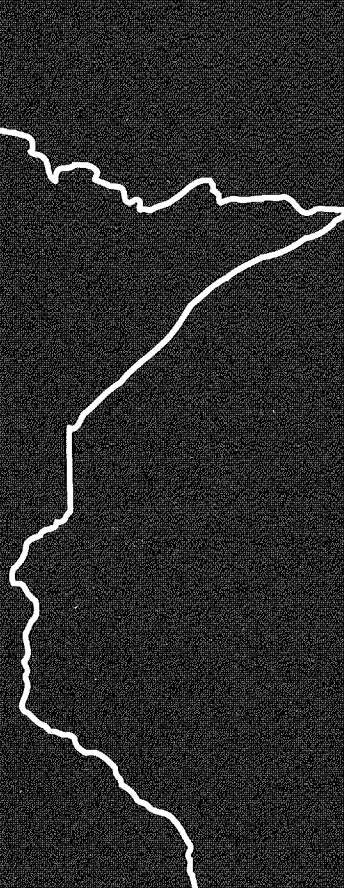


MINNESOTA OFFICE OF THE STATE AUDITOR

REVENUES, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES OVER 2500 IN POPULATION

DECEMBER 31, 1991



MARK B. DAYTON
STATE AUDITOR

HJ
9777
.M6
R482
1991
e.2

The Office of the State Auditor is a Constitutional Office which serves as a watchdog for Minnesota taxpayers and helps to assure integrity, accountability, and cost-effectiveness in government throughout the state.

Through financial, compliance, and special audits, the Office of the State Auditor helps to assure that local governments hold themselves to the highest standards of integrity. The Office works actively with local government officials to find more efficient and cost effective ways to spend tax dollars.

The Office performs approximately 320 audits per year. The State Auditor has oversight responsibilities for 4,300 units of local governments throughout the state. The local units of government include:

- 1803 townships
- 855 cities
- 429 educational districts
- 87 counties
- 703 police and fire relief association funds
- 145 housing and redevelopment authorities
- 22 port authorities
- 91 soil and water conservation districts
- 150 (approximate) special districts

Through its reports and research, the Office helps local governments to find new ways to provide essential services more economically and efficiently in order that they may respond to growing needs with limited financial resources.

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



P R E F A C E

The annual report of the State Auditor on revenues, expenditures, and debt of the cities in Minnesota for the fiscal year ended December 31, 1991, includes taxable tax capacities, net tax levies and the financial operations of municipalities. Populations were taken from "Minnesota Populations, 1991" from the Office of the State Demographer. The data have been collected, published and distributed pursuant to Minnesota Statutes, Sections 6.74 and 6.75.

In this report as in the 1981 through 1990 reports, all enterprise funds are reported separately from the governmental funds, in accordance with current accounting and reporting practices. Caution is necessary when comparing recent reports to those published in years prior to 1981, since separate reporting of enterprise and governmental funds was not uniform until 1981.

The Office of the State Auditor has generated this report using dBASE IV and IBM compatible personal computers. Anyone wishing to analyze the data further should contact Mr. Arthur Hellmann at this office by calling (612) 296-5982.

My staff and I want to express our appreciation to the clerks and municipal finance officers whose helpful cooperation contributed to the preparation of this report.

December 4, 1992

RECEIVED
MAR 16 1993
LEGISLATIVE REFERENCE LIBRARY
STATE CAPITOL
ST. PAUL, MN. 55155

EXECUTIVE SUMMARY

1991 FINANCES FOR CITIES OVER 2,500 POPULATION

OVERVIEW

Reversing the trend of the past decade, Minnesota cities with more than 2,500 population took in 1.4 percent *less* total revenue (exclusive of borrowing) in 1991 than they did in 1990.¹ Declining revenues are indicative of the fiscal stress under which many cities have found themselves in the early 1990s. Worsening the problem were the spending pressures that mounted at the same time revenues decreased. Cities over 2,500 spent 2.4 percent more in 1991 for public services (excluding capital outlay and principal payments on debt) than they did in 1990.²

Although cities collected more property taxes, other local taxes and service charges in 1991 than in 1990, this revenue growth did not offset the decreases in revenue from lower aids and grants from the federal and state governments and lower interest earnings. Further, expenditures grew in areas where cities were already heavy spenders, notably streets and highways, culture and recreation and public safety.

REVENUES

For financing public services, Minnesota cities over 2,500 population raised \$2.1 billion in 1991 (excluding borrowing). This amount is 1.4 percent less than these cities raised in 1990.

Cities are relying more heavily on property taxes and service charges as other sources of revenue decline. Property tax revenues, which provide cities with the largest share of their income, increased 6.8 percent from 1990 to 1991. Other local taxes, including franchise taxes, local sales taxes and hotel-motel taxes, increased 8.9 percent in 1991. In addition, revenue from charges for services increased 3.7 percent.

While revenue from property taxes, service charges and other local taxes increased, state grants to cities, which provided the second largest source of city income, fell 2.6 percent. Interest earnings also decreased 16.6 percent.

¹ Much of this decline can be attributed to a large decline in federal grants to Minneapolis because a one-time grant to that city in 1990 was not duplicated in 1991.

This report includes, for the first time, the City of Otsego which recently incorporated as a city.

² A cumulative difference between revenues and expenditures at the end of the year can appear because cities maintain yearly fund balances and because cities take on debt irregularly as needs arise.

The source of the largest decline in revenue was federal grants which declined \$33.7 million, or 29.3 percent, between 1990 and 1991. This decline in federal dollars continues a trend that began a decade ago. For instance, federal grants represented 11.7 percent of total revenues for cities over 2,500 population in 1981. A decade later, federal revenues were three times less: In 1991, federal grants represented only 3.9 percent of cities' revenues.

Most (nearly 90 percent) of the decline in federal dollars between 1991 and 1990 is attributable to Minneapolis which received \$36.9 million from the federal government in 1991, far less than the large, one-time infusion of funds it received in 1990 for I-394 roadway and parking ramp facilities. For cities other than Minneapolis, federal funds declined \$3.4 million, or 7.2 percent, between 1990 and 1991.

State grants and aids to cities over 2,500 declined \$15.1 million or 2.6 percent between 1990 and 1991. Most of this decline, nearly 84 percent, occurred in Minneapolis and St. Paul.

Interest earnings declined \$32.7 million, or 16.6 percent, between 1990 and 1991 for cities over 2,500 population. Again, Minneapolis and St. Paul accounted for a majority, 62.2 percent, of the decline in interest earnings. This decline can be attributed to declines in market-interest rates and reductions in fund balances as cities struggle to meet rising expenditures.

In effect, cities are asking property owners to pay higher property taxes and other charges to offset declining interest rates and the loss of state and federal aid.

The amount of borrowing by cities also declined in 1991. Cities borrowed \$431 million in 1991, 23 percent less than in 1990. Due to the cyclical nature of borrowing for capital improvements, large year-to-year variations are to be expected in the level of cities' borrowing.

EXPENDITURES

Spending pressures continued as Minnesota cities over 2,500 population spent \$1.5 billion (current expenditures and interest payments, excluding capital outlay and principal) during 1991 to provide public services, 2.4 percent more than expenditures in 1990. Although expenditures continued to increase, cities were able to rein in the level of increase in 1991. The rate of increase between 1990 and 1991 is among the smallest over the previous decade when expenditures increased an average 6.6 percent annually.

As in the past, Minnesota cities over 2,500 spent the largest share of their resources in 1991 on public safety activities. Police, fire and other public safety services accounted for more than 31 percent of total expenditures (current expenditures plus interest payments on debt).

The next four largest categories of expenditures were:

- interest payments and fiscal charges at \$219.2 million or 14.7 percent of total expenditures;
- general government at \$202.5 million or 13.6 percent of the total;
- libraries, parks and recreation at \$184.4 million or 12.4 percent of the total; and
- street and highway maintenance and lighting at \$182.6 million or 12.3 percent of the total.

Current expenditures increased in most spending categories from 1990 to 1991. Furthermore, the largest areas of city expenditures grew the fastest. Spending increased 5.4 and 5.3 percent between 1990 and 1991 for streets/highways and public safety, respectively. Spending also increased, although at slower rates, for sanitation services, parks and recreation, health services, libraries and airports.

Although cities spent less in 1991 than 1990 for several services, including general government, those decreases were not enough to offset the sizable increases in spending on streets/highways and public safety.

Including capital outlay and principal payments on debt along with current expenditures and interest, cities over 2,500 spent \$2.6 billion during 1991, 2.6 percent more than 1990. Included in this total are \$1.27 billion for current expenditures, \$780.4 million for capital improvements and \$563.9 million for debt service payments.

MUNICIPAL ENTERPRISES

Cities are also generating less net income from public service enterprises. Cities establish municipal enterprises for specific services--water, sewer, electric, gas and heat utilities, municipal hospitals and nursing homes, liquor stores and refuse disposal--that are intended to be self-sustaining through fees and user charges.

For the second year in a row, in 1991 these municipal enterprises provided lower net income from operations than the previous year. Municipal enterprises accounted for a net \$48.2 million income from operations, 2.2 percent less than in 1990. Even though operating revenues from municipal enterprises increased 7.2 percent to \$1.2 billion in 1991, the operating expenses increased even more--7.7 percent for a total of \$1.1 billion.

As a result, cities saw \$1.1 million less net income from the enterprise services in 1991 than in 1990. Typically, municipal enterprises operate at a profit allowing cities to transfer money from the enterprise funds to support other municipal services. However in 1991, cities transferred about 42 percent less than in 1990 from enterprise funds to other city funds.

The lower net income generated by enterprise funds explains part of the decrease in transfers from enterprise funds to other city funds.

CONCLUSION

At a time when total revenues are declining, cities face escalating demands for public services. Cities' alternatives are limited because past sources of revenues are unreliable. The federal government's role in providing assistance to local governments continues to erode. The ever-widening federal deficit creates skepticism that the trend will reverse itself. At the state level, annual budget shortfalls threaten any expectation for additional state assistance. Further, growing resistance to property-tax increases means cities will not be able to dip ever deeper from the property tax well.

Because city officials are unlikely to find new, significant sources of revenues, they must look for opportunities to change how they deliver services. Cities will be forced to develop innovative ways to improve the efficiency and effectiveness of their services. Without such changes, cities will likely continue to face the prospect of cutting services and programs.

TABLE OF CONTENTS

Introduction	1
General Summary	3
Figure 1 – Governmental Revenues of Cities	5
Figure 2 – Governmental Expenditures of Cities	5
Figure 3 – State Grants and Aids – 1987 thru 1991	6
Figure 4 – Taxes, Intergovernmental Revenues & Charges for Services	6
Revenues and Expenditures of the Cities – Five Year Change	9
Summary of Revenues for Cities Over 2,500 in Population	10
Summary of Expenditures for Cities Over 2,500 in Population	11
Public Service Enterprises – Summary of Operations by Population Type.....	12
Classification of City Revenues – Governmental Funds	14
Classification of City Expenditures – Governmental Funds	15
ENTERPRISE FUNDS	
Analysis of Water Enterprise Operations	76
Analysis of Sewer Enterprise Operations	80
Analysis of Refuse Disposal Enterprise Operations	84
Analysis of Electric Enterprise Operations	85
Analysis of Nursing Home Enterprise Operations	87
Analysis of Hospital Enterprise Operations	88
Analysis of Gas Enterprise Operations	89
Analysis of Ambulance Enterprise Operations	89
Analysis of Culture & Recreation Enterprise Operations	90
Analysis of Other City Enterprise Operations	94
Analysis of City Liquor Store Operations	99
Enterprise Fund Footnotes	101
LONG-TERM DEBT – Total Outstanding Indebtedness of Cities	102
DEFINITION OF TERMS	107

INTRODUCTION

SCOPE

This is the first report to cover the financial operations of the 181 Minnesota cities over 2,500 in population for calendar year 1991. In prior years, both cities over and under 2,500 in population were included in the same publication. This year the city publication has been separated into two volumes to present the data for cities over and under 2,500 in population.

The sources of the data are annual city financial reports, audits by public accountants and the State Auditor, county auditors' reports of indebtedness, and the Department of Revenue records of state shared tax distributions, grants, aids, taxable valuations and tax levies.

Cities with populations greater than 2,500 are required by Minnesota Statutes 471.695 – 471.699 to submit comprehensive annual financial reports prepared in accordance with Generally Accepted Accounting Principles (GAAP) which require the modified accrual basis of accounting for governmental funds, and the accrual basis for enterprise funds. The data in this publication for cities over 2,500 were taken from city reporting forms introduced in 1984 and from the audited reports.

The publication includes the financial operations of the governmental funds for each city. The governmental funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. This data is summarized in the summary table of revenues and expenditures and in the five-year comparison table of revenues and expenditures.

This report separates all reported enterprise funds from the city governmental funds. Included are enterprises such as airports, auditoriums, swimming pools, refuse disposal, etc. In reports prior to 1981, only major enterprises common to most cities such as water, liquor stores, hospitals and nursing homes were reported separately as enterprise funds. Sewage disposal and treatment was first shown as a separate enterprise in 1980.

The Governmental Accounting Standards Board (GASB) Statement No. 6 established accounting and financial reporting standards for capital improvements and services financed by special assessments. Because of changes made by GASB Statement No. 6, effective in 1987, the special assessment debt repayment is shown as part of the debt service (principal payment) expenditures for cities reporting in accordance with Generally Accepted Accounting Principles (GAAP).

In conformance with GASB Section 2100 (NCGA Statement No. 3) "Defining the Governmental Reporting Entity", all city functions over which city officials exercise oversight responsibility are included in the city's financial statements. As a result of this statement, some cities have included HRA and economic development in their financial statements.

The financial operations of the 726 municipal public service enterprises are presented in eleven tables. The enterprises furnish many types of services, and operate wholly or in large part with revenue derived from the sale of goods or services. When possible, each enterprise is presented separately on an accrual basis of accounting. In some cities the operations of two or more enterprises are combined. For example, the functions of sanitary sewers, sewage disposal, and the operation of the water utility may be combined. This treatment is not in conformity with preferred governmental accounting and reporting practices, and the combined enterprises are disclosed with appropriate footnotes.

Revenues and expenditures for governmental functions (including expendable trust funds) are summarized by population classes based on the 1991 populations from the Office of the State Demographer. The population classes correspond to the legal definitions of the 1st, 2nd, 3rd and 4th class cities. The 4th class cities are further divided between those over and under 2,500 in population. However, starting in 1991, data for the cities under 2,500 are published in a separate report.

This report includes, for the first time, the financial operations of the City of Otsego. It is the newest city in Minnesota over 2,500 in population.

GENERAL SUMMARY

TAXABLE TAX CAPACITY

For tax collection years 1988 and prior, taxable valuation was calculated on a formula applied to market value. This resulted in an assessed valuation that was used as a base to spread the annual tax levies.

Beginning with property taxes payable in 1989, the State of Minnesota legislated a change in this formula. The previous system of assessed values has been replaced with a set of tax capacity rates.

Assessed value has been replaced with net tax capacity and tax capacity rates have replaced mill rates. Taxes are determined by multiplying the net tax capacity by the local tax rates, as expressed as a percentage. This replaces assessed values multiplied by mill rates. Total taxable tax capacity for the cities over 2,500 population in 1991 was \$2.2 billion or \$658.30 per capita.

GOVERNMENTAL OPERATIONS

REVENUES

Revenue for the Governmental Funds of the cities over 2,500 population in 1991 totaled \$2.1 billion which was \$30.5 million or 1.4% lower than in 1990. The total revenue per capita was \$685.57 compared to \$706.23 in 1990. The amount per capita in each population class was as follows:

<u>Population Class</u>	<u>1989 Per Capita</u>	<u>1990 Per Capita</u>	<u>1991 Per Capita</u>
Over 100,000	\$1,036.78	\$1,116.08	\$1,031.01
20,000 to 100,000	594.07	584.05	586.32
10,000 to 20,000	579.94	578.16	608.32
2,500 to 10,000	548.18	561.33	531.31

The principal sources of revenue for the 181 cities over 2,500 population consisted of: 1) property taxes and tax increment taxes (32.8%); 2) intergovernmental revenues (32.6%) – federal, state, county, local grants and aids; and 3) interest earnings (7.8%).

Revenues from property taxes and tax increment taxes totaled \$688.9 million. This is a \$43.6 million increase over the \$645.2 million collected in 1990.

Intergovernmental revenue, the largest source, totaled \$685.8 million, which was 32.6% of the total revenue compared with \$731.8 million or 34.3% from that source in 1990. Intergovernmental revenue ranged from 23.0% of total revenue in the 20,000 to 100,000 population class to 39.1% in the cities of the over 100,000 class. Intergovernmental revenues of cities for 5–years are summarized below.

INTERGOVERNMENTAL REVENUES OF CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED DECEMBER 31, 1987 through 1991

INTERGOVERNMENTAL REVENUES	1987		1988		1989		1990		1991		5–YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
FEDERAL:											
CDBG	36,665,200	6.3%	34,591,332	5.6%	32,577,602	4.7%	31,721,827	4.3%	29,783,227	4.3%	-18.8%
Other	59,029,703	10.1%	48,514,201	7.9%	56,289,418	8.2%	83,172,041	11.4%	51,409,092	7.5%	-12.9%
STATE:											
LGA	255,569,755	43.9%	255,849,887	41.5%	328,019,707	47.6%	273,425,115	37.4%	243,261,896	35.5%	-4.8%
HACA	100,065,395	17.2%	101,738,500	16.5%	97,319,492	14.1%	124,306,263	17.0%	134,251,770	19.6%	34.2%
Highways	46,834,913	8.0%	55,026,585	8.9%	64,607,784	9.4%	85,238,002	11.6%	86,931,614	12.7%	85.6%
Other	62,647,951	10.8%	84,284,912	13.7%	84,724,009	12.3%	102,406,431	14.0%	105,868,657	15.4%	69.0%
TOTAL STATE	465,118,014	79.9%	496,899,884	80.5%	574,670,992	83.4%	585,375,811	80.0%	570,313,937	83.2%	22.6%
COUNTY:											
Highways	3,933,810	0.7%	4,285,312	0.7%	5,730,913	0.8%	5,066,157	0.7%	3,948,977	0.6%	0.4%
Other	3,628,354	0.6%	10,808,949	1.8%	12,213,474	1.8%	16,534,258	2.3%	17,058,937	2.5%	370.2%
LOCAL UNITS:											
Highways	1,529,498	0.3%	481,766	0.1%	275,949	0.0%	82,977	0.0%	122,503	0.0%	-92.0%
IRRRB	643,922	0.1%	605,237	0.1%	366,454	0.1%	2,126,225	0.3%	2,613,175	0.4%	305.8%
Other	11,252,199	1.9%	20,770,769	3.4%	6,681,858	1.0%	7,697,646	1.1%	10,506,908	1.5%	-6.6%
TOTAL	581,800,700	100.0%	616,957,450	100.0%	688,806,660	100.0%	731,776,942	100.0%	685,756,756	100.0%	17.9%

Interest earnings on investments, the fourth largest revenue source for cities in 1991, decreased \$32.7 million from 1990. Interest earnings accounted for 7.8% of total revenue compared with 9.2% in 1990.

Special assessments totaled \$175.2 million and accounted for 8.3% of total revenue compared with \$173.0 million or 8.1% in 1990. The percentage of total revenue from this source varied from 3.3% in the over 100,000 population class to 12.0% in the 20,000 to 100,000 population class.

Charges for services, which totaled \$146.9 million, were \$5.2 million or 3.7% more than in 1990. Charges for services represented 8.4% of total revenue in the over 100,000 population class compared to an average of 6.2% in the other population classes.

Transfers from public service enterprises, which are shown as "Other Financing Sources," totaled \$64.7 million in 1991.

EXPENDITURES

Expenditures for governmental functions by the cities over 2,500 population in 1991 totaled \$2.61 billion. This should not be directly compared to years before 1981 due to the accounting changes mentioned on page 1.

Beginning in 1985, principal payments in debt service funds have been included in expenditures; and, effective in 1987, principal paid on special assessment bonds have also been included to more nearly conform to accounting standards. Total expenditures (including principal) should not be compared to years prior to 1987, or distortions will result.

Expenditures for general government were down \$1.5 million or 0.7% in 1991. Total general government expenditures were \$222.5 million and accounted for 9.8% of the total expenditures compared with \$224.0 million or 10.2% in 1990.

Public safety, the second largest expenditure in 1991, totaled \$493.1 million. Expenditures increased \$25.3 million or 5.4% more than 1990. Police (including ambulance) was \$300.9 million or 61.0% and fire was \$152.5 million or 30.9% of public safety expenditures.

Streets and highways were the costliest governmental function for 1991, totaling \$535.3 million or 23.6% of total expenditures. This includes 65.9% or \$352.7 million in expenditures for equipment and construction. Overall spending increased \$62.5 million or 13.2% from 1990.

Interest and fiscal charges, which totaled \$219.2 million, decreased \$405 thousand or 0.2% from 1990. These expenditures represent 9.7% of total expenditures in 1991 compared to 10.0% during 1990.

HRA and economic development expenditures totaling \$309.9 million increased 18.2% over the previous year. This accounted for 13.7% of the total expenditures compared with \$262.2 million or 12.0% in 1990.

Figures 1 and 2 depict the percentage of total revenues or expenditures that each governmental function provides. Figure 3 shows the 5-year change in state grants and aids. Figure 4 shows the percent of total revenues for taxes, intergovernmental revenues, and charges for services in the last 5 years.

FIGURE 1

Governmental Revenues

\$2,102,548,754

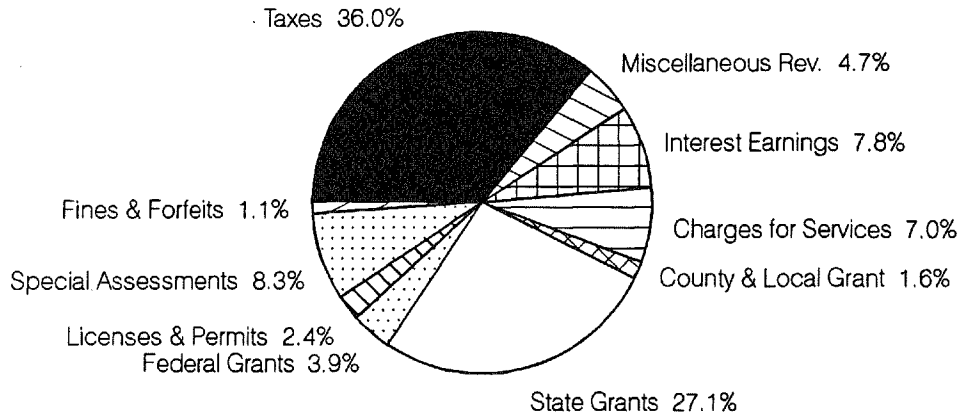
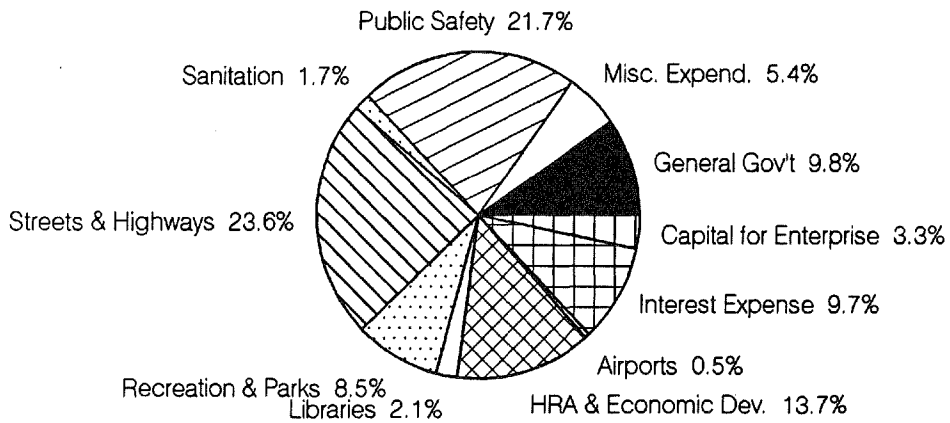


FIGURE 2

Governmental Expenditures

\$2,268,022,766*



* Excludes Principal Payments

FIGURE 3

State Grants and Aids

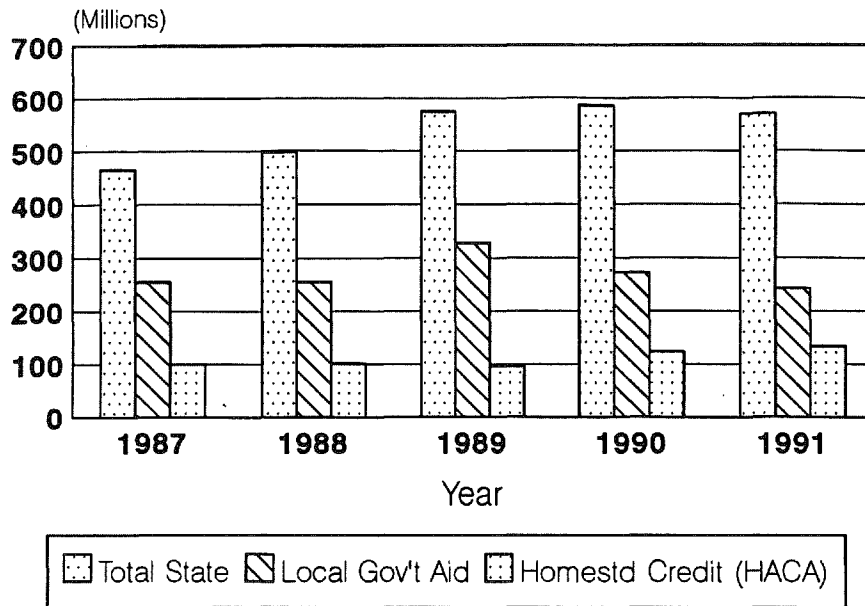
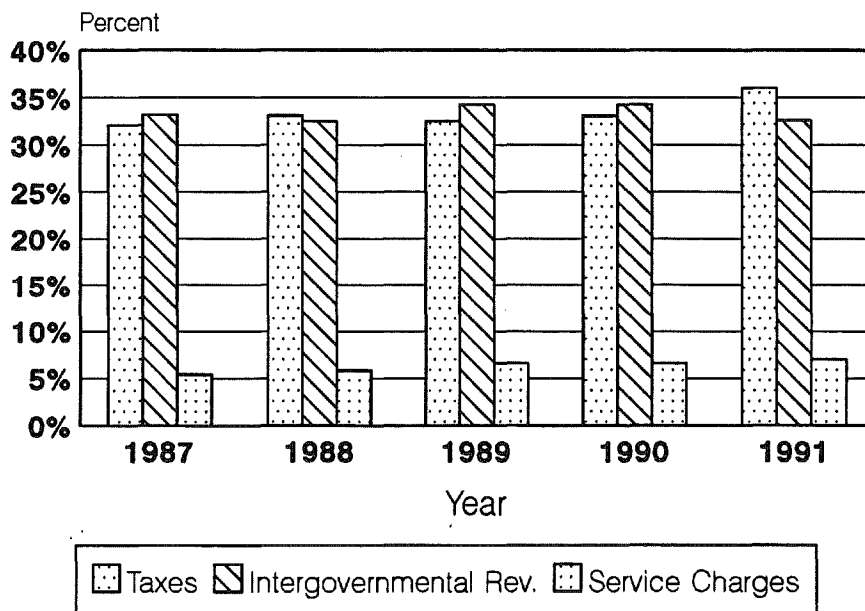


FIGURE 4

Taxes, Intergovernmental Revenues & Charges for Services As a Percent of Total Revenues



OPERATION OF PUBLIC SERVICE ENTERPRISES

Municipalities in Minnesota operate many types of public service enterprises. Ten are presented on separate tables and others are combined in one table as "Other City Enterprises". In this report electric utilities that operate generation and distribution systems are combined with those operating distribution systems only. Footnotes used in the analysis of the enterprise operations are described at the end of the enterprise fund section.

The following two-year summary of operations by type of public service enterprise is presented for the purpose of comparing those cities over 2,500 in population with enterprises.

	1990 Amount	1991 Amount		1990 Amount	1991 Amount
<u>Water Utilities</u>			<u>Hospitals</u>		
Operating Revenues	173,373,548	184,888,515	Operating Revenues	158,721,464	171,733,400
Operating Expenses	166,640,039	179,520,556	Operating Expenses	152,470,108	171,358,521
Operating Income (Loss)	6,733,509	5,367,959	Operating Income (Loss)	6,251,356	374,879
<u>Sewer Utilities</u>			<u>Ambulance</u>		
Operating Revenues	180,385,757	195,555,234	Operating Revenues	715,466	786,020
Operating Expenses	180,716,059	195,111,612	Operating Expenses	720,954	770,609
Operating Income (Loss)	(330,302)	443,622	Operating Income (Loss)	(5,488)	15,411
<u>Refuse Disposal</u>			<u>Gas Utilities</u>		
Operating Revenues	24,017,420	26,744,324	Operating Revenues	29,743,733	32,752,869
Operating Expenses	22,140,959	25,358,693	Operating Expenses	26,806,745	27,039,199
Operating Income (Loss)	1,876,461	1,385,631	Operating Income (Loss)	2,936,988	5,713,670
<u>Electric Utilities</u>			<u>Culture and Recreation</u>		
Operating Revenues	334,586,220	339,503,766	Operating Revenues	....	47,466,403
Operating Expenses	308,761,479	310,216,720	Operating Expenses	....	56,897,179
Operating Income (Loss)	25,824,741	29,287,046	Operating Income (Loss)	....	(9,430,776)
<u>Nursing Homes</u>			<u>Other City Enterprises</u>		
Operating Revenues	5,349,062	9,383,623	Operating Revenues	113,715,203	83,859,834
Operating Expenses	5,487,978	9,307,246	Operating Expenses	112,834,734	76,082,239
Operating Income (Loss)	(138,916)	76,377	Operating Income (Loss)	880,469	7,777,595

The "Ambulance", "Culture and Recreation", and "Other City Enterprises" include several enterprise operations that were shown in city governmental funds prior to 1981. In 1990, the "Other City Enterprises" include "Culture and Recreation" operations.

The following is a two-year summary of municipal liquor store operations for cities over 2,500 population.

	1990		1991	
	Amount	Percent of Sales	Amount	Percent of Sales
Sales	84,075,691	100.0	91,676,237	100.0
Cost of Sales	63,166,790	75.1	68,531,869	74.8
Gross Profit	20,908,901	24.9	23,144,368	25.2
Operating Expenses	15,623,766	18.6	15,936,741	17.4
Operating Income	5,285,135	6.3	7,207,627	7.9
Nonoperating Revenues	1,634,331	1.9	1,510,504	1.6
Nonoperating Expenses	330,327	0.4	277,935	0.3
Net Income	6,589,139	7.8	8,440,196	9.2
Transfer to Other City Funds	6,094,783		5,506,289	
Number of Cities with Liquor Stores	64		63	

Total sales increased \$7.6 million, cost of sales were up \$5.4 million, and gross profit was up \$2.2 million. Operating expenses increased \$313 thousand. Operating income increased \$1.9 million. Contribution to Governmental Funds totaled \$5.5 million, compared to \$6.1 million in 1990.

The following table is a two-year summary of all enterprise operations for cities over 2,500 population.

	1990	1991
Operating Revenues	\$ 1,104,683,564	\$ 1,184,350,225
Operating Expenses	1,055,369,611	1,136,131,184
Income from Operations	\$ 49,313,953	\$ 48,219,041

INDEBTEDNESS

During the year bonds totaling \$464.3 million were issued and \$434.8 million were retired, leaving \$4.03 billion outstanding at the end of 1991. In 1990, bonds totaling \$660.7 million were issued and \$434.6 million were retired, leaving \$3.99 billion outstanding that year for cities over 2,500 population.

	1990	1991
General Obligation	\$ 459,160,505	\$ 475,191,250
G.O. Tax Increment	920,847,406	867,182,020
Special Assessment	1,021,340,517	1,014,905,105
G.O. Revenue	537,314,807	611,786,096
Revenue Tax Increment	427,206,646	409,285,338
Revenue	507,393,000	548,256,690
All Other	114,764,234	102,310,019
Total Bonded Indebtedness	\$ 3,988,027,115	\$ 4,028,916,518

Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes. In 1991 other long-term debt totaled \$344.8 million. An increase of \$74.9 million or 27.8% from 1990 which was \$269.9 million for cities over 2,500 population.

**REVENUES AND EXPENDITURES OF THE CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1987 THROUGH 1991**

GOVERNMENTAL FUNDS	1987		1988		1989		1990		1991		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
REVENUES											
TAXES	562,171,581	32.1%	627,709,037	33.1%	652,558,197	32.5%	706,617,711	33.1%	756,071,883	36.0%	34.5%
SPECIAL ASSESSMENTS	202,628,373	11.6%	184,836,544	9.7%	170,246,985	8.5%	172,964,139	8.1%	175,158,578	8.3%	-13.6%
LICENSES AND PERMITS	46,132,124	2.6%	45,793,070	2.4%	46,131,332	2.3%	47,315,995	2.2%	50,564,471	2.4%	9.6%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	93,694,903	5.5%	83,105,533	4.4%	88,867,020	4.4%	114,893,868	5.4%	81,192,319	3.9%	-15.2%
STATE GRANTS	465,118,014	26.6%	496,899,884	26.2%	574,670,992	28.6%	585,375,811	27.4%	570,313,937	27.1%	22.6%
COUNTY GRANTS	7,562,164	0.4%	15,094,261	0.8%	17,944,387	0.9%	21,600,415	1.0%	21,007,914	1.0%	177.8%
LOCAL UNITS GRANTS	13,425,619	0.8%	21,857,772	1.2%	7,324,261	0.4%	9,906,848	0.5%	13,242,586	0.6%	-1.4%
TOTAL INTERGOVERNMENTAL REVENUES	581,800,700	33.2%	616,957,450	32.5%	688,806,660	34.3%	731,776,942	34.3%	685,756,756	32.6%	17.9%
CHARGES FOR SERVICES	94,021,756	5.4%	110,884,808	5.8%	131,562,554	6.6%	141,731,791	6.6%	146,905,255	7.0%	56.2%
FINES AND FORFEITS	22,696,245	1.3%	22,870,863	1.2%	23,475,735	1.2%	23,986,335	1.1%	24,138,995	1.1%	6.4%
INTEREST EARNINGS	135,901,804	7.8%	153,741,181	8.1%	186,771,441	9.3%	197,230,906	9.2%	164,540,311	7.8%	21.1%
MISCELLANEOUS REVENUES	106,158,044	6.1%	134,498,992	7.1%	107,221,078	5.3%	111,405,704	5.2%	99,412,505	4.7%	-6.4%
TOTAL REVENUES	1,751,510,627	100.0%	1,897,291,945	100.0%	2,006,773,982	100.0%	2,133,029,523	100.0%	2,102,548,754	100.0%	20.0%
OTHER FINANCING SOURCES:											
BORROWING	441,220,018		363,691,125		384,748,880		560,720,012		430,975,481		
OTHER SOURCES	10,308,292		27,103,161		8,302,800		5,835,433		6,768,778		
TRANSFERS FROM ENTERPRISE FUNDS	39,415,101		62,163,014		41,717,512		111,585,541		64,702,720		
TRANSFERS FROM GOVERNMENTAL FUNDS	231,961,919		288,296,949		295,037,224		408,055,875		322,484,549		
TOTAL REVENUES AND OTHER SOURCES	2,474,415,957		2,638,546,194		2,736,580,398		3,219,226,384		2,927,480,282		
EXPENDITURES (Including Capital Outlay)											
GENERAL GOVERNMENT	171,530,804	9.2%	194,980,198	9.9%	217,246,200	10.8%	224,041,620	10.2%	222,496,390	9.8%	29.7%
PUBLIC SAFETY	385,698,188	20.6%	417,577,944	21.1%	445,732,950	22.1%	467,715,145	21.4%	493,015,696	21.7%	27.8%
STREETS AND HIGHWAYS	416,118,614	22.2%	407,285,813	20.6%	437,176,166	21.7%	472,848,494	21.6%	535,306,615	23.6%	28.6%
SANITATION	19,922,483	1.1%	22,590,759	1.1%	31,899,341	1.6%	40,032,182	1.8%	37,800,409	1.7%	89.7%
HEALTH	28,761,918	1.5%	30,354,237	1.5%	20,106,551	1.0%	22,479,212	1.0%	23,489,198	1.0%	-18.3%
LIBRARIES	37,890,414	2.0%	39,930,030	2.0%	42,537,212	2.1%	43,757,210	2.0%	48,640,079	2.1%	28.4%
PARKS AND RECREATION	161,677,332	8.6%	156,269,331	7.9%	188,864,264	9.4%	204,317,143	9.3%	193,644,817	8.5%	19.8%
HRA & ECONOMIC DEVELOPMENT	168,814,990	9.0%	253,502,225	12.8%	212,280,953	10.5%	262,223,320	12.0%	309,888,743	13.7%	83.6%
AIRPORTS	9,052,350	0.5%	6,574,487	0.3%	8,847,752	0.4%	13,081,540	0.6%	10,859,395	0.5%	20.0%
INTEREST AND FISCAL CHARGES	186,964,431	10.0%	198,109,539	10.0%	210,258,399	10.4%	219,626,137	10.0%	219,220,962	9.7%	17.3%
MISCELLANEOUS EXPENDITURES	225,477,161	12.1%	172,628,221	8.7%	138,899,392	6.9%	160,646,126	7.3%	99,648,256	4.4%	-55.8%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	58,952,129	3.2%	75,126,498	3.8%	63,528,342	3.1%	59,542,686	2.7%	74,012,206	3.3%	25.5%
TOTAL EXPENDITURES (Excluding Principal)	1,870,860,814	100.0%	1,974,929,282	100.0%	2,017,377,522	100.0%	2,190,310,815	100.0%	2,268,022,766	100.0%	21.2%
PRINCIPAL PAYMENTS	267,807,718		252,710,188		234,023,779		355,468,389		344,647,291		28.7%
TOTAL EXPENDITURES (Including Principal)	2,138,668,532		2,227,639,470		2,251,401,301		2,545,779,204		2,612,670,057		22.2%
OTHER FINANCING USES:											
DEBT REDEMPTION - Refunded Bonds	68,885,424		26,444,966		22,148,675		41,518,498		27,498,814		
OTHER USES	1,985,784		4,897,172		2,033,282		3,358,962		6,211,329		
TRANSFERS TO ENTERPRISE FUNDS	14,549,936		12,579,419		19,501,282		79,785,530		25,149,230		
TRANSFERS TO GOVERNMENTAL FUNDS	231,729,987		288,901,962		292,105,416		407,403,466		321,834,838		
TOTAL EXPENDITURES AND OTHER USES	2,455,819,663		2,560,462,989		2,587,189,956		3,077,845,660		2,993,364,268		
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)											
CURRENT EXPENDITURES	1,071,361,514	50.1%	1,088,668,509	48.9%	1,162,828,499	51.6%	1,232,765,463	48.4%	1,268,432,760	48.5%	
CAPITAL OUTLAY	612,534,869	28.6%	688,151,234	30.9%	644,290,624	28.6%	737,919,215	29.0%	780,369,044	29.9%	
DEBT SERVICE - Interest Payment	186,964,431	8.7%	198,109,539	8.9%	210,258,399	9.3%	219,626,137	8.6%	219,220,962	8.4%	
Principal Payment	267,807,718	12.5%	252,710,188	11.3%	234,023,779	10.4%	355,468,389	14.0%	344,647,291	13.2%	
TOTAL EXPENDITURES	2,138,668,532	100.0%	2,227,639,470	100.0%	2,251,401,301	100.0%	2,545,779,204	100.0%	2,612,670,057	100.0%	

**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1991**

	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	%	1991		1990			
EXPENDITURES														
GENERAL GOVERNMENT - Current Expenditures	67,730,851	7.5%	69,333,888	9.1%	28,805,689	9.4%	36,634,137	12.3%	202,504,565	8.9%	203,514,640	9.3%	-0.5%	
- Capital Outlay	2,012,590	0.2%	8,553,521	1.1%	4,721,919	1.5%	4,703,795	1.6%	19,991,825	0.9%	20,526,980	0.9%	-2.6%	
PUBLIC SAFETY - Current Expenditures	196,623,417	21.7%	150,924,488	19.8%	60,627,841	19.9%	56,582,273	19.1%	464,758,019	20.5%	441,172,506	20.1%	5.3%	
- Capital Outlay	4,136,355	0.5%	13,104,039	1.7%	4,517,282	1.5%	6,500,001	2.2%	28,257,677	1.2%	26,542,639	1.2%	6.5%	
STREETS AND HIGHWAYS - Current Expenditures	59,043,880	6.5%	61,038,704	8.0%	28,557,899	9.4%	33,971,546	11.4%	182,612,029	8.1%	173,239,147	7.9%	5.4%	
- Capital Outlay	75,385,505	8.3%	173,841,196	22.9%	57,625,191	18.9%	45,842,694	15.4%	352,694,586	15.6%	299,609,347	13.7%	17.7%	
SANITATION - Current Expenditures	25,041,552	2.8%	3,603,254	0.5%	3,665,819	1.2%	4,186,685	1.4%	36,497,310	1.6%	36,292,011	1.7%	0.6%	
- Capital Outlay	918,744	0.1%	172,522	0.0%	150,439	0.0%	61,394	0.0%	1,303,099	0.1%	3,740,171	0.2%	-65.2%	
HEALTH - Current Expenditures	19,152,868	2.1%	3,061,101	0.4%	325,074	0.1%	184,146	0.1%	22,723,189	1.0%	22,165,292	1.0%	2.5%	
- Capital Outlay	302,730	0.0%	10,046	0.0%	19,352	0.0%	433,881	0.1%	766,009	0.0%	313,920	0.0%	144.0%	
LIBRARIES - Current Expenditures	24,437,582	2.7%	4,730,130	0.6%	5,862,322	1.9%	4,872,345	1.6%	39,902,379	1.8%	38,735,979	1.8%	3.0%	
- Capital Outlay	5,016,418	0.6%	1,148,307	0.2%	948,074	0.3%	1,624,901	0.5%	8,737,700	0.4%	5,021,231	0.2%	74.0%	
PARKS AND RECREATION - Current Expenditures	50,212,163	5.5%	56,643,285	7.4%	21,015,220	6.9%	16,624,948	5.6%	144,495,616	6.4%	140,635,311	6.4%	2.7%	
- Capital Outlay	17,613,197	1.9%	19,357,307	2.5%	6,121,731	2.0%	6,056,966	2.0%	49,149,201	2.2%	63,681,832	2.9%	-22.8%	
HRA & ECONOMIC DEVELOPMENT - Current Exp.	70,277,523	7.8%	20,160,078	2.7%	8,229,618	2.7%	7,167,090	2.4%	105,834,309	4.7%	106,833,973	4.9%	-0.9%	
- Capital Outlay	154,393,367	17.0%	28,265,709	3.7%	11,521,633	3.8%	9,873,725	3.3%	204,054,434	9.0%	155,389,347	7.1%	31.3%	
AIRPORTS - Current Expenditures	0	0.0%	1,028,104	0.1%	1,638,326	0.5%	1,419,884	0.5%	4,086,314	0.2%	3,422,999	0.2%	19.4%	
- Capital Outlay	0	0.0%	2,093,728	0.3%	1,102,500	0.4%	3,576,853	1.2%	6,773,081	0.3%	9,658,541	0.4%	-29.9%	
INTEREST & FISCAL CHARGES	71,347,830	7.9%	85,549,482	11.3%	33,476,305	11.0%	28,847,345	9.7%	219,220,962	9.7%	219,626,137	10.0%	-0.2%	
UNALLOCATED PENSION COSTS	863,470	0.1%	3,785,052	0.5%	0	0.0%	339,251	0.1%	4,987,773	0.2%	4,152,767	0.2%	20.1%	
UNALLOCATED INSURANCE AND JUDGMENTS	2,803,548	0.3%	1,805,938	0.2%	2,318,750	0.8%	2,344,793	0.8%	9,273,029	0.4%	10,109,553	0.5%	-8.3%	
ALL OTHER UNALLOCATED - Current Expend.	21,446,200	2.4%	13,127,790	1.7%	8,642,739	2.8%	7,541,499	2.5%	50,758,228	2.2%	52,491,285	2.4%	-3.3%	
- Capital Outlay	21,159,105	2.3%	3,016,208	0.4%	8,586,136	2.8%	1,867,777	0.6%	34,629,226	1.5%	91,892,521	4.3%	-63.1%	
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	16,001,855	1.8%	36,045,922	4.7%	6,386,771	2.1%	15,577,658	5.2%	74,012,206	3.3%	59,542,686	2.7%	24.3%	
TOTAL EXPENDITURES (Excluding Principal)	905,920,750	100.0%	760,399,799	100.0%	304,866,630	100.0%	296,835,587	100.0%	2,268,022,766	100.0%	2,190,310,815	100.0%	3.5%	
PRINCIPAL PAYMENTS - Bonds	78,323,029		150,940,698		54,512,591		45,103,263		328,879,581		342,492,721			
- Other Long-term Debt	3,048,049		5,740,464		3,509,641		3,469,556		15,767,710		12,975,668			
TOTAL EXPENDITURES (Including Principal)	987,291,828		917,080,961		362,888,862		345,408,406		2,612,670,057		2,545,779,204		2.6%	
Percent of Total Expenditures (Including Principal)	37.8%		35.1%		13.9%		13.2%		100.0%		100.0%			
OTHER FINANCING USES:														
DEBT REDEMPTION - Refunded Bonds	0		18,036,642		8,389,741		1,072,431		27,498,814		41,518,498			
OTHER USES	0		1,972,745		573,695		3,664,889		6,211,329		3,358,962			
TRANSFERS TO ENTERPRISE FUNDS	15,412,635		3,329,402		3,273,242		3,133,951		25,149,230		79,785,530			
TRANSFERS TO GOVERNMENTAL FUNDS	123,258,533		122,207,049		51,390,419		24,978,837		321,834,838		407,403,466			
TOTAL EXPENDITURES AND OTHER USES	1,125,962,996		1,062,626,799		426,515,959		378,258,514		2,993,364,268		3,077,845,660			
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)														
CURRENT EXPENDITURES	537,633,054	54.5%	389,241,812	42.4%	169,689,297	46.8%	171,868,597	49.8%	1,268,432,760	48.5%	1,232,765,463	48.4%		
CAPITAL OUTLAY	296,939,866	30.1%	285,608,505	31.1%	101,701,028	28.0%	96,119,645	27.8%	780,369,044	29.9%	737,919,215	29.0%		
DEBT SERVICE - Interest Payment	71,347,830	7.2%	85,549,482	9.3%	33,476,305	9.2%	28,847,345	8.4%	219,220,962	8.4%	219,626,137	8.6%		
- Principal Payment	81,371,078	8.2%	156,681,162	17.1%	58,022,232	16.0%	48,572,819	14.1%	344,647,291	13.2%	355,468,389	14.0%		
TOTAL EXPENDITURES	987,291,828	100.0%	917,080,961	100.0%	362,888,862	100.0%	345,408,406	100.0%	2,612,670,057	100.0%	2,545,779,204	100.0%		

**PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1991**

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				
	AMOUNT %		AMOUNT %		AMOUNT %		AMOUNT %		1991		1990		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
WATER UTILITIES													
OPERATING REVENUES	57,486,177	100.0%	71,370,760	100.0%	24,817,998	100.0%	31,213,580	100.0%	184,888,515	100.0%	173,373,548	100.0%	
OPERATING EXPENSES	57,432,091	99.9%	71,838,744	100.7%	22,629,543	91.2%	27,620,178	88.5%	179,520,556	97.1%	166,640,039	96.1%	
OPERATING INCOME (LOSS)	54,086	0.1%	(467,984)	-0.7%	2,188,455	8.8%	3,593,402	11.5%	5,367,959	2.9%	6,733,509	3.9%	
SEWER UTILITIES													
OPERATING REVENUES	70,499,184	100.0%	59,574,610	100.0%	34,894,482	100.0%	30,586,958	100.0%	195,555,234	100.0%	180,385,757	100.0%	
OPERATING EXPENSES	65,248,273	92.6%	65,616,252	110.1%	32,673,645	93.6%	31,573,442	103.2%	195,111,612	99.8%	180,716,059	100.2%	
OPERATING INCOME (LOSS)	5,250,911	7.4%	(6,041,642)	-10.1%	2,220,837	6.4%	(986,484)	-3.2%	443,622	0.2%	(330,302)	-0.2%	
REFUSE DISPOSAL													
OPERATING REVENUES	....	...	9,986,283	100.0%	11,075,299	100.0%	5,682,742	100.0%	26,744,324	100.0%	24,017,420	100.0%	
OPERATING EXPENSES	....	...	9,270,494	92.8%	10,398,245	93.9%	5,689,954	100.1%	25,358,693	94.8%	22,140,959	92.2%	
OPERATING INCOME (LOSS)	....	...	715,789	7.2%	677,054	6.1%	(7,212)	-0.1%	1,385,631	5.2%	1,876,461	7.8%	
ELECTRIC UTILITIES													
OPERATING REVENUES	....	...	103,123,708	100.0%	118,476,191	100.0%	117,903,867	100.0%	339,503,766	100.0%	334,586,220	100.0%	
OPERATING EXPENSES	....	...	98,262,054	95.3%	104,995,887	88.6%	106,958,779	90.7%	310,216,720	91.4%	308,761,479	92.3%	
OPERATING INCOME (LOSS)	....	...	4,861,654	4.7%	13,480,304	11.4%	10,945,088	9.3%	29,287,046	8.6%	25,824,741	7.7%	
NURSING HOMES													
OPERATING REVENUES	....	...	....	...	3,019,046	100.0%	6,364,577	100.0%	9,383,623	100.0%	5,349,062	100.0%	
OPERATING EXPENSES	....	...	....	...	3,044,032	100.8%	6,263,214	98.4%	9,307,246	99.2%	5,487,978	102.6%	
OPERATING INCOME (LOSS)	....	...	....	...	(24,986)	-0.8%	101,363	1.6%	76,377	0.8%	(138,916)	-2.6%	
HOSPITALS													
OPERATING REVENUES	....	...	....	...	66,491,008	100.0%	105,242,392	100.0%	171,733,400	100.0%	158,721,464	100.0%	
OPERATING EXPENSES	....	...	....	...	67,782,254	101.9%	103,576,267	98.4%	171,358,521	99.8%	152,470,108	96.1%	
OPERATING INCOME (LOSS)	....	...	....	...	(1,291,246)	-1.9%	1,666,125	1.6%	374,879	0.2%	6,251,356	3.9%	
AMBULANCE													
OPERATING REVENUES	....	...	....	...	322,268	100.0%	463,752	100.0%	786,020	100.0%	715,466	100.0%	
OPERATING EXPENSES	....	...	....	...	296,141	91.9%	474,468	102.3%	770,609	98.0%	720,954	100.8%	
OPERATING INCOME (LOSS)	....	...	....	...	26,127	8.1%	(10,716)	-2.3%	15,411	2.0%	(5,488)	-0.8%	
GAS UTILITIES													
OPERATING REVENUES	10,483,851	100.0%	....	...	18,487,199	100.0%	3,781,819	100.0%	32,752,869	100.0%	29,743,733	100.0%	
OPERATING EXPENSES	7,372,176	70.3%	....	...	16,298,482	88.2%	3,368,541	89.1%	27,039,199	82.6%	26,806,745	90.1%	
OPERATING INCOME (LOSS)	3,111,675	29.7%	....	...	2,188,717	11.8%	413,278	10.9%	5,713,670	17.4%	2,936,988	9.9%	
CULTURE AND RECREATION													
OPERATING REVENUES	23,771,530	100.0%	16,581,660	100.0%	2,902,539	100.0%	4,210,674	100.0%	47,466,403	100.0%	....	...
OPERATING EXPENSES	30,663,878	129.0%	18,799,865	188.3%	3,224,409	29.1%	4,209,027	74.1%	56,897,179	212.7%	....	...
OPERATING INCOME (LOSS)	(6,892,348)	-29.0%	(2,218,205)	-22.2%	(321,870)	-2.9%	1,647	0.0%	(9,430,776)	-35.3%	....	...
OTHER CITY ENTERPRISES													
OPERATING REVENUES	54,896,691	100.0%	12,983,619	100.0%	9,926,218	100.0%	6,053,306	100.0%	83,859,834	100.0%	113,715,203	100.0%	
OPERATING EXPENSES	48,659,908	88.6%	11,853,531	91.3%	8,700,321	87.6%	6,868,479	113.5%	76,082,239	90.7%	112,834,734	99.2%	
OPERATING INCOME (LOSS)	6,236,783	11.4%	1,130,088	8.7%	1,225,897	12.4%	(815,173)	-13.5%	7,777,595	9.3%	880,469	0.8%	
LIQUOR STORES													
SALES	....	...	27,011,583	100.0%	21,883,846	100.0%	42,780,808	100.0%	91,676,237	100.0%	84,075,691	100.0%	
COST OF SALES	....	...	20,940,702	77.5%	16,416,806	75.0%	31,174,361	72.9%	68,531,869	74.8%	63,166,790	75.1%	
GROSS PROFIT (LOSS)	....	...	6,070,881	22.5%	5,467,040	25.0%	11,606,447	27.1%	23,144,368	25.2%	20,908,901	24.9%	
OPERATING EXPENSES	....	...	4,504,510	16.7%	3,336,469	15.2%	8,095,762	18.9%	15,936,741	17.4%	15,623,766	18.6%	
OPERATING INCOME (LOSS)	....	...	1,566,371	5.8%	2,130,571	9.7%	3,510,685	8.2%	7,207,627	7.9%	5,285,135	6.3%	

NOTE: IN 1990, THE "OTHER CITY ENTERPRISES" INCLUDE "CULTURE AND RECREATION" OPERATIONS.

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
CLASS OF CITY (1991 Estimate)	1	1	1	1	2	2
POPULATION - 1990 Census	85,382	368,993	272,537	726,912	35,879	21,888
TAXABLE TAX CAPACITY	25,790,582	288,286,647	151,907,002	465,984,231	19,860,459	8,244,752
1990 NET TAX LEVY (Collect. in 1991)	6,729,693	83,055,691	50,458,164	140,243,548	4,896,401	2,153,188
SPECIAL ASSESSMENTS (Collect. in 1991)	396,021	7,716,628	14,640,809	22,753,458	1,757,688	168,513
REVENUES						
PROPERTY TAXES	6,834,413	92,003,558	60,733,557	159,571,528	5,756,067	2,174,508
TAX INCREMENTS	7,060,524	47,849,464	16,819,879	71,729,867	810,928	209,997
GRAVEL TAX	168,279	.....	.....	168,279	27,352	.....
FRANCHISE TAXES (Public Utilities)	944,560	14,243,039	14,965,148	30,152,747	105,436	39,131
SPECIAL ASSESSMENTS	1,268,233	8,458,220	15,071,239	24,797,692	3,590,655	412,638
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	8,520,114	762,479	1,466,828	10,749,421	.....	70,228
LICENSES AND PERMITS	369,314	9,473,485	4,725,268	14,568,067	656,529	122,648
FINES AND FORFEITS	868,096	7,502,701	2,149,635	10,520,432	209,837	166,649
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	2,445,006	13,689,851	7,562,460	23,697,317	.....	.....
- Other	2,182,061	23,245,869	9,818,751	35,246,681	.....	.....
State Grants - Local Government Aid	13,562,054	60,195,085	38,940,962	112,698,101	183,173	3,539,806
- Homestead Credit (HACA)	4,966,840	23,148,406	16,143,521	44,258,767	1,887,616	1,236,760
- Highways	3,581,908	11,641,016	6,170,401	21,393,325	2,301,455	847,272
- Other	6,305,179	18,960,651	15,000,912	40,266,742	346,980	954,944
County Grants - Highways	142,411	1,042,345	532,139	1,716,895	.....	.....
- Other	92,789	5,244,963	2,278,503	7,616,255	233,862	149,591
Local Units Grants - Highways	.....	.....	25,952	25,952	.....	.....
- Other	144,184	4,702,909	1,299,915	6,147,008	.....	11,922
TOTAL INTERGOVERNMENTAL REVENUES	33,422,432	161,871,095	97,773,516	293,067,043	4,953,086	6,740,295
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	980,730	11,510,446	5,204,418	17,695,594	12,587	1,442
Public Safety	651,652	722,302	3,363,189	4,737,143	31,165	60,112
Streets and Highways	1,211,749	5,050,171	408,397	6,670,317	.....	.....
Sanitation (Refuse Collection)	.....	16,426,888	.....	16,426,888	.....	.....
Libraries	1,958	267,019	18,683	287,660	.....	9,717
Recreation and Parks	972,055	548,003	785,442	2,305,500	406,596	143,463
Airports	.....	.....	.....	.....	.....	1,876
Other Service Charges	1,120	8,575,108	6,048,984	14,625,212	.....	5,161
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,819,264	43,099,937	15,829,113	62,748,314	450,348	221,771
MISCELLANEOUS REVENUES						
Interest Earnings	2,607,806	27,512,040	13,207,916	43,327,762	581,186	754,220
All Other Revenues	5,539,692	15,066,076	7,445,320	28,051,088	709,909	2,559,137
TOTAL REVENUES	71,422,727	427,842,094	250,187,419	749,452,240	17,851,333	13,471,222
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	7,401,339	53,135,950	12,919,200	73,456,489	15,490,000	1,370,120
- Other Long-Term Debt	796,139	9,200,000	750,000	10,746,139	300,000	293,710
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	8,197,478	62,335,950	13,669,200	84,202,628	15,790,000	1,663,830
Other Financing Sources	.....	.....	.....	.....	138,257	.....
TRANSFERS FROM - Enterprise Funds	12,171	22,554,989	5,184,602	27,751,762	.....	50,400
- Governmental Funds	10,225,124	65,182,130	47,851,280	123,258,534	8,048,791	345,471
TOTAL REVENUES AND OTHER SOURCES	89,857,500	577,915,163	316,892,501	984,665,164	41,828,381	15,530,923
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O		W,S,L,O	W,S,E

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	7,626,536	43,045,025	17,059,290	67,730,851	1,600,125	818,556
- Capital Outlay	27,543	767,182	1,217,865	2,012,590	8,059	1,640
TOTAL GENERAL GOVERNMENT	7,654,079	43,812,207	18,277,155	69,743,441	1,608,184	820,196
PUBLIC SAFETY						
Police Department - Current Expenditures	8,087,745	60,486,484	36,881,328	105,455,557	2,543,031	2,157,531
- Capital Outlay	91,714	789,559	1,275,393	2,156,666	1,633	62,840
Fire Department - Current Expenditures	8,236,603	35,198,822	29,302,269	72,737,694	543,342	1,652,757
- Capital Outlay	386,864	143,990	1,118,047	1,648,901	45,815	264,129
Other Protection - Current Expenditures	877,995	14,587,369	2,964,802	18,430,166	316,469	108,503
- Capital Outlay	60,182	231,079	39,527	330,788	2,674	398
TOTAL PUBLIC SAFETY	17,741,103	111,437,303	71,581,366	200,759,772	3,452,964	4,246,158
STREETS AND HIGHWAYS						
- Maintenance	8,202,510	27,630,584	16,570,391	50,403,485	1,221,396	2,032,581
- Lighting	545,533	3,416,937	4,677,925	8,640,395	47,422	183,073
- Construction	12,045,088	33,587,096	28,987,088	74,619,272	4,519,279	1,469,662
- Other Capital Outlay	246,259	248,527	271,447	766,233	20,514	.....
TOTAL STREETS AND HIGHWAYS	21,039,390	64,883,144	48,506,851	134,429,385	5,808,611	3,685,316
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	20,123,874	.....	20,123,874	.....	.....
Other Sanitation - Current Expenditures	.....	3,162,520	1,755,158	4,917,678	.....	.....
Sanitation - Capital Outlay	.....	918,744	.....	918,744	.....	133,854
TOTAL SANITATION	.....	24,205,138	1,755,158	25,960,296	.....	133,854
HEALTH - Current Expenditures						
- Capital Outlay	.....	10,169,483	8,983,385	19,152,868	.....	59,323
TOTAL HEALTH	.....	181,149	121,581	302,730	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	2,266,867	14,500,760	7,669,955	24,437,582	.....	552,585
- Capital Outlay	549,790	3,006,824	1,459,804	5,016,418	.....	11,508
Park and Recreation - Current Expenditures	2,421,478	32,166,285	15,624,400	50,212,163	1,276,914	1,050,503
- Capital Outlay	1,311,356	7,682,387	8,619,454	17,613,197	26,821	751,540
TOTAL CULTURE AND RECREATION	6,549,491	57,356,256	33,373,613	97,279,360	1,303,735	2,366,136
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	2,803,548	16,001,855	.....	16,001,855	.....	7,670
AIRPORTS - Current Expenditures	.....	.....	.....	2,803,548	404,566	.....
- Capital Outlay	.....	.....	.....	.....	.....	46,167
UNALLOCATED PENSION CONTRIBUTIONS	.....	863,470	.....	863,470	.....	37,483
HRA & ECONOMIC DEVELOPMENT - Current Expend.	5,342,787	29,487,011	35,447,725	70,277,523	.....	18,603
- Capital Outlay	730,430	149,099,749	4,563,188	154,393,367	.....	54,182
ALL OTHER UNALLOCATED - Current Expenditures	4,343,657	.....	17,102,543	21,446,200	586,340	254,948
- Capital Outlay	.....	21,155,887	3,218	21,159,105	.....	14,541
DEBT SERVICE - Interest & Fiscal Charges						
- Principal Payment on Bonds	4,768,923	46,634,323	19,944,584	71,347,830	1,814,865	540,286
- Other Long-Term Debt	4,370,000	56,799,029	17,154,000	78,323,029	4,140,000	800,000
	776,296	.....	2,271,753	3,048,049	360,000	40,000
TOTAL CURRENT EXPENDITURES	50,755,259	294,838,624	192,039,171	537,633,054	8,539,605	8,935,130
TOTAL CAPITAL OUTLAY	15,449,226	233,814,028	47,676,612	296,939,866	4,624,795	2,809,447
DEBT SERVICE - Principal & Interest	9,915,219	103,433,352	39,370,337	152,718,908	6,314,865	1,380,286
TOTAL EXPENDITURES	76,119,704	632,086,004	279,086,120	987,291,828	19,479,265	13,124,863
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	936,997
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	1,641,335	11,858,547	1,912,753	15,412,635	.....	260,431
- Governmental Funds	10,225,123	65,182,130	47,851,280	123,258,533	8,048,791	345,470
TOTAL EXPENDITURES AND OTHER USES	87,986,162	709,126,681	328,850,153	1,125,962,996	27,528,056	14,667,761

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLAINE	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS
CLASS OF CITY (1991 Estimate)	2	2	2	2	2	2
POPULATION - 1990 Census	39,757	86,453	28,741	57,359	51,743	54,518
TAXABLE TAX CAPACITY	16,750,860	102,335,545	20,831,512	30,707,807	45,768,500	23,589,095
1990 NET TAX LEVY (Collect. in 1991)	2,382,026	18,726,383	3,887,161	5,665,897	8,193,474	3,677,377
SPECIAL ASSESSMENTS (Collect. in 1991)	1,116,810	2,441,939	612,744	2,135,117	3,286,685	2,928,526
REVENUES						
PROPERTY TAXES	3,627,176	18,934,317	4,557,713	7,656,340	9,198,580	5,186,366
TAX INCREMENTS	2,090,702	3,866,734	1,584,544	1,801,765	1,005,079	2,789,782
GRAVEL TAX	.....	.....	.....	.....	28,588	.....
FRANCHISE TAXES (Public Utilities)	106,587	301,589	.....	.....	212,566	947,667
SPECIAL ASSESSMENTS	2,989,776	2,262,295	665,921	4,103,140	4,212,130	6,867,813
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	4,841,717	373,007	9,418	229,509	.....
LICENSES AND PERMITS	362,291	3,550,198	311,751	912,280	892,390	712,290
FINES AND FORFEITS	212,267	757,443	221,163	271,864	283,845	222,292
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	148,023	393,142	180,440	440,195	.....	239,989
- Other	8,089	2,394,530	7,330	114,000	.....	5,603
State Grants - Local Government Aid	959,668	.....	1,679,132	1,492,045	369,781	2,097,767
- Homestead Credit (HACA)	1,481,810	2,387,698	1,094,652	2,344,651	2,256,367	2,038,896
- Highways	709,032	7,694,247	1,824,252	1,118,418	718,051	936,394
- Other	355,773	398,310	286,356	245,661	417,685	397,337
County Grants - Highways	5,375	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	258,985	126,995
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	28,961	421,708	.....	.....	3,750	52,428
TOTAL INTERGOVERNMENTAL REVENUES	3,696,731	13,689,635	5,072,162	5,754,970	4,024,619	5,895,409
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	20,244	449,536	129,172	235,357	42,037	31,617
Public Safety	2,600	268,465	20,540	13,646	445,718	64,350
Streets and Highways	8,801	7,770	.....	.....	804,578	20,556
Sanitation (Refuse Collection)	.....	.....	.....	.....	328,570	.....
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	250,463	546,664	731,501	367,251	205,782	275,868
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	1,584,436	1,435,682	49,744	.....	.....	661,241
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,866,544	2,708,117	930,957	616,254	1,826,685	1,053,632
MISCELLANEOUS REVENUES						
Interest Earnings	1,618,851	6,777,182	1,415,141	2,147,134	3,656,721	1,161,911
All Other Revenues	388,440	6,322,786	271,690	1,458,022	278,383	895,825
TOTAL REVENUES	16,959,365	64,012,013	15,404,049	24,731,187	25,849,095	25,732,987
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	4,450,000	.....	8,996,855	1,185,440	2,903,944	.....
- Other Long-Term Debt	307,783	37,280,328	700,000	.....	410,915	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	4,757,783	37,280,328	9,696,855	1,185,440	3,314,859	.....
Other Financing Sources	16,474	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	.....	93,490	147,895	.....	.....	.....
- Governmental Funds	2,197,751	2,774,685	1,925,136	1,283,729	338,424	3,660,000
TOTAL REVENUES AND OTHER SOURCES	23,931,373	104,160,516	27,173,935	27,200,356	29,502,378	29,392,987
Type of Public Service Enterprise	W,S,G	W,S,O	W,S,L,O	W,S,O	W,S,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLAINE	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,449,041	7,145,391	1,463,879	3,125,460	2,284,598	2,611,303
- Capital Outlay	20,796	748,313	127,229	4,534,469	291,953	18,832
TOTAL GENERAL GOVERNMENT	1,469,837	7,893,704	1,591,108	7,659,929	2,576,551	2,630,135
PUBLIC SAFETY						
Police Department - Current Expenditures	2,150,207	7,481,273	2,861,270	4,798,218	4,580,670	3,438,415
- Capital Outlay	1,950,195	1,011,990	163,649	157,992	109,255	157,825
Fire Department - Current Expenditures	487,293	1,819,477	295,954	487,450	1,835,903	1,653,470
- Capital Outlay	....	126,254	329,838	19,043	60,178	6,294
Other Protection - Current Expenditures	242,407	....	386,522	64,822	576,922	450,572
- Capital Outlay	22,660	....	861	15,746	....	7,200
TOTAL PUBLIC SAFETY	4,852,762	10,438,994	4,038,094	5,543,271	7,162,928	5,713,776
STREETS AND HIGHWAYS						
- Maintenance	961,639	2,802,123	1,558,303	2,608,313	1,668,453	1,061,525
- Lighting	126,963	1,088,480	147,423	184,234	271,130	443,710
- Construction	96,872	62,100,934	2,205,671	4,516,155	2,869,812	1,787,794
- Other Capital Outlay	....	71,354	121,326	4,822	21,342	99,153
TOTAL STREETS AND HIGHWAYS	1,185,474	66,062,891	4,032,723	7,313,524	4,830,737	3,392,182
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	180,577	....	....	313,915	71,505
Sanitation - Capital Outlay	....	....	....	....	15,028	2,450
TOTAL SANITATION	....	180,577	....	....	328,943	73,955
HEALTH						
- Current Expenditures	....	1,586,083	104,706	157,578	....	....
- Capital Outlay	....	....	....	9,000	....	....
TOTAL HEALTH	....	1,586,083	104,706	166,578	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	1,220,997	4,626,348	1,762,627	2,363,365	1,771,849	1,641,962
- Capital Outlay	140,907	3,579,408	227,887	108,797	286,890	377,213
TOTAL CULTURE AND RECREATION	1,361,904	8,205,756	1,990,514	2,472,162	2,058,739	2,019,175
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	1,704,690	....	....	811,088	....	3,046,648
AIRPORTS - Current Expenditures	....	....	252,487	....	221,537	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	634,616	3,330,226	515,207	714,198	115,715	271,805
- Capital Outlay	2,728,129	817,443	443,564	2,157,122	90,427	....
ALL OTHER UNALLOCATED						
- Current Expenditures	845,699	602,269	159,519	60,516	378,406	652,407
- Capital Outlay	....	28,173	2,143	1,046,426	....	335,340
DEBT SERVICE						
- Interest & Fiscal Charges	1,510,624	14,822,850	1,174,494	1,622,359	6,017,203	3,048,397
- Principal Payment on Bonds	6,240,000	22,585,000	690,000	10,340,574	9,360,000	4,655,000
- Other Long-Term Debt	230,830	973,799	250,000	18,000	332,726	....
TOTAL CURRENT EXPENDITURES	8,118,862	30,662,247	9,507,897	14,564,154	14,019,098	12,296,674
TOTAL CAPITAL OUTLAY	6,664,249	68,483,869	3,622,168	13,380,660	3,744,885	5,838,749
DEBT SERVICE - Principal & Interest	7,981,454	38,381,649	2,114,494	11,980,933	15,709,929	7,703,397
TOTAL EXPENDITURES	22,764,565	137,527,765	15,244,559	39,925,747	33,473,912	25,838,820
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	1,927,965
TRANSFERS TO						
- Enterprise Funds	....	....	359,125	102,085	254,585	....
- Governmental Funds	2,197,751	2,774,685	1,925,136	1,283,729	338,424	3,660,000
TOTAL EXPENDITURES AND OTHER USES	24,962,316	140,302,450	17,528,820	41,311,561	34,066,921	31,426,785

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
CLASS OF CITY (1991 Estimate)	2	2	2	2	2	2
POPULATION - 1990 Census	23,715	23,771	49,158	40,091	46,079	28,313
TAXABLE TAX CAPACITY	10,637,853	10,342,246	50,011,498	57,179,108	77,732,949	20,578,926
1990 NET TAX LEVY (Collect. in 1991)	2,508,093	2,098,235	7,929,820	12,029,913	10,011,227	3,260,661
SPECIAL ASSESSMENTS (Collect. in 1991)	1,479,716	356,133	5,523,093	3,498,724	616,041	742,896
REVENUES						
PROPERTY TAXES	3,228,771	2,652,729	8,163,097	12,250,244	10,186,860	3,777,456
TAX INCREMENTS	280,150	1,350,536	519,289	1,677,254	4,238,340	2,662,381
GRAVEL TAX	10,145	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	.....	161,846	113,991	133,680	82,310
SPECIAL ASSESSMENTS	1,833,996	229,240	7,723,919	4,621,986	980,689	861,671
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	517,634	233,491	952,517	1,085,598	850,897	342,713
FINES AND FORFEITS	115,061	92,817	177,737	181,780	437,433	286,159
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	88,136	.....	87,580	63,960	136,899
- Other	10,867	65,000	.....	9,866	7,000	42,787
State Grants - Local Government Aid	712,383	1,642,780	.....	.....	-127	1,506,376
- Homestead Credit (HACA)	1,100,748	933,625	993,542	2,249	1,446	872,527
- Highways	155,867	581,186	972,579	745,836	.....	489,631
- Other	383,750	168,457	279,682	364,304	331,053	348,473
County Grants - Highways	.....	.....	.....	.....	60,000	.....
- Other	101,005	.....	255,001	20,676	117,229	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	200,502	21,667	.....	44,073	.....	49,279
TOTAL INTERGOVERNMENTAL REVENUES	2,665,122	3,500,851	2,500,804	1,274,584	580,561	3,445,972
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	269,350	19,297	784,243	298,089	520,696	477,886
Public Safety	245,965	7,689	.....	20,004	470,187	67,929
Streets and Highways	.....	69,932	363,043	.....	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	.....	296,641	91,301
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	213,812	326,175	490,190	1,077,726	98,132	145,476
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	882,368	131,140	193,456	1,362,688	.....	2,370
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,611,495	554,233	1,830,932	2,758,507	1,385,656	784,962
MISCELLANEOUS REVENUES						
Interest Earnings	1,100,490	1,053,565	3,998,291	1,728,728	875,320	2,385,209
All Other Revenues	455,939	525,599	1,155,030	377,662	2,914,447	365,131
TOTAL REVENUES	11,818,803	10,193,061	27,183,462	26,070,334	22,583,883	14,993,964
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,488,865	6,264,542	5,692,922	26,330,000	.....	1,008,780
- Other Long-Term Debt	114,774	.....	597,464	1,900,000	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,603,639	6,264,542	6,290,386	28,230,000	.....	1,008,780
Other Financing Sources	.....	.....	902,427	.....	134,333	.....
TRANSFERS FROM - Enterprise Funds	17,800	.....	775,908	236,000	380,000	150,000
- Governmental Funds	1,072,510	1,285,387	4,763,102	555,043	5,788,393	1,563,674
TOTAL REVENUES AND OTHER SOURCES	14,512,752	17,742,990	39,915,285	55,091,377	28,886,609	17,716,418
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O	W,S,L	W,S,L,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,400,587	1,106,935	4,984,083	3,206,374	1,996,628	1,812,735
- Capital Outlay	72,725	33,917	557,723	.....	17,889	244,183
TOTAL GENERAL GOVERNMENT	1,473,312	1,140,852	5,541,806	3,206,374	2,014,517	2,056,918
PUBLIC SAFETY						
Police Department - Current Expenditures	2,169,711	1,898,660	3,355,769	2,993,012	3,416,459	2,633,590
- Capital Outlay	175,904	6,139	59,135	8,900	169,887	4,467
Fire Department - Current Expenditures	594,592	171,768	610,819	714,937	2,034,002	627,558
- Capital Outlay	22,052	2,358	35,357	119,300	98,600	60,292
Other Protection - Current Expenditures	235,399	83,075	.....	662,726	358,609	8,088
- Capital Outlay	5,364	270	.....	.....	11,655	.....
TOTAL PUBLIC SAFETY	3,203,022	2,162,270	4,061,080	4,498,875	6,089,212	3,333,995
STREETS AND HIGHWAYS						
- Maintenance	627,406	645,282	1,136,120	1,792,665	1,607,518	2,081,028
- Lighting	.....	.....	.....	353,705	284,136	132,966
- Construction	2,243,807	1,388,530	3,297,051	4,381,352	5,891,749	360,945
- Other Capital Outlay	488,172	4,157	20,052	1,082,756	322,043	151,624
TOTAL STREETS AND HIGHWAYS	3,359,385	2,037,969	4,453,223	7,610,478	8,105,446	2,726,563
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	74,110	23,481	.....	37,215	453,910	165,529
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	74,110	23,481	.....	37,215	453,910	165,529
HEALTH						
- Current Expenditures	.....	117,173	.....	.....	307,774	.....
- Capital Outlay	.....	397	.....	.....	649	.....
TOTAL HEALTH	.....	117,570	.....	.....	308,423	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	1,111,546	1,023,381	1,529,786	2,386,455	2,040,851	713,387
- Capital Outlay	65,234	41,552	388,543	215,101	92,809	202,852
TOTAL CULTURE AND RECREATION	1,176,780	1,064,933	1,918,329	2,601,556	2,133,660	916,239
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	909,084	.....	1,936,363	959,882	.....	.....
AIRPORTS - Current Expenditures	.....	.....	.....	158,547	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	382,476	.....	1,631,051	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	20,818	100,904	.....	50,390	444,199	1,083,383
- Capital Outlay	555,987	106,949	.....	.....	2,645,801	179,714
ALL OTHER UNALLOCATED - Current Expenditures	244,726	755,889	.....	373,346	166,738	.....
- Capital Outlay	.....	82,533	.....	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	864,766	774,176	3,895,328	3,000,519	4,386,400	1,181,305
- Principal Payment on Bonds	2,105,000	201,000	9,750,000	4,625,000	1,480,000	685,000
- Other Long-Term Debt	45,000	.....	65,000	.....	.....	.....
TOTAL CURRENT EXPENDITURES	6,478,895	6,309,024	11,616,577	14,360,423	13,110,824	9,258,264
TOTAL CAPITAL OUTLAY	4,538,329	1,666,802	6,294,224	6,767,291	9,251,082	1,204,077
DEBT SERVICE - Principal & Interest	3,014,766	975,176	13,710,328	7,625,519	5,866,400	1,866,305
TOTAL EXPENDITURES	14,031,990	8,951,002	31,621,129	28,753,233	28,228,306	12,328,646
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	10,590,887	.....	.....
Other Financing Uses	44,780	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	20,000	347
- Governmental Funds	1,072,510	1,327,362	4,763,102	555,043	5,788,393	1,563,674
TOTAL EXPENDITURES AND OTHER USES	15,149,280	10,278,364	36,384,231	39,899,163	34,036,699	13,892,667

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE	MANKATO	MAPLE GROVE	MAPLEWOOD
CLASS OF CITY (1991 Estimate)	2	2	2	2	2	2
POPULATION - 1990 Census	20,889	23,370	26,408	31,451	39,980	31,365
TAXABLE TAX CAPACITY	25,125,251	14,342,230	13,235,231	15,006,695	22,898,096	27,075,301
1990 NET TAX LEVY (Collect. in 1991)	5,311,462	3,029,465	2,754,384	4,775,195	4,883,706	5,076,895
SPECIAL ASSESSMENTS (Collect. in 1991)	379,188	1,484,158	1,657,631	1,554,855	4,428,530	863,386
REVENUES						
PROPERTY TAXES	5,348,480	3,618,818	3,423,405	5,131,252	6,046,083	5,646,669
TAX INCREMENTS	6,406,229	399,689	757,944	2,210,418	1,570,478	1,500,981
GRAVEL TAX	....	5,564	18,404	....	90,400	87,537
FRANCHISE TAXES (Public Utilities)	....	....	....	....	....	....
SPECIAL ASSESSMENTS	447,035	2,177,579	2,769,838	1,637,400	7,888,603	1,786,815
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	286,850	245,458	670,400	431,195	1,028,548	569,346
FINES AND FORFEITS	163,879	120,614	110,110	142,833	176,287	197,937
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	51,565	....	....	....	21,252	....
- Other	9,389	....	....	1,749,823	25,735	9,000
State Grants - Local Government Aid	49,346	407,804	324,858	3,991,674	33,598	689,206
- Homestead Credit (HACA)	1,317,640	701,931	1,387,097	1,554,474	1,586,130	1,223,040
- Highways	794,837	579,519	840,065	1,478,754	1,129,640	613,823
- Other	....	207,261	340,823	1,471,457	278,656	378,268
County Grants - Highways	4,160	....	....	....	....	15,719
- Other	....	....	141,951	237,044	263,989	189,239
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	706,760	11,110
TOTAL INTERGOVERNMENTAL REVENUES	2,226,937	1,896,515	3,034,794	10,483,226	4,045,760	3,129,405
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	250,471	189,910	584,807	1,500	372,505	818,925
Public Safety	193,844	5,886	56,029	36,048	....	298,710
Streets and Highways	131,193	....	758,198	629,968	40,627	352,485
Sanitation (Refuse Collection)	....	65,392	....	....	....	....
Libraries	....	....	....	....	....	....
Recreation and Parks	145,923	185,672	402,451	48,303	521,704	171,697
Airports	....	....	....	66,563	....	....
Other Service Charges	602,280	1,224,868	1,123,769	3,189	359,269	462,658
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,323,711	1,671,728	2,925,254	785,571	1,294,105	2,104,475
MISCELLANEOUS REVENUES						
Interest Earnings	2,353,410	1,340,116	1,878,465	1,049,080	2,860,037	1,450,706
All Other Revenues	410,257	186,392	53,752	714,373	100,150	681,251
TOTAL REVENUES	18,966,788	11,662,473	15,642,366	22,585,348	25,100,451	17,155,122
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	12,162,400	2,463,580	675,000	4,926,944	2,628,147	2,657,913
- Other Long-Term Debt	298,500	216,932	445,000	....	1,009,000	318,949
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	12,460,900	2,680,512	1,120,000	4,926,944	3,637,147	2,976,862
Other Financing Sources	....	....	....	....	766,443	....
TRANSFERS FROM - Enterprise Funds	50,000	21,660	230,203	871,270	853,192	....
- Governmental Funds	9,475,100	427,979	2,386,583	1,968,403	2,409,850	82,560
TOTAL REVENUES AND OTHER SOURCES	40,952,788	14,792,624	19,379,152	30,351,965	32,767,083	20,214,544
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,L	W,S,G,O	W,S	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE	MANKATO	MAPLE GROVE	MAPLEWOOD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,278,374	1,527,714	1,346,283	922,925	1,699,572	1,608,203
- Capital Outlay	249,887	350	231,747	....	83,917	14,998
TOTAL GENERAL GOVERNMENT	1,528,261	1,528,064	1,578,030	922,925	1,783,489	1,623,201
PUBLIC SAFETY						
Police Department - Current Expenditures	1,590,037	1,622,582	2,047,082	2,454,926	2,143,638	2,711,377
- Capital Outlay	36,430	6,281	55,920	49,719	51,582	358,321
Fire Department - Current Expenditures	365,433	326,045	369,162	1,587,779	537,462	1,040,450
- Capital Outlay	29,839	59,762	558,824	46,305	45,412	10,470
Other Protection - Current Expenditures	748,279	218,868	288,244	....	19,649	442,465
- Capital Outlay	17,431	....	6,370	....	514,210	1,529
TOTAL PUBLIC SAFETY	2,787,449	2,233,538	3,325,602	4,138,729	3,311,953	4,564,612
STREETS AND HIGHWAYS						
Maintenance	2,030,488	847,807	1,050,921	3,202,707	1,513,845	1,448,014
- Lighting	169,800	50,465	152,812	169,883	....	116,960
- Construction	1,887,357	2,164,791	1,749,944	8,840,349	1,746,498	7,287,940
- Other Capital Outlay	361,996	25,437	180,227	71,403	103,418	8,033
TOTAL STREETS AND HIGHWAYS	4,449,641	3,088,500	3,133,904	12,284,342	3,363,761	8,860,947
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	144,676	126,818	....	457,207	....
Sanitation - Capital Outlay	....	....	....	....	7,540	....
TOTAL SANITATION	....	144,676	126,818	....	464,747	....
HEALTH - Current Expenditures	....	....	....	....	....	171,737
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	171,737
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	....	357,482	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	965,251	641,447	709,000	1,428,069	1,521,473	1,072,080
- Capital Outlay	485,742	191,514	701,540	61,428	159,694	2,040,843
TOTAL CULTURE AND RECREATION	1,450,993	832,961	1,410,540	1,846,979	1,681,167	3,112,923
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	1,255,117	....	3,492,995	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	....	260,377	....	....
- Capital Outlay	....	....	....	274,230	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	823,306	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	247,561	....	....	631,859	857,448	589,306
- Capital Outlay	6,266,220	....	....	4,197	5,382	6,355
ALL OTHER UNALLOCATED - Current Expenditures	....	....	....	....	957,170	360,116
- Capital Outlay	45,235	293,914	....	....	26,059	25,529
DEBT SERVICE - Interest & Fiscal Charges	2,398,470	1,743,949	1,895,996	1,706,029	3,810,596	1,784,764
- Principal Payment on Bonds	1,972,200	3,022,919	4,665,000	3,775,000	10,690,000	3,825,000
- Other Long-Term Debt	157,540	155,205	530,000	....	645,000	55,431
TOTAL CURRENT EXPENDITURES	7,395,223	5,379,604	6,090,322	11,839,313	9,707,464	9,560,708
TOTAL CAPITAL OUTLAY	9,380,137	2,742,049	4,739,689	9,347,631	6,236,707	9,754,018
DEBT SERVICE - Principal & Interest	4,528,210	4,922,073	7,090,996	5,481,029	15,145,596	5,665,195
TOTAL EXPENDITURES	21,303,570	13,043,726	17,921,007	26,667,973	31,089,767	24,979,921
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	807,081	191,468	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	3,000	52,665	....	292,000	....	4,650
- Governmental Funds	9,475,100	427,979	2,386,583	1,968,403	2,409,850	82,560
TOTAL EXPENDITURES AND OTHER USES	30,781,670	14,331,451	20,499,058	28,928,376	33,499,617	25,067,131

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD
CLASS OF CITY (1991 Estimate)	2	2	2	2	2	2
POPULATION - 1990 Census	48,658	32,486	22,253	21,715	52,492	35,544
TAXABLE TAX CAPACITY	63,603,692	10,083,092	13,405,781	14,694,022	53,567,431	19,276,957
1990 NET TAX LEVY (Collect. in 1991)	11,119,546	1,721,454	1,760,430	2,566,913	7,737,816	3,828,789
SPECIAL ASSESSMENTS (Collect. in 1991)	4,483,205	560,057	264,904	609,544	3,218,937	943,375
REVENUES						
PROPERTY TAXES	11,053,559	1,461,914	2,151,689	3,094,593	8,765,922	4,786,979
TAX INCREMENTS	3,635,075	642,387	1,621,541	1,750,214	8,363,321	3,246,454
GRAVEL TAX	.....	.....	9,383	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	136,667	60,039	.....	.....	.....	87,780
SPECIAL ASSESSMENTS	3,802,849	1,008,467	283,389	694,675	5,306,506	861,485
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	88,495
LICENSES AND PERMITS	1,180,632	185,230	270,752	147,754	1,222,036	329,490
FINES AND FORFEITS	278,417	278,159	61,322	146,516	405,944	189,109
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	196,487	216,957	.....	.....	321,006	185,985
- Other	7,501	915,332	4,652	.....	604,635	951,347
State Grants - Local Government Aid	.....	3,672,680	668,100	947,934	.....	3,057,363
- Homestead Credit (HACA)	989,685	829,257	681,963	780,554	1,082,394	1,726,702
- Highways	60,015	115,826	291,783	625,050	1,018,279	811,270
- Other	212,030	2,728,343	152,382	192,902	1,090,115	22,394
County Grants - Highways	.....	23,029	.....	13,162	.....	250,512
- Other	143,499	39,329	115,011	7,218	.....	122,922
Local Units Grants - Highways	.....	.....	.....	2,000	.....	.....
- Other	.....	10,000	.....	589,067	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	1,609,217	8,550,753	1,913,891	3,157,887	4,116,429	7,128,495
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	39,084	146,662	446,903	687,196	411,293	304,481
Public Safety	.....	51,634	.....	28,864	.....	151,736
Streets and Highways	.....	516,132	.....	225,385	.....	.....
Sanitation (Refuse Collection)	167,363	.....	.....	64,878	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	550,143	265,138	269,080	268,733	712,900	718,974
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	6,422	509,840	250,700	225	.....	15,171
TOTAL DEPARTMENT FEES & SERVICE CHARGES	763,012	1,489,406	966,683	1,275,281	1,124,193	1,190,362
MISCELLANEOUS REVENUES						
Interest Earnings	4,973,127	1,138,812	1,809,517	1,531,546	5,525,217	2,046,446
All Other Revenues	483,648	754,528	472,893	97,848	1,400,555	1,144,570
TOTAL REVENUES	27,916,203	15,569,695	9,561,060	11,896,314	36,230,123	21,099,665
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	7,083,914	6,017,666	2,748,801	2,149,385	4,900,000	5,598,002
- Other Long-Term Debt	.....	.....	.....	805,000	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	7,083,914	6,017,666	2,748,801	2,954,385	4,900,000	5,598,002
Other Financing Sources	.....	.....	1,009,511	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	277,200	2,780,548	625,700	275,596	3,198,600	574,513
- Governmental Funds	3,393,666	712,853	3,406,666	3,632,513	30,932,254	4,240,274
TOTAL REVENUES AND OTHER SOURCES	38,670,983	25,080,762	17,351,738	18,758,808	75,260,977	31,512,454
Type of Public Service Enterprise	W,S,O	W,S,G,E,O	W,S,L,O	W,S,O	W,S,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	3,772,264	1,470,363	1,187,486	1,075,862	2,470,103	1,733,016
- Capital Outlay	39,583	53,017	14,860	56,386	194,587	4,582
TOTAL GENERAL GOVERNMENT	3,811,847	1,523,380	1,202,346	1,132,248	2,664,690	1,737,598
PUBLIC SAFETY						
Police Department - Current Expenditures	3,700,864	2,584,610	1,173,172	2,211,223	3,171,983	3,968,785
- Capital Outlay	90,772	25,954	31,760	12,457	13,772	15,588
Fire Department - Current Expenditures	676,482	1,388,016	244,810	420,992	776,610	1,698,297
- Capital Outlay	508,351	38,207	....	728,541	124,570	9,250
Other Protection - Current Expenditures	....	148,438	8,092	269,981	9,494	287,227
- Capital Outlay	....	4,301	....	....	....	17,190
TOTAL PUBLIC SAFETY	4,976,469	4,189,526	1,457,834	3,643,194	4,096,429	5,996,337
STREETS AND HIGHWAYS						
- Maintenance	1,802,112	1,966,426	918,112	519,150	1,704,915	1,206,490
- Lighting	157,871	....	....	77,083	317,519	25,076
- Construction	1,378,973	1,949,562	1,880,757	2,242,179	4,664,562	498,163
- Other Capital Outlay	12,786	1,661,562	89,195	104,817	....	554
TOTAL STREETS AND HIGHWAYS	3,351,742	5,577,550	2,888,064	2,943,229	6,686,996	1,730,283
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	467,575	....	130,582	473,252	....	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	467,575	....	130,582	473,252	....	....
HEALTH						
- Current Expenditures	90,839	....	....	....	....	149,540
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	90,839	....	....	....	....	149,540
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	404,046	....	....	....	....
- Capital Outlay	....	....	....	....	600,598	....
Park and Recreation - Current Expenditures	1,892,030	1,115,165	907,830	951,282	1,844,078	2,586,255
- Capital Outlay	922,866	4,608,320	30,494	581,596	....	571,756
TOTAL CULTURE AND RECREATION	2,814,896	6,127,531	938,324	1,532,878	2,444,676	3,158,011
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	3,455,224	265,515	151,190	....	8,508,178	....
AIRPORTS						
- Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	34,014	998,789	333,720	568,534	1,091,515	1,765,547
- Capital Outlay	162,473	574,475	840,066	246,994	....	5,225,452
ALL OTHER UNALLOCATED - Current Expenditures	88,739	806,445	674,844	59,749	1,326,481	....
- Capital Outlay	4,873	83,546	....	2,705	479	339,696
DEBT SERVICE						
- Interest & Fiscal Charges	2,840,691	1,067,626	1,310,689	1,040,196	2,995,269	2,676,307
- Principal Payment on Bonds	13,930,000	2,000,000	1,852,000	1,200,000	6,495,005	2,525,000
- Other Long-Term Debt	....	141,000	....	250,000	....	....
TOTAL CURRENT EXPENDITURES	12,682,790	10,882,298	5,578,648	6,627,108	12,712,698	13,420,233
TOTAL CAPITAL OUTLAY	6,575,901	9,264,459	3,038,322	3,975,675	14,106,746	6,682,231
DEBT SERVICE - Principal & Interest	16,770,691	3,208,626	3,162,689	2,490,196	9,490,274	5,201,307
TOTAL EXPENDITURES	36,029,382	23,355,383	11,779,659	13,092,979	36,309,718	25,303,771
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	5,510,209
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	150,000	....	....	94,939	500,735	16,500
- Governmental Funds	3,393,666	712,853	3,406,666	3,632,513	30,932,254	4,240,274
TOTAL EXPENDITURES AND OTHER USES	39,573,048	24,068,236	15,186,325	16,820,431	67,742,707	35,070,754

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCHESTER	ROSEVILLE	SHOREVIEW	SOUTH ST. PAUL	ST. CLOUD	ST. LOUIS PARK
CLASS OF CITY (1991 Estimate)	2	2	2	2	2	2
POPULATION - 1990 Census	72,480	33,493	24,912	20,264	49,350	43,781
TAXABLE TAX CAPACITY	46,132,311	33,144,250	17,237,058	8,575,432	27,556,229	40,784,532
1990 NET TAX LEVY (Collect. in 1991)	11,000,007	4,644,840	2,926,686	2,053,216	8,056,865	7,577,358
SPECIAL ASSESSMENTS (Collect. in 1991)	1,359,424	848,666	505,203	....	1,235,695	1,243,288
REVENUES						
PROPERTY TAXES	10,745,673	4,601,458	3,215,596	2,802,154	7,994,849	7,969,742
TAX INCREMENTS	3,423,998	5,520,792	339,056	1,275,347	1,258,449	2,768,079
GRAVEL TAX	....	....	476	3,323	....	....
FRANCHISE TAXES (Public Utilities)	209,567	91,261	68,309	376,699	1,052,024	158,212
SPECIAL ASSESSMENTS	2,751,174	1,212,427	722,830	736,963	2,274,551	3,644,003
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	9,900,206	....	....	....	1,133,308	....
LICENSES AND PERMITS	1,321,371	526,613	284,666	178,103	741,857	899,096
FINES AND FORFEITS	233,443	115,190	57,832	67,960	498,650	274,356
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	361,538	....	....	....	939,324	162,236
- Other	3,303,583	....	24,727	161,324	94,463	....
State Grants - Local Government Aid	5,464,316	11,600	....	2,142,546	5,181,973	1,860,873
- Homestead Credit (HACA)	3,492,679	1,443,430	744,170	1,028,162	2,305,029	2,412,876
- Highways	1,876,595	331,031	182,983	338,249	1,862,901	2,648,842
- Other	1,422,367	892,001	....	1,035,829	1,164,126	466,031
County Grants - Highways	....	16,913	11,396	191,661	....	....
- Other	696,615	....	172,250	154,650	642,238	7,840
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	180,172	....	68,833	150,619
TOTAL INTERGOVERNMENTAL REVENUES	16,617,693	2,694,975	1,315,698	5,052,421	12,258,887	7,709,317
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	30,147	1,259,739	12,086	4,648	22,578	21,195
Public Safety	315,234	329,380	12,090	29,438	14,206	64,989
Streets and Highways	122,872	....	327,699	11,442	742	3,279
Sanitation (Refuse Collection)	....	....	....	6,524	7,918	....
Libraries	62,591	....	....	....	....	....
Recreation and Parks	2,841,187	501,789	1,207,891	350,642	254,990	450,074
Airports	....	....	....	134,070	....	....
Other Service Charges	....	....	331,911	336,407	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,372,031	2,090,908	1,891,677	873,171	300,434	539,537
MISCELLANEOUS REVENUES						
Interest Earnings	4,838,451	2,091,949	875,750	784,001	3,638,519	2,907,893
All Other Revenues	6,553,262	1,653,311	209,861	249,827	1,227,538	730,517
TOTAL REVENUES	59,966,869	20,598,884	8,981,751	12,399,969	32,379,066	27,600,752
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	1,982,116	625,237	513,526	6,805,564	....
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	1,982,116	625,237	513,526	6,805,564	....
Other Financing Sources	....	....	....	....	92,450	....
TRANSFERS FROM - Enterprise Funds	....	150,000	405,300	34,857	415,700	270,000
- Governmental Funds	2,541,848	81,252	2,057,930	3,479,780	5,612,534	5,706,482
TOTAL REVENUES AND OTHER SOURCES	62,508,717	22,812,252	12,070,218	16,428,132	45,305,314	33,577,234
Type of Public Service Enterprise	W,S,E,O	W,S,O	W,S,O	W,S	W,S,G,E,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCHESTER	ROSEVILLE	SHOREVIEW	SOUTH ST. PAUL	ST. CLOUD	ST. LOUIS PARK
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	2,557,520	1,202,512	882,568	933,941	2,704,511	2,376,740
- Capital Outlay	510,345	28,545	57,373	130,771	48,125	41,071
TOTAL GENERAL GOVERNMENT	3,067,865	1,231,057	939,941	1,064,712	2,752,636	2,417,811
PUBLIC SAFETY						
Police Department - Current Expenditures	6,784,249	2,489,117	816,524	2,135,878	4,294,396	4,288,351
- Capital Outlay	54,201	114,889	.....	55,121	9,639	54,163
Fire Department - Current Expenditures	6,175,702	583,819	312,873	1,494,734	3,079,970	1,970,469
- Capital Outlay	42,389	472,454	68,804	102,966	183,338	71,717
Other Protection - Current Expenditures	1,044,788	54,740	29,596	98,003	677,706	921,840
- Capital Outlay	2,778,811	.....	.....	.....	14,946	21,520
TOTAL PUBLIC SAFETY	16,880,140	3,715,019	1,227,797	3,886,702	8,259,995	7,328,060
STREETS AND HIGHWAYS						
STREETS AND HIGHWAYS - Maintenance	4,307,120	1,087,362	676,617	1,027,302	2,365,573	1,700,717
- Lighting	550,332	141,459	81,305	89,000	300,988	454,764
- Construction	3,727,853	6,612,748	2,158,349	2,257,881	7,346,605	4,381,660
- Other Capital Outlay	34,433	824,271	.....	90,611	2,416,386	31,820
TOTAL STREETS AND HIGHWAYS	8,619,738	8,665,840	2,916,271	3,464,794	12,429,552	6,568,961
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	267,021	169,244	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	5,784	.....	.....
TOTAL SANITATION	.....	.....	267,021	175,028	.....	.....
HEALTH						
HEALTH - Current Expenditures	.....	.....	.....	25,398	290,950	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	25,398	290,950	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	1,887,522	.....	.....	379,864	610,722	.....
- Capital Outlay	405,834	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	5,806,318	1,276,118	2,204,911	711,399	1,897,970	2,221,950
- Capital Outlay	934,545	291,461	331,145	115,935	113,842	201,114
TOTAL CULTURE AND RECREATION	9,034,219	1,567,579	2,536,056	1,207,198	2,622,534	2,423,064
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	1,094,253	.....	.....	.....	.....	.....
AIRPORTS - Current Expenditures	430,555	.....	.....	114,919	110,145	.....
- Capital Outlay	1,342,068	.....	.....	208,320	2,240	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	948,219	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	2,203,102	705,222	290,540	595,592	939,324	140,403
- Capital Outlay	1,004,896	624,582	.....	697,037	234,341	588,457
ALL OTHER UNALLOCATED - Current Expenditures	930,566	1,122,397	54,458	211,536	304,711	305,883
- Capital Outlay	569,431	85,142	.....	.....	15,072	.....
DEBT SERVICE - Interest & Fiscal Charges	1,306,784	2,754,671	1,403,650	859,652	4,364,909	1,460,563
- Principal Payment on Bonds	2,692,000	1,245,000	610,000	985,000	3,735,000	1,680,000
- Other Long-Term Debt	.....	.....	764,240	340,000	92,450	.....
TOTAL CURRENT EXPENDITURES	32,677,774	8,768,969	5,653,123	7,986,810	18,986,159	14,546,011
TOTAL CAPITAL OUTLAY	12,499,059	9,054,092	2,615,671	3,664,426	10,384,534	5,391,522
DEBT SERVICE - Principal & Interest	3,998,784	3,999,671	2,777,890	2,184,652	8,192,359	3,140,563
TOTAL EXPENDITURES	49,175,617	21,822,732	11,046,684	13,835,888	37,563,052	23,078,096
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	410,769	600,000
- Governmental Funds	2,541,848	81,252	2,057,930	3,479,780	5,706,534	5,706,482
TOTAL EXPENDITURES AND OTHER USES	51,717,465	21,903,984	13,104,614	17,315,668	43,586,355	29,384,578

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
CLASS OF CITY (1991 Estimate)	2	2	2	2	3	3
POPULATION - 1990 Census	24,865	25,623	21,392	1,290,236	18,317	16,047
TAXABLE TAX CAPACITY	12,110,408	9,714,551	17,146,490	999,286,150	6,973,703	7,103,412
1990 NET TAX LEVY (Collect. in 1991)	1,853,623	2,605,248	3,330,756	186,034,510	1,390,696	776,048
SPECIAL ASSESSMENTS (Collect. in 1991)	1,023,692	440,821	3,908,731	57,677,915	256,134	850,570
REVENUES						
PROPERTY TAXES	2,368,227	2,840,500	3,783,652	204,201,438	1,468,529	1,104,359
TAX INCREMENTS	1,317,913	692,856	277,348	73,866,050	602,019	544,544
GRAVEL TAX	.....	.....	6,927	288,099	.....	.....
FRANCHISE TAXES (Public Utilities)	127,201	595,430	.....	5,167,992	944,715	.....
SPECIAL ASSESSMENTS	999,530	594,158	7,743,756	90,699,902	267,691	2,992,105
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	99,067	.....	16,744,955	82,652	.....
LICENSES AND PERMITS	268,466	286,227	989,352	23,566,669	115,518	230,298
FINES AND FORFEITS	85,668	138,651	117,153	7,496,377	92,781	31,750
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	185,226	.....	4,419,940	.....	37,667
- Other	.....	23,723	.....	10,550,306	.....	.....
State Grants - Local Government Aid	716,182	3,766,765	.....	47,169,602	3,347,821	45,529
- Homestead Credit (HACA)	651,799	1,315,344	910,343	46,797,286	703,258	352,497
- Highways	559,500	669,640	1,197,456	37,120,278	544,767	462,606
- Other	182,025	1,351,109	114,893	18,981,777	1,009,847	150,107
County Grants - Highways	10,990	12,988	211,595	827,500	2,290	.....
- Other	.....	129,123	766,795	5,093,057	135,008	.....
Local Units Grants - Highways	.....	.....	.....	2,000	.....	.....
- Other	121,428	46,224	.....	2,718,503	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	2,241,924	7,500,142	3,201,082	173,680,249	5,742,991	1,048,406
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	383,653	4,811	150,858	9,435,005	7,743	76,225
Public Safety	303,581	33,978	.....	3,644,017	1,568	.....
Streets and Highways	475	10,662	76,235	4,482,074	5,491	.....
Sanitation (Refuse Collection)	.....	.....	.....	1,028,587	.....	4,841
Libraries	.....	19,186	.....	91,494	64	.....
Recreation and Parks	164,143	231,367	228,012	15,769,912	164,002	14,250
Airports	.....	2,736	.....	205,245	.....	.....
Other Service Charges	180,104	383,451	1,048,703	13,147,253	323,352	1,538
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,031,956	686,191	1,503,808	47,803,587	502,220	96,854
MISCELLANEOUS REVENUES						
Interest Earnings	1,217,256	427,059	1,545,166	75,536,472	882,330	1,054,711
All Other Revenues	352,803	897,162	384,025	37,436,523	1,031,712	157,315
TOTAL REVENUES	10,010,944	14,757,443	19,552,269	756,488,313	11,733,158	7,260,342
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	601,110	10,552,507	150,273,280	3,635,488	5,849,500
- Other Long-Term Debt	305,000	.....	247,613	45,550,968	.....	252,000
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	305,000	601,110	10,800,120	195,824,248	3,635,488	6,101,500
Other Financing Sources	.....	.....	5,627	3,065,522	.....	.....
TRANSFERS FROM - Enterprise Funds	.....	.....	.....	12,885,832	.....	37,630
- Governmental Funds	368,782	1,588,887	2,056,783	122,165,075	731,794	911,020
TOTAL REVENUES AND OTHER SOURCES	10,684,726	16,947,440	32,414,799	1,090,428,990	16,100,440	14,310,492
Type of Public Service Enterprise	W,S,G,O	W,S	W,S	W,S	W,S,G,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,549,213	1,129,940	899,083	69,333,888	826,229	560,247
- Capital Outlay	8,556	27,939	79,154	8,553,521	12,670	33,016
TOTAL GENERAL GOVERNMENT	1,557,769	1,157,879	978,237	77,887,409	838,899	593,263
PUBLIC SAFETY						
Police Department - Current Expenditures	1,915,904	2,313,854	1,508,409	102,404,777	1,961,660	434,569
- Capital Outlay	28,178	12,675	53,452	5,170,685	281	....
Fire Department - Current Expenditures	409,634	1,885,856	382,558	39,256,475	1,314,845	232,283
- Capital Outlay	31,682	142,689	21,848	4,486,928	21,734	2,347,310
Other Protection - Current Expenditures	9,692	238,892	253,128	9,263,236	83,197	136,833
- Capital Outlay	977	2,313	....	3,446,426	135	....
TOTAL PUBLIC SAFETY	2,396,067	4,596,279	2,219,395	164,028,527	3,381,852	3,150,995
STREETS AND HIGHWAYS						
- Maintenance	714,820	1,457,789	1,172,167	54,524,806	1,186,405	320,360
- Lighting	101,240	187,531	106,568	6,513,898	177,356	56,105
- Construction	1,022,719	1,178,878	3,065,946	165,173,327	1,894,530	98,791
- Other Capital Outlay	20,005	49,018	174,582	8,667,869	22,597	264,953
TOTAL STREETS AND HIGHWAYS	1,858,784	2,873,216	4,519,263	234,879,900	3,280,888	740,209
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	8,990	37,647	3,603,254	....	29,287
Sanitation - Capital Outlay	....	....	7,866	172,522	....	22,728
TOTAL SANITATION	....	8,990	45,513	3,775,776	....	52,015
HEALTH - Current Expenditures						
- Capital Outlay	....	....	....	3,061,101	74,937	....
TOTAL HEALTH	....	....	....	10,046	115	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	537,909	....	4,730,130	420,001	....
- Capital Outlay	....	130,367	....	1,148,307	42,917	....
Park and Recreation - Current Expenditures	304,674	1,440,833	625,181	56,643,285	1,337,545	196,181
- Capital Outlay	123,397	80,380	304,141	19,357,307	34,695	61,015
TOTAL CULTURE AND RECREATION	428,071	2,189,489	929,322	81,879,029	1,835,158	257,196
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	8,448,025	36,045,922	....	1,695,827
AIRPORTS - Current Expenditures	....	65,941	....	1,805,938	....	27,030
- Capital Outlay	....	229,387	....	1,028,104	76,656	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	2,093,728	11,153	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	142,724	674,846	49,968	3,785,052	....	....
- Capital Outlay	919,210	1,086,254	....	20,160,078	329,412	53,529
ALL OTHER UNALLOCATED - Current Expenditures	1,124	561,791	280,977	28,265,709	366,932	....
- Capital Outlay	15,371	....	....	13,127,790	239,268	9,409
DEBT SERVICE - Interest & Fiscal Charges	775,968	821,683	1,877,448	3,016,208	1,727	....
- Principal Payment on Bonds	1,335,000	690,000	4,360,000	85,549,482	440,930	2,187,030
- Other Long-Term Debt	215,000	35,000	44,243	150,940,698	864,895	7,026,000
TOTAL CURRENT EXPENDITURES	5,149,025	10,504,172	5,315,686	5,740,464	5,250	125,000
TOTAL CAPITAL OUTLAY	2,170,095	2,939,900	12,155,014	389,241,812	8,027,511	2,055,833
DEBT SERVICE - Principal & Interest	2,325,968	1,546,683	6,281,691	285,608,505	2,409,486	4,523,640
TOTAL EXPENDITURES	9,645,088	14,990,755	23,752,391	242,230,644	1,311,075	9,338,030
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	18,036,642	2,230,000	....
Other Financing Uses	....	....	....	1,972,745	....	....
TRANSFERS TO - Enterprise Funds	86,571	....	121,000	3,329,402	....	30,500
- Governmental Funds	368,782	1,588,887	2,056,783	122,207,049	731,794	911,020
TOTAL EXPENDITURES AND OTHER USES	10,100,441	16,579,642	25,930,174	1,062,626,799	14,709,866	16,859,023

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
CLASS OF CITY (1991 Estimate)	3	3	3	3	3	3
POPULATION - 1990 Census	17,218	11,178	12,373	17,771	12,339	11,727
TAXABLE TAX CAPACITY	8,694,510	4,553,153	5,131,836	6,569,303	9,200,440	5,794,454
1990 NET TAX LEVY (Collect. in 1991)	1,594,400	845,794	1,133,868	1,211,511	2,203,732	735,126
SPECIAL ASSESSMENTS (Collect. in 1991)	261,149	281,071	186,964	1,869,056	915,497	1,538,335
REVENUES						
PROPERTY TAXES	2,168,942	860,990	1,180,687	1,836,873	2,420,896	938,229
TAX INCREMENTS	306,983	178,264	64,108	281,417	5,461,397	2,756,191
GRAVEL TAX	.....	.....	32,566	.....	5,505	5
FRANCHISE TAXES (Public Utilities)	.....	.....	35,538	.....	37,512	27,101
SPECIAL ASSESSMENTS	189,846	352,719	271,324	2,458,515	2,015,963	2,064,530
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	6,279	.....	.....	.....	.....
LICENSES AND PERMITS	207,229	121,004	92,178	162,643	553,629	275,354
FINES AND FORFEITS	208,278	170,647	17,353	102,823	28,410	30,614
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	20,618	.....	.....	50,135	.....	.....
- Other	.....	.....	351,844	113,421	.....	.....
State Grants - Local Government Aid	1,049,921	2,001,214	1,686,465	349,717	.....	264,721
- Homestead Credit (HACA)	594,598	191,421	492,014	733,176	638,828	217,236
- Highways	574,894	50,455	.....	642,498	22,449	375,820
- Other	387,375	443,322	702,994	207,505	33,227	806,132
County Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	124,882	.....	139,374	82,548	54,903	6,243
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	49,065	.....	.....	.....	.....	43,042
TOTAL INTERGOVERNMENTAL REVENUES	2,801,353	2,686,412	3,372,691	2,179,000	749,407	1,713,194
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	43,349	3,258	.....	284,621	408,357	281,644
Public Safety	154,175	120,089	56,630	5,784	.....	35,975
Streets and Highways	7,084	.....	.....	.....	.....	51,826
Sanitation (Refuse Collection)	.....	.....	.....	1,332,739	.....	.....
Libraries	29,102	.....	.....	.....	.....	.....
Recreation and Parks	137,633	139,082	45,906	229,100	.....	45,415
Airports	.....	.....	101,361	.....	.....	.....
Other Service Charges	33,078	360,094	111,696	150,206	.....	180,098
TOTAL DEPARTMENT FEES & SERVICE CHARGES	404,421	622,523	315,593	2,002,450	408,357	594,958
MISCELLANEOUS REVENUES						
Interest Earnings	207,491	572,469	200,836	1,023,454	1,485,626	1,282,134
All Other Revenues	217,159	376,450	427,975	131,251	354,074	499,992
TOTAL REVENUES	6,711,702	5,947,757	6,010,849	10,178,426	13,520,776	10,182,302
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	657,419	.....	3,017,475	6,641,970	2,505,518
- Other Long-Term Debt	.....	.....	.....	82,500	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	657,419	.....	3,099,975	6,641,970	2,505,518
Other Financing Sources	112,640	.....	149,790	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	981,000	71,000	456,307	161,505	.....	730,864
- Governmental Funds	397,328	67,907	3,917,570	957,121	5,586,323	2,371,795
TOTAL REVENUES AND OTHER SOURCES	8,202,670	6,744,083	10,534,516	14,397,027	25,749,069	15,790,479
Type of Public Service Enterprise	W,S,G,L,E,O	W,S,G,L	W,S,E	W,S,L	W,S	W,S,E

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	846,048	794,920	894,797	819,335	1,100,583	1,047,307
- Capital Outlay	.....	6,424	57,505	1,154	1,953	240,313
TOTAL GENERAL GOVERNMENT	846,048	801,344	952,302	820,489	1,102,536	1,287,620
PUBLIC SAFETY						
Police Department - Current Expenditures	2,198,363	1,280,295	1,168,683	1,030,729	468,341	713,854
- Capital Outlay	9,167	45,991	8,803	10,294	.....	.....
Fire Department - Current Expenditures	346,913	399,369	442,547	199,502	241,647	166,002
- Capital Outlay	34,395	5,428	4,000	.....	20,561	41,497
Other Protection - Current Expenditures	1,177	53,962	9,386	142,464	376,219	28,547
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	2,590,015	1,785,045	1,633,419	1,382,989	1,106,768	949,900
STREETS AND HIGHWAYS						
Maintenance	941,280	848,520	530,490	674,979	482,129	526,387
- Lighting	.....	.....	19,956	104,037	110,644	39,255
- Construction	3,819	.....	626,971	.....	2,267,886	.....
- Other Capital Outlay	1,653	203,339	3,123	.....	.....	117,827
TOTAL STREETS AND HIGHWAYS	946,752	1,051,859	1,180,540	779,016	2,860,659	683,469
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	1,228,291	.....	.....
Other Sanitation - Current Expenditures	.....	.....	36,263	149,819	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	15,000	.....	.....
TOTAL SANITATION	.....	.....	36,263	1,393,110	.....	.....
HEALTH						
Current Expenditures	.....	.....	290	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	290	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	381,421	55,439	105,543	.....	.....	.....
- Capital Outlay	51,671	28,948	26,367	.....	.....	.....
Park and Recreation - Current Expenditures	836,716	378,546	419,970	673,820	243,246	366,761
- Capital Outlay	68,663	41,561	33,179	40,997	207,133	10,213
TOTAL CULTURE AND RECREATION	1,338,471	504,494	585,059	714,817	450,379	376,974
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	217,893	.....	.....	.....
AIRPORTS - Current Expenditures	.....	30,372	308,180	.....	.....	.....
- Capital Outlay	.....	.....	509,468	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	250,375	318,341	117,901	78,159	436,700	576,635
- Capital Outlay	457,686	65,100	.....	3,186	144,067	1,573,560
ALL OTHER UNALLOCATED - Current Expenditures	13,040	294,576	37,132	113,900	1,291,020	1,159,698
- Capital Outlay	.....	.....	1,690	2,767,202	197,707	857,409
DEBT SERVICE - Interest & Fiscal Charges	464,285	426,659	367,819	1,687,459	2,696,683	2,235,754
- Principal Payment on Bonds	1,915,000	1,242,500	595,000	3,471,750	2,480,000	1,634,455
- Other Long-Term Debt	55,000	.....	103,500	27,500	1,562,330	50,000
TOTAL CURRENT EXPENDITURES	5,815,333	4,454,340	4,309,031	5,215,035	4,750,529	4,624,446
TOTAL CAPITAL OUTLAY	627,054	396,791	1,271,106	2,837,833	3,484,932	3,315,179
DEBT SERVICE - Principal & Interest	2,434,285	1,669,159	1,066,319	5,186,709	6,739,013	3,920,209
TOTAL EXPENDITURES	8,876,672	6,520,290	6,646,456	13,239,577	14,974,474	11,859,834
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	334,694	.....	2,022,183	.....	2,443,064
Other Financing Uses	.....	.....	157,540	53,285	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	52,761	.....	.....	92,200
- Governmental Funds	397,328	67,907	3,917,570	957,121	5,586,323	2,371,795
TOTAL EXPENDITURES AND OTHER USES	9,274,000	6,922,891	10,774,327	16,272,166	20,560,797	16,766,893

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS
CLASS OF CITY (1991 Estimate)	3	3	3	3	3	3
POPULATION - 1990 Census	10,879	18,861	11,705	11,271	17,790	12,347
TAXABLE TAX CAPACITY	5,296,753	8,190,239	7,653,019	4,360,313	5,693,365	5,438,957
1990 NET TAX LEVY (Collect. in 1991)	1,615,545	1,559,246	1,557,752	1,080,586	1,208,987	1,322,047
SPECIAL ASSESSMENTS (Collect. in 1991)	34,478	88,395	380,587	369,453	410,572	82,615
REVENUES						
PROPERTY TAXES	1,464,167	2,283,510	1,641,547	1,083,861	1,315,630	1,327,075
TAX INCREMENTS	547,332	1,248,680	499,793	90,817	865,823	303,524
GRAVEL TAX	....	....	26,483	....	....	....
FRANCHISE TAXES (Public Utilities)	41,452	68,227	....	7,500	....	....
SPECIAL ASSESSMENTS	82,790	523,564	655,771	457,966	1,090,783	477,382
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	56,753
LICENSES AND PERMITS	77,280	164,945	144,267	97,318	190,857	62,784
FINES AND FORFEITS	22,279	116,386	90,970	32,982	98,150	81,943
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	85,440	....	....	....	154,910
- Other	14,260	47,761	....	36,424	148,342	27,100
State Grants - Local Government Aid	1,625,539	1,885,550	184,454	1,724,621	2,871,637	2,259,441
- Homestead Credit (HACA)	543,483	867,393	474,573	478,640	656,343	388,794
- Highways	654,381	162,564	840,492	1,204,457	328,061	30,496
- Other	536,205	703,589	118,645	435,836	1,447,706	1,411,114
County Grants - Highways	....	18,060	....	....	21,440	9,790
- Other	19,000	11,049	....	....	724,053	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	1,445	....	223,120	....	10,000	57,710
TOTAL INTERGOVERNMENTAL REVENUES	3,394,313	3,781,406	1,841,284	3,879,978	6,207,582	4,339,355
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	13,501	61,570	86,274	4,088	10,780	2,921
Public Safety	232,600	94,001	100,370	9,935	47,621	38,287
Streets and Highways	12,116	....	20,938	....	22,357	....
Sanitation (Refuse Collection)	....	....	....	3,683	....	....
Libraries	14,435	5,629	....	....	10,868	8,676
Recreation and Parks	19,772	152,328	55,901	17,306	297,056	61,582
Airports	....	....	....	....	49,712	....
Other Service Charges	144,544	26,656	....	....	609,259	10,731
TOTAL DEPARTMENT FEES & SERVICE CHARGES	436,968	340,184	263,483	35,012	1,047,653	122,197
MISCELLANEOUS REVENUES						
Interest Earnings	198,626	710,323	506,333	652,842	385,473	574,112
All Other Revenues	303,567	2,848,016	354,522	659,452	1,548,855	654,606
TOTAL REVENUES	6,568,774	12,085,241	6,024,453	6,997,728	12,750,806	7,999,731
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	6,670,000	2,740,000	1,824,397	1,145,000	2,821,610
- Other Long-Term Debt	....	....	110,000	....	125,000	188,852
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	6,670,000	2,850,000	1,824,397	1,270,000	3,010,462
Other Financing Sources	242,000	183,617	....	....	....	292,970
TRANSFERS FROM - Enterprise Funds	145,386	376,641	232,400	951,123	457,513	243,681
- Governmental Funds	548,756	3,818,919	832,274	4,439	1,446,613	1,406,749
TOTAL REVENUES AND OTHER SOURCES	7,504,916	23,134,418	9,939,127	9,777,687	15,924,932	12,953,593
Type of Public Service Enterprise	W,S	W,S,G,L	W,S,G,L,E	W,S,L,E,O	W,S	W,S,G,L

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FAIRBAULT	FERGUS FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	537,508	1,233,068	504,192	677,632	638,064	779,762
- Capital Outlay	319,465	57,239	550,021	9,919	3,265	46,432
TOTAL GENERAL GOVERNMENT	856,973	1,290,307	1,054,213	687,551	641,329	826,194
PUBLIC SAFETY						
Police Department - Current Expenditures	1,031,543	1,666,256	974,103	990,597	1,723,482	1,093,654
- Capital Outlay	12,510	10,530	65,600	4,493	33,106	21,079
Fire Department - Current Expenditures	733,310	697,278	191,194	153,647	992,598	165,302
- Capital Outlay	14,360	8,441	2,190	26,021	8,540	47,889
Other Protection - Current Expenditures	7,755	165,713	231,612	103,961	130,991	64,443
- Capital Outlay	....	....	365	....	....	507
TOTAL PUBLIC SAFETY	1,799,478	2,548,218	1,465,064	1,278,719	2,888,717	1,392,874
STREETS AND HIGHWAYS - Maintenance	1,129,946	794,114	464,080	614,835	946,217	549,294
- Lighting	....	79,124	1,013	128,952	102,080	93,433
- Construction	619,585	672,436	1,597,162	1,908,605	2,555,641	2,679,271
- Other Capital Outlay	177,337	72,105	53,330	23,418	87,051	2,858
TOTAL STREETS AND HIGHWAYS	1,926,868	1,617,779	2,115,585	2,675,810	3,690,989	3,324,856
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	67,851	....	....	....
Other Sanitation - Current Expenditures	7,867	108,108	14,584	4,265	....	22,521
Sanitation - Capital Outlay	....	....	35,370	....	....	....
TOTAL SANITATION	7,867	108,108	117,805	4,265	....	22,521
HEALTH - Current Expenditures	4,396	....	....	2,737	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	4,396	....	....	2,737	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	292,091	367,064	27,192	43,180	323,961	335,262
- Capital Outlay	....	23,187	5,410	773	....	523
Park and Recreation - Current Expenditures	408,720	922,476	157,045	773,918	665,466	887,464
- Capital Outlay	30,267	322,323	206,676	33,726	22,235	195,787
TOTAL CULTURE AND RECREATION	731,078	1,635,050	396,323	851,597	1,011,662	1,419,036
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	864	....	....	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	179,942	....
AIRPORTS - Current Expenditures	....	....	....	109,247	122,202	163,276
- Capital Outlay	....	....	....	....	975	197,102
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	357,919	633,519	43,550	56,989	736,456	465,022
- Capital Outlay	....	3,847,328	141,101	122,340	1,309,562	13,202
ALL OTHER UNALLOCATED - Current Expenditures	79,883	160,080	....	105,506	313,983	309,357
- Capital Outlay	....	....	....	....	....	18,490
DEBT SERVICE - Interest & Fiscal Charges	320,426	1,055,683	566,726	658,599	786,485	800,163
- Principal Payment on Bonds	495,000	2,895,000	763,600	935,000	1,095,000	610,000
- Other Long-Term Debt	....	....	125,789	126,100	21,527	156,383
TOTAL CURRENT EXPENDITURES	4,590,938	6,826,800	2,676,416	3,765,466	6,875,442	4,928,790
TOTAL CAPITAL OUTLAY	1,174,388	5,013,589	2,657,225	2,129,295	4,020,375	3,223,140
DEBT SERVICE - Principal & Interest	815,426	3,950,683	1,456,115	1,719,699	1,903,012	1,566,546
TOTAL EXPENDITURES	6,580,752	15,791,072	6,789,756	7,614,460	12,798,829	9,718,476
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	37,800	....	77,622	930,783	....
- Governmental Funds	548,756	3,818,919	832,274	4,439	1,446,613	1,406,749
TOTAL EXPENDITURES AND OTHER USES	7,129,508	19,647,791	7,622,030	7,696,521	15,176,225	11,125,225

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
CLASS OF CITY (1991 Estimate)	3	3	3	3	3	3
POPULATION - 1990 Census	15,722	18,024	16,391	11,519	12,019	12,590
TAXABLE TAX CAPACITY	7,251,723	5,329,837	15,098,807	4,810,212	5,237,671	5,012,483
1990 NET TAX LEVY (Collect. in 1991)	2,014,441	1,590,264	3,431,203	1,667,027	1,081,596	719,544
SPECIAL ASSESSMENTS (Collect. in 1991)	496,284	105,519	274,198	651,178	198,907	100,012
REVENUES						
PROPERTY TAXES	2,512,105	1,404,629	3,540,697	1,692,518	1,082,648	1,080,269
TAX INCREMENTS	392,591	205,921	1,410,399	277,623	933,489	1,602,647
GRAVEL TAX	4,767	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	102,009	.....	64,768	19,605	40,188	32,941
SPECIAL ASSESSMENTS	749,756	151,604	407,011	1,050,534	335,362	108,495
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	21,121	47,036	.....
LICENSES AND PERMITS	204,186	89,365	184,387	160,566	110,215	98,718
FINES AND FORFEITS	64,777	33,123	137,360	45,714	84,329	47,853
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	15,000	42,038	20,313	.....	.....	6,452
State Grants - Local Government Aid	959,252	2,714,185	785,462	1,048,718	1,148,598	539,924
- Homestead Credit (HACA)	787,575	1,260,005	703,191	851,166	492,709	321,316
- Highways	550,945	772,361	298,933	14,370	46,699	62,809
- Other	306,210	3,382,781	1,603,705	829,516	558,691	104,693
County Grants - Highways	.....	.....	.....	.....	.....	5,262
- Other	.....	.....	4,044	.....	123,191	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	139,561	806,249	10,000	22,536	167,827	.....
TOTAL INTERGOVERNMENTAL REVENUES	2,758,543	8,977,619	3,425,648	2,766,306	2,537,715	1,040,456
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	.....	11,571	289,255	260,965	.....	109,433
Public Safety	347,695	164,131	48,481	45,344	251,939	.....
Streets and Highways	115,988	2,798	1,015	.....	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	.....	.....	.....
Libraries	.....	13,419	.....	.....	.....	.....
Recreation and Parks	24,987	182,166	.....	264,828	224,703	163,797
Airports	.....	.....	.....	36,019	74,264	.....
Other Service Charges	53,368	129,440	46,050	238,730	.....	17,897
TOTAL DEPARTMENT FEES & SERVICE CHARGES	542,038	503,525	384,801	845,886	550,906	291,127
MISCELLANEOUS REVENUES						
Interest Earnings	485,338	213,435	875,809	377,236	486,442	469,357
All Other Revenues	43,557	544,970	500,580	454,179	635,503	122,621
TOTAL REVENUES	7,859,667	12,124,191	10,931,460	7,711,288	6,843,833	4,894,484
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	824,192	911,633	411,000	2,522,812	4,099,025	.....
- Other Long-Term Debt	.....	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	400,000	.....	.....	93,477
TOTAL BORROWING	824,192	911,633	811,000	2,522,812	4,099,025	93,477
Other Financing Sources	.....	22,800	.....	.....	388	.....
TRANSFERS FROM - Enterprise Funds	34,000	.....	204,362	660,000	561,000	46,780
- Governmental Funds	915,395	1,207,791	1,093,441	919,443	1,605,882	1,478,915
TOTAL REVENUES AND OTHER SOURCES	9,633,254	14,266,415	13,040,263	11,813,543	13,110,128	6,513,656
Type of Public Service Enterprise	W,S,E,O	W,S,G,E,O	W,S,G,O	W,S,G,L,H,N,E,O	W,S,L,H,N,E	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	949,841	1,190,212	1,291,004	659,057	992,281	807,042
- Capital Outlay	1,260	1,759,173	17,755	1,509	27,976	76,295
TOTAL GENERAL GOVERNMENT	951,101	2,949,385	1,308,759	660,566	1,020,257	883,337
PUBLIC SAFETY						
Police Department - Current Expenditures	1,284,687	2,212,961	1,867,867	1,024,998	1,244,811	842,548
- Capital Outlay	43,702	118,350	26,164	7,844	43,831	24,490
Fire Department - Current Expenditures	589,536	1,779,706	331,737	146,996	238,044	151,623
- Capital Outlay	30,689	309	10,335	21,143	33,171	.....
Other Protection - Current Expenditures	129,387	80,311	231,529	158,933	.....	23,633
- Capital Outlay	6,536	.....	16,083	14,217	.....	.....
TOTAL PUBLIC SAFETY	2,084,537	4,191,637	2,483,715	1,374,131	1,559,857	1,042,294
STREETS AND HIGHWAYS - Maintenance	756,201	1,345,036	932,261	604,179	1,006,912	286,825
- Lighting	125,698	28,400	95,460	53,067	102,769	38,399
- Construction	1,873,072	1,131,180	2,411,233	1,200,000	479,310	59,524
- Other Capital Outlay	33,252	97,789	7,022	73,799	60,790	85,735
TOTAL STREETS AND HIGHWAYS	2,788,223	2,602,405	3,445,976	1,931,045	1,649,781	470,483
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	99,881	192,327	.....	.....	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	99,881	192,327	.....	.....	.....	.....
HEALTH - Current Expenditures	.....	175,354	40,807	.....	.....	.....
- Capital Outlay	.....	19,237	.....	.....	.....	.....
TOTAL HEALTH	.....	194,591	40,807	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	15,842	530,222	.....	71,087	434,225	.....
- Capital Outlay	178	15,180	.....	7,357	1,669	.....
Park and Recreation - Current Expenditures	448,961	952,174	694,607	1,019,126	870,468	470,179
- Capital Outlay	103,471	100,832	317,699	15,531	67,622	106,406
TOTAL CULTURE AND RECREATION	568,452	1,598,408	1,012,306	1,113,101	1,373,984	576,585
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	764,602	.....	228,737	.....	.....
AIRPORTS - Current Expenditures	.....	27,300	.....	237,263	85,575	.....
- Capital Outlay	.....	.....	.....	20,000	21,137	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	220,910	414,867	347,431	672,844	.....	.....
- Capital Outlay	.....	393,908	1,492,456	960,554	762	.....
ALL OTHER UNALLOCATED - Current Expenditures	23	242,540	513,426	304,908	254,454	655
- Capital Outlay	507,791	.....	2,234,666	191,855	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	677,072	424,292	824,501	891,125	889,684	962,492
- Principal Payment on Bonds	1,609,743	235,000	285,000	1,462,173	5,259,999	190,000
- Other Long-Term Debt	.....	24,220	410,000	50,492	.....	93,477
TOTAL CURRENT EXPENDITURES	4,620,967	9,936,012	6,346,129	5,181,195	5,229,539	2,620,904
TOTAL CAPITAL OUTLAY	2,599,951	3,635,958	6,533,413	2,513,809	736,268	352,450
DEBT SERVICE - Principal & Interest	2,286,815	683,512	1,519,501	2,403,790	6,149,683	1,245,969
TOTAL EXPENDITURES	9,507,733	14,255,482	14,399,043	10,098,794	12,115,490	4,219,323
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	989,800	.....	.....
Other Financing Uses	.....	.....	.....	.....	323	.....
TRANSFERS TO - Enterprise Funds	8,283	.....	.....	.....	.....	.....
- Governmental Funds	915,395	1,207,791	1,093,441	919,443	923,317	1,478,915
TOTAL EXPENDITURES AND OTHER USES	10,431,411	15,463,273	15,492,484	12,008,037	13,039,130	5,698,238

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW ULM	NORTH MANKATO	NORTH ST. PAUL	NORTHFIELD	OAKDALE	OWATONNA
CLASS OF CITY (1991 Estimate)	3	3	3	3	3	3
POPULATION - 1990 Census	13,189	10,753	12,607	14,818	19,735	19,520
TAXABLE TAX CAPACITY	4,756,859	4,243,726	5,469,836	5,189,863	8,554,546	8,377,247
1990 NET TAX LEVY (Collect. in 1991)	1,159,865	1,067,000	620,116	1,498,377	1,534,208	2,212,228
SPECIAL ASSESSMENTS (Collect. in 1991)	66,832	499,419	82,615	229,830	1,851,757	521,136
REVENUES						
PROPERTY TAXES	1,210,508	1,075,674	840,087	1,492,291	2,015,636	2,281,596
TAX INCREMENTS	403,257	411,151	126,390	442,266	940,857	903,907
GRAVEL TAX	.....	.....	.....	.....	2,930	.....
FRANCHISE TAXES (Public Utilities)	35,711	5,234	.....	65,548	.....	71,227
SPECIAL ASSESSMENTS	508,679	762,587	665,191	2,393,658	2,273,069	914,265
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	75,521	34,160	.....	37,964	.....	47,388
LICENSES AND PERMITS	46,890	49,847	95,434	166,977	444,591	157,353
FINES AND FORFEITS	76,705	36,914	45,494	69,709	178,235	118,048
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	90,303	.....	.....	106,744	.....	1,840
State Grants - Local Government Aid	2,045,920	1,241,704	640,277	1,110,011	551,878	2,262,649
- Homestead Credit (HACA)	637,346	565,167	220,304	637,051	735,033	1,037,023
- Highways	732,854	338,294	228,041	540,767	598,314	2,172,059
- Other	468,980	428,870	95,525	413,452	147,222	707,222
County Grants - Highways	82,122	.....	18,186	2,260	29,522	32,425
- Other	6,150	.....	58,021	.....	76,296	105,329
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	18,714	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	4,063,675	2,574,035	1,260,354	2,828,999	2,138,267	6,318,547
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	82,774	36,493	4,832	67,166	364,346	53,599
Public Safety	6,747	543	.....	11,405	78,532	44,400
Streets and Highways	865	1,479	.....	19,282	.....	183,110
Sanitation (Refuse Collection)	.....	220	.....	.....	.....	.....
Libraries	4,883	.....	.....	57,069	.....	.....
Recreation and Parks	245,610	54,565	40,830	.....	122,491	718,721
Airports	33,367	.....	.....	.....	.....	.....
Other Service Charges	241,466	70,447	265,971	159,345	390,426	.....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	615,712	163,747	311,633	314,267	955,795	999,830
MISCELLANEOUS REVENUES						
Interest Earnings	444,766	302,264	286,123	565,617	1,512,357	1,595,422
All Other Revenues	823,692	111,632	130,399	762,709	166,488	833,543
TOTAL REVENUES	8,305,116	5,527,245	3,761,105	9,140,005	10,628,225	14,241,126
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	1,362,320	903,128	1,419,300	3,025,599	.....
- Other Long-Term Debt	.....	298,650	.....	.....	238,067	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	1,660,970	903,128	1,419,300	3,263,666	.....
Other Financing Sources	203,558	.....	.....	.....	41,082	.....
TRANSFERS FROM - Enterprise Funds	1,012,798	.....	1,225,404	723,574	12,360	465,078
- Governmental Funds	2,092,719	650,470	903,613	2,422,638	1,081,721	5,488,690
TOTAL REVENUES AND OTHER SOURCES	11,614,191	7,838,685	6,793,250	13,705,517	15,027,054	20,194,894
Type of Public Service Enterprise	W,S,E,O	W,S,G,O	W,S,E,O	W,S,G,L,H,N,O	W,S,O	W,S,E

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW ULM	NORTH MANKATO	NORTH ST. PAUL	NORTHFIELD	OAKDALE	OWATONNA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	901,919	560,510	307,754	835,102	1,049,739	664,577
- Capital Outlay	14,869	3,026	5,293	72,953	240,124	83,521
TOTAL GENERAL GOVERNMENT	916,788	563,536	313,047	908,055	1,289,863	748,098
PUBLIC SAFETY						
Police Department - Current Expenditures	1,052,571	511,271	830,700	1,042,849	1,214,265	1,178,885
- Capital Outlay	98,091	35,316	62,836	53,835	95,763	64,000
Fire Department - Current Expenditures	150,624	79,101	124,807	138,677	304,389	535,012
- Capital Outlay	3,741	79,374	14,446	.....	.....	85,822
Other Protection - Current Expenditures	.....	111,756	59,436	128,009	162,993	148,278
- Capital Outlay	.....	358	.....	1,950	.....	.....
TOTAL PUBLIC SAFETY	1,305,027	817,176	1,092,225	1,365,320	1,777,410	2,011,997
STREETS AND HIGHWAYS						
- Maintenance	1,195,435	807,712	387,974	620,692	475,733	1,473,816
- Lighting	.....	108,932	27,000	104,623	.....	.....
- Construction	1,582,828	1,212,641	137,654	1,572,007	3,360,144	4,558,832
- Other Capital Outlay	1,213,726	127,884	51,453	27,245	28,662	454,402
TOTAL STREETS AND HIGHWAYS	3,991,989	2,257,169	604,081	2,324,567	3,864,539	6,487,050
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	26,247	.....	.....	35,912
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	.....	26,247	.....	.....	35,912
HEALTH						
- Current Expenditures	.....	.....	.....	7,500	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	7,500	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	356,446	127,900	.....	373,796	.....	513,247
- Capital Outlay	56,523	.....	.....	11,285	.....	517,183
Park and Recreation - Current Expenditures	851,916	411,041	354,206	361,866	306,268	1,463,004
- Capital Outlay	47,748	314,035	2,079,446	254,308	3,635	218,850
TOTAL CULTURE AND RECREATION	1,312,633	852,976	2,433,652	1,001,255	309,903	2,712,284
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	153,428	376,166	103,206	1,841,042	972,120	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	40,000	136,993	.....	528,446
AIRPORTS						
- Current Expenditures	32,404	.....	.....	.....	.....	83,958
- Capital Outlay	.....	.....	.....	.....	.....	169,922
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	439,760	20,065	.....	111,345	.....	121,945
- Capital Outlay	122,624	.....	.....	37,648	.....	.....
ALL OTHER UNALLOCATED						
- Current Expenditures	455,985	85,810	16,173	206,053	127,437	217,253
- Capital Outlay	19,829	155,111	63,955	.....	.....	25,241
DEBT SERVICE						
- Interest & Fiscal Charges	888,817	689,570	294,358	617,355	1,921,593	917,773
- Principal Payment on Bonds	1,025,000	1,255,000	485,000	1,454,000	2,640,000	1,535,000
- Other Long-Term Debt	47,769	70,000	.....	.....	140,992	18,275
TOTAL CURRENT EXPENDITURES	5,437,060	2,824,098	2,174,297	4,067,505	3,640,824	6,964,333
TOTAL CAPITAL OUTLAY	3,313,407	2,303,911	2,518,289	3,872,273	4,700,448	6,177,773
DEBT SERVICE - Principal & Interest	1,961,586	2,014,570	779,358	2,071,355	4,702,585	2,471,048
TOTAL EXPENDITURES	10,712,053	7,142,579	5,471,944	10,011,133	13,043,857	15,613,154
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	15,289	.....
TRANSFERS TO						
- Enterprise Funds	26,302	24,000	.....	1,628,390	.....	.....
- Governmental Funds	2,092,719	650,470	903,613	2,422,638	1,081,721	5,488,690
TOTAL EXPENDITURES AND OTHER USES	12,831,074	7,817,049	6,375,557	14,062,161	14,140,867	21,101,844

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
CLASS OF CITY (1991 Estimate)	3	3	3	3	3	3
POPULATION - 1990 Census	11,730	12,767	15,217	14,406	11,966	13,970
TAXABLE TAX CAPACITY	6,288,251	4,583,720	27,477,566	6,223,353	8,241,748	8,015,477
1990 NET TAX LEVY (Collect. in 1991)	1,566,494	614,814	8,198,234	1,041,914	1,887,155	2,215,818
SPECIAL ASSESSMENTS (Collect. in 1991)	764,213	376,881	339,782	94,775	489,587	1,029,089
REVENUES						
PROPERTY TAXES	1,972,722	990,411	8,290,328	1,488,157	2,179,039	2,697,917
TAX INCREMENTS	37,591	638,485	722,661	1,613,764	2,241,033	864,317
GRAVEL TAX	....	....	....	....	8,052	2,578
FRANCHISE TAXES (Public Utilities)	22,279	....	44,765	....	....	....
SPECIAL ASSESSMENTS	1,090,245	390,655	540,867	140,398	864,719	2,874,807
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	78,811	....
LICENSES AND PERMITS	100,358	284,610	155,028	84,993	291,096	308,614
FINES AND FORFEITS	39,585	48,001	90,192	199,567	51,449	97,447
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	21,716	....	....	....	....
- Other	....	2,011	....	....	....	....
State Grants - Local Government Aid	12,300	216,457	....	1,352,056	154,328	690,211
- Homestead Credit (HACA)	669,980	447,914	674,686	835,560	327,170	787,469
- Highways	40,553	21,735	143,963	86,958	185,560	1,540,497
- Other	128,922	113,153	738,558	258,027	256,410	377,843
County Grants - Highways	....	....	....	....	....	1,994
- Other	....	42,686	269,661	31,446	....	75,563
Local Units Grants - Highways	....	....	....	92,862	....	....
- Other	20,000	....	9,018	153,473	....	16,362
TOTAL INTERGOVERNMENTAL REVENUES	871,755	865,672	1,835,886	2,810,382	923,468	3,489,939
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	93,269	55,200	47,429	27,708	299,814	....
Public Safety	122,464	874	330,952	20,470	47,166	154,601
Streets and Highways	....	32,967	40,633	....	16,448	....
Sanitation (Refuse Collection)	....	158,656	125,066	....	453,306	....
Libraries	....	....	23,607	....	....	5,320
Recreation and Parks	117,238	39,169	14,782	215,550	173,866	....
Airports	....	....	....	....	....	....
Other Service Charges	....	....	107,439	....	104,748	246,812
TOTAL DEPARTMENT FEES & SERVICE CHARGES	332,971	286,866	689,908	263,728	1,095,348	406,733
MISCELLANEOUS REVENUES						
Interest Earnings	621,197	565,461	446,314	870,580	1,325,304	602,910
ALL Other Revenues	284,053	442,956	702,686	358,029	308,925	456,978
TOTAL REVENUES	5,372,756	4,513,117	13,518,635	7,829,598	9,367,244	11,802,240
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	519,812	....	3,200,000	1,683,681	1,713,720	7,161,762
- Other Long-Term Debt	375,000	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	894,812	....	3,200,000	1,683,681	1,713,720	7,161,762
Other Financing Sources	....	....	....	....	363,608	....
TRANSFERS FROM - Enterprise Funds	150,000	....	22,178	172,098	518,381	22,651
- Governmental Funds	283,193	1,394,800	1,647,174	1,896,165	259,149	1,674,727
TOTAL REVENUES AND OTHER SOURCES	6,700,761	5,907,917	18,387,987	11,581,542	12,222,102	20,661,380
Type of Public Service Enterprise	W,S	W,S	W,S,O	W,S,G,L,O	W,S,E,O	W,S,G

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	816,461	762,831	1,051,829	830,753	950,071	691,794
- Capital Outlay	7,328	8,248	1,380	16,624	897,411	10,878
TOTAL GENERAL GOVERNMENT	823,789	771,079	1,053,209	847,377	1,847,482	702,672
PUBLIC SAFETY						
Police Department - Current Expenditures	841,543	574,760	1,890,535	1,446,078	1,184,884	1,106,082
- Capital Outlay	107,225	2,323	61,732	1,855	50,955	9,252
Fire Department - Current Expenditures	120,813	52,966	1,323,096	197,478	160,528	526,209
- Capital Outlay	7,701	41,165	2,210	1,919	27,012	5,131
Other Protection - Current Expenditures	109,873	88,750	167,985	106,549	155,228	216,360
- Capital Outlay	4,250	970	6,072	219	....	33,470
TOTAL PUBLIC SAFETY	1,191,405	760,934	3,451,630	1,754,098	1,578,607	1,896,504
STREETS AND HIGHWAYS						
Maintenance	479,391	311,935	1,436,180	613,770	707,150	711,293
- Lighting	42,522	....	138,244	61,931	44,809	112,222
- Construction	371,980	30,978	870,790	377,953	1,579,252	6,795,567
- Other Capital Outlay	145,680	5,938	60,319	47,381	93,699	79,557
TOTAL STREETS AND HIGHWAYS	1,039,573	348,851	2,505,533	1,101,035	2,424,910	7,698,639
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	843,136	....	429,653	....
Other Sanitation - Current Expenditures	....	63,038	110,421	....	....	21,960
Sanitation - Capital Outlay	....	....	61,235	....	....	....
TOTAL SANITATION	....	63,038	1,014,792	....	429,653	21,960
HEALTH						
- Current Expenditures	....	....	4,053	15,000	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	4,053	15,000	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	5,631	....	459,294	....	18,064	495,635
- Capital Outlay	....	....	144,524	....	....	14,379
Park and Recreation - Current Expenditures	492,957	183,109	696,846	1,131,222	479,624	268,550
- Capital Outlay	235,171	22,380	148,080	32,570	145,623	240,992
TOTAL CULTURE AND RECREATION	733,759	205,489	1,448,744	1,163,792	643,311	1,019,556
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	73,548	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	53,242	....	....	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	48,139	13,354	504,930	585,296	26,680	....
- Capital Outlay	....	49,307	27,996	340,298	52,016	....
ALL OTHER UNALLOCATED						
- Current Expenditures	130,127	337,420	659,340	....	324,186	12,189
- Capital Outlay	23,304	1,391,163	80,610	....	48,386	....
DEBT SERVICE						
- Interest & Fiscal Charges	898,792	421,919	885,735	520,742	2,483,922	1,576,509
- Principal Payment on Bonds	1,445,000	750,000	1,380,000	485,000	1,435,000	1,348,476
- Other Long-Term Debt	105,000	17,691	43,346	....	....	....
TOTAL CURRENT EXPENDITURES	3,087,457	2,388,163	9,339,131	4,988,077	4,480,877	4,198,895
TOTAL CAPITAL OUTLAY	976,187	1,552,472	1,464,948	818,819	2,894,354	7,189,226
DEBT SERVICE - Principal & Interest	2,448,792	1,189,610	2,309,081	1,005,742	3,918,922	2,924,985
TOTAL EXPENDITURES	6,512,436	5,130,245	13,113,160	6,812,638	11,294,153	14,313,106
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	370,000	....	....	....
Other Financing Uses	....	....	132,619	....	....	....
TRANSFERS TO						
- Enterprise Funds	12,285	....	218,512	....	....	133,804
- Governmental Funds	283,193	1,394,800	1,647,174	1,896,165	259,149	1,674,727
TOTAL EXPENDITURES AND OTHER USES	6,807,914	6,525,045	15,481,465	8,708,803	11,553,302	16,121,637

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
CLASS OF CITY (1991 Estimate)	3	3	3	3	4	4
POPULATION - 1990 Census	11,267	19,144	17,630	504,807	2,683	8,038
TAXABLE TAX CAPACITY	7,078,722	13,210,935	7,504,814	258,610,853	2,453,029	5,009,801
1990 NET TAX LEVY (Collect. in 1991)	981,537	2,451,683	1,711,813	57,500,669	397,790	1,167,090
SPECIAL ASSESSMENTS (Collect. in 1991)	323,632	455,608	987,132	17,463,262	12,654	135,235
REVENUES						
PROPERTY TAXES	1,030,406	2,882,322	1,707,692	64,562,947	422,657	1,128,809
TAX INCREMENTS	1,519,757	.....	235,390	29,674,388	.....	112,861
GRAVEL TAX	.....	3,576	.....	86,462	2,988	.....
FRANCHISE TAXES (Public Utilities)	.....	412,176	.....	2,078,496	.....	26,012
SPECIAL ASSESSMENTS	495,004	835,736	1,127,893	32,581,484	7,680	178,122
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	4,200	98,865	590,750	.....	.....
LICENSES AND PERMITS	150,971	236,774	145,701	6,061,978	11,732	61,665
FINES AND FORFEITS	19,691	81,269	147,399	2,838,227	6,050	62,461
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	370,486	.....	.....
- Other	.....	.....	.....	1,023,853	.....	16,073
State Grants - Local Government Aid	.....	1,059,800	1,945,789	39,776,149	.....	1,050,963
- Homestead Credit (HACA)	285,595	825,468	588,259	21,022,241	69,584	315,132
- Highways	6,675	605,181	5,762,540	20,644,048	.....	131,648
- Other	10,502	205,935	879,408	20,409,231	20,249	381,833
County Grants - Highways	.....	.....	.....	223,351	.....	.....
- Other	.....	173,530	10,045	2,273,022	11,057	.....
Local Units Grants - Highways	.....	.....	.....	92,862	.....	.....
- Other	.....	7,513	.....	1,755,635	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	302,772	2,877,427	9,186,041	107,590,878	100,890	1,895,649
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	17,704	55,179	2,523	3,163,591	.....	13,968
Public Safety	150	166,863	89,950	2,829,742	.....	128,301
Streets and Highways	20,610	.....	35,730	590,737	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	2,078,511	.....	.....
Libraries	.....	.....	.....	173,072	.....	2,992
Recreation and Parks	5,129	82,088	249,183	4,319,036	4,500	2,443
Airports	.....	.....	.....	294,723	.....	27,914
Other Service Charges	147,201	35,680	32,094	4,238,366	5,652	4,672
TOTAL DEPARTMENT FEES & SERVICE CHARGES	190,794	339,810	409,480	17,687,778	10,152	180,290
MISCELLANEOUS REVENUES						
Interest Earnings	1,109,536	859,033	1,103,500	24,854,761	18,323	190,807
All Other Revenues	176,862	151,270	897,653	18,474,231	20,183	587,167
TOTAL REVENUES	4,995,793	8,683,593	15,059,614	307,082,380	600,655	4,423,843
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	3,636,091	1,562,305	72,464,757	.....	.....
- Other Long-Term Debt	.....	130,000	.....	1,800,069	.....	.....
- Short-Term Debt	.....	.....	.....	493,477	.....	.....
TOTAL BORROWING	.....	3,766,091	1,562,305	74,758,303	.....	.....
Other Financing Sources	197,998	.....	.....	1,810,451	.....	.....
TRANSFERS FROM - Enterprise Funds	78,400	62,930	1,163,222	11,980,266	.....	95,000
- Governmental Funds	.....	151,087	1,907,363	52,072,984	.....	938,338
TOTAL REVENUES AND OTHER SOURCES	5,272,191	12,663,701	19,692,504	447,704,384	600,655	5,457,181
Type of Public Service Enterprise	W,S,G	W,S,O	W,S,H,E,O			W,L,E

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	432,977	791,663	1,008,580	28,805,689	160,852	671,696
- Capital Outlay	9,032	117,394	10,494	4,721,919	....	34,847
TOTAL GENERAL GOVERNMENT	442,009	909,057	1,019,074	33,527,608	160,852	706,543
PUBLIC SAFETY						
Police Department - Current Expenditures	350,541	1,437,629	1,510,117	41,386,711	62,387	820,369
- Capital Outlay	....	4,123	59,388	1,192,929	....	33,293
Fire Department - Current Expenditures	173,417	1,104,403	444,831	14,950,430	60,800	182,682
- Capital Outlay	22,070	69,661	200,481	3,238,746	....	154,781
Other Protection - Current Expenditures	101,519	274,658	299,253	4,290,700	7,312	107,900
- Capital Outlay	300	175	....	85,607	....	6,467
TOTAL PUBLIC SAFETY	647,847	2,890,649	2,514,070	65,145,123	130,499	1,305,492
STREETS AND HIGHWAYS						
- Maintenance	267,597	1,092,815	902,959	26,424,902	153,427	480,944
- Lighting	28,781	80,037	28,148	2,132,997	....	40,544
- Construction	8,613	1,868,478	7,241,669	53,648,402	....	317,025
- Other Capital Outlay	8,613	34,559	209,693	3,976,789	....	145,202
TOTAL STREETS AND HIGHWAYS	313,604	3,075,889	8,382,469	86,183,090	153,427	983,715
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	2,568,931	....	....
Other Sanitation - Current Expenditures	2,262	172,126	....	1,096,888	17,764	224,991
Sanitation - Capital Outlay	....	16,106	....	150,439	....	....
TOTAL SANITATION	2,262	188,232	....	3,816,258	17,764	224,991
HEALTH - Current Expenditures						
- Capital Outlay	....	....	....	325,074	2,000	....
TOTAL HEALTH	....	....	....	19,352	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	109,779	5,862,322	....	240,297
- Capital Outlay	....	....	....	948,074	....	48,294
Park and Recreation - Current Expenditures	143,331	529,940	617,951	21,015,220	2,000	284,881
- Capital Outlay	57,591	211,001	90,270	6,121,731	23,082	21,072
TOTAL CULTURE AND RECREATION	200,922	740,941	818,000	33,947,347	25,082	594,544
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	6,004	44,581	....	6,386,771	....	....
AIRPORTS - Current Expenditures	....	....	308,651	2,318,750	3,832	....
- Capital Outlay	....	....	172,743	1,638,326	....	56,119
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	1,102,500	....	574,942
HRA & ECONOMIC DEVELOPMENT - Current Expend.	10,000	110,598	126,947	8,229,618	....	....
- Capital Outlay	....	....	....	11,521,633	....	....
ALL OTHER UNALLOCATED - Current Expenditures	160,741	59,731	407,436	8,642,739	5,588	146,011
- Capital Outlay	....	....	....	8,586,136	15,618	....
DEBT SERVICE - Interest & Fiscal Charges	899,198	319,667	776,488	33,476,305	9,045	48,953
- Principal Payment on Bonds	1,300,000	630,000	2,280,000	54,512,591	20,000	169,000
- Other Long-Term Debt	....	130,000	....	3,509,641	....	....
TOTAL CURRENT EXPENDITURES	1,726,477	5,756,795	5,764,652	169,689,297	479,129	3,256,434
TOTAL CAPITAL OUTLAY	112,223	2,366,078	7,984,738	101,701,028	38,700	1,335,923
DEBT SERVICE - Principal & Interest	2,199,198	1,079,667	3,056,488	91,498,537	29,045	217,953
TOTAL EXPENDITURES	4,037,898	9,202,540	16,805,878	362,888,862	546,874	4,810,310
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	8,389,741	....	....
Other Financing Uses	214,639	....	....	573,695	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	3,273,242	....	40,000
- Governmental Funds	....	151,087	1,907,363	51,390,419	....	938,338
TOTAL EXPENDITURES AND OTHER USES	4,252,537	9,353,627	18,713,241	426,515,959	546,874	5,788,648

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	9,496	3,832	3,132	3,166	3,227	3,160
TAXABLE TAX CAPACITY	10,694,189	2,110,495	2,266,817	960,860	613,317	1,157,870
1990 NET TAX LEVY (Collect. in 1991)	1,387,465	494,037	590,238	211,966	139,726	340,299
SPECIAL ASSESSMENTS (Collect. in 1991)	316,689	371,379	3,677	96,852	9,084	234,579
REVENUES						
PROPERTY TAXES	1,468,416	530,657	709,057	405,556	326,640	337,255
TAX INCREMENTS	34,219	223,182	55	....	....	219,726
GRAVEL TAX	....	....	709	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	....	....	....
SPECIAL ASSESSMENTS	382,123	695,554	9,868	101,453	39,843	344,113
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	160,989	57,772	36,120	19,909	6,663	45,275
FINES AND FORFEITS	29,541	649	20,855	15,987	11,089	55,209
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	....	....	....	16,501	....
State Grants - Local Government Aid	....	96,073	25,275	215,680	692,164	200,314
- Homestead Credit (HACA)	5,081	160,712	106,485	134,845	103,895	134,734
- Highways	212,089	....	....	....	....	....
- Other	108,314	46,994	54,497	59,603	428,997	77,000
County Grants - Highways	4,967	....	....	....	....	....
- Other	53,544	7,200	1,966	9,860	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	383,995	310,979	188,223	419,988	1,241,557	412,048
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	3,980	....	631	20,753	....	1,388
Public Safety	....	....	25,705	....	36,339	45,753
Streets and Highways	....	....	....	....	....	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	....	5,805	....	....	....
Recreation and Parks	180,177	....	5,114	43,326	14,218	21,818
Airports	....	....	....	....	....	....
Other Service Charges	28,078	....	4,791	....	23,464	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	212,235	....	42,046	64,079	74,021	68,959
MISCELLANEOUS REVENUES						
Interest Earnings	284,817	162,577	195,320	72,089	168,399	131,135
All Other Revenues	187,349	33,700	396,702	80,562	661,453	80,305
TOTAL REVENUES	3,143,684	2,015,070	1,598,955	1,179,623	2,529,665	1,694,025
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	497,000	1,385,902	476,247	250,000	....
- Other Long-Term Debt	....	808,962	88,315	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	1,305,962	1,474,217	476,247	250,000	....
Other Financing Sources	....	....	....	....	....	93,000
TRANSFERS FROM - Enterprise Funds	70,264	19,884	50,000	....	95,166	80,375
- Governmental Funds	159,991	37,379	96,000	54,106	860,571	....
TOTAL REVENUES AND OTHER SOURCES	3,373,939	3,378,295	3,219,172	1,709,976	3,735,402	1,867,400
Type of Public Service Enterprise	W,S	W,S	W,S	W,S,O	W,S,G,L,E,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	475,708	161,654	267,434	258,047	307,512	204,117
- Capital Outlay	11,666	404,597	3,359	.....	1,585	.....
TOTAL GENERAL GOVERNMENT	487,374	566,251	270,793	258,047	309,097	204,117
PUBLIC SAFETY						
Police Department - Current Expenditures	452,077	190,239	318,296	204,113	233,806	293,027
- Capital Outlay	.....	476	20,855	13,302	4,900	12,697
Fire Department - Current Expenditures	295,236	35,233	84,051	34,608	68,705	93,765
- Capital Outlay	.....	.....	2,144	.....	8,045	7,184
Other Protection - Current Expenditures	53,575	28,982	.....	2,035	.....	30,333
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	800,888	254,930	425,346	254,058	315,456	437,006
STREETS AND HIGHWAYS - Maintenance	315,517	92,669	138,269	168,293	338,280	158,501
- Lighting	12,500	.....	20,890	.....	.....	32,940
- Construction	258,219	29,717	178,028	.....	83,887	484,268
- Other Capital Outlay	.....	.....	793,012	17,389	.....	.....
TOTAL STREETS AND HIGHWAYS	586,236	122,386	1,130,199	185,682	422,167	675,709
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	282	.....	.....	.....
Other Sanitation - Current Expenditures	74,929	.....	1,966	.....	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	74,929	.....	2,248	.....	.....	.....
HEALTH - Current Expenditures						
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	163,222	5,300	26,150	14,196
- Capital Outlay	.....	.....	150,000	.....	24,578	.....
Park and Recreation - Current Expenditures	338,659	57,846	73,267	104,659	163,367	17,931
- Capital Outlay	114,995	18,911	11,056	.....	9,751	5,005
TOTAL CULTURE AND RECREATION	453,654	76,757	397,545	109,959	223,846	37,132
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	24,510	.....	.....	143,695	.....
AIRPORTS - Current Expenditures	.....	.....	.....	.....	24,852	.....
- Capital Outlay	.....	.....	.....	.....	19,863	.....
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	.....	.....	49,191	146,756	66,791
- Capital Outlay	2,869	.....	95,450	488	89,738	.....
ALL OTHER UNALLOCATED - Current Expenditures	.....	66,004	8,008	53,550	94,203	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	58,283	506,706	234,559	133,080	206,136	344,401
- Principal Payment on Bonds	225,000	369,400	0	590,000	170,000	221,000
- Other Long-Term Debt	67,500	8,000	.....	.....	.....	.....
TOTAL CURRENT EXPENDITURES	2,018,201	657,137	1,075,685	879,796	1,547,326	911,601
TOTAL CAPITAL OUTLAY	387,749	1,325,808	1,253,904	31,179	242,347	509,154
DEBT SERVICE - Principal & Interest	350,783	884,106	234,559	723,080	376,136	565,401
TOTAL EXPENDITURES	2,756,733	2,867,051	2,564,148	1,634,055	2,165,809	1,986,156
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	64,435	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	159,991	37,379	96,000	54,106	860,571	.....
TOTAL EXPENDITURES AND OTHER USES	2,916,724	2,904,430	2,660,148	1,752,596	3,026,380	1,986,156

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	3,735	3,709	6,887	2,854	5,113	3,330
TAXABLE TAX CAPACITY	1,278,325	789,351	2,497,201	680,776	2,302,776	1,728,238
1990 NET TAX LEVY (Collect. in 1991)	360,667	138,492	475,817	121,110	548,240	579,120
SPECIAL ASSESSMENTS (Collect. in 1991)	231,639	202,911	161,478	115,950	324,315	174,304
REVENUES						
PROPERTY TAXES	369,094	126,513	444,993	122,065	557,293	588,705
TAX INCREMENTS	59,011	16,707	716,238	11,533	424,119	215,384
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	5,555	....	....
SPECIAL ASSESSMENTS	350,029	234,268	453,144	117,197	657,051	232,529
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	27,839	17,129	75,272	11,941	58,429	14,987
FINES AND FORFEITS	14,065	18,337	39,907	9,868	32,578	22,270
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	9,358	....	....	....	....
State Grants - Local Government Aid	478,518	861,828	438,915	363,057	287,294	279,278
- Homestead Credit (HACA)	318,926	127,506	189,132	117,924	179,816	237,723
- Highways	....	4,529	429,594	....	....	....
- Other	302,050	443,120	179,000	86,070	280,408	136,837
County Grants - Highways	....	....	150,330	....	....	....
- Other	31,659	....	....	....	....	34,728
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	77,610	....	....	....	508
TOTAL INTERGOVERNMENTAL REVENUES	1,131,153	1,523,951	1,386,971	567,051	747,518	689,074
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	....	....	3,334	1,776	2,179	41,306
Public Safety	12,160	64,636	85,376	51,371	36,969	42,989
Streets and Highways	3,364	89	372	2,126	2,360	4,442
Sanitation (Refuse Collection)	55,838	....	282,908	....	450	10,909
Libraries	2,742	....	....	....	....	....
Recreation and Parks	23,665	11,439	....	23,255	....	19,608
Airports	....	....	....	....	3,520	....
Other Service Charges	2,761	70,157	58,693	881	....	281,399
TOTAL DEPARTMENT FEES & SERVICE CHARGES	100,530	146,321	430,683	79,409	45,478	400,653
MISCELLANEOUS REVENUES						
Interest Earnings	214,568	158,675	269,530	120,488	82,662	190,822
All Other Revenues	421,331	401,857	197,767	45,577	224,617	85,949
TOTAL REVENUES	2,687,620	2,643,758	4,014,505	1,090,684	2,829,745	2,440,373
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,326,106	563,686	2,398,659	470,000	854,620	1,058,997
- Other Long-Term Debt	....	51,744	235,939	....	....	....
- Short-Term Debt	....	....	....	....	227,238	....
TOTAL BORROWING	1,326,106	615,430	2,634,598	470,000	1,081,858	1,058,997
Other Financing Sources	....	....	....	573,800	....	....
TRANSFERS FROM - Enterprise Funds	70,000	126,000	426,106	80,534	388,693	....
- Governmental Funds	234,103	1,482,638	335,467	16,315	101,173	227,100
TOTAL REVENUES AND OTHER SOURCES	4,317,829	4,867,826	7,410,676	2,231,333	4,401,469	3,726,470
Type of Public Service Enterprise	W,S,L,E,O	W,S,E	W,S,L,E,O	W,S,L,E	W,S,L	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	224,585	264,819	295,263	231,778	193,888	215,786
- Capital Outlay	58,812	23,836	63,371	5,959	1,670	1,464
TOTAL GENERAL GOVERNMENT	283,397	288,655	358,634	237,737	195,558	217,250
PUBLIC SAFETY						
Police Department - Current Expenditures	270,882	426,879	478,039	213,473	368,292	311,972
- Capital Outlay	19,601	17,587	30,973	69,274	....	469
Fire Department - Current Expenditures	37,929	39,724	106,217	32,567	101,806	72,661
- Capital Outlay	11,943	4,658	1,754	7,814	6,608	24,267
Other Protection - Current Expenditures	....	4,482	41,116	3,171	89,772	2,864
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	340,355	493,330	658,099	326,299	566,478	412,233
STREETS AND HIGHWAYS						
- Maintenance	278,361	232,688	214,723	162,979	190,148	340,247
- Lighting	30,067	15,807	35,779	22,985	40,275	34,413
- Construction	816,723	238,042	1,270,050	....	70,897	283,942
- Other Capital Outlay	15,644	4,329	18,237	81,597	32,957	46,755
TOTAL STREETS AND HIGHWAYS	1,140,795	490,866	1,538,789	267,561	334,277	705,357
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	244,550	....	5,406	....
Other Sanitation - Current Expenditures	37,311	15,452	19,693	9,451	....	15,693
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	37,311	15,452	264,243	9,451	5,406	15,693
HEALTH						
- Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	117,897	47,864	11,106	19,992	....	78,836
- Capital Outlay	1,870	2,296	15,853	1,499	....	13,237
Park and Recreation - Current Expenditures	156,043	233,987	140,121	80,890	46,151	149,202
- Capital Outlay	31,088	9,031	244,574	21,591	41,327	5,931
TOTAL CULTURE AND RECREATION	306,898	293,178	411,654	123,972	87,478	247,206
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	....	56,510	....	....	61,800	....
AIRPORTS - Current Expenditures	31,821	....	13,654	....	21,940	....
- Capital Outlay	184,823	....	103,885	....	608	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	71,686	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	123,769	169,929	514,810	55,292	60,923	38,423
- Capital Outlay	1,647,997	24,665	....	....	6,345	126,070
ALL OTHER UNALLOCATED - Current Expenditures	....	180,142	88,902	59,557	71,280	72,585
- Capital Outlay	....	142,819	57,519	2,525	1,875	....
DEBT SERVICE - Interest & Fiscal Charges	764,167	202,154	824,923	191,235	885,625	455,954
- Principal Payment on Bonds	634,445	267,760	765,000	355,000	635,000	620,000
- Other Long-Term Debt	....	....	21,366	....	85,000	....
TOTAL CURRENT EXPENDITURES	1,308,665	1,688,283	2,203,973	892,135	1,323,367	1,332,682
TOTAL CAPITAL OUTLAY	2,788,501	467,263	2,157,416	190,259	663,448	502,135
DEBT SERVICE - Principal & Interest	1,398,612	469,914	1,611,289	546,235	1,605,625	1,075,954
TOTAL EXPENDITURES	5,495,778	2,625,460	5,972,678	1,628,629	3,592,440	2,910,771
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	458,306	....	....
Other Financing Uses	....	....	....	....	205,406	17,538
TRANSFERS TO						
- Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	234,103	1,482,638	335,467	16,315	101,173	227,100
TOTAL EXPENDITURES AND OTHER USES	5,729,881	4,108,098	6,308,145	2,103,250	3,899,019	3,155,409

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	5,269	4,710	5,300	8,057	4,557	3,669
TAXABLE TAX CAPACITY	937,805	1,906,176	2,475,092	2,149,559	1,973,115	6,076,047
1990 NET TAX LEVY (Collect. in 1991)	495,490	355,407	361,709	676,874	384,522	838,008
SPECIAL ASSESSMENTS (Collect. in 1991)	8,770	22,375	235,541	154,090	37,284	69,208
REVENUES						
PROPERTY TAXES	432,885	528,845	724,109	652,872	527,191	871,025
TAX INCREMENTS	....	58,319	82,701	82,072	79,146	162,754
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	6,884	....	172,728	....	....
SPECIAL ASSESSMENTS	7,821	154,686	51,234	98,070	40,628	52,811
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	39,460	58,685	56,829	24,410	43,510	91,335
FINES AND FORFEITS	16,257	21,550	34,888	26,629	34,679	46,880
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	26,243	....	10,904	....
- Other	....	4,670	4,000	310,707	....	....
State Grants - Local Government Aid	947,495	195,815	877	1,409,370	15,609	....
- Homestead Credit (HACA)	486,874	175,260	185,274	475,012	151,073	44,407
- Highways	....	....	66,342	26,125	....	....
- Other	1,416,335	72,374	62,434	741,871	66,325	40,131
County Grants - Highways	....	502,494	....	....	....	42,507
- Other	....	1,200	....	....	48,689	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	212,394	....	....	55,378	....	....
TOTAL INTERGOVERNMENTAL REVENUES	3,063,098	951,813	345,170	3,018,463	292,600	127,045
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	20,883	747	....	....	22,880	2,236
Public Safety	15,142	....	....	....	....	73,793
Streets and Highways	....	....	....	....	....	4,389
Sanitation (Refuse Collection)	345,781	....	....	105,056	....	....
Libraries	....	....	....	....	....	....
Recreation and Parks	24,349	....	3,806	155,754	4,275	62
Airports	....	....	....	....	....	....
Other Service Charges	18,776	....	21,842	5,808	....	83,241
TOTAL DEPARTMENT FEES & SERVICE CHARGES	424,931	747	25,648	266,618	27,155	163,721
MISCELLANEOUS REVENUES						
Interest Earnings	55,522	120,385	51,788	232,498	36,387	219,182
All Other Revenues	124,965	94,514	113,776	327,736	23,035	56,694
TOTAL REVENUES	4,164,939	1,996,428	1,486,143	4,902,096	1,104,331	1,791,447
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	1,093,741	....	651,017	....	....
- Other Long-Term Debt	....	149,093	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	1,242,834	....	651,017	....	....
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	44,650	....	....	....	....
- Governmental Funds	352,783	11,338	78,535	419,122	100,316	72,794
TOTAL REVENUES AND OTHER SOURCES	4,517,722	3,295,250	1,564,678	5,972,235	1,204,647	1,864,241
Type of Public Service Enterprise	W,S,O	W,S,G,O		W,S		W,S,G

CLASSIFICATION OF CITY EXPENDITURES - 1991
(COVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	402,062	145,770	279,941	620,662	296,285	266,972
- Capital Outlay	3,746	1,935	.....	.....	314,013	12,051
TOTAL GENERAL GOVERNMENT	405,808	147,705	279,941	620,662	610,298	279,023
PUBLIC SAFETY						
Police Department - Current Expenditures	723,294	381,046	216,653	671,164	133,411	388,662
- Capital Outlay	9,490	.....	.....	23,450	1,892	19,827
Fire Department - Current Expenditures	115,410	107,054	55,377	376,315	52,804	65,842
- Capital Outlay	3,235	.....	.....	62,242	95,633	.....
Other Protection - Current Expenditures	8,308	27,363	.....	121,371	32,682	52,499
- Capital Outlay	.....	1,500	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	859,737	516,963	272,030	1,254,542	316,422	526,830
STREETS AND HIGHWAYS						
- Maintenance	678,715	93,611	348,735	423,088	229,919	344,433
- Lighting	60,872	.....	2,209	89,471	13,154	18,602
- Construction	458,814	729,712	187,382	765,300	58,416	27,021
- Other Capital Outlay	28,320	46,679	.....	6,459	30,543	15,716
TOTAL STREETS AND HIGHWAYS	1,226,721	870,002	538,326	1,284,318	332,032	405,772
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	271,750	.....	.....	142,780	.....	.....
Other Sanitation - Current Expenditures	936	12,160	28,705	63,108	38,746	13,052
Sanitation - Capital Outlay	1,500	2,665	.....	1,775	.....	.....
TOTAL SANITATION	274,186	14,825	28,705	207,663	38,746	13,052
HEALTH						
- Current Expenditures	30,600	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	30,600	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	148,678	.....	.....	154,399	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	258,212	119,431	48,512	839,289	53,621	76,103
- Capital Outlay	3,769	5,459	360	14,105	65,311	7,799
TOTAL CULTURE AND RECREATION	410,659	124,890	48,872	1,007,793	118,932	83,902
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	64,232	38,333	.....	.....	.....	66,500
AIRPORTS						
- Current Expenditures	20,800	.....	.....	60,160	.....	.....
- Capital Outlay	.....	.....	.....	172,062	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	157,911	1,800	.....	314,469	.....	.....
- Capital Outlay	.....	.....	.....	9,568	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	253,232	.....	172,342	.....	2,628	60,242
- Capital Outlay	74,918	.....	.....	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	72,679	91,535	108,433	211,157	148,352	56,757
- Principal Payment on Bonds	0	95,000	205,000	330,000	68,000	181,000
- Other Long-Term Debt	127,500	.....	.....	8,873	.....	.....
TOTAL CURRENT EXPENDITURES	3,195,012	926,568	1,152,474	3,876,276	853,250	1,352,907
TOTAL CAPITAL OUTLAY	583,792	966,522	187,742	1,417,721	565,808	82,414
DEBT SERVICE - Principal & Interest	200,179	186,535	313,433	550,030	216,352	237,757
TOTAL EXPENDITURES	3,978,983	2,079,625	1,653,649	5,844,027	1,635,410	1,673,078
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds						
- Governmental Funds	352,783	11,338	78,535	419,122	100,316	72,794
TOTAL EXPENDITURES AND OTHER USES	4,331,766	2,090,963	1,732,184	6,263,149	1,735,726	1,745,872

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DELANO	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,753	7,172	2,603	8,233	8,671	3,959
TAXABLE TAX CAPACITY	1,160,762	3,448,179	587,049	2,992,606	3,051,373	682,815
1990 NET TAX LEVY (Collect. in 1991)	145,734	675,498	141,107	452,545	979,492	159,244
SPECIAL ASSESSMENTS (Collect. in 1991)	128,137	315,929	177,286	405,878	507,718	....
REVENUES						
PROPERTY TAXES	150,527	661,129	135,952	635,672	808,236	175,581
TAX INCREMENTS	301,648	290,339	....	....	77,621	....
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	14,292	101,766	....
SPECIAL ASSESSMENTS	....	520,951	112,099	176,456	552,427	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	23,845	....	....	8,743	....
LICENSES AND PERMITS	428,967	31,659	13,864	90,534	38,724	18,090
FINES AND FORFEITS	....	56,566	24,857	28,739	33,666	16,299
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	22,703	....	....	26,635	....	....
- Other	....	....	....	....	1,214,195	....
State Grants - Local Government Aid	322,082	1,019,914	365,910	58,110	1,183,056	606,593
- Homestead Credit (HACA)	113,318	242,581	76,501	132,875	425,696	285,407
- Highways	....	585,906	....	170,957	53,759	137,713
- Other	35,955	298,784	137,369	44,645	1,343,344	558,999
County Grants - Highways	2,488	....	3,385	....	....	....
- Other	10,617	42,411	....	21,257	71,275	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	42,000
TOTAL INTERGOVERNMENTAL REVENUES	507,163	2,189,596	583,165	454,479	4,291,325	1,630,712
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	78,605	2,424	7,427	5,533	5,604	....
Public Safety	27,409	94,592	42,282	....	27,010	24,549
Streets and Highways	....	54,285	....	....	8,883	....
Sanitation (Refuse Collection)	93,924	....	....	....	454,471	....
Libraries	....	....	....	....	....	....
Recreation and Parks	....	9,335	28,115	11,157	124,994	41,085
Airports	....	....	....	....	....	16,208
Other Service Charges	30,968	....	....	....	163,732	55,800
TOTAL DEPARTMENT FEES & SERVICE CHARGES	230,906	160,636	77,824	16,690	784,694	137,642
MISCELLANEOUS REVENUES						
Interest Earnings	220,422	279,758	79,082	139,282	142,312	21,559
All Other Revenues	112,387	336,848	24,341	7,816	239,927	71,837
TOTAL REVENUES	1,952,020	4,551,327	1,051,184	1,563,960	7,079,441	2,071,720
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	681,939	....	....	....	341,342	....
- Other Long-Term Debt	....	123,354	....	....	....	107,311
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	681,939	123,354	....	....	341,342	107,311
Other Financing Sources	....	400	....	....	....	....
TRANSFERS FROM - Enterprise Funds	77,700	545,000	....	....	790,285	105,510
- Governmental Funds	....	313,275	....	119,882	182,902	21,254
TOTAL REVENUES AND OTHER SOURCES	2,711,659	5,533,356	1,051,184	1,683,842	8,393,970	2,305,795
Type of Public Service Enterprise	W,S,L,E	W,S,L,E	W,S,G		W,S,E	W,S,G

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DELANO	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	339,803	433,419	161,630	258,359	433,452	418,664
- Capital Outlay	5,741	.....	178,762	26,434	3,434	936
TOTAL GENERAL GOVERNMENT	345,544	433,419	340,392	284,793	436,886	419,600
PUBLIC SAFETY						
Police Department - Current Expenditures	96,753	580,314	154,047	85,480	1,026,163	435,646
- Capital Outlay	.....	20,451	4,369	.....	38,094	190,248
Fire Department - Current Expenditures	96,339	121,927	45,391	62,312	622,578	29,060
- Capital Outlay	30,345	95,512	36,799	22,549	6,916	.....
Other Protection - Current Expenditures	10,768	55,571	.....	44,913	68,561	4,114
- Capital Outlay	.....	.....	.....	.....	3,144	.....
TOTAL PUBLIC SAFETY	234,205	873,775	240,606	215,254	1,765,456	659,068
STREETS AND HIGHWAYS - Maintenance						
STREETS AND HIGHWAYS - Maintenance	134,241	605,730	119,841	142,308	398,165	487,015
- Lighting	9,981	32,109	18,854	.....	40,075	.....
- Construction	356,692	782,289	188,291	68,165	149,421	30,551
- Other Capital Outlay	.....	80,295	408	14,457	27,483	85,813
TOTAL STREETS AND HIGHWAYS	500,914	1,500,423	327,394	224,930	615,144	603,379
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	78,891	.....	.....	.....	357,274	.....
Other Sanitation - Current Expenditures	20,305	35,114	.....	18,026	61,686	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	1,356	.....
TOTAL SANITATION	99,196	35,114	.....	18,026	420,316	.....
HEALTH - Current Expenditures						
HEALTH - Current Expenditures	.....	1,036	4,334	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	1,036	4,334	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	6,277	130,541	.....	.....	109,141	72,146
- Capital Outlay	29,073	.....	.....	.....	26,560	.....
Park and Recreation - Current Expenditures	113,576	334,554	63,998	22,251	665,682	71,272
- Capital Outlay	.....	9,259	7,447	10,757	79,773	.....
TOTAL CULTURE AND RECREATION	148,926	474,354	71,445	33,008	881,156	143,418
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	210,005	182,544	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	249,713	.....
AIRPORTS - Current Expenditures						
AIRPORTS - Current Expenditures	.....	51,298	.....	.....	.....	72,379
- Capital Outlay	.....	133,389	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS						
UNALLOCATED PENSION CONTRIBUTIONS	45,942	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	113,748	.....	.....	1,209,384	.....
- Capital Outlay	.....	.....	77,257	.....	612,348	.....
ALL OTHER UNALLOCATED - Current Expenditures						
ALL OTHER UNALLOCATED - Current Expenditures	.....	129,033	.....	64,364	223,022	216,694
- Capital Outlay	.....	.....	.....	27,955	71,929	.....
DEBT SERVICE - Interest & Fiscal Charges						
DEBT SERVICE - Interest & Fiscal Charges	180,934	538,284	136,599	307,091	297,206	119,573
- Principal Payment on Bonds	280,000	730,700	170,000	170,000	1,369,421	15,000
- Other Long-Term Debt	.....	136,866	27,313	.....	60,000	37,530
TOTAL CURRENT EXPENDITURES	952,876	2,624,394	568,095	698,013	5,464,896	1,806,990
TOTAL CAPITAL OUTLAY	631,856	1,303,739	493,333	170,317	1,020,458	307,548
DEBT SERVICE - Principal & Interest	460,934	1,405,850	333,912	477,091	1,726,627	172,103
TOTAL EXPENDITURES	2,045,666	5,333,983	1,395,340	1,345,421	8,211,981	2,286,641
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses						
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds						
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	88,680	.....
- Governmental Funds	.....	313,275	.....	119,882	180,886	21,254
TOTAL EXPENDITURES AND OTHER USES	2,045,666	5,647,258	1,395,340	1,465,303	8,481,547	2,307,895

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	EVELETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	4,061	5,376	6,136	6,007	4,665	2,573
TAXABLE TAX CAPACITY	851,801	2,589,432	2,525,411	3,553,829	1,568,190	812,563
1990 NET TAX LEVY (Collect. in 1991)	323,981	362,779	692,669	830,184	474,033	367,604
SPECIAL ASSESSMENTS (Collect. in 1991)	832	42,872	240,421	200,822	111,433	34,160
REVENUES						
PROPERTY TAXES	288,687	438,834	905,037	1,031,937	449,480	369,468
TAX INCREMENTS	12,917	605,165	231,081	551,479	196,229	25,417
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	11,669	12,179	9,680	....	7,266	....
SPECIAL ASSESSMENTS	1,131	204,397	448,230	258,612	133,053	14,989
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	16,457	38,456	164,455	74,668	34,177	14,220
FINES AND FORFEITS	19,286	42,346	33,244	50,646	18,728	23,790
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	273,491	....	85,704	....	....	....
- Other	....	....	....	....	....	....
State Grants - Local Government Aid	679,876	157,615	274,663	295,988	522,154	334,575
- Homestead Credit (HACA)	381,015	194,048	320,390	167,080	278,132	216,945
- Highways	....	373,562	13,851	28,604	....	....
- Other	875,005	38,475	163,288	92,853	155,594	155,088
County Grants - Highways	....	....	....	....	....	....
- Other	2,201	21,421	1,157	....	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	254,225	....	11,286	168,583	....	....
TOTAL INTERGOVERNMENTAL REVENUES	2,465,813	785,121	870,339	753,108	955,880	706,608
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	9,936	9,622	319,536	570	27,920	3,938
Public Safety	60,028	26,139	70,790	22,170	23,863	42,609
Streets and Highways	700	....	....	....	....	1,867
Sanitation (Refuse Collection)	265,845	31,073	....	....	....	1,106
Libraries	....	....	....	970	....	....
Recreation and Parks	75,666	7,294	42,390	4,729	....	11,260
Airports	....	....	....	....	....	....
Other Service Charges	26,156	35,392	97,788	....	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	438,331	109,520	530,504	28,439	51,783	60,780
MISCELLANEOUS REVENUES						
Interest Earnings	44,246	295,924	73,561	277,385	95,822	51,757
All Other Revenues	81,818	2,869	256,508	108,034	115,301	75,991
TOTAL REVENUES	3,380,355	2,534,811	3,522,639	3,134,308	2,057,719	1,343,020
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	579,419	897,760	....	115,000	....
- Other Long-Term Debt	....	....	383,700	105,000	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	579,419	1,281,460	105,000	115,000	....
Other Financing Sources	14,391	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	2,325	376,951	58,233	194,469	20,000
- Governmental Funds	16,041	89,834	342,338	700,168	399,987	74,185
TOTAL REVENUES AND OTHER SOURCES	3,410,787	3,206,389	5,523,388	3,997,709	2,767,175	1,437,205
Type of Public Service Enterprise	W,S	S,O	W,S,G,L,O	W,S	W,S,G,L,H,N,E,O	W,S,G

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	EVELETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	234,302	274,720	612,905	240,609	331,343	195,011
- Capital Outlay	2,022	9,010	11,697	1,137	15,486	9,961
TOTAL GENERAL GOVERNMENT	236,324	283,730	624,602	241,746	346,829	204,972
PUBLIC SAFETY						
Police Department - Current Expenditures	454,432	241,376	496,135	650,778	363,135	234,287
- Capital Outlay	15,364	....	5,832	40,653	55,761	349
Fire Department - Current Expenditures	191,460	85,443	91,346	132,653	80,110	69,917
- Capital Outlay	1,395	1,445	20,961	38,688	15,290	73,051
Other Protection - Current Expenditures	130,000	39,671	....	40,202	21,062	2,749
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	792,651	367,935	614,274	902,974	535,358	380,353
STREETS AND HIGHWAYS - Maintenance	401,666	84,408	446,041	239,644	261,081	146,291
- Lighting	37,742	21,713	36,276	40,524	....	35,238
- Construction	20,350	790,701	1,410,397	117,583	107,559	304,497
- Other Capital Outlay	29,120	94,841	22,549	76,685	42,471	6,994
TOTAL STREETS AND HIGHWAYS	488,878	991,663	1,915,263	474,436	411,111	493,020
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	195,593	....	....	....	....	....
Other Sanitation - Current Expenditures	....	51,384	....	39,910	....	1,119
Sanitation - Capital Outlay	2,170	....	....	4,181	....	....
TOTAL SANITATION	197,763	51,384	....	44,091	....	1,119
HEALTH - Current Expenditures	....	....	....	....	....	125
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	125
CULTURE AND RECREATION						
Libraries - Current Expenditures	54,905	....	....	105,494	71,896	41,607
- Capital Outlay	9,045	....	....	1,569	9,942	11,365
Park and Recreation - Current Expenditures	241,491	82,569	298,922	90,098	82,689	114,115
- Capital Outlay	51,488	198,907	12,198	4,385	19,596	13,990
TOTAL CULTURE AND RECREATION	356,929	281,476	311,120	201,546	184,123	181,077
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	74,022	....	39,250	8,094	205,491	....
UNALLOCATED INSURANCE AND JUDGMENTS	348,462	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	....	....	....	15,437
- Capital Outlay	....	....	....	....	....	9,299
UNALLOCATED PENSION CONTRIBUTIONS	144,041	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	59,095	....	176,282	....	3,758	15,000
- Capital Outlay	289,850	....	292,025	24,653	431,725	....
ALL OTHER UNALLOCATED - Current Expenditures	139,694	35,522	270,334	22,874	132,864	25,515
- Capital Outlay	103,047	....	20,927	2,134	4,536	....
DEBT SERVICE - Interest & Fiscal Charges	33,117	295,932	441,922	426,558	240,284	51,848
- Principal Payment on Bonds	50,000	425,000	645,000	644,598	315,000	55,000
- Other Long-Term Debt	63,655	75,000	89,900	110,000	25,000	....
TOTAL CURRENT EXPENDITURES	2,632,883	916,806	2,428,241	1,602,786	1,347,938	896,411
TOTAL CAPITAL OUTLAY	597,873	1,094,904	1,835,836	319,762	907,857	429,506
DEBT SERVICE - Principal & Interest	146,772	795,932	1,176,822	1,181,156	580,284	106,848
TOTAL EXPENDITURES	3,377,528	2,807,642	5,440,899	3,103,704	2,836,079	1,432,765
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	20,000	144,836	....	15,000	....
- Governmental Funds	16,041	89,834	342,338	700,168	399,987	74,185
TOTAL EXPENDITURES AND OTHER USES	3,393,569	2,917,476	5,928,073	3,803,872	3,251,066	1,506,950

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HUGO
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,927	7,952	3,072	9,047	6,881	4,621
TAXABLE TAX CAPACITY	1,199,126	4,669,350	1,258,150	3,858,420	3,533,028	2,715,322
1990 NET TAX LEVY (Collect. in 1991)	395,280	1,283,371	146,864	424,622	677,679	528,332
SPECIAL ASSESSMENTS (Collect. in 1991)	224,003	167,915	46,381	193,283	171,797	69,645
REVENUES						
PROPERTY TAXES	491,432	1,155,898	152,379	616,546	685,244	631,742
TAX INCREMENTS	....	807,320	104,205	56,818	....	....
GRAVEL TAX	....	....	....	....	....	2,735
FRANCHISE TAXES (Public Utilities)	6,884	....	....	....	....	9,440
SPECIAL ASSESSMENTS	201,765	254,333	65,884	273,093	214,030	171,534
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	3,071	70,678	9,416	96,079	47,996	74,078
FINES AND FORFEITS	11,691	79,406	17,827	38,516	15,403	32,955
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	9,060	....	....	....	....
State Grants - Local Government Aid	134,753	1,079,087	472,601	124,520	333,421	5,590
- Homestead Credit (HACA)	203,172	528,692	69,206	171,823	204,210	164,899
- Highways	....	167,408	....	24,380	174,654	....
- Other	50,119	446,834	83,621	75,693	167,814	51,888
County Grants - Highways	....	....	....	....	....	....
- Other	....	195,987	....	24,929	....	4,033
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	84,085	....	6,558	....	....
TOTAL INTERGOVERNMENTAL REVENUES	388,044	2,511,153	625,428	427,903	880,099	226,410
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	3,742	27,954	918	....	....	39,945
Public Safety	....	111,209	16,860	....	....	....
Streets and Highways	....	73,724	3,024	....	....	1,709
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	96,902	....	....	....	....
Recreation and Parks	....	244,443	16,746	....	....	10,150
Airports	....	22,026	....	....	....	....
Other Service Charges	....	49,901	11,946	3,285	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,742	626,159	49,494	3,285	....	51,804
MISCELLANEOUS REVENUES						
Interest Earnings	180,585	483,514	95,788	93,094	176,436	204,420
All Other Revenues	17,040	247,441	76,595	183,388	570,729	78,369
TOTAL REVENUES	1,304,254	6,235,902	1,197,016	1,788,722	2,589,937	1,483,487
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	515,000	245,000	190,000	1,195,480
- Other Long-Term Debt	....	360,000	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	360,000	515,000	245,000	190,000	1,195,480
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	30,000	186,905	240,546	....	....	....
- Governmental Funds	285,705	349,570	196,541	92,640	18,320	219,618
TOTAL REVENUES AND OTHER SOURCES	1,619,959	7,132,377	2,149,103	2,126,362	2,798,257	2,898,585
Type of Public Service Enterprise	W,S,L	W,S,E,O	W,S,L,H,N,E,O		W,S	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HUGO
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	195,249	759,509	243,955	318,511	355,641	263,593
- Capital Outlay	.....	198,563	.....	19,640	8,578	398
TOTAL GENERAL GOVERNMENT	195,249	958,072	243,955	338,151	364,219	263,991
PUBLIC SAFETY						
Police Department - Current Expenditures	169,182	719,305	201,328	169,959	409,465	194,715
- Capital Outlay	.....	34,312	15,903	.....	21,533	12,623
Fire Department - Current Expenditures	10,457	250,654	37,033	114,383	153,235	56,372
- Capital Outlay	.....	13,986	.....	49,601	.....	6,966
Other Protection - Current Expenditures	1,377	.....	10,839	53,507	31,020	55,776
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	181,016	1,018,257	265,103	387,450	615,253	326,452
STREETS AND HIGHWAYS						
- Maintenance	114,440	1,067,065	213,402	285,969	204,306	271,583
- Lighting	21,999	.....	15,465	.....	.....	15,373
- Construction	.....	424,387	432,162	280,498	186,971	589,076
- Other Capital Outlay	.....	145,756	6,050	55,239	.....	.....
TOTAL STREETS AND HIGHWAYS	136,439	1,637,208	667,079	621,706	391,277	876,032
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	1,198	35,050	21,030	6,052
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	.....	1,198	35,050	21,030	6,052
HEALTH						
- Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	289,734	33,868	.....	.....	.....
- Capital Outlay	.....	35,677	.....	.....	.....	.....
Park and Recreation - Current Expenditures	28,663	435,688	122,957	22,276	62,473	4,868
- Capital Outlay	.....	284,012	4,791	18,863	35,930	.....
TOTAL CULTURE AND RECREATION	28,663	1,045,111	161,616	41,139	98,403	4,868
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	69,320	.....	20,024	.....	349	.....
AIRPORTS						
- Current Expenditures	.....	92,619	.....	.....	.....	.....
- Capital Outlay	.....	188,838	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	291	60,989	.....	.....	.....
- Capital Outlay	251,662	.....	.....	.....	.....	.....
ALL OTHER UNALLOCATED						
- Current Expenditures	.....	.....	51,332	84,420	148,193	60,999
- Capital Outlay	18,438	54,639	.....	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	333,264	381,766	95,741	78,230	220,164	189,227
- Principal Payment on Bonds	355,000	215,000	165,000	249,000	318,000	145,000
- Other Long-Term Debt	.....	120,000	.....	41,430	82,638	40,000
TOTAL CURRENT EXPENDITURES	541,367	3,614,865	992,366	1,084,075	1,385,363	929,331
TOTAL CAPITAL OUTLAY	339,420	1,380,170	478,930	423,841	253,361	609,063
DEBT SERVICE - Principal & Interest	688,264	716,766	260,741	368,660	620,802	374,227
TOTAL EXPENDITURES	1,569,051	5,711,801	1,732,037	1,876,576	2,259,526	1,912,621
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	3,556	.....
Other Financing Uses	.....	6,515	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	15,533	15,513	.....	.....	.....
- Governmental Funds	285,705	349,570	196,541	92,640	18,320	219,618
TOTAL EXPENDITURES AND OTHER USES	1,854,756	6,083,419	1,944,091	1,969,216	2,281,402	2,132,239

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,878	7,817	3,547	2,958	3,614	4,357
TAXABLE TAX CAPACITY	2,132,682	3,006,958	772,549	863,698	816,375	1,227,511
1990 NET TAX LEVY (Collect. in 1991)	493,267	977,021	209,059	133,934	233,532	352,639
SPECIAL ASSESSMENTS (Collect. in 1991)	127,797	14,650	52,136	53,177	97,327	57,627
REVENUES						
PROPERTY TAXES	557,192	973,020	198,881	361,154	233,580	356,352
TAX INCREMENTS	....	1,042,103	75,745	....	12,384	63,007
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	5,009	....	....
SPECIAL ASSESSMENTS	156,164	27,516	139,087	143,759	274,365	79,003
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	60,291	....	....	....	....
LICENSES AND PERMITS	32,515	74,931	23,985	25,119	11,599	32,557
FINES AND FORFEITS	71,511	64,642	15,016	11,884	7,232	31,936
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	....	....	....	....	25,589
State Grants - Local Government Aid	....	1,466,455	641,814	204,229	256,376	207,317
- Homestead Credit (HACA)	118,984	474,917	255,356	122,720	257,579	229,112
- Highways	....	35,955	....	645,797	14,941	....
- Other	481	1,579,153	183,119	162,203	142,182	100,301
County Grants - Highways	....	....	....	....	....	....
- Other	....	....	21,634	11,430	5,501	1,019
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	119,465	3,556,480	1,101,923	1,146,379	676,579	563,338
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	6,871	13,594	86	42,219	5,603	4,797
Public Safety	....	73,490	34,750	36,682	4,963	4,892
Streets and Highways	14,104	....	78	3,188	....	....
Sanitation (Refuse Collection)	....	....	14,833	90,605	....	....
Libraries	....	....	....	....	1,368	....
Recreation and Parks	11,146	....	5,586	100	31,598	31,667
Airports	....	....	....	....	....	....
Other Service Charges	....	103,432	11,852	....	7,945	24,676
TOTAL DEPARTMENT FEES & SERVICE CHARGES	32,121	190,516	67,185	172,794	51,477	66,032
MISCELLANEOUS REVENUES						
Interest Earnings	37,884	574,407	115,865	109,198	177,858	49,624
All Other Revenues	115,721	618,352	93,486	297,373	70,415	31,614
TOTAL REVENUES	1,122,573	7,182,258	1,831,173	2,272,669	1,515,489	1,273,463
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	53,349	....	....	705,604	88,650	390,332
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	53,349	....	....	705,604	88,650	390,332
Other Financing Sources	....	....	....	54,340	....	55,000
TRANSFERS FROM - Enterprise Funds	....	32,311	576,585	158,982	35,000	133,192
- Governmental Funds	191,810	90,301	....	99,662	361,249	15,420
TOTAL REVENUES AND OTHER SOURCES	1,367,732	7,304,870	2,407,758	3,291,257	2,000,388	1,867,407
Type of Public Service Enterprise	S	W,S	W,S,L,H,N,E,O	W,S	W,S,L,E	W,S,G

52

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	117,213	764,042	357,027	202,385	178,402	151,168
- Capital Outlay	1,475	50,735	.....	.....	3,541	15,411
TOTAL GENERAL GOVERNMENT	118,688	814,777	357,027	202,385	181,943	166,579
PUBLIC SAFETY						
Police Department - Current Expenditures	296,361	877,981	287,733	163,832	157,357	259,188
- Capital Outlay	.....	42,172	.....	.....	16,216	2,383
Fire Department - Current Expenditures	34,272	295,097	76,340	69,587	64,012	50,215
- Capital Outlay	.....	7,050	.....	125,168	80,080	44,843
Other Protection - Current Expenditures	19,313	94,445	8,637	23,344	7,347	28,628
- Capital Outlay	.....	.....	.....	94,604	.....	10,182
TOTAL PUBLIC SAFETY	349,946	1,316,745	372,710	476,535	325,012	395,439
STREETS AND HIGHWAYS - Maintenance	349,027	751,890	411,213	126,036	435,632	186,088
- Lighting	546	160,863	.....	25,954	16,050	.....
- Construction	.....	540,863	.....	995,854	94,191	217,775
- Other Capital Outlay	5,134	21,480	.....	.....	11,242	576
TOTAL STREETS AND HIGHWAYS	354,707	1,475,096	411,213	1,147,844	557,115	404,439
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	8,205	85,741	10,485	.....
Other Sanitation - Current Expenditures	16,065	1,334	.....	1,867	291	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	16,065	1,334	8,205	87,608	10,776	.....
HEALTH - Current Expenditures	.....	3,209	4,773	.....	3,100	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	3,209	4,773	.....	3,100	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	164,314	85,366	10,533	53,487	19,152
- Capital Outlay	.....	34,323	18,425	.....	1,141	.....
Park and Recreation - Current Expenditures	15,024	112,436	67,207	68,762	152,898	84,728
- Capital Outlay	246,412	38,938	.....	3,508	17,787	6,357
TOTAL CULTURE AND RECREATION	261,436	350,011	170,998	82,803	225,313	110,237
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	1,855,353	35,927	.....	231,780	117,373
UNALLOCATED INSURANCE AND JUDGMENTS	24,183	.....	.....	43,318	18,873	.....
AIRPORTS - Current Expenditures	.....	219,103	.....	.....	.....	.....
- Capital Outlay	.....	200,935	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	10,682	.....	205,601	.....	.....
- Capital Outlay	.....	.....	.....	1,008	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	17,135	424,578	37,225	38,248	11,430	25,767
- Capital Outlay	.....	456,818	5,858	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	76,014	619,751	142,785	108,558	51,481	164,021
- Principal Payment on Bonds	75,000	225,000	162,000	75,000	30,000	330,000
- Other Long-Term Debt	.....	.....	.....	15,000	.....	99,694
TOTAL CURRENT EXPENDITURES	889,139	3,879,974	1,343,726	1,065,208	1,109,364	804,934
TOTAL CAPITAL OUTLAY	253,021	3,248,667	60,210	1,220,142	455,978	414,900
DEBT SERVICE - Principal & Interest	151,014	844,751	304,785	198,558	81,481	593,715
TOTAL EXPENDITURES	1,293,174	7,973,392	1,708,721	2,483,908	1,646,823	1,813,549
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	3,708	605,479	.....	80,000	.....
- Governmental Funds	191,810	90,301	.....	99,662	361,249	15,420
TOTAL EXPENDITURES AND OTHER USES	1,484,984	8,067,401	2,314,200	2,583,570	2,088,072	1,828,969

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	4,393	5,900	2,698	3,752	9,273	6,037
TAXABLE TAX CAPACITY	1,668,829	4,005,467	1,261,274	1,315,916	4,072,339	2,200,302
1990 NET TAX LEVY (Collect. in 1991)	372,877	607,400	270,669	304,533	1,081,777	469,897
SPECIAL ASSESSMENTS (Collect. in 1991)	159,568	28,838	2,298	48,436	342,381	75,394
REVENUES						
PROPERTY TAXES	523,966	704,506	324,237	272,802	1,361,236	454,338
TAX INCREMENTS	94,480	.....	261,623	249,029	262,825	152,076
GRAVEL TAX	.....	2,907	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	45,491	.....	15,722	.....	.....	.....
SPECIAL ASSESSMENTS	226,071	42,070	1,228	28,898	1,324,910	79,964
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	16,825	80,470	23,764	59,956	332,392	33,995
FINES AND FORFEITS	19,119	14,569	18,324	7,770	86,603	29,190
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	44,736	.....
- Other	24,181	.....	31,897	17,932	.....	1,015
State Grants - Local Government Aid	573,574	.....	67,873	515,976	95,440	791,404
- Homestead Credit (HACA)	211,899	117,554	1,388	144,191	293,529	297,440
- Highways	.....	68,286	.....	.....	13,170	227,422
- Other	608,578	24,669	.....	164,020	100,065	258,690
County Grants - Highways	5,688	.....	.....	3,443	.....	.....
- Other	16,238	828,180	.....	.....	26,742	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	20,905	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	1,440,158	1,059,594	101,158	845,562	573,682	1,575,971
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	1,460	.....	.....	3,503	17,901	17,268
Public Safety	98,577	.....	.....	72,952	2,494	80,651
Streets and Highways	766	.....	.....	11,911	.....	10,735
Sanitation (Refuse Collection)	.....	.....	19,152	.....	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	36,196	14,970	.....	125,602	.....	156,941
Airports	.....	.....	.....	.....	.....	64,381
Other Service Charges	.....	7,700	11,992	22,941	367,193	12,375
TOTAL DEPARTMENT FEES & SERVICE CHARGES	136,999	22,670	31,144	236,909	387,588	342,351
MISCELLANEOUS REVENUES						
Interest Earnings	331,083	50,426	49,357	97,907	539,440	185,127
All Other Revenues	354,312	22,842	25,488	151,385	199,703	53,197
TOTAL REVENUES	3,188,504	2,000,054	852,045	1,950,218	5,068,379	2,906,209
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	850,000	.....	.....	390,988	4,239,599	.....
- Other Long-Term Debt	.....	.....	.....	.....	88,500	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	850,000	.....	.....	390,988	4,328,099	.....
Other Financing Sources	.....	.....	.....	270,673	.....	59,795
TRANSFERS FROM - Enterprise Funds	20,000	.....	.....	307,623	52,320	370,500
- Governmental Funds	52,957	.....	19,200	155,009	258,526	15,000
TOTAL REVENUES AND OTHER SOURCES	4,111,461	2,000,054	871,245	3,074,511	9,707,324	3,351,504
Type of Public Service Enterprise	W,S,G,H,N,E,O	W,S	S	W,S,E,O	W,S,O	W,S,G,L,E

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	282,451	513,599	112,983	209,772	728,789	408,484
- Capital Outlay	30,359	12,948	.....	.....	893,457	.....
TOTAL GENERAL GOVERNMENT	312,810	526,547	112,983	209,772	1,622,246	408,484
PUBLIC SAFETY						
Police Department - Current Expenditures	453,879	92,130	197,645	425,244	586,472	591,588
- Capital Outlay	68,948	.....	.....	.....	5,610	6,696
Fire Department - Current Expenditures	51,921	103,494	30,879	68,960	205,733	144,159
- Capital Outlay	47,182	6,476	.....	.....	60,400	1,725
Other Protection - Current Expenditures	1,763	11,977	5,002	29,586	53,215	38,898
- Capital Outlay	.....	.....	.....	.....	14,777	.....
TOTAL PUBLIC SAFETY	623,693	214,077	233,526	523,790	926,207	783,066
STREETS AND HIGHWAYS - Maintenance	173,619	167,993	65,796	299,645	448,106	429,785
- Lighting	.....	8,924	4,908	.....	20,510	16,513
- Construction	864,462	24,642	.....	257,400	4,269,328	.....
- Other Capital Outlay	83,529	4,568	.....	.....	15,912	11,739
TOTAL STREETS AND HIGHWAYS	1,121,610	206,127	70,704	557,045	4,753,856	458,037
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	26,288	34,977	17,094	.....	27,376	30,363
Sanitation - Capital Outlay	.....	.....	.....	.....	3,745	.....
TOTAL SANITATION	26,288	34,977	17,094	.....	31,121	30,363
HEALTH - Current Expenditures	.....	.....	.....	.....	.....	200
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	200
CULTURE AND RECREATION						
Libraries - Current Expenditures	89,239	.....	.....	.....	.....	54,528
- Capital Outlay	4,602	.....	.....	.....	.....	8,862
Park and Recreation - Current Expenditures	119,498	56,602	5,220	358,957	245,323	321,471
- Capital Outlay	13,770	14,389	.....	.....	50,579	3,622
TOTAL CULTURE AND RECREATION	227,109	70,991	5,220	358,957	295,902	388,483
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	748,773	.....	815,101	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	2,470	.....	.....	.....
AIRPORTS - Current Expenditures	.....	.....	.....	6,158	.....	131,665
- Capital Outlay	.....	.....	.....	.....	.....	6,408
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	66,550	.....	.....	24,547	.....	20,650
- Capital Outlay	.....	.....	56,283	.....	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	191,580	.....	30,314	124,083	.....	32,934
- Capital Outlay	51,035	.....	7,620	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	368,528	36,174	105,050	182,649	574,149	160,927
- Principal Payment on Bonds	1,205,000	60,000	50,000	200,000	883,500	330,000
- Other Long-Term Debt	.....	.....	.....	83,545	127,500	53,242
TOTAL CURRENT EXPENDITURES	1,456,788	989,696	472,311	1,546,952	2,315,524	2,221,238
TOTAL CAPITAL OUTLAY	1,163,887	811,796	63,903	1,072,501	5,313,808	39,052
DEBT SERVICE - Principal & Interest	1,573,528	96,174	155,050	466,194	1,585,149	544,169
TOTAL EXPENDITURES	4,194,203	1,897,666	691,264	3,085,647	9,214,481	2,804,459
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	76,695	.....	287,329
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	.....	56,540
- Governmental Funds	52,957	.....	19,200	155,009	258,526	15,000
TOTAL EXPENDITURES AND OTHER USES	4,247,160	1,897,666	710,464	3,317,351	9,473,007	3,163,328

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	9,028	7,371	2,795	4,374	5,679	3,219
TAXABLE TAX CAPACITY	6,252,528	2,547,711	837,980	1,040,555	3,405,999	4,538,252
1990 NET TAX LEVY (Collect. in 1991)	1,150,091	655,552	125,940	272,855	709,822	690,904
SPECIAL ASSESSMENTS (Collect. in 1991)	310,455	224,134	.....	19,890	91,548	230,827
REVENUES						
PROPERTY TAXES	1,372,647	679,937	126,134	216,541	818,642	729,853
TAX INCREMENTS	120,519	232,124	173,961	79,284	91,007	492,923
GRAVEL TAX	147	.....	.....	.....	331	.....
FRANCHISE TAXES (Public Utilities)	34,330	23,105	890	10,073	.....	.....
SPECIAL ASSESSMENTS	598,742	548,001	72,256	75,696	241,116	329,019
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	119,174	60,656	5,759	36,879	125,968	126,595
FINES AND FORFEITS	36,420	31,044	14,100	16,014	15,716	56,340
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	.....	.....	131,095	.....	.....	.....
State Grants - Local Government Aid	71,935	1,281,200	473,385	800,843	127,596	.....
- Homestead Credit (HACA)	326,245	237,017	57,996	168,725	191,741	95,462
- Highways	361,381	530,581	.....	.....	.....	27,118
- Other	68,523	215,095	100,393	102,893	49,415	31,722
County Grants - Highways	3,502	.....	.....	.....	.....	.....
- Other	33,232	48,175	.....	959	17,861	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	864,818	2,312,068	762,869	1,073,420	386,613	154,302
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	11,365	4,106	112	.....	39,000	112,793
Public Safety	.....	32,042	54,076	29,398	50,932	19,881
Streets and Highways	.....	9,141	13,880	12,349	.....	652
Sanitation (Refuse Collection)	.....	.....	.....	.....	4,445	245,689
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	12,166	12,069	.....	108,241	23,921	32,420
Airports	.....	49,653	606	27,160	.....	.....
Other Service Charges	26,167	.....	.....	376,538	71,246	46,013
TOTAL DEPARTMENT FEES & SERVICE CHARGES	49,698	107,011	68,674	553,686	189,544	457,448
MISCELLANEOUS REVENUES						
Interest Earnings	410,093	170,192	138,685	329,366	260,593	176,517
All Other Revenues	311,303	326,810	8,588	201,923	8,222	244,720
TOTAL REVENUES	3,917,891	4,490,948	1,371,916	2,592,882	2,137,752	2,767,717
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,792,368	1,930,000	.....	725,300	.....	450,263
- Other Long-Term Debt	.....	.....	.....	178,000	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,792,368	1,930,000	.....	903,300	.....	450,263
Other Financing Sources	.....	.....	.....	586,036	74,600	.....
TRANSFERS FROM - Enterprise Funds	192,344	318,137	78,543	543,907	7,196	.....
- Governmental Funds	3,560	2,276,387	1,333,678	221,278	.....	315,143
TOTAL REVENUES AND OTHER SOURCES	5,906,163	9,015,472	2,784,137	4,847,403	2,219,548	3,533,123
Type of Public Service Enterprise	W,S	W,S,O	W,S,L	W,S,G,L,H,E	W,S	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	291,639	407,289	174,304	372,654	411,809	365,789
- Capital Outlay	365,781	7,205	18,490	52,510	19,349	609
TOTAL GENERAL GOVERNMENT	657,420	414,494	192,794	425,164	431,158	366,398
PUBLIC SAFETY						
Police Department - Current Expenditures	415,631	557,602	192,809	325,826	137,349	413,781
- Capital Outlay	....	15,488	24,533	2,416	....	....
Fire Department - Current Expenditures	154,550	130,386	37,072	74,464	104,150	102,778
- Capital Outlay	545,069	1,780	108,590	22,053	13,991	....
Other Protection - Current Expenditures	63,079	52,953	1,609	13,407	65,786	69,346
- Capital Outlay	....	....	....	1,473	8,424	....
TOTAL PUBLIC SAFETY	1,178,329	758,209	364,613	439,639	329,700	585,905
STREETS AND HIGHWAYS - Maintenance	137,156	428,023	196,691	209,552	183,892	340,833
- Lighting	31,217	69,900	48,128	34,158	23,412	9,042
- Construction	337,816	1,145,279	36,081	1,259	83,639	181,978
- Other Capital Outlay	....	37,711	5,309	110,618	4,645	4,431
TOTAL STREETS AND HIGHWAYS	506,189	1,680,913	286,209	355,587	295,588	536,284
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	15,799	....	....	....	29,765	101,285
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	15,799	....	....	....	29,765	101,285
HEALTH - Current Expenditures	....	....	....	6,572	....	....
- Capital Outlay	....	....	....	237,996	....	....
TOTAL HEALTH	....	....	....	244,568	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	22,793	....	119,912	....	....
- Capital Outlay	....	2,247	....	276,021	....	....
Park and Recreation - Current Expenditures	160,352	154,969	29,268	323,628	95,083	20,994
- Capital Outlay	297,433	228,231	3,360	72,086	234,616	29,185
TOTAL CULTURE AND RECREATION	457,785	408,240	32,628	791,647	329,699	50,179
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	181,903	29,450	....	27,900	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	73,705	7,437	34,255	....	....
- Capital Outlay	....	4,014	....	40,714	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	70,800	5,000	29,272	....	....
- Capital Outlay	185,279	408,731	91,665	60,418	....	....
ALL OTHER UNALLOCATED - Current Expenditures	52,819	29,984	1,355	84,599	....	228,338
- Capital Outlay	91,050	....	....	851	....	....
DEBT SERVICE - Interest & Fiscal Charges	644,274	606,377	192,835	222,646	247,959	199,527
- Principal Payment on Bonds	1,240,000	620,000	1,395,000	222,740	465,000	390,000
- Other Long-Term Debt	....	69,628	....	70,224	35,300	....
TOTAL CURRENT EXPENDITURES	1,322,242	1,998,404	693,673	1,628,299	1,051,246	1,652,186
TOTAL CAPITAL OUTLAY	1,822,428	2,032,589	317,478	878,415	392,564	216,203
DEBT SERVICE - Principal & Interest	1,884,274	1,296,005	1,587,835	515,610	748,259	589,527
TOTAL EXPENDITURES	5,028,944	5,326,998	2,598,986	3,022,324	2,192,069	2,457,916
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	120,569	....	....
Other Financing Uses	108,621	....	....	2,615,970	63,722	....
TRANSFERS TO - Enterprise Funds	....	104,059	108,929	....	34,233	....
- Governmental Funds	3,560	2,276,387	1,326,577	221,278	....	315,142
TOTAL EXPENDITURES AND OTHER USES	5,141,125	7,707,444	4,034,492	5,980,161	2,290,024	2,773,058

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,570	9,650	3,501	5,489	5,102	2,910
TAXABLE TAX CAPACITY	941,012	11,425,053	5,086,374	1,659,347	16,161,046	1,348,111
1990 NET TAX LEVY (Collect. in 1991)	190,489	2,003,502	925,008	641,155	2,506,740	215,792
SPECIAL ASSESSMENTS (Collect. in 1991)	46,982	1,053,662	189,052	169,781	405,254	35,565
REVENUES						
PROPERTY TAXES	196,382	2,035,959	957,733	646,698	2,504,193	200,535
TAX INCREMENTS	2,957	1,016,457	....	74,144	267,523	221,865
GRAVEL TAX	....	4,917	....	....	....	....
FRANCHISE TAXES (Public Utilities)	9,153	....	....	....	....	....
SPECIAL ASSESSMENTS	73,921	1,818,029	221,691	165,090	1,008,556	60,700
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	19,917	258,412	62,878	38,434	95,394	27,265
FINES AND FORFEITS	7,052	58,696	54,864	11,920	25,038	45,130
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	10,303	....	....	....
- Other	29,769	....	....	23,927	....	....
State Grants - Local Government Aid	414,694	....	502	800,680	....	368,760
- Homestead Credit (HACA)	100,454	164,690	112,195	294,862	149,639	64,201
- Highways	....	108,389	....	11,769	....	....
- Other	79,130	97,420	68,293	290,644	48,061	32,502
County Grants - Highways	....	....	....	....	3,768	....
- Other	....	49,228	....	5,546	9,210	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	8,384	....	3,815
TOTAL INTERGOVERNMENTAL REVENUES	624,047	419,727	191,293	1,435,812	210,678	469,278
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	7,243	125,714	1,349	20,534	103,722	3,142
Public Safety	47,563	171,648	866	30,339	57,557	92,295
Streets and Highways	....	....	779	4,845	....	4,883
Sanitation (Refuse Collection)	....	....	....	....	4,371	....
Libraries	....	....	....	....	2,784	....
Recreation and Parks	....	....	1,938	97,954	....	30,539
Airports	....	....	....	....	....	....
Other Service Charges	....	....	13,426	59,911	39,682	17,397
TOTAL DEPARTMENT FEES & SERVICE CHARGES	54,806	297,362	18,358	213,583	208,116	148,256
MISCELLANEOUS REVENUES						
Interest Earnings	318,370	409,713	93,225	69,905	346,421	127,552
All Other Revenues	175,466	40,039	62,547	71,869	200,515	25,674
TOTAL REVENUES	1,482,071	6,359,311	1,662,589	2,727,455	4,866,434	1,326,255
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	2,022,820	....	495,750	512,981	2,939,374
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	2,022,820	....	495,750	512,981	2,939,374
Other Financing Sources	....	....	18,100	....	....	11,406
TRANSFERS FROM - Enterprise Funds	314,247	....	....	141,800	114,444	111,714
- Governmental Funds	148,204	19,440	70,748	160,012	261,694	98,375
TOTAL REVENUES AND OTHER SOURCES	1,944,522	8,401,571	1,751,437	3,525,017	5,755,553	4,487,124
Type of Public Service Enterprise	W,S,H,N,E,O	S,O	W,S	W,S,G,L	W,S,L,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	510,228	561,721	336,840	307,860	611,670	170,951
- Capital Outlay	5,661	5,195	231,504	2,063	6,449	2,362
TOTAL GENERAL GOVERNMENT	515,889	566,916	568,344	309,923	618,119	173,313
PUBLIC SAFETY						
Police Department - Current Expenditures	209,256	1,099,336	395,859	382,226	172,043	258,930
- Capital Outlay	16,716	37,036	....	4,526	....	13,947
Fire Department - Current Expenditures	57,901	161,393	79,060	96,871	114,871	43,008
- Capital Outlay	9,905	115,096	....	1,088	44,278	2,243
Other Protection - Current Expenditures	7,018	114,005	54,856	104,817	34,453	14,970
- Capital Outlay	....	....	....	2,113	....	38,717
TOTAL PUBLIC SAFETY	300,796	1,526,866	529,775	591,641	365,645	371,815
STREETS AND HIGHWAYS						
- Maintenance	124,060	349,996	288,009	378,778	342,352	126,239
- Lighting	13,810	....	2,784	64,124	45,606	17,703
- Construction	10,013	122,169	....	240,794	248,079	24,128
- Other Capital Outlay	1,829	3,895	111,189	10,955	68,824	....
TOTAL STREETS AND HIGHWAYS	149,712	476,060	401,982	694,651	704,861	168,070
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	231,354	....
Other Sanitation - Current Expenditures	812	68,296	32,561	4,088	20,857	....
Sanitation - Capital Outlay	....	....	....	....	14,497	....
TOTAL SANITATION	812	68,296	32,561	4,088	266,708	....
HEALTH						
- Current Expenditures	161	....	....	14,350	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	161	....	....	14,350	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	....	....	33,556	....
- Capital Outlay	....	....	....	....	489	....
Park and Recreation - Current Expenditures	31,632	193,753	7,031	291,690	178,576	48,944
- Capital Outlay	4,005	786,138	....	10,932	24,006	18,545
TOTAL CULTURE AND RECREATION	35,637	979,891	7,031	302,622	236,627	67,489
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	26,244	127,226	....	39,190
AIRPORTS - Current Expenditures	....	....	....	27,117	....	33,590
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	91,793	....	10,752	27,000	57,631	....
- Capital Outlay	....	844,785	....	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	50,784	5,384	226,729	28,345	48,067
- Capital Outlay	....	....	....	13,836	....	7,968
DEBT SERVICE - Interest & Fiscal Charges	66,769	844,969	214,157	244,487	735,200	72,762
- Principal Payment on Bonds	325,000	1,295,000	285,000	451,433	1,065,000	98,000
- Other Long-Term Debt	....	140,000	....	43,322	14,344	48,200
TOTAL CURRENT EXPENDITURES	1,046,671	2,599,284	1,239,380	2,052,876	1,871,314	801,592
TOTAL CAPITAL OUTLAY	74,190	2,314,314	342,693	286,307	893,844	2,749,535
DEBT SERVICE - Principal & Interest	391,769	2,279,969	499,157	739,242	1,814,544	218,962
TOTAL EXPENDITURES	1,512,630	7,193,567	2,081,230	3,078,425	4,579,702	3,770,089
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	490,000	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	299,138	37,460	....	....	....	....
- Governmental Funds	148,204	19,440	70,748	160,012	261,694	98,375
TOTAL EXPENDITURES AND OTHER USES	1,959,972	7,250,467	2,151,978	3,728,437	4,841,396	3,868,464

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH OAKS
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	5,623	9,586	3,365	3,620	3,728	3,456
TAXABLE TAX CAPACITY	1,442,172	5,985,956	1,200,890	1,367,522	2,328,100	6,123,361
1990 NET TAX LEVY (Collect. in 1991)	419,528	1,014,141	382,476	476,136	593,324	470,151
SPECIAL ASSESSMENTS (Collect. in 1991)	74,238	543,998	29,306	94,592	15,572	....
REVENUES						
PROPERTY TAXES	419,798	1,216,703	424,471	412,779	692,481	473,773
TAX INCREMENTS	53,648	205,631	104,456	138,961	426,141	....
GRAVEL TAX	....	....	....	....	991	179
FRANCHISE TAXES (Public Utilities)	....	34,360	....	8,178	....	10,582
SPECIAL ASSESSMENTS	158,753	612,302	27,660	164,140	20,443	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	29,791	143,033	11,305	46,332	55,639	85,013
FINES AND FORFEITS	27,513	64,642	6,394	12,622	20,078	4,686
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	43,221	....	....	....	....
- Other	499,931	4,595	....	....	....	....
State Grants - Local Government Aid	749,459	284,522	111,788	356,547	166,588	....
- Homestead Credit (HACA)	269,719	395,639	170,393	241,348	209,795	905
- Highways	293,458	216,235	....	....	....	....
- Other	398,620	79,392	778,359	211,143	45,568	....
County Grants - Highways	....	....	....	....	....	4,294
- Other	....	....	....	5,967	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	6,556	431,180	....	7,480	10,413
TOTAL INTERGOVERNMENTAL REVENUES	2,211,187	1,030,160	1,491,720	815,005	429,431	15,612
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	36,401	10,740	....	15,606	6,687	....
Public Safety	28,935	128,366	....	....	....	....
Streets and Highways	....	....	....	14,727	....	....
Sanitation (Refuse Collection)	202,330	....	....	....	....	....
Libraries	2,893	....	....	....	....	....
Recreation and Parks	3,898	....	....	55,473	....	....
Airports	15,787	....	....	....	....	....
Other Service Charges	37,397	4,170	....	9,200	....	34,332
TOTAL DEPARTMENT FEES & SERVICE CHARGES	327,641	143,276	....	95,006	6,687	34,332
MISCELLANEOUS REVENUES						
Interest Earnings	75,115	437,066	93,985	98,819	180,007	23,671
All Other Revenues	250,305	27,355	73,951	73,855	63,228	17,275
TOTAL REVENUES	3,553,751	3,914,528	2,233,942	1,865,697	1,895,126	665,123
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	....	....	1,153,266	....
- Other Long-Term Debt	148,500	....	....	125,000	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	148,500	....	....	125,000	1,153,266	....
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	89,000	83,938	....	45,359	....	....
- Governmental Funds	121,116	127,651	340,640	142,910	....	....
TOTAL REVENUES AND OTHER SOURCES	3,912,367	4,126,117	2,574,582	2,178,966	3,048,392	665,123
Type of Public Service Enterprise	W,S,L	W,S,L,O	W,S,G,E	W,S,E,O	W,S	

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEW PRAGUE	NEWPORT	NORTH OAKS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	318,759	599,599	346,363	226,223	255,033	134,247
- Capital Outlay	2,518	633,981	7,179	106	3,437	.....
TOTAL GENERAL GOVERNMENT	321,277	1,233,580	353,542	226,329	258,470	134,247
PUBLIC SAFETY						
Police Department - Current Expenditures	435,444	703,062	283,454	341,455	424,767	255,628
- Capital Outlay	12,418	50,641	13,425	15,759	19,196	.....
Fire Department - Current Expenditures	71,656	196,618	30,330	63,405	41,773	82,500
- Capital Outlay	158,649	16,020	12,618	27,819	9,552	.....
Other Protection - Current Expenditures	52,843	126,660	9,063	12,444	.....	40,573
- Capital Outlay	.....	253	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	731,010	1,093,254	348,890	460,882	495,288	378,701
STREETS AND HIGHWAYS - Maintenance	378,445	536,571	341,473	275,272	168,568	16,300
- Lighting	46,228	.....	.....	39,054	25,198	483
- Construction	468,392	189,858	.....	8,598	21,988	.....
- Other Capital Outlay	1,090	13,452	4,900	.....	14,960	.....
TOTAL STREETS AND HIGHWAYS	894,155	739,881	346,373	322,924	230,714	16,783
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	196,451	.....	.....	.....	.....	21,549
Other Sanitation - Current Expenditures	.....	.....	.....	.....	1,595	29,385
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	12,275
TOTAL SANITATION	196,451	.....	.....	.....	1,595	63,209
HEALTH - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	138,058	.....	53,747	7,519	69,888	.....
- Capital Outlay	42,841	.....	4,419	716	.....	.....
Park and Recreation - Current Expenditures	112,926	185,740	110,856	130,712	98,364	.....
- Capital Outlay	6,249	21,723	1,995	47,313	5,585	.....
TOTAL CULTURE AND RECREATION	300,074	207,463	171,017	186,260	173,837	.....
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	109,331	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	10,622
AIRPORTS - Current Expenditures	26,484	.....	.....	.....	.....	.....
- Capital Outlay	11,975	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	16,714	.....	.....	852
HRA & ECONOMIC DEVELOPMENT - Current Expend.	170,418	43,221	42,953	.....	71,500	.....
- Capital Outlay	451,297	.....	499,720	.....	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	157,889	18,157	54,115	6,204	53,211	48,631
- Capital Outlay	36,700	.....	.....	.....	7,310	.....
DEBT SERVICE - Interest & Fiscal Charges	227,850	518,283	110,091	267,033	167,885	.....
- Principal Payment on Bonds	355,989	845,000	115,000	125,000	360,000	.....
- Other Long-Term Debt	57,950	.....	.....	49,819	.....	.....
TOTAL CURRENT EXPENDITURES	2,105,601	2,409,628	1,289,068	1,102,288	1,209,897	640,770
TOTAL CAPITAL OUTLAY	1,192,129	925,928	544,256	100,311	191,359	12,275
DEBT SERVICE - Principal & Interest	641,789	1,363,283	225,091	441,852	527,885	0
TOTAL EXPENDITURES	3,939,519	4,698,839	2,058,415	1,644,451	1,929,141	653,045
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	125,000	.....
TRANSFERS TO - Enterprise Funds	.....	.....	13,206	.....	.....	.....
- Governmental Funds	121,116	127,651	340,640	142,910	.....	.....
TOTAL EXPENDITURES AND OTHER USES	4,060,635	4,826,490	2,412,261	1,787,361	2,054,141	653,045

CLASSIFICATION OF CITY REVENUES - 1991
(COVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OAK PARK HEIGHTS	OLIVIA	ORONO	OSSEO	OTSEGO	PARK RAPIDS
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	3,583	2,617	7,303	2,652	5,368	2,876
TAXABLE TAX CAPACITY	5,915,527	763,454	13,934,672	1,840,011	1,308,924	1,392,514
1990 NET TAX LEVY (Collect. in 1991)	1,089,727	209,057	1,653,349	244,979	268,500	194,825
SPECIAL ASSESSMENTS (Collect. in 1991)	74,851	62,573	228,674	63,173	119,939	91,795
REVENUES						
PROPERTY TAXES	1,144,476	187,640	1,682,260	262,397	280,393	194,127
TAX INCREMENTS	52,322	134,549	.....	59,407	.....	12,990
GRAVEL TAX	459	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	4,744	.....	.....	.....	.....
SPECIAL ASSESSMENTS	236,280	82,018	166,987	392,883	88,266	105,742
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	122,804	6,300	81,202	22,362	9,515	19,988
FINES AND FORFEITS	36,174	4,666	72,728	17,842	185	18,072
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	77,356	.....	.....
- Other	.....	.....	4,556	4,533	.....	2,990
State Grants - Local Government Aid	.....	453,886	.....	54,599	34,429	409,800
- Homestead Credit (HACA)	4,992	62,914	681	118,338	137,218	63,424
- Highways	.....	.....	92,094	.....	1,288	12,199
- Other	31,711	104,215	79,796	14,348	5,372	234,951
County Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	14,679	.....	33,872	.....	.....	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	1,689
- Other	.....	.....	.....	.....	.....	11,781
TOTAL INTERGOVERNMENTAL REVENUES	51,382	621,015	210,999	269,174	178,307	736,834
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	59,248	7,077	102,676	638	31,659	.....
Public Safety	.....	12,636	581,327	689	56,718	33,146
Streets and Highways	.....	10,351	116	.....	1,994	450
Sanitation (Refuse Collection)	64,721	.....	32,400	.....	2,106	.....
Libraries	.....	.....	.....	.....	.....	.....
Recreation and Parks	.....	.....	8,780	.....	.....	.....
Airports	.....	.....	.....	.....	.....	21,214
Other Service Charges	230,700	.....	9,599	.....	.....	93,243
TOTAL DEPARTMENT FEES & SERVICE CHARGES	354,669	30,064	734,898	1,327	92,477	148,053
MISCELLANEOUS REVENUES						
Interest Earnings	198,761	29,229	385,764	21,306	124,865	80,258
All Other Revenues	36,430	4,873	86,728	54,680	40,463	215,084
TOTAL REVENUES	2,233,757	1,105,098	3,421,566	1,101,378	814,471	1,531,148
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,238,022	.....	.....	1,868,113	210,000	.....
- Other Long-Term Debt	.....	.....	3,964,230	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,238,022	.....	3,964,230	1,868,113	210,000	.....
Other Financing Sources	.....	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	.....	225,000	.....	.....	.....	205,000
- Governmental Funds	148,245	.....	163,440	.....	450,000	116,543
TOTAL REVENUES AND OTHER SOURCES	3,620,024	1,330,098	7,549,236	2,969,491	1,474,471	1,852,691
Type of Public Service Enterprise	W,S	W,S,G,L,E	W,S,O	W,S,G		W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OAK PARK HEIGHTS	OLIVIA	ORONO	OSSEO	OTSEGO	PARK RAPIDS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	362,270	207,132	652,105	176,227	402,338	237,115
- Capital Outlay	6,543	6,160	96,183	17,756	3,652	....
TOTAL GENERAL GOVERNMENT	368,813	213,292	748,288	193,983	405,990	237,115
PUBLIC SAFETY						
Police Department - Current Expenditures	496,782	151,260	1,020,983	190,080	60,060	212,817
- Capital Outlay	20,940	318	80,185	....	....	15,573
Fire Department - Current Expenditures	18,979	39,882	183,577	85,641	75,110	60,251
- Capital Outlay	....	630	....	....	....	10,745
Other Protection - Current Expenditures	48,009	1,609	303,925	13,722	2,660	4,504
- Capital Outlay	3,572	....	817	....	....	....
TOTAL PUBLIC SAFETY	588,282	193,699	1,589,487	289,443	137,830	303,890
STREETS AND HIGHWAYS						
- Maintenance	73,714	218,035	462,197	80,438	329,936	169,622
- Lighting	34,114	....	12,153	28,216	4,236	3,175
- Construction	65,605	....	120,936	1,791,589	146,004	14,091
- Other Capital Outlay	....	56,162	231,120	....	7,910	....
TOTAL STREETS AND HIGHWAYS	173,433	274,197	826,406	1,900,243	488,086	186,888
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	248,806	....	....	....	....	....
Other Sanitation - Current Expenditures	14,032	1,297	79,714	....	....	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	262,838	1,297	79,714	....	....	....
HEALTH - Current Expenditures						
- Capital Outlay	....	100	....	....	....	1,862
TOTAL HEALTH	....	100	....	....	....	1,862
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	35,818	....	....	....	23,433
- Capital Outlay	....	4,414	....	....	....	....
Park and Recreation - Current Expenditures	139,726	80,122	46,525	3,274	....	24,565
- Capital Outlay	21,649	776	10,215	6,976	....	....
TOTAL CULTURE AND RECREATION	161,375	121,130	56,740	10,250	....	47,998
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	1,026,798	....	108,120	....	....	....
AIRPORTS - Current Expenditures						
- Capital Outlay	....	14,179	....	....	....	31,660
UNALLOCATED PENSION CONTRIBUTIONS	....	12,987	....	....	....	8,538
HRA & ECONOMIC DEVELOPMENT - Current Expend.						
- Capital Outlay	....	....	....	52,394	....	38,004
ALL OTHER UNALLOCATED - Current Expenditures	....	2,350	139,183	2,241	....	299,101
- Capital Outlay	210,954	....	20,430	1,260	....	15,146
DEBT SERVICE - Interest & Fiscal Charges						
- Principal Payment on Bonds	131,738	218,864	104,253	71,075	34,092	153,086
- Other Long-Term Debt	249,000	255,000	300,000	60,000	100,000	295,000
TOTAL CURRENT EXPENDITURES	1,436,432	751,784	2,900,362	631,252	874,340	822,154
TOTAL CAPITAL OUTLAY	1,356,061	81,447	668,006	1,818,562	157,566	348,048
DEBT SERVICE - Principal & Interest	380,738	473,864	404,253	131,075	134,092	479,798
TOTAL EXPENDITURES	3,173,231	1,307,095	3,972,621	2,580,889	1,165,998	1,650,000
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds						
- Governmental Funds	148,245	....	163,440	....	450,000	116,543
TOTAL EXPENDITURES AND OTHER USES	3,321,476	1,307,095	4,136,061	2,580,889	1,615,998	1,766,543

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PINE CITY	PIPESTONE	PLAINVIEW	PRINCETON	PROCTOR	REDWOOD FALLS
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,633	4,557	2,770	3,755	2,983	4,850
TAXABLE TAX CAPACITY	1,311,108	1,170,189	918,595	1,706,493	695,437	1,643,057
1990 NET TAX LEVY (Collect. in 1991)	210,354	310,662	282,394	453,095	331,529	592,765
SPECIAL ASSESSMENTS (Collect. in 1991)	23,379	30,532	77,883	44,157	63,814	64,895
REVENUES						
PROPERTY TAXES	191,134	306,468	268,998	434,517	319,408	471,072
TAX INCREMENTS	108,173	316,892	86,444	166,674	6,742	47,339
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	14,999	6,800	....	6,328	11,008
SPECIAL ASSESSMENTS	10,213	22,102	355,514	31,013	43,745	87,583
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	51,647
LICENSES AND PERMITS	22,496	11,905	6,939	39,976	22,992	28,137
FINES AND FORFEITS	5,554	46,909	6,365	24,674	9,473	26,560
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	252,345	....	....	....
- Other	4,796	100,000	....	....	2,894	8,265
State Grants - Local Government Aid	301,492	622,921	267,364	263,723	234,492	736,936
- Homestead Credit (HACA)	104,691	183,298	119,122	152,597	181,111	322,357
- Highways	....	....	2,468	....	....	289,253
- Other	23,155	211,598	91,897	131,934	169,149	111,574
County Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	6,425	11,631	....	....	29,518
TOTAL INTERGOVERNMENTAL REVENUES	434,134	1,124,242	744,827	548,254	587,646	1,497,903
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	462	....	10,955	2,810	1,800	2,999
Public Safety	64,782	17,398	70,936	54,284	13,270	20,892
Streets and Highways	778	4,536	....	11,249	....	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	....	....	....	....	59
Recreation and Parks	2,298	154,853	41,244	27,345	19,300	44,926
Airports	....	....	....	....	....	660
Other Service Charges	....	60,628	6,065	24,701	370	3,094
TOTAL DEPARTMENT FEES & SERVICE CHARGES	68,320	237,415	129,200	120,389	34,740	72,630
MISCELLANEOUS REVENUES						
Interest Earnings	80,345	65,772	110,770	99,040	47,439	247,530
All Other Revenues	91,513	317,840	26,193	137,037	28,668	160,958
TOTAL REVENUES	1,011,882	2,464,544	1,742,050	1,601,574	1,107,181	2,702,367
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	413,000	2,270,000	2,941,260	....	753,804
- Other Long-Term Debt	....	10,850	....	....	....	351,500
- Short-Term Debt	....	....	....	....	360,000	....
TOTAL BORROWING	....	423,850	2,270,000	2,941,260	360,000	1,105,304
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	93,350	70,089	39,000	2,500	143,747
- Governmental Funds	126,859	289,984	40,492	362,742	....	525,201
TOTAL REVENUES AND OTHER SOURCES	1,138,741	3,271,728	4,122,631	4,944,576	1,469,681	4,476,619
Type of Public Service Enterprise	W,S,L	W,S,G,L	W,S,L,N	W,S,G,L,E,O	W,S,L,E	W,S,L,H

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PINE CITY	PIPESTONE	PLAINVIEW	PRINCETON	PROCTOR	REDWOOD FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	268,533	235,960	179,339	227,315	224,041	420,196
- Capital Outlay	500	.....	6,813	11,707	.....	42,490
TOTAL GENERAL GOVERNMENT	269,033	235,960	186,152	239,022	224,041	462,686
PUBLIC SAFETY						
Police Department - Current Expenditures	73,799	308,166	198,300	265,113	253,920	389,088
- Capital Outlay	.....	.....	12,957	16,478	.....	32,321
Fire Department - Current Expenditures	83,806	81,743	39,818	105,739	19,772	87,196
- Capital Outlay	73,358	.....	5,554	110,653	.....	2,334
Other Protection - Current Expenditures	3,130	.....	9,247	31,002	12,269	11,374
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	234,093	389,909	265,876	528,985	285,961	522,313
STREETS AND HIGHWAYS - Maintenance	192,293	173,731	141,532	222,381	167,362	395,435
- Lighting	27,113	53,802	22,787	.....	3,914	.....
- Construction	.....	.....	193,612	34,444	.....	311,302
- Other Capital Outlay	.....	.....	.....	11,310	.....	.....
TOTAL STREETS AND HIGHWAYS	219,406	227,533	357,931	268,135	171,276	706,737
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	.....	15,120	1,776	.....
Sanitation - Capital Outlay	.....	.....	.....	2,595	.....	.....
TOTAL SANITATION	.....	.....	.....	17,715	1,776	.....
HEALTH - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	4,339	41,500	36,444	3,071	.....	95,271
- Capital Outlay	.....	.....	311,487	.....	.....	25,275
Park and Recreation - Current Expenditures	55,655	273,882	111,019	52,647	49,130	269,864
- Capital Outlay	.....	93,482	17,676	6,631	.....	57,921
TOTAL CULTURE AND RECREATION	59,994	408,864	476,626	62,349	49,130	448,331
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	794,240	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	25,183	69,937	.....
AIRPORTS - Current Expenditures	3,802	25,759	.....	1,163	.....	55,310
- Capital Outlay	.....	.....	.....	.....	.....	3,948
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	19,156	50,260	39,370	1,022	697	94,100
- Capital Outlay	77,734	346,271	253,146	158,010	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	22,150	340,650	19,189	25,710	428	79,750
- Capital Outlay	15,300	45,338	.....	.....	7,184	2,095
DEBT SERVICE - Interest & Fiscal Charges	25,965	243,631	173,861	393,053	71,252	90,511
- Principal Payment on Bonds	30,000	227,000	218,000	3,485,000	60,000	155,000
- Other Long-Term Debt	.....	215,337	.....	.....	100,000	.....
TOTAL CURRENT EXPENDITURES	753,776	1,585,453	797,045	975,466	803,246	1,897,584
TOTAL CAPITAL OUTLAY	166,892	485,091	1,595,485	351,828	7,184	477,686
DEBT SERVICE - Principal & Interest	55,965	685,968	391,861	3,878,053	231,252	245,511
TOTAL EXPENDITURES	976,633	2,756,512	2,784,391	5,205,347	1,041,682	2,620,781
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	17,874	.....	.....
- Governmental Funds	126,859	289,984	40,491	362,742	.....	525,201
TOTAL EXPENDITURES AND OTHER USES	1,103,492	3,046,496	2,824,882	5,585,963	1,041,682	3,145,982

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCKFORD	ROSEMOUNT	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	2,683	9,129	5,717	3,651	8,382	10,851
TAXABLE TAX CAPACITY	660,362	6,484,486	2,991,984	1,100,306	2,396,043	5,081,013
1990 NET TAX LEVY (Collect. in 1991)	227,484	1,796,404	645,023	429,978	484,995	1,384,946
SPECIAL ASSESSMENTS (Collect. in 1991)	251,103	580,148	248,316	51,934	262,340	625,866
REVENUES						
PROPERTY TAXES	285,592	2,020,052	659,068	426,780	656,350	1,654,882
TAX INCREMENTS	103,205	235,513	187,970	44,019	662,852	1,025,005
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	....	18,321	25,082
SPECIAL ASSESSMENTS	424,559	884,874	614,693	167,539	702,686	1,231,791
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	67,154	193,178	67,825	30,599	62,362	277,942
FINES AND FORFEITS	5,079	47,377	37,999	25,048	33,068	38,052
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	70,396	....	....	....	....	....
- Other	....	....	....	....	....	....
State Grants - Local Government Aid	222,838	300,104	190,691	621,627	823,791	485
- Homestead Credit (HACA)	126,904	392,815	217,165	140,595	285,906	389,479
- Highways	....	413,429	....	....	11,430	142,550
- Other	57,165	149,887	55,931	108,741	306,119	887,074
County Grants - Highways	....	....	10,346	....	4,014	....
- Other	3,576	....	....	12,724	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	480,879	1,256,235	474,133	883,687	1,431,260	1,419,588
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	16,201	116,080	1,870	2,579	10,603	525,604
Public Safety	....	7,091	46,227	169,013	44,410	2,912
Streets and Highways	....	1,567	....	200	....	708,627
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	....	....	....	....	....
Recreation and Parks	....	63,877	....	44,704	3,304	83,213
Airports	....	....	....	4,972	....	....
Other Service Charges	....	1,149	1,387	3,774	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	16,201	189,764	49,484	225,242	58,317	1,320,356
MISCELLANEOUS REVENUES						
Interest Earnings	58,335	683,981	310,917	55,392	285,934	1,136,671
All Other Revenues	61,352	125,170	33,392	104,694	94,547	81,490
TOTAL REVENUES	1,502,356	5,636,144	2,435,481	1,963,000	4,005,697	8,210,859
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	1,433,744	325,000	598,345	1,483,443	2,046,737
- Other Long-Term Debt	....	208,604	....	90,702	....	248,250
- Short-Term Debt	....	....	....	....	73,800	....
TOTAL BORROWING	....	1,642,348	325,000	689,047	1,557,243	2,294,987
Other Financing Sources	....	....	....	....	81,264	....
TRANSFERS FROM - Enterprise Funds	....	....	84,004	40,000	189,264	211,963
- Governmental Funds	6,600	....	950,925	23,245	534,235	1,220,480
TOTAL REVENUES AND OTHER SOURCES	1,508,956	7,278,492	3,795,410	2,715,292	6,367,703	11,938,289
Type of Public Service Enterprise	W,S,O	W,S	W,S	W,S,H,N,E	W,S,L	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1991
(COVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCKFORD	ROSEMOUNT	SARTELL	SAUK CENTRE	SAUK RAPIDS	SAVAGE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	237,430	991,618	218,360	191,025	343,934	974,459
- Capital Outlay	116,370	21,600	12,139	4,778	214,176	518
TOTAL GENERAL GOVERNMENT	353,800	1,013,218	230,499	195,803	558,110	974,977
PUBLIC SAFETY						
Police Department - Current Expenditures	119,127	678,770	316,647	362,839	410,112	809,093
- Capital Outlay	....	27,910	17,717	5,818	15,668	56,874
Fire Department - Current Expenditures	57,251	141,856	76,957	93,315	114,096	108,263
- Capital Outlay	....	117,202	7,107	15,655	16,101	1,267,430
Other Protection - Current Expenditures	45,165	....	37,340	116	8,507	107,497
- Capital Outlay	....	....	....	....	1,498	....
TOTAL PUBLIC SAFETY	221,543	965,738	455,768	477,743	565,982	2,349,157
STREETS AND HIGHWAYS - Maintenance	122,372	513,954	182,788	175,430	415,275	384,891
- Lighting	20,346	51,117	31,123	29,342	54,161	95,203
- Construction	....	431,866	345,386	246,052	1,996,189	1,918,700
- Other Capital Outlay	4,271	88,226	59,289	4,312	....	214,161
TOTAL STREETS AND HIGHWAYS	146,989	1,085,163	618,586	455,136	2,465,625	2,612,955
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	26,171	2,847	....
Other Sanitation - Current Expenditures	10,393	....	....	....	706	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	10,393	....	....	26,171	3,553	....
HEALTH - Current Expenditures						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	12,072	....	....	50,732	....	36,401
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	55,006	509,504	69,030	95,133	141,501	241,772
- Capital Outlay	7,505	309,850	34,446	30,653	45,927	673,221
TOTAL CULTURE AND RECREATION	74,583	819,354	103,476	176,518	187,428	951,394
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	9,276	....	223,887	....	....	....
AIRPORTS - Current Expenditures	....	....	....	65,882	....	....
- Capital Outlay	....	....	....	6,382	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	20,611	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	....	88,548	59,370	....
- Capital Outlay	171,747	135,670	....	110,702	345,328	827,009
ALL OTHER UNALLOCATED - Current Expenditures	....	130,131	12,599	75,846	3,703	....
- Capital Outlay	....	....	....	24,647	....	....
DEBT SERVICE - Interest & Fiscal Charges	191,560	779,492	329,700	168,069	595,170	1,277,086
- Principal Payment on Bonds	265,000	1,560,000	570,000	195,000	780,849	860,000
- Other Long-Term Debt	30,000	....	....	163,857	73,800	75,000
TOTAL CURRENT EXPENDITURES	679,162	3,016,950	944,844	1,260,761	1,554,212	2,757,579
TOTAL CAPITAL OUTLAY	309,169	1,132,324	699,971	463,228	2,634,887	4,957,913
DEBT SERVICE - Principal & Interest	486,560	2,339,492	899,700	526,926	1,449,819	2,212,086
TOTAL EXPENDITURES	1,474,891	6,488,766	2,544,515	2,250,915	5,638,918	9,927,578
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	81,264	....
TRANSFERS TO - Enterprise Funds	....	30,000	685,000	155,481	....	....
- Governmental Funds	6,600	....	950,925	23,245	534,235	1,220,480
TOTAL EXPENDITURES AND OTHER USES	1,481,491	6,518,766	4,180,440	2,429,641	6,254,417	11,148,058

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	ST. ANTHONY	ST. CHARLES	ST. JAMES
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	6,135	3,691	6,561	7,802	2,732	4,358
TAXABLE TAX CAPACITY	7,681,742	995,588	3,356,575	5,360,829	744,268	1,215,922
1990 NET TAX LEVY (Collect. in 1991)	1,571,224	213,613	546,902	1,128,025	258,365	282,690
SPECIAL ASSESSMENTS (Collect. in 1991)	365,576	30,621	104,747	23,130	64,675	41,402
REVENUES						
PROPERTY TAXES	1,628,245	209,451	705,854	1,257,332	278,368	287,892
TAX INCREMENTS	.....	38,244	.....	600,434	57,097	194,243
GRAVEL TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	7,553	10,353	20,323	5,640	8,864
SPECIAL ASSESSMENTS	628,067	29,769	73,894	25,062	87,534	41,014
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	168,560	45,718	60,793	53,442	18,095	8,467
FINES AND FORFEITS	101,200	10,440	44,060	100,677	5,968	14,764
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	9,691	21,973	9,807	.....
- Other	.....	.....	.....	.....	.....	.....
State Grants - Local Government Aid	.....	649,108	179,375	134,777	235,092	637,941
- Homestead Credit (HACA)	137,426	152,061	156,367	276,419	136,717	141,124
- Highways	.....	50,000	473,488	167,181	.....	.....
- Other	16,255	113,573	76,488	63,169	80,508	135,143
County Grants - Highways	.....	.....	1,200	7,868	5,170	825
- Other	.....	6,635	22,279	24,638	13,224	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	153,681	971,377	918,888	696,025	480,518	915,033
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	3,111	6,465	10,802	4,162	.....	.....
Public Safety	.....	10,777	4,248	.....	45,180	100,455
Streets and Highways	.....	9,430	.....	.....	1,869	.....
Sanitation (Refuse Collection)	.....	134,905	27,865	.....	.....	.....
Libraries	.....	.....	.....	.....	2,198	.....
Recreation and Parks	524	21,237	64,033	.....	39,149	24,468
Airports	.....	.....	.....	.....	.....	28,128
Other Service Charges	.....	484	.....	.....	.....	.....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,635	183,298	106,948	4,162	88,396	153,051
MISCELLANEOUS REVENUES						
Interest Earnings	273,559	98,850	120,460	249,275	85,045	187,321
All Other Revenues	77,816	193,890	53,346	59,818	117,008	115,574
TOTAL REVENUES	3,034,763	1,788,590	2,094,596	3,066,550	1,223,669	1,926,223
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,905,121	.....	.....	1,550,000	.....	700,000
- Other Long-Term Debt	.....	.....	.....	.....	.....	65,000
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,905,121	.....	.....	1,550,000	.....	765,000
Other Financing Sources	.....	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	45,000	60,000	135,000	246,500	29,333	359,414
- Governmental Funds	510,712	41,335	20,000	.....	259,342	917,971
TOTAL REVENUES AND OTHER SOURCES	5,495,596	1,889,925	2,249,596	4,863,050	1,512,344	3,968,608
Type of Public Service Enterprise	W,S,L,O	W,S,L,H,E,O	W,S,L	W,S,L	W,S,E	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	ST. ANTHONY	ST. CHARLES	ST. JAMES
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	659,734	182,680	363,870	485,576	157,360	231,347
- Capital Outlay	5,418	1,162	53,515	1,198	1,364	18,317
TOTAL GENERAL GOVERNMENT	665,152	183,842	417,385	486,774	158,724	249,664
PUBLIC SAFETY						
Police Department - Current Expenditures	383,058	202,355	550,552	653,985	174,381	397,108
- Capital Outlay	1,500	.....	16,811	43,045	13,762	79,588
Fire Department - Current Expenditures	88,527	67,089	78,826	347,008	47,153	71,170
- Capital Outlay	.....	32,810	.....	75,520	500	10,919
Other Protection - Current Expenditures	75,258	706	23,165	41,035	.....	5,875
- Capital Outlay	.....	.....	.....	1,484	.....	.....
TOTAL PUBLIC SAFETY	548,343	302,960	669,354	1,162,077	235,796	564,660
STREETS AND HIGHWAYS						
- Maintenance	268,452	192,462	110,721	310,144	132,360	378,589
- Lighting	25,900	23,522	31,845	32,614	.....	6,072
- Construction	1,578,125	72,135	492,233	229,128	132,051	177,493
- Other Capital Outlay	19,215	5,853	58,258	11,223	.....	26,054
TOTAL STREETS AND HIGHWAYS	1,891,692	293,972	693,057	583,109	264,411	588,208
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	30,187	74,988	57,940	31,954	.....	43,483
Sanitation - Capital Outlay	.....	14,635	.....	.....	.....	.....
TOTAL SANITATION	30,187	89,623	57,940	31,954	.....	43,483
HEALTH						
- Current Expenditures	.....	.....	.....	.....	.....	102,455
- Capital Outlay	.....	.....	.....	.....	.....	195,885
TOTAL HEALTH	.....	.....	.....	.....	.....	298,340
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	55,985	.....	.....	44,746	1,495
- Capital Outlay	.....	22,371	.....	.....	10,072	.....
Park and Recreation - Current Expenditures	139,190	163,793	297,131	32,137	99,831	184,860
- Capital Outlay	27,650	59,318	25,057	.....	22,771	456,913
TOTAL CULTURE AND RECREATION	166,840	301,467	322,188	32,137	177,420	643,268
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	6,790
AIRPORTS						
- Current Expenditures	.....	16,792	.....	.....	.....	25,674
- Capital Outlay	.....	217	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	.....	12,044	9,691	261,975	63,380	142,860
- Capital Outlay	.....	.....	.....	2,635	9,862	5,617
ALL OTHER UNALLOCATED						
- Current Expenditures	.....	166,694	9,935	4,574	.....	4,811
- Capital Outlay	.....	13,939	11,450	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	173,495	95,246	57,944	224,748	105,406	224,211
- Principal Payment on Bonds	290,000	70,000	150,000	90,000	121,000	270,000
- Other Long-Term Debt	.....	.....	50,000	.....	5,000	40,242
TOTAL CURRENT EXPENDITURES	1,670,306	1,159,110	1,533,676	2,201,002	719,211	1,602,589
TOTAL CAPITAL OUTLAY	1,631,908	222,440	657,324	364,233	190,382	970,786
DEBT SERVICE - Principal & Interest	463,495	165,246	257,944	314,748	231,406	534,453
TOTAL EXPENDITURES	3,765,709	1,546,796	2,448,944	2,879,983	1,140,999	3,107,828
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	12,394
TRANSFERS TO						
- Enterprise Funds	.....	46,250	.....	.....	.....	.....
- Governmental Funds	510,712	41,335	20,000	.....	259,342	917,971
TOTAL EXPENDITURES AND OTHER USES	4,276,421	1,634,381	2,468,944	2,879,983	1,400,341	4,038,193

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. JOSEPH	ST. MICHAEL	ST. PAUL PARK	ST. PETER	STAPLES	STEWARTVILLE
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	3,367	2,564	4,995	9,689	2,750	4,549
TAXABLE TAX CAPACITY	636,485	932,522	1,696,246	1,952,973	541,404	1,104,747
1990 NET TAX LEVY (Collect. in 1991)	96,264	174,876	271,750	542,946	199,130	194,190
SPECIAL ASSESSMENTS (Collect. in 1991)	56,259	43,609	42,328	73,197	19,193	25,565
REVENUES						
PROPERTY TAXES	100,400	172,538	469,295	543,190	168,674	193,995
TAX INCREMENTS	....	38,953	....	78,198	7,679	132,604
GRAVEL TAX	....	....	1,098	....	....	....
FRANCHISE TAXES (Public Utilities)	....	2,100	....	44,431	5,357	....
SPECIAL ASSESSMENTS	128,877	70,847	438,070	135,603	120,210	48,893
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	1,989	....	....
LICENSES AND PERMITS	21,355	30,396	55,126	59,763	15,719	19,541
FINES AND FORFEITS	24,867	....	28,692	60,659	26,472	3,063
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	20,028	....	....	....	10,000	....
State Grants - Local Government Aid	323,404	94,573	376,757	897,200	476,560	452,883
- Homestead Credit (HACA)	57,951	90,870	181,492	410,438	105,921	144,416
- Highways	....	....	16,137	12,465	....	....
- Other	80,687	32,000	87,488	258,887	123,710	226,082
County Grants - Highways	....	....	....	....	....	....
- Other	....	....	18,012	....	....	22,250
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	482,070	217,443	679,886	1,578,990	716,191	845,631
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	10,919	1,890	889	3,927	....	....
Public Safety	60,317	17,349	16,674	35,790	35,486	47,315
Streets and Highways	....	....	....	5,191	....	7,392
Sanitation (Refuse Collection)	....	....	14,370	....	....	....
Libraries	....	....	....	....	....	533
Recreation and Parks	1,850	2,050	12,333	73,095	....	30,994
Airports	....	....	....	33,457	....	....
Other Service Charges	....	....	....	243,991	....	182,119
TOTAL DEPARTMENT FEES & SERVICE CHARGES	73,086	21,289	44,266	395,451	35,486	268,353
MISCELLANEOUS REVENUES						
Interest Earnings	129,458	44,837	119,067	27,884	203,689	216,890
All Other Revenues	54,117	42,216	56,270	135,123	112,978	56,822
TOTAL REVENUES	1,014,230	640,619	1,891,770	3,061,281	1,412,455	1,785,792
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	170,000	....	901,133	883,399
- Other Long-Term Debt	....	....	260,000	300,000	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	....	430,000	300,000	901,133	883,399
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	....	....	361,724	....	13,853
- Governmental Funds	....	125,000	....	22,702	43,670	27,595
TOTAL REVENUES AND OTHER SOURCES	1,014,230	765,619	2,321,770	3,745,707	2,357,258	2,710,639
Type of Public Service Enterprise	W,S,G	W,S	W,S	W,S,G,H,N,E,O	W,S,E,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. JOSEPH	ST. MICHAEL	ST. PAUL PARK	ST. PETER	STAPLES	STEWARTVILLE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	171,681	190,834	274,476	605,940	252,366	144,065
- Capital Outlay	.....	.....	.....	89,995	.....	5,451
TOTAL GENERAL GOVERNMENT	171,681	190,834	274,476	695,935	252,366	149,516
PUBLIC SAFETY						
Police Department - Current Expenditures	220,637	34,310	375,327	603,203	254,893	151,685
- Capital Outlay	.....	.....	15,166	27,332	8,687	.....
Fire Department - Current Expenditures	68,244	108,237	75,375	134,014	64,280	92,370
- Capital Outlay	.....	.....	213,396	586	73,158	8,962
Other Protection - Current Expenditures	8,843	25,884	44,331	127,235	.....	3,066
- Capital Outlay	25,252	.....	.....	3,626	.....	.....
TOTAL PUBLIC SAFETY	322,976	168,431	723,595	895,996	401,018	256,083
STREETS AND HIGHWAYS						
Maintenance	130,933	36,968	164,221	612,707	272,227	161,529
- Lighting	14,226	16,119	27,271	83,557	30,434	32,447
- Construction	.....	.....	91,837	274,146	805,926	70,485
- Other Capital Outlay	.....	223,922	36,740	137,077	.....	4,481
TOTAL STREETS AND HIGHWAYS	145,159	277,009	320,069	1,107,487	1,108,587	268,942
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	10,029	8,901	.....	.....	3,904
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	10,029	8,901	.....	.....	3,904
HEALTH						
Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	11,699	.....	132,027	40,622	66,734
- Capital Outlay	.....	.....	.....	36,115	.....	414,035
Park and Recreation - Current Expenditures	65,959	4,224	135,810	371,409	24,886	115,109
- Capital Outlay	.....	24,303	59,387	63,914	.....	19,364
TOTAL CULTURE AND RECREATION	65,959	40,226	195,197	603,465	65,508	615,242
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	19,003	.....	212,836
AIRPORTS - Current Expenditures	.....	.....	.....	24,078	.....	.....
- Capital Outlay	.....	.....	.....	37,242	5,691	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	.....	.....	48,334	156,918	10,077
- Capital Outlay	.....	.....	.....	.....	.....	45,319
ALL OTHER UNALLOCATED - Current Expenditures	2,061	15,782	.....	20,117	.....	41,080
- Capital Outlay	.....	.....	.....	.....	.....	25,100
DEBT SERVICE						
- Interest & Fiscal Charges	69,020	67,260	166,046	172,667	121,365	218,785
- Principal Payment on Bonds	100,000	75,000	355,000	131,251	142,500	800,000
- Other Long-Term Debt	.....	.....	60,000	270,000	18,655	20,000
TOTAL CURRENT EXPENDITURES	682,584	454,086	1,105,712	2,799,863	1,102,317	822,066
TOTAL CAPITAL OUTLAY	25,252	248,225	416,526	651,794	887,771	806,033
DEBT SERVICE - Principal & Interest	169,020	142,260	581,046	573,918	282,520	1,038,785
TOTAL EXPENDITURES	876,856	844,571	2,103,284	4,025,575	2,272,608	2,666,884
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	.....	.....	50,000	.....	.....
- Governmental Funds	.....	125,000	.....	22,702	43,670	27,595
TOTAL EXPENDITURES AND OTHER USES	876,856	969,571	2,103,284	4,098,277	2,316,278	2,694,479

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	7,998	3,651	9,306	3,582	4,231	5,214
TAXABLE TAX CAPACITY	2,279,012	810,561	2,749,959	1,924,779	1,365,670	3,043,885
1990 NET TAX LEVY (Collect. in 1991)	774,318	323,565	1,127,810	504,213	264,633	867,781
SPECIAL ASSESSMENTS (Collect. in 1991)	....	12,831	111,505	417,628	43,450	342,754
REVENUES						
PROPERTY TAXES	799,126	250,736	1,090,468	649,842	287,564	932,332
TAX INCREMENTS	....	....	281,923	514,766	....	489,551
GRAVEL TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	15,113	15,406	29,234	....	11,784	10,319
SPECIAL ASSESSMENTS	313,052	30,954	164,731	964,155	42,324	689,809
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	53,554	16,350	38,178	53,248	11,096	36,286
FINES AND FORFEITS	73,396	8,068	92,911	7,552	20,369	59,097
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	264,987	1,552,100	....	....	225,713	....
State Grants - Local Government Aid	853,588	669,276	1,690,231	214,443	442,865	309,765
- Homestead Credit (HACA)	479,965	269,188	939,183	176,757	141,489	271,127
- Highways	282,459	....	371,378	....	....	....
- Other	1,121,177	187,471	3,276,698	249,547	202,959	30,056
County Grants - Highways	15,084	11,000	333,889	8,833	....	....
- Other	186,704	20,000	....	9,977	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	182,514	275,887	513,635	....	49,000	....
TOTAL INTERGOVERNMENTAL REVENUES	3,386,478	2,984,922	7,125,014	659,557	1,062,026	610,948
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	25,506	236,966	15,983	6,121	632	3,056
Public Safety	59,074	43,969	309,679	41,228	19,011	1,254
Streets and Highways	109,923	....	42,857	10,154	4,550	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	38,710	....	10,697	....	....	....
Recreation and Parks	367,735	183,095	283,624	13,773	32,065	....
Airports	....	10,662	....	....	3,140	....
Other Service Charges	30,185	....	63,709	89,980	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	631,133	474,692	726,549	161,256	59,398	4,310
MISCELLANEOUS REVENUES						
Interest Earnings	431,852	105,344	751,299	221,648	88,363	253,475
All Other Revenues	267,276	8,722	179,206	49,539	73,352	541,240
TOTAL REVENUES	5,970,980	3,895,194	10,479,513	3,281,563	1,656,276	3,627,367
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	542,135	....	....	2,426,174	....	497,016
- Other Long-Term Debt	5,120,000	....	969,908	415,000	75,183	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	5,662,135	....	969,908	2,841,174	75,183	497,016
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	602,428	15,000	....	....	225,297	....
- Governmental Funds	....	168,498	1,034,723	....	168,769	86,725
TOTAL REVENUES AND OTHER SOURCES	12,235,543	4,078,692	12,484,144	6,122,737	2,125,525	4,211,108
Type of Public Service Enterprise	W,S,G,L,E,O	W,S,L,E,O	W,S,G,H,N,E,O	W,S,H	W,S,L,E,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	591,426	275,668	652,213	374,596	181,359	106,181
- Capital Outlay	2,668	.....	111,399	1,038	.....	8,400
TOTAL GENERAL GOVERNMENT	594,094	275,668	763,612	375,634	181,359	114,581
PUBLIC SAFETY						
Police Department - Current Expenditures	739,261	385,559	1,573,061	152,993	340,480	314,394
- Capital Outlay	9,543	.....	275	.....	8,005	5,213
Fire Department - Current Expenditures	296,994	38,701	814,309	90,275	57,446	35,550
- Capital Outlay	48,567	.....	168,404	.....	2,244	8,402
Other Protection - Current Expenditures	.....	8,731	26,370	39,376	300	10,694
- Capital Outlay	.....	.....	.....	.....	.....	25,005
TOTAL PUBLIC SAFETY	1,094,365	432,991	2,582,419	282,644	408,475	399,258
STREETS AND HIGHWAYS						
- Maintenance	413,140	375,813	1,208,677	265,787	169,642	196,536
- Lighting	107,014	20,835	11,715	38,670	11,667	37,309
- Construction	814,022	1,999	1,766,070	1,767,348	.....	233,976
- Other Capital Outlay	128,171	14,645	147,468	249,559	108,670	45,240
TOTAL STREETS AND HIGHWAYS	1,462,347	413,292	3,133,930	2,321,364	289,979	513,061
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	22,503	.....	.....	6,538	154,004
Other Sanitation - Current Expenditures	.....	23,044	.....	6,159	51,522	25,311
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	45,547	.....	6,159	58,060	179,315
HEALTH - Current Expenditures						
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	499,118	93,819	481,428	2,629	27,634	.....
- Capital Outlay	.....	17,899	3,453	.....	3,918	.....
Park and Recreation - Current Expenditures	533,139	192,733	786,930	67,817	230,832	37,260
- Capital Outlay	193,986	5,185	105,755	3,293	.....	888
TOTAL CULTURE AND RECREATION	1,226,243	309,636	1,377,566	73,739	262,384	38,148
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	2,123,096	.....	.....	.....	277,704	.....
AIRPORTS - Current Expenditures	.....	55,817	320,243	.....	.....	126,499
- Capital Outlay	.....	1,853,379	25,848	.....	19,358	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	25,418	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	-1,187	311,291	726,946	66,820	138,820	1,026
- Capital Outlay	.....	.....	.....	279,846	15,989	96,227
ALL OTHER UNALLOCATED - Current Expenditures	278,076	224,556	324,960	.....	5,300	24,179
- Capital Outlay	.....	9,220	58,468	7,054	5,924	.....
DEBT SERVICE - Interest & Fiscal Charges	359,766	10,554	703,285	631,125	70,904	718,902
- Principal Payment on Bonds	501,000	40,000	1,325,000	1,005,000	125,000	1,540,000
- Other Long-Term Debt	.....	44,604	.....	65,000	.....	.....
TOTAL CURRENT EXPENDITURES	3,623,870	2,029,070	6,952,700	1,105,122	1,240,898	1,125,792
TOTAL CAPITAL OUTLAY	3,320,053	1,902,327	2,361,292	2,308,138	447,872	423,351
DEBT SERVICE - Principal & Interest	860,766	95,158	2,028,285	1,701,125	195,904	2,258,902
TOTAL EXPENDITURES	7,804,689	4,026,555	11,342,277	5,114,385	1,884,674	3,808,045
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	100,000	234,267	.....	.....	.....
- Governmental Funds	.....	168,498	1,034,723	.....	168,769	86,725
TOTAL EXPENDITURES AND OTHER USES	7,804,689	4,295,053	12,611,267	5,114,385	2,053,443	3,894,770

CLASSIFICATION OF CITY REVENUES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WASECA	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
CLASS OF CITY (1991 Estimate)	4	4	4	4	4	4
POPULATION - 1990 Census	8,438	3,820	4,288	9,923	544,927	3,066,882
TAXABLE TAX CAPACITY	3,401,408	8,579,258	1,178,645	4,034,635	295,055,402	2,018,936,636
1990 NET TAX LEVY (Collect. in 1991)	644,694	1,453,670	449,560	1,247,307	62,022,888	445,801,615
SPECIAL ASSESSMENTS (Collect. in 1991)	154,504	89,267	192,005	....	15,770,629	113,665,264
REVENUES						
PROPERTY TAXES	654,408	1,501,592	327,593	1,245,997	66,705,447	495,041,360
TAX INCREMENTS	....	819,088	71,887	297,908	18,545,810	193,816,115
GRAVEL TAX	....	....	....	11,515	28,976	571,816
FRANCHISE TAXES (Public Utilities)	79,058	16,140	....	....	950,205	38,349,440
SPECIAL ASSESSMENTS	281,719	104,490	216,595	264,985	27,079,500	175,158,578
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	61,511	208,026	28,293,152
LICENSES AND PERMITS	47,626	113,684	7,768	57,224	6,367,757	50,564,471
FINES AND FORFEITS	36,141	71,522	18,639	69,798	3,283,959	24,138,995
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	309,976	1,295,484	29,783,227
- Other	....	4,065	....	8,830	4,588,252	51,409,092
State Grants - Local Government Aid	1,192,306	....	483,909	1,406,823	43,618,044	243,261,896
- Homestead Credit (HACA)	300,882	41,908	238,564	648,524	22,173,476	134,251,770
- Highways	6,938	....	....	273,583	7,773,963	86,931,614
- Other	322,300	269,000	214,855	467,793	26,210,907	105,868,657
County Grants - Highways	13,644	27,605	....	14,887	1,181,231	3,948,977
- Other	....	330	7,707	3,883	2,076,603	17,058,937
Local Units Grants - Highways	....	....	....	....	1,689	122,503
- Other	....	....	....	17,186	2,498,937	13,120,083
TOTAL INTERGOVERNMENTAL REVENUES	1,836,070	342,908	945,035	3,151,485	111,418,586	685,756,756
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	20,000	22,137	42,017	174,206	2,773,601	33,067,791
Public Safety	....	10,104	23,510	13,315	4,451,859	15,662,761
Streets and Highways	....	....	....	25,869	1,220,475	12,963,603
Sanitation (Refuse Collection)	....	....	....	18,218	2,523,371	22,057,357
Libraries	....	....	3,063	....	171,716	723,942
Recreation and Parks	36,113	1,557	26,218	47,497	3,712,852	26,107,300
Airports	....	....	18,159	....	347,647	847,615
Other Service Charges	7,217	7,225	9,550	4,117	3,464,055	35,474,886
TOTAL DEPARTMENT FEES & SERVICE CHARGES	63,330	41,023	122,517	283,222	18,665,576	146,905,255
MISCELLANEOUS REVENUES						
Interest Earnings	240,996	253,191	110,701	577,411	20,821,316	164,540,311
All Other Revenues	249,126	56,384	....	259,717	15,450,663	99,412,505
TOTAL REVENUES	3,488,474	3,320,022	1,820,735	6,280,773	289,525,821	2,102,548,754
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	....	812,614	60,496,619	356,691,145
- Other Long-Term Debt	....	....	....	....	15,032,645	73,129,821
- Short-Term Debt	....	....	....	....	661,038	1,154,515
TOTAL BORROWING	....	....	....	812,614	76,190,302	430,975,481
Other Financing Sources	....	....	....	....	1,892,805	6,768,778
TRANSFERS FROM - Enterprise Funds	....	242,600	245,245	297,811	12,084,860	64,702,720
- Governmental Funds	5,650	546,500	38,152	111,322	24,987,956	322,484,549
TOTAL REVENUES AND OTHER SOURCES	3,494,124	4,109,122	2,104,132	7,502,520	404,681,744	2,927,480,282
Type of Public Service Enterprise	W,S,E,O	W,S,G,L,O	W,S,L,H,E,O	W,S,L,H,N,E,O		

CLASSIFICATION OF CITY EXPENDITURES - 1991
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WASECA	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	396,700	447,112	213,599	681,158	36,634,137	202,504,565
- Capital Outlay	18,098	....	5,767	11,585	4,703,795	19,991,825
TOTAL GENERAL GOVERNMENT	414,798	447,112	219,366	692,743	41,337,932	222,496,390
PUBLIC SAFETY						
Police Department - Current Expenditures	458,944	516,302	338,757	1,103,442	41,476,092	290,723,137
- Capital Outlay	21,383	6,464	1,690	32,079	1,695,006	10,215,286
Fire Department - Current Expenditures	156,170	80,488	57,481	152,481	11,602,351	138,546,950
- Capital Outlay	4,922	3,740	2,650	15,051	4,562,087	13,936,662
Other Protection - Current Expenditures	22,375	43,224	1,203	12,151	3,503,830	35,487,932
- Capital Outlay	....	....	....	....	242,908	4,105,729
TOTAL PUBLIC SAFETY	663,794	650,218	401,781	1,315,204	63,082,274	493,015,696
STREETS AND HIGHWAYS - Maintenance	622,706	294,827	231,557	576,496	31,221,663	162,574,856
- Lighting	44,274	....	12,070	150,548	2,749,883	20,037,173
- Construction	562,783	1,037,753	22,989	513,537	41,141,431	334,582,432
- Other Capital Outlay	47,382	59,965	347	181,244	4,701,263	18,112,154
TOTAL STREETS AND HIGHWAYS	1,277,145	1,392,545	266,963	1,421,825	79,814,240	535,306,615
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	17,048	2,328,228	25,021,033
Other Sanitation - Current Expenditures	12,377	5,444	....	25,247	1,858,457	11,476,277
Sanitation - Capital Outlay	....	....	....	61,394	....	1,303,099
TOTAL SANITATION	12,377	5,444	....	42,295	4,248,079	37,800,409
HEALTH - Current Expenditures	....	....	9,269	....	184,146	22,723,189
- Capital Outlay	....	....	....	....	433,881	766,009
TOTAL HEALTH	....	....	9,269	....	618,027	23,489,198
CULTURE AND RECREATION						
Libraries - Current Expenditures	149,325	....	60,365	....	4,872,345	39,902,379
- Capital Outlay	....	....	918	....	1,624,901	8,737,700
Park and Recreation - Current Expenditures	299,756	219,388	157,428	362,013	16,624,948	144,495,616
- Capital Outlay	23,011	27,088	14,018	15,760	6,056,966	49,149,201
TOTAL CULTURE AND RECREATION	472,092	246,476	232,729	377,773	29,179,160	242,284,896
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	....	....	15,577,658	74,012,206
UNALLOCATED INSURANCE AND JUDGMENTS	118,753	70,826	....	....	2,344,793	9,273,029
AIRPORTS - Current Expenditures	2,099	....	72,515	....	1,419,884	4,086,314
- Capital Outlay	....	....	....	....	3,576,853	6,773,081
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	339,251	4,987,773
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	75,929	412,264	7,167,090	105,834,309
- Capital Outlay	....	....	....	109,375	9,873,725	204,054,434
ALL OTHER UNALLOCATED - Current Expenditures	137,461	54,395	....	392,384	7,541,499	50,758,228
- Capital Outlay	132,749	....	....	....	1,867,777	34,629,226
DEBT SERVICE - Interest & Fiscal Charges	84,858	544,794	365,413	514,028	28,847,345	219,220,962
- Principal Payment on Bonds	210,000	285,000	422,000	1,874,677	45,103,263	328,879,581
- Other Long-Term Debt	....	....	71,010	....	3,469,556	15,767,710
TOTAL CURRENT EXPENDITURES	2,420,940	1,732,006	1,230,173	3,885,232	171,868,597	1,268,432,760
TOTAL CAPITAL OUTLAY	810,328	1,135,010	48,379	878,631	96,119,645	780,369,044
DEBT SERVICE - Principal & Interest	294,858	829,794	858,423	2,388,705	77,420,164	563,868,253
TOTAL EXPENDITURES	3,526,126	3,696,810	2,136,975	7,152,568	345,408,406	2,612,670,057
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	1,072,431	27,498,814
Other Financing Uses	....	....	....	....	3,664,889	6,211,329
TRANSFERS TO - Enterprise Funds	....	66,364	....	66,401	3,133,951	25,149,230
- Governmental Funds	5,650	546,500	38,152	111,322	24,978,837	321,834,838
TOTAL EXPENDITURES AND OTHER USES	3,531,776	4,309,674	2,175,127	7,330,291	378,258,514	2,993,364,268

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALBERT LEA	18,317	588,868	625,688	-36,820	64,984	.....	28,164	.....	.....	.....	19,444	.....	.....
ALEXANDRIA	8,038	442,220	405,077	37,143	34,631	22,111	49,663	.....	.....	.....	166,439	.....	.....
ANDOVER	16,047	253,233	302,570	-49,337	22,109	.....	-27,228	.....	.....	.....	12,260	.....	.....
ANOKA	17,218	834,893	662,064	172,829	128,276	78,075	223,030	.....	.....	66,000	446,278	76,095	35,000	
APPLE VALLEY [3]	35,879	3,437,278	3,411,495	25,783	270,844	391,533	-94,906	.....	.....	.....	50,447	391,533	210,000	
ARDEN HILLS	9,496	587,134	586,209	925	7,944	.....	8,869	.....	.....	70,264	5,335	.....	.....
AUSTIN [4]	21,888	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
BAXTER [3]	3,832	364,472	283,742	80,730	16,456	.....	97,186	.....	.....	19,884	.....	.....	.....
BAYPORT	3,132	129,401	131,350	-1,949	4,392	.....	2,443	.....	.....	20,000	2,142	.....	.....
BELLE PLAINE	3,166	125,253	100,961	24,292	12,327	22,108	14,511	.....	.....	.....	25,144	22,108	40,000	
BEHIDJI	11,178	534,401	428,024	106,377	.....	12,610	93,767	.....	.....	.....	191,330	12,610	25,000	
BENSON	3,227	144,288	172,516	-28,228	24,016	15,734	-19,946	.....	.....	.....	7,864	15,734	7,925	
BIG LAKE [3]	3,160	261,544	314,901	-53,357	44,614	.....	-8,743	.....	.....	.....	.....	.....	.....
BLAINE	39,757	1,156,145	1,193,879	-37,734	150,509	121,860	-9,085	.....	.....	.....	858,219	550,000	121,860	700,000
BLOOMINGTON	86,453	6,063,047	4,577,560	1,485,487	581,940	125,623	1,941,804	.....	.....	.....	97,631	.....	125,623	200,000
BLUE EARTH	3,735	292,740	282,112	10,628	.....	.....	10,628	.....	.....	.....	10,262	615,000	66,453	80,000
BRAINERD	12,373	801,266	798,926	2,340	88,449	.....	90,789	.....	.....	115,788	.....	.....	.....	.....
BRECKENRIDGE	3,709	272,636	367,708	-95,072	.....	.....	-95,072	.....	.....	.....	.....	.....	.....	.....
BROOKLYN CENTER	28,741	703,422	950,682	-247,260	390,421	3,695	139,466	.....	.....	.....	950,383	3,695	45,000	.....
BROOKLYN PARK	57,359	1,889,632	1,825,809	63,823	550,546	79	614,290	.....	.....	.....	803,500	.....	.....	.....
BUFFALO	6,887	345,128	289,208	55,920	122,537	152,784	25,673	54,778	32,247	.....	149,108	1,498,725	152,784	220,000
BURNSVILLE	51,743	2,135,674	2,543,779	-408,105	320,707	115,568	-202,966	.....	.....	.....	928,121	.....	115,568	610,000
CALEDONIA	2,854	93,048	80,873	12,175	40,066	32,631	19,610	.....	.....	.....	24,907	32,631	25,000	.....
CAMBRIDGE	5,113	360,653	273,032	87,621	.....	.....	87,621	.....	.....	40,000	25,111	.....	.....	.....
CANNON FALLS	3,330	135,613	144,835	-9,222	18,662	.....	9,440	.....	.....	.....	.....	.....	.....	.....
CHAMPLIN	17,771	449,927	609,993	-160,066	750,295	218,023	372,206	.....	.....	26,300	55,181	218,023	195,000	.....
CHANHASSEN [3]	12,339	1,239,957	1,814,148	-574,191	49,816	.....	-524,375	.....	.....	.....	918	.....	.....	.....
CHASKA	11,727	348,129	477,253	-129,124	76,357	99,563	-152,330	.....	.....	.....	-89,700	46,583	99,563	60,000
CHISHOLM	5,269	371,907	377,295	-5,388	7,604	5,043	-2,827	.....	.....	.....	15,689	5,043	40,544	.....
CIRCLE PINES	4,710	192,088	180,451	11,637	14,402	853	25,186	.....	.....	.....	249,765	.....	.....	.....
CLOQUET	10,879	1,772,597	1,614,935	157,662	443,258	71,111	529,809	162,785	158,454	95,678	38,531	71,111	200,000	.....
COLUMBIA HEIGHTS	18,861	808,227	758,437	49,790	54,063	127	103,726	.....	.....	43,879	124,393	.....	.....	.....
COON RAPIDS	54,518	2,220,896	1,467,845	753,051	206,487	706,074	253,464	.....	.....	.....	5,253,324	519,802	210,000	.....
COTTAGE GROVE	23,715	887,680	840,796	46,884	3,005	119,269	-69,380	.....	.....	.....	31,822	119,269	160,000	.....
CROOKSTON	8,057	870,045	582,898	287,147	159,757	217,663	229,241	38,075	47,892	.....	9,670	217,663	241,000	.....
CRYSTAL	23,771	888,979	973,909	-84,930	35,166	55,000	-104,764	.....	.....	.....	20,386	.....	.....	.....
DEEPHAVEN	3,669	17,663	17,035	628	366	.....	994	.....	.....	.....	.....	.....	.....	.....
DELANO	2,753	90,212	76,027	14,185	.....	.....	14,185	.....	.....	.....	.....	.....	.....	.....
DETROIT LAKES	7,172	534,018	445,849	88,169	7,594	50,135	45,628	.....	.....	.....	170,081	49,122	45,000	.....
DILWORTH	2,603	81,592	130,821	-49,229	66,352	61,300	-44,177	.....	.....	.....	.....	61,300	50,000	.....
DULUTH	85,382	5,897,458	5,617,763	279,695	217,822	299,571	197,946	.....	.....	.....	2,076,621	3,065,000	279,028	450,000
EAGAN	49,158	2,326,370	1,971,652	354,718	1,166,412	1,081,039	440,091	.....	.....	506,536	3,076,664	1,070,597	250,000	.....
EAST GRAND FORKS	8,671	587,896	854,083	-266,187	.....	18,499	-284,686	.....	.....	.....	224,383	18,499	45,000	.....
EDEN PRAIRIE	40,091	1,632,285	1,795,265	-162,980	119,597	.....	-43,383	.....	.....	30,000	52,504	.....	.....	.....
EDINA [3]	46,079	5,357,650	5,583,502	-225,852	1,041,554	178,249	637,453	.....	.....	.....	742,762	175,245	250,000	.....
ELK RIVER	11,705	231,179	140,367	90,812	24,643	3,214	112,241	.....	.....	20,000	73,345	2,537	.....	.....
ELY	3,959	239,190	230,995	8,195	11,897	28,432	-8,340	.....	.....	.....	.....	28,432	29,888	.....
EVELETH	4,061	362,400	348,610	13,790	67,917	14,055	67,652	.....	.....	.....	36,585	.....	.....	.....
FAIRMONT	11,271	1,135,610	865,182	270,428	78,045	18,024	330,449	.....	.....	100,631	90,061	2,287	186,000	.....
FARIBAULT	17,790	718,015	462,038	255,977	40,388	55,342	241,023	.....	.....	.....	92,282	54,270	25,000	.....
FARMINGTON	6,136	362,790	208,846	153,944	30,796	.....	184,740	.....	.....	212,692	38,457	.....	.....	.....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/FROM		DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
FERGUS FALLS	12,347	808,270	701,496	106,774	171,528	....	278,302	....	....	....	77,046	407,703	....	....
FOREST LAKE [3]	6,007	651,378	737,293	-85,915	133,163	....	47,248	....	....	....	58,233	....	....	....
FRIDLEY [3]	28,313	3,115,437	3,408,068	-292,631	484,805	148,449	43,725	....	....	....	-347	1,029,909	1,615,000	148,449
GLENCOE	4,665	398,273	242,582	155,691	19,062	106,420	68,333	....	....	....	44,469	11,900	....	105,695
GLENWOOD	2,573	134,497	96,256	38,241	7,030	7,300	37,971	....	....	....	....	....	....	60,000
GOLDEN VALLEY [3]	20,889	2,140,682	3,005,744	-865,062	572,965	....	-292,097	....	....	....	-3,000	300,818	....	7,300
GOODVIEW	2,927	107,554	122,353	-14,799	1,476	....	-13,323	....	....	....	15,000	19,414	....	5,000
GRAND RAPIDS	7,952	795,156	676,908	118,248	17,869	183,456	-47,339	....	....	....	22,961	132,984	....	180,030
GRANITE FALLS	3,072	279,110	282,654	-3,544	32,947	71,452	-42,049	....	....	....	-15,513	30,796	....	85,000
HASTINGS	15,722	574,611	495,666	78,945	61,693	84,558	56,080	....	....	....	17,000	26,321	....	71,452
HERMANTOWN	6,881	304,085	348,110	-44,025	116,125	6,334	65,766	....	....	....	11,500	94,424	....	84,558
HIBBING	18,024	982,809	1,060,213	-77,404	....	....	-77,404	....	....	....	....	....	....	105,000
HOPKINS	16,391	653,042	629,862	23,180	57,000	....	80,180	....	....	....	102,181	436,077	....	....
HUGO	4,621	33,355	27,333	6,022	....	....	6,022	....	....	....	....	2,000	....	....
HUTCHINSON	11,519	559,193	459,379	99,814	121,710	127,818	93,706	....	....	....	....	....	127,818	200,000
INTL FALLS [3]	7,817	921,961	1,161,780	-239,819	43,336	....	-196,483	....	....	....	28,603	....	....	....
INVER GROVE HEIGHTS	23,370	736,602	767,465	-30,863	199,826	317,093	-148,130	....	....	....	-52,665	14,914	....	317,093
JACKSON	3,547	319,918	189,402	130,516	24,692	21,674	133,534	....	....	....	129,513	14,433	....	191,250
JORDAN	2,958	211,135	122,932	88,203	97,885	123,049	63,039	....	....	....	158,982	1,600,666	1,995,000	21,674
KASSON	3,614	97,362	163,071	-65,709	7,354	13,592	-71,947	....	....	....	....	17,388	....	45,000
LA CRESCENT	4,357	178,118	112,591	65,527	13,941	....	79,468	....	....	....	....	133,231	257,660	....
LAKE CITY	4,393	168,732	158,553	10,179	9,718	3,424	16,473	....	....	....	....	13,636	....	....
LAKE ELMO	5,900	20,261	28,839	-8,578	133	....	-8,445	....	....	....	....	....	....	3,424
LAKEVILLE	26,408	759,191	1,152,976	-393,785	36,679	6,240	-363,346	....	....	....	26,669	58,074	....	15,000
LE SUEUR	3,752	383,299	213,766	169,533	2,037	2,491	169,079	....	....	....	....	138,874	....	....
LINO LAKES	9,273	157,975	159,257	-1,282	....	....	-1,282	....	....	....	52,320	....	....	....
LITCHFIELD	6,037	326,874	289,258	37,616	24,996	21,778	40,834	....	....	....	....	54,389	....	....
LITTLE CANADA	9,028	638,134	687,128	-48,994	27,637	1,527	-22,884	4,045	....	926	106,413	10,748	....	....
LITTLE FALLS	7,371	657,773	474,284	183,489	70,966	10,044	244,411	....	....	....	220,191	23,585	....	....
LONG PRAIRIE	2,795	126,835	105,230	21,605	12,897	....	34,502	....	....	....	6,197	12,675	....	....
LUVERNE	4,374	495,910	391,260	104,650	22,279	32,654	94,275	....	....	....	....	106,111	....	....
MAHTOMEDI	5,679	253,946	248,163	5,783	36,161	60,158	-18,214	....	....	....	-34,233	17,083	....	....
MANKATO [1]	31,451	5,100,262	4,338,659	761,603	306,658	100,080	968,181	....	....	....	871,270	2,819,139	....	....
MAPLE GROVE	39,980	1,782,062	1,666,966	115,096	559,059	386,714	287,441	....	....	....	407,023	1,307,685	....	....
MAPLEWOOD [5]	31,365	....	....	....	....	....	....	....	....	....	....	....	....	....
MARSHALL	12,019	1,294,899	847,427	447,472	122,267	337,273	232,466	....	....	....	....	424,790	1,914,000	....
MEDINA	3,219	103,946	72,769	31,177	....	....	31,177	....	....	....	....	....	....	....
MELROSE	2,570	324,052	187,751	136,301	29,272	10,892	154,681	....	....	....	....	267,524	267,193	....
MINNEAPOLIS	368,993	26,722,716	30,291,066	-3,568,350	312,746	588,287	-3,843,891	....	....	....	1,000,000	995,419	1,120,000	....
MINNETONKA [3]	48,658	4,513,748	5,719,276	-1,205,528	331,482	61,850	-935,896	....	....	....	272,200	3,423,386	....	....
MINNETRISTA	3,501	29,786	48,049	-18,263	....	....	-18,263	....	....	....	....	1,352	....	....
MONTEVIDEO [3]	5,489	537,979	527,116	10,863	18,844	109,499	-79,792	....	....	....	63,647	119,402	114,023	....
MONTICELLO	5,102	142,698	291,515	-148,817	5,471	....	-143,346	....	....	....	....	3,682	....	....
MOORHEAD	32,486	2,036,555	1,468,264	568,291	311,181	398,134	481,338	....	....	....	116,830	1,946,204	....	....
MORA	2,910	219,217	190,114	29,103	36,503	....	65,606	....	....	....	....	33,822	....	....
MORRIS [3]	5,623	616,419	386,164	230,255	25,939	66,112	190,082	....	....	....	66,500	170,896	....	....
MOUND	9,586	324,482	346,144	-21,662	23,113	18,679	-17,228	....	....	....	10,700	19,429	....	....
MOUNDS VIEW	12,590	421,021	491,250	-70,229	111,746	....	41,517	....	....	....	23,604	1,165,601	2,875,000	....
MOUNTAIN IRON	3,365	101,946	117,022	-15,076	....	....	-15,076	....	....	....	....	....	....	....
NEW BRIGHTON	22,253	696,236	1,024,276	-328,040	176,856	69,432	-220,616	....	....	....	430,700	93,302	795,000	....
NEW HOPE [3]	21,715	1,927,936	2,295,880	-367,944	121,844	1,188	-247,288	....	....	....	....	86,184	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
NEW PRAGUE	3,620	187,280	183,560	3,720	....	....	3,720	....	....	....	....	48,686	....	....
NEW ULM	13,189	1,366,478	864,991	501,487	49,636	97,252	453,871	....	....	....	72,809	417,895	....	94,795 181,041
NEWPORT	3,728	108,332	109,945	-1,613	....	....	-1,613	....	....	....	....	....	....	....
NORTH MANKATO	10,753	664,330	522,252	142,078	18,853	39,763	121,168	....	....	....	....	19,103	....	39,763 125,000
NORTH ST. PAUL	12,607	343,968	359,051	-15,083	12,636	....	-2,447	....	....	....	....	270,000	....	....
NORTHFIELD	14,818	485,030	346,848	138,182	77,996	....	216,178	....	....	....	-34,974	6,837	....	....
OAK PARK HEIGHTS	3,583	152,992	125,491	27,501	27,168	6,299	48,370	....	....	....	....	54,035	....	3,262 10,000
OAKDALE	19,735	700,574	738,091	-37,517	103,301	....	65,784	....	....	....	....	32,490	....	....
OLIVIA	2,617	142,741	115,205	27,536	62,653	66,431	23,758	....	....	....	....	36,589	1,795,000	65,742 10,000
ORONO	7,303	157,152	200,912	-43,760	77,691	77,013	-43,082	....	....	....	....	118,289	....	77,013
OSSEO [1]	2,652	445,914	384,351	61,563	46,755	....	108,318	....	....	....	....	....	....	....
OWATONNA	19,520	1,826,755	1,412,900	413,855	72,744	154,919	331,680	....	....	....	....	375,565	1,200,000	122,944
PARK RAPIDS	2,876	87,173	74,036	13,137	....	....	13,137	....	....	....	....	4,194	....	....
PINE CITY	2,633	85,177	77,058	8,119	16,479	11,611	12,987	394	....	....	....	3,683	....	11,611 15,000
PIPESTONE	4,557	250,880	181,112	69,768	31,270	10,208	90,830	....	....	....	67,800	....	....	9,910 21,700
PLAINVIEW	2,770	156,178	77,705	78,473	22,967	26,078	75,362	....	....	....	....	1,328	....	26,078 55,000
PLYMOUTH	52,492	2,158,683	2,685,969	-527,286	448,542	546,994	-625,738	....	....	1,889,896	569,304	....	....	546,994 918,560
PRINCETON	3,755	131,252	137,435	-6,183	....	18,336	-18,245	....	....	....	....	-170,965	....	6,561 220,000
PRIOR LAKE	11,730	488,086	322,011	166,075	56,020	2,285	219,810	....	....	....	....	137,715	....	2,285 10,000
PROCTOR	2,983	265,547	312,398	-46,851	41,900	3,894	-8,845	14,426	....	15,211	....	49,113	....	3,476 25,000
RAMSEY	12,767	43,763	100,359	-56,596	16,214	....	-40,382	....	....	....	....	....	....	....
RED WING	15,217	879,361	924,625	-45,264	54,330	48,707	-39,641	....	....	....	....	11,096	....	48,707 45,000
REDWOOD FALLS	4,850	354,391	286,272	68,119	251,149	140,673	178,595	107,787	....	83,237	15,000	135,368	....	138,289 50,000
RICHFIELD	35,544	1,624,756	1,527,658	97,098	214,261	....	311,359	....	....	....	20,000	182,916	....	....
ROBBINSDALE	14,406	550,334	496,488	53,846	37,398	22,140	69,104	....	....	....	....	130	....	22,140 70,000
ROCHESTER	72,480	3,252,913	2,730,678	522,235	103,297	....	625,532	....	....	....	....	922,672	....	....
ROCKFORD	2,683	149,499	99,707	49,792	14,868	56,168	8,492	....	....	....	....	....	....	56,168 54,626
ROSEMOUNT [3]	9,129	846,612	748,226	98,386	37,833	98,153	38,066	....	....	....	-30,000	24,012	....	98,153 60,000
ROSEVILLE	33,493	2,128,355	2,478,399	-350,044	168,630	....	-181,414	....	....	....	50,000	109,955	....	....
SARTELL [3]	5,717	502,276	369,515	132,761	64,195	....	196,956	....	....	....	-600,996	690,134	....	....
SAUK CENTRE	3,651	202,265	165,448	36,817	1,501	....	38,318	....	....	....	....	70,626	....	....
SAUK RAPIDS	8,382	254,844	241,737	13,107	17,603	62,515	-31,805	....	....	....	42,225	12,671	....	62,515 30,950
SAVAGE [3]	10,851	1,560,461	1,075,445	485,016	346,916	144,662	687,270	....	....	....	163,963	451,438	....	142,734 110,000
SHAKOPEE	11,966	530,991	528,082	2,909	117,405	52,058	68,256	....	....	....	99,704	239,918	....	....
SHOREVIEW	24,912	1,059,193	912,164	147,029	322,360	200,575	268,814	....	....	....	202,650	493,993	....	200,575 305,000
SHOREWOOD	6,135	172,569	183,200	-10,631	29,122	6,493	11,998	16,579	....	1,220	20,000	85,612	....	6,493 10,000
SLEEPY EYE	3,691	251,907	240,301	11,606	16,577	52,387	-24,204	....	....	....	....	9,614	....	52,387 12,500
SOUTH ST. PAUL [*]	20,264	585,086	647,569	-62,483	27,725	....	-34,758	....	....	....	....	172,702	....	....
SPRING LAKE PARK	6,561	218,882	258,196	-39,314	36,684	11,111	-13,741	....	....	....	....	4,136	....	11,111
ST. ANTHONY	7,802	378,723	469,456	-90,733	337,814	64,745	182,336	....	....	12,950	....	3,844	....	64,745
ST. CHARLES	2,732	150,707	147,825	2,882	19,454	3,517	18,819	....	....	....	....	33,406	....	....
ST. CLOUD [3]	49,350	4,674,008	4,360,976	313,032	297,245	25,414	584,863	....	....	....	43,700	2,723,207	....	25,414 125,000
ST. JAMES	4,358	495,273	308,640	186,633	52,202	122,832	116,003	....	....	....	....	41,634	....	122,832 70,000
ST. JOSEPH	3,367	93,620	91,162	2,458	1,201	....	3,659	....	....	....	....	2,292	....	....
ST. LOUIS PARK	43,781	1,975,818	1,968,415	7,403	1,489,326	....	1,496,729	....	....	....	148,500	1,677,819	....	....
ST. PAUL	272,537	24,866,003	21,523,262	3,342,741	1,105,163	1,666,573	2,781,331	....	....	....	....	5,559,459	....	1,205,476 1,570,000
ST. PAUL PARK	4,995	163,889	161,444	2,445	3,277	55,462	-49,740	....	....	....	....	450,087	....	55,462 25,000
ST. PETER	9,689	620,519	423,078	197,441	4,031	172,076	29,396	....	....	....	....	514,756	....	172,076 95,000
STAPLES	2,750	140,902	123,869	17,033	15,643	....	32,676	....	....	....	....	779	....	....
STEWARTVILLE	4,549	217,766	154,552	63,214	48,851	24,485	87,580	....	....	....	....	13,853	....	24,543 25,000
STILLWATER	13,970	551,171	557,282	-6,111	51,759	7,519	38,129	....	....	....	....	263,671	....	5,209 40,000

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					TRANSFERS TO/-FROM			DEBT SERVICE					
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS	PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
THIEF RIVER FALLS	7,998	968,705	791,928	176,777	37,544	187,989	26,332	....	....	....	495,000	1,707,614	....	187,989	143,333
TWO HARBORS	3,651	344,932	402,849	-57,917	25,413	....	-32,504	....	....	....	....	2,895	....	....	....
VADNAIS HEIGHTS	11,267	381,861	372,316	9,545	117,439	....	415	....	....	....	78,400	....	....	....	....
VIRGINIA	9,306	850,591	789,281	61,310	....	....	36,364	....	....	....	....	57,356	....	36,364	....
WACONIA	3,582	204,927	171,703	33,224	19,734	....	6,115	....	....	....	....	23,272	....	6,115	40,000
WADENA	4,231	154,050	156,357	-2,307	21,637	....	19,330	....	....	....	4,500	4,804	....	....	....
WAITE PARK	5,214	224,518	195,060	29,458	20,551	....	50,009	....	....	....	....	137,566	....	....	....
WASECA	8,438	503,867	425,552	78,315	26,814	....	24,493	....	....	....	....	472,935	....	24,355	30,000
WAYZATA	3,820	351,889	166,957	184,932	30,259	....	215,191	....	....	....	62,100	....	....	....	....
WEST ST. PAUL [5]	19,144	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WHITE BEAR LAKE	24,865	902,867	821,797	81,070	28,435	....	84,954	....	....	....	....	49,272	....	38,837	75,000
WILLMAR	17,630	995,149	839,329	155,820	53,667	....	37,363	....	....	....	63,668	33,431	....	36,531	....
WINDOM	4,288	168,893	204,342	-35,449	5,998	....	-29,451	....	....	....	....	361,575	....	....	....
WINONA	25,623	855,516	852,075	3,441	86,673	....	173,875	....	....	....	....	472,716	363,333	162,351	60,000
WOODBURY	21,392	645,796	869,297	-223,501	23,949	....	110,008	....	....	....	-121,000	1,712,868	....	110,008	345,000
WORTHINGTON	9,923	1,169,388	697,787	471,601	449,111	....	192,499	....	....	241,019	72,131	2,667,172	....	190,299	....
TOTAL	3,005,072	184,888,515	179,520,556	5,367,959	19,913,057	12,846,071	12,434,945	398,869	0	593,156	8,416,087	59,562,783	20,039,934	11,616,752	13,587,683

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
ALBERT LEA	18,317	2,207,753	2,071,112	136,641	327,144	175,609	288,176	....	....	....	2,227	1,965,000	175,609	2,060,000
ANDOVER	16,047	365,349	484,402	-119,053	5,170	....	-113,883	....	....	....	7,130	....	....	....
ANOKA	17,218	1,650,039	1,355,821	294,218	188,990	170,929	312,279	....	....	....	125,000	....	58,877	75,000
APPLE VALLEY [3]	35,879	....	....	....	....	....	....	....	....	....	....	....	....	....
ARDEN HILLS	9,496	616,521	788,161	-171,640	26,451	....	-145,189	....	....	....	6,913	....	....	....
AUSTIN	21,888	2,221,506	1,996,494	225,012	152,471	....	377,483	....	....	....	-2,550	....	....	....
BAXTER [3]	3,832	....	....	....	....	....	....	....	....	....	....	....	....	....
BAYPORT	3,132	320,673	301,636	19,037	2,967	....	22,004	....	....	....	30,000	....	....	....
BELLE PLAINE	3,166	119,758	69,369	50,389	45,566	123,034	-27,079	....	....	....	80,185	....	123,034	20,000
BEMIDJI	11,178	1,084,579	1,242,966	-158,387	360,401	96,442	105,572	....	....	....	-58,125	....	96,442	90,000
BENSON	3,227	282,862	299,179	-16,317	10,344	43,370	-49,343	....	....	....	37,956	....	43,370	57,075
BIG LAKE [3]	3,160	....	....	....	....	....	....	....	....	....	....	....	....	....
BLAINE	39,757	1,976,836	2,144,815	-167,979	5,875	....	-162,104	....	....	....	911,640	....	....	....
BLOOMINGTON	86,453	5,282,109	6,596,932	-1,314,823	159,953	....	-1,154,870	....	....	....	38,265	....	....	....
BLUE EARTH	3,735	308,062	470,812	-162,750	55,124	116,568	-224,194	....	....	....	....	....	113,604	50,000
BRAINERD	12,373	783,085	872,200	-89,115	147,606	....	58,491	....	....	....	91,261	....	....	....
BRECKENRIDGE	3,709	67,242	50,470	16,772	4,929	....	21,701	....	....	....	106,948	....	....	....
BROOKLYN CENTER	28,741	1,739,770	1,840,391	-100,621	295,366	....	194,745	....	....	....	383,390	....	....	....
BROOKLYN PARK	57,359	3,383,017	3,121,884	261,133	841,475	79	1,102,529	....	....	....	385,030	....	....	....
BUFFALO	6,887	372,177	429,209	-57,032	61,275	73,639	-69,396	....	....	....	-10,000	....	73,639	25,000
BURNSVILLE	51,743	2,424,974	3,224,945	-799,971	207,644	....	-592,327	....	....	....	278,800	....	....	....
CALEDONIA	2,854	147,552	178,367	-30,815	11,352	19,333	-38,796	....	....	....	4,883	....	19,333	195,000
CAMBRIDGE	5,113	692,065	491,762	200,303	2,317	....	202,620	....	....	....	295,000	....	....	....
CANNON FALLS	3,330	176,215	194,799	-18,584	13,328	....	-5,256	....	....	....	3,606	....	....	....
CHAMPLIN	17,771	903,828	883,993	19,835	98,992	....	118,827	....	....	....	6,600	....	....	....
CHANHASSEN [3]	12,339	....	....	....	....	....	....	....	....	....	....	....	....	....
CHASKA	11,727	719,390	872,222	-152,832	84,965	....	-67,867	....	....	....	2,500	....	....	....
CHISHOLM	5,269	204,840	221,998	-17,158	....	....	-17,158	....	....	....	95,084	....	....	....
CIRCLE PINES	4,710	250,549	275,755	-25,206	20,080	468	-5,594	....	....	....	5,841	....	....	....
CLOQUET	10,879	762,364	644,880	117,484	57,617	....	175,101	....	....	....	49,708	....	....	....
COLUMBIA HEIGHTS	18,861	774,047	998,054	-224,007	156,438	127	-67,696	....	....	....	43,874	....	....	....
COON RAPIDS	54,518	1,843,981	2,227,799	-383,818	115,198	189,590	-458,210	....	....	....	1,056,200	....	....	....
COTTAGE GROVE	23,715	913,381	909,904	3,477	36,424	29,818	10,083	....	....	....	6,424	....	29,818	40,000
CROOKSTON	8,057	242,285	165,587	76,698	369	65,532	11,535	....	....	....	....	....	65,532	....
CRYSTAL	23,771	1,235,428	1,425,042	-189,614	35,165	55,143	-209,592	....	....	....	33,929	....	....	....
DEEPHAVEN	3,669	182,374	305,062	-122,688	17,496	....	-105,192	....	....	....	....	....	....	....
DELANO	2,753	271,671	193,855	77,816	6,404	92,750	-8,530	....	....	....	39,898	....	92,750	50,000
DETROIT LAKES	7,172	839,803	868,944	-29,141	34,853	....	5,712	....	....	....	556,291	....	....	....
DILWORTH	2,603	138,775	141,229	-2,454	10,779	....	8,325	....	....	....	....	....	....	....
DULUTH	85,382	8,552,679	7,399,199	1,153,480	190,977	557,593	786,864	....	....	....	12,171	810,000	536,071	756,759
EAGAN	49,158	2,632,089	3,013,639	-381,550	326,290	....	-55,260	....	....	....	227,901	....	....	....
EAST GRAND FORKS	8,671	170,542	233,059	-62,517	2,985	....	-59,532	....	....	....	3,076	....	....	....
EDEN PRAIRIE	40,091	2,322,562	2,777,873	-455,311	....	....	-455,311	....	....	....	52,504	....	....	....
EDINA [3]	46,079	....	....	....	....	....	....	....	....	....	....	....	....	....
ELK RIVER	11,705	606,715	397,080	209,635	64,108	....	273,743	....	....	....	6,000	....	....	....
ELY	3,959	353,755	355,196	-1,441	53,651	....	52,210	....	....	....	-99,067	....	....	....
EVELETH [23][24]	4,061	254,695	185,025	69,670	....	....	69,670	....	....	....	325	....	....	....
FAIRMONT	11,271	1,338,428	606,156	732,272	47,481	56,466	723,287	....	....	....	44,452	....	56,466	90,000
FALCON HEIGHTS	5,376	540,955	653,923	-112,968	34,283	....	-78,685	....	....	....	....	....	....	....
FARIBAULT	17,790	976,379	896,203	80,176	80,301	36,268	124,209	....	....	....	311,106	....	34,900	25,000
FARMINGTON	6,136	500,059	534,485	-34,426	....	....	-34,426	....	....	....	92,170	....	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
FERGUS FALLS	12,347	1,206,098	1,134,559	71,539	89,031	148,710	11,860	.....	.....	.....	27,045	85,073	.....	147,148	90,000
FOREST LAKE [3]	6,007	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FRIDLEY [3]	28,313	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GLENCOE	4,665	323,981	382,683	-58,702	3,874	.....	-54,828	.....	.....	.....	.....	50,708	.....	.....	.....
GLENWOOD	2,573	281,092	449,396	-168,304	59,276	120,166	-229,194	.....	.....	.....	.....	.....	.....	120,166	55,000
GOLDEN VALLEY [3]	20,889	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GOODVIEW	2,927	166,531	163,554	2,977	2,187	12,598	-7,434	.....	.....	.....	14,950	1,559	.....	.....	.....
GRAND RAPIDS	7,952	2,195,301	2,621,194	-425,893	1,105,103	444,883	234,327	.....	.....	.....	.....	.....	3,050,000	424,593	405,000
GRANITE FALLS	3,072	220,350	212,674	7,676	17,613	45,386	-20,097	.....	.....	.....	12,670	20,465	.....	45,386	5,000
HASTINGS	15,722	713,239	758,357	-45,118	60,633	4,062	11,453	.....	.....	.....	17,000	20,924	.....	4,062	45,000
HERMANTOWN	6,881	117,109	156,102	-38,993	51,354	.....	12,361	.....	.....	.....	-11,500	60,853	.....	.....	.....
HIBBING	18,024	1,077,963	969,297	108,666	9,413	210,056	-91,977	.....	.....	.....	.....	60,690	.....	204,134	120,000
HOPKINS	16,391	1,191,764	1,229,375	-37,611	21,909	.....	-15,702	.....	.....	.....	102,181	384,235	.....	.....	.....
HUGO	4,621	97,626	106,254	-8,628	16,888	.....	8,260	.....	.....	.....	.....	2,000	.....	.....	.....
HUTCHINSON	11,519	1,598,870	1,100,699	498,171	641,819	406,961	733,029	.....	.....	520,108	.....	.....	.....	406,961	265,000
INDEPENDENCE	2,878	32,880	102,392	-69,512	25,700	.....	-43,812	.....	.....	.....	.....	.....	.....	.....	.....
INTL FALLS [3]	7,817	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
INVER GROVE HEIGHTS	23,370	728,940	1,104,331	-375,391	30,699	6,575	-351,267	.....	.....	.....	.....	1,529	.....	6,575	8,750
JACKSON	3,547	210,863	83,565	127,298	20,895	85,964	62,229	.....	.....	1,989,528	-119,073	2,752,930	.....	85,964	1,915,000
JORDAN	2,958	143,219	161,826	-18,607	43,658	60,111	-35,060	.....	.....	.....	.....	105,180	79,800	60,111	61,000
KASSON	3,614	191,472	266,198	-74,726	17,805	47,238	-104,159	.....	.....	.....	-80,000	24,256	.....	47,238	50,000
LA CRESCENT	4,357	243,392	193,281	50,111	33,546	.....	83,657	.....	.....	.....	127,367	8,939	.....	.....	.....
LAKE CITY	4,393	220,733	192,248	28,485	23,269	.....	51,754	.....	.....	.....	.....	87,210	.....	.....	.....
LAKE ELMO	5,900	6,720	7,257	-537	473	.....	-64	.....	.....	.....	.....	.....	.....	.....	.....
LAKEVILLE	26,408	1,248,539	1,610,515	-361,976	55,018	58	-307,016	.....	.....	.....	26,669	42,590	.....	58	.....
LAUDERDALE [*]	2,698	182,911	123,223	59,688	.....	.....	59,688	.....	.....	.....	.....	.....	.....	.....	.....
LE SUEUR	3,752	516,146	451,358	64,788	391,286	131,034	325,040	.....	258,088	.....	.....	5,705	.....	131,034	110,000
LINO LAKES	9,273	158,402	256,072	-97,670	15,187	.....	-82,483	.....	.....	.....	.....	.....	.....	.....	.....
LITCHFIELD	6,037	587,067	564,487	22,580	167,167	64,222	125,525	16,560	.....	13,715	74,396	234,181	4,238,520	64,222	80,000
LITTLE CANADA	9,028	591,555	591,883	-328	31,306	1,540	29,438	4,045	.....	926	85,931	3,361	.....	1,527	15,000
LITTLE FALLS	7,371	534,382	705,908	-171,526	20,381	.....	-151,145	.....	.....	.....	73,756	411,045	.....	.....	.....
LONG PRAIRIE	2,795	247,044	134,775	112,269	66,107	38,592	139,784	.....	.....	.....	-108,929	7,311	.....	38,592	30,000
LIVERNE	4,374	363,101	334,402	28,699	134,809	124,342	39,166	51,363	.....	45,782	49,786	253,703	.....	112,335	84,550
MAHTOMEDI	5,679	322,041	347,259	-25,218	16,629	.....	-8,589	.....	.....	.....	7,196	64,600	.....	.....	.....
MANKATO [3]	31,451	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MAPLE GROVE	39,980	1,891,945	2,321,510	-429,565	829,153	.....	399,588	.....	.....	.....	446,169	698,425	.....	.....	.....
MAPLEWOOD	31,365	2,559,683	2,653,204	-93,521	119,803	5,686	20,596	.....	.....	.....	250	27,004	.....	.....	.....
MARSHALL	12,019	1,902,518	1,740,263	162,255	83,238	94,741	150,752	.....	.....	.....	.....	61,033	.....	92,772	151,553
MEDINA	3,219	135,778	109,461	26,317	.....	.....	26,317	.....	.....	.....	.....	.....	.....	.....	.....
MELROSE	2,570	846,361	738,991	107,370	99,744	171,710	35,404	.....	.....	.....	-299,138	29,523	1,315,000	171,710	1,595,000
MENDOTA HEIGHTS	9,650	784,259	927,337	-143,078	63,767	.....	-79,311	26,390	.....	2,116	840	1,142,316	.....	.....	.....
MINNEAPOLIS	368,993	33,829,550	33,694,295	135,255	462,762	882,961	-284,944	.....	.....	.....	532,279	1,798,767	.....	879,203	992,000
MINNETONKA [3]	48,658	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNETRISTA	3,501	125,813	197,803	-71,990	.....	.....	-71,990	.....	.....	.....	.....	.....	.....	.....	.....
MONTEVIDEO [3]	5,489	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MONTICELLO	5,102	479,153	765,170	-286,017	4,800	1,200	-282,417	.....	.....	.....	.....	4,535	.....	.....	.....
MOORHEAD	32,486	1,559,377	2,150,134	-590,757	513,928	251,670	-328,499	.....	.....	.....	96,615	71,596	.....	251,506	195,000
MORA	2,910	294,585	194,312	100,273	8,158	.....	108,431	.....	.....	.....	.....	23,476	.....	.....	.....
MORRIS [3]	5,623	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MOUND	9,586	590,479	719,862	-129,383	67,357	.....	-62,026	.....	.....	.....	10,700	275,752	.....	.....	.....
MOUNDS VIEW	12,590	957,910	890,335	67,575	32,615	.....	100,190	.....	.....	.....	23,176	54,882	.....	.....	.....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
MOUNTAIN IRON	3,365	147,483	160,477	-12,994	4,920	....	-8,074	....	....	....	....	....	....	....
NEW BRIGHTON	22,253	1,452,830	1,501,802	-48,972	72,231	26,379	-3,120	....	....	....	66,000	....	....	26,379 45,000
NEW HOPE [3]	21,715	....	....	....	....	....	....	....	....	....	....	....	....	....
NEW PRAGUE	3,620	392,670	335,141	57,529	137,337	192,580	2,286	66,545	....	53,778	28,828	50,728	....	192,580 70,000
NEW ULM	13,189	1,097,283	1,004,307	92,976	206,060	....	299,036	....	....	....	67,171	57,998	....	....
NEWPORT	3,728	247,952	243,337	4,615	5,292	....	9,907	....	....	....	....	....	....	....
NORTH MANKATO	10,753	475,828	546,559	-70,731	14,397	20,580	-76,914	....	....	....	....	....	....	20,580 55,000
NORTH ST. PAUL	12,607	625,496	577,187	48,309	25,273	....	73,582	....	....	....	....	....	....	....
NORTHFIELD	14,818	822,451	584,273	238,178	43,786	36,929	245,035	....	....	....	-1,084,176	4,124	....	36,929 55,000
OAK PARK HEIGHTS	3,583	225,909	214,429	11,480	27,167	3,262	35,385	....	....	....	....	25,557	....	3,262 10,000
OAKDALE	19,735	1,312,741	1,284,745	27,996	103,302	150	131,148	....	....	....	6,180	32,490	....	....
OLIVIA	2,617	176,081	194,369	-18,288	1,630	35,531	-52,189	....	....	....	....	5,778	260,000	35,354 280,000
ORONO	7,303	446,776	475,109	-28,333	166,233	74,710	63,190	....	....	....	....	94,327	....	74,710
OSSEO [3]	2,652	....	....	....	....	....	....	....	....	....	....	....	....	....
OWATONNA	19,520	1,385,585	1,108,308	277,277	335,197	....	612,474	....	....	....	465,078	70,549	....	....
PARK RAPIDS	2,876	88,406	89,229	-823	....	....	-823	....	....	....	....	....	....	....
PINE CITY	2,633	116,013	133,235	-17,222	54,880	19,299	18,359	11,669	....	7,381	....	53,779	....	19,299 40,000
PIPESTONE	4,557	364,985	171,982	193,003	74,755	103,382	164,376	29,455	....	31,048	-46,000	13,737	....	102,326 188,200
PLAINVIEW	2,770	286,141	431,959	-145,818	14,087	....	-131,731	....	....	....	....	950	....	....
PLYMOUTH	52,492	3,538,144	3,974,670	-436,526	283,906	41,681	-194,301	....	....	....	398,463	114,879	....	41,681 66,435
PRINCETON	3,755	118,828	89,647	29,181	7,712	....	36,893	....	....	....	....	136,943	....	....
PRIOR LAKE	11,730	488,304	783,719	-295,415	....	....	-295,415	....	....	....	....	....	....	....
PROCTOR	2,983	222,679	205,275	17,404	11,638	....	29,042	....	....	....	....	....	....	....
RAMSEY	12,767	46,095	84,517	-38,422	2,478	313	-36,257	....	....	....	....	....	....	....
RED WING	15,217	1,125,075	1,216,503	-91,428	86,877	30,261	-34,812	....	....	....	-25,000	73,207	....	30,261 35,000
REDWOOD FALLS	4,850	276,878	300,776	-23,898	62,740	21,983	16,859	20,162	....	15,952	....	....	....	21,181 15,000
RICHFIELD	35,544	1,267,523	1,540,899	-273,376	184,034	....	-89,342	....	....	....	15,000	7,982	....	....
ROBBINSDALE	14,406	728,346	769,706	-41,360	118,523	....	77,163	....	....	....	....	15,855	....	....
ROCHESTER	72,480	7,273,708	6,372,455	901,253	1,537,566	1,317,854	1,120,965	97,670	....	31,697	....	9,078,133	....	1,315,839 360,000
ROCKFORD	2,683	116,959	124,675	-7,716	10,047	5,934	-3,603	....	....	....	....	1,253	....	5,934 5,374
ROSEMOUNT [3]	9,129	....	....	....	....	....	....	....	....	....	....	....	....	....
ROSEVILLE	33,493	2,346,353	2,428,905	-82,552	146,578	....	64,026	....	....	....	50,000	206,489	....	....
SARTELL [3]	5,717	....	....	....	....	....	....	....	....	....	....	....	....	....
SAUK CENTRE	3,651	232,750	284,533	-51,783	7,165	....	-44,618	....	....	....	....	42,733	....	....
SAUK RAPIDS	8,382	373,026	449,602	-76,576	47,255	52,982	-82,303	....	....	....	....	22,039	23,996	52,982 29,050
SAVAGE [3]	10,851	....	....	....	....	....	....	....	....	....	....	....	....	....
SHAKOPEE	11,966	1,079,640	1,118,074	-38,434	154,481	583	115,464	....	....	....	....	389,802	....	583 80,000
SHOREVIEW	24,912	1,410,267	1,624,912	-214,645	311,520	....	96,875	....	....	....	202,650	153,117	....	....
SHOREWOOD	6,135	480,951	568,822	-87,871	38,396	....	-49,475	....	....	....	....	118,659	....	....
SLEEPY EYE	3,691	188,392	48,010	140,382	55,937	98,133	98,186	....	....	....	30,000	115,081	....	98,133 37,500
SOUTH ST. PAUL [*]	20,264	1,670,110	1,944,731	-274,621	27,725	....	-246,896	....	....	....	34,857	....	....	....
SPRING LAKE PARK	6,561	351,023	361,784	-10,761	14,361	....	3,600	....	....	....	....	23,922	....	....
ST. ANTHONY	7,802	462,977	570,401	-107,424	26,877	10,217	-90,764	....	....	....	....	1,374	....	10,217 30,000
ST. CHARLES	2,732	342,357	353,946	-11,589	23,852	7,755	4,508	....	....	....	650	9,390	....	7,755 15,000
ST. CLOUD [3]	49,350	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. JAMES	4,358	432,102	456,009	-23,907	634,738	....	610,831	....	600,479	....	119,414	421,695	....	....
ST. JOSEPH	3,367	143,410	161,299	-17,889	13,487	....	-4,402	....	....	....	....	2,292	....	....
ST. LOUIS PARK	43,781	3,065,356	3,277,088	-211,732	199,407	....	-12,325	....	....	....	67,500	66,954	....	....
ST. MICHAEL [*]	2,564	73,285	9,548	63,737	....	....	63,737	....	....	....	....	....	....	....
ST. PAUL	272,537	28,116,955	24,154,779	3,962,176	3,416,941	3,325,187	4,053,930	....	....	....	2,861,062	26,174,588	....	3,239,875 2,355,739
ST. PAUL PARK	4,995	244,416	274,582	-30,166	....	....	-30,166	....	....	....	....	5,864	....	....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS			INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ST. PETER	9,689	493,233	383,814	109,419	23,794	33,961	99,252	.....	.....	.....	.....	21,405	.....	33,961	35,000
STAPLES	2,750	101,604	100,252	1,352	2,413	.....	3,765	.....	.....	.....	.....	250,374	.....	.....	.....
STEWARTVILLE	4,549	292,715	319,211	-26,496	44,796	57,282	-38,982	.....	.....	.....	.....	9,866	.....	57,674	20,000
STILLWATER	13,970	1,197,575	1,130,415	67,160	71,235	5,285	133,110	.....	.....	.....	13,570	560,957	.....	5,285	50,000
THIEF RIVER FALLS	7,998	309,007	325,361	-16,354	33,407	15,406	1,647	.....	.....	.....	.....	18,356	.....	15,406	41,667
TWO HARBORS	3,651	387,179	502,325	-115,146	87,291	31,715	-59,570	18,526	.....	34,182	-100,000	65,602	.....	31,308	.....
VADNAIS HEIGHTS	11,267	693,985	638,415	55,570	127,224	391	182,403	.....	.....	.....	.....	.....	.....	.....	.....
VIRGINIA	9,306	935,809	659,573	276,236	.....	161,871	114,365	.....	.....	.....	-234,267	157,642	1,225,000	123,096	75,000
WACONIA	3,582	375,277	271,071	104,206	27,162	.....	131,368	.....	.....	.....	.....	17,891	.....	.....	.....
WADENA	4,231	274,667	291,931	-17,264	19,634	403,340	-400,970	.....	.....	.....	.....	16,442	.....	73,239	40,000
WAITE PARK	5,214	209,252	383,187	-173,935	22,856	.....	-151,079	.....	.....	.....	.....	.....	.....	.....	.....
WASECA	8,438	495,877	556,731	-60,854	26,894	10,101	-44,061	.....	.....	.....	.....	27,749	.....	9,684	25,000
WAYZATA	3,820	489,107	397,425	91,682	27,581	.....	119,263	.....	.....	.....	45,500	.....	.....	.....	.....
WEST ST. PAUL	19,144	1,259,587	1,357,370	-97,783	143,102	7,872	37,447	.....	.....	.....	62,930	14,626	.....	.....	.....
WHITE BEAR LAKE	24,865	1,374,435	1,471,340	-96,905	92,702	33,282	-37,485	.....	.....	.....	.....	6,210	.....	29,316	60,000
WILLMAR	17,630	1,736,173	1,321,573	414,600	69,608	6,098	478,110	.....	.....	.....	75,000	16,312	.....	286,829	155,000
WINDOW	4,288	190,140	249,687	-59,547	38,393	1,820	-22,974	13,898	.....	13,015	.....	6,455	.....	1,820	25,000
WINONA	25,623	1,110,677	960,996	149,681	82,959	182,607	50,033	.....	.....	.....	.....	848,223	726,667	161,298	50,000
WOODBURY	21,392	1,101,070	1,399,042	-297,972	14,476	.....	-283,496	.....	.....	.....	.....	1,172,332	.....	.....	.....
WORTHINGTON	9,923	1,216,866	755,889	460,977	340,875	237,048	564,804	.....	136,071	.....	22,310	371,570	.....	231,954	2,920,000
TOTAL	3,020,200	195,555,234	195,111,612	443,622	19,866,154	11,876,988	8,432,788	362,577	994,638	2,806,514	5,450,226	58,956,517	13,669,987	11,211,472	17,075,652

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE							NET INCOME OR -LOSS	INTEREST PAYMENTS
ALBERT LEA	18,317	957,156	332,955	624,201	83,449	....	707,650	....	....	....	....	....	....	....
ANOKA [*]	17,218	735,118	728,777	6,341	....	....	6,341	....	....	....	....	....	....	....
BEHIDJI	11,178	1,021,048	959,828	61,220	....	....	61,220	....	....	....	10,820	....	....	....
BENSON [*]	3,227	143,269	113,617	29,652	1,745	....	31,397	....	....	....	....	....	....	....
BLAINE [*]	39,757	2,461,436	2,396,789	64,647	212,950	....	277,597	....	....	....	....	....	....	....
CIRCLE PINES [*]	4,710	236,372	272,000	-35,628	17,735	....	-17,893	....	16,393	....	....	....	....	....
COLUMBIA HEIGHTS	18,861	1,573,612	1,442,171	131,441	8,198	....	139,639	....	....	67,957	....	....	....	....
DEEPHAVEN [*]	3,669	367,347	370,573	-3,226	32,765	....	29,539	....	....	....	....	....	....	....
DILWORTH	2,603	140,600	138,422	2,178	3,211	....	5,389	....	....	....	11,350	....	....	....
ELK RIVER [*]	11,705	586,457	585,009	1,448	19,151	....	20,599	....	....	5,000	....	....	....	....
ELY	3,959	83,934	57,751	26,183	4,990	....	31,173	....	....	....	9,164	....	....	....
FARMINGTON	6,136	516,697	597,548	-80,851	82,676	....	1,825	....	....	-95,547	189,859	....	....	....
FERGUS FALLS	12,347	623,310	620,347	2,963	25,443	....	28,406	....	....	27,979	104,671	....	....	....
GLENCOE	4,665	262,208	254,864	7,344	675	....	8,019	....	....	....	....	....	....	....
GLENWOOD [*]	2,573	83,792	82,275	1,517	....	....	1,517	....	....	....	....	....	....	....
HIBBING	18,024	1,140,000	1,221,379	-81,379	91,249	....	9,870	....	....	....	70,535	....	....	....
HOPKINS	16,391	751,861	522,996	228,865	9,000	....	237,865	....	....	....	....	....	....	....
HUTCHINSON [*]	11,519	679,572	754,489	-74,917	85,381	....	10,464	....	85,381	....	....	....	....	....
LA CRESCENT [*]	4,357	104,522	102,089	2,433	71	....	2,504	....	....	5,825	....	....	....	....
LAKE CITY [*]	4,393	144,261	139,753	4,508	1,213	....	5,721	....	....	....	....	....	....	....
LITCHFIELD	6,037	512,091	546,314	-34,223	4,239	....	-29,984	....	....	-2,422	....	....	....	....
LITTLE FALLS	7,371	33,260	60,186	-26,926	59,138	....	32,212	....	....	14,877	1,050	....	....	....
LUVERNE	4,374	246,561	164,791	81,770	6,294	....	88,064	....	....	19,808	45,839	....	....	....
MANKATO [2]	31,451	....	....	....	....	....	....	....	....	....	....	....	....	....
MONTEVIDEO [*]	5,489	395,465	384,690	10,775	218	....	10,993	....	....	13,580	....	....	....	....
MOORHEAD	32,486	1,947,444	1,655,669	291,775	176,124	....	467,899	....	....	104,538	278,351	....	....	....
MOUNTAIN IRON	3,365	215,242	174,622	40,620	....	....	40,620	....	....	-13,206	2,954	....	....	....
NORTH MANKATO	10,753	260,490	266,758	-6,268	4,911	1,094	-2,451	....	....	-24,000	2,395	....	....	....
NORTHFIELD [*]	14,818	444,987	434,904	10,083	4,752	....	14,835	....	....	10,000	....	....	....	....
OLIVIA	2,617	153,790	150,918	2,872	5,191	160	7,903	....	....	....	....	....	....	....
OSSEO [2]	2,652	....	....	....	....	....	....	....	....	....	....	....	....	....
PIPESTONE	4,557	243,120	187,661	55,459	4,430	1,566	58,323	....	....	25,000	31,001	....	1,540	1,600
PRINCETON	3,755	207,454	218,333	-10,879	4,880	....	-5,999	....	....	230	10,682	....	....	....
ROBBINSDALE	14,406	859,788	1,007,133	-147,345	123,119	....	-24,226	....	....	....	....	....	....	....
ST. CLOUD	49,350	1,639,206	1,439,121	200,085	82,384	23,305	259,164	....	....	72,000	237,348	....	....	....
ST. JOSEPH [*]	3,367	67,085	62,260	4,825	....	....	4,825	....	....	....	....	....	....	....
ST. LOUIS PARK [*]	43,781	2,647,938	2,455,167	192,771	396,459	....	589,230	....	....	54,000	....	....	....	....
ST. PETER [*]	9,689	265,313	246,384	18,929	804	....	19,733	....	....	20,000	....	....	....	....
STILLWATER	13,970	830,121	939,430	-109,309	22,195	....	-87,114	....	....	-122,845	44,620	....	....	....
THIEF RIVER FALLS	7,998	395,027	401,697	-6,670	2,865	....	-3,805	....	....	....	715	....	....	....
VAONNAIS HEIGHTS [*]	11,267	611,779	582,069	29,710	1,161	22	30,849	....	....	....	....	....	....	....
VIRGINIA	9,306	697,858	729,232	-31,374	....	....	-31,374	....	....	....	86,866	....	....	....
WAYZATA [*]	3,820	167,474	233,974	-66,500	445	....	-66,055	....	....	-66,364	....	....	....	....
WHITE BEAR LAKE [*]	24,865	1,290,259	1,323,748	-33,489	87,549	....	54,060	....	72,252	....	....	....	....	....
TOTAL	537,153	26,744,324	25,358,693	1,385,631	1,667,060	26,147	3,026,544	0	174,026	116,410	1,138,220	0	1,540	1,600

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE				
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
ALEXANDRIA	8,038	7,272,021	6,850,826	421,195	314,849	366,643	369,401	.....	.....	.....	335,937	.....	3,043	.....	
ANOKA	17,218	11,078,961	9,008,216	2,070,745	229,415	82,943	2,217,217	.....	.....	.....	750,000	.....	881,475	45,628	.....
AUSTIN [4] [9]	21,888	28,136,372	27,348,789	787,583	787,583	668,696	12,674	1,443,605	.....	.....	.....	2,680,278	.....	.....	.....
BENSON	3,227	1,268,053	1,092,157	175,896	143,943	23,841	295,998	.....	.....	.....	45,166	.....	41,467	.....	.....
BLUE EARTH	3,735	3,090,442	2,839,443	250,999	144,020	13,363	381,656	.....	.....	.....	.....	407,944	1,650,000	17,055	75,000
BRAINERD	12,373	6,773,835	6,760,326	13,509	148,120	.....	161,629	.....	.....	.....	196,497	.....	837,801	.....	.....
BRECKENRIDGE	3,709	1,401,244	1,228,149	173,095	61,431	12,129	222,397	.....	.....	.....	126,000	.....	150,662	11,860	17,297
BUFFALO	6,887	3,588,786	2,930,145	658,641	55,020	11,918	701,743	.....	.....	.....	306,106	.....	285,528	11,918	9,369
CALEDONIA	2,854	1,094,830	881,446	213,384	103,425	499	316,310	.....	.....	.....	80,534	.....	155,700	499	.....
CHASKA	11,727	7,475,798	5,621,451	1,854,347	267,483	129,525	1,992,305	.....	.....	.....	815,864	.....	360,197	129,525	125,000
DELANO	2,753	1,355,112	1,140,484	214,628	51,293	97,405	168,516	25,200	338,035	955,000	97,405	1,005,000
DETROIT LAKES	7,172	5,442,907	4,523,756	919,151	523,420	.....	1,442,571	.....	.....	.....	400,000	.....	343,814	.....	.....
EAST GRAND FORKS	8,671	4,513,871	3,321,226	1,192,645	131,871	1,862	1,322,654	.....	.....	.....	790,285	.....	257,005	1,862	13,126
ELK RIVER	11,705	4,602,288	4,069,391	532,897	205,237	156,856	581,278	.....	.....	.....	72,000	.....	633,060	30,583	60,000
ELY	3,959	1,623,419	1,573,719	49,700	141,376	19,537	171,539	.....	.....	.....	204,577	.....	47,221	19,537	30,000
FAIRMONT	11,271	12,587,169	11,605,098	982,071	867,772	434,335	1,415,508	.....	.....	.....	659,506	.....	204,859	431,619	191,900
GLENCOE	4,665	3,148,348	2,591,370	556,978	136,056	333,611	359,423	.....	.....	.....	100,000	.....	282,465	333,611	150,000
GRAND RAPIDS	7,952	6,136,687	5,494,845	641,842	309,121	11,664	939,299	.....	.....	.....	140,686	.....	540,582	5,984	.....
GRANITE FALLS	3,072	1,316,602	1,128,675	187,927	35,405	16,700	206,632	.....	.....	.....	169,329	.....	86,628	14,200	150,000
HASTINGS	15,722	1,038,164	562,242	475,922	20,350	584,070	-87,798	.....	.....	.....	.....	.....	1,704	584,070	300,000
HIBBING	18,024	7,107,406	6,745,750	361,656	461,130	872,844	-50,058	.....	.....	.....	.....	.....	2,134,707	761,247	653,228
HUTCHINSON	11,519	9,499,607	7,883,219	1,616,388	563,896	156,674	2,023,610	.....	.....	.....	330,000	.....	2,185,347	138,724	470,000
JACKSON	3,547	1,698,646	1,538,946	159,700	36,243	62,925	133,018	.....	.....	.....	234,441	.....	88,413	62,925	65,000
KASSON	3,614	1,003,128	973,129	29,999	26,327	1,559	54,767	.....	.....	.....	.....	.....	197,453	1,559	.....
LAKE CITY	4,393	4,591,105	4,928,402	-337,297	104,655	72,000	-304,642	.....	.....	.....	.....	.....	17,148	.....	.....
LE SUEUR	3,752	3,671,989	3,307,526	364,463	141,339	133,789	372,013	307,623	290,710	405,000	43,842	455,000
LITCHFIELD	6,037	3,268,492	3,288,992	-20,500	377,155	10,013	346,642	.....	.....	.....	260,000	.....	121,468	3,361	.....
LIVERNE	4,374	2,324,134	1,863,629	460,505	108,233	45,617	523,121	.....	.....	.....	239,119	.....	317,481	.....	.....
MARSHALL	12,019	9,340,211	8,978,630	361,581	1,086,720	507,562	940,739	336,000	1,563,382	3,886,000	108,564	102,500
MELROSE	2,570	3,048,803	2,606,669	442,134	443,807	46,423	839,518	314,247	1,086,483	964,112	46,423	230,000
MOORHEAD	32,486	11,922,579	9,566,623	2,355,956	504,511	172,189	2,688,278	.....	.....	.....	2,426,731	.....	822,859	172,189	192,700
MORA	2,910	3,284,393	3,379,636	-95,243	248,337	78,855	74,239	.....	.....	.....	69,214	.....	155,771	31,813	205,000
MOUNTAIN IRON	3,365	812,525	779,811	32,714	19,498	871	51,341	.....	.....	.....	.....	.....	23,783	.....	.....
NEW PRAGUE	3,620	3,892,190	3,818,918	73,272	260,617	3,065,445	-2,731,556	-5,000	298,656	2,249,922	240,336	2,455,000
NEW ULM	13,189	10,162,124	8,772,097	1,390,027	270,190	158,634	1,501,583	.....	.....	.....	528	465,730	1,613,289	156,784	141,593
NORTH ST. PAUL	12,607	4,493,329	4,323,107	170,222	172,699	4,687	338,234	.....	.....	.....	1,200,000	.....	158,156	.....	.....
OLIVIA	2,617	1,313,386	751,648	561,738	53,040	30,317	584,461	.....	.....	.....	225,000	.....	135,862	28,762	25,000
OWATONNA	19,520	16,799,034	15,923,489	875,545	311,713	744,289	442,969	2,999,540	4,592,034	303,416
PRINCETON	3,755	2,725,502	2,749,505	-24,003	58,558	11,332	23,223	.....	.....	.....	206,535	.....	351,291	1,209	.....
PROCTOR	2,983	932,150	938,096	-5,946	25,954	6,552	13,456	.....	.....	.....	.....	.....	.....	6,552	.....
REDWOOD FALLS	4,850	2,684,797	2,462,822	221,975	432,444	10,451	643,968	.....	.....	.....	120,000	.....	173,080	1,027	.....
ROCHESTER	72,480	61,325,314	60,398,940	926,374	995,744	52,500	1,869,618	.....	.....	.....	.....	.....	3,535,405	52,500	101,049
SAUK CENTRE	3,651	1,690,446	1,540,562	149,884	129,396	51,073	228,207	.....	.....	.....	40,000	.....	149,927	27,522	50,000
SHAKOPEE	11,966	7,133,373	6,444,531	688,842	244,020	88,228	844,634	.....	.....	.....	418,677	.....	2,345,736	88,228	58,799
SLEEPY EYE	3,691	1,820,744	1,650,087	170,657	105,527	90,410	185,774	.....	.....	.....	.....	.....	331,418	.....	.....
ST. CHARLES	2,732	1,315,459	1,198,540	116,919	21,214	13,262	124,871	.....	.....	.....	28,683	.....	155,421	13,262	25,000
ST. CLOUD	49,350	1,739,443	947,702	791,741	180,235	1,396,195	-424,219	.....	.....	.....	10,400	.....	1,207	1,396,195	245,000
ST. JAMES	4,358	2,120,404	1,869,172	251,232	66,730	.....	317,962	.....	.....	.....	240,000	.....	47,583	.....	.....
ST. PETER	9,689	5,547,217	4,910,623	636,594	67,296	45,782	658,108	.....	.....	.....	404,665	.....	169,736	45,782	85,000
STAPLES	2,750	1,364,481	1,463,135	-98,654	65,228	2,065	-35,491	.....	.....	.....	.....	.....	5,000	.....	.....
THIEF RIVER FALLS	7,998	4,958,911	4,695,345	263,566	311,024	147,719	426,871	.....	.....	.....	-45,000	.....	533,734	.....	.....

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
TWO HARBORS	3,651	1,312,977	1,251,189	61,788	112,236	8,807	165,217	....	....	....	....	45,363	....	8,557	20,000
VIRGINIA	9,306	6,026,431	5,541,872	484,559	168,726	49,397	603,888	....	....	....	....	505,385	....	49,397	....
WADENA	4,231	2,166,245	1,784,035	382,210	98,410	....	480,620	....	....	....	180,000	143,465	....	....	....
WASECA	8,438	4,369,165	4,462,059	-92,894	68,555	4,707	-29,046	....	....	....	....	136,848	....	4,707	32,483
WILLMAR	17,630	10,384,892	8,298,340	2,086,552	469,051	647,926	1,907,677	....	....	....	676,474	996,170	1,950,000	632,246	2,262,180
WINDOM	4,288	1,848,403	1,543,049	305,354	241,033	....	546,387	....	....	....	210,245	423,178	....	....	....
WORTHINGTON	9,923	6,859,422	6,065,141	794,281	167,662	17,493	944,450	....	....	....	269,281	1,115,088	....	....	....
TOTAL	566,481		310,216,720		13,777,456		31,946,335		0		14,044,815		16,652,068		10,001,224
		339,503,766		29,287,046		11,118,167		0		528		34,247,905		6,165,528	

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING		INCOME	NONOPERATING		NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE		REVENUE	EXPENSE									
GLENCOE [11]	4,665	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GRANITE FALLS [11]	3,072	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HUTCHINSON	11,519	3,019,046	3,044,032	-24,986	14,174	....	-10,812	....	....	....	....	....	62,430	30,000	....
JACKSON [11]	3,547	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE CITY [14] [19]	4,393	2,750,991	2,821,943	-70,952	61,315	....	-9,637	....	....	....	....	....	86,409	75,000	....
MARSHALL [11]	12,019	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE [13]	2,570	1,889,268	1,740,430	148,838	....	....	148,838	....	....	....	....	....	....	....	....
NORTHFIELD [11]	14,818	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PLAINVIEW [14] [19]	2,770	1,724,318	1,700,841	23,477	33,779	22,151	35,105	....	....	63,089	7,013	....	22,151	40,000	....
SAUK CENTRE [11]	3,651	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PETER [11]	9,689	....	....	....	....	....	....	....	....	....	....	....	....	....	....
VIRGINIA [11]	9,306	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WORTHINGTON [11]	9,923	....	....	....	....	....	....	....	....	....	....	....	....	....	....
TOTAL	91,942	9,383,623	9,307,246	76,377	109,268	22,151	163,494	0	0	0	63,089	7,013	0	170,990	145,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GLENCOE [11] [14]	4,665	9,954,606	9,443,921	510,685	256,997	657,244	110,438	....	....	....	....	2,673,086	2,070,000	610,234	437,991
GRANITE FALLS [11]	3,072	5,480,261	5,294,718	185,543	265,667	208,892	242,318	....	....	....	....	106,510	340,000	208,892	480,000
HUTCHINSON	11,519	13,280,979	14,056,146	-775,167	37,090	....	-738,077	....	....	....	....	8,506,977	6,942,981	387,366	865,298
JACKSON [11]	3,547	1,787,028	2,272,904	-485,876	8,837	58,614	-535,653	....	....	....	-378,107	7,725	....	79	797
LAKE CITY [14]	4,393	2,691,024	2,855,101	-164,077	357,853	....	193,776	....	....	....	....	130,792	....	3,573	23,569
LIVERNE	4,374	4,104,504	3,991,318	113,186	170,919	182,428	101,677	....	....	....	150,000	1,803,149	....	160,083	62,868
MARSHALL [11] [14] [19]	12,019	10,812,085	10,714,422	97,663	252,442	....	350,105	....	....	....	....	795,758	4,130,000	371,962	4,986,306
MELROSE [13]	2,570	2,112,352	2,015,370	96,982	119,036	....	216,018	....	....	....	....	33,411	....	43,948	30,000
NORTHFIELD [11]	14,818	10,321,823	9,705,125	616,698	373,284	1,388	988,594	....	....	....	....	576,560	....	240,309	75,000
REDWOOD FALLS	4,850	4,187,348	4,146,829	40,519	143,278	13,636	170,161	....	....	....	....	445,990	....	13,636	36,978
SAUK CENTRE [11]	3,651	3,674,209	3,756,804	-82,595	62,485	211,209	-231,319	....	....	....	-155,481	80,119	....	154,182	59,422
SLEEPY EYE	3,691	2,129,792	2,138,974	-9,182	31,527	25,293	-2,948	....	....	....	-28,250	259,183	....	25,293	20,000
ST. PETER [11]	9,689	6,156,958	6,052,666	104,292	40,973	119,064	26,201	....	....	....	-50,000	430,775	....	119,064	169,380
VIRGINIA [11]	9,306	20,243,232	20,284,831	-41,599	783,392	334,481	407,312	....	....	....	....	1,388,354	....	322,329	590,474
WACONIA	3,582	29,250,311	28,942,008	308,303	615,192	515,715	407,780	....	....	....	....	4,937,629	....	515,715	507,125
WILLMAR	17,630	32,076,121	33,306,561	-1,230,440	257,443	....	-972,997	....	....	....	....	1,320,414	....	647,682	1,186,625
WINDOM [12]	4,288	3,693,564	3,139,259	554,305	46,390	....	600,695	....	....	....	....	137,815	....	6,507	39,039
WORTHINGTON [11]	9,923	9,777,203	9,241,564	535,639	145,155	31,043	649,751	....	....	....	....	703,196	....	31,043	134,592
TOTAL	127,587	171,733,400	171,358,521	374,879	3,967,960	2,359,007	1,983,832	0	0	0	-461,838	24,337,443	13,482,981	3,861,897	9,705,464

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE			NONOPERATING			PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS
AUSTIN [9]	21,888	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CIRCLE PINES	4,710	922,725	802,816	119,909	16,803	2,806	133,906	.....	.....	.....	44,650	111,860	.....	.....
DULUTH	85,382	10,483,851	7,372,176	3,111,675	339,433	318,230	3,132,878	.....	.....	.....	.....	2,316,436	.....	300,006 870,000
HIBBING	18,024	2,295,864	1,704,436	591,428	.....	.....	591,428	.....	.....	.....	.....	.....	.....	.....
HUTCHINSON	11,519	4,507,206	4,054,315	452,891	307,377	5,005	755,263	.....	.....	.....	220,000	.....	.....	1,263
LINO LAKES	9,273	361,330	328,974	32,356	1,291	23,325	10,322	.....	.....	.....	.....	98,301	589,703	21,745 5,000
NEW ULM	13,189	4,292,210	3,739,899	552,311	353,168	.....	905,479	.....	.....	.....	246,294	356,698	.....	.....
OMATONNA	19,520	7,391,919	6,799,832	592,087	569,805	503,340	658,552	.....	.....	.....	.....	1,834,779	3,982,966	399,252
TWO HARBORS	3,651	1,287,689	1,303,206	-15,517	139,420	2,217	121,686	.....	.....	.....	.....	140,437	.....	2,217 20,000
VIRGINIA	9,306	1,210,075	933,545	276,530	.....	.....	276,530	.....	.....	.....	.....	116,819	.....	.....
TOTAL	196,462	32,752,869	27,039,199	5,713,670	1,727,297	854,923	6,586,044	0	0	0	510,944	4,975,330	4,572,669	724,483 895,000

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE			NONOPERATING			PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS
BELLE PLAINE	3,166	78,974	97,594	-18,620	22,402	.....	3,782	12,310	.....	.....	.....	.....	.....	.....
CANNON FALLS	3,330	66,595	34,926	31,669	4,829	.....	36,498	.....	.....	.....	.....	7,181	.....	.....
JACKSON	3,547	54,953	51,582	3,371	20,733	5,133	18,971	.....	.....	.....	.....	4,660	.....	.....
MELROSE [0]	2,570	94,325	89,062	5,263	25,589	.....	30,852	.....	.....	.....	.....	.....	.....	.....
NEW PRAGUE	3,620	111,223	101,990	9,233	3,295	.....	12,528	.....	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	12,607	51,030	71,764	-20,734	3,120	.....	-17,614	.....	.....	.....	.....	1,080	.....	.....
OAKDALE [*]	19,735	41,094	22,746	18,348	4,760	.....	23,108	.....	4,760	.....	.....	.....	.....	.....
SLEEPY EYE	3,691	57,682	99,314	-41,632	9,599	.....	-32,033	.....	.....	.....	-18,000	3,816	.....	.....
WILLMAR	17,630	230,144	201,631	28,513	37,154	.....	65,667	.....	.....	.....	-12,000	61,901	.....	.....
TOTAL	69,896	786,020	770,609	15,411	131,481	5,133	141,759	12,310	0	4,760	-30,000	78,638	0	0 0

See Explanations of Footnotes at the end of the Enterprise Fund Section

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALEXANDRIA	8,038														
RUNESTONE COMM. CENTER		112,037	173,632	-61,595	48,658	10,013	-22,950	30,433	....	9,518	-40,000	....	....	10,013	25,000
ANOKA	17,218														
GOLF COURSE		695,740	723,300	-27,560	15,478	9,269	-21,351	....	....	....	....	153,276	....	9,269	10,000
SWIMMING POOL [*]		....	....	....	11,169	4,933	6,236	....	....	....	....	....	....	4,933	40,000
APPLE VALLEY	35,879														
GOLF COURSE		639,474	730,561	-91,087	184,450	28,521	64,842	184,450	....	....	....	2,539	....	28,521	170,000
SPORTS FACILITY		123,637	298,580	-174,943	161,775	15,372	-28,540	43,610	....	....	....	2,619	....	9,846	35,000
AUSTIN	21,888														
ARENA		109,607	345,344	-235,737	2,597	6,944	-240,084	....	....	....	-209,481	2,543	....	6,944	35,000
BLOOMINGTON	86,453														
RECREATIONAL FACILITIES		1,736,748	1,637,288	99,460	167,242	....	266,702	....	....	....	28,000	315,155	....	....	....
BLUE EARTH	3,735														
FITNESS CENTER		24,279	28,487	-4,208	2,978	....	-1,230	....	....	....	....	530	....	....	....
BROOKLYN CENTER	28,741														
BROWN HERITAGE CENTER		586,986	1,256,104	-669,118	....	10,427	-679,545	....	....	....	-359,125	382,788	....	10,427	....
GOLF COURSE		278,100	214,528	63,572	6,238	57,500	12,310	....	....	....	....	14,730	....	57,500	....
BROOKLYN PARK	57,359														
COMMUNITY CENTER		577,385	720,703	-143,318	3,384	572	-140,506	....	....	....	-22,000	130,184	....	....	....
GOLF COURSE		1,670,798	1,663,979	6,819	57,562	464	63,917	....	....	....	....	303,089	....	....	....
BUFFALO	6,887														
CIVIC CENTER		97,278	129,802	-32,524	7,419	19,195	-44,300	....	....	....	....	1,923	....	19,195	15,000
BURNSVILLE	51,743														
GOLF COURSE		171,476	140,300	31,176	....	73,334	-42,158	....	....	....	-129,585	10,680	....	73,334	50,000
ICE ARENA		558,376	614,774	-56,398	163,294	285,231	-178,335	....	....	....	-125,000	1,892	....	285,231	50,000
CHASKA	11,727														
COMMUNITY CENTER		895,765	834,023	61,742	12,054	....	73,796	....	....	....	-100,000	8,552	....	....	....
GOLF COURSE		137,591	115,246	22,345	8,757	....	31,102	....	....	....	10,000	20,246	....	....	....
COON RAPIDS	54,518														
GOLF COURSE		1,063,055	856,048	207,007	3,443	135,703	74,747	....	....	....	....	94,276	....	128,906	60,000
SWIMMING POOL [*]		27,071	27,071	....	16,606	1,990	14,616	....	....	....	....	....	....	27,071	115,000
COTTAGE GROVE	23,715														
GOLF COURSE		389,825	371,771	18,054	54,750	94,589	-21,785	....	....	....	....	703,292	....	94,589	8,256

06

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CRYSTAL WATER SLIDE	23,771	74,234	40,855	33,379	1,548	14,383	20,544	....	....	....	....	....	14,383	....
DEEPHAVEN MARINA	3,669	38,671	37,139	1,532	5,479	....	7,011	....	....	....	....	1,420	....	....
DULUTH CONVENTION CENTER	85,382	2,897,177	4,110,005	-1,212,828	40,799	....	-1,172,029	....	....	....	-397,319	757,371	....	....
SPIRIT MOUNTAIN		2,473,139	2,442,037	31,102	53,782	277,344	-192,460	....	....	....	-328,050	259,391	....	277,344	732,205
EDINA ARENA	46,079	626,708	621,334	5,374	....	136,375	-131,001	....	....	....	-10,000	....	....	135,201	19,250
ART CENTER		195,662	268,949	-73,287	25,747	....	-47,540	....	....	....	-10,000	3,706	....	....	....
EDINBOROUGH PARK		444,907	1,141,147	-696,240	643,640	....	-52,600	....	....	....	....	446,343	....	....	....
GOLF COURSE		1,663,374	1,626,862	36,512	113,406	274,228	-124,310	....	....	....	....	233,948	....	272,489	120,750
GUN RANGE		37,218	42,709	-5,491	....	....	-5,491	....	....	....	....	....	....	....	....
SWIMMING POOL		104,457	97,655	6,802	....	....	6,802	....	....	....	....	360,777	....	....	....
FARMINGTON ARENA	6,136	152,221	186,153	-33,932	....	....	-33,932	....	....	....	....	17,472	....	....	....
GOLDEN VALLEY GOLF COURSE	20,889	1,207,065	1,046,686	160,379	11,499	44,715	127,163	....	....	....	....	31,576	....	42,196	134,228
GRAND RAPIDS GOLF COURSE	7,952	400,131	419,481	-19,350	11,436	4,006	-11,920	....	....	....	-15,533	63,212	....	3,468	....
GRANITE FALLS CABLE TV	3,072	7,771	10,128	-2,357	145	....	-2,212	....	....	....	....	....	....	....	....
HASTINGS ICE ARENA	15,722	137,198	212,591	-75,393	73,890	....	-1,503	51,097	....	20,130	....	6,825	....	....	....
HOPKINS PAVILION/ICE ARENA	16,391	121,048	139,656	-18,608	....	....	-18,608	....	....	....	....	479	....	....	....
INVER GROVE HEIGHTS GOLF COURSE [*]	23,370	60,811	43,107	17,704	306,573	230,767	93,510	....	....	....	....	3,143,809	....	230,767	....
JACKSON CABLE TV	3,547	235,508	179,110	56,398	7,781	....	64,179	....	....	....	89,707	13,339	....	....	....
LA CRESCENT GOLF COURSE	4,357	282,633	220,972	61,661	3,204	850	64,015	....	....	....	....	2,039	....	....	....
LAKE CITY MARINA	4,393	745,119	510,553	234,566	39,388	47,878	226,076	....	....	....	20,000	305,345	....	27,878	75,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING REVENUE	OPERATING EXPENSE	NONOPERATING INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
LITCHFIELD CIVIC ARENA	6,037	58,637	115,133	-56,496	13,475	4,675	-47,696	....	....	....	-29,069	7,457	....	4,675	10,000
LITTLE FALLS GOLF COURSE	7,371	282,741	257,590	25,151	....	563	24,588	....	....	....	9,313	51,208	....	426	....
MINNEAPOLIS CONVENTION CENTER	368,993	6,549,665	12,550,111	-6,000,446	32,181,843	313,513,000	12,668,397	30,048,788	....	....	10,600,640	6,606,758	....	13,228,000	2,369,475
PARK & RECREATION BOARD		6,601,163	5,865,333	735,830	161,529	2,200	895,159	....	....	....	219,000	671,872	....	2,200	....
MINNETONKA ICE ARENA	48,658	550,294	601,857	-51,563	19,055	....	-32,508	....	....	....	55,000	109,463	....	....	....
MOORHEAD SPORTS CENTER	32,486	103,651	314,303	-210,652	19,776	25,064	-215,940	....	....	....	....	28,010	786,952	25,064	....
NEW BRIGHTON DRIVING RANGE [20] GOLF COURSE	22,253	205,540	176,507	29,033	17,768	11,135	35,666	....	....	....	....	23,214	....	10,447	25,662
NEW HOPE GOLF COURSE	21,715	277,407	256,431	20,976	8,962	13,846	16,092	....	....	....	....	11,620	....	13,846	....
ICE ARENA		278,676	342,044	-63,368	756	....	-62,612	....	....	....	-94,042	798	....	....	....
NEW PRAGUE GOLF COURSE	3,620	777,357	736,483	40,874	165	10,270	30,769	....	....	....	11,500	47,766	....	10,270	10,313
NORTH MANKATO GOLF COURSE [*]	10,753	....	....	....	250,000	....	250,000	....	....	....	....	....	....	....	....
NORTHFIELD ARENA FACILITY	14,818	143,139	167,192	-24,053	18,217	37,953	-43,789	....	....	....	-74,165	....	....	30,000	21,000
ORONO GOLF COURSE	7,303	143,495	120,036	23,459	2,942	798	25,603	....	....	....	....	5,788	....	....	....
RED WING AUDITORIUM	15,217	506,890	691,520	-184,630	1,815	....	-182,815	....	....	6,825	-100,000	....	....	....	....
RICHFIELD GOLF COURSE	35,544	1,142,218	1,040,311	101,907	52,444	55,669	98,682	....	....	....	....	65,288	....	55,455	65,000
ROSEVILLE GOLF COURSE	33,493	226,614	197,117	29,497	22,748	....	52,245	....	....	....	....	54,695	....	....	....
ICE ARENA		398,864	449,229	-50,365	15,037	....	-35,328	....	....	....	....	91,195	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ST. CLOUD	49,350														
CIVIC CENTER		494,807	785,405	-290,598	79,279	....	-211,319	....	....	....	-230,016	....	....	....	....
SPORTS COMPLEX		311,910	519,013	-207,103	134,598	8,671	-81,176	89,072	....	29,611	-66,000	30,904	....	8,332	60,000
ST. PAUL	272,537														
ATHLETIC PROGRAMING		635,119	812,063	-176,944	32,405	....	-144,539	....	....	....	-50,000	2,854	....	....	....
CIVIC CENTER		3,824,890	4,059,574	-234,684	402,358	150,888	16,786	....	....	....	62,074	3,783,656	....	....	....
MARINA		443,561	426,151	17,410	2,600	4,795	15,215	....	....	....	....	82,944	....	....	....
PED SPECIAL EVENTS [*]		70,054	134,900	-64,846	....	....	-64,846	....	....	....	-17,500	....	....	....	....
RECREATION CENTERS		207,305	199,397	7,908	....	....	7,908	....	....	....	....	....	....	....	....
SPECIAL RECREATION [*]		69,457	64,307	5,150	....	....	5,150	....	....	....	....	....	....	....	....
ST. PETER	9,689														
COMMUNITY CENTER		62,581	143,911	-81,330	....	....	-81,330	....	....	....	-62,941	13,913	....	....	....
STAPLES	2,750														
COMMUNITY CENTER		92,142	179,432	-87,290	119,056	5,485	26,281	27,639	....	85,371	....	7,261	....	5,485	25,000
STILLWATER	13,970														
LILY LAKE PARK		148,654	221,478	-72,824	7,458	897	-66,263	....	....	....	-7,378	1,565	....	....	....
WADENA	4,231														
GOLF COURSE		130,830	135,193	-4,363	285	391	-4,469	....	....	....	....	....	....	....	....
WEST ST. PAUL	19,144														
CIVIC CENTER ARENA		116,514	119,403	-2,889	39,563	5,346	31,328	24,246	....	6,883	....	....	....	3,460	59,855
WHITE BEAR LAKE	24,865														
SPORT CENTER		244,705	311,293	-66,588	165,585	101,659	-2,662	108,707	....	34,153	-86,571	1,085	....	101,659	40,000
WINDOM	4,288														
ARENA		122,540	231,835	-109,295	174,557	27,721	37,541	86,973	....	82,084	....	79,631	....	27,721	....
CABLE TV		258,670	189,207	69,463	....	21,150	48,313	....	....	....	....	50,498	....	21,150	....
WORTHINGTON	9,923														
GOLF COURSE		186,033	204,750	-18,717	46,024	7,494	19,813	20,191	....	15,847	-2,610	15,885	....	505	....
TOTAL	1,711,639	47,466,403	56,897,179	-9,430,776	36,257,591	15,794,273	11,032,542	30,715,206	0	290,422	8,538,849	19,657,091	786,952	15,318,200	4,380,994

03

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ALBERT LEA	18,317														
PARKING		50,187	61,764	-11,577	13,350	....	1,773	....	....	....	....	....	....	....	....
PORT AUTHORITY REAL ESTATE		254,864	229,588	25,276	....	....	25,276	....	....	....	....	4,133	....	....	....
ANOKA	17,218														
RECYCLING		160,645	151,525	9,120	....	....	9,120	....	....	....	....	6,268	....	....	....
APPLE VALLEY	35,879														
STORM DRAINAGE [*]		525,340	1,123,926	-598,586	....	55,011	-653,597	....	....	....	....	....	2,300,000	567	....
AUSTIN	21,888														
PORT AUTHORITY [*]		356,510	9,432	347,078	147,057	392,122	102,013	....	....	....	2,000	....	....	392,122	10,000
WASTE TRANSFER STATION		701,068	677,338	23,730	11,528	7,508	27,750	....	....	....	....	34,956	....	7,508	45,000
BENSON	3,227														
LANDFILL		48	68,740	-68,692	664	....	-68,028	....	....	....	....	12,848	....	....	....
BLOOMINGTON	86,453														
RECYCLING		936,772	786,258	150,514	9,760	....	160,274	....	....	....	....	1,002	....	....	....
STORM WATER		1,624,379	881,297	743,082	81,041	154,756	669,367	....	....	....	65,490	1,657,910	....	154,756	150,000
BLUE EARTH	3,735														
HEAT		195,219	165,225	29,994	....	....	29,994	....	....	....	....	38,019	....	2,305	....
BROOKLYN CENTER	28,741														
RECYCLING [*]		109,909	161,422	-51,513	76,454	....	24,941	....	....	....	....	....	....	....	....
STORM DRAINAGE [*]		374,040	164,767	209,273	2,628	....	211,901	....	....	....	17,895	....	....	....	....
BROOKLYN PARK	57,359														
RECYCLING		623,624	556,386	67,238	7,524	....	74,762	....	....	....	....	....	....	....	....
CHANHASSEN	12,339														
SURFACE WATER [*]		140,080	76,462	63,618	15,464	....	79,082	....	....	....	....	....	....	....	....
CHISHOLM	5,269														
NURSING HOME LEASE		....	4,342	-4,342	99,688	83,420	11,926	....	....	....	....	....	....	83,420	100,000
COTTAGE GROVE	23,715														
STREET LIGHTS		171,130	191,521	-20,391	16,020	3,064	-7,435	....	....	....	....	2,694	....	3,064	25,000
CRYSTAL	23,771														
RECYCLING [*]		207,834	191,776	16,058	10,158	....	26,216	....	....	....	....	....	....	....	....
STORM DRAINAGE [*]		27,174	....	27,174	116	....	27,290	....	....	....	....	....	....	....	....
STREET LIGHTING [*]		107,409	96,255	11,154	795	5,500	6,449	....	....	....	....	....	....	....	....
DULUTH	85,382														
AIRPORT		1,392,591	2,645,902	-1,253,311	154,612	1,923	-1,100,622	....	....	80,471	....	2,835,258	....	1,923	20,000
HEAT		11,096,792	10,489,537	607,255	17,081	2,646,493	-2,022,157	....	....	....	....	1,827,075	....	2,140,438	1,032,596
HOME ENERGY CONSERVATION		333,665	1,630	332,035	136,108	497,185	-29,042	....	....	....	....	....	....	474,896	360,000
TRANSIT		2,486,549	8,367,255	-5,880,706	3,859,687	....	-2,021,019	....	441,000	2,858,664	-915,966	1,872,236	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS						BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
EAGAN	49,158														
STORM DRAINAGE		479,884	309,048	170,836	32,019	....	202,855	....	....	....	41,471	37,540	....	....	....
STREET LIGHTING [*]		119,381	129,309	-9,928	....	....	-9,928	....	....	....	....	....	....	....	....
EAST GRAND FORKS	8,671														
ECONOMIC DEVELOPMENT AUTH		19,766	78,305	-58,539	13,536	27,999	-73,002	....	....	....	-88,680	342,507	505,000	27,999	155,000
FAIRMONT	11,271														
HEAT		404,139	327,739	76,400	23,001	40,213	59,188	....	....	....	21,534	17,498	....	....	....
PARKING LOT		14,186	20,319	-6,133	13,862	1,361	6,368	....	....	....	....	....	....	1,361	....
STORM SEWER [*]		243,668	47,169	196,499	105,029	67,607	233,921	....	....	....	....	72,586	....	66,740	15,000
FALCON HEIGHTS	5,376														
RESCUE SERVICES		50,918	50,821	97	1,525	....	1,622	....	....	....	-17,675	....	....	....	....
FERGUS FALLS	12,347														
REFUSE INCINERATOR		1,493,396	1,452,427	40,969	8,108	153,724	-104,647	....	....	....	....	371	....	153,724	177,250
GLENCOE	4,665														
AIRPORT		31,717	43,511	-11,794	16	....	-11,778	....	....	....	-15,000	18,867	....	....	....
GOLDEN VALLEY	20,889														
MOTOR VEHICLE REGISTRATION		249,355	210,424	38,931	15,639	....	54,570	....	....	....	50,000	....	....	....	....
RECYCLING		321,976	286,192	35,784	....	....	35,784	....	....	....	....	....	....	....	....
GRAND RAPIDS	7,952														
WASTEWATER COLLECTION		444,527	337,536	106,991	500	356	107,135	....	....	....	23,258	13,740	....	356	....
GRANITE FALLS	3,072														
MOTOR VEHICLE		38,553	33,790	4,763	1,885	2,500	4,148	....	....	....	8,281	....	....	....	....
HASTINGS	15,722														
TRANSIT		41,952	176,424	-134,472	163,342	....	28,870	17,927	22,684	110,518	-8,283	39,284	....	....	....
HIBBING	18,024														
HEAT		2,696,839	2,812,989	-116,150	....	....	-116,150	....	....	....	....	....	....	....	....
HOPKINS	16,391														
HOUSING AUTHORITY [*]		184,114	179,543	4,571	5,330	....	9,901	....	....	....	....	....	....	....	....
STORM SEWER		340,952	140,472	200,480	200,000	178,715	221,765	....	....	....	....	342,395	....	178,415	70,000
JACKSON	3,547														
AIRPORT		50,653	69,413	-18,760	3,798	....	-14,962	....	....	....	....	1,487	....	....	....
LE SUEUR	3,752														
RECYCLING [*]		1,758	....	1,758	....	....	1,758	....	....	....	....	....	....	....	....
MANKATO	31,451														
ECONOMIC DEVELOPMENT		228,390	359,747	-131,357	702,588	....	571,231	....	....	440,000	-292,000	5,575	....	....	....
MASS TRANSIT		182,994	823,740	-640,746	635,297	....	-5,449	184,803	....	449,551	....	8,272	....	....	....
PARKING		29,302	142,515	-113,213	96,888	2,680	-19,005	....	....	....	....	....	....	2,680	60,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	NONOPERATING EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
MANKATO	31,451														
PUBLIC HOUSING		1,090,330	1,169,916	-79,586	115,060	....	35,474	....	70,221	....	....	44,726	....	....	97,097
MELROSE	2,570														
PARK VIEW CENTER [13]		274,024	273,945	79	16,886	....	16,965	....	....	....	....	23,226	....	82,908	....
MENDOTA HEIGHTS	9,650														
ENGINEERING		391,524	386,528	4,996	7,802	....	12,798	....	....	....	6,000	....	....	....	....
MINNEAPOLIS	368,993														
MCDA [*]		12,907,142	2,586,443	10,320,699	3,030,472	12,894,178	456,993	....	....	....	-81,996	....	21,264,229	12,894,178	7,689,191
MUNICIPAL PARKING		19,635,438	18,436,206	1,199,232	1,071,621	4,715,204	-2,444,351	....	....	....	-825,165	12,743,340	9,731,487	4,715,204	2,565,000
RIVER TERMINAL		2,565,295	1,846,749	718,546	28,865	463,878	283,533	....	....	....	-648,953	....	....	463,878	1,206,538
MONTICELLO	5,102														
TRANSPORTATION [*]		7,654	67,616	-59,962	63,971	....	4,009	18,133	....	44,148	....	....	....	....	....
MOORHEAD	32,486														
FORESTRY		140,024	153,086	-13,062	11,758	....	-1,304	....	....	....	7,352	....	....	....	....
PEST CONTROL		75,746	72,776	2,970	14,026	....	16,996	....	....	....	4,489	....	....	....	....
SEWER MAINTENANCE		442,407	406,250	36,157	37,449	....	73,606	....	....	....	23,993	31,811	....	....	....
MOUND	9,586														
RECYCLING [*]		53,051	90,018	-36,967	61,549	....	24,582	....	....	....	....	....	....	....	....
NEW PRAGUE	3,620														
EDA		68,135	38,981	29,154	7,170	....	36,324	....	....	....	10,000	28,184	....	....	....
NEW ULM	13,189														
HEAT		650,742	692,901	-42,159	2,591	32,524	-72,092	....	....	....	34,492	52,739	....	32,524	3,020
NORTH ST. PAUL	12,607														
SURFACE WATER [*]		101,186	50,458	50,728	2,096	....	52,824	....	....	....	....	....	....	....	....
NORTHFIELD	14,818														
RECYCLING [*]		95	....	95	8	....	103	....	....	....	....	....	....	....	....
STORM WATER DRAINAGE		274,665	21,516	253,149	26,846	16,405	263,590	....	....	....	158,499	166,410	....	16,405	....
OAKDALE	19,735														
STREET LIGHTS		58,443	90,181	-31,738	....	....	-31,738	....	....	....	....	....	....	....	....
PLYMOUTH	52,492														
SOLID WASTE [*]		180,585	448,683	-268,098	399,194	....	131,096	....	....	....	82,257	....	....	....	....
PRINCETON	3,755														
AIRPORT		8,534	81,614	-73,080	13,638	6,660	-66,102	....	....	....	-18,162	....	....	6,660	....
RED WING	15,217														
HOSPITAL RENTAL		14,723	32,386	-17,663	3,846	....	-13,817	....	....	....	-18,456	....	....	....	....
SOLID WASTE		1,232,229	1,082,587	149,642	38,570	....	188,212	....	....	....	2,453	22,870	....	....	....

96

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
RICHFIELD	35,544														
STORM SEWER		649,154	307,287	341,867	47,545	143,766	245,646	....	....	....	....	464,193	....	143,766	75,000
ROBBINSDALE	14,406														
DEPUTY REGISTRAR		254,114	203,546	50,568	3,211	....	53,779	....	....	....	....	....	....	....	....
STORM SEWER		120,054	75,848	44,206	7,911	....	52,117	....	....	....	....	990	....	....	....
ROCHESTER	72,480														
PARKING METER		1,740,567	1,443,778	296,789	128,693	429,692	-4,210	....	....	....	....	69,023	....	384,086	1,378,000
ROCKFORD	2,683														
FIRE		90,067	56,999	33,068	11,716	....	44,784	....	....	....	....	2,955	....	....	....
ROSEVILLE	33,493														
STORM DRAINAGE		530,559	402,790	127,769	80,493	....	208,262	....	....	....	50,000	72,711	....	....	....
SHAKOPEE	11,966														
STORM DRAINAGE		299,012	164,858	134,154	110,620	....	244,774	....	....	2,724	....	321,221	....	....	....
SHOREVIEW	24,912														
SURFACE WATER		21,862	19,366	2,496	....	....	2,496	....	....	....	....	647,110	....	....	....
SHOREWOOD	6,135														
RECYCLING [*]		63,281	58,580	4,701	492	....	5,193	....	....	....	....	....	....	....	....
SLEEPY EYE	3,691														
HEAT		225,180	233,477	-8,297	10,594	11,266	-8,969	....	....	....	....	6,343	....	....	....
ST. CLOUD	49,350														
PARKING SYSTEM		735,914	328,246	407,668	65,012	113,009	359,671	....	....	....	174,847	9,640	....	113,009	130,000
ST. PAUL	272,537														
DEVELOPMENT COMPANY [*]		156,053	55,088	100,965	36,010	....	136,975	....	....	....	50,000	....	....	....	....
HRA CITY-WIDE HOME LOAN		213,500	67,313	146,187	9,276	....	155,463	....	....	....	235,745	....	....	....	....
HRA HOME MORTGAGE LOAN		47,003	197,461	-150,458	3,515	50,000	-196,943	....	....	....	77,986	....	....	50,000	....
IMPOUNDING LOT		912,643	839,834	72,809	....	....	72,809	....	....	....	78,558	10,406	....	....	....
SPECIAL SERVICES		3,150,020	3,126,490	23,530	....	799	22,731	....	....	....	-6,130	277,198	....	....	....
ST. PETER	9,689														
TRANSIT		93,556	117,183	-23,627	925	....	-22,702	....	....	60,782	....	2,180	....	....	....
STILLWATER	13,970														
PARKING SYSTEM		36,145	47,425	-11,280	7,181	....	-4,099	....	....	....	5,500	....	....	....	....
THIEF RIVER FALLS	7,998														
AIRPORT		81,196	304,230	-223,034	148,514	209	-74,729	....	....	80,263	....	36,800	....	....	10,332
VIRGINIA	9,306														
HEAT		3,171,868	3,379,634	-207,766	168,726	46,344	-85,384	....	....	....	....	50,984	....	46,344	641,418

97

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1991

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WASECA	8,438														
AIRPORT		31,427	60,518	-29,091	86,632	....	57,541	....	....	85,153	....	32,829	....	....	....
HOSPITAL JOINT VENTURE		....	....	....	91,601	....	91,601	....	....	....	....	....	....	....	....
WAYZATA	3,820														
LICENSE [*]		124,255	85,238	39,017	4,103	....	43,120	....	....	....	35,000	....	....	....	....
STORM WATER [*]		61,057	64,297	-3,240	1,086	....	-2,154	....	....	....	....	....	....	....	....
WILLMAR	17,630														
HEAT		859,788	562,194	297,594	38,765	412,500	-76,141	....	....	....	55,710	358,249	....	387,837	....
WORTHINGTON	9,923														
AIRPORT		56,272	382,388	-326,116	207,447	....	-118,669	637	76,000	78,721	30,489	125,510	....	....	....
PARKING SYSTEM		16,753	24,502	-7,749	94	....	-7,655	....	....	....	-339	....	....	....	....
SEWER LAGOON		402,313	311,048	91,265	85,477	22,736	154,006	....	5,268	....	-235,000	26,844	....	21,225	....
TOTAL	1,807,372	83,859,834	76,082,239	7,777,595	12,991,155	23,681,307	-2,912,557	221,500	615,173	4,290,995	-1,818,506	24,821,013	33,800,716	23,050,298	16,015,442

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991		GROSS PROFIT				OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/FROM		DEBT SERVICE			LIABILITY INSURANCE (DRAH SHD)	NUMBER OF STORES
		FOOT- NOTES	POPUL- ATION	COST OF SALES	PCT OF SALES	AMOUNT	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING			
																		SALES		
ALEXANDRIA	OFF SALE ONLY		8,038	1,675,803	1,306,807	368,996	22.02	252,483	116,513	8,820	10,873	114,460	6.83	95,000	7,139	10,673	20,000	....	9,882	2
ANDRA	OFF SALE ONLY		17,218	2,157,024	1,656,196	500,828	23.22	394,655	106,173	11,655	....	117,828	5.46	40,000	....	....	....	....	33,450	2
APPLE VALLEY	OFF SALE ONLY		35,879	2,880,454	2,150,844	729,610	25.33	725,352	4,258	....	3,031	1,227	0.04	....	76,745	....	....	....	22,150	2
BENIDJI	OFF SALE ONLY		11,178	2,115,411	1,503,279	612,132	28.94	367,550	244,582	59,757	....	304,339	14.39	129,125	13,161	....	....	....	26,153	2
BENSON	ON & OFF SALE		3,227	703,984	402,260	301,724	42.86	244,948	56,776	23,922	....	80,698	11.46	50,000	-1,051	....	....	....	10,932	1
BIG LAKE	OFF SALE ONLY		3,160	866,910	682,887	184,023	21.23	111,396	72,627	7,748	....	80,375	9.27	80,375	....	....	....	....	6,075	1
BLUE EARTH	OFF SALE ONLY		3,735	550,643	405,849	144,794	26.30	99,390	45,404	9,150	....	54,554	9.91	70,000	21,736	....	....	....	6,458	1
BROOKLYN CENTER	OFF SALE ONLY		28,741	2,678,840	2,025,288	653,552	24.40	516,901	136,651	3,619	19,194	121,076	4.52	130,000	21,551	19,194	....	....	28,911	3
BUFFALO	OFF SALE ONLY		6,887	1,074,217	722,325	351,892	32.76	175,874	176,018	2,711	7,793	170,936	15.91	130,000	19,134	....	....	....	7,728	1
CALEDONIA	OFF SALE ONLY		2,854	238,371	184,035	54,336	22.79	38,583	15,753	30	....	15,783	6.62	....	....	....	....	....	1,385	1
CAMBRIDGE	OFF SALE ONLY		5,113	1,253,364	1,019,949	233,415	18.62	191,895	41,520	15,983	....	57,503	4.59	53,693	89,700	....	....	....	6,499	1
CHAMPLIN	OFF SALE ONLY		17,771	1,221,889	966,670	255,219	20.89	194,452	60,767	10,588	....	71,355	5.84	128,605	18,520	....	....	....	14,509	1
COLUMBIA HEIGHTS	OFF SALE ONLY		18,861	4,789,343	3,910,181	879,162	18.36	484,443	394,719	44,200	1,564	437,355	9.13	214,432	57,235	....	....	....	10,860	2
DELAND	ON & OFF SALE		2,753	812,312	528,266	284,046	34.97	219,594	64,452	29,195	7,980	85,667	10.55	52,500	3,938	7,980	150,000	....	29,201	1
DETROIT LAKES	OFF SALE ONLY		7,172	1,744,451	1,346,697	397,754	22.80	229,739	168,015	23,397	1,398	190,014	10.89	145,000	8,852	....	....	....	11,050	1
EDEN PRAIRIE	OFF SALE ONLY		40,091	3,038,930	2,351,594	687,336	22.62	493,831	193,505	12,591	....	206,096	6.78	206,000	2,763	....	....	....	16,805	2
EDINA	OFF SALE ONLY		46,079	5,375,006	4,184,179	1,190,827	22.15	773,463	417,364	1,045	2,365	416,044	7.74	380,000	37,214	....	....	....	60,000	3
ELK RIVER	OFF SALE ONLY		11,705	2,159,363	1,655,383	503,980	23.34	246,221	257,759	45,416	....	303,175	14.04	129,400	15,005	....	....	....	16,971	1
FAIRMONT	OFF SALE ONLY		11,271	1,391,039	1,020,147	370,892	26.66	206,587	164,305	40,440	....	204,745	14.72	125,000	3,796	....	....	....	10,674	1
FARMINGTON	OFF SALE ONLY		6,136	696,215	513,137	183,078	26.30	155,322	27,756	143	257	27,642	3.97	22,800	3,700	....	....	....	4,209	1
FERGUS FALLS	OFF SALE ONLY		12,347	1,733,896	1,275,592	458,304	26.43	299,314	158,990	17,094	3,400	172,684	9.96	125,045	9,818	....	....	....	14,104	1
FRIDLEY	OFF SALE ONLY		28,313	2,787,205	2,219,230	567,975	20.38	462,115	105,860	59,256	....	165,116	5.92	50,000	127,966	....	....	....	20,797	2
GLENCOE	OFF SALE ONLY		4,665	588,084	458,061	130,023	22.11	69,808	60,215	4,058	....	64,273	10.93	50,000	....	....	....	....	4,779	1
GLENWOOD	OFF SALE ONLY		2,573	487,261	367,704	119,557	24.54	85,319	34,238	6,444	....	40,682	8.35	20,000	....	....	....	....	7,322	1
GOODVIEW	ON & OFF SALE		2,927	306,619	140,709	165,910	54.11	172,883	-6,973	2,174	....	-4,799	-1.57	50	....	....	....	....	9,135	1
GRANITE FALLS	OFF SALE ONLY		3,072	432,008	310,208	121,800	28.19	70,203	51,597	19,377	....	70,974	16.43	50,266	4,749	....	....	....	1,586	1
HUTCHINSON	OFF SALE ONLY		11,519	1,409,381	1,060,689	348,692	24.74	197,233	151,459	77,299	....	228,758	16.23	110,000	23,609	....	....	....	15,771	1
JACKSON	OFF SALE ONLY		3,547	401,952	302,437	99,515	24.76	87,210	12,305	3,188	....	15,493	3.85	14,625	....	....	....	....	3,160	1
KASSON	OFF SALE ONLY		3,614	418,102	306,947	111,155	26.59	82,820	28,335	6,023	....	34,358	8.22	35,000	10,495	....	....	....	3,188	1
LAKEVILLE	OFF SALE ONLY		26,408	3,691,910	2,778,638	913,272	24.74	668,356	244,916	73,210	24,542	293,584	7.95	176,865	26,071	....	....	....	11,596	3
LITCHFIELD	OFF SALE ONLY		6,037	823,143	604,500	218,643	26.56	131,176	87,467	22,580	....	110,047	13.37	39,766	2,809	....	....	....	5,003	1
LONG PRAIRIE	OFF SALE ONLY		2,795	602,210	456,762	145,448	24.15	70,995	74,453	17,435	9,649	82,239	13.66	72,346	960	9,649	10,000	....	7,271	1
LIVERNE	OFF SALE ONLY		4,374	353,068	246,027	107,041	30.32	73,802	33,239	5,142	20,092	18,289	5.18	37,000	....	....	....	....	2,623	1
MARSHALL	OFF SALE ONLY		12,019	1,700,448	1,249,143	451,305	26.54	178,526	272,779	37,742	....	310,521	18.26	225,000	2,249	....	....	....	11,811	1
MONTEVIDEO	OFF SALE ONLY		5,489	825,259	610,892	214,367	25.98	148,433	65,934	5,154	....	71,088	8.61	64,573	270	....	....	....	2,494	1
MONTICELLO	OFF SALE ONLY		5,102	1,412,127	1,080,708	331,419	23.47	179,740	151,679	60,749	185	212,243	15.03	114,444	26,454	....	....	....	17,587	1
MORA	OFF SALE ONLY		2,910	1,094,812	841,976	252,836	23.09	156,528	96,308	34,929	1,750	129,487	11.83	42,500	4,009	1,750	20,000	....	6,086	1
MORRIS	OFF SALE ONLY		5,623	580,158	412,990	167,168	28.81	111,077	56,091	7,406	....	63,497	10.94	22,500	1,464	....	....	....	5,426	1
MOUND	OFF SALE ONLY		9,586	1,144,683	873,711	270,972	23.67	173,134	97,838	8,987	....	106,825	9.33	62,538	2,094	....	....	....	6,298	1
NORTHFIELD	OFF SALE ONLY		14,818	1,270,159	942,396	327,763	25.80	199,646	128,117	32,423	....	160,540	12.64	120,000	1,000	....	....	....	11,798	1
OLIVIA	ON & OFF SALE		2,617	519,600	321,483	198,117	38.13	166,831	31,286	6,146	10,466	26,966	5.19	....	3,460	10,466	25,000	....	19,240	1
PARK RAPIDS	OFF SALE ONLY		2,876	1,287,044	946,944	340,100	26.42	134,824	205,276	34,131	....	239,407	18.60	205,000	7,956	....	....	....	7,592	1
PINE CITY	ON & OFF SALE		2,633	779,682	552,043	227,639	29.20	212,937	14,702	14,461	....	29,163	3.74	....	....	....	....	....	20,836	1
PIPESTONE	OFF SALE ONLY		4,557	485,668	347,986	137,682	28.35	98,497	39,185	2,675	....	41,860	8.62	40,000	....	....	....	....	4,639	1
PLAINVIEW	ON & OFF SALE		2,770	414,907	245,760	169,147	40.77	152,206	16,941	11,886	....	28,827	6.95	7,000	27,153	....	....	....	17,108	1
PRINCETON	OFF SALE ONLY		3,755	970,539	723,056	247,483	25.50	144,952	102,531	32,355	....	134,886	13.90	3,488	189,784	....	....	....	5,491	1

SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1991

NAME OF CITY	TYPE OF STORE	1991		GROSS PROFIT								NET INCOME		TRANSFERS TO/-FROM			DEBT SERVICE			LIABILITY	NUMBER
		FOOT- NOTES	POPU- LATION	SALES	COST OF SALES	PCT OF		OPERATING		NONOPERATING		AMOUNT	PCT OF	OTHER	CAPITAL	INTEREST	PRINCIPAL	BORROWING	INSURANCE	CF	
						AMOUNT	SALES	EXPENSES	INCOME	REVENUE	EXPENSES										SALES	SALES	FLUNDS	OUTLAY	PAYMENTS	PAYMENTS	(DRAM SHOP)	STORES
PROCTOR	OFF SALE ONLY		2,983	437,676	334,580	103,096	23.56	75,452	27,644	4,428	15,631	16,441	3.76	2,500	....	15,631	....	....	3,536	1
REDWOOD FALLS	OFF SALE ONLY		4,850	551,008	418,265	132,743	24.09	97,213	35,530	7,082	1,840	40,772	7.40	6,000	44,203	1,840	....	....	9,134	1
RICHFIELD	OFF SALE ONLY		35,544	6,559,238	5,230,929	1,328,309	20.25	864,492	463,817	93,150	15,298	541,669	8.25	428,190	2,436	....	....	....	55,099	3
ROBBINSDALE	ON & OFF SALE		14,406	1,935,893	1,177,130	758,763	39.19	567,842	190,921	51,323	....	242,244	12.51	172,098	23,527	....	....	....	75,083	2
SAUK RAPIDS	OFF SALE ONLY		8,382	777,640	594,587	183,053	23.54	110,374	72,679	34,645	....	107,324	13.80	125,000	164,671	....	....	....	6,310	1
SAVAGE	OFF SALE ONLY		10,851	1,481,322	1,141,527	339,795	22.94	231,515	108,280	41,482	....	149,762	10.11	48,000	993	....	....	....	5,726	2
SHOREWOOD	OFF SALE ONLY		6,135	1,455,332	1,147,109	308,223	21.18	220,715	87,508	21,049	....	108,557	7.46	25,000	425	....	....	....	7,674	2
SLEEPY EYE	OFF SALE ONLY		3,691	401,367	287,581	113,786	28.35	76,220	37,566	11,061	....	48,627	12.12	30,000	2,890	....	....	....	5,640	1
SPRING LAKE PARK	OFF SALE ONLY		6,561	2,696,802	2,176,156	520,646	19.31	349,868	170,778	108,700	23,068	256,410	9.51	135,000	1,350	23,068	....	....	24,745	1
ST. ANTHONY	ON & OFF SALE		7,802	4,005,405	2,570,722	1,434,643	35.82	1,190,585	244,058	97,594	40,966	300,686	7.51	246,500	11,941	40,966	60,000	....	65,190	4
ST. JAMES	OFF SALE ONLY		4,358	381,169	256,646	124,523	32.67	82,932	41,591	9,937	....	51,528	13.52	....	420	....	....	....	....	1
THIEF RIVER FALLS	OFF SALE ONLY		7,998	1,841,857	1,411,264	430,593	23.38	198,066	232,527	34,844	26,425	240,946	13.08	152,428	480	26,425	20,240	....	15,691	1
TWO HARBORS	OFF SALE ONLY		3,651	914,878	693,293	221,585	24.22	155,462	66,123	13,474	75	79,522	8.69	15,000	1,861	....	....	....	7,877	1
WADENA	OFF SALE ONLY		4,231	657,786	484,670	173,116	26.32	125,047	48,069	221	....	48,290	7.34	40,000	299	....	....	....	5,678	1
WAYZATA	ON & OFF SALE		3,820	1,939,753	1,183,618	756,135	38.98	622,521	133,614	21,122	29,994	124,742	6.43	100,000	....	29,994	25,000	....	29,651	2
WINDOM	OFF SALE ONLY		4,288	684,392	467,903	216,489	31.53	138,977	77,512	....	....	77,512	11.33	35,000	1,163	....	....	....	5,795	1
WORTHINGTON	OFF SALE ONLY		9,923	1,011,225	743,284	267,941	26.50	178,216	89,725	7,658	99	97,284	9.62	75,637	4,006	....	....	....	12,877	1
TOTAL ON & OFF SALE STORES			42,955	11,418,155	7,122,031	4,296,124	37.63	3,550,347	745,777	257,823	89,406	914,194	8.01	628,148	71,070	89,406	250,000	0	276,376	14	
TOTAL OFF SALE ONLY STORES			571,334	80,258,082	61,409,833	18,848,244	23.48	12,336,394	6,461,850	1,252,681	188,529	7,526,002	9.38	4,878,141	1,064,650	108,430	70,240	0	643,330	71	
TOTAL ALL STORES			614,289	91,676,237	68,531,869	23,144,368	25.25	15,936,741	7,207,627	1,510,504	277,935	8,440,196	9.21	5,506,289	1,135,720	197,836	330,240	0	919,706	85	

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.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The breakdown of interest payments and depreciation was unavailable.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year end is April 30th.
- [13] The enterprise fund fiscal year end is June 30th.
- [14] The enterprise fund fiscal year end is September 30th.
- [15] The operations were shown in the Special Revenue Funds, an Enterprise Fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the Governmental Funds.
- [20] Under construction during the current year.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operations were shown in the Governmental Funds, an Enterprise Fund treatment is required.
- [25] The operations were transferred to the Governmental Funds.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
AFTON	2,683	91,000	....	100,000	....	....	....	191,000	....	101,400
ALBERT LEA	18,317	....	1,528,216	2,450,000	4,385,000	....	....	8,363,216	4,045,000	914,666
ALEXANDRIA	8,038	....	112,000	355,000	....	....	235,000	702,000	225,000	10,875
ANDOVER	16,047	2,500,000	1,015,000	18,315,000	....	....	....	22,340,000	2,275,000	616,927
ANOKA	17,218	2,095,000	805,000	2,230,000	2,240,000	....	....	7,890,000	1,265,000	277,584
APPLE VALLEY	35,879	10,070,000	7,385,000	16,235,000	7,620,000	....	2,330,000	43,640,000	10,365,000	1,815,683
ARDEN HILLS	9,496	....	....	435,000	....	....	....	435,000	435,000	150,000
AUSTIN	21,888	1,400,000	1,200,000	3,150,000	4,620,000	....	120,000	10,490,000	1,655,000	1,651,402
BAXTER	3,832	735,000	860,000	5,314,000	....	....	....	6,909,000	....	1,063,962
BAYPORT	3,132	710,000	1,850,000	695,000	....	....	....	3,255,000	....	171,955
BELLE PLAINE	3,166	20,000	....	1,315,000	1,665,000	....	....	3,460,000	480,000	....
BEMIDJI	11,178	255,000	1,410,000	1,845,000	1,135,000	....	....	4,645,000	1,295,000	946,723
BENSON	3,227	250,000	2,055,000	400,000	805,000	....	....	3,510,000	....	330,930
BIG LAKE	3,160	....	1,672,178	1,465,000	100,000	....	....	3,237,178	1,350,000	2,298,465
BLAINE	39,757	4,750,000	12,435,000	10,280,000	1,665,000	....	....	29,130,000	550,000	569,454
BLOOMINGTON	86,453	25,715,000	12,974,376	20,795,000	3,250,000	51,500,000	72,750,000	186,984,376	23,390,000	42,128,216
BLUE EARTH	3,735	....	2,950,000	7,080,000	3,050,000	....	1,650,000	14,730,000	5,385,000	51,000
BRAINERD	12,373	2,085,000	691,200	890,000	....	....	....	3,891,200	275,000	1,422,010
BRECKENRIDGE	3,709	1,850,000	20,000	1,448,824	240,176	....	....	3,559,000	....	181,489
BROOKLYN CENTER	28,741	610,000	11,775,000	530,000	....	45,000	3,000,000	15,960,000	530,000	1,009,497
BROOKLYN PARK	57,359	7,136,000	....	....	1,195,000	....	....	8,331,000	4,165,000	513,000
BUFFALO	6,887	525,000	5,615,000	6,315,000	5,265,000	....	....	17,720,000	1,075,000	692,408
BURNSVILLE	51,743	10,720,000	11,115,000	62,565,000	1,605,000	....	4,315,000	90,320,000	40,690,000	2,664,583
CALEDONIA	2,854	400,000	50,000	1,510,000	545,000	....	....	2,505,000	905,000	15,713
CAMBRIDGE	5,113	....	1,570,000	7,045,012	2,525,000	....	305,000	11,445,012	....	328,387
CANNON FALLS	3,330	395,000	2,370,000	3,665,000	....	....	....	6,430,000	910,000	34,317
CHAMPLIN	17,771	3,345,000	4,030,000	14,975,500	3,235,000	....	....	25,585,500	6,815,000	508,954
CHANHASSEN	12,339	5,670,000	14,239,620	21,915,000	830,000	....	....	42,654,620	9,694,620	414,778
CHASKA	11,727	....	20,990,000	5,445,000	1,235,000	....	1,450,000	29,120,000	5,445,000	7,758,418
CHISHOLM	5,269	445,000	....	....	1,171,000	....	....	1,616,000	1,125,000	481,665
CIRCLE PINES	4,710	415,000	190,000	1,155,000	....	....	605,000	2,365,000	....	156,088
CLOQUET	10,879	2,395,000	1,845,000	255,000	1,300,000	....	....	5,795,000	....	48,350
COLUMBIA HEIGHTS	18,861	....	19,230,165	1,185,000	....	....	....	20,415,165	16,420,000	384,937
COON RAPIDS	54,518	1,210,000	19,615,000	22,845,000	9,965,000	....	1,550,000	55,185,000	....	1,972,236
CORCORAN	5,300	1,649,000	....	....	....	....	....	1,649,000	....	....
COTTAGE GROVE	23,715	3,220,000	2,145,000	7,680,000	4,555,000	....	....	17,830,000	2,905,000	1,085,086
CROOKSTON	8,057	1,225,000	1,105,000	50,000	5,244,000	....	....	7,624,000	1,485,000	328,790
CRYSTAL	23,771	2,000,000	13,795,000	35,000	....	....	....	15,830,000	12,175,000	1,242,234
DAYTON	4,557	497,000	470,000	170,000	500,000	....	....	1,637,000	....	178,945
DEEPHAVEN	3,669	....	420,000	55,000	....	....	....	475,000	....	103,653
DELANO	2,753	90,000	545,000	1,840,000	995,000	....	1,005,000	4,475,000	955,000	168,842
DETROIT LAKES	7,172	1,975,000	1,510,000	2,115,700	575,000	....	....	6,175,700	1,475,000	1,380,020
DILWORTH	2,603	330,000	....	1,335,000	905,000	....	....	2,570,000	905,000	116,701
DULUTH	85,382	14,518,100	1,210,000	10,406,900	19,775,000	41,070,089	19,808,690	106,788,779	13,070,089	9,750,408
EAGAN	49,158	8,485,000	415,000	43,165,000	13,800,000	....	....	68,015,000	7,060,000	1,773,205
EAST BETHEL	8,233	....	....	3,460,000	....	....	....	3,460,000	....	25,976
EAST GRAND FORKS	8,671	245,000	160,000	3,210,000	315,000	505,000	....	5,264,479	1,260,000	983,052
EDEN PRAIRIE	40,091	7,190,000	....	21,910,000	28,760,000	....	....	58,380,000	22,090,000	3,685,358
EDINA	46,079	....	51,785,000	3,610,000	8,170,000	....	....	63,565,000	....	679,965
ELK RIVER	11,705	605,000	1,857,900	3,590,000	....	....	3,140,000	9,192,900	1,705,000	1,431,561

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
ELY	3,959	1,085,000	215,000	....	....	....	295,000	....	1,595,000	430,000	1,222,437
EVELETH	4,061	200,000	....	....	....	....	....	....	200,000	....	144,117
FAIRMONT	11,271	390,000	1,151,000	8,195,000	6,800,000	....	....	....	16,536,000	3,365,000	615,740
FALCON HEIGHTS	5,376	....	2,895,000	750,000	....	....	....	....	3,645,000	....	295,862
FARIBAULT	17,790	1,130,000	1,500,000	6,985,000	1,165,000	....	....	....	10,780,000	3,175,000	719,958
FARMINGTON	6,136	800,000	1,391,983	4,625,000	470,000	....	....	....	7,286,983	410,000	808,069
FERGUS FALLS	12,347	2,080,000	2,155,000	3,900,000	1,685,000	....	....	....	9,820,000	2,880,000	4,230,932
FOREST LAKE	6,007	1,115,000	2,020,500	905,000	60,000	....	....	....	4,100,500	....	387,000
FRIDLEY	28,313	....	9,485,000	3,810,000	1,615,000	2,805,000	....	....	17,715,000	14,380,000	1,005,971
GLENCOE	4,665	....	1,045,000	1,365,000	8,730,000	....	4,930,000	....	16,070,000	9,785,000	373,117
GLENWOOD	2,573	595,000	150,000	105,000	1,726,000	....	....	....	2,576,000	....	31,431
GOLDEN VALLEY	20,889	505,000	32,690,000	9,385,000	....	....	240,000	....	42,820,000	21,295,000	2,912,429
GOODVIEW	2,927	....	720,000	3,255,000	....	....	....	....	3,975,000	725,000	139,240
GRAND RAPIDS	7,952	345,000	4,430,000	290,000	5,255,000	....	3,050,000	....	13,370,000	....	547,769
GRANITE FALLS	3,072	....	300,000	1,390,000	4,600,000	....	....	....	6,290,000	2,355,000	83,321
HAM LAKE	9,047	....	45,000	931,000	....	....	....	10,000	986,000	....	106,524
HASTINGS	15,722	225,000	825,000	9,235,000	9,725,000	....	....	....	20,010,000	1,610,000	797,304
HERMANTOWN	6,881	80,000	....	1,968,000	....	....	....	....	2,048,000	190,000	798,499
HIBBING	18,024	1,965,000	1,695,000	485,000	11,910,000	....	....	....	16,055,000	9,365,000	2,833,939
HOPKINS	16,391	2,805,000	7,230,000	485,000	2,720,000	411,000	....	....	13,651,000	1,330,000	....
HUGO	4,621	....	....	2,860,000	....	....	....	....	2,860,000	25,000	265,000
HUTCHINSON	11,519	1,375,000	1,673,643	10,320,000	20,040,000	....	2,965,000	....	36,373,643	1,000,000	2,109,965
INDEPENDENCE	2,878	....	....	1,000,000	....	....	....	55,000	1,055,000	....	27,380
INTERNATIONAL FALLS	7,817	245,000	8,300,000	215,000	135,000	....	....	....	8,895,000	....	673,490
INVER GROVE HEIGHTS	23,370	3,500,000	3,830,000	15,280,000	9,865,000	....	....	....	32,475,000	6,185,000	902,558
JACKSON	3,547	860,000	2,037,536	255,000	995,000	....	650,000	....	4,797,536	2,850,000	218,269
JORDAN	2,958	....	....	1,980,200	2,634,800	....	....	....	4,615,000	1,135,000	110,000
KASSON	3,614	160,000	105,000	190,000	505,000	....	....	....	960,000	....	....
LA CRESCENT	4,357	925,000	....	1,455,000	260,000	....	....	....	2,640,000	....	57,054
LAKE CITY	4,393	495,000	410,000	2,205,000	1,520,000	....	376,000	....	5,006,000	....	259,177
LAKE ELMO	5,900	60,000	....	....	....	....	....	....	60,000	60,000	245,000
LAKEVILLE	26,408	2,770,000	1,415,000	18,475,000	80,000	1,050,000	....	....	23,790,000	7,070,000	1,952,689
LAUDERDALE	2,698	....	1,245,000	....	....	....	....	....	1,245,000	....	....
LE SUEUR	3,752	165,000	145,000	680,000	2,155,000	....	....	1,380,000	4,525,000	....	145,720
LINO LAKES	9,273	....	....	10,990,500	1,115,000	....	....	....	12,105,500	....	621,966
LITCHFIELD	6,037	....	120,000	1,400,000	5,025,000	....	....	....	6,545,000	695,000	565,638
LITTLE CANADA	9,028	4,440,000	950,000	3,495,000	....	....	....	395,000	9,280,000	1,860,000	7,268
LITTLE FALLS	7,371	2,425,000	1,506,000	4,680,000	....	....	....	....	8,611,000	2,425,000	310,582
LONG PRAIRIE	2,795	....	560,000	500,000	470,000	....	120,000	....	1,650,000	670,000	....
LUVERNE	4,374	501,000	2,249,500	1,055,050	2,315,883	....	....	....	6,121,433	1,130,000	979,337
MAHTOMEDI	5,679	1,195,000	....	1,541,606	805,000	....	....	....	3,541,606	....	89,410
MANKATO	31,451	2,960,000	4,860,000	20,975,000	1,830,000	....	....	4,573,827	35,198,827	1,050,000	654,965
MAPLE GROVE	39,980	6,135,000	5,170,000	27,730,000	5,710,000	780,000	....	....	45,525,000	4,780,000	3,466,318
MAPLEWOOD	31,365	500,000	3,640,000	19,495,000	....	....	....	....	23,635,000	1,320,000	1,297,690
MARSHALL	12,019	790,000	4,025,000	1,165,000	5,575,000	....	8,122,000	....	19,677,000	8,205,000	1,198,282
MEDINA	3,219	....	1,155,000	1,495,000	....	....	....	....	2,650,000	....	....
MELROSE	2,570	35,000	....	470,000	2,310,000	....	2,475,000	....	5,290,000	1,315,000	1,930,000
MENDOTA HEIGHTS	9,650	2,795,000	300,000	10,475,000	....	....	....	110,000	13,680,000	....	1,410,000
MINNEAPOLIS	368,993	82,188,000	254,577,000	53,400,000	197,045,000	245,379,749	330,665,000	....	1,163,254,749	280,834,180	38,754,555
MINNETONKA	48,658	2,975,000	....	21,650,000	750,000	9,005,000	....	....	34,380,000	6,320,000	....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

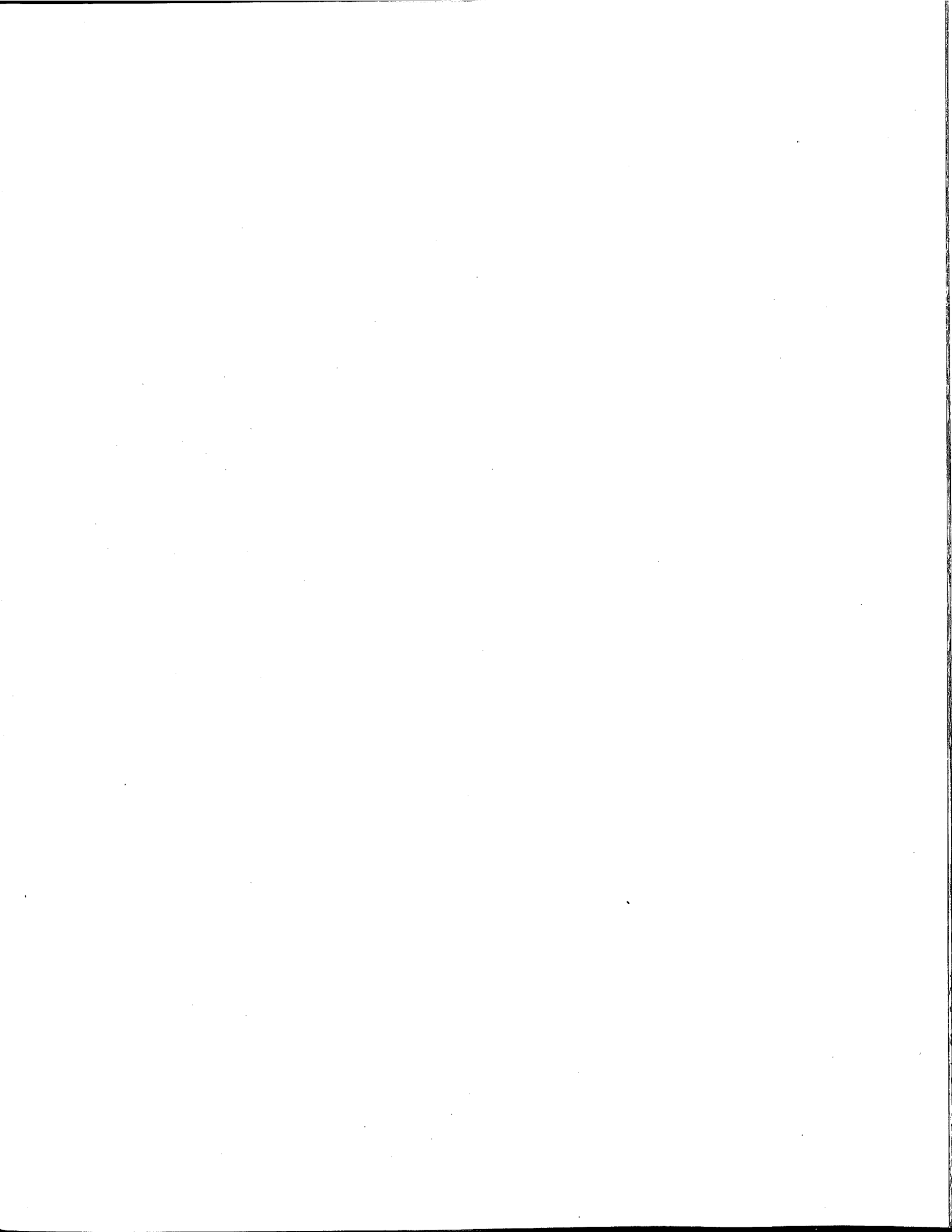
NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
MINNETRISTA	3,501	.....	.....	1,660,000	.....	.....	.....	1,200,000	2,860,000	1,320,000	.....
MONTEVIDEO	5,489	1,100,000	515,000	1,046,434	1,598,566	.....	.....	.....	4,260,000	1,525,000	144,975
MONTICELLO	5,102	2,585,000	1,945,000	4,875,000	.....	.....	.....	.....	9,405,000	.....	33,385
MOORHEAD	32,486	4,395,000	5,650,000	7,455,000	3,705,000	.....	11,780,000	1,595,000	34,580,000	1,015,000	655,524
MORA	2,910	2,990,000	610,000	230,000	.....	.....	445,000	.....	4,275,000	525,000	146,400
MORRIS	5,623	245,000	775,000	835,000	765,000	.....	.....	609,327	3,229,327	.....	452,453
MOUND	9,586	680,000	1,865,000	4,055,000	190,000	.....	.....	.....	6,790,000	.....	205,411
MOUNDS VIEW	12,590	1,012,375	10,180,000	.....	2,875,000	.....	.....	.....	14,067,375	.....	195,384
MOUNTAIN IRON	3,365	.....	460,000	625,000	.....	.....	.....	.....	1,085,000	.....	250,000
NEW BRIGHTON	22,253	3,519,000	7,604,000	5,725,000	1,295,000	.....	.....	.....	18,143,000	9,300,000	440,724
NEW HOPE	21,715	1,995,000	5,880,000	8,160,000	.....	.....	25,000	.....	16,060,000	4,715,000	1,455,000
NEW PRAGUE	3,620	2,125,000	320,000	410,000	2,465,000	.....	3,075,000	.....	8,395,000	3,075,000	309,249
NEW ULM	13,189	.....	2,925,000	5,915,000	3,605,000	.....	.....	.....	12,445,000	.....	3,766,878
NEWPORT	3,728	.....	2,520,000	150,000	.....	.....	.....	.....	2,670,000	1,160,000	398,565
NORTH MANKATO	10,753	20,000	1,905,000	8,165,000	785,000	.....	240,000	.....	11,115,000	595,000	847,475
NORTH OAKS	3,456	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	12,607	.....	1,260,000	3,275,000	.....	.....	.....	.....	4,535,000	.....	145,342
NORTHFIELD	14,818	1,175,000	591,000	7,575,000	5,615,000	.....	279,000	.....	15,235,000	4,765,000	464,111
OAK PARK HEIGHTS	3,583	150,000	.....	752,000	1,310,000	.....	.....	.....	2,212,000	.....	47,683
OAKDALE	19,735	4,645,000	4,385,000	17,365,000	2,300,000	.....	.....	.....	28,695,000	7,395,000	1,028,483
OLIVIA	2,617	.....	570,000	2,025,000	2,755,000	.....	.....	.....	5,350,000	400,000	173,574
ORONO	7,303	.....	.....	1,100,000	2,300,000	.....	.....	.....	3,400,000	.....	4,106,017
OSSEO	2,652	375,000	.....	2,415,000	.....	.....	.....	.....	2,790,000	.....	.....
OTSEGO	5,368	.....	.....	615,000	.....	.....	.....	.....	615,000	.....	.....
OWATONNA	19,520	.....	3,905,000	4,000,000	3,075,000	.....	16,325,000	.....	27,305,000	.....	1,123,275
PARK RAPIDS	2,876	160,000	75,000	435,000	970,000	.....	.....	.....	1,640,000	.....	295,337
PINE CITY	2,633	.....	270,000	270,000	480,000	.....	.....	.....	1,020,000	.....	154,145
PIPESTONE	4,557	474,000	2,859,500	.....	1,499,000	.....	.....	.....	4,832,500	.....	359,675
PLAINVIEW	2,770	620,000	250,000	2,081,000	1,065,000	.....	.....	.....	4,016,000	.....	24,700
PLYMOUTH	52,492	2,995,000	13,825,000	26,305,000	8,790,000	.....	.....	.....	51,915,000	.....	.....
PRINCETON	3,755	.....	3,380,000	495,000	.....	.....	111,000	.....	3,986,000	3,875,000	364,493
PRIOR LAKE	11,730	485,000	110,000	10,615,000	1,390,000	.....	.....	.....	12,600,000	2,530,000	628,716
PROCTOR	2,983	.....	.....	285,000	.....	.....	.....	.....	285,000	.....	89,528
RAMSEY	12,767	.....	3,730,000	1,375,000	.....	.....	.....	.....	5,105,000	105,000	124,265
RED WING	15,217	4,325,000	5,865,000	2,025,000	1,615,000	.....	.....	270,000	14,100,000	3,200,000	403,250
REDWOOD FALLS	4,850	830,000	575,204	375,000	1,925,000	.....	.....	.....	3,705,204	1,735,000	733,904
RICHFIELD	35,544	.....	17,490,000	17,315,000	2,255,000	.....	795,000	.....	37,855,000	20,755,000	.....
ROBBINSDALE	14,406	.....	7,620,000	.....	310,000	.....	.....	.....	7,930,000	1,700,000	299,079
ROCHESTER	72,480	.....	14,895,000	8,400,000	18,635,000	.....	.....	.....	41,930,000	2,470,000	5,369,422
ROCKFORD	2,683	.....	325,000	1,895,000	725,000	.....	.....	.....	2,945,000	700,000	59,885
ROSEMOUNT	9,129	1,135,000	945,000	10,275,000	.....	.....	1,345,000	.....	13,700,000	.....	409,991
ROSEVILLE	33,493	200,000	21,530,000	13,260,000	.....	.....	.....	1,895,000	36,885,000	.....	349,077
SARTELL	5,717	165,000	365,000	2,738,000	1,040,000	.....	.....	.....	4,308,000	.....	89,315
SAUK CENTRE	3,651	615,000	215,000	1,665,000	1,990,000	.....	290,000	.....	4,775,000	270,000	465,800
SAUK RAPIDS	8,382	530,000	2,595,000	5,225,000	1,470,000	.....	.....	.....	9,820,000	630,000	18,478
SAVAGE	10,851	2,925,000	6,440,000	8,925,000	1,835,000	.....	.....	575,000	20,700,000	5,865,000	1,276,880
SHAKOPEE	11,966	.....	8,595,000	5,615,000	.....	.....	.....	.....	14,210,000	1,505,000	2,499,465
SHOREVIEW	24,912	2,780,000	6,250,000	4,185,000	2,965,000	.....	.....	.....	16,180,000	2,735,000	12,929,155
SHOREWOOD	6,135	.....	.....	3,346,000	65,000	920,000	.....	.....	4,331,000	1,570,000	16,910
SLEEPY EYE	3,691	1,065,000	150,000	.....	2,115,000	.....	.....	.....	3,330,000	1,270,000	.....

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1991

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER			
SOUTH ST. PAUL	20,264	4,045,000	3,997,502	6,735,000	120,000	.....	.....	.....	14,897,502	.....	971,577
SPRING LAKE PARK	6,561	487,275	.....	295,000	.....	.....	.....	.....	782,275	.....	225,000
ST. ANTHONY	7,802	.....	2,245,000	.....	1,210,504	.....	480,000	.....	3,935,504	1,550,000	549,665
ST. CHARLES	2,732	.....	.....	1,387,000	120,000	.....	145,000	.....	1,652,000	.....	61,000
ST. CLOUD	49,350	3,765,000	17,830,000	34,235,000	1,695,000	.....	19,130,000	2,225,000	78,880,000	27,360,000	23,321,389
ST. JAMES	4,358	740,000	505,000	955,000	160,000	.....	1,305,000	.....	3,665,000	1,305,000	3,776,273
ST. JOSEPH	3,367	.....	.....	810,000	.....	.....	.....	.....	810,000	.....	.....
ST. LOUIS PARK	43,781	2,666,000	9,025,000	3,734,000	.....	6,000,000	.....	.....	21,425,000	.....	1,294,959
ST. MICHAEL	2,564	.....	160,000	485,000	.....	.....	.....	.....	645,000	.....	.....
ST. PAUL	272,537	130,092,000	12,555,000	14,170,000	950,000	48,894,500	88,805,000	.....	295,466,500	20,000,000	73,558,808
ST. PAUL PARK	4,995	.....	1,185,330	594,670	825,000	.....	.....	.....	2,605,000	.....	695,200
ST. PETER	9,689	1,260,000	186,667	850,000	4,350,000	.....	270,000	.....	6,916,667	1,045,000	1,480,171
STAPLES	2,750	62,500	.....	2,527,000	75,000	.....	.....	.....	2,664,500	.....	181,393
STEWARTVILLE	4,549	455,000	720,000	1,240,000	1,680,000	.....	.....	.....	4,095,000	650,000	77,523
STILLWATER	13,970	3,345,000	5,850,000	10,288,709	140,000	.....	.....	.....	19,623,709	.....	557,594
THIEF RIVER FALLS	7,998	2,068,000	.....	3,170,000	695,000	.....	.....	.....	5,933,000	.....	5,854,781
TWO HARBORS	3,651	515,000	.....	.....	100,000	.....	20,000	.....	635,000	.....	121,813
VADNAIS HEIGHTS	11,267	.....	5,725,000	4,825,000	.....	.....	.....	.....	10,550,000	2,090,000	.....
VIRGINIA	9,306	2,410,000	7,030,000	350,000	13,724,167	.....	.....	.....	23,514,167	12,100,000	3,310,417
WACONIA	3,582	1,020,000	2,760,000	5,620,000	10,925,000	.....	.....	.....	20,325,000	740,000	2,636,376
WADENA	4,231	330,000	.....	450,000	730,000	.....	.....	395,000	1,905,000	.....	143,260
WAITE PARK	5,214	1,185,000	5,320,000	2,365,000	.....	.....	.....	.....	8,870,000	1,135,000	209,917
WASECA	8,438	60,000	.....	1,055,000	470,000	.....	.....	.....	1,585,000	.....	47,130
WAYZATA	3,820	475,000	6,515,000	540,000	455,000	.....	.....	.....	7,985,000	.....	65,941
WEST ST. PAUL	19,144	775,000	.....	6,750,000	.....	.....	.....	.....	7,525,000	.....	734,851
WHITE BEAR LAKE	24,865	2,125,000	3,375,000	8,390,000	845,000	.....	.....	.....	14,735,000	2,600,000	1,855,105
WILLMAR	17,630	855,000	1,400,000	7,425,000	14,025,000	.....	16,825,000	.....	40,530,000	9,075,000	6,824,116
WINDOM	4,288	1,115,000	.....	3,500,000	25,000	.....	.....	.....	4,640,000	.....	218,198
WINONA	25,623	6,240,000	1,085,000	2,918,000	5,147,000	965,000	.....	.....	16,355,000	1,695,000	360,171
WOODBURY	21,392	3,220,000	505,000	29,150,000	1,385,000	.....	.....	.....	34,260,000	.....	562,616
WORTHINGTON	9,923	930,000	1,755,000	4,225,000	5,315,000	.....	.....	1,947,386	14,172,386	2,425,000	860,943
TOTAL	3,066,882	475,191,250	867,182,020	1,014,905,105	611,786,096	409,285,338	548,256,690	102,310,019	4,028,916,518	776,548,889	344,833,405

REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.



DEFINITION OF TERMS

BORROWING - Includes the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expense.

CAPITAL OUTLAY - The purchase or construction of buildings, permanent improvements, 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 - 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. An example of this fund type is a street improvement fund.

CHARGES FOR SERVICES - 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.

CURRENT EXPENDITURES - Expenditures which benefit the current fiscal period. Expenditures included in this definition are salaries, pension contributions, operating expenses, etc.

DEBT SERVICE FUNDS - A fund to account for the collection of resources and payment of long-term debt principal and interest. An example of this fund type is the 1991 improvement bond.

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

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

FRANCHISE TAXES - 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 related to the administration of the governmental unit.

DEFINITION OF TERMS

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 - A tax imposed only by the county for aggregate material removal. A percentage is shared with towns and cities to be expended for streets and highways.

HRA AND ECONOMIC DEVELOPMENT - Expenditures associated with planning and providing adequate housing and redevelopment of substandard physical facilities. Expenditures directed toward developing an area or providing assistance and opportunity to persons and business for such development.

INTEREST EARNINGS - Includes interest earned on checking and savings accounts, CD's, money market funds, and Treasury Bonds and bills.

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

MISCELLANEOUS EXPENDITURES - Expenditures include all expenses that were not allocated to a specific function. Some of the expenditures are for mass transit, cemetery, and contributions.

MISCELLANEOUS REVENUES - Includes refunds, reimbursements, donations, and lease payments.

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

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

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

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

SANITATION - Expenditures include refuse collection and disposal, recycling, street cleaning, and weed and pest control.

SPECIAL ASSESSMENTS - A levy 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.

DEFINITION OF TERMS

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 include maintenance of streets, patching, seal coating, and snow removal. Street lighting, street construction, bridge repair and construction, and purchase and maintenance of street equipment are also included. Includes expenditures on all city streets, including municipal state-aid streets.

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 - Taxes collected on tax-increment financing projects. Tax-increment financing is a tool which cities use to redevelop a portion of the city. The increase in taxes on the redeveloped area is used to cover the city costs associated with the project.

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

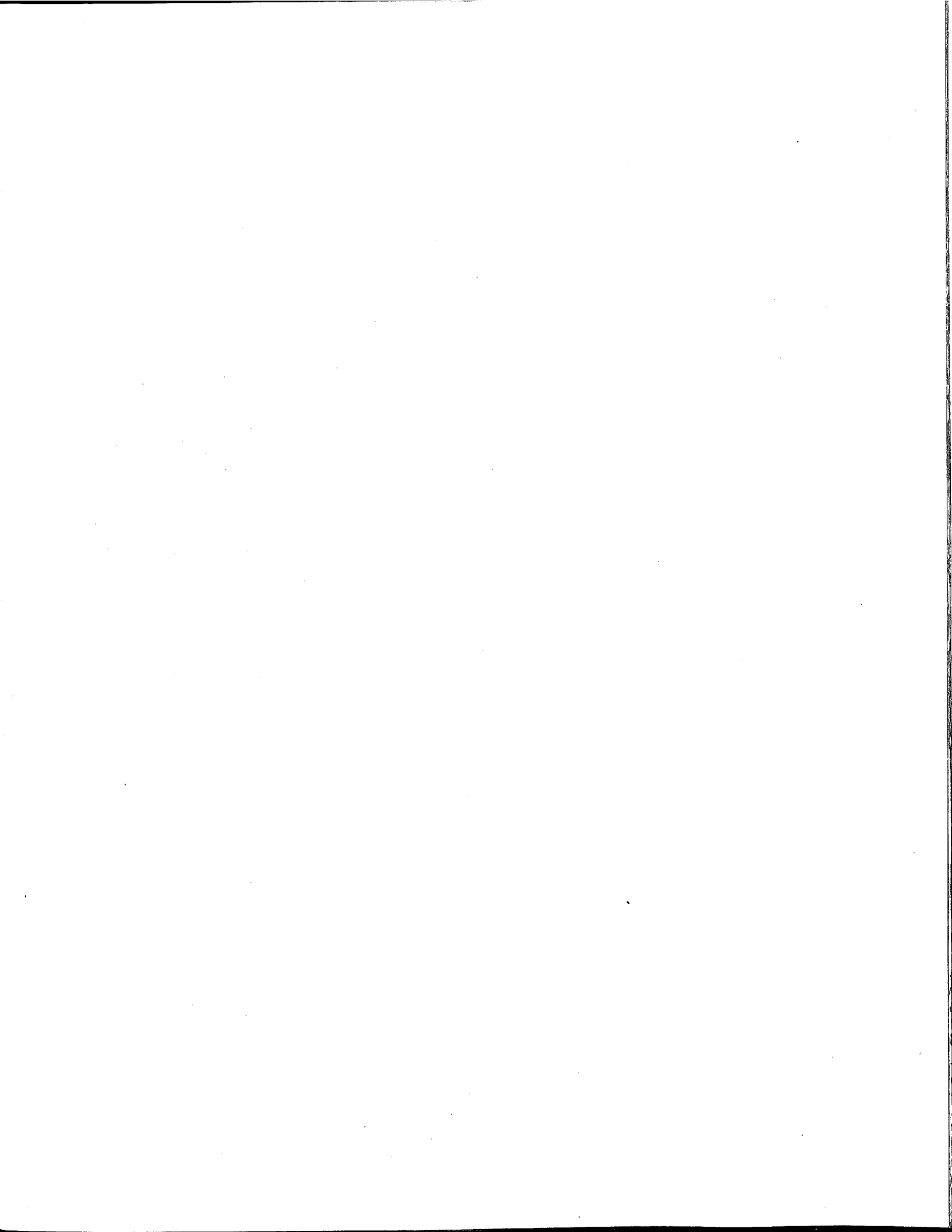
TOTAL REVENUES - Receipt of monies that increases the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is the water utility transferring money to the general fund. It is shown separately because the water enterprise fund is not included in the governmental funds.

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

UNALLOCATED INSURANCE AND JUDGMENTS - Expenditures for insurance premiums and court judgments that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - Expenditures for contributions to pension plans that were not allocated to a specific function of government.



OTHER RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR

- *An Analysis of Minnesota's Municipal Liquor Store Operations in 1991*
This annual report details the sales and profits of Minnesota's 276 municipally-owned and operated liquor stores. November 20, 1992
- *1990 Per Capita Spending of Minnesota's Counties*
This study details the 1990 spending patterns of Minnesota counties. October 7, 1992
- *1990 Per Capita Spending of Minnesota's Medium-Sized and Large Cities*
This study details the 1990 spending patterns of Minnesota cities with 2,500 or more population. June 9, 1992
- *Minnesota's Economic Growth 1980-1990*
This report discusses the shift in Minnesota's economic condition during the last decade. July 30, 1992
- *1991 Local Government Salary Study*
This is a report of employee salaries and wages in cities, counties, school districts and special districts. March 1992
- *A Guide to County and City Fund Balances*
This annual report provides an overview of fund balances for Minnesota cities and counties. It defines "fund balance" and identifies fund-balance trends. March, 1992.
- *The Responsibilities and Importance of Minnesota's County Veterans Service Officers*
This study reports on the functions of the county officers who ensure that state veterans receive the government benefits to which they are entitled. January 1, 1992
- *1991 Local Government Lobbying Expenditures*
This annual report details the amounts spent by local governments to lobby the state Legislature and other agencies. April 9, 1992
- *Revenues, Expenditures and Debt of Minnesota Counties December 31, 1990*
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota counties during the fiscal year that ended December 31, 1990. It includes income and expense analyses of counties' hospitals, nursing homes and other enterprise operations. July 31, 1992
- *Revenues, Expenditures and Debt of the Towns in Minnesota February 28, 1991*
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the fiscal year that ended February 28, 1991 or December 31, 1990. March 20, 1992

If you would like to receive one or more of these recent reports published by the Office of the State Auditor please call 612/296-7001.