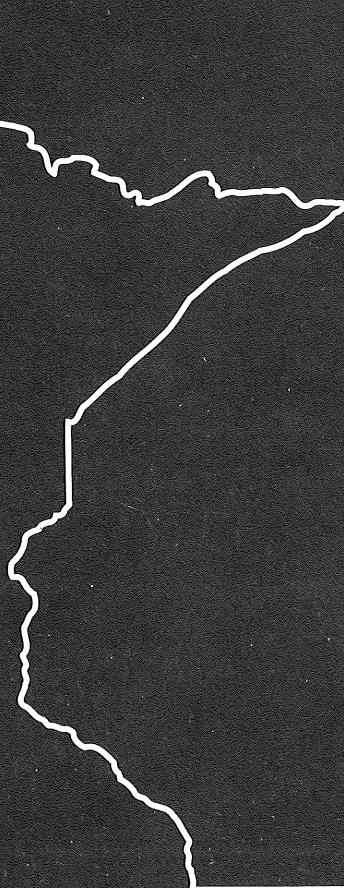


MINNESOTA OFFICE OF THE STATE AUDITOR

**REVENUE, EXPENDITURES, AND DEBT
OF MINNESOTA
CITIES OVER 2500 IN POPULATION**

DECEMBER 31, 1992



**MARK B. DAYTON
STATE AUDITOR**

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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:

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- 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.

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The annual report of the State Auditor on revenues, expenditures, and debt of the cities in Minnesota for the fiscal year ended December 31, 1992, includes taxable tax capacities, net tax levies and the financial operations of municipalities. Populations were taken from "Minnesota Populations, 1992" 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 1991 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 this office at (612) 297-3688.

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 1, 1993

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

1992 FINANCES FOR CITIES OVER 2,500 POPULATION

OVERVIEW

Spending by cities with 2,500 or more population rose almost 5 percent in 1992 compared to 1991 (excluding capital outlays and debt service payments). To finance those expenditures cities raised more taxes, charged more for certain services, and relied more heavily on revenues from the state and federal governments than they did the prior year.

If homeowners thought they paid more city property taxes in 1992 than a year earlier they were right. Part of the reason was increased city spending, although other local governments increased their spending at faster rates than cities in 1992. Changes in the state's property tax system and slow growth in the value of business property also contributed to higher taxes for homeowners in many cities.

CITY REVENUES

To finance increased spending, cities with more than 2,500 population increased revenues in 1992 by \$135.9 million or 6.5 percent. This increase followed a year when revenues decreased 1.4 percent. However, the 1992 increase is in line with annual revenue increases since 1982 which averaged 6.1 percent.

The biggest revenue increase for cities came as financial assistance from the state. State aid and grants are the largest source of income for cities accounting for 27.7 percent of total revenues in 1992. Cities of 2,500 or more population received \$620.6 million in various forms of aid and grants from the state in 1992; this was a \$50.2 million (8.8 percent) increase, the largest state aid increase since 1989. On the surface it appears that state aid and grants jumped considerably but in reality a small number of large grants masks the fact that the increase for most cities was more moderate.

The sheer size of Minneapolis and St. Paul means their finances can either dominate or obscure the fiscal trends in the other 179 cities above 2,500 population. In 1992 St. Paul received a unique grant from the Minnesota Pollution Control Agency for a sewer separation project, boosting its total state aid 24.3 percent over 1991 amounts. Total state aid and grants to cities other than the two central cities increased in 1992 but at a much smaller rate of 5.25 percent.

In addition to state aid, cities relied heavily on revenues from property taxes, which made up 23 percent of total revenues, and special assessments at 9.0 percent of the total. In 1992 property taxes increased \$19.7 million and special assessments rose \$27.2 million. Property tax revenues rose 4.0 percent, a rate slightly lower than the previous five-year period when

the annual tax revenue increase averaged 4.7 percent.

Trends in property tax increases between 1991 and 1992 were roughly equivalent across cities of different sizes, with one exception. Cities of the fourth class, with populations greater than 2,500 but less than 10,000, had a rate of average tax increase (6.7 percent) that was two-thirds higher than the statewide average. Although the reasons for higher tax collections are many, in general the cities of the fourth class had far higher increases in expenditures for capital projects (24.6 percent) than other cities where capital outlay actually decreased by 11.8 percent in 1992. This increase in capital outlay required fourth class cities to collect more revenues from property taxes and other sources as well.

A Variety of Factors Causes Property Tax Increases

Although cities of all sizes increased their property tax levies in 1992 by 4.4 percent, other units of government, primarily school districts and counties, increased their levies at greater rates, 5.7 percent and 6.9 percent, respectively, according to data from the Minnesota Department of Revenue.¹ Across Minnesota net property taxes rose by 6.1 percent between 1991 and 1992. However, cities' tax levies were a small share of the total, making up an average of only 13.8 percent. Other local governments levy the remainder.

Although increases in local levies meant higher tax bills, the increases were not spread equally among all property owners. Owners of homes in Minnesota paid 7.2 percent more net property taxes in 1992 than a year earlier. Most other property owners had tax increases that were less than homeowners: Apartment owners and business property owners saw increases averaging 5.2 percent and five percent, respectively.

Homeowners in some cities also saw increases because of slow growth in the value of commercial-industrial property and because of changes in the way the state classified property for taxation purposes in 1992.

- Market values of business and utility property grew very slowly between 1991 and 1992 at a rate of 0.8 percent across Minnesota. By contrast, home values increased 4.4 percent and farm values increased 7 percent. Properties with greater increased values generally have greater increases in property taxes, all other things being equal.
- For taxes paid in 1992, the Legislature lowered the classification rates for higher-value homes and commercial-industrial property. Doing so tends to shift the tax burden to other properties. The state compensates for only some of this shift with additional state aid.

¹Minnesota Department of Revenue, *Property Taxes Levied in Minnesota, 1991 Assessments, Taxes Payable in 1992*.

Even with this classification rate change, commercial-industrial and utility property paid the largest share of net taxes (38.9 percent of the total) in 1992. Yet the slow growing value of business property, combined with the classification changes, resulted in greater rates of tax increases for homeowners than for other property owners.

Other Revenue Changes for Cities in 1992

Besides increased revenues from state aid, property taxes and special assessments, cities over 2,500 also received significant revenue increases from:

- **Federal aid.** Grants from the federal government rose 13.3 percent to \$91.9 million in 1992. However, nearly two-thirds of that increase is attributable to Minneapolis alone. Due to increases in federal revenues for parking ramp payments, Urban Development Action Grants and job training programs among others, Minneapolis' federal revenue increased 19.2 percent in 1992. Even though federal aid to Minnesota cities above 2,500 population increased in 1992 over the previous year, it still represents a much smaller share of total city revenues than it did in the past. Because of fairly steady declines most years over the past decade, federal aid dropped from 10 percent of all revenues in 1982 to 4.1 percent in 1992.
- **Service charges.** Revenue from charges for services increased 5.8 percent to \$155.5 million in 1992. Of the many services for which cities charge fees, public safety and parks and recreation services generated the largest increases in service charges in 1992, with increases of \$4.1 million (26.3 percent) and \$1.5 million (5.6 percent), respectively. Revenues declined from charges for sanitation services (\$2.1 million or -9.7 percent), general government services (\$1.2 million or -3.6 percent) and streets and highways (\$637 thousand or -4.9 percent).
- **Tax-increment financing.** Revenues from tax-increment financing, a tool allowing cities to set aside tax revenue from specific development projects to help pay the costs of those projects, increased \$17.1 million or 8.8 percent over 1991. Tax increments produced revenues of \$210.9 million in 1992, slightly more than cities' revenues from special assessments. A third of all 1992 tax increment revenues in Minnesota occurred in Minneapolis and St. Paul alone.

Reflecting the general lowering of interest rates in 1992, cities received \$22.4 million less in interest earnings than the previous year, a 13.6 percent decrease.

Cities also received fewer revenues from fines and forfeits in 1992. Revenues from fines and forfeits amounted to \$23.9 million which was 1.2 percent less than in 1991.

CITY CURRENT EXPENDITURES

In 1992 cities with 2,500 or more population increased spending by 5 percent to \$1.3 billion. (In this analysis, spending includes only current expenditures and excludes capital outlays, and interest and principal payments to reduce debt.) This rate of increase in current expenditures was greater than in 1991 when spending increased 2.9 percent, but a full percentage point less than the average annual rate of increase since 1982 (6.1 percent).

Nonetheless, the increase in spending by cities over 2,500 population exceeded the nationwide inflation rate of 2.9 percent for the year ending December 1992. Of course, inflation is not the only factor driving city spending. Rising demands for services, growing populations and other demographic features may also contribute to spending increases.

As in the past, cities spent the largest share of their dollars on public safety. Public safety services received the largest dollar increase over 1991 spending. Current expenditures on public safety totaled \$489.4 million in 1992; this is a \$24.7 million, or 5.3 percent, increase over 1991. Current expenditures on public safety by Minneapolis and St. Paul actually increased at a somewhat lower rate (4.3 percent) than in all other cities above 2,500 population around the state (5.9 percent).

Although cities increased current expenditures for services other than public safety, primarily general-government services and economic development, the increased spending for each of these other services was approximately half or less of the increased spending on public safety. The increase in current expenditures on general-government services was 11.1 percent in 1992 for the central cities of Minneapolis and St. Paul, more than twice the rate of growth that occurred in cities elsewhere in Minnesota (4.7 percent).

Furthermore, cities over 2,500 population decreased their current expenditures in 1992 for several services: streets and highways (\$2.6 million or 1.4 percent less), airports (\$606 thousand or 14.8 percent less) and sanitation (\$532 thousand or 1.5 percent less).

CAPITAL OUTLAYS AND DEBT SERVICE

City spending in 1992 for capital projects and for principal and interest payments on debt amounted to \$1.3 billion -- virtually the same amount as cities' current expenditures for all other city services. Nearly one-third of all 1992 capital outlays in cities above 2,500 occurred in Minneapolis and St. Paul. Around the state, capital spending by cities decreased 7.3 percent between 1992 and 1991, however, most of the decline can be attributed to the central cities where capital outlays decreased 20.1 percent. The decline was slight elsewhere in the state: Removing the two central cities from the picture, capital spending in 1992 decreased by less than one-tenth of one percent of 1991 amounts. By their nature, capital outlays tend to vary from year to year depending upon cities' building needs.

CONCLUSION

Pressures to spend more on public services continue to mount, especially for certain services such as public safety, forcing cities to increase property taxes and their demand for state aid. However, taxpayer resistance to property tax increases will require cities to seek either other sources of revenues or less costly ways of providing services. To taxpayers, it matters very little that one local government's increase is smaller than another unit of government's when the total tax bill goes up at rates that exceed inflation. Although local officials have no control over economic forces that devalue business property or over state actions that shift tax burdens, they are forced to deal with the effects of these forces on city finances.

The volatility of state and federal aid to local governments makes these sources unpredictable and unreliable revenues as cities look to setting future budgets. It will be incumbent upon cities to find greater efficiencies in the services they now provide, as well as to change or eliminate programs that are less than effective. Failing to do so could relegate cities to make the increasingly unacceptable decisions of raising taxes or fighting for additional state aid.

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INTRODUCTION

SCOPE

This report covers the financial operations of the 181 Minnesota cities over 2,500 in population for calendar year 1992. Before 1991, both cities over and under 2,500 in population were included in the same publication. This is the second year the city publication has been divided into two volumes to present separately 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 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 activities in their financial statements.

The financial operations of the 755 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 1992 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.

Commencing in 1991, this report included 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 1992 was \$2.2 billion or \$712.06 per capita.

GOVERNMENTAL OPERATIONS

REVENUES

Revenue for the Governmental Funds of the cities over 2,500 population in 1992 totaled \$2.2 billion which was \$135.9 million or 6.5% higher than in 1991. The total revenue per capita was \$720.41 compared to \$685.57 in 1991. The amount per capita in each population class was as follows:

<i>Population Class</i>	<i>1990 Per Capita</i>	<i>1991 Per Capita</i>	<i>1992 Per Capita</i>
<i>Over 100,000</i>	<i>\$1,116.08</i>	<i>\$1,031.01</i>	<i>\$1,089.51</i>
<i>20,000 to 100,000</i>	<i>584.05</i>	<i>586.32</i>	<i>610.33</i>
<i>10,000 to 20,000</i>	<i>578.16</i>	<i>608.32</i>	<i>633.01</i>
<i>2,500 to 10,000</i>	<i>561.33</i>	<i>531.31</i>	<i>577.03</i>

The principal sources of revenue for the 181 cities over 2,500 population consisted of: 1) property taxes (32.4%); 2) intergovernmental revenues (33.1%) – federal, state, county, local grants and aids; and 3) special assessments (9.0%).

Revenues from property taxes totaled \$725.6 million. This is a \$36.8 million increase over the \$688.9 million collected in 1991.

Intergovernmental revenue, the largest source, totaled \$740.6 million, which was 33.1% of the total revenue compared with \$685.8 million or 32.6% from that source in 1991. Intergovernmental revenue ranged from 23.1% of total revenue in the 20,000 to 100,000 population class to 41.0% 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, 1988 through 1992											
INTERGOV'TAL REVENUES	1988		1989		1990		1991		1992		5–YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
FEDERAL:											
CDBG	34,591,332	1.0%	32,577,602	1.7%	31,721,877	1.3%	29,783,227	1.3%	34,563,505	1.7%	-0.1%
Other	48,314,201	7.3%	56,289,418	8.3%	85,172,041	11.4%	51,409,092	7.3%	57,428,336	7.8%	18.4%
STATE:											
LGA	255,849,887	41.5%	328,019,707	47.6%	273,425,115	37.4%	243,261,896	35.3%	260,238,687	35.1%	1.7%
HACA	101,738,500	18.3%	97,319,492	14.1%	124,306,263	17.0%	134,251,770	19.6%	150,708,392	20.3%	48.1%
Highways	55,026,585	8.9%	64,607,784	9.4%	85,238,002	11.6%	86,931,614	12.7%	98,078,522	13.2%	78.2%
Other	84,284,912	13.7%	84,724,009	12.3%	102,406,431	14.0%	105,868,657	15.4%	111,536,878	15.1%	32.3%
TOTAL STATE	496,899,884	80.5%	574,670,992	83.4%	585,375,811	80.0%	570,313,937	83.2%	620,562,479	83.8%	24.9%
COUNTY:											
Highways	4,285,312	0.7%	5,730,913	0.8%	5,066,157	0.7%	3,948,977	0.6%	5,024,673	0.7%	17.3%
Other	10,808,949	1.8%	12,213,474	1.8%	16,534,258	2.3%	17,058,937	2.5%	14,073,359	1.9%	30.2%
LOCAL UNITS:											
Highways	481,766	0.1%	275,949	0.0%	82,977	0.0%	122,503	0.0%	191,691	0.0%	-60.2%
IRRRB	605,237	0.1%	366,454	0.1%	2,126,225	0.3%	2,613,175	0.4%	3,711,917	0.5%	513.3%
Other	20,770,769	3.4%	6,681,838	1.0%	7,697,646	1.1%	10,506,908	1.5%	5,073,950	0.7%	-75.6%
TOTAL	616,957,450	100.0%	688,806,660	100.0%	731,776,942	100.0%	685,756,756	100.0%	740,631,910	100.0%	20.0%

Interest earnings on investments totaled \$142.2 million for cities over 2,500 population in 1992, a decrease of \$22.4 million from 1991. Interest earnings accounted for 6.4% of total revenue compared with 7.8% in 1991.

Special assessments totaled \$202.4 million and accounted for 9.0% of total revenue compared with \$175.2 million or 8.3% in 1991. The percentage of total revenue from this source varied from 3.8% in the over 100,000 population class to 12.7% in the 20,000 to 100,000 population class.

Charges for services, which totaled \$155.5 million, were \$8.6 million or 5.8% more than in 1991. Charges for services represented 7.8% of total revenue in the over 100,000 population class compared to an average of 6.5% in the other population classes.

Transfers from public service enterprises, which are shown as "Other Financing Sources", totaled \$72.8 million in 1992, compared to \$64.7 million in 1991.

*"Public safety was the costliest
function in 1992."*

EXPENDITURES

Expenditures for governmental functions by the cities over 2,500 population in 1992 totaled \$2.62 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 up \$11.8 million or 5.3% in 1992. Total general government expenditures were \$234.3 million and accounted for 10.3% of the total expenditures compared with \$222.5 million or 9.8% in 1991.

Public safety was the costliest governmental function in 1992. Expenditures totaled \$537.1 million, increasing \$44.1 million or 8.9% more than 1991. Police (including ambulance) was \$323.4 million or 60.2% and fire was \$167.1 million or 31.1% of public safety expenditures.

Streets and highways, the second largest expenditure for 1992, totaled \$500.9 million or 22.1% of total expenditures. This includes 64.1% or \$320.9 million in expenditures for equipment and construction. Overall spending decreased \$34.4 million or 6.4% from 1991.

Interest and fiscal charges, which totaled \$213.9 million, decreased \$5.3 million or 2.4% from 1991. These expenditures represent 9.4% of total expenditures in 1992 compared to 9.7% during 1991.

HRA and economic development expenditures totaling \$270.7 million decreased 12.6% over the previous year. This accounted for 11.9% of the total expenditures compared with \$309.9 million or 13.7% in 1991.

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

\$2,238,479,952

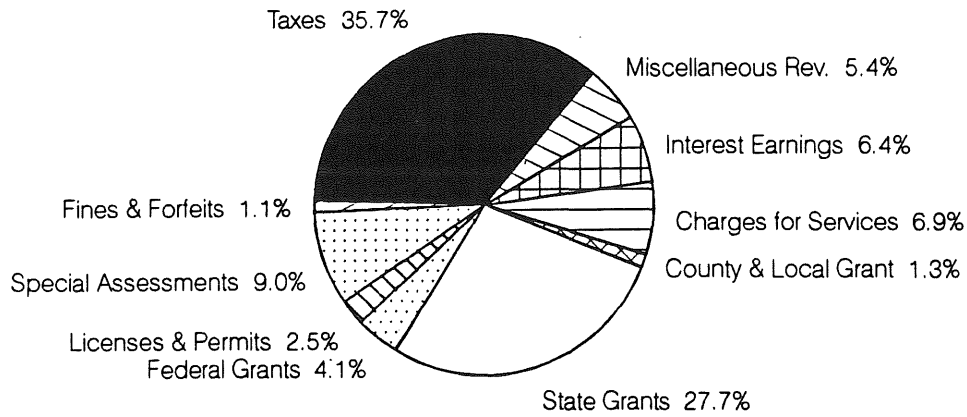
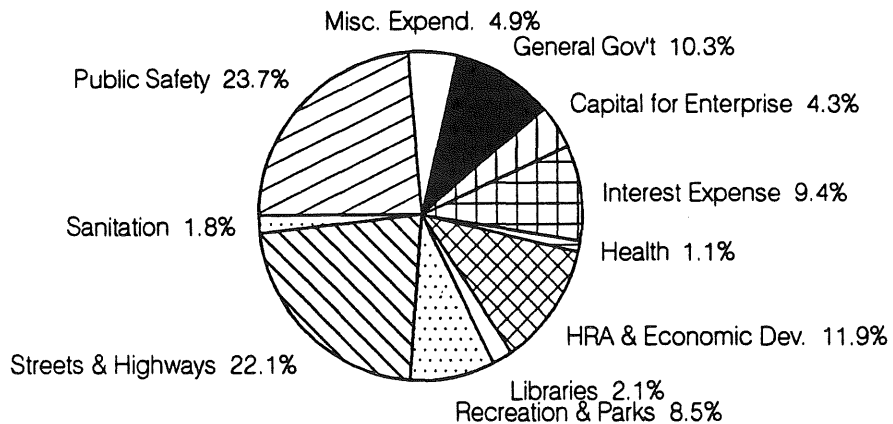


FIGURE 2

Governmental Expenditures

\$2,268,883,173*



* Excludes Principal Payments

FIGURE 3 State Grants and Aids

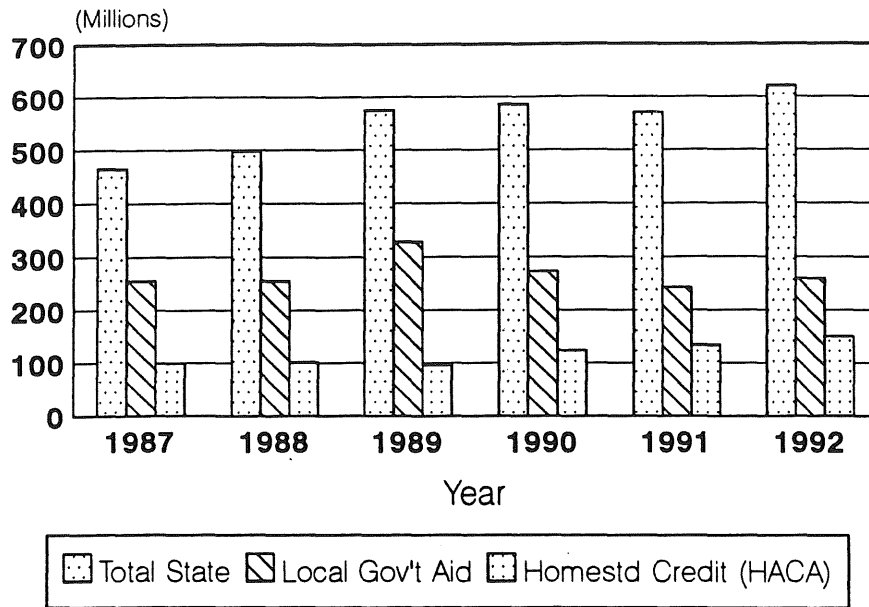
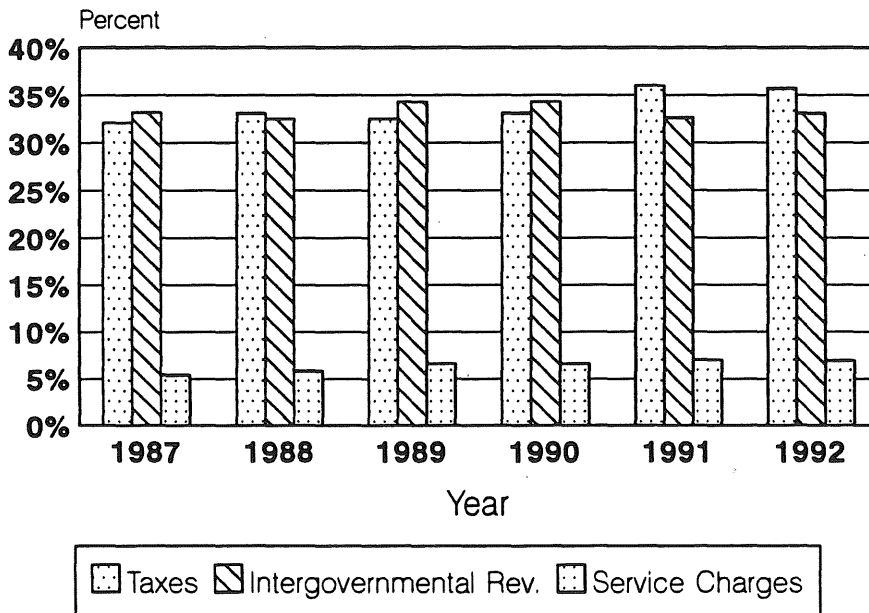


FIGURE 4 Taxes, Intergovernmental Revenues & Charges for Services As a Percent of Total Revenues



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.

	1991	1992		1991	1992
	<u>Amount</u>	<u>Amount</u>		<u>Amount</u>	<u>Amount</u>
<u>Water Utilities</u>			<u>Hospitals</u>		
Operating Revenues	184,888,515	201,307,770	Operating Revenues	171,733,400	189,345,297
Operating Expenses	179,520,556	189,227,766	Operating Expenses	171,358,521	183,826,937
Operating Income (Loss)	5,367,959	12,080,004	Operating Income (Loss)	374,879	5,518,360
<u>Sewer Utilities</u>			<u>Ambulance</u>		
Operating Revenues	195,555,234	202,888,401	Operating Revenues	786,020	840,869
Operating Expenses	195,111,612	206,840,509	Operating Expenses	770,609	785,578
Operating Income (Loss)	443,622	(3,952,108)	Operating Income (Loss)	15,411	55,291
<u>Refuse Disposal</u>			<u>Gas Utilities</u>		
Operating Revenues	26,744,324	28,418,339	Operating Revenues	32,752,869	30,084,624
Operating Expenses	25,358,693	26,875,114	Operating Expenses	27,039,199	28,461,235
Operating Income (Loss)	1,385,631	1,543,225	Operating Income (Loss)	5,713,670	1,623,389
<u>Electric Utilities</u>			<u>Culture and Recreation</u>		
Operating Revenues	339,503,766	336,736,673	Operating Revenues	47,466,403	55,582,686
Operating Expenses	310,216,720	310,899,974	Operating Expenses	56,897,179	66,011,217
Operating Income (Loss)	29,287,046	25,836,699	Operating Income (Loss)	(9,430,776)	(10,428,531)
<u>Nursing Homes</u>			<u>Other City Enterprises</u>		
Operating Revenues	9,383,623	10,409,891	Operating Revenues	83,859,834	92,356,209
Operating Expenses	9,307,246	10,080,605	Operating Expenses	76,082,239	87,712,512
Operating Income (Loss)	76,377	329,286	Operating Income (Loss)	7,777,595	4,643,697

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

	1991		1992	
	Amount	Percent of Sales	Amount	Percent of Sales
Sales	91,676,237	100.0	93,911,092	100.0
Cost of Sales	68,531,869	74.8	70,801,802	75.4
Gross Profit	23,144,368	25.2	23,109,290	24.6
Operating Expenses	15,936,741	17.4	16,586,714	17.7
Operating Income	7,207,627	7.9	6,522,576	6.9
Nonoperating Revenues	1,510,504	1.6	1,525,728	1.6
Nonoperating Expenses	277,935	0.3	228,922	0.2
Net Income	8,440,196	9.2	7,819,382	8.3
Transfer to Other City Funds	5,506,289		6,636,563	
Number of Cities with Liquor Stores	63		63	

Total sales increased \$2.23 million, cost of sales were up \$2.27 million, and gross profit was down \$35 thousand. Operating expenses increased \$650 thousand. Operating income decreased \$685 thousand. Contribution to Governmental Funds totaled \$6.6 million, compared to \$5.5 million in 1991.

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

	1991	1992
Operating Revenues	\$ 1,184,350,225	\$ 1,241,881,851
Operating Expenses	1,136,131,184	1,198,109,963
Income from Operations	\$ 48,219,041	\$ 43,771,888

INDEBTEDNESS

During the year bonds totaling \$908.1 million were issued and \$720.7 million were retired, leaving \$4.22 billion outstanding at the end of 1992. In 1991, bonds totaling \$464.3 million were issued and \$434.8 million were retired, leaving \$4.03 billion outstanding that year for cities over 2,500 population.

	1991	1992
General Obligation	\$ 475,191,250	\$ 483,964,768
G.O. Tax Increment	867,182,020	845,893,500
Special Assessment	1,014,905,105	1,014,931,147
G.O. Revenue	611,786,096	946,284,012
Revenue Tax Increment	409,285,338	401,506,983
Revenue	548,256,690	425,278,489
All Other	102,310,019	98,269,639
Total Bonded Indebtedness	\$ 4,028,916,518	\$ 4,216,128,538

Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes. In 1992 other long-term debt totaled \$451.7 million. An increase of \$106.8 million or 31.0% from 1991 which was \$344.8 million for cities over 2,500 population. Total bonded indebtedness includes refunding bonds totaling \$1.16 billion, compared to \$776.5 million in 1991.

**REVENUES AND EXPENDITURES OF THE CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 1988 THROUGH 1992**

	1988		1989		1990		1991		1992		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
GOVERNMENTAL FUNDS											
REVENUES											
TAXES	677,709,037	33.1%	652,558,197	32.3%	706,617,711	33.1%	756,071,883	36.0%	798,458,763	35.7%	27.2%
SPECIAL ASSESSMENTS	184,836,544	9.7%	170,246,985	8.5%	172,964,139	8.1%	175,158,578	8.3%	202,361,539	9.0%	9.5%
LICENSES AND PERMITS	45,793,070	2.4%	46,131,332	2.3%	47,315,995	2.2%	50,564,471	2.4%	55,170,802	2.5%	20.5%
INTERGOVERNMENTAL REVENUES											
FEDERAL GRANTS	83,105,533	4.4%	88,867,020	4.4%	114,893,868	5.4%	81,192,319	3.9%	91,991,841	4.1%	10.1%
STATE GRANTS	496,899,884	26.2%	574,670,992	28.6%	585,375,811	27.4%	570,313,937	27.1%	620,562,879	27.7%	24.9%
COUNTY GRANTS	15,094,261	0.8%	17,944,387	0.9%	21,600,415	1.0%	21,007,914	1.0%	19,100,032	0.9%	26.5%
LOCAL UNITS GRANTS	21,857,772	1.2%	7,324,261	0.4%	9,906,848	0.5%	13,242,586	0.6%	8,977,558	0.4%	-58.9%
TOTAL INTERGOVERNMENTAL REVENUES	616,957,450	32.5%	688,806,660	34.3%	731,776,942	34.3%	685,756,756	32.6%	740,631,910	33.1%	20.0%
CHARGES FOR SERVICES	110,884,808	5.8%	131,562,554	6.6%	141,731,791	6.6%	146,905,235	7.0%	155,483,079	6.9%	40.2%
FINES AND FORFEITS	22,870,863	1.2%	23,475,735	1.2%	23,986,335	1.1%	24,138,995	1.1%	23,853,626	1.1%	4.3%
INTEREST EARNINGS	153,741,181	8.1%	186,771,441	9.3%	197,230,906	9.2%	164,540,311	7.8%	142,165,242	6.4%	-7.5%
ALL OTHER REVENUES	134,498,992	7.1%	107,221,078	5.3%	111,405,704	5.2%	99,412,505	4.7%	120,354,971	5.4%	-10.5%
TOTAL REVENUES	1,897,291,945	100.0%	2,006,773,982	100.0%	2,133,029,525	100.0%	2,102,548,754	100.0%	2,238,479,952	100.0%	18.0%
OTHER FINANCING SOURCES:											
BORROWING	363,691,125		384,748,880		560,720,012		430,975,481		619,899,874		
OTHER SOURCES	27,103,161		8,302,800		5,835,433		6,768,778		39,689,260		
TRANSFERS FROM ENTERPRISE FUNDS	62,163,014		41,717,512		111,585,541		64,702,720		72,764,525		
TRANSFERS FROM GOVERNMENTAL FUNDS	288,296,949		295,037,224		408,055,875		322,484,549		346,752,796		
TOTAL REVENUES AND OTHER SOURCES	2,638,546,194		2,736,580,398		3,219,226,384		2,927,480,282		3,317,586,407		
EXPENDITURES (Including Capital Outlay)											
GENERAL GOVERNMENT	194,980,198	9.9%	217,246,200	10.8%	224,041,620	10.2%	222,496,390	9.8%	234,273,049	10.3%	20.2%
PUBLIC SAFETY	417,577,944	21.1%	445,732,950	22.1%	467,715,145	21.4%	493,015,696	21.7%	537,080,029	23.7%	28.6%
STREETS AND HIGHWAYS	407,285,813	20.8%	437,176,166	21.7%	472,848,494	21.6%	535,306,615	23.6%	500,920,346	22.1%	23.0%
SANITATION	22,990,759	1.1%	31,899,341	1.6%	40,032,182	1.8%	37,800,409	1.7%	39,912,537	1.8%	76.7%
HEALTH	30,354,237	1.5%	20,106,551	1.0%	22,479,212	1.0%	23,489,198	1.0%	24,035,192	1.1%	-20.8%
LIBRARIES	39,930,030	2.0%	42,537,212	2.1%	43,757,210	2.0%	48,640,079	2.1%	46,822,624	1.7%	17.3%
PARKS AND RECREATION	156,269,331	7.9%	188,864,264	9.4%	204,317,143	9.3%	193,644,817	8.5%	192,615,274	8.5%	23.3%
HRA & ECONOMIC DEVELOPMENT	253,502,225	12.8%	212,280,953	10.3%	262,223,320	12.0%	309,888,743	13.7%	270,736,272	11.9%	6.8%
AIRPORTS	6,574,487	0.3%	8,847,752	0.4%	13,081,540	0.6%	10,859,395	0.5%	9,199,270	0.4%	39.9%
INTEREST AND FISCAL CHARGES	198,109,539	10.0%	210,258,399	10.4%	219,626,137	10.0%	219,220,962	9.7%	213,892,811	9.4%	8.0%
MISCELLANEOUS EXPENDITURES	172,628,221	8.7%	138,899,392	6.9%	160,646,126	7.3%	99,648,256	4.4%	102,367,284	4.5%	-40.7%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	75,126,498	3.8%	63,528,342	3.1%	59,542,686	2.7%	74,012,206	3.3%	97,028,485	4.3%	29.2%
TOTAL EXPENDITURES (Excluding Principal)	1,974,929,282	100.0%	2,017,377,779	100.0%	2,190,310,815	100.0%	2,268,022,766	100.0%	2,268,883,173	100.0%	14.9%
PRINCIPAL PAYMENTS	252,710,188		234,023,779		355,468,389		344,647,291		351,008,243		38.9%
TOTAL EXPENDITURES (Including Principal)	2,227,639,470		2,251,401,558		2,545,779,204		2,612,670,057		2,619,891,416		17.6%
OTHER FINANCING USES:											
DEBT REDEMPTION - Refunded Bonds	26,444,966		22,148,675		41,518,498		27,498,814		160,415,508		
OTHER USES	4,897,172		2,033,282		3,358,962		6,211,329		4,445,697		
TRANSFERS TO ENTERPRISE FUNDS	12,570,419		19,501,282		79,785,530		25,149,230		29,320,941		
TRANSFERS TO GOVERNMENTAL FUNDS	288,901,962		292,105,416		407,403,466		321,834,838		347,692,741		
TOTAL EXPENDITURES AND OTHER USES	2,560,462,889		2,587,189,956		3,077,843,660		2,993,364,268		3,161,766,303		
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)											
CURRENT EXPENDITURES	1,088,668,509	48.9%	1,162,828,499	51.6%	1,232,765,463	48.4%	1,268,432,760	48.5%	1,331,495,392	50.8%	
CAPITAL OUTLAY	688,151,234	30.9%	644,290,624	28.6%	737,919,215	29.0%	780,369,044	29.9%	723,494,970	27.6%	
DEBT SERVICE - Interest Payment	198,109,539	9.9%	210,258,399	9.3%	219,626,137	8.6%	219,220,962	8.4%	213,892,811	8.2%	
- Principal Payment	252,710,188	11.3%	234,023,779	10.4%	355,468,389	14.0%	344,647,291	13.2%	351,008,243	13.4%	
TOTAL EXPENDITURES	2,227,639,470	100.0%	2,251,401,558	100.0%	2,545,779,204	100.0%	2,612,670,057	100.0%	2,619,891,416	100.0%	

**SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1992**

	POPULATION OVER 100,000		POPULATION 20,000 - 100,000		POPULATION 10,000 - 20,000		POPULATION 2,500 - 10,000		TOTAL CITIES OVER 2,500 POPULATION		PERCENT INCREASE (DECREASE)	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
	1991	1992	1991	1992	1991	1992	1991	1992	1991	1992		
POPULATION - 1992 ESTIMATE	728,009		1,311,688		513,429		554,094		3,107,220		3,066,882	
TAXABLE TAX CAPACITY	521,848,527		1,080,867,345		291,652,259		318,163,787		2,212,531,918		2,018,936,636	
1991 NET TAX LEVY (Collected in 1992)	140,406,671		192,013,189		61,076,379		66,949,581		460,445,920		443,801,613	
SPECIAL ASSESSMENTS (Collected in 1992)	27,846,494		\$6,111,892		17,409,526		16,913,927		118,283,839		113,665,264	
REVENUES												
PROPERTY TAXES	165,485,600	20.9%	210,887,859	26.3%	67,149,807	20.7%	71,167,274	22.3%	514,753,500	23.0%	495,041,360	4.0%
TAX INCREMENTS	75,860,630	9.6%	77,661,913	9.7%	33,440,527	10.3%	23,910,825	7.5%	210,873,895	9.4%	193,816,115	8.8%
FRANCHISE TAXES (Public Utilities)	30,493,483	3.9%	6,214,676	0.8%	2,231,586	0.7%	1,030,880	0.3%	40,072,824	1.8%	38,349,440	4.5%
LOCAL SALES & HOTEL - MOTEL TAXES	10,784,871	1.4%	19,160,105	2.4%	673,841	0.2%	264,934	0.1%	30,883,771	1.4%	28,293,152	9.2%
GRAVEL TAX & GAMBLING TAX	1,232,643	0.2%	439,112	0.1%	118,712	0.0%	84,306	0.0%	1,874,773	0.1%	571,816	27.9%
SPECIAL ASSESSMENTS	29,956,543	3.8%	101,298,999	12.7%	37,098,774	11.4%	84,007,243	10.6%	202,361,559	9.0%	175,158,578	15.5%
LICENSES AND PERMITS	14,370,084	1.8%	25,754,991	3.2%	7,597,353	2.3%	7,446,404	2.3%	55,170,802	2.5%	50,584,471	9.1%
INTERGOVERNMENTAL REVENUES												
FEDERAL GRANTS - CDBG	27,516,398	3.5%	4,039,480	0.5%	1,016,208	0.3%	1,991,419	0.6%	34,563,505	1.5%	29,783,227	16.1%
- Other	38,293,788	4.8%	11,060,893	1.4%	3,272,523	1.0%	4,801,132	1.5%	57,428,336	2.6%	51,409,092	11.7%
STATE GRANTS - Local Government Aid	120,737,564	15.2%	30,161,386	3.8%	42,396,095	13.1%	46,748,340	14.6%	280,238,687	11.6%	243,261,896	7.0%
- Homestead Credit (HACA)	49,102,729	6.2%	53,728,539	6.7%	23,181,146	7.1%	24,893,978	7.7%	150,708,392	6.7%	134,251,770	6.4%
- Highways	32,207,601	4.1%	38,394,331	4.8%	17,305,515	5.3%	10,171,075	3.2%	98,078,322	4.4%	86,981,614	12.8%
- Other	46,618,675	5.9%	20,735,820	2.6%	18,485,135	5.7%	25,697,248	8.0%	111,536,878	5.0%	105,668,657	5.4%
COUNTY GRANTS - Highways	1,812,218	0.2%	1,181,230	0.1%	1,283,718	0.4%	947,507	0.3%	5,024,675	0.2%	3,948,977	27.2%
- Other	7,538,342	1.0%	3,697,276	0.5%	1,541,292	0.5%	1,378,446	0.4%	14,075,339	0.6%	17,088,997	-17.5%
LOCAL GRANTS - Highways	16,768	0.0%	143,345	0.0%	29,578	0.0%	0	0.0%	191,691	0.0%	122,503	56.5%
- Other	1,341,420	0.2%	1,959,452	0.2%	1,506,157	0.5%	3,979,838	1.2%	8,785,867	0.4%	13,120,083	-33.0%
TOTAL INTERGOVERNMENTAL REVENUES	325,000,903	41.0%	185,103,757	23.1%	110,716,367	33.9%	120,310,843	37.6%	740,631,910	33.1%	684,756,756	32.6%
CHARGES FOR SERVICES												
General Government	14,226,524	1.8%	10,321,712	1.3%	4,090,713	1.3%	3,223,307	1.0%	31,672,056	1.4%	33,067,791	-3.6%
Public Safety	6,181,835	0.8%	5,293,857	0.7%	3,386,255	1.0%	4,914,798	1.5%	19,776,745	0.9%	15,662,761	26.3%
Streets and Highways	5,332,619	0.7%	4,803,065	0.6%	923,442	0.3%	1,263,951	0.4%	12,327,077	0.6%	12,883,603	-4.9%
Sanitation	14,941,386	1.9%	12,019,874	1.5%	785,833	0.2%	2,976,566	0.9%	19,923,668	0.9%	22,081,357	-9.7%
Libraries	322,904	0.0%	112,670	0.0%	177,649	0.1%	144,377	0.0%	757,600	0.0%	723,942	4.6%
Parks and Recreation	2,190,654	0.3%	17,064,094	2.1%	4,596,339	1.4%	3,717,424	1.2%	27,570,511	1.2%	26,107,300	5.6%
Airports	0	0.0%	135,885	0.0%	\$94,811	0.0%	670,949	0.2%	1,401,645	0.1%	847,615	65.4%
Other Services Charges	18,850,869	2.3%	13,125,026	1.6%	4,594,937	1.4%	5,782,955	1.8%	41,853,787	1.9%	35,474,888	18.0%
TOTAL CHARGES FOR SERVICES	61,559,591	7.8%	52,076,183	6.5%	19,150,979	5.9%	22,696,326	7.1%	155,483,079	6.9%	146,905,255	5.8%
FINES AND FORFEITS	9,691,900	1.2%	7,686,223	1.0%	3,086,498	0.9%	3,389,005	1.1%	23,853,626	1.1%	24,138,995	-1.2%
INTEREST EARNINGS	34,335,861	4.3%	68,582,200	8.6%	22,823,761	6.9%	16,823,820	5.3%	142,165,242	6.4%	164,403,111	-13.6%
ALL OTHER REVENUES	34,239,183	4.3%	45,698,853	5.7%	21,819,981	6.7%	18,996,992	5.8%	120,334,971	5.4%	99,412,505	21.1%
TOTAL REVENUES	793,176,002	100.0%	800,565,072	100.0%	323,008,166	100.0%	319,730,712	100.0%	2,238,479,952	100.0%	2,102,548,754	6.5%
PERCENT OF TOTAL REVENUES	35.4%		35.8%		14.5%		14.3%		100.0%		100.0%	
OTHER FINANCING SOURCES:												
BORROWING - Bonds for Capital Outlay	18,805,937		204,122,987		81,989,861		75,011,445		554,900,210		356,691,145	
- Other Long-term Debt	48,029,998		8,708,228		1,771,854		5,460,707		83,965,587		73,129,821	
- Short-term Debt	0		100,000		93,477		840,600		1,034,077		1,154,515	
TOTAL BORROWING	235,835,735		212,926,195		89,825,192		81,312,752		619,899,874		430,975,481	
OTHER SOURCES	23,174,979		13,693,305		2,137,614		683,862		99,689,260		6,708,778	
TRANSFERS FROM ENTERPRISE FUNDS	32,913,337		12,449,800		11,782,320		15,298,948		64,702,720		64,702,720	
TRANSFERS FROM GOVERNMENTAL FUNDS	164,376,270		96,999,260		51,406,354		33,970,912		346,752,796		372,484,549	
TOTAL REVENUES AND OTHER SOURCES	1,289,495,843		1,136,633,732		480,159,646		451,297,186		3,317,598,407		2,927,680,282	

**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1992**

	POPULATION OVER 100,000			POPULATION 20,000 - 100,000			POPULATION 10,000 - 20,000			POPULATION 2,500 - 10,000			TOTAL CITIES OVER 2,500 POPULATION			PERCENT INCREASE (DECREASE)
	AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%		AMOUNT	%		
	FIRST CLASS	SECOND CLASS	THIRD CLASS	FOURTH CLASS	FIRST CLASS	SECOND CLASS	THIRD CLASS	FOURTH CLASS	1992	1991	%	1992	1991	%		
EXPENDITURES																
GENERAL GOVERNMENT - Current Expenditures																
- Capital Outlay	74,771,387	8.7%	73,167,697	9.7%	29,517,740	9.2%	38,434,331	11.7%	215,894,155	9.5%	202,504,568	8.9%	202,504,568	8.9%	6.6%	
PUBLIC SAFETY - Current Expenditures	1,570,908	0.2%	4,965,228	0.7%	4,615,782	1.4%	7,246,981	2.2%	18,578,894	0.8%	19,991,825	0.9%	19,991,825	0.9%	-8.1%	
- Capital Outlay	305,953,568	29.8%	19,634,175	21.1%	63,377,477	19.8%	60,377,478	18.4%	488,412,898	21.6%	464,158,019	20.5%	464,158,019	20.5%	5.3%	
STREETS AND HIGHWAYS - Current Expenditures	12,527,189	1.5%	25,754,514	3.4%	3,466,448	1.1%	5,919,330	1.8%	47,867,877	2.1%	28,287,677	1.2%	28,287,677	1.2%	68.7%	
- Capital Outlay	54,961,125	6.4%	63,082,110	8.3%	28,089,517	8.8%	33,989,971	10.4%	180,022,723	7.9%	182,612,029	8.1%	182,612,029	8.1%	-1.4%	
SANITATION - Current Expenditures	63,517,381	7.4%	127,190,674	16.9%	67,014,485	21.0%	62,547,083	19.0%	320,867,623	14.1%	352,694,586	15.6%	352,694,586	15.6%	-9.0%	
- Capital Outlay	3,440,836	0.4%	313,798	0.0%	24,713	0.0%	49,161	0.0%	3,947,508	0.2%	1,308,099	0.1%	1,308,099	0.1%	202.9%	
HEALTH - Current Expenditures	19,685,206	2.3%	2,594,568	0.4%	532,818	0.2%	138,435	0.0%	23,310,027	1.0%	21,723,189	1.0%	21,723,189	1.0%	2.6%	
- Capital Outlay	707,370	0.1%	9,320	0.0%	3,371	0.0%	5,104	0.0%	725,165	0.0%	766,009	0.0%	766,009	0.0%	-5.3%	
LIBRARIES - Current Expenditures	24,229,020	2.8%	4,962,421	0.7%	6,170,434	1.9%	5,237,818	1.6%	40,599,893	1.8%	39,902,379	1.8%	39,902,379	1.8%	1.7%	
- Capital Outlay	2,798,799	0.3%	721,956	0.1%	1,668,171	0.5%	1,068,005	0.3%	6,222,931	0.3%	8,737,700	0.4%	8,737,700	0.4%	-28.6%	
PARKS AND RECREATION - Current Expenditures	51,691,575	6.0%	58,715,782	7.7%	21,980,882	6.9%	17,198,417	5.2%	149,556,436	6.6%	144,495,616	6.4%	144,495,616	6.4%	3.5%	
- Capital Outlay	17,611,915	2.0%	16,466,679	2.2%	3,650,889	1.1%	5,339,355	1.6%	43,058,838	1.9%	49,149,201	2.2%	49,149,201	2.2%	-12.4%	
IRA & ECONOMIC DEVELOPMENT - Current Expend.	76,371,722	8.8%	21,858,604	2.9%	11,792,700	3.7%	8,021,804	2.4%	118,047,852	5.2%	108,834,309	4.7%	108,834,309	4.7%	11.5%	
- Capital Outlay	84,463,121	9.8%	40,080,851	5.3%	17,677,710	5.5%	10,517,598	3.2%	152,688,420	6.7%	204,084,434	9.0%	204,084,434	9.0%	-25.2%	
AIRPORTS - Current Expenditures	0	0.0%	789,272	0.1%	1,350,021	0.4%	1,341,019	0.4%	3,480,319	0.2%	4,086,314	0.2%	4,086,314	0.2%	-14.8%	
- Capital Outlay	0	0.0%	2,080,722	0.3%	987,722	0.3%	2,650,513	0.8%	5,718,957	0.3%	6,773,081	0.3%	6,773,081	0.3%	-15.6%	
INTEREST & FISCAL CHARGES	67,282,254	7.9%	83,033,968	11.3%	31,089,405	9.7%	29,366,684	8.9%	213,892,811	9.4%	219,220,962	9.7%	219,220,962	9.7%	-2.4%	
UNALLOCATED PENSION COSTS	2,921,994	0.3%	4,064,169	0.5%	0	0.0%	437,594	0.1%	7,446,757	0.3%	4,987,778	0.2%	4,987,778	0.2%	49.2%	
UNALLOCATED INSURANCE AND JUDGMENTS	3,207,869	0.4%	2,828,368	0.4%	2,311,281	0.7%	2,108,161	0.6%	10,465,676	0.5%	9,273,079	0.4%	9,273,079	0.4%	12.8%	
ALL OTHER UNALLOCATED - Current Expend.	22,859,748	2.6%	16,466,772	2.2%	11,183,080	3.5%	7,597,633	2.3%	57,277,233	2.5%	50,388,228	2.2%	50,388,228	2.2%	12.8%	
- Capital Outlay	18,143,643	2.1%	2,438,209	0.3%	3,382,918	1.1%	3,228,848	1.0%	27,190,818	1.2%	34,659,226	1.5%	34,659,226	1.5%	-21.5%	
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	2,262,351	0.3%	35,748,254	5.1%	7,562,396	2.4%	21,448,450	6.5%	97,028,485	4.3%	74,012,266	3.3%	74,012,266	3.3%	31.1%	
TOTAL EXPENDITURES (Excluding Principal)	863,442,709	100.0%	757,920,621	100.0%	318,193,171	100.0%	328,226,672	100.0%	2,268,883,175	100.0%	2,268,022,766	100.0%	2,268,022,766	100.0%	0.0%	
PRINCIPAL PAYMENTS - Bonds	89,744,693		13,457,141		47,545,252		54,656,806		326,538,172		328,879,381		328,879,381			
- Other Loans - net Debt	10,304,476		7,050,158		3,082,626		4,095,861		24,470,121		15,767,710		15,767,710			
TOTAL EXPENDITURES (including Principal)	963,491,838		899,522,190		369,841,049		386,976,339		2,619,891,416		2,612,670,057		2,612,670,057		0.3%	
PERCENT OF TOTAL EXPENDITURES	36.8%		34.3%		14.1%		14.8%		100.0%		100.0%		100.0%			
OTHER FINANCING USES:																
DEBT REDEMPTION - Refunded Bonds	76,852,151		56,242,137		25,137,985		2,201,235		160,415,508		27,498,814		27,498,814			
OTHER USES	0		753,454		1,847,544		1,844,699		4,446,697		6,211,329		6,211,329			
TRANSFERS TO ENTERPRISE FUNDS	13,482,768		8,317,600		3,476,750		4,043,800		29,370,941		25,149,230		25,149,230			
TRANSFERS TO GOVERNMENTAL FUNDS	164,976,270		96,596,280		52,466,870		33,863,571		347,692,741		321,834,838		321,834,838			
TOTAL EXPENDITURES AND OTHER USES	1,218,180,047		1,081,891,613		452,760,198		428,931,445		3,161,766,303		2,991,364,268		2,991,364,268			
SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)																
CURRENT EXPENDITURES	562,519,412	58.4%	411,776,649	45.8%	178,194,161	48.2%	179,071,170	46.3%	1,331,485,392	50.8%	1,268,432,760	48.5%	1,268,432,760	48.5%		
CAPITAL OUTLAY	233,146,543	24.2%	260,510,004	29.0%	110,049,605	29.8%	119,788,818	31.0%	723,494,970	27.6%	780,369,044	29.9%	780,369,044	29.9%		
DEBT SERVICE - Interest Payment	87,882,254	7.0%	85,683,968	9.1%	31,099,405	8.4%	29,466,684	7.6%	213,892,811	8.2%	219,220,962	8.4%	219,220,962	8.4%		
- Principal Payment	95,949,129	10.4%	141,661,569	15.7%	50,647,878	13.7%	58,749,687	15.2%	351,008,243	13.4%	344,647,291	13.2%	344,647,291	13.2%		
TOTAL EXPENDITURES	963,491,838	100.0%	899,522,190	100.0%	369,841,049	100.0%	386,976,339	100.0%	2,619,891,416	100.0%	2,612,670,057	100.0%	2,612,670,057	100.0%		

**PUBLIC SERVICE ENTERPRISES OF THE CITIES
SUMMARY OF OPERATIONS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 1992**

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000		POPULATION 20,000-100,000		POPULATION 10,000-20,000		POPULATION 2,500-10,000		TOTAL CITIES OVER 2,500 POPULATION		NUMBER OF ENTERPRISES	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%		
	FIRST CLASS		SECOND CLASS		THIRD CLASS		FOURTH CLASS		1992			1991
WATER UTILITIES												
OPERATING REVENUES	60,340,465	100.0%	76,594,291	100.0%	27,521,945	100.0%	34,531,071	100.0%	201,307,770	100.0%	184,488,515	100.0%
OPERATING EXPENSES	55,816,462	94.2%	77,701,150	98.5%	24,830,008	90.2%	29,851,148	86.4%	189,227,766	94.0%	179,520,556	97.1%
OPERATING INCOME (LOSS)	3,524,003	5.8%	1,184,141	1.5%	2,691,937	9.8%	4,679,923	13.6%	12,080,004	6.0%	5,367,959	2.9%
SEWER UTILITIES												
OPERATING REVENUES	89,822,872	100.0%	63,810,136	100.0%	36,392,536	100.0%	31,063,087	100.0%	202,888,401	100.0%	195,553,234	100.0%
OPERATING EXPENSES	88,890,875	98.9%	70,139,593	109.9%	34,197,911	94.0%	35,612,500	101.7%	206,840,509	101.9%	195,111,612	99.8%
OPERATING INCOME (LOSS)	732,047	1.1%	(6,329,257)	-9.9%	2,194,625	6.0%	(4,549,322)	-1.7%	(3,952,108)	-1.9%	443,622	0.2%
REFUSE DISPOSAL												
OPERATING REVENUES	....	....	9,487,409	100.0%	12,210,722	100.0%	6,722,208	100.0%	28,418,339	100.0%	26,744,324	100.0%
OPERATING EXPENSES	....	....	9,083,388	95.8%	11,230,843	92.0%	6,560,313	97.6%	26,875,114	94.6%	25,358,093	94.8%
OPERATING INCOME (LOSS)	....	....	404,021	4.2%	979,879	8.0%	161,895	2.4%	1,543,225	5.4%	1,386,231	5.2%
ELECTRIC UTILITIES												
OPERATING REVENUES	....	....	101,764,718	100.0%	118,913,312	100.0%	116,095,703	100.0%	336,738,673	100.0%	339,503,766	100.0%
OPERATING EXPENSES	....	....	97,202,215	95.5%	108,711,988	91.4%	104,963,271	90.5%	310,899,974	92.3%	310,216,720	91.4%
OPERATING INCOME (LOSS)	....	....	4,562,503	4.5%	10,201,324	8.6%	11,064,932	9.5%	25,838,699	7.7%	29,287,046	8.6%
NURSING HOMES												
OPERATING REVENUES	....	....	....	....	3,348,187	100.0%	7,063,704	100.0%	10,409,891	100.0%	9,383,823	100.0%
OPERATING EXPENSES	....	....	....	....	3,280,842	98.0%	6,799,351	96.3%	10,080,605	96.8%	9,307,246	99.2%
OPERATING INCOME (LOSS)	....	....	....	....	67,345	2.0%	264,353	3.7%	329,286	3.2%	76,377	0.8%
HOSPITALS												
OPERATING REVENUES	....	....	....	....	72,166,081	100.0%	117,179,316	100.0%	189,343,937	100.0%	171,753,400	100.0%
OPERATING EXPENSES	....	....	....	....	70,609,253	97.8%	113,217,654	96.6%	183,826,974	97.1%	171,358,521	99.8%
OPERATING INCOME (LOSS)	....	....	....	....	1,556,798	2.2%	3,961,662	3.4%	5,516,963	2.9%	374,879	0.2%
AMBULANCE												
OPERATING REVENUES	....	....	....	....	360,473	100.0%	480,196	100.0%	840,869	100.0%	766,070	100.0%
OPERATING EXPENSES	....	....	....	....	286,702	79.5%	498,878	103.8%	785,578	93.4%	770,609	98.0%
OPERATING INCOME (LOSS)	....	....	....	....	73,771	20.5%	(18,682)	-3.8%	55,291	6.6%	15,411	2.0%
GAS UTILITIES												
OPERATING REVENUES	792,265	100.0%	....	....	18,098,176	100.0%	4,123,946	100.0%	30,084,624	100.0%	32,752,669	100.0%
OPERATING EXPENSES	1,472,570	94.4%	....	....	17,432,633	96.4%	3,533,252	85.7%	28,461,233	94.6%	27,059,199	82.6%
OPERATING INCOME (LOSS)	441,182	5.6%	....	....	585,493	3.2%	590,714	14.3%	1,623,391	5.4%	5,713,670	17.4%
CULTURE AND RECREATION												
OPERATING REVENUES	24,183,485	100.0%	21,650,835	100.0%	5,198,478	100.0%	4,569,772	100.0%	35,582,686	100.0%	47,466,403	100.0%
OPERATING EXPENSES	33,593,363	124.7%	23,928,711	232.3%	3,921,281	37.2%	4,587,860	88.0%	66,011,217	118.8%	56,892,170	119.9%
OPERATING INCOME (LOSS)	(7,427,882)	-28.4%	(2,277,906)	-24.0%	(724,803)	-5.9%	1,912	0.0%	(10,428,531)	-18.8%	(9,430,770)	-19.9%
OTHER CITY ENTERPRISES												
OPERATING REVENUES	58,864,088	100.0%	16,796,637	100.0%	10,648,914	100.0%	6,548,515	100.0%	92,336,209	100.0%	83,859,834	100.0%
OPERATING EXPENSES	55,907,206	95.0%	15,739,452	84.5%	9,811,518	92.1%	8,259,356	126.2%	87,123,512	95.0%	76,082,239	90.7%
OPERATING INCOME (LOSS)	2,956,882	5.0%	2,162,300	15.7%	837,436	7.9%	(1,712,821)	-26.2%	4,643,697	5.0%	7,777,595	9.3%
LIQUOR STORES												
SALES	....	....	28,510,128	100.0%	22,244,796	100.0%	43,152,258	100.0%	93,911,892	100.0%	91,676,237	100.0%
COST OF SALES	....	....	22,034,653	77.3%	16,754,445	75.3%	32,012,504	74.2%	70,801,802	75.4%	68,531,869	74.8%
GROSS PROFIT (LOSS)	....	....	6,475,475	22.7%	5,490,351	24.7%	11,139,754	25.8%	23,109,990	24.6%	23,144,368	25.2%
OPERATING EXPENSES	....	....	4,764,153	16.7%	3,475,890	15.6%	8,346,671	19.3%	16,586,714	17.7%	15,936,741	17.4%
OPERATING INCOME (LOSS)	....	....	1,711,322	6.0%	2,014,371	9.1%	2,793,083	6.3%	6,523,276	6.9%	7,207,627	7.9%

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
CLASS OF CITY	1	1	1	1	2	2
POPULATION - (1992 Estimate)	86,758	368,559	272,692	728,009	37,035	21,946
TAXABLE TAX CAPACITY	27,155,413	309,288,699	185,404,415	521,848,527	24,007,769	8,049,403
1991 NET TAX LEVY (Collect. in 1992)	6,452,207	83,078,564	50,875,900	140,406,671	4,817,207	2,375,879
SPECIAL ASSESSMENTS (Collect. in 1992)	490,424	9,762,532	17,595,538	27,848,494	1,489,837	188,635
REVENUES						
PROPERTY TAXES	6,380,319	97,070,697	62,097,544	165,548,560	5,833,795	2,412,093
TAX INCREMENTS	7,528,213	53,874,361	14,458,056	75,860,630	1,590,927	219,891
GRAVEL TAX & GAMBLING TAX	178,805	682,584	371,254	1,232,643	19,948	....
FRANCHISE TAXES (Public Utilities)	962,836	15,129,653	14,502,994	30,595,483	118,318	53,532
SPECIAL ASSESSMENTS	2,073,547	10,464,470	17,418,526	29,956,543	2,943,467	491,543
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	9,018,595	....	1,766,276	10,784,871	....	89,557
LICENSES AND PERMITS	329,727	9,405,589	4,634,738	14,370,054	749,823	169,132
FINES AND FORFEITS	933,827	7,031,397	1,726,676	9,691,900	176,758	34,975
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	2,777,823	18,974,603	5,763,972	27,516,398	....	....
- Other	1,850,589	25,057,710	11,385,489	38,293,788	....	....
State Grants - Local Government Aid	14,582,462	64,465,376	41,685,126	120,732,964	159,538	3,805,667
- Homestead Credit (HACA)	5,200,640	26,183,005	17,719,084	49,102,729	2,213,244	1,291,031
- Highways	2,958,992	19,589,771	9,658,838	32,207,601	632,330	600,637
- Other	5,425,919	15,489,893	25,702,863	46,618,675	509,449	1,211,281
County Grants - Highways	29,594	1,062,624	520,000	1,612,218	....	....
- Other	96,895	5,445,330	2,016,117	7,558,342	53,733	156,866
Local Units Grants - Highways	....	....	16,768	16,768	....	....
- Other	251,141	1,089,229	1,050	1,341,420	....	13,114
TOTAL INTERGOVERNMENTAL REVENUES	33,174,055	177,357,541	114,469,307	325,000,903	3,568,294	7,078,596
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	1,056,130	7,620,345	5,559,849	14,236,324	18,040	1,897
Public Safety	722,832	852,625	4,606,378	6,181,835	30,065	74,832
Streets and Highways	1,079,302	3,744,661	508,656	5,332,619	....	....
Sanitation (Refuse Collection)	....	14,941,386	....	14,941,386	....	....
Libraries	2,611	295,866	24,427	322,904	....	9,324
Parks and Recreation	1,009,528	612,555	571,571	2,193,654	549,129	168,310
Airports	....	....	....	....	....	1,876
Other Service Charges	6,703	11,980,181	6,363,985	18,350,869	....	12,760
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,877,106	40,047,619	17,634,866	61,559,591	597,234	268,999
MISCELLANEOUS REVENUES						
Interest Earnings	2,096,943	19,835,922	12,402,796	34,335,661	877,233	472,722
All Other Revenues	4,762,998	19,909,015	9,567,150	34,239,163	789,325	1,982,881
TOTAL REVENUES	71,316,971	450,808,848	271,050,183	793,176,002	17,265,122	13,273,921
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	8,226,898	144,241,931	35,337,108	187,805,937	5,180,000	702,855
- Other Long-Term Debt	171,919	....	47,857,879	48,029,798	....	652,357
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	8,398,817	144,241,931	83,194,987	235,835,735	5,180,000	1,355,212
Other Financing Sources	51,890	....	23,122,589	23,174,479	127,225	....
TRANSFERS FROM - Enterprise Funds	....	27,338,076	5,595,281	32,933,357	4,218,405	50,400
- Governmental Funds	13,792,014	76,192,138	74,392,118	164,376,270	1,011,473	347,410
TOTAL REVENUES AND OTHER SOURCES	93,559,692	698,580,993	457,355,158	1,249,495,843	27,802,225	15,026,943
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 - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	7,982,973	48,061,725	18,729,689	74,774,387	1,683,069	814,661
- Capital Outlay	74,413	574,080	922,415	1,570,908	10,034	4,983
TOTAL GENERAL GOVERNMENT	8,057,386	48,635,805	19,652,104	76,345,295	1,693,103	819,644
PUBLIC SAFETY						
Police Department - Current Expenditures	8,996,199	63,621,800	38,094,036	110,712,035	2,688,128	2,199,397
- Capital Outlay	188,525	2,563,842	1,258,768	4,011,135	169,079	8,531
Fire Department - Current Expenditures	8,893,005	35,504,051	31,127,857	75,524,913	471,836	1,585,438
- Capital Outlay	5,578	7,310,292	1,093,288	8,409,158	62,570	311,702
Other Protection - Current Expenditures	852,002	15,638,022	3,226,396	19,716,420	204,928	124,011
- Capital Outlay	309	87,045	19,542	106,896	20,741	426
TOTAL PUBLIC SAFETY	18,935,618	124,725,052	74,819,887	218,480,557	3,617,282	4,229,505
STREETS AND HIGHWAYS						
Maintenance	6,960,591	26,183,116	12,800,500	45,944,207	1,194,141	1,996,185
- Lighting	566,857	3,687,205	4,762,856	9,016,918	.....	197,538
- Construction	5,956,879	28,261,530	28,715,314	62,933,723	3,005,171	1,751,803
- Other Capital Outlay	31,334	265,217	287,107	583,658	130,920	67,898
TOTAL STREETS AND HIGHWAYS	13,515,661	58,397,068	46,565,777	118,478,506	4,330,232	4,013,424
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	20,364,614	.....	20,364,614	.....	.....
Other Sanitation - Current Expenditures	.....	3,343,049	2,948,935	6,291,984	.....	.....
Sanitation - Capital Outlay	.....	3,540,836	.....	3,540,836	.....	.....
TOTAL SANITATION	.....	27,248,499	2,948,935	30,197,434	.....	.....
HEALTH - Current Expenditures	.....	11,318,547	8,364,659	19,683,206	.....	6,070
- Capital Outlay	.....	633,229	74,141	707,370	.....	.....
TOTAL HEALTH	.....	11,951,776	8,438,800	20,390,576	.....	6,070
CULTURE AND RECREATION						
Libraries - Current Expenditures	2,421,563	14,725,269	7,082,188	24,229,020	.....	579,138
- Capital Outlay	201,215	516,055	2,078,529	2,795,799	.....	4,594
Park and Recreation - Current Expenditures	2,561,600	33,589,462	15,540,313	51,691,375	1,325,823	1,031,697
- Capital Outlay	1,148,480	8,171,781	8,291,654	17,611,915	172,875	149,954
TOTAL CULTURE AND RECREATION	6,332,858	57,002,567	32,992,684	96,328,109	1,498,698	1,765,383
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	28,269,381	.....	28,269,381	2,162,678	87,572
UNALLOCATED INSURANCE AND JUDGMENTS	3,207,869	.....	.....	3,207,869	387,001	.....
AIRPORTS - Current Expenditures	.....	.....	.....	.....	.....	44,138
- Capital Outlay	.....	.....	.....	.....	.....	193,086
UNALLOCATED PENSION CONTRIBUTIONS	.....	2,921,994	.....	2,921,994	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	4,174,763	37,283,454	34,916,505	76,374,722	.....	225,644
- Capital Outlay	589,603	61,997,334	21,875,184	84,462,121	500,745	2,610
ALL OTHER UNALLOCATED - Current Expenditures	4,310,928	.....	17,748,820	22,059,748	1,324,262	353,784
- Capital Outlay	.....	18,143,643	.....	18,143,643	.....	21,370
DEBT SERVICE - Interest & Fiscal Charges	3,271,141	44,438,513	20,173,100	67,882,754	2,585,812	502,498
- Principal Payment on Bonds	6,282,550	54,495,103	28,967,000	89,744,653	6,265,000	885,000
- Other Long-Term Debt	677,876	.....	9,526,600	10,204,476	395,000	85,000
TOTAL CURRENT EXPENDITURES	50,928,350	316,242,308	195,342,754	562,513,412	9,279,188	9,157,701
TOTAL CAPITAL OUTLAY	8,196,336	160,334,265	64,615,942	233,146,543	6,234,813	2,604,529
DEBT SERVICE - Principal & Interest	10,231,567	98,933,616	58,666,700	167,831,883	9,245,812	1,472,498
TOTAL EXPENDITURES	69,356,253	575,510,189	318,625,396	963,491,838	24,759,813	13,234,728
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	1,611,318	75,220,833	.....	76,832,151	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	1,704,276	8,777,302	3,001,210	13,482,788	4,500,000	219,189
- Governmental Funds	13,792,014	76,192,138	74,392,118	164,376,270	1,011,473	347,410
TOTAL EXPENDITURES AND OTHER USES	86,463,861	735,700,462	396,018,724	1,218,183,047	30,271,286	13,801,327

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	BLAINE	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1992 Estimate)	40,501	86,927	28,558	57,688	52,733	56,493
TAXABLE TAX CAPACITY	23,134,986	101,665,908	23,875,225	38,294,460	50,421,040	31,816,294
1991 NET TAX LEVY (Collect. in 1992)	3,067,707	19,606,941	4,174,346	6,049,654	8,230,291	3,772,948
SPECIAL ASSESSMENTS (Collect. in 1992)	1,351,158	1,907,732	558,265	2,203,983	3,295,887	3,391,802
REVENUES						
PROPERTY TAXES	4,102,428	19,105,325	4,655,335	7,829,204	9,194,519	5,246,261
TAX INCREMENTS	2,334,529	4,847,851	1,379,425	3,191,307	1,175,842	3,667,604
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	122,285	320,000	.....	.....	22,923	.....
SPECIAL ASSESSMENTS	2,704,252	2,057,379	659,708	4,375,030	4,070,445	1,261,909
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	.....	6,086,641	394,960	6,090	225,007	.....
LICENSES AND PERMITS	373,934	2,877,579	332,186	845,245	1,129,334	783,595
FINES AND FORFEITS	321,600	685,472	169,998	273,768	368,274	260,227
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	15,500	322,803	251,747	268,202	.....	193,174
- Other	8,271	2,469,244	7,560	125,000	.....	7,223
State Grants - Local Government Aid	1,013,031	.....	1,787,378	1,565,716	344,599	2,232,886
- Homestead Credit (HACA)	1,616,525	3,023,545	1,204,755	2,499,877	2,626,501	2,263,375
- Highways	1,331,031	8,147,350	700,120	1,433,178	1,498,650	1,379,463
- Other	393,488	407,003	355,499	411,566	426,029	413,431
County Grants - Highways	85,723	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	38,504	223,153
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	160,242	169,195	30,000	.....	29,592	74,495
TOTAL INTERGOVERNMENTAL REVENUES	4,623,811	14,539,140	4,337,059	6,303,539	4,963,875	6,787,200
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	13,731	519,196	34,934	208,005	107,253	37,332
Public Safety	.....	906,192	25,669	51,844	416,699	73,184
Streets and Highways	36,592	6,628	.....	503,354	903,068	31,393
Sanitation (Refuse Collection)	.....	.....	.....	.....	279,111	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	110,927	669,099	734,273	381,342	310,901	363,631
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	1,393,725	1,477,194	18,770	6,774	.....	523,231
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,554,975	3,578,309	813,646	1,151,319	2,017,032	1,028,771
MISCELLANEOUS REVENUES						
Interest Earnings	1,361,676	4,352,997	1,430,982	1,388,645	3,951,681	894,790
All Other Revenues	321,330	6,036,119	806,675	446,360	217,413	1,139,451
TOTAL REVENUES	17,820,820	64,486,812	14,979,974	25,810,507	27,570,544	29,307,770
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	6,195,000	27,900,598	4,270,000	3,062,800	13,452,486	10,090,791
- Other Long-Term Debt	355,373	960,175	480,000	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	6,550,373	28,860,773	4,750,000	3,062,800	13,452,486	10,090,791
Other Financing Sources	78,330	9,959,469	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	.....	77,702	65,000	.....	145,386	.....
- Governmental Funds	2,641,292	4,439,553	3,476,226	2,380,617	448,075	2,084,106
TOTAL REVENUES AND OTHER SOURCES	27,090,815	107,824,309	23,271,200	31,253,924	41,616,491	41,482,667
Type of Public Service Enterprise	W,S,R,O	W,S,O	W,S,L,O	W,S,O	W,S,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLAINE	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,566,005	7,239,976	1,642,098	3,159,549	2,523,851	2,658,789
- Capital Outlay	17,815	944,584	166,076	18,054	364,665	45,412
TOTAL GENERAL GOVERNMENT	1,583,820	8,184,560	1,808,174	3,177,603	2,888,516	2,704,201
PUBLIC SAFETY						
Police Department - Current Expenditures	2,303,802	8,779,425	3,053,037	5,089,141	4,827,187	3,605,640
- Capital Outlay	104,000	1,357,453	98,884	16,649	143,444	62,903
Fire Department - Current Expenditures	473,488	2,000,839	355,894	629,629	1,993,666	1,677,781
- Capital Outlay	2,444,607	1,786,122	62,069	42,940	263,277	126,890
Other Protection - Current Expenditures	228,002	....	359,822	....	470,063	457,129
- Capital Outlay	....	....	12,358	....	....	5,827
TOTAL PUBLIC SAFETY	5,553,899	13,923,839	3,942,064	5,778,359	7,697,637	5,936,170
STREETS AND HIGHWAYS						
Maintenance	993,113	2,808,628	1,404,738	2,245,718	1,792,536	1,058,459
- Lighting	130,131	1,138,826	126,519	308,723	188,013	456,014
- Construction	1,945,713	3,514,577	2,715,490	8,116,087	3,743,972	1,594,106
- Other Capital Outlay	226,667	45,017	62,933	7,932	80,536	245,616
TOTAL STREETS AND HIGHWAYS	3,295,624	7,507,048	4,309,680	10,678,460	5,805,057	3,354,195
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	166,097	....	....	153,563	116,954
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	166,097	....	....	153,563	116,954
HEALTH						
Current Expenditures	....	1,625,070	114,579	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	1,625,070	114,579	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	1,002,967	5,020,375	1,772,994	2,552,330	1,967,836	1,236,063
- Capital Outlay	78,462	1,350,023	336,977	191,834	372,391	190,962
TOTAL CULTURE AND RECREATION	1,081,429	6,370,398	2,109,971	2,744,164	2,340,227	1,427,025
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	1,282,241	....	....	....	....	2,676,639
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	92,866	....	212,817	69,158
AIRPORTS						
Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT						
Current Expend.	584,535	3,640,775	605,749	1,654,947	103,613	272,865
- Capital Outlay	1,806,391	10,593,497	303,757	2,792,599	1,474,014	323,406
ALL OTHER UNALLOCATED						
Current Expenditures	842,823	917,781	160,370	158,568	383,556	857,670
- Capital Outlay	....	18,025	20,037	711,028	....	5,326
DEBT SERVICE						
Interest & Fiscal Charges	1,747,025	13,420,509	1,507,157	499,006	5,964,283	2,970,828
- Principal Payment on Bonds	3,170,000	15,404,795	1,495,000	593,000	4,770,000	4,635,000
- Other Long-Term Debt	307,783	509,000	385,000	18,000	270,593	....
TOTAL CURRENT EXPENDITURES	8,124,866	33,337,792	9,688,666	15,798,605	14,616,701	12,466,522
TOTAL CAPITAL OUTLAY	7,905,896	19,609,298	3,778,581	11,897,123	6,442,299	5,277,087
DEBT SERVICE - Principal & Interest	5,224,808	29,334,304	3,387,157	1,110,006	11,004,876	7,605,828
TOTAL EXPENDITURES	21,255,570	82,281,394	16,854,404	28,805,734	32,063,876	25,349,437
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	22,725,850	....	....	....	....
Other Financing Uses	39,361	....	....	343,893	....	....
TRANSFERS TO						
Enterprise Funds	....	35,000	334,727	....	275,846	....
- Governmental Funds	2,641,292	4,439,553	3,476,226	2,380,617	448,075	2,084,106
TOTAL EXPENDITURES AND OTHER USES	23,936,223	109,481,797	20,665,357	31,530,244	32,787,797	27,433,543

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1992 Estimate)	24,574	23,839	51,068	41,272	46,916	28,369
TAXABLE TAX CAPACITY	14,213,747	13,638,893	49,857,734	56,830,450	75,550,235	24,250,885
1991 NET TAX LEVY (Collect. In 1992)	2,624,935	2,276,180	8,222,920	12,113,814	9,825,909	3,193,314
SPECIAL ASSESSMENTS (Collect. in 1992)	954,372	332,253	5,374,235	3,713,536	1,002,701	600,171
REVENUES						
PROPERTY TAXES	3,462,641	2,980,777	8,132,806	12,349,284	10,018,724	3,659,949
TAX INCREMENTS	309,391	1,314,175	811,189	1,674,734	5,917,092	2,931,681
GRAVEL TAX & GAMBLING TAX	10,854	.....	.....	7,379	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	.....	195,412	189,211	168,122	84,475
SPECIAL ASSESSMENTS	2,292,777	216,184	9,570,515	6,345,827	1,563,993	744,908
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	588,742	214,380	1,128,907	1,341,051	820,007	317,243
FINES AND FORFEITS	160,477	90,267	142,760	200,487	471,038	239,880
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	71,242	.....	60,488	67,132	116,775
- Other	54,889	65,000	.....	26,675	9,304	55,350
State Grants - Local Government Aid	747,742	1,756,913	.....	.....	.....	1,604,858
- Homestead Credit (HACA)	1,233,172	980,958	1,320,532	81,330	274,437	972,130
- Highways	1,136,525	1,325,578	1,226,621	1,615,392	296,343	1,152,778
- Other	410,269	177,744	277,936	357,035	240,014	586,737
County Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	13,668	5,000	16,611	97,889	113,165	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	242,949	21,666	.....	433,851	.....	49,938
TOTAL INTERGOVERNMENTAL REVENUES	3,839,214	4,404,101	2,841,700	2,672,660	1,000,395	4,538,566
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	558,467	37,704	979,527	438,207	445,908	551,998
Public Safety	333,348	133,382	.....	27,668	543,268	49,512
Streets and Highways	.....	7,323	347,406	.....	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	.....	293,256	88,988
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	280,446	329,390	586,823	1,364,461	.....	149,610
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	613,042	.....	177,388	1,755,987	.....	2,482
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,785,303	507,799	2,091,144	3,586,323	1,282,432	842,590
MISCELLANEOUS REVENUES						
Interest Earnings	983,855	1,415,462	3,934,554	2,665,685	424,622	2,482,787
All Other Revenues	134,739	516,198	1,118,694	461,788	3,284,910	308,946
TOTAL REVENUES	13,567,993	11,659,343	29,967,681	31,494,429	24,951,335	16,151,025
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	2,589,453	.....	8,974,111	5,680,000	18,821,172	4,873,783
- Other Long-Term Debt	.....	.....	400,010	.....	.....	135,000
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	2,589,453	.....	9,374,121	5,680,000	18,821,172	5,008,783
Other Financing Sources	.....	.....	69,462	.....	1,379,114	.....
TRANSFERS FROM - Enterprise Funds	.....	.....	30,436	238,000	380,000	100,000
- Governmental Funds	1,330,631	1,556,193	2,311,480	1,559,050	5,246,905	3,132,845
TOTAL REVENUES AND OTHER SOURCES	17,488,077	13,215,536	41,753,180	38,971,479	50,778,526	24,392,653
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 - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	EAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,420,624	984,253	4,066,063	3,655,353	1,987,784	2,030,088
- Capital Outlay	15,024	9,652	763,995	40,009	13,326	112,427
TOTAL GENERAL GOVERNMENT	1,435,648	993,905	4,830,058	3,695,362	2,001,110	2,142,515
PUBLIC SAFETY						
Police Department - Current Expenditures	2,361,718	1,935,811	3,862,640	2,907,468	3,515,571	2,698,271
- Capital Outlay	138,843	84,371	61,740	202,807	102,092	99,604
Fire Department - Current Expenditures	655,890	184,085	639,644	753,304	2,047,836	621,852
- Capital Outlay	22,687	45,299	24,826	54,033	83,790	51,055
Other Protection - Current Expenditures	237,055	120,367	.....	674,134	339,223	.....
- Capital Outlay	2,743	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	3,418,936	2,369,933	4,588,850	4,591,746	6,088,512	3,470,782
STREETS AND HIGHWAYS						
- Maintenance	1,207,953	633,063	1,051,131	1,755,533	2,389,792	2,119,408
- Lighting	42,287	.....	.....	393,359	288,617	129,184
- Construction	3,467,915	1,747,773	2,701,867	5,385,416	1,041,867	1,095,185
- Other Capital Outlay	258,196	120,952	13,942	232,146	299,534	164,058
TOTAL STREETS AND HIGHWAYS	4,976,351	2,501,788	3,766,940	7,766,454	4,019,810	3,507,835
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	21,104	.....	.....	26,132	539,536	152,347
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	21,104	.....	.....	26,132	539,536	152,347
HEALTH						
- Current Expenditures	.....	132,232	.....	.....	314,585	.....
- Capital Outlay	.....	513	.....	.....	6,020	.....
TOTAL HEALTH	.....	132,745	.....	.....	320,605	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	1,231,929	1,078,182	1,664,176	2,530,315	1,678,669	843,825
- Capital Outlay	52,036	379,054	454,054	3,040,581	303,073	274,940
TOTAL CULTURE AND RECREATION	1,283,965	1,457,236	2,118,230	5,570,896	1,981,742	1,118,765
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	28,831	1,586,811	373,348	383,886	.....
AIRPORTS - Current Expenditures	.....	556,281	.....	208,293	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	423,923	.....	1,743,001	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	24,952	143,286	165,198	547,431	348,018	1,145,991
- Capital Outlay	.....	106,281	.....	4,644,565	2,334,427	4,887,000
ALL OTHER UNALLOCATED - Current Expenditures	153,078	211,017	96,036	243,268	581,727	.....
- Capital Outlay	.....	.....	.....	.....	99,185	.....
DEBT SERVICE - Interest & Fiscal Charges	840,610	1,443,757	3,796,098	3,465,438	4,173,850	1,169,325
- Principal Payment on Bonds	2,245,000	335,000	6,985,000	4,680,000	1,790,000	715,000
- Other Long-Term Debt	78,718	140,000	175,000	475,000	.....	.....
TOTAL CURRENT EXPENDITURES	7,356,590	6,402,500	11,544,888	15,437,591	14,031,358	9,740,966
TOTAL CAPITAL OUTLAY	3,957,444	2,522,726	5,607,235	13,972,905	4,667,200	6,684,269
DEBT SERVICE - Principal & Interest	3,164,328	1,918,757	10,956,098	8,620,438	5,963,850	1,884,325
TOTAL EXPENDITURES	14,478,362	10,843,983	28,108,221	38,030,934	24,662,408	18,309,560
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	337,425	.....	2,100,000	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	20,200	.....
TRANSFERS TO - Enterprise Funds	.....	87,411	.....	.....	20,000	.....
- Governmental Funds	1,330,631	1,556,193	2,311,480	1,559,050	5,246,905	3,132,845
TOTAL EXPENDITURES AND OTHER USES	16,146,418	12,487,587	32,519,701	39,589,984	29,949,513	21,442,405

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE	MANKATO	MAPLE GROVE	MAPLEWOOD
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1992 Estimate)	21,019	23,721	27,982	31,510	41,420	31,909
TAXABLE TAX CAPACITY	24,988,399	16,998,976	17,949,746	15,461,994	28,213,994	30,311,657
1991 NET TAX LEVY (Collect. in 1992)	5,333,402	3,193,624	2,782,069	4,608,751	5,256,473	5,088,361
SPECIAL ASSESSMENTS (Collect. in 1992)	403,120	1,134,506	1,472,747	1,501,671	3,765,664	1,089,538
REVENUES						
PROPERTY TAXES	5,185,441	3,852,513	3,835,858	4,459,906	6,783,188	5,760,746
TAX INCREMENTS	3,744,165	741,059	720,121	1,926,199	1,896,084	1,086,248
GRAVEL TAX & GAMBLING TAX	.....	4,828	18,350	86,257	73,049	58,814
FRANCHISE TAXES (Public Utilities)	.....	.....	80,370	15,457	.....	.....
SPECIAL ASSESSMENTS	403,137	2,182,631	3,549,315	2,516,036	9,639,846	1,873,550
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	298,531	221,423	784,234	350,474	1,144,018	766,746
FINES AND FORFEITS	167,824	151,064	126,209	141,143	198,771	127,064
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	6,828	.....	.....	.....	51,640	.....
- Other	5,000	.....	.....	67,604	7,363	9,000
State Grants - Local Government Aid	20,171	420,662	327,326	4,279,468	178	711,716
- Homestead Credit (HACA)	1,535,220	810,362	1,551,069	1,767,710	1,818,587	1,408,163
- Highways	185,734	147,953	1,094,158	1,159,731	913,307	887,008
- Other	163,036	204,089	529,756	972,331	1,003,200	449,073
County Grants - Highways	.....	.....	.....	.....	.....	15,385
- Other	4,160	.....	16,210	214,962	295,702	90,638
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	26,780
TOTAL INTERGOVERNMENTAL REVENUES	1,920,149	1,583,066	3,518,519	8,461,806	4,089,977	3,597,763
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	309,893	231,517	665,753	4,205	406,497	756,757
Public Safety	221,378	11,246	104,848	31,612	.....	345,065
Streets and Highways	88,293	.....	707,501	550,067	37,916	252,467
Sanitation (Refuse Collection)	.....	11,193	.....	.....	120,732	85,790
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	152,483	196,932	479,305	52,868	722,519	206,783
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	695,746	824,960	1,598,496	300	331,737	406,852
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,467,793	1,275,848	3,555,903	639,052	1,619,401	2,053,714
MISCELLANEOUS REVENUES						
Interest Earnings	2,124,565	1,085,562	2,021,722	1,049,526	2,352,275	768,638
All Other Revenues	665,937	169,437	41,421	4,370,058	218,198	437,089
TOTAL REVENUES	15,977,542	11,267,431	18,252,022	24,015,914	28,014,807	16,530,372
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	544,967	7,772,089	2,350,000	3,757,342	4,647,240	5,885,357
- Other Long-Term Debt	298,485	249,956	480,000	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	843,452	8,022,045	2,830,000	3,757,342	4,647,240	5,885,357
Other Financing Sources	502,697	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	75,000	6,236	75,000	723,482	47,800	2,130
- Governmental Funds	5,643,000	2,599,575	6,501,065	1,570,901	2,364,384	615,586
TOTAL REVENUES AND OTHER SOURCES	23,041,691	21,895,287	27,658,087	30,067,639	35,074,231	23,033,445
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,L	W,S,R,O	W,S,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE	MANKATO	MAPLE GROVE	MAPLEWOOD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,897,541	1,889,955	1,224,372	662,239	2,678,844	2,071,135
- Capital Outlay	16,096	222,411	380,488	.....	215,468	31,506
TOTAL GENERAL GOVERNMENT	1,913,637	2,112,366	1,604,860	662,239	2,894,312	2,102,641
PUBLIC SAFETY						
Police Department - Current Expenditures	1,708,440	1,728,916	2,186,923	2,672,369	2,372,410	2,951,740
- Capital Outlay	99,314	72,533	140,223	34,989	74,943	135,171
Fire Department - Current Expenditures	386,741	354,954	430,115	1,634,933	684,548	964,945
- Capital Outlay	23,122	180,758	175,894	127,304	286,356	14,689
Other Protection - Current Expenditures	789,426	220,627	335,120	.....	23,331	743,728
- Capital Outlay	779	.....	19,844	.....	667,481	88,924
TOTAL PUBLIC SAFETY	3,007,822	2,557,788	3,288,119	4,469,595	4,109,069	4,899,197
STREETS AND HIGHWAYS						
Maintenance	1,883,106	797,990	1,081,350	2,793,308	1,771,546	1,210,816
- Lighting	194,377	53,269	161,947	199,049	.....	127,506
- Construction	3,103,521	2,051,288	3,066,927	7,924,995	2,496,200	4,699,015
- Other Capital Outlay	10,982	14,334	.....	79,676	281,120	19,506
TOTAL STREETS AND HIGHWAYS	5,191,986	2,916,881	4,310,224	10,997,028	4,548,866	6,056,843
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	440,926	75,818	.....	485,236	190,670
Sanitation - Capital Outlay	.....	.....	.....	.....	1,395	93,978
TOTAL SANITATION	.....	440,926	75,818	.....	486,631	284,648
HEALTH						
Current Expenditures	.....	.....	.....	.....	.....	48,540
- Capital Outlay	.....	.....	.....	.....	.....	364
TOTAL HEALTH	.....	.....	.....	.....	.....	48,904
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	.....	366,958	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	1,011,756	653,000	767,624	1,503,494	1,670,563	1,269,762
- Capital Outlay	206,470	124,753	695,589	128,554	370,447	490,881
TOTAL CULTURE AND RECREATION	1,218,226	777,753	1,463,213	1,999,006	2,041,010	1,760,643
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	1,768,239	.....	4,992,400	31,800
AIRPORTS - Current Expenditures	.....	.....	.....	.....	.....	53,102
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	294,402	.....	263,112	481,474	128,133	328,061
- Capital Outlay	665,832	.....	26,110	5,708	.....	2,701
ALL OTHER UNALLOCATED - Current Expenditures	.....	.....	.....	.....	1,108,520	475,123
- Capital Outlay	148,616	.....	.....	.....	7,812	102,633
DEBT SERVICE						
Interest & Fiscal Charges	2,965,598	3,763,801	1,728,554	1,738,266	2,913,118	1,541,596
- Principal Payment on Bonds	1,885,000	3,135,000	2,005,000	3,670,000	8,340,000	1,945,000
- Other Long-Term Debt	485,412	260,208	610,000	.....	950,000	104,084
TOTAL CURRENT EXPENDITURES	8,165,789	6,139,637	6,526,381	11,212,954	10,923,131	10,435,128
TOTAL CAPITAL OUTLAY	4,274,732	2,666,077	6,273,314	8,301,226	9,393,622	5,711,168
DEBT SERVICE - Principal & Interest	5,336,010	7,159,009	4,343,554	5,408,266	12,203,118	3,590,680
TOTAL EXPENDITURES	17,776,531	15,964,723	17,143,249	24,922,446	32,519,871	19,736,976
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	5,103,539	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	332,563	.....	116,797	.....	.....
- Governmental Funds	5,643,000	2,599,575	6,501,065	1,570,901	2,361,384	615,586
TOTAL EXPENDITURES AND OTHER USES	23,419,531	24,000,400	23,644,314	26,610,144	34,881,255	20,352,562

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1992 Estimate)	49,266	32,778	22,324	21,874	53,781	35,625
TAXABLE TAX CAPACITY	61,778,960	10,022,928	15,616,773	17,010,789	57,812,599	23,097,308
1991 NET TAX LEVY (Collect. in 1992)	10,900,276	2,036,952	1,978,140	2,907,899	8,126,944	4,090,197
SPECIAL ASSESSMENTS (Collect. in 1992)	4,046,185	26,779	316,809	609,992	3,812,627	941,040
REVENUES						
PROPERTY TAXES	10,758,033	1,764,418	2,362,737	3,373,575	8,998,760	5,135,020
TAX INCREMENTS	3,375,106	807,024	2,078,114	1,771,794	6,344,298	3,383,940
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	171,370	203,962	72,260	.....	.....	116,430
SPECIAL ASSESSMENTS	3,396,687	1,333,240	1,000,937	1,036,962	5,831,488	822,661
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	93,684
LICENSES AND PERMITS	1,275,276	202,096	349,876	178,509	1,613,354	386,511
FINES AND FORFEITS	336,862	299,267	52,550	183,426	451,371	190,693
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	192,061	102,675	.....	.....	166,302	174,148
- Other	7,739	792,806	7,548	.....	700,478	3,232,455
State Grants - Local Government Aid	.....	3,954,140	708,107	1,005,539	.....	3,272,425
- Homestead Credit (NACA)	1,518,876	887,027	751,373	852,272	1,414,495	1,801,082
- Highways	228,392	101,453	151,620	179,062	1,365,680	1,157,297
- Other	216,426	2,175,983	159,618	292,749	1,190,538	18,418
County Grants - Highways	.....	927	9,305	.....	.....	.....
- Other	.....	40,513	67,485	163,627	.....	367,158
Local Units Grants - Highways	.....	.....	.....	145,345	.....	.....
- Other	.....	8,500	.....	57,183	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	2,163,494	8,064,024	1,855,056	2,695,777	4,837,493	10,022,983
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	38,882	166,803	270,008	465,110	575,352	305,241
Public Safety	.....	57,338	.....	29,165	.....	239,028
Streets and Highways	.....	542,040	.....	218,333	.....	.....
Sanitation (Refuse Collection)	.....	.....	89,566	65,049	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	546,688	239,629	277,592	286,948	988,913	342,884
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	34,211	510,992	388,933	318	.....	7,719
TOTAL DEPARTMENT FEES & SERVICE CHARGES	619,781	1,516,802	1,026,099	1,064,923	1,564,265	894,872
MISCELLANEOUS REVENUES						
Interest Earnings	4,286,963	813,001	2,360,843	1,635,098	4,615,127	1,622,923
All Other Revenues	509,999	952,283	866,741	710,441	4,355,229	552,573
TOTAL REVENUES	26,893,571	15,956,117	12,025,213	12,650,505	38,611,385	23,222,290
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	2,100,693	7,105,209	1,722,880	7,755,000	.....
- Other Long-Term Debt	.....	.....	191,400	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	2,100,693	7,296,609	1,722,880	7,755,000	.....
Other Financing Sources	.....	.....	1,458,728	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	279,000	2,991,659	296,006	266,200	151,000	356,545
- Governmental Funds	3,089,610	467,222	2,921,341	2,053,545	11,426,581	2,010,070
TOTAL REVENUES AND OTHER SOURCES	30,262,181	21,515,691	23,997,897	16,693,130	57,943,966	25,588,905
Type of Public Service Enterprise	W,S,O	W,S,R,E,O	W,S,O	W,S,O	W,S,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	3,942,574	1,935,238	1,265,338	1,161,004	2,463,783	1,672,892
- Capital Outlay	23,555	4,799	161,586	601,759	143,450	.....
TOTAL GENERAL GOVERNMENT	3,966,129	1,940,037	1,426,924	1,762,763	2,607,233	1,672,892
PUBLIC SAFETY						
Police Department - Current Expenditures	3,984,351	2,722,456	1,347,864	2,345,762	3,334,400	3,726,140
- Capital Outlay	71,420	8,955	118,916	151,076	16,097	17,339
Fire Department - Current Expenditures	665,605	1,576,140	268,294	431,674	769,451	1,815,764
- Capital Outlay	759,541	14,877	.....	210,175	47,673	2,995
Other Protection - Current Expenditures	.....	147,256	30,316	246,212	3,424	312,051
- Capital Outlay	.....	478	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	5,480,917	4,470,162	1,765,390	3,384,899	4,171,045	5,874,289
STREETS AND HIGHWAYS						
Maintenance	1,796,564	1,897,075	962,219	641,730	1,636,113	1,157,468
- Lighting	162,708	214,860	.....	69,249	371,915	21,420
- Construction	1,869,952	2,711,792	1,180,875	1,983,584	6,212,817	3,560,038
- Other Capital Outlay	10,592	315	215,865	213,536	.....	.....
TOTAL STREETS AND HIGHWAYS	3,839,816	4,824,042	2,358,959	2,908,099	8,220,845	4,738,926
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	120,224	275,906	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	229,704
TOTAL SANITATION	.....	.....	120,224	275,906	.....	229,704
HEALTH						
Current Expenditures	111,924	.....	.....	.....	.....	148,165
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	111,924	.....	.....	.....	.....	148,165
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	413,706	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	1,939,876	1,209,357	909,057	969,211	2,091,285	2,258,935
- Capital Outlay	362,990	1,364,603	236,228	472,195	195,306	629,690
TOTAL CULTURE AND RECREATION	2,302,866	2,987,666	1,145,285	1,441,406	2,286,591	2,888,625
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	2,525,935	.....	424,360	570,778	11,792,315	.....
UNALLOCATED INSURANCE AND JUDGMENTS	150,000	.....	.....	.....	.....	.....
AIRPORTS						
Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
Current Expend.	19,791	923,119	390,055	497,372	991,269	2,141,620
- Capital Outlay	172,269	1,004,967	852,594	384,655	27,727	1,458,759
ALL OTHER UNALLOCATED						
Current Expenditures	90,356	795,649	1,025,148	66,941	1,529,553	.....
- Capital Outlay	5,348	34,836	.....	11,708	.....	577,431
DEBT SERVICE						
Interest & Fiscal Charges	2,365,712	1,258,284	1,553,109	1,010,871	2,656,375	2,340,940
- Principal Payment on Bonds	7,210,000	2,520,000	2,252,000	1,265,000	18,942,270	3,235,000
- Other Long-Term Debt	.....	252,850	191,400	250,000	.....	.....
TOTAL CURRENT EXPENDITURES	12,863,749	11,834,856	6,318,515	6,705,061	13,191,193	13,254,455
TOTAL CAPITAL OUTLAY	5,801,602	5,145,622	3,190,424	4,599,466	18,435,385	6,475,956
DEBT SERVICE - Principal & Interest	9,575,712	4,031,134	3,996,509	2,525,871	21,598,645	5,575,940
TOTAL EXPENDITURES	28,241,063	21,011,612	13,505,448	13,830,398	53,225,223	25,306,351
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
Enterprise Funds	.....	84,814	6,100	9,870	484,746	200,000
- Governmental Funds	3,089,610	467,222	2,921,341	2,053,545	11,426,581	2,010,070
TOTAL EXPENDITURES AND OTHER USES	31,330,673	21,563,648	16,432,889	15,893,813	65,136,550	27,516,421

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCHESTER	ROSEVILLE	SHOREVIEW	ST. LOUIS PARK	SOUTH ST. PAUL	ST. CLOUD
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1992 Estimate)	74,408	33,522	25,345	43,875	20,295	49,376
TAXABLE TAX CAPACITY	47,533,719	34,888,409	19,047,517	41,318,085	11,663,949	27,414,032
1991 NET TAX LEVY (Collect. in 1992)	11,523,604	4,861,450	2,942,296	7,229,939	2,157,828	8,538,276
SPECIAL ASSESSMENTS (Collect. in 1992)	1,165,828	970,718	706,790	1,111,458	421,859	1,462,715
REVENUES						
PROPERTY TAXES	11,382,901	4,969,626	3,540,688	8,906,837	3,038,908	8,472,344
TAX INCREMENTS	3,093,254	6,429,398	467,021	2,307,436	1,777,742	2,148,464
GRAVEL TAX & GAMBLING TAX	.....	125,516	602	.....	2,760	.....
FRANCHISE TAXES (Public Utilities)	276,065	107,347	81,716	170,211	356,405	1,100,663
SPECIAL ASSESSMENTS	2,064,030	1,570,813	1,312,346	1,444,384	786,853	3,090,764
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	10,976,535	.....	.....	.....	.....	1,161,356
LICENSES AND PERMITS	1,488,933	821,613	295,184	951,353	165,195	738,660
FINES AND FORFEITS	229,171	120,259	60,085	305,838	65,557	537,324
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	618,687	.....	.....	222,258	.....	808,352
- Other	3,167,552	.....	4,953	.....	116,348	86,630
State Grants - Local Government Aid	5,834,338	.....	.....	1,959,048	2,295,627	5,547,456
- Homestead Credit (HACA)	3,924,570	1,606,491	850,998	2,645,369	1,078,609	2,643,599
- Highways	2,030,047	325,071	962,807	398,109	239,333	1,546,037
- Other	1,498,423	280,729	9,018	521,430	1,308,523	1,811,014
County Grants - Highways	.....	16,801	990,956	.....	24,771	.....
- Other	922,973	.....	54,104	19,679	20,513	505,175
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	1,703	120,105	177,077	.....	141,835
TOTAL INTERGOVERNMENTAL REVENUES	17,996,590	2,230,795	2,992,941	5,942,970	5,083,724	13,090,098
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	35,397	924,414	15,288	23,039	344,563	26,995
Public Safety	439,649	694,389	.....	65,030	7,664	19,477
Streets and Highways	140,263	.....	301,498	1,585	20,898	4,537
Sanitation (Refuse Collection)	.....	.....	185,289	.....	.....	900
Libraries	77,129	.....	.....	.....	.....	.....
Parks and Recreation	2,806,960	520,389	1,521,442	470,009	400,334	260,289
Airports	.....	.....	.....	.....	130,237	.....
Other Service Charges	.....	.....	384,236	.....	3,900	.....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	3,499,398	2,139,192	2,407,753	559,663	907,596	312,198
MISCELLANEOUS REVENUES						
Interest Earnings	4,144,059	2,063,439	748,792	2,909,739	461,144	3,410,727
All Other Revenues	6,583,681	1,886,129	313,384	776,523	284,598	2,559,031
TOTAL REVENUES	61,734,617	22,464,127	12,220,512	24,274,954	12,930,482	36,621,629
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	21,926,504	6,683,139	.....	2,408,598	6,610,100
- Other Long-Term Debt	.....	.....	.....	.....	387,500	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	21,926,504	6,683,139	.....	2,796,098	6,610,100
Other Financing Sources	.....	.....	.....	.....	.....	99,846
TRANSFERS FROM - Enterprise Funds	607,770	.....	351,138	287,700	99,805	528,100
- Governmental Funds	5,907,588	899,554	2,597,374	7,595,411	2,317,465	1,187,888
TOTAL REVENUES AND OTHER SOURCES	68,249,975	45,290,185	21,852,163	32,158,065	18,143,850	45,047,563
Type of Public Service Enterprise	W,S,E,O	W,S,O	W,S,O	W,S,R	W,S	W,S,R,E

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCHESTER	ROSEVILLE	SHOREVIEW	ST. LOUIS PARK	SOUTH ST. PAUL	ST. CLOUD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	2,760,594	1,078,120	1,009,908	2,603,830	956,883	3,281,133
- Capital Outlay	188,020	42,323	16,373	36,681	172,854	142,941
TOTAL GENERAL GOVERNMENT	2,948,614	1,120,443	1,026,281	2,640,511	1,129,737	3,424,074
PUBLIC SAFETY						
Police Department - Current Expenditures	7,481,274	2,725,855	795,136	4,114,675	2,282,416	5,037,543
- Capital Outlay	2,866,309	166,219	.....	1,582,720	53,186	134,856
Fire Department - Current Expenditures	6,380,885	547,105	345,079	2,063,878	1,483,334	3,343,238
- Capital Outlay	43,314	580,910	15,456	67,570	21,237	142,802
Other Protection - Current Expenditures	1,138,561	64,813	31,423	865,069	111,467	664,650
- Capital Outlay	7,758,318	.....	.....	14,995	12,300	35,705
TOTAL PUBLIC SAFETY	25,668,661	4,084,902	1,187,094	8,708,907	3,963,940	9,358,794
STREETS AND HIGHWAYS - Maintenance	4,597,513	1,105,638	614,932	1,769,281	1,016,080	2,597,169
- Lighting	605,754	163,197	92,970	501,242	110,441	336,048
- Construction	2,440,175	10,199,099	4,081,418	3,856,353	2,162,536	8,308,977
- Other Capital Outlay	85,193	948,829	.....	22,626	259,766	2,980,570
TOTAL STREETS AND HIGHWAYS	7,728,635	12,416,763	4,789,320	6,149,502	3,548,823	14,222,764
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	257,607	.....	20,243	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	.....	257,607	.....	20,243	.....
HEALTH - Current Expenditures	.....	.....	.....	.....	27,549	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	27,549	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	1,990,529	.....	.....	.....	403,190	645,211
- Capital Outlay	473,847	.....	.....	.....	24,406	117,510
Park and Recreation - Current Expenditures	6,356,228	1,459,728	2,337,867	2,220,241	791,487	1,932,672
- Capital Outlay	962,324	890,137	318,658	267,956	394,260	280,326
TOTAL CULTURE AND RECREATION	9,782,928	2,349,865	2,656,525	2,488,197	1,613,343	2,975,719
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	1,055,729	.....	.....	.....	64,269	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	94,185	52,083	152,078	.....	800,501
AIRPORTS - Current Expenditures	452,221	.....	.....	.....	122,952	106,991
- Capital Outlay	1,375,750	.....	.....	.....	319,854	181,076
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	1,018,115
HRA & ECONOMIC DEVELOPMENT - Current Expend.	2,357,626	696,554	310,991	198,758	9,600	808,352
- Capital Outlay	1,443,788	11,343	322	1,098,059	2,718,390	.....
ALL OTHER UNALLOCATED - Current Expenditures	926,329	2,066,495	75,430	266,735	297,982	347,162
- Capital Outlay	443,487	228,367	.....	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	1,119,183	2,785,250	1,460,018	1,300,212	836,322	4,536,382
- Principal Payment on Bonds	3,246,500	1,555,000	1,005,000	1,695,000	2,060,000	8,104,846
- Other Long-Term Debt	.....	.....	607,538	.....	345,000	.....
TOTAL CURRENT EXPENDITURES	35,047,514	10,001,690	5,923,426	14,755,787	7,633,624	20,918,785
TOTAL CAPITAL OUTLAY	19,136,254	13,067,227	4,432,227	6,946,960	6,203,058	12,324,763
DEBT SERVICE - Principal & Interest	4,365,683	4,340,250	3,072,556	2,995,212	3,241,322	12,641,228
TOTAL EXPENDITURES	58,549,451	27,409,167	13,428,209	24,697,959	17,078,004	45,884,776
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	19,744,696	5,572,452	.....	.....	658,175
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	640,000	.....	360,890
- Governmental Funds	5,907,588	899,554	2,597,344	7,595,411	2,317,465	1,187,888
TOTAL EXPENDITURES AND OTHER USES	64,457,039	48,053,417	21,598,005	32,933,370	19,395,469	48,091,729

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
CLASS OF CITY	2	2	2	2	3	3
POPULATION - (1992 Estimate)	24,930	25,557	23,252	1,311,688	18,329	16,887
TAXABLE TAX CAPACITY	15,190,335	9,884,274	19,055,873	1,080,867,345	7,028,183	9,231,705
1991 NET TAX LEVY (Collect. in 1992)	1,819,401	2,892,436	3,392,826	192,013,189	1,505,438	1,237,553
SPECIAL ASSESSMENTS (Collect. in 1992)	887,550	440,217	3,459,512	56,111,892	205,132	677,109
REVENUES						
PROPERTY TAXES	2,542,881	3,049,819	3,730,519	210,887,859	1,519,685	1,486,899
TAX INCREMENTS	1,172,562	696,688	329,558	77,661,913	610,668	630,706
GRAVEL TAX & GAMBLING TAX	.....	.....	7,832	439,112	.....	.....
FRANCHISE TAXES (Public Utilities)	123,466	591,690	.....	6,214,875	1,003,928	.....
SPECIAL ASSESSMENTS	919,704	641,720	9,607,905	101,298,999	583,942	4,235,374
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	126,275	.....	19,160,105	88,060	.....
LICENSES AND PERMITS	341,515	305,385	1,404,947	25,754,991	181,969	430,024
FINES AND FORFEITS	78,637	145,572	121,555	7,686,223	95,120	39,565
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	329,466	.....	4,039,480	.....	35,847
- Other	.....	26,901	.....	11,060,893	.....	.....
State Grants - Local Government Aid	759,035	4,047,824	.....	50,161,388	3,605,337	42,147
- Homestead Credit (HACA)	739,839	1,444,908	1,076,508	53,728,539	737,943	402,458
- Highways	1,558,917	686,148	600,471	38,394,331	279,251	526,158
- Other	214,077	1,211,572	328,336	20,735,820	732,577	119,559
County Grants - Highways	11,028	11,446	14,888	1,181,230	2,290	894,366
- Other	.....	138,398	57,393	3,697,279	132,238	37,864
Local Units Grants - Highways	.....	.....	.....	145,345	.....	.....
- Other	154,957	46,270	.....	1,959,452	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	3,437,853	7,942,933	2,077,596	185,103,757	5,489,636	2,058,399
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	312,453	5,933	485,413	10,321,712	8,706	111,836
Public Safety	320,225	42,080	.....	5,293,857	2,061	.....
Streets and Highways	527	13,061	88,315	4,803,065	7,821	.....
Sanitation (Refuse Collection)	.....	.....	.....	1,219,874	.....	5,974
Libraries	.....	26,217	.....	112,670	72	.....
Parks and Recreation	89,683	218,248	284,854	17,064,094	163,327	113,153
Airports	.....	3,772	.....	135,885	12,238	.....
Other Service Charges	231,019	510,572	1,213,682	13,125,026	372,291	2,898
TOTAL DEPARTMENT FEES & SERVICE CHARGES	953,907	819,883	2,072,264	52,076,183	566,516	233,861
MISCELLANEOUS REVENUES						
Interest Earnings	1,262,906	341,725	1,865,735	68,582,200	465,484	726,644
All Other Revenues	1,152,879	419,795	308,600	45,698,855	1,244,002	143,115
TOTAL REVENUES	11,986,310	15,081,485	21,526,511	800,565,072	11,849,010	9,984,587
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	759,005	10,301,795	204,122,967	.....	4,778,400
- Other Long-Term Debt	.....	512,972	3,600,000	8,703,228	.....	180,000
- Short-Term Debt	100,000	.....	.....	100,000	.....	.....
TOTAL BORROWING	100,000	1,271,977	13,901,795	212,926,195	.....	4,958,400
Other Financing Sources	.....	.....	18,434	13,693,305	.....	.....
TRANSFERS FROM - Enterprise Funds	.....	.....	.....	12,449,900	.....	37,630
- Governmental Funds	1,003,431	209,606	2,052,207	96,999,260	165,871	1,648,873
TOTAL REVENUES AND OTHER SOURCES	13,089,741	16,563,068	37,498,947	1,136,633,732	12,014,881	16,629,490
Type of Public Service Enterprise	W,S,R,O	W,S	W,S	W,S	W,S,R,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	820,486	1,407,264	952,401	73,167,697	867,128	628,652
- Capital Outlay	6,999	1,941	9,917	4,945,223	41,760	44,284
TOTAL GENERAL GOVERNMENT	827,485	1,409,205	962,318	78,112,920	908,888	672,936
PUBLIC SAFETY						
Police Department - Current Expenditures	2,029,406	2,145,013	1,672,817	109,193,142	1,894,599	441,608
- Capital Outlay	97,001	96,444	70,589	8,658,700	1,598	654
Fire Department - Current Expenditures	411,092	2,012,639	446,929	41,108,525	1,324,433	248,742
- Capital Outlay	236,043	89,173	15,914	8,437,670	41,010	75,026
Other Protection - Current Expenditures	7,277	237,386	345,637	9,532,508	79,054	170,772
- Capital Outlay	....	4,870	12,355	8,658,144	600	21,802
TOTAL PUBLIC SAFETY	2,780,819	4,585,525	2,564,241	185,588,689	3,341,294	958,604
STREETS AND HIGHWAYS						
Maintenance	627,735	1,391,136	1,830,169	55,829,336	1,168,942	366,655
- Lighting	111,029	168,213	138,369	7,202,774	181,761	60,057
- Construction	1,516,069	1,475,431	2,130,617	118,858,621	797,318	2,590,937
- Other Capital Outlay	122,119	201,631	1,707,046	9,130,053	77,799	90,298
TOTAL STREETS AND HIGHWAYS	2,376,952	3,236,411	5,806,201	191,020,784	2,225,820	3,107,947
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	17,025	53,343	3,112,731	....	38,640
Sanitation - Capital Outlay	....	....	7,721	332,798	....	9,035
TOTAL SANITATION	....	17,025	61,064	3,445,529	....	47,675
HEALTH						
Current Expenditures	425,854	....	....	2,954,568	75,926	....
- Capital Outlay	2,423	....	....	9,320	3,371	....
TOTAL HEALTH	428,277	....	....	2,963,888	79,297	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	563,689	....	4,962,421	428,325	....
- Capital Outlay	....	107,599	....	727,956	45,350	....
Park and Recreation - Current Expenditures	303,872	1,455,396	667,170	58,715,762	1,332,166	193,594
- Capital Outlay	81,110	49,407	587,579	16,456,679	79,650	38,438
TOTAL CULTURE AND RECREATION	384,982	2,176,091	1,254,749	80,862,818	1,885,491	232,032
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	7,940,427	39,748,258	....	1,931,843
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	2,828,365	....	....
AIRPORTS						
Current Expenditures	....	62,971	....	789,273	87,147	....
- Capital Outlay	....	10,956	....	2,080,722	19,344	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	4,084,169	....	....
HRA & ECONOMIC DEVELOPMENT						
Current Expend.	943,277	567,846	44,190	21,858,606	575,884	17,659
- Capital Outlay	388,135	....	....	40,030,651	305,455	....
ALL OTHER UNALLOCATED						
Current Expenditures	12,515	740,837	328,057	16,436,772	264,366	77,060
- Capital Outlay	....	....	....	2,435,209	357,124	108,630
DEBT SERVICE						
Interest & Fiscal Charges	765,719	793,641	2,114,821	85,633,968	467,280	1,530,561
- Principal Payment on Bonds	1,480,000	943,000	4,110,000	134,571,411	783,788	1,450,000
- Other Long-Term Debt	190,000	....	4,572	7,090,158	5,250	106,000
TOTAL CURRENT EXPENDITURES	5,692,543	10,769,415	6,479,082	411,776,649	8,279,731	2,243,439
TOTAL CAPITAL OUTLAY	2,449,899	2,037,452	12,482,165	260,510,004	1,770,379	4,910,947
DEBT SERVICE - Principal & Interest	2,435,719	1,736,641	6,229,393	227,295,537	1,256,318	3,086,561
TOTAL EXPENDITURES	10,578,161	14,543,508	25,190,640	899,582,190	11,306,428	10,240,947
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	56,242,137	....	....
Other Financing Uses	....	....	350,000	753,454	....	....
TRANSFERS TO						
Enterprise Funds	34,649	....	575,000	8,317,602	....	30,500
- Governmental Funds	1,003,431	209,606	2,052,207	96,996,230	165,871	1,648,873
TOTAL EXPENDITURES AND OTHER USES	11,616,241	14,753,114	28,167,847	1,061,891,613	11,472,299	11,920,320

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1992 Estimate)	17,409	11,248	12,432	18,244	12,863	12,251
TAXABLE TAX CAPACITY	11,521,785	4,606,858	5,112,193	9,192,512	9,807,511	6,777,720
1991 NET TAX LEVY (Collect. in 1992)	1,731,447	801,824	1,234,196	1,334,793	2,235,437	777,875
SPECIAL ASSESSMENTS (Collect. in 1992)	223,245	281,512	180,957	1,778,914	827,611	1,325,951
REVENUES						
PROPERTY TAXES	2,293,024	817,474	1,274,043	1,913,001	2,465,348	926,533
TAX INCREMENTS	652,948	184,911	139,096	417,475	6,280,070	4,529,597
GRAVEL TAX & GAMBLING TAX	....	....	2,992	....	6,206	....
FRANCHISE TAXES (Public Utilities)	....	....	37,100	....	38,697	47,543
SPECIAL ASSESSMENTS	252,451	396,359	269,392	2,838,335	2,177,120	1,909,331
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	5,292	....	....	....	....
LICENSES AND PERMITS	170,875	114,982	102,719	172,871	739,094	422,675
FINES AND FORFEITS	238,686	164,336	116,476	126,271	36,760	26,738
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	169,287	35,129	....	107,283	32,679	54,774
- Other	....	665,072	142,073	53,860	....	....
State Grants - Local Government Aid	1,121,284	2,156,728	1,813,327	365,330	....	280,352
- Homestead Credit (NACA)	646,825	215,812	517,052	802,213	775,752	250,098
- Highways	393,485	329,032	342,119	139,515	27,815	546,965
- Other	264,217	496,959	519,803	188,026	136,233	1,843,365
County Grants - Highways	....	....	....	....	....	....
- Other	70,000	....	147,374	137,648	....	23,359
Local Units Grants - Highways	....	....	....	....	29,578	....
- Other	48,193	....	....	24,924	....	127,532
TOTAL INTERGOVERNMENTAL REVENUES	2,713,291	3,898,732	3,481,748	1,818,799	1,002,057	3,126,445
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	25,923	4,116	....	283,206	845,993	436,087
Public Safety	182,721	137,329	58,385	18,792	....	18,458
Streets and Highways	9,141	....	....	....	....	50,581
Sanitation (Refuse Collection)	....	....	....	4,609	....	....
Libraries	29,206	....	....	....	....	....
Parks and Recreation	135,796	145,050	75,556	209,633	....	55,111
Airports	....	....	156,389	....	....	....
Other Service Charges	36,179	247,079	178,186	70,342	....	323,505
TOTAL DEPARTMENT FEES & SERVICE CHARGES	418,966	533,574	468,516	586,582	845,993	883,742
MISCELLANEOUS REVENUES						
Interest Earnings	170,946	469,587	168,840	812,948	2,435,115	750,908
All Other Revenues	180,167	334,114	539,029	657,068	2,250,699	315,208
TOTAL REVENUES	7,091,354	6,919,361	6,599,951	9,343,350	18,277,159	12,938,720
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,698,665	555,325	2,420,000	499,862	4,940,354	18,473,602
- Other Long-Term Debt	....	....	....	202,000	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	1,698,665	555,325	2,420,000	701,862	4,940,354	18,473,602
Other Financing Sources	73,300	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	1,015,000	123,500	310,978	1,415,112	....	742,951
- Governmental Funds	431,800	121,466	2,526,267	2,314,244	6,302,990	3,103,776
TOTAL REVENUES AND OTHER SOURCES	10,310,119	7,719,652	11,857,196	13,774,568	29,520,503	35,259,049
Type of Public Service Enterprise	W,S,R,L,E,O	W,S,R,L,O	W,S,E	W,S,R,L	W,S,O	W,S,E

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	818,916	776,752	588,332	918,571	415,053	1,094,358
- Capital Outlay	2,380	9,058	934,566	259,227	.....	127,757
TOTAL GENERAL GOVERNMENT	821,296	785,810	1,522,898	1,177,798	415,053	1,222,115
PUBLIC SAFETY						
Police Department - Current Expenditures	2,261,080	1,411,508	1,300,320	1,197,772	484,954	893,572
- Capital Outlay	13,981	78,764	38,518	59,938	.....	27,982
Fire Department - Current Expenditures	327,491	451,950	513,096	216,148	267,742	157,736
- Capital Outlay	9,380	4,767	61,006	.....	20,758	15,940
Other Protection - Current Expenditures	1,564	46,047	749	138,601	363,704	3,782
- Capital Outlay	4,627	.....	.....	.....	653	.....
TOTAL PUBLIC SAFETY	2,618,123	1,993,036	1,913,689	1,612,459	1,137,811	1,099,012
STREETS AND HIGHWAYS - Maintenance	853,194	839,886	534,815	452,306	617,615	510,930
- Lighting	.....	.....	.....	108,146	123,856	38,603
- Construction	.....	36,709	898,415	780,726	2,495,741	2,176,156
- Other Capital Outlay	6,850	666,334	.....	.....	.....	120,773
TOTAL STREETS AND HIGHWAYS	860,044	1,542,929	1,433,230	1,341,178	3,237,212	2,846,462
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	112,869	210,243	.....	4,990
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	.....	112,869	210,243	.....	4,990
HEALTH - Current Expenditures	.....	.....	346,436	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	346,436	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	360,357	56,499	91,360	.....	.....	.....
- Capital Outlay	69,029	26,563	24,339	.....	.....	.....
Park and Recreation - Current Expenditures	826,574	403,912	458,449	620,305	274,266	401,351
- Capital Outlay	13,625	12,903	74,076	79,190	447,572	15,870
TOTAL CULTURE AND RECREATION	1,269,585	499,877	648,224	699,495	721,838	417,221
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	128,026	.....	.....	31,149	1,122,827	110,569
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	21,814	.....	.....	.....
AIRPORTS - Current Expenditures	.....	45,944	315,611	.....	.....	.....
- Capital Outlay	.....	.....	132,253	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	268,939	731,215	67,749	108,851	2,409,672	1,215,624
- Capital Outlay	313,256	104,921	.....	163,424	5,609,066	1,106,420
ALL OTHER UNALLOCATED - Current Expenditures	60,414	567,186	635,837	548,139	1,659,795	1,220,958
- Capital Outlay	9,038	.....	.....	162,335	390,648	424,858
DEBT SERVICE - Interest & Fiscal Charges	386,958	297,156	299,882	1,568,495	2,998,698	2,381,970
- Principal Payment on Bonds	530,000	492,500	1,241,200	2,610,500	4,835,000	2,085,000
- Other Long-Term Debt	55,000	.....	142,000	25,000	208,000	50,000
TOTAL CURRENT EXPENDITURES	5,778,529	5,330,899	4,987,437	4,519,082	6,616,657	5,541,904
TOTAL CAPITAL OUTLAY	570,192	940,019	2,163,173	1,535,989	10,087,265	4,126,325
DEBT SERVICE - Principal & Interest	971,958	789,656	1,683,082	4,203,995	8,041,698	4,516,970
TOTAL EXPENDITURES	7,320,679	7,060,574	8,833,692	10,259,066	24,745,620	14,185,199
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	526,542	1,015,000	.....	.....	18,061,752
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	900,000	.....	.....	391,120	.....	79,994
- Governmental Funds	431,800	121,466	2,526,267	2,321,744	6,302,990	3,103,776
TOTAL EXPENDITURES AND OTHER USES	8,652,479	7,708,582	12,374,959	12,971,930	31,048,610	35,430,721

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FAIRBAULT	FERGUS FALLS
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1992 Estimate)	10,973	19,055	12,041	11,306	18,028	12,449
TAXABLE TAX CAPACITY	5,245,644	10,907,347	7,961,311	4,446,989	6,008,101	5,403,558
1991 NET TAX LEVY (Collect. in 1992)	1,716,997	1,827,961	1,542,254	1,222,614	1,427,525	1,424,384
SPECIAL ASSESSMENTS (Collect. in 1992)	35,816	57,070	381,581	370,096	460,820	56,475
REVENUES						
PROPERTY TAXES	1,558,909	2,447,441	1,531,199	1,244,989	1,443,193	1,431,875
TAX INCREMENTS	527,453	1,108,002	604,599	140,783	918,714	385,491
GRAVEL TAX & GAMBLING TAX	.....	.....	34,309	.....	37,001	.....
FRANCHISE TAXES (Public Utilities)	41,241	72,861	.....	9,535	22,761	.....
SPECIAL ASSESSMENTS	81,082	315,014	1,189,008	790,224	1,300,512	340,707
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	41,735	57,374
LICENSES AND PERMITS	77,498	125,275	144,652	135,074	254,166	65,275
FINES AND FORFEITS	33,684	104,673	103,618	32,527	92,442	86,534
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	100,000	177,634	.....	.....	.....	12,931
- Other	14,767	66,500	.....	38,559	1,686	21,769
State Grants - Local Government Aid	1,743,422	2,022,119	189,459	1,854,526	3,092,103	2,432,275
- Homestead Credit (HACA)	607,259	907,291	552,860	504,017	705,930	423,614
- Highways	1,068,476	137,025	974,153	235,854	823,541	137,998
- Other	550,366	402,147	148,360	582,014	1,202,569	294,226
County Grants - Highways	.....	18,060	.....	.....	.....	271,591
- Other	11,800	9,830	.....	.....	286,081	19,000
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	2,359	17,662	187,339	.....	10,000	61,970
TOTAL INTERGOVERNMENTAL REVENUES	4,098,449	3,758,268	2,052,171	3,214,970	6,121,910	3,675,374
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	20,348	33,178	129,316	4,549	15,715	106,361
Public Safety	277,926	113,974	108,566	13,725	80,177	39,794
Streets and Highways	9,438	43,338	4,686	.....	44,301	11,993
Sanitation (Refuse Collection)	.....	.....	.....	5,441	.....	.....
Libraries	16,721	7,349	.....	.....	4,248	10,568
Parks and Recreation	18,117	152,214	63,644	4,028	304,698	65,087
Airports	.....	.....	.....	36,524	6,442	.....
Other Service Charges	97,616	19,722	.....	.....	444,129	40,987
TOTAL DEPARTMENT FEES & SERVICE CHARGES	440,166	369,775	306,212	64,267	899,710	274,790
MISCELLANEOUS REVENUES						
Interest Earnings	103,087	858,534	361,064	513,353	404,608	778,390
All Other Revenues	327,982	1,524,515	1,168,244	1,026,187	562,804	597,271
TOTAL REVENUES	7,289,551	10,684,358	7,495,076	7,171,909	12,099,556	7,693,081
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	.....	4,232,395	2,655,723	5,121,566	1,691,190
- Other Long-Term Debt	.....	.....	.....	101,500	125,000	67,467
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	.....	4,232,395	2,757,223	5,246,566	1,758,657
Other Financing Sources	5,720	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	40,000	387,171	470,550	992,473	436,702	179,054
- Governmental Funds	131,793	2,354,210	1,287,698	.....	1,356,771	476,259
TOTAL REVENUES AND OTHER SOURCES	7,467,064	13,425,739	13,485,719	10,921,605	19,139,595	10,107,051
Type of Public Service Enterprise	W,S	W,S,R,L	W,S,R,L,E	W,S,L,E,O	W,S	W,S,R,L

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	543,216	1,279,187	489,794	712,301	650,681	757,737
- Capital Outlay	50,016	77,608	273,897	31,628	38,115	14,197
TOTAL GENERAL GOVERNMENT	593,232	1,356,795	763,691	743,929	688,796	771,934
PUBLIC SAFETY						
Police Department - Current Expenditures	1,083,245	1,730,449	1,061,008	1,038,582	1,989,138	1,093,264
- Capital Outlay	65,553	44,831	267,019	49,302	70,501	52,693
Fire Department - Current Expenditures	788,428	674,312	194,906	159,040	790,368	182,189
- Capital Outlay	5,303	19,855	8,117	14,081	20,462	1,772
Other Protection - Current Expenditures	11,199	167,062	243,100	124,109	99,462	91,935
- Capital Outlay	52,286	1,148	9,850	15,792	....	4,053
TOTAL PUBLIC SAFETY	2,006,014	2,637,657	1,784,000	1,400,906	2,969,931	1,425,906
STREETS AND HIGHWAYS						
- Maintenance	960,642	706,268	541,566	626,120	1,039,923	558,354
- Lighting	....	91,148	1,015	138,101	96,219	100,169
- Construction	1,428,745	509,108	8,439,327	2,599,932	2,542,421	746,332
- Other Capital Outlay	106,249	54,913	38,603	122,022	107,062	3,088
TOTAL STREETS AND HIGHWAYS	2,495,636	1,361,437	9,020,511	3,486,175	3,785,625	1,407,943
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	2,561	....	....
Other Sanitation - Current Expenditures	8,929	176,216	108,365	....	....	23,929
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	8,929	176,216	108,365	2,561	....	23,929
HEALTH						
- Current Expenditures	4,396	....	....	1,500	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	4,396	....	....	1,500	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	303,286	369,930	29,536	....	330,232	344,546
- Capital Outlay	5,751	14,003	....	....	29,402	2,444
Park and Recreation - Current Expenditures	361,194	978,681	184,978	508,513	695,865	906,241
- Capital Outlay	8,000	119,953	112,752	50,961	41,262	39,222
TOTAL CULTURE AND RECREATION	678,231	1,482,567	327,266	559,474	1,096,761	1,292,453
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	141,570	....
AIRPORTS - Current Expenditures	....	....	....	123,010	97,808	117,245
- Capital Outlay	....	....	....	241,021	....	30,976
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	329,166	921,257	39,449	193,668	87,644	359,885
- Capital Outlay	....	16,971	....	179,118	3,901,492	225,994
ALL OTHER UNALLOCATED - Current Expenditures	150,335	269,691	185,765	357,137	30,459	328,986
- Capital Outlay	....	5,101	559	90,313	....	7,242
DEBT SERVICE - Interest & Fiscal Charges	289,036	1,020,136	600,014	690,193	944,649	801,521
- Principal Payment on Bonds	505,000	1,180,000	818,000	3,635,000	1,100,000	645,000
- Other Long-Term Debt	....	....	128,554	136,000	44,612	195,146
TOTAL CURRENT EXPENDITURES	4,544,036	7,364,201	3,079,482	3,984,642	6,049,369	4,864,480
TOTAL CAPITAL OUTLAY	1,721,903	863,491	9,150,124	3,394,170	6,750,717	1,128,013
DEBT SERVICE - Principal & Interest	794,036	2,200,136	1,546,568	4,461,193	2,089,261	1,641,667
TOTAL EXPENDITURES	7,059,975	10,427,828	13,776,174	11,840,005	14,889,347	7,634,160
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	620,705
Other Financing Uses	....	....	....	....	....	215,000
TRANSFERS TO - Enterprise Funds	....	....	....	....	739,231	68,486
- Governmental Funds	131,793	2,354,210	1,287,698	....	1,356,771	476,259
TOTAL EXPENDITURES AND OTHER USES	7,191,768	12,782,038	15,063,872	11,840,005	16,985,349	9,014,610

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1992 Estimate)	16,032	17,993	16,419	11,865	12,026	12,638
TAXABLE TAX CAPACITY	9,820,271	5,287,039	16,186,736	4,819,307	5,251,830	6,609,431
1991 NET TAX LEVY (Collect. in 1992)	1,961,418	1,834,249	3,344,337	1,827,289	1,185,753	950,789
SPECIAL ASSESSMENTS (Collect. in 1992)	609,552	103,225	363,835	618,525	205,673	71,558
REVENUES						
PROPERTY TAXES	2,624,829	1,577,770	3,637,935	1,860,841	1,200,808	1,259,693
TAX INCREMENTS	367,774	271,426	1,400,521	269,659	1,041,700	1,984,589
GRAVEL TAX & GAMBLING TAX	4,782	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	91,289	....	71,699	21,356	44,310	36,763
SPECIAL ASSESSMENTS	1,261,444	133,685	345,435	1,050,512	481,250	65,130
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	22,379	50,847	....
LICENSES AND PERMITS	262,421	113,376	225,968	230,040	114,933	111,693
FINES AND FORFEITS	78,675	48,477	153,790	47,077	87,521	45,841
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	55,663	....	....	41,927
- Other	....	....	28,846	....	....	11,611
State Grants - Local Government Aid	1,019,194	2,906,326	827,177	1,120,011	1,232,624	576,455
- Homestead Credit (HACA)	870,283	1,345,169	831,779	922,963	519,150	340,470
- Highways	523,000	1,277,118	796,744	385,441	550,986	55,774
- Other	341,105	3,402,727	199,561	877,450	552,763	132,512
County Grants - Highways	....	....	....	....	....	5,067
- Other	24,186	....	16,400	50,000	126,887	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	23,780	461,333	....	14,977	192,293	....
TOTAL INTERGOVERNMENTAL REVENUES	2,801,548	9,392,673	2,756,170	3,370,842	3,174,703	1,163,816
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	86,914	11,503	330,126	346,812	16,523	104,026
Public Safety	506,372	163,903	24,030	211,523	281,861	....
Streets and Highways	38,973	3,269	4,315	....	16,000	73,016
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	11,088	....	....	26,484	....
Parks and Recreation	11,493	....	....	245,380	248,105	153,594
Airports	....	223,142	....	54,851	72,501	....
Other Service Charges	22,445	194,755	47,808	274,166	182,369	8,222
TOTAL DEPARTMENT FEES & SERVICE CHARGES	666,197	607,660	406,279	1,132,732	843,843	338,858
MISCELLANEOUS REVENUES						
Interest Earnings	366,782	137,612	843,972	291,570	326,479	287,670
All Other Revenues	130,264	457,832	247,364	720,351	479,527	59,495
TOTAL REVENUES	8,656,005	12,740,511	10,089,133	9,017,359	7,845,921	5,353,548
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,059,942	2,786,089	1,980,993	4,044,870	464,830	....
- Other Long-Term Debt	180,000	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	93,477
TOTAL BORROWING	1,239,942	2,786,089	1,980,993	4,044,870	464,830	93,477
Other Financing Sources	....	....	....	....	283,315	....
TRANSFERS FROM - Enterprise Funds	123,334	....	....	760,800	279,000	55,439
- Governmental Funds	770,675	1,220,715	795,089	2,035,047	1,627,737	1,627,054
TOTAL REVENUES AND OTHER SOURCES	10,789,956	16,747,315	12,865,215	15,858,076	10,496,803	7,129,518
Type of Public Service Enterprise	W,S,E,O	W,S,R,E,O	W,S,R,O	W,S,R,L,H,N,E,O	W,S,L,H,N,E	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	773,135	1,404,693	1,274,915	697,819	1,031,910	950,774
- Capital Outlay	11,261	441,585	9,229	17,220	97,003	144,868
TOTAL GENERAL GOVERNMENT	784,396	1,846,278	1,284,144	715,039	1,128,913	1,095,642
PUBLIC SAFETY						
Police Department - Current Expenditures	1,444,559	2,012,328	1,867,765	1,125,095	1,335,988	880,228
- Capital Outlay	32,272	53,303	8,625	16,556	58,911	33,502
Fire Department - Current Expenditures	589,365	1,642,614	340,299	152,236	252,067	162,223
- Capital Outlay	10,485	2,800	.....	202,653	125,210	.....
Other Protection - Current Expenditures	140,511	85,704	242,166	220,240	361	30,887
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	2,217,192	3,796,749	2,458,855	1,716,780	1,772,537	1,106,840
STREETS AND HIGHWAYS						
- Maintenance	691,376	1,340,466	847,755	693,429	1,063,042	261,335
- Lighting	145,364	29,542	93,849	66,053	103,181	43,024
- Construction	1,904,653	1,189,842	3,284,986	1,890,510	1,138,815	140,257
- Other Capital Outlay	176,309	3,786	8,169	77,726	71,416	39,007
TOTAL STREETS AND HIGHWAYS	2,917,702	2,563,636	4,234,759	2,727,718	2,376,454	483,623
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	152,438	202,219	.....	.....	.....	21,816
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	531
TOTAL SANITATION	152,438	202,219	.....	.....	.....	22,347
HEALTH - Current Expenditures	.....	.....	41,813	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	41,813	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	16,235	550,069	.....	76,698	479,639	.....
- Capital Outlay	.....	17,588	.....	.....	5,645	.....
Park and Recreation - Current Expenditures	527,143	911,253	655,064	1,000,405	799,665	448,709
- Capital Outlay	74,500	36,445	4,089	71,926	55,079	84,774
TOTAL CULTURE AND RECREATION	617,878	1,515,355	659,153	1,149,029	1,340,028	533,483
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	277,085	773,140	.....	193,207	.....	.....
AIRPORTS - Current Expenditures	.....	75,000	.....	150,367	121,385	.....
- Capital Outlay	.....	.....	.....	7,950	92,043	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	135,724	1,234,986	307,228	750,573	21,754	.....
- Capital Outlay	54,528	77,333	.....	1,532,227	.....	576,000
ALL OTHER UNALLOCATED - Current Expenditures	582,975	783,981	190,486	406,697	.....	.....
- Capital Outlay	377,949	11,653	669,065	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	669,884	416,905	772,393	853,345	732,236	1,046,925
- Principal Payment on Bonds	1,125,000	315,000	521,100	3,505,000	1,058,184	115,000
- Other Long-Term Debt	822	225,156	780,000	33,205	.....	93,477
TOTAL CURRENT EXPENDITURES	5,475,910	11,045,995	5,861,340	5,532,819	5,208,992	2,798,996
TOTAL CAPITAL OUTLAY	2,641,957	1,834,335	3,984,163	3,816,768	1,644,122	1,018,939
DEBT SERVICE - Principal & Interest	1,795,706	957,061	2,073,493	4,391,550	1,790,420	1,255,402
TOTAL EXPENDITURES	9,913,573	13,837,391	11,918,996	13,741,137	8,643,534	5,073,337
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	34,253	269,596	.....
TRANSFERS TO - Enterprise Funds	2,258	.....	.....	.....	.....	.....
- Governmental Funds	770,675	1,220,715	795,089	2,035,047	1,206,760	1,627,054
TOTAL EXPENDITURES AND OTHER USES	10,686,506	15,058,106	12,714,085	15,810,437	10,119,890	6,700,391

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW ULM	NORTHFIELD	NORTH MANKATO	NORTH ST. PAUL	OAKDALE	OWATONNA
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1992 Estimate)	13,302	15,052	10,979	12,710	20,574	19,718
TAXABLE TAX CAPACITY	4,716,408	5,322,064	4,350,193	7,104,286	11,381,521	8,653,114
1991 NET TAX LEVY (Collect. in 1992)	1,319,085	1,560,898	1,202,654	695,734	1,855,450	2,287,338
SPECIAL ASSESSMENTS (Collect. in 1992)	174,686	557,361	454,613	446,413	1,718,233	459,960
REVENUES						
PROPERTY TAXES	1,382,310	1,569,033	1,185,441	934,885	2,392,505	2,333,790
TAX INCREMENTS	504,407	507,586	418,519	149,616	922,971	1,022,889
GRAVEL TAX & GAMBLING TAX	.....	.....	14,348	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	37,423	66,094	5,767	.....	.....	101,234
SPECIAL ASSESSMENTS	768,061	2,027,285	873,380	706,285	2,980,004	1,041,884
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	71,740	39,143	34,573	.....	.....	53,679
LICENSES AND PERMITS	50,407	267,729	68,884	86,204	665,964	218,618
FINES AND FORFEITS	77,673	65,030	33,939	39,921	169,052	116,962
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	33,036	.....	50,876
- Other	21,773	32,545	9,070	.....	.....	135,925
State Grants - Local Government Aid	2,200,319	1,187,970	1,332,718	686,494	582,736	2,427,165
- Homestead Credit (HACA)	664,103	689,824	588,401	237,604	836,555	1,116,871
- Highways	716,979	215,564	270,088	293,916	360,609	28,397
- Other	631,236	418,227	272,188	101,593	164,793	855,117
County Grants - Highways	.....	2,260	.....	18,807	.....	34,662
- Other	6,306	.....	.....	.....	86,446	122,069
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	16,000	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	4,240,716	2,562,390	2,472,465	1,371,450	2,031,139	4,771,082
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	9,130	61,784	38,493	5,441	433,720	42,838
Public Safety	7,338	14,457	1,263	.....	81,121	58,400
Streets and Highways	4,632	14,755	4,813	16,491	.....	207,302
Sanitation (Refuse Collection)	.....	.....	150	.....	.....	.....
Libraries	3,838	62,569	.....	.....	.....	.....
Parks and Recreation	263,463	.....	55,008	105,121	188,117	838,525
Airports	32,724	.....	.....	.....	.....	.....
Other Service Charges	31,816	173,659	107,037	250,367	750,713	1,190
TOTAL DEPARTMENT FEES & SERVICE CHARGES	352,941	327,224	206,764	377,420	1,453,671	1,148,255
MISCELLANEOUS REVENUES						
Interest Earnings	479,342	308,948	170,836	189,635	1,105,321	1,759,704
All Other Revenues	701,761	2,455,099	228,111	215,284	104,748	1,012,025
TOTAL REVENUES	8,666,781	10,195,561	5,713,027	4,070,700	11,825,375	13,580,122
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,435,000	4,069,866	585,575	.....	645,092	2,595,000
- Other Long-Term Debt	.....	.....	601,975	.....	193,912	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,435,000	4,069,866	1,187,550	.....	839,004	2,595,000
Other Financing Sources	1,318,179	.....	.....	.....	7,158	.....
TRANSFERS FROM - Enterprise Funds	919,306	178,499	.....	103,167	12,712	480,843
- Governmental Funds	598,696	1,192,854	470,415	753,628	1,034,600	5,159,193
TOTAL REVENUES AND OTHER SOURCES	12,937,962	15,636,780	7,370,992	4,927,495	13,718,849	21,815,158
Type of Public Service Enterprise	W,S,E,O	W,S,R,L,H,N,O	W,S,R,O	W,S,E,O	W,S,O	W,S,E

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW ULM	NORTHFIELD	NORTH MANKATO	NORTH ST. PAUL	OAKDALE	OWATONNA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,191,775	897,764	573,066	335,258	1,276,013	722,409
- Capital Outlay	20,329	172,483	92,690	585	757,165	58,554
TOTAL GENERAL GOVERNMENT	1,212,104	1,070,247	665,756	335,843	2,033,178	780,963
PUBLIC SAFETY						
Police Department - Current Expenditures	1,053,604	1,073,535	523,105	922,791	1,311,850	1,576,959
- Capital Outlay	51,074	43,636	23,360	31,093	4,483	90,142
Fire Department - Current Expenditures	158,543	190,907	76,923	149,136	320,926	595,478
- Capital Outlay	390,280	37,484	20,917	16,593	.....	.....
Other Protection - Current Expenditures	.....	137,757	110,069	47,693	210,020	191,684
- Capital Outlay	.....	.....	10,456	.....	1,705	68,311
TOTAL PUBLIC SAFETY	1,653,501	1,483,319	764,830	1,167,306	1,848,984	2,522,574
STREETS AND HIGHWAYS - Maintenance	908,904	639,012	806,402	366,635	289,005	1,526,919
- Lighting	.....	107,660	115,564	27,000	.....	.....
- Construction	1,890,634	1,416,465	707,082	247,710	1,113,497	2,007,185
- Other Capital Outlay	26,815	88,535	21,407	101,443	172,265	437,716
TOTAL STREETS AND HIGHWAYS	2,826,353	2,251,672	1,650,455	742,788	1,574,767	3,971,820
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	.....	32,177	.....	57,353
Sanitation - Capital Outlay	.....	.....	12,001	3,146	.....	.....
TOTAL SANITATION	.....	.....	12,001	35,323	.....	57,353
HEALTH - Current Expenditures	.....	7,500	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	7,500	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	372,679	385,293	131,680	.....	.....	616,946
- Capital Outlay	60,910	10,476	.....	.....	.....	1,245,932
Park and Recreation - Current Expenditures	904,560	345,382	418,479	363,944	348,237	1,648,079
- Capital Outlay	47,168	169,634	62,492	677,619	178,235	81,175
TOTAL CULTURE AND RECREATION	1,385,317	910,785	612,651	1,041,563	526,472	3,592,132
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	63,074	1,822,450	447,489	27,523	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	121,043	.....	40,000	.....	553,247
AIRPORTS - Current Expenditures	29,432	.....	.....	.....	.....	58,452
- Capital Outlay	375,925	.....	.....	.....	.....	88,210
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	349,788	62,367	25,936	.....	8,550	217,503
- Capital Outlay	96,334	1,539,058	4,510	.....	.....	443,864
ALL OTHER UNALLOCATED - Current Expenditures	312,362	294,847	108,032	26,404	277,203	109,458
- Capital Outlay	47,769	405,963	38,561	.....	1,420	70,094
DEBT SERVICE - Interest & Fiscal Charges	777,621	750,070	635,770	283,361	1,998,489	894,100
- Principal Payment on Bonds	1,110,000	1,519,000	1,455,000	630,000	3,010,000	1,260,000
- Other Long-Term Debt	93,318	1,669	130,000	1,996	225,000	118,275
TOTAL CURRENT EXPENDITURES	5,281,647	4,263,067	2,889,256	2,311,038	4,041,804	7,874,487
TOTAL CAPITAL OUTLAY	3,070,312	5,706,184	1,440,965	1,105,712	2,228,770	4,591,183
DEBT SERVICE - Principal & Interest	1,980,939	2,270,739	2,270,770	915,357	5,233,489	2,272,375
TOTAL EXPENDITURES	10,332,898	12,239,990	6,550,991	4,332,107	11,504,063	14,738,045
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	100,000	141,516	.....	.....	.....	12,721
- Governmental Funds	598,696	1,192,854	470,415	753,628	1,034,600	5,159,193
TOTAL EXPENDITURES AND OTHER USES	11,031,594	13,574,360	7,021,406	5,085,735	12,538,663	19,909,959

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
CLASS OF CITY POPULATION - (1992 Estimate)	3	3	3	3	3	3
TAXABLE TAX CAPACITY	11,876	13,269	15,394	14,429	12,344	14,598
1991 NET TAX LEVY (Collect. in 1992)	7,589,047	6,837,619	26,527,666	7,976,664	9,663,957	9,630,401
SPECIAL ASSESSMENTS (Collect. in 1992)	1,698,314	744,442	8,012,659	1,292,621	1,982,317	2,097,093
	706,958	238,112	422,862	121,396	480,533	1,278,524
REVENUES						
PROPERTY TAXES	2,045,497	770,471	8,116,963	1,629,290	2,315,906	2,594,006
TAX INCREMENTS	45,786	975,945	717,664	1,722,049	1,035,666	914,561
GRAVEL TAX & GAMBLING TAX	....	....	....	....	13,362	2,776
FRANCHISE TAXES (Public Utilities)	24,545	....	49,185	....	....	....
SPECIAL ASSESSMENTS	1,127,588	633,528	867,821	237,368	973,226	2,053,858
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	85,744	....
LICENSES AND PERMITS	161,332	337,048	218,309	112,821	336,794	272,787
FINES AND FORFEITS	53,464	49,230	106,815	224,617	63,644	99,474
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	35,230	....	....
- Other	....	4,168	....	....	....	....
State Grants - Local Government Aid	845	226,834	....	1,449,037	155,092	729,078
- Homestead Credit (HACA)	738,668	467,588	954,300	858,546	378,374	896,325
- Highways	33,000	305,017	152,948	694,653	577,539	18,141
- Other	136,974	426,584	767,467	247,637	362,907	175,785
County Grants - Highways	....	....	....	....	....	1,314
- Other	....	46,318	60,331	....	5,073	80,667
Local Units Grants - Highways	....	....	....	....	....	....
- Other	60,000	....	9,018	189,184	....	16,871
TOTAL INTERGOVERNMENTAL REVENUES	969,487	1,476,509	1,944,064	3,474,287	1,478,985	1,918,181
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	84,084	134,481	64,046	16,008	202,783	....
Public Safety	121,479	6,630	343,809	16,296	66,713	163,197
Streets and Highways	....	49,361	23,810	....	252,469	....
Sanitation (Refuse Collection)	....	294,814	....	....	474,845	....
Libraries	....	....	....	....	....	5,506
Parks and Recreation	176,031	....	....	250,897	185,682	....
Airports	....	....	....	....	....	....
Other Service Charges	118,231	....	94,900	11,268	....	245,006
TOTAL DEPARTMENT FEES & SERVICE CHARGES	499,825	485,286	526,565	294,469	1,182,492	413,709
MISCELLANEOUS REVENUES						
Interest Earnings	445,502	594,704	417,149	752,544	1,419,831	469,051
All Other Revenues	605,165	404,974	1,066,726	361,664	50,235	331,919
TOTAL REVENUES	5,978,191	5,727,695	14,031,261	8,809,109	8,955,885	9,070,322
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	5,657,838	2,144,523	300,000	2,274,700	3,520,391	....
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	5,657,838	2,144,523	300,000	2,274,700	3,520,391	....
Other Financing Sources	....	....	....	368,423	45,497	....
TRANSFERS FROM - Enterprise Funds	256,385	....	8,999	768,805	434,181	....
- Governmental Funds	307,818	1,533,250	3,646,096	1,561,098	1,136,555	2,229,030
TOTAL REVENUES AND OTHER SOURCES	12,200,232	9,405,468	17,986,356	13,782,135	14,092,509	11,299,352
Type of Public Service Enterprise	W,S	W,S,O	W,S,O	W,S,R,L,O	W,S,E,O	W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	783,687	752,745	1,160,782	913,761	1,084,152	770,155
- Capital Outlay	14,477	33,447	14,527	437	506,176	99,559
TOTAL GENERAL GOVERNMENT	798,164	786,192	1,175,309	914,198	1,590,328	869,714
PUBLIC SAFETY						
Police Department - Current Expenditures	930,620	635,462	1,887,694	1,482,852	1,263,193	1,169,221
- Capital Outlay	33,877	14,789	53,616	163,616	54,477	5,533
Fire Department - Current Expenditures	133,407	63,850	1,333,720	216,729	156,188	551,828
- Capital Outlay	42,348	3,374	10,707	6,179	247,427	5,927
Other Protection - Current Expenditures	114,970	99,297	161,650	155,786	133,808	274,341
- Capital Outlay	....	11,185	6,896	3,280	....	....
TOTAL PUBLIC SAFETY	1,255,222	827,957	3,454,283	2,028,442	1,855,093	2,006,850
STREETS AND HIGHWAYS						
- Maintenance	494,668	350,031	1,530,704	621,558	715,127	688,428
- Lighting	42,949	....	149,919	71,978	37,645	128,346
- Construction	414,406	1,169,430	497,491	2,270,819	1,817,568	3,596,432
- Other Capital Outlay	4,534	73,138	....	29,278	169,522	189,015
TOTAL STREETS AND HIGHWAYS	956,557	1,592,599	2,178,114	2,993,633	2,739,862	4,602,221
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	477,060	....
Other Sanitation - Current Expenditures	....	61,162	....	....	....	21,960
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	61,162	....	....	477,060	21,960
HEALTH - Current Expenditures	....	....	55,247	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	55,247	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	7,923	....	497,276	....	18,651	519,206
- Capital Outlay	....	....	102,347	....	....	3,392
Park and Recreation - Current Expenditures	547,890	184,017	693,525	1,197,754	524,925	256,470
- Capital Outlay	198,211	88,406	181,432	46,376	211,377	47,995
TOTAL CULTURE AND RECREATION	754,024	272,423	1,474,580	1,244,130	754,953	827,063
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	1,341,355	389,467	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	41,275
AIRPORTS - Current Expenditures	....	....	49,796	....	....	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	51,588	....	905,729	156,311	36,848	....
- Capital Outlay	....	....	317,327	1,016,759	80,465	....
ALL OTHER UNALLOCATED - Current Expenditures	195,153	181,336	617,075	223,135	328,415	8,455
- Capital Outlay	57,420	....	7,708	....	....	60,000
DEBT SERVICE - Interest & Fiscal Charges	739,459	431,304	804,055	529,965	909,314	1,368,640
- Principal Payment on Bonds	1,605,000	1,050,000	1,315,000	215,000	1,285,000	1,580,980
- Other Long-Term Debt	115,000	15,640	22,506	....	....	....
TOTAL CURRENT EXPENDITURES	3,302,855	2,327,900	9,043,117	5,039,864	4,776,012	4,429,685
TOTAL CAPITAL OUTLAY	765,273	2,735,124	1,581,518	3,536,744	3,087,012	4,007,853
DEBT SERVICE - Principal & Interest	2,459,459	1,496,944	2,141,561	744,965	2,194,314	2,949,620
TOTAL EXPENDITURES	6,527,587	6,559,968	12,766,196	9,321,573	10,057,338	11,387,158
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	4,643,833	....	270,153	....	....	....
Other Financing Uses	....	....	83,099	....	....	....
TRANSFERS TO - Enterprise Funds	6,610	....	710,921	2,500	....	260,429
- Governmental Funds	307,818	1,533,250	5,110,089	1,561,098	1,136,555	2,229,030
TOTAL EXPENDITURES AND OTHER USES	11,485,848	8,093,218	18,940,458	10,885,171	11,193,893	13,876,617

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
CLASS OF CITY	3	3	3	3	4	4
POPULATION - (1992 Estimate)	11,420	19,286	17,990	513,429	2,736	8,104
TAXABLE TAX CAPACITY	7,991,702	15,074,037	7,607,549	291,652,259	2,805,244	5,037,580
1991 NET TAX LEVY (Collect. In 1992)	907,586	2,498,764	1,797,291	61,076,379	395,533	1,240,381
SPECIAL ASSESSMENTS (Collect. In 1992)	289,445	441,665	784,108	17,409,526	8,026	125,297
REVENUES						
PROPERTY TAXES	993,291	2,935,153	1,435,777	67,149,807	433,800	1,272,522
TAX INCREMENTS	1,605,643	....	431,043	33,440,527	....	117,680
GRAVEL TAX & GAMBLING TAX	....	2,936	....	118,712	....	....
FRANCHISE TAXES (Public Utilities)	....	408,255	....	2,231,586	....	30,411
SPECIAL ASSESSMENTS	489,724	946,398	1,356,057	37,098,774	2,998	135,667
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	4,200	119,075	673,841	....	....
LICENSES AND PERMITS	186,456	235,994	182,426	7,597,353	12,027	55,466
FINES AND FORFEITS	26,898	80,114	120,854	3,086,498	5,683	47,344
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	73,912	1,016,208	....	....
- Other	....	....	2,024,299	3,272,523	....	....
State Grants - Local Government Aid	....	1,127,172	2,090,439	42,596,095	....	1,128,155
- Homestead Credit (HACA)	332,549	909,350	633,150	23,181,146	87,210	351,015
- Highways	683,213	586,960	2,818,041	17,305,515	....	1,876
- Other	6,961	234,014	697,113	18,485,135	16,348	177,530
County Grants - Highways	....	....	35,301	1,283,718	....	....
- Other	....	31,322	10,093	1,541,292	15,041	....
Local Units Grants - Highways	....	....	....	29,578	....	....
- Other	....	41,722	....	1,505,157	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,022,723	2,930,540	8,382,348	110,216,367	118,599	1,658,576
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	13,236	44,981	18,450	4,090,713	3,273	8,943
Public Safety	....	202,572	63,383	3,386,255	....	159,503
Streets and Highways	17,012	....	17,925	925,442	....	....
Sanitation (Refuse Collection)	....	....	....	785,833	....	....
Libraries	....	....	....	177,649	....	....
Parks and Recreation	13,920	78,413	276,176	4,595,339	8,750	1,829
Airports	....	....	....	594,811	....	32,969
Other Service Charges	137,084	34,741	76,226	4,594,937	1,594	1,384
TOTAL DEPARTMENT FEES & SERVICE CHARGES	181,252	360,707	452,160	19,150,979	13,617	204,628
MISCELLANEOUS REVENUES						
Interest Earnings	1,138,832	1,002,180	896,589	22,423,761	15,428	193,315
All Other Revenues	242,634	181,462	892,916	21,819,961	27,909	463,666
TOTAL REVENUES	5,887,453	9,087,939	14,269,245	325,008,166	630,061	4,179,275
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	4,465,000	623,070	2,240,000	87,959,861	....	....
- Other Long-Term Debt	....	120,000	....	1,771,854	....	....
- Short-Term Debt	....	....	....	93,477	....	....
TOTAL BORROWING	4,465,000	743,070	2,240,000	89,825,192	....	....
Other Financing Sources	....	36,022	....	2,137,614	....	....
TRANSFERS FROM - Enterprise Funds	....	63,261	1,190,468	11,782,320	....	80,000
- Governmental Funds	170,553	512,024	802,209	51,406,354	13,818	861,313
TOTAL REVENUES AND OTHER SOURCES	10,523,006	10,442,316	18,501,922	480,159,646	643,879	5,120,588
Type of Public Service Enterprise	W,S,R,O	W,S,O	W,S,H,E,O			W,L,E

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	480,672	803,035	1,098,542	29,517,740	197,466	589,601
- Capital Outlay	4,943	71,463	143,288	4,615,782	.....	100
TOTAL GENERAL GOVERNMENT	485,615	874,498	1,241,830	34,133,522	197,466	589,701
PUBLIC SAFETY						
Police Department - Current Expenditures	324,677	1,488,793	1,625,323	43,816,741	76,254	884,271
- Capital Outlay	.....	50,018	80,140	1,674,357	.....	35,898
Fire Department - Current Expenditures	203,558	1,120,871	399,079	15,106,528	66,509	205,008
- Capital Outlay	22,223	103,529	30,135	1,575,748	.....	147,602
Other Protection - Current Expenditures	86,941	314,369	74,814	4,374,208	8,265	106,267
- Capital Outlay	487	3,212	.....	216,343	.....	8,351
TOTAL PUBLIC SAFETY	637,886	3,080,792	2,209,491	66,763,925	151,028	1,387,397
STREETS AND HIGHWAYS						
- Maintenance	126,212	1,174,230	900,241	25,812,695	160,394	460,921
- Lighting	34,816	87,672	33,185	2,256,822	.....	31,910
- Construction	535,081	2,475,673	7,848,062	63,598,465	131,108	.....
- Other Capital Outlay	.....	233,325	98,623	3,416,020	.....	380,880
TOTAL STREETS AND HIGHWAYS	696,109	3,970,900	8,880,111	95,084,002	291,502	873,711
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	195,928	.....	.....	675,549	.....	.....
Other Sanitation - Current Expenditures	1,150	48,186	.....	1,282,642	23,641	221,989
Sanitation - Capital Outlay	.....	.....	.....	24,713	.....	.....
TOTAL SANITATION	197,078	48,186	.....	1,982,904	23,641	221,989
HEALTH						
- Current Expenditures	.....	.....	.....	532,818	.....	.....
- Capital Outlay	.....	.....	.....	3,371	.....	.....
TOTAL HEALTH	.....	.....	.....	536,189	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	184,068	6,170,434	.....	156,705
- Capital Outlay	.....	.....	.....	1,663,171	.....	.....
Park and Recreation - Current Expenditures	158,017	657,758	1,213,517	21,950,882	5,498	271,095
- Capital Outlay	26,383	57,961	116,138	3,650,889	.....	20,982
TOTAL CULTURE AND RECREATION	184,400	715,719	1,513,723	33,435,376	5,498	448,782
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	146,624	.....	7,562,396	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	52,106	96,794	.....	2,311,281	.....	.....
AIRPORTS						
- Current Expenditures	.....	.....	78,824	1,350,021	.....	72,125
- Capital Outlay	.....	.....	.....	987,722	.....	8,104
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	10,000	115,795	75,378	11,792,720	.....	.....
- Capital Outlay	13,188	.....	.....	17,677,710	.....	.....
ALL OTHER UNALLOCATED	13,732	98,986	68,220	11,183,080	26,206	465,228
- Capital Outlay	.....	.....	79,468	3,382,918	206	.....
DEBT SERVICE						
- Interest & Fiscal Charges	801,774	568,332	748,914	31,009,405	7,570	37,941
- Principal Payment on Bonds	1,525,000	395,000	1,060,000	47,565,252	100,000	180,000
- Other Long-Term Debt	.....	131,000	.....	3,082,626	.....	.....
TOTAL CURRENT EXPENDITURES	1,687,809	6,006,489	5,751,191	178,134,161	564,233	3,465,120
TOTAL CAPITAL OUTLAY	602,305	3,141,805	8,395,854	110,049,605	131,314	601,917
DEBT SERVICE - Principal & Interest	2,326,774	1,094,332	1,808,914	81,657,283	107,570	217,941
TOTAL EXPENDITURES	4,616,888	10,242,626	15,955,959	369,841,049	803,117	4,284,978
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	25,137,985	.....	.....
Other Financing Uses	1,245,596	.....	.....	1,847,544	.....	.....
TRANSFERS TO						
- Enterprise Funds	30,000	464	.....	3,476,750	.....	20,000
- Governmental Funds	170,553	512,024	802,209	52,456,870	13,818	861,313
TOTAL EXPENDITURES AND OTHER USES	6,063,037	10,755,114	16,758,168	452,760,198	816,935	5,166,291

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	9,513	3,965	3,155	3,184	3,234	3,228
TAXABLE TAX CAPACITY	11,134,613	2,377,244	3,169,441	1,613,626	610,122	1,230,739
1991 NET TAX LEVY (Collect. in 1992)	1,385,744	508,931	697,256	266,410	151,304	362,944
SPECIAL ASSESSMENTS (Collect. in 1992)	410,689	394,825	14,302	88,810	6,212	218,918
REVENUES						
PROPERTY TAXES	1,460,724	511,637	810,251	398,061	151,098	387,277
TAX INCREMENTS	24,264	311,947	200	.....	192,554	200,181
GRAVEL TAX & GAMBLING TAX	.....	.....	722	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	.....	.....	8,188	.....	.....
SPECIAL ASSESSMENTS	505,312	625,551	147,446	104,777	26,104	344,142
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	187,831	63,412	33,657	21,248	9,481	45,108
FINES AND FORFEITS	34,602	19,760	31,126	16,873	13,428	65,972
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	16,905	135,573
State Grants - Local Government Aid	.....	100,563	23,403	230,166	746,307	213,968
- Homestead Credit (NACA)	33,564	179,626	131,070	142,044	105,613	145,612
- Highways	4,770	.....	.....	.....	.....	.....
- Other	156,638	52,414	116,031	70,747	217,293	80,231
County Grants - Highways	4,821	.....	.....	.....	.....	.....
- Other	.....	20,000	.....	2,038	.....	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	3,011	.....	11,400	55,000
TOTAL INTERGOVERNMENTAL REVENUES	199,793	352,603	273,515	444,995	1,097,518	630,384
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	2,492	.....	171	16,943	.....	1,298
Public Safety	.....	.....	26,360	.....	30,678	45,283
Streets and Highways	.....	.....	76	5,470	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	2,073	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	85,794	17,875	3,190	29,263	13,119	22,293
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	36,281	.....	2,861	.....	21,533	.....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	124,567	17,875	32,658	53,749	65,330	68,874
MISCELLANEOUS REVENUES						
Interest Earnings	293,708	120,510	107,094	14,674	180,641	137,966
All Other Revenues	232,271	30,008	105,919	97,693	593,474	182,161
- TOTAL REVENUES	3,063,072	2,053,303	1,542,588	1,160,258	2,329,628	2,062,065
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	510,000	935,217	771,764	225,000	.....
- Other Long-Term Debt	.....	111,645	.....	.....	.....	100,000
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	621,645	935,217	771,764	225,000	100,000
Other Financing Sources	.....	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	70,678	69,100	20,812	.....	106,677	140,000
- Governmental Funds	206,752	130,105	.....	75,000	1,505,244	206,585
TOTAL REVENUES AND OTHER SOURCES	3,340,502	2,874,153	2,498,617	2,007,022	4,166,549	2,508,650
Type of Public Service Enterprise	W,S	W,S	W,S	W,S,O	W,S,R,L,E,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	506,295	198,336	449,981	217,890	340,162	192,585
- Capital Outlay	20,333	9,374	.....	.....	.....	.....
TOTAL GENERAL GOVERNMENT	526,628	207,710	449,981	217,890	340,162	192,585
PUBLIC SAFETY						
Police Department - Current Expenditures	422,952	221,661	292,113	194,644	256,381	302,848
- Capital Outlay	.....	17,887	3,595	14,000	2,490	.....
Fire Department - Current Expenditures	271,804	39,372	87,153	38,602	76,886	102,408
- Capital Outlay	.....	.....	6,374	.....	223,984	252,959
Other Protection - Current Expenditures	73,199	31,458	.....	2,739	.....	34,632
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	767,955	310,378	389,235	249,985	559,741	692,847
STREETS AND HIGHWAYS						
- Maintenance	343,891	107,027	118,101	128,806	294,746	158,689
- Lighting	14,315	.....	20,505	34,430	11,559	32,593
- Construction	355,202	.....	533,970	338,570	70,931	480,156
- Other Capital Outlay	28,531	.....	71,591	.....	.....	665
TOTAL STREETS AND HIGHWAYS	741,939	107,027	744,167	501,806	377,236	672,103
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	3,587	.....	.....
Other Sanitation - Current Expenditures	.....	.....	3,011	.....	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	.....	3,011	3,587	.....	.....
HEALTH - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	.....	165,143	4,451	26,848	14,298
- Capital Outlay	.....	.....	.....	1,834	2,664	.....
Park and Recreation - Current Expenditures	341,719	57,693	55,340	101,926	168,249	18,963
- Capital Outlay	74,169	36,934	4,584	72,613	6,105	14,271
TOTAL CULTURE AND RECREATION	415,888	94,627	225,067	180,824	203,866	47,532
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	673,756	.....	371,620	263,852	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	27,252	.....	.....	.....	.....
AIRPORTS - Current Expenditures	.....	.....	.....	.....	21,947	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	.....	.....	63,589	113,040	27,727
- Capital Outlay	.....	.....	.....	.....	5,385	.....
ALL OTHER UNALLOCATED - Current Expenditures	17,594	70,096	3,128	24,685	117,685	.....
- Capital Outlay	.....	.....	48,519	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	39,703	507,732	224,602	95,965	210,553	324,619
- Principal Payment on Bonds	435,000	551,000	35,000	155,000	200,000	155,000
- Other Long-Term Debt	72,500	23,779	.....	.....	.....	64,000
TOTAL CURRENT EXPENDITURES	1,991,769	752,895	1,194,475	815,349	1,427,503	884,743
TOTAL CAPITAL OUTLAY	478,235	737,951	668,633	798,637	575,411	748,051
DEBT SERVICE - Principal & Interest	547,203	1,082,511	259,602	250,965	410,553	543,619
TOTAL EXPENDITURES	3,017,207	2,573,357	2,122,710	1,864,951	2,413,467	2,176,413
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	.....	.....	.....	.....	3,000	.....
- Governmental Funds	206,752	130,105	.....	75,000	1,505,244	206,585
TOTAL EXPENDITURES AND OTHER USES	3,223,959	2,703,462	2,122,710	1,939,951	3,921,711	2,382,998

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	3,744	3,713	6,999	2,901	5,160	3,382
TAXABLE TAX CAPACITY	1,249,281	824,132	2,565,253	690,972	2,441,729	1,760,524
1991 NET TAX LEVY (Collect. in 1992)	420,133	201,751	539,626	156,643	720,578	641,359
SPECIAL ASSESSMENTS (Collect. in 1992)	246,626	190,938	139,622	104,975	258,040	178,996
REVENUES						
PROPERTY TAXES	422,082	192,091	499,013	156,792	739,158	647,608
TAX INCREMENTS	77,800	17,217	1,062,401	11,584	252,720	228,202
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	10,588	9,423	.....	9,208	.....	.....
SPECIAL ASSESSMENTS	358,697	194,678	392,574	125,133	521,719	314,689
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	13,622	15,317	90,043	9,155	84,280	17,636
FINES AND FORFEITS	18,354	20,203	38,234	5,757	41,888	24,619
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	18,097	.....	.....	.....	.....	.....
State Grants - Local Government Aid	513,102	929,392	470,581	390,809	306,869	297,553
- Homestead Credit (HACA)	327,064	130,262	208,072	119,712	213,241	253,592
- Highways	.....	4,657	59,207	.....	6,700	.....
- Other	265,099	452,212	174,471	92,254	362,446	103,412
County Grants - Highways	.....	.....	33,305	.....	.....	.....
- Other	31,659	.....	.....	2,834	.....	21,965
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	947
TOTAL INTERGOVERNMENTAL REVENUES	1,155,021	1,516,523	945,636	605,609	889,256	677,469
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	.....	27,436	24,034	3,035	2,872	42,976
Public Safety	12,810	87,969	85,617	56,927	36,070	49,606
Streets and Highways	3,844	904	1,372	374	3,335	3,664
Sanitation (Refuse Collection)	51,417	.....	373,714	.....	450	32,858
Libraries	2,356	.....	.....	.....	.....	.....
Parks and Recreation	18,265	9,924	.....	23,643	.....	16,808
Airports	35,098	.....	22,660	.....	3,740	.....
Other Service Charges	2,943	24,671	61,432	.....	.....	265,294
TOTAL DEPARTMENT FEES & SERVICE CHARGES	126,733	150,904	568,829	83,979	46,467	411,206
MISCELLANEOUS REVENUES						
Interest Earnings	126,766	92,052	207,068	74,996	51,463	162,257
All Other Revenues	489,580	422,121	283,973	28,792	340,631	219,165
TOTAL REVENUES	2,799,243	2,630,529	4,087,771	1,111,005	2,967,582	2,702,851
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	1,144,519	.....	2,061,034	.....	.....	.....
- Other Long-Term Debt	.....	.....	.....	75,000	2,113,803	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	1,144,519	.....	2,061,034	75,000	2,113,803	.....
Other Financing Sources	.....	.....	.....	100	.....	.....
TRANSFERS FROM - Enterprise Funds	17,491	140,469	278,334	472,384	270,455	.....
- Governmental Funds	130,000	239,899	380,084	.....	74,051	340,143
TOTAL REVENUES AND OTHER SOURCES	4,091,253	3,010,897	6,807,223	1,658,489	5,425,891	3,042,994
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 - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	263,568	283,564	316,513	242,840	198,809	250,206
- Capital Outlay	2,750	14,964	1,594,068	3,589	.....	939
TOTAL GENERAL GOVERNMENT	266,318	298,528	1,910,581	246,429	198,809	251,145
PUBLIC SAFETY						
Police Department - Current Expenditures	289,128	447,991	463,149	220,553	377,666	354,683
- Capital Outlay	17,559	21,462	21,672	21,963	40,000	16,992
Fire Department - Current Expenditures	45,023	53,652	116,873	38,276	97,718	58,250
- Capital Outlay	4,775	60,711	4,612	13,438	49,876	193,921
Other Protection - Current Expenditures	.....	3,527	52,870	2,907	82,296	3,560
- Capital Outlay	.....	.....	.....	.....	9,000	.....
TOTAL PUBLIC SAFETY	356,485	587,343	659,176	297,137	656,556	627,406
STREETS AND HIGHWAYS						
- Maintenance	284,820	275,044	178,225	149,124	165,028	229,169
- Lighting	31,585	20,261	37,433	19,821	48,069	39,652
- Construction	895,016	155,437	735,541	.....	44,019	670,885
- Other Capital Outlay	6,746	123,990	3,000	13,719	353,170	.....
TOTAL STREETS AND HIGHWAYS	1,218,167	574,732	954,199	182,664	610,286	939,706
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	35,160	.....	331,736	.....	9,871	.....
Other Sanitation - Current Expenditures	.....	.....	.....	11,846	.....	31,082
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	35,160	.....	331,736	11,846	9,871	31,082
HEALTH - Current Expenditures						
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	114,917	48,739	11,905	16,571	.....	84,535
- Capital Outlay	.....	.....	12,511	3,809	.....	12,071
Park and Recreation - Current Expenditures	171,527	236,541	130,763	93,822	39,311	154,342
- Capital Outlay	25,334	16,895	25,040	6,199	58,149	2,873
TOTAL CULTURE AND RECREATION	311,778	302,175	180,219	120,401	97,460	253,821
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS	.....	49,331	237,962	.....	1,872,684	.....
AIRPORTS - Current Expenditures	21,078	.....	26,687	.....	49,723	21,296
- Capital Outlay	6,871	.....	43,927	.....	35,976	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	1,035	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	283,807	251,855	351,340	241,191	76,244	.....
- Capital Outlay	.....	29,403	.....	.....	17,036	72,016
ALL OTHER UNALLOCATED - Current Expenditures	.....	145,924	132,280	40,713	8,818	.....
- Capital Outlay	.....	41,106	.....	22,960	29,071	35,052
DEBT SERVICE - Interest & Fiscal Charges	758,167	215,961	960,135	164,767	806,497	418,931
- Principal Payment on Bonds	344,445	282,760	775,000	385,000	680,000	530,000
- Other Long-Term Debt	.....	.....	25,129	13,573	40,000	.....
TOTAL CURRENT EXPENDITURES	1,540,613	1,816,429	2,149,774	1,077,664	1,226,818	1,333,843
TOTAL CAPITAL OUTLAY	959,051	463,968	2,678,333	85,677	2,565,954	897,681
DEBT SERVICE - Principal & Interest	1,102,612	498,721	1,760,264	563,340	1,526,497	948,931
TOTAL EXPENDITURES	3,602,276	2,779,118	6,588,371	1,726,681	5,319,269	3,180,455
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	17,212
TRANSFERS TO - Enterprise Funds	.....	.....	.....	250,000	.....	112,161
- Governmental Funds	130,000	239,899	380,084	.....	74,051	340,143
TOTAL EXPENDITURES AND OTHER USES	3,732,276	3,019,017	6,968,455	1,976,681	5,393,320	3,649,971

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	5,265	4,779	5,405	8,153	4,624	3,681
TAXABLE TAX CAPACITY	951,919	2,651,280	3,202,667	2,115,692	2,516,986	5,730,531
1991 NET TAX LEVY (Collect. in 1992)	654,442	340,659	415,299	758,433	421,016	794,257
SPECIAL ASSESSMENTS (Collect. in 1992)	8,386	18,883	209,080	135,107	45,740	68,889
REVENUES						
PROPERTY TAXES	562,899	471,599	727,184	731,440	559,968	816,651
TAX INCREMENTS	....	70,480	104,416	86,125	114,785	182,274
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	6,953	....	171,052	3,321	....
SPECIAL ASSESSMENTS	28,590	106,589	123,149	65,567	45,986	41,519
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	37,310	32,851	77,727	33,826	95,541	110,417
FINES AND FORFEITS	17,402	19,671	42,335	29,761	32,542	48,754
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	17,182	....	10,000	....
- Other	19,082	98,890	4,000	....	....	....
State Grants - Local Government Aid	1,014,473	208,230	....	1,515,296	13,116	....
- Homestead Credit (HACA)	608,842	190,241	192,806	487,806	172,339	128,137
- Highways	158,460	....	82,756	729,281	....	....
- Other	1,054,245	85,279	32,478	540,227	42,704	38,761
County Grants - Highways	....	....	....	....	....	17,373
- Other	....	60,000	23,883	....	33,437	2,974
Local Units Grants - Highways	....	....	....	....	....	....
- Other	108,612	....	....	....	....	27,577
TOTAL INTERGOVERNMENTAL REVENUES	2,963,714	642,640	353,105	3,272,610	271,596	214,822
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	24,117	4,533	....	35,015	8,526	9,233
Public Safety	13,987	1,859	....	14,279	....	70,919
Streets and Highways	....	....	348,591	....	....	4,043
Sanitation (Refuse Collection)	....	....	....	143,929	....	....
Libraries	....	....	....	....	....	....
Parks and Recreation	46,107	22,000	4,207	161,346	....	....
Airports	....	....	....	32,743	....	....
Other Service Charges	16,014	....	29,725	40,792	....	127,660
TOTAL DEPARTMENT FEES & SERVICE CHARGES	100,225	28,392	382,523	428,104	8,526	211,855
MISCELLANEOUS REVENUES						
Interest Earnings	24,807	96,352	47,673	140,361	12,351	187,770
All Other Revenues	146,956	111,314	143,635	171,141	35,521	10,634
TOTAL REVENUES	3,881,903	1,586,841	2,001,747	5,129,987	1,180,137	1,824,696
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	244,013	....	677,409	....
- Other Long-Term Debt	....	....	....	....	165,000	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	....	244,013	....	842,409	....
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	408,644	20,000	42,278	210,735	77,140	274,000
TOTAL REVENUES AND OTHER SOURCES	4,290,547	1,606,841	2,288,038	5,340,722	2,099,686	2,098,696
Type of Public Service Enterprise	W,S,R,O	W,S,R,O		W,S		W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPAVEN
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	352,934	142,202	303,573	630,085	332,340	294,469
- Capital Outlay	32,986	4,902	.....	8,609	4,073	19,728
TOTAL GENERAL GOVERNMENT	385,920	147,104	303,573	638,694	336,413	314,197
PUBLIC SAFETY						
Police Department - Current Expenditures	719,271	373,995	203,066	684,670	129,529	411,383
- Capital Outlay	13,904	.....	.....	15,827	18,665	250
Fire Department - Current Expenditures	437,057	109,149	64,675	375,499	58,417	72,581
- Capital Outlay	2,697	.....	.....	.....	23,849	.....
Other Protection - Current Expenditures	6,615	26,909	.....	133,501	21,016	32,980
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,179,544	510,053	267,741	1,209,497	251,476	517,194
STREETS AND HIGHWAYS						
- Maintenance	569,736	228,591	300,299	411,270	146,177	379,597
- Lighting	76,277	.....	1,991	95,873	12,459	20,038
- Construction	211,178	129,135	598,109	997,167	.....	.....
- Other Capital Outlay	11,206	245	65,416	80,921	448,619	323,139
TOTAL STREETS AND HIGHWAYS	868,397	357,971	965,815	1,585,231	607,255	722,774
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	155,170	.....	.....
Other Sanitation - Current Expenditures	3,543	23,037	30,939	60,174	39,069	2,642
Sanitation - Capital Outlay	.....	3,212	.....	590	.....	.....
TOTAL SANITATION	3,543	26,249	30,939	215,934	39,069	2,642
HEALTH - Current Expenditures	50,017	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	50,017	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	198,271	.....	.....	159,799	.....	.....
- Capital Outlay	30,831	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	276,249	141,044	73,604	809,350	25,048	44,092
- Capital Outlay	18,929	10,844	.....	57,542	8,274	27,378
TOTAL CULTURE AND RECREATION	524,280	151,888	73,604	1,026,691	33,322	71,470
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	521,930	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	186,036	38,918	.....	.....	.....	55,657
AIRPORTS - Current Expenditures	35,000	.....	.....	74,029	.....	.....
- Capital Outlay	.....	.....	.....	24,595	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	218,442	.....	.....	147,709	.....	4,396
- Capital Outlay	9,405	.....	.....	.....	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	140,091	133,723	75,340	244,608	.....	38,511
- Capital Outlay	115,758	81,906	25,032	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	68,838	125,117	122,729	175,955	164,723	40,195
- Principal Payment on Bonds	25,000	150,000	159,000	200,000	93,000	50,000
- Other Long-Term Debt	144,600	25,000	.....	8,872	35,000	.....
TOTAL CURRENT EXPENDITURES	3,269,539	1,217,568	1,053,487	3,981,737	764,055	1,356,346
TOTAL CAPITAL OUTLAY	446,894	752,174	688,557	1,185,251	503,480	370,495
DEBT SERVICE - Principal & Interest	238,438	300,117	281,729	384,827	292,723	90,195
TOTAL EXPENDITURES	3,954,871	2,269,859	2,023,773	5,551,815	1,560,258	1,817,036
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	92,384	13,000	.....	.....	.....	.....
- Governmental Funds	408,644	20,000	42,278	210,735	77,140	274,000
TOTAL EXPENDITURES AND OTHER USES	4,455,899	2,302,859	2,066,051	5,762,550	1,637,398	2,091,036

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DELANO	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,788	7,248	2,638	8,417	8,840	3,949
TAXABLE TAX CAPACITY	1,261,952	3,928,377	568,942	4,450,453	3,362,124	696,965
1991 NET TAX LEVY (Collect. in 1992)	165,543	757,008	178,541	379,125	1,051,033	298,436
SPECIAL ASSESSMENTS (Collect. in 1992)	178,898	304,303	248,660	390,017	502,354	155
REVENUES						
PROPERTY TAXES	178,823	744,871	149,562	597,862	890,174	306,704
TAX INCREMENTS	507,991	238,959	86,474	....	93,272	....
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	14,992	70,469	....
SPECIAL ASSESSMENTS	261,369	353,068	159,627	192,176	532,683	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	55,449	....	....	7,945	....
LICENSES AND PERMITS	39,022	42,029	17,890	112,657	47,448	17,251
FINES AND FORFEITS	....	56,527	33,625	28,342	27,615	17,606
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	53,807	....	....
- Other	....	....	....	....	799,673	....
State Grants - Local Government Aid	346,558	1,097,316	394,051	59,022	1,270,313	650,568
- Homestead Credit (HACA)	116,578	260,716	79,525	144,690	447,910	311,210
- Highways	....	19,769	....	455,297	3,440	1,133,717
- Other	62,621	229,450	170,094	49,727	1,124,405	773,313
County Grants - Highways	3,745	....	4,001	....	....	....
- Other	....	42,411	....	30,057	63,775	945
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	14,827	....	83,428	....	354,079
TOTAL INTERGOVERNMENTAL REVENUES	529,502	1,664,489	647,671	876,028	3,709,516	3,223,832
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	74,355	4,050	35,711	8,881	20,618	45,177
Public Safety	56,373	69,497	51,442	....	26,830	38,965
Streets and Highways	....	45,664	....	....	3,081	114,267
Sanitation (Refuse Collection)	147,251	....	....	....	514,128	....
Libraries	....	....	....	....	....	....
Parks and Recreation	....	13,558	33,889	....	128,927	....
Airports	....	28,864	....	....	....	15,712
Other Service Charges	64,495	....	....	....	158,951	19,435
TOTAL DEPARTMENT FEES & SERVICE CHARGES	342,474	161,633	121,042	8,881	852,535	233,556
MISCELLANEOUS REVENUES						
Interest Earnings	213,835	215,783	68,217	85,967	94,176	28,135
All Other Revenues	121,597	342,546	33,493	157,149	254,352	162,726
TOTAL REVENUES	2,194,613	3,875,354	1,317,601	2,074,054	6,580,185	3,989,810
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	1,443,000	....	1,611,381	420,000
- Other Long-Term Debt	....	145,957	....	....	....	....
- Short-Term Debt	....	....	....	....	....	750,000
TOTAL BORROWING	....	145,957	1,443,000	....	1,611,381	1,170,000
Other Financing Sources	....	9,359	....	....	1,664	....
TRANSFERS FROM - Enterprise Funds	85,200	615,771	....	....	853,220	....
- Governmental Funds	....	348,999	....	116,397	208,787	18,185
TOTAL REVENUES AND OTHER SOURCES	2,279,813	4,995,440	2,760,601	2,190,451	9,255,237	5,177,995
Type of Public Service Enterprise	W,S,L,E	W,S,L,E	W,S,R		W,S,E,O	W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DELANO	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	380,068	489,795	159,003	277,584	484,075	433,490
- Capital Outlay	72,521	16,396	1,800	18,027	1,616	2,137
TOTAL GENERAL GOVERNMENT	452,589	506,191	160,803	295,611	485,691	435,627
PUBLIC SAFETY						
Police Department - Current Expenditures	88,196	617,805	163,062	87,908	1,039,996	422,249
- Capital Outlay	....	41,199	14,203	....	33,028	22,449
Fire Department - Current Expenditures	74,445	135,841	54,742	83,070	676,788	203,758
- Capital Outlay	28,299	515	28,116	44,807	7,840	117,404
Other Protection - Current Expenditures	42,109	61,612	....	56,541	73,002	2,747
- Capital Outlay	8,688	....	....	....	1,062	....
TOTAL PUBLIC SAFETY	241,737	856,972	260,123	272,326	1,831,716	768,607
STREETS AND HIGHWAYS						
- Maintenance	218,051	621,113	121,934	168,913	524,225	660,790
- Lighting	....	32,561	24,264	....	48,356	....
- Construction	710,705	38,295	820,215	702,241	302,970	400,018
- Other Capital Outlay	....	121,680	7,326	87,290	32,198	67,430
TOTAL STREETS AND HIGHWAYS	928,756	813,649	973,739	958,444	907,749	1,128,238
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	105,633	....	....	....	390,629	....
Other Sanitation - Current Expenditures	18,133	46,364	....	24,472	112,363	....
Sanitation - Capital Outlay	....	....	....	....	6,314	....
TOTAL SANITATION	123,766	46,364	....	24,472	509,306	....
HEALTH						
- Current Expenditures	....	2,315	5,554	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	2,315	5,554	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	135,547	....	....	107,901	89,434
- Capital Outlay	57,048	....	....	....	29,713	....
Park and Recreation - Current Expenditures	94,713	368,671	58,118	31,412	720,238	18,386
- Capital Outlay	13,870	38,292	1,999	21,091	124,793	....
TOTAL CULTURE AND RECREATION	165,631	542,510	60,117	52,503	982,645	107,820
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	314,433	289,650	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	240,757	....
AIRPORTS						
- Current Expenditures	....	39,427	....	....	....	70,886
- Capital Outlay	....	96,166	....	....	....	101,131
UNALLOCATED PENSION CONTRIBUTIONS	10,417	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	....	55,752	....	53,807	1,202,409	16,553
- Capital Outlay	173,820	100,000	....	....	....	....
ALL OTHER UNALLOCATED						
- Current Expenditures	....	59,967	....	23,261	263,523	139,972
- Capital Outlay	23,478	1,632	....	47,113	156,617	....
DEBT SERVICE						
- Interest & Fiscal Charges	192,256	485,375	189,413	289,525	251,139	148,219
- Principal Payment on Bonds	411,000	900,700	205,000	255,000	660,622	30,000
- Other Long-Term Debt	....	120,097	28,980	....	60,000	75,641
TOTAL CURRENT EXPENDITURES	1,031,765	2,666,770	586,677	806,968	5,884,262	2,058,265
TOTAL CAPITAL OUTLAY	1,088,429	768,608	1,163,309	920,569	696,151	710,569
DEBT SERVICE - Principal & Interest	603,256	1,506,172	423,393	544,525	971,761	253,860
TOTAL EXPENDITURES	2,723,450	4,941,550	2,173,379	2,272,062	7,552,174	3,022,694
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	143,711	....
- Governmental Funds	....	348,999	....	116,397	208,787	18,185
TOTAL EXPENDITURES AND OTHER USES	2,723,450	5,290,549	2,173,379	2,388,459	7,904,672	3,040,879

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	EVELETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	4,036	5,293	6,347	6,098	4,730	2,581
TAXABLE TAX CAPACITY	895,284	3,220,303	3,463,401	4,179,471	1,566,676	780,941
1991 NET TAX LEVY (Collect. in 1992)	391,651	378,263	786,484	813,058	563,847	434,203
SPECIAL ASSESSMENTS (Collect. in 1992)	863	98,181	219,159	171,767	101,888	47,949
REVENUES						
PROPERTY TAXES	347,617	451,764	1,041,032	1,081,959	555,490	442,525
TAX INCREMENTS	24,251	501,025	262,236	663,294	225,896	32,616
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	12,656	13,598	....	....	....	....
SPECIAL ASSESSMENTS	1,410	295,781	1,579,015	265,515	8,990	....
LOCAL SALES TAXES & HOTEL-HOTEL TAXES	....	14,569	....	....	113,616	32,667
LICENSES AND PERMITS	17,592	62,294	146,721	111,378	49,600	15,695
FINES AND FORFEITS	14,769	57,068	24,896	50,087	12,018	23,961
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	56,843	....	....	....	....	....
- Other	....	....	....	....	....	....
State Grants - Local Government Aid	727,514	167,580	290,495	314,143	560,030	358,135
- Homestead Credit (HACA)	393,037	149,972	344,497	202,659	280,337	223,813
- Highways	....	96,332	752,804	322,094	....	....
- Other	880,556	39,371	133,940	100,145	232,493	167,310
County Grants - Highways	....	....	8,965	....	....	....
- Other	2,185	11,065	....	....	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	962,427	....	....	184,261	....	....
TOTAL INTERGOVERNMENTAL REVENUES	3,022,562	464,320	1,530,701	1,123,302	1,072,860	749,258
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	11,228	62,421	278,097	419	89,347	3,523
Public Safety	73,526	31,764	81,864	21,560	26,341	47,694
Streets and Highways	1,100	....	29,807	....	....	7,159
Sanitation (Refuse Collection)	292,870	34,055	....	....	....	200
Libraries	....	....	....	1,330	....	....
Parks and Recreation	54,078	78,483	43,049	4,641	....	12,389
Airports	....	....	....	....	....	5,929
Other Service Charges	13,795	544	83,229	....	....	2,033
TOTAL DEPARTMENT FEES & SERVICE CHARGES	446,597	207,267	516,046	27,950	115,688	78,927
MISCELLANEOUS REVENUES						
Interest Earnings	38,418	336,585	80,667	202,833	60,248	35,687
All Other Revenues	94,704	11,699	208,981	238,076	86,989	87,411
TOTAL REVENUES	4,020,576	2,415,970	5,390,295	3,764,394	2,301,395	1,498,747
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	2,079,413	....	1,195,116	....
- Other Long-Term Debt	500,000	....	....	25,000	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	500,000	....	2,079,413	25,000	1,195,116	....
Other Financing Sources	5,750	70,000	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	2,538	111,842	32,348	64,603	20,000
- Governmental Funds	75,000	1,572,849	865,793	759,594	332,686	17,457
TOTAL REVENUES AND OTHER SOURCES	4,601,326	4,061,357	8,447,343	4,581,336	3,893,800	1,536,204
Type of Public Service Enterprise	W,S	S,O	W,S,R,L,O	W,S	W,S,R,L,H,N,E,O	W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	EVELETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	311,889	297,897	660,247	218,902	350,060	201,642
- Capital Outlay	612	3,518	....	20,927	7,600	18,523
TOTAL GENERAL GOVERNMENT	312,501	301,415	660,247	239,829	357,660	220,165
PUBLIC SAFETY						
Police Department - Current Expenditures	565,924	247,300	519,867	668,238	385,459	224,979
- Capital Outlay	19,484	....	....	14,238	19,676	13,445
Fire Department - Current Expenditures	221,689	80,637	101,591	152,273	86,674	79,063
- Capital Outlay	2,936	317,610	....	44,622	13,706	47,493
Other Protection - Current Expenditures	110,000	41,122	....	65,153	39,857	4,622
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	920,033	686,669	621,458	944,524	545,372	369,602
STREETS AND HIGHWAYS						
Maintenance	473,264	117,503	426,964	221,547	247,558	153,234
- Lighting	36,675	23,173	33,285	41,954	....	38,862
- Construction	....	159,090	920,681	654,451	91,047	....
- Other Capital Outlay	14,447	153	....	....	138,177	175,011
TOTAL STREETS AND HIGHWAYS	524,386	299,919	1,380,930	917,952	476,782	367,107
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	232,382	....	....	29,745	....	1,000
Other Sanitation - Current Expenditures	....	40,848	....	....	....	....
Sanitation - Capital Outlay	3,371	....	....	....	....	....
TOTAL SANITATION	235,753	40,848	....	29,745	....	1,000
HEALTH						
Current Expenditures	....	....	....	....	....	129
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	129
CULTURE AND RECREATION						
Libraries - Current Expenditures	90,448	....	....	104,511	74,315	55,721
- Capital Outlay	10,059	....	....	1,058	4,474	10,815
Park and Recreation - Current Expenditures	309,617	83,271	316,270	91,584	113,105	145,735
- Capital Outlay	1,745	75,063	31,265	9,461	25,185	22,848
TOTAL CULTURE AND RECREATION	411,869	158,334	347,535	206,614	217,079	235,119
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	882,521	....	598,957	301,376	9,300	....
UNALLOCATED INSURANCE AND JUDGMENTS	171,750	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	....	....	....	20,166
- Capital Outlay	....	....	....	....	....	1,500
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	56,494	....	172,858	....	39,520	20,000
- Capital Outlay	115,869	....	335,758	54,604	1,217,384	....
ALL OTHER UNALLOCATED - Current Expenditures	143,984	66,566	12,745	10,024	49,567	27,157
- Capital Outlay	340,924	....	58,538	7,713	56,525	....
DEBT SERVICE - Interest & Fiscal Charges	24,943	286,327	487,980	385,010	226,348	60,186
- Principal Payment on Bonds	50,000	535,000	731,000	754,508	285,000	60,000
- Other Long-Term Debt	68,332	85,000	158,240	105,000	25,000	....
TOTAL CURRENT EXPENDITURES	2,724,116	998,317	2,243,827	1,603,931	1,386,115	972,310
TOTAL CAPITAL OUTLAY	1,391,968	555,434	1,945,199	1,108,450	1,583,074	289,635
DEBT SERVICE - Principal & Interest	143,275	906,327	1,377,220	1,244,518	536,348	120,186
TOTAL EXPENDITURES	4,259,359	2,460,078	5,566,246	3,956,899	3,505,537	1,382,131
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	40,301	....
- Governmental Funds	75,000	1,572,849	865,793	759,594	332,686	17,457
TOTAL EXPENDITURES AND OTHER USES	4,334,359	4,032,927	6,432,039	4,716,493	3,878,524	1,399,588

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HUGO
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,967	8,105	3,062	9,273	6,907	4,836
TAXABLE TAX CAPACITY	1,265,846	4,994,410	1,225,420	5,267,990	3,582,307	3,187,454
1991 NET TAX LEVY (Collect. in 1992)	409,539	1,442,085	198,457	471,561	713,587	593,982
SPECIAL ASSESSMENTS (Collect. in 1992)	249,765	270,739	62,057	187,606	152,533	69,726
REVENUES						
PROPERTY TAXES	391,761	1,310,699	155,248	642,408	710,484	696,966
TAX INCREMENTS	200,780	807,460	101,695	....	....	....
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	7,508	....	....	....	....	4,936
SPECIAL ASSESSMENTS	223,214	413,114	83,929	295,257	237,274	10,399
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	121,512
LICENSES AND PERMITS	6,035	94,721	10,235	122,189	51,685	84,233
FINES AND FORFEITS	10,210	77,644	21,020	40,433	11,091	35,157
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	22,154	....	....
- Other	....	1,518,443	14,834	6,174	47,461	....
State Grants - Local Government Aid	142,610	1,157,056	509,385	130,647	355,468	2,104
- Homestead Credit (HACA)	221,069	570,504	72,903	185,400	229,803	189,999
- Highways	....	382,793	....	438,341	40,000	....
- Other	301,658	494,593	90,872	86,857	171,913	34,659
County Grants - Highways	....	....	....	....	....	....
- Other	....	25,000	....	32,200	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	529,090	....	7,400	....	....
TOTAL INTERGOVERNMENTAL REVENUES	665,337	4,677,479	687,994	909,173	844,645	226,762
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	4,533	27,449	730	....	28,445	73,551
Public Safety	....	120,321	15,409	....	....	....
Streets and Highways	....	200,673	3,262	....	....	....
Sanitation (Refuse Collection)	....	45,264	....	....	....	....
Libraries	....	96,765	....	....	....	....
Parks and Recreation	....	58,137	16,405	45,500	....	....
Airports	....	27,554	....	....	....	....
Other Service Charges	....	205,792	13,609	5,383	....	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	4,533	781,955	49,415	50,883	28,445	73,551
MISCELLANEOUS REVENUES						
Interest Earnings	153,348	328,987	78,263	82,293	125,273	156,827
All Other Revenues	33,663	79,372	81,423	154,984	349,933	128,712
TOTAL REVENUES	1,696,389	8,571,431	1,269,222	2,297,620	2,358,830	1,539,055
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	343,601	341,413	190,000	....	976,713	....
- Other Long-Term Debt	4,468	144,000	....	....	92,417	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	348,069	485,413	190,000	....	1,069,130	....
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	30,000	306,023	286,045	....	....	....
- Governmental Funds	....	518,747	227,717	210,072	86,535	109,801
TOTAL REVENUES AND OTHER SOURCES	2,074,458	9,881,614	1,972,984	2,507,692	3,514,495	1,648,856
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 - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HUGO
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	211,676	889,396	212,380	335,713	397,570	314,127
- Capital Outlay	....	16,275	7,795	5,970	77,676	30,141
TOTAL GENERAL GOVERNMENT	211,676	905,671	220,175	341,683	475,246	344,268
PUBLIC SAFETY						
Police Department - Current Expenditures	188,437	763,652	225,820	178,590	476,419	208,208
- Capital Outlay	....	20,383	24,465	....	19,045	12,337
Fire Department - Current Expenditures	9,875	255,207	40,188	121,487	165,383	65,724
- Capital Outlay	....	151,946	....	131,555	....	188,040
Other Protection - Current Expenditures	983	....	6,992	56,912	29,633	55,095
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	199,295	1,191,188	297,465	488,544	690,480	529,404
STREETS AND HIGHWAYS						
- Maintenance	115,104	1,023,257	206,534	267,180	216,545	311,060
- Lighting	25,727	63,353	19,039	11,193	....	16,837
- Construction	210,312	2,181,367	24,484	423,782	124,969	271,619
- Other Capital Outlay	22,740	39,906	....	80,674	85,894	....
TOTAL STREETS AND HIGHWAYS	373,883	3,307,883	250,057	782,829	427,408	599,516
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	993	39,603	22,668	836
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	....	993	39,603	22,668	836
HEALTH - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	348,194	39,851	....	....	....
- Capital Outlay	....	40,233	....	....	....	....
Park and Recreation - Current Expenditures	40,748	500,654	122,848	25,011	52,337	2,275
- Capital Outlay	....	137,949	25,121	56,713	28,399	....
TOTAL CULTURE AND RECREATION	40,748	1,027,030	187,820	81,724	80,736	2,275
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	48,232	....	119,839	....	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	88,823	....	....	....	....
- Capital Outlay	....	1,408,787	6,749	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	50,050	1,500	3,790	....
- Capital Outlay	....	....	13,764	20,654	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	....	76,679	140,012	147,225	40,445
- Capital Outlay	....	....	....	....	22,286	....
DEBT SERVICE - Interest & Fiscal Charges	291,636	397,991	126,169	72,064	205,761	212,613
- Principal Payment on Bonds	367,799	335,000	150,000	269,000	109,000	360,000
- Other Long-Term Debt	....	342,000	....	41,430	90,931	50,000
TOTAL CURRENT EXPENDITURES	592,550	3,932,536	1,001,374	1,177,201	1,511,570	1,014,607
TOTAL CAPITAL OUTLAY	281,284	3,996,846	222,217	719,348	358,269	502,137
DEBT SERVICE - Principal & Interest	659,435	1,074,991	276,169	382,494	405,692	622,613
TOTAL EXPENDITURES	1,533,269	9,004,373	1,499,760	2,279,043	2,275,531	2,139,357
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	343,601	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	168,010	482,812
- Governmental Funds	....	518,747	227,717	210,072	86,535	109,801
TOTAL EXPENDITURES AND OTHER USES	1,876,870	9,523,120	1,727,477	2,489,115	2,530,076	2,731,970

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,944	7,813	3,564	3,015	3,698	4,410
TAXABLE TAX CAPACITY	2,417,948	3,250,186	766,859	1,487,271	847,722	1,296,162
1991 NET TAX LEVY (Collect. In 1992)	510,928	1,220,517	331,045	309,503	287,742	365,232
SPECIAL ASSESSMENTS (Collect. In 1992)	107,156	13,531	42,694	94,942	131,889	60,059
REVENUES						
PROPERTY TAXES	576,117	1,224,285	278,809	415,718	285,431	370,090
TAX INCREMENTS	....	2,608,931	158,605	5,345	18,661	21,330
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	5,169	....	....
SPECIAL ASSESSMENTS	183,162	26,426	130,522	141,636	450,469	397,657
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	60,156	....	....	....	....
LICENSES AND PERMITS	39,193	68,959	24,048	19,861	16,931	33,972
FINES AND FORFEITS	55,824	77,693	10,855	14,339	8,671	27,109
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	9,120	....	....	....	61,500	....
- Other	....	280,279	....	....	16,705	....
State Grants - Local Government Aid	....	1,574,561	690,350	218,128	274,075	220,974
- Homestead Credit (HACA)	141,451	502,865	280,594	142,220	265,953	237,961
- Highways	....	36,867	....	....	30,190	....
- Other	9,257	1,843,964	234,257	209,877	145,664	90,896
County Grants - Highways	....	....	....	....	480,000	....
- Other	....	....	22,284	1,257	8,778	1,269
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	159,828	4,238,536	1,227,485	571,482	1,282,865	551,100
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	6,193	17,246	210	39,511	9,132	317
Public Safety	....	93,811	41,230	46,576	11,874	6,148
Streets and Highways	13,269	....	20	1,724	....	....
Sanitation (Refuse Collection)	....	....	15,319	92,009	....	....
Libraries	....	....	....	....	397	....
Parks and Recreation	11,462	....	3,090	....	30,521	38,658
Airports	....	110,337	....	....	....	....
Other Service Charges	....	115,883	....	....	8,946	180,929
TOTAL DEPARTMENT FEES & SERVICE CHARGES	30,924	337,277	59,869	179,820	60,870	226,052
MISCELLANEOUS REVENUES						
Interest Earnings	16,926	413,810	121,208	65,332	122,681	40,860
All Other Revenues	41,733	957,210	120,811	97,134	38,577	57,653
TOTAL REVENUES	1,103,707	10,013,283	2,132,212	1,515,836	2,285,156	1,725,823
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	392,524	2,959,485	....	....	340,199	694,619
- Other Long-Term Debt	....	....	....	151,274	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	392,524	2,959,485	....	151,274	340,199	694,619
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	28,378	545,000	60,000	55,500	5,825
- Governmental Funds	110,000	130,991	....	202,427	464,406	6,389
TOTAL REVENUES AND OTHER SOURCES	1,606,231	13,132,137	2,677,212	1,929,537	3,145,261	2,432,656
Type of Public Service Enterprise	S	W,S	W,S,L,H,N,E,O	W,S	W,S,L,E	W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	138,425	766,625	369,706	178,602	215,132	167,234
- Capital Outlay	....	11,862	....	417,185	10,129	39,243
TOTAL GENERAL GOVERNMENT	138,425	778,487	369,706	595,787	225,261	206,477
PUBLIC SAFETY						
Police Department - Current Expenditures	306,002	901,315	312,340	180,312	179,899	250,654
- Capital Outlay	....	14,111	....	16,096	19,750	9,069
Fire Department - Current Expenditures	64,868	336,317	146,919	60,564	23,978	50,916
- Capital Outlay	....	10,944	....	12,048	48,080	20,700
Other Protection - Current Expenditures	29,572	92,180	9,912	21,704	22,384	27,411
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	400,442	1,354,867	469,171	290,724	294,091	358,750
STREETS AND HIGHWAYS						
- Maintenance	311,972	826,310	288,566	83,227	333,930	164,124
- Lighting	710	179,789	....	26,046	14,442	....
- Construction	167,791	1,787,181	....	333,255	1,096,619	597,645
- Other Capital Outlay	39,559	41,696	....	147,833	17,537	10,957
TOTAL STREETS AND HIGHWAYS	520,032	2,834,976	288,566	590,361	1,462,528	772,726
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	92,658	78,319	1,916	....
Other Sanitation - Current Expenditures	22,575	1,283	....	8,049	412	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	22,575	1,283	92,658	86,368	2,328	....
HEALTH - Current Expenditures	....	3,196	3,594	....	3,100	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	3,196	3,594	....	3,100	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	172,259	85,089	9,827	52,804	21,822
- Capital Outlay	....	35,713	18,944	....	1,215	....
Park and Recreation - Current Expenditures	2,519	113,635	78,392	40,712	154,819	89,223
- Capital Outlay	54,420	24,034	....	52,458	36,141	5,948
TOTAL CULTURE AND RECREATION	56,939	345,641	182,425	102,997	244,979	116,993
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	349,700	....	....	109,474	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	24,327	....
AIRPORTS - Current Expenditures	....	226,675	....	....	....	....
- Capital Outlay	....	442,929	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	271,336	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	31,392	....	61,906	28,456	....
- Capital Outlay	....	176,896	....	11,643	....	....
ALL OTHER UNALLOCATED - Current Expenditures	25,993	229,040	51,729	55,684	14,086	23,169
- Capital Outlay	....	13,998	12,765	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	81,577	597,511	228,521	272,288	40,026	149,683
- Principal Payment on Bonds	115,000	390,000	204,000	205,000	35,000	415,000
- Other Long-Term Debt	....	....	....	30,000	....	9,984
TOTAL CURRENT EXPENDITURES	902,636	4,151,352	1,438,905	804,952	1,069,685	794,553
TOTAL CAPITAL OUTLAY	261,770	2,909,064	31,709	990,518	1,338,945	683,562
DEBT SERVICE - Principal & Interest	196,577	987,511	432,521	507,288	75,026	574,667
TOTAL EXPENDITURES	1,360,983	8,047,927	1,903,135	2,302,758	2,483,656	2,052,782
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	1,567	582,137	134,201	....	....
- Governmental Funds	110,000	130,992	....	202,427	464,406	6,389
TOTAL EXPENDITURES AND OTHER USES	1,470,983	8,180,486	2,485,272	2,639,386	2,948,062	2,059,171

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	4,402	5,965	2,710	3,788	10,056	6,082
TAXABLE TAX CAPACITY	1,702,513	4,529,459	1,716,698	1,295,885	5,432,364	2,164,160
1991 NET TAX LEVY (Collect. in 1992)	439,487	610,456	232,420	358,546	1,115,959	525,804
SPECIAL ASSESSMENTS (Collect. in 1992)	140,340	27,705	24,468	51,405	370,128	68,059
REVENUES						
PROPERTY TAXES	549,383	708,516	345,269	388,811	1,442,605	516,946
TAX INCREMENTS	153,441	....	195,841	158,577	349,322	93,859
GRAVEL TAX & GAMBLING TAX	....	3,734	....	....	....	....
FRANCHISE TAXES (Public Utilities)	45,302	....	8,801	....	....	....
SPECIAL ASSESSMENTS	290,235	31,755	....	97,668	3,178,359	60,683
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	18,862	81,837	7,511	54,687	493,977	37,447
FINES AND FORFEITS	21,711	18,671	4,766	8,026	79,643	28,766
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	110,000	....	....	....	12,888	....
- Other	....	58,516	....	....	9,662	....
State Grants - Local Government Aid	616,502	....	32,583	555,048	94,960	850,912
- Homestead Credit (HACA)	222,953	148,082	71,592	149,968	351,074	310,477
- Highways	....	40,835	....	....	727,483	103,358
- Other	199,911	44,566	20,163	411,112	102,861	217,676
County Grants - Highways	6,825	....	....	20,410	....	....
- Other	14,940	96,174	....	....	33,655	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,171,131	388,173	124,338	1,136,538	1,332,583	1,482,423
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	106	....	3,844	11,107	10,096	17,698
Public Safety	93,080	....	....	40,151	1,021	85,754
Streets and Highways	795	....	....	5,689	....	11,257
Sanitation (Refuse Collection)	....	13,705	11,683	....	....	....
Libraries	1,412	....	....	....	....	....
Parks and Recreation	33,655	18,400	....	182,303	31,515	161,222
Airports	....	....	....	90,613	....	10,775
Other Service Charges	....	6,634	....	14,431	601,043	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	129,048	38,739	15,527	344,294	643,675	286,706
MISCELLANEOUS REVENUES						
Interest Earnings	218,832	51,248	26,175	67,470	369,119	163,473
All Other Revenues	344,982	14,827	26,679	734,742	359,179	359,127
TOTAL REVENUES	2,942,927	1,337,500	754,907	2,990,813	8,114,462	3,029,430
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	115,000	....	1,089,634	3,009,740	3,602,410	844,697
- Other Long-Term Debt	....	....	....	....	135,135	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	115,000	....	1,089,634	3,009,740	3,737,545	844,697
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	20,000	....	....	3,568	96,712	442,372
- Governmental Funds	....	....	9,000	255,865	58,120	442,834
TOTAL REVENUES AND OTHER SOURCES	3,077,927	1,337,500	1,853,541	6,259,986	12,006,839	4,759,333
Type of Public Service Enterprise	W,S,R,H,N,E,O	W,S	S	W,S,E,O	W,S,O	W,S,R,L,E

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	328,063	407,701	118,487	240,381	851,241	449,220
- Capital Outlay	80,037	15,026	.....	.....	76,118	.....
TOTAL GENERAL GOVERNMENT	408,100	422,727	118,487	240,381	927,359	449,220
PUBLIC SAFETY						
Police Department - Current Expenditures	487,531	112,717	201,795	433,575	638,556	588,080
- Capital Outlay	92,908	.....	.....	.....	14,790	23,354
Fire Department - Current Expenditures	54,813	109,188	30,759	85,978	209,469	136,563
- Capital Outlay	27,872	11,379	.....	.....	60,360	3,199
Other Protection - Current Expenditures	2,200	13,051	2,365	43,780	61,374	47,171
- Capital Outlay	480	.....	.....	.....	9,707	.....
TOTAL PUBLIC SAFETY	665,804	246,335	234,919	563,333	994,256	798,367
STREETS AND HIGHWAYS						
Maintenance	160,489	177,781	55,116	303,121	446,138	386,962
- Lighting	.....	9,365	5,882	.....	19,692	15,615
- Construction	14,805	7,096	856	10,118	2,008,213	.....
- Other Capital Outlay	14,315	21,308	27,913	.....	67,510	10,331
TOTAL STREETS AND HIGHWAYS	189,609	215,550	89,767	313,239	2,541,553	412,908
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	15,263	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	13,723	40,645	17,498	.....	34,036	31,277
Sanitation - Capital Outlay	1,466	.....	.....	.....	4,530	.....
TOTAL SANITATION	30,452	40,645	17,498	.....	38,566	31,277
HEALTH - Current Expenditures						
- Capital Outlay	.....	.....	.....	.....	.....	200
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	91,396	.....	.....	.....	.....	59,504
- Capital Outlay	1,219	.....	.....	.....	.....	6,844
Park and Recreation - Current Expenditures	122,871	57,220	7,689	412,220	324,824	355,443
- Capital Outlay	3,475	28,072	2,800	.....	48,071	.....
TOTAL CULTURE AND RECREATION	218,961	85,292	10,489	412,220	372,895	421,791
CAPITAL OUTLAY FOR ENTERPRISE FUNDS						
UNALLOCATED INSURANCE AND JUDGMENTS						
AIRPORTS - Current Expenditures						
- Capital Outlay	.....	.....	.....	10,496	.....	98,355
UNALLOCATED PENSION CONTRIBUTIONS						
HRA & ECONOMIC DEVELOPMENT - Current Expend.						
- Capital Outlay	297,037	.....	.....	8,443	.....	26,888
ALL OTHER UNALLOCATED - Current Expenditures						
- Capital Outlay	69,970	.....	10,839	1,863,376	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	3,461	.....	5,983	441,095	.....	26,779
- Principal Payment on Bonds	281,488	31,584	134,637	204,321	648,342	166,740
- Other Long-Term Debt	655,000	60,000	55,000	225,000	4,915,500	875,000
TOTAL CURRENT EXPENDITURES	1,643,356	927,668	450,430	1,979,089	2,585,330	2,222,057
TOTAL CAPITAL OUTLAY	346,840	148,841	37,552	2,073,648	2,289,299	43,728
DEBT SERVICE - Principal & Interest	936,488	121,584	189,637	465,163	5,736,342	1,190,970
TOTAL EXPENDITURES	2,926,684	1,198,093	677,619	4,517,900	10,610,971	3,456,755
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	1,089,634	.....	.....	.....
Other Financing Uses	.....	.....	.....	265,000	.....	121,071
TRANSFERS TO - Enterprise Funds						
- Governmental Funds	.....	.....	9,000	255,865	58,120	72,260
TOTAL EXPENDITURES AND OTHER USES	2,926,684	1,198,093	1,776,253	5,038,765	10,669,091	4,092,920

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	9,081	7,431	2,824	4,391	5,851	3,430
TAXABLE TAX CAPACITY	7,291,889	2,607,089	906,586	1,063,539	3,954,554	4,743,982
1991 NET TAX LEVY (Collect. in 1992)	1,190,504	741,769	137,502	308,352	770,019	695,001
SPECIAL ASSESSMENTS (Collect. in 1992)	283,352	263,593	74,755	17,126	130,415	222,917
REVENUES						
PROPERTY TAXES	1,422,622	765,070	134,114	214,322	905,137	715,248
TAX INCREMENTS	243,332	359,746	198,197	95,406	105,312	491,276
GRAVEL TAX & GAMBLING TAX	60,018	.....	.....	.....	1,223	.....
FRANCHISE TAXES (Public Utilities)	38,485	24,857	898	11,014	.....	.....
SPECIAL ASSESSMENTS	404,842	398,586	60,823	171,492	212,720	251,883
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	21,180	.....	.....	.....	.....
LICENSES AND PERMITS	175,633	79,991	10,479	29,301	128,851	114,402
FINES AND FORFEITS	37,753	35,787	12,056	13,007	11,098	70,710
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	120,000	190,000	.....	.....	.....	14,382
- Other	.....	.....	.....	.....	.....	.....
State Grants - Local Government Aid	69,600	1,379,160	510,451	862,730	132,912	.....
- Homestead Credit (HACA)	367,209	252,397	60,772	119,036	234,189	147,976
- Highways	82,240	502,257	.....	.....	6,270	.....
- Other	29,553	477,147	50,207	82,651	44,734	36,929
County Grants - Highways	.....	.....	.....	75,002	.....	.....
- Other	18,451	26,500	.....	14	28,762	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	5,442	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	687,053	2,827,461	621,430	1,144,875	446,867	199,287
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	18,978	6,845	750	1,414	54,479	74,546
Public Safety	.....	34,784	56,749	25,695	57,524	21,152
Streets and Highways	.....	8,442	3,162	16,967	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	.....	20,703	669,598
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	44,461	13,084	.....	3,080	26,506	24,460
Airports	.....	57,042	1,999	.....	.....	.....
Other Service Charges	79,760	.....	.....	144,670	68,521	20,100
TOTAL DEPARTMENT FEES & SERVICE CHARGES	143,199	120,197	62,660	191,826	227,733	809,856
MISCELLANEOUS REVENUES						
Interest Earnings	415,180	133,675	56,790	118,993	200,348	268,290
All Other Revenues	164,129	376,550	8,579	110,649	32,502	427,341
TOTAL REVENUES	3,792,246	5,143,100	1,166,026	2,100,885	2,271,791	3,348,293
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	1,017,889	270,000	1,382,586	.....	861,675
- Other Long-Term Debt	.....	.....	.....	.....	170,464	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	1,017,889	270,000	1,382,586	170,464	861,675
Other Financing Sources	3,692	66,700	.....	366,945	.....	.....
TRANSFERS FROM - Enterprise Funds	239,329	140,625	50,797	97,508	.....	.....
- Governmental Funds	224,672	2,762,726	.....	380,000	.....	402,941
TOTAL REVENUES AND OTHER SOURCES	4,259,939	9,131,040	1,486,823	4,327,924	2,442,255	4,612,909
Type of Public Service Enterprise	W,S	W,S,R,O	W,S,L	W,S,R,L,H,E,O	W,S	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHOMETI	MEDINA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	290,715	368,210	200,451	258,932	507,698	368,550
- Capital Outlay	46,728	7,938	10,971	3,530	33,997	46,664
TOTAL GENERAL GOVERNMENT	337,443	376,148	211,422	262,462	541,695	415,214
PUBLIC SAFETY						
Police Department - Current Expenditures	452,886	553,503	195,126	371,402	166,737	367,660
- Capital Outlay	.....	12,782	12,300	2,142	.....	12,936
Fire Department - Current Expenditures	176,960	125,378	43,521	81,214	110,351	95,926
- Capital Outlay	139,928	3,935	12,000	239	18,616	.....
Other Protection - Current Expenditures	61,945	121,361	774	35,247	61,849	96,870
- Capital Outlay	.....	5,189	.....	2,245	.....	.....
TOTAL PUBLIC SAFETY	831,719	822,148	263,721	492,489	357,553	573,392
STREETS AND HIGHWAYS						
- Maintenance	133,636	358,815	143,094	241,287	197,584	251,845
- Lighting	34,052	73,096	49,923	35,149	25,469	13,536
- Construction	258,452	.....	222,379	737,530	393,866	158,222
- Other Capital Outlay	.....	3,380	20,000	117,137	39,636	96,479
TOTAL STREETS AND HIGHWAYS	426,140	435,291	435,396	1,131,103	656,555	520,082
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	16,746	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	.....	.....	.....	33,486	165,718
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	16,746	.....	.....	.....	33,486	165,718
HEALTH						
- Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	8,796	.....	143,301	.....	.....
- Capital Outlay	.....	4,610	.....	148,882	.....	.....
Park and Recreation - Current Expenditures	170,554	162,675	30,869	167,554	84,929	22,166
- Capital Outlay	173,116	2,416	73,630	464,842	141,297	8,297
TOTAL CULTURE AND RECREATION	343,670	178,497	104,499	924,579	226,226	30,463
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	2,901,348	119,763	.....	26,835	228,598
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	.....
AIRPORTS						
- Current Expenditures	.....	66,875	11,433	.....	.....	.....
- Capital Outlay	.....	6,963	5,152	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	.....	638,386	.....	24,078	.....	.....
- Capital Outlay	315,154	.....	91,658	22,152	.....	.....
ALL OTHER UNALLOCATED						
- Current Expenditures	23,079	58,394	764	19,857	.....	107,817
- Capital Outlay	125,546	.....	.....	.....	.....	37,341
DEBT SERVICE						
- Interest & Fiscal Charges	602,245	597,334	82,312	249,172	173,982	190,487
- Principal Payment on Bonds	885,000	635,000	155,000	933,163	405,000	1,275,000
- Other Long-Term Debt	.....	65,096	.....	66,500	15,300	.....
TOTAL CURRENT EXPENDITURES	1,360,573	2,535,489	675,955	1,378,021	1,188,103	1,490,088
TOTAL CAPITAL OUTLAY	1,058,924	2,948,561	567,853	1,498,699	654,247	588,537
DEBT SERVICE - Principal & Interest	1,487,245	1,297,430	237,312	1,248,835	594,282	1,465,487
TOTAL EXPENDITURES	3,906,742	6,781,480	1,481,120	4,125,555	2,436,632	3,544,112
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	22,294	.....	1,280,641	.....	.....
TRANSFERS TO - Enterprise Funds	.....	197,514	.....	130,000	35,070	.....
- Governmental Funds	224,672	2,762,726	.....	380,000	.....	402,941
TOTAL EXPENDITURES AND OTHER USES	4,131,414	9,764,014	1,481,120	5,916,196	2,471,702	3,947,053

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,592	9,926	3,555	5,527	5,169	2,971
TAXABLE TAX CAPACITY	934,539	11,400,070	4,954,349	1,674,387	15,509,251	1,365,395
1991 NET TAX LEVY (Collect. in 1992)	189,151	2,081,266	905,377	692,359	2,559,030	234,766
SPECIAL ASSESSMENTS (Collect. in 1992)	37,499	958,257	202,129	152,202	279,871	31,642
REVENUES						
PROPERTY TAXES	189,422	2,093,260	947,579	686,540	2,424,371	222,216
TAX INCREMENTS	2,847	1,047,013	....	71,334	455,762	169,390
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	10,104	....	....	....	....	....
SPECIAL ASSESSMENTS	235,829	1,872,637	225,790	187,431	313,909	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	75,709
LICENSES AND PERMITS	21,590	413,138	74,444	47,781	82,953	22,747
FINES AND FORFEITS	8,350	83,576	37,758	10,869	5,647	50,403
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	30,484	....	....	....
- Other	2,975	....	....	31,968	....	....
State Grants - Local Government Aid	446,450	....	....	859,744	....	397,015
- Homestead Credit (HACA)	108,925	303,073	181,295	308,555	234,892	69,753
- Highways	....	441,412	....	11,295	40,832	....
- Other	78,730	134,161	21,402	592,608	53,929	111,060
County Grants - Highways	....	....	15,020	....	35,043	....
- Other	....	28,356	32,228	4,108	5,606	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	6,644	....	9,290	....	42,201
TOTAL INTERGOVERNMENTAL REVENUES	637,080	913,646	280,429	1,817,568	370,302	620,029
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	23,770	157,490	2,300	21,514	111,632	3,162
Public Safety	49,771	167,807	760	39,954	69,528	96,870
Streets and Highways	....	....	....	6,059	106,071	5,644
Sanitation (Refuse Collection)	....	....	....	....	6,114	....
Libraries	....	....	....	....	1,525	....
Parks and Recreation	....	....	....	96,766	1,500	27,297
Airports	....	....	....	16,989	....	....
Other Service Charges	....	....	14,706	54,609	83,708	19,084
TOTAL DEPARTMENT FEES & SERVICE CHARGES	73,541	325,297	17,766	235,891	380,078	152,057
MISCELLANEOUS REVENUES						
Interest Earnings	213,057	510,356	62,812	56,877	301,607	103,937
All Other Revenues	1,198,652	47,548	65,706	137,546	42,888	46,494
TOTAL REVENUES	2,590,472	7,306,471	1,712,284	3,251,837	4,377,517	1,462,982
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	2,180,000	....	257,737	891,187	42,000
- Other Long-Term Debt	....	248,650	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	2,428,650	....	257,737	891,187	42,000
Other Financing Sources	....	....	....	....	....	497
TRANSFERS FROM - Enterprise Funds	544,641	31,110	....	90,000	720,417	429,398
- Governmental Funds	959,136	113,029	228,167	142,633	388,864	63,717
TOTAL REVENUES AND OTHER SOURCES	4,094,249	9,879,260	1,940,451	3,742,207	6,377,985	1,998,594
Type of Public Service Enterprise	W,S,H,N,E,O	S,O	W,S,O	W,S,R,L	W,S,L,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTICELLO	MORA
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	273,263	764,642	322,015	347,282	552,303	174,416
- Capital Outlay	10,147	3,177	9,248	91,282	40,258	2,499
TOTAL GENERAL GOVERNMENT	283,410	767,819	331,263	438,564	592,561	176,915
PUBLIC SAFETY						
Police Department - Current Expenditures	224,413	1,095,535	385,344	407,539	190,346	282,162
- Capital Outlay	60,371	41,301	....	23,727	....	16,272
Fire Department - Current Expenditures	49,710	184,529	96,425	112,414	112,236	50,024
- Capital Outlay	8,857	158,164	....	4,629	23,475	104,610
Other Protection - Current Expenditures	8,700	4,383	59,876	132,630	49,731	58,314
- Capital Outlay	....	....	....	1,105	....	....
TOTAL PUBLIC SAFETY	352,051	1,483,912	541,645	682,044	375,788	511,382
STREETS AND HIGHWAYS - Maintenance	141,300	404,596	312,967	337,100	366,854	117,841
- Lighting	12,996	....	3,450	69,353	49,086	18,339
- Construction	715,889	671,000	70,651	290,929	519,515	155,733
- Other Capital Outlay	14,568	16,932	55,753	15,965	728,055	1,474
TOTAL STREETS AND HIGHWAYS	884,753	1,092,528	442,821	713,347	1,663,510	293,387
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	267,698	....
Other Sanitation - Current Expenditures	1,111	13,416	38,354	3,663	18,231	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	1,111	13,416	38,354	3,663	285,929	....
HEALTH - Current Expenditures	161	....	....	200	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	161	....	....	200	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	....	20,010	27,255	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	36,585	241,560	2,305	297,643	154,685	63,426
- Capital Outlay	7,203	611,704	....	15,650	111,205	5,026
TOTAL CULTURE AND RECREATION	43,788	853,264	2,305	333,303	293,145	68,452
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	307,743	702,403	....	....	464,400	30,908
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	20,013	112,249	54,600	36,867
AIRPORTS - Current Expenditures	....	....	....	28,424	....	25,035
- Capital Outlay	....	....	....	....	....	50,335
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	134,661	....	29,584	40,500	35,365	6,558
- Capital Outlay	423,284	350,000	....	....	165,167	37,495
ALL OTHER UNALLOCATED - Current Expenditures	4,145	44,605	12,176	231,938	28,365	65,077
- Capital Outlay	....	....	....	5,046	....	....
DEBT SERVICE - Interest & Fiscal Charges	181,869	880,483	188,180	201,376	677,473	305,307
- Principal Payment on Bonds	80,000	1,295,000	370,000	381,434	1,005,000	103,000
- Other Long-Term Debt	70,000	100,000	....	44,092	19,219	50,200
TOTAL CURRENT EXPENDITURES	887,045	2,753,266	1,282,509	2,140,945	1,906,755	898,059
TOTAL CAPITAL OUTLAY	1,548,062	2,554,681	135,652	448,333	2,052,075	404,352
DEBT SERVICE - Principal & Interest	331,869	2,275,483	558,180	626,902	1,701,692	458,507
TOTAL EXPENDITURES	2,766,976	7,583,430	1,976,341	3,216,180	5,660,522	1,760,918
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	37,495
TRANSFERS TO - Enterprise Funds	465,480	....	....	....	....	....
- Governmental Funds	959,136	113,029	228,167	142,633	281,321	63,717
TOTAL EXPENDITURES AND OTHER USES	4,191,592	7,696,459	2,204,508	3,358,813	5,941,843	1,862,130

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEWPORT	NEW PRAGUE	NORTH OAKS
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	5,640	9,652	3,365	3,756	3,683	3,516
TAXABLE TAX CAPACITY	1,455,223	6,708,307	1,186,934	2,913,685	1,378,631	6,103,439
1991 NET TAX LEVY (Collect. in 1992)	472,613	1,051,554	422,834	530,970	552,844	441,420
SPECIAL ASSESSMENTS (Collect. in 1992)	61,075	513,027	24,906	27,271	82,568	38,589
REVENUES						
PROPERTY TAXES	439,620	1,233,501	454,596	650,916	470,418	481,935
TAX INCREMENTS	54,939	224,749	97,934	414,771	153,408	.....
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	1,042	.....	226
FRANCHISE TAXES (Public Utilities)	.....	35,205	5,066	.....	9,020	12,670
SPECIAL ASSESSMENTS	121,800	586,742	25,172	25,804	130,918	.....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	30,616	152,852	21,127	84,520	39,755	109,772
FINES AND FORFEITS	25,083	64,763	3,147	19,710	18,917	7,752
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	33,508	.....	.....	.....	.....
- Other	571,325	4,000	.....	.....	.....	.....
State Grants - Local Government Aid	805,368	299,694	114,602	175,611	381,111	.....
- Homestead Credit (HACA)	279,373	435,973	179,705	229,160	252,248	40,765
- Highways	73,193	138,606	.....	.....	.....	.....
- Other	369,123	59,468	786,680	50,908	153,880	.....
County Grants - Highways	.....	.....	.....	.....	.....	4,280
- Other	.....	.....	.....	13,840	1,018	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	4,386	383,671	5,200	.....	11,964
TOTAL INTERGOVERNMENTAL REVENUES	2,098,382	975,635	1,464,658	474,719	788,257	57,009
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	6,168	13,847	.....	5,802	1,028	.....
Public Safety	26,207	123,562	.....	4,843	.....	.....
Streets and Highways	.....	.....	.....	109,397	3,875	.....
Sanitation (Refuse Collection)	201,104	.....	.....	1,880	.....	.....
Libraries	3,172	.....	.....	.....	.....	.....
Parks and Recreation	4,032	.....	.....	.....	61,928	.....
Airports	17,027	.....	.....	.....	.....	.....
Other Service Charges	218,242	7,440	.....	.....	8,800	61,266
TOTAL DEPARTMENT FEES & SERVICE CHARGES	475,952	144,849	.....	121,922	75,631	61,266
MISCELLANEOUS REVENUES						
Interest Earnings	41,762	263,882	76,214	131,525	66,629	15,028
All Other Revenues	85,832	12,367	207,016	36,062	66,600	21,102
TOTAL REVENUES	3,373,986	3,694,545	2,354,930	1,960,991	1,819,553	766,760
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	.....	.....	.....	.....	.....	.....
- Other Long-Term Debt	.....	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	.....	.....	.....	.....	.....	.....
Other Financing Sources	.....	.....	.....	.....	6,589	.....
TRANSFERS FROM - Enterprise Funds	83,425	128,350	.....	.....	18,973	.....
- Governmental Funds	101,233	135,000	282,217	1,349,048	74,490	.....
TOTAL REVENUES AND OTHER SOURCES	3,558,644	3,957,895	2,637,147	3,310,039	1,919,605	766,760
Type of Public Service Enterprise	W,S,L	W,S,L,O	W,S,R,E	W,S	W,S,E,O	

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEWPORT	NEW PRAGUE	NORTH OAKS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	321,905	597,013	384,179	353,293	249,895	202,769
- Capital Outlay	16,160	173,651	41,978	.....	.....	4,602
TOTAL GENERAL GOVERNMENT	338,065	770,664	426,157	353,293	249,895	207,371
PUBLIC SAFETY						
Police Department - Current Expenditures	449,747	827,518	319,805	476,342	372,993	226,183
- Capital Outlay	15,032	37,298	.....	15,000	13,676	.....
Fire Department - Current Expenditures	68,000	207,285	47,814	45,000	84,615	77,000
- Capital Outlay	18,516	19,165	.....	.....	.....	.....
Other Protection - Current Expenditures	44,655	153,669	9,121	.....	.....	49,661
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	595,950	1,244,935	376,740	536,342	486,985	352,844
STREETS AND HIGHWAYS						
Maintenance	373,047	423,769	321,197	172,581	241,746	25,279
- Lighting	47,662	.....	54,682	26,487	39,501	615
- Construction	120,595	103,636	.....	130,590	.....	.....
- Other Capital Outlay	64,762	75,493	35,769	87,090	.....	.....
TOTAL STREETS AND HIGHWAYS	606,066	602,898	411,648	416,748	281,247	25,894
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	191,063	.....	.....	.....	.....	38,141
Other Sanitation - Current Expenditures	.....	.....	.....	1,880	.....	29,987
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	191,063	.....	.....	1,880	.....	68,128
HEALTH						
- Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	121,355	.....	55,132	2,201	7,541	.....
- Capital Outlay	41,129	.....	.....	.....	992	.....
Park and Recreation - Current Expenditures	122,181	187,022	116,936	111,016	145,796	.....
- Capital Outlay	25,899	18,933	23,950	3,245	43,969	.....
TOTAL CULTURE AND RECREATION	310,564	205,955	196,018	116,462	198,298	.....
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	381,680	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	6,869
AIRPORTS						
- Current Expenditures	30,313	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	20,939	.....	.....	1,260
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	168,903	33,508	56,499	.....	.....	.....
- Capital Outlay	469,425	.....	350,000	.....	.....	.....
ALL OTHER UNALLOCATED						
- Current Expenditures	157,118	19,194	34,472	.....	7,889	65,873
- Capital Outlay	10,561	.....	19,376	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	182,369	462,281	91,861	254,409	216,780	.....
- Principal Payment on Bonds	191,972	920,000	150,000	105,000	275,000	.....
- Other Long-Term Debt	42,983	.....	25,000	49,104	76,917	.....
TOTAL CURRENT EXPENDITURES	2,095,949	2,448,978	1,420,776	1,188,800	1,165,677	723,637
TOTAL CAPITAL OUTLAY	782,079	428,176	471,073	617,605	58,637	4,602
DEBT SERVICE - Principal & Interest	417,324	1,382,281	266,861	408,513	568,697	0
TOTAL EXPENDITURES	3,295,352	4,259,435	2,158,710	2,214,918	1,793,011	728,239
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	101,233	135,000	282,217	1,349,048	74,490	.....
TOTAL EXPENDITURES AND OTHER USES	3,396,585	4,394,435	2,440,927	3,563,966	1,867,501	728,239

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OAK PARK HEIGHTS	OLIVIA	ORONO	OSSEO	OTSEGO	PARK RAPIDS
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	3,627	2,625	7,303	2,660	5,470	2,913
TAXABLE TAX CAPACITY	6,032,524	747,636	13,164,583	2,191,064	1,413,242	1,414,433
1991 NET TAX LEVY (Collect. in 1992)	1,106,288	292,901	1,823,538	268,154	290,251	219,472
SPECIAL ASSESSMENTS (Collect. in 1992)	121,997	66,542	200,478	265,158	122,420	83,199
REVENUES						
PROPERTY TAXES	1,165,845	250,869	1,842,525	377,852	301,867	221,053
TAX INCREMENTS	190,856	123,265	.....	61,482	.....	13,202
GRAVEL TAX & GAMBLING TAX	478	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	4,850	.....	.....	.....	.....
SPECIAL ASSESSMENTS	350,238	57,194	356,088	1,061,390	101,717	90,441
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	93,908	8,079	129,365	49,757	104,168	26,850
FINES AND FORFEITS	38,557	8,117	62,458	15,597	.....	25,073
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	15,876	.....	.....
- Other	.....	.....	4,000	3,423	.....	5,000
State Grants - Local Government Aid	.....	488,585	.....	56,981	35,298	441,434
- Homestead Credit (HACA)	38,187	104,969	94,423	124,760	139,998	68,454
- Highways	.....	.....	177,917	.....	437,121	7,236
- Other	327,496	98,527	78,665	29,454	6,635	151,732
County Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	17,544	.....	76,886	.....	.....	4,170
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	383,227	692,081	431,891	230,494	619,052	690,872
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	78,550	5,411	146,090	3,840	51,826	.....
Public Safety	.....	11,975	593,984	13,513	61,468	46,140
Streets and Highways	.....	3,296	7,939	.....	2,037	2,048
Sanitation (Refuse Collection)	68,152	.....	33,222	.....	3,191	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	.....	.....	33,832	.....	50,263	.....
Airports	.....	.....	.....	.....	.....	28,807
Other Service Charges	1,100,749	.....	476	.....	.....	101,707
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,247,451	20,682	815,543	17,353	168,785	178,702
MISCELLANEOUS REVENUES						
Interest Earnings	145,746	36,873	440,829	41,157	88,057	61,276
All Other Revenues	70,063	77,700	85,599	372,740	58,911	224,105
TOTAL REVENUES	3,686,369	1,279,710	4,164,298	2,227,822	1,442,557	1,531,574
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	146,755	475,000	1,980,582	3,780,683	.....	.....
- Other Long-Term Debt	.....	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	146,755	475,000	1,980,582	3,780,683	.....	.....
Other Financing Sources	.....	46,875	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	170,000	275,000	.....	.....	.....	420,000
- Governmental Funds	972,799	36,714	168,600	.....	510,498	110,106
TOTAL REVENUES AND OTHER SOURCES	4,975,923	2,113,299	6,313,480	6,008,505	1,953,055	2,061,680
Type of Public Service Enterprise	W,S	W,S,R,L,E	W,S,O	W,S,R	.....	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OAK PARK HEIGHTS	OLIVIA	ORONO	OSSEO	OTSEGO	PARK RAPIDS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	483,198	183,116	596,138	237,835	432,080	256,191
- Capital Outlay	11,305	10,448	2,280,698	19,238	491,940	15,000
TOTAL GENERAL GOVERNMENT	494,503	193,564	2,876,836	257,073	924,020	271,191
PUBLIC SAFETY						
Police Department - Current Expenditures	520,609	174,731	1,059,302	207,755	54,080	246,631
- Capital Outlay	37,677	17,416	42,027	17,622	.....	1,905
Fire Department - Current Expenditures	15,986	40,364	195,502	78,474	50,150	66,117
- Capital Outlay	.....	.....	.....	.....	.....	43,769
Other Protection - Current Expenditures	74,724	3,143	307,905	27,444	34,968	5,111
- Capital Outlay	1,249	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	650,245	235,654	1,604,736	331,295	139,198	363,533
STREETS AND HIGHWAYS						
- Maintenance	45,949	181,046	449,691	103,494	249,170	142,610
- Lighting	37,689	.....	14,019	37,685	4,126	35,634
- Construction	847,680	85,062	268,309	3,440,574	510,474	108,657
- Other Capital Outlay	.....	.....	1,170,258	.....	.....	51,422
TOTAL STREETS AND HIGHWAYS	931,318	266,108	1,902,277	3,581,753	763,770	338,323
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	251,121	.....	.....	.....	21,443	.....
Other Sanitation - Current Expenditures	16,436	.....	97,638	.....	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	267,557	.....	97,638	.....	21,443	.....
HEALTH						
- Current Expenditures	.....	100	.....	.....	.....	1,287
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	100	.....	.....	.....	1,287
CULTURE AND RECREATION						
Libraries - Current Expenditures	.....	35,543	.....	.....	.....	23,267
- Capital Outlay	.....	2,499	.....	.....	.....	.....
Park and Recreation - Current Expenditures	156,321	82,323	53,590	6,165	.....	19,443
- Capital Outlay	14,894	50,864	32,949	67,052	.....	8,219
TOTAL CULTURE AND RECREATION	171,215	171,229	86,539	73,217	.....	50,929
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	209,754	.....	1,300,022	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	.....
AIRPORTS						
- Current Expenditures	.....	10,965	.....	.....	.....	21,386
- Capital Outlay	.....	.....	.....	.....	.....	14,985
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	.....	.....	.....	.....	.....	101,220
- Capital Outlay	.....	.....	.....	.....	.....	67,129
ALL OTHER UNALLOCATED						
- Current Expenditures	4,622	4,323	103,126	17,728	.....	.....
- Capital Outlay	343,503	.....	54,848	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	147,688	211,419	246,559	233,068	37,767	131,708
- Principal Payment on Bonds	429,000	250,000	155,000	410,000	80,000	270,000
- Other Long-Term Debt	.....	4,783	.....	.....	.....	36,712
TOTAL CURRENT EXPENDITURES	1,606,655	715,654	2,876,911	716,580	846,017	918,897
TOTAL CAPITAL OUTLAY	1,466,062	166,289	5,149,111	3,544,486	1,002,414	311,086
DEBT SERVICE - Principal & Interest	576,688	466,202	401,559	643,068	117,767	438,420
TOTAL EXPENDITURES	3,649,405	1,348,145	8,427,581	4,904,134	1,966,198	1,668,403
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	65,000	.....	.....	.....	.....
- Governmental Funds	972,799	36,714	168,600	.....	510,498	110,106
TOTAL EXPENDITURES AND OTHER USES	4,622,204	1,449,859	8,596,181	4,904,134	2,476,696	1,778,509

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PINE CITY	PIPESTONE	PLAINVIEW	PRINCETON	PROCTOR	REDWOOD FALLS
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,713	4,577	2,801	3,770	2,994	4,869
TAXABLE TAX CAPACITY	1,322,858	1,176,371	922,050	1,616,442	791,215	1,628,693
1991 NET TAX LEVY (Collect. in 1992)	241,236	337,960	425,093	588,726	296,528	710,291
SPECIAL ASSESSMENTS (Collect. in 1992)	29,215	33,054	187,266	44,026	27,984	60,204
REVENUES						
PROPERTY TAXES	251,341	310,420	425,499	569,566	284,363	511,279
TAX INCREMENTS	85,332	322,854	107,513	286,376	21,063	37,588
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	4,504	15,635	7,199	.....	6,190	11,083
SPECIAL ASSESSMENTS	8,769	37,962	221,548	31,138	9,002	82,675
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	18,999	.....	.....	.....	85,562
LICENSES AND PERMITS	21,802	13,332	6,938	52,196	17,874	53,343
FINES AND FORFEITS	3,998	36,567	7,292	20,464	9,937	32,439
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	.....	8,935	.....	.....	179,984	.....
State Grants - Local Government Aid	324,117	669,924	286,712	281,679	250,143	791,126
- Homestead Credit (HACA)	105,663	178,147	126,542	167,802	191,449	274,107
- Highways	.....	.....	.....	.....	18,781	28,307
- Other	48,987	221,539	77,391	137,742	174,403	180,854
County Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	9,540
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	6,000	17,907	.....	.....	.....
TOTAL INTERGOVERNMENTAL REVENUES	478,767	1,084,545	508,552	587,223	814,760	1,283,934
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	754	.....	1,405	3,787	2,580	13,258
Public Safety	59,661	16,204	78,863	42,531	23,531	20,269
Streets and Highways	1,426	34,505	.....	3,871	890	767
Sanitation (Refuse Collection)	.....	.....	.....	713	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	3,361	163,557	22,810	10,730	27,252	42,433
Airports	.....	5,400	.....	.....	.....	693
Other Service Charges	.....	56,408	5,875	30,040	.....	57,731
TOTAL DEPARTMENT FEES & SERVICE CHARGES	65,202	276,074	108,953	91,672	54,253	135,151
MISCELLANEOUS REVENUES						
Interest Earnings	56,693	51,541	71,621	108,470	19,718	195,028
All Other Revenues	54,310	117,740	105,883	232,951	18,944	166,194
TOTAL REVENUES	1,030,718	2,285,669	1,570,998	1,980,056	1,256,104	2,594,276
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	462,273	220,000	.....	826,530	.....	990,910
- Other Long-Term Debt	.....	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
TOTAL BORROWING	462,273	220,000	.....	826,530	.....	990,910
Other Financing Sources	.....	.....	.....	.....	3,256	.....
TRANSFERS FROM - Enterprise Funds	70,000	108,000	33,355	91,000	5,000	217,413
- Governmental Funds	412,384	182,710	180,903	172,807	.....	1,206,629
TOTAL REVENUES AND OTHER SOURCES	1,975,375	2,796,379	1,785,256	3,070,393	1,264,360	5,009,228
Type of Public Service Enterprise	W,S,L	W,S,R,L	W,S,L,M	W,S,R,L,E,O	W,S,L,E	W,S,L,H

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PINE CITY	PIPESTONE	PLAINVIEW	PRINCETON	PROCTOR	REDWOOD FALLS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	301,523	245,397	172,864	256,549	234,205	381,629
- Capital Outlay	....	....	....	163	1,552	4,445
TOTAL GENERAL GOVERNMENT	301,523	245,397	172,864	256,712	235,757	386,074
PUBLIC SAFETY						
Police Department - Current Expenditures	76,034	311,263	183,304	277,954	259,544	489,989
- Capital Outlay	....	....	893	22,925	15,033	7,698
Fire Department - Current Expenditures	83,375	96,809	40,952	121,244	37,059	92,243
- Capital Outlay	2,113	....	55,855	104,441	4,198	383,296
Other Protection - Current Expenditures	3,181	....	12,913	12,527	14,704	27,823
- Capital Outlay	....	....	255	....	650	....
TOTAL PUBLIC SAFETY	164,703	408,072	294,172	539,091	331,188	1,001,049
STREETS AND HIGHWAYS						
- Maintenance	177,536	196,387	178,109	208,685	184,263	388,383
- Lighting	34,689	66,940	....	....	5,098	25,810
- Construction	....	305,413	255,600	318,548	454,077	706,109
- Other Capital Outlay	52,926	282,367	16,239	7,235	13,860	4,050
TOTAL STREETS AND HIGHWAYS	265,151	851,107	449,948	534,468	657,298	1,124,352
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	4,505	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	....	11,478	....	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	4,505	....	....	11,478	....	....
HEALTH						
- Current Expenditures	108	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	108	....	....	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	4,802	43,500	55,027	3,776	....	100,990
- Capital Outlay	5,653	....	192,959	....	....	27,801
Park and Recreation - Current Expenditures	54,594	340,425	117,899	62,958	58,031	253,083
- Capital Outlay	183,336	63,337	7,183	1,682	12,235	12,704
TOTAL CULTURE AND RECREATION	248,385	447,262	373,068	68,416	70,266	394,578
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	224,347	318,548	....	....
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	46,491	83,456	....
AIRPORTS						
- Current Expenditures	3,771	36,335	....	4,067	....	40,245
- Capital Outlay	....	31,631	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	14,186	58,332	4,500	18,397	700	677,883
- Capital Outlay	237,594	....	45,066	35,231	....	....
ALL OTHER UNALLOCATED						
- Current Expenditures	22,804	356,673	12,872	22,148	11,092	103,963
- Capital Outlay	20,400	73,080	5,452	....	4,445	....
DEBT SERVICE						
- Interest & Fiscal Charges	51,253	240,157	301,858	350,170	29,955	109,780
- Principal Payment on Bonds	250,000	218,000	261,000	200,000	60,000	470,000
- Other Long-Term Debt	6,000	53,254	....	50,000	60,000	6,260
TOTAL CURRENT EXPENDITURES	781,108	1,752,061	778,440	1,046,274	888,152	2,582,041
TOTAL CAPITAL OUTLAY	502,022	755,828	803,849	808,773	506,050	1,146,103
DEBT SERVICE - Principal & Interest	307,253	511,411	562,858	600,170	149,955	586,040
TOTAL EXPENDITURES	1,590,383	3,019,300	2,145,147	2,455,217	1,544,157	4,314,184
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	28,318	....	....	....
TRANSFERS TO						
- Enterprise Funds	....	....	....	19,852	....	....
- Governmental Funds	412,384	182,710	180,903	172,807	....	1,206,629
TOTAL EXPENDITURES AND OTHER USES	2,002,767	3,202,010	2,354,368	2,647,876	1,544,157	5,520,813

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCKFORD	ROSEMOUNT	ST. ANTHONY	ST. CHARLES	ST. JAMES	ST. JOSEPH
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,759	9,750	7,994	2,801	4,371	3,932
TAXABLE TAX CAPACITY	767,420	7,600,484	6,495,621	769,584	1,180,872	668,469
1991 NET TAX LEVY (Collect. in 1992)	248,191	1,907,342	1,114,273	275,319	341,567	118,447
SPECIAL ASSESSMENTS (Collect. in 1992)	190,356	490,292	20,575	64,619	43,620	47,016
REVENUES						
PROPERTY TAXES	320,363	2,239,371	1,292,384	268,122	344,265	117,224
TAX INCREMENTS	132,973	277,190	1,272,656	59,373	221,246	....
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	24,205	5,973	9,702	....
SPECIAL ASSESSMENTS	519,935	1,435,834	11,337	154,638	66,062	142,222
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	45,812	342,742	51,055	15,431	14,463	33,436
FINES AND FORFEITS	2,235	44,927	136,050	6,954	....	33,689
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	24,816	84,753	213,000	....
- Other	....	....	....	....	....	....
State Grants - Local Government Aid	238,755	312,363	138,154	251,890	686,820	348,472
- Homestead Credit (HACA)	135,397	468,739	304,905	146,810	147,026	62,918
- Highways	....	14,594	319,687	....	....	....
- Other	60,967	209,953	62,165	69,562	174,889	65,137
County Grants - Highways	....	....	10,893	5,433	2,338	5,325
- Other	3,720	....	26,343	13,603	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	438,839	1,005,649	886,963	572,051	1,224,073	481,852
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	14,107	261,285	8,881	....	....	8,230
Public Safety	....	7,601	....	54,639	99,017	87,992
Streets and Highways	....	6,111	....	6,084	....	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	....	....	2,153	....	....
Parks and Recreation	....	68,189	....	34,785	37,368	9,457
Airports	....	....	....	....	26,694	....
Other Service Charges	....	2,859	....	....	29,041	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	14,107	346,045	8,881	97,661	192,120	105,679
MISCELLANEOUS REVENUES						
Interest Earnings	43,689	488,101	233,627	86,620	94,902	245,262
All Other Revenues	32,350	191,980	71,215	98,975	111,124	33,057
TOTAL REVENUES	1,550,303	6,371,839	3,988,373	1,365,798	2,277,957	1,192,421
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	6,662,694	....	140,000	....	1,018,225
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	6,662,694	....	140,000	....	1,018,225
Other Financing Sources	7,744	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	1,489,000	165,000	44,070	378,128	....
- Governmental Funds	56,600	....	....	202,648	151,550	....
TOTAL REVENUES AND OTHER SOURCES	1,614,647	14,523,533	4,153,373	1,752,516	2,807,635	2,210,646
Type of Public Service Enterprise	W,S,O	W,S	W,S,L	W,S,E	W,S,L,E	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCKFORD	ROSEMOUNT	ST. ANTHONY	ST. CHARLES	ST. JAMES	ST. JOSEPH
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	213,349	1,074,792	531,448	151,127	230,127	170,567
- Capital Outlay	17,945	574,159	1,453	3,052	16,070	26,564
TOTAL GENERAL GOVERNMENT	231,294	1,648,951	532,901	154,179	246,197	197,131
PUBLIC SAFETY						
Police Department - Current Expenditures	90,907	734,092	675,954	189,579	406,629	231,527
- Capital Outlay	.....	.....	19,555	.....	708	28,497
Fire Department - Current Expenditures	67,139	153,250	364,231	54,214	87,846	78,489
- Capital Outlay	.....	675	20,003	53,779	2,490	22,247
Other Protection - Current Expenditures	27,744	.....	48,939	.....	13,492	829
- Capital Outlay	.....	.....	1,372	.....	.....	1,354
TOTAL PUBLIC SAFETY	185,790	888,017	1,130,054	297,572	511,165	362,943
STREETS AND HIGHWAYS						
Maintenance	136,185	685,624	328,297	134,248	371,994	97,377
- Lighting	22,848	63,744	32,420	.....	6,066	16,309
- Construction	77,031	2,376,260	327,467	218,107	805,527	257,156
- Other Capital Outlay	8,929	.....	14,549	63,208	39,437	26,071
TOTAL STREETS AND HIGHWAYS	244,993	3,125,628	702,733	415,563	1,223,024	396,913
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	12,940	.....	47,905	.....	31,487	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	12,940	.....	47,905	.....	31,487	.....
HEALTH						
Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	49,103	.....	.....	48,457	3,499	.....
- Capital Outlay	4,489	.....	.....	10,510	.....	.....
Park and Recreation - Current Expenditures	12,276	530,196	15,921	92,876	185,956	44,939
- Capital Outlay	461	381,547	16,910	17,627	6,186	30,027
TOTAL CULTURE AND RECREATION	66,329	911,743	32,831	169,470	195,641	74,966
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	.....	677,007
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	.....
AIRPORTS						
Current Expenditures	.....	.....	.....	.....	32,500	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
Current Expend.	.....	.....	172,853	115,603	350,887	.....
- Capital Outlay	.....	.....	.....	151,251	18,766	.....
ALL OTHER UNALLOCATED						
Current Expenditures	.....	222,874	24,816	.....	3,568	52,936
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE						
Interest & Fiscal Charges	169,501	787,453	158,078	100,962	342,530	65,071
- Principal Payment on Bonds	385,000	1,355,000	165,000	257,000	310,000	226,000
- Other Long-Term Debt	25,000	40,000	60,000	15,000	55,682	.....
TOTAL CURRENT EXPENDITURES	632,491	3,464,572	2,242,784	786,104	1,724,051	692,973
TOTAL CAPITAL OUTLAY	108,855	3,332,641	401,309	517,534	889,184	1,068,923
DEBT SERVICE - Principal & Interest	579,501	2,182,453	383,078	372,962	708,212	291,071
TOTAL EXPENDITURES	1,320,847	8,979,666	3,027,171	1,676,600	3,321,447	2,052,967
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
Enterprise Funds	.....	452,000	202,548	.....	.....	.....
- Governmental Funds	56,600	.....	.....	202,649	151,550	.....
TOTAL EXPENDITURES AND OTHER USES	1,377,447	9,431,666	3,229,719	1,879,249	3,472,997	2,052,967

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. MICHAEL	ST. PAUL PARK	ST. PETER	SARTELL	SAUK CENTRE	SAUK RAPIDS
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	2,665	5,116	9,743	5,879	3,688	8,628
TAXABLE TAX CAPACITY	988,700	2,563,817	1,968,084	2,993,280	1,106,567	2,523,626
1991 NET TAX LEVY (Collect. in 1992)	165,242	333,482	577,239	529,992	486,867	591,666
SPECIAL ASSESSMENTS (Collect. in 1992)	44,090	49,232	74,748	260,128	84,570	345,334
REVENUES						
PROPERTY TAXES	161,765	478,077	587,509	573,202	488,750	583,493
TAX INCREMENTS	38,876	312,523	90,493	250,425	41,224	849,612
GRAVEL TAX & GAMBLING TAX	....	1,154	....	....	....	....
FRANCHISE TAXES (Public Utilities)	2,782	....	46,768	....	....	18,112
SPECIAL ASSESSMENTS	67,067	344,463	169,423	1,302,381	139,061	1,125,865
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	900	....	....	194
LICENSES AND PERMITS	56,863	51,356	92,067	113,493	35,516	81,591
FINES AND FORFEITS	....	31,661	74,442	46,349	25,485	49,312
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	500,000	....	....
- Other	....	....	....	....	....	....
State Grants - Local Government Aid	100,820	403,723	964,050	201,865	668,529	885,872
- Homestead Credit (NACA)	100,526	194,253	423,040	266,473	148,664	321,182
- Highways	....	16,138	171,200	3,960	....	11,430
- Other	34,359	93,627	416,334	65,241	125,996	391,210
County Grants - Highways	....	....	....	10,346	....	4,014
- Other	....	19,723	....	....	28,221	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
TOTAL INTERGOVERNMENTAL REVENUES	235,705	727,464	1,974,624	1,047,885	971,410	1,613,708
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	4,054	76	10,742	3,586	2,776	16,083
Public Safety	32,250	38,867	73,851	2,450	173,524	55,482
Streets and Highways	....	....	3,674	....	50	....
Sanitation (Refuse Collection)	4,490	11	....	....	....	....
Libraries	....	....	....	....	505	....
Parks and Recreation	....	13,987	69,216	....	44,775	41,277
Airports	....	....	22,580	....	8,816	....
Other Service Charges	....	10,448	47	1,908	3,835	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	40,794	63,389	180,110	7,944	234,281	112,842
MISCELLANEOUS REVENUES						
Interest Earnings	128,992	81,935	71,921	209,457	52,177	208,640
All Other Revenues	67,198	64,867	172,913	161,118	137,303	52,851
TOTAL REVENUES	800,042	2,156,889	3,461,170	3,712,254	2,125,207	4,696,220
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	....	357,840	2,739,544	400,000	1,165,000
- Other Long-Term Debt	....	....	325,000	....	....	277,881
- Short-Term Debt	....	....	....	....	....	90,600
TOTAL BORROWING	....	....	682,840	2,739,544	400,000	1,533,481
Other Financing Sources	....	....	....	....	....	72,668
TRANSFERS FROM - Enterprise Funds	200,286	....	449,660	80,998	40,000	36,000
- Governmental Funds	....	....	135,287	23,640	26,000	585,552
TOTAL REVENUES AND OTHER SOURCES	1,000,328	2,156,889	4,728,957	6,556,436	2,591,207	6,923,921
Type of Public Service Enterprise	W,S	W,S	W,S,R,H,N,E,O	W,S	W,S,H,N,E	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. MICHAEL	ST. PAUL PARK	ST. PETER	SARTELL	SAUK CENTRE	SAUK RAPIDS
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	204,329	363,664	416,009	256,358	219,299	378,652
- Capital Outlay	.....	.....	2,393	.....	20,819	6,518
TOTAL GENERAL GOVERNMENT	204,329	363,664	418,402	256,358	240,118	385,170
PUBLIC SAFETY						
Police Department - Current Expenditures	37,960	433,916	663,165	373,124	391,176	446,297
- Capital Outlay	.....	5,215	24,920	20,831	19,879	14,019
Fire Department - Current Expenditures	73,625	62,343	147,899	79,671	98,038	114,362
- Capital Outlay	.....	2,987	.....	4,544	9,410	30,786
Other Protection - Current Expenditures	31,028	44,594	138,557	61,226	172	8,879
- Capital Outlay	.....	.....	5,610	.....	.....	7,184
TOTAL PUBLIC SAFETY	142,613	549,055	980,151	539,396	518,675	621,527
STREETS AND HIGHWAYS - Maintenance	19,717	157,699	466,113	250,390	159,172	451,866
- Lighting	16,416	27,773	75,847	35,419	27,149	60,708
- Construction	.....	284,643	23,269	831,276	408,526	880,276
- Other Capital Outlay	13,317	39,900	215,450	59,686	5,801	162,714
TOTAL STREETS AND HIGHWAYS	49,450	510,015	780,679	1,176,771	600,648	1,555,564
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	871	10,784
Other Sanitation - Current Expenditures	11,024	600	.....	.....	13,211	695
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	11,024	600	.....	.....	14,082	11,479
HEALTH - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	10,802	.....	131,664	.....	53,892	.....
- Capital Outlay	.....	.....	2,197	.....	1,032	.....
Park and Recreation - Current Expenditures	4,653	135,426	392,479	67,734	131,052	142,996
- Capital Outlay	70,635	5,543	68,477	11,898	9,101	62,668
TOTAL CULTURE AND RECREATION	86,090	140,969	594,817	79,632	195,077	205,664
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	1,185,446	.....	246,078
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	25,179	.....	53,826	.....
AIRPORTS - Current Expenditures	.....	.....	22,129	.....	24,626	.....
- Capital Outlay	.....	.....	.....	.....	43,137	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	.....	232,903	6,717	87,630	294,632
- Capital Outlay	.....	.....	152,472	719,405	858	194,911
ALL OTHER UNALLOCATED - Current Expenditures	23,540	15,016	34,437	34,130	43,432	21,002
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE - Interest & Fiscal Charges	44,833	151,990	210,595	305,428	169,606	643,532
- Principal Payment on Bonds	505,000	220,000	147,897	619,000	210,000	1,555,206
- Other Long-Term Debt	.....	90,000	242,220	.....	81,876	90,600
TOTAL CURRENT EXPENDITURES	433,094	1,241,031	2,746,381	1,164,769	1,303,546	1,930,873
TOTAL CAPITAL OUTLAY	83,952	338,288	494,788	2,833,086	518,563	1,605,154
DEBT SERVICE - Principal & Interest	549,833	461,990	600,712	924,428	461,482	2,289,338
TOTAL EXPENDITURES	1,066,879	2,041,309	3,841,881	4,922,283	2,283,591	5,825,365
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	345,000	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	72,668
TRANSFERS TO - Enterprise Funds	.....	.....	50,000	.....	136,138	.....
- Governmental Funds	.....	.....	135,287	23,640	26,000	585,552
TOTAL EXPENDITURES AND OTHER USES	1,066,879	2,041,309	4,372,168	4,945,923	2,445,729	6,483,585

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SAVAGE	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	STAPLES	STEWARTVILLE
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	11,775	6,322	3,701	6,598	2,769	4,600
TAXABLE TAX CAPACITY	6,573,737	7,859,110	941,366	4,276,460	544,498	1,176,326
1991 NET TAX LEVY (Collect. in 1992)	1,519,507	1,514,346	218,689	609,787	313,089	225,807
SPECIAL ASSESSMENTS (Collect. in 1992)	728,788	362,351	29,041	94,115	112,535	67,630
REVENUES						
PROPERTY TAXES	1,925,998	1,584,237	218,757	786,091	246,809	251,391
TAX INCREMENTS	1,004,966	....	41,212	....	8,464	121,671
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	63,428	....	7,832	10,334	5,769	....
SPECIAL ASSESSMENTS	2,079,437	491,308	49,182	115,015	109,222	173,006
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	380,590	175,123	48,295	69,846	14,133	20,664
FINES AND FORFEITS	46,834	89,960	11,741	44,860	19,951	4,744
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	150,000	11,106	250,000	....
- Other	....	....	....	....	5,000	....
State Grants - Local Government Aid	3,341	....	699,166	189,565	560,969	487,356
- Homestead Credit (HACA)	435,247	264,934	158,693	170,976	113,579	154,694
- Highways	....	574,725	....	36,369	....	....
- Other	1,179,728	....	125,576	80,501	109,753	157,970
County Grants - Highways	....	....	50,000	....	....	....
- Other	5,936	....	6,791	29,559	....	26,020
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	13,842	....	....
TOTAL INTERGOVERNMENTAL REVENUES	1,624,252	839,659	1,190,226	531,918	1,039,301	826,040
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	533,805	9,311	6,279	22,727	....	....
Public Safety	4,155	....	10,932	4,781	39,144	53,796
Streets and Highways	....	....	5,055	....	....	4,080
Sanitation (Refuse Collection)	....	....	144,045	28,000	....	....
Libraries	....	....	....	....	....	223
Parks and Recreation	100,685	508	22,530	68,487	....	32,755
Airports	....	....	8,553	....	....	....
Other Service Charges	1,144,482	....	29	25,000	....	111,576
TOTAL DEPARTMENT FEES & SERVICE CHARGES	1,783,127	9,819	197,423	148,995	39,144	202,430
MISCELLANEOUS REVENUES						
Interest Earnings	1,150,735	226,460	108,730	100,927	123,838	94,192
All Other Revenues	432,880	83,231	175,576	72,762	106,517	169,153
TOTAL REVENUES	10,492,247	3,499,797	2,048,974	1,880,748	1,713,148	1,863,291
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	8,665,589	....	503,115	....	458,025	....
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	8,665,589	....	503,115	....	458,025	....
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	1,259,315	35,000	60,000	135,000	....	213,853
- Governmental Funds	3,269,681	1,276,600	130,045	20,000	22,646	41,872
TOTAL REVENUES AND OTHER SOURCES	23,686,832	4,811,397	2,742,134	2,035,748	2,193,819	2,119,016
Type of Public Service Enterprise	W,S,L	W,S,L,O	W,S,L,H,E,O	W,S,L	W,S,E,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SAVAGE	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	STAPLES	STEWARTVILLE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	1,291,617	637,778	202,528	400,919	224,044	158,272
- Capital Outlay	9,118	16,307	1,745	10,107	.....	50,110
TOTAL GENERAL GOVERNMENT	1,300,735	654,085	204,273	411,026	224,044	208,382
PUBLIC SAFETY						
Police Department - Current Expenditures	924,064	389,611	211,712	564,472	268,486	159,269
- Capital Outlay	5,546	.....	15,823	14,361	17,615	.....
Fire Department - Current Expenditures	204,885	95,398	53,597	76,626	63,462	100,553
- Capital Outlay	.....	.....	66,964	.....	19,519	12,487
Other Protection - Current Expenditures	137,643	80,068	53	26,262	.....	3,205
- Capital Outlay	.....	6,000	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,272,138	571,077	348,149	681,721	369,082	275,514
STREETS AND HIGHWAYS						
- Maintenance	358,520	349,215	176,338	101,344	171,147	140,382
- Lighting	128,388	27,421	27,894	34,350	32,356	35,145
- Construction	7,970,655	703,881	496,972	118,253	398,301	241,625
- Other Capital Outlay	80,497	1,016,428	9,336	880	.....	40,910
TOTAL STREETS AND HIGHWAYS	8,538,060	2,096,945	710,540	254,827	601,804	458,062
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	.....	24,282	64,236	48,181	.....	4,922
Sanitation - Capital Outlay	.....	.....	18,645	.....	.....	.....
TOTAL SANITATION	.....	24,282	82,881	48,181	.....	4,922
HEALTH						
- Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	38,472	.....	58,414	.....	44,263	75,090
- Capital Outlay	.....	.....	1,666	.....	.....	137,343
Park and Recreation - Current Expenditures	481,335	110,074	154,583	279,977	21,817	130,224
- Capital Outlay	294,425	65,504	25,324	4,694	.....	87,047
TOTAL CULTURE AND RECREATION	814,232	175,578	239,987	284,671	66,080	429,704
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	.....	.....	.....	.....	.....
UNALLOCATED INSURANCE AND JUDGMENTS	.....	.....	.....	.....	.....	.....
AIRPORTS						
- Current Expenditures	.....	.....	12,185	.....	20,419	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	.....	.....	13,129	.....	61,743	12,167
- Capital Outlay	.....	.....	6,064	.....	.....	355,645
ALL OTHER UNALLOCATED						
- Current Expenditures	26,028	.....	186,658	13,353	.....	43,476
- Capital Outlay	.....	.....	.....	.....	.....	.....
DEBT SERVICE						
- Interest & Fiscal Charges	1,352,021	167,163	85,916	93,205	183,185	212,058
- Principal Payment on Bonds	4,660,000	905,000	85,000	70,000	144,500	610,000
- Other Long-Term Debt	95,000	.....	.....	75,000	17,100	20,000
TOTAL CURRENT EXPENDITURES	3,590,952	1,713,847	1,161,327	1,545,484	907,737	862,705
TOTAL CAPITAL OUTLAY	8,360,241	1,808,120	642,539	148,295	435,435	925,167
DEBT SERVICE - Principal & Interest	6,107,021	1,072,163	170,916	238,205	344,785	842,058
TOTAL EXPENDITURES	18,058,214	4,594,130	1,974,782	1,931,984	1,687,957	2,629,930
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	10,000	60,000	41,200	.....	.....
- Governmental Funds	3,269,681	1,276,600	130,045	20,000	22,646	41,872
TOTAL EXPENDITURES AND OTHER USES	21,327,895	5,880,730	2,164,827	1,993,184	1,710,603	2,671,802

CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	8,006	3,656	9,307	3,689	4,243	5,248
TAXABLE TAX CAPACITY	2,273,712	876,096	2,770,250	2,361,405	1,344,079	2,974,627
1991 NET TAX LEVY (Collect. in 1992)	813,216	348,035	1,107,842	522,931	298,570	874,064
SPECIAL ASSESSMENTS (Collect. in 1992)	213,909	17,599	107,947	559,597	38,930	326,803
REVENUES						
PROPERTY TAXES	829,931	282,859	1,179,306	644,877	312,491	930,998
TAX INCREMENTS	....	....	353,022	688,646	36,667	659,999
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	16,996	14,253	30,208	....	12,412	11,756
SPECIAL ASSESSMENTS	290,792	57,783	230,932	1,189,197	54,657	536,124
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	51,138	28,981	73,874	119,594	7,606	50,002
FINES AND FORFEITS	68,960	9,066	108,507	4,738	19,376	63,740
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	725,835	122,308	....	....	....	....
State Grants - Local Government Aid	915,114	719,426	1,804,787	227,751	476,194	329,253
- Homestead Credit (HACA)	501,863	281,887	979,959	190,466	147,878	307,111
- Highways	69,198	11,000	176,632	8,091	....	161,430
- Other	563,154	253,544	2,598,203	80,508	280,011	37,615
County Grants - Highways	16,365	....	75,488	....	....	....
- Other	189,859	42,472	375	....	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	160,160	372,411	550,815	....	35,000	....
TOTAL INTERGOVERNMENTAL REVENUES	3,141,548	1,803,048	6,186,259	506,816	939,083	835,409
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	38,040	....	15,973	618	335	4,735
Public Safety	57,489	30,541	373,457	56,855	22,320	....
Streets and Highways	45,665	5,382	37,671	1,410	6,155	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	8,872	5,006	16,704	....	....	....
Parks and Recreation	407,380	186,331	291,681	11,775	31,624	....
Airports	....	30,992	....	....	9,689	....
Other Service Charges	47,285	28,575	63,148	27,283	287	....
TOTAL DEPARTMENT FEES & SERVICE CHARGES	604,731	286,827	798,634	97,941	70,410	4,735
MISCELLANEOUS REVENUES						
Interest Earnings	372,772	10,466	623,358	194,147	88,633	211,667
All Other Revenues	276,198	178,728	596,309	82,063	83,105	205,889
TOTAL REVENUES	5,653,066	2,672,011	10,180,409	3,528,019	1,624,440	3,510,319
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	935,750	....	993,149	....	....	5,500,106
- Other Long-Term Debt	....	116,185	....	558,828	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	935,750	116,185	993,149	558,828	....	5,500,106
Other Financing Sources	....	....	....	....	....	22,023
TRANSFERS FROM - Enterprise Funds	621,975	13,214	....	....	220,098	....
- Governmental Funds	....	104,585	860,834	583,000	30,524	865,345
TOTAL REVENUES AND OTHER SOURCES	7,210,791	2,905,995	12,034,392	4,669,847	1,875,062	9,897,793
Type of Public Service Enterprise	W,S,R,L,E,O	W,S,L,E,O	W,S,R,H,N,E,O	W,S,H,O	W,S,L,E,O	W

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADEHA	WAITE PARK
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	511,452	270,712	636,486	367,464	167,910	114,226
- Capital Outlay	2,227	1,745	217,338	.....	.....	2,189
TOTAL GENERAL GOVERNMENT	513,679	272,457	853,824	367,464	167,910	116,415
PUBLIC SAFETY						
Police Department - Current Expenditures	774,409	373,938	1,803,424	115,304	350,206	308,384
- Capital Outlay	25,360	15,930	42,261	.....	18,060	18,544
Fire Department - Current Expenditures	318,654	37,862	528,942	101,641	58,487	40,078
- Capital Outlay	27,229	545,107	63,723	.....	2,490	6,010
Other Protection - Current Expenditures	.....	8,897	31,485	78,940	.....	13,119
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	1,145,652	981,734	2,469,835	295,885	429,243	386,135
STREETS AND HIGHWAYS						
- Maintenance	419,416	485,175	1,214,795	242,561	160,716	175,470
- Lighting	118,453	20,410	22,253	41,933	13,432	36,851
- Construction	849,382	32,805	1,695,540	.....	.....	485,065
- Other Capital Outlay	14,720	21,346	148,046	10,417	37,106	20,059
TOTAL STREETS AND HIGHWAYS	1,401,971	559,736	3,080,634	294,911	211,254	717,445
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	6,512	152,530
Other Sanitation - Current Expenditures	.....	47,779	.....	2,592	32,815	30,725
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	.....	47,779	.....	2,592	39,327	183,255
HEALTH						
- Current Expenditures	.....	64,531	.....	.....	.....	.....
- Capital Outlay	.....	5,104	.....	.....	.....	.....
TOTAL HEALTH	.....	69,635	.....	.....	.....	.....
CULTURE AND RECREATION						
Libraries - Current Expenditures	678,558	107,550	527,414	3,169	30,130	.....
- Capital Outlay	6,546	11,851	151,366	.....	3,425	.....
Park and Recreation - Current Expenditures	499,421	178,955	823,017	78,035	228,990	36,182
- Capital Outlay	42,264	65,873	405,903	460	.....	12,938
TOTAL CULTURE AND RECREATION	1,226,789	364,229	1,907,700	81,664	262,545	49,120
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	3,917,340	34,320	.....	.....	.....	454,796
UNALLOCATED INSURANCE AND JUDGMENTS	157,046	.....	494,717	.....	.....	151,801
AIRPORTS						
- Current Expenditures	.....	49,963	13,507	.....	21,500	.....
- Capital Outlay	.....	163,765	.....	.....	192,751	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	.....	.....	57,398
HRA & ECONOMIC DEVELOPMENT						
- Current Expend.	102,938	80,389	202,929	42,712	116,211	91,276
- Capital Outlay	.....	.....	.....	1,755,208	750	146,516
ALL OTHER UNALLOCATED						
- Current Expenditures	217,652	74,303	495,741	.....	15,517	60,490
- Capital Outlay	3,720	.....	710,774	.....	45,050	97,631
DEBT SERVICE						
- Interest & Fiscal Charges	323,859	3,522	717,470	748,257	61,468	640,285
- Principal Payment on Bonds	520,000	40,000	390,000	1,085,000	95,000	5,556,300
- Other Long-Term Debt	.....	10,650	85,834	65,000	.....	.....
TOTAL CURRENT EXPENDITURES	3,797,999	1,800,464	6,794,710	1,074,351	1,202,426	1,268,530
TOTAL CAPITAL OUTLAY	4,888,788	897,846	3,434,951	1,766,085	299,632	1,243,748
DEBT SERVICE - Principal & Interest	843,859	54,172	1,193,304	1,898,257	156,468	6,196,585
TOTAL EXPENDITURES	9,530,646	2,752,482	11,422,965	4,738,693	1,658,526	8,708,863
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO						
- Enterprise Funds	.....	100	.....	.....	.....	.....
- Governmental Funds	.....	104,585	860,834	583,000	30,524	865,345
TOTAL EXPENDITURES AND OTHER USES	9,530,646	2,857,167	12,283,799	5,321,693	1,689,050	9,574,208

**CLASSIFICATION OF CITY REVENUES - 1992
(OVER 2,500 IN POPULATION)**

GOVERNMENTAL FUNDS	WASECA	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1992 Estimate)	8,353	3,882	4,329	10,121	554,094	3,107,220
TAXABLE TAX CAPACITY	3,451,606	7,924,073	1,174,200	3,957,640	318,163,787	2,212,531,918
1991 NET TAX LEVY (Collect. in 1992)	753,090	1,412,428	498,087	1,245,956	66,949,581	460,445,820
SPECIAL ASSESSMENTS (Collect. in 1992)	151,609	124,326	174,996	185,077	16,913,927	118,283,839
REVENUES						
PROPERTY TAXES	757,443	1,430,225	422,902	1,195,284	71,167,274	514,753,500
TAX INCREMENTS	....	1,082,938	27,299	339,712	23,910,825	210,873,895
GRAVEL TAX & GAMBLING TAX	....	....	....	10,773	84,306	1,874,773
FRANCHISE TAXES (Public Utilities)	90,432	16,110	....	....	1,030,880	40,072,824
SPECIAL ASSESSMENTS	267,841	245,715	190,199	377,610	34,007,243	202,361,559
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	264,954	30,883,771
LICENSES AND PERMITS	46,321	126,243	7,048	85,642	7,448,404	55,170,802
FINES AND FORFEITS	33,721	85,127	15,606	61,634	3,389,005	23,853,626
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	1,991,419	34,563,505
- Other	....	....	....	92,085	4,801,132	57,428,336
State Grants - Local Government Aid	1,283,066	....	518,329	1,509,092	46,748,240	260,238,687
- Homestead Credit (HACA)	316,129	154,012	262,620	658,520	24,695,978	150,708,392
- Highways	842,747	....	....	157,380	10,171,075	98,078,522
- Other	192,212	69,115	210,900	517,422	25,697,248	111,536,878
County Grants - Highways	15,566	21,584	....	17,195	967,507	5,024,673
- Other	....	11,505	7,880	3,760	1,278,446	14,075,359
Local Units Grants - Highways	....	....	....	....	....	191,691
- Other	....	....	....	....	3,979,838	8,785,867
TOTAL INTERGOVERNMENTAL REVENUES	2,649,720	256,216	999,729	2,955,454	120,310,883	740,631,910
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	25,066	20,192	91,303	214,985	3,223,307	31,872,056
Public Safety	....	10,209	95,454	13,549	4,914,798	19,776,745
Streets and Highways	....	....	....	18,778	1,265,951	12,327,077
Sanitation (Refuse Collection)	....	....	....	24,417	2,976,565	19,923,658
Libraries	....	....	3,957	....	144,377	757,600
Perks and Recreation	36,822	2,461	22,617	41,067	3,717,424	27,570,511
Airports	....	....	18,674	....	670,949	1,401,645
Other Service Charges	....	5,425	19,420	1,099	5,782,955	41,853,787
TOTAL DEPARTMENT FEES & SERVICE CHARGES	61,888	38,287	251,425	313,895	22,696,326	155,483,079
MISCELLANEOUS REVENUES						
Interest Earnings	161,951	190,945	80,313	435,264	16,823,620	142,165,242
All Other Revenues	242,068	187,140	....	54,691	18,596,992	120,354,971
TOTAL REVENUES	4,311,385	3,658,946	1,994,521	5,829,959	319,730,712	2,238,479,952
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	680,000	443,250	345,450	75,011,445	554,900,210
- Other Long-Term Debt	....	....	....	....	5,460,707	63,965,587
- Short-Term Debt	....	....	....	....	840,600	1,034,077
TOTAL BORROWING	....	680,000	443,250	345,450	81,312,752	619,899,874
Other Financing Sources	....	....	....	....	683,862	39,689,260
TRANSFERS FROM - Enterprise Funds	....	257,857	259,795	344,013	15,598,948	72,764,525
- Governmental Funds	894,000	246,437	31,653	505,948	33,970,912	346,752,796
TOTAL REVENUES AND OTHER SOURCES	5,205,385	4,843,240	2,729,219	7,025,370	451,297,186	3,317,586,407
Type of Public Service Enterprise	W,S,E,O	W,S,R,L,O	W,S,L,H,E,O	W,S,L,H,N,E,O		

CLASSIFICATION OF CITY EXPENDITURES - 1992
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WASECA	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	418,019	483,551	225,210	636,416	38,434,331	215,894,155
- Capital Outlay	189,947	....	172	31,835	7,246,981	18,378,894
TOTAL GENERAL GOVERNMENT	607,966	483,551	225,382	668,251	45,681,312	234,273,049
PUBLIC SAFETY						
Police Department - Current Expenditures	515,711	528,130	406,693	1,203,933	43,789,602	307,511,520
- Capital Outlay	21,292	8,565	2,135	31,816	1,503,159	15,847,351
Fire Department - Current Expenditures	173,312	89,559	51,402	187,371	12,583,292	144,323,258
- Capital Outlay	5,025	40,045	....	1,125	4,346,720	22,769,296
Other Protection - Current Expenditures	18,673	34,431	3,296	11,897	3,954,584	37,577,720
- Capital Outlay	....	....	....	....	69,501	9,050,884
TOTAL PUBLIC SAFETY	734,013	700,730	463,526	1,436,142	66,246,858	537,080,029
STREETS AND HIGHWAYS						
Maintenance	613,507	286,369	249,556	603,957	30,799,178	158,385,416
- Lighting	47,175	....	17,157	152,199	3,190,793	21,667,307
- Construction	1,221,561	314,555	822	817,735	54,092,429	299,483,238
- Other Capital Outlay	....	....	15,597	35,677	8,254,654	21,384,385
TOTAL STREETS AND HIGHWAYS	1,882,243	600,924	283,132	1,609,568	96,337,054	500,920,346
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	28,259	2,441,997	23,482,160
Other Sanitation - Current Expenditures	23,311	....	....	9,913	1,795,512	12,482,869
Sanitation - Capital Outlay	11,033	....	....	....	49,161	3,947,508
TOTAL SANITATION	34,344	....	....	38,172	4,286,670	39,912,537
HEALTH - Current Expenditures	....	....	4,943	....	139,435	23,310,027
- Capital Outlay	....	....	....	....	5,104	725,165
TOTAL HEALTH	....	....	4,943	....	144,539	24,035,192
CULTURE AND RECREATION						
Libraries - Current Expenditures	126,298	....	57,742	....	5,237,818	40,599,693
- Capital Outlay	....	....	....	....	1,036,005	6,222,931
Park and Recreation - Current Expenditures	336,449	240,636	122,923	325,825	17,198,417	149,556,436
- Capital Outlay	88,612	5,128	13,701	5,237	5,339,355	43,058,838
TOTAL CULTURE AND RECREATION	551,359	245,764	194,366	331,062	28,811,595	239,437,898
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	334,860	244,206	....	21,448,450	97,028,485
UNALLOCATED INSURANCE AND JUDGMENTS	....	....	....	....	2,108,161	10,455,676
AIRPORTS - Current Expenditures	....	....	23,671	....	1,341,019	3,480,313
- Capital Outlay	....	....	....	....	2,650,513	5,718,957
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	437,594	7,443,757
HRA & ECONOMIC DEVELOPMENT - Current Expend.	9,356	10,845	38,652	15,969	8,021,804	118,047,852
- Capital Outlay	....	68,427	....	201,531	10,517,938	152,688,420
ALL OTHER UNALLOCATED - Current Expenditures	200,915	144,455	....	213,734	7,597,633	57,277,233
- Capital Outlay	....	136,409	....	119,789	3,228,848	27,190,618
DEBT SERVICE - Interest & Fiscal Charges	73,196	548,743	334,234	402,848	29,366,684	213,892,811
- Principal Payment on Bonds	485,000	325,000	435,000	975,000	54,656,806	326,538,122
- Other Long-Term Debt	....	....	51,819	....	4,092,861	24,470,121
TOTAL CURRENT EXPENDITURES	2,482,726	1,817,976	1,201,245	3,389,473	179,071,170	1,331,495,392
TOTAL CAPITAL OUTLAY	1,537,470	907,989	276,633	1,244,745	119,788,818	723,494,970
DEBT SERVICE - Principal & Interest	558,196	873,743	821,053	1,377,848	88,116,351	564,901,054
TOTAL EXPENDITURES	4,578,392	3,599,708	2,298,931	6,012,066	386,976,339	2,619,891,416
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	425,000	....	....	2,203,235	160,415,508
Other Financing Uses	....	....	....	....	1,844,699	4,445,697
TRANSFERS TO - Enterprise Funds	....	38,098	....	25,257	4,043,801	29,320,941
- Governmental Funds	894,000	246,437	31,653	505,948	33,863,371	347,692,741
TOTAL EXPENDITURES AND OTHER USES	5,472,392	4,309,243	2,330,584	6,543,271	428,931,445	3,161,766,303

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1992

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
ALBERT LEA	18,329	604,010	691,282	-87,272	30,388	....	-56,884	....	....	....	114,316	....	....	....
ALEXANDRIA	8,104	501,299	414,527	86,772	22,477	25,065	84,184	....	....	....	....	....	....	....
ANDOVER	16,887	315,919	373,638	-57,719	15,809	....	-41,910	....	....	....	33,971	....	....	....
ANOKA	17,409	943,742	727,351	216,391	57,476	71,014	202,853	....	....	62,000	67,147	....	70,736	92,500
APPLE VALLEY [3]	37,035	4,178,698	3,829,897	348,801	188,517	433,279	104,039	....	....	-381,595	170,883	....	433,279	4,900,000
ARDEN HILLS	9,513	669,569	629,915	39,654	6,719	....	46,373	....	....	70,678	29,553	....	....	....
AUSTIN [4]	21,946	....	....	....	....	....	....	....	....	....	....	....	....	....
BAXTER [3]	3,965	266,197	323,501	-57,304	16,808	....	-40,496	....	....	69,100	....	....	....	....
BAYPORT	3,155	146,517	119,853	26,664	14,933	....	41,597	....	....	....	....	....	....	....
BELLE PLAINE	3,184	151,102	110,615	40,487	5,009	24,097	21,399	....	....	....	146,225	130,000	24,097	45,000
BEHIDJI	11,248	535,923	438,079	97,844	....	11,256	86,588	....	....	....	40,154	....	11,256	25,000
BENSON	3,234	189,752	174,347	15,405	13,266	15,208	13,463	....	....	....	8,972	....	15,208	7,925
BIG LAKE [3]	3,228	319,409	333,640	-14,231	70,619	3,934	52,454	....	....	55,000	23,461	375,000	3,934	....
BLAINE	40,501	1,312,966	1,423,682	-110,716	270,968	96,880	63,372	....	....	....	784,610	....	96,880	160,000
BLOOMINGTON	86,927	6,539,233	5,514,508	1,024,725	436,371	107,851	1,353,245	....	....	20,000	223,630	....	107,851	345,401
BLUE EARTH	3,744	288,990	278,789	10,201	....	....	10,201	....	....	....	17,052	....	63,215	80,000
BRAINERD	12,432	830,063	891,196	-61,133	78,457	....	17,324	....	....	....	93,293	300,632	....	....
BRECKENRIDGE [4]	3,713	....	....	....	....	....	....	....	....	....	....	....	....	....
BROOKLYN CENTER	28,558	896,857	995,852	-98,995	316,551	1,940	215,616	....	....	....	156,325	....	1,940	45,000
BROOKLYN PARK	57,688	2,104,690	2,071,290	33,400	581,597	....	614,997	....	....	....	827,831	....	....	....
BUFFALO	6,999	377,970	302,741	75,229	140,287	104,225	111,291	53,220	....	29,892	20,361	100,000	104,225	165,000
BURNSVILLE	52,733	2,411,757	2,687,128	-275,371	273,956	78,765	-80,180	....	....	145,386	204,413	....	78,765	520,000
CALEDONIA	2,901	96,686	88,883	7,803	21,212	32,299	-3,284	....	....	64,884	25,848	....	30,896	25,000
CAMBRIDGE	5,160	315,765	272,343	43,422	482	....	43,904	....	....	48,755	21,681	....	....	....
CANNON FALLS	3,382	142,782	149,992	-7,210	14,717	....	7,507	....	....	-112,161	50,235	....	....	....
CHAMPLIN	18,244	649,773	654,499	-4,726	463,219	284,396	174,097	....	....	863,982	98,959	....	284,396	210,000
CHANHASSEN [3]	12,863	1,542,766	1,841,411	-298,645	126,980	....	-171,665	....	....	....	....	....	....	....
CHASKA	12,251	396,801	931,159	-534,358	71,108	95,663	-558,913	....	....	-69,994	18,752	....	95,663	75,000
CHISHOLM	5,265	381,041	401,208	-20,167	7,314	1,461	-14,314	....	....	....	....	....	1,461	45,749
CIRCLE PINES	4,779	206,422	235,444	-29,022	13,805	2,263	-17,480	....	....	....	137,419	....	....	....
CLOQUET	10,973	1,770,450	1,794,603	-24,153	688,012	61,906	601,953	155,657	....	105,200	40,000	....	61,906	200,000
COLUMBIA HEIGHTS	19,055	1,226,414	981,779	244,635	43,913	40	288,508	....	....	51,835	215,503	....	....	....
COON RAPIDS	56,493	2,619,175	1,804,937	814,238	119,271	505,192	428,317	....	....	....	774,762	....	505,192	270,000
COTTAGE GROVE	24,574	1,020,315	879,584	140,731	9,800	137,864	12,667	....	....	....	....	880,000	137,864	180,000
CROOKSTON	8,153	901,873	596,973	306,900	149,458	196,498	259,860	66,635	....	49,052	74,155	....	196,498	243,000
CRYSTAL	23,839	938,568	957,961	-19,393	32,099	55,000	-42,294	....	....	....	192,739	....	....	....
DEEPHAVEN	3,681	20,163	19,345	818	367	....	1,185	....	....	....	....	....	....	....
DELANO	2,788	98,380	83,886	14,494	....	....	14,494	....	....	....	....	....	....	....
DETROIT LAKES	7,248	451,942	419,608	32,334	2,818	35,262	-110	....	....	....	19,007	....	34,249	50,000
DILWORTH	2,638	89,364	113,387	-24,023	135,240	59,057	52,160	17,410	....	....	....	....	59,057	100,000
DULUTH	86,758	5,867,949	5,710,484	157,465	172,688	445,996	-115,843	....	....	....	3,628,659	4,815,000	422,268	1,600,000
EAGAN	51,068	2,589,702	2,097,339	492,363	847,862	1,066,185	274,040	....	....	30,436	2,019,601	....	1,055,957	250,000
EAST GRAND FORKS	8,840	804,638	1,138,130	-333,492	....	15,934	-349,426	....	....	....	176,673	....	15,934	45,000
EDEN PRAIRIE	41,272	1,777,617	2,010,675	-233,058	121,665	....	-111,393	....	....	40,000	94,934	....	....	....
EDINA [3]	46,916	5,805,995	5,345,777	460,218	40,855	170,686	330,387	....	....	....	1,026,325	1,915,376	160,241	275,000
ELK RIVER	12,041	255,639	159,808	95,831	38,873	4,294	130,410	....	....	9,934	231,949	....	2,483	....
ELY	3,949	263,534	287,154	-23,620	15,814	26,059	-33,865	....	....	....	....	....	26,059	32,260
EVELETH	4,036	345,692	397,836	-52,144	34,359	18,876	-36,661	....	....	....	29,432	....	....	....
FAIRMONT	11,306	1,195,985	887,750	308,235	40,639	234	348,640	....	....	107,235	164,552	....	....	....
FARIBAULT	18,028	703,170	467,902	235,268	46,890	59,670	222,488	....	....	124,150	298,140	....	59,670	30,000
FARMINGTON	6,347	310,731	224,336	86,395	11,164	....	97,559	....	....	....	113,125	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1992

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
FERGUS FALLS	12,449	856,622	754,142	102,480	307,044	....	409,524	....	....	48,238	64,614	....	....
FOREST LAKE [3]	6,098	857,412	731,598	125,814	89,242	....	215,056	....	....	32,348	....	....	....
FRIDLEY [3]	28,369	3,111,284	3,764,686	-653,402	446,567	133,517	-340,352	....	....	....	480,857	620,000	131,761	35,000
GLENCOE	4,730	404,166	253,394	150,772	8,634	103,417	55,989	....	....	15,023	....	....	102,053	70,000
GLENWOOD	2,581	129,855	100,715	29,140	5,251	7,050	27,341	....	....	....	15,324	....	7,050	5,000
GOLDEN VALLEY [3]	21,019	2,329,172	3,468,990	-1,139,818	400,513	....	-739,305	....	....	....	142,752	....	....	....
GOODVIEW	2,967	134,395	130,309	4,086	3,316	....	7,402	....	....	15,000	601	....	....	....
GRAND RAPIDS	8,105	859,878	702,894	156,984	....	178,868	-21,884	....	....	37,845	31,389	....	175,441	90,000
GRANITE FALLS	3,062	296,789	282,466	14,323	28,553	70,259	-27,383	....	....	6,486	196,311	....	70,259	25,000
HASTINGS	16,032	636,679	665,711	-29,032	59,046	77,794	-47,780	....	....	79,409	36,994	....	77,794	80,000
HERMANTOWN	6,907	333,621	322,316	11,305	93,417	5,585	99,137	....	....	-84,432	13,392	....	....	....
HIBBING	17,993	955,269	1,054,244	-98,975	....	....	-98,975	....	....	....	....	....	....	....
HOPKINS	16,419	662,271	688,318	-26,047	39,091	....	13,044	....	....	....	9,327	....	....	....
HUGO [3]	4,836	251,516	169,040	82,476	21,668	....	104,144	....	....	-482,812	....	....	....	....
HUTCHINSON	11,865	541,223	516,967	24,256	72,425	117,377	-20,696	....	....	....	86,734	....	117,377	50,000
INTL FALLS [3]	7,813	1,366,566	1,324,687	41,879	55,233	....	97,112	16,317	....	17,526	26,811	....	....	....
INVER GROVE HEIGHTS	23,721	918,442	828,427	90,015	139,682	243,045	-13,348	....	....	-51,260	23,939	....	243,045	201,250
JACKSON	3,564	341,543	230,819	110,724	15,213	22,444	103,493	....	....	125,300	62,966	....	22,444	50,000
JORDAN	3,015	223,936	149,079	74,857	38,871	2,182	111,546	....	....	-74,201	528,813	....	2,079	9,000
KASSON	3,698	113,811	156,313	-42,502	2,765	12,490	-52,227	....	....	....	28,895	....	12,490	....
LA CRESCENT	4,410	181,753	127,122	54,631	12,476	14,992	52,115	....	....	....	154,445	....	14,992	....
LAKE CITY	4,402	187,666	180,228	7,438	26,153	2,012	31,579	....	16,278	....	41,757	....	2,012	20,000
LAKE ELMO	5,965	42,029	44,687	-2,658	896	....	-1,762	....	....	....	....	....	....	....
LAKEVILLE	27,982	954,971	1,065,238	-110,267	56,818	3,791	-57,240	....	....	....	37,274	....	3,791	40,000
LE SUEUR	3,788	487,607	211,923	275,684	3,943	3,106	276,521	....	....	....	18,941	....	3,106	15,000
LINO LAKES	10,056	222,336	203,260	19,076	101,837	57,632	63,281	....	....	96,712	....	1,044,100	57,632	....
LITCHFIELD	6,082	339,713	310,606	29,107	24,996	25,138	28,965	....	....	....	59,263	....	19,812	45,000
LITTLE CANADA	9,081	729,114	725,967	3,147	20,570	....	23,717	63	....	153,367	4,834	....	....	....
LITTLE FALLS	7,431	615,581	544,088	71,493	55,417	....	126,910	....	....	87,674	24,904	....	....	....
LONG PRAIRIE	2,824	129,153	121,131	8,022	12,177	....	20,199	....	....	7,497	91,599	....	....	....
LUVERNE	4,391	589,285	458,856	130,429	29,277	30,961	128,745	....	....	....	147,110	161,000	17,116	40,000
MAHTOMEDI	5,851	306,478	260,162	46,316	28,104	66,458	7,962	....	....	-35,070	2,056	....	54,562	20,000
MANKATO [1]	31,510	5,502,987	4,537,599	965,388	218,383	127,228	1,056,543	....	....	723,482	635,784	2,525,000	127,228	170,000
MAPLE GROVE	41,420	1,701,273	1,487,455	213,818	455,226	429,083	239,961	....	....	-9,100	187,807	....	343,783	1,220,000
MAPLEWOOD [5]	31,909	....	....	....	....	....	....	....	....	....	....	....	....	....
MARSHALL	12,026	1,470,388	1,088,847	381,541	102,084	355,855	127,770	....	....	....	1,194,297	....	276,426	26,500
MEDINA	3,430	111,453	66,427	45,026	14,093	....	59,119	....	....	....	36,564	....	....	....
MELROSE	2,592	305,516	210,065	95,451	23,798	16,013	103,236	....	....	148,479	152,640	....	16,013	19,518
MINNEAPOLIS	368,559	30,108,164	30,313,494	-205,330	335,571	1,198,549	-1,068,308	....	....	890,076	1,405,289	8,700,000	910,636	1,476,000
MINNETONKA [3]	49,266	4,651,752	6,426,783	-1,775,031	290,282	33,793	-1,518,542	....	....	200,000	792,977	....	33,793	175,000
MINNETRISTA	3,555	27,625	52,074	-24,449	....	....	-24,449	....	....	....	....	....	....	....
MONTEVIDEO [3]	5,527	671,675	604,634	67,041	120,448	167,756	19,733	....	....	....	389,213	2,193,375	167,756	133,566
MONTICELLO	5,169	149,067	296,609	-147,542	5,327	....	-142,215	....	....	....	2,388	....	....	....
MOORHEAD	32,778	2,361,428	1,608,674	752,754	356,360	550,545	558,569	....	....	135,042	1,375,716	16,754,850	550,545	318,300
MORA	2,971	224,593	193,760	30,833	28,780	....	59,613	....	....	....	6,672	....	....	....
MORRIS [3]	5,640	560,879	426,892	133,987	19,773	59,442	94,318	....	....	34,200	69,512	....	59,442	85,000
MOUND	9,652	364,295	350,016	14,279	19,751	15,891	18,139	....	....	10,800	....	....	15,891	35,000
MOUNDS VIEW	12,638	508,441	493,419	15,022	93,326	....	108,348	....	....	27,719	1,523,962	....	....	....
MOUNTAIN IRON	3,365	119,377	122,377	-3,000	....	....	-3,000	....	....	....	....	....	....	....
NEW BRIGHTON	22,324	738,802	865,147	-126,345	401,447	51,599	223,503	....	....	68,000	496,176	....	51,599	90,000
NEW HOPE [3]	21,874	2,283,158	2,745,191	-462,033	82,643	238	-379,628	....	....	....	213,798	....	238	25,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1992

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
NEW PRAGUE	3,683	236,717	232,881	3,836	10,899	....	14,735	....	....	....	....	....	....	....
NEW ULM	13,302	1,489,241	896,953	592,288	60,732	84,936	568,084	....	....	....	79,589	1,551,367	6,307,788	82,940	221,142
NEWPORT	3,756	118,915	120,034	-1,119	....	....	-1,119	....	....	....	....	....	....	....
NORTH MANKATO	10,979	759,336	557,554	201,782	16,152	32,193	185,741	....	....	....	....	....	....	....
NORTH ST. PAUL	12,710	414,962	341,278	73,684	10,745	....	84,429	....	....	....	....	....	....	....
NORTHFIELD	15,052	515,750	356,668	159,082	59,458	593	217,947	....	....	....	....	....	....	....
OAK PARK HEIGHTS	3,627	166,354	128,687	37,667	55,236	2,536	90,367	....	....	....	-31,117	348,079	....	....
OAKDALE	20,574	827,096	948,792	-121,696	70,067	....	-51,629	....	....	....	....	....	....	....
OLIVIA	2,625	182,957	111,225	71,732	90,363	9,701	152,394	760	....	....	....	1,511,869	....	9,701	10,000
ORONO	7,303	171,376	219,277	-47,901	50,315	74,808	-72,394	....	....	....	....	633,382	....	74,808	....
OSSEO [1]	2,660	383,213	363,331	19,882	51,171	....	71,053	....	....	....	....	....	....	....	....
OMATONNA	19,718	1,892,327	1,426,423	465,904	98,199	194,451	369,652	....	....	....	....	....	....	....	....
PARK RAPIDS	2,913	92,345	115,126	-22,781	....	....	-22,781	....	....	....	-120,000	92,910	....	....	....
PINE CITY	2,713	108,376	91,966	16,410	23,110	10,861	28,659	1,092	....	....	....	....	....	10,861	15,000
PIPESTONE	4,577	243,056	199,702	43,354	22,154	6,089	59,419	....	....	....	30,000	116,836	....	5,791	21,700
PLAINVIEW	2,801	190,764	84,610	106,154	21,668	20,510	107,312	....	....	....	....	41,515	....	20,510	65,000
PLYMOUTH	53,781	2,486,447	2,399,053	87,394	287,621	444,619	-69,604	....	....	....	-276,494	907,597	....	444,619	1,053,790
PRINCETON	3,770	139,505	140,037	-532	15,002	13,789	681	....	....	....	-22,209	48,217	453,751	12,400	....
PRIOR LAKE	11,876	487,545	355,628	131,917	49,110	1,610	179,417	....	....	....	249,775	....	....	1,610	5,000
PROCTOR	2,994	268,098	341,032	-72,934	36,731	7,767	-43,970	13,916	....	16,402	....	10,339	....	7,767	25,000
RAMSEY	13,269	58,502	105,669	-47,167	17,804	....	-29,363	....	....	....	....	....	....	....	....
RED WING	15,394	961,141	866,745	94,396	44,595	3,566	135,425	....	....	....	-122,231	130,335	....	3,566	495,000
REDWOOD FALLS	4,869	381,503	293,825	87,678	225,125	136,793	176,010	112,331	....	76,113	15,000	25,851	....	134,559	50,000
RICHFIELD	35,625	1,741,824	1,499,508	242,316	204,722	....	447,038	....	....	....	32,000	160,450	....	....	....
ROBBINSDALE	14,429	535,681	605,251	-69,570	40,862	17,730	-46,438	....	....	....	250,000	220	....	17,730	70,000
ROCHESTER	74,408	3,468,681	2,954,851	513,830	54,351	....	568,181	....	....	....	....	814,497	....	....	....
ROCKFORD	2,759	175,477	93,927	81,550	12,005	82,088	11,467	....	....	....	....	881	604,541	72,936	636,610
ROSEMOUNT [3]	9,750	1,181,106	852,817	328,289	34,591	133,042	229,838	....	....	....	1,037,000	5,650	1,525,000	133,042	60,000
ROSEVILLE	33,522	2,199,870	2,870,569	-670,699	98,700	....	-571,999	....	....	....	....	656,244	....	....	....
SARTELL [3]	5,879	589,736	392,236	197,500	25,275	....	222,775	....	....	....	80,998	2,135,893	....	....	....
SAUK CENTRE	3,688	253,380	205,134	48,246	2,199	....	50,445	....	....	....	....	28,459	....	....	....
SAUK RAPIDS	8,628	342,890	262,328	80,562	13,199	60,824	32,937	....	....	....	8,000	....	....	60,824	31,900
SAVAGE [3]	11,775	1,911,656	1,352,234	559,422	370,162	199,784	729,800	....	....	....	1,211,315	155,531	1,214,059	162,677	160,000
SHAKOPEE	12,344	625,254	478,857	146,397	126,364	....	272,761	....	....	....	115,016	326,852	....	....	....
SHOREVIEW	25,345	1,141,249	998,994	142,255	288,619	192,671	238,203	....	....	....	175,888	422,993	3,089,491	192,671	2,965,000
SHOREWOOD	6,322	199,891	186,842	13,049	31,373	5,823	38,599	13,630	....	2,298	....	....	....	5,823	10,000
SLEEPY EYE	3,701	277,991	245,746	32,245	11,810	50,679	-6,624	....	....	....	....	85,635	....	50,134	12,500
SOUTH ST. PAUL [*]	20,295	626,771	562,510	64,261	22,524	17,766	69,019	....	....	....	36,432	18,121	400,000	17,766	....
SPRING LAKE PARK	6,598	245,303	251,993	-6,690	31,839	10,067	15,082	....	....	....	....	2,929	....	10,067	....
ST. ANTHONY	7,994	300,463	445,033	-144,570	554,826	68,840	341,416	....	245,428	....	....	64,637	....	68,840	....
ST. CHARLES	2,801	179,855	158,079	21,776	21,936	....	43,712	....	....	....	3,454	29,035	....	....	....
ST. CLOUD [3]	49,376	5,511,463	4,822,056	689,407	1,220,079	978,818	930,668	....	....	....	64,500	15,474,235	27,000,000	978,818	125,000
ST. JAMES	4,371	513,607	321,904	191,703	45,172	73,998	162,877	....	....	....	....	16,713	....	73,998	90,000
ST. JOSEPH	3,932	140,396	141,702	-1,306	2,302	....	996	....	....	....	....	3,075	....	....	....
ST. LOUIS PARK	43,875	2,116,555	2,164,031	-47,476	187,180	....	139,704	....	....	....	160,000	883,952	....	....	....
ST. MICHAEL [7]	2,665	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PAUL	272,692	24,364,352	20,792,484	3,571,868	878,583	1,266,501	3,183,950	....	....	....	....	3,513,557	....	1,089,618	1,595,000
ST. PAUL PARK	5,116	178,647	214,858	-36,211	2,219	54,533	-88,525	....	....	....	....	....	....	54,533	30,000
ST. PETER	9,743	706,589	494,650	211,939	6,658	155,564	63,033	....	....	....	25,277	162,417	....	155,564	87,500
STAPLES	2,769	147,408	123,185	24,223	11,410	....	35,633	....	....	....	....	....	....	....	....
STEWARTVILLE	4,600	226,455	155,006	71,449	29,438	22,528	78,359	....	....	....	113,853	6,504	....	22,528	15,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1992

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
STILLWATER	14,598	661,820	584,918	76,902	47,864	5,581	119,185	....	....	....	254,914	....	2,559	45,000
THIEF RIVER FALLS	8,006	954,376	854,580	99,796	62,009	39,345	122,460	....	....	....	4,055,082	....	39,345	155,000
TWO HARBORS	3,656	368,747	424,272	-55,525	16,437	....	-39,088	....	....	....	16,471	....	....	....
VADNAIS HEIGHTS	11,420	476,334	419,153	57,181	150,264	....	207,445	....	....	....	-30,000	....	....	....
VIRGINIA	9,307	859,018	812,524	46,494	....	26,079	20,415	....	....	....	....	....	....	....
WACONIA	3,689	346,547	237,061	109,486	29,573	2,565	136,494	....	....	....	....	....	26,079	....
WADENA	4,243	158,397	151,124	7,273	10,269	....	17,542	....	....	....	4,500	....	....	....
WAITE PARK	5,248	255,180	240,217	14,963	11,083	....	26,046	....	....	....	....	....	....	....
WASECA	8,353	539,005	457,276	81,729	20,128	18,917	82,940	....	....	....	....	....	18,779	30,000
WAYZATA	3,882	345,004	190,116	154,888	23,141	....	178,029	....	....	....	70,441	....	....	....
WEST ST. PAUL [5]	19,286	....	....	....	....	....	....	....	....	....	....	....	....	....
WHITE BEAR LAKE	24,930	935,080	895,227	39,853	43,785	33,248	50,390	....	....	....	....	....	....	....
WILLMAR	17,990	1,215,406	784,014	431,392	54,715	49,082	437,025	....	....	....	87,533	....	35,901	....
WINDOM	4,329	195,116	204,440	-9,324	9,321	....	-3	....	....	....	....	....	....	....
WINONA	25,557	1,130,785	994,114	136,671	58,719	217,130	-21,740	....	....	....	....	....	....	....
WOODBURY	23,252	806,724	1,152,417	-345,693	28,937	93,817	-410,573	....	....	....	-575,000	....	....	....
WORTHINGTON	10,121	1,237,151	761,162	475,989	153,762	215,180	414,571	....	....	52,033	-91,339	....	....	....
TOTAL	3,046,906	201,307,770	189,227,766	12,080,004	16,941,981	13,569,481	15,452,504	451,031	261,706	348,516	6,232,732	84,649,778	12,684,999	23,282,984

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1992

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	PRINCIPAL PAYMENTS
ALBERT LEA	18,329	2,037,348	2,318,273	-280,927	412,788	166,291	-34,430	....	122,432	....	166,291	165,000
ANDOVER	16,887	428,848	499,700	-70,852	5,794	....	-65,058	....	18,022	....	....	....
ANOKA	17,409	1,816,191	1,291,116	525,075	98,827	85,194	538,708	....	40,753	....	53,247	107,500
APPLE VALLEY [3]	37,035	....	....	....	....	....	....	....	....	....	....	....
ARDEN HILLS	9,513	775,767	908,200	-132,433	13,712	....	-118,721	....	61,889	....	....	....
AUSTIN	21,946	2,393,439	2,117,000	276,439	133,475	....	409,914	....	49,905	....	....	....
BAXTER [3]	3,965	....	....	....	....	....	....	....	759	....	....	....
BAYPORT	3,155	320,968	321,098	-130	4,586	....	4,456	....	....	....	....	....
BELLE PLAINE	3,184	144,235	114,076	30,159	24,610	108,019	-53,250	....	....	....	108,019	500,000
BEMIDJI	11,248	1,065,216	1,295,454	-230,238	352,165	86,653	35,274	....	44,271	....	86,653	100,000
BENSON	3,234	307,905	313,520	-5,615	5,253	38,793	-39,155	....	9,909	....	38,793	62,075
BIG LAKE [3]	3,228	....	....	....	....	....	....	....	....	....	....	....
BLAINE	40,501	2,064,690	2,263,768	-199,078	3,860	....	-195,218	....	632,815	....	....	....
BLOOMINGTON	86,927	5,907,875	6,704,090	-796,215	133,734	....	-662,481	....	192,207	....	....	....
BLUE EARTH	3,744	310,416	362,103	-51,687	42,976	113,981	-122,692	....	67,779	....	111,081	50,000
BRAINERD	12,432	769,601	810,303	-40,702	106,600	....	65,898	....	128,521	....	....	....
BRECKENRIDGE	3,713	66,886	56,733	10,153	2,231	....	12,384	....	26,432	....	....	....
BROOKLYN CENTER	28,558	1,920,796	1,908,233	12,563	222,107	....	234,670	....	916,135	....	....	....
BROOKLYN PARK	57,688	3,190,415	3,483,747	-293,332	657,081	....	363,749	....	521,811	....	....	....
BUFFALO	6,999	428,358	441,401	-13,043	17,820	145,395	-140,618	....	834,324	....	145,395	70,000
BURNSVILLE	52,733	2,555,714	3,498,443	-942,729	145,731	....	-796,998	....	105,347	....	....	....
CALEDONIA	2,901	148,571	154,235	-5,664	2,265	8,618	-12,017	79,419	19,947	....	7,215	20,000
CAMBRIDGE	5,160	568,502	499,726	68,776	17,434	....	86,210	....	78,822	....	....	....
CANNON FALLS	3,382	205,465	190,003	15,462	12,759	....	28,221	....	....	....	....	....
CHAMPLIN	18,244	940,790	981,806	-41,016	117,930	....	76,914	....	7,213	....	....	....
CHANHASSEN [3]	12,863	....	....	....	....	....	....	....	....	....	....	....
CHASKA	12,251	883,406	1,068,807	-185,401	48,587	....	-136,814	....	1,425	....	....	....
CHISHOLM	5,265	206,413	306,876	-100,463	3,611	....	-96,852	....	272,898	....	....	....
CIRCLE PINES	4,779	259,350	269,534	-10,184	12,462	279	1,999	....	955	....	....	....
CLOQUET	10,973	674,573	680,770	-6,197	167,294	....	161,097	6,111	3,430	....	....	....
COLUMBIA HEIGHTS	19,055	1,040,730	1,019,952	20,778	178,116	3,030	195,864	....	862,027	....	....	....
COON RAPIDS	56,493	2,570,292	2,814,909	-244,617	68,082	303,560	-480,095	....	239,908	....	....	....
COTTAGE GROVE	24,574	1,062,034	953,346	108,688	51,393	34,466	125,615	....	2,211	....	....	....
CROOKSTON	8,153	216,094	148,164	67,930	1,428	87,901	-18,543	....	3,127	220,000	34,466	45,000
CRYSTAL	23,839	1,405,193	1,366,619	38,574	32,099	55,000	15,673	....	....	....	87,901	20,000
DEEPHAVEN	3,681	187,931	315,478	-127,547	13,600	....	-113,947	....	....	....	....	....
DELANO	2,788	311,142	200,829	110,313	6,009	89,825	26,497	....	....	860,000	89,825	870,000
DETROIT LAKES	7,248	548,170	788,188	-240,018	6,718	....	-233,300	....	174,332	....	....	....
DILWORTH	2,638	153,570	145,768	7,802	7,346	....	15,148	....	....	....	....	....
DULUTH	86,758	9,282,985	8,255,631	1,027,354	155,396	542,829	639,921	....	407,317	700,000	521,477	1,136,282
EAGAN	51,068	2,723,075	3,257,575	-534,500	319,466	....	-215,034	....	1,474,364	....	....	....
EAST GRAND FORKS	8,840	185,576	230,418	-44,842	3,539	....	-41,303	....	....	....	....	....
EDEN PRAIRIE	41,272	2,373,939	2,602,447	-228,508	12,366	....	-216,142	....	112,306	....	....	....
EDINA [3]	46,916	....	....	....	....	....	....	....	....	....	....	....
ELK RIVER	12,041	568,762	445,187	123,575	66,478	....	190,053	....	41,066	....	....	....
ELY	3,949	370,830	364,312	6,518	9,300	....	15,818	....	....	....	....	....
EVELETH [23][24]	4,036	254,993	219,487	35,506	....	....	35,506	....	2,400	....	....	....
FAIRMONT	11,306	1,287,541	624,904	662,637	44,445	53,164	653,918	....	51,049	....	53,164	75,000
FALCON HEIGHTS	5,293	544,007	712,668	-168,661	28,055	....	-140,606	....	....	....	....	....
FARIBAULT	18,028	909,021	920,874	-11,853	34,578	35,156	-12,431	93,200	33,475	25,000	
FARMINGTON	6,347	523,478	540,638	-17,160	-17,160	

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PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1992

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	12,449	1,275,956	1,224,903	51,053	183,455	114,192	120,316	....	....	....	7,272	59,480	....	112,940	90,000
FOREST LAKE [3]	6,098	....	....	....	....	....	....	....	....	....	....	....	....	....	....
FRIDLEY [3]	28,369	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GLENCOE	4,730	315,673	467,635	-151,962	1,913	....	-150,049	....	....	....	5,213	47,000	....	....	....
GLENWOOD	2,581	283,312	516,938	-233,626	64,582	119,356	-288,400	....	....	....	....	30,168	....	119,356	....
GOLDEN VALLEY [3]	21,019	....	....	....	....	....	....	....	....	....	....	....	....	....	....
GOODVIEW	2,967	189,245	174,315	14,930	768	....	15,698	....	....	....	15,000	....	....	....	....
GRAND RAPIDS	8,105	2,844,400	2,518,591	325,809	35,581	409,878	-48,488	....	....	....	....	3,093,541	....	401,487	420,000
GRANITE FALLS	3,062	225,744	203,524	22,220	17,169	46,057	-6,668	....	....	....	34,257	76,991	....	46,057	35,000
HASTINGS	16,032	653,880	769,025	-115,145	44,901	1,800	-72,044	....	....	....	36,667	....	....	1,800	35,000
HERMANTOWN	6,907	129,448	195,657	-66,209	34,494	....	-31,715	....	....	....	-83,577	14,315	....	....	....
HIBBING	17,993	1,186,823	927,881	258,942	30,712	201,897	87,757	....	....	....	....	39,360	....	196,027	130,000
HOPKINS	16,419	1,482,417	1,132,126	350,291	11,715	....	362,006	....	....	....	....	63,791	....	....	....
HUGO [3]	4,836	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HUTCHINSON	11,865	1,753,095	1,177,792	575,303	72,483	394,957	252,829	....	....	....	....	86,734	....	394,957	305,000
INDEPENDENCE	2,944	33,219	120,925	-87,706	22,373	....	-65,333	....	....	....	....	....	....	....	....
INTL FALLS [3]	7,813	....	....	....	....	....	....	....	....	....	....	....	....	....	....
INVER GROVE HEIGHTS	23,721	783,738	1,207,757	-424,019	12,625	6,914	-418,308	....	....	....	....	....	....	6,914	8,750
JACKSON	3,564	209,119	104,306	104,813	13,675	56,588	61,900	....	....	....	102,300	7,728	....	56,588	15,000
JORDAN	3,015	157,514	168,888	-11,374	18,248	51,653	-44,779	....	....	....	....	36,231	....	51,563	61,000
KASSON	3,698	213,937	265,708	-51,771	19,702	59,300	-91,369	....	....	....	....	107,474	920,975	59,300	50,000
LA CRESCENT	4,410	243,589	193,787	49,802	28,983	....	78,785	....	....	....	....	2,622	....	....	....
LAKE CITY	4,402	250,515	197,821	52,694	53,838	....	-106,532	....	34,301	....	....	121,738	....	....	....
LAKE ELMO	5,965	6,720	6,281	439	70	....	509	....	....	....	....	....	....	....	....
LAKEVILLE	27,982	1,383,791	1,830,698	-446,907	37,878	....	-409,029	....	....	....	....	20,070	....	....	....
LAUDERDALE (*)	2,710	154,759	176,887	-22,128	....	....	-22,128	....	....	....	....	....	....	....	....
LE SUEUR	3,788	503,893	449,968	53,925	2,600	153,830	-97,305	....	....	....	-1,758	6,808	....	153,830	105,000
LINO LAKES	10,056	206,373	284,020	-77,647	18,186	....	-59,461	....	....	....	....	....	....	....	....
LITCHFIELD	6,082	1,041,915	576,387	465,528	221,347	178,144	508,731	14,386	....	11,090	128,003	2,575,153	....	178,144	55,000
LITTLE CANADA	9,081	629,910	577,329	52,581	26,243	....	78,824	63	....	....	85,962	3,827	....	....	....
LITTLE FALLS	7,431	493,531	734,464	-240,933	7,013	....	-233,920	....	....	....	88,637	47,637	....	....	....
LONG PRAIRIE	2,824	236,522	134,280	102,242	49,873	29,199	122,916	....	....	....	1,300	46,009	....	29,199	40,000
LUVERNE	4,391	475,898	372,937	102,961	86,454	126,210	63,205	50,998	....	....	....	509,485	410,000	115,912	93,450
MAHTOMEDI	5,851	381,112	366,776	14,336	16,324	....	30,660	....	....	....	....	2,613	....	....	....
HANKATO [3]	31,510	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MAPLE GROVE	41,420	2,239,407	2,472,108	-232,701	685,814	....	453,113	....	....	....	56,900	53,157	....	....	....
MAPLEWOOD	31,909	2,844,179	2,845,108	-929	154,912	5,518	148,465	....	....	....	2,130	2,910	....	....	....
MARSHALL	12,026	1,754,430	1,523,127	231,303	140,436	150,124	221,615	....	....	....	....	1,621,325	7,548,034	147,921	147,176
MEDINA	3,430	150,337	116,066	34,271	16,399	....	50,670	....	....	....	....	....	....	....	....
MELROSE	2,592	1,012,072	835,873	176,199	80,820	120,204	136,815	....	....	....	-362,115	107,075	....	120,204	520,000
MENDOTA HEIGHTS	9,926	898,042	1,072,352	-174,310	56,077	....	-118,233	25,517	....	3,637	5,190	237,701	....	....	....
MINNEAPOLIS	368,559	31,846,138	35,390,710	-3,544,572	471,507	1,113,514	-4,186,579	....	....	....	386,793	67,551	9,600,000	1,113,514	1,066,000
MINNETONKA [3]	49,266	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MINNETRISTA	3,555	178,185	228,808	-50,623	....	....	-50,623	....	....	....	....	35,997	....	....	....
MONTEVIDEO [3]	5,527	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MONTICELLO	5,169	433,284	770,841	-337,557	4,505	1,440	-334,492	....	....	....	....	....	....	....	....
MOORHEAD	32,778	1,579,063	2,295,564	-716,501	570,451	240,742	-386,792	....	....	....	94,833	212,361	....	240,742	205,000
MORA	2,971	325,429	256,097	69,332	306,709	....	376,041	....	....	....	80,000	9,028	....	....	....
MORRIS [3]	5,640	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MOUND	9,652	614,755	717,914	-103,159	46,584	....	-56,575	....	....	....	10,800	258,439	....	....	....
MOUNDS VIEW	12,638	984,173	936,988	47,185	23,640	....	70,825	....	....	....	27,719	36,584	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1992

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
MOUNTAIN IRON	3,365	167,883	152,791	15,092	4,199	.....	19,291	.....	.....	.....	.....	.....	.....	.....
NEW BRIGHTON	22,324	1,481,961	1,825,222	-343,261	71,045	90,644	-362,860	.....	.....	.....	72,006	.....	230,000	26,195	50,000
NEW HOPE [3]	21,874	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEW PRAGUE	3,683	376,786	370,063	6,723	152,672	187,977	-28,582	70,084	324,178	113,156	1,973	26,373	.....	187,977	70,000
NEW ULM	13,302	1,122,652	1,045,325	77,327	207,313	.....	284,640	.....	.....	.....	68,589	208,499	.....	.....	.....
NEWPORT	3,756	241,186	217,498	23,688	5,291	.....	28,979	.....	.....	.....	.....	.....	.....	.....	.....
NORTH MANKATO	10,979	568,661	475,561	93,100	15,639	16,320	92,419	.....	.....	.....	.....	130,518	.....	16,320	56,250
NORTH ST. PAUL	12,710	695,387	603,995	91,392	17,461	.....	108,853	.....	.....	.....	.....	.....	.....	.....	.....
NORTHFIELD	15,052	811,368	571,515	239,853	84,043	33,562	290,334	.....	.....	.....	.....	532,780	.....	32,873	55,000
OAK PARK HEIGHTS	3,627	225,314	235,926	-10,612	55,235	2,535	42,088	.....	.....	.....	85,000	.....	.....	2,430	10,000
OAKDALE	20,574	1,411,100	1,480,725	-69,625	70,068	.....	443	.....	.....	.....	12,712	13,224	.....	.....	.....
OLIVIA	2,625	179,546	191,263	-11,717	.....	21,147	-32,864	12,002	.....	.....	-65,000	69,100	.....	20,841	30,000
ORONO	7,303	402,475	588,328	-185,853	141,412	72,843	-117,284	.....	.....	.....	.....	97,693	.....	72,843	.....
OSSEO [3]	2,660	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OVATONNA	19,718	1,445,753	1,106,200	339,553	499,239	.....	838,792	.....	.....	.....	468,122	8,718	.....	.....	.....
PARK RAPIDS	2,913	90,347	98,244	-7,897	.....	.....	-7,897	.....	.....	.....	.....	.....	.....	.....	.....
PINE CITY	2,713	149,247	129,542	19,705	56,050	17,075	58,680	10,504	.....	4,281	.....	774	.....	17,075	40,000
PIPESTONE	4,577	362,787	172,665	190,122	70,625	91,176	169,571	30,128	.....	30,478	6,500	14,461	.....	90,920	100,900
PLAINVIEW	2,801	351,376	447,779	-96,403	10,337	.....	-86,066	.....	.....	.....	.....	.....	.....	.....	.....
PLYMOUTH	53,781	3,809,187	4,193,592	-384,405	247,958	32,251	-168,698	.....	.....	.....	3,375	277,565	.....	32,251	113,940
PRINCETON	3,770	155,776	100,731	55,045	7,022	.....	62,067	.....	.....	.....	.....	51,314	.....	.....	.....
PRIOR LAKE	11,876	787,457	770,069	17,388	.....	.....	17,388	.....	.....	.....	.....	.....	.....	.....	.....
PROCTOR	2,994	222,217	222,599	-382	1,680	.....	1,298	.....	.....	.....	.....	25,287	.....	.....	.....
RAMSEY	13,269	56,457	103,082	-46,625	3,111	.....	-43,514	.....	.....	.....	.....	.....	.....	.....	.....
RED WING	15,394	1,116,881	1,273,911	-157,030	11,617	2,456	-147,869	.....	.....	.....	-50,000	59,296	.....	2,456	345,000
REDWOOD FALLS	4,869	374,203	346,275	27,928	69,621	21,329	76,220	25,087	.....	17,149	6,000	.....	.....	20,303	15,000
RICHFIELD	35,625	1,461,168	1,765,785	-304,617	154,590	.....	-150,027	.....	.....	.....	32,000	8,671	.....	.....	.....
ROBBINSDALE	14,429	765,138	949,355	-184,217	111,863	.....	-72,354	.....	.....	.....	200,000	26,734	.....	.....	.....
ROCHESTER	74,408	6,880,589	6,405,417	475,172	630,806	1,510,141	-404,163	98,698	.....	34,121	620,747	4,935,782	.....	1,306,486	4,381,357
ROCKFORD	2,759	139,131	134,780	4,351	9,343	8,648	5,046	.....	.....	.....	.....	54,117	65,459	7,655	68,390
ROSEMOUNT [3]	9,750	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ROSEVILLE	33,522	2,428,047	2,740,666	-312,619	110,510	126,744	-328,853	.....	.....	.....	.....	226,036	.....	.....	.....
SARTELL [3]	5,879	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SAUK CENTRE	3,688	216,162	299,035	-82,873	4,782	.....	-78,091	.....	.....	.....	.....	9,782	.....	.....	.....
SAUK RAPIDS	8,628	400,288	434,268	-33,980	41,681	52,056	-44,355	.....	.....	.....	8,000	.....	.....	52,056	33,100
SAVAGE [3]	11,775	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SHAKOPEE	12,344	1,079,288	1,172,911	-93,623	150,849	.....	57,226	.....	.....	.....	.....	123,681	.....	.....	.....
SHOREVIEW	25,345	1,514,198	1,628,572	-114,374	251,248	.....	136,874	.....	.....	.....	166,171	261,549	.....	.....	.....
SHOREWOOD	6,322	560,134	633,724	-73,590	57,812	.....	-15,778	.....	.....	.....	.....	94,662	.....	.....	.....
SLEEPY EYE	3,701	194,143	116,095	78,048	41,310	100,529	18,829	.....	.....	.....	13,000	42,430	601,765	100,529	637,500
SOUTH ST. PAUL [*]	20,295	1,774,010	2,127,984	-353,974	22,523	.....	-331,451	.....	.....	.....	63,373	37,790	.....	.....	.....
SPRING LAKE PARK	6,598	361,033	363,709	-2,676	17,346	.....	14,670	.....	.....	.....	.....	.....	.....	.....	.....
ST. ANTHONY	7,994	498,046	616,662	-118,616	26,414	8,433	-100,635	.....	.....	.....	.....	.....	.....	8,433	30,000
ST. CHARLES	2,801	299,339	283,771	15,568	15,279	7,157	23,690	.....	.....	.....	9,132	56,637	.....	7,157	15,000
ST. CLOUD [3]	49,376	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
ST. JAMES	4,371	396,455	466,245	-69,790	103,797	548,023	-514,016	.....	77,827	.....	113,380	18,570	.....	.....	.....
ST. JOSEPH	3,932	135,559	153,788	-18,229	18,179	653	-703	.....	.....	.....	.....	1,815	.....	.....	.....
ST. LOUIS PARK	43,875	3,207,439	3,578,540	-371,101	212,007	.....	-159,094	.....	.....	.....	-71,000	388,186	.....	.....	.....
ST. MICHAEL	2,665	90,811	49,082	41,729	8,803	.....	50,532	.....	.....	.....	200,286	1,439,464	565,000	.....	.....
ST. PAUL	272,692	28,493,749	25,244,484	3,249,265	2,946,415	3,150,747	3,044,933	.....	.....	.....	2,300,402	12,150,398	.....	2,798,334	2,483,548
ST. PAUL PARK	5,116	260,360	251,447	8,913	.....	.....	8,913	.....	.....	.....	.....	.....	.....	.....	.....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1992

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE				NONOPERATING			PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		REVENUE	OPERATING EXPENSE	INCOME	NET INCOME OR -LOSS	REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
ST. PETER	9,743	486,226	357,827	128,399	8,311	21,221	115,489	....	....	....	23,083	40,549	....	21,221	22,500
STAPLES	2,769	133,902	138,977	-5,075	1,858	....	-3,217	....	....	....	....	279,187	....	....	....
STEWARTVILLE	4,600	296,080	358,616	-62,536	28,732	55,539	-89,343	....	....	....	100,000	....	....	55,539	25,000
STILLWATER	14,598	1,242,972	1,258,696	-15,724	63,441	2,735	44,982	....	....	....	-101,734	73,317	....	2,735	50,000
THIEF RIVER FALLS	8,006	353,808	345,362	8,446	27,658	12,656	23,448	....	....	....	....	10,000	....	12,656	40,000
TWO HARBORS	3,656	409,925	550,358	-140,433	76,867	31,065	-94,631	19,273	....	33,058	-100	17,411	....	30,658	20,000
VADNAIS HEIGHTS	11,420	702,192	712,415	-10,223	166,026	....	155,803	....	....	....	....	....	....	....	....
VIRGINIA	9,307	937,941	700,631	237,310	64,546	194,011	107,845	....	....	....	....	353,766	....	191,785	100,000
WACONIA	3,689	575,464	422,999	152,465	29,156	....	181,621	....	....	....	....	23,642	....	....	....
WADENA	4,243	421,559	317,744	103,815	22,151	52,694	73,272	....	....	....	....	58,548	....	52,694	55,000
WAITE PARK	5,248	230,840	388,810	-157,970	13,245	....	-144,725	....	....	....	....	....	....	....	....
WASECA	8,353	512,615	603,159	-90,544	21,065	8,711	-78,190	....	....	....	....	68,237	....	8,506	25,000
WAYZATA	3,882	476,655	443,645	33,010	22,492	....	55,502	....	....	....	47,416	6,436	....	....	....
WEST ST. PAUL	19,286	1,275,987	1,414,659	-138,672	130,163	2,653	-11,162	....	....	....	62,797	4,012	....	....	....
WHITE BEAR LAKE	24,930	1,408,752	1,474,133	-65,381	43,282	21,327	-43,426	....	....	....	....	27,809	....	18,789	190,000
WILLMAR	17,990	1,798,244	1,610,504	187,740	762,849	440	950,149	....	....	....	25,000	26,847	....	276,248	135,000
WINDOM	4,329	284,334	258,107	26,227	39,564	648	65,143	13,670	....	11,967	....	35,332	....	648	25,000
WINONA	25,557	1,469,583	1,007,378	462,205	91,165	251,166	302,204	....	....	....	....	255,340	1,691,494	229,667	105,667
WOODBURY	23,252	1,377,562	1,770,692	-393,130	14,112	1,255	-380,273	....	....	....	....	1,432,578	....	....	....
WORTHINGTON	10,121	1,216,025	1,241,005	-24,980	652,653	563,311	64,362	....	379,387	177,800	9,750	167,741	....	134,435	90,000
TOTAL	3,059,675	202,888,401	206,840,509	-3,952,108	16,511,696	12,861,549	-301,961	376,521	895,112	460,114	5,612,146	42,273,773	23,412,727	10,922,172	16,045,385	

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1992

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
ALBERT LEA	18,329	1,016,514	485,050	531,464	74,048	....	605,512	....	....	....	....	1,394	....	....
ANOKA [*]	17,409	710,450	695,693	14,757	....	....	14,757	....	....	....	....	....	....	....
BEMIDJI	11,248	580,697	402,286	178,411	....	....	178,411	....	....	....	....	....	....	....
BENSON [*]	3,234	141,638	104,434	37,204	2,407	....	39,611	....	....	....	....	....	....	....
BLAINE [*]	40,501	2,314,479	2,322,370	-7,891	188,558	....	180,667	....	....	....	....	....	....	....
CHAMPLIN [*]	18,244	1,453,901	1,124,723	329,178	9,381	....	338,559	....	....	....	81,850	....	....	....
CHISHOLM	5,265	512,455	375,039	137,416	7,608	....	145,024	....	....	....	....	....	....	....
CIRCLE PINES [*]	4,779	250,706	303,083	-52,377	24,882	....	-27,495	....	24,882	-13,000	....	....	....	....
COLUMBIA HEIGHTS	19,055	1,479,442	1,318,577	160,865	16,798	....	177,663	....	....	....	81,371	4,832	....	....
DEEPHAVEN [*]	3,681	383,070	371,576	11,494	30,965	....	42,459	....	....	....	....	....	....	....
DILWORTH	2,638	136,199	136,695	-496	2,222	....	1,726	....	....	....	....	36,788	....	....
ELK RIVER [*]	12,041	615,217	638,634	-23,417	12,644	....	-10,773	....	....	....	5,000	....	....	....
ELY	3,949	89,887	76,146	13,741	3,732	....	17,473	....	....	....	....	....	....	....
FARMINGTON	6,347	552,637	574,338	-21,701	24,303	....	2,602	....	....	....	94,447	....	....	....
FERGUS FALLS	12,449	663,701	630,846	32,855	30,622	....	63,477	....	....	....	7,272	1,241	....	....
GLENCOE	4,730	231,838	251,099	-19,261	546	....	-18,715	....	....	....	5,213	....	....	....
GLENWOOD [*]	2,581	97,641	76,354	21,287	....	....	21,287	....	....	....	....	....	....	....
HIBBING	17,993	1,470,102	1,453,991	16,111	60,537	....	76,648	....	....	....	....	101,977	....	....
HOPKINS	16,419	752,849	617,714	135,135	13,193	....	148,328	....	....	....	....	2,792	....	....
HUTCHINSON [*]	11,865	620,012	819,790	-199,778	68,622	....	-131,156	....	....	....	....	....	....	....
LA CRESCENT [*]	4,410	96,437	102,954	-6,517	136	....	-6,381	....	....	....	5,825	....	....	....
LAKE CITY [*]	4,402	150,123	151,334	-1,211	2,435	....	1,224	....	....	....	....	....	....	....
LITCHFIELD	6,082	527,779	584,251	-56,472	2,005	....	-54,467	....	....	....	-985	....	....	....
LITTLE FALLS	7,431	157,090	148,713	8,377	....	290	8,087	....	....	....	17,000	4,062	....	....
LIVERNE	4,391	301,768	209,633	92,135	5,571	8,247	89,459	....	....	....	....	92,800	....	....
MANKATO [2]	31,510	....	....	....	....	....	....	....	....	....	....	....	....	....
MONTEVIDEO [*]	5,527	388,443	388,562	-119	....	....	-119	....	....	....	....	....	....	....
MOORHEAD	32,778	1,971,506	1,783,587	187,919	268,382	....	456,301	....	....	....	101,836	199,613	....	....
MOUNTAIN IRON	3,365	206,891	195,421	11,470	....	....	11,470	....	....	....	....	....	....	....
NORTH MANKATO	10,979	473,619	398,842	74,777	4,731	11,381	68,127	....	....	....	....	388,167	11,381	....
NORTHFIELD [*]	15,052	509,653	477,142	32,511	4,757	123	37,145	....	....	....	7,501	....	....	....
OLIVIA	2,625	147,294	162,002	-14,708	5,200	170	-9,678	....	....	....	....	6,694	....	....
OSSEO [2]	2,660	....	....	....	....	....	....	....	....	....	....	....	....	....
PIPESTONE	4,577	294,783	222,436	72,347	5,903	1,428	76,822	....	....	....	27,500	6,649	1,428	1,600
PRINCETON	3,770	165,028	215,512	-50,484	1,259	....	-49,225	....	....	....	499	11,107	....	....
ROBBINSDALE	14,429	853,993	981,790	-127,797	126,995	....	-802	....	....	....	....	....	....	....
ST. CLOUD	49,376	1,422,902	1,238,926	183,976	61,059	27	245,008	....	....	....	119,900	56,484	....	....
ST. JOSEPH [*]	3,932	70,096	65,284	4,812	....	....	4,812	....	....	....	....	....	....	....
ST. LOUIS PARK [*]	43,875	2,592,271	2,510,264	82,007	407,563	....	489,570	....	....	....	56,700	....	....	....
ST. PETER [*]	9,743	353,984	326,349	27,635	....	....	27,635	....	....	....	....	....	....	....
STILLWATER	14,598	850,923	976,801	-125,878	646	....	-125,232	....	....	....	-108,550	....	....	....
THIEF RIVER FALLS	8,006	430,263	428,812	1,451	10,379	....	11,830	....	....	....	....	54,797	....	....
VADNAIS HEIGHTS [*]	11,420	159,649	208,964	-49,315	5,791	....	-43,524	....	....	....	....	....	....	....
VIRGINIA	9,307	836,324	858,135	-21,811	....	3,931	-25,742	....	....	....	....	....	....	....
WAYZATA [*]	3,882	199,834	232,171	-32,337	294	....	-32,043	....	....	....	-38,098	....	....	....
WHITE BEAR LAKE [*]	24,930	1,184,251	1,228,791	-44,540	72,766	....	28,226	....	....	50,980	....	....	....	....
TOTAL	565,814	28,418,339	26,875,114	1,543,225	1,556,940	25,597	3,074,568	0	0	75,862	451,281	969,397	0	12,809	1,600

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1992

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	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
ALEXANDRIA	8,104	7,179,085	6,490,624	688,461	294,875	362,348	620,988	....	....	....	751,667	....	....
ANOKA	17,409	11,273,260	10,279,807	993,453	203,984	162,049	1,035,388	....	....	....	500,662	....	....
AUSTIN [4] [9]	21,946	27,401,407	27,023,520	377,887	602,199	10,189	969,897	....	....	....	1,376,972	....	....
BENSON	3,234	1,194,120	1,096,815	97,305	152,474	....	249,779	....	....	....	41,888	....	....
BLUE EARTH	3,744	2,970,949	2,910,394	60,555	167,360	119	227,796	....	....	....	696,802	....	....
BRAINERD	12,432	6,957,143	6,588,519	368,624	126,106	....	494,730	....	....	....	155,489	....	....
BRECKENRIDGE [4]	3,713	1,696,453	1,529,957	166,496	51,853	11,387	206,962	....	....	....	140,469	....	....
BUFFALO	6,999	3,475,527	2,864,551	610,976	76,944	11,158	676,762	....	....	....	141,106	844,900	11,387 16,240
CALEDONIA	2,901	1,038,117	877,170	160,947	86,257	2,068	245,136	....	....	....	157,500	....	....
CHASKA	12,251	7,535,091	6,771,075	764,016	238,680	120,275	882,421	....	....	....	827,951	....	....
DELANO	2,788	1,340,457	1,054,997	285,460	128,709	78,618	335,551	....	....	....	25,200	....	....
DETROIT LAKES	7,248	4,909,692	4,229,171	680,521	487,620	13,786	1,154,355	....	....	....	430,000	....	....
EAST GRAND FORKS	8,840	4,542,406	3,242,947	1,299,459	107,131	325	1,406,265	....	....	....	853,220	....	....
ELK RIVER	12,041	4,624,247	4,193,690	430,557	162,945	161,547	431,955	....	....	....	152,000	....	....
ELY	3,949	1,628,447	1,611,312	17,135	22,249	17,703	21,681	....	....	....	....	....	....
FAIRMONT	11,306	12,129,630	11,254,732	874,898	1,181,218	400,311	1,655,805	....	32,280	....	691,100	....	....
GLENCOE	4,730	3,074,385	2,376,953	697,432	96,562	302,740	491,254	....	....	....	31,918	....	....
GRAND RAPIDS	8,105	6,101,605	5,586,393	515,212	216,339	6,266	725,285	....	....	....	229,499	....	....
GRANITE FALLS	3,062	1,244,369	1,066,992	177,377	25,675	2,500	200,552	....	....	....	194,797	....	....
HASTINGS	16,032	1,082,743	502,866	579,877	7,995	563,810	24,062	....	....	....	....	....	....
HIBBING	17,993	6,988,512	6,442,463	546,049	463,380	727,597	281,832	....	....	....	....	....	....
HUTCHINSON	11,865	9,607,385	8,073,796	1,533,589	374,392	127,753	1,780,228	....	....	....	384,480	....	....
JACKSON	3,564	1,768,531	1,312,757	455,774	26,632	58,235	424,171	....	....	....	133,114	....	....
KASSON	3,698	1,010,615	969,689	40,926	41,121	1,694	80,353	....	18,183	6,709	....	....	....
LAKE CITY	4,402	4,274,848	4,794,825	-519,977	79,804	72,000	-512,173	....	12,310	....	....	....	....
LE SUEUR	3,788	3,915,532	3,201,915	713,617	198,856	394,330	518,143	....	....	....	3,568	360,000	28,076 405,000
LITCHFIELD	6,082	3,126,578	3,285,609	-159,031	261,659	87,532	15,096	....	....	....	260,000	....	....
LUVERNE	4,391	2,412,131	2,029,432	382,699	108,573	19,361	471,911	....	....	....	9,230	....	....
MARSHALL	12,026	10,319,270	10,273,285	45,985	1,088,578	687,301	447,262	....	....	....	....	....	....
MELROSE	2,592	2,998,596	2,626,980	371,616	458,007	58,074	771,549	....	....	....	292,797	....	....
MOORHEAD	32,778	11,943,178	9,416,627	2,526,551	550,078	207,946	2,868,683	....	....	....	2,622,643	1,861,650	58,074 70,482
MORA	2,971	3,251,677	3,436,248	-184,571	220,937	249,088	-212,722	....	....	....	286,898	....	....
MOUNTAIN IRON	3,365	788,388	761,940	26,448	21,200	666	46,982	....	....	....	....	....	....
NEW PRAGUE	3,683	3,826,544	3,817,525	9,019	256,375	236,836	28,558	....	....	....	-5,000	....	....
NEW ULM	13,302	10,562,108	9,386,993	1,175,115	180,878	148,897	1,207,096	....	....	6,792	489,092	....	....
NORTH ST. PAUL	12,710	4,143,546	4,263,724	-120,178	106,107	5,958	-20,029	....	....	....	....	....	....
OLIVIA	2,625	1,348,748	778,847	569,901	62,377	28,207	604,071	....	....	....	275,000	....	....
OWATONNA	19,718	17,014,249	16,033,496	980,753	398,929	890,696	488,986	....	....	....	....	....	....
PRINCETON	3,770	2,752,988	2,755,212	-2,224	30,914	351,039	-322,349	....	....	....	53,210	....	....
PROCTOR	2,994	899,754	989,274	-89,520	21,046	....	-68,474	....	....	....	....	....	....
REDWOOD FALLS	4,869	2,688,652	2,516,134	172,518	419,661	5,320,616	-4,728,437	....	....	....	120,000	....	....
ROCHESTER	74,408	60,708,870	59,846,041	862,829	886,250	71,411	1,677,668	....	....	....	....	....	....
SAUK CENTRE	3,688	1,675,654	1,547,209	128,445	102,523	42,384	188,584	....	....	....	40,000	230,000	49,268 118,505
SHAKOPEE	12,344	6,575,161	6,278,139	297,022	329,188	84,035	542,175	....	....	....	319,165	....	....
SLEEPY EYE	3,701	1,801,944	1,623,087	178,857	100,648	89,570	189,935	....	....	....	....	....	....
ST. CHARLES	2,801	1,189,790	1,063,592	126,198	14,910	11,227	129,881	....	....	....	31,484	....	....
ST. CLOUD	49,376	1,733,303	934,027	799,276	193,660	1,444,913	-451,977	....	....	....	12,000	....	....
ST. JAMES	4,371	2,226,331	1,857,570	368,761	57,993	....	426,754	....	....	....	243,037	....	....
ST. PETER	9,743	5,158,983	4,563,043	595,940	49,831	40,516	605,255	....	....	....	455,401	....	....
STAPLES	2,769	1,344,690	1,292,861	51,829	34,971	2,074	84,726	....	....	....	....	....	....
THIEF RIVER FALLS	8,006	4,990,338	4,900,860	89,478	203,371	168,133	124,716	....	....	....	450,000	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1992

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	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
TWO HARBORS	3,656	1,366,906	1,318,998	47,908	74,290	7,447	114,751	....	....	....	....	215,184	....	7,197	20,000
VIRGINIA	9,307	6,092,508	5,364,704	727,804	131,770	35,243	824,331	....	....	....	....	408,151	....	35,243	....
WADENA	4,243	2,110,442	1,767,244	343,198	102,289	....	445,487	....	....	....	180,000	590,212	....	....	....
WASECA	8,353	4,302,524	4,301,208	1,316	57,326	3,543	55,099	....	....	....	....	195,123	....	3,543	34,918
WILLMAR	17,990	10,100,867	8,369,403	1,731,464	417,173	631,610	1,517,027	....	....	....	735,275	1,441,863	3,515,000	614,770	970,558
WINDOM	4,329	1,859,381	1,634,577	224,804	223,199	7,200	440,803	....	....	....	224,795	115,295	....	....	....
WORTHINGTON	10,121	6,458,018	5,518,155	939,863	170,418	3,964	1,106,317	....	....	....	340,793	723,881	....	....	....
TOTAL	573,226	336,736,673	310,899,974	25,836,699	12,956,489	14,544,295	24,248,893	0	62,773	13,501	12,800,908	35,906,842	6,811,550	6,495,506	8,743,284

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1992

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	PRINCIPAL PAYMENTS
GLENCOE [11]	4,730	....	....	....	....	....	....	....	....	....	....	....	....	....
GRANITE FALLS [11]	3,062	....	....	....	....	....	....	....	....	....	....	....	....	....
HUTCHINSON	11,865	3,346,187	3,280,842	65,345	11,800	....	77,145	....	....	....	....	....	60,444	25,000
JACKSON [11]	3,564	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE CITY [14] [19]	4,402	3,078,824	3,097,316	-18,492	28,820	....	10,328	....	....	....	....	....	82,444	80,000
MARSHALL [11]	12,026	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE [13]	2,592	1,991,725	1,789,482	202,243	....	....	202,243	....	....	....	....	....	....	....
NORTHFIELD [11]	15,052	....	....	....	....	....	....	....	....	....	....	....	....	....
PLAINVIEW [14] [19]	2,801	1,993,155	1,912,965	80,190	25,414	19,856	85,748	....	....	31,748	....	....	19,856	40,000
SAUX CENTRE [11]	3,688	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PETER [11]	9,743	....	....	....	....	....	....	....	....	....	....	....	....	....
VIRGINIA [11]	9,307	....	....	....	....	....	....	....	....	....	....	....	....	....
WORTHINGTON [11]	10,121	....	....	....	....	....	....	....	....	....	....	....	....	....
TOTAL	92,953	10,409,891	10,080,605	329,286	66,034	19,856	375,464	0	0	0	0	31,748	0	162,744	145,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1992

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	PRINCIPAL PAYMENTS
GLENCOE [11] [14]	4,730	10,637,194	10,603,838	33,356	193,167	64,896	161,627	....	....	....	....	155,749	....	716,893	463,826
GRANITE FALLS [11]	3,062	6,163,135	6,066,624	96,511	255,162	190,366	161,307	....	....	....	....	183,695	....	190,366	205,000
HUTCHINSON	11,865	15,241,075	15,296,467	-55,392	88,250	....	32,858	....	....	....	....	1,121,817	....	1,071,027	369,800
JACKSON [11]	3,564	2,369,322	2,816,628	-447,306	13,129	80,190	-514,367	....	....	....	-436,931	78,245	....	....	....
LAKE CITY [14]	4,402	2,675,627	2,782,575	-106,948	360,449	70	253,431	....	....	....	....	236,088	....	2,447	27,097
LIVERNE	4,391	5,127,674	4,766,004	361,670	65,149	112,564	314,255	....	....	....	....	279,370	....	108,596	87,725
MARSHALL [11] [14] [19]	12,026	11,390,551	11,278,103	112,448	274,748	70,032	317,164	....	....	....	....	260,025	....	274,378	221,184
MELROSE [13]	2,592	2,142,380	2,146,744	-4,364	95,332	....	90,968	....	....	....	....	94,276	....	35,288	35,000
NORTHFIELD [11]	15,052	10,611,379	10,245,435	365,944	294,215	....	660,159	....	....	....	....	2,337,995	4,520,000	....	80,000
REDWOOD FALLS	4,869	4,681,472	4,672,248	9,224	106,250	5,777	109,697	....	....	....	25,000	251,541	....	5,777	196,007
SAUK CENTRE [11]	3,688	4,050,130	3,917,328	132,802	39,656	141,271	31,187	....	....	....	-136,138	127,762	1,205,000	141,271	1,635,000
SLEEPY EYE	3,701	2,345,982	2,304,518	41,464	33,742	....	75,206	....	....	....	-25,000	65,633	....	24,048	20,000
ST. PETER [11]	9,743	7,256,306	6,378,160	878,146	45,688	131,907	791,927	....	....	....	-50,000	573,248	....	131,907	419,373
VIRGINIA [11]	9,307	21,132,271	21,069,167	63,104	699,892	316,702	446,294	....	....	....	....	1,801,042	1,985,000	738,160	2,631,050
WACONIA	3,689	33,231,484	31,612,758	1,618,726	414,960	842,187	1,191,499	....	....	....	....	854,575	....	842,187	450,305
WILLMAR	17,990	34,923,076	33,789,278	1,133,798	168,663	....	1,302,461	....	....	....	....	640,374	....	572,528	1,086,708
WINDOM [12]	4,329	4,641,992	4,054,459	587,533	52,258	....	639,791	....	....	....	59,958	806,515	450,000	6,968	45,704
WORTHINGTON [11]	10,121	10,724,247	10,026,603	697,644	109,495	95,917	711,222	....	....	....	....	1,083,634	4,800,000	95,917	284,395
TOTAL	129,121	189,345,297	183,826,937	5,518,360	3,310,205	2,051,879	6,776,686	0	0	0	-563,111	10,951,584	12,960,000	4,957,758	8,258,174

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1992

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	PRINCIPAL PAYMENTS
AUSTIN (9)	21,946	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CIRCLE PINES	4,779	960,116	896,728	63,388	15,408	237	78,559	.....	.....	.....	53,224	.....	.....	.....	.....
DULUTH	86,758	7,922,552	7,475,370	447,182	151,521	249,161	349,542	.....	.....	.....	687,347	1,120,000	234,777	1,985,000	.....
HIBBING	17,993	2,365,754	1,830,008	535,746	.....	.....	535,746	.....	.....	.....	.....	.....	.....	.....	.....
HUTCHINSON	11,865	4,742,629	4,581,027	161,602	606,542	1,212	766,932	.....	.....	.....	256,320	.....	.....	.....	.....
LINO LAKES	10,056	453,763	394,548	59,215	10,527	44,146	25,596	.....	.....	.....	.....	113,650	.....	44,146	20,000
NEW ULM	13,302	4,312,708	3,650,886	661,822	329,993	.....	991,815	.....	.....	.....	245,369	1,220,854	.....	.....	.....
OWATONNA	19,718	6,617,035	7,390,712	-773,677	614,045	623,601	-783,233	.....	.....	.....	.....	2,165,899	.....	515,113	54,130
TWO HARBORS	3,656	1,342,831	1,133,712	209,119	93,150	1,229	301,040	.....	.....	.....	.....	128,737	.....	1,229	20,000
VIRGINIA	9,307	1,367,236	1,108,244	258,992	.....	.....	258,992	.....	.....	.....	.....	135,595	.....	.....	.....
TOTAL	199,380	30,084,624	28,461,235	1,623,389	1,821,186	919,586	2,524,989	0	0	0	501,689	4,505,306	1,120,000	795,265	2,079,130

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS - 1992

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	PRINCIPAL PAYMENTS
BELLE PLAINE	3,184	84,564	109,822	-25,258	18,835	.....	-8,423	12,783	.....	.....	.....	.....	.....	.....	.....
CANNON FALLS	3,382	82,235	39,828	42,407	7,005	.....	49,412	.....	.....	.....	.....	.....	.....	.....	.....
JACKSON	3,564	70,216	68,617	1,599	16,637	2,814	15,422	.....	.....	.....	.....	.....	.....	.....	.....
MELROSE (0)	2,592	86,993	96,508	-9,515	21,191	.....	11,676	.....	.....	.....	20,000	.....	.....	.....	.....
NEW PRAGUE	3,683	100,791	91,699	9,092	28,145	.....	37,237	14,476	.....	10,561	.....	67,594	.....	.....	.....
NORTH ST. PAUL	12,710	62,085	64,080	-1,995	2,735	.....	740	.....	.....	.....	.....	4,772	.....	.....	.....
OAKDALE (*)	20,574	27,718	21,047	6,671	2,807	.....	9,478	.....	.....	1,820	.....	.....	.....	.....	.....
SLEEPY EYE	3,701	55,597	92,402	-36,805	3,917	.....	-32,888	.....	.....	.....	-18,000	1,836	.....	.....	.....
WILLMAR	17,990	270,670	201,575	69,095	31,553	700	99,948	.....	.....	.....	48,000	.....	.....	.....	.....
TOTAL	71,380	840,869	785,578	55,291	132,825	3,514	184,602	27,259	0	12,381	30,000	94,202	0	0	0

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1992

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	8,104														
RUNESTONE COMM. CENTER		127,364	173,830	-46,466	45,415	8,275	-9,326	30,880	....	11,005	-20,000	10,057	....	8,275	25,000
ANOKA	17,409														
GOLF COURSE		686,878	778,422	-91,544	25,629	8,306	-74,221	....	....	....	....	70,762	....	8,306	10,000
SWIMMING POOL [*]		....	....	....	5,378	2,630	2,748	....	....	....	....	....	....	2,630	40,000
APPLE VALLEY	37,035														
GOLF COURSE		716,762	747,172	-30,410	180,000	11,318	138,272	180,000	....	....	....	6,356	....	11,318	175,000
SPORTS FACILITY		157,560	313,724	-156,164	175,051	10,584	8,303	46,720	....	....	....	2,037	....	10,584	35,000
AUSTIN	21,946														
ARENA		115,630	338,214	-222,584	2,173	4,949	-225,360	....	....	....	-118,059	6,500	....	4,949	35,000
BLOOMINGTON	86,927														
RECREATIONAL FACILITIES		1,917,703	1,702,400	215,303	136,155	36,000	315,458	....	....	....	....	307,679	3,000,000	36,000	....
BLUE EARTH	3,744														
FITNESS CENTER		24,071	34,756	-10,685	494	....	-10,191	....	....	....	....	....	....	....	....
BROOKLYN CENTER	28,558														
BROWN HERITAGE CENTER		795,157	1,456,348	-661,191	....	9,141	-670,332	....	....	....	-334,727	151,167	....	9,141	....
GOLF COURSE		284,923	217,323	67,600	3,633	56,000	15,233	....	....	....	....	10,627	....	56,000	....
BROOKLYN PARK	57,688														
COMMUNITY CENTER		617,334	788,408	-171,074	....	....	-171,074	....	....	....	....	74,716	....	....	....
GOLF COURSE		3,552,890	3,623,489	-70,599	23,207	....	-47,392	....	....	....	....	464,771	....	....	....
BUFFALO	6,999														
CIVIC CENTER		104,853	146,827	-41,974	5,138	30,399	-67,235	....	....	....	....	....	....	30,399	15,000
BURNSVILLE	52,733														
GOLF COURSE		178,306	175,558	2,748	....	69,333	-66,585	....	....	....	-150,846	....	....	69,333	50,000
ICE ARENA		680,286	694,214	-13,928	110,468	281,529	-184,989	....	....	....	-125,000	....	....	281,529	50,000
CHASKA	12,251														
COMMUNITY CENTER		1,036,195	1,320,819	-284,624	24,610	....	-260,014	....	....	....	-107,500	8,999,885	....	....	....
GOLF COURSE		157,078	110,630	46,448	3,124	....	49,572	....	....	....	10,000	15,277	....	....	....
COON RAPIDS	56,493														
GOLF COURSE		1,208,533	1,033,441	175,092	....	157,834	17,258	....	....	....	....	70,260	....	153,055	85,000
SWIMMING POOL [*]		20,179	20,179	....	9,046	800	8,246	....	....	....	....	....	....	20,179	120,000
COTTAGE GROVE	24,574														
GOLF COURSE		752,651	620,356	132,295	11,908	182,003	-37,800	....	....	....	....	69,869	....	182,003	11,930

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1992

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
CRYSTAL WATER SLIDE	23,839	51,565	36,584	14,981	1,135	16,231	-115	....	....	....	....	5,018	....	....	....
DEEPHAVEN MARINA	3,681	36,952	35,451	1,501	5,016	....	6,517	....	....	....	....	....	....	....	....
DULUTH CONVENTION CENTER	86,758	3,086,109	4,210,419	-1,124,310	22,804	....	-1,101,506	....	....	....	-436,115	122,610	....	....	....
DULUTH SPIRIT MOUNTAIN		2,783,626	2,739,823	43,803	62,412	228,472	-122,257	316,850	....	....	-330,000	159,237	4,700,000	228,472	2,170,969
EDINA ARENA	46,916	642,424	658,470	-16,046	....	135,297	-151,343	....	....	....	-10,000	....	1,841,399	131,970	19,175
EDINA ART CENTER		176,521	273,492	-96,971	26,873	....	-70,098	....	....	....	-10,000	1,836	....	....	....
EDINBOROUGH PARK GOLF COURSE		509,923	1,200,028	-690,105	540,557	....	-149,548	....	....	....	....	437,453	....	....	....
GUN RANGE		1,817,182	1,630,308	186,874	92,989	292,460	-12,597	....	....	....	....	2,505,262	6,050,544	287,415	175,825
SWIMMING POOL		33,788	36,163	-2,375	....	....	-2,375	....	....	....	....	3,310	....	....	....
FARMINGTON ARENA	6,347	161,558	158,856	2,702	....	39,579	-36,877	....	....	....	....	285,129	648,933	39,579	....
GOLDEN VALLEY GOLF COURSE	21,019	173,439	207,060	-33,621	....	....	-33,621	....	....	....	....	11,750	....	....	....
GRAND RAPIDS GOLF COURSE	8,105	1,320,124	1,083,212	236,912	27,110	33,846	230,176	....	....	....	....	96,814	....	33,394	43,928
GRANITE FALLS CABLE TV	3,062	408,269	428,350	-20,081	10,534	6,278	-15,825	....	....	....	....	26,083	....	6,107	14,742
HASTINGS ICE ARENA	16,032	7,595	8,246	-651	210	....	-441	....	....	....	....	....	....	....	....
HOPKINS PAVILION/ICE ARENA	16,419	155,033	221,470	-66,437	77,386	1,586	9,363	50,848	....	21,042	5,000	6,602	....	....	....
INVER GROVE HEIGHTS GOLF COURSE	23,721	149,497	149,082	415	....	....	415	....	....	....	....	....	....	....	....
JACKSON CABLE TV	3,564	482,402	820,945	-338,543	116,912	229,216	-450,847	....	....	5,000	-140,283	523,351	....	229,216	....
LA CRESCENT GOLF COURSE	4,410	248,158	192,378	55,780	6,271	....	62,051	....	....	....	26,000	3,664	....	....	....
LAKE CITY MARINA	4,402	286,715	230,363	56,352	5,581	....	61,933	....	....	....	....	7,261	....	....	....
		762,849	514,529	248,320	27,276	37,147	238,449	....	....	....	20,000	141,442	....	17,147	170,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1992

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
LITCHFIELD CIVIC ARENA	6,082	67,221	125,428	-58,207	9,644	4,913	-53,476	....	....	....	-28,776	960	....	4,913	70,000
LITTLE FALLS GOLF COURSE	7,431	294,002	268,823	25,179	....	2,573	22,606	....	....	....	18,523	27,690	....	1,981	....
LUVERNE SWIMMING POOL	4,391	146,904	229,462	-82,558	43,385	882	-40,055	....	....	....	-19,000	39,366	....	882	....
MINNEAPOLIS CONVENTION CENTER PARK & RECREATION BOARD	368,559	7,483,529 7,125,118	14,496,435 6,345,792	-7,012,906 779,326	31,915,278 105,034	10,335,886 80,098	14,566,486 804,262	28,873,005 ....	.... ....	.... ....	9,020,157 219,000	768,025 727,098	51,278	10,335,886 1,787	3,083,832
MINNETONKA ICE ARENA	49,266	558,091	600,126	-42,035	11,749	....	-30,286	....	....	....	40,000	30,150	....	....	....
MOORHEAD GOLF COURSE	32,778	215,604	214,891	713	167,041	159,181	8,573	....	....	....	....	3,221,973	5,653,040	159,181	....
SPORTS CENTER		287,252	489,928	-202,676	8,293	62,340	-256,723	....	....	....	-84,814	796,788	....	62,321	....
NEW BRIGHTON DRIVING RANGE [*] GOLF COURSE	22,324	45,971 230,223	51,442 170,628	-5,471 59,595	.... 16,603	5,671 9,616	-11,142 66,582	.... ....	.... ....	.... ....	.... -6,100	59,045 33,463	.... ....	.... 9,164	.... 26,946
NEW HOPE GOLF COURSE	21,874	278,236	268,000	10,236	10,071	13,406	6,901	....	....	....	....	14,331	....	....	....
ICE ARENA		330,721	372,218	-41,497	2,027	....	-39,470	....	....	....	....	351	....	....	....
NEW PRAGUE GOLF COURSE	3,683	763,002	708,183	54,819	2,900	7,903	49,816	....	....	....	12,000	104,319	135,000	7,328	67,667
NORTH MANKATO GOLF COURSE [*]	10,979	....	18,130	-18,130	28,500	....	10,370	....	....	....	....	....	....	....	....
NORTHFIELD ARENA FACILITY	15,052	155,279	170,032	-14,753	19,433	36,211	-31,531	....	....	....	-71,900	2,169	....	27,900	24,000
ORONO GOLF COURSE	7,303	157,582	125,453	32,129	5,854	....	37,983	....	....	....	....	24,417	....	....	....
RED WING AUDITORIUM	15,394	559,899	823,403	-263,504	450	....	-263,054	....	....	....	-109,987	5,823	....	....	....
RICHFIELD RECREATION	35,625	1,631,146	1,563,820	67,326	47,014	61,070	53,270	....	....	....	-564,230	142,883	....	61,070	795,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1992

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
ROSEVILLE	33,522														
GOLF COURSE		266,122	223,007	43,115	25,135	2,508	65,742	....	....	....	....	13,195	....	....	....
ICE ARENA		404,453	478,600	-74,147	9,738	17,434	-81,843	....	....	....	....	8,342	....	....	....
ST. CLOUD	49,376														
CIVIC CENTER		550,431	954,910	-404,479	64,360	6,426	-346,545	....	....	....	-194,409	77,527	....	....	....
SPORTS COMPLEX		371,118	567,597	-196,479	130,500	4,366	-70,345	89,111	....	31,514	-73,500	15,203	....	4,366	60,000
ST. PAUL	272,692														
ATHLETIC PROGRAMING		636,434	750,148	-113,714	27,697	....	-86,017	....	....	....	-50,000	3,930	....	....	....
CIVIC CENTER		4,272,681	4,284,131	-11,450	351,942	42,950	297,542	46,179	....	....	61,729	714,711	....	....	....
MARINA		443,946	461,233	-17,287	3,000	....	-14,287	....	....	....	70,000	128,507	....	....	....
PED SPECIAL EVENTS [*]		23,678	....	23,678	....	....	23,678	....	....	....	....	....	....	....	....
RECREATION CENTERS		234,587	232,584	2,003	....	....	2,003	....	....	....	....	....	....	....	....
SPECIAL RECREATION [*]		75,775	72,800	2,975	....	....	2,975	....	....	....	....	....	....	....	....
ST. PETER	9,743														
COMMUNITY CENTER		109,352	110,678	-1,326	....	....	-1,326	....	....	....	-54,101	1,795	....	....	....
STAPLES	2,769														
COMMUNITY CENTER		104,378	181,848	-77,470	122,683	4,160	41,053	61,334	....	56,870	....	1,542	....	4,160	25,000
STILLWATER	14,598														
LILY LAKE PARK		188,627	212,446	-23,819	18,632	....	-5,187	....	....	13,923	-31,797	16,152	....	....	....
WADENA	4,243														
GOLF COURSE		136,062	140,549	-4,487	231	173	-4,429	....	....	....	....	10,096	....	....	....
WEST ST. PAUL	19,286														
CIVIC CENTER ARENA		107,992	116,847	-8,855	7,150	1,087	-2,792	158	....	....	....	....	....	....	8,149
WHITE BEAR LAKE	24,930														
SPORT CENTER		288,184	344,660	-56,476	178,990	99,065	23,449	108,195	....	36,739	-34,649	3,482	....	99,065	40,000
WINDOM	4,329														
ARENA		139,754	225,381	-85,627	151,302	30,541	35,134	77,742	....	68,060	....	10,816	....	30,541	....
CABLE TV		280,918	209,978	70,940	15,737	16,780	69,897	....	....	....	....	31,450	....	16,780	....
WORTHINGTON	10,121														
AUDITORIUM		305	47,220	-46,915	45,807	....	-1,108	22,897	....	19,133	....	....	....	....	....
GOLF COURSE		190,027	223,067	-33,040	35,032	505	1,487	14,847	....	12,142	-50	16,957	....	505	....
TOTAL	1,729,086	55,582,686	66,011,217	-10,428,531	35,365,707	12,894,958	12,042,218	29,918,766	0	275,428	6,396,566	21,649,341	22,080,194	12,684,831	7,447,163

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

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
ALBERT LEA	18,329													
PARKING		47,420	57,079	-9,659	6,395	....	-3,264	....	....	....	....	....	....	....
PORT AUTHORITY REAL ESTATE		329,902	291,955	37,947	13,209	....	51,156	....	....	....	573,005	....	....	....
ANOKA	17,409													
RECYCLING		185,833	175,248	10,585	....	....	10,585	....	....	....	....	....	....	....
APPLE VALLEY	37,035													
STORM DRAINAGE [*]		482,005	416,081	65,924	737	....	66,661	....	....	....	....	....	....	50,000
ARDEN HILLS	9,513													
RECYCLING [*]		79,934	69,714	10,220	91	....	10,311	....	....	....	....	....	....	....
AUSTIN	21,946													
PORT AUTHORITY		318,087	8,644	309,443	64,611	350,133	23,921	34,754	....	....	2,000	....	....	350,133
WASTE TRANSFER STATION		743,148	664,521	78,627	7,269	3,951	81,945	....	....	....	....	....	....	3,951
BEMIDJI	11,248													
NORTH VIEW MANOR APT.		57,027	88,251	-31,224	....	....	-31,224	....	....	....	....	3,256,416	3,800,000	....
BENSON	3,234													
ARMORY [*]		1,958	2,902	-944	....	....	-944	....	....	....	-3,000	....	....	....
LANDFILL		....	42,864	-42,864	....	....	-42,864	....	....	....	....	....	....	....
BLAINE	40,501													
SENIOR HOUSING		284,293	183,766	100,527	12,467	....	112,994	....	....	....	2,680,260	....	....	....
BLOOMINGTON	86,927													
RECYCLING		1,055,154	810,423	244,731	19,786	....	264,517	....	....	....	10,000	....	....	....
STORM WATER		1,705,280	911,651	793,629	61,876	212,923	642,582	....	....	....	27,702	36,588	575,627	1,000,000
														212,923
														150,000
BLUE EARTH	3,744													
HEAT		170,352	163,318	7,034	....	....	7,034	....	....	....	....	13,245	....	....
BROOKLYN CENTER	28,558													
RECYCLING [*]		104,261	103,933	328	4,792	....	5,120	....	....	....	....	....	....	....
STORM DRAINAGE [*]		494,456	207,427	287,029	14,030	....	301,059	....	....	....	....	64,701	....	....
BROOKLYN PARK	57,688													
RECYCLING		757,464	600,047	157,417	127,884	....	285,301	....	....	....	....	617	....	....
BURNSVILLE	52,733													
STORM DRAINAGE [*]		163,779	....	163,779	....	....	163,779	....	....	....	....	....	....	....
CHANHASSEN	12,863													
SURFACE WATER [*]		139,814	239,978	-100,164	32,274	....	-67,890	....	....	....	....	....	....	....
CHISHOLM	5,265													
NURSING HOME LEASE [*]		....	4,147	-4,147	88,331	74,911	9,273	....	....	....	....	....	....	74,911
														105,000

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

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	
COTTAGE GROVE	24,574															
STREET LIGHTS		178,938	206,175	-27,237	9,209	1,570	-19,598	....	....	....	....	1,757	....	1,570	25,000
CRYSTAL	23,839															
STORM DRAINAGE		157,393	193,648	-36,255	1,138	5,500	-40,617	....	....	....	....	3,483	....	....	....
STREET LIGHTING [*]		114,624	101,290	13,334	1,164	5,500	8,998	....	....	....	....	....	....	....	....
DULUTH	86,758															
AIRPORT		1,530,254	2,238,666	-708,412	209,236	115,393	-614,569	....	....	65,586	....	528,714	....	15,726	20,000
HEAT		11,186,583	10,788,355	398,228	13,220	2,130,791	-1,719,343	....	....	....	....	458,048	1,975,000	2,040,415	1,150,201
HOME ENERGY CONSERVATION [*]		332,145	8,045	324,100	69,302	479,285	-85,883	....	....	....	....	....	....	455,445	400,000
TRANSIT		2,424,902	8,504,443	-6,079,541	3,963,281	....	-2,116,260	....	399,358	2,991,511	-938,161	2,742	....	....	....
EAGAN	51,068															
STORM DRAINAGE		549,567	334,768	214,799	47,374	....	262,173	....	....	....	....	1,959	....	....	....
STREET LIGHTING [*]		238,959	234,118	4,841	....	....	4,841	....	....	....	....	....	....	....	....
EAST GRAND FORKS	8,840															
ECONOMIC DEVELOPMENT		74,026	168,127	-94,101	4,568	39,870	-129,403	....	....	....	-143,711	....	....	39,870	....
FAIRMONT	11,306															
HEAT		386,730	341,905	44,825	15,749	91	60,483	....	....	....	18,089	1,953	....	....	....
PARKING LOT		11,528	24,093	-12,565	708	....	-11,857	....	....	....	....	....	....	....	....
STORM SEWER [*]		246,175	43,733	202,442	76,287	66,184	212,545	....	....	....	....	1,145,666	....	65,318	25,000
FALCON HEIGHTS	5,293															
RESCUE SERVICES		45,635	70,976	-25,341	1,147	....	-24,194	....	....	....	2,538	1,195	....	....	....
FERGUS FALLS	12,449															
WASTE-TO-ENERGY		1,448,844	1,305,840	143,004	107,524	237,423	13,105	....	....	....	....	8,682	....	171,423	188,992
GLENCOE	4,730															
AIRPORT		24,032	34,771	-10,739	11,000	1,633	-1,372	....	....	....	-38,301	183,000	....	1,633	2,035
STORM WATER [*]		....	4,073	-4,073	504	....	-3,569	....	....	....	....	....	....	....	....
GOLDEN VALLEY	21,019															
MOTOR VEHICLE REGISTRATION		286,224	228,005	58,219	11,569	....	69,788	....	....	....	75,000	3,249	....	....	....
RECYCLING [*]		352,226	284,556	67,670	334	....	68,004	....	....	....	....	....	....	....	....
STORM SEWER [*]		104,596	73,477	31,119	451	....	31,570	....	....	....	....	....	....	....	....
GRAND RAPIDS	8,105															
WASTEWATER COLLECTION		405,678	360,288	45,390	....	378	45,012	....	....	....	38,679	14,345	....	378	....
GRANITE FALLS	3,062															
MOTOR VEHICLE		36,141	35,020	1,121	1,194	2,500	-185	....	....	....	173	3,493	....	....	....
HASTINGS	16,032															
TRANSIT		43,902	192,369	-148,467	165,308	....	16,841	12,481	30,781	109,353	....	35,080	....	....	....
HIBBING	17,993															
HEAT		2,614,927	2,757,717	-142,790	....	....	-142,790	....	....	....	....	....	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

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
HIBBING														
MEMORIAL BLDG CONCESSION		23,893	29,984	-6,091	13	....	-6,078	....	....	....	18,650	....	....	....
HOPKINS	16,419													
HOUSING AUTHORITY [*]		184,590	213,459	-28,869	3,327	....	-25,542	....	....	....	....	....	....	....
STORM SEWER		433,475	198,932	234,543	....	174,491	60,052	....	....	....	151,363	....	174,191	75,000
JACKSON	3,564													
AIRPORT		36,047	76,518	-40,471	2,311	....	-38,160	....	....	....	32,346	....	....	....
LA CRESCENT	4,410													
LICENSE BUREAU [*]		19,645	17,982	1,663	34	....	1,697	....	....	....	....	....	....	....
LE SUEUR	3,788													
PRETREATMENT FACILITY [*]		....	....	....	748,565	35,584	712,981	....	....	....	1,697,949	1,250,000	35,584	....
RECYCLING (21)		....	....	....	....	....	....	....	1,758	....	....	....	....	....
LUVERNE	4,391													
AIRPORT		35,924	64,214	-28,290	43,738	463	14,985	....	....	34,502	-90,000	143,308	463	8,543
STORM SEWER		9,218	8,880	338	....	....	338	....	....	....	....	238,266	....	....
MANKATO	31,510													
AIRPORT		117,115	243,728	-126,613	80,028	....	-46,585	....	....	80,028	-116,797	20,109	....	....
ECONOMIC DEVELOPMENT		427,179	482,123	-54,944	434,968	....	380,024	....	....	....	....	100,520	....	....
MASS TRANSIT		186,844	870,483	-683,639	744,986	....	61,347	220,052	....	523,574	....	1,350	....	....
PARKING		10,257	113,908	-103,651	88,975	....	-14,676	....	....	....	....	27,208	....	60,000
PUBLIC HOUSING		1,219,974	1,274,758	-54,784	367,374	223,817	88,773	....	328,718	....	552,240	....	223,817	51,483
RIVERFRONT 2000 [*]		....	244,944	-244,944	900,172	23,552	631,676	891,853	....	....	....	507,827	20,000,000	23,552
MAPLE GROVE	41,420													
STREET LIGHT [*]		283,779	254,428	29,351	....	394	28,957	....	....	....	....	....	....	....
MELROSE	2,592													
PARK VIEW CENTER (13)		291,994	266,515	25,479	14,661	....	40,140	....	....	....	....	2,550	....	82,908 40,000
MENDOTA HEIGHTS	9,926													
ENGINEERING		377,255	366,213	11,042	8,966	....	20,008	....	....	....	8,000	....	....	....
MINNEAPOLIS	368,559													
MCDA [*]		13,416,709	2,394,806	11,021,903	2,430,846	13,335,053	117,696	....	....	....	-66,220	....	15,070,000	13,335,053
MUNICIPAL PARKING		21,600,518	24,370,315	-2,769,797	437,740	3,942,782	-6,274,839	....	....	....	5,059,442	1,556,521	1,368,507	3,942,782 3,185,415
RIVER TERMINAL		3,346,323	3,098,960	247,363	5,416	432,040	-179,261	....	....	....	-561,813	....	....	432,040 680,000
MINNETONKA	49,266													
RECYCLING [*]		799,665	502,713	296,952	2,686	....	299,638	....	....	....	15,000	....	....	....
MINNETRISTA	3,555													
STORM SEWER [*]		5,031	3	5,028	....	....	5,028	....	....	....	....	....	....	....
MONTICELLO	5,169													
TRANSPORTATION [*]		24,257	62,686	-38,429	38,965	....	536	16,220	....	37,588	....	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

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
MOORHEAD	32,778														
FORESTRY		149,178	141,257	7,921	7,829	....	15,750	....	....	....	7,601	1,289	....	....	....
PEST CONTROL		76,717	100,506	-23,789	10,344	....	-13,445	....	....	....	4,353	....	....	....	....
SEWER MAINTENANCE		474,484	489,807	-15,323	32,531	....	17,208	....	....	....	25,351	34,745	....	....	....
MOUND	9,652														
RECYCLING [*]		42,114	96,478	-54,364	70,457	....	16,093	....	....	....	....	....	....	....	....
NEW PRAGUE	3,683														
EDA		102,939	58,781	44,158	2,059	....	46,217	....	....	....	10,000	37,647	....	....	....
NEW ULM	13,302														
HEAT		692,642	658,928	33,714	3,719	33,137	4,296	....	....	....	36,667	15,115	....	33,137	10,630
NORTH ST. PAUL	12,710														
SURFACE WATER [*]		104,128	70,097	34,031	3,944	....	37,975	....	....	....	....	....	....	....	....
NORTHFIELD	15,052														
RECYCLING (21)		....	....	....	9	....	9	....	....	....	2,499	....	....	....	....
STORM WATER DRAINAGE		276,765	23,801	252,964	46,756	12,652	287,068	....	....	....	10,000	157,900	....	12,652	....
OAKDALE	20,574														
STREET LIGHTS		113,041	107,502	5,539	4,589	....	10,128	....	....	....	....	4,502	....	....	....
PLYMOUTH	53,781														
SOLID WASTE [*]		187,970	466,821	-278,851	431,373	....	152,522	....	....	....	25,000	....	....	....	....
PRINCETON	3,770														
AIRPORT		13,742	86,700	-72,958	160	6,660	-79,458	....	....	....	-18,934	....	....	6,660	....
RAMSEY	13,269														
STREET LIGHT		193	1,688	-1,495	77	....	-1,418	....	....	....	....	....	....	....	....
RED WING	15,394														
HOSPITAL RENTAL		14,021	28,749	-14,728	2,621	....	-12,107	....	....	....	-8,581	....	....	....	....
MEYER BLDG		44,521	35,596	8,925	6	....	8,931	....	....	....	....	567,890	....	....	....
SOLID WASTE		1,700,131	1,860,250	-160,119	104,907	8,968	-64,180	....	....	....	-378,722	12,077	....	....	....
STORM DRAINAGE [*]		2,107	....	2,107	....	448	1,659	....	....	....	....	....	....	....	....
RICHFIELD	35,625														
STORM SEWER		675,242	337,686	337,556	28,043	210,670	154,929	....	....	....	....	246,559	2,170,000	152,665	80,000
ROBBINSDALE	14,429														
DEPUTY REGISTRAR		238,712	204,999	33,713	18	....	33,731	....	....	....	61,561	....	....	....	....
STORM SEWER		122,547	73,537	49,010	11,096	....	60,106	....	....	....	75,000	....	....	....	....
ROCHESTER	74,408														
PARKING METER		1,830,695	1,476,184	354,511	79,352	296,975	136,888	....	....	....	9,159	694,221	....	296,975	323,750
ROCKFORD	2,759														
FIRE		83,819	62,650	21,169	19,280	....	40,449	....	....	....	....	15,127	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

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
ROSEVILLE	33,522														
RECYCLING		242,659	233,403	9,256	609	....	9,865	....	....	....	....	....	....	....	....
STORM DRAINAGE		520,375	431,056	89,319	118,586	....	207,905	....	....	....	....	131,373	....	....	....
SHAKOPEE	12,344														
STORM DRAINAGE		304,850	212,517	92,333	140,333	....	232,666	....	....	....	....	....	....	....	....
SHOREVIEW	25,345														
SURFACE WATER		260,082	179,254	80,828	1,207	....	82,035	....	....	....	....	684,542	....	....	....
SHOREWOOD	6,322														
RECYCLING [*]		70,981	63,436	7,545	74	....	7,619	....	....	....	-10,000	....	....	....	....
SLEEPY EYE	3,701														
HEAT		217,512	230,770	-13,258	9,480	10,858	-14,636	....	....	....	....	11,613	....	....	....
ST. CLOUD	49,376														
PARKING SYSTEM		743,983	328,863	415,120	68,345	146,570	336,895	....	....	....	238,719	961	705,000	146,570	1,180,000
ST. PAUL	272,692														
DEVELOPMENT COMPANY [*]		128,194	76,405	51,789	44,708	....	96,497	....	....	....	51,543	....	....	....	....
HRA CITY-WIDE HOME LOAN		124,160	133,138	-8,978	87,890	167,896	-88,984	....	....	....	131,192	26,914	....	....	....
HRA HOME MORTGAGE LOAN		94,820	29,158	65,662	....	....	65,662	....	....	....	74,363	....	2,469,000	166,473	....
IMPOUNDING LOT		973,332	830,553	142,779	....	449	142,330	....	....	....	1,145	4,355	....	....	....
SPECIAL SERVICES		3,706,148	3,434,362	271,786	....	1,719	270,067	....	....	....	210,745	125,349	....	....	....
ST. PETER	9,743														
TRANSIT		102,916	106,261	-3,345	1,741	....	-1,604	....	....	....	....	....	....	....	....
STILLWATER	14,598														
PARKING SYSTEM [*]		51,869	45,694	6,175	799	....	6,974	....	....	....	-18,347	....	....	....	....
THIEF RIVER FALLS	8,006														
AIRPORT		81,231	313,608	-232,377	246,429	....	14,052	....	....	121,053	....	53,079	....	....	10,332
VADNAIS HEIGHTS	11,420														
STORM WATER [*]		76,627	76,453	174	618	62	730	....	....	....	....	....	....	....	....
VIRGINIA	9,307														
HEAT		3,207,035	3,581,057	-374,022	131,770	33,299	-275,551	....	....	....	....	812,754	4,915,000	33,299	702,272
WACONIA	3,689														
STORM WATER		32,763	19,604	13,159	....	100	13,059	....	....	....	....	28,832	....	100	....
WASECA	8,353														
AIRPORT		31,567	62,351	-30,784	27,865	....	-2,919	....	....	27,865	....	106,926	....	....	....
HOSPITAL JOINT VENTURE [*]		....	....	....	53,843	....	53,843	....	....	....	....	....	....	....	....
WAYZATA	3,882														
LICENSE		120,060	92,882	27,178	2,583	....	29,761	....	....	....	35,000	....	....	....	....
STORM WATER [*]		98,353	93,256	5,097	1,987	....	7,084	....	....	....	5,000	281,028	....	....	....

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1992

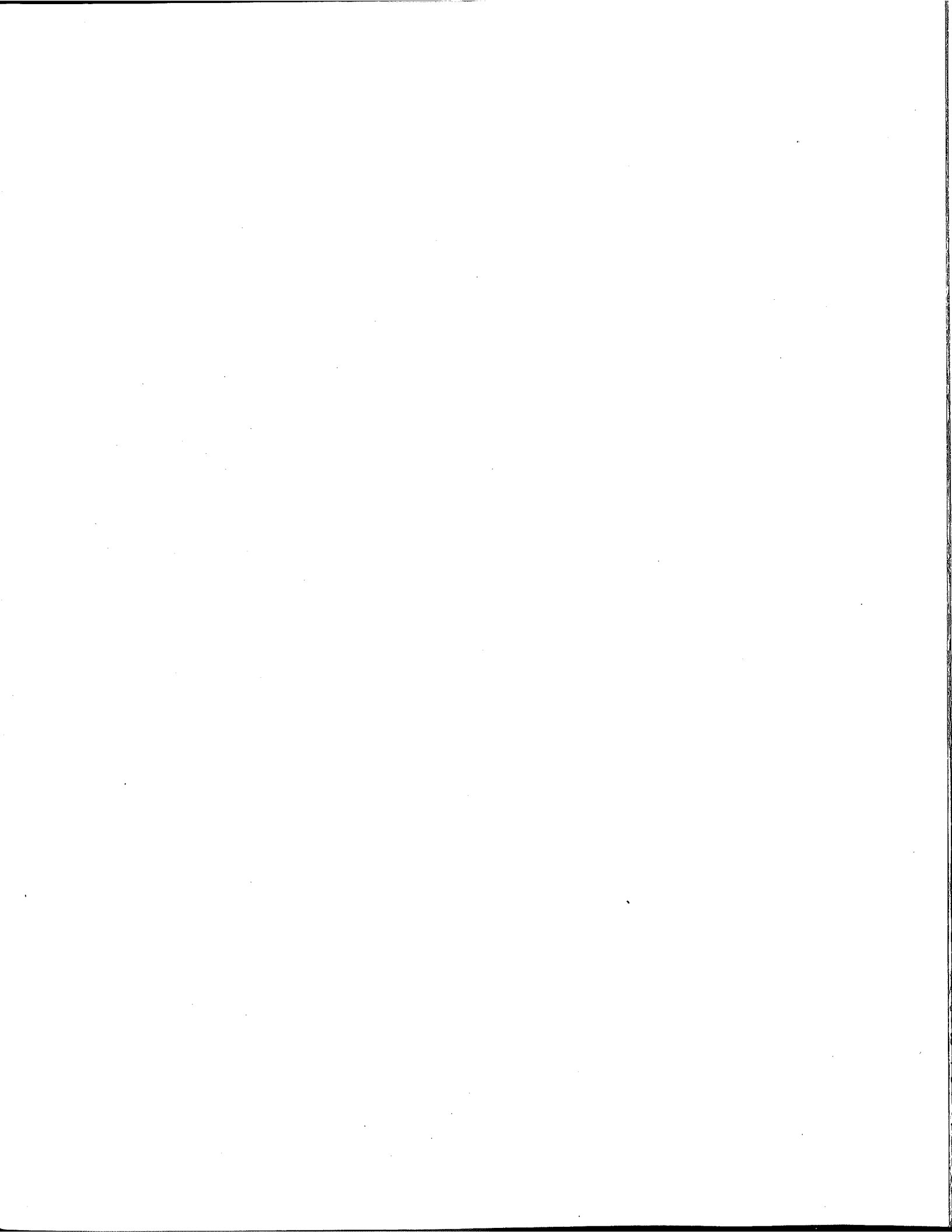
NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE				PROPERTY TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE - INTEREST PRINCIPAL PAYMENTS
		REVENUE	OPERATING EXPENSE	INCOME	MONOPERATING REVENUE								EXPENSE	NET INCOME OR -LOSS
WILLMAR	17,990	752,740	451,164	301,576	33,395	390,240	-55,269	....	....	843	....	363,803
NEAT									52,520			1,079,000
WORTHINGTON	10,121	62,424	337,267	-294,843	155,920	326,275	-465,198	15,994	4,000	84,495	-2,526	146,950
ATRPRT		202,741	618,608	-415,867	437,093	51,063	-29,837	....	435,127	....	....	21,526
HRA		20,833	19,611	1,222	5,211	....	6,433	....	....	....	-225	....
PARKING SYSTEM		418,358	576,805	-158,447	12,254	20,972	-167,165	....	....	....	-14,161	....
SEWER LAGOON								....	....	....	....	20,651
TOTAL	2,068,227	92,356,209	87,712,512	4,643,697	13,959,700	23,615,225	-5,011,828	1,191,354	1,197,984	4,075,555	3,916,300	18,868,149
											54,722,507	22,967,408
												22,585,316

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

PUBLIC SERVICE ENTERPRISES
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1992

NAME OF CITY	1992 100% - NOTES MATION	TYPE OF STORE	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/FROM FUNDS	CAPITAL OUTLAY		DEBT SERVICE		LIABILITY INSURANCE OF URBAN GROUP STORES	NUMBER OF STORES
			AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	SALES		PAYMENTS	PRINCIPAL PAYMENTS	AMOUNT	PCT OF SALES		
SAVAGE	11,775	OFF SALE ONLY	1,503,243	21.96	262,359	85,320	49,264	.....	134,592	8.50	40,000	10,900	.....	.....	6,480	2
SHOREWOOD	6,322	OFF SALE ONLY	1,113,132	19.22	225,546	39,232	18,253	.....	57,485	4.17	35,000	.....	.....	.....	4,330	2
SHERY EYE	3,701	OFF SALE ONLY	609,370	27.72	76,300	36,007	10,035	.....	46,922	11.49	30,000	.....	.....	.....	6,246	1
SPRING LAKE PARK	6,590	OFF SALE ONLY	2,236,352	19.80	374,231	177,972	102,220	22,369	257,831	9.25	135,000	17,383	.....	.....	24,219	1
ST. ANTHONY	7,990	ON & OFF SALE	3,012,000	34.13	1,255,070	45,565	80,122	37,352	96,335	2.53	135,000	31,061	.....	400,545	67,276	4
ST. JAMES	4,371	OFF SALE ONLY	370,093	27.42	103,077	13,457	9,407	.....	22,064	6.03	21,711	940	.....	.....	1,505	1
THREE RIVER FALLS	0,406	OFF SALE ONLY	1,014,164	23.30	202,019	221,269	29,160	24,706	225,723	12.44	171,975	931	.....	.....	16,970	1
TWO HARBORS	3,636	OFF SALE ONLY	942,000	25.00	170,363	30,100	9,940	79	67,969	7.21	13,214	9,904	.....	.....	10,078	1
WALDEHA	4,243	OFF SALE ONLY	670,320	21.99	124,507	24,731	200	.....	24,931	3.67	35,000	.....	.....	.....	7,510	1
WAYVANA	3,002	ON & OFF SALE	1,005,640	39.04	630,534	105,550	20,093	20,920	97,523	5.17	100,000	10,416	.....	.....	32,246	1
WINDSOR	4,329	OFF SALE ONLY	677,456	20.77	143,160	51,717	.....	.....	51,717	7.63	35,000	1,013	.....	.....	12,519	1
WORTHINGTON	10,121	OFF SALE ONLY	1,031,049	25.52	166,959	96,249	6,524	.....	102,733	9.96	73,970	13,295	.....	.....	13,143	1
TOTAL ON & OFF SALE STORES	40,720		10,371,650	37.33	3,530,019	307,940	221,657	75,947	493,650	4.76	560,599	122,692	75,222	530,000	283,069	13	
TOTAL OFF SALE ONLY STORES	903,660		83,539,436	23.03	13,062,695	6,174,620	1,304,071	152,975	7,325,724	0.77	6,075,964	1,076,697	90,275	64,335	0	73	
TOTAL ALL STORES	624,300		93,911,092	24.61	16,596,714	6,522,576	1,935,728	220,922	7,019,302	0.33	6,636,563	1,199,309	173,497	594,335	400,545	86	

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



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 garbage collection enterprise fund operations.
- [2] The water utility operations include the garbage collection 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 is preferred.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the garbage collection operations.
- [18] The sewer utility operations include the garbage collection 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 General Fund, an Enterprise Fund is preferred.
- [25] The operations were transferred to the Governmental Funds.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1992

NAME OF CITY	POPULATION	TYPE OF BOND				REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE							
AFTON	2,736	87,000										
ALBERT LEA	18,329		1,239,428	2,175,000	4,000,000				87,000	3,825,000	67,600	
ALEXANDRIA	8,104		97,000	190,000					7,414,428	100,000	916,328	
ANDOVER	16,887	2,250,000	975,000	22,055,000			185,000		472,000	100,000	3,829	
ANKOKA	17,409	3,185,000	805,000	2,440,000	1,990,000			410,000	25,690,000	2,065,000	666,535	
APPLE VALLEY	37,035	12,355,000	8,520,000	12,385,000	2,460,000			405,000	8,825,000	2,860,000	90,000	
ARDEN HILLS	9,513							1,675,000	37,395,000	13,855,000	1,485,564	
AUSTIN	21,946	1,075,000	1,145,000	3,655,000	4,270,000		40,000		10,185,000	1,355,000	112,340	
BAXTER	3,965	680,000	740,000	5,448,000					6,868,000		2,498,871	
BAYPORT	3,155	710,000	1,815,000	1,635,000					4,160,000		1,151,828	
BELLE PLAINE	3,184	10,000		1,960,000	1,710,000				3,680,000	480,000		
BENHUR	11,248	7,500	1,415,000	1,645,000	4,810,000				7,877,500	1,800,000		
BENSON	3,234	475,000	1,960,000	315,000	715,000				3,465,000			
BIG LAKE	3,228		1,597,178	1,395,000	465,000				3,457,178	1,285,000	955,182	
BLAINE	40,501	4,700,000	16,080,000	9,710,000	1,505,000				31,995,000	4,790,000	331,873	
BLOOMINGTON	86,927	29,965,000	10,668,113	17,340,000	3,900,000	51,500,000	3,000,000	65,500,000	181,873,113	22,390,000	2,334,203	
BLUE EARTH	3,744		2,910,000	7,590,000	2,920,000		1,650,000		15,070,000	5,185,000	52,405,514	
BRATNER	12,432	2,060,000	675,000	1,320,000					4,055,000	1,510,000	42,500	
BRECKENRIDGE	3,713	1,685,000	10,000	1,341,064	223,936				3,260,000		171,070	
BROOKLYN CENTER	28,558	310,000	15,110,000	385,000				2,885,000	18,690,000	4,655,000	1,113,191	
BROOKLYN PARK	57,688	6,543,000	3,100,000	6,345,000	1,195,000				10,838,000	3,905,000	495,000	
BUFFALO	6,999	450,000	6,960,000	66,040,000	5,955,000				19,710,000	1,625,000	614,940	
BURNSVILLE	52,733	14,730,000	12,440,000	66,040,000	1,085,000		4,215,000		98,510,000	48,780,000	2,665,549	
CALEDONIA	2,901	320,000	40,000	1,215,000	500,000				2,075,000	880,000	81,572	
CAMBRIDGE	5,160		1,370,000	6,730,728	2,450,000		275,000		10,825,728		2,408,755	
CANNON FALLS	3,382	345,000	2,150,000	3,405,000					5,900,000	670,000	37,346	
CHAMPLIN	18,244	3,245,000	4,000,000	12,975,000	3,025,000				23,245,000	6,195,000	710,730	
CHANNASSEN	12,863	2,965,000	15,059,620	24,000,000	775,000				42,799,620	10,059,620	212,342	
CHASKA	12,251		22,360,000	4,850,000	1,160,000		1,300,000		29,670,000	23,580,000	7,018,429	
CHISHOLM	5,265	420,000			1,046,000				1,466,000	1,020,000	311,316	
CIRCLE PINES	4,779	395,000	160,000	1,055,000			585,000		2,195,000		133,913	
CLOQUET	10,973	2,255,000	1,525,000	210,000	1,100,000				5,090,000		45,000	
COLUMBIA HEIGHTS	19,055		18,149,721	910,000					19,059,721	15,505,000	368,969	
COON RAPIDS	56,493	2,235,000	18,650,000	28,835,000	9,415,000			1,165,000	60,300,000	16,005,000	1,934,339	
CORCORAN	5,405	1,734,013							1,734,013			
COTTAGE GROVE	24,574	3,010,000	2,100,000	8,025,000	5,405,000			195,000	18,735,000	4,160,000	1,008,031	
CROOKSTON	8,153	1,165,000	1,060,000	1,590,000	4,936,000				7,161,000	1,345,000	317,370	
CRYSTAL	23,839	1,910,000	13,585,000						15,495,000	12,065,000	1,165,374	
DAYTON	4,624	1,159,000	445,000	140,000	485,000				2,229,000		312,983	
DEEPAVEN	3,681		385,000	40,000					425,000		86,430	
DELANO	2,788	45,000	650,000	1,545,000	985,000		930,000		3,955,000	930,000	248,534	
DETROIT LAKES	7,248	1,865,000	1,445,000	1,390,000	525,000				5,225,000	1,235,000	1,403,981	
DILLWORTH	2,638	280,000		2,645,000	805,000				3,730,000	805,000	83,613	
DULUTH	86,758	15,935,200	870,000	12,504,800	28,025,000	39,795,089	18,608,489		115,738,578	16,825,089	7,556,307	
EAGAN	51,068	7,960,000	285,000	43,940,000	13,550,000			1,945,000	67,680,000	12,110,000	2,000,023	
EAST BETHEL	8,417			3,205,000					3,205,000		83,064	
EAST GRAND FORKS	8,840	135,000	160,000	4,355,000	270,000	505,000		788,857	6,213,857	2,690,000	934,145	
EDEN PRAIRIE	41,272	8,005,000		19,430,000	26,895,000			5,050,000	59,380,000	29,335,000	3,327,482	
EDINA	46,916		68,655,000	3,975,000	18,250,000				90,880,000	38,095,000	723,999	
ELK RIVER	12,041	545,000	1,869,900	5,890,000			3,080,000	1,095,000	12,479,900	1,410,000	1,372,560	

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, 1992

NAME OF CITY	TYPE OF BOND										OTHER LONG TERM DEBT
	POPULATION	GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER	TOTAL BONDED INDEBTEDNESS	REFUNDING	
ELY	3,949	1,485,000	205,000	.....	.....	.....	265,000	.....	1,955,000	420,000	1,133,582
EVELETH	4,036	150,000	.....	.....	.....	.....	.....	.....	150,000	.....	575,785
FAIRMONT	11,306	220,000	1,386,000	7,295,000	4,150,000	.....	.....	.....	13,051,000	2,670,000	638,656
FALCON HEIGHTS	5,293	.....	2,395,000	715,000	.....	.....	.....	.....	3,110,000	.....	227,604
FARBALTO	18,028	1,085,000	1,385,000	7,855,000	1,070,000	.....	3,380,000	.....	14,775,000	3,075,000	805,626
FARMINGTON	6,347	1,465,000	1,405,373	5,395,000	470,000	.....	.....	.....	8,735,373	1,105,000	662,603
FERGUS FALLS	12,449	2,235,000	2,085,000	4,310,000	1,595,000	.....	.....	.....	10,225,000	3,635,000	3,937,346
FOREST LAKE	6,098	985,000	1,811,000	560,000	.....	.....	.....	.....	3,356,000	.....	307,000
FRIDLEY	28,369	.....	13,515,000	4,215,000	2,200,000	2,540,000	.....	.....	22,470,000	13,935,000	1,040,758
GLENCOE	4,730	.....	1,360,000	1,970,000	8,295,000	.....	4,030,000	.....	15,655,000	8,570,000	452,069
GLENWOOD	2,581	580,000	145,000	65,000	.....	.....	.....	.....	2,511,000	1,295,000	33,017
GOLDEN VALLEY	21,019	390,000	31,655,000	9,200,000	.....	.....	205,000	.....	41,450,000	20,355,000	2,822,325
GOODVIEW	2,967	.....	695,000	2,915,000	.....	.....	.....	.....	3,610,000	575,000	115,438
GRAND RAPIDS	8,105	290,000	4,255,000	545,000	7,795,000	.....	.....	.....	12,885,000	.....	872,682
GRANITE FALLS	3,062	.....	275,000	1,280,000	4,320,000	.....	190,000	.....	6,065,000	2,255,000	74,729
HAM LAKE	9,273	.....	.....	717,000	.....	.....	.....	.....	717,000	.....	66,529
HASTINGS	16,032	120,000	665,000	9,445,000	9,235,000	.....	.....	.....	19,465,000	1,385,000	1,200,616
HERMANTOWN	6,907	76,000	.....	2,853,000	.....	.....	.....	.....	2,929,000	175,000	811,543
HIBBING	17,993	4,240,000	2,035,000	365,000	11,120,000	.....	.....	.....	17,760,000	9,365,000	2,599,793
HOPKINS	16,419	2,660,000	7,518,443	2,435,000	2,645,000	.....	.....	.....	15,258,443	4,173,543	.....
HUGO	4,836	.....	.....	2,500,000	.....	.....	.....	.....	2,500,000	.....	.....
HUTCHINSON	11,865	1,250,000	2,168,643	10,530,000	19,555,000	.....	2,445,000	50,000	35,948,643	2,425,000	2,046,560
INDEPENDENCE	2,944	.....	.....	1,295,000	.....	.....	.....	.....	1,345,000	.....	51,596
INTERNATIONAL FALLS	7,813	195,000	11,070,000	115,000	125,000	.....	.....	.....	11,505,000	.....	674,593
INVER GROVE HEIGHTS	23,721	3,245,000	5,170,000	11,540,000	10,310,000	.....	.....	.....	30,265,000	9,625,000	920,572
JACKSON	3,564	825,000	1,923,536	200,000	930,000	.....	585,000	.....	4,463,536	2,785,000	212,739
JORDAN	3,015	.....	.....	895,000	3,445,000	.....	.....	.....	4,340,000	1,030,000	263,608
KASSON	3,698	140,000	100,000	525,000	1,390,000	.....	.....	.....	2,155,000	.....	57,234
LA CRESCENT	4,410	835,000	.....	1,830,000	260,000	.....	.....	.....	2,925,000	.....	111,919
LAKE CITY	4,402	455,000	345,000	1,850,000	1,440,000	.....	316,000	.....	4,406,000	.....	215,000
LAKE ELMO	5,965	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
LAKEVILLE	27,982	2,610,000	1,405,000	19,090,000	40,000	950,000	.....	.....	24,095,000	6,760,000	1,865,801
LAUDERDALE	2,710	.....	1,225,000	.....	.....	.....	.....	.....	1,225,000	1,100,000	.....
LE SUEUR	3,788	80,000	2,970,000	625,000	3,460,000	.....	.....	1,355,000	8,490,000	1,610,000	473,783
LINO LAKES	10,056	.....	.....	9,715,000	2,175,000	.....	.....	.....	11,890,000	.....	455,237
LITCHFIELD	6,082	.....	60,000	1,435,000	4,855,000	.....	.....	.....	6,350,000	850,000	408,590
LITTLE CANADA	9,081	4,385,000	865,000	2,780,000	.....	.....	.....	365,000	8,395,000	1,735,000	7,704
LITTLE FALLS	7,431	2,175,000	1,461,000	5,395,000	.....	.....	.....	.....	9,031,000	2,175,000	276,786
LONG PRAIRIE	2,824	.....	520,000	655,000	.....	.....	105,000	.....	1,710,000	625,000	.....
LUVIERE	4,391	501,000	2,207,500	1,531,800	430,000	.....	.....	.....	6,984,961	2,310,000	333,047
MANTONDI	5,851	1,065,000	.....	1,266,606	2,744,661	.....	.....	.....	3,116,606	.....	198,568
MAUKATO	31,510	4,625,000	3,930,000	22,500,000	23,310,000	.....	.....	4,522,344	58,887,344	2,620,000	665,331
MAPLE GROVE	41,420	5,480,000	4,870,000	25,035,000	4,490,000	770,000	.....	.....	40,645,000	3,045,000	2,522,879
MAPLEWOOD	31,909	430,000	4,920,000	22,240,000	.....	.....	.....	.....	27,590,000	6,970,000	1,229,463
MARSHALL	12,026	715,000	3,770,000	1,340,000	13,085,000	.....	7,908,000	.....	26,818,000	7,905,000	1,412,644
MEDINA	3,430	870,000	935,000	440,000	.....	.....	.....	.....	2,245,000	870,000	87,437
MELROSE	2,592	.....	.....	425,000	1,720,000	.....	2,345,000	.....	4,490,000	1,315,000	1,860,000
MENDOTA HEIGHTS	9,926	3,425,000	150,000	10,915,000	.....	.....	.....	75,000	14,565,000	1,215,000	1,485,000
MINNEAPOLIS	368,559	83,685,000	204,024,080	51,270,000	445,075,920	231,744,749	168,215,000	.....	1,184,014,749	472,954,180	41,022,837
MINNETONKA	49,266	2,525,000	.....	16,065,000	575,000	7,830,000	.....	.....	26,995,000	3,520,000	.....

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, 1992

NAME OF CITY	TYPE OF BOND										TOTAL BONDED INDEBTEDNESS	OTHER LONG TERM DEBT
	POPULATION	GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G.O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER	INDEBTEDNESS	REFUNDING		
HINNEIRISTA	3,555	.....	.....	1,315,000	.....	.....	.....	1,175,000	2,490,000	1,015,000	.....	.....
MONTEVIDEO	5,527	935,000	485,000	1,146,000	3,589,000	.....	.....	.....	6,155,000	1,275,000	142,789	.....
MONTICELLO	5,169	2,390,000	2,060,000	4,850,000	.....	.....	.....	.....	9,300,000	.....	.....	.....
MOORHEAD	32,778	4,340,000	5,340,000	5,495,000	3,500,000	35,715,000	1,530,000	.....	55,920,000	.....	645,775	.....
MORA	2,971	2,990,000	540,000	239,000	.....	230,000	587,355	.....	3,999,000	295,000	96,200	.....
MORRIS	5,640	170,000	745,000	770,000	680,000	.....	.....	.....	2,952,355	.....	413,209	.....
MOUND	9,652	640,000	1,780,000	3,260,000	155,000	.....	.....	.....	5,835,000	.....	229,247	.....
MOUNDS VIEW	12,638	974,550	10,065,000	.....	2,875,000	.....	.....	.....	13,914,550	.....	221,193	.....
MOUNTAIN IRON	3,365	.....	445,000	490,000	.....	.....	.....	.....	935,000	340,000	225,000	.....
NEW BRIGHTON	22,324	4,841,000	12,010,000	4,905,000	1,385,000	.....	.....	.....	23,141,000	14,510,000	1,102,186	.....
NEW HOPE	21,874	1,910,000	5,290,000	9,305,000	.....	.....	.....	.....	16,505,000	4,355,000	1,205,000	.....
NEW PRAGUE	3,683	1,990,000	235,000	355,000	2,395,000	3,070,000	.....	.....	8,045,000	2,935,000	244,665	.....
NEW ULM	13,302	.....	2,825,000	6,340,000	9,673,734	.....	.....	.....	18,838,734	.....	401,855	.....
NEWPORT	3,756	.....	2,445,000	120,000	.....	.....	.....	.....	2,565,000	1,160,000	336,348	.....
NORTH MANKATO	10,979	10,000	1,675,000	7,540,000	595,000	240,000	.....	.....	10,060,000	285,000	1,324,567	.....
NORTH OAKS	3,516	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	12,710	.....	1,220,000	2,685,000	.....	.....	.....	.....	3,905,000	.....	180,515	.....
NORTHFIELD	15,052	1,100,000	1,837,000	8,990,000	10,000,000	255,000	.....	.....	22,182,000	4,590,000	396,811	.....
OAK PARK HEIGHTS	3,627	150,000	.....	473,000	1,290,000	.....	.....	.....	1,913,000	150,000	57,367	.....
OAKDALE	20,574	4,490,000	4,070,000	15,475,000	2,300,000	.....	.....	.....	26,335,000	6,670,000	1,046,576	.....
OLIVIA	2,625	.....	525,000	1,820,000	2,665,000	.....	.....	.....	5,010,000	815,000	136,168	.....
ORONO	7,303	.....	.....	2,945,000	2,300,000	.....	.....	.....	5,245,000	.....	4,121,292	.....
OSSEO	2,660	2,000,000	.....	3,700,000	.....	.....	.....	.....	6,225,000	.....	.....	.....
OSSEGO	5,470	.....	.....	535,000	.....	.....	.....	.....	535,000	.....	.....	.....
OWATONNA	19,718	.....	3,620,000	3,200,000	5,495,000	16,225,000	.....	.....	28,540,000	2,595,000	1,005,000	.....
PARK RAPIDS	2,913	120,000	70,000	275,000	905,000	.....	.....	.....	1,370,000	.....	277,575	.....
PINE CITY	2,713	.....	515,000	245,000	425,000	.....	.....	.....	1,185,000	.....	148,145	.....
PIPESTONE	4,577	599,500	2,750,000	.....	1,376,800	.....	.....	.....	4,726,300	.....	313,416	.....
PLAINVIEW	2,801	1,125,000	210,000	.....	410,000	.....	.....	.....	3,690,000	.....	23,475	.....
PLYMOUTH	53,781	1,262,730	5,600,000	17,320,000	7,622,270	7,755,000	.....	.....	39,560,000	7,755,000	334,714	.....
PRINCETON	3,770	.....	3,255,000	1,255,000	.....	.....	.....	.....	5,091,000	3,675,000	1,591,633	.....
PRIOR LAKE	11,876	450,000	100,000	9,450,750	1,399,250	.....	.....	.....	11,400,000	7,390,000	58,086	.....
PROCTOR	2,994	.....	.....	200,000	.....	.....	.....	.....	200,000	.....	117,082	.....
RAMSEY	13,269	.....	3,550,000	2,650,000	.....	.....	.....	.....	6,200,000	.....	773,464	.....
RED WING	15,394	3,510,000	5,730,000	1,730,000	775,000	.....	230,000	.....	11,975,000	3,125,000	516,891	.....
REDWOOD FALLS	4,869	440,000	1,094,363	300,000	2,345,000	.....	.....	.....	4,179,363	1,735,000	.....	.....
RICHFIELD	35,625	.....	16,435,000	15,135,000	4,376,350	.....	.....	.....	35,946,350	21,785,000	.....	.....
ROBBINSDALE	14,429	2,300,000	7,405,000	.....	240,000	.....	.....	.....	9,945,000	1,700,000	293,009	.....
ROCHESTER	74,408	.....	12,230,000	6,705,000	13,025,000	.....	.....	.....	31,960,000	10,980,000	5,425,324	.....
ROCKFORD	2,759	.....	155,000	1,680,000	690,000	.....	.....	.....	2,525,000	670,000	399,053	.....
ROSEMOUNT	9,750	2,130,000	860,000	11,455,000	.....	.....	.....	.....	20,680,000	.....	373,247	.....
ROSEVILLE	33,522	150,000	21,675,000	14,740,000	.....	.....	240,000	.....	36,805,000	20,035,000	81,696	.....
SARTELL	5,879	85,000	535,000	4,829,000	1,000,000	.....	.....	.....	6,449,000	.....	368,760	.....
SAUK CENTRE	3,688	540,000	210,000	1,935,000	1,730,000	.....	.....	.....	4,415,000	1,605,000	376,155	.....
SAUK RAPIDS	8,628	460,000	2,455,000	5,120,000	1,405,000	.....	.....	.....	9,440,000	830,000	.....	.....
SAVAGE	11,775	3,600,000	6,135,000	12,730,000	2,895,000	.....	475,000	.....	25,835,000	8,520,000	1,055,868	.....
SHAKOPEE	12,344	.....	9,630,000	6,845,000	.....	.....	.....	.....	16,475,000	3,120,000	2,448,955	.....
SHOREVIEW	25,345	2,580,000	6,620,000	4,675,000	3,110,000	920,000	.....	.....	16,985,000	9,865,000	12,192,963	.....
SHOREWOOD	6,322	.....	.....	2,441,000	55,000	.....	.....	.....	3,416,000	1,420,000	19,454	.....
SLEEPY EYE	3,701	990,000	140,000	510,000	2,055,000	.....	.....	.....	3,695,000	750,000	.....	.....

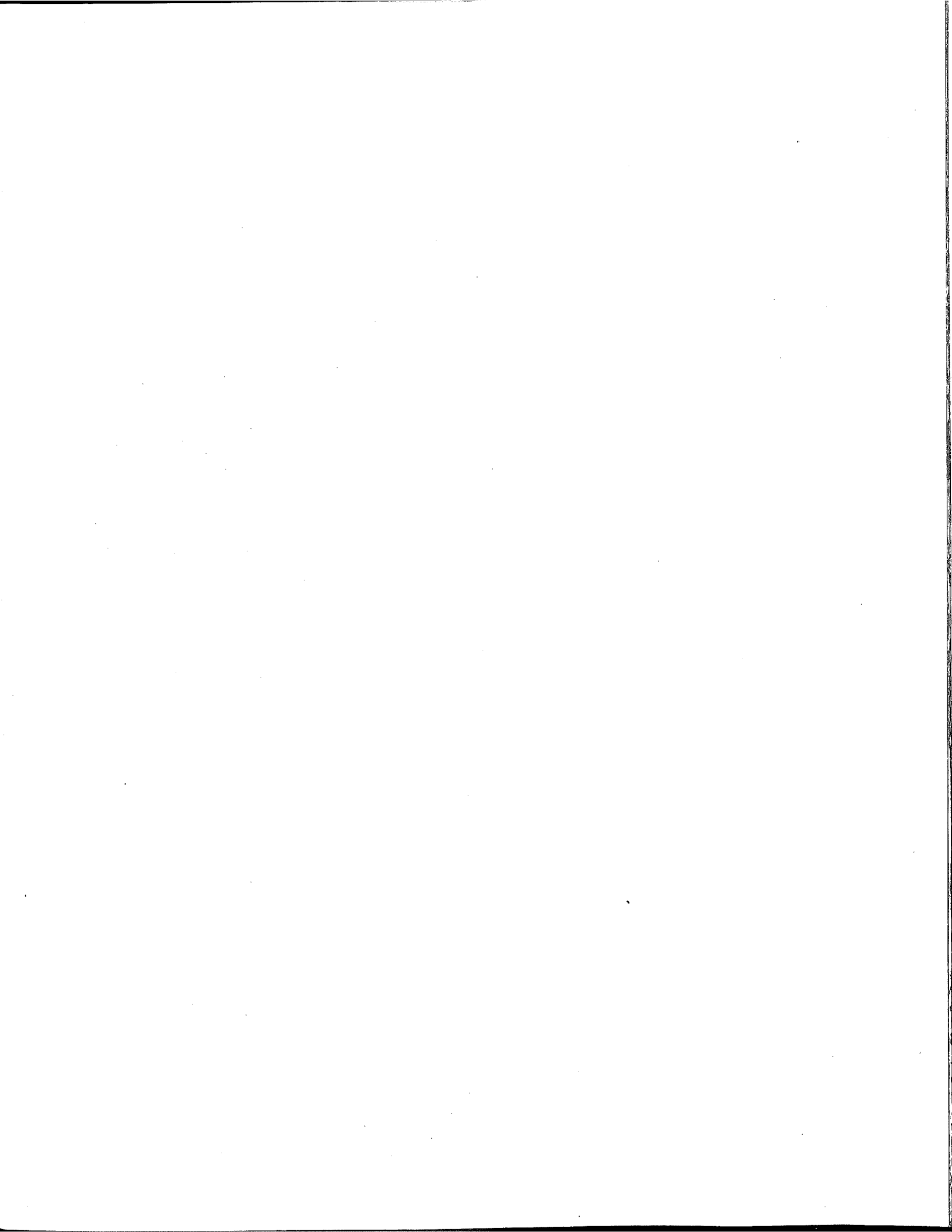
REFUNDING BONDS ARE ALSO CLASSIFIED BY TYPE OF BOND AND INCLUDED IN THE TOTAL BONDED INDEBTEDNESS.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1992

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	INDEBTEDNESS	INDEBTEDNESS	INDEBTEDNESS				
SOUTH ST. PAUL	20,295	960,000	6,997,502	7,315,000	400,000	.....	.....	.....	.....	.....	.....	.....	15,672,502	720,000	1,020,776
SPRING LAKE PARK	6,598	487,275	.....	225,000	.....	.....	.....	.....	.....	.....	.....	.....	712,275	.....	150,000
ST. ANTHONY	7,994	.....	2,080,000	.....	1,249,091	.....	.....	.....	.....	405,000	.....	.....	3,734,091	1,955,000	492,953
ST. CHARLES	2,801	.....	.....	1,270,000	.....	.....	.....	.....	.....	120,000	.....	.....	1,495,000	140,000	46,000
ST. CLOUD	49,376	3,530,000	18,270,000	32,155,000	28,095,000	.....	.....	.....	.....	18,810,000	2,140,000	.....	103,000,000	29,310,000	24,557,654
ST. JAMES	4,371	700,000	435,000	775,000	140,000	.....	.....	.....	.....	1,215,000	.....	.....	3,265,000	1,215,000	3,798,418
ST. JOSEPH	3,932	.....	.....	1,150,000	475,000	.....	.....	.....	.....	.....	.....	.....	1,625,000	.....	21,875
ST. LOUIS PARK	43,875	3,030,000	7,730,000	2,970,000	.....	6,000,000	.....	.....	.....	.....	.....	.....	19,730,000	.....	2,041,504
ST. MICHAEL	2,665	.....	140,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	705,000	.....	.....
ST. PAUL	272,692	126,275,000	9,850,000	15,405,000	780,000	50,257,145	97,140,000	2,500,000	.....	.....	.....	.....	302,207,145	22,650,000	165,396,458
ST. PAUL PARK	5,116	.....	1,034,330	525,670	795,000	.....	.....	.....	.....	.....	.....	.....	2,355,000	.....	598,029
ST. PETER	9,743	.....	173,770	790,000	4,090,000	.....	.....	.....	.....	240,000	.....	.....	6,493,770	2,105,000	1,249,494
STAPLES	2,769	1,200,000	.....	2,851,000	50,000	.....	.....	.....	.....	.....	.....	.....	2,960,000	.....	168,788
STEWARTVILLE	4,600	410,000	670,000	800,000	1,565,000	.....	.....	.....	.....	.....	.....	.....	3,445,000	580,000	55,796
STILLWATER	14,598	3,145,000	5,745,000	9,012,729	45,000	.....	.....	.....	.....	.....	.....	.....	17,947,729	.....	564,014
THIEF RIVER FALLS	8,006	1,933,000	.....	3,735,000	500,000	.....	.....	.....	.....	.....	.....	.....	6,168,000	.....	5,815,876
TWO HARBORS	3,656	455,000	.....	.....	80,000	.....	.....	.....	.....	.....	.....	.....	535,000	.....	336,883
VADNAIS HEIGHTS	11,420	.....	8,545,000	4,945,000	.....	.....	.....	.....	.....	.....	.....	.....	13,490,000	1,615,000	.....
VIRGINIA	9,307	2,230,000	7,875,000	200,000	17,705,000	.....	.....	.....	.....	.....	.....	.....	28,010,000	11,640,000	4,425,263
WACONIA	3,689	945,000	2,495,000	4,880,000	10,755,000	.....	.....	.....	.....	.....	.....	.....	19,075,000	700,000	3,175,170
WADENA	4,243	290,000	.....	395,000	675,000	.....	.....	.....	.....	.....	.....	.....	1,360,000	.....	95,357
WAITE PARK	5,248	1,050,000	5,365,000	2,575,000	.....	.....	.....	.....	.....	.....	.....	.....	8,990,000	5,430,000	233,163
WASECA	8,353	30,000	.....	600,000	415,000	.....	.....	.....	.....	.....	.....	.....	1,045,000	.....	130,302
WAYZATA	3,882	440,000	6,320,000	700,000	430,000	.....	.....	.....	.....	.....	.....	.....	7,890,000	.....	60,182
WEST ST. PAUL	19,286	1,380,000	.....	6,380,000	.....	.....	.....	.....	.....	.....	.....	.....	7,760,000	630,000	696,922
WHITE BEAR LAKE	24,930	1,995,000	3,125,000	7,250,000	550,000	.....	.....	.....	.....	.....	.....	.....	12,920,000	2,150,000	1,616,028
WILLMAR	17,990	760,000	1,265,000	8,835,000	13,125,000	.....	.....	.....	.....	16,140,000	.....	.....	40,125,000	12,010,000	6,699,825
WINDOM	4,329	1,010,000	.....	3,170,000	450,000	.....	.....	.....	.....	.....	.....	.....	4,630,000	.....	270,675
WINONA	25,557	5,845,000	975,000	3,275,000	7,725,000	940,000	.....	.....	.....	.....	.....	.....	18,760,000	1,695,000	790,061
WOODBURY	23,252	3,090,000	215,000	35,875,000	4,030,000	.....	.....	.....	.....	.....	.....	.....	43,210,000	.....	4,197,721
WORTHINGTON	10,121	740,000	1,575,000	3,970,000	5,130,000	.....	.....	.....	.....	4,800,000	1,911,083	.....	18,126,083	2,130,000	585,399

TOTAL	3,107,220	483,964,768	845,893,500	1,014,931,147	946,284,012	401,506,983	425,278,489	98,269,639	4,216,128,538	1,164,242,432	451,670,932
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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.

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.

DEFINITION OF TERMS

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.

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.

DEFINITION OF TERMS

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.

RECENT REPORTS FROM THE OFFICE OF THE STATE AUDITOR RESEARCH AND INFORMATION DIVISION

- *An Analysis of Minnesota's Municipal Liquor Store Operations in 1992*
This annual report details the sales and profits of Minnesota's 273 municipally-owned and operated liquor stores. December 14, 1993
- *What is Minnesota Getting for Its Tax Dollars? Streets and Highways*
This report, one in a series on how Minnesota spends public dollars, examines what the state is getting for its above-average spending on roads. It compares Minnesota's highway expenditures, as well as the size, condition and performance of the road system, with other states. July 1, 1993
- *1992 Local Government Lobbying Expenditures*
This annual report lists what local governments spend to lobby the Legislature and others. May 5, 1993
- *Case Studies of City Spending: Explaining Differences in Per Capita City Expenditures*
This study explains how some cities operate with much lower expenditures per capita than similar cities. It is based on in-depth interviews with 19 Minnesota cities. April 30, 1993
- *1992 Criminal Forfeitures in the State of Minnesota*
This annual report describes the amount of property and cash seized by law enforcement agents in 1992 criminal forfeitures and what happens to the forfeited items. April 26, 1993
- *What is Minnesota Getting for Its Tax Dollars? Public Assistance Programs*
This report, one in a series on how Minnesota spends public dollars, examines what the state is getting for its above-average spending on health care programs, such as Medicaid, and income maintenance programs such as Aid to Families with Dependent Children. April 22, 1993
- *Revenues, Expenditures and Debt of the Towns in Minnesota February 29, 1992*
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 15, 1993
- *A Guide to City and County Fund Balances*
This annual report provides an overview of Minnesota cities' and counties' fund balances. It defines "fund balance" and identifies fund-balance trends. April 8, 1993
- *Revenues, Expenditures and Debt of Minnesota Counties December 31, 1991*
This annual report lists the sources and amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes income and expense analyses of counties' enterprise operations, such as hospitals. April 6, 1993
- *How is Minnesota Spending Its Tax Dollars? Elementary and Secondary Education*
This report, one in a series on how the state and local governments spend public dollars, examines spending for elementary and secondary education. It compares Minnesota's educational spending, as well as the results of that spending, with other states. January 21, 1993

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