,370	5,259,577	961,037	174,854	193,611	30,854
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	304,580	54,980	---	50,000	---	---
All Other	12,777	100,976	56,495	103,184	134,458	24,500	48,412
State Grants							
Local Government Aid	180,745	5,474,189	---	716,848	1,579,821	---	560,857
HACA/MHHC (Homestead Credit)	286,584	1,873,152	1,942,391	1,620,528	537,668	207,516	112,202
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,899	39,823	36,883	---	23,311	1,773	5,744
Highways	555,591	1,201,999	2,410,419	1,111,318	73,117	---	---
All Other	60,213	2,453,673	310,677	343,800	982,955	74,287	41,693
County Grants	---	1,853,372	150,607	71,002	183,029	42,199	8,830
Local Unit Grants	45,955	---	3,822,265	31,085	102,862	---	---
Total Intergovernmental Revenues	1,144,764	13,301,764	8,784,717	3,997,765	3,667,221	350,275	777,738
Departmental Fees and Service Charges							
General Government	77,101	799,049	81,310	411,989	10,000	---	7,780
Public Safety	225,401	57,309	275,227	1,121,905	67,602	31,434	227,960
Streets and Highways	---	128,437	1,084,408	404,181	9,809	---	14,980
Sanitation (Refuse Collection)	42,356	---	465,896	179,103	---	26,253	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	40,356	114,322	2,392,577	548,180	452,938	38,405	4,674
Airport	---	---	---	---	53,674	---	---
Transit	---	---	709,197	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	63,720	1,350	812,815	556,410	50,574	336,528	---
Total Fees and Service Charges	448,934	1,100,467	5,821,430	3,221,768	644,597	432,620	255,394
Fines and Forfeits	39,873	247,125	329,163	202,650	107,823	124,774	23,618
Interest Earnings	902,262	990,656	6,772,038	1,175,647	839,810	314,226	214,480
All Other Revenues	92,517	1,511,905	2,284,914	364,886	702,894	158,675	75,991
Total Revenues	5,285,035	28,487,698	66,347,203	18,828,418	10,647,272	3,125,449	1,908,773
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	8,191,607	---	3,559,172	1,570,000	---	---
Other Long-term Indebtedness	---	722,497	101,700	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	8,914,104	101,700	3,559,172	1,570,000	---	---
Other Financing Sources	---	---	---	---	---	12,326	---
Transfers from Enterprise Funds	---	1,235,932	463,000	---	1,712,854	---	1,575,745
Transfers from Governmental Funds	356,112	1,385,872	21,738,319	554,867	4,136,776	49,471	620,932
Total Revenues & Other Financing Sources	5,641,147	40,023,606	88,650,222	22,942,457	18,066,902	3,187,246	4,105,450
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, 2000**

<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	788,059	749,906	3,730,596	2,553,349	1,100,489	509,518	447,116
- Capital Outlay	31,820	(13,527)	15,207,549	48,014	79,833	13,329	9,247
Public Safety							
Police & Ambulance - Current Expenditures	361,288	4,288,187	4,075,177	4,813,536	1,576,735	588,015	509,036
- Capital Outlay	5,190	540,446	321,645	192,779	92,517	14,031	41,308
Fire - Current Expenditures	213,075	2,607,252	950,174	907,997	416,151	151,527	70,816
- Capital Outlay	38,470	67,312	220,613	1,430,644	86,775	---	12,032
Other Public Safety - Current Expenditures	116,256	360,248	1,867,330	737,306	128,792	143,633	19,731
- Capital Outlay	---	---	79,070	---	1,382,537	---	---
Streets & Highways - Maintenance	360,940	3,766,882	2,713,093	1,878,450	1,294,997	292,763	208,838
- Lighting	46,073	207,325	---	153,859	162,689	20,626	10,512
- Construction	272,464	13,280,597	13,653,514	1,508,643	3,077,837	348,858	1,541,712
- Other Capital Outlay	7,751	92,132	359,949	96,802	120,270	---	14,293
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	60,170	---	402,914	320,581	---	30,627	19,703
- Capital Outlay	---	---	1,000	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	478,919	---	---	549,412	---	---
- Capital Outlay	---	---	---	---	17,317	---	---
Parks & Recreation - Current Expenditures	223,714	2,202,090	2,972,119	1,792,874	1,328,087	49,214	54,144
- Capital Outlay	36,259	63,669	554,173	772,150	98,389	66,222	58,377
Housing & Economic Development - Current Expenditures	---	1,970,130	823,083	475,560	1,025,207	66,275	153,328
- Capital Outlay	---	4,780,263	3,089,299	160,601	---	---	103,908
Conservation of Natural Resources - Current Expenditures	---	---	104,456	---	---	---	---
- Capital Outlay	---	---	134,361	---	---	---	---
Airport - Current Expenditures	---	---	---	---	155,601	---	---
- Capital Outlay	---	---	---	---	91,784	---	---
Transit - Current Expenditures	---	---	1,834,049	---	18,000	---	---
- Capital Outlay	---	---	2,628,800	---	---	---	---
Unallocated Insurance	---	---	---	---	---	11,509	---
All Other Unallocated - Current Expenditures	---	---	148,227	934,740	---	6,125	---
- Capital Outlay	---	---	9,787	150,685	---	73,000	13,409
Capital Outlay for Enterprise Funds	---	---	3,194,085	649,049	---	155,759	---
Debt Service - Principal Payments	745,000	3,484,686	5,370,000	3,100,000	1,516,717	340,000	209,317
Debt Service - Interest and Fiscal Charges	414,548	1,612,390	6,072,338	1,458,207	695,401	67,411	69,637
<i>Total Current Expenditures</i>	2,169,575	16,630,939	19,621,218	14,568,252	7,756,160	1,869,832	1,493,224
<i>Total Capital Outlay</i>	391,954	18,810,892	39,453,845	5,009,367	5,047,259	671,199	1,794,286
<i>Total Debt Service</i>	1,159,548	5,097,076	11,442,338	4,558,207	2,212,118	407,411	278,954
Total Expenditures	3,721,077	40,538,907	70,517,401	24,135,826	15,015,537	2,948,442	3,566,464
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	511,000	22,450	---	---	---
Transfers to Governmental Funds	356,112	1,385,872	21,738,319	554,867	4,136,776	49,471	620,932
Total Expenditures & Other Financing Uses	4,077,189	41,924,779	92,766,720	24,713,143	19,152,313	2,997,913	4,187,396

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<i>Name of City</i>	<i>MENDOTA</i>	<i>MINNEAPOLIS</i>	<i>MINNETONKA</i>	<i>MINNETRISTA</i>	<i>MONTEVIDEO</i>	<i>MONTICELLO</i>	<i>MOORHEAD</i>
	HEIGHTS						
Class of City	4	1	2	4	4	4	2
Population (1999) Estimate	11,434	382,618	51,301	4,358	5,346	7,868	32,177
Taxable Tax Capacity	13,654,119	281,161,095	73,558,106	6,927,429	2,112,966	13,278,375	11,963,319
1999 Net Tax Levy (Collectible in 2000)	2,728,146	104,278,656	13,707,749	1,535,859	1,244,241	4,739,318	3,579,446
Special Assessments Levy (Collectible in 2000)	484,512	8,475,703	1,286,207	306,564	104,858	351,700	2,983
REVENUES							
Property Taxes	2,877,864	126,218,000	14,416,096	1,558,570	1,248,981	4,815,561	2,976,938
Tax Increments	1,788,187	65,358,000	2,944,267	---	61,616	635,396	531,633
Franchise Taxes	---	21,594,000	382,820	---	44,714	---	331,421
Local Sales Tax	---	45,342,000	---	---	---	---	---
Hotel/Motel Taxes	---	2,983,000	---	---	13,453	---	---
Gravel and Gambling Taxes	4,510	351,000	---	---	---	---	---
Special Assessments	1,245,535	10,050,000	959,037	298,372	171,785	1,276,966	1,665,863
Licenses and Permits	314,382	19,649,000	2,187,777	320,050	23,393	463,935	264,685
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	19,301,000	89,588	---	---	500,000	534,797
All Other	---	12,713,000	59,135	37,870	80,244	---	394,228
State Grants							
Local Government Aid	13,293	75,043,000	63,102	4,838	1,210,383	---	4,916,955
HACA/MHHC (Homestead Credit)	464,607	30,520,000	2,100,315	280,417	321,471	276,684	905,983
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	9,073	646,000	42,439	2,852	6,866	6,741	50,022
Highways	84,617	---	1,753,861	---	12,870	61,829	360,296
All Other	111,746	37,692,000	316,210	58,952	2,052,152	58,355	2,646,152
County Grants	11,176	792,000	---	13,070	16,427	6,328	262,737
Local Unit Grants	150,000	3,639,000	60,531	9,682	---	603	67,925
Total Intergovernmental Revenues	844,512	180,346,000	4,485,181	407,681	3,700,413	910,540	10,139,095
Departmental Fees and Service Charges							
General Government	---	---	277,243	36,285	26,415	166,083	290,476
Public Safety	232,657	---	---	211,002	40,873	89,022	101,040
Streets and Highways	---	---	---	---	10,679	263,007	892,495
Sanitation (Refuse Collection)	---	---	---	---	---	89,785	---
Libraries	---	---	---	---	---	666	---
Parks and Recreation	31,487	---	876,928	23,731	74,719	345,094	127,724
Airport	---	---	---	---	21,718	---	---
Transit	---	---	---	---	19,285	---	186,385
Cemetery	---	---	---	---	11,698	---	---
All Other	335,812	43,274,000	115,458	350,135	85,085	1,170,648	---
Total Fees and Service Charges	599,956	43,274,000	1,269,629	621,153	290,472	2,124,305	1,598,120
Fines and Forfeits	160,935	8,555,000	324,469	75,522	23,144	37,623	448,144
Interest Earnings	960,642	29,426,000	3,399,736	146,584	235,150	1,296,716	1,815,953
All Other Revenues	150,964	33,856,000	1,293,283	136,283	196,834	2,928,053	1,886,805
Total Revenues	8,947,487	587,002,000	31,662,295	3,564,215	6,009,955	14,489,095	21,658,657
Other Financing Sources							
Borrowing							
Bonded Indebtedness	4,380,441	170,015,000	---	---	2,445,322	4,715,104	1,545,000
Other Long-term Indebtedness	---	4,756,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	4,380,441	174,771,000	---	---	2,445,322	4,715,104	1,545,000
Other Financing Sources	---	---	---	---	80,945	---	---
Transfers from Enterprise Funds	---	31,347,000	473,000	---	67,500	401,684	4,132,584
Transfers from Governmental Funds	256,008	102,252,000	2,173,650	165,000	535,085	5,146,031	2,593,596
Total Revenues & Other Financing Sources	13,583,936	895,372,000	34,308,945	3,729,215	9,138,807	24,751,914	29,929,837
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, 2000**

<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	798,653	55,369,000	3,554,315	462,840	428,820	1,063,071	2,270,272
- Capital Outlay	1,586	1,279,000	99,250	6,673	30,589	62,225	210,425
Public Safety							
Police & Ambulance - Current Expenditures	1,464,002	94,396,000	5,515,886	624,050	671,375	407,898	5,379,555
- Capital Outlay	45,201	917,000	83,628	70,111	52,795	---	287,253
Fire - Current Expenditures	213,709	40,297,000	929,951	162,661	74,505	122,601	2,108,078
- Capital Outlay	5,174	116,000	21,797	81,712	8,162	---	36,462
Other Public Safety - Current Expenditures	145,079	12,313,000	---	201,929	115,121	216,109	347,966
- Capital Outlay	---	405,000	---	---	---	128,845	26,163
Streets & Highways - Maintenance	441,522	39,433,000	2,039,071	476,036	405,188	847,296	2,547,382
- Lighting	---	3,092,000	170,330	4,857	74,926	82,086	249,616
- Construction	1,047,200	29,439,000	3,460,112	---	2,698,813	2,644,080	1,702,507
- Other Capital Outlay	---	10,892,000	38,868	101,070	59,728	74,687	9,999
Sanitation - Refuse Collection & Disposal	15,866	---	---	---	---	288,430	---
- Other Sanitation	---	---	---	46,380	1,871	19,480	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	20,695,000	165,105	---	200	---	---
- Capital Outlay	---	23,000	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	18,614,000	---	---	55,000	25,615	610,045
- Capital Outlay	---	911,000	---	---	---	8,756	44,591
Parks & Recreation - Current Expenditures	453,172	45,145,000	2,835,941	109,202	457,253	1,192,470	1,781,055
- Capital Outlay	5,672	10,736,000	799,417	3,272	101,246	1,866,035	337,374
Housing & Economic Development - Current Expenditures	---	34,320,000	2,366,137	---	252,031	342,540	1,181,902
- Capital Outlay	572,373	88,817,000	812,262	---	368,356	5,077	2,592,092
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	497,281	---	---	---	---
Airport - Current Expenditures	---	---	---	---	36,256	---	---
- Capital Outlay	---	---	---	---	6,004	---	---
Transit - Current Expenditures	---	---	---	---	102,863	---	978,885
- Capital Outlay	---	---	---	---	---	---	200,967
Unallocated Insurance	---	---	25,000	20,074	---	---	---
All Other Unallocated - Current Expenditures	50,000	9,234,000	418,474	6,883	137,494	5,931	418,356
- Capital Outlay	630,470	67,871,000	4,057,563	---	206,283	16,726	216,039
Capital Outlay for Enterprise Funds	---	---	1,885,405	344,578	---	1,594,019	816,954
Debt Service - Principal Payments	3,085,000	61,881,000	1,666,079	290,000	687,775	2,577,864	5,875,439
Debt Service - Interest and Fiscal Charges	580,874	36,116,000	1,541,867	113,304	297,436	1,320,074	2,120,732
<i>Total Current Expenditures</i>	<i>3,582,003</i>	<i>372,908,000</i>	<i>18,020,210</i>	<i>2,114,912</i>	<i>2,812,903</i>	<i>4,613,527</i>	<i>17,873,112</i>
<i>Total Capital Outlay</i>	<i>2,307,676</i>	<i>211,406,000</i>	<i>11,755,583</i>	<i>607,416</i>	<i>3,531,976</i>	<i>6,400,450</i>	<i>6,480,826</i>
<i>Total Debt Service</i>	<i>3,665,874</i>	<i>97,997,000</i>	<i>3,207,946</i>	<i>403,304</i>	<i>985,211</i>	<i>3,897,938</i>	<i>7,996,171</i>
Total Expenditures	9,555,553	682,311,000	32,983,739	3,125,632	7,330,090	14,911,915	32,350,109
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	70,000	34,829,000	---	---	---	---	564,364
Transfers to Governmental Funds	256,008	102,252,000	2,173,650	165,000	535,085	5,146,031	2,593,596
Total Expenditures & Other Financing Uses	9,881,561	819,392,000	35,157,389	3,290,632	7,865,175	20,057,946	35,508,069

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	3,193	5,068	9,435	12,738	2,999	22,206	20,873
Taxable Tax Capacity	1,324,860	1,663,362	7,873,247	6,767,588	1,384,620	15,519,255	16,594,613
1999 Net Tax Levy (Collectible in 2000)	298,756	835,889	1,292,437	1,234,933	572,036	2,622,417	3,843,556
Special Assessments Levy (Collectible in 2000)	4,196	188,721	107,653	49,670	13,640	295,309	596,924
REVENUES							
Property Taxes	303,847	906,038	1,461,965	1,947,787	735,820	3,208,815	4,664,514
Tax Increments	133,530	199,137	172,785	2,026,920	198,506	2,926,395	1,147,327
Franchise Taxes	---	---	78,006	309,865	20,514	139,185	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	---	---	---	---	5,219	---	---
Special Assessments	8,465	233,302	47,257	39,665	2,071	491,777	626,836
Licenses and Permits	40,082	29,603	245,017	207,489	24,033	568,774	466,912
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	123,953
All Other	26,238	---	5,731	1,822	28,115	5,040	71,268
State Grants							
Local Government Aid	480,144	1,168,991	344,750	741,994	298,683	809,226	1,185,940
HACA/MHHC (Homestead Credit)	73,985	287,020	492,771	400,287	185,736	843,219	959,227
Taconite Relief and Aids	---	---	---	---	1,068,393	---	---
PERA Aid	4,714	6,758	6,060	8,671	4,529	16,906	16,183
Highways	---	174,426	80,882	92,150	---	834,921	218,122
All Other	106,072	354,975	184,085	146,742	35,790	509,231	170,586
County Grants	---	---	---	22,820	---	48,155	85,000
Local Unit Grants	32,744	---	---	9,466	564,890	67,689	140,101
Total Intergovernmental Revenues	723,897	1,992,170	1,114,279	1,423,952	2,186,136	3,134,387	2,970,380
Departmental Fees and Service Charges							
General Government	5,640	8,916	66,909	114,211	---	118,078	362,805
Public Safety	63,089	29,921	197,010	616	---	15,701	33,778
Streets and Highways	2,416	16,438	---	170,976	---	---	92,724
Sanitation (Refuse Collection)	---	243,192	---	---	---	119,901	135,353
Libraries	---	1,701	---	---	---	---	---
Parks and Recreation	83,419	14,032	15,767	244,709	---	1,003,317	364,769
Airport	---	56,625	---	---	---	---	---
Transit	---	44,866	---	---	---	---	---
Cemetery	20,525	---	4,530	---	---	---	---
All Other	20,628	---	51,142	---	32,337	1,146,893	102,250
Total Fees and Service Charges	195,717	415,691	335,358	530,512	32,337	2,403,890	1,091,679
Fines and Forfeits	40,071	51,490	118,390	42,951	8,352	70,769	316,787
Interest Earnings	81,005	125,269	138,024	619,486	109,964	6,052,131	1,402,554
All Other Revenues	49,725	201,184	59,817	136,126	258,528	2,919,248	366,002
Total Revenues	1,576,339	4,153,884	3,770,898	7,284,753	3,581,480	21,915,371	13,052,991
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	---	---	1,280,000	---	2,016,632
Other Long-term Indebtedness	---	310,000	159,887	---	---	---	1,240,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	310,000	159,887	---	1,280,000	---	3,256,632
Other Financing Sources	68,060	15,924	---	---	---	799,602	187,492
Transfers from Enterprise Funds	579,100	78,200	113,500	60,000	---	203,000	678,068
Transfers from Governmental Funds	113,265	207,401	180,460	2,754,176	636,477	12,848,210	4,641,415
Total Revenues & Other Financing Sources	2,336,764	4,765,409	4,224,745	10,098,929	5,497,957	35,766,183	21,816,598
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, 2000**

<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	271,929	477,719	768,559	1,193,808	565,138	1,758,596	1,443,620
- Capital Outlay	2,822	24,448	128	29,197	1,444,092	107,800	146,165
Public Safety							
Police & Ambulance - Current Expenditures	487,625	587,578	970,208	1,364,700	383,098	2,093,293	3,030,108
- Capital Outlay	7,183	36,274	57,632	53,548	26,845	193,645	198,594
Fire - Current Expenditures	49,958	90,283	297,069	159,938	67,402	300,643	521,689
- Capital Outlay	3,752	311,553	55,873	19,222	---	---	10,852
Other Public Safety - Current Expenditures	35,814	87,134	248,656	---	10,471	---	329,563
- Capital Outlay	---	3,408	1,183	---	---	---	4,396
Streets & Highways - Maintenance	251,814	409,803	602,422	383,818	412,376	629,148	714,650
- Lighting	22,050	53,476	---	53,629	---	---	85,056
- Construction	4,534	29,852	---	25,272	377,242	2,206,126	778,554
- Other Capital Outlay	16,924	64,863	53,933	28,466	250,000	117,581	1,147,450
Sanitation - Refuse Collection & Disposal	---	234,208	---	---	---	---	---
- Other Sanitation	---	---	---	21,582	---	165,754	144,505
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	157,045	---	---	105,468	---	---
- Capital Outlay	---	62,941	---	---	58,109	---	---
Parks & Recreation - Current Expenditures	216,416	194,430	291,733	689,223	192,545	1,652,643	1,302,974
- Capital Outlay	33,073	69,251	52,910	204,721	---	1,753,174	3,806,015
Housing & Economic Development - Current Expenditures	149,136	151,277	514,426	125,617	139,085	387,998	298,614
- Capital Outlay	6,864	1,000	256,241	139,789	---	2,678,092	1,321,043
Conservation of Natural Resources - Current Expenditures	---	10,643	---	---	---	124,934	29,844
- Capital Outlay	---	54,236	17,403	---	---	---	---
Airport - Current Expenditures	47,154	45,401	---	---	---	---	---
- Capital Outlay	8,946	96,645	---	---	---	---	---
Transit - Current Expenditures	---	236,121	---	---	2,574	---	---
- Capital Outlay	---	49,800	---	---	---	---	---
Unallocated Insurance	50,504	---	---	---	56,555	---	54,583
All Other Unallocated - Current Expenditures	36,016	105,348	265,328	16,827	126,030	---	107,767
- Capital Outlay	2,673	---	---	---	335,403	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	4,717,880	---
Debt Service - Principal Payments	216,700	421,428	302,192	1,175,837	80,000	2,536,930	1,900,000
Debt Service - Interest and Fiscal Charges	138,508	211,653	67,510	446,204	111,035	1,890,919	682,914
<i>Total Current Expenditures</i>	1,618,416	2,840,466	3,958,401	4,009,142	2,060,742	7,113,009	8,062,973
<i>Total Capital Outlay</i>	86,771	804,271	495,303	500,215	2,491,691	11,774,298	7,413,069
<i>Total Debt Service</i>	355,208	633,081	369,702	1,622,041	191,035	4,427,849	2,582,914
Total Expenditures	2,060,395	4,277,818	4,823,406	6,131,398	4,743,468	23,315,156	18,058,956
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	67,165
Transfers to Governmental Funds	113,265	207,401	180,460	2,754,176	636,477	12,848,210	4,641,415
Total Expenditures & Other Financing Uses	<u>2,173,660</u>	<u>4,485,219</u>	<u>5,003,866</u>	<u>8,885,574</u>	<u>5,379,945</u>	<u>36,163,366</u>	<u>22,767,536</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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 ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
Population (1999) Estimate	4,559	13,594	3,715	8,023	11,798	3,883	11,929
Taxable Tax Capacity	2,511,871	6,072,647	2,752,918	3,839,970	7,660,407	8,319,478	7,688,742
1999 Net Tax Levy (Collectible in 2000)	1,118,988	2,783,033	1,042,327	1,115,333	2,266,714	690,883	1,011,067
Special Assessments Levy (Collectible in 2000)	120,845	626,474	45,173	463,455	377,113	---	135,380
REVENUES							
Property Taxes	1,172,861	2,945,518	1,256,741	1,201,514	2,290,926	709,385	1,356,603
Tax Increments	177,960	725,481	528,993	14,240	26,532	---	221,081
Franchise Taxes	17,748	55,216	12,423	21,296	27,875	27,458	128,397
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	80,984	---	---	49,540	---	---
Gravel and Gambling Taxes	---	---	---	---	12,893	---	---
Special Assessments	379,496	704,742	107,126	990,662	890,404	30,699	245,782
Licenses and Permits	109,535	156,429	88,339	359,820	160,150	402,308	384,939
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	38,501	---	---	---
All Other	87,998	---	---	---	627,712	---	---
State Grants							
Local Government Aid	531,197	2,819,433	196,258	284,849	1,659,869	9,510	847,882
HACA/MHHC (Homestead Credit)	309,456	680,440	264,605	222,433	612,429	94,497	278,474
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	7,504	17,928	3,267	3,796	9,374	308	12,251
Highways	14,716	91,373	---	1,001,320	825,130	---	225,450
All Other	381,320	1,883,024	106,627	156,301	57,936	---	96,453
County Grants	---	21,828	---	61,952	---	7,720	20,538
Local Unit Grants	---	1,324,760	---	---	---	---	46,979
Total Intergovernmental Revenues	1,332,191	6,838,786	570,757	1,769,152	3,792,450	112,035	1,528,027
Departmental Fees and Service Charges							
General Government	7,055	18,113	6,070	45,729	10,737	---	5,121
Public Safety	24,387	24,560	---	16,623	50,426	---	---
Streets and Highways	6,165	2,690	---	---	5,530	---	15,683
Sanitation (Refuse Collection)	---	---	---	---	---	---	59,797
Libraries	---	3,307	---	---	---	---	---
Parks and Recreation	50,969	322,537	---	---	60,347	---	189,775
Airport	---	40,046	---	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	17,728	---	---	---	---	---
All Other	86,911	353,308	---	13,594	432,118	168,490	355,625
Total Fees and Service Charges	175,487	782,289	6,070	75,946	559,158	168,490	626,001
Fines and Forfeits	17,438	100,735	57,729	18,916	38,286	13,047	68,434
Interest Earnings	280,454	535,216	281,541	226,385	242,163	67,880	234,096
All Other Revenues	341,418	102,495	45,890	520,106	691,757	109,292	141,976
Total Revenues	4,004,588	13,027,891	2,955,609	5,198,037	8,782,134	1,640,594	4,935,336
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,589,198	1,587,919	222,750	3,480,066	3,061,293	---	1,289,873
Other Long-term Indebtedness	---	---	193,535	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,589,198	1,587,919	416,285	3,480,066	3,061,293	---	1,289,873
Other Financing Sources							
Transfers from Enterprise Funds	36,115	20,800	---	49,693	522,485	---	55,475
Transfers from Governmental Funds	56,054	829,376	733,410	70,683	209,259	---	156,788
Total Revenues & Other Financing Sources	7,685,955	15,465,986	4,105,304	8,798,479	12,575,171	1,640,594	6,437,472
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, 2000**

<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 ST. PAUL</i>
Class of City	4	3	4	4	3	4	3
EXPENDITURES							
General Government - Current Expenditures	362,415	1,667,383	554,920	562,368	732,906	216,283	451,516
- Capital Outlay	8,016	6,960	5,530	27,139	33,666	6,058	---
Public Safety							
Police & Ambulance - Current Expenditures	655,084	1,326,558	554,201	511,883	893,741	307,178	1,381,959
- Capital Outlay	52,195	89,911	---	74,230	54,877	---	12,836
Fire - Current Expenditures	75,867	224,025	78,726	89,645	175,337	82,041	204,403
- Capital Outlay	740	11,475	15,095	6,002	7,701	---	23,942
Other Public Safety - Current Expenditures	50,679	---	8,580	246,844	206,014	243,280	222,287
- Capital Outlay	---	---	---	---	11,828	---	2,100
Streets & Highways - Maintenance	427,781	1,222,492	220,014	330,051	892,218	23,105	717,552
- Lighting	38,899	88,639	28,119	---	146,666	1,940	27,000
- Construction	2,470,099	1,835,907	720,301	2,301,657	4,530,985	97,438	838,610
- Other Capital Outlay	47,541	338,666	2,911	310,462	29,168	---	421
Sanitation - Refuse Collection & Disposal	---	58,160	799	---	---	---	---
- Other Sanitation	---	---	1,805	---	---	210,155	23,382
- Capital Outlay	---	---	---	---	---	---	5,971
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	26,045	546,032	3,283	9,907	161,649	---	---
- Capital Outlay	751,566	33,063	---	7,056	240,198	---	---
Parks & Recreation - Current Expenditures	106,973	1,454,127	169,773	103,235	600,150	15,216	589,946
- Capital Outlay	43,845	551,509	---	34,284	107,690	---	13,722
Housing & Economic Development - Current Expenditures	73,031	254,872	---	170,828	174,970	---	---
- Capital Outlay	---	---	---	801,518	294,914	---	1,139,695
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	102,110	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	52,449	---	---	---	---	---
- Capital Outlay	---	31,500	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	56,526	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	90,072	---	---	---	13,914	35,000
All Other Unallocated - Current Expenditures	42,306	216,386	21,469	35,610	63,668	90,567	22,264
- Capital Outlay	---	9,326	398,378	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	333,318	1,727,030	280,000	868,280	2,037,731	---	202,525
Debt Service - Interest and Fiscal Charges	233,375	780,272	344,663	574,396	1,137,550	---	93,556
<i>Total Current Expenditures</i>	1,859,080	7,201,195	1,641,689	2,060,371	4,103,845	1,305,789	3,675,309
<i>Total Capital Outlay</i>	3,374,002	2,908,317	1,142,215	3,562,348	5,311,027	103,496	2,037,297
<i>Total Debt Service</i>	566,693	2,507,302	624,663	1,442,676	3,175,281	---	296,081
Total Expenditures	5,799,775	12,616,814	3,408,567	7,065,395	12,590,153	1,409,285	6,008,687
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	15,061	47,546	---	---	---	---	---
Transfers to Governmental Funds	56,054	829,376	733,410	70,683	209,259	---	156,788
Total Expenditures & Other Financing Uses	<u>5,870,890</u>	<u>13,493,736</u>	<u>4,141,977</u>	<u>7,136,078</u>	<u>12,799,412</u>	<u>1,409,285</u>	<u>6,165,475</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<i>Name of City</i>	<i>NORTHFIELD</i>	<i>NORWOOD</i> <i>YOUNG AMERICA</i>	<i>OAK</i> <i>GROVE</i>	<i>OAK PARK</i> <i>HEIGHTS</i>	<i>OAKDALE</i>	<i>OLIVIA</i>	<i>ORONO</i>
Class of City	3	4	4	4	3	4	4
Population (1999) Estimate	17,147	3,108	6,903	3,957	26,653	2,570	7,538
Taxable Tax Capacity	8,675,609	1,857,004	4,712,526	6,205,272	16,880,217	873,032	15,946,220
1999 Net Tax Levy (Collectible in 2000)	2,735,428	425,893	1,152,458	1,369,641	3,633,950	408,981	2,320,679
Special Assessments Levy (Collectible in 2000)	47,800	44,270	213,639	346,571	1,179,582	86,492	483,379
REVENUES							
Property Taxes	2,921,904	551,126	1,364,761	1,464,397	4,506,926	356,483	2,289,240
Tax Increments	285,013	---	---	---	2,928,406	222,384	---
Franchise Taxes	91,713	---	34,171	---	56,680	19,811	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	69,773	---	---	---	---	6,863	---
Gravel and Gambling Taxes	---	---	---	926	37,002	---	---
Special Assessments	1,682,962	444,250	239,049	379,205	1,714,572	140,603	532,084
Licenses and Permits	580,906	59,089	191,035	314,527	753,188	11,734	357,940
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants							
All Other	144,017	---	---	19,112	101,224	35,908	73,908
State Grants							
Local Government Aid	1,712,992	217,663	213,089	4,878	386,508	634,865	9,277
HACA/MHHC (Homestead Credit)	719,686	160,021	132,652	79,583	996,714	82,710	309,551
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	58,139	2,087	2,060	2,040	14,941	4,092	7,219
Highways	512,434	10,808	23,835	---	1,043,540	---	317,898
All Other	281,019	15,830	28,682	59,013	322,853	40,613	237,968
County Grants	311,721	7,880	22,922	14,691	190,064	---	15,600
Local Unit Grants	37,780	---	---	9,497	42,897	---	---
Total Intergovernmental Revenues	3,777,788	414,289	423,240	188,814	3,098,741	798,188	971,421
Departmental Fees and Service Charges							
General Government	491,383	3,320	28,554	165,960	626,756	---	322,277
Public Safety	55,439	35,500	38,122	---	---	12,225	822,693
Streets and Highways	376,521	170	---	---	144,555	364	---
Sanitation (Refuse Collection)	---	---	13,998	27,655	5,588	---	66,454
Libraries	141,442	---	---	---	---	---	---
Parks and Recreation	278,592	10,440	44,935	---	430,799	10,205	81,000
Airport	---	---	---	---	---	---	---
Transit	34,486	---	---	---	---	---	---
Cemetery	---	2,400	---	---	---	---	---
All Other	---	434	9,720	408,852	754,613	---	12,870
Total Fees and Service Charges	1,377,863	52,264	135,329	602,467	1,962,311	22,794	1,305,294
Fines and Forfeits	105,883	3,334	19,036	56,326	162,818	7,122	112,420
Interest Earnings	822,687	237,735	254,468	326,788	1,899,946	84,311	782,739
All Other Revenues	1,342,659	53,807	15,346	563,618	535,358	73,147	199,008
Total Revenues	13,059,151	1,815,894	2,676,435	3,897,068	17,655,948	1,743,440	6,550,146
Other Financing Sources							
Borrowing							
Bonded Indebtedness	2,356,201	725,744	113,000	---	1,644,923	784,937	915,281
Other Long-term Indebtedness	---	155,106	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	2,356,201	880,850	113,000	---	1,644,923	784,937	915,281
Other Financing Sources							
Transfers from Enterprise Funds	907,590	---	---	123,778	230,766	391,404	62,000
Transfers from Governmental Funds	1,035,294	179,565	576,855	441,667	3,128,710	117,927	235,000
Total Revenues & Other Financing Sources	17,358,236	2,876,309	3,366,290	4,462,513	23,258,087	3,037,708	7,785,592
Type of Public Service Enterprises (see footnote page)	L, W, S, R, H, N, O	W, S, O	W, S	W, S	W, S, O	L, W, S, E, O	W, S, O

**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	1,770,268	326,585	639,928	786,886	1,839,545	290,537	900,817
- Capital Outlay	38,056	6,836	64,139	1,061	198,450	8,109	608,485
Public Safety							
Police & Ambulance - Current Expenditures	2,075,219	64,445	123,212	740,765	2,650,024	295,512	1,616,649
- Capital Outlay	346,646	---	---	28,798	27,378	28,763	101,419
Fire - Current Expenditures	296,019	94,296	170,334	83,740	573,157	51,989	271,393
- Capital Outlay	405,914	273,138	35,069	---	---	7,492	13,301
Other Public Safety - Current Expenditures	146,009	33,281	83,488	91,309	217,282	958	429,378
- Capital Outlay	17,043	---	---	1,999	343,607	---	5,582
Streets & Highways - Maintenance	1,098,327	139,803	237,979	114,579	1,129,917	243,487	475,047
- Lighting	147,874	39,704	---	41,824	---	19,006	14,838
- Construction	4,017,920	761,631	177,210	438,480	2,446,877	657,467	317,229
- Other Capital Outlay	113,813	39,107	176,009	---	113,202	50,791	76,507
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	4,194	36,823	14,005	46,080	---	69,515
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	680,516	482	---	---	---	49,432	---
- Capital Outlay	4,085	---	---	---	---	628	---
Parks & Recreation - Current Expenditures	1,037,105	99,397	34,377	86,800	1,111,429	127,483	62,731
- Capital Outlay	2,950,496	22,305	4,900	113,295	700,077	16,122	153,075
Housing & Economic Development - Current Expenditures	301,775	870	---	121,056	39,318	106,450	---
- Capital Outlay	411,795	---	---	273	1,578,147	20,614	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	---	---	35,890	---
- Capital Outlay	---	---	---	---	---	31,948	---
Transit - Current Expenditures	211,284	---	---	---	29,547	---	---
- Capital Outlay	58,369	---	---	---	---	---	---
Unallocated Insurance	75,775	---	---	---	---	---	---
All Other Unallocated - Current Expenditures	110,900	1,215	28,619	41,430	790,393	4,843	269,196
- Capital Outlay	---	8,861	---	7,950	---	---	103,845
Capital Outlay for Enterprise Funds	---	---	---	268,289	---	---	827,940
Debt Service - Principal Payments	1,545,585	242,000	199,210	390,000	3,145,000	356,579	525,000
Debt Service - Interest and Fiscal Charges	715,256	89,545	75,104	150,103	1,099,515	231,499	497,825
<i>Total Current Expenditures</i>	7,951,071	804,272	1,354,760	2,122,394	8,426,692	1,225,587	4,109,564
<i>Total Capital Outlay</i>	8,364,137	1,111,878	457,327	860,145	5,407,738	821,934	2,207,383
<i>Total Debt Service</i>	2,260,841	331,545	274,314	540,103	4,244,515	588,078	1,022,825
Total Expenditures	18,576,049	2,247,695	2,086,401	3,522,642	18,078,945	2,635,599	7,339,772
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	160,000	25,000	---	87,475	---	---	---
Transfers to Governmental Funds	1,035,294	179,565	576,855	441,667	3,128,710	117,927	235,000
Total Expenditures & Other Financing Uses	<u>19,771,343</u>	<u>2,452,260</u>	<u>2,663,256</u>	<u>4,051,784</u>	<u>21,207,655</u>	<u>2,753,526</u>	<u>7,574,772</u>

**TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<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	2,434	6,389	22,434	3,276	3,043	4,280	3,190
Taxable Tax Capacity	1,973,251	2,915,622	13,796,913	1,843,530	1,540,460	1,420,207	1,261,625
1999 Net Tax Levy (Collectible in 2000)	553,705	838,883	3,623,897	569,319	393,819	774,709	466,183
Special Assessments Levy (Collectible in 2000)	309,489	254,193	---	186,718	3,532	53,171	9,544
REVENUES							
Property Taxes	680,561	852,626	3,698,094	625,548	365,264	782,651	469,272
Tax Increments	390,358	---	444,659	1,181,158	41,204	358,855	62,969
Franchise Taxes	---	9,264	161,253	19,184	13,748	26,832	10,161
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	148,163	67,459	---	25,777	---
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	341,878	219,547	1,739,586	192,076	969	43,862	11,379
Licenses and Permits	48,423	381,205	475,150	56,831	60,324	55,685	26,157
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	---	---
All Other	657,105	---	360,304	20,687	9,368	28,239	---
State Grants							
Local Government Aid	75,709	118,825	3,144,015	498,999	403,286	938,821	407,358
HACA/MHHC (Homestead Credit)	139,251	153,321	1,171,168	77,625	115,996	214,303	135,019
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	836	1,872	46,748	3,521	2,846	3,755	2,295
Highways	---	348,696	278,493	---	---	22,721	---
All Other	34,659	10,104	480,145	181,416	181,534	35,483	69,074
County Grants	13,535	---	646,652	---	---	77,540	42,101
Local Unit Grants	---	---	43,691	4,375	2,459	---	---
Total Intergovernmental Revenues	921,095	632,818	6,171,216	786,623	715,489	1,320,862	655,847
Departmental Fees and Service Charges							
General Government	---	62,708	22,608	109,302	30,309	---	3,026
Public Safety	4,274	92,772	74,576	88,545	130,032	24,460	119,245
Streets and Highways	---	---	217,114	11,671	3,951	55,154	---
Sanitation (Refuse Collection)	---	12,979	---	---	---	---	---
Libraries	---	---	6,113	---	---	---	---
Parks and Recreation	---	509,943	1,136,049	---	254	203,995	74,441
Airport	---	---	---	73,453	---	---	---
Transit	---	---	---	---	---	31,999	---
Cemetery	---	---	---	---	14,200	28,067	6,350
All Other	---	2,649,651	898,912	855,314	142,411	9,542	---
Total Fees and Service Charges	4,274	3,328,053	2,355,372	1,138,285	321,157	353,217	203,062
Fines and Forfeits	117,341	---	207,055	46,233	9,480	24,461	22,114
Interest Earnings	188,560	263,980	1,237,162	180,533	124,201	168,053	117,789
All Other Revenues	452,233	107,927	1,565,803	36,327	147,557	110,382	60,712
Total Revenues	3,144,723	5,795,420	18,203,513	4,330,257	1,799,393	3,270,637	1,639,462
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	---	4,449,633	1,242,360	---	1,375,000	---
Other Long-term Indebtedness	---	112,480	228,480	309,055	---	---	280,000
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	112,480	4,678,113	1,551,415	---	1,375,000	280,000
Other Financing Sources							
Transfers from Enterprise Funds	10,000	---	100,000	305,148	57,000	173,409	60,000
Transfers from Governmental Funds	167,502	512,421	391,740	4,146	171,019	274,075	90,250
Total Revenues & Other Financing Sources	3,322,225	6,420,321	23,373,366	6,203,116	2,027,412	5,122,720	2,069,712
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, 2000**

<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	309,937	523,951	1,358,588	518,075	400,724	330,372	232,495
- Capital Outlay	58,054	7,729	62,882	10,527	---	---	11,261
Public Safety							
Police & Ambulance - Current Expenditures	390,283	167,994	2,315,140	452,222	143,472	354,765	381,160
- Capital Outlay	6,339	---	70,704	9,515	---	---	12,444
Fire - Current Expenditures	71,516	92,558	795,530	88,360	160,095	128,055	62,925
- Capital Outlay	7,449	---	50,369	---	32,455	---	---
Other Public Safety - Current Expenditures	11,510	186,544	376,250	56,763	75,692	---	20,649
- Capital Outlay	---	---	---	---	---	---	13,830
Streets & Highways - Maintenance	73,909	358,132	2,055,174	285,431	272,052	287,503	233,361
- Lighting	34,311	13,367	---	52,844	32,462	71,117	24,700
- Construction	5,056	2,555,633	2,438,668	864,439	---	818,643	12,939
- Other Capital Outlay	8,822	149,700	90,575	20,437	20,000	6,355	115,532
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	65,950	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	108	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	---	905,749	47,520	7,450	52,000	89,921
- Capital Outlay	---	---	89,518	---	---	---	24,043
Parks & Recreation - Current Expenditures	57,218	72,774	2,066,948	44,735	76,304	450,219	141,436
- Capital Outlay	17,843	3,379	1,225,635	14,331	10,258	13,965	62,725
Housing & Economic Development - Current Expenditures	14,931	13,639	406,050	481,940	164,956	125,934	101,450
- Capital Outlay	1,062,590	---	457,610	---	49,560	18,000	---
Conservation of Natural Resources - Current Expenditures	---	---	---	5,844	---	---	---
- Capital Outlay	---	---	---	1,062	---	---	---
Airport - Current Expenditures	---	---	130,839	153,623	1,788	39,589	---
- Capital Outlay	---	---	528,649	540,018	---	---	---
Transit - Current Expenditures	---	---	---	11,000	10,789	116,490	9,368
- Capital Outlay	---	---	---	---	---	5,563	---
Unallocated Insurance	---	---	1,366,643	---	---	16,494	---
All Other Unallocated - Current Expenditures	12,853	---	22,202	8,494	23,730	100,818	77,417
- Capital Outlay	59,541	---	---	458	26,829	461,325	400
Capital Outlay for Enterprise Funds	---	---	---	684,551	---	---	---
Debt Service - Principal Payments	380,000	408,030	1,601,711	770,158	55,000	456,969	235,000
Debt Service - Interest and Fiscal Charges	448,286	469,757	743,451	494,095	80,640	399,135	45,747
<i>Total Current Expenditures</i>	976,468	1,494,909	11,799,113	2,206,851	1,369,622	2,073,356	1,374,882
<i>Total Capital Outlay</i>	1,225,694	2,716,441	5,014,610	2,145,338	139,102	1,323,851	253,174
<i>Total Debt Service</i>	828,286	877,787	2,345,162	1,264,253	135,640	856,104	280,747
Total Expenditures	3,030,448	5,089,137	19,158,885	5,616,442	1,644,364	4,253,311	1,908,803
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	---	---	---
Transfers to Governmental Funds	167,502	512,421	391,740	4,146	171,019	274,075	90,250
Total Expenditures & Other Financing Uses	<u>3,197,950</u>	<u>5,601,558</u>	<u>19,550,625</u>	<u>5,620,588</u>	<u>1,815,383</u>	<u>4,527,386</u>	<u>1,999,053</u>

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TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	65,894	3,933	15,917	2,852	18,510	16,116	5,459
Taxable Tax Capacity	84,087,384	1,966,043	12,475,012	1,092,108	12,093,333	23,600,751	2,100,494
1999 Net Tax Levy (Collectible in 2000)	11,880,082	974,342	3,624,622	381,353	2,426,387	8,897,803	1,005,981
Special Assessments Levy (Collectible in 2000)	1,699,385	217,102	288,867	49,745	235,267	760,895	28,947
REVENUES							
Property Taxes	13,621,902	963,461	4,849,075	379,999	3,004,126	8,973,607	850,453
Tax Increments	436,879	259,473	195,237	167,280	2,518,764	1,054,884	168,357
Franchise Taxes	---	---	226,721	16,940	---	87,320	43,375
Local Sales Tax	---	---	---	51,806	---	---	---
Hotel/Motel Taxes	---	---	---	29,793	---	---	29,565
Gravel and Gambling Taxes	---	---	---	---	---	---	---
Special Assessments	2,283,724	348,288	566,501	80,639	425,214	1,271,904	32,175
Licenses and Permits	2,338,771	114,669	549,729	33,150	259,090	402,633	49,414
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	346,020	---	---	---	11,424	---	---
All Other	1,778,228	---	76,329	45,046	53,237	2,216,761	---
State Grants							
Local Government Aid	74,524	443,672	36,837	519,745	359,771	23,343	1,006,205
HACA/MHHC (Homestead Credit)	1,852,562	182,584	933,746	203,620	529,069	1,197,053	357,993
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,993	5,874	11,905	2,817	5,568	32,922	29,038
Highways	387,687	---	218,159	---	85,000	317,370	471,352
All Other	4,559,565	99,949	288,387	405,639	3,965,443	1,198,897	375,700
County Grants	---	---	11,407	---	3,205	89,542	---
Local Unit Grants	5,592	---	381,112	2,840	25,297	31,628	30,983
Total Intergovernmental Revenues	9,051,171	732,079	1,957,882	1,179,707	5,038,014	5,107,516	2,271,271
Departmental Fees and Service Charges							
General Government	796,944	7,312	532,239	20,330	126,111	410,186	10,314
Public Safety	162,703	142,151	128,285	31,202	5,822	1,391,787	59,815
Streets and Highways	---	8,757	281,182	161	41,065	9,701	---
Sanitation (Refuse Collection)	---	1,983	---	---	---	---	---
Libraries	---	485	---	---	---	25,654	---
Parks and Recreation	1,084,666	17,210	680,312	7,432	193,445	376,966	191,723
Airport	---	---	---	---	---	26,088	23,696
Transit	---	---	---	---	---	49,382	---
Cemetery	115	20,995	---	---	---	55,066	---
All Other	---	75,218	1,624,313	---	25	754,520	---
Total Fees and Service Charges	2,044,428	274,111	3,246,331	59,125	366,468	3,099,350	285,548
Fines and Forfeits	629,780	35,169	107,091	31,240	47,550	103,136	51,069
Interest Earnings	5,512,582	188,018	1,676,697	69,213	1,611,395	1,051,371	281,566
All Other Revenues	1,576,321	390,754	185,800	17,141	629,709	1,301,262	377,205
Total Revenues	37,495,558	3,306,022	13,561,064	2,116,033	13,900,330	22,452,983	4,439,998
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	1,960,338	1,125,000	2,254,185	1,942,111	---	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	1,960,338	1,125,000	2,254,185	1,942,111	---	---
Other Financing Sources	---	52,500	---	---	45,230	---	---
Transfers from Enterprise Funds	726,266	29,720	484,611	4,000	---	1,547,537	1,746,194
Transfers from Governmental Funds	10,971,153	298,782	1,941,401	7,457	2,307,980	7,215,419	281,586
Total Revenues & Other Financing Sources	49,192,977	5,647,362	17,112,076	4,381,675	18,218,151	31,215,939	6,467,778
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

TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<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	3,834,213	374,758	1,635,117	340,472	1,271,327	1,606,727	511,377
- Capital Outlay	709,764	5,772	143,947	407,602	115,032	201,981	1,368
Public Safety							
Police & Ambulance - Current Expenditures	5,669,284	498,090	1,699,092	435,531	1,242,714	3,428,648	698,363
- Capital Outlay	35,201	40,297	88,130	342	150,969	37,349	29,266
Fire - Current Expenditures	1,211,064	192,287	257,976	34,274	241,701	1,003,108	117,544
- Capital Outlay	---	42,917	196,449	2,362	1,415,925	8,800	---
Other Public Safety - Current Expenditures	92,115	65,714	294,897	14,643	200,458	241,760	151,527
- Capital Outlay	5,000	---	3,809	---	---	44,652	---
Streets & Highways - Maintenance	2,490,515	289,055	894,138	179,382	1,124,961	1,409,915	469,723
- Lighting	532,949	---	93,537	1,692	---	290,999	---
- Construction	5,909,249	183,370	1,906,104	91,257	4,764,765	4,575,821	761,744
- Other Capital Outlay	---	31,907	180,211	---	37,056	358,727	---
Sanitation - Refuse Collection & Disposal	---	---	---	---	---	---	---
- Other Sanitation	---	5,484	---	---	---	50,705	---
- Capital Outlay	---	---	---	---	---	262,820	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	19,268	52,610	---	---	747,255	205,151
- Capital Outlay	---	---	14,123	---	---	---	49,291
Parks & Recreation - Current Expenditures	3,587,014	126,006	1,178,890	76,556	421,573	2,887,639	647,022
- Capital Outlay	2,789,208	74,984	1,498,612	3,243	62,339	1,687,237	3,438,849
Housing & Economic Development - Current Expenditures	2,494,269	14,541	34,364	129,135	635,553	1,451,415	104,352
- Capital Outlay	---	124,999	---	---	1,435,883	184,953	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	10,131	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	3,862	---	---	---	80,691	85,257
- Capital Outlay	---	---	---	---	---	2,581,677	141,580
Transit - Current Expenditures	2,336,192	---	379,950	---	---	292,128	---
- Capital Outlay	1,691,639	---	---	---	---	140,173	---
Unallocated Insurance	---	33,922	---	104,070	---	---	---
All Other Unallocated - Current Expenditures	225,210	108,337	15,709	---	271,139	536,027	118,737
- Capital Outlay	---	---	25,362	---	349,656	40,654	---
Capital Outlay for Enterprise Funds	1,558,760	---	289,622	---	1,056,080	1,200,019	---
Debt Service - Principal Payments	945,000	445,000	3,305,000	80,000	360,000	694,044	204,563
Debt Service - Interest and Fiscal Charges	511,959	272,268	1,480,667	90,332	587,746	1,025,211	165,356
<i>Total Current Expenditures</i>	22,472,825	1,731,324	6,536,280	1,315,755	5,419,557	14,027,017	3,109,053
<i>Total Capital Outlay</i>	12,698,821	504,246	4,346,369	504,806	9,387,705	11,324,863	4,422,098
<i>Total Debt Service</i>	1,456,959	717,268	4,785,667	170,332	947,746	1,719,255	369,919
Total Expenditures	36,628,605	2,952,838	15,668,316	1,990,893	15,755,008	27,071,135	7,901,070
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	2,045,592	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	600,505	17,000	21,889	---	---	59,870	---
Transfers to Governmental Funds	10,971,153	298,782	1,941,401	7,457	2,307,980	7,215,419	281,586
Total Expenditures & Other Financing Uses	48,200,263	5,314,212	17,631,606	1,998,350	18,062,988	34,346,424	8,182,656

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
Population (1999) Estimate	34,439	14,123	85,806	3,484	14,619	33,690	9,641
Taxable Tax Capacity	22,982,062	7,912,618	57,186,771	1,379,067	11,918,348	33,394,375	5,022,956
1999 Net Tax Levy (Collectible in 2000)	5,031,914	1,471,305	17,600,391	474,352	4,155,470	5,783,966	926,452
Special Assessments Levy (Collectible in 2000)	487,211	212,558	532,323	177,662	1,168,802	980,240	1,416,586
REVENUES							
Property Taxes	6,415,009	2,205,528	17,348,234	598,780	4,576,573	6,497,037	937,298
Tax Increments	4,964,574	1,448,370	3,943,496	187,965	473,896	7,701,875	90,508
Franchise Taxes	234,891	---	1,207,007	---	102,891	207,928	70,508
Local Sales Tax	---	---	7,632,710	---	---	---	---
Hotel/Motel Taxes	10,327	---	2,126,717	---	---	---	15,548
Gravel and Gambling Taxes	---	---	---	---	7,673	59,331	---
Special Assessments	444,246	117,005	4,072,854	193,065	7,464,735	1,363,072	4,165,933
Licenses and Permits	806,275	314,671	2,805,189	124,526	588,304	1,784,060	356,911
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	299,526	40,941	522,820	---	127,684	109,973	---
All Other	1,234,238	91,696	5,743,880	---	330,692	1,901,741	104,044
State Grants							
Local Government Aid	3,648,829	1,772,852	6,853,446	262,706	396,549	41,355	293,845
HACA/MHHC (Homestead Credit)	1,955,358	919,493	4,350,850	145,898	600,557	1,782,948	297,370
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	46,842	15,819	87,758	1,364	12,889	24,435	2,402
Highways	1,812,565	337,531	2,704,041	---	938,485	916,972	9,060
All Other	4,324,477	190,344	7,627,386	50,309	114,161	426,772	578,799
County Grants	306,647	---	999,139	12,522	12,904	---	14,054
Local Unit Grants	508,992	141,740	19,659	---	36,979	21,800	---
Total Intergovernmental Revenues	14,137,474	3,510,416	28,908,979	472,799	2,570,900	5,225,996	1,299,574
Departmental Fees and Service Charges							
General Government	352,148	416,364	38,276	55,853	634,989	943,996	14,140
Public Safety	276,825	60,497	1,201,440	---	92,178	74,868	3,935
Streets and Highways	---	---	268,526	---	184,885	---	---
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	134,336	---	---	---	---
Parks and Recreation	265,250	227,081	5,007,592	27,320	296,023	1,668,037	16,946
Airport	---	---	1,861,687	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	---	187,856	---	---	3,395	---	298,762
Total Fees and Service Charges	894,223	891,798	8,511,857	83,173	1,211,470	2,686,901	333,783
Fines and Forfeits	215,439	322,305	444,225	3,734	72,067	187,199	54,319
Interest Earnings	1,996,539	1,084,131	6,590,043	263,595	1,334,268	4,583,751	932,226
All Other Revenues	2,677,922	102,727	16,122,849	310,310	2,313,908	2,127,676	220,852
Total Revenues	32,796,919	9,996,951	99,714,160	2,237,947	20,716,685	32,424,826	8,477,460
Other Financing Sources							
Borrowing							
Bonded Indebtedness	1,595,027	---	27,625,000	---	1,732,500	---	8,909,672
Other Long-term Indebtedness	---	---	---	---	---	---	352,338
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	1,595,027	---	27,625,000	---	1,732,500	---	9,262,010
Other Financing Sources							
Transfers from Enterprise Funds	536,249	100,000	3,885,777	246,095	2,862,994	---	45,000
Transfers from Governmental Funds	6,659,599	1,379,996	7,005,435	239,514	1,473,946	2,638,197	755,451
Total Revenues & Other Financing Sources	41,587,794	11,476,947	138,230,372	2,723,556	26,786,125	35,063,023	18,539,921
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, 2000**

<i>Name of City</i>	<i>RICHFIELD</i>	<i>ROBBINSDALE</i>	<i>ROCHESTER</i>	<i>ROCKFORD</i>	<i>ROSEMOUNT</i>	<i>ROSEVILLE</i>	<i>SARTELL</i>
Class of City	2	3	2	4	4	2	4
EXPENDITURES							
General Government - Current Expenditures	2,027,725	935,687	4,283,950	309,617	1,321,192	2,257,557	428,905
- Capital Outlay	6,283	2,460	472,521	9,707	232,282	258,729	16,633
Public Safety							
Police & Ambulance - Current Expenditures	5,866,694	2,236,735	10,621,065	167,994	1,407,132	3,622,015	868,981
- Capital Outlay	262,224	7,623	457,176	—	84,768	2,487	20,651
Fire - Current Expenditures	1,978,169	295,219	7,841,944	104,789	153,164	1,142,347	165,087
- Capital Outlay	45,575	15,509	108,823	16,285	110,733	62,505	367,452
Other Public Safety - Current Expenditures	511,278	145,453	1,931,822	60,192	—	89,616	227,562
- Capital Outlay	—	—	3,332,866	—	—	—	—
Streets & Highways - Maintenance	1,894,015	658,468	7,102,870	155,378	1,300,005	1,383,481	482,641
- Lighting	20,520	76,889	730,512	37,022	—	176,596	72,334
- Construction	3,621,465	959,284	7,852,537	348,073	3,978,720	5,418,393	1,343,772
- Other Capital Outlay	—	50,449	133,234	48,494	268,577	—	89,558
Sanitation - Refuse Collection & Disposal	—	—	—	—	—	—	—
- Other Sanitation	84,028	—	—	35,770	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Health - Current Expenditures	159,278	—	—	—	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Culture and Recreation							
Libraries - Current Expenditures	—	7,350	3,437,889	30,071	—	—	—
- Capital Outlay	—	—	609,424	253,715	—	—	—
Parks & Recreation - Current Expenditures	2,426,705	1,393,971	8,823,267	100,764	1,014,543	3,133,691	119,379
- Capital Outlay	227,414	5,758	16,841,455	168,221	190,862	2,460,225	51,963
Housing & Economic Development - Current Expenditures	6,096,915	2,183,467	823,529	—	542,895	1,047,283	607,483
- Capital Outlay	6,802,486	—	1,751,165	488,895	1,613,394	1,427,224	320
Conservation of Natural Resources - Current Expenditures	—	—	—	—	—	—	—
- Capital Outlay	—	—	—	—	—	—	—
Airport - Current Expenditures	—	—	1,869,128	—	—	—	—
- Capital Outlay	—	—	7,439,226	—	—	—	—
Transit - Current Expenditures	—	—	1,684,250	—	—	—	—
- Capital Outlay	—	—	1,486,456	—	—	—	—
Unallocated Insurance	—	—	—	—	—	112,000	—
All Other Unallocated - Current Expenditures	22,590	—	366,249	—	—	130,852	450,885
- Capital Outlay	—	—	269,274	1,518	—	335,890	254,659
Capital Outlay for Enterprise Funds	—	—	5,666,347	—	—	—	2,905,981
Debt Service - Principal Payments	2,025,000	510,000	2,222,650	290,000	2,243,538	4,920,000	1,395,000
Debt Service - Interest and Fiscal Charges	663,778	389,026	1,168,545	375,249	1,646,740	2,197,806	815,317
<i>Total Current Expenditures</i>	21,087,917	7,933,239	49,516,475	1,001,597	5,738,931	13,095,438	3,423,257
<i>Total Capital Outlay</i>	10,965,447	1,041,083	46,420,504	1,334,908	6,479,336	9,965,453	5,050,989
<i>Total Debt Service</i>	2,688,778	899,026	3,391,195	665,249	3,890,278	7,117,806	2,210,317
Total Expenditures	34,742,142	9,873,348	99,328,174	3,001,754	16,108,545	30,178,697	10,684,563
Other Financing Uses							
Debt Redemption - Refunded Bonds	—	—	—	—	—	—	—
Other Financing Uses	—	—	—	—	—	—	—
Transfers to Enterprise Funds	588,640	1,173,012	412,382	—	2,061,519	—	—
Transfers to Governmental Funds	6,659,599	1,379,996	7,005,435	239,514	1,473,946	2,638,197	755,451
Total Expenditures & Other Financing Uses	41,990,381	12,426,356	106,745,991	3,241,268	19,644,010	32,816,894	11,440,014

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
Population (1999) Estimate	3,930	10,213	21,115	20,568	25,924	7,400	3,515
Taxable Tax Capacity	1,361,679	3,920,009	14,265,861	17,202,380	21,959,605	10,523,654	1,186,112
1999 Net Tax Levy (Collectible in 2000)	766,666	991,880	3,457,521	3,154,934	3,769,505	1,860,512	437,936
Special Assessments Levy (Collectible in 2000)	153,864	392,946	1,609,770	1,124,551	331,743	161,619	127,193
REVENUES							
Property Taxes	834,054	998,416	3,627,188	3,763,304	4,373,463	1,938,705	422,128
Tax Increments	388,685	1,449,869	1,744,893	1,210,874	1,334,449	---	41,272
Franchise Taxes	---	8,847	79,592	---	164,794	---	172,636
Local Sales Tax	---	59,463	---	---	---	---	---
Hotel/Motel Taxes	---	199	---	164,842	986	---	13,456
Gravel and Gambling Taxes	---	---	20,156	9,117	7,860	---	---
Special Assessments	397,141	1,805,954	4,161,756	2,959,962	323,043	61,713	37,540
Licenses and Permits	116,191	280,363	1,209,921	2,517,470	693,229	346,086	68,058
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	76,536	---	---	---	70,198
All Other	---	---	---	44,600	2,500	---	---
State Grants							
Local Government Aid	835,300	1,144,009	69,940	219,201	31,901	8,412	881,559
HACA/MHHC (Homestead Credit)	157,347	348,497	600,887	535,313	1,015,696	426,898	153,115
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	26,101	5,978	18,306	18,170	20,122	4,751	13,908
Highways	---	15,255	162,780	875,668	1,172,908	285,894	---
All Other	309,256	189,703	255,354	460,774	112,238	---	44,277
County Grants	9,756	12,732	77,895	80,314	56,529	---	19,591
Local Unit Grants	128,945	---	---	---	63,154	---	---
Total Intergovernmental Revenues	1,466,705	1,716,174	1,261,698	2,234,040	2,475,048	725,955	1,182,648
Departmental Fees and Service Charges							
General Government	---	33,293	1,328,636	998,948	548,899	15,931	11,067
Public Safety	214,931	70,408	3,762	238,708	---	---	12,901
Streets and Highways	---	---	3,908	719,913	288,456	---	4,331
Sanitation (Refuse Collection)	---	---	---	---	254,270	---	182,356
Libraries	---	---	---	---	---	---	---
Parks and Recreation	79,421	45,178	199,556	---	1,992,787	29,950	36,779
Airport	11,515	---	---	---	---	---	10,814
Transit	9,791	---	---	24,826	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	66,019	15,000	859,450	---	229,998	---	---
Total Fees and Service Charges	381,677	163,879	2,395,312	1,982,395	3,314,410	45,881	258,248
Fines and Forfeits	21,302	65,625	147,545	172,017	57,069	76,483	12,144
Interest Earnings	57,627	492,700	424,759	1,752,035	1,227,051	248,334	227,605
All Other Revenues	170,384	506,618	21,505	140,962	2,325,512	127,741	93,230
Total Revenues	3,833,766	7,548,107	15,094,325	16,907,018	16,296,914	3,570,898	2,528,965
Other Financing Sources							
Borrowing							
Bonded Indebtedness	875,123	1,750,000	8,826,239	2,550,892	---	---	---
Other Long-term Indebtedness	---	286,764	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	875,123	2,036,764	8,826,239	2,550,892	---	---	---
Other Financing Sources	2,001	35,000	---	102,517	59,332	---	---
Transfers from Enterprise Funds	---	168,798	1,176,200	1,133,943	160,000	101,875	280,000
Transfers from Governmental Funds	636,922	1,287,635	2,034,337	1,139,626	4,011,371	487,800	16,590
Total Revenues & Other Financing Sources	5,347,812	11,076,304	27,131,101	21,833,996	20,527,617	4,160,573	2,825,555
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

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**TABLE 9
CLASSIFICATION OF EXPENDITURES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000**

<i>Name of City</i>	<i>SAUK CENTRE</i>	<i>SAUK RAPIDS</i>	<i>SAVAGE</i>	<i>SHAKOPEE</i>	<i>SHOREVIEW</i>	<i>SHOREWOOD</i>	<i>SLEEPY EYE</i>
Class of City	4	4	4	3	2	4	4
EXPENDITURES							
General Government - Current Expenditures	444,411	741,349	1,585,337	2,186,567	1,367,690	984,586	336,740
- Capital Outlay	26,520	40,853	20,005	5,130	157,138	17,025	2,448
Public Safety							
Police & Ambulance - Current Expenditures	591,206	736,065	1,892,402	2,056,272	1,129,589	549,882	292,974
- Capital Outlay	6,531	44,276	4,547	34,601	---	---	4,368
Fire - Current Expenditures	195,639	201,645	473,184	704,933	415,193	191,175	57,222
- Capital Outlay	40,486	21,012	15,343	23,816	76,711	---	6,106
Other Public Safety - Current Expenditures	454	18,624	371,611	499,892	227,659	86,426	98
- Capital Outlay	---	34,094	3,284	---	---	---	482
Streets & Highways - Maintenance	288,642	668,975	1,573,487	1,415,744	877,656	368,683	226,884
- Lighting	32,478	76,702	174,501	75,468	120,705	38,217	31,167
- Construction	628,134	2,648,505	9,097,110	3,765,805	4,403,041	308,445	348,019
- Other Capital Outlay	40,871	96,521	7,150	14,564	---	1,891	7,939
Sanitation - Refuse Collection & Disposal	342	13,594	---	---	---	7,679	116,596
- Other Sanitation	---	258	---	---	331,214	20,445	1,586
- Capital Outlay	---	56,119	---	---	---	---	7,741
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	90,007	---	53,920	31,491	---	---	87,752
- Capital Outlay	3,915	---	---	---	---	---	1,201
Parks & Recreation - Current Expenditures	198,119	345,820	773,628	615,661	3,189,862	135,891	226,416
- Capital Outlay	44,104	143,686	1,717,349	511,579	1,700,819	550,642	8,071
Housing & Economic Development - Current Expenditures	155,943	547,827	67,315	240,284	544,234	---	181,784
- Capital Outlay	485	6,857	982,276	240,803	---	---	---
Conservation of Natural Resources - Current Expenditures	---	---	99,695	---	104,510	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	54,772	---	---	---	---	---	12,569
- Capital Outlay	186,376	---	---	---	---	---	---
Transit - Current Expenditures	29,912	---	---	391,726	---	---	---
- Capital Outlay	131,215	---	---	9,600	---	---	---
Unallocated Insurance	35,318	---	---	---	38,923	---	---
All Other Unallocated - Current Expenditures	129,062	48,311	484,142	120,527	58,795	---	250,074
- Capital Outlay	---	---	---	---	---	278,540	---
Capital Outlay for Enterprise Funds	20,757	---	---	34,263	---	---	---
Debt Service - Principal Payments	502,589	2,695,200	4,695,000	4,195,000	1,792,988	151,970	178,000
Debt Service - Interest and Fiscal Charges	285,315	822,865	2,724,248	847,692	848,332	36,092	99,112
<i>Total Current Expenditures</i>	2,246,305	3,399,170	7,549,222	8,338,565	8,406,030	2,382,984	1,821,862
<i>Total Capital Outlay</i>	1,129,394	3,091,923	11,847,064	4,640,161	6,337,709	1,156,543	386,375
<i>Total Debt Service</i>	787,904	3,518,065	7,419,248	5,042,692	2,641,320	188,062	277,112
Total Expenditures	4,163,603	10,009,158	26,815,534	18,021,418	17,385,059	3,727,589	2,485,349
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	37,155	13,226	5,000	1,947,110	---	10,000	---
Transfers to Governmental Funds	636,922	1,287,635	2,034,337	1,139,626	4,011,371	487,800	16,590
Total Expenditures & Other Financing Uses	<u>4,837,680</u>	<u>11,310,019</u>	<u>28,854,871</u>	<u>21,108,154</u>	<u>21,396,430</u>	<u>4,225,389</u>	<u>2,501,939</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. AUGUSTA</i>
Class of City	2	4	4	4	3	4	4
Population (1999) Estimate	20,167	6,772	3,104	5,411	15,143	8,012	3,065
Taxable Tax Capacity	12,415,113	4,656,493	663,215	1,693,624	11,959,337	6,116,002	1,582,613
1999 Net Tax Levy (Collectible in 2000)	2,628,613	1,451,974	514,807	532,340	3,651,965	1,561,791	262,081
Special Assessments Levy (Collectible in 2000)	880,040	167,722	124,130	30,526	992,148	58,866	---
REVENUES							
Property Taxes	3,582,673	1,895,088	442,325	542,445	4,295,368	1,918,650	245,856
Tax Increments	1,318,637	197,139	5,749	306,486	1,740,935	1,047,642	---
Franchise Taxes	538,739	37,437	102,451	25,167	---	50,584	---
Local Sales Tax	---	---	---	---	---	---	---
Hotel/Motel Taxes	---	---	---	---	---	---	---
Gravel and Gambling Taxes	4,535	---	---	---	3,350	---	616
Special Assessments	1,549,664	377,402	151,133	418,483	1,413,254	82,725	---
Licenses and Permits	442,666	110,015	6,255	12,942	576,281	115,812	35,384
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	28,183	---	---	---	---	---
All Other	14,481	---	---	---	33,450	73,920	---
State Grants							
Local Government Aid	2,790,811	258,767	774,009	656,465	1,102,068	148,958	3,217
HACA/MHHC (Homestead Credit)	1,209,888	206,610	126,267	157,852	1,026,033	356,252	133,582
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	15,414	5,775	4,263	1,960	15,874	7,197	222
Highways	1,069,768	541,904	---	478,476	121,572	1,013,213	26,054
All Other	642,529	93,283	55,112	80,074	226,866	169,345	21,685
County Grants	45,344	25,297	---	27,423	95,033	34,396	1,000
Local Unit Grants	25,294	---	---	---	25,085	15,205	---
Total Intergovernmental Revenues	5,813,529	1,159,819	959,651	1,402,250	2,645,981	1,818,486	185,760
Departmental Fees and Service Charges							
General Government	16,501	39,507	39,084	---	---	7,401	1,673
Public Safety	113,210	40,053	60,844	104,701	211,852	614,623	---
Streets and Highways	---	---	---	1,774	---	---	---
Sanitation (Refuse Collection)	2,301	33,175	---	---	---	2,455	2,037
Libraries	---	---	---	2,524	4,720	---	---
Parks and Recreation	925,900	103,865	10,167	61,442	705,200	145,100	4,475
Airport	535,725	---	18,865	---	---	---	---
Transit	---	---	---	10,870	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	109,397	37,350	54,708	---	1,251,309	216,791	---
Total Fees and Service Charges	1,703,034	253,950	183,668	181,311	2,173,081	986,370	8,185
Fines and Forfeits	91,903	114,267	30,704	3,084	130,007	106,452	1,128
Interest Earnings	927,330	393,966	211,806	205,375	1,097,792	475,669	33,596
All Other Revenues	1,003,964	53,868	48,404	704,024	350,490	172,177	14,489
Total Revenues	16,976,674	4,592,951	2,142,146	3,801,567	14,426,539	6,774,567	525,014
Other Financing Sources							
Borrowing							
Bonded Indebtedness	3,623,800	---	---	1,300,000	8,050,278	2,529,280	---
Other Long-term Indebtedness	---	---	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	3,623,800	---	---	1,300,000	8,050,278	2,529,280	---
Other Financing Sources	---	---	---	---	27,124	---	---
Transfers from Enterprise Funds	---	150,000	---	218,438	---	140,000	---
Transfers from Governmental Funds	2,931,055	79,917	32,105	260,239	3,954,339	389,623	---
Total Revenues & Other Financing Sources	23,531,529	4,822,868	2,174,251	5,580,244	26,458,280	9,833,470	525,014
Type of Public Service Enterprises (see footnote page)	W,S	W,S,R,H,N,E,O	W,S	W,S	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, 2000**

<i>Name of City</i>	<i>SOUTH ST. PAUL</i>	<i>SPRING LAKE PARK</i>	<i>STAPLES</i>	<i>STEWARTVILLE</i>	<i>STILLWATER</i>	<i>ST. ANTHONY</i>	<i>ST. AUGUSTA</i>
Class of City	2	4	4	4	3	4	4
EXPENDITURES							
General Government - Current Expenditures	1,226,610	562,814	273,303	232,767	1,415,303	594,712	222,637
- Capital Outlay	151,408	35,204	4,196	20,115	39,276	52,797	12,884
Public Safety							
Police & Ambulance - Current Expenditures	2,556,076	892,220	328,372	254,965	2,481,303	1,540,614	---
- Capital Outlay	127,197	46,745	26,338	---	209,209	120,795	---
Fire - Current Expenditures	1,890,653	107,479	87,797	139,310	---	508,480	51,584
- Capital Outlay	25,261	---	19,857	11,733	---	45,541	---
Other Public Safety - Current Expenditures	192,594	59,992	---	245	490,487	108,982	35,871
- Capital Outlay	---	670	2,123	---	---	1,188	---
Streets & Highways - Maintenance	1,333,015	140,540	146,951	282,265	1,122,272	416,526	172,774
- Lighting	140,371	31,961	68,480	81,252	220,553	36,924	---
- Construction	2,030,705	1,589,126	46,258	---	926,304	3,426,492	---
- Other Capital Outlay	10,011	1,708	86,965	1,910,825	---	22,040	557
Sanitation - Refuse Collection & Disposal	---	---	---	3,694	193,840	---	3,889
- Other Sanitation	43,435	71,530	---	---	58,069	45,459	---
- Capital Outlay	3,520	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	18,705	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	459,559	---	27,924	132,701	751,937	---	---
- Capital Outlay	6,250	---	---	22,458	53,099	---	---
Parks & Recreation - Current Expenditures	1,583,749	390,357	41,901	191,188	1,339,949	230,974	5,336
- Capital Outlay	1,806,865	60,088	8,991	64,253	3,159,291	132,048	14,332
Housing & Economic Development - Current Expenditures	6,000	184,435	54,548	175,827	393,557	206,534	---
- Capital Outlay	500,845	2,745	175,399	130,194	---	279,433	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	558,426	---	11,454	---	---	---	---
- Capital Outlay	241,117	---	---	---	---	---	---
Transit - Current Expenditures	---	---	---	57,295	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	7,007	30,775	---	---	201,093	---	9,064
All Other Unallocated - Current Expenditures	2,736,337	1,757	25,316	7,500	34,018	5,520	---
- Capital Outlay	97,264	---	26,722	---	---	---	---
Capital Outlay for Enterprise Funds	---	---	---	---	---	---	---
Debt Service - Principal Payments	1,480,000	537,622	330,234	338,156	2,535,000	410,000	---
Debt Service - Interest and Fiscal Charges	894,007	327,028	184,168	323,715	1,412,039	401,751	---
<i>Total Current Expenditures</i>	12,733,832	2,473,860	1,066,046	1,559,009	8,702,381	3,694,725	501,155
<i>Total Capital Outlay</i>	5,000,443	1,736,286	396,849	2,178,283	4,387,179	4,080,334	27,773
<i>Total Debt Service</i>	2,374,007	864,650	514,402	661,871	3,947,039	811,751	---
Total Expenditures	20,108,282	5,074,796	1,977,297	4,399,163	17,036,599	8,586,810	528,928
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	12,500	---	---	10,845	---	---
Transfers to Governmental Funds	2,931,055	79,917	32,105	260,239	3,954,339	389,623	---
Total Expenditures & Other Financing Uses	23,039,337	5,167,213	2,009,402	4,659,402	21,001,783	8,976,433	528,928

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>ST. CHARLES</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>
Class of City	4	2	4	4	2	4	1
Population (1999) Estimate	3,295	59,107	4,695	4,681	44,126	9,099	287,151
Taxable Tax Capacity	1,170,873	32,809,344	1,356,481	1,234,635	44,812,984	5,719,629	172,253,061
1999 Net Tax Levy (Collectible in 2000)	369,773	11,564,258	479,041	523,893	8,773,032	1,711,198	47,804,204
Special Assessments Levy (Collectible in 2000)	14,624	3,198,175	30,958	263,968	913,111	576,911	17,921,072
REVENUES							
Property Taxes	376,118	11,871,916	482,126	526,172	9,558,338	1,712,885	62,899,776
Tax Increments	82,485	2,955,760	---	2,676	5,601,270	47,816	15,548,260
Franchise Taxes	12,637	2,271,254	24,631	---	310,713	16,538	18,854,325
Local Sales Tax	---	1,023,239	---	---	---	---	13,014,172
Hotel/Motel Taxes	---	960,774	---	---	---	---	2,736,511
Gravel and Gambling Taxes	---	---	---	---	---	---	390,201
Special Assessments	16,847	7,123,315	39,440	448,177	686,427	1,473,300	17,289,214
Licenses and Permits	22,427	1,661,571	29,012	73,607	1,819,529	941,044	8,359,253
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	649,938	225	---	178,481	---	9,083,811
All Other	25,093	5,159,184	---	3,345	21,380	---	9,830,397
State Grants							
Local Government Aid	378,620	6,913,172	892,892	491,326	1,910,539	173,636	48,838,934
HACA/MHHC (Homestead Credit)	152,009	2,950,228	150,465	62,164	2,897,565	212,613	21,078,626
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	2,412	33,106	5,797	1,541	45,205	1,233	595,472
Highways	---	1,700,776	---	---	1,370,912	472,208	9,956,590
All Other	26,834	3,006,316	66,156	52,589	3,456,920	29,208	29,003,852
County Grants	28,611	381,677	2,338	6,457	---	15,332	1,463,655
Local Unit Grants	---	418,368	---	62,701	393,712	313,344	1,461,936
Total Intergovernmental Revenues	613,579	21,212,765	1,117,873	680,123	10,274,714	1,217,574	131,313,273
Departmental Fees and Service Charges							
General Government	22	646,409	---	10,766	1,019,037	155,335	4,655,819
Public Safety	154,973	88,079	100,326	133,326	142,548	---	10,210,330
Streets and Highways	9,290	1,188,167	---	---	2,383	222,403	2,516,358
Sanitation (Refuse Collection)	91,973	4,355	---	---	---	---	---
Libraries	2,948	---	---	---	---	---	26,806
Parks and Recreation	94,440	222,401	52,652	14,822	1,679,416	543,647	827,954
Airport	---	290,825	29,995	---	---	---	---
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	---	---	---	---
All Other	988	---	27,828	---	369,981	393,499	15,059,856
Total Fees and Service Charges	354,634	2,440,236	210,801	158,914	3,213,365	1,314,884	33,297,123
Fines and Forfeits	11,527	732,577	24,768	85,003	263,433	---	3,711,992
Interest Earnings	89,719	4,313,591	117,790	250,750	3,826,118	478,787	30,928,445
All Other Revenues	275,613	4,844,746	233,738	197,549	1,679,263	126,882	63,034,680
Total Revenues	1,855,586	61,411,744	2,280,179	2,422,971	37,233,170	7,329,710	401,377,225
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	11,717,227	---	941,184	4,505,000	---	50,560,340
Other Long-term Indebtedness	---	785,000	---	276,136	---	---	23,855
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	12,502,227	---	1,217,320	4,505,000	---	50,584,195
Other Financing Sources							
Transfers from Enterprise Funds	99,000	177,121	551,176	45,000	136,669	666,012	12,092,365
Transfers from Governmental Funds	36,634	15,279,303	254,996	231,000	5,223,807	1,442,188	120,500,945
Total Revenues & Other Financing Sources	<u>1,991,220</u>	<u>89,370,395</u>	<u>3,137,880</u>	<u>3,916,291</u>	<u>47,098,646</u>	<u>9,437,910</u>	<u>639,209,313</u>
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, 2000**

<i>Name of City</i>	<i>ST. CHARLES</i>	<i>ST. CLOUD</i>	<i>ST. JAMES</i>	<i>ST. JOSEPH</i>	<i>ST. LOUIS PARK</i>	<i>ST. MICHAEL</i>	<i>ST. PAUL</i>
Class of City	4	2	4	4	2	4	1
EXPENDITURES							
General Government - Current Expenditures	141,104	5,422,311	263,913	264,157	4,491,826	702,543	34,841,017
- Capital Outlay	---	1,208,050	881	848,709	352,275	31,306	198,302
Public Safety							
Police & Ambulance - Current Expenditures	293,741	8,073,564	530,362	451,703	5,251,069	336,028	55,760,809
- Capital Outlay	65,345	379,175	21,922	4,995	---	---	1,837,877
Fire - Current Expenditures	117,414	4,360,858	117,198	209,671	2,075,976	165,131	34,808,688
- Capital Outlay	262,883	771,857	18,346	23,799	---	---	540,203
Other Public Safety - Current Expenditures	20,356	1,210,535	53,514	35,897	1,054,927	312,830	10,826,191
- Capital Outlay	54,089	34,116	---	---	---	---	49,688
Streets & Highways - Maintenance	169,086	4,289,279	508,906	186,954	2,962,238	575,672	16,697,479
- Lighting	---	500,623	58,897	23,317	---	69,461	4,382,292
- Construction	88,343	8,104,610	195,851	310,976	709,861	368,810	22,571,937
- Other Capital Outlay	66,444	235,211	71,722	27,152	73,769	30,415	111,563
Sanitation - Refuse Collection & Disposal	82,747	---	---	---	---	---	---
- Other Sanitation	4,882	---	3,245	---	---	91,548	10,739,496
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	1,027	---	---	---	---	---	4,597,617
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	72,325	160,553	7,226	---	---	22,294	11,081,453
- Capital Outlay	14,365	3,450	---	---	---	---	3,069,852
Parks & Recreation - Current Expenditures	235,334	3,747,789	192,788	105,127	4,156,297	96,986	25,194,072
- Capital Outlay	100,826	1,711,500	58,212	43,590	573,363	451,240	105,150,329
Housing & Economic Development - Current Expenditures	138,909	4,534,279	181,735	65,106	6,521,545	483,534	38,201,067
- Capital Outlay	---	2,608,454	6,767	186	3,159,977	57,853	12,117,712
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	517,148	14,538	---	---	---	---
- Capital Outlay	---	5,412,894	---	---	---	---	---
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	---	1,850	---	---	---	---
All Other Unallocated - Current Expenditures	42,733	558,170	10,382	1,600	94,736	1,292	4,269,984
- Capital Outlay	139,495	---	---	---	---	228,290	102,696
Capital Outlay for Enterprise Funds	---	7,846,915	---	---	---	2,860,124	---
Debt Service - Principal Payments	23,000	8,485,693	238,715	596,394	1,970,000	330,675	27,227,678
Debt Service - Interest and Fiscal Charges	57,965	3,482,699	106,862	360,666	2,376,432	788,567	31,844,320
<i>Total Current Expenditures</i>	1,319,658	33,375,109	1,944,554	1,343,532	26,608,614	2,857,319	251,400,165
<i>Total Capital Outlay</i>	791,790	28,316,232	373,701	1,259,407	4,869,245	4,028,038	145,750,159
<i>Total Debt Service</i>	80,965	11,968,392	345,577	957,060	4,346,432	1,119,242	59,071,998
Total Expenditures	2,192,413	73,659,733	2,663,832	3,559,999	35,824,291	8,004,599	456,222,322
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	53,521,583
Transfers to Enterprise Funds	---	557,059	---	---	---	---	1,574,514
Transfers to Governmental Funds	36,634	15,279,303	254,996	231,000	5,223,807	1,442,188	120,500,945
Total Expenditures & Other Financing Uses	<u>2,229,047</u>	<u>89,496,095</u>	<u>2,918,828</u>	<u>3,790,999</u>	<u>41,048,098</u>	<u>9,446,787</u>	<u>631,819,364</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>ST. PAUL PARK</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>
Class of City	4	4	4	4	3	4	4
Population (1999) Estimate	5,070	9,747	8,410	3,613	13,069	9,157	6,814
Taxable Tax Capacity	2,684,693	2,937,988	2,572,111	1,134,739	10,995,994	2,823,716	4,430,854
1999 Net Tax Levy (Collectible in 2000)	407,629	953,759	1,318,670	708,485	1,498,351	1,230,943	1,314,574
Special Assessments Levy (Collectible in 2000)	36,046	136,708	255,140	1,614	363,811	28,741	203,984
REVENUES							
Property Taxes	595,500	964,440	1,324,407	465,433	1,722,788	1,246,561	1,495,933
Tax Increments	351,197	215,374	---	157,660	1,361,174	436,232	513,640
Franchise Taxes	---	---	50,446	17,473	27,037	78,496	-13,432
Local Sales Tax	---	---	---	148,273	---	---	---
Hotel/Motel Taxes	---	---	---	15,490	---	---	---
Gravel and Gambling Taxes	1,429	---	---	---	---	---	---
Special Assessments	71,876	107,188	292,051	5,600	601,186	52,914	347,851
Licenses and Permits	52,908	197,235	85,374	38,286	535,635	77,342	546,907
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	---	---	---	8,527	---
All Other	6,360	2,963,854	59,985	378	28,297	127,566	---
State Grants							
Local Government Aid	498,589	1,379,444	1,361,699	1,007,211	---	3,496,538	298,431
HACA/MHHC (Homestead Credit)	215,725	447,247	525,376	260,140	371,980	998,877	224,601
Taconite Relief and Aids	---	---	---	114,897	---	835,460	---
PERA Aid	2,568	12,087	21,318	13,245	5,015	122,676	141,582
Highways	46,009	---	531,639	---	209,625	354,158	5,519
All Other	69,629	232,795	604,507	209,378	43,400	641,857	126,116
County Grants	---	103,098	287,619	87,906	10,620	---	---
Local Unit Grants	---	---	216,930	7,052	---	605,743	---
Total Intergovernmental Revenues	838,880	5,138,525	3,609,073	1,700,207	668,937	7,191,402	796,249
Departmental Fees and Service Charges							
General Government	---	79,961	38,903	---	20,255	10,071	85,441
Public Safety	84,315	97,747	66,392	39,727	26,800	728,090	51,504
Streets and Highways	---	61,999	42,001	1,008	51,747	24,118	1,341
Sanitation (Refuse Collection)	---	---	---	---	---	---	1,654
Libraries	---	---	5,791	---	---	48,913	---
Parks and Recreation	---	103,299	298,908	535,704	163,834	96,954	365,708
Airport	---	---	---	50,625	---	---	---
Transit	---	---	---	---	---	57,271	---
Cemetery	---	---	34,040	40,711	---	---	---
All Other	---	---	98,220	4,516	237,794	---	767,401
Total Fees and Service Charges	84,315	343,006	584,255	672,291	500,430	965,417	1,273,049
Fines and Forfeits	42,002	82,367	84,241	14,569	31,332	138,384	10,566
Interest Earnings	111,628	371,343	210,897	120,502	1,267,433	1,107,952	633,023
All Other Revenues	232,887	1,323,208	253,710	204,922	573,092	1,319,025	992,802
Total Revenues	2,382,622	8,742,686	6,494,454	3,560,706	7,289,044	12,613,725	6,623,452
Other Financing Sources							
Borrowing							
Bonded Indebtedness	422,967	1,827,175	---	---	---	---	3,250,000
Other Long-term Indebtedness	---	245,000	---	---	---	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	422,967	2,072,175	---	---	---	---	3,250,000
Other Financing Sources							
Transfers from Enterprise Funds	---	540,949	738,800	155,570	500,505	---	125,000
Transfers from Governmental Funds	36,912	---	---	455,424	985,117	1,072,341	2,002,697
Total Revenues & Other Financing Sources	2,842,501	11,355,810	7,233,254	4,171,700	8,774,666	13,686,066	12,201,149
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, 2000**

<i>Name of City</i>	<i>ST. PAUL PARK</i>	<i>ST. PETER</i>	<i>THIEF RIVER FALLS</i>	<i>TWO HARBORS</i>	<i>VADNAIS HEIGHTS</i>	<i>VIRGINIA</i>	<i>WACONIA</i>
Class of City	4	4	4	4	3	4	4
EXPENDITURES							
General Government - Current Expenditures	377,337	516,957	631,703	387,196	887,836	650,995	503,201
- Capital Outlay	14,091	185,336	1,088	---	20,570	12,957	514,771
Public Safety							
Police & Ambulance - Current Expenditures	634,073	1,136,521	1,174,918	503,934	576,118	2,587,597	205,333
- Capital Outlay	28,999	77,631	29,113	6,480	---	63,623	---
Fire - Current Expenditures	101,085	206,679	421,016	93,495	554,077	720,509	202,236
- Capital Outlay	262,282	---	1,449	72,990	79,882	63,617	239,664
Other Public Safety - Current Expenditures	11,148	204,060	62,443	11,304	190,048	30,526	351,308
- Capital Outlay	---	60,811	---	---	10,890	---	---
Streets & Highways - Maintenance	217,077	709,440	630,501	544,833	1,923,622	1,255,607	430,326
- Lighting	31,255	68,206	137,526	---	55,223	19,519	6,090
- Construction	---	353,120	630,615	126,902	3,037,207	1,945,753	144,908
- Other Capital Outlay	244,332	37,612	64,912	35,124	82,140	119,938	3,063
Sanitation - Refuse Collection & Disposal	---	---	---	23,646	---	---	---
- Other Sanitation	531	---	---	9,443	---	---	19,207
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Culture and Recreation							
Libraries - Current Expenditures	---	193,521	972,666	135,127	---	709,813	4,137
- Capital Outlay	---	10,299	1,983	37,100	---	11,583	---
Parks & Recreation - Current Expenditures	121,727	765,647	711,351	509,779	376,721	913,118	200,414
- Capital Outlay	53,740	369,827	596,172	93,277	47,105	293,083	2,878,768
Housing & Economic Development - Current Expenditures	---	197,303	140,004	235,577	---	247,920	25,787
- Capital Outlay	---	693,508	---	---	460,567	---	58,412
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	---	---	---	76,251	---	29,041	---
- Capital Outlay	---	---	---	59,438	---	---	---
Transit - Current Expenditures	6,911	---	---	---	---	146,475	---
- Capital Outlay	---	---	---	---	---	32,736	---
Unallocated Insurance	---	20,906	113,137	54,180	---	343,154	---
All Other Unallocated - Current Expenditures	---	225,942	226,749	105,231	164,477	505,056	84,885
- Capital Outlay	---	---	---	8,080	260	335,206	---
Capital Outlay for Enterprise Funds	---	3,335,925	---	---	---	---	---
Debt Service - Principal Payments	305,000	509,671	669,106	129,622	1,370,000	516,000	1,448,418
Debt Service - Interest and Fiscal Charges	135,683	181,749	319,382	86,495	685,969	312,594	849,958
<i>Total Current Expenditures</i>	<i>1,501,144</i>	<i>4,245,182</i>	<i>5,222,014</i>	<i>2,689,996</i>	<i>4,728,122</i>	<i>8,159,330</i>	<i>2,032,924</i>
<i>Total Capital Outlay</i>	<i>603,444</i>	<i>5,124,069</i>	<i>1,325,332</i>	<i>439,391</i>	<i>3,738,621</i>	<i>2,878,496</i>	<i>3,839,586</i>
<i>Total Debt Service</i>	<i>440,683</i>	<i>691,420</i>	<i>988,488</i>	<i>216,117</i>	<i>2,055,969</i>	<i>828,594</i>	<i>2,298,376</i>
Total Expenditures	2,545,271	10,060,671	7,535,834	3,345,504	10,522,712	11,866,420	8,170,886
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	---	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	---	318,487	---	---
Transfers to Governmental Funds	36,912	---	---	455,424	985,117	1,072,341	2,002,697
Total Expenditures & Other Financing Uses	<u>2,582,183</u>	<u>10,060,671</u>	<u>7,535,834</u>	<u>3,800,928</u>	<u>11,826,316</u>	<u>12,938,761</u>	<u>10,173,583</u>

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>WADENA</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>
Class of City	4	4	4	4	3	2	3
Population (1999) Estimate	4,294	6,568	8,493	4,113	19,405	24,325	18,351
Taxable Tax Capacity	1,425,275	5,499,533	3,716,912	8,884,466	14,757,999	18,353,506	9,176,345
1999 Net Tax Levy (Collectible in 2000)	716,701	1,571,773	1,488,400	1,831,955	3,075,774	2,364,963	2,375,829
Special Assessments Levy (Collectible in 2000)	157,539	501,639	124,868	74,703	301,191	682,921	912,012
REVENUES							
Property Taxes	750,531	1,713,369	1,497,770	1,863,427	3,687,873	2,845,748	2,324,538
Tax Increments	64,927	1,057,995	61,809	1,835,898	---	1,259,527	295,172
Franchise Taxes	22,538	34,088	354,564	32,881	525,807	177,267	---
Local Sales Tax	---	---	---	---	---	---	1,272,715
Hotel/Motel Taxes	---	---	---	---	---	---	113,712
Gravel and Gambling Taxes	---	---	---	---	4,596	41,167	---
Special Assessments	234,797	680,362	292,954	65,967	461,190	847,880	1,477,094
Licenses and Permits	22,059	120,077	176,227	209,523	618,352	978,259	201,571
Intergovernmental Revenues							
Federal Grants							
Community Development Block Grants	---	---	43,375	---	---	---	272,558
All Other	23,809	73,471	---	22,500	62,869	96,341	50,500
State Grants							
Local Government Aid	695,158	353,543	1,569,692	4,957	1,250,000	791,447	2,575,807
HACA/MHHC (Homestead Credit)	151,620	351,445	327,615	287,415	1,009,431	844,342	668,592
Taconite Relief and Aids	---	---	---	---	---	---	---
PERA Aid	6,069	3,052	9,455	9,801	14,361	---	172,146
Highways	---	---	215,812	---	95,000	741,393	171,544
All Other	274,003	94,530	132,177	93,295	360,260	388,071	547,231
County Grants	---	---	1,299	---	27,822	6,370	3,795
Local Unit Grants	---	---	26,915	---	38,252	241,797	---
Total Intergovernmental Revenues	1,150,659	876,041	2,326,340	417,968	2,857,995	3,109,761	4,462,173
Departmental Fees and Service Charges							
General Government	1,613	---	8,318	222,371	169,795	115,394	20,211
Public Safety	26,217	---	---	37,576	386,900	302,107	68,759
Streets and Highways	11,915	---	---	---	---	28,134	23,117
Sanitation (Refuse Collection)	---	---	---	---	---	---	---
Libraries	---	---	---	---	---	---	---
Parks and Recreation	79,286	---	---	32,881	55,098	197,095	328,329
Airport	17,359	---	---	---	---	---	56,510
Transit	---	---	---	---	---	---	---
Cemetery	---	---	---	8,075	---	---	---
All Other	---	21,925	---	182,216	25,066	1,001,046	36,186
Total Fees and Service Charges	136,390	21,925	8,318	483,119	636,859	1,643,776	533,112
Fines and Forfeits	19,820	93,974	46,836	108,477	97,828	82,398	193,123
Interest Earnings	174,604	492,542	255,892	887,528	1,627,719	2,025,694	1,613,553
All Other Revenues	155,235	488,386	337,984	107,203	187,677	918,964	646,343
Total Revenues	2,731,560	5,578,759	5,358,694	6,011,991	10,705,896	13,930,441	13,133,106
Other Financing Sources							
Borrowing							
Bonded Indebtedness	---	1,366,160	750,000	---	1,265,028	---	712,674
Other Long-term Indebtedness	---	---	---	---	170,000	---	---
Short-term Indebtedness	---	---	---	---	---	---	---
Total Borrowing	---	1,366,160	750,000	---	1,435,028	---	712,674
Other Financing Sources	6,337	---	---	77,588	42,632	---	---
Transfers from Enterprise Funds	349,623	---	158,000	205,000	233,305	654,860	2,007,331
Transfers from Governmental Funds	1,001,635	877,299	553,600	835,364	5,233,460	2,817,948	1,041,191
Total Revenues & Other Financing Sources	4,089,155	7,822,218	6,820,294	7,129,943	17,650,321	17,403,249	16,894,302
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, 2000**

<i>Name of City</i>	<i>WADENA</i>	<i>WAITE PARK</i>	<i>WASECA</i>	<i>WAYZATA</i>	<i>WEST ST. PAUL</i>	<i>WHITE BEAR LAKE</i>	<i>WILLMAR</i>
Class of City	4	4	4	4	3	2	3
EXPENDITURES							
General Government - Current Expenditures	210,071	302,102	786,353	694,488	1,254,177	1,090,984	1,967,358
- Capital Outlay	19,645	23,314	49,000	189,177	256,779	52,626	131,209
Public Safety							
Police & Ambulance - Current Expenditures	487,891	737,852	936,858	773,782	2,282,470	2,573,090	2,306,227
- Capital Outlay	4,322	141,057	39,300	5,342	135,626	126,392	104,885
Fire - Current Expenditures	78,236	102,107	274,921	158,371	1,389,949	595,031	527,238
- Capital Outlay	4,402	47,602	131,000	21,929	440,033	186,000	20,787
Other Public Safety - Current Expenditures	13,495	53,238	97,382	96,985	137,313	279,376	---
- Capital Outlay	---	26,243	---	---	---	9,082	31,931
Streets & Highways - Maintenance	309,596	509,151	882,968	440,740	1,124,346	819,727	1,987,489
- Lighting	---	48,996	47,337	43,296	95,239	144,009	---
- Construction	278,232	310,521	693,328	317,630	871,881	1,708,492	---
- Other Capital Outlay	65,419	6,887	184,700	155,641	5,849	67,927	260,549
Sanitation - Refuse Collection & Disposal	12,928	162,485	---	---	---	---	---
- Other Sanitation	15,084	14,988	6,144	---	10,714	---	---
- Capital Outlay	---	---	---	---	---	---	---
Health - Current Expenditures	---	---	---	6,431	---	536,563	10,500
- Capital Outlay	---	---	---	---	---	999	---
Culture and Recreation							
Libraries - Current Expenditures	39,679	---	177,092	---	---	---	275,467
- Capital Outlay	5,012	---	---	---	---	---	144,179
Parks & Recreation - Current Expenditures	247,434	94,714	371,044	441,093	615,418	362,238	902,311
- Capital Outlay	44,995	24,019	365,435	122,746	119,702	194,309	46,693
Housing & Economic Development - Current Expenditures	460,304	50,633	376,229	---	596,897	771,387	399,346
- Capital Outlay	320,842	99,993	---	979,137	---	596,528	---
Conservation of Natural Resources - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Airport - Current Expenditures	77,563	---	---	---	---	---	90,356
- Capital Outlay	---	---	---	---	---	---	564,504
Transit - Current Expenditures	---	---	---	---	---	---	---
- Capital Outlay	---	---	---	---	---	---	---
Unallocated Insurance	---	218,698	90,195	73,747	79,955	---	---
All Other Unallocated - Current Expenditures	23,062	371,257	264,090	29,377	115,202	---	---
- Capital Outlay	---	852,335	---	24,795	---	---	1,154,295
Capital Outlay for Enterprise Funds	---	213,965	---	---	---	287,765	38,200
Debt Service - Principal Payments	130,000	2,900,000	135,000	715,000	1,014,000	925,000	2,175,148
Debt Service - Interest and Fiscal Charges	286,788	597,967	32,375	662,512	697,522	707,898	708,222
<i>Total Current Expenditures</i>	1,975,343	2,666,221	4,310,613	2,758,310	7,701,680	7,172,405	8,466,292
<i>Total Capital Outlay</i>	742,869	1,745,936	1,462,763	1,816,397	1,829,870	3,230,120	2,497,232
<i>Total Debt Service</i>	416,788	3,497,967	167,375	1,377,512	1,711,522	1,632,898	2,883,370
Total Expenditures	3,135,000	7,910,124	5,940,751	5,952,219	11,243,072	12,035,423	13,846,894
Other Financing Uses							
Debt Redemption - Refunded Bonds	---	---	---	3,350,000	---	---	---
Other Financing Uses	---	---	---	---	---	---	---
Transfers to Enterprise Funds	---	---	---	5,000	766,379	---	---
Transfers to Governmental Funds	1,001,635	877,299	553,600	835,364	5,233,460	2,817,948	1,041,191
Total Expenditures & Other Financing Uses	4,136,635	8,787,423	6,494,351	10,142,583	17,242,911	14,853,371	14,888,085

TABLE 8
CLASSIFICATION OF REVENUES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

<i>Name of City</i>	<i>WINDOM</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
Class of City	4	2	2	4	
Population (1999) Estimate	4,490	27,069	46,463	11,283	3,473,592
Taxable Tax Capacity	1,485,879	13,096,967	43,771,224	4,451,693	2,608,911,500
1999 Net Tax Levy (Collectible in 2000)	554,357	4,520,055	9,155,124	1,649,501	667,711,811
Special Assessments Levy (Collectible in 2000)	183,783	438,270	3,424,804	168,714	115,876,343
REVENUES					
Property Taxes	436,835	4,251,584	10,988,082	1,475,746	758,115,408
Tax Increments	134,040	877,614	89,845	769,734	273,109,600
Franchise Taxes	---	697,406	---	77,486	67,603,881
Local Sales Tax	---	1,393,127	---	---	83,935,897
Hotel/Motel Taxes	---	227,880	---	---	24,527,851
Gravel and Gambling Taxes	---	---	14,459	7,650	1,806,713
Special Assessments	252,196	624,743	7,988,518	306,051	217,453,785
Licenses and Permits	30,603	147,209	2,856,409	99,069	119,034,978
Intergovernmental Revenues					
Federal Grants					
Community Development Block Grants	---	23,020	---	---	55,520,206
All Other	24,098	46,038	155,341	---	77,453,406
State Grants					
Local Government Aid	786,775	5,588,385	43,199	2,105,545	325,752,828
HACA/MHHC (Homestead Credit)	298,550	1,532,616	1,335,166	650,340	175,553,467
Taconite Relief and Aids	---	---	---	---	6,900,268
PERA Aid	---	27,304	23,825	---	5,050,929
Highways	---	740,315	1,026,373	349,112	99,898,234
All Other	89,157	981,212	425,859	160,540	181,578,765
County Grants	5,690	241,816	72,295	13,646	19,281,377
Local Unit Grants	---	52,931	313,339	5,500	26,502,283
Total Intergovernmental Revenues	1,204,270	9,233,637	3,395,397	3,284,683	973,491,763
Departmental Fees and Service Charges					
General Government	---	1,095	707,317	187,514	35,742,830
Public Safety	191,307	61,397	996,377	26,380	37,271,927
Streets and Highways	---	763	934,376	14,135	20,177,295
Sanitation (Refuse Collection)	---	---	43,593	25,687	6,011,697
Libraries	2,831	20,538	---	---	727,168
Parks and Recreation	28,531	36,473	1,305,931	84,801	55,041,214
Airport	27,982	---	---	---	4,474,562
Transit	---	---	---	---	1,528,344
Cemetery	---	---	---	---	685,823
All Other	26,950	467,556	1,981,688	---	104,057,435
Total Fees and Service Charges	277,601	587,822	5,969,282	338,517	265,718,295
Fines and Forfeits	21,542	182,360	312,724	82,312	33,809,093
Interest Earnings	54,530	1,398,142	4,656,154	727,764	248,887,961
All Other Revenues	732,362	1,424,304	760,915	28,372	246,607,069
Total Revenues	3,143,979	21,045,828	37,031,785	7,197,384	3,314,102,294
Other Financing Sources					
Borrowing					
Bonded Indebtedness	593,547	606,501	11,952,188	2,168,876	587,003,595
Other Long-term Indebtedness	---	---	---	---	26,675,874
Short-term Indebtedness	---	---	---	---	---
Total Borrowing	593,547	606,501	11,952,188	2,168,876	613,679,469
Other Financing Sources	---	---	---	---	68,044,226
Transfers from Enterprise Funds	230,245	105,144	155,700	602,911	113,617,537
Transfers from Governmental Funds	108,824	255,268	11,211,648	646,753	589,170,721
Total Revenues & Other Financing Sources	4,076,595	22,012,741	60,351,321	10,615,924	4,698,614,247
Type of Public Service Enterprises (see footnote page)	L,W,S,E,O	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, 2000**

<i>Name of City</i>	<i>WINDOM</i>	<i>WINONA</i>	<i>WOODBURY</i>	<i>WORTHINGTON</i>	<i>TOTAL</i>
Class of City	4	2	2	4	
EXPENDITURES					
General Government - Current Expenditures	400,505	2,284,703	2,293,699	887,006	313,238,442
- Capital Outlay	31,639	377,869	169,651	3,676	49,102,610
Public Safety					
Police & Ambulance - Current Expenditures	687,476	3,033,251	4,679,489	1,784,634	468,945,046
- Capital Outlay	27,395	148,018	235,741	155,016	17,540,717
Fire - Current Expenditures	99,957	2,167,971	985,055	191,712	180,863,668
- Capital Outlay	---	229,824	67,320	8,929	17,182,405
Other Public Safety - Current Expenditures	2,557	96,734	751,880	13,460	62,085,571
- Capital Outlay	---	---	1,831,708	---	14,555,606
Streets & Highways - Maintenance	351,195	2,092,541	2,661,054	864,381	239,443,387
- Lighting	16,342	201,803	421,389	226,757	23,748,081
- Construction	1,004,800	937,165	7,921,968	2,140,882	409,749,367
- Other Capital Outlay	8,997	277,871	451,676	125,070	34,980,378
Sanitation - Refuse Collection & Disposal	---	---	---	58,292	2,540,363
- Other Sanitation	---	25,941	103,266	10,368	16,116,927
- Capital Outlay	---	---	9,989	11,134	466,129
Health - Current Expenditures	14,097	64,379	---	---	31,792,038
- Capital Outlay	---	---	---	---	70,794
Culture and Recreation					
Libraries - Current Expenditures	117,611	942,066	---	---	55,978,478
- Capital Outlay	---	22,514	---	---	11,019,400
Parks & Recreation - Current Expenditures	182,135	1,154,907	2,638,514	596,711	233,403,238
- Capital Outlay	11,356	115,403	1,681,929	134,456	216,131,553
Housing & Economic Development - Current Expenditures	130,512	1,039,818	731,523	145,213	184,777,327
- Capital Outlay	531	1,546,289	---	719,775	216,840,110
Conservation of Natural Resources - Current Expenditures	---	---	---	10,927	2,184,178
- Capital Outlay	---	---	---	31,873	861,148
Airport - Current Expenditures	33,845	---	---	---	6,497,098
- Capital Outlay	---	---	---	---	22,361,854
Transit - Current Expenditures	---	---	---	---	13,759,373
- Capital Outlay	---	---	---	---	6,615,153
Unallocated Insurance	---	---	---	---	9,193,433
All Other Unallocated - Current Expenditures	120,338	148,154	152,519	81,413	44,151,901
- Capital Outlay	---	---	---	---	86,840,060
Capital Outlay for Enterprise Funds	---	---	---	---	88,783,557
Debt Service - Principal Payments	343,979	1,423,500	12,096,643	425,000	377,985,759
Debt Service - Interest and Fiscal Charges	97,484	565,528	3,169,555	330,042	208,017,656
<i>Total Current Expenditures</i>	2,156,570	13,252,268	15,418,388	4,870,874	1,888,718,549
<i>Total Capital Outlay</i>	1,084,718	3,654,953	12,369,982	3,330,811	1,193,100,841
<i>Total Debt Service</i>	441,463	1,989,028	15,266,198	755,042	586,003,415
Total Expenditures	3,682,751	18,896,249	43,054,568	8,956,727	3,667,822,805
Other Financing Uses					
Debt Redemption - Refunded Bonds	---	---	---	---	21,731,098
Other Financing Uses	---	---	---	---	53,521,583
Transfers to Enterprise Funds	---	1,219,927	1,560,000	---	66,980,832
Transfers to Governmental Funds	108,824	255,268	11,211,648	646,753	589,170,721
Total Expenditures & Other Financing Uses	<u>3,791,575</u>	<u>20,371,444</u>	<u>55,826,216</u>	<u>9,603,480</u>	<u>4,399,227,039</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, 2000

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
ALBERT LEA	18,356	865,212	871,460	(6,248)	65,232	—	58,984	—	—	—	—	202,436	—	—	—
ALEXANDRIA	8,820	855,194	802,790	52,404	49,348	69,176	32,576	—	—	—	—	215,980	—	26,352	54,900
ANDOVER	26,588	1,119,324	882,898	236,426	81,869	—	318,295	—	—	—	78,961	74,542	—	—	—
ANOKA	18,076	1,252,615	879,663	372,952	171,110	1,305	542,757	—	—	—	90,000	395,761	—	1,297	170,000
APPLE VALLEY	[3]	45,527	7,279,716	5,189,961	2,089,755	449,645	61,614	2,477,786	—	—	1,310,113	400,639	—	60,825	45,000
ARDEN HILLS	9,652	1,142,587	1,357,855	(215,268)	225,646	—	10,378	—	148,695	—	57,329	176,566	—	—	—
AUSTIN	23,314	1,609,196	1,748,010	(138,814)	269,193	—	130,379	—	8,813	—	—	710,968	—	—	—
BAXTER	[3]	5,555	626,813	1,264,314	(637,501)	308,008	(468,196)	161,117	—	—	110,668	3,210	—	138,703	135,000
BAYPORT	3,162	224,521	186,679	37,842	48,853	—	86,695	—	—	—	—	11,696	—	—	—
BELLE PLAINE	3,789	609,552	247,349	362,203	71,629	23,294	410,538	24,632	—	65	244,707	201,014	—	23,294	55,000
BEMIDJI	11,917	779,855	836,067	(56,212)	179,751	53,178	70,361	—	—	—	267,565	170,072	—	53,178	55,000
BENSON	3,376	284,280	208,950	75,330	47,787	39,892	83,225	—	—	—	24,625	49,283	—	39,892	54,020
BIG LAKE	6,063	845,525	256,777	588,748	187,747	8,785	767,710	—	—	—	—	674,817	—	8,785	40,000
BLAINE	44,942	2,353,277	1,889,023	464,254	352,898	21,495	795,657	—	—	—	100,000	131,164	—	21,495	405,000
BLOOMINGTON	[3]	85,172	14,903,335	15,710,376	(807,041)	2,293,870	—	1,486,829	—	—	765,385	1,713,586	—	—	16,116
BLUE EARTH	3,621	301,377	305,966	(4,589)	31,452	38,360	(11,497)	—	—	—	—	—	—	38,360	90,000
BRAINERD	[29]	13,178	1,081,058	1,248,358	(167,300)	86,963	(80,337)	—	—	—	54,000	51,806	—	—	—
BRECKENRIDGE	3,559	554,140	514,483	39,657	26,530	6,232	59,955	—	—	—	50,962	4,393	—	6,232	15,440
BROOKLYN CENTER	29,172	1,348,221	1,331,410	16,811	149,422	—	166,233	—	—	—	—	972,460	—	—	56,302
BROOKLYN PARK	67,388	4,635,375	3,837,009	798,366	409,987	399,401	808,952	—	—	—	—	953,621	—	374,028	250,000
BUFFALO	10,097	1,548,701	866,251	682,450	201,216	282,680	600,986	81,558	—	19,074	1,359	673,753	—	282,680	243,100
BURNSVILLE	60,220	4,665,792	3,029,395	1,636,397	413,167	283,221	1,766,343	—	—	—	1,532,719	210,806	—	—	—
CALEDONIA	2,965	244,836	136,825	108,011	38,088	12,592	133,507	—	—	—	40,000	540,854	—	12,592	50,000
CAMBRIDGE	5,520	569,881	391,208	178,673	64,574	26,303	216,944	—	—	—	—	22,201	—	26,143	23,000
CANNON FALLS	3,795	264,004	278,022	(14,018)	21,168	—	7,150	—	—	—	—	—	—	—	—
CHAMPLIN	22,193	1,742,371	1,394,122	348,249	359,289	233,661	473,877	—	—	—	42,773	35,643	—	229,542	400,000
CHANHASSEN	[3]	20,321	2,909,046	3,143,249	(234,203)	207,728	(26,475)	—	—	—	—	81,956	—	—	—
CHASKA	17,449	752,622	802,867	(50,245)	874	30,552	(79,923)	—	—	—	37,391	89,055	—	30,552	200,000
CHISHOLM	4,960	349,007	393,920	(44,913)	12,939	—	(31,974)	—	—	—	—	57,936	—	—	—
CIRCLE PINES	4,663	327,144	265,217	61,927	54,067	—	115,994	—	—	—	87,000	88,961	—	—	—
CLOQUET	11,201	1,984,902	2,163,546	(178,644)	228,585	—	49,941	386	—	—	132,777	175,544	—	—	—
COLUMBIA HEIGHTS	18,520	1,413,506	1,248,914	164,592	77,989	37,411	205,170	—	—	84,986	107,956	417,472	—	37,411	—
COON RAPIDS	61,607	3,381,906	2,635,492	746,414	691,614	187,104	1,250,924	—	—	—	—	177,174	6,034,717	147,725	485,000
COTTAGE GROVE	30,582	1,448,808	1,275,745	173,063	214,508	179,066	208,505	—	—	—	(56,800)	1,850,277	—	178,004	373,522
CROOKSTON	8,192	1,275,719	801,366	474,353	316,733	171,786	619,300	122,070	—	45,321	—	208,212	—	171,786	239,000
CRYSTAL	22,698	1,567,465	1,443,998	123,467	143,827	—	267,294	—	—	—	—	178,027	—	—	—
DEEPHAVEN	3,853	32,867	32,279	588	3,800	—	4,388	—	—	—	—	—	—	—	—
DELANO	3,837	307,547	222,134	85,413	83,114	4,016	164,511	—	—	—	1,064	333,436	—	4,016	12,211
DETROIT LAKES	7,348	583,054	503,250	79,804	49,032	17,435	111,401	—	—	—	—	116,903	—	17,435	7,000
DILWORTH	3,001	161,695	195,144	(33,449)	143,753	11,957	98,347	63,232	—	17,284	3,000	17,895	—	11,957	68,000
DULUTH	86,918	7,781,849	7,494,552	287,297	266,436	352,240	201,493	—	—	—	170,575	2,218,201	1,530,000	318,528	515,000
EAGAN	63,557	3,821,228	3,548,681	272,547	2,770,156	366,862	2,675,841	—	—	3,099	(42,673)	1,308,035	—	366,862	520,000
EAST GRAND FORKS	7,501	1,537,906	1,572,277	(34,371)	47,817	10,461	2,985	—	—	—	—	1,213,571	—	—	—
EDEN PRAIRIE	54,901	3,722,492	4,862,096	(1,139,604)	105,856	—	(1,033,748)	—	—	—	50,000	128,989	—	—	—
EDINA	[3] [27]	47,425	8,793,386	7,202,976	1,590,410	159,679	188,782	1,561,307	—	—	—	772,990	—	127,525	335,000
ELK RIVER	16,447	1,280,157	615,042	665,115	90,123	136,789	618,449	—	—	—	56,621	506,791	—	131,158	185,000
ELY	3,724	278,411	331,108	(52,697)	101,796	—	49,099	—	21,244	41,588	—	94,392	—	—	—
EVELETH	3,865	394,620	394,846	(226)	28,403	20,000	8,177	—	—	—	—	34,002	—	—	—
FAIRMONT	10,889	1,246,527	978,599	267,928	36,126	33	304,021	—	—	—	124,531	342,107	—	—	—
FARIBAUT	20,818	1,584,721	1,103,027	481,694	185,778	39,338	628,134	—	—	—	260,719	124,944	—	38,413	105,000
FARMINGTON	12,365	1,067,167	627,543	439,624	444,078	94,330	789,372	—	—	—	(755,507)	1,195,053	—	94,300	150,000
FERGUS FALLS	13,471	1,029,824	1,122,474	(92,650)	271,856	—	179,206	—	—	—	73,039	132,707	—	—	—

TABLE 10
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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]	6,798	2,621,717	1,937,756	683,961	406,920	36,539	1,054,342	---	---	---	(77,324)	4,376,984	615,000	36,539	160,000
FRIDLEY	[3]	27,449	5,163,777	4,965,373	198,404	599,689	259,447	538,646	---	---	---	85,234	540,754	---	199,893	1,445,000
GLENCOE		5,453	586,347	435,344	151,003	25,050	25,685	150,368	---	---	---	37,357	21,484	---	25,685	140,000
GLENWOOD		2,594	245,463	135,527	109,936	6,149	7,015	109,070	---	---	---	---	681,896	---	7,015	19,905
GOLDEN VALLEY	[3]	20,281	4,580,209	3,932,222	647,987	423,078	32,829	1,038,236	---	---	---	---	2,130,787	---	---	---
GOODVIEW		3,373	176,934	273,493	(96,559)	13,929	---	(82,630)	---	---	---	---	10,875	---	---	---
GRAND RAPIDS		7,764	1,271,379	975,047	296,332	17,046	77,517	235,861	---	---	---	---	846,788	---	72,339	240,625
GRANITE FALLS		3,070	393,958	377,597	16,361	13,959	38,467	(8,147)	---	---	---	(10,952)	38,815	---	38,467	83,700
HASTINGS		18,204	1,148,666	1,265,113	(116,447)	189,229	53,150	19,632	---	---	---	22,500	245,349	---	53,150	155,000
HERMANTOWN		7,448	465,571	509,211	(43,640)	171,573	7,375	120,558	---	---	---	---	17,715	---	---	---
HIBBING		17,071	1,426,633	1,382,033	44,600	---	---	44,600	---	---	---	---	48,835	---	---	---
HOPKINS		17,145	1,065,766	926,019	139,747	109,187	41,450	207,484	---	---	---	---	1,198,167	2,060,000	75	---
HUGO	[3]	6,363	1,751,142	518,789	1,232,353	590,661	155,393	1,667,621	---	---	---	58,055	539,747	---	28,553	120,000
HUTCHINSON		13,080	1,182,075	760,541	421,534	224,285	20,591	625,228	---	---	---	100,100	131,410	---	20,625	36,540
INTERNATIONAL FALLS	[3]	6,703	1,711,046	1,625,272	85,774	64,223	---	149,997	45,470	---	---	348,850	259,856	---	---	---
INVER GROVE HEIGHTS		29,751	2,119,818	1,576,616	543,202	260,816	83,182	720,836	---	---	---	67,834	---	---	83,182	345,000
JACKSON		3,501	350,029	347,316	2,713	46,612	6,340	42,985	---	---	---	30,000	28,272	---	6,340	7,500
JORDAN		3,833	590,396	207,816	382,580	81,431	---	464,011	---	---	---	222,454	33,489	---	---	---
KASSON		4,398	303,081	260,342	42,739	24,411	36,530	30,620	---	---	---	---	118,591	---	29,567	23,814
LA CRESCENT		4,923	305,194	303,234	1,960	57,344	61,690	(2,386)	---	---	1,121	169,112	89,617	---	61,690	60,000
LAKE CITY		4,950	454,149	309,851	144,298	52,186	18,000	178,484	---	---	---	---	70,504	---	---	---
LAKE ELMO		6,863	191,143	105,297	85,846	17,522	---	103,368	---	---	---	---	193,754	---	---	---
LAKEVILLE		43,128	1,777,347	2,351,640	(574,293)	235,295	---	(338,998)	---	---	---	62,823	246,950	---	---	---
LE SUEUR		3,922	502,851	389,152	113,699	35,013	144,306	4,406	---	---	---	---	44,172	---	144,306	110,000
LINO LAKES		16,791	718,822	783,150	(64,328)	56,816	237,612	(245,124)	---	---	---	(320,509)	577,409	---	237,612	210,000
LITCHFIELD	[4]	6,562	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LITTLE CANADA		9,771	1,007,549	959,353	48,196	22,507	---	70,703	---	---	---	150,571	17,235	---	---	---
LITTLE FALLS		7,719	953,133	726,668	226,465	108,443	---	334,908	---	---	---	224,748	92,610	---	---	---
LONG PRAIRIE		3,040	338,714	177,216	161,498	11,211	36,984	135,725	---	---	---	7,500	72,800	---	36,984	25,000
LUVERNE		4,617	860,388	535,811	324,577	163,659	1,735	486,501	---	---	---	47,000	97,616	---	1,389	25,000
MAHTOMEDI		7,563	519,078	501,839	17,239	74,866	28,545	63,560	---	---	---	---	19,355	---	28,545	45,000
MANKATO		32,427	3,502,043	3,657,162	(155,119)	417,916	182,497	80,300	---	---	---	556,588	3,443,689	2,210,000	178,516	---
MAPLE GROVE		50,365	3,119,119	2,446,322	672,797	2,185,089	151,250	2,706,636	---	---	---	137,000	4,178,815	---	151,250	310,000
MARSHALL	[29]	12,735	3,604,695	2,740,044	864,651	364,474	694,838	534,287	---	---	---	---	135,442	---	672,375	313,000
MEDINA		4,005	235,013	202,298	32,715	56,897	---	89,612	---	---	---	---	---	---	---	---
MELROSE		3,091	538,449	354,358	184,091	138,719	160,906	161,904	---	---	---	542,519	588,259	---	160,906	78,300
MINNEAPOLIS		382,618	48,424,000	37,005,000	11,419,000	2,143,000	3,284,000	10,278,000	---	---	---	3,076,000	15,498,000	9,280,000	3,247,000	6,091,000
MINNETONKA	[3]	51,301	7,687,050	7,317,399	369,651	741,955	116,014	995,592	---	---	---	375,000	1,001,263	8,700,000	35,400	---
MINNETRISTA		4,358	112,496	170,928	(58,432)	21,807	---	(36,625)	---	---	---	---	---	---	---	---
MONTEVIDEO	[3]	5,346	1,396,104	887,342	508,762	77,399	237,086	349,075	---	759,651	777,391	---	2,874,181	1,238,139	235,930	2,102,700
MONTICELLO		7,868	431,248	562,780	(131,532)	41,479	---	(90,053)	---	---	---	---	1,392	---	---	---
MOORHEAD		32,177	3,955,621	2,559,128	1,396,493	328,010	1,054,364	670,139	---	---	---	203,500	297,227	---	1,054,364	1,080,400
MORA		3,193	321,758	284,330	37,428	51,299	9,936	78,791	---	---	---	---	171,826	---	9,936	29,000
MORRIS	[3]	5,068	1,022,781	743,013	279,768	94,824	181,375	193,217	---	---	---	38,200	375,390	303,593	83,318	100,120
MOUND		9,435	467,680	420,255	47,425	53,367	21,651	79,141	---	---	---	17,000	2,410	---	21,460	36,000
MOUNDS VIEW		12,738	857,049	681,255	175,794	73,788	139,343	110,239	---	---	---	30,000	24,433	---	137,312	2,335,000
MOUNTAIN IRON		2,999	148,666	152,555	(3,889)	350	1,301	(4,840)	---	---	---	---	17,223	---	---	---
NEW BRIGHTON		22,206	1,050,989	1,128,858	(77,869)	424,316	15,333	331,114	---	---	---	90,000	88,241	---	15,333	43,800
NEW HOPE	[3]	20,873	3,479,711	3,097,705	382,006	191,116	84,406	488,716	---	---	---	(55,572)	1,378,412	---	82,376	145,800
NEW PRAGUE		4,559	505,777	306,789	198,988	32,126	39,767	191,347	---	---	---	---	167,607	---	39,148	30,000
NEW ULM		13,594	2,299,562	1,702,795	596,767	46,509	479,001	164,275	---	---	7,670	---	200,175	---	466,869	246,578
NEWPORT		3,715	111,646	151,655	(40,009)	6,510	---	(33,499)	---	---	---	---	2,140	---	---	---

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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, 2000

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
NORTH BRANCH [29]	8,023	551,041	171,833	379,208	21,592	50,552	350,248	--	--	--	--	146,394	--	15,826	80,000
NORTH MANKATO	11,798	913,749	698,770	214,979	41,216	33,597	222,598	--	--	--	237,600	6,609	--	24,370	90,000
NORTH ST. PAUL	11,929	861,337	627,511	233,826	53,601	35,509	251,918	--	--	--	--	243,992	--	34,945	41,800
NORTHFIELD	17,147	870,309	721,069	149,240	114,022	7,855	255,407	--	--	--	233,850	499,698	403,456	7,855	--
NORWOOD YOUNG AMERICA	3,108	326,784	176,517	150,267	75,793	42,680	183,380	26,893	--	--	--	14,352	--	42,680	43,000
OAK PARK HEIGHTS	3,957	331,354	277,273	54,081	11,630	--	65,711	--	--	--	65,955	10,338	--	--	--
OAKDALE	26,653	1,509,862	1,667,263	(157,401)	115,807	--	(41,594)	--	--	--	96,633	56,638	--	--	--
OLIVIA	2,570	338,611	263,604	75,007	52,339	90,144	37,202	35,377	--	14,148	--	--	90,000	90,144	70,000
ORONO	7,538	498,066	294,937	203,129	140,031	32,505	310,655	75,277	--	--	--	34,210	--	32,505	136,593
OSSEO	2,434	116,387	141,585	(25,198)	68,506	--	43,308	--	--	--	(102,116)	--	--	--	--
OTSEGO	6,389	57,817	84,080	(26,263)	560	6,900	(32,603)	--	--	--	--	--	--	6,900	21,000
OWATONNA	22,434	2,066,278	1,542,119	524,159	237,264	240,880	520,543	--	--	--	--	580,459	--	240,880	107,351
PARK RAPIDS	3,276	229,362	168,497	60,865	6,003	5,323	61,545	--	--	--	--	48,953	--	5,323	10,000
PINE CITY	3,043	172,183	122,318	49,865	19,678	600	68,943	5	--	--	--	--	--	600	30,000
PIPESTONE	4,280	348,986	258,211	90,775	25,991	16,053	100,713	--	--	--	13,850	451,183	445,000	16,053	16,560
PLAINVIEW	3,190	221,439	160,295	61,144	30,560	--	64,229	--	--	--	50,000	63,601	--	27,475	40,000
PLYMOUTH	65,894	3,320,065	3,225,526	94,539	836,485	26,075	904,949	--	--	--	212,568	--	--	26,075	810,000
PRINCETON	3,933	439,993	249,135	190,858	22,946	91,683	122,121	--	--	--	--	198,606	148,803	66,643	62,000
PRIOR LAKE	15,917	1,034,725	716,539	318,186	155,610	--	473,796	--	--	--	242,305	--	--	--	--
PROCTOR	2,852	352,490	309,479	43,011	68,641	--	111,652	--	--	123	--	1,022	--	--	--
RAMSEY	18,510	514,986	408,265	106,721	297,086	--	403,807	--	--	--	10,000	291,988	--	--	--
RED WING	16,116	1,540,069	1,078,582	461,487	141,800	--	603,287	--	--	--	117,000	52,867	--	--	--
REDWOOD FALLS	5,459	540,919	507,029	33,890	264,128	57,003	241,015	170,484	--	--	20,000	--	--	56,813	120,000
RICHFIELD [3]	34,439	4,995,260	4,311,138	684,122	245,427	--	929,549	--	--	--	--	93,397	--	--	--
ROBBINSDALE	14,123	852,008	776,929	75,079	40,240	57	115,262	--	--	--	--	58,913	--	--	--
ROCHESTER	85,806	5,028,596	3,850,605	1,177,991	67,655	--	1,245,646	--	--	--	--	1,882,604	--	--	--
ROCKFORD	3,484	404,438	206,700	197,738	34,170	9,386	222,522	--	--	--	33,525	286,688	--	9,386	99,742
ROSEMOUNT	14,619	864,033	809,503	54,530	1,049,237	71,782	1,031,985	--	--	--	300,618	323,861	1,147,124	70,694	170,000
ROSEVILLE	33,690	4,238,244	3,851,875	386,369	46,154	--	432,523	--	--	--	--	117,741	--	--	--
SARTELL [3]	9,641	1,145,072	1,144,520	552	48,330	--	48,882	--	--	--	45,000	3,114,222	--	--	--
SAUK CENTRE [29]	3,930	443,564	394,251	49,313	33,469	73,831	8,951	--	3,068	--	--	55,314	--	73,793	80,000
SAUK RAPIDS	10,213	703,166	512,958	190,208	55,513	10,724	234,997	--	--	--	6,987	12,773	--	10,724	65,000
SAVAGE [3]	21,115	4,793,225	3,317,466	1,475,759	204,445	265,889	1,414,315	--	--	--	1,015,200	3,869,952	--	231,568	274,000
SHAKOPEE	20,568	1,814,352	1,390,820	423,532	1,621,396	104,709	1,940,219	--	--	--	366,736	519,326	--	104,709	50,000
SHOREVIEW	25,924	1,503,457	1,362,411	141,046	334,776	128,776	347,046	--	--	--	80,000	342,002	--	128,776	329,073
SHOREWOOD	7,400	465,548	358,728	106,820	168,172	109,736	165,256	10	--	--	5,000	214,037	--	109,736	190,000
SLEEPY EYE	3,515	314,485	282,836	31,649	12,263	19,719	24,193	--	--	--	--	105,677	--	17,635	42,500
SOUTH ST. PAUL	20,167	867,459	832,573	34,886	28,845	6,061	57,670	--	--	--	--	87,738	--	6,061	45,000
SPRING LAKE PARK	6,772	436,150	369,165	66,985	95,543	--	162,528	--	--	--	--	26,677	--	--	--
STAPLES	3,104	163,931	167,464	(3,533)	35,271	--	31,738	--	--	--	--	12,988	--	--	--
STEWARTVILLE	5,411	352,376	309,097	43,279	47,406	37,963	52,722	--	--	--	149,101	45,568	--	22,328	40,000
STILLWATER [29]	15,143	836,925	870,315	(33,390)	286,314	--	252,924	--	--	--	--	2,065,103	1,294,578	--	--
ST. ANTHONY	8,012	451,172	586,100	(134,928)	799,022	--	664,094	--	--	--	--	300,030	--	--	--
ST. CHARLES	3,295	277,788	188,512	89,276	31,782	--	121,058	--	--	--	12,115	6,717	--	--	--
ST. CLOUD	59,107	7,313,132	4,229,951	3,083,181	1,247,288	2,510,617	1,819,852	--	16,000	37,500	(109,200)	589,319	--	2,506,037	1,215,700
ST. JAMES	4,695	598,171	439,421	158,750	45,456	10,612	193,594	--	--	384	42,434	11,245	--	10,612	155,000
ST. JOSEPH	4,681	177,945	153,012	24,933	31,564	--	56,497	--	--	--	35,000	7,219	--	--	--
ST. LOUIS PARK	44,126	2,640,212	2,426,807	213,405	638,555	144,945	707,015	--	--	--	2,000	61,457	--	--	26,201
ST. MICHAEL [*][7]	9,099	447,353	243,105	204,248	26,723	--	230,971	--	--	--	--	--	--	--	--
ST. PAUL [29]	287,151	32,557,027	28,128,030	4,428,997	2,954,412	1,466,929	5,916,480	--	--	31,320	16,674	9,054,701	7,942,459	1,326,776	2,260,979
ST. PAUL PARK	5,070	315,297	301,416	13,881	--	20,749	(6,868)	--	--	--	--	25,800	--	20,749	55,000
ST. PETER	9,747	1,337,681	716,378	621,303	112,819	110,461	623,661	--	--	93,671	124,874	67,501	--	110,461	220,949

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, 2000

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
THIEF RIVER FALLS	8,410	1,318,046	1,310,329	7,717	60,910	279,792	(211,165)	---	---	---	---	62,924	---	276,046	101,900
TWO HARBORS	3,613	559,516	534,293	25,223	26,159	10,544	40,838	---	---	---	(4,788)	544,801	---	10,544	2,380
VADNAIS HEIGHTS	13,069	705,255	698,161	7,094	133,761	---	140,855	---	---	---	(275,987)	394,522	---	---	---
VIRGINIA	9,157	1,087,957	837,882	250,075	84,092	---	334,167	---	---	---	---	3,175,889	4,022,766	50,495	10,729
WACONIA	6,814	779,380	551,035	228,345	40,629	147,892	121,082	---	---	---	---	---	---	147,892	170,000
WADENA	4,294	333,211	228,418	104,793	54,463	---	159,256	---	---	---	31,948	23,492	---	---	---
WAITE PARK	6,568	444,974	459,960	(14,986)	58,309	20,478	22,845	---	---	---	---	538,195	---	---	---
WASECA	8,493	834,965	608,580	226,385	74,703	35,303	265,785	---	---	---	42,000	230,303	---	35,502	95,000
WAYZATA	4,113	443,244	330,590	112,654	104,897	---	217,551	---	---	---	15,000	41,781	---	---	---
WHITE BEAR LAKE	24,325	1,177,715	995,364	182,351	45,529	---	227,880	---	---	---	220,000	3,812	---	---	---
WILLMAR	[29] 18,351	1,640,807	1,336,532	304,275	97,551	23,871	377,955	---	---	---	123,466	110,686	---	20,464	---
WINDOM	4,490	598,773	516,185	82,588	75,277	123,970	33,895	---	---	---	---	620,046	374,481	123,970	152,500
WINONA	27,069	2,015,973	1,172,146	843,827	250,957	391,619	703,165	---	---	---	12,794	3,008,562	---	390,870	274,167
WOODBURY	46,463	2,129,528	2,513,625	(384,097)	104,527	118,879	(398,449)	---	---	---	(1,471,300)	810,447	---	118,879	265,000
WORTHINGTON	11,283	1,613,098	1,114,794	498,304	309,123	220,733	586,694	---	---	---	---	418,181	---	197,083	2,395,000
TOTAL	3,341,938	327,971,487	276,382,589	51,588,898	39,599,592	19,052,365	72,136,125	806,511	957,471	1,174,745	13,273,289	99,742,983	47,840,116	17,549,216	32,010,517

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TABLE 11
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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	18,356	3,017,712	2,907,011	110,701	563,485	122,004	552,182	---	---	---	---	1,236,968	---	117,443	1,490,000
ANDOVER	26,588	1,099,293	1,057,634	41,659	61,702	---	103,361	---	---	---	17,000	11,663	---	---	---
ANOKA	18,076	2,038,782	1,607,861	430,921	208,585	949	638,557	---	---	---	141,000	286,436	---	799	125,000
APPLE VALLEY	[3]	45,527	---	---	---	---	---	---	---	---	---	---	---	81,318	55,000
ARDEN HILLS		9,652	1,040,518	1,118,193	(77,675)	93,689	16,014	---	---	---	---	23,373	---	---	---
AUSTIN	23,314	3,260,880	3,058,296	202,584	855,028	355,795	701,817	---	---	---	---	86,238	4,151,142	355,795	270,000
BAXTER	[3]	5,555	---	---	---	---	---	---	---	---	---	---	---	---	---
BAYPORT		3,162	432,917	313,957	118,960	---	157,931	---	---	---	---	14,089	---	---	---
BELLE PLAINE		3,789	556,223	193,143	363,080	55,360	22,076	396,364	---	---	80,737	28,891	---	22,076	30,000
BEMIDJI	11,917	1,488,473	1,555,424	(66,951)	350,504	1,322	282,231	---	---	---	260,416	75,101	---	1,322	---
BENSON	3,376	442,800	416,591	26,209	25,581	---	40,968	---	---	---	17,621	56,696	---	10,822	40,980
BIG LAKE	6,063	1,335,626	495,687	839,939	260,675	238,435	862,179	16,202	---	---	---	189,093	---	238,435	20,000
BLAINE	44,942	3,839,558	2,863,348	976,210	575,781	---	1,551,991	---	---	---	100,000	22,072	---	---	---
BLOOMINGTON	[3]	85,172	---	---	---	---	---	---	---	---	---	---	---	---	---
BLUE EARTH		3,621	507,665	390,065	117,600	55,487	63,159	109,928	---	---	---	---	---	60,963	100,000
BRAINERD	[29]	13,178	876,350	1,053,522	(177,172)	134,971	---	(42,201)	---	---	36,000	357,643	---	---	---
BRECKENRIDGE		3,559	238,043	126,676	111,367	12,781	74,867	---	---	---	63,637	28,319	---	49,281	---
BROOKLYN CENTER	29,172	2,398,323	1,921,445	476,878	54,556	---	531,434	---	---	---	---	1,295,282	---	---	---
BROOKLYN PARK	67,388	4,777,278	3,956,021	821,257	392,188	6,736	1,206,709	---	---	---	469,070	62,279	---	---	---
BUFFALO	10,097	3,545,443	1,248,198	2,297,245	100,584	928,218	1,469,611	---	---	---	1,359	2,727,238	3,106,849	928,218	472,500
BURNSVILLE	60,220	4,915,729	4,143,318	772,411	444,277	188,814	1,027,874	---	---	---	1,021,812	24,362	---	---	---
CALEDONIA	2,965	238,481	299,550	(61,069)	6,595	17,010	(71,484)	---	---	---	20,000	1,146	---	17,010	24,934
CAMBRIDGE	5,520	1,904,817	1,001,709	903,108	116,505	264,310	755,303	---	---	---	256,000	105,001	---	264,150	125,000
CANNON FALLS	3,795	350,497	336,749	13,748	20,826	---	34,574	---	---	---	---	---	---	---	---
CHAMPLIN	22,193	1,405,095	1,183,234	221,861	318,159	2,978	537,042	---	---	---	36,581	29,170	---	---	---
CHANHASSEN	[3]	20,321	---	---	---	---	---	---	---	---	---	---	---	---	---
CHASKA	17,449	1,466,153	1,467,971	(1,818)	81,278	---	79,460	---	---	---	67,018	30,783	---	---	---
CHISHOLM	4,960	534,165	500,883	33,282	1,017	66,653	(32,354)	---	---	---	---	45,945	---	66,653	86,913
CIRCLE PINES	4,663	268,152	333,718	(65,566)	22,175	---	(43,391)	---	---	---	---	17,352	---	---	---
CLOQUET	11,201	1,222,281	914,129	308,152	87,200	---	395,352	14,612	---	---	153,110	344,600	---	---	---
COLUMBIA HEIGHTS	18,520	1,223,167	993,117	230,050	274,526	14,141	490,435	---	---	4,530	107,955	13,538	---	1,419	---
COON RAPIDS	61,607	4,256,551	3,759,676	496,875	263,422	---	760,297	---	---	---	---	61,299	---	---	---
COTTAGE GROVE	30,582	1,582,799	1,276,861	305,938	133,190	35,683	403,445	---	---	---	17,000	6,033	---	35,683	116,478
CROOKSTON	8,192	338,677	222,297	116,380	9,155	74,482	51,053	---	---	---	---	18,861	---	74,482	---
CRYSTAL	22,698	1,795,608	1,426,671	368,937	287,158	2,396	653,699	---	---	---	---	349,509	---	---	---
DAYTON	[*]	4,699	11,883	11,746	137	---	299	---	---	---	---	---	---	---	---
DEEPHAVEN		3,853	309,328	352,200	(42,872)	27,350	(15,522)	---	---	---	---	52,621	---	---	---
DELANO	3,837	1,026,478	481,430	545,048	108,453	189,172	464,329	---	---	---	283,910	290,863	---	189,172	225,264
DETROIT LAKES	7,348	1,065,197	1,120,129	(54,932)	154,422	96,722	2,768	---	---	---	---	281,083	---	96,722	150,893
DILWORTH	3,001	249,280	274,558	(25,278)	56,277	---	30,999	25,156	---	6,669	3,000	1,693,665	---	---	---
DULUTH	86,918	14,759,848	13,970,188	789,660	166,702	321,112	635,250	---	---	---	187,916	1,181,771	570,000	296,664	715,000
EAGAN	63,557	4,566,121	4,231,416	334,705	1,067,640	---	1,402,345	---	---	1,908	---	195,348	---	---	---
EAST GRAND FORKS	7,501	426,415	374,533	51,882	210	---	52,092	---	---	---	160,000	778,347	---	---	---
EDEN PRAIRIE	54,901	3,362,067	3,678,885	(316,818)	---	27,970	(344,788)	---	---	---	---	51,309	---	---	---
EDINA	[3]	47,425	---	---	---	---	---	---	---	---	---	---	---	---	---
ELK RIVER	16,447	1,508,298	756,869	751,429	195,297	188,062	758,664	---	---	---	20,336	99,143	---	180,485	170,000
ELY	3,724	484,573	476,499	8,074	6,444	---	14,518	---	---	---	---	72,501	---	---	---
EVELETH	[23] [24]	3,865	286,629	338,897	(52,268)	---	(52,268)	---	---	---	---	277,114	---	---	---
FAIRMONT	10,889	1,191,157	720,345	470,812	37,720	35	508,497	---	---	---	64,597	462,949	---	---	---
FALCON HEIGHTS	5,572	547,058	470,662	76,396	112,987	---	189,383	---	---	---	750,000	---	---	---	---
FARIBAULT	20,818	2,639,212	1,827,470	811,742	169,542	364,315	616,969	---	---	---	90,719	144,272	---	329,570	300,000
FARMINGTON	12,365	935,417	804,565	130,852	139,946	116,781	154,017	---	---	---	(187,728)	301,846	---	115,780	130,000
FERGUS FALLS	13,471	1,806,241	1,657,253	148,988	350,065	159,113	339,940	---	---	---	68,878	71,831	---	159,113	396,748

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, 2000

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]	6,798	--	--	--	--	--	--	--	--	--	--	--	--	--
FRIDLEY	[3]	27,449	--	--	--	--	--	--	--	--	--	--	--	--	--
GLENCOE		5,453	627,106	605,889	21,217	26,436	166,204	(118,551)	--	--	(37,814)	34,280	--	166,207	155,000
GLENWOOD		2,594	406,537	525,046	(118,509)	477	46,930	(164,962)	--	--	--	9,280	--	46,930	120,000
GOLDEN VALLEY	[3]	20,281	--	--	--	--	--	--	--	--	--	--	--	--	--
GOODVIEW		3,373	371,430	288,998	82,432	29,222	--	111,654	--	--	23,000	2,619	--	--	--
GRAND RAPIDS		7,764	5,014,356	5,358,568	(344,212)	29,105	31,081	(346,188)	--	--	--	524,856	--	26,947	120,625
GRANITE FALLS		3,070	301,916	285,681	16,235	6,407	22,801	(159)	--	--	7,659	2,679	--	22,801	117,763
HASTINGS		18,204	1,246,459	1,062,735	183,724	197,768	--	381,492	--	14,284	22,500	16,934	--	--	--
HERMANTOWN		7,448	250,438	410,019	(159,581)	94,306	--	(65,275)	--	--	--	6,202	--	--	--
HIBBING		17,071	1,519,702	1,360,834	158,868	27,201	74,578	111,491	--	--	(132,400)	1,987,133	--	63,259	230,000
HOPKINS		17,145	1,430,939	1,235,206	195,733	129,045	--	324,778	--	--	--	766,424	--	--	--
HUGO	[3]	6,363	--	--	--	--	--	--	--	--	--	--	--	--	--
HUTCHINSON		13,080	1,962,734	1,626,668	336,066	229,032	116,058	449,040	--	400,000	100,100	7,763,619	2,762,907	84,855	526,539
INDEPENDENCE		3,236	56,876	109,155	(52,279)	4,367	--	(47,912)	--	--	--	--	--	--	--
INTERNATIONAL FALLS	[3]	6,703	--	--	--	--	--	--	--	--	--	--	--	--	--
INVER GROVE HEIGHTS		29,751	1,712,663	1,617,071	95,592	66,047	--	161,639	--	--	(14,646)	41,311	--	--	--
JACKSON		3,501	243,461	224,223	19,238	19,480	35,005	3,713	--	--	10,000	27,784	--	35,005	47,500
JORDAN		3,833	562,677	167,357	395,320	44,815	18,672	421,463	--	--	(59,018)	67,396	--	18,672	30,000
KASSON		4,398	525,977	413,350	112,627	65,872	38,969	139,530	--	--	--	171,322	--	37,523	35,000
LA CRESCENT		4,923	352,270	345,638	6,632	88,110	--	94,742	--	1,121	95,657	72,288	--	--	--
LAKE CITY		4,950	744,992	479,554	265,438	49,422	114,419	200,441	--	--	(735,000)	1,749,734	862,017	82,221	118,150
LAKE ELMO		6,863	16,513	16,812	(299)	55	--	(244)	--	--	--	--	--	--	--
LAKEVILLE		43,128	2,732,206	2,747,828	(15,622)	64,216	--	48,594	--	--	56,031	164,634	--	--	--
LAUDERDALE	[*]	2,364	213,243	208,881	4,362	4,110	--	8,472	--	--	--	--	--	--	--
LE SUEUR		3,922	687,521	488,029	199,492	72,036	20,104	251,424	--	--	--	363,786	--	20,104	215,000
LINO LAKES		16,791	875,850	963,145	(87,295)	49,432	--	(37,863)	--	--	--	686,859	--	--	--
LITCHFIELD		6,562	1,565,905	945,316	620,589	201,117	370,905	450,801	--	--	65,000	792,258	--	370,905	175,000
LITTLE CANADA		9,771	783,537	840,310	(56,773)	59,245	--	2,472	--	--	25,632	229,441	--	--	--
LITTLE FALLS		7,719	969,254	964,624	4,630	143,513	--	148,143	--	--	107,023	50,767	--	--	8,700
LONG PRAIRIE		3,040	419,490	334,855	84,635	44,364	--	128,999	--	--	52,500	--	--	--	--
LUVERNE		4,617	869,352	553,796	315,556	136,500	50,812	401,244	--	--	47,000	25,742	--	49,580	209,700
MAHTOMEDI		7,563	549,653	559,559	(9,906)	63,889	--	53,983	--	--	--	124,074	--	--	--
MANKATO		32,427	5,982,389	3,106,772	2,875,617	--	811,974	2,063,643	--	--	578,729	3,389,526	--	759,979	1,269,849
MAPLE GROVE		50,365	6,454,539	3,687,104	2,767,435	1,406,855	--	4,174,290	--	--	379,000	2,879,756	--	--	--
MAPLEWOOD		34,947	2,790,809	2,950,379	(159,570)	118,673	6,944	(47,841)	--	--	--	95,146	--	--	--
MARSHALL		12,735	2,451,928	2,385,671	66,257	409,052	580,150	(104,841)	--	--	67,375	36,191	5,200,000	580,150	397,843
MEDINA		4,005	225,947	204,787	21,160	52,630	--	73,790	--	--	--	--	--	--	--
MELROSE		3,091	1,091,992	1,002,415	89,577	506,985	52,775	543,787	--	--	792,233	177,174	--	52,775	115,000
MENDOTA HEIGHTS		11,434	1,264,676	1,213,096	51,580	75,477	5,494	121,563	20,228	--	(10,000)	--	--	--	--
MINNEAPOLIS		382,618	57,992,000	42,394,000	15,598,000	1,007,000	2,614,000	13,991,000	--	--	2,778,000	16,513,000	10,953,000	2,612,000	11,070,000
MINNETONKA	[3]	51,301	--	--	--	--	--	--	--	--	--	--	--	--	--
MINNETRISTA		4,358	260,596	265,031	(4,435)	15,603	--	11,168	--	--	--	30,347	--	--	--
MONTEVIDEO	[3]	5,346	--	--	--	--	--	--	--	--	--	--	--	--	--
MONTICELLO		7,868	844,351	1,825,038	(980,687)	61,992	--	(918,695)	--	--	--	1,936	--	--	--
MOORHEAD		32,177	3,242,166	3,573,821	(331,655)	438,470	256,490	(149,675)	--	--	182,546	248,615	--	243,814	393,825
MORA		3,193	547,051	431,475	115,576	29,343	--	144,919	--	--	205,000	230,313	--	--	--
MORRIS	[3]	5,068	--	--	--	--	--	--	--	--	--	--	--	--	--
MOUND		9,435	998,870	781,222	217,648	49,183	26,466	240,365	--	--	17,000	2,410	--	21,460	36,000
MOUNDS VIEW		12,738	1,198,037	1,186,729	11,308	124,989	2,031	134,266	--	--	30,000	44,630	--	--	--
MOUNTAIN IRON		2,999	260,905	266,468	(5,563)	16,751	1,303	9,885	--	--	15,117	--	--	--	--
NEW BRIGHTON		22,206	2,030,615	1,843,339	187,276	102,100	7,975	281,401	--	--	90,000	48,332	--	7,975	21,800
NEW HOPE	[3]	20,873	--	--	--	--	--	--	--	--	--	--	--	--	--

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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, 2000

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
NEW PRAGUE	4,559	663,067	414,606	248,461	71,358	101,365	218,454	---	---	---	2,554	123,617	---	97,244	145,000
NEW ULM	13,594	1,772,434	1,822,680	(50,246)	400,267	240,538	109,483	---	---	1,790	(2,400)	29,237	---	240,538	198,033
NEWPORT	3,715	257,305	250,092	7,213	13,735	---	20,948	---	---	---	---	4,061	---	---	---
NORTH BRANCH	8,023	585,790	376,122	209,668	61,654	11,113	260,209	---	---	---	18,068	---	---	11,113	25,000
NORTH MANKATO	11,798	1,460,111	1,159,343	300,768	9,741	146,201	164,308	---	---	---	188,000	1,907	---	115,126	137,291
NORTH ST. PAUL	11,929	1,183,291	810,129	373,162	62,438	35,509	400,091	---	---	---	---	264,261	---	34,945	41,800
NORTHFIELD	17,147	1,617,656	1,160,094	457,562	302,287	134,166	625,683	---	---	---	253,850	7,241,360	---	134,166	40,000
NORWOOD YOUNG AMERICA	3,108	338,734	338,042	692	74,591	---	75,283	---	---	---	---	60,279	27,000	---	---
OAK PARK HEIGHTS	3,957	400,721	491,843	(91,122)	14,122	---	(77,000)	---	---	---	52,597	---	---	---	---
OAKDALE	26,653	2,387,100	2,113,986	273,114	115,807	---	388,921	---	---	---	96,633	56,639	---	---	---
OLIVIA	2,570	298,674	293,862	4,812	50,331	36,823	18,320	30,270	---	11,971	---	17,393	---	36,823	41,653
ORONO	7,538	850,376	687,547	162,829	172,275	11,676	323,428	2,548	---	---	62,000	599,980	---	11,676	133,407
OSSEO	2,434	204,569	187,199	17,370	33,538	---	50,908	---	---	---	112,116	---	---	---	---
OTSEGO	6,389	4,327	48,601	(44,274)	---	---	(44,274)	---	---	---	---	---	---	---	---
OWATONNA	22,434	1,679,190	1,200,074	479,116	574,329	---	1,053,445	---	---	---	100,000	265,799	---	---	---
PARK RAPIDS	3,276	213,531	230,605	(17,074)	49,958	---	32,884	---	---	---	---	11,422	---	---	---
PINE CITY	3,043	211,407	128,680	(7,273)	122,870	365	115,232	---	---	---	---	9,842	---	365	35,000
PIPESTONE	4,280	396,553	255,411	141,142	32,632	37,860	135,914	---	---	---	117,625	438,708	445,000	37,860	48,006
PLAINVIEW	3,190	524,881	469,331	55,550	8,506	---	64,056	---	---	---	---	---	---	---	---
PLYMOUTH	65,894	5,316,689	4,823,056	493,633	280,625	---	774,258	---	---	---	153,442	28,643	---	---	---
PRINCETON	3,933	547,530	338,580	208,950	34,606	145,755	97,801	---	---	---	---	247,858	---	145,755	161,344
PRIOR LAKE	15,917	1,793,750	1,143,371	650,379	155,611	---	805,990	---	---	---	242,306	---	---	---	---
PROCTOR	2,852	384,202	447,104	(62,902)	31,467	---	(31,435)	---	14,335	---	---	110,041	---	---	---
RAMSEY	18,510	483,628	535,868	(52,240)	127,464	---	75,224	---	---	---	7,000	239,092	---	---	---
RED WING	16,116	2,709,121	1,910,352	798,769	393,457	2,234	1,189,992	---	---	---	190,453	57,960	---	---	---
REDWOOD FALLS	5,459	497,428	697,237	(199,809)	55,404	10,338	(154,743)	3	---	---	20,000	---	---	10,338	30,504
RICHFIELD	34,439	---	---	---	---	---	---	---	---	---	---	---	---	---	---
ROBBINSDALE	14,123	1,273,923	952,254	321,669	113,631	---	435,300	---	---	---	---	9,520	---	---	---
ROCHESTER	85,806	8,625,070	7,865,000	760,070	1,129,033	528,976	1,360,127	153,661	---	487,336	3,357,318	316,545	---	526,825	575,000
ROCKFORD	3,484	471,066	471,696	199,370	40,156	118,424	121,102	---	---	---	212,570	676,475	916,674	118,424	121,348
ROSEMOUNT	14,619	988,581	1,245,722	(257,141)	684,653	6,043	421,469	---	---	---	115,840	57,006	---	6,043	---
ROSEVILLE	33,690	3,247,466	2,550,163	697,303	398,643	---	1,095,946	---	---	---	---	42,317	---	---	---
SARTELL	9,641	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SAUK CENTRE	3,930	519,343	458,945	60,398	46,840	39,505	67,733	---	---	---	---	18,951	---	39,505	56,285
SAUK RAPIDS	10,213	613,252	710,697	(97,445)	74,817	34,573	(57,201)	---	---	---	48,435	11,413	---	34,573	40,000
SAVAGE	21,115	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SHAKOPEE	20,568	1,916,500	1,460,369	456,131	888,549	41,217	1,303,463	---	---	---	---	119,880	---	41,217	868,570
SHOREVIEW	25,924	2,131,991	1,988,344	143,647	220,348	---	363,995	---	---	---	80,000	49,583	---	---	---
SHOREWOOD	7,400	709,258	603,195	106,063	151,025	---	257,088	---	---	---	86,875	75,002	---	---	---
SLEEPY EYE	3,515	319,138	74,827	244,311	122,833	36,093	331,051	18,422	---	6,676	80,000	31,164	---	34,379	89,500
SOUTH ST. PAUL	20,167	2,337,837	1,853,515	484,322	86,536	---	570,858	---	---	---	---	177,589	---	---	---
SPRING LAKE PARK	6,772	619,160	472,887	146,273	18,717	---	164,990	---	---	---	---	---	---	---	---
STAPLES	3,104	157,820	191,069	(33,249)	10,905	---	(22,344)	---	---	---	---	8,125	---	---	---
STEWARTVILLE	5,411	389,663	428,070	(38,407)	60,267	28,302	(6,442)	---	---	---	69,337	1,386	---	28,302	45,000
STILLWATER	15,143	1,418,020	1,479,332	(61,312)	137,021	43,173	32,536	---	---	---	(7,658)	64,472	---	---	---
ST. ANTHONY	8,012	668,595	569,695	98,900	36,877	---	135,777	---	---	---	---	141,044	---	---	---
ST. CHARLES	3,295	407,168	326,732	80,436	25,106	---	105,542	---	---	---	17,221	7,323	---	---	---
ST. CLOUD	59,107	4,730,866	3,811,196	919,670	707,738	315,672	1,311,736	---	---	---	---	924,549	---	311,136	637,757
ST. JAMES	4,695	594,822	535,140	59,682	37,173	---	96,855	---	---	568	94,842	46,231	---	---	---
ST. JOSEPH	4,681	238,184	291,024	(52,840)	42,656	---	(10,184)	---	---	---	---	4,250	---	---	---
ST. LOUIS PARK	44,126	4,302,747	3,958,085	344,662	215,704	16,841	543,525	---	---	---	502,000	---	---	---	---
ST. MICHAEL	9,099	2,705,682	574,837	2,130,845	238,707	169,781	2,199,771	---	---	---	669,012	3,821,617	---	169,781	186,027
ST. PAUL	287,151	39,081,079	25,449,340	13,631,739	3,505,847	3,272,701	13,864,885	---	---	---	10,529,786	93,507	---	3,068,058	5,213,532

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, 2000

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
ST. PAUL PARK	5,070	395,397	336,339	59,058	--	--	59,058	--	--	--	--	--	--	--	--
ST. PETER	9,747	985,423	567,528	417,895	943,412	41,576	1,319,731	--	369,420	549,135	65,298	880,751	--	41,576	56,329
THIEF RIVER FALLS	8,410	501,939	520,389	(18,450)	52,947	27,501	6,996	--	--	--	--	40,236	--	24,503	36,126
TWO HARBORS	3,613	813,695	809,148	4,547	392,213	51,043	345,717	98,432	--	26,889	--	29,691	--	51,043	134,437
VADNAIS HEIGHTS	13,069	1,057,353	1,042,727	14,626	236,312	--	250,938	--	--	--	35,000	25,045	--	--	--
VIRGINIA	9,157	1,254,422	959,824	294,598	--	111,999	182,599	--	--	--	--	75,926	--	111,999	330,000
WACONIA	6,814	1,052,235	764,457	287,778	104,570	39,336	353,012	--	--	--	200,000	--	--	39,336	25,000
WADENA	4,294	455,192	459,960	(4,768)	41,934	9,475	27,691	--	--	--	16,095	268,149	--	9,475	90,000
WAITE PARK	6,568	363,143	617,511	(254,368)	39,172	18,304	(233,500)	--	--	--	--	121,793	--	--	--
WASECA	8,493	908,052	943,164	(35,112)	53,964	130,805	(111,953)	--	--	--	42,000	700,171	--	130,463	110,000
WAYZATA	4,113	626,718	498,498	128,220	32,330	--	160,550	--	--	--	15,000	23,285	--	--	--
WEST ST. PAUL	19,405	1,714,290	1,524,700	189,590	166,829	476	355,943	--	--	--	(63,076)	748,558	1,769,384	--	--
WHITE BEAR LAKE	24,325	1,970,597	1,689,429	281,168	48,600	--	329,768	--	--	--	165,500	54,403	--	--	--
WILLMAR	18,351	1,986,996	1,918,265	68,731	371,555	--	440,286	--	--	--	126,000	85,817	--	403,482	795,259
WINDOM	4,490	626,481	559,701	66,780	80,428	87,424	59,784	--	--	--	--	61,825	--	87,424	165,857
WINONA	27,069	2,510,329	1,567,043	943,286	239,670	259,392	923,564	--	--	--	--	194,270	--	257,866	357,333
WOODBURY	46,463	2,926,414	3,299,284	(372,870)	48,200	--	(324,670)	--	--	--	67,000	--	--	--	--
WORTHINGTON	11,283	1,448,798	1,364,666	84,132	314,697	65,509	333,320	--	--	--	--	217,669	--	50,234	70,000
TOTAL	3,414,775	329,069,956	265,535,676	63,534,280	30,269,008	15,808,770	77,994,518	379,534	383,755	1,512,877	27,204,807	72,916,078	30,763,973	15,458,130	31,498,402

TABLE 12
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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	18,356	80,895	131,935	(51,040)	8,287	--	(42,753)	--	--	--	--	--	--	--	--
ANOKA	18,076	558,437	541,518	16,919	3,952	--	20,871	--	--	55,000	--	--	--	--	--
BEMIDJI	11,917	561,011	538,364	22,647	61,614	--	84,261	--	--	--	11,394	--	--	--	--
BENSON	3,376	133,529	125,747	7,782	6,667	--	14,449	--	--	--	--	--	--	--	--
BLAINE	44,942	1,946,052	1,953,158	(7,106)	96,420	--	89,314	--	--	50,000	--	--	--	--	--
CHAMPLIN	22,193	994,763	1,036,113	(41,350)	20,822	--	(20,528)	--	--	449	--	--	--	--	--
CHISHOLM	4,960	378,526	397,035	(18,509)	11,309	--	(7,200)	--	--	--	160,012	--	--	--	19,320
CIRCLE PINES	4,663	236,365	237,515	(1,150)	27,186	--	26,036	--	--	--	--	--	--	--	--
COLUMBIA HEIGHTS	18,520	1,243,644	1,250,647	(7,003)	134,031	--	127,028	--	--	160,330	--	--	--	--	--
DEEPHAVEN	3,853	--	20,466	(20,466)	20,704	--	238	--	--	51,329	--	--	--	--	--
DILWORTH	3,001	231,757	225,411	6,346	6,129	--	12,475	--	--	3,000	160	--	--	--	--
EAST GRAND FORKS	7,501	578,355	538,715	39,640	24,031	--	63,671	--	20,000	100,000	21,997	--	--	--	--
ELK RIVER	16,447	686,815	791,043	(104,228)	124,571	--	20,343	--	--	--	--	--	--	--	--
FARMINGTON	12,365	1,049,955	829,246	220,709	54,323	1,676	273,356	--	--	27,500	56,186	--	--	1,676	29,330
FERGUS FALLS	13,471	2,734,900	3,192,912	(458,012)	328,040	80,845	(210,817)	--	10,138	21,958	671,629	475,000	--	80,845	235,000
GLENCOE	5,453	261,425	270,399	(8,974)	--	3,357	(12,331)	--	--	--	--	--	--	3,357	--
GLENWOOD	2,594	102,659	95,932	6,727	1,124	--	7,851	--	--	3,000	--	--	--	--	--
HIBBING	17,071	2,044,239	2,026,131	18,108	61,236	--	79,344	--	--	--	352,299	--	--	--	--
HOPKINS	17,145	564,190	625,137	(60,947)	70,581	--	9,634	--	--	--	28,738	--	--	--	--
HUTCHINSON	13,080	656,566	710,926	(54,360)	168,387	--	114,027	--	1,414,671	--	--	--	--	--	--
LA CRESCENT	4,923	163,086	158,695	4,391	1,862	--	6,253	--	--	--	--	--	--	--	--
LAKE CITY	4,950	198,924	194,535	4,389	7,846	--	12,235	--	--	--	--	--	--	--	--
LITTLE FALLS	7,719	223,114	186,822	36,292	31,746	--	68,038	--	--	33,342	--	--	--	--	--
LUVERNE	4,617	355,862	298,749	57,113	76,032	188	132,957	--	--	35,000	273,684	--	--	188	--
MANKATO	32,427	1,056,323	813,709	242,614	--	--	242,614	--	--	--	--	--	--	--	--
MINNEAPOLIS	382,618	24,128,000	22,293,000	1,835,000	133,000	--	1,968,000	--	--	(60,000)	789,000	--	--	--	--
MONTEVIDEO	5,346	414,805	414,805	--	--	--	--	--	--	--	--	--	--	--	--
MOORHEAD	32,177	2,403,536	2,236,736	166,800	217,373	--	384,173	--	--	222,084	20,907	--	--	--	--
MOUNTAIN IRON	2,999	332,675	320,063	12,612	11,631	9,213	15,030	--	--	--	3,580	--	--	--	--
NORTH MANKATO	11,798	801,827	763,026	38,801	--	11,546	27,255	--	--	24,000	24,870	--	--	8,665	25,000
NORTHFIELD	17,147	517,777	463,612	54,165	22,153	--	76,318	--	--	65,000	--	--	--	--	--
OAK PARK HEIGHTS	3,957	87,434	175,164	(87,730)	--	--	(87,730)	--	--	(84,000)	--	--	--	--	--
OSSEO	2,434	34,673	26,395	8,278	6,567	--	14,845	--	--	--	--	--	--	--	--
PIPESTONE	4,280	197,443	168,636	28,807	16,413	--	45,220	--	--	--	--	--	--	--	--
PLYMOUTH	65,894	481,045	667,748	(186,703)	276,069	--	89,366	--	--	36,880	--	--	--	--	--
PRINCETON	3,933	297,931	276,199	21,732	2,139	9,382	14,489	--	--	--	115,618	--	--	4,460	19,731
ROBBINSDALE	14,123	1,096,845	1,015,703	81,142	135,644	--	216,786	--	43,645	75,000	--	--	--	--	--
SHAKOPEE	20,568	21,759	30,801	(9,042)	14,406	--	5,364	--	--	--	--	--	--	--	--
STILLWATER	15,143	--	640	(640)	3,031	--	2,391	--	--	--	--	--	--	--	--
ST. CLOUD	59,107	1,700,916	1,689,833	11,083	106,205	1,781	115,507	--	--	--	166,301	--	--	--	--
ST. JOSEPH	4,681	125,586	103,877	21,709	8,192	--	29,901	--	--	10,000	--	--	--	--	--
ST. LOUIS PARK	44,126	1,705,435	2,116,391	(410,956)	382,906	--	(28,050)	--	--	2,000	--	--	--	--	--
ST. PETER	9,747	559,834	578,163	(18,329)	83,669	130	65,210	--	83,464	--	--	--	--	130	--
THIEF RIVER FALLS	8,410	575,220	617,737	(42,517)	5,391	2,851	(39,977)	--	--	--	5,027	--	--	--	--
VIRGINIA	9,157	1,247,453	1,083,091	164,362	--	--	164,362	--	--	--	110,907	--	--	--	--
WAYZATA	4,113	189,233	212,153	(22,920)	11,298	--	(11,622)	--	--	(5,000)	--	--	--	--	--
WHITE BEAR LAKE	24,325	935,325	929,121	6,204	36,604	--	42,808	--	--	41,000	--	--	--	--	--
TOTAL	1,059,703	54,896,144	53,373,754	1,522,390	2,819,591	120,969	4,221,012	--	--	1,571,918	867,872	2,812,309	475,000	99,321	328,381

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

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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
ALEXANDRIA	8,820	11,604,477	10,875,633	728,844	662,095	851,031	539,908	---	---	---	---	1,185,186	---	256,519	190,000
ANOKA	18,076	16,636,176	14,190,572	2,445,604	690,780	63,813	3,072,571	---	---	---	125,000	1,531,243	---	36,320	---
AUSTIN	23,314	23,596,618	23,571,761	24,857	4,143,275	1,681	4,166,451	---	141,633	---	---	788,643	---	---	---
BENSON	3,376	1,684,703	1,663,226	21,477	351,418	---	372,895	---	---	---	57,577	265,139	3,519,976	---	---
BLUE EARTH	3,621	3,557,884	2,960,969	596,915	190,977	198,940	588,952	---	---	---	---	---	---	198,940	140,000
BRAINERD	[29] 13,178	9,533,061	8,684,430	848,631	149,721	---	998,352	---	---	---	90,000	596,385	---	---	---
BRECKENRIDGE	3,559	1,876,713	1,678,937	197,776	78,798	---	276,574	---	---	---	235,088	311,019	---	---	---
BUFFALO	10,097	6,124,566	4,832,605	1,291,961	155,882	164,273	1,283,570	---	---	---	542,776	858,810	2,372,246	164,273	407,440
CALEDONIA	2,965	1,532,796	1,017,685	515,111	57,946	772	572,285	---	---	---	110,930	22,398	---	772	---
CHASKA	17,449	13,106,641	12,349,897	756,744	660,288	---	1,417,032	---	---	---	1,484,154	1,529,222	---	---	307,084
DELANO	3,837	2,487,576	2,121,447	366,129	268,659	89,296	545,492	---	---	---	7,218	2,876,149	2,780,000	89,296	117,958
DETROIT LAKES	7,348	7,230,731	6,733,061	497,670	605,304	464,433	638,541	---	---	---	465,000	638,002	---	---	---
EAST GRAND FORKS	7,501	6,971,110	7,036,473	(65,363)	562,236	---	496,873	---	---	330,275	472,226	1,547,743	---	---	---
ELK RIVER	16,447	9,849,041	8,268,789	1,580,252	182,249	45,221	1,717,280	---	---	---	230,914	1,780,097	---	12,741	55,000
ELY	3,724	2,014,919	1,873,359	141,560	35,682	---	177,242	---	---	---	---	---	---	---	---
FAIRMONT	10,889	11,754,024	11,842,558	(88,534)	629,510	320	540,656	---	---	---	740,697	444,843	---	---	---
GLENCOE	[29] 5,453	4,761,761	4,284,895	476,866	170,054	312,162	334,758	---	---	---	110,072	789,775	---	312,162	387,541
GRAND RAPIDS	[29] 7,764	8,684,007	7,458,082	1,225,925	418,338	109,059	1,535,204	---	---	---	---	838,491	---	106,124	93,750
GRANITE FALLS	3,070	1,824,559	1,448,639	375,920	33,043	20,766	388,197	---	---	---	210,246	90,700	---	20,766	40,000
HASTINGS	18,204	1,325,736	548,456	777,280	3,551	219,785	561,046	---	---	---	---	182,045	---	219,785	650,000
HIBBING	17,071	8,509,865	8,089,962	419,903	437,906	309,813	547,996	---	---	---	---	944,248	---	218,366	655,000
HUTCHINSON	13,080	19,015,422	16,707,227	2,308,195	310,637	510,575	2,108,257	---	---	---	692,580	5,775,996	3,975,395	443,381	1,293,858
JACKSON	3,501	2,441,437	1,928,831	512,606	123,036	49,868	585,774	---	---	---	80,000	84,357	---	49,868	125,000
KASSON	4,398	1,621,216	1,497,308	123,908	102,415	3,732	222,591	---	---	---	---	106,121	---	2,232	---
LAKE CITY	4,950	6,599,007	5,974,864	624,143	150,284	38,125	736,302	---	---	---	5,000	712,990	---	2,125	---
LE SUEUR	3,922	5,126,112	4,781,417	344,695	176,292	---	520,987	---	---	---	301,750	501,485	---	---	---
LITCHFIELD	[4] 6,562	5,312,750	5,048,471	264,279	387,242	393,401	258,120	---	---	---	260,000	1,140,070	---	127,093	200,295
LUVERNE	4,617	3,500,240	2,974,170	526,070	209,822	988	734,904	---	---	---	10,000	1,641,315	---	988	---
MARSHALL	[29] 12,735	20,465,186	18,210,804	2,254,382	1,658,363	479,647	3,433,098	---	---	---	699,361	692,352	---	449,012	328,000
MELROSE	3,091	3,622,232	3,472,145	150,087	362,364	---	512,451	---	---	---	240,993	331,694	---	---	---
MOORHEAD	32,177	15,878,085	11,637,896	4,240,189	674,097	363,047	4,551,239	---	---	---	3,467,000	934,100	---	334,011	304,600
MORA	3,193	4,215,396	4,007,246	208,150	251,821	52,508	407,463	---	---	---	144,100	50,472	---	52,508	145,000
MOUNTAIN IRON	2,999	946,983	1,067,334	(120,351)	4,277	43,193	(159,267)	---	---	---	---	54,655	---	1,020	---
NEW PRAGUE	4,559	4,728,627	4,224,755	503,872	291,359	92,232	702,999	---	---	---	(5,000)	1,177,719	---	75,616	235,000
NEW ULM	13,594	14,565,515	13,171,188	1,394,327	443,743	172,813	1,665,257	---	---	20,291	---	9,746,560	7,945,230	164,535	325,000
NORTH BRANCH	[29] 8,023	1,994,219	1,725,539	268,680	71,453	117,242	222,891	---	---	---	---	276,707	---	83,002	55,000
NORTH ST. PAUL	11,929	5,647,196	5,582,560	64,636	70,869	3,035	132,470	---	---	---	---	168,199	---	3,035	---
OLIVIA	2,570	1,744,490	1,112,384	632,106	147,025	4,365	774,766	---	---	---	375,404	22,731	---	4,365	50,000
OWATONNA	22,434	23,337,496	22,161,769	1,175,727	907,713	317,928	1,765,512	---	---	---	---	1,760,503	---	317,928	239,160
PRINCETON	3,933	3,643,154	3,450,017	193,137	47,292	134,743	105,686	---	---	---	---	346,680	---	93,222	60,000
PROCTOR	2,852	1,394,959	1,167,805	227,154	94,427	43,509	278,072	---	---	249	---	1,023	---	43,509	25,000
REDWOOD FALLS	5,459	3,123,252	3,252,271	(129,019)	6,541,423	17,274	6,395,130	---	---	---	1,410,000	176,531	---	675	---
ROCHESTER	85,806	88,299,896	87,350,343	949,553	744,382	93,121	1,600,814	---	---	---	---	7,252,616	36,608,459	45,363	200,000
SAUK CENTRE	[29] 3,930	2,519,059	2,197,839	321,220	85,527	68,483	338,264	---	---	---	---	224,411	---	342	---
SHAKOPEE	20,568	16,138,213	13,433,799	2,704,414	366,519	344,426	2,726,507	---	---	---	767,207	3,846,040	4,213,000	344,426	292,697
SLEEPY EYE	3,515	2,398,088	2,074,517	323,571	96,636	---	420,207	---	---	---	150,000	594,067	---	---	---
STAPLES	3,104	1,380,973	1,409,422	(28,449)	46,477	1,323	16,705	---	---	---	---	---	---	1,323	---
ST. CHARLES	3,295	1,462,499	1,124,805	337,694	57,821	9,390	386,125	---	---	---	69,664	182,476	---	9,390	20,000
ST. CLOUD	59,107	2,055,787	683,048	1,372,739	161,162	1,058,452	475,449	---	---	---	---	---	---	1,057,562	755,000
ST. JAMES	4,695	3,008,627	2,481,867	526,760	116,607	---	643,367	---	---	1,143	329,000	37,304	---	---	---
ST. PETER	9,747	5,546,279	5,108,967	437,312	141,520	140,359	438,473	---	---	1,710	350,777	1,013,836	655,000	140,359	73,800
THIEF RIVER FALLS	8,410	5,810,321	5,416,279	394,042	437,091	233,673	597,460	---	---	---	450,000	570,001	---	---	---

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

TABLE 13
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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
TWO HARBORS	3,613	1,892,102	1,802,135	89,967	162,298	10,790	241,475	---	---	---	44,296	46,608	---	---	---
VIRGINIA	9,157	6,963,660	5,221,124	1,742,536	283,162	150,575	1,875,123	---	---	---	---	327,048	---	150,575	72,000
WADENA	4,294	3,014,226	2,567,866	446,360	190,984	49,030	588,314	---	---	---	200,000	281,322	---	49,030	80,000
WASECA	8,493	4,697,071	5,050,062	(352,991)	188,019	2,528	(167,500)	---	---	---	74,000	507,670	---	2,528	---
WILLMAR	[29] 18,351	15,752,333	13,620,561	2,131,772	902,548	213,297	2,821,023	---	---	---	1,209,023	2,372,004	---	198,924	1,420,960
WINDOM	4,490	2,641,310	2,495,901	145,409	224,725	115,441	254,693	---	---	---	195,245	1,965,133	---	101,041	150,000
WORTHINGTON	11,283	9,666,150	8,613,183	1,052,967	490,433	55,195	1,488,205	---	---	---	392,911	390,253	---	---	---
TOTAL	638,199	476,836,532	435,339,155	41,497,377	28,209,577	8,235,673	61,471,281	---	141,633	353,668	16,795,209	62,533,187	62,069,306	5,985,052	9,494,143

TABLE 14
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HEALTH SERVICES ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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	[21] [29]	5,453	13,357,612	12,869,085	488,527	509,313	39,271	958,569	--	--	23,397	--	--	1,165,698	--	329,931	620,000
			5,640,953	5,561,621	79,332	--	--	--	79,332	--	--	--	--	--	--	--	25,661
GRANITE FALLS HOSPITAL NURSING HOME	[11]	3,070	9,406,263	8,734,079	672,184	161,386	--	833,570	--	--	--	--	--	238,181	--	144,816	350,000
			--	--	--	--	--	--	--	--	--	--	--	--	238,181	--	--
HUTCHINSON HOSPITAL NURSING HOME	[11]	13,080	35,128,968	33,282,236	1,846,732	809,192	971,099	1,684,825	--	--	--	--	--	931,186	--	980,359	412,779
			--	--	--	--	--	--	--	--	--	--	--	--	105,136	--	46,053
LIVERNE HOSPITAL	[21]	4,617	--	--	--	--	--	--	--	--	--	--	--	105,136	--	46,053	1,386,168
MARSHALL HOSPITAL NURSING HOME	[11] [14] [29]	12,735	20,928,314	19,201,823	1,726,491	1,055,883	791,939	1,990,435	--	--	--	--	--	3,093,115	--	791,939	911,008
			--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
NORTHFIELD HOSPITAL NURSING HOME	[11]	17,147	23,873,013	20,513,305	3,359,708	1,798,850	76,368	5,082,190	--	--	--	--	--	1,765,199	--	300,169	470,000
			--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
REDWOOD FALLS HOSPITAL		5,459	7,841,379	8,144,435	(303,056)	531,517	162,488	65,973	--	--	--	52,530	3,329,487	--	162,488	145,000	
SAUK CENTRE HOSPITAL NURSING HOME	[11] [29]	3,930	8,198,503	7,508,252	690,251	118,643	224,132	584,762	--	--	--	--	--	194,571	--	224,132	252,958
			--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
SLEEPY EYE HOSPITAL		3,515	3,315,834	3,089,608	226,226	246,532	--	472,758	--	--	--	--	109,756	--	1,539	20,000	
ST. PETER HOSPITAL NURSING HOME	[11]	9,747	10,812,203	10,645,214	166,989	120,068	42,273	244,784	--	--	--	--	--	237,091	--	42,273	349,190
			--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
VIRGINIA HOSPITAL NURSING HOME		9,157	32,775,855	32,510,904	264,951	616,351	--	881,302	--	--	--	--	--	3,210,487	--	708,653	1,211,456
			5,886,962	5,869,912	17,050	--	--	--	17,050	--	--	--	--	--	--	--	62,019
WACONIA HOSPITAL	[21]	6,814	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
WILLMAR HOSPITAL	[29]	18,351	58,541,811	55,941,727	2,600,084	961,582	14,365	3,547,301	--	--	--	--	4,687,897	1,600,000	447,808	2,839,653	
WINDOM HOSPITAL	[12] [19]	4,490	6,946,535	6,908,064	38,471	111,928	--	150,399	--	--	--	--	483,053	--	24,133	41,619	
WORTHINGTON HOSPITAL NURSING HOME	[11]	11,283	17,231,199	16,324,703	906,496	471,362	248,585	1,129,273	--	--	--	--	--	1,449,910	--	242,345	190,000
			--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
TOTAL		<u>128,848</u>	<u>259,885,404</u>	<u>247,104,968</u>	<u>12,780,436</u>	<u>7,512,607</u>	<u>2,570,520</u>	<u>17,722,523</u>	<u>--</u>	<u>--</u>	<u>23,397</u>	<u>52,530</u>	<u>21,344,084</u>	<u>1,600,000</u>	<u>4,580,371</u>	<u>10,610,999</u>	

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, 2000

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	PORT AUTH REAL EST	18,356	519,306	314,424	204,882	42,444	--	247,326	--	--	--	561,322	--	--	20,000	
AUSTIN	HRA [14] [29]	23,314	2,084,368	2,076,070	8,298	89,739	374,905	(276,868)	--	587,118	--	(19,000)	3,834,183	7,420,553	374,723	40,000
	PORT AUTHORITY [14] [29]		414,820	219,421	195,399	217,517	675,742	(262,826)	22,061	--	--	37,782	--	--	407,905	260,000
	SMALL BUSINESS LOAN [*]		30,000	--	30,000	17,914	12,033	35,881	--	--	--	--	--	--	12,033	--
BEMIDJI	SENIOR HOUSING PROJECT	11,917	456,113	287,752	168,361	19,652	180,370	7,643	--	--	--	16,857	--	180,370	105,000	
BLAINE	SENIOR HOUSING	44,942	862,724	657,130	205,594	78,646	--	284,240	--	--	--	22,851	--	--	--	
BLOOMINGTON	HRA [29]	85,172	272,313	340,614	(68,301)	9,042	--	(59,259)	--	--	--	--	--	--	--	
BRAINERD	HRA [29]	13,178	1,649,539	1,872,870	(223,331)	4,074	--	(219,257)	--	--	--	18,839	--	--	--	
EAST GRAND FORKS	CITY MALL	7,501	321,259	400,393	(79,134)	--	24,274	(103,408)	--	1,430,300	--	1,159,904	--	242,740	20,861	
	EDA [29]		268,080	346,993	(78,913)	385,949	76,805	230,231	42,506	--	332,134	(50,000)	--	76,805	83,835	
	HRA [29]		200,600	1,236,978	(1,036,378)	1,492,798	--	456,420	--	1,492,798	--	--	--	--	48,716	
EVELETH	SENIOR HOUSING	3,865	227,709	156,445	71,264	19,262	115,496	(24,970)	--	--	--	8,579	--	109,520	25,000	
FERGUS FALLS	WESTERN MN INDUSTRIES	13,471	107,343	53,387	53,956	126,477	211,862	(31,429)	--	--	--	--	--	84,349	260,512	
FOREST LAKE	HRA [14][29]	6,798	184,883	220,042	(35,159)	6,069	--	(29,090)	--	--	--	17,094	--	--	--	
GLENCOE	ORCHARD ESTATE APT. [21] [29]	5,453	339,800	403,944	(64,144)	--	--	(64,144)	--	--	--	--	--	115,068	--	
GRANITE FALLS	COMMUNITY HOUSING	3,070	217,850	77,865	139,985	5,415	106,589	38,811	--	--	--	--	--	106,589	122,970	
HIBBING	HEDA STUDENT HOUSING	17,071	268,763	222,587	46,176	41,603	139,667	(51,888)	--	--	--	(30,706)	9,304	137,785	45,000	
HOPKINS	HOUSING AUTHORITY [*]	17,145	225,551	483,734	(258,183)	145,339	--	(112,844)	--	143,070	--	--	--	--	--	
HUTCHINSON	HRA	13,080	219,474	430,155	(210,681)	542,896	--	332,215	--	--	--	390,690	--	--	--	
JACKSON	WEDGEWOOD APARTMENTS	3,501	109,467	50,941	58,526	10,011	63,631	4,906	--	--	--	(51,521)	283,666	292,500	63,631	14,373
LIVERNE	EDA [29]	4,617	320,763	433,356	(112,593)	108,384	169,569	(173,778)	--	--	196	(310,000)	--	--	157,931	117,124
MANKATO	EASTWOOD IND PARK [*]	32,427	--	1,712	(1,712)	12,817	32,848	(21,743)	--	--	--	--	--	--	32,848	250,000
	ECONOMIC DEVELOPMENT		923,384	2,041,104	(1,117,720)	1,851,885	--	734,165	274,519	--	7,856	91,803	35,001	--	--	
	MANKATO P.H.A.		454,057	1,541,685	(1,087,628)	1,952,408	--	864,780	--	1,831,156	--	--	887,946	--	--	
	RIVERFRONT 2000		1,914,961	3,060,498	(1,145,537)	3,410,846	1,092,358	1,172,951	3,211,204	--	--	600,000	17,741	--	954,486	605,000
MARSHALL	PUBLIC HOUSING [29]	12,735	531,767	457,868	73,899	351,656	--	425,555	--	--	--	180,078	--	--	--	
MINNEAPOLIS	MCDA [*] [29]	382,618	11,247,000	1,281,000	9,966,000	2,792,000	8,647,000	4,111,000	--	--	--	(175,000)	--	7,551,000	8,647,000	25,929,000
MONTEVIDEO	EDA	5,346	545,575	331,570	214,005	23,328	222,242	15,091	--	10,000	--	--	85,316	--	222,242	88,968
MOORHEAD	PUBLIC HOUSING [29]	32,177	625,553	749,820	(124,267)	31,187	--	(93,080)	--	--	--	--	--	--	--	
NEW PRAGUE	EDA	4,559	71,864	110,215	(38,351)	75,765	25,238	12,176	--	--	--	10,000	--	--	25,238	10,728
NEW ULM	EDA	13,594	1,111,836	865,550	246,286	39,873	248,668	37,491	--	--	--	--	13,754	248,668	104,358	
NORTHFIELD	EDA [*]	17,147	22,542	117,703	(95,161)	82,488	--	(12,673)	--	--	--	(130,000)	--	--	--	

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, 2000

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	
OLIVIA		2,570	322,558	247,638	74,920	1,077	91,553	(15,556)	--	--	--	--	--	--	91,553	60,000
			108,651	66,449	42,202	9,163	61,820	(10,455)	--	--	--	6,000	16,960	--	61,820	--
PLYMOUTH		65,894	793,562	522,366	271,196	90,686	289,403	72,479	--	--	--	--	28,148	--	289,403	100,250
PRIOR LAKE		15,917	--	11,412	(11,412)	1,104	--	(10,308)	--	--	--	--	--	--	--	--
REDWOOD FALLS		5,459	219,909	104,354	115,555	2,640	127,341	(9,146)	--	--	--	--	--	--	127,341	25,847
ROBBINSDALE		14,123	137,864	72,538	65,326	243,101	--	308,427	--	--	--	5,816,094	--	--	--	--
			--	904,437	(904,437)	1,300	--	(903,137)	--	--	--	(1,173,012)	576,381	--	--	--
SAUK CENTRE		3,930	84,427	147,610	(63,183)	62,213	--	(970)	--	53,855	--	--	8,321	--	--	--
ST. CLOUD		59,107	5,761,033	5,544,145	216,888	173,226	368,354	21,760	--	--	--	--	827,253	--	368,354	224,023
ST. JAMES		4,695	83,677	34,350	49,327	2,277	40,884	10,720	--	--	--	--	438,230	437,637	40,884	10,937
ST. PAUL		287,151	2,380,262	4,395,741	(2,015,479)	2,471,961	128,970	327,512	--	--	--	759,039	--	--	128,970	--
			6,096,721	4,063,697	2,033,024	11,502,835	12,651,384	884,475	1,415,171	--	--	--	106,046	4,500,000	3,584,647	1,509,468
ST. PETER		9,747	165,870	207,458	(41,588)	31,343	--	(10,245)	--	28,578	--	--	92,612	--	--	--
VADNAIS HEIGHTS		13,069	133,665	4,575	129,090	3,102	62,601	69,591	--	--	--	68,089	--	--	62,601	55,000
VIRGINIA		9,157	536,443	315,836	220,607	25,368	276,084	(30,109)	--	--	--	--	--	--	276,084	80,000
WACONIA		6,814	52,443	41,998	10,445	1,836	--	12,281	--	--	--	--	--	--	--	--
WHITE BEAR LAKE		24,325	276,051	154,137	121,914	11,707	--	133,621	--	--	--	173,360	--	--	--	--
WORTHINGTON		11,283	107,169	59,956	47,213	7,062	60,156	(5,881)	--	--	--	--	--	--	60,156	15,000
TOTAL		1,326,295	44,009,569	37,742,523	6,267,046	28,629,485	26,577,847	8,318,684	4,965,461	5,576,875	340,186	(230,948)	15,477,198	20,215,444	17,291,744	30,231,970

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TABLE 16
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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. CTR	8,820	215,433	460,518	(245,085)	67,181	36,510	(214,414)	66,887	--	--	--	18,347	--	36,510	30,000
ANOKA		GOLF COURSE	18,076	1,246,120	1,195,352	50,768	50,155	5,659	95,264	--	--	--	--	526,139	--	--	--
APPLE VALLEY		GOLF COURSE	45,527	867,457	784,984	82,473	18,427	--	100,900	--	--	--	--	7,415	--	--	--
		SPORTS ARENA		477,708	519,204	(41,496)	100,000	103,369	(44,865)	100,000	--	--	2,121	32,558	--	81,318	55,000
BLOOMINGTON		RECREATIONAL FACILITIES	85,172	3,141,265	3,510,462	(369,197)	903,976	139,213	395,566	354,675	--	28,173	(1,350,000)	64,963	--	139,213	140,000
BROOKLYN CENTER		BROWN HERITAGE CENTER	29,172	3,992,737	3,867,713	125,024	--	23,848	101,176	--	--	--	--	148,591	--	23,848	--
		GOLF COURSE		359,511	285,159	74,352	3,352	--	77,704	--	--	--	--	5,313	--	--	--
BROOKLYN PARK		RECREATION	67,388	3,367,736	3,417,877	(50,141)	264,572	189,717	24,714	--	--	--	--	177,675	--	189,717	105,000
BURNSVILLE		GOLF COURSE	60,220	272,972	242,115	30,857	59,370	57,580	32,647	--	--	--	--	125,299	--	37,333	50,000
		ICE ARENA		874,751	784,911	89,840	27,186	46,051	70,975	--	--	(70,000)	--	10,995	--	46,051	120,000
CHAMPLIN		ARENA	22,193	320,655	558,399	(237,744)	87,746	4,742	(154,740)	--	--	--	(34,359)	25,637	--	4,742	12,178
CHASKA		COMMUNITY CENTER	17,449	2,029,302	2,592,582	(563,280)	250,340	--	(312,940)	--	--	--	106,234	56,097	--	--	--
		GOLF COURSE		1,987,740	1,720,860	266,880	37,787	--	304,667	--	--	--	631,176	135,286	--	--	--
COON RAPIDS		GOLF COURSE	61,607	1,995,982	1,632,386	363,596	8,422	108,345	263,673	--	--	--	--	957,502	1,485,143	80,759	186,875
COTTAGE GROVE		GOLF COURSE	30,582	1,494,251	1,215,907	278,344	45,025	158,424	164,945	--	--	--	--	684,248	--	153,429	212,551
DEEPHAVEN		MARINA	3,853	40,100	53,569	(13,469)	6,200	--	(7,269)	--	--	--	--	--	--	--	--
DULUTH		CONVENTION CENTER [29]	86,918	5,571,212	6,984,279	(1,413,067)	130,154	556,714	(1,839,627)	--	--	--	(719,000)	12,162,754	--	549,389	432,513
		GOLF COURSE		1,571,579	1,463,626	107,953	63,319	175,880	(4,608)	--	--	--	(61,536)	78,218	--	148,303	240,000
		SPIRIT MOUNTAIN [29]		2,917,398	3,019,147	(101,749)	54,437	211,105	(258,417)	--	--	--	(55,333)	210,964	--	208,605	335,580
EAGAN		AQUATIC FACILITY	63,557	1,110,723	1,168,400	(57,677)	35,132	96,117	(118,662)	--	--	--	--	27,071	--	96,117	--
		CIVIC ARENA		666,126	712,013	(45,887)	26,724	80,448	(99,611)	--	--	804	(19,925)	93,437	--	80,448	45,000
EAST BETHEL		ARENA	10,941	176,147	275,933	(99,786)	--	18,040	(117,826)	--	--	--	--	--	--	18,040	55,000
EDINA		ARENA	47,425	1,136,957	1,311,202	(174,245)	--	114,932	(289,177)	--	--	--	(81,000)	38,593	--	102,429	136,000
		ART CENTER		382,712	632,114	(249,402)	21,352	35,476	(263,526)	--	--	--	(139,000)	2,711	--	--	--
		EDINBOROUGH PARK		972,199	1,572,235	(600,036)	322,750	50,644	(327,930)	--	--	--	(108,000)	25,412	--	2,622	10,000
		GOLF COURSE		3,954,008	3,356,332	597,676	115,010	453,329	259,357	--	--	--	--	248,521	--	406,597	334,000
		SWIMMING POOL		636,965	516,726	120,239	22,246	95,139	47,346	--	--	--	--	31,292	--	55,425	20,000
FARMINGTON		ARENA	12,365	187,973	225,575	(37,602)	196	--	(37,406)	--	--	--	(20,000)	17,527	--	--	--
FOREST LAKE		GOLF	6,798	26,001	20,560	5,441	2,112	--	7,553	--	--	--	--	--	--	--	723,992
GOLDEN VALLEY		GOLF COURSE	20,281	1,892,275	1,780,092	112,183	40,026	11,171	141,038	--	--	--	85,000	412,743	--	--	--
GRAND RAPIDS		GOLF COURSE	7,764	533,269	507,865	25,404	7,737	1,476	31,665	--	--	--	2,500	72,929	--	1,476	19,338
GRANITE FALLS		CABLE TV	3,070	18,019	7,219	10,800	1,734	--	12,534	--	--	--	--	--	--	--	--
		COMMUNITY CENTER [20]		164,806	361,488	(196,682)	461,400	70,019	194,699	118,910	--	--	(23,596)	720,184	--	70,019	35,000
HIBBING		MEMORIAL BLDG CONCESSION	17,071	8,211	265	7,946	3,136	--	11,082	--	--	--	--	--	--	--	--
HOPKINS		ART CENTER	17,145	199,255	420,889	(221,634)	9,534	23,774	(235,874)	--	--	--	--	1,515	--	23,774	--
		PAVILION/ICE ARENA		247,326	282,187	(34,861)	4,321	--	(30,540)	--	--	--	--	4,503	--	--	--
		SKATE PARK		56,888	36,777	20,111	1,103	--	21,214	--	--	--	(28,308)	30,381	--	--	--

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, 2000

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
INVER GROVE HEIGHTS	AQUATIC/FITNESS CENTER	29,751	—	43,474	(43,474)	—	—	(43,474)	—	—	—	(43,474)	—	—	—	—
	COMMUNITY CENTER		554,579	732,699	(178,120)	175,528	—	(2,592)	—	—	256,215	—	—	—	—	—
	GOLF COURSE		1,981,592	1,552,811	428,781	75,489	439,180	—	—	—	—	—	92,624	—	439,180	225,000
	RECREATION		208,065	620,858	(412,793)	7,692	—	(405,101)	—	—	—	(442,000)	—	—	—	—
JACKSON	CABLE TV	3,501	334,911	310,451	24,460	14,155	—	38,615	—	—	—	30,000	57,175	—	—	—
LA CRESCENT	GOLF COURSE	4,923	376,980	423,435	(46,455)	12,988	—	(33,467)	—	—	—	105,000	288,979	485,000	—	—
	HOCKEY ARENA		122,482	150,534	(28,052)	—	51,070	(79,122)	—	—	—	(100,000)	43,919	—	51,070	20,000
LAKE CITY	MARINA	4,950	1,062,207	618,988	443,219	207,455	62,830	587,844	—	—	—	28,000	29,958	—	7,830	21,000
LITTLE FALLS	GOLF COURSE	7,719	474,982	463,368	11,614	70,219	—	81,833	—	—	—	13,515	148,727	—	—	—
LUVERNE	SWIMMING POOL	4,617	195,460	328,061	(132,601)	51,496	—	(81,105)	—	—	—	(33,822)	9,240	—	—	—
MAPLE GROVE	COMMUNITY CENTER	50,365	1,452,746	2,340,510	(887,764)	—	—	(887,764)	—	—	—	(456,000)	22,796	—	—	—
MAPLEWOOD	COMMUNITY CENTER	34,947	1,674,057	1,966,637	(292,580)	9,579	662	(283,663)	—	—	—	(22,450)	74,705	—	—	—
MINNEAPOLIS	PARK & REC BOARD [29]	382,618	11,278,000	9,918,000	1,360,000	982,000	407,000	1,935,000	—	—	—	1,007,000	1,455,000	—	—	—
MINNETONKA	HEALTH CLUB	51,301	564,052	627,041	(62,989)	926	—	(62,063)	—	—	—	18,000	—	—	—	—
	ICE ARENA		651,186	799,868	(148,682)	736	—	(147,946)	—	—	—	18,000	28,332	—	—	—
MOORHEAD	GOLF COURSE	32,177	966,738	1,180,170	(213,432)	457,041	672,805	(429,196)	—	—	—	(215,478)	28,687	—	649,519	290,000
	SPORTS CENTER		363,691	650,575	(286,884)	39,625	74,407	(321,666)	—	—	—	(121,944)	1,725	—	42,539	30,000
MOUNDS VIEW	GOLF COURSE	12,738	793,109	762,156	30,953	35,631	218,177	(151,593)	—	—	—	—	30,441	—	213,366	61,655
NEW BRIGHTON	DRIVING RANGE	22,206	118,405	103,945	14,460	9,609	1,574	22,495	—	—	—	—	14,493	—	—	—
	GOLF COURSE		327,564	265,488	62,076	54,089	47,501	68,664	—	—	—	23,000	306,853	—	42,518	10,000
NEW HOPE	GOLF COURSE	20,873	423,469	329,923	93,546	53,228	27,835	118,939	—	—	—	400,000	8,926	585,351	27,835	—
	ICE ARENA		532,558	673,663	(141,105)	6,769	—	(134,336)	—	—	—	—	—	—	—	—
NEW PRAGUE	GOLF COURSE	4,559	1,153,689	1,077,375	76,314	21,026	22,843	74,497	—	—	—	13,500	156,402	—	16,435	17,666
NORTHFIELD	RESOURCE CENTER	17,147	97,523	211,030	(113,507)	91,387	16,412	(38,532)	—	—	—	—	13,684	—	16,412	25,588
NORWOOD YOUNG AMERICA	SWIMMING POOL	3,108	31,248	71,944	(40,696)	493	—	(40,203)	—	—	—	(25,000)	—	—	—	—
ORONO	GOLF COURSE	7,538	206,333	183,262	23,071	26,415	528	48,958	—	—	—	—	34,551	—	—	—
PLYMOUTH	FIELD HOUSE	65,894	202,879	321,266	(118,387)	9,229	—	(109,158)	—	—	—	(18,000)	21,326	—	—	—
	ICE CENTER		773,527	1,055,774	(282,247)	38,395	—	(243,852)	—	—	—	15,501	35,472	—	—	—
PROCTOR	GOLF COURSE	2,852	104,682	74,134	30,548	1,511	5,777	26,282	—	—	—	2,000	63,267	—	5,777	18,224
RICHFIELD	RECREATION	34,439	823,011	1,418,075	(595,064)	362,649	139,368	(371,783)	—	—	—	(449,670)	203,313	—	82,802	2,901
ROSEMOUNT	ICE ARENA	14,619	264,412	278,837	(14,425)	136,421	—	121,996	—	—	—	191,500	1,230	—	—	—
ROSEVILLE	GOLF COURSE	33,690	304,900	310,852	(5,952)	42,508	—	36,556	—	—	—	—	27,020	—	—	2,062
SAUK CENTRE	ARENA	3,930	126,577	133,963	(7,386)	8,530	25,817	(24,673)	—	—	—	(37,155)	36,880	—	13,176	30,000
SHAKOPEE	RECREATION	20,568	506,875	1,019,725	(512,850)	17,734	3,497	(498,613)	—	—	—	(347,110)	—	—	—	—

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, 2000

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	
STAPLES	COMMUNITY CENTER	3,104	93,510	222,842	(129,332)	128,946	--	(386)	68,959	--	49,532	--	14,694	--	--	--
ST. CLOUD	ATHLETIC COMPLEX	59,107	1,211,992	1,543,990	(331,998)	298,836	256,118	(289,280)	100,321	--	25,846	29,863	--	--	251,284	130,000
	CIVIC CENTER		1,037,552	1,258,659	(221,107)	195,106	8,351	(34,352)	--	--	--	(132,898)	23,644	--	--	--
ST. PAUL	ATHLETIC PROGRAMMING	287,151	344,572	436,636	(92,064)	16,272	--	(75,792)	--	--	--	--	--	--	--	--
	MARINA		55,218	147,837	(92,619)	1,717	--	(90,902)	--	--	--	--	--	--	--	--
	RECREATION CENTERS		238,260	235,888	2,372	--	--	2,372	--	--	--	--	--	--	--	--
	RIVERCENTRE	[*]	6,963,361	6,530,337	433,024	306,095	174,940	564,179	69,446	--	--	660,000	155,910	--	170,899	109,483
	SPECIAL RECREATION	[*]	97,142	84,584	12,558	--	--	12,558	--	--	--	4,144	--	--	--	--
	SPORTS DOME	[*]	365,812	633,625	(267,813)	1,430	248,058	(514,441)	--	--	--	(429,082)	--	--	217,110	120,000
ST. PETER	COMMUNITY CENTER	9,747	55,190	7,141	48,049	393,487	--	441,536	--	--	--	--	1,287,937	--	--	--
VIRGINIA	GOLF COURSE	9,157	468,213	546,252	(78,039)	--	56,191	(134,230)	--	--	--	--	69,844	--	56,191	30,000
WADENA	GOLF COURSE	4,294	256,231	265,197	(8,966)	1,335	11,828	(19,459)	--	--	--	--	25,324	--	11,781	8,453
WEST ST. PAUL	GOLF COURSE	19,405	249,514	198,896	50,618	5,591	64,131	(7,922)	--	--	--	--	14,509	--	60,965	25,000
	ICE ARENA		188,139	210,118	(21,979)	15,555	9,474	(15,898)	--	--	--	45,000	9,804	--	--	--
	POOL		81,637	175,508	(93,871)	--	689	(94,560)	--	--	--	(45,000)	364	--	--	--
WHITE BEAR LAKE	SPORT CENTER	24,325	429,365	491,940	(62,575)	221,922	92,534	66,813	104,070	--	26,825	--	103,247	--	51,070	75,000
WINDOM	ARENA	4,490	170,276	318,068	(147,792)	100,400	--	(47,392)	57,889	--	37,011	--	29,923	--	--	20,000
	CABLE TV		438,247	481,050	(42,803)	19,551	--	(23,252)	--	--	--	--	28,140	--	--	--
WINONA	RECREATION	[*]	27,069	247,157	1,066,469	(819,312)	201,555	22,762	(640,519)	173,109	--	(70,646)	13,769	--	22,762	140,000
WOODBURY	GOLF COURSE	46,463	1,394,547	980,481	414,066	63,647	414,136	63,577	--	--	--	--	46,435	--	337,681	--
WORTHINGTON	AUDITORIUM	11,283	22,610	109,658	(87,048)	91,411	--	4,363	23,561	--	10,416	--	--	--	--	--
	GOLF COURSE		267,200	333,598	(66,398)	35,930	--	(30,468)	24,665	--	11,395	--	26,718	--	--	--
TOTAL		2,120,019	88,842,003	94,794,588	(5,952,585)	8,371,501	6,444,217	(4,025,301)	1,262,492	--	190,002	(2,012,517)	22,240,807	2,555,494	5,344,366	4,710,059

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TABLE 17
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF STREETS AND HIGHWAYS ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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	45,527	975,988	27,819	948,169	51,281	244,015	755,435	--	--	--	252,000	--	--	244,701	25,000
ARDEN HILLS	SURFACE WATER	9,652	190,824	48,258	142,566	17,224	--	159,790	--	--	--	--	--	--	--	--
BLOOMINGTON	STORM WATER	85,172	2,893,226	1,731,651	1,161,575	260,461	118,251	1,303,785	--	--	--	(25,795)	480,975	--	118,251	230,000
BROOKLYN CENTER	STORM DRAINAGE	29,172	1,074,619	307,389	767,230	313,068	59,144	1,021,154	--	--	--	--	1,095,164	--	59,144	180,000
BURNSVILLE	STORM DRAINAGE	60,220	2,160,457	831,157	1,329,300	189,509	423,163	1,095,646	--	--	--	484,697	--	--	--	--
CHANHASSEN	SURFACE WATER	[*]	20,321	380,387	149,797	230,590	127,140	12,983	344,747	--	--	--	1,093	--	12,983	--
COLUMBIA HEIGHTS	STORM SEWER	18,520	153,428	68,198	85,230	73,468	56,678	102,020	--	--	--	--	280,979	--	32,778	--
COTTAGE GROVE	STREET LIGHTS	30,582	473,164	331,521	141,643	104,902	--	246,545	--	--	--	9,000	--	--	--	--
CRYSTAL	STORM DRAINAGE	22,698	391,918	244,202	147,716	55,068	--	202,784	--	--	--	--	103,871	--	--	--
	STREET LIGHTING		146,378	126,590	19,788	29,031	--	48,819	--	--	--	--	--	--	--	--
DEEPHAVEN	STORM WATER	[*]	3,853	10,840	31,843	(21,003)	3,400	(17,603)	--	--	--	--	--	--	--	--
DULUTH	STORMWATER	86,918	3,022,082	1,496,474	1,525,608	196,059	--	1,721,667	--	--	--	110,705	767,403	--	--	--
EAGAN	STORM DRAINAGE	63,557	833,857	482,670	351,187	113,520	--	464,707	--	--	848	17,092	30,280	--	--	--
	STREET LIGHTING		363,257	324,273	38,984	--	--	38,984	--	--	--	--	--	--	--	--
EDEN PRAIRIE	STORM DRAINAGE	54,901	585,794	397,943	187,851	69,786	1,207	256,430	--	--	--	282,388	44,481	--	--	--
FAIRMONT	STORM SEWER	10,889	500,440	108,870	391,570	44,470	39,415	396,625	--	--	--	--	185,498	--	38,700	60,000
FARMINGTON	STORM WATER	[*]	12,365	270,270	141,546	128,724	17,222	1,472	144,474	--	--	15,000	--	--	--	--
FERGUS FALLS	STORMWATER	13,471	92,622	125,745	(33,123)	23,862	816	(10,077)	--	--	--	--	29,319	--	816	--
GLENCOE	STORM WATER MGMT	[*]	5,453	102,245	1,230	101,015	832	28	101,819	--	--	93,600	--	--	28	--
GOLDEN VALLEY	STORM SEWER	[*]	20,281	813,965	324,581	489,384	69,580	558,964	--	--	--	--	1,438,081	--	--	--
HOPKINS	STORM SEWER	17,145	661,776	308,371	353,405	39,981	162,992	230,394	--	--	--	--	786,108	--	162,992	205,000
JORDAN	STORM SEWER	3,833	25,319	2,893	22,426	4,029	--	26,455	--	--	--	8,667	--	--	--	--
LUVERNE	STORM SEWER	4,617	62,936	26,682	36,254	11,630	--	47,884	--	--	--	--	9,471	--	--	--
MAPLE GROVE	STREET LIGHTS	50,365	445,265	410,971	34,294	15,094	--	49,388	--	--	--	--	--	--	--	--
MENDOTA HEIGHTS	ENGINEERING	[*]	11,434	422,115	410,642	11,473	9,249	20,722	--	--	--	--	--	--	--	--
	STORM WATER		141,439	57,193	84,246	43,402	35,785	91,863	--	--	--	--	--	--	35,785	45,000
MINNETRISTA	STORM SEWER	[*]	4,358	19,309	12,999	6,310	412	6,722	--	--	--	--	--	--	--	--
NEW BRIGHTON	STORM WATER	22,206	222,387	190,739	31,648	46,532	21,186	56,994	--	--	--	--	319,681	--	21,079	14,400
NEW HOPE	STORM SEWER	[*]	20,873	423,068	119,974	303,094	27,101	81,464	248,731	--	--	111,031	--	--	81,464	119,200
NORTH BRANCH	STORM SEWER	8,023	100,248	72,579	27,669	3,667	22,551	8,785	--	--	--	31,626	--	--	22,551	35,000
NORTH MANKATO	STORM WATER	[*]	11,798	85,462	--	85,462	--	85,462	--	--	--	72,885	--	--	--	--
NORTH ST. PAUL	SURFACE WATER	11,929	394,698	153,375	241,323	42,658	90,385	193,596	--	--	--	--	471,018	--	88,950	106,400

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, 2000

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	
NORTHFIELD		17,147	299,852	174,709	125,143	48,379	11,795	161,727	--	--	22,500	154,890	375,784	604,933	11,795	--
OAK PARK HEIGHTS		3,957	55,359	60,124	(4,765)	1,938	--	(2,827)	--	--	--	1,750	--	--	--	--
OAKDALE		26,653	238,950	282,716	(43,766)	12,233	--	(31,533)	--	--	--	37,500	--	--	--	--
OLIVIA		2,570	69,404	1,800	67,604	1,936	--	69,540	--	--	--	--	--	--	--	--
PRIOR LAKE		15,917	151,492	102,700	48,792	12,995	--	61,787	--	--	1,770	(21,889)	--	--	--	--
RAMSEY		18,510	250,301	89,144	161,157	--	7,320	153,837	--	--	--	--	383,999	--	--	--
			79,661	47,583	32,078	13,688	--	45,766	--	--	--	3,000	48,625	--	--	--
REDWOOD FALLS		5,459	104,705	29,311	75,394	6,024	1,566	79,852	--	--	--	--	--	--	1,566	6,385
RICHFIELD		34,439	784,109	536,721	247,388	4,930	71,347	180,971	--	--	--	(91,267)	287,040	--	71,347	145,000
			--	--	--	271	--	271	--	--	--	19,399	--	--	--	--
ROBBINSDALE		14,123	237,390	77,360	160,030	49,136	--	209,166	--	--	--	--	1,852	--	--	--
ROSEMOUNT		14,619	566,235	425,329	140,906	1,047,662	156,722	1,031,846	--	--	--	193,517	625,947	--	154,354	180,000
ROSEVILLE		33,690	568,416	474,742	93,674	303,816	--	397,490	--	--	--	--	360,951	--	--	--
SAVAGE		21,115	494,469	219,051	275,418	282	--	275,700	--	--	4,219	(5,000)	293,902	--	--	--
SHAKOPEE		20,568	1,259,529	586,366	673,163	976,868	36,181	1,613,850	--	--	--	--	220,660	--	36,181	105,000
SHOREVIEW		25,924	453,241	358,249	94,992	30,388	--	125,380	--	--	--	--	3,135	--	--	--
SHOREWOOD		7,400	52,340	10,680	41,660	17,505	--	59,165	--	--	--	(10,000)	576,748	--	--	--
STILLWATER		15,143	185,645	61,908	123,737	7,887	--	131,624	--	--	--	--	--	--	--	--
ST. LOUIS PARK		44,126	547,061	119,341	427,720	11,141	--	438,861	--	--	--	18,500	24,400	--	--	--
ST. PETER		9,747	--	92	(92)	34	--	(58)	--	--	--	--	--	--	--	--
TWO HARBORS		3,613	61,860	32,938	28,922	84	--	29,006	--	--	--	2,619	--	--	--	--
VADNAIS HEIGHTS		13,069	158,209	135,007	23,202	5,205	--	28,407	--	--	--	2,787	15,250	--	--	--
WACONIA		6,814	111,597	94,178	17,419	10,464	--	27,883	--	--	--	--	--	--	--	--
			104,386	91,771	12,615	384	--	12,999	--	--	--	--	--	--	--	--
WAYZATA		4,113	128,070	145,073	(17,003)	43,140	--	26,137	--	--	--	10,000	51,970	--	--	--
TOTAL		1,118,849	25,402,064	13,225,068	12,176,996	4,610,028	1,656,466	15,130,558	--	--	29,337	1,778,702	9,313,685	604,933	1,195,465	1,456,385

TABLE 18
PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER PUBLIC ENTERPRISE OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2000

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	[*]	18,356	45,103	50,741	(5,638)	10,011	---	---	---	---	---	---	---	---	---	
ANOKA	RECYCLING	[*]	18,076	123,658	172,330	(48,672)	52,604	---	---	50,182	---	---	---	---	---	---	
ARDEN HILLS	RECYCLING	[*]	9,652	54,145	71,650	(17,505)	23,379	---	---	---	---	---	---	---	---	---	
AUSTIN	GAS WASTE TRANSFER STATION		23,314	12,663,463 65,934	14,435,587 56,541	(1,772,124) 9,393	577,137 31,327	1,680	(1,196,667)	16,032	---	---	599,486	---	---	---	
BELLE PLAINE	AMBULANCE		3,789	201,108	171,748	29,360	48,389	---	77,749	34,249	---	100	115,766	---	---	---	
BEMIDJI	AIRPORT COMMISSION		11,917	230,864	702,670	(471,806)	294,047	15,744	(193,503)	71,282	119,716	---	282,284	---	15,744	86,250	
BENSON	LANDFILL		3,376	10,251	---	10,251	---	---	10,251	---	---	---	---	---	---	---	
BLOOMINGTON	CONTRACTUAL POLICE MOTOR VEHICLE RECYCLING	[*] [*]	85,172	536,740 281,026 405,520	490,830 405,470 631,852	45,910 (124,444) (226,332)	---	20	8,725	(133,149)	---	45,919 (20,304)	---	---	---	---	
BLUE EARTH	HEAT		3,621	156,542	206,032	(49,490)	3,409	16	(46,097)	---	---	---	---	---	16	---	
BROOKLYN CENTER	RECYCLING	[*]	29,172	210,168	214,889	(4,721)	2,705	---	(2,016)	---	---	---	---	---	---	---	
BROOKLYN PARK	RECYCLING		67,388	894,823	847,732	47,091	28,336	672	74,755	---	---	---	---	---	---	---	
BUFFALO	FIBER OPTIC	[*]	10,097	50,734	103,728	(52,994)	---	34,994	(87,988)	---	---	---	34,935	---	34,994	107,618	
CALEDONIA	DUMP SITE		2,965	20,957	19,670	1,287	---	---	1,287	---	---	---	---	---	---	---	
CANNON FALLS	AMBULANCE		3,795	101,082	78,079	23,003	24,115	---	47,118	---	---	---	---	---	---	---	
CHAMPLIN	MILL POND		22,193	402,234	302,848	99,386	695	---	100,081	---	---	240,883	---	---	---	---	
CHANHASSEN	SEWER & WATER EXPAN	[*]	20,321	1,185,263	234,925	950,338	277,225	265,810	961,753	---	---	---	12,492	---	265,810	180,000	
CHASKA	INTERNET SERVICE PROVIDER TURBINE		17,449	28,630 800,000	71,422 220,528	(42,792) 579,472	14,082 770,258	---	(28,710) 579,472	---	---	8,000	---	18,427,515	33,763,741	770,258	
CHISHOLM	NURSING HOME LEASE	[*]	4,960	---	---	---	6,606	11,832	(5,226)	---	---	---	---	---	11,832	655,000	
CIRCLE PINES	GAS		4,663	2,299,956	2,280,535	19,421	83,558	58,258	44,721	---	---	---	55,989	---	57,821	25,000	
COTTAGE GROVE	AMBULANCE		30,582	768,079	650,990	117,089	38,282	180	155,191	---	---	(81,342)	72,165	---	---	---	
DILWORTH	FORESTRY PEST	[*] [*]	3,001	4,151 16,044	3,355 10,035	796 6,009	---	45	751 6,312	---	---	---	---	---	45	---	
DULUTH	AIRPORT GAS HOME ENERGY CONSERV STEAM DISTRICT #1 STEAM DISTRICT #2 TRANSIT	[29] [29] [29] [*]	86,918	2,365,628 8,144,945 123,704 3,117,550 7,623,713 2,274,027	4,143,690 9,748,186 55,118 2,992,782 7,364,658 10,557,387	(1,778,062) (1,603,241) 68,586 124,768 259,055 (8,283,360)	609,140 481,566 173,750 458 685,921 5,086,404	5,603	(1,174,525) (1,121,675) 242,336 64,758 (426,866) (3,196,956)	---	154,156	---	2,177,600 1,147,885 94,798 133,490 776,486 25,099	---	---	325,000	56,198 240,627 2,140,469
EDINA	RECYCLING	[27]	47,425	---	---	---	---	---	---	---	---	---	---	---	---	---	
FAIRMONT	HEAT PARKING LOT		10,889	332,958 3,192	455,435 3,908	(122,477) (716)	11,077 84	10	(111,410) (632)	---	---	18,971	22,357	---	---	---	
FALCON HEIGHTS	AMBULANCE SERVICES	[21]	5,572	---	3,463	(3,463)	8,897	---	5,434	---	---	---	---	---	---	---	

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, 2000

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
FOREST LAKE	AIRPORT/IND. PARK	6,798	62,730	151,091	(88,361)	—	81,134	(169,495)	—	—	—	—	69,117	—	81,134	30,219
GLENCOE	AIRPORT	5,453	31,275	58,127	(26,852)	9,201	5,721	(23,372)	—	—	9,201	—	—	—	5,721	11,193
GOLDEN VALLEY	MOTOR VEHICLE REGIS [*] RECYCLING	20,281	327,872 213,757	298,892 273,795	28,980 (60,038)	8,672 74,875	—	37,652 14,837	—	—	—	—	—	—	—	—
GOODVIEW	LEASE SERVICE	3,373	24,000	13,192	10,808	3,528	—	14,336	—	—	—	—	—	—	—	—
GRANITE FALLS	MOTOR VEHICLE	3,070	43,859	49,174	(5,315)	126	—	(5,189)	—	—	—	154	—	—	—	—
HASTINGS	TRANSIT	18,204	56,172	221,405	(165,233)	177,937	—	12,704	9,699	36,228	110,648	—	—	—	—	—
HIBBING	GAS HEAT HEDA FAMILY CENTER	17,071	3,877,819 2,757,543 140,917	3,980,608 2,948,647 64,880	(102,789) (191,104) 76,037	— — 1,374	— — 6,743	(102,789) (191,104) 70,668	—	—	—	—	146,486 506,015 —	—	—	6,743 18,130
HUTCHINSON	GAS	13,080	8,165,074	8,089,114	75,960	604,859	14,632	666,187	—	—	—	296,820	376,503	—	—	—
JACKSON	AIRPORT AMBULANCE HOSPITAL LEASE SALE OF CONCRETE [*]	3,501	54,676 162,318 227,374 17,489	124,997 165,046 192,351 —	(70,321) (2,728) 35,023 17,489	4,938 35,062 79,780 231	— — 28,585 —	(65,383) 32,334 86,218 17,720	—	—	—	—	— 2,526 35,945 —	—	28,585	36,256
LA CRESCENT	LICENSE BUREAU [*]	4,923	46,165	44,318	1,847	—	481	1,366	—	—	—	—	—	—	481	—
LE SUEUR	PRETREATMENT FACILITY	3,922	283,672	225,739	57,933	—	60,015	(2,082)	—	—	—	—	—	—	60,015	60,000
LUVERNE	AIRPORT	4,617	27,116	78,124	(51,008)	18,819	4,125	(36,314)	—	—	8,293	(35,000)	—	—	4,125	25,579
MANKATO	AIRPORT MASS TRANSIT PARKING	32,427	224,789 365,876 238,667	672,536 1,250,387 610,497	(447,747) (884,511) (371,830)	67,860 865,469 104,222	14,872 704 —	(394,759) (19,746) (267,608)	— 264,674 —	— 157,185 —	57,325 443,575 —	(500,000) (82,648) (100,000)	391,923 66,496 2,787	—	12,683	68,336
MINNEAPOLIS	MUNICIPAL PARKING RIVER TERMINAL	382,618	50,280,000 3,365,000	33,960,000 3,208,000	16,320,000 157,000	2,466,000 —	10,889,000 4,000	7,897,000 153,000	—	—	—	(569,000) —	35,373,000 585,000	76,901,000 —	10,868,000 4,000	24,765,000 —
MINNETONKA	RECYCLING [*]	51,301	426,743	540,619	(113,876)	174,130	—	60,254	—	—	—	30,000	—	—	—	—
MONTEVIDEO	BUILDING INSPECTION	5,346	61,280	62,010	(730)	4,978	—	4,248	—	—	—	—	1,128	—	—	—
MONTECELLO	CEMETERY TRANSPORTATION [*]	7,868	33,425 9,026	22,527 79,874	10,898 (70,848)	1,669 48,685	—	12,567 (22,163)	— 22,179	—	— 25,673	— (17,316)	—	—	—	—
MOORHEAD	AIRPORT FORESTRY PEST CONTROL	32,177	69,336 298,077 188,590	237,110 330,786 106,041	(167,774) (32,709) 82,549	1,481 19,869 1,599	—	(166,293) (12,840) 84,148	—	—	—	(232,020) 15,574 46,958	130,820 — —	—	—	16,000
MOUND	RECYCLING [*]	9,435	97,065	104,523	(7,458)	30,182	—	22,724	—	—	10,235	—	—	—	—	—
NEW PRAGUE	AMBULANCE	4,559	191,847	186,964	4,883	8,678	—	13,561	—	—	—	—	2,508	—	—	—
NEW ULM	GAS HEAT	13,594	6,751,777 624,216	6,854,226 572,675	(102,449) 51,541	207,055 6,037	—	104,606 57,578	—	—	3,056 207	—	232,205 89,459	—	—	27,367
NORTH ST. PAUL	AMBULANCE [*]	11,929	187	—	187	—	—	187	—	—	—	—	—	—	—	—
OAKDALE	AMBULANCE [*]	26,653	210,006	126,995	83,011	5,458	—	88,469	—	—	—	—	—	—	—	—
OWATONNA	GAS	22,434	11,946,796	11,619,962	326,834	175,406	235,570	266,670	—	—	—	—	184,625	—	235,570	258,489

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, 2000

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	3,933	21,403	107,028	(85,625)	173	--	(85,452)	--	--	--	(32,100)	52,691	--	--	--
RAMSEY	RECYCLING	18,510	161,771	161,279	492	2,423	--	2,915	--	--	--	2,500	--	--	--	--
RED WING	INCINERATOR SOLID WASTE	16,116	1,251,302 1,011,502	1,459,546 1,003,999	(208,244) 7,503	76,648 8,194	-- 29,770	(131,596) (14,073)	--	--	--	581,031	115,887 76,282	--	--	--
ROBBINSDALE	DEPUTY REGISTRAR	14,123	236,037	270,654	(34,617)	--	596	(35,213)	--	--	--	--	--	--	--	--
ROCHESTER	PARKING METER	85,806	3,140,849	2,755,319	385,530	511,450	4	896,976	--	--	577	46,495	500,630	--	--	--
ROCKFORD	FIRE	3,484	160,494	110,413	50,081	11,190	47,690	13,581	--	--	--	--	11,999	--	47,690	--
ROSEVILLE	RECYCLING	33,690	184,172	233,384	(49,212)	68,895	--	19,683	--	--	--	--	3,722	--	--	--
SHOREWOOD	RECYCLING	7,400	98,722	87,419	11,303	2,436	--	13,739	--	--	--	--	--	--	--	--
SLEEPY EYE	AMBULANCE HEAT	3,515	101,822 30,685	111,279 42,578	(9,457) (11,893)	21,731 1,153	--	12,274 (10,740)	--	--	--	--	3,593	--	--	--
STILLWATER	PARKING SYSTEM	15,143	70,315	96,797	(26,482)	9,085	--	(17,397)	--	--	--	(3,187)	3,187	--	--	--
ST. CLOUD	PARKING SYSTEM	59,107	907,542	478,733	428,809	66,876	8,358	487,327	--	--	--	153,483	924	--	5,642	95,000
ST. PAUL	IMPOUNDING LOT SPECIAL SERVICES	287,151	2,032,049 6,335,919	1,858,566 6,100,502	173,483 235,417	-- 48,143	-- 18,618	173,483 264,942	--	--	--	96,147 (211,787)	-- 214,219	--	--	--
ST. PETER	TELECOMMUNICATIONS TRANSIT	9,747	32,423 33,875	51,921 163,581	(19,498) (129,706)	-- 132,462	-- 430	(19,498) 2,326	--	65,379	--	--	356,953 49,157	--	--	430 2,200
THIEF RIVER FALLS	AIRPORT	8,410	79,635	470,594	(390,959)	269,375	9,492	(131,076)	--	--	104,728	--	90,375	--	7,676	--
TWO HARBORS	GAS	3,613	2,476,881	2,716,539	(239,658)	142,667	7,194	(104,185)	--	--	--	99,282	22,746	--	--	--
VADNAIS HEIGHTS	SOLID WASTE WATER RESERVE	13,069	31,431 200,799	45,245 31,413	(13,814) 169,386	5,100 20,513	--	(8,714) 189,899	--	--	--	--	--	--	--	--
VIRGINIA	CITY STEAM GAS	9,157	3,256,361 1,425,076	5,120,781 1,437,265	(1,864,420) (12,189)	174,428 33,780	267,689	(1,957,681) 21,591	--	--	--	--	123,895 248,067	--	267,689	128,000
WASECA	AIRPORT	8,493	44,073	66,039	(21,966)	143,123	--	121,157	--	--	--	52,831	--	--	--	--
WAYZATA	LICENSE BUREAU	4,113	159,835	160,259	(424)	3,139	--	2,715	--	--	--	12,500	--	--	--	--
WHITE BEAR LAKE	AMBULANCE LICENSE BUREAU	24,325	516,053 427,200	448,803 368,995	67,250 58,205	23,823 3,220	--	91,073 61,425	--	--	--	--	100,671 14,724	--	--	--
WILLMAR	HEAT	18,351	691,793	587,196	104,597	41,376	115,522	30,451	--	--	--	53,211	7,568	--	105,211	--
WINDOM	MULTI-PURPOSE CENTER	4,490	55,493	262,180	(206,687)	120,438	--	(86,249)	27,739	--	17,735	--	92,232	--	--	60,000
WINONA	AIRPORT INSPECTIONS PUBLIC TRANSPORTATION	27,069	20,271 336,044 61,406	200,435 262,626 244,829	(180,164) 73,418 (183,423)	90,178 25,024 185,660	--	(89,986) 98,442 2,237	53,658	--	32,393	(980) 148,000	-- 24,965	--	--	--
WORTHINGTON	AIRPORT INDUSTRIAL WASTEWATER PARKING SYSTEM	11,283	31,970 552,744 11,539	515,975 652,562 14,508	(484,005) (99,818) (2,969)	1,885,365 45,851 3,636	-- 1,191 --	1,401,360 (55,158) 667	99,024	1,624,183	135,379	--	2,004,529 11,769	--	--	400 20,000
TOTAL		1,939,395	163,634,209	163,983,288	(349,079)	18,352,637	13,772,352	4,231,206	586,580	2,645,317	5,051,087	(632,223)	66,210,877	*****	13,525,363	29,094,089

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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, 2000

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
ALEXANDRIA	8,820	2	OFF SALE ONLY	2,951,372	2,292,987	658,385	363,092	295,293	5,138	--	300,431	340,000	3,308	--	--	--
ANOKA	18,076	2	OFF SALE ONLY	3,187,558	2,398,301	789,257	606,745	182,512	42,048	--	224,560	120,400	29,379	--	--	--
APPLE VALLEY	45,527	2	OFF SALE ONLY	4,970,795	3,775,577	1,195,218	791,463	403,755	38,069	--	441,824	235,000	24,559	--	--	--
BEMIDJI	11,917	2	OFF SALE ONLY	3,530,797	2,628,655	902,142	535,502	366,640	50,701	--	417,341	893,738	--	--	--	--
BENSON	3,376	1	ON & OFF SALE	784,273	502,562	281,711	255,353	26,358	5,780	--	32,138	50,000	6,396	--	--	--
BIG LAKE	6,063	1	OFF SALE ONLY	1,744,611	1,356,722	387,889	251,010	136,879	23,831	--	160,710	145,000	36,570	--	--	--
BLUE EARTH	3,621	1	OFF SALE ONLY	821,477	622,440	199,037	141,959	57,078	19,716	--	76,794	5,000	5,110	--	--	--
BROOKLYN CENTER	29,172	3	OFF SALE ONLY	3,584,829	2,734,318	850,511	696,830	153,681	22,380	31,504	144,557	75,000	253,002	--	515	--
BUFFALO	10,097	1	OFF SALE ONLY	1,650,673	1,131,274	519,399	257,969	261,430	8,121	--	269,551	250,000	--	--	--	--
CALEDONIA	2,965	1	OFF SALE ONLY	401,748	310,367	91,381	60,948	30,433	--	--	30,433	7,563	1,063	--	--	--
CAMBRIDGE	5,520	1	OFF SALE ONLY	2,425,133	1,858,234	566,899	332,756	234,143	21,842	12,655	243,330	150,000	1,510	--	12,655	63,795
COLUMBIA HEIGHTS	18,520	3	OFF SALE ONLY	6,425,021	5,051,575	1,373,446	986,678	386,768	125,820	--	512,588	277,970	--	--	--	--
DELANO	3,837	1	ON & OFF SALE	1,184,653	822,241	362,412	308,200	54,212	44,636	--	98,848	50,000	35,627	--	--	--
DETROIT LAKES	7,348	1	OFF SALE ONLY	2,883,274	2,151,989	731,285	254,833	476,452	28,850	1,779	503,523	195,000	6,446	--	--	--
EDEN PRAIRIE	54,901	3	OFF SALE ONLY	7,472,756	5,519,640	1,953,116	1,254,608	698,508	49,381	80,918	666,971	563,537	5,540	--	77,543	--
EDINA	47,425	3	OFF SALE ONLY	8,989,480	6,663,033	2,326,447	1,342,370	984,077	243	23,187	961,133	1,139,000	--	--	--	--
ELK RIVER	16,447	1	OFF SALE ONLY	3,788,048	2,846,326	941,722	451,197	490,525	82,888	76,911	496,502	146,400	9,985	--	66,040	80,000
FAIRMONT	10,889	1	OFF SALE ONLY	1,956,093	1,489,748	466,345	239,039	227,306	77,746	--	305,052	125,000	6,732	--	--	--
FARMINGTON	12,365	2	OFF SALE ONLY	2,188,729	1,636,241	552,488	369,222	183,266	10,524	15,202	178,588	48,500	11,842	--	--	--
FERGUS FALLS	13,471	1	OFF SALE ONLY	2,734,644	2,038,006	696,638	324,845	371,793	109,176	--	480,969	1,107,719	--	--	--	--
FRIDLEY	27,449	3	OFF SALE ONLY	5,200,127	4,134,935	1,065,192	926,409	138,783	44,785	--	183,568	200,000	36,185	--	--	--
GLENCOE	5,453	1	OFF SALE ONLY	998,738	790,738	208,000	106,877	100,917	5,530	25,661	80,786	145,000	--	--	25,661	25,000
GLENWOOD	2,594	1	OFF SALE ONLY	841,232	640,802	200,430	285,824	(85,394)	16,763	--	(68,631)	--	1,801,530	--	--	--
GRANITE FALLS	3,070	1	OFF SALE ONLY	652,068	476,623	175,445	100,118	75,327	19,481	--	94,808	77,192	2,244	--	--	--
HUTCHINSON	13,080	1	OFF SALE ONLY	3,087,721	2,387,721	699,448	373,009	326,439	14,561	6,525	334,475	251,000	4,069	--	7,540	30,000
JACKSON	3,501	1	OFF SALE ONLY	581,691	435,737	145,954	100,997	44,957	14,157	--	59,114	10,000	--	--	--	--
KASSON	4,398	1	OFF SALE ONLY	606,442	460,135	146,307	122,783	23,524	6,045	--	29,569	1,000	--	--	--	--
LAKEVILLE	43,128	4	OFF SALE ONLY	8,602,843	6,557,942	2,044,901	1,368,569	676,332	64,424	78,900	661,856	758,422	140,390	--	65,727	95,000
LITCHFIELD	6,562	1	OFF SALE ONLY	1,317,162	1,016,383	300,779	192,625	108,154	11,591	--	119,745	64,000	3,024	--	--	--
LONG PRAIRIE	3,040	1	OFF SALE ONLY	817,074	629,338	187,736	119,327	68,409	15,982	--	84,391	73,368	978	--	--	--
LUVERNE	4,617	1	OFF SALE ONLY	609,296	438,901	170,395	123,758	46,637	8,231	--	54,868	30,000	2,709	--	--	--
MARSHALL	12,735	1	OFF SALE ONLY	2,635,643	1,953,223	682,420	261,329	421,091	19,268	--	440,359	300,500	--	--	--	--
MONTEVIDEO	5,346	1	OFF SALE ONLY	1,391,521	1,051,418	340,103	243,038	97,065	1,439	6,660	91,844	67,500	3,065	--	6,660	32,000
MONTICELLO	7,868	1	OFF SALE ONLY	2,619,955	1,967,627	652,328	293,165	359,163	20,833	--	379,996	419,000	43,263	--	--	--
MORA	3,193	1	OFF SALE ONLY	1,887,025	1,431,731	455,294	198,497	256,797	33,284	--	290,081	230,000	3,448	--	--	--
MORRIS	5,068	1	OFF SALE ONLY	982,404	757,984	224,420	143,997	80,423	2,836	--	83,259	40,000	2,381	--	--	--
MOUND	9,435	1	OFF SALE ONLY	1,861,914	1,406,548	455,366	282,530	172,836	26,869	--	199,705	79,500	--	--	--	--
NORTH BRANCH	8,023	1	OFF SALE ONLY	1,087,382	825,977	261,405	174,396	87,009	20,085	68,196	38,898	--	552,147	--	41,196	--
NORTHFIELD	17,147	1	OFF SALE ONLY	1,889,270	1,393,678	495,592	369,910	125,682	55,739	--	181,421	170,000	5,060	--	--	--
OLIVIA	2,570	1	ON & OFF SALE	739,925	493,376	246,549	212,613	33,936	2,273	--	36,209	10,000	4,124	--	--	--
PARK RAPIDS	3,276	1	OFF SALE ONLY	2,584,690	1,975,423	609,267	256,410	352,857	46,726	22,304	377,279	305,148	17,967	--	--	--
PINE CITY	3,043	1	OFF SALE ONLY	1,297,555	1,050,116	247,439	195,210	52,229	1,601	63,438	12,810	57,000	2,380	--	--	--
PIPESTONE	4,280	1	OFF SALE ONLY	794,636	590,073	204,563	120,385	84,178	16,803	--	100,981	36,653	--	--	--	--
PLAINVIEW	3,190	1	ON & OFF SALE	594,009	368,589	225,420	185,371	40,049	18,870	--	58,919	10,000	7,758	--	--	--
PRINCETON	3,933	1	OFF SALE ONLY	1,493,741	1,128,402	365,339	191,146	174,193	69,026	3,543	239,676	44,820	3,044	--	--	--
PROCTOR	2,852	1	OFF SALE ONLY	656,078	519,670	136,408	110,655	25,753	144	9,386	16,511	2,000	545	--	9,386	--
REDWOOD FALLS	5,459	1	OFF SALE ONLY	998,569	770,281	228,288	141,727	86,561	28,718	--	115,279	243,600	935	--	--	--
RICHFIELD	34,439	4	OFF SALE ONLY	9,079,059	6,989,645	2,089,414	1,423,143	666,271	54,150	18,319	702,102	516,850	19,849	--	--	--
ROBBINSDALE	14,123	1	OFF SALE ONLY	1,954,229	1,506,483	447,746	401,120	46,626	4,196	--	50,822	25,000	5,253	--	--	--
SAUK RAPIDS	10,213	1	OFF SALE ONLY	1,903,286	1,541,590	361,696	233,384	128,312	28,540	9,547	147,305	100,150	5,322	--	9,547	35,000

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, 2000

Name of City	Pop.	Number of Stores	Type of Store	Sales	Cost of Sales	Gross Profit	OPERATING		NONOPERATING		NET INCOME	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	DEBT SERVICE	
							Expense	Income	Revenue	Expense					Interest Payments	Principal Payments
SAVAGE	21,115	3	OFF SALE ONLY	5,003,976	3,787,976	1,216,000	851,413	364,587	94,187	136,139	322,635	161,000	---	---	114,171	55,000
SHOREWOOD	7,400	3	OFF SALE ONLY	2,532,379	1,888,069	644,310	531,622	112,688	22,983	788	134,883	10,000	11,058	---	---	---
SLEEPY EYE	3,515	1	OFF SALE ONLY	411,851	299,533	112,318	94,529	17,789	15,307	---	33,096	50,000	---	---	---	---
SPRING LAKE PARK	6,772	1	OFF SALE ONLY	2,875,175	2,293,923	581,252	528,093	53,159	139,620	14,227	178,552	150,000	5,634	---	14,227	---
ST. ANTHONY	8,012	3	ON & OFF SALE	4,742,093	3,432,132	1,309,961	1,096,170	213,791	55,498	51,467	217,822	140,000	20,186	---	51,467	57,849
ST. JAMES	4,695	1	OFF SALE ONLY	581,880	408,141	173,739	90,643	83,096	18,805	---	101,901	84,900	5,226	---	---	---
THIEF RIVER FALLS	8,410	1	OFF SALE ONLY	2,610,406	2,013,597	596,809	354,832	241,977	32,526	---	274,503	220,000	3,817	---	---	---
TWO HARBORS	3,613	1	OFF SALE ONLY	1,399,267	1,059,315	339,952	208,501	131,451	18,525	---	149,976	14,161	5,134	---	---	---
WADENA	4,294	1	OFF SALE ONLY	1,069,729	808,455	261,274	140,727	120,547	13,603	---	134,150	100,000	1,354	---	---	---
WAYZATA	4,113	1	ON & OFF SALE	2,807,396	1,657,783	1,149,613	891,178	258,435	44,847	510	302,772	152,500	38,986	---	510	45,000
WINDOM	4,490	1	OFF SALE ONLY	915,043	654,587	260,456	184,825	75,631	1,741	---	77,372	35,000	36,230	---	---	---
WORTHINGTON	11,283	1	OFF SALE ONLY	1,418,808	1,062,634	356,174	235,237	120,937	23,003	---	143,940	125,000	---	---	---	---
TOTAL	691,154	89		149,808,494	112,887,470	36,921,024	24,290,711	12,630,313	1,931,694	695,929	13,866,078	11,435,091	3,232,364	---	502,845	518,644

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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, 2000

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	2,839	45,000	—	—	95,000	—	—	—	140,000	—	15,000
ALBERT LEA	18,356	—	1,197,972	—	4,845,000	1,455,000	—	91,350	7,589,322	1,455,000	979,080
ALEXANDRIA	8,820	1,290,000	—	—	3,985,000	0	6,020,000	—	11,295,000	—	384,300
ANDOVER	26,588	240,000	11,515,000	—	15,785,000	2,230,000	—	—	29,770,000	885,000	1,088,553
ANOKA	18,076	1,045,000	6,495,000	—	255,000	—	—	—	7,795,000	1,285,000	—
APPLE VALLEY	45,527	10,710,000	3,010,000	—	29,145,000	5,310,000	—	780,000	48,955,000	8,840,000	1,260,000
ARDEN HILLS	9,652	—	3,100,000	—	—	—	—	—	3,100,000	—	—
AUSTIN	23,314	3,000,000	4,515,000	—	8,105,000	25,485,000	—	—	41,105,000	3,795,000	1,505,620
BAXTER	5,555	55,000	85,000	—	7,475,000	2,930,000	—	—	10,545,000	1,630,000	921,016
BAYPORT	3,162	405,000	1,555,000	—	155,000	—	—	—	2,115,000	1,960,000	—
BELLE PLAINE	3,789	—	2,945,000	—	6,700,000	900,000	395,000	—	10,940,000	960,000	230,000
BEMIDJI	11,917	215,000	3,855,000	—	2,790,000	9,595,000	3,905,000	—	20,360,000	—	617,857
BENSON	3,376	290,000	735,000	—	—	4,600,000	—	—	5,625,000	—	566,543
BIG LAKE	6,063	—	1,206,284	—	580,000	6,279,000	177,436	—	8,242,720	550,000	1,672,528
BLAINE	44,942	6,335,000	15,595,000	—	10,200,000	360,000	—	—	32,490,000	8,830,000	960,000
BLOOMINGTON	85,172	12,865,000	8,365,000	54,200,000	9,015,000	2,380,000	2,160,000	—	88,985,000	62,285,000	1,594,024
BLUE EARTH	3,621	105,000	8,850,000	—	5,525,000	5,560,000	—	—	20,040,000	6,960,000	2,853,975
BRAINERD	13,178	265,000	—	—	2,835,000	165,000	355,000	—	3,620,000	—	1,427,788
BRECKENRIDGE	3,559	20,000	150,827	—	3,022,782	1,044,218	—	—	4,237,827	275,000	139,312
BROOKLYN CENTER	29,172	7,175,000	9,140,000	—	6,120,000	1,050,000	—	1,585,000	25,070,000	3,830,000	133,423
BROOKLYN PARK	67,388	12,060,000	—	—	8,135,000	10,110,000	—	—	30,305,000	—	30,233,255
BUFFALO	10,097	3,555,000	3,250,000	—	12,395,300	30,214,143	5,080,000	—	54,494,443	7,135,000	1,021,089
BURNSVILLE	60,220	6,410,000	9,350,000	—	35,985,000	—	4,905,000	—	56,650,000	21,875,000	4,240,847
CALEDONIA	2,965	1,629,000	—	—	—	—	—	—	1,629,000	149,000	1,727,697
CAMBRIDGE	5,520	529,547	1,657,000	—	9,179,739	1,094,191	—	515,000	12,975,477	5,409,547	7,586,054
CANNON FALLS	3,795	—	2,980,000	—	10,150,000	—	—	—	13,130,000	—	242,806
CHAMPLIN	22,193	2,135,000	14,695,000	—	575,000	4,780,000	—	—	22,185,000	3,115,000	1,677,532
CHANHASSEN	20,321	5,725,000	8,040,000	—	21,966,605	2,770,000	930,000	—	39,431,605	8,985,000	2,303,500
CHASKA	17,449	—	52,829,293	—	1,670,000	430,000	48,070,000	—	102,999,293	18,725,000	3,012,871
CHISHOLM	4,960	65,000	200,000	—	—	1,710,873	—	—	1,975,873	—	77,673
CIRCLE PINES	4,663	180,000	—	—	475,000	1,600,000	875,000	—	3,130,000	1,105,000	—
CLOQUET	11,201	1,980,000	—	—	—	1,735,000	—	255,000	3,970,000	700,000	—
COLUMBIA HEIGHTS	18,520	860,000	3,479,721	—	—	1,935,000	—	—	6,274,721	1,080,000	—
COON RAPIDS	61,607	5,575,000	4,075,000	—	22,030,000	13,185,000	—	—	44,865,000	11,605,000	3,387,733
CORCORAN	5,630	—	—	—	98,504	—	—	—	98,504	70,000	185,000
COTTAGE GROVE	30,582	—	1,580,000	—	13,140,000	9,050,000	—	—	23,770,000	2,400,000	1,824,390
CROOKSTON	8,192	—	8,255,000	—	2,365,000	4,728,000	—	—	15,348,000	5,045,000	1,216,748
CRYSTAL	22,698	960,000	11,140,000	—	5,990,000	—	—	—	18,090,000	10,055,000	1,164,998
DAYTON	4,699	205,000	—	—	3,345,000	360,000	—	—	3,910,000	360,000	212,768
DEEPHAVEN	3,853	—	—	—	—	—	—	—	—	—	—
DELANO	3,837	—	80,000	—	705,000	3,915,000	—	—	4,700,000	1,135,000	3,367,578
DETROIT LAKES	7,348	1,929,999	1,030,000	—	2,630,000	—	—	—	5,589,999	1,275,000	7,337,052
DILWORTH	3,001	15,000	—	—	3,057,425	211,575	—	—	3,284,000	480,000	1,641,152
DULUTH	86,918	26,950,500	7,661,000	22,100,903	45,198,500	16,545,000	15,757,221	2,310,000	136,523,124	29,060,903	51,795,914
EAGAN	63,557	1,170,000	—	—	17,540,000	10,535,000	—	170,000	29,415,000	11,605,000	138,266
EAST BETHEL	10,941	—	—	—	1,565,000	335,000	—	—	1,900,000	1,895,000	—
EAST GRAND FORKS	7,501	—	—	225,000	4,610,000	—	—	—	4,835,000	1,275,000	2,231,041
EDEN PRAIRIE	54,901	8,230,000	—	—	5,175,000	20,018,654	15,005,000	95,000	48,523,654	18,370,000	459,328
EDINA	47,425	7,550,000	66,670,000	—	170,000	13,785,000	—	—	88,175,000	59,520,000	636,010
ELK RIVER	16,447	65,000	1,636,500	—	13,640,000	8,320,000	3,295,000	—	26,956,500	4,285,000	1,041,428
ELY	3,724	730,000	1,380,000	—	—	340,000	—	—	2,450,000	655,000	826,724
EVELETH	3,865	—	—	—	—	1,925,000	—	—	1,925,000	—	428,234
FAIRMONT	10,889	—	1,565,000	—	12,655,000	710,000	—	—	14,930,000	—	158,621

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

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	5,572	—	1,745,000	—	2,195,000	—	—	—	3,940,000	—	—
FARIBAULT	20,818	4,390,000	3,490,000	—	5,875,000	7,895,000	3,510,000	—	25,160,000	1,260,000	486,761
FARMINGTON	12,365	—	4,499,722	—	7,625,000	4,757,923	—	—	16,882,645	1,189,722	1,250,000
FERGUS FALLS	13,471	1,920,000	1,280,000	—	11,005,000	1,935,000	—	—	16,140,000	3,060,000	5,612,285
FOREST LAKE	6,798	—	855,000	470,000	2,540,000	6,055,000	—	—	9,920,000	285,000	1,646,013
FRIDLEY	27,449	—	13,610,000	—	845,000	3,880,000	—	—	18,335,000	10,605,000	—
GLENCOE	5,453	—	750,000	—	3,860,000	9,955,000	9,360,000	1,030,000	24,955,000	11,255,000	1,503,192
GLENWOOD	2,594	340,000	—	—	435,000	931,000	255,000	—	1,961,000	1,190,000	1,092,013
GOLDEN VALLEY	20,281	—	40,165,000	—	24,890,000	—	—	—	65,055,000	9,620,000	1,030,407
GOODVIEW	3,373	—	580,000	—	1,330,000	—	—	—	1,910,000	540,000	97,784
GRAND RAPIDS	7,764	—	3,260,000	—	9,325,000	820,000	2,460,000	—	15,865,000	820,000	3,520,713
GRANITE FALLS	3,070	1,525,000	—	—	2,970,000	3,165,000	2,120,071	—	9,780,071	1,320,000	222,086
GRANT	4,026	—	—	—	95,000	—	—	—	95,000	—	—
HAM LAKE	12,710	—	—	—	1,915,000	—	—	140,000	2,055,000	—	—
HASTINGS	18,204	2,430,000	—	—	14,170,000	15,575,000	—	—	32,175,000	9,995,000	1,480,975
HERMANTOWN	7,448	—	—	—	2,580,000	2,440,000	5,440,000	—	10,460,000	535,000	309,980
HIBBING	17,071	4,920,000	980,000	—	—	8,185,000	—	—	14,085,000	8,715,000	9,549,281
HOPKINS	17,145	1,615,000	13,603,543	—	1,975,000	5,475,000	—	—	22,668,543	7,653,543	—
HUGO	6,363	—	5,030,000	—	1,915,000	555,000	1,110,000	—	8,610,000	930,000	209,325
HUTCHINSON	13,080	1,375,000	789,676	—	18,095,000	19,582,001	11,450,000	—	51,291,677	12,914,502	779,760
INDEPENDENCE	3,236	—	—	—	4,135,000	—	—	—	4,135,000	820,000	—
INTERNATIONAL FALLS	6,703	115,000	—	—	—	—	—	—	115,000	115,000	—
INVER GROVE HEIGHTS	29,751	1,903,605	25,619,952	—	7,626,000	12,080,000	—	—	47,229,557	15,305,000	—
JACKSON	3,501	360,000	575,000	—	—	810,000	1,884,673	—	3,629,673	1,345,000	1,127,896
JORDAN	3,833	—	—	—	7,390,000	2,525,000	—	—	9,915,000	2,335,000	5,028,664
KASSON	4,398	—	15,000	—	2,170,000	740,000	—	—	2,925,000	755,000	271,224
LA CRESCENT	4,923	150,000	—	—	6,085,000	955,000	1,265,000	—	8,455,000	—	581,592
LAKE CITY	4,950	—	180,000	—	4,538,000	595,000	144,000	—	5,457,000	595,000	3,626,353
LAKE ELMO	6,863	—	—	—	525,000	—	—	—	525,000	—	75,896
LAKEVILLE	43,128	4,510,000	6,405,000	190,000	19,370,000	14,280,000	3,565,000	4,290,000	52,610,000	5,025,000	2,333,159
LAUDERDALE	2,364	—	510,000	—	930,000	—	—	—	1,440,000	510,000	—
LE SUEUR	3,922	445,000	1,420,000	—	510,000	3,655,000	3,455,000	—	9,485,000	1,240,000	1,579,660
LINO LAKES	16,791	—	—	—	13,165,000	4,340,000	6,285,000	—	23,790,000	5,310,000	1,835,802
LITCHFIELD	6,562	—	—	—	3,310,000	9,010,000	—	—	12,320,000	—	4,645,153
LITTLE CANADA	9,771	600,000	1,020,000	—	1,105,000	—	—	—	2,725,000	600,000	—
LITTLE FALLS	7,719	660,000	2,313,111	—	11,360,000	1,575,000	—	—	15,908,111	2,695,000	173,866
LONG PRAIRIE	3,040	—	175,000	—	1,670,000	590,000	—	—	2,435,000	175,000	—
LIVERNE	4,617	55,666	2,343,000	—	1,416,200	1,267,800	1,668,610	—	6,751,276	135,000	886,517
MAHTOMEDI	7,563	585,000	—	—	7,540,000	575,000	—	—	8,700,000	1,600,000	—
MANKATO	32,427	2,545,000	8,615,000	—	36,950,000	28,415,000	—	—	76,525,000	6,630,000	25,488,334
MAPLE GROVE	50,365	16,820,000	2,740,000	—	29,520,000	2,840,000	24,370,000	1,640,000	77,930,000	4,400,000	6,661,957
MAPLEWOOD	34,947	4,020,000	11,507,297	—	10,990,000	—	—	—	26,517,297	9,520,000	85,749
MARSHALL	12,735	1,900,000	7,300,000	—	2,260,000	18,525,000	35,231,000	—	65,216,000	11,145,000	515,513
MEDINA	4,005	50,000	575,000	—	545,000	—	—	—	1,170,000	50,000	20,000
MELROSE	3,091	—	—	—	—	2,960,000	—	—	2,960,000	—	4,524,737
MENDOTA HEIGHTS	11,434	2,485,000	—	—	7,140,000	990,000	—	—	10,615,000	4,690,000	640,000
MINNEAPOLIS	382,618	80,875,000	222,555,000	117,885,000	35,676,000	824,925,000	94,945,000	—	1,376,861,000	472,775,000	31,313,000
MINNETONKA	51,301	—	—	—	245,000	8,700,000	—	—	8,945,000	8,945,000	—
MINNETRISTA	4,358	—	—	—	825,000	925,000	—	—	1,750,000	925,000	—
MONTEVIDEO	5,346	1,485,000	—	—	4,810,750	6,484,250	—	1,431,808	14,211,808	—	2,739,750
MONTECELLO	7,868	645,000	400,000	—	11,260,000	—	7,555,000	—	19,860,000	3,340,000	13,704,999
MOORHEAD	32,177	3,185,000	10,350,000	—	10,315,000	16,074,877	46,285,000	—	86,209,877	15,275,000	1,801,361
MORA	3,193	2,280,000	—	—	168,400	170,000	855,000	—	3,473,400	2,140,000	140,000

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

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	G.O. Revenue				All Other
MORRIS	5,068	760,000	440,000	—	1,820,000	—	—	—	3,020,000	—	4,313,098
MOUND	9,435	225,000	745,000	—	—	940,000	—	—	1,910,000	850,000	127,695
MOUNDS VIEW	12,738	516,915	4,720,000	—	—	2,320,000	2,995,000	—	10,551,915	7,040,000	—
MOUNTAIN IRON	2,999	2,295,000	755,000	—	—	—	—	—	3,050,000	255,000	—
NEW BRIGHTON	22,206	425,000	4,765,000	—	7,875,000	1,505,000	2,960,000	—	17,530,000	425,000	929,400
NEW HOPE	20,873	1,605,000	3,270,000	—	8,115,000	4,310,000	—	—	17,300,000	3,575,000	1,825,000
NEW PRAGUE	4,559	760,000	1,060,000	—	5,675,000	1,660,000	2,299,170	—	11,454,170	3,795,000	210,985
NEW ULM	13,594	1,725,000	2,135,000	—	9,300,000	26,971,754	—	—	40,131,754	6,850,000	5,765,141
NEWPORT	3,715	225,000	6,390,000	—	—	—	—	—	6,615,000	—	350,000
NORTH BRANCH	8,023	—	2,125,000	—	7,465,000	2,180,000	2,590,000	320,000	14,680,000	790,000	379,640
NORTH MANKATO	11,798	—	—	—	15,270,000	6,705,000	3,245,000	—	25,220,000	—	2,567,445
NORTH OAKS	3,883	—	—	—	—	—	—	—	—	—	—
NORTH ST. PAUL	11,929	—	2,065,000	—	930,000	3,760,000	—	—	6,755,000	760,000	179,579
NORTHFIELD	17,147	2,680,000	3,139,000	—	7,240,000	8,020,000	—	—	21,079,000	2,240,000	8,940,714
NORWOOD YOUNG AMERICA	3,108	—	—	—	1,990,000	726,840	—	—	2,716,840	—	207,316
OAK GROVE	6,903	—	—	—	1,148,070	—	—	—	1,148,070	—	—
OAK PARK HEIGHTS	3,957	—	—	—	2,300,000	715,000	—	—	3,015,000	715,000	—
OAKDALE	26,653	1,230,000	3,110,000	—	12,665,000	2,500,000	—	—	19,505,000	—	1,555,752
OLIVIA	2,570	—	185,000	—	4,185,000	3,425,000	1,130,000	—	8,925,000	1,825,000	1,877,643
ORONO	7,538	—	—	—	5,055,000	545,000	4,990,000	—	10,590,000	3,020,000	—
OSSEO	2,434	980,000	1,200,000	—	4,275,000	—	330,000	—	6,785,000	4,105,000	—
OTSEGO	6,389	—	—	—	2,145,000	7,084,000	—	—	9,229,000	—	351,450
OWATONNA	22,434	—	1,020,000	—	14,665,000	—	18,690,000	—	34,375,000	15,480,000	773,533
PARK RAPIDS	3,276	—	20,000	—	3,135,000	95,000	—	—	3,250,000	90,000	11,402,520
PINE CITY	3,043	—	1,272,145	—	—	—	—	—	1,272,145	—	30,336
PIPESTONE	4,280	—	4,071,000	—	3,605,000	1,475,000	—	—	9,151,000	—	1,166,514
PLAINVIEW	3,190	400,000	—	—	—	420,000	—	—	820,000	400,000	230,000
PLYMOUTH	65,894	6,260,000	2,900,000	—	1,710,000	575,000	—	—	11,445,000	1,005,000	—
PRINCETON	3,933	150,000	1,605,000	—	2,820,000	4,303,181	2,700,000	—	11,578,181	2,725,000	70,186
PRIOR LAKE	15,917	17,855,000	—	—	7,660,000	2,445,000	—	—	27,960,000	12,220,000	—
PROCTOR	2,852	—	—	—	1,220,000	2,130,000	410,000	—	3,760,000	—	700,963
RAMSEY	18,510	—	6,770,000	—	25,000	—	1,665,000	—	8,460,000	1,765,000	257,000
RED WING	16,116	480,000	6,885,000	—	5,910,000	—	1,674,363	—	14,949,363	3,775,000	3,102,067
REDWOOD FALLS	5,459	—	161,050	—	—	10,482,982	—	—	10,644,032	1,100,000	611,869
RICHFIELD	34,439	—	8,995,000	—	2,285,000	2,980,000	—	—	14,260,000	4,535,000	11,434
ROBBINSDALE	14,123	3,440,000	3,195,000	—	—	3,000,000	1,945,000	—	11,580,000	4,655,000	340,000
ROCHESTER	85,806	—	8,419,380	—	—	36,500,000	37,290,000	—	82,209,380	8,875,000	893,243
ROCKFORD	3,484	—	1,680,000	—	4,195,000	1,225,000	1,070,000	—	8,170,000	—	1,679,716
ROSEMOUNT	14,619	8,490,000	—	—	21,065,000	7,605,000	—	315,000	37,475,000	3,435,000	533,026
ROSEVILLE	33,690	—	16,525,000	—	15,380,000	—	—	—	31,905,000	16,360,000	129,248
SARTELL	9,641	—	80,000	—	23,025,000	1,110,000	—	—	25,865,000	—	355,000
SAUK CENTRE	3,930	—	4,230,746	—	2,845,000	1,410,000	2,055,000	1,650,000	10,540,746	455,000	3,640,688
SAUK RAPIDS	10,213	—	5,470,000	—	9,615,000	690,000	—	—	15,775,000	1,450,000	932,989
SAVAGE	21,115	6,865,000	9,065,000	—	33,490,000	4,215,000	2,215,000	1,580,000	57,430,000	2,470,000	11,072,069
SHAKOPEE	20,568	2,780,000	1,400,000	—	14,175,000	760,000	13,475,000	—	32,590,000	1,280,000	—
SHOREVIEW	25,924	895,000	9,480,000	—	3,005,000	2,355,000	—	—	15,735,000	8,850,000	10,430,847
SHOREWOOD	7,400	—	—	—	280,000	2,100,000	—	—	2,380,000	90,000	233,826
SLEEPY EYE	3,515	730,000	20,000	—	1,230,000	1,010,000	—	—	2,990,000	1,760,000	—
SOUTH ST. PAUL	20,167	3,090,000	7,450,000	—	8,115,000	2,055,000	—	—	20,710,000	8,260,000	—
SPRING LAKE PARK	6,772	369,135	—	—	5,330,000	—	—	—	5,699,135	—	726,033
STAPLES	3,104	—	23,500	—	3,584,000	—	—	—	3,607,500	1,325,000	73,569
STEWARTVILLE	5,411	630,000	1,263,383	—	1,755,000	4,490,000	—	—	8,138,383	585,000	190,274
STILLWATER	15,143	9,190,000	10,090,000	—	6,095,000	7,520,000	—	—	32,895,000	2,265,000	1,100,000

TABLE 20
TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2000

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			
ST. ANTHONY	8,012	—	3,630,000	—	3,195,000	1,610,000	795,000	950,000	10,180,000	35,000	—
ST. AUGUSTA	3,065	—	—	—	—	—	—	—	—	—	—
ST. CHARLES	3,295	389,000	665,000	—	—	165,000	—	—	1,219,000	—	—
ST. CLOUD	59,107	1,725,000	13,540,000	—	45,895,000	67,240,000	10,989,341	95,000	139,484,341	52,585,000	18,551,707
ST. JAMES	4,695	1,000,000	—	—	—	155,000	1,157,762	—	2,312,762	900,000	1,221,551
ST. JOSEPH	4,681	1,125,000	—	—	3,235,000	930,000	960,000	—	6,250,000	—	249,742
ST. LOUIS PARK	44,126	7,005,000	38,805,000	—	—	—	—	—	45,810,000	10,730,000	223,551
ST. MICHAEL	9,099	—	—	—	8,850,000	9,910,873	—	—	18,760,873	265,000	8,956,905
ST. PAUL	287,151	123,140,000	70,310,000	27,148,000	21,500,000	—	262,129,244	—	504,227,244	—	121,779,670
ST. PAUL PARK	5,070	—	35,000	—	45,000	475,000	—	—	555,000	475,000	2,100,000
ST. PETER	9,747	515,000	2,391,895	—	1,286,147	3,126,959	2,860,000	—	10,180,001	2,408,106	1,317,129
THIEF RIVER FALLS	8,410	—	—	—	4,155,000	5,473,700	—	—	9,628,700	—	1,383,965
TWO HARBORS	3,613	220,000	—	—	—	—	1,280,000	—	1,500,000	220,000	2,837,199
VADNAIS HEIGHTS	13,069	—	7,800,000	—	4,520,000	1,150,000	—	—	13,470,000	3,080,000	1,150,000
VIRGINIA	9,157	1,155,000	3,821,000	—	—	26,960,000	—	—	31,936,000	—	8,684,235
WACONIA	6,814	—	1,500,000	—	670,000	3,020,000	—	—	5,190,000	375,000	13,001,812
WADENA	4,294	—	—	—	5,400,000	90,000	1,161,547	—	6,651,547	—	283,139
WAITE PARK	6,568	700,000	1,605,000	—	6,460,000	—	1,610,000	—	10,375,000	3,315,000	—
WASECA	8,493	—	—	—	1,260,000	3,135,000	—	—	4,395,000	—	452,729
WAYZATA	4,113	25,000	10,335,000	—	155,000	—	—	—	10,515,000	4,635,000	—
WEST ST. PAUL	19,405	665,000	—	—	13,045,000	3,280,000	915,000	—	17,905,000	5,400,000	632,594
WHITE BEAR LAKE	24,325	1,925,000	8,075,000	—	800,000	1,015,000	1,095,000	—	12,910,000	2,405,000	932,702
WILLMAR	18,351	—	135,000	—	8,690,000	11,602,213	8,486,434	—	28,913,647	2,145,000	1,544,201
WINDOM	4,490	—	280,000	—	1,609,640	9,049,018	—	—	10,938,658	310,000	42,000
WINONA	27,069	2,024,000	440,000	—	4,853,500	17,661,500	—	—	24,979,000	5,910,000	610,000
WOODBURY	46,463	20,855,000	950,000	—	31,830,000	3,820,000	5,000,000	2,250,000	64,705,000	11,450,000	13,574,048
WORTHINGTON	11,283	750,000	10,000	—	7,420,000	3,345,000	4,635,000	—	16,160,000	3,490,000	—
	<u>3,473,592</u>	<u>515,050,867</u>	<u>991,624,497</u>	<u>222,218,903</u>	<u>1,196,815,562</u>	<u>1,632,431,525</u>	<u>776,945,872</u>	<u>21,493,158</u>	<u>5,356,580,384</u>	<u>1,527,644,369</u>	<u>551,692,178</u>

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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 1999 TO 2000
2000 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
AFTON	---	149,734	149,734	---	188,349	188,349	25.8%	868,788	21.7%
ALBERT LEA	3,708,807	4,745,899	8,454,706	2,865,991	4,593,724	7,459,715	-11.8%	10,279,410	72.6%
ALEXANDRIA	2,264,487	82,762	2,347,249	2,108,883	168,620	2,277,503	-3.0%	4,797,331	47.5%
ANDOVER	2,304,648	1,547,785	3,852,433	2,583,650	1,425,095	4,008,745	4.1%	6,210,185	64.6%
ANOKA	3,100,000	972,685	4,072,685	3,150,000	1,092,164	4,242,164	4.2%	7,812,216	54.3%
APPLE VALLEY	2,700,000	12,700,480	15,400,480	2,700,000	12,211,678	14,911,678	-3.2%	14,585,683	102.2%
ARDEN HILLS	579,742	313,603	893,345	613,638	298,277	911,915	2.1%	2,597,912	35.1%
AUSTIN	3,000,000	2,468,647	5,468,647	3,450,000	2,898,579	6,348,579	16.1%	11,023,108	57.6%
BAXTER	729,341	712,333	1,441,674	655,762	645,575	1,301,337	-9.7%	2,035,386	63.9%
BAYPORT	1,690,869	652,705	2,343,574	2,221,728	1,282,569	3,504,297	49.5%	1,736,995	201.7%
BELLE PLAINE	---	558,392	558,392	---	1,189,368	1,189,368	113.0%	1,734,142	68.6%
BEMIDJI	3,292,594	244,309	3,536,903	3,160,762	142,403	3,303,165	-6.6%	6,659,088	49.6%
BENSON	281,253	1,076,624	1,357,877	376,333	801,551	1,177,884	-13.3%	2,099,183	56.1%
BIG LAKE	384,876	1,111,431	1,496,307	578,575	1,250,083	1,828,658	22.2%	1,951,232	93.7%
BLAINE	10,400,203	---	10,400,203	12,416,001	---	12,416,001	19.4%	13,601,289	91.3%
BLOOMINGTON	41,383,868	(2,264)	41,381,604	38,823,125	---	38,823,125	-6.2%	45,889,743	84.6%
BLUE EARTH	1,206,620	(2,235)	1,204,385	1,222,758	---	1,222,758	1.5%	2,223,118	55.0%
BRAINERD	3,351,830	(291,199)	3,060,631	1,707,285	1,103,883	2,811,168	-8.2%	8,341,391	33.7%
BRECKENRIDGE	957,048	235,081	1,192,129	1,173,849	366,016	1,539,865	29.2%	4,267,963	36.1%
BROOKLYN CENTER	5,937,168	2,990,024	8,927,192	6,097,387	3,066,388	9,163,775	2.7%	14,770,417	62.0%
BROOKLYN PARK	19,523	13,194,590	13,214,113	97,133	13,790,175	13,887,308	5.1%	30,605,724	45.4%
BUFFALO	---	463,137	463,137	---	538,168	538,168	16.2%	3,757,379	14.3%
BURNSVILLE	7,071,656	---	7,071,656	9,469,330	(42,381)	9,426,949	33.3%	23,530,681	40.1%
CALEDONIA	---	(794,371)	(794,371)	---	(849,673)	(849,673)	-7.0%	1,262,552	-67.3%
CAMBRIDGE	979,317	396,474	1,375,791	1,402,589	527,537	1,930,126	40.3%	3,060,129	63.1%
CANNON FALLS	917,100	1,308,108	2,225,208	956,700	720,096	1,676,796	-24.6%	2,364,083	70.9%
CHAMPLIN	5,348,664	245,878	5,594,542	6,160,197	214,662	6,374,859	13.9%	6,320,219	100.9%
CHANHASSEN	3,370,907	1,534,724	4,905,631	3,064,587	2,324,206	5,388,793	9.8%	11,872,824	45.4%
CHASKA	2,637,596	(196,568)	2,441,028	2,706,467	(123,631)	2,582,836	5.8%	12,134,809	21.3%
CHISHOLM	---	1,500,121	1,500,121	---	1,548,818	1,548,818	3.2%	3,299,209	46.9%
CIRCLE PINES	1,427,332	186,347	1,613,679	1,471,704	347,188	1,818,892	12.7%	1,395,200	130.4%
CLOQUET	3,989,561	450,972	4,440,533	4,684,190	669,577	5,353,767	20.6%	6,987,823	76.6%
COLUMBIA HEIGHTS	5,730,318	2,587,867	8,318,185	5,579,955	2,486,873	8,066,828	-3.0%	9,523,284	84.7%
COON RAPIDS	10,207,562	4,120,710	14,328,272	9,968,645	4,355,063	14,323,708	-0.0%	18,644,069	76.8%
CORCORAN	10,000	611,019	621,019	10,000	401,876	411,876	-33.7%	1,436,232	28.7%
COTTAGE GROVE	7,088,087	(343,304)	6,744,783	8,350,212	(532,619)	7,817,593	15.9%	9,074,033	86.2%
CROOKSTON	---	1,858,332	1,858,332	---	2,481,965	2,481,965	33.6%	5,045,110	49.2%
CRYSTAL	3,455,637	7,271,668	10,727,305	3,541,597	6,848,458	10,390,055	-3.1%	7,909,181	131.4%
DAYTON	347,246	---	347,246	735,941	---	735,941	111.9%	1,455,165	50.6%
DEEPHAVEN	2,654,568	---	2,654,568	2,606,624	---	2,606,624	-1.8%	2,118,145	123.1%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1999 TO 2000
2000 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DELANO	---	1,896,755	1,896,755	---	1,542,874	1,542,874	-18.7%	1,717,758	89.8%
DETROIT LAKES	807,890	1,162,700	1,970,590	758,458	2,014,156	2,772,614	40.7%	3,921,087	70.7%
DILWORTH	341,555	9,388	350,943	319,835	333	320,168	-8.8%	988,416	32.4%
DULUTH	2,169,076	29,723,912	31,892,988	1,510,070	36,903,871	38,413,941	20.4%	72,768,718	52.8%
EAGAN	7,471,457	5,724,402	13,195,859	7,230,833	3,972,051	11,202,884	-15.1%	19,336,933	57.9%
EAST BETHEL	872,762	(1,961)	870,801	828,921	(5,039)	823,882	-5.4%	1,519,150	54.2%
EAST GRAND FORKS	831,852	770,709	1,602,561	601,411	560,853	1,162,264	-27.5%	6,097,256	19.1%
EDEN PRAIRIE	1,969,261	5,578,092	7,547,353	3,386,872	8,136,056	11,522,928	52.7%	23,219,335	49.6%
EDINA	7,324,261	3,670,508	10,994,769	13,755,160	1,147,917	14,903,077	35.5%	19,331,985	77.1%
ELK RIVER	3,108,193	3,763,900	6,872,093	3,614,468	5,520,751	9,135,219	32.9%	6,777,471	134.8%
ELY	251,249	619,386	870,635	287,775	594,802	882,577	1.4%	3,094,474	28.5%
EVELETH	250,838	1,506,050	1,756,888	224,041	1,976,516	2,200,557	25.3%	3,820,520	57.6%
FAIRMONT	3,556,364	785,818	4,342,182	3,942,206	736,333	4,678,539	7.7%	4,914,361	95.2%
FALCON HEIGHTS	617,245	920,089	1,537,334	633,534	1,200,155	1,833,689	19.3%	1,269,814	144.4%
FARIBAULT	4,608,465	1,381,145	5,989,610	4,685,656	1,747,961	6,433,617	7.4%	10,354,001	62.1%
FARMINGTON	1,105,252	303,629	1,408,881	1,452,161	236,662	1,688,823	19.9%	5,121,720	33.0%
FERGUS FALLS	2,714,210	1,759,561	4,473,771	2,821,509	2,289,654	5,111,163	14.2%	7,402,013	69.1%
FOREST LAKE	642,052	3,521,298	4,163,350	1,649,959	4,732,984	6,382,943	53.3%	4,741,279	134.6%
FRIDLEY	7,313,782	121,015	7,434,797	9,650,512	---	9,650,512	29.8%	12,899,254	74.8%
GLENCOE	566,696	37,774	604,470	597,153	18,409	615,562	1.8%	2,352,706	26.2%
GLENWOOD	2,078,531	---	2,078,531	327,268	1,466,344	1,793,612	-13.7%	1,369,440	131.0%
GOLDEN VALLEY	7,883,600	148,504	8,032,104	8,443,702	248,114	8,691,816	8.2%	10,015,767	86.8%
GOODVIEW	---	387,409	387,409	---	331,580	331,580	-14.4%	949,778	34.9%
GRAND RAPIDS	5,092,818	114,275	5,207,093	5,483,582	(24,747)	5,458,835	4.8%	6,112,295	89.3%
GRANITE FALLS	295,825	568,163	863,988	313,302	594,919	908,221	5.1%	1,772,853	51.2%
GRANT	9,719	501,290	511,009	10,111	488,412	498,523	-2.4%	645,542	77.2%
HAM LAKE	1,593,780	132,942	1,726,722	1,883,026	182,393	2,065,419	19.6%	2,243,227	92.1%
HASTINGS	3,954,281	2,111,971	6,066,252	4,639,859	1,009,015	5,648,874	-6.9%	8,309,385	68.0%
HERMANTOWN	2,024,862	472,062	2,496,924	2,356,374	446,900	2,803,274	12.3%	2,411,119	116.3%
HIBBING	2,510,359	1,068,135	3,578,494	2,739,605	1,061,340	3,800,945	6.2%	12,270,102	31.0%
HOPKINS	2,299,060	3,312,694	5,611,754	2,551,799	4,869,178	7,420,977	32.2%	7,560,992	98.1%
HUGO	1,283,488	---	1,283,488	1,773,151	---	1,773,151	38.2%	1,644,143	107.8%
HUTCHINSON	1,003,520	1,952,411	2,955,931	1,065,334	2,185,166	3,250,500	10.0%	8,076,685	40.2%
INDEPENDENCE	---	846,074	846,074	---	638,081	638,081	-24.6%	1,665,004	38.3%
INTERNATIONAL FALLS	---	6,094,272	6,094,272	---	6,974,232	6,974,232	14.4%	5,093,665	136.9%
INVER GROVE HEIGHTS	3,495,273	---	3,495,273	3,696,983	---	3,696,983	5.8%	8,861,049	41.7%
JACKSON	1,090,706	338,948	1,429,654	1,340,129	185,118	1,525,247	6.7%	2,062,567	73.9%
JORDAN	366,661	80,929	447,590	615,016	73,457	688,473	53.8%	2,020,484	34.1%
KASSON	700,000	1,051,249	1,751,249	700,000	894,470	1,594,470	-9.0%	1,739,394	91.7%
LA CRESCENT	502,394	127,266	629,660	359,528	105,397	464,925	-26.2%	1,650,916	28.2%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1999 TO 2000
2000 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LAKE CITY	1,082,291	1,384,934	2,467,225	943,317	1,482,770	2,426,087	-1.7%	3,293,895	73.7%
LAKE ELMO	967,647	---	967,647	1,390,941	---	1,390,941	43.7%	1,579,374	88.1%
LAKEVILLE	6,756,342	---	6,756,342	7,271,759	---	7,271,759	7.6%	12,202,305	59.6%
LAUDERDALE	---	365,551	365,551	---	380,535	380,535	4.1%	558,655	68.1%
LE SUEUR	922,248	(52,024)	870,224	756,313	(380,302)	376,011	-56.8%	4,363,043	8.6%
LINO LAKES	3,354,600	(1,524)	3,353,076	3,487,863	(2,087)	3,485,776	4.0%	7,046,704	49.5%
LITCHFIELD	287,127	492,505	779,632	402,575	100,223	502,798	-35.5%	3,071,531	16.4%
LITTLE CANADA	1,527,472	---	1,527,472	1,626,542	---	1,626,542	6.5%	2,138,882	76.0%
LITTLE FALLS	(189,731)	349,871	160,140	560,593	293,980	854,573	433.6%	3,610,981	23.7%
LONG PRAIRIE	519,000	156,649	675,649	501,000	157,737	658,737	-2.5%	1,210,488	54.4%
LUVERNE	873,146	38,793	911,939	827,599	46,306	873,905	-4.2%	1,945,329	44.9%
MAHTOMEDI	713,955	---	713,955	842,607	---	842,607	18.0%	2,169,575	38.8%
MANKATO	7,370,657	(400,516)	6,970,141	7,934,115	(215,020)	7,719,095	10.7%	16,630,939	46.4%
MAPLE GROVE	191,775	3,759,455	3,951,230	266,799	6,405,345	6,672,144	68.9%	19,621,218	34.0%
MAPLEWOOD	6,948,105	310,198	7,258,303	6,083,290	777,089	6,860,379	-5.5%	14,568,252	47.1%
MARSHALL	4,164,920	1,721,030	5,885,950	4,014,986	2,058,758	6,073,744	3.2%	7,756,160	78.3%
MEDINA	944,459	709,824	1,654,283	1,014,126	817,414	1,831,540	10.7%	1,869,832	98.0%
MELROSE	3,435,942	478,585	3,914,527	3,578,172	263,897	3,842,069	-1.9%	1,493,224	257.3%
MENDOTA HEIGHTS	1,809,522	1,771,773	3,581,295	1,954,005	1,869,451	3,823,456	6.8%	3,582,003	106.7%
MINNEAPOLIS	8,342,000	106,369,000	114,711,000	7,079,000	108,641,000	115,720,000	0.9%	372,908,000	31.0%
MINNETONKA	900,000	6,507,790	7,407,790	1,000,000	6,603,671	7,603,671	2.6%	18,020,210	42.2%
MINNETRISTA	684,175	568,939	1,253,114	1,151,543	547,490	1,699,033	35.6%	2,114,912	80.3%
MONTEVIDEO	762,890	353,593	1,116,483	824,149	397,218	1,221,367	9.4%	2,812,903	43.4%
MONTICELLO	2,111,104	7,167,371	9,278,475	2,314,158	7,492,718	9,806,876	5.7%	4,613,527	212.6%
MOORHEAD	6,196,023	478,557	6,674,580	6,489,483	253,143	6,742,626	1.0%	17,873,112	37.7%
MORA	70,219	1,014,341	1,084,560	73,819	1,088,720	1,162,539	7.2%	1,618,416	71.8%
MORRIS	1,439,077	104,234	1,543,311	1,357,129	381,246	1,738,375	12.6%	2,840,466	61.2%
MOUND	299,461	1,629,893	1,929,354	323,981	1,379,865	1,703,846	-11.7%	3,958,401	43.0%
MOUNDS VIEW	6,277,524	302,712	6,580,236	9,527,313	266,673	9,793,986	48.8%	4,009,142	244.3%
MOUNTAIN IRON	---	---	---	---	6,208	6,208	100.0%	2,060,742	0.3%
NEW BRIGHTON	5,985,284	---	5,985,284	6,949,722	---	6,949,722	16.1%	7,113,009	97.7%
NEW HOPE	3,221,410	1,849,461	5,070,871	3,200,467	2,408,975	5,609,442	10.6%	8,062,973	69.6%
NEW PRAGUE	1,589,968	238,363	1,828,331	1,926,343	277,300	2,203,643	20.5%	1,859,080	118.5%
NEW ULM	1,548,562	876,871	2,425,433	5,813,446	1,092,676	6,906,122	184.7%	7,201,195	95.9%
NEWPORT	988,953	180,459	1,169,412	1,044,983	323,362	1,368,345	17.0%	1,641,689	83.3%
NORTH BRANCH	1,432,545	(700,271)	732,274	1,704,887	(306,433)	1,398,454	91.0%	2,060,371	67.9%
NORTH MANKATO	1,594,905	---	1,594,905	1,764,449	(709)	1,763,740	10.6%	4,103,845	43.0%
NORTH OAKS	369,947	806,155	1,176,102	430,379	977,032	1,407,411	19.7%	1,305,789	107.8%
NORTH ST. PAUL	3,072,337	---	3,072,337	3,219,777	---	3,219,777	4.8%	3,675,309	87.6%
NORTHFIELD	---	1,503,884	1,503,884	---	1,331,134	1,331,134	-11.5%	7,951,071	16.7%

TABLE 21
PERCENT CHANGE OF UNRESERVED FUND BALANCES
IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1999 TO 2000
2000 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NORWOOD-YOUNG AMERICA	---	2,047,995	2,047,995	---	2,277,876	2,277,876	11.2%	804,272	283.2%
OAK GROVE	431,426	2,062,451	2,493,877	2,489,309	---	2,489,309	-0.2%	1,354,760	183.7%
OAK PARK HEIGHTS	1,195,205	(177,557)	1,017,648	1,305,258	(194,455)	1,110,803	9.2%	2,122,394	52.3%
OAKDALE	5,062,638	930,220	5,992,858	5,368,490	1,058,031	6,426,521	7.2%	8,426,692	76.3%
OLIVIA	200,000	62,391	262,391	---	174,054	174,054	-33.7%	1,225,587	14.2%
ORONO	2,921,841	2,005,873	4,927,714	186,494	3,867,147	4,053,641	-17.7%	4,109,564	98.6%
OSSEO	---	633,306	633,306	479,603	389,208	868,811	37.2%	976,468	89.0%
OTSEGO	---	1,170,894	1,170,894	---	1,535,357	1,535,357	31.1%	1,494,909	102.7%
OWATONNA	3,928,739	488,147	4,416,886	4,016,243	916,239	4,932,482	11.7%	11,799,113	41.8%
PARK RAPIDS	642,101	536,498	1,178,599	648,717	590,724	1,239,441	5.2%	2,206,851	56.2%
PINE CITY	---	1,035,594	1,035,594	---	1,168,195	1,168,195	12.8%	1,369,622	85.3%
PIPESTONE	2,469,102	197,223	2,666,325	2,455,268	325,283	2,780,551	4.3%	2,073,356	134.1%
PLAINVIEW	966,456	463,838	1,430,294	1,033,084	553,421	1,586,505	10.9%	1,374,882	115.4%
PLYMOUTH	7,571,742	---	7,571,742	8,241,058	---	8,241,058	8.8%	22,472,825	36.7%
PRINCETON	876,720	517,462	1,394,182	921,100	554,410	1,475,510	5.8%	1,731,324	85.2%
PRIOR LAKE	3,181,070	---	3,181,070	5,081,119	---	5,081,119	59.7%	6,536,280	77.7%
PROCTOR	---	446,965	446,965	---	551,160	551,160	23.3%	1,315,755	41.9%
RAMSEY	2,212,240	5,533,394	7,745,634	2,689,760	5,772,218	8,461,978	9.2%	5,419,557	156.1%
RED WING	7,504,902	(2,783,141)	4,721,761	5,223,073	(2,849,741)	2,373,332	-49.7%	14,027,017	16.9%
REDWOOD FALLS	826,663	828,860	1,655,523	869,569	879,619	1,749,188	5.7%	3,109,053	56.3%
RICHFIELD	5,166,138	299,222	5,465,360	5,023,791	271,028	5,294,819	-3.1%	21,087,917	25.1%
ROBBINSDALE	235,564	7,800,920	8,036,484	235,199	7,850,209	8,085,408	0.6%	7,933,239	101.9%
ROCHESTER	6,750,558	14,557,002	21,307,560	7,496,493	15,313,625	22,810,118	7.1%	49,516,475	46.1%
ROCKFORD	528,090	(254,299)	273,791	589,767	(14,400)	575,367	110.1%	1,001,597	57.4%
ROSEMOUNT	2,881,697	2,026,329	4,908,026	3,605,002	1,791,759	5,396,761	10.0%	5,738,931	94.0%
ROSEVILLE	5,704,696	(1,786,638)	3,918,058	17,734,205	(662,334)	17,071,871	335.7%	13,095,438	130.4%
SARTELL	1,373,238	---	1,373,238	1,353,332	---	1,353,332	-1.4%	3,423,257	39.5%
SAUK CENTRE	437,220	20,152	457,372	508,761	164,528	673,289	47.2%	2,246,305	30.0%
SAUK RAPIDS	2,036,671	(24,274)	2,012,397	2,404,858	(17,836)	2,387,022	18.6%	3,399,170	70.2%
SAVAGE	1,411,602	4,423,947	5,835,549	1,658,313	3,996,589	5,654,902	-3.1%	7,549,222	74.9%
SHAKOPEE	2,082,300	2,618,038	4,700,338	---	4,673,116	4,673,116	-0.6%	8,338,565	56.0%
SHOREVIEW	3,014,527	---	3,014,527	3,094,916	---	3,094,916	2.7%	8,406,030	36.8%
SHOREWOOD	1,531,901	---	1,531,901	1,713,680	---	1,713,680	11.9%	2,382,984	71.9%
SLEEPY EYE	---	450,592	450,592	---	770,668	770,668	71.0%	1,821,862	42.3%
SOUTH ST. PAUL	58,608	569,315	627,923	82,555	985,512	1,068,067	70.1%	12,733,832	8.4%
SPRING LAKE PARK	1,024,848	424,433	1,449,281	1,114,655	450,566	1,565,221	8.0%	2,473,860	63.3%
STAPLES	625,000	1,666,683	2,291,683	2,295,000	1,745,153	2,370,153	3.4%	1,066,046	222.3%
STEWARTVILLE	730,292	957,322	1,687,614	960,893	902,146	1,863,039	10.4%	1,559,009	119.5%
STILLWATER	2,897,918	---	2,897,918	2,937,092	---	2,937,092	1.4%	8,702,381	33.8%
ST. ANTHONY	1,254,303	---	1,254,303	1,365,369	---	1,365,369	8.9%	3,694,725	37.0%

TABLE 21
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IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS 1999 TO 2000
2000 UNRESERVED FUND BALANCES AS A PERCENT OF TOTAL CURRENT EXPENDITURES

Name of City	December 31, 1999			December 31, 2000			1999/2000 Percent Change	2000 Total Current Expenditures	2000 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ST. AUGUSTA	---	---	---	---	435,035	435,035	100.0%	501,155	86.8%
ST. CHARLES	208,123	919,397	1,127,520	135,120	771,435	906,555	-19.6%	1,319,658	68.7%
ST. CLOUD	10,494,114	8,528,517	19,022,631	14,581,863	3,060,262	17,642,125	-7.3%	33,375,109	52.9%
ST. JAMES	1,118,701	741	1,119,442	1,243,506	---	1,243,506	11.1%	1,944,554	63.9%
ST. JOSEPH	1,172,015	540,189	1,712,204	903,044	695,820	1,598,864	-6.6%	1,343,532	119.0%
ST. LOUIS PARK	10,942,375	---	10,942,375	11,093,878	---	11,093,878	1.4%	26,608,614	41.7%
ST. MICHAEL	1,228,271	(107,311)	1,120,960	1,829,701	23,807	1,853,508	65.4%	2,857,319	64.9%
ST. PAUL	45,306,968	32,273,390	77,580,358	49,754,456	37,764,835	87,519,291	12.8%	251,400,165	34.8%
ST. PAUL PARK	797,635	1,140,093	1,937,728	860,716	1,256,410	2,117,126	9.3%	1,501,144	141.0%
ST. PETER	---	2,575,878	2,575,878	---	3,416,576	3,416,576	32.6%	4,245,182	80.5%
THIEF RIVER FALLS	---	131,162	131,162	---	173,009	173,009	31.9%	5,222,014	3.3%
TWO HARBORS	---	(475,009)	(475,009)	---	(268,689)	(268,689)	43.4%	2,689,996	-10.0%
VADNAIS HEIGHTS	1,545,555	10,884,474	12,430,029	2,227,742	7,658,543	9,886,285	-20.5%	4,728,122	209.1%
VIRGINIA	7,371,710	8,215,169	15,586,879	8,356,547	8,335,163	16,691,710	7.1%	8,159,330	204.6%
WACONIA	464,311	4,464,449	4,928,760	77,415	5,525,263	5,602,678	13.7%	2,032,924	275.6%
WADENA	844,890	307,682	1,152,572	1,021,547	293,559	1,315,106	14.1%	1,975,343	66.6%
WAITE PARK	1,578,127	1,985,590	3,563,717	1,892,878	2,576,986	4,469,864	25.4%	2,666,221	167.6%
WASECA	2,921,672	(14,044)	2,907,628	2,747,718	(10,155)	2,737,563	-5.8%	4,310,613	63.5%
WAYZATA	1,709,310	---	1,709,310	1,778,061	---	1,778,061	4.0%	2,758,310	64.5%
WEST ST. PAUL	3,853,025	141,436	3,994,461	4,149,749	281,424	4,431,173	10.9%	7,701,680	57.5%
WHITE BEAR LAKE	2,100,000	1,714,560	3,814,560	2,175,000	1,790,717	3,965,717	4.0%	7,172,405	55.3%
WILLMAR	16,101,122	---	16,101,122	17,782,107	---	17,782,107	10.4%	8,466,292	210.0%
WINDOM	---	408,198	408,198	---	581,025	581,025	42.3%	2,156,570	26.9%
WINONA	6,472,443	---	6,472,443	6,802,286	---	6,802,286	5.1%	13,252,268	51.3%
WOODBURY	9,411,338	2,624,450	12,035,788	11,123,465	929,654	12,053,119	0.1%	15,418,388	78.2%
WORTHINGTON	1,919,175	---	1,919,175	1,741,757	---	1,741,757	-9.2%	4,870,874	35.8%
TOTAL	521,098,522	413,569,888	934,668,410	578,403,113	441,784,487	1,020,187,600	9.1%	1,888,718,549	54.0%

APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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Appendix A

Factors Influencing City Finances

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

A. Demographics

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

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

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

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

Crime Rate. Higher crime rates require a correspondingly 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, which include the number, type and use of personnel, the scope of services, and amount of shared services. In addition, the demographics and mix of facilities within the city may affect expenditures for public safety.

B. Geographic Location

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

C. Revenue Sources

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

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

H. Other Factors

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

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APPENDIX B

**FACTORS INFLUENCING GENERAL AND SPECIAL
REVENUE UNRESERVED FUND BALANCES**

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Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, city fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries.

- Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary source of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

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.

CASH BASIS OF ACCOUNTING - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

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

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

Glossary

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

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The city net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the city.

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

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

Glossary

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

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

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

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

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

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

Glossary

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is a water utility transferring money to the General Fund.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

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

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