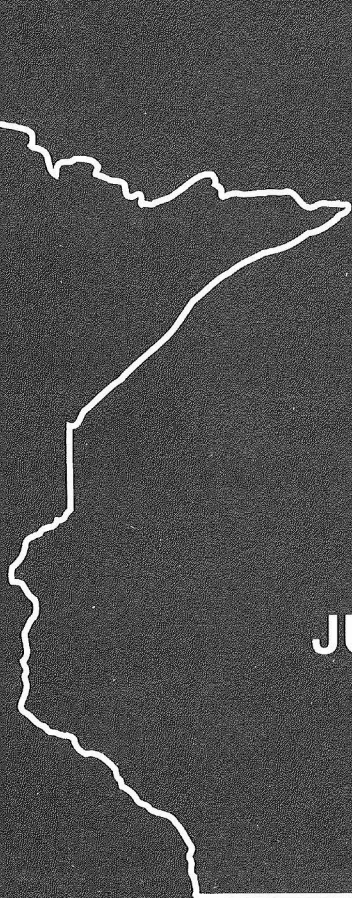




# MINNESOTA OFFICE OF THE STATE AUDITOR

**REVENUES, EXPENDITURES, AND DEBT  
OF MINNESOTA  
CITIES OVER 2500 IN POPULATION  
DECEMBER 31, 1993**



**JUDITH H. DUTCHER  
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:

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

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

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## P R E F A C E

The annual report of the State Auditor on revenues, expenditures, and debt of the cities in Minnesota for the fiscal year ended December 31, 1993, includes taxable tax capacities, net tax levies and the financial operations of municipalities. Populations were taken from "Minnesota Populations, 1993" 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 1992 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.

November 1, 1994

## EXECUTIVE SUMMARY

### 1993 FINANCES FOR CITIES OVER 2,500 POPULATION

#### OVERVIEW

Spending by cities with 2,500 or more population grew 3.8 percent between 1992 and 1993 (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.

#### CITY REVENUES

To finance increased spending, cities with more than 2,500 population increased revenues in 1993 by \$104.1 million or 4.7 percent. This increase was less than the 6.5 percent increase in 1992 but close to average annual increases of 4.9% since 1983.

State aid to cities over 2,500 population increased by \$30.3 million (4.9 percent) in 1993; the largest dollar increase of any revenue source. State aid and grants also represented the largest source of income for cities at \$650.8 million or 27.8 percent of total revenues in 1993.

Large increases in state homestead and agricultural aid (HACA) and state highway aid offset a 5.1 percent decrease in local government aid (LGA). State aid for streets and highways increased \$30.6 million (31.2 percent) between 1992 and 1993. Cities also received \$14.9 million (9.9 percent) more HACA in 1993.

In 1992, the local government trust fund (LGTF) had a \$23.8 million surplus that was distributed to cities. This revenue was a supplement to cities' standard LGA and not a permanent increase to their LGA base. Cities did not receive excess LGA in 1993 and this resulted in a 5.1% reduction from 1992 LGA levels.

In addition to state aid, cities relied heavily on revenues from property taxes, which made up 22.5 percent of total revenues. In 1993, cities over 2,500 population increased property taxes \$12.3 million (2.4 percent).

The average statewide property tax increase was tempered by a 3.8 percent property tax reduction in Minneapolis and a small 1.7 percent increase in St. Paul. Because of their size, these two cities can affect statewide averages. If Minneapolis and St. Paul property taxes are removed, the average statewide property tax increase rises from 2.4 percent to 4.2 percent. There are also significant differences across cities of different sizes. Cities of the second class, whose populations are between 20,00 and 100,000, saw property taxes rise 9.2 percent in 1993. Cities of the third class, whose populations are between 10,000 and 20,000, experienced a 5.8 percent average property tax increase. Cities of the fourth class, whose populations are between 2,500 and 10,000, saw property taxes rise 6.3 percent on average.



Special assessments were also an important part of cities' revenues accounting for 8.8 percent of total revenues. Revenues from special assessments increased \$2.6 million (1.3 percent) in 1993. Cities of the first class (Minneapolis, St. Paul and Duluth) use special assessments much less than cities of the second, third and fourth class. Special assessments accounted for 3.7 percent of all revenues for cities of the first class compared to an average of 11.4 percent for cities of the second, third and fourth class.

### **Other Revenue Changes for Cities in 1993**

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 30.7 percent to \$120.2 million in 1993. Much of the increase can be attributed to the city of Minneapolis which received a \$25.6 million grant for the redemption of debt on the Third Avenue Distributor Ramp. In addition, there were many disaster payments to cities across the state due to the floods of 1993. Federal aid to cities over 2,500 population increased to 5.21 percent of all city revenues in 1993, up from 4.1 percent in 1992. Even with the increase in federal aid in 1993, federal aid as a share of total city revenues was less than half of its 1983 level of 10.7 percent.
- **Service charges.** Revenues derived from charges for services rose almost ten percent to \$170.8 million in 1993. Revenues generated from service charges have become more important to cities because of public anger of property taxes, the trend towards service collaboration and the volatility of state and federal aid. Many larger cities provide essential services such as police and fire protection to smaller jurisdictions that pay for the services. These relationships lower the cost of delivering essential city services because they allow greater economies of scale and eliminate duplicative services. Charges from services represented 7.3 percent of all city revenues in 1993; up from 5.1 percent in 1983.

In 1993, the largest revenue increases came from charges for street & highway services, and sanitation services which grew by \$4.2 million (34.5 percent) and \$4.0 million (20.0 percent) respectively. Revenues also increased from charges for library services (\$86 thousand or 11.3 percent), public safety services (\$1.6 million or 8.1 percent), parks and recreation services (\$1.2 million or 4.5 percent), general government services (\$414 thousand or 1.3 percent), and other services (\$4.4 million or 10.5 percent). Charges for airport services declined \$611 thousand or 43.6 percent in 1993, the only type of service that generated less revenue in 1993 than 1992.

- **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 \$6.1 million or 2.9 percent over 1992. Tax increments produced revenues of \$217.0 million in 1993.

Reflecting the general lowering of interest rates in 1993, cities received \$2.3 million less in interest earnings than the previous year, a 1.6 percent decrease. Interest earnings accounted for 6.0 percent of all large city revenues in 1993, down from 9.3 percent in 1989.

Cities also received fewer revenues from fines and forfeits in 1993. Revenues from fines and forfeits amounted to \$22.9 million which was 4.1 percent less than in 1992.

## **CITY CURRENT EXPENDITURES**

In 1993 cities with 2,500 or more population increased spending by 3.8 percent to \$1.4 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 less than in 1992 when spending increased 5.0 percent and less than the average annual rate of increase since 1983 (4.1 percent).

Although spending increases were down from previous years, the increase in spending by cities over 2,500 population exceeded the nationwide inflation rate of 2.7 percent for the year ending December 1993. Of course, inflation is not the only factor driving city spending. Rising demands for services, mandates from the state, growing populations and other demographic features may also contribute to spending increases.

As in 1992, cities spent the largest share of their dollars (21.5 percent) on public safety which includes spending on police, fire, ambulance and other public safety services. Public safety services also received the largest dollar increase in 1993. Current expenditures on public safety totaled \$504.8 million in 1993; this is a \$15.3 million, or 3.1 percent, increase over 1992. Current expenditures on public safety by Minneapolis and St. Paul increased a scant .17 percent and actually declined by 6.1 percent (\$4.4 million) in St. Paul. The city of St. Paul was able to spend less on fire services in 1993 due to a \$5.4 million savings achieved by merging the St. Paul Fire Relief Association with the Public Employees Retirement Association (PERA) in 1993.

Spending on streets and highways increased \$12.0 million, or 6.7 percent, in 1993. Cities of all sizes increased spending on highways. Expenditures for streets and highways is the third largest category of spending for all cities 2,500 or more population totaling more than \$192 million in 1993. Increased spending on streets and highways was widespread with 141 of 181 cities spending more in 1993 than in 1992.

General government expenditures rose \$11.3 million, or 5.3 percent, in 1993. Cities spent \$227.2 million on general government services, 9.7 percent of total city spending.

### **Other Spending Increases**

- Parks and recreation. Cities over 2,500 population increased their spending on parks and recreation by \$5.8 million (3.9 percent) in 1993. Spending on parks and recreation is

the fourth largest expenditure for cities accounting for 6.6 percent of all city spending. Over seventy percent of large cities increased their spending on parks and recreation in 1993.

- HRA and economic development. Cities spent \$121.8 million (5.2 percent of all city spending) on HRA and economic development activities in 1993. Spending on economic development and HRA services increased \$3.8 million, a 3.2 percent increase.

Other spending increases included: libraries (\$2.0 million or 4.9 percent), health (\$1.2 million or 5.2 percent) and airports (\$490 thousand or 14.1 percent).

The only service that cities spent less on in 1993 was sanitation which decreased \$311 thousand or 0.9 percent.

### **CAPITAL OUTLAYS AND DEBT SERVICE**

City spending in 1993 for capital projects and for principal and interest payments on debt amounted to \$1.4 billion -- more than cities' current expenditures for all other city services. Many cities took advantage of favorable interest rates and refinanced part of their debt in 1993. Cities refunded \$210.7 million in bonds in 1993, a \$50.3 million, or 31.3 percent increase.

Statewide, capital spending by cities increased 5.4 percent between 1993 and 1992. Minneapolis and St. Paul dominated capital spending in 1993 with almost one-third of all capital expenditures. Interestingly, Minneapolis decreased its capital spending \$35.5 million in 1993 while St. Paul increased its capital spending \$56.2 million. By their nature, capital outlays tend to vary from year to year depending upon cities' building needs.

### **CONCLUSION**

Minnesota's city officials can continue to expect difficulties funding essential services demanded by their citizens. Public hostility toward property tax increases is at an all-time high, and state and federal policy-makers are unlikely to provide additional aid to cities. In this difficult environment, Minnesota city officials must continue to look for ways to improve the efficiency and effectiveness of current city services. In addition, cities need to work with other local units of governments to develop collaborative approaches to provide essential city services. Unless cities are able to find savings through greater efficiencies and innovative approaches to service delivery, city officials will be spending more uneasy nights at truth-in-taxation meetings or time at the capitol seeking 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 1993. Before 1991, both cities over and under 2,500 in population were included in the same publication. This is the third 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 775 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 1990 populations from the Bureau of the Census. The 1993 populations are from the Office of the State Demographer. 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. Starting in 1991, data for the cities under 2,500 are published in a separate report.

Commencing in 1991, this report includes 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 1993 was \$2.37 billion or \$755.61 per capita.

## GOVERNMENTAL OPERATIONS

### REVENUES

Revenue for the Governmental Funds of the cities over 2,500 population in 1993 totaled \$2.34 billion which was \$104.1 million or 4.7% higher than in 1992. The total revenue per capita was \$745.50 compared to \$720.41 in 1992. The amount per capita in each population class was as follows:

<i>Population Class</i>	<i>1991 Per Capita</i>	<i>1992 Per Capita</i>	<i>1993 Per Capita</i>
Over 100,000	\$1,031.01	\$1,089.51	\$1,137.91
20,000 to 100,000	586.32	610.33	636.21
10,000 to 20,000	608.32	633.01	645.47
2,500 to 10,000	531.31	577.03	591.01

The principal sources of revenue for the 181 cities over 2,500 population consisted of: 1) property taxes (31.8%); 2) intergovernmental revenues (34.2%) – federal, state, county, local grants and aids; and 3) special assessments (8.8%).

Revenues from property taxes totaled \$744.0 million. This is a \$18.4 million increase over the \$725.6 million collected in 1992.

Intergovernmental revenue, the largest source, totaled \$801.3 million, which was 34.2% of the total revenue compared with \$740.6 million or 33.1% from that source in 1992. Intergovernmental revenue ranged from 25.1% of total revenue in the 20,000 to 100,000 population class to 42.4% 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, 1989 through 1993											
INTERGOVTAL REVENUES	1989		1990		1991		1992		1993		5–YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>FEDERAL:</b>											
CDBG	32,577,602	4.7%	31,721,827	4.3%	29,783,227	4.3%	34,565,505	4.7%	33,049,531	4.1%	1.4%
Other	56,289,418	8.2%	83,172,041	11.4%	51,409,092	7.5%	57,428,336	7.8%	87,177,541	10.9%	54.9%
<b>STATE:</b>											
LGA	328,019,707	47.6%	273,425,115	37.4%	243,261,896	35.5%	260,238,687	35.1%	246,896,816	30.8%	-24.7%
HACA	97,319,492	14.1%	124,306,263	17.0%	134,251,770	19.6%	150,708,392	20.3%	165,574,460	20.7%	70.1%
Highways	64,607,784	9.4%	85,238,002	11.6%	86,931,614	12.7%	98,078,522	13.2%	128,634,887	16.1%	99.1%
Other	84,724,009	12.3%	102,406,431	14.0%	105,868,657	15.4%	111,536,878	15.1%	109,705,401	13.7%	29.5%
TOTAL STATE	574,670,992	83.4%	585,375,811	80.0%	570,313,937	83.2%	620,562,479	83.8%	650,811,564	81.2%	13.2%
<b>COUNTY:</b>											
Highways	5,730,913	0.8%	5,066,157	0.7%	3,948,977	0.6%	5,024,673	0.7%	5,878,372	0.7%	2.6%
Other	12,213,474	1.8%	16,534,258	2.3%	17,058,937	2.5%	14,075,359	1.9%	15,205,170	1.9%	24.5%
<b>LOCAL UNITS:</b>											
Highways	275,949	0.0%	82,977	0.0%	122,503	0.0%	191,691	0.0%	166,676	0.0%	-39.6%
IRRRB	366,454	0.1%	2,126,225	0.3%	2,613,175	0.4%	3,711,917	0.5%	2,202,905	0.3%	501.1%
Other	6,681,858	1.0%	7,697,646	1.1%	10,506,908	1.5%	5,073,950	0.7%	6,827,084	0.9%	2.2%
<b>TOTAL</b>	<b>688,806,660</b>	<b>100.0%</b>	<b>731,776,942</b>	<b>100.0%</b>	<b>685,756,756</b>	<b>100.0%</b>	<b>740,631,910</b>	<b>100.0%</b>	<b>801,318,843</b>	<b>100.0%</b>	<b>16.3%</b>

Interest earnings on investments totaled \$139.9 million for cities over 2,500 population in 1993, a decrease of \$2.3 million from 1992. Interest earnings accounted for 6.0% of total revenue compared with 6.4% in 1992.

Special assessments totaled \$205.0 million and accounted for 8.8% of total revenue compared with \$202.4 million or 9.0% in 1992. The percentage of total revenue from this source varied from 3.7% in the over 100,000 population class to 11.7% in the 20,000 to 100,000 population class.

Charges for services, which totaled \$170.8 million, were \$15.3 million or 9.9% more than in 1992. Charges for services represented 8.5% of total revenue in the over 100,000 population class compared to an average of 6.6% in the other population classes.

Transfers from public service enterprises, which are shown as "Other Financing Sources", totaled \$70.9 million in 1993, compared to \$72.8 million in 1992.

*"Public safety was the costliest function in 1993."*

## EXPENDITURES

Expenditures for governmental functions by the cities over 2,500 population in 1993 totaled \$2.82 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 \$30.6 million or 13.1% in 1993. Total general government expenditures were \$264.9 million and accounted for 11.3% of the total expenditures compared with \$234.3 million or 10.3% in 1992.

Public safety was the costliest governmental function in 1993. Expenditures totaled \$547.1 million, increasing \$10.0 million or 1.9% more than 1992. Police (including ambulance) was \$335.8 million or 61.4% and fire was \$159.9 million or 29.2% of public safety expenditures.

Streets and highways, the second largest expenditure for 1993, totaled \$515.5 million or 22.0% of total expenditures. This includes 62.8% or \$323.5 million in expenditures for equipment and construction. Overall spending increased \$14.6 million or 2.9% from 1992.

Interest and fiscal charges, which totaled \$204.7 million, decreased \$9.2 million or 4.3% from 1992. These expenditures represent 8.7% of total expenditures in 1993 compared to 9.4% during 1992.

HRA and economic development expenditures totaling \$293.1 million increased 8.3% over the previous year. This accounted for 12.5% of the total expenditures compared with \$270.7 million or 11.9% in 1992.

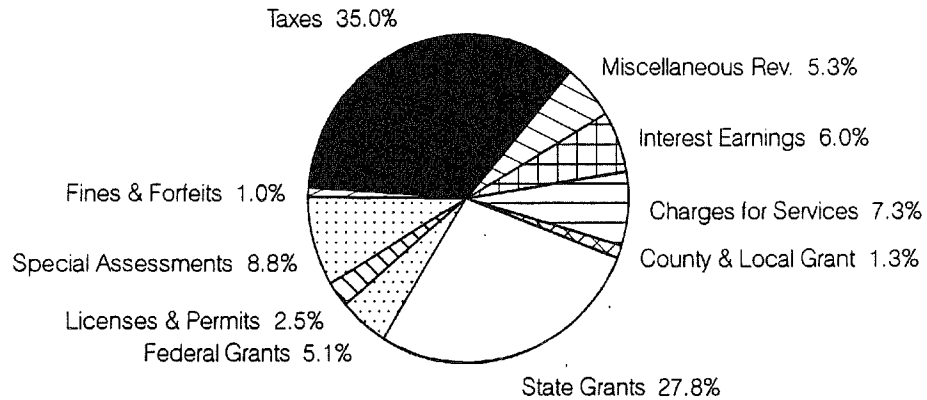
Figures 1 and 2 depict the percentage of total revenues or expenditures that each governmental function provides. Figure 3 shows the 5-year change in state grants and aids. Figure 4 shows the percent of total revenues for taxes, intergovernmental revenues, and charges for services in the last 5 years.



## FIGURE 1

### Governmental Revenues

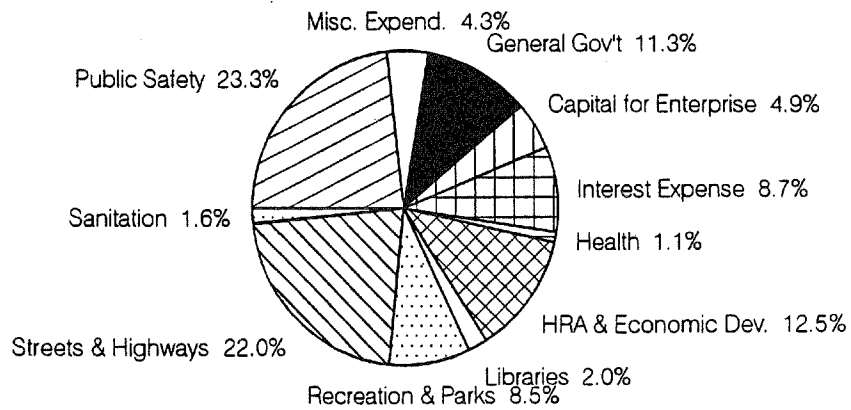
**\$2,342,597,259**



## FIGURE 2

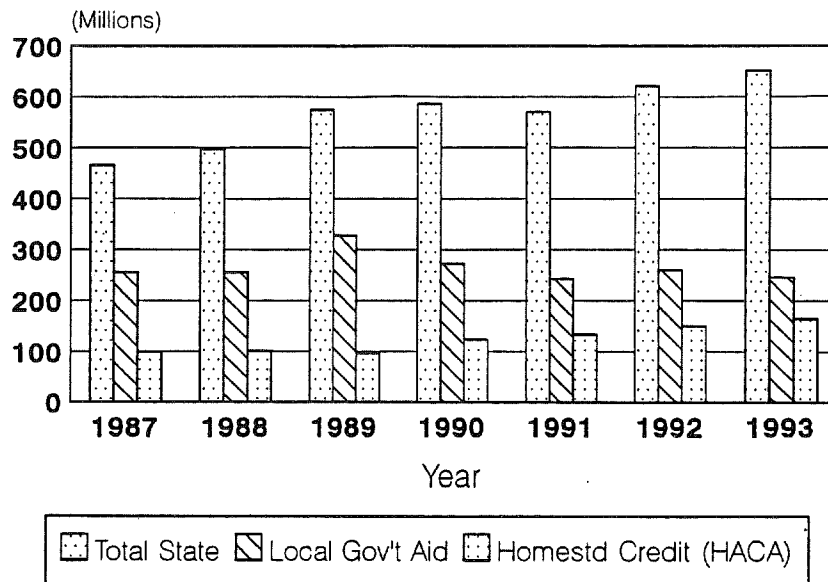
### Governmental Expenditures

**\$2,348,667,086\***

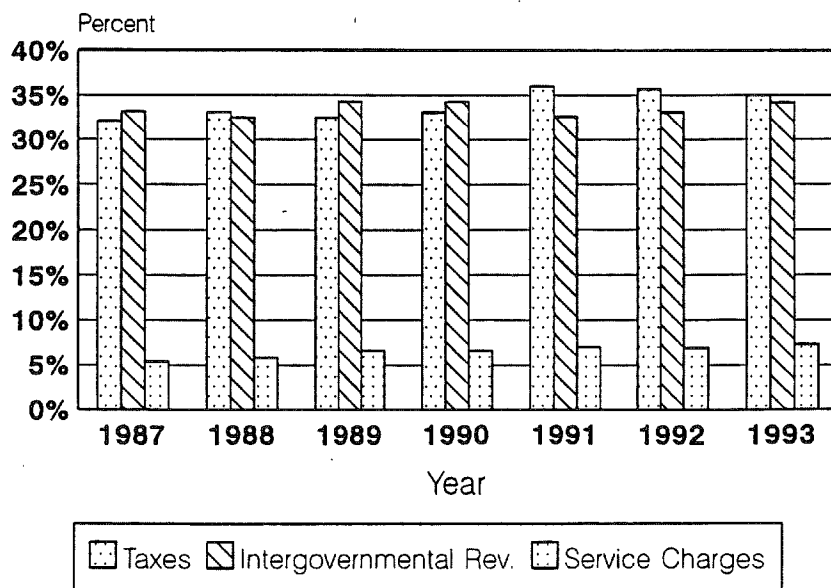


\* Excludes Principal Payments

### 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.

	1992	1993		1992	1993
	<u>Amount</u>	<u>Amount</u>		<u>Amount</u>	<u>Amount</u>
<b><u>Water Utilities</u></b>			<b><u>Hospitals</u></b>		
Operating Revenues	201,307,770	202,435,793	Operating Revenues	189,345,297	197,697,894
Operating Expenses	189,227,766	193,443,085	Operating Expenses	183,826,937	189,200,174
Operating Income (Loss)	12,080,004	8,992,708	Operating Income (Loss)	5,518,360	8,497,720
<b><u>Sewer Utilities</u></b>			<b><u>Ambulance</u></b>		
Operating Revenues	202,888,401	221,014,979	Operating Revenues	840,869	1,482,750
Operating Expenses	206,840,509	223,192,501	Operating Expenses	785,578	1,419,074
Operating Income (Loss)	(3,952,108)	(2,177,522)	Operating Income (Loss)	55,291	63,676
<b><u>Refuse Disposal</u></b>			<b><u>Gas Utilities</u></b>		
Operating Revenues	28,418,339	31,517,910	Operating Revenues	30,084,624	32,390,756
Operating Expenses	26,875,114	29,642,584	Operating Expenses	28,461,235	31,650,365
Operating Income (Loss)	1,543,225	1,875,326	Operating Income (Loss)	1,623,389	740,391
<b><u>Electric Utilities</u></b>			<b><u>Culture and Recreation</u></b>		
Operating Revenues	336,736,673	357,089,235	Operating Revenues	55,582,686	64,381,074
Operating Expenses	310,899,974	327,701,533	Operating Expenses	66,011,217	76,916,162
Operating Income (Loss)	25,836,699	29,387,702	Operating Income (Loss)	(10,428,531)	(12,535,088)
<b><u>Nursing Homes</u></b>			<b><u>Other City Enterprises</u></b>		
Operating Revenues	10,409,891	15,564,343	Operating Revenues	92,356,209	97,612,919
Operating Expenses	10,080,605	15,004,008	Operating Expenses	87,712,512	91,936,226
Operating Income (Loss)	329,286	560,335	Operating Income (Loss)	4,643,697	5,676,693

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

	1992		1993	
	Amount	Percent of Sales	Amount	Percent of Sales
Sales	93,911,092	100.0	95,145,046	100.0
Cost of Sales	70,801,802	75.4	71,959,641	75.6
Gross Profit	23,109,290	24.6	23,185,405	24.4
Operating Expenses	16,586,714	17.7	17,157,373	18.0
Operating Income	6,522,576	6.9	6,028,032	6.3
Nonoperating Revenues	1,525,728	1.6	1,355,138	1.4
Nonoperating Expenses	228,922	0.2	274,566	0.3
Net Income	7,819,382	8.3	7,108,604	7.5
Transfer to Other City Funds	6,636,563		6,582,308	
Number of Cities with Liquor Stores	63		63	

Total sales increased \$1.23 million, cost of sales were up \$1.16 million, and gross profit was up \$76 thousand. Operating expenses increased \$571 thousand. Operating income decreased \$495 thousand. Contribution to Governmental Funds totaled \$6.58 million, compared to \$6.64 million in 1992.

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

	1992	1993
Operating Revenues	\$ 1,241,881,851	\$ 1,316,332,699
Operating Expenses	1,198,109,963	1,269,222,726
Income from Operations	\$ 43,771,888	\$ 47,109,973

## INDEBTEDNESS

During the year bonds totaling \$1.02 billion were issued and \$772.2 million were retired, leaving \$4.46 billion outstanding at the end of 1993. In 1992, bonds totaling \$908.1 million were issued and \$720.7 million were retired, leaving \$4.22 billion outstanding that year for cities over 2,500 population.

	1992	1993
General Obligation	\$ 483,964,768	\$ 498,523,121
G.O. Tax Increment	845,893,500	915,423,813
Special Assessment	1,014,931,147	1,000,529,420
G.O. Revenue	946,284,012	979,665,079
Revenue Tax Increment	401,506,983	396,414,838
Revenue	425,278,489	571,980,879
All Other	98,269,639	93,875,786
<b>Total Bonded Indebtedness</b>	<b>\$ 4,216,128,538</b>	<b>\$ 4,456,412,936</b>

Other long-term debt consists primarily of long-term lease agreements, installment purchase contracts and notes. In 1993 other long-term debt totaled \$328.0 million. A decrease of \$123.6 million or 27.4% from 1992 which was \$451.7 million for cities over 2,500 population. Total bonded indebtedness includes refunding bonds totaling \$1.54 billion, compared to \$1.16 billion in 1992.



**REVENUES AND EXPENDITURES OF THE CITIES OVER 2,500 POPULATION  
5- YEAR CHANGE  
FOR THE YEARS ENDED DECEMBER 31, 1989 THROUGH 1993**

GOVERNMENTAL FUNDS	1989		1990		1991		1992		1993		5- YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>REVENUES</b>											
TAXES	652,558,197	32.5%	706,617,711	33.1%	756,071,883	36.0%	798,458,763	35.7%	820,484,456	35.0%	25.7%
SPECIAL ASSESSMENTS	170,246,985	8.5%	172,964,139	8.1%	175,158,578	8.3%	202,361,539	9.0%	204,999,128	8.8%	20.4%
LICENSES AND PERMITS	46,131,332	2.3%	47,315,995	2.2%	50,564,471	2.4%	55,170,802	2.5%	58,562,310	2.5%	26.9%
<b>INTERGOVERNMENTAL REVENUES</b>											
FEDERAL GRANTS	88,867,020	4.4%	114,893,868	5.4%	81,192,319	3.9%	91,991,841	4.1%	120,227,072	5.1%	35.3%
STATE GRANTS	574,670,992	28.6%	585,375,811	27.4%	570,313,937	27.1%	620,562,479	27.7%	650,811,564	27.8%	13.2%
COUNTY GRANTS	17,944,387	0.9%	21,600,415	1.0%	21,007,914	1.0%	19,100,032	0.9%	21,083,542	0.9%	17.5%
LOCAL UNITS GRANTS	7,324,261	0.4%	9,906,848	0.5%	13,242,586	0.6%	8,977,558	0.4%	9,196,665	0.4%	25.6%
TOTAL INTERGOVERNMENTAL REVENUES	688,806,660	34.3%	731,776,942	34.3%	685,756,756	32.6%	740,631,910	33.1%	801,318,843	34.2%	16.3%
CHARGES FOR SERVICES	131,562,554	6.6%	141,731,791	6.6%	146,905,255	7.0%	155,483,079	6.9%	170,810,397	7.3%	29.8%
FINES AND FORFEITS	23,475,735	1.2%	23,986,335	1.1%	24,138,995	1.1%	23,853,626	1.1%	22,880,863	1.0%	-2.5%
INTEREST EARNINGS	186,771,441	9.3%	197,230,906	9.2%	164,540,311	7.8%	142,165,242	6.4%	139,909,188	6.0%	-25.1%
ALL OTHER REVENUES	107,221,078	5.3%	111,405,704	5.2%	99,412,505	4.7%	120,354,971	5.4%	123,632,074	5.3%	15.3%
<b>TOTAL REVENUES</b>	<b>2,006,773,982</b>	<b>100.0%</b>	<b>2,133,029,523</b>	<b>100.0%</b>	<b>2,102,548,754</b>	<b>100.0%</b>	<b>2,238,479,952</b>	<b>100.0%</b>	<b>2,342,597,259</b>	<b>100.0%</b>	<b>16.7%</b>
<b>OTHER FINANCING SOURCES:</b>											
BORROWING	384,748,880		560,720,012		430,975,481		619,899,874		748,545,428		
OTHER SOURCES	8,302,800		5,835,433		6,768,778		39,689,260		14,295,761		
TRANSFERS FROM ENTERPRISE FUNDS	41,717,512		111,585,541		64,702,720		72,764,525		70,933,396		
TRANSFERS FROM GOVERNMENTAL FUNDS	295,037,224		408,055,875		322,484,549		346,752,796		396,885,914		
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,736,580,398</b>		<b>3,219,226,384</b>		<b>2,927,480,282</b>		<b>3,317,586,407</b>		<b>3,573,257,758</b>		
<b>EXPENDITURES (Including Capital Outlay)</b>											
GENERAL GOVERNMENT	217,246,200	10.8%	224,041,620	10.2%	222,496,390	9.8%	234,273,049	10.3%	264,913,268	11.3%	21.9%
PUBLIC SAFETY	445,732,950	22.1%	467,715,145	21.4%	493,015,696	21.7%	537,080,029	23.7%	547,064,630	23.3%	22.7%
STREETS AND HIGHWAYS	437,176,166	21.7%	472,848,494	21.6%	533,306,615	23.6%	500,920,346	22.1%	515,536,644	22.0%	17.9%
SANITATION	31,899,341	1.6%	40,032,182	1.8%	37,800,409	1.7%	39,912,537	1.8%	36,833,578	1.6%	15.5%
HEALTH	20,106,551	1.0%	22,479,212	1.0%	23,489,198	1.0%	24,035,192	1.1%	24,790,078	1.1%	23.3%
LIBRARIES	42,537,212	2.1%	43,757,210	2.0%	48,640,079	2.1%	46,822,624	2.1%	47,441,979	2.0%	11.5%
PARKS AND RECREATION	188,864,264	9.4%	204,317,143	9.3%	193,644,817	8.5%	192,615,274	8.5%	198,832,393	8.5%	5.3%
HRA & ECONOMIC DEVELOPMENT	212,280,953	10.5%	262,223,320	12.0%	309,888,743	13.7%	270,736,272	11.9%	293,138,549	12.5%	38.1%
AIRPORTS	8,847,752	0.4%	13,081,540	0.6%	10,859,395	0.5%	9,199,270	0.4%	9,823,159	0.4%	11.0%
INTEREST AND FISCAL CHARGES	210,258,399	10.4%	219,626,137	10.0%	219,220,962	9.7%	213,892,811	9.4%	204,657,108	8.7%	-2.7%
MISCELLANEOUS EXPENDITURES	138,899,392	6.9%	160,646,126	7.3%	99,648,256	4.4%	102,367,284	4.5%	91,478,697	3.9%	-34.1%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	63,528,342	3.1%	59,542,686	2.7%	74,012,206	3.3%	97,028,485	4.3%	114,157,005	4.9%	79.7%
<b>TOTAL EXPENDITURES (Excluding Principal)</b>	<b>2,017,377,522</b>	<b>100.0%</b>	<b>2,190,310,815</b>	<b>100.0%</b>	<b>2,268,022,766</b>	<b>100.0%</b>	<b>2,268,883,173</b>	<b>100.0%</b>	<b>2,348,667,086</b>	<b>100.0%</b>	<b>16.4%</b>
PRINCIPAL PAYMENTS	234,023,779		355,468,389		344,647,291		351,008,243		466,750,533		99.4%
<b>TOTAL EXPENDITURES (Including Principal)</b>	<b>2,251,401,301</b>		<b>2,545,779,204</b>		<b>2,612,670,057</b>		<b>2,619,891,416</b>		<b>2,815,417,619</b>		<b>25.1%</b>
<b>OTHER FINANCING USES:</b>											
DEBT REDEMPTION - Refunded Bonds	22,148,675		41,518,498		27,498,814		160,415,508		210,692,646		
OTHER USES	2,033,282		3,358,962		6,211,329		4,445,697		12,041,030		
TRANSFERS TO ENTERPRISE FUNDS	19,501,282		79,785,530		25,149,230		29,320,941		17,334,227		
TRANSFERS TO GOVERNMENTAL FUNDS	292,105,416		407,403,466		321,834,838		347,692,741		397,210,809		
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>2,587,189,956</b>		<b>3,077,845,660</b>		<b>2,993,364,268</b>		<b>3,161,766,303</b>		<b>3,452,696,331</b>		
<b>SUMMARY OF EXPLNDITURES (Excluding Other Financing Uses)</b>											
CURRENT EXPENDITURES	1,162,828,499	51.6%	1,232,765,463	48.4%	1,268,432,760	48.5%	1,331,495,392	50.8%	1,381,787,576	49.1%	
CAPITAL OUTLAY	644,290,624	28.6%	737,919,215	29.0%	780,369,044	29.9%	723,494,970	27.6%	762,222,402	27.1%	
DEBT SERVICE - Interest Payment	210,258,399	9.3%	219,626,137	8.6%	219,220,962	8.4%	213,892,811	8.2%	204,657,108	7.3%	
- Principal Payment	234,023,779	10.4%	355,468,389	14.0%	344,647,291	13.2%	351,008,243	13.4%	466,750,533	16.6%	
<b>TOTAL EXPENDITURES</b>	<b>2,251,401,301</b>	<b>100.0%</b>	<b>2,545,779,204</b>	<b>100.0%</b>	<b>2,612,670,057</b>	<b>100.0%</b>	<b>2,619,891,416</b>	<b>100.0%</b>	<b>2,815,417,619</b>	<b>100.0%</b>	

**SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1993**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									1993		1992		
POPULATION - 1993 ESTIMATE	725,555		1,331,302		522,667		562,810		3,142,334		3,107,220		
TAXABLE TAX CAPACITY	558,844,957		1,176,157,484		308,345,420		331,026,936		2,374,374,797		2,212,531,918		
1992 NET TAX LEVY (Collect in 1993)	141,144,704		197,411,635		63,121,328		71,299,526		472,977,193		460,445,820		
SPECIAL ASSESSMENTS (Collect in 1993)	27,353,513		50,530,083		16,660,083		17,124,688		111,668,367		118,283,839		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>REVENUES</b>													
PROPERTY TAXES	163,268,872	19.8%	217,051,461	25.6%	71,046,851	21.1%	75,654,223	22.7%	527,021,407	22.5%	514,753,500	23.0%	2.4%
TAX INCREMENTS	72,356,152	8.8%	85,412,850	10.1%	33,524,600	9.9%	25,677,196	7.7%	216,970,798	9.3%	210,873,895	9.4%	2.9%
FRANCHISE TAXES (Public Utilities)	33,888,974	4.1%	7,153,557	0.8%	2,590,271	0.8%	1,226,271	0.4%	44,859,073	1.9%	40,072,824	1.8%	11.9%
LOCAL SALES & HOTEL-MOTEL TAXES	12,950,056	1.6%	15,911,454	1.9%	665,698	0.2%	237,592	0.1%	29,764,800	1.3%	30,883,771	1.4%	-3.6%
GRAVEL TAX & GAMBLING TAX	1,135,000	0.1%	538,794	0.1%	111,518	0.0%	83,066	0.0%	1,868,378	0.1%	1,874,773	0.1%	-0.3%
SPECIAL ASSESSMENTS	30,813,515	3.7%	99,263,469	11.7%	38,652,391	11.5%	36,269,753	10.9%	204,999,128	8.8%	202,361,559	9.0%	1.3%
LICENSES AND PERMITS	15,002,896	1.8%	27,190,585	3.2%	8,031,885	2.4%	8,336,944	2.5%	58,562,310	2.5%	55,170,802	2.5%	6.1%
<b>INTERGOVERNMENTAL REVENUES</b>													
FEDERAL GRANTS - CDBG	24,708,575	3.0%	4,865,238	0.6%	1,581,969	0.5%	1,893,749	0.6%	33,049,531	1.4%	34,563,505	1.5%	-4.4%
- Other	61,821,795	7.5%	17,381,565	2.1%	4,407,528	1.3%	3,566,653	1.1%	87,177,541	3.7%	57,428,336	2.6%	51.8%
STATE GRANTS - Local Government Aid	114,602,646	13.9%	47,614,300	5.6%	40,429,543	12.0%	44,250,327	13.3%	246,896,816	10.5%	260,238,687	11.6%	-5.1%
- Homestead Credit (HACA)	53,408,826	6.5%	60,014,402	7.1%	24,913,080	7.4%	27,238,152	8.2%	165,574,460	7.1%	150,708,392	6.7%	9.9%
- Highways	42,010,058	5.1%	48,918,818	5.8%	21,221,472	6.3%	16,484,539	5.0%	128,634,887	5.5%	98,078,522	4.4%	31.2%
- Other	43,578,129	5.3%	26,000,416	3.1%	16,569,297	4.9%	23,557,559	7.1%	109,705,401	4.7%	111,536,878	5.0%	-1.6%
COUNTY GRANTS - Highways	1,746,281	0.2%	1,803,696	0.2%	814,453	0.2%	1,513,942	0.5%	3,878,372	0.3%	5,024,673	0.2%	17.0%
- Other	6,032,798	0.7%	4,463,230	0.5%	2,050,817	0.6%	2,658,325	0.8%	15,205,170	0.6%	14,075,359	0.6%	8.0%
LOCAL GRANTS - Highways	670	0.0%	14,609	0.0%	0	0.0%	151,397	0.0%	166,676	0.0%	191,691	0.0%	-13.0%
- Other	2,500,959	0.3%	1,533,493	0.2%	2,307,223	0.7%	2,688,314	0.8%	9,029,989	0.4%	8,785,867	0.4%	2.8%
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>350,410,737</b>	<b>42.4%</b>	<b>212,609,767</b>	<b>25.1%</b>	<b>114,295,382</b>	<b>33.9%</b>	<b>124,002,957</b>	<b>37.3%</b>	<b>801,318,843</b>	<b>34.2%</b>	<b>740,631,910</b>	<b>33.1%</b>	<b>8.2%</b>
<b>CHARGES FOR SERVICES</b>													
General Government	14,116,864	1.7%	10,325,222	1.2%	4,014,552	1.2%	3,829,852	1.2%	32,286,490	1.4%	31,872,056	1.4%	1.3%
Public Safety	7,042,728	0.9%	4,886,233	0.6%	3,626,283	1.1%	5,823,652	1.8%	21,378,896	0.9%	19,776,745	0.9%	8.1%
Streets and Highways	6,304,486	0.8%	7,819,645	0.9%	1,309,578	0.4%	1,140,119	0.3%	16,573,828	0.7%	12,327,077	0.6%	34.5%
Sanitation	19,614,131	2.4%	713,078	0.1%	751,671	0.2%	2,822,966	0.8%	23,901,846	1.0%	19,923,658	0.9%	20.0%
Libraries	318,948	0.0%	124,583	0.0%	163,775	0.0%	236,075	0.1%	843,381	0.0%	757,600	0.0%	11.3%
Parks and Recreation	1,235,636	0.1%	18,004,293	2.1%	5,363,424	1.6%	4,197,790	1.3%	28,801,143	1.2%	27,570,511	1.2%	4.5%
Airports	0	0.0%	144,379	0.0%	320,611	0.1%	325,602	0.1%	790,592	0.0%	1,401,645	0.1%	-43.6%
Other Service Charges	21,149,646	2.6%	15,384,293	1.8%	5,159,903	1.5%	4,540,279	1.4%	46,234,221	2.0%	41,853,787	1.9%	10.5%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>69,782,439</b>	<b>8.5%</b>	<b>57,401,826</b>	<b>6.8%</b>	<b>20,709,797</b>	<b>6.1%</b>	<b>22,916,335</b>	<b>6.9%</b>	<b>170,810,397</b>	<b>7.3%</b>	<b>155,483,079</b>	<b>6.9%</b>	<b>9.9%</b>
FINES AND FORFEITS	9,514,803	1.2%	7,009,297	0.8%	2,983,756	0.9%	3,373,007	1.0%	22,880,863	1.0%	23,853,626	1.1%	-4.1%
INTEREST EARNINGS	38,874,519	4.7%	63,694,731	7.5%	21,737,959	6.4%	15,601,979	4.7%	139,909,188	6.0%	142,165,242	6.4%	-1.6%
ALL OTHER REVENUES	27,617,546	3.3%	53,749,372	6.3%	23,015,574	6.8%	19,249,582	5.8%	123,632,074	5.3%	120,354,971	5.4%	2.7%
<b>TOTAL REVENUES</b>	<b>825,615,509</b>	<b>100.0%</b>	<b>846,987,163</b>	<b>100.0%</b>	<b>337,365,682</b>	<b>100.0%</b>	<b>332,628,905</b>	<b>100.0%</b>	<b>2,342,597,259</b>	<b>100.0%</b>	<b>2,238,479,952</b>	<b>100.0%</b>	<b>4.7%</b>
<b>PERCENT OF TOTAL REVENUES</b>	<b>35.2%</b>		<b>36.2%</b>		<b>14.4%</b>		<b>14.2%</b>		<b>100.0%</b>		<b>100.0%</b>		
<b>OTHER FINANCING SOURCES:</b>													
BORROWING - Bonds for Capital Outlay	345,513,891		163,530,914		104,198,040		108,211,394		721,454,239		554,900,210		
- Other Long-term Debt	0		9,867,874		2,375,251		13,219,587		25,462,712		63,965,587		
- Short-term Debt	0		385,000		93,477		1,150,000		1,628,477		1,034,077		
<b>TOTAL BORROWING</b>	<b>345,513,891</b>		<b>173,783,788</b>		<b>106,666,768</b>		<b>122,580,981</b>		<b>748,545,428</b>		<b>619,899,874</b>		
OTHER SOURCES	6,181		9,078,135		3,101,195		2,110,230		14,295,761		39,689,260		
TRANSFERS FROM ENTERPRISE FUNDS	29,937,845		11,875,842		13,764,493		15,335,216		70,933,396		72,764,325		
TRANSFERS FROM GOVERNMENTAL FUNDS	193,185,497		110,280,441		59,780,117		33,639,859		396,885,914		346,752,796		
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,394,278,923</b>		<b>1,152,005,369</b>		<b>520,678,255</b>		<b>506,295,211</b>		<b>3,573,257,758</b>		<b>3,317,586,407</b>		

**SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION  
GOVERNMENTAL FUNDS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1993**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	1993		1992			
<b>EXPENDITURES</b>														
GENERAL GOVERNMENT - Current Expenditures	79,835,397	9.0%	73,345,128	9.5%	33,696,990	10.1%	40,362,864	11.5%	227,240,379	9.7%	215,894,155	9.5%		5.3%
- Capital Outlay	2,255,394	0.3%	23,987,108	3.1%	8,904,386	2.7%	2,526,001	0.7%	37,672,889	1.6%	18,378,894	0.8%		105.0%
PUBLIC SAFETY - Current Expenditures	207,705,362	23.4%	167,822,434	21.6%	65,842,081	19.7%	63,381,006	18.0%	504,750,883	21.5%	489,412,498	21.6%		3.1%
- Capital Outlay	3,043,830	0.3%	24,366,330	3.1%	8,149,348	2.4%	6,754,039	1.9%	42,313,747	1.8%	47,667,531	2.1%		-11.2%
STREETS AND HIGHWAYS - Current Expenditures	58,259,032	6.6%	66,374,086	8.6%	31,233,274	9.3%	36,165,844	10.3%	192,032,236	8.2%	180,052,723	7.9%		6.7%
- Capital Outlay	78,577,230	8.9%	113,102,650	14.6%	64,736,029	19.3%	67,088,499	19.0%	323,504,408	13.8%	320,867,623	14.1%		0.8%
SANITATION - Current Expenditures	26,836,301	3.0%	2,780,335	0.4%	1,617,934	0.5%	4,419,511	1.3%	35,654,081	1.5%	35,965,029	1.6%		-0.9%
- Capital Outlay	553,896	0.1%	418,681	0.1%	35,689	0.0%	171,229	0.0%	1,179,495	0.1%	3,947,508	0.2%		-70.1%
HEALTH - Current Expenditures	21,069,195	2.4%	3,107,622	0.4%	193,277	0.1%	149,220	0.0%	24,519,314	1.0%	23,310,127	1.0%		5.2%
- Capital Outlay	268,634	0.0%	2,130	0.0%	0	0.0%	0	0.0%	270,764	0.0%	725,165	0.0%		-62.7%
LIBRARIES - Current Expenditures	25,447,951	2.9%	5,317,978	0.7%	6,436,731	1.9%	5,402,287	1.5%	42,604,947	1.8%	40,599,693	1.8%		4.9%
- Capital Outlay	1,340,971	0.2%	1,289,305	0.2%	1,132,174	0.3%	1,074,582	0.3%	4,837,032	0.2%	6,222,931	0.3%		-22.3%
PARKS AND RECREATION - Current Expenditures	51,221,093	5.8%	62,179,877	8.0%	23,955,854	7.2%	17,970,048	5.1%	155,326,872	6.6%	149,556,436	6.6%		3.9%
- Capital Outlay	15,050,696	1.7%	18,464,743	2.4%	4,674,103	1.4%	5,315,979	1.5%	43,505,521	1.9%	43,058,838	1.9%		1.0%
HRA & ECONOMIC DEVELOPMENT - Current Expend.	65,349,377	7.4%	37,379,219	4.8%	11,379,773	3.4%	7,736,375	2.2%	121,844,744	5.2%	118,047,852	5.2%		3.2%
- Capital Outlay	116,046,481	13.1%	28,346,981	3.7%	14,623,017	4.4%	12,277,326	3.5%	171,293,805	7.3%	152,688,420	6.7%		12.2%
AIRPORTS - Current Expenditures	0	0.0%	911,652	0.1%	1,533,786	0.5%	1,524,450	0.4%	3,969,888	0.2%	3,480,313	0.2%		14.1%
- Capital Outlay	0	0.0%	2,201,696	0.3%	2,280,489	0.7%	1,371,086	0.4%	5,853,271	0.2%	5,718,957	0.3%		2.3%
INTEREST & FISCAL CHARGES	63,365,054	7.2%	80,896,255	10.4%	30,576,861	9.1%	29,818,938	8.5%	204,657,108	8.7%	213,892,811	9.4%		-4.3%
UNALLOCATED PENSION COSTS	3,980,410	0.4%	3,780,716	0.5%	0	0.0%	155,572	0.0%	7,916,698	0.3%	7,443,757	0.3%		6.4%
UNALLOCATED INSURANCE	697,898	0.1%	2,186,264	0.3%	1,733,580	0.5%	2,372,471	0.7%	6,990,213	0.3%	10,455,676	0.5%		-33.1%
ALL OTHER UNALLOCATED - Current Expend.	23,732,170	2.7%	16,383,455	2.1%	9,829,053	2.9%	8,992,643	2.6%	58,937,321	2.5%	57,277,233	2.5%		2.9%
- Capital Outlay	3,592,169	0.4%	3,845,018	0.5%	5,354,679	1.6%	4,842,599	1.4%	17,634,465	0.8%	27,190,618	1.2%		-35.1%
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	37,604,303	4.2%	37,305,265	4.8%	6,733,508	2.0%	32,513,929	9.2%	114,157,005	4.9%	97,028,485	4.3%		17.7%
<b>TOTAL EXPENDITURES (Excluding Principal)</b>	<b>885,832,844</b>	<b>100.0%</b>	<b>775,795,128</b>	<b>100.0%</b>	<b>334,652,616</b>	<b>100.0%</b>	<b>352,386,498</b>	<b>100.0%</b>	<b>2,348,667,086</b>	<b>100.0%</b>	<b>2,268,883,173</b>	<b>100.0%</b>		<b>3.5%</b>
PRINCIPAL PAYMENTS - Bonds	137,894,272		144,081,564		56,754,628		61,095,548		399,826,012		326,538,122			
- Other Long-term Debt	48,701,060		6,321,680		3,355,430		8,546,351		66,924,521		24,470,121			
<b>TOTAL EXPENDITURES (Including Principal)</b>	<b>1,072,428,176</b>		<b>926,198,372</b>		<b>394,762,674</b>		<b>422,028,397</b>		<b>2,815,417,619</b>		<b>2,619,891,416</b>			<b>7.5%</b>
<b>PERCENT OF TOTAL EXPENDITURES</b>	<b>38.1%</b>		<b>32.9%</b>		<b>14.0%</b>		<b>15.0%</b>		<b>100.0%</b>		<b>100.0%</b>			
<b>OTHER FINANCING USES:</b>														
DEBT REDEMPTION - Refunded Bonds	162,389,538		16,835,966		16,798,227		14,668,915		210,692,646		160,415,508			
OTHER USES	0		2,653,626		9,017,973		369,431		12,041,030		4,445,697			
TRANSFERS TO ENTERPRISE FUNDS	8,312,833		3,619,562		3,777,738		1,624,092		17,334,227		29,320,941			
TRANSFERS TO GOVERNMENTAL FUNDS	193,537,653		110,256,217		59,777,081		33,639,858		397,210,809		347,692,741			
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,436,668,202</b>		<b>1,059,563,743</b>		<b>484,133,693</b>		<b>472,330,693</b>		<b>3,452,696,331</b>		<b>3,161,766,303</b>			
<b>SUMMARY OF EXPENDITURES (Excluding Other Financing Uses)</b>														
CURRENT EXPENDITURES	564,134,186	52.6%	441,568,766	47.7%	187,452,333	47.5%	188,632,291	44.7%	1,381,787,576	49.1%	1,331,495,392	50.8%		
CAPITAL OUTLAY	258,333,604	24.1%	253,330,107	27.4%	116,623,422	29.5%	133,935,269	31.7%	762,222,402	27.1%	723,494,970	27.6%		
DEBT SERVICE - Interest Payment	63,365,054	5.9%	80,896,255	8.7%	30,576,861	7.7%	29,818,938	7.1%	204,657,108	7.3%	213,892,811	8.2%		
- Principal Payment	186,595,332	17.4%	150,403,244	16.2%	60,110,058	15.2%	69,641,899	16.5%	466,750,533	16.6%	351,008,243	13.4%		
<b>TOTAL EXPENDITURES</b>	<b>1,072,428,176</b>	<b>100.0%</b>	<b>926,198,372</b>	<b>100.0%</b>	<b>394,762,674</b>	<b>100.0%</b>	<b>422,028,397</b>	<b>100.0%</b>	<b>2,815,417,619</b>	<b>100.0%</b>	<b>2,619,891,416</b>	<b>100.0%</b>		

**PUBLIC SERVICE ENTERPRISES OF THE CITIES  
SUMMARY OF OPERATIONS BY POPULATION GROUP  
FOR THE YEAR ENDED DECEMBER 31, 1993**

TYPE OF ENTERPRISE FUND	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				NUMBER OF ENTERPRISES
	AMOUNT %		AMOUNT %		AMOUNT %		AMOUNT %		1993		1992		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
<b>WATER UTILITIES</b>													170
OPERATING REVENUES	62,390,403	100.0%	76,932,704	100.0%	27,950,947	100.0%	35,161,737	100.0%	202,433,793	100.0%	201,307,770	100.0%	
OPERATING EXPENSES	58,447,836	93.7%	77,625,617	100.9%	25,808,436	92.3%	31,560,196	89.8%	193,443,083	95.6%	189,227,766	94.0%	
OPERATING INCOME (LOSS)	3,942,569	6.3%	(693,913)	-0.9%	2,142,511	7.7%	3,601,541	10.2%	8,992,708	4.4%	12,080,004	6.0%	
<b>SEWER UTILITIES</b>													173
OPERATING REVENUES	75,005,925	100.0%	70,977,318	100.0%	38,468,660	100.0%	36,563,076	100.0%	221,014,979	100.0%	202,888,401	100.0%	
OPERATING EXPENSES	71,972,650	96.0%	77,708,907	109.5%	36,237,991	94.2%	37,272,953	101.9%	223,192,501	101.0%	206,840,509	101.9%	
OPERATING INCOME (LOSS)	3,033,275	4.0%	(6,731,589)	-9.5%	2,230,669	5.8%	(709,877)	-1.9%	(2,177,522)	-1.0%	(3,952,108)	-1.9%	
<b>REFUSE DISPOSAL</b>													47
OPERATING REVENUES	.....	..	9,694,233	100.0%	14,184,755	100.0%	7,638,922	100.0%	31,517,910	100.0%	28,418,339	100.0%	
OPERATING EXPENSES	.....	..	9,279,939	95.7%	12,997,327	91.6%	7,365,318	96.4%	29,642,584	94.0%	26,875,114	94.6%	
OPERATING INCOME (LOSS)	.....	..	414,294	4.3%	1,187,428	8.4%	273,604	3.6%	1,875,326	6.0%	1,543,225	5.4%	
<b>ELECTRIC UTILITIES</b>													58
OPERATING REVENUES	.....	..	111,370,832	100.0%	125,146,967	100.0%	120,571,436	100.0%	357,089,235	100.0%	336,736,673	100.0%	
OPERATING EXPENSES	.....	..	105,166,953	94.4%	112,849,355	90.2%	109,685,223	91.0%	327,701,333	91.8%	310,899,974	92.3%	
OPERATING INCOME (LOSS)	.....	..	6,203,877	5.6%	12,297,612	9.8%	10,886,213	9.0%	29,387,702	8.2%	25,836,699	7.7%	
<b>NURSING HOMES</b>													13
OPERATING REVENUES	.....	..	.....	..	3,605,171	100.0%	11,959,172	100.0%	15,564,343	100.0%	10,409,891	100.0%	
OPERATING EXPENSES	.....	..	.....	..	3,542,011	98.2%	11,461,997	95.8%	15,004,098	96.4%	10,080,605	96.8%	
OPERATING INCOME (LOSS)	.....	..	.....	..	63,160	1.8%	497,175	4.2%	560,335	3.6%	329,286	3.2%	
<b>HOSPITALS</b>													18
OPERATING REVENUES	.....	..	.....	..	76,818,738	100.0%	120,879,156	100.0%	197,897,894	100.0%	189,345,297	100.0%	
OPERATING EXPENSES	.....	..	.....	..	73,621,671	95.8%	115,578,503	95.6%	189,200,174	95.7%	183,826,937	97.1%	
OPERATING INCOME (LOSS)	.....	..	.....	..	3,197,067	4.2%	5,300,653	4.4%	8,497,720	4.3%	5,518,360	2.9%	
<b>AMBULANCE</b>													10
OPERATING REVENUES	.....	..	586,400	100.0%	481,457	100.0%	414,893	100.0%	1,482,750	100.0%	840,869	100.0%	
OPERATING EXPENSES	.....	..	628,309	107.1%	359,933	74.8%	430,832	103.8%	1,419,074	95.7%	785,378	93.4%	
OPERATING INCOME (LOSS)	.....	..	(41,909)	-7.1%	121,524	25.2%	(15,939)	-3.8%	63,676	4.3%	55,291	6.6%	
<b>GAS UTILITIES</b>													10
OPERATING REVENUES	7,037,248	100.0%	.....	..	20,870,170	100.0%	4,463,338	100.0%	32,390,756	100.0%	30,084,624	100.0%	
OPERATING EXPENSES	7,577,967	107.8%	.....	..	19,931,154	95.5%	4,141,244	92.8%	31,650,365	97.7%	28,461,235	94.6%	
OPERATING INCOME (LOSS)	(520,719)	-7.4%	.....	..	939,016	4.5%	322,094	7.2%	740,391	2.3%	1,623,389	5.4%	
<b>CULTURE AND RECREATION</b>													85
OPERATING REVENUES	31,339,522	100.0%	24,705,487	100.0%	3,438,380	100.0%	4,897,685	100.0%	64,381,074	100.0%	55,582,686	100.0%	
OPERATING EXPENSES	40,957,100	130.7%	26,668,176	107.9%	4,281,163	124.5%	5,009,723	102.3%	76,916,162	119.5%	66,011,217	118.8%	
OPERATING INCOME (LOSS)	(9,617,578)	-30.7%	(1,962,689)	-7.9%	(842,783)	-24.5%	(112,038)	-2.3%	(12,535,088)	-19.5%	(10,428,531)	-18.8%	
<b>OTHER CITY ENTERPRISES</b>													128
OPERATING REVENUES	63,183,230	100.0%	15,689,986	100.0%	11,114,421	100.0%	7,625,282	100.0%	97,612,919	100.0%	92,356,209	100.0%	
OPERATING EXPENSES	60,065,877	95.1%	13,367,299	85.2%	9,373,177	84.3%	9,129,873	119.7%	91,936,226	94.2%	87,712,512	95.0%	
OPERATING INCOME (LOSS)	3,117,353	4.9%	2,322,687	14.8%	1,741,244	15.7%	(1,504,591)	-19.7%	5,676,693	5.8%	4,643,697	5.0%	
<b>LIQUOR STORES</b>													63
SALES	.....	..	29,384,715	100.0%	22,660,924	100.0%	43,099,407	100.0%	95,145,046	100.0%	93,911,092	100.0%	
COST OF SALES	.....	..	22,537,391	76.8%	17,265,614	76.2%	32,136,436	74.6%	71,939,641	75.6%	70,801,802	75.4%	
GROSS PROFIT (LOSS)	.....	..	6,827,124	23.2%	5,395,310	23.8%	10,962,971	25.4%	23,185,405	24.4%	23,109,290	24.6%	
OPERATING EXPENSES	.....	..	4,978,841	16.9%	3,702,550	16.3%	8,475,982	19.7%	17,157,373	18.0%	16,586,714	17.7%	
OPERATING INCOME (LOSS)	.....	..	1,848,283	6.3%	1,692,760	7.5%	2,486,989	5.8%	6,028,032	6.3%	6,522,576	6.9%	



**CLASSIFICATION OF  
REVENUES AND EXPENDITURES  
GOVERNMENTAL FUNDS**

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
CLASS OF CITY	1	1	1	....	2	2
POPULATION - (1993 Estimate)	85,388	367,924	272,243	725,555	38,261	21,923
TAXABLE TAX CAPACITY	35,132,474	353,738,774	169,973,709	558,844,957	22,997,080	8,461,131
1992 NET TAX LEVY (Collect. in 1993)	6,883,893	83,074,068	51,186,743	141,144,704	4,634,628	2,180,120
SPECIAL ASSESSMENTS (Collect. in 1993)	588,707	9,313,946	17,450,860	27,353,513	1,029,297	189,711
<b>REVENUES</b>						
PROPERTY TAXES	6,808,543	93,337,665	63,122,664	163,268,872	5,858,652	2,195,731
TAX INCREMENTS	9,202,073	53,109,063	10,045,016	72,356,152	2,348,068	224,309
GRAVEL TAX & GAMBLING TAX	142,167	594,569	398,264	1,135,000	24,542	....
FRANCHISE TAXES (Public Utilities)	982,561	17,214,190	15,692,223	33,888,974	129,695	56,100
SPECIAL ASSESSMENTS	1,999,087	10,090,396	18,724,032	30,813,515	3,532,623	514,490
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	9,937,144	....	3,012,912	12,950,056	....	85,929
LICENSES AND PERMITS	378,638	9,732,087	4,892,171	15,002,896	727,773	208,253
FINES AND FORFEITS	992,095	6,443,241	2,079,467	9,514,803	174,263	43,937
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	3,285,605	15,169,120	6,253,850	24,708,575	....	....
- Other	1,845,239	50,205,296	9,771,260	61,821,795	64,046	....
State Grants - Local Government Aid	13,841,986	61,192,244	39,568,416	114,602,646	151,437	3,612,422
- Homestead Credit (HACA)	5,355,598	28,804,486	19,248,742	53,408,826	2,525,501	1,311,677
- Highways	5,392,181	16,101,775	20,516,102	42,010,058	1,658,815	1,070,739
- Other	5,734,999	17,338,173	20,504,957	43,578,129	552,549	943,050
County Grants - Highways	30,000	1,240,014	476,267	1,746,281	....	....
- Other	204,879	4,704,584	1,123,335	6,032,798	19,580	190,806
Local Units Grants - Highways	....	....	670	670	....	....
- Other	341,404	2,159,555	....	2,500,959	....	16,555
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>36,031,891</b>	<b>196,915,247</b>	<b>117,463,599</b>	<b>350,410,737</b>	<b>4,971,928</b>	<b>7,145,249</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	444,715	7,544,316	6,127,833	14,116,864	120,641	2,761
Public Safety	774,510	1,108,928	5,159,290	7,042,728	....	78,270
Streets and Highways	1,764,609	4,035,733	504,144	6,304,486	....	....
Sanitation (Refuse Collection)	....	19,614,131	....	19,614,131	....	....
Libraries	3,174	297,677	18,097	318,948	....	9,944
Parks and Recreation	108,997	644,639	482,000	1,235,636	294,793	168,565
Airports	....	....	....	....	....	74
Other Service Charges	2,006	12,649,984	8,497,656	21,149,646	294,393	15,379
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>3,098,011</b>	<b>45,895,408</b>	<b>20,789,020</b>	<b>69,782,439</b>	<b>709,827</b>	<b>274,993</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	2,265,874	18,672,144	17,936,501	38,874,519	99,020	401,089
All Other Revenues	3,689,887	16,592,768	7,334,891	27,617,546	786,738	1,997,502
<b>TOTAL REVENUES</b>	<b>75,527,971</b>	<b>468,596,778</b>	<b>281,490,760</b>	<b>825,615,509</b>	<b>19,363,129</b>	<b>13,147,582</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	5,961,402	183,424,755	156,127,734	345,513,891	11,805,000	2,085,438
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>5,961,402</b>	<b>183,424,755</b>	<b>156,127,734</b>	<b>345,513,891</b>	<b>11,805,000</b>	<b>2,085,438</b>
Other Financing Sources	6,181	....	....	6,181	3,076	....
TRANSFERS FROM - Enterprise Funds	70,328	24,188,192	5,699,325	29,957,845	367,414	....
- Governmental Funds	10,551,590	69,670,625	112,963,282	193,185,497	8,763,585	10,735
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>92,117,472</b>	<b>745,880,350</b>	<b>556,281,101</b>	<b>1,394,278,923</b>	<b>40,302,204</b>	<b>15,243,755</b>
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O		W,S,L,O	W,S,B,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DULUTH	MINNEAPOLIS	ST. PAUL	TOTAL FIRST CLASS	APPLE VALLEY	AUSTIN
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	9,750,294	51,200,621	18,884,482	79,835,397	1,760,813	799,177
- Capital Outlay	196,317	558,141	1,500,936	2,255,394	13,419	166,658
TOTAL GENERAL GOVERNMENT	9,946,611	51,758,762	20,385,418	82,090,791	1,774,232	965,835
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	9,039,144	67,805,705	37,693,034	114,537,883	2,871,014	2,191,314
- Capital Outlay	310,556	264,531	607,751	1,182,838	2,764,411	41,233
Fire Department - Current Expenditures	10,309,290	35,786,556	26,638,520	72,734,366	596,378	1,658,613
- Capital Outlay	66,629	594,821	968,180	1,629,630	16,294	211,321
Other Protection - Current Expenditures	852,824	15,907,934	3,672,355	20,433,113	609,824	130,619
- Capital Outlay	3,564	29,424	198,374	231,362	14,369	1,269
TOTAL PUBLIC SAFETY	20,582,007	120,388,971	69,778,214	210,749,192	6,872,290	4,234,369
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	7,884,261	27,629,657	13,246,734	48,760,652	1,068,457	2,119,978
- Construction	567,863	4,094,495	4,836,022	9,498,380	.....	162,866
- Other Capital Outlay	7,800,152	20,386,272	48,602,592	76,789,016	4,235,456	1,478,467
TOTAL STREETS AND HIGHWAYS	1,161,343	365,493	261,378	1,788,214	224,208	77,067
TOTAL STREETS AND HIGHWAYS	17,413,619	52,475,917	66,946,726	136,836,262	5,528,121	3,838,378
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	.....	20,715,425	.....	20,715,425	.....	.....
Other Sanitation - Current Expenditures	.....	3,278,529	2,842,347	6,120,876	.....	.....
Sanitation - Capital Outlay	.....	553,896	.....	553,896	.....	134,103
TOTAL SANITATION	.....	24,547,850	2,842,347	27,390,197	.....	134,103
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	.....	12,251,739	8,817,456	21,069,195	.....	1,322
TOTAL HEALTH	.....	121,594	147,040	268,634	.....	.....
TOTAL HEALTH	.....	12,373,333	8,964,496	21,337,829	.....	1,322
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	2,479,174	15,503,065	7,465,712	25,447,951	.....	614,451
- Capital Outlay	361,356	322,107	657,508	1,340,971	.....	2,295
Park and Recreation - Current Expenditures	909,965	34,049,210	16,261,918	51,221,093	1,565,702	1,042,122
- Capital Outlay	916,129	6,047,820	8,086,747	15,050,696	163,477	84,654
TOTAL CULTURE AND RECREATION	4,666,624	55,922,202	32,471,885	93,060,711	1,729,179	1,743,522
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	697,898	.....	.....	697,898	286,660	.....
AIRPORTS - Current Expenditures	.....	.....	.....	.....	.....	45,292
- Capital Outlay	.....	.....	.....	.....	.....	21,619
UNALLOCATED PENSION CONTRIBUTIONS	.....	3,980,410	.....	3,980,410	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	5,308,920	26,963,181	33,077,276	65,349,377	466,421	422,134
- Capital Outlay	1,888,602	54,364,595	59,793,284	116,046,481	.....	360,565
ALL OTHER UNALLOCATED - Current Expenditures	3,561,189	.....	20,170,981	23,732,170	272,309	244,840
- Capital Outlay	.....	3,592,169	.....	3,592,169	284,379	25,895
DEBT SERVICE - Interest & Fiscal Charges	3,682,792	40,605,005	19,077,257	63,365,054	2,277,269	480,904
- Principal Payment on Bonds	4,635,000	82,586,353	50,672,919	137,894,272	12,025,000	1,220,000
- Other Long-Term Debt	644,687	.....	48,056,373	48,701,060	400,000	155,000
TOTAL CURRENT EXPENDITURES	51,360,822	319,166,527	193,606,837	564,134,186	9,497,578	9,432,728
TOTAL CAPITAL OUTLAY	12,704,648	124,805,166	120,823,790	258,333,604	7,716,013	2,605,146
DEBT SERVICE - Principal & Interest	8,962,479	123,191,358	117,806,549	249,960,386	14,702,269	1,855,904
TOTAL EXPENDITURES	73,027,949	567,163,051	432,237,176	1,072,428,176	31,915,860	13,893,778
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	.....	139,156,423	23,233,115	162,389,538	.....	550,000
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	2,885,898	4,479,921	947,016	8,312,835	.....	202,751
- Governmental Funds	10,551,590	70,022,781	112,963,282	193,537,653	8,763,585	10,735
TOTAL EXPENDITURES AND OTHER USES	86,465,437	780,822,176	569,380,589	1,436,668,202	40,679,445	14,657,264

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	40,814	86,918	28,533	58,125	53,363	58,833
TAXABLE TAX CAPACITY	22,882,753	124,344,240	25,749,950	36,217,175	55,448,306	29,588,411
1992 NET TAX LEVY (Collect. in 1993)	3,033,559	20,341,099	4,531,920	6,195,858	8,761,438	3,881,610
SPECIAL ASSESSMENTS (Collect. in 1993)	1,049,156	1,851,904	488,163	1,783,225	3,070,156	2,989,300
<b>REVENUES</b>						
PROPERTY TAXES	4,416,599	21,328,633	5,112,967	8,126,884	9,541,875	5,585,113
TAX INCREMENTS	2,535,257	12,427,759	1,508,964	3,497,375	1,564,233	2,359,418
GRAVEL TAX & GAMBLING TAX	25,514	....	....	....	30,846	....
FRANCHISE TAXES (Public Utilities)	132,079	336,256	....	....	238,465	1,661,840
SPECIAL ASSESSMENTS	2,239,466	2,239,515	573,647	4,739,009	3,663,441	5,998,810
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	7,223,080	376,146	11,518	263,199	....
LICENSES AND PERMITS	397,450	2,555,222	300,480	1,047,341	1,176,564	587,578
FINES AND FORFEITS	306,323	531,120	161,094	220,880	297,743	258,373
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	36,523	355,767	240,781	365,989	19,686	388,250
- Other	12,452	3,125,620	25,844	222,500	58,950	61,310
State Grants - Local Government Aid	961,591	....	1,696,617	1,486,210	327,101	2,119,596
- Homestead Credit (HACA)	1,733,208	3,440,371	1,270,795	2,693,287	2,835,254	2,453,641
- Highways	1,279,262	9,281,035	162,362	2,836,458	902,784	704,412
- Other	525,576	553,853	283,464	1,060,628	439,469	425,486
County Grants - Highways	54,374	....	....	....	....	....
- Other	322	....	....	....	42,055	179,777
Local Units Grants - Highways	....	....	....	....	....	....
- Other	182,796	271,713	....	....	50,703	101,032
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>4,786,104</b>	<b>17,028,359</b>	<b>3,679,863</b>	<b>8,665,072</b>	<b>4,676,002</b>	<b>6,433,504</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	34,391	506,738	37,967	228,792	81,255	32,527
Public Safety	....	493,230	16,861	57,473	528,281	71,598
Streets and Highways	20,873	4,623	....	2,635,678	952,310	139,817
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	....	....	....	....	....
Parks and Recreation	212,615	506,842	784,055	415,203	194,407	155,745
Airports	....	....	....	....	....	....
Other Service Charges	1,281,661	1,703,127	11,483	1,368	328,612	625,930
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>1,549,540</b>	<b>3,214,560</b>	<b>850,366</b>	<b>3,338,514</b>	<b>2,084,865</b>	<b>1,025,617</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	1,563,944	3,478,143	1,330,768	1,404,752	3,371,038	952,318
All Other Revenues	95,752	6,946,095	707,677	2,701,109	462,394	971,031
<b>TOTAL REVENUES</b>	<b>18,048,028</b>	<b>77,308,742</b>	<b>14,601,972</b>	<b>33,752,454</b>	<b>27,370,665</b>	<b>25,833,602</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	945,450	....	11,831,625	9,600,732	1,767,270
- Other Long-Term Debt	....	5,236,033	....	....	....	....
- Short-Term Debt	....	....	120,000	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>6,181,483</b>	<b>120,000</b>	<b>11,831,625</b>	<b>9,600,732</b>	<b>1,767,270</b>
Other Financing Sources	15,876	....	....	....	4,391,441	....
TRANSFERS FROM - Enterprise Funds	....	....	100,000	148,657	423,220	....
- Governmental Funds	2,325,939	623,491	2,216,801	4,011,141	1,557,237	2,755,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>20,389,843</b>	<b>84,113,716</b>	<b>17,038,773</b>	<b>49,743,877</b>	<b>43,343,295</b>	<b>30,355,872</b>
Type of Public Service Enterprise	W,S,R,O	W,S,O	W,S,L,O	W,S,O	W,S,O	W,S,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLAINE	BLOOMINGTON	BROOKLYN CENTER	BROOKLYN PARK	BURNSVILLE	COON RAPIDS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,632,641	6,853,897	1,475,091	3,267,372	2,584,048	2,752,901
- Capital Outlay	330,348	398,605	85,583	16,180	479,012	52,086
TOTAL GENERAL GOVERNMENT	1,962,989	7,252,502	1,560,674	3,283,552	3,063,060	2,804,987
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	2,393,094	8,942,310	3,114,996	5,624,549	5,087,084	3,639,758
- Capital Outlay	108,549	558,256	81,404	30,197	159,964	235,755
Fire Department - Current Expenditures	490,412	2,201,567	329,428	666,908	2,116,945	1,730,077
- Capital Outlay	122,527	2,429,748	86,448	34,241	300,293	471,194
Other Protection - Current Expenditures	233,944	....	321,231	....	501,526	78,243
- Capital Outlay	....	....	....	....	....	20,066
TOTAL PUBLIC SAFETY	3,348,526	14,131,881	3,933,507	6,355,895	8,165,812	6,175,093
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	1,087,557	2,780,225	1,560,268	2,218,954	1,830,827	1,697,877
- Lighting	141,602	1,179,974	141,677	430,731	167,058	453,179
- Construction	645,812	3,540,692	1,782,436	9,512,102	2,497,759	1,746,164
- Other Capital Outlay	5,499	....	109,713	14,924	1,153,044	315,755
TOTAL STREETS AND HIGHWAYS	1,880,470	7,500,891	3,594,094	12,176,711	5,648,688	4,212,975
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	220,669	....	....	166,552	105,533
Sanitation - Capital Outlay	....	....	....	....	....	3,674
TOTAL SANITATION	....	220,669	....	....	166,552	109,207
<b>HEALTH</b>						
- Current Expenditures	....	1,778,725	41,325	....	....	139,879
- Capital Outlay	....	2,130	....	....	....	....
TOTAL HEALTH	....	1,780,855	41,325	....	....	139,879
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	1,071,186	4,953,968	1,930,146	2,933,266	1,991,017	1,540,350
- Capital Outlay	166,193	311,997	215,078	126,436	445,938	449,112
TOTAL CULTURE AND RECREATION	1,237,379	5,265,965	2,145,224	3,058,702	2,436,955	1,989,462
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	349,451	....	....	....	....	2,573,219
<b>UNALLOCATED INSURANCE</b>						
AIRPORTS - Current Expenditures	....	....	124,626	....	111,377	147,883
- Capital Outlay	....	....	....	....	....	....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	595,818	5,460,817	675,150	13,775,822	105,166	1,100,434
- Capital Outlay	441,708	5,236,033	606,531	2,421,653	....	36,588
ALL OTHER UNALLOCATED - Current Expenditures	884,183	1,096,804	167,099	456,582	596,830	....
- Capital Outlay	....	94,787	9,078	468,639	349,295	....
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	1,833,686	12,201,680	1,399,704	778,677	6,056,311	2,744,384
- Principal Payment on Bonds	3,125,000	13,920,000	1,045,000	3,158,000	7,195,000	7,265,000
- Other Long-Term Debt	355,373	64,900	665,000	21,000	418,186	....
TOTAL CURRENT EXPENDITURES	8,530,437	35,468,956	9,881,037	29,373,184	15,258,430	13,386,114
TOTAL CAPITAL OUTLAY	2,170,087	12,572,248	2,976,271	12,624,372	5,385,305	5,903,613
DEBT SERVICE - Principal & Interest	5,314,059	26,186,580	3,109,704	3,957,677	13,669,497	10,009,384
TOTAL EXPENDITURES	16,014,583	74,227,784	15,967,012	45,955,233	34,313,232	29,299,111
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	930,000	....	....	....	....
Other Financing Uses	....	....	....	....	533,552	....
<b>TRANSFERS TO - Enterprise Funds</b>						
- Governmental Funds	2,325,939	623,491	2,216,801	4,011,141	1,557,237	2,755,000
TOTAL EXPENDITURES AND OTHER USES	18,340,522	75,781,275	18,268,623	49,966,374	36,703,709	32,054,111

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	BAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
CLASS OF CITY	2	2	2	2	2	2
POPULATION - (1993 Estimate)	25,752	23,807	53,004	42,442	46,984	28,287
TAXABLE TAX CAPACITY	12,139,355	11,995,318	56,488,380	62,026,196	84,393,406	27,678,198
1992 NET TAX LEVY (Collect. in 1993)	2,694,905	2,285,312	9,088,146	12,197,507	10,056,548	3,060,073
SPECIAL ASSESSMENTS (Collect. in 1993)	1,292,686	268,261	4,540,933	3,432,487	840,522	571,268
<b>REVENUES</b>						
PROPERTY TAXES	3,591,160	3,057,097	9,700,418	12,093,595	9,986,635	3,742,354
TAX INCREMENTS	455,953	1,318,317	768,375	556,515	7,518,637	3,164,395
GRAVEL TAX & GAMBLING TAX	30,408	....	....	8,576	....	62,109
FRANCHISE TAXES (Public Utilities)	....	....	220,918	188,158	260,039	87,934
SPECIAL ASSESSMENTS	2,988,895	85,971	8,379,602	7,291,472	991,394	614,646
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	671,448	264,989	1,118,019	1,527,873	1,037,783	322,201
FINES AND FORFEITS	157,646	89,299	154,783	179,144	350,582	203,792
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	136,171	....	40,491	159,163	30,298
- Other	495,575	67,848	....	21,744	17,218	54,605
State Grants - Local Government Aid	709,773	1,667,700	....	....	....	1,523,365
- Homestead Credit (HACA)	1,347,027	1,031,569	1,559,926	535,675	909,305	1,039,324
- Highways	279,571	822,615	1,434,504	1,365,535	298,997	1,392,075
- Other	478,524	288,612	361,762	388,475	251,139	358,847
County Grants - Highways	....	....	....	....	....	....
- Other	....	5,000	46,102	328,495	113,809	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	83,860	....	....	46,384	....	19,321
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,394,330</b>	<b>4,019,515</b>	<b>3,402,294</b>	<b>2,726,799</b>	<b>1,749,631</b>	<b>4,417,835</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	232,817	....	1,018,756	367,107	438,528	597,135
Public Safety	92,442	3,212	....	19,903	619,259	80,190
Streets and Highways	13,427	....	425,789	....	....	....
Sanitation (Refuse Collection)	....	6,982	....	....	....	101,533
Libraries	....	....	....	....	....	....
Parks and Recreation	459,692	238,763	915,617	1,715,154	109,659	145,980
Airports	....	....	....	....	....	....
Other Service Charges	856,045	55,010	209,870	1,845,911	....	3,898
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>1,654,423</b>	<b>303,967</b>	<b>2,570,032</b>	<b>3,948,075</b>	<b>1,167,446</b>	<b>928,736</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	743,635	1,113,886	3,629,117	2,995,130	1,875,506	3,034,489
All Other Revenues	400,089	427,913	1,070,069	3,857,311	306,197	324,315
<b>TOTAL REVENUES</b>	<b>14,087,987</b>	<b>10,680,954</b>	<b>31,013,627</b>	<b>35,372,648</b>	<b>25,243,850</b>	<b>16,902,806</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	2,992,728	1,272,711	2,222,508	26,910,000	19,435,599	....
- Other Long-Term Debt	357,074	....	325,593	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>3,349,802</b>	<b>1,272,711</b>	<b>2,548,101</b>	<b>26,910,000</b>	<b>19,435,599</b>	<b>....</b>
Other Financing Sources	....	....	1,532	24,000	56,881	....
TRANSFERS FROM - Enterprise Funds	....	....	1,447,725	365,000	380,000	100,000
- Governmental Funds	964,073	3,036,261	4,061,673	2,757,276	5,166,022	2,946,077
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>18,401,862</b>	<b>14,989,926</b>	<b>39,072,658</b>	<b>65,428,924</b>	<b>50,282,352</b>	<b>19,948,883</b>
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O	W,S,L	W,S,L,O	W,S,L



CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	COTTAGE GROVE	CRYSTAL	BAGAN	EDEN PRAIRIE	EDINA	FRIDLEY
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,418,798	1,134,241	4,130,787	3,134,086	1,999,863	1,795,806
- Capital Outlay	81,460	2,563,914	742,232	12,548,711	8,530	14,922
TOTAL GENERAL GOVERNMENT	1,500,258	3,698,155	4,873,019	15,682,797	2,008,393	1,810,728
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	2,131,833	2,313,069	4,393,348	3,124,338	3,629,480	2,778,417
- Capital Outlay	207,003	61,095	64,859	411,459	121,853	83,501
Fire Department - Current Expenditures	596,716	358,309	787,221	751,726	2,202,738	636,170
- Capital Outlay	53,993	35,560	26,859	....	34,638	179,550
Other Protection - Current Expenditures	701,063	86,370	....	722,028	379,876	....
- Capital Outlay	22,197	....	....	....	8,526	....
TOTAL PUBLIC SAFETY	3,712,805	2,854,403	5,272,287	4,709,551	6,377,111	3,677,638
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	743,715	850,949	1,235,483	2,615,085	2,548,228	2,205,110
- Lighting	....	....	....	449,571	355,459	143,898
- Construction	1,638,592	2,002,865	4,430,678	2,510,120	491,469	1,003,412
- Other Capital Outlay	597,499	27,172	16,986	356,666	376,825	113,513
TOTAL STREETS AND HIGHWAYS	2,979,806	2,880,986	5,683,147	5,931,442	3,771,981	3,465,933
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	79,359	....	....	384,109	....	190,968
Sanitation - Capital Outlay	9,565	....	....	....	....	....
TOTAL SANITATION	88,924	....	....	384,109	....	190,968
<b>HEALTH</b>						
- Current Expenditures	....	46,638	....	....	332,126	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	46,638	....	....	332,126	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	1,183,161	1,118,717	1,765,100	2,812,729	1,983,921	835,105
- Capital Outlay	74,250	134,532	444,007	3,244,377	74,415	312,532
TOTAL CULTURE AND RECREATION	1,257,411	1,253,249	2,209,107	6,057,106	2,058,336	1,147,637
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	1,938,347	....	2,602,145	1,405,561	83,000	....
AIRPORTS - Current Expenditures	....	....	....	246,629	....	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	1,748,427	....	....
<b>HRA &amp; ECONOMIC DEVELOPMENT</b>						
- Current Expend.	105,696	411,800	170,350	425,822	405,219	1,115,476
- Capital Outlay	....	....	....	295,226	110,054	374,863
<b>ALL OTHER UNALLOCATED</b>						
- Current Expenditures	967,968	....	202,345	248,944	658,501	....
- Capital Outlay	....	....	....	....	....	....
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	723,686	1,217,205	3,392,685	4,219,567	4,847,360	1,279,433
- Principal Payment on Bonds	3,940,000	345,000	6,400,000	6,635,000	1,800,000	925,000
- Other Long-Term Debt	153,415	190,000	265,000	650,000	....	3,458
TOTAL CURRENT EXPENDITURES	7,928,309	6,320,093	12,684,634	16,663,494	14,495,411	9,700,950
TOTAL CAPITAL OUTLAY	4,622,906	4,825,138	8,327,766	20,472,120	1,309,310	2,082,293
DEBT SERVICE - Principal & Interest	4,817,101	1,752,205	10,057,685	11,504,567	6,647,360	2,207,891
TOTAL EXPENDITURES	17,368,316	12,897,436	31,070,085	48,640,181	22,452,081	13,991,134
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	397,366	50,300	....	....	20,000	....
- Governmental Funds	964,073	3,012,037	4,061,673	2,757,276	5,166,022	2,946,077
TOTAL EXPENDITURES AND OTHER USES	18,729,755	15,959,773	35,131,758	51,397,457	27,638,103	16,937,211

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	21,029	24,332	30,149	31,434	42,682	32,394
TAXABLE TAX CAPACITY	31,016,358	16,719,636	18,768,378	18,116,810	28,213,010	35,044,981
1992 NET TAX LEVY (Collect. in 1993)	5,593,545	3,358,807	2,961,231	4,693,064	5,631,924	5,242,720
SPECIAL ASSESSMENTS (Collect. in 1993)	360,460	1,071,645	1,471,853	1,373,952	2,941,073	960,164
<b>REVENUES</b>						
PROPERTY TAXES	5,821,327	4,109,774	3,601,541	4,399,323	6,794,278	5,784,301
TAX INCREMENTS	4,243,059	583,352	1,048,820	2,028,819	2,223,727	1,465,904
GRAVEL TAX & GAMBLING TAX	....	5,565	18,867	75,878	66,237	49,299
FRANCHISE TAXES (Public Utilities)	....	....	91,141	16,887	....	....
SPECIAL ASSESSMENTS	374,291	1,676,696	3,571,931	2,317,064	8,094,525	1,560,383
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	398,603	401,623	798,141	460,688	1,166,211	698,394
FINES AND FORFEITS	142,604	159,916	127,347	120,242	172,161	121,223
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	71,185	....
- Other	8,019	76,798	298,371	352,570	9,490	40,178
State Grants - Local Government Aid	19,148	399,301	310,704	4,062,164	169	675,576
- Homestead Credit (HACA)	1,690,635	940,635	1,752,501	1,841,467	2,059,515	1,525,237
- Highways	714,608	1,173,800	272,339	2,057,708	1,853,128	2,252,689
- Other	656,811	242,474	382,126	1,020,685	2,236,658	235,171
County Grants - Highways	....	970,450	....	....	....	16,002
- Other	4,160	34,994	45,554	357,883	314,687	64,238
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	21,802
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,093,381</b>	<b>3,838,452</b>	<b>3,061,595</b>	<b>9,692,477</b>	<b>6,544,832</b>	<b>4,830,893</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	29,597	465,168	790,329	5,355	450,694	685,299
Public Safety	233,909	10,409	96,403	16,955	84,381	557,029
Streets and Highways	91,586	....	1,247,276	402,578	163,323	168,395
Sanitation (Refuse Collection)	....	16,048	....	....	140,215	87,210
Libraries	....	....	....	....	....	....
Parks and Recreation	159,799	365,370	688,973	52,982	740,917	205,624
Airports	....	....	....	....	....	....
Other Service Charges	773,169	990,514	1,402,704	10,864	310,541	439,111
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>1,288,060</b>	<b>1,847,509</b>	<b>4,225,685</b>	<b>488,734</b>	<b>1,890,071</b>	<b>2,142,668</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	1,852,880	960,630	2,375,120	1,041,830	2,191,449	574,809
All Other Revenues	706,789	1,359,496	679,405	822,332	450,972	885,630
<b>TOTAL REVENUES</b>	<b>17,920,994</b>	<b>14,943,013</b>	<b>19,599,593</b>	<b>21,464,274</b>	<b>29,594,463</b>	<b>18,113,504</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	4,180,571	5,145,000	7,500,000	5,415,328	12,920,337
- Other Long-Term Debt	325,000	....	580,000	....	....	214,164
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>325,000</b>	<b>4,180,571</b>	<b>5,725,000</b>	<b>7,500,000</b>	<b>5,415,328</b>	<b>13,134,501</b>
Other Financing Sources	593,215	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	100,000	8,182	1,109,738	758,913	369,033	6,180
- Governmental Funds	9,333,765	1,152,600	2,619,079	2,161,468	10,606,042	638,512
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>28,272,974</b>	<b>20,284,366</b>	<b>29,053,410</b>	<b>31,884,655</b>	<b>45,984,866</b>	<b>31,892,697</b>
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,L	W,S,R,O	W,S,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOLDEN VALLEY	INVER GROVE HEIGHTS	LAKEVILLE	MANKATO	MAPLE GROVE	MAPLEWOOD
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,844,943	1,818,834	1,240,356	692,766	2,860,722	2,160,462
- Capital Outlay	24,686	96,458	43,058	....	319,954	24,545
TOTAL GENERAL GOVERNMENT	1,869,629	1,915,292	1,283,414	692,766	3,180,676	2,185,007
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,745,636	1,802,747	2,433,503	2,728,524	2,551,771	2,965,675
- Capital Outlay	152,108	28,441	339,794	37,618	105,389	144,705
Fire Department - Current Expenditures	404,984	359,574	418,130	1,633,584	697,498	984,726
- Capital Outlay	442,987	12,132	94,404	103,901	175,429	2,301
Other Protection - Current Expenditures	762,081	47,679	372,857	....	97,228	732,098
- Capital Outlay	4,832	....	39,466	....	1,336,405	4,952
TOTAL PUBLIC SAFETY	3,512,628	2,250,573	3,698,154	4,503,627	4,963,720	4,834,457
STREETS AND HIGHWAYS - Maintenance	1,757,944	931,109	1,169,669	2,883,872	1,987,119	1,186,213
- Lighting	207,643	59,422	190,186	187,808	....	143,442
- Construction	4,888,370	5,422,123	3,231,521	6,883,814	3,976,962	2,029,637
- Other Capital Outlay	14,566	7,148	128,212	20,660	136,667	47,567
TOTAL STREETS AND HIGHWAYS	6,868,523	6,419,802	4,719,588	9,976,154	6,100,748	3,406,859
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	284,220	92,621	....	457,631	192,012
Sanitation - Capital Outlay	....	....	....	....	8,676	....
TOTAL SANITATION	....	284,220	92,621	....	466,307	192,012
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	49,249
TOTAL HEALTH	....	....	....	....	....	49,249
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	....	....	362,858	....	....
- Capital Outlay	....	....	....	....	....	....
Park and Recreation - Current Expenditures	1,065,553	746,316	877,156	1,541,636	1,771,672	1,196,409
- Capital Outlay	85,397	64,050	596,485	191,853	214,247	4,809,938
TOTAL CULTURE AND RECREATION	1,150,950	810,366	1,473,641	2,096,347	1,985,919	6,006,347
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	1,719,599	....	5,464,936	....
AIRPORTS - Current Expenditures	....	....	....	....	....	45,480
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	952,067	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	309,406	....	377,008	474,151	131,174	318,442
- Capital Outlay	754,312	....	460,217	9,537	....	1,465
ALL OTHER UNALLOCATED - Current Expenditures	....	....	....	....	1,084,034	294,940
- Capital Outlay	49,848	....	....	....	185,492	138,062
DEBT SERVICE - Interest & Fiscal Charges	2,714,075	1,199,066	1,799,155	1,507,365	2,738,816	1,599,568
- Principal Payment on Bonds	2,200,000	975,000	2,305,000	6,310,000	6,175,000	3,460,000
- Other Long-Term Debt	558,420	216,932	485,000	....	....	60,000
TOTAL CURRENT EXPENDITURES	8,098,190	6,049,901	7,171,486	11,457,266	11,638,849	10,269,148
TOTAL CAPITAL OUTLAY	6,417,106	5,630,352	6,652,756	7,247,383	11,924,157	7,203,172
DEBT SERVICE - Principal & Interest	5,472,495	2,390,998	4,589,155	7,817,365	8,913,816	5,119,568
TOTAL EXPENDITURES	19,987,791	14,071,251	18,413,397	26,522,014	32,476,822	22,591,888
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	4,420,000	....	1,232,460	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	54,640	....	163,265	....	....
- Governmental Funds	9,333,765	1,152,600	2,619,079	2,161,468	10,606,042	638,512
TOTAL EXPENDITURES AND OTHER USES	29,321,556	15,278,491	25,452,476	28,846,747	44,315,324	23,230,400

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	49,285	32,937	22,355	21,758	55,137	35,538
TAXABLE TAX CAPACITY	70,692,608	11,438,744	15,559,761	17,560,547	67,866,148	21,329,532
1992 NET TAX LEVY (Collect. in 1993)	10,875,022	2,088,604	1,960,172	2,947,839	8,491,458	4,220,693
SPECIAL ASSESSMENTS (Collect. in 1993)	3,573,588	25,478	443,391	760,114	3,776,357	906,582
<b>REVENUES</b>						
PROPERTY TAXES	10,863,826	1,665,849	2,329,621	3,493,048	8,607,045	5,306,089
TAX INCREMENTS	3,543,031	887,267	1,887,726	1,761,024	5,041,365	2,743,493
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	210,324	246,763	73,287	.....	.....	139,103
SPECIAL ASSESSMENTS	3,184,325	1,507,887	1,112,530	1,534,056	6,407,629	760,471
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	112,934
LICENSES AND PERMITS	1,105,418	285,655	530,708	178,184	1,537,724	385,361
FINES AND FORFEITS	291,566	297,527	45,836	148,412	425,222	165,128
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	417,875	217,522	.....	224,706	301,423	252,505
- Other	7,000	398,016	4,812	.....	858,892	6,661,582
State Grants - Local Government Aid	.....	3,753,355	672,151	954,479	.....	3,106,255
- Homestead Credit (HACA)	1,987,391	923,629	813,576	896,468	1,783,868	1,873,471
- Highways	1,664,123	1,861,858	221,803	543,890	1,317,922	2,565,784
- Other	231,888	1,994,841	187,990	208,367	1,288,210	28,610
County Grants - Highways	.....	21,587	9,621	.....	.....	.....
- Other	.....	22,337	66,919	9,210	.....	393,356
Local Units Grants - Highways	.....	.....	.....	14,609	.....	.....
- Other	.....	12,335	.....	91,843	.....	.....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>4,308,277</b>	<b>9,205,480</b>	<b>1,976,872</b>	<b>2,943,572</b>	<b>5,550,315</b>	<b>14,881,563</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	43,624	139,207	326,328	527,762	630,481	318,307
Public Safety	.....	48,923	4,763	29,558	.....	177,977
Streets and Highways	.....	831,131	.....	218,397	.....	.....
Sanitation (Refuse Collection)	.....	.....	90,274	66,967	.....	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	571,736	89,833	253,435	317,141	1,077,703	279,349
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	288,067	144,290	459,282	420	.....	6,674
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>903,427</b>	<b>1,253,384</b>	<b>1,134,082</b>	<b>1,160,245</b>	<b>1,708,184</b>	<b>782,307</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	3,309,025	1,222,191	2,540,893	1,282,612	4,171,151	1,183,052
All Other Revenues	681,939	1,209,423	4,913,157	150,401	1,937,390	1,477,516
<b>TOTAL REVENUES</b>	<b>28,401,158</b>	<b>17,781,426</b>	<b>16,544,712</b>	<b>12,651,554</b>	<b>35,386,025</b>	<b>27,937,017</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	.....	4,530,848	.....	.....	3,100,102	.....
- Other Long-Term Debt	.....	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	265,000	.....	.....	.....
<b>TOTAL BORROWING</b>	<b>.....</b>	<b>4,530,848</b>	<b>265,000</b>	<b>.....</b>	<b>3,100,102</b>	<b>.....</b>
Other Financing Sources	.....	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	280,000	3,102,815	288,794	126,680	184,500	889,572
- Governmental Funds	3,641,709	412,650	2,057,205	1,806,019	11,192,887	2,180,789
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>32,322,867</b>	<b>25,827,739</b>	<b>19,155,711</b>	<b>14,584,253</b>	<b>49,863,514</b>	<b>31,007,378</b>
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,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MINNETONKA	MOORHEAD	NEW BRIGHTON	NEW HOPE	PLYMOUTH	RICHFIELD
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	3,973,297	1,990,465	1,424,552	1,151,950	2,895,988	1,627,022
- Capital Outlay	25,189	129,447	34,316	573,951	3,662,391	....
TOTAL GENERAL GOVERNMENT	3,998,486	2,119,912	1,458,868	1,725,901	6,558,379	1,627,022
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	4,093,337	2,950,479	1,464,642	2,467,508	3,736,123	3,911,876
- Capital Outlay	184,262	54,558	26,300	19,380	12,777	6,057
Fire Department - Current Expenditures	731,883	1,625,311	313,239	444,212	677,063	1,814,270
- Capital Outlay	212,650	14,039	235,943	16,770	18,689	15,393
Other Protection - Current Expenditures	....	176,131	22,509	248,090	3,742	287,255
- Capital Outlay	....	....	....	27,135	3,649	2,745
TOTAL PUBLIC SAFETY	5,222,132	4,820,518	2,062,633	3,223,095	4,452,043	6,037,596
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	1,920,994	2,013,780	583,525	689,813	1,772,306	1,101,360
- Lighting	146,812	216,167	....	79,231	418,870	16,712
- Construction	473,625	1,971,579	2,525,888	838,983	1,915,628	7,255,338
- Other Capital Outlay	188,455	2,287	241,063	67,938	2,852	4,995
TOTAL STREETS AND HIGHWAYS	2,729,886	4,203,813	3,350,476	1,675,965	4,109,656	8,378,405
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	21,581	....	....
Other Sanitation - Current Expenditures	....	....	136,747	100,311	....	....
Sanitation - Capital Outlay	....	....	....	....	....	250,476
TOTAL SANITATION	....	....	136,747	121,892	....	250,476
<b>HEALTH</b>						
- Current Expenditures	99,668	....	....	....	....	154,100
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	99,668	....	....	....	....	154,100
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	434,792	....	....	....	....
- Capital Outlay	....	59,122	....	....	....	....
Park and Recreation - Current Expenditures	1,958,387	1,070,243	916,378	1,064,940	2,372,628	2,321,427
- Capital Outlay	357,611	453,741	441,287	303,093	14,709	672,212
TOTAL CULTURE AND RECREATION	2,315,998	2,017,898	1,357,665	1,368,033	2,387,337	2,993,639
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	3,553,456	577,785	2,537,832	39,525	2,922,830	....
<b>AIRPORTS</b>						
- Current Expenditures	150,000	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	687,847	491,935	422,985	1,123,444	2,601,285
- Capital Outlay	....	59,236	978,367	825,821	....	579,679
ALL OTHER UNALLOCATED - Current Expenditures	139,962	822,865	2,458,762	....	1,339,352	....
- Capital Outlay	774,273	341,562	8,992	....	....	335,286
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
- Principal Payment on Bonds	1,933,692	1,155,775	1,485,382	1,026,008	2,126,629	1,803,020
- Other Long-Term Debt	7,375,000	1,735,000	2,241,000	1,415,000	5,262,730	9,895,000
- Other Long-Term Debt	....	3,772	265,000	265,000	....	....
TOTAL CURRENT EXPENDITURES	13,214,340	11,988,080	7,812,289	6,690,621	14,339,516	13,835,307
TOTAL CAPITAL OUTLAY	5,769,521	3,663,356	7,029,988	2,712,596	8,553,525	9,122,181
DEBT SERVICE - Principal & Interest	9,308,692	2,894,547	3,991,382	2,706,008	7,389,359	11,698,020
TOTAL EXPENDITURES	28,292,553	18,545,983	18,833,659	12,109,225	30,282,400	34,655,508
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	63,040	2,921	9,400	650,523	118,419
- Governmental Funds	3,641,709	412,650	2,057,205	1,806,019	11,192,887	2,180,789
TOTAL EXPENDITURES AND OTHER USES	31,934,262	19,021,673	20,893,785	13,924,644	42,125,810	36,954,716

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	76,060	33,487	25,730	43,764	20,235	49,416
TAXABLE TAX CAPACITY	53,013,709	43,854,741	18,319,082	42,771,389	9,907,525	30,772,359
1992 NET TAX LEVY (Collect. in 1993)	11,890,282	5,092,606	2,985,342	7,055,412	2,187,297	8,620,769
SPECIAL ASSESSMENTS (Collect. in 1993)	882,358	989,560	668,989	1,047,869	433,850	1,463,855
<b>REVENUES</b>						
PROPERTY TAXES	11,713,811	5,902,623	3,468,927	7,528,668	3,006,775	8,647,948
TAX INCREMENTS	3,553,312	5,390,910	489,221	3,039,582	1,852,749	.....
GRAVEL TAX & GAMBLING TAX	.....	128,556	504	.....	3,296	.....
FRANCHISE TAXES (Public Utilities)	316,625	115,124	88,235	169,605	411,589	1,198,751
SPECIAL ASSESSMENTS	2,732,796	1,467,738	787,810	1,205,490	702,452	2,655,311
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	6,439,745	.....	.....	.....	.....	1,259,713
LICENSES AND PERMITS	1,311,344	1,085,520	283,776	987,224	236,715	799,350
FINES AND FORFEITS	232,181	131,100	54,897	275,113	64,643	596,488
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	451,881	.....	.....	255,806	.....	342,936
- Other	3,604,585	.....	1,500	.....	73,719	683,641
State Grants - Local Government Aid	5,538,080	.....	.....	1,859,511	2,179,059	5,265,764
- Homestead Credit (HACA)	4,259,413	1,713,863	982,306	2,799,611	1,144,416	2,795,682
- Highways	2,075,651	2,144,344	285,512	1,910,501	298,689	346,035
- Other	2,325,672	902,662	113,546	576,681	1,039,546	3,498,859
County Grants - Highways	.....	.....	565,654	.....	98,730	.....
- Other	793,294	16,525	52,224	7,800	15,381	1,133,645
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	6,700	125,047	176,486	.....	120,376
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>19,048,576</b>	<b>4,784,094</b>	<b>2,125,789</b>	<b>7,586,396</b>	<b>4,849,540</b>	<b>14,186,938</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	39,010	783,678	11,420	25,536	378,119	41,540
Public Safety	625,259	581,074	.....	54,481	6,189	22,558
Streets and Highways	128,874	.....	234,066	482	17,481	5,407
Sanitation (Refuse Collection)	.....	.....	199,713	.....	.....	4,136
Libraries	80,575	.....	.....	.....	.....	.....
Parks and Recreation	3,115,734	481,187	1,537,431	511,023	421,099	265,381
Airports	.....	.....	.....	.....	137,866	.....
Other Service Charges	.....	.....	415,078	.....	.....	.....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>3,989,452</b>	<b>1,845,939</b>	<b>2,397,708</b>	<b>591,522</b>	<b>960,754</b>	<b>339,022</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	3,698,618	1,483,841	701,999	2,127,728	406,852	2,688,796
All Other Revenues	7,586,310	2,256,124	259,753	600,046	203,160	5,047,981
<b>TOTAL REVENUES</b>	<b>60,622,770</b>	<b>24,591,569</b>	<b>10,658,619</b>	<b>24,111,374</b>	<b>12,698,525</b>	<b>37,420,298</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	.....	4,213,604	1,867,438	1,312,633	2,397,131	4,216,282
- Other Long-Term Debt	.....	.....	2,451,610	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
<b>TOTAL BORROWING</b>	<b>.....</b>	<b>4,213,604</b>	<b>4,319,048</b>	<b>1,312,633</b>	<b>2,397,131</b>	<b>4,216,282</b>
Other Financing Sources	.....	1,119,265	.....	.....	.....	2,847,569
TRANSFERS FROM - Enterprise Funds	419,200	61,500	345,300	300,000	53,419	140,000
- Governmental Funds	4,112,948	1,549,700	1,683,367	6,839,321	702,169	1,879,435
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>65,154,918</b>	<b>31,535,638</b>	<b>17,006,334</b>	<b>32,563,328</b>	<b>15,851,244</b>	<b>46,503,584</b>
Type of Public Service Enterprise	W,S,B,O	W,S,O	W,S,O	W,S,R	W,S	W,S,R,B,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCHESTER	ROSEVILLE	SHOREVIEW	ST. LOUIS PARK	SOUTH ST. PAUL	ST. CLOUD
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	2,871,475	1,124,426	1,045,384	2,455,458	959,799	3,135,682
- Capital Outlay	668,078	8,127	88,808	560,956	118,901	62,246
TOTAL GENERAL GOVERNMENT	3,539,553	1,132,553	1,134,192	3,016,414	1,078,700	3,197,928
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	8,192,817	2,910,186	891,865	4,273,687	2,333,665	5,359,305
- Capital Outlay	504,101	96,610	....	2,668,647	3,623	180,022
Fire Department - Current Expenditures	6,507,528	759,276	369,319	2,009,395	1,487,555	3,355,196
- Capital Outlay	191,384	18,048	4,875	43,257	11,141	58,277
Other Protection - Current Expenditures	1,193,882	71,555	26,930	868,424	183,689	682,954
- Capital Outlay	6,937,886	....	2,752	8,462	....	19,670
TOTAL PUBLIC SAFETY	23,527,598	3,855,675	1,295,741	9,871,872	4,019,673	9,655,424
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	4,966,407	1,120,237	673,793	1,903,005	1,035,721	2,859,900
- Lighting	679,921	155,054	99,974	558,088	116,410	359,804
- Construction	3,971,529	3,457,395	2,347,657	2,037,667	2,284,520	5,166,343
- Other Capital Outlay	50,541	497,302	....	8,121	36,347	364,466
TOTAL STREETS AND HIGHWAYS	9,668,398	5,229,988	3,121,424	4,506,881	3,472,998	8,750,513
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	252,690	....	21,636	....
Sanitation - Capital Outlay	....	....	....	....	2,050	....
TOTAL SANITATION	....	....	252,690	....	23,686	....
<b>HEALTH</b>						
- Current Expenditures	....	....	....	....	28,075	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	28,075	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	2,148,933	....	....	....	414,544	733,485
- Capital Outlay	1,085,695	....	....	....	10,647	....
Park and Recreation - Current Expenditures	6,557,449	1,525,283	2,434,930	2,526,284	808,346	2,082,383
- Capital Outlay	961,346	366,882	168,383	441,101	213,800	182,459
TOTAL CULTURE AND RECREATION	10,753,423	1,892,165	2,603,313	2,967,385	1,447,337	2,998,327
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	106,000	37,828	165,770	....	764,011
AIRPORTS - Current Expenditures	448,979	....	....	....	145,501	206,069
- Capital Outlay	1,260,264	....	....	....	51,383	733,880
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	1,080,222
<b>HRA &amp; ECONOMIC DEVELOPMENT</b>						
- Current Expend.	2,474,249	755,968	296,032	262,500	....	....
- Capital Outlay	2,469,021	4,012,873	42,000	2,631,355	860,652	....
<b>ALL OTHER UNALLOCATED</b>						
- Current Expenditures	1,146,753	798,347	62,262	283,832	225,686	509,458
- Capital Outlay	134,324	550,293	....	....	....	18,682
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	1,140,363	4,036,323	1,283,807	1,133,286	594,787	4,199,766
- Principal Payment on Bonds	4,460,000	1,635,000	455,000	2,665,000	1,910,000	4,682,834
- Other Long-Term Debt	....	....	591,224	....	515,000	....
TOTAL CURRENT EXPENDITURES	37,188,393	9,326,332	6,191,007	15,306,443	7,760,627	21,128,469
TOTAL CAPITAL OUTLAY	19,342,423	9,007,530	2,654,475	8,399,566	3,654,675	9,938,903
DEBT SERVICE - Principal & Interest	5,600,363	5,671,323	2,330,031	3,798,286	3,019,787	8,882,600
TOTAL EXPENDITURES	62,131,179	24,005,185	11,175,513	27,504,295	14,435,089	39,949,972
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	1,975,000	4,796,252	1,282,633	673,753	....
Other Financing Uses	....	....	200,000	....	....	1,895,074
<b>TRANSFERS TO</b>						
- Enterprise Funds	16,163	450,000	....	200,000	200,000	329,020
- Governmental Funds	4,112,948	1,549,700	1,683,367	6,839,321	702,169	1,879,435
TOTAL EXPENDITURES AND OTHER USES	66,260,290	27,979,885	17,855,132	35,826,249	16,011,011	44,053,501



CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
CLASS OF CITY	2	2	2	....	3	3
POPULATION - (1993 Estimate)	24,979	25,680	25,875	1,331,302	18,360	18,304
TAXABLE TAX CAPACITY	14,411,693	10,445,037	19,925,537	1,176,157,484	7,455,065	8,420,876
1992 NET TAX LEVY (Collect. in 1993)	1,889,265	3,049,975	3,632,885	197,411,635	1,475,571	1,207,878
SPECIAL ASSESSMENTS (Collect. in 1993)	962,701	379,553	2,639,622	50,530,083	285,756	588,692
<b>REVENUES</b>						
PROPERTY TAXES	2,409,059	3,171,021	4,088,894	217,051,461	1,457,637	1,622,456
TAX INCREMENTS	1,411,980	763,934	1,206,000	85,412,850	685,234	691,857
GRAVEL TAX & GAMBLING TAX	....	....	8,597	538,794	....	....
FRANCHISE TAXES (Public Utilities)	124,343	640,296	....	7,153,557	1,096,644	....
SPECIAL ASSESSMENTS	2,438,435	489,444	10,829,224	99,263,469	429,578	5,209,493
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	139,190	....	15,911,454	93,588	....
LICENSSES AND PERMITS	533,615	333,920	1,729,437	27,190,585	171,670	470,371
FINES AND FORFEITS	63,556	140,143	105,013	7,009,297	97,711	38,178
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	150,000	406,280	....	4,865,238	....	29,135
- Other	50,400	24,280	....	17,381,565	....	....
State Grants - Local Government Aid	720,491	3,842,281	....	47,614,300	3,422,264	40,007
- Homestead Credit (HACA)	802,433	1,454,378	1,287,347	60,014,402	761,499	464,831
- Highways	640,104	692,512	536,654	48,918,818	746,906	517,553
- Other	139,754	1,655,661	122,770	26,000,416	634,106	128,891
County Grants - Highways	....	10,827	56,451	1,803,696	2,290	....
- Other	....	149,694	55,383	4,463,230	148,232	44,593
Local Units Grants - Highways	....	....	....	14,609	....	....
- Other	160,015	46,525	....	1,533,493	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,663,197</b>	<b>8,282,438</b>	<b>2,058,605</b>	<b>212,609,767</b>	<b>5,715,297</b>	<b>1,225,010</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	348,164	5,453	580,736	10,325,222	7,333	144,095
Public Safety	218,082	57,564	....	4,886,233	1,929	....
Streets and Highways	5,295	6,082	106,755	7,819,645	7,638	....
Sanitation (Refuse Collection)	....	....	....	713,078	....	5,535
Libraries	....	34,064	....	124,583	90	....
Parks and Recreation	129,272	221,159	202,055	18,004,293	174,800	110,366
Airports	....	6,439	....	144,379	12,465	....
Other Service Charges	367,826	479,846	2,063,320	15,384,393	420,671	3,238
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>1,068,639</b>	<b>810,607</b>	<b>2,952,866</b>	<b>57,401,826</b>	<b>624,926</b>	<b>263,234</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	1,522,683	355,113	2,010,624	63,694,731	477,183	1,087,140
All Other Revenues	576,978	627,367	263,011	53,749,372	1,341,528	202,700
<b>TOTAL REVENUES</b>	<b>12,812,485</b>	<b>15,753,473</b>	<b>25,252,271</b>	<b>846,987,163</b>	<b>12,190,996</b>	<b>10,810,439</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	9,242,435	2,095,011	4,525,133	163,530,914	....	4,118,997
- Other Long-Term Debt	....	....	378,400	9,867,874	....	....
- Short-Term Debt	....	....	....	385,000	....	....
<b>TOTAL BORROWING</b>	<b>9,242,435</b>	<b>2,095,011</b>	<b>4,903,533</b>	<b>173,783,788</b>	<b>....</b>	<b>4,118,997</b>
Other Financing Sources	....	....	25,280	9,078,135	....	....
TRANSFERS FROM - Enterprise Funds	....	....	....	11,875,842	....	57,630
- Governmental Funds	317,224	474,801	3,723,440	110,280,441	1,814,000	4,071,845
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>22,372,144</b>	<b>18,323,285</b>	<b>33,904,524</b>	<b>1,152,005,369</b>	<b>14,004,996</b>	<b>19,058,911</b>
Type of Public Service Enterprise	W,S,R,O	W,S	W,S	W,S	W,S,R,O	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WHITE BEAR LAKE	WINONA	WOODBURY	TOTAL SECOND CLASS	ALBERT LEA	ANDOVER
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	792,922	1,420,858	1,118,246	73,345,128	891,040	693,476
- Capital Outlay	6,598	5,006	32,733	23,987,108	16,398	26,702
TOTAL GENERAL GOVERNMENT	799,520	1,425,864	1,150,979	97,332,236	907,438	720,178
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,949,573	2,224,397	1,874,380	115,096,300	1,968,445	451,397
- Capital Outlay	68,750	24,916	147,223	9,434,820	1,820	....
Fire Department - Current Expenditures	399,939	1,888,758	445,349	42,449,997	1,199,621	253,577
- Capital Outlay	46,486	626,834	61,738	6,409,344	23,342	18,384
Other Protection - Current Expenditures	....	321,679	412,630	10,276,137	84,664	192,343
- Capital Outlay	....	46,854	21,131	8,522,366	194	21,670
TOTAL PUBLIC SAFETY	2,464,748	5,133,438	2,962,451	192,188,964	3,278,086	937,371
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	667,766	1,540,022	1,314,776	58,642,044	1,382,037	421,603
- Construction	112,062	183,799	174,622	7,732,042	162,061	90,485
- Other Capital Outlay	1,101,087	1,013,444	4,515,025	104,824,159	2,189,549	1,355,835
TOTAL STREETS AND HIGHWAYS	110,742	188,667	2,771,024	8,278,491	52,035	126,972
TOTAL STREETS AND HIGHWAYS	1,991,657	2,925,932	8,775,447	179,476,736	3,785,682	1,994,895
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	21,581	....	....
Other Sanitation - Current Expenditures	....	15,740	57,956	2,758,754	....	47,778
Sanitation - Capital Outlay	....	....	10,137	418,681	....	13,659
TOTAL SANITATION	....	15,740	68,093	3,199,016	....	61,437
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	436,515	....	....	3,107,622	78,590	....
TOTAL HEALTH	....	....	....	2,130	....	....
TOTAL HEALTH	436,515	....	....	3,109,752	78,590	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	608,915	....	5,317,978	436,384	....
- Capital Outlay	....	131,546	....	1,289,305	45,006	....
Park and Recreation - Current Expenditures	231,558	1,532,752	852,657	62,179,877	1,352,798	201,512
- Capital Outlay	534,643	86,784	1,057,724	18,464,743	39,880	55,246
TOTAL CULTURE AND RECREATION	766,201	2,359,997	1,910,381	87,251,903	1,874,068	256,758
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	....	37,305,265	....	2,415,209
AIRPORTS - Current Expenditures	....	65,811	....	2,186,264	....	20,469
- Capital Outlay	....	134,550	....	911,652	104,996	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	2,201,696	29,445	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	507,845	802,874	105,949	3,780,716	....	....
- Capital Outlay	3,897,466	881,759	....	37,379,219	407,148	22,836
ALL OTHER UNALLOCATED - Current Expenditures	347,587	714,634	358,576	28,346,981	160,485	....
- Capital Outlay	17,867	40,393	17,871	16,383,455	283,507	104,717
DEBT SERVICE - Interest & Fiscal Charges	795,032	750,465	2,421,324	3,845,018	....	50,343
- Principal Payment on Bonds	1,684,000	2,113,000	6,130,000	80,896,255	579,820	1,598,407
- Other Long-Term Debt	....	20,000	....	144,081,564	815,117	5,640,000
TOTAL CURRENT EXPENDITURES	5,445,767	11,320,239	6,715,141	6,321,680	6,300	128,642
TOTAL CAPITAL OUTLAY	5,783,639	3,180,753	15,849,462	441,568,766	8,351,291	2,500,193
DEBT SERVICE - Principal & Interest	2,479,032	2,883,465	8,551,324	253,330,107	2,558,154	4,084,020
TOTAL EXPENDITURES	13,708,438	17,384,457	31,115,927	231,299,499	1,401,237	7,367,049
TOTAL EXPENDITURES	13,708,438	17,384,457	31,115,927	926,198,372	12,310,682	13,951,262
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	975,868	....	....	16,835,966	....	....
Other Financing Uses	....	....	25,000	2,653,626	....	....
TRANSFERS TO - Enterprise Funds	35,000	....	272,256	3,619,562	....	....
- Governmental Funds	317,224	474,801	3,723,440	110,256,217	1,814,000	4,071,845
TOTAL EXPENDITURES AND OTHER USES	15,036,530	17,859,258	35,136,623	1,059,563,743	14,124,682	18,023,107

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1993 Estimate)	17,481	11,162	12,515	18,565	13,388	13,012
TAXABLE TAX CAPACITY	10,017,097	4,757,590	5,153,855	7,122,907	14,914,129	10,981,161
1992 NET TAX LEVY (Collect. in 1993)	1,838,323	815,390	1,352,862	1,419,667	2,443,050	730,592
SPECIAL ASSESSMENTS (Collect. in 1993)	187,434	260,657	202,569	1,545,485	698,960	1,244,096
<b>REVENUES</b>						
PROPERTY TAXES	2,438,306	830,950	1,465,106	2,046,745	2,684,598	817,813
TAX INCREMENTS	908,703	210,400	153,375	404,994	5,153,195	4,602,707
GRAVEL TAX & GAMBLING TAX	....	....	....	....	3,941	....
FRANCHISE TAXES (Public Utilities)	....	....	41,655	....	42,401	44,816
SPECIAL ASSESSMENTS	214,923	325,612	473,215	2,193,552	2,332,146	1,900,518
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	7,433	....	....	....	....
LICENSES AND PERMITS	252,245	131,411	105,450	182,096	799,450	471,651
FINES AND FORFEITS	215,903	197,483	112,061	102,820	23,224	27,214
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	106,742	347,670	21,433	13,209	26,520	438,083
- Other	....	2,049,325	486,379	5,620	....	460,859
State Grants - Local Government Aid	1,064,347	2,047,212	1,721,249	346,780	....	262,516
- Homestead Credit (HACA)	685,927	232,252	558,481	896,590	947,071	280,096
- Highways	166,189	597,107	208,007	1,315,007	988,263	52,584
- Other	179,933	565,020	694,573	197,235	11,093	389,454
County Grants - Highways	....	....	....	....	....	....
- Other	60,000	137,500	196,000	117,157	23,321	19,285
Local Units Grants - Highways	....	....	....	....	....	....
- Other	54,666	....	....	....	....	1,000,978
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,317,804</b>	<b>5,976,086</b>	<b>3,886,122</b>	<b>2,891,598</b>	<b>1,996,268</b>	<b>2,903,855</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	21,965	3,510	6,790	312,394	859,098	492,265
Public Safety	272,981	149,376	134,697	40,752	....	18,739
Streets and Highways	20,062	50,217	....	5,267	....	60,633
Sanitation (Refuse Collection)	....	....	....	27,173	....	....
Libraries	30,000	....	....	....	....	....
Parks and Recreation	154,752	42,675	83,010	222,724	....	50,752
Airports	....	....	158,463	....	....	....
Other Service Charges	28,454	326,217	329,954	36,409	....	314,689
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>528,214</b>	<b>571,995</b>	<b>712,914</b>	<b>644,719</b>	<b>859,098</b>	<b>937,078</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	189,903	424,508	131,990	945,848	1,655,918	626,577
All Other Revenues	119,190	564,621	483,332	412,862	635,914	725,723
<b>TOTAL REVENUES</b>	<b>7,185,191</b>	<b>9,240,499</b>	<b>7,565,220</b>	<b>9,825,234</b>	<b>16,186,153</b>	<b>13,057,952</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	....	490,000	2,862,203	15,508,056	4,509,173
- Other Long-Term Debt	....	....	320,000	154,000	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>....</b>	<b>810,000</b>	<b>3,016,203</b>	<b>15,508,056</b>	<b>4,509,173</b>
Other Financing Sources	931,884	....	29,178	....	....	....
TRANSFERS FROM - Enterprise Funds	1,199,245	180,513	180,000	382,261	235,000	856,799
- Governmental Funds	551,729	371,912	2,869,433	1,719,186	4,418,292	6,566,216
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>9,868,049</b>	<b>9,792,924</b>	<b>11,453,831</b>	<b>14,942,884</b>	<b>36,347,501</b>	<b>24,990,140</b>
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,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ANOKA	BEMIDJI	BRAINERD	CHAMPLIN	CHANHASSEN	CHASKA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	853,700	929,375	650,652	1,002,720	823,328	1,852,883
- Capital Outlay	....	7,616	360,784	16,724	1,411	292,872
TOTAL GENERAL GOVERNMENT	853,700	936,991	1,011,436	1,019,444	824,739	2,145,755
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	2,170,516	1,499,231	1,376,631	1,323,384	540,356	956,252
- Capital Outlay	12,601	52,642	34,372	42,418	....	31,022
Fire Department - Current Expenditures	297,663	445,043	584,547	241,300	241,469	173,505
- Capital Outlay	80,167	7,826	488,479	....	16,260	25,751
Other Protection - Current Expenditures	1,985	53,299	30,040	139,668	440,271	266,623
- Capital Outlay	2,112	533	....	....	2,931	7,725
TOTAL PUBLIC SAFETY	2,565,044	2,058,574	2,514,069	1,746,770	1,241,287	1,460,878
STREETS AND HIGHWAYS - Maintenance	980,171	856,442	793,795	601,105	667,622	508,422
- Lighting	....	....	....	118,509	150,315	....
- Construction	271,463	726,699	992,916	1,096,426	6,572,422	2,176,457
- Other Capital Outlay	1,459	114,206	79,182	26,321	....	127,911
TOTAL STREETS AND HIGHWAYS	1,253,093	1,697,347	1,865,893	1,842,361	7,390,359	2,812,790
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	81,072	188,721	....	3,085
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	....	81,072	188,721	....	3,085
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	350,333	60,878	84,112	....	....	....
- Capital Outlay	57,236	198,909	22,459	....	....	....
Park and Recreation - Current Expenditures	879,621	422,097	482,378	615,908	376,848	453,997
- Capital Outlay	3,150	27,050	120,328	66,364	199,219	15,825
TOTAL CULTURE AND RECREATION	1,290,340	708,934	709,277	682,272	576,067	469,822
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	....	....	2,091,397	935,544
<b>UNALLOCATED INSURANCE</b>						
AIRPORTS - Current Expenditures	....	57,635	323,911	....	....	....
- Capital Outlay	....	....	728,489	....	....	....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	264,537	831,851	158,457	90,762	1,860,581	1,629,854
- Capital Outlay	558,343	277,878	31,087	110,028	383,290	4,273,858
ALL OTHER UNALLOCATED - Current Expenditures	11,470	239,293	397,334	222,507	2,800,170	11,522
- Capital Outlay	168,445	....	13,000	373,212	1,605,477	944,629
DEBT SERVICE - Interest & Fiscal Charges	425,226	244,422	346,428	1,465,981	3,006,493	1,658,838
- Principal Payment on Bonds	600,000	252,500	520,000	2,091,800	3,560,000	3,620,000
- Other Long-Term Debt	....	....	122,000	85,046	....	....
TOTAL CURRENT EXPENDITURES	5,809,996	5,395,144	5,326,387	4,544,584	7,900,960	5,856,143
TOTAL CAPITAL OUTLAY	1,154,976	1,413,359	2,871,096	1,731,493	10,872,407	8,831,594
DEBT SERVICE - Principal & Interest	1,025,226	496,922	988,428	3,642,827	6,566,493	5,278,838
TOTAL EXPENDITURES	7,990,198	7,305,425	9,185,911	9,918,904	25,339,860	19,966,575
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	3,097,490	....	3,266,078
Other Financing Uses	....	....	....	154,000	403,347	....
TRANSFERS TO - Enterprise Funds	700,000	230,370	....	4,843	416,000	159,581
- Governmental Funds	551,729	371,912	2,869,433	1,719,186	4,418,292	6,566,216
TOTAL EXPENDITURES AND OTHER USES	9,241,927	7,907,707	12,055,344	14,894,423	30,577,499	29,958,450

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	ELK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1993 Estimate)	11,055	18,999	12,405	11,352	18,421	12,468
TAXABLE TAX CAPACITY	5,844,387	9,433,883	8,529,004	4,623,546	6,903,023	6,011,182
1992 NET TAX LEVY (Collect. in 1993)	1,820,656	1,799,140	1,567,769	1,268,520	1,518,828	1,490,410
SPECIAL ASSESSMENTS (Collect. in 1993)	35,280	50,854	667,203	489,525	581,789	47,371
<b>REVENUES</b>						
PROPERTY TAXES	1,674,864	2,447,941	1,686,816	1,218,905	1,600,896	1,479,545
TAX INCREMENTS	533,845	1,153,910	576,268	204,709	968,187	402,094
GRAVEL TAX & GAMBLING TAX	....	....	34,209	....	35,041	....
FRANCHISE TAXES (Public Utilities)	42,956	73,154	....	9,094	24,805	....
SPECIAL ASSESSMENTS	94,934	352,481	1,074,674	761,658	1,390,164	358,607
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	41,973	58,116
LICENSES AND PERMITS	64,431	135,545	205,783	121,954	172,631	86,268
FINES AND FORFEITS	24,886	89,464	77,555	25,972	97,170	93,181
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	184,447	....	....	....	....
- Other	42,735	115,624	....	123,411	376,686	2,121
State Grants - Local Government Aid	1,654,860	1,919,439	179,839	1,760,356	2,935,090	2,308,768
- Homestead Credit (HACA)	632,586	944,285	615,679	523,230	749,532	443,291
- Highways	664,451	424,610	461,459	125,391	582,473	110,959
- Other	572,978	244,802	147,182	498,769	647,399	260,321
County Grants - Highways	....	18,060	....	....	....	10,904
- Other	17,800	57,867	....	....	263,116	17,100
Local Units Grants - Highways	....	....	....	....	....	....
- Other	1,455	114,545	....	....	36,512	63,267
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	3,586,865	4,023,679	1,404,159	3,031,157	5,590,808	3,216,731
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	15,557	43,844	177,584	4,887	18,436	116,115
Public Safety	300,544	126,130	154,878	18,973	103,443	39,735
Streets and Highways	23,886	28,526	2,907	....	33,052	15,198
Sanitation (Refuse Collection)	....	....	....	3,872	....	....
Libraries	15,906	17,017	....	....	4,438	8,301
Parks and Recreation	16,723	149,013	117,556	5,090	290,084	68,151
Airports	....	....	....	....	....	....
Other Service Charges	134,704	442,219	62,745	....	513,693	37,196
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	507,320	806,749	515,670	32,822	963,146	284,696
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	92,149	1,041,560	382,955	264,514	373,914	785,819
All Other Revenues	299,182	345,275	1,025,404	839,565	1,512,499	682,333
<b>TOTAL REVENUES</b>	6,921,432	10,469,758	6,983,493	6,510,350	12,771,234	7,447,390
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	1,082,227	730,073	4,008,415	....	3,515,000	1,385,559
- Other Long-Term Debt	....	....	109,500	....	125,000	79,212
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	1,082,227	730,073	4,117,915	....	3,640,000	1,464,771
Other Financing Sources	20,082	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	35,964	379,953	256,450	1,031,225	455,748	208,670
- Governmental Funds	188,776	2,612,521	3,279,777	38,221	1,896,882	1,106,880
<b>TOTAL REVENUES AND OTHER SOURCES</b>	8,248,481	14,192,305	14,637,635	7,579,796	18,763,864	10,227,711
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 - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CLOQUET	COLUMBIA HEIGHTS	BLK RIVER	FAIRMONT	FARIBAULT	FERGUS FALLS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	588,002	1,371,562	548,312	736,811	714,114	725,203
- Capital Outlay	....	70,041	221,291	18,228	8,440	9,728
TOTAL GENERAL GOVERNMENT	588,002	1,441,603	769,603	755,039	722,554	734,931
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,193,689	1,891,484	1,161,559	1,019,556	1,723,122	1,141,250
- Capital Outlay	61,699	64,846	249,288	46,248	75,063	50,640
Fire Department - Current Expenditures	828,906	676,493	211,350	168,838	810,930	193,596
- Capital Outlay	31,229	4,451	15,266	207,542	22,556	1,023
Other Protection - Current Expenditures	9,515	153,129	238,368	129,982	94,001	92,265
- Capital Outlay	....	956	744	15,961	....	....
TOTAL PUBLIC SAFETY	2,125,038	2,791,359	1,876,575	1,588,127	2,725,672	1,478,774
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	1,382,249	694,467	559,451	714,448	1,104,035	640,289
- Construction	....	109,718	894	130,257	122,242	104,327
- Other Capital Outlay	886,670	540,603	4,298,321	427,516	2,007,851	1,066,307
- Capital Outlay	57,206	145,745	57,031	78,012	572,098	1,048
TOTAL STREETS AND HIGHWAYS	2,326,125	1,490,533	4,915,697	1,350,233	3,806,226	1,811,971
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	146,804	55,608	4,589	....	21,442
Sanitation - Capital Outlay	....	2,250	6,071	....	....	....
TOTAL SANITATION	....	149,054	61,679	4,589	....	21,442
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	4,396	....	....	3,414	....	....
TOTAL HEALTH	4,396	....	....	3,414	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	319,614	374,625	27,784	52,355	364,930	354,282
- Capital Outlay	2,868	1,866	4,564	....	497,201	9,870
Park and Recreation - Current Expenditures	382,149	1,024,908	255,538	596,589	722,403	847,092
- Capital Outlay	14,585	86,066	158,756	70,288	205,047	95,348
TOTAL CULTURE AND RECREATION	719,216	1,487,465	446,642	719,232	1,789,581	1,306,592
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	1,908	....	145,863	....
AIRPORTS - Current Expenditures	....	....	....	117,106	78,184	158,920
- Capital Outlay	....	....	....	62,841	43,071	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	19,667	808,848	303,681	146,362	557,709	451,341
- Capital Outlay	....	155,327	24,559	11,391	1,413,349	41,016
ALL OTHER UNALLOCATED - Current Expenditures	97,838	268,034	131,725	421,737	260,777	523,420
- Capital Outlay	78,677	392,618	....	810,720	41,579	27,905
DEBT SERVICE - Interest & Fiscal Charges	251,552	1,043,718	815,657	539,569	964,597	696,468
- Principal Payment on Bonds	850,000	1,875,000	1,718,000	1,206,000	1,186,570	825,000
- Other Long-Term Debt	....	....	129,466	146,439	69,461	155,280
TOTAL CURRENT EXPENDITURES	4,826,025	7,520,072	3,496,178	4,242,044	6,698,310	5,253,427
TOTAL CAPITAL OUTLAY	1,132,934	1,464,769	5,035,891	1,748,747	4,886,255	1,302,885
DEBT SERVICE - Principal & Interest	1,101,552	2,918,718	2,663,123	1,892,008	2,220,628	1,676,748
TOTAL EXPENDITURES	7,060,511	11,903,559	11,195,192	7,882,799	13,805,193	8,233,060
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	710,000	507,652	....	1,067,576	640,000
Other Financing Uses	....	....	....	....	44,164	70,154
TRANSFERS TO - Enterprise Funds	....	64,748	....	....	299,053	....
- Governmental Funds	188,776	2,612,521	3,279,777	38,221	1,896,882	1,106,880
TOTAL EXPENDITURES AND OTHER USES	7,249,287	15,290,828	14,982,621	7,921,020	17,112,868	10,050,094

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1993 Estimate)	16,143	18,025	16,406	11,960	12,229	12,611
TAXABLE TAX CAPACITY	8,702,893	5,564,966	16,277,144	5,197,517	6,698,186	7,159,382
1992 NET TAX LEVY (Collect. in 1993)	2,127,423	2,124,138	3,452,827	1,930,375	1,224,771	929,025
SPECIAL ASSESSMENTS (Collect. in 1993)	525,082	100,229	412,279	777,801	72,352	41,843
<b>REVENUES</b>						
PROPERTY TAXES	2,700,688	1,961,568	3,834,507	1,973,823	1,248,067	1,362,527
TAX INCREMENTS	442,874	189,308	1,379,624	269,330	1,185,192	2,127,201
GRAVEL TAX & GAMBLING TAX	5,579	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	100,175	....	69,604	25,480	45,499	236,832
SPECIAL ASSESSMENTS	1,306,766	104,468	658,297	1,189,254	327,545	42,824
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	24,111	51,746	....
LICENSES AND PERMITS	266,076	108,982	226,233	215,209	125,207	89,405
FINES AND FORFEITS	72,688	48,576	128,976	62,151	93,633	47,202
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	93,017	....	....	23,072
- Other	20,168	15,071	27,016	43,990	217,158	28,629
State Grants - Local Government Aid	967,440	2,758,747	785,175	1,063,139	1,170,034	547,183
- Homestead Credit (HACA)	939,503	1,377,560	925,028	951,630	536,109	366,912
- Highways	135,789	512,099	434,643	520,530	-1,030	809,799
- Other	334,469	3,274,081	204,758	1,843,074	989,296	109,757
County Grants - Highways	....	....	....	....	....	5,025
- Other	11,034	....	10,671	....	130,694	25,521
Local Units Grants - Highways	....	....	....	....	....	....
- Other	26,227	283,532	....	....	176,948	225
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,434,630</b>	<b>8,221,090</b>	<b>2,480,308</b>	<b>4,422,363</b>	<b>3,219,209</b>	<b>1,916,123</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	119,899	11,024	362,618	154,702	....	181,282
Public Safety	477,605	273,913	23,221	105,272	317,441	....
Streets and Highways	81,298	2,922	1,412	219,600	....	....
Sanitation (Refuse Collection)	....	....	....	....	....	....
Libraries	....	16,248	....	....	....	....
Parks and Recreation	2,188	260,232	....	319,039	271,498	165,935
Airports	....	....	....	45,504	69,964	....
Other Service Charges	34,618	172,065	46,445	....	226,305	9,008
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>715,608</b>	<b>736,404</b>	<b>433,696</b>	<b>844,117</b>	<b>885,208</b>	<b>356,225</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	489,639	129,499	742,443	293,003	304,258	345,606
All Other Revenues	292,922	701,013	510,891	680,993	627,263	114,400
<b>TOTAL REVENUES</b>	<b>8,827,645</b>	<b>12,200,908</b>	<b>10,464,579</b>	<b>9,999,834</b>	<b>8,112,827</b>	<b>6,638,345</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	8,028,815	....	6,275,000	1,752,300	374,300	....
- Other Long-Term Debt	335,000	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	93,477
<b>TOTAL BORROWING</b>	<b>8,363,815</b>	<b>....</b>	<b>6,275,000</b>	<b>1,752,300</b>	<b>374,300</b>	<b>93,477</b>
Other Financing Sources	....	....	....	....	429,943	....
TRANSFERS FROM - Enterprise Funds	492,301	....	....	890,000	988,428	118,770
- Governmental Funds	1,747,367	1,169,956	3,433,875	1,599,039	850,022	1,758,667
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>19,431,128</b>	<b>13,370,864</b>	<b>20,173,454</b>	<b>14,241,173</b>	<b>10,755,520</b>	<b>8,609,259</b>
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,B	W,S,O



CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	HASTINGS	HIBBING	HOPKINS	HUTCHINSON	MARSHALL	MOUNDS VIEW
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	806,077	2,481,576	1,369,089	733,170	1,004,651	1,095,550
- Capital Outlay	4,354,110	203,491	16,360	1,288,532	132,783	356,963
TOTAL GENERAL GOVERNMENT	5,160,187	2,685,067	1,385,449	2,021,702	1,137,434	1,452,513
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,421,188	1,899,806	1,970,071	1,259,902	1,394,730	947,521
- Capital Outlay	42,511	32,368	21,364	39,938	148,002	26,435
Fire Department - Current Expenditures	627,630	1,642,589	320,982	196,614	290,737	157,744
- Capital Outlay	250,058	335,995	6,500	18,991	491,889	.....
Other Protection - Current Expenditures	137,747	104,330	245,192	192,609	8,412	29,460
- Capital Outlay	9,439	34,196	4,901	.....	.....	.....
TOTAL PUBLIC SAFETY	2,488,573	4,049,284	2,569,010	1,708,054	2,333,770	1,161,160
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	737,383	1,421,502	871,214	742,396	1,155,898	219,943
- Lighting	139,627	29,872	107,496	46,045	150,687	46,605
- Construction	733,626	586,383	1,480,349	2,166,359	485,462	782,764
- Other Capital Outlay	30,470	90,836	16,343	11,400	85,154	18,902
TOTAL STREETS AND HIGHWAYS	1,641,106	2,128,593	2,475,402	2,966,200	1,877,201	1,068,214
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	.....	.....
Other Sanitation - Current Expenditures	112,353	.....	.....	.....	.....	23,612
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	2,503
TOTAL SANITATION	112,353	.....	.....	.....	.....	26,115
<b>HEALTH</b>						
- Current Expenditures	.....	.....	47,223	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	47,223	.....	.....	.....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	13,630	537,008	.....	84,781	518,174	.....
- Capital Outlay	.....	.....	.....	.....	56,240	.....
Park and Recreation - Current Expenditures	557,802	898,323	680,287	1,293,752	844,191	505,022
- Capital Outlay	58,485	185,727	45,841	20,372	128,782	83,879
TOTAL CULTURE AND RECREATION	629,918	1,621,058	726,128	1,398,905	1,547,387	588,901
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	234,970	.....	.....	235,434	.....	.....
<b>AIRPORTS</b>						
- Current Expenditures	.....	50,000	.....	63,769	329,829	.....
- Capital Outlay	.....	.....	.....	1,071,782	65,347	.....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	113,573	140,569	360,398	503,707	1,050	.....
- Capital Outlay	91,784	.....	807,933	330,450	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	7,872	496,261	211,106	334,876	176,093	.....
- Capital Outlay	6,570	9,764	310,477	52,034	.....	.....
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	892,342	568,630	708,375	756,600	660,931	1,022,574
- Principal Payment on Bonds	1,985,872	405,000	526,100	1,525,000	1,070,000	420,000
- Other Long-Term Debt	70,000	183,039	.....	74,914	.....	93,477
TOTAL CURRENT EXPENDITURES	4,909,853	9,701,836	6,183,058	5,687,055	5,874,452	3,025,457
TOTAL CAPITAL OUTLAY	5,577,053	1,478,760	2,710,068	4,999,858	1,593,659	1,271,446
DEBT SERVICE - Principal & Interest	2,948,214	1,156,669	1,234,475	2,356,514	1,730,931	1,536,051
TOTAL EXPENDITURES	13,435,120	12,337,265	10,127,601	13,043,427	9,199,042	5,832,954
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	1,024,170	.....	5,505,000	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	673,569	.....
<b>TRANSFERS TO</b>						
- Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	1,747,367	1,169,956	3,433,875	1,599,039	846,986	1,758,667
TOTAL EXPENDITURES AND OTHER USES	16,206,657	13,507,221	19,066,476	14,642,466	10,719,597	7,591,621

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	13,458	15,143	11,059	12,730	22,192	20,103
TAXABLE TAX CAPACITY	5,208,320	6,058,816	5,022,095	5,636,326	10,480,956	9,818,859
1992 NET TAX LEVY (Collect. in 1993)	1,351,973	1,698,397	1,276,536	673,851	1,696,507	2,163,086
SPECIAL ASSESSMENTS (Collect. in 1993)	361,561	128,738	397,635	378,369	1,211,440	434,064
<b>REVENUES</b>						
PROPERTY TAXES	1,424,793	1,729,734	1,321,391	941,226	2,395,930	2,195,288
TAX INCREMENTS	465,173	655,979	416,764	135,508	1,169,535	986,343
GRAVEL TAX & GAMBLING TAX	.....	.....	12,442	.....	3,205	.....
FRANCHISE TAXES (Public Utilities)	40,059	70,457	6,278	.....	.....	88,030
SPECIAL ASSESSMENTS	431,715	2,253,315	789,853	444,615	2,887,385	1,171,462
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	64,945	44,130	36,039	.....	.....	62,709
LICENSES AND PERMITS	67,409	230,850	117,698	86,306	531,275	210,276
FINES AND FORFEITS	82,775	77,093	33,585	38,462	137,550	116,103
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	251,748
- Other	.....	83,848	50,573	.....	.....	120,000
State Grants - Local Government Aid	2,088,590	1,127,647	1,265,044	651,634	553,146	2,303,917
- Homestead Credit (HACA)	685,630	719,244	613,163	261,502	950,539	1,167,227
- Highways	415,089	497,244	95,167	95,760	678,806	503,241
- Other	493,699	389,675	249,619	112,692	173,264	746,502
County Grants - Highways	.....	2,260	.....	20,353	.....	331,344
- Other	10,600	.....	.....	.....	346,380	143,867
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	25,655	.....	.....	.....	36,035
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,693,608</b>	<b>2,845,573</b>	<b>2,273,566</b>	<b>1,141,941</b>	<b>2,702,135</b>	<b>5,603,881</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	7,166	67,754	39,956	3,342	55,358	63,754
Public Safety	7,256	10,972	6,556	.....	.....	57,583
Streets and Highways	3,073	27,092	2,957	18,806	.....	181,624
Sanitation (Refuse Collection)	.....	.....	450	.....	.....	.....
Libraries	3,514	62,835	.....	.....	.....	.....
Parks and Recreation	243,124	.....	58,853	136,093	356,172	820,805
Airports	34,215	.....	.....	.....	.....	.....
Other Service Charges	30,312	174,494	260,897	250,006	394,072	832
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>328,660</b>	<b>343,147</b>	<b>369,669</b>	<b>408,247</b>	<b>805,602</b>	<b>1,124,598</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	418,796	400,317	168,230	121,218	1,440,690	1,561,533
All Other Revenues	426,113	781,454	298,222	173,011	276,345	1,325,429
<b>TOTAL REVENUES</b>	<b>7,444,046</b>	<b>9,432,049</b>	<b>5,843,737</b>	<b>3,490,534</b>	<b>12,349,652</b>	<b>14,445,652</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	4,112,710	1,655,103	5,912,710	811,800	4,976,651	.....
- Other Long-Term Debt	.....	131,195	.....	.....	506,344	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
<b>TOTAL BORROWING</b>	<b>4,112,710</b>	<b>1,786,298</b>	<b>5,912,710</b>	<b>811,800</b>	<b>5,482,995</b>	<b>.....</b>
Other Financing Sources	930,867	.....	.....	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	902,642	107,599	521,903	50,022	324,238	475,491
- Governmental Funds	446,504	1,429,034	242,464	614,995	1,976,911	4,867,204
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>13,836,769</b>	<b>12,754,980</b>	<b>12,520,814</b>	<b>4,967,351</b>	<b>20,133,796</b>	<b>19,788,347</b>
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,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	NEW ULM	NORTHFIELD	NORTH MANKATO	NORTH ST. PAUL	OAKDALE	OWATONNA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,275,038	975,202	584,225	319,927	1,582,135	768,300
- Capital Outlay	19,547	189,519	6,341	....	442,201	117,158
TOTAL GENERAL GOVERNMENT	1,294,585	1,164,721	590,566	319,927	2,024,336	885,458
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,060,740	1,165,449	595,575	966,498	1,430,328	1,657,989
- Capital Outlay	40,983	19,539	36,577	30,683	126,154	94,476
Fire Department - Current Expenditures	146,026	142,935	93,925	160,149	323,443	565,221
- Capital Outlay	12,466	357,610	15,097	23,063	....	50,578
Other Protection - Current Expenditures	....	150,852	114,652	42,422	196,182	196,330
- Capital Outlay	....	....	79,331	1,883	207	....
TOTAL PUBLIC SAFETY	1,260,215	1,836,385	935,157	1,224,698	2,076,314	2,564,594
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	926,674	651,091	892,502	384,958	631,129	1,677,331
- Construction	99,298	122,152	124,060	27,000	....	....
- Other Capital Outlay	1,771,784	3,136,892	1,185,424	76,605	2,426,616	2,865,541
TOTAL STREETS AND HIGHWAYS	13,004	6,767	96,065	73,999	165,932	134,197
TOTAL STREETS AND HIGHWAYS	2,810,760	3,916,902	2,298,051	562,562	3,223,677	4,677,069
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	....	48,596	....	55,655
Sanitation - Capital Outlay	....	....	5,283	2,876	....	....
TOTAL SANITATION	....	....	5,283	51,472	....	55,655
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	5,500	....	....	....	....
TOTAL HEALTH	....	5,500	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	413,207	429,100	134,023	....	....	665,551
- Capital Outlay	14,477	....	....	....	....	41,418
Park and Recreiation - Current Expenditures	948,702	385,047	454,137	413,032	478,709	1,679,871
- Capital Outlay	202,686	117,794	41,708	261,095	391,592	254,083
TOTAL CULTURE AND RECREATION	1,579,072	931,941	629,868	674,127	870,301	2,640,923
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	107,488	....	35,000	....	384,352
AIRPORTS - Current Expenditures	47,281	....	....	....	....	55,616
- Capital Outlay	26,952	....	....	....	....	29,674
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	422,204	200,719	25,905	....	37,709	509,525
- Capital Outlay	1,711,846	606,030	2,521,626	....	....	223,496
ALL OTHER UNALLOCATED - Current Expenditures	446,231	267,679	162,384	17,475	61,327	126,321
- Capital Outlay	57,822	19,893	43,683	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	726,758	716,247	592,608	292,766	1,824,316	847,184
- Principal Payment on Bonds	1,525,000	1,599,000	1,455,000	1,345,000	6,320,000	1,295,000
- Other Long-Term Debt	80,600	9,092	245,000	....	338,741	110,000
TOTAL CURRENT EXPENDITURES	5,785,401	4,603,214	3,181,388	2,415,057	4,740,962	8,342,062
TOTAL CAPITAL OUTLAY	3,871,567	4,475,103	4,874,793	470,204	3,560,549	3,810,621
DEBT SERVICE - Principal & Interest	2,332,358	2,324,339	2,292,608	1,637,766	8,483,057	2,252,184
TOTAL EXPENDITURES	11,989,326	11,402,656	10,348,789	4,523,027	16,784,568	14,404,867
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	446,504	1,429,034	242,464	614,995	1,976,911	4,867,204
TOTAL EXPENDITURES AND OTHER USES	12,435,830	12,831,690	10,591,253	5,138,022	18,761,479	19,272,071

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
CLASS OF CITY	3	3	3	3	3	3
POPULATION - (1993 Estimate)	12,072	14,081	15,561	14,410	12,732	15,001
TAXABLE TAX CAPACITY	6,550,066	6,402,126	28,847,286	7,583,142	14,669,065	10,154,962
1992 NET TAX LEVY (Collect. in 1993)	1,820,932	786,216	7,907,084	1,249,805	2,379,557	2,202,558
SPECIAL ASSESSMENTS (Collect. in 1993)	572,835	771,664	317,357	170,996	531,779	1,069,263
<b>REVENUES</b>						
PROPERTY TAXES	2,178,415	1,124,964	8,195,208	1,840,138	2,912,616	2,646,557
TAX INCREMENTS	40,149	895,159	821,478	1,615,465	805,926	1,140,969
GRAVEL TAX & GAMBLING TAX	....	....	....	....	11,010	2,640
FRANCHISE TAXES (Public Utilities)	40,448	....	52,722	....	....	....
SPECIAL ASSESSMENTS	1,016,080	2,776,108	701,942	128,601	955,237	1,462,322
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	90,025	....
LICENSES AND PERMITS	228,999	340,992	237,903	135,163	481,992	279,710
FINES AND FORFEITS	61,021	54,929	107,590	200,291	63,773	104,537
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	12,650	....	34,243	....	....
- Other	9,046	4,196	111,466	....	....	....
State Grants - Local Government Aid	802	215,315	....	1,375,505	147,216	692,056
- Homestead Credit (HACA)	824,319	507,883	1,060,734	891,302	422,724	973,088
- Highways	148,987	520,339	748,357	734,070	1,878,987	17,610
- Other	146,290	120,015	639,473	244,045	363,050	238,667
County Grants - Highways	....	....	....	....	....	1,726
- Other	....	44,324	74,269	....	5,388	78,524
Local Units Grants - Highways	....	....	....	....	....	....
- Other	191,000	36,855	28,290	183,359	....	17,264
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,320,444</b>	<b>1,461,577</b>	<b>2,662,589</b>	<b>3,462,524</b>	<b>2,817,365</b>	<b>2,018,935</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	124,130	175,722	87,288	12,603	234,796	....
Public Safety	130,664	5,774	337,248	19,583	55,124	169,435
Streets and Highways	....	88,097	31,505	....	391,099	....
Sanitation (Refuse Collection)	....	203,381	....	....	511,260	....
Libraries	....	....	....	....	....	5,426
Parks and Recreation	212,269	76,776	....	256,961	188,626	....
Airports	....	....	....	....	....	....
Other Service Charges	....	....	141,204	13,610	....	255,516
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>467,063</b>	<b>549,750</b>	<b>597,245</b>	<b>302,757</b>	<b>1,380,905</b>	<b>430,377</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	289,320	585,841	299,076	729,573	1,614,506	377,363
All Other Revenues	3,056,374	723,218	1,078,917	1,109,132	91,684	369,012
<b>TOTAL REVENUES</b>	<b>8,698,313</b>	<b>8,512,538</b>	<b>14,754,670</b>	<b>9,523,644</b>	<b>11,225,039</b>	<b>8,832,422</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	6,084,722	2,206,734	2,682,900	....	5,034,032	4,243,929
- Other Long-Term Debt	500,000	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>6,584,722</b>	<b>2,206,734</b>	<b>2,682,900</b>	<b>....</b>	<b>5,034,032</b>	<b>4,243,929</b>
Other Financing Sources	....	....	....	....	15,056	....
TRANSFERS FROM - Enterprise Funds	401,467	....	927,681	226,897	548,308	34,302
- Governmental Funds	444,303	1,309,955	1,391,006	405,478	1,450,991	1,910,972
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>16,128,805</b>	<b>12,029,227</b>	<b>19,756,257</b>	<b>10,156,019</b>	<b>18,273,426</b>	<b>15,021,625</b>
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,O	W,S,R,L,O	W,S,E,O	W,S,R,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PRIOR LAKE	RAMSEY	RED WING	ROBBINSDALE	SHAKOPEE	STILLWATER
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,005,798	738,800	1,255,850	801,683	1,166,352	835,651
- Capital Outlay	34,867	5,792	138,796	73,054	403,492	14,774
TOTAL GENERAL GOVERNMENT	1,040,665	744,592	1,394,646	874,737	1,569,844	850,425
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	1,049,955	657,624	1,964,868	1,629,819	1,325,037	1,206,721
- Capital Outlay	68,514	63,224	83,534	26,985	59,219	66,346
Fire Department - Current Expenditures	178,766	64,462	1,369,902	206,674	199,593	581,051
- Capital Outlay	491,710	2,063	47,890	26,349	16,164	34,190
Other Protection - Current Expenditures	148,695	102,091	166,888	216,623	151,821	249,402
- Capital Outlay	....	....	10,238	2,334,069	563	5,252
TOTAL PUBLIC SAFETY	1,937,640	889,464	3,643,320	4,440,519	1,752,397	2,142,962
<b>STREETS AND HIGHWAYS</b>						
Maintenance	587,627	329,890	1,645,153	592,460	826,395	835,452
- Lighting	....	....	148,875	74,356	39,097	138,633
- Construction	3,589,041	589,921	973,701	1,450,141	3,682,226	1,474,869
- Other Capital Outlay	10,161	22,284	10,484	....	165,549	35,061
TOTAL STREETS AND HIGHWAYS	4,186,829	942,095	2,778,213	2,116,957	4,713,267	2,484,015
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	510,630	....
Other Sanitation - Current Expenditures	....	60,405	20,226	....	....	18,065
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	60,405	20,226	....	510,630	18,065
<b>HEALTH</b>						
- Current Expenditures	....	....	54,154	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	54,154	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	9,321	....	517,210	....	28,481	542,191
- Capital Outlay	....	....	129,818	....	....	50,242
Park and Recreation - Current Expenditures	619,957	162,032	1,353,994	1,173,706	570,849	330,188
- Capital Outlay	116,678	21,473	257,085	65,831	790,794	48,695
TOTAL CULTURE AND RECREATION	745,956	183,505	2,258,107	1,239,537	1,390,124	971,316
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	131,533	....	276,000	....
AIRPORTS - Current Expenditures	....	....	51,766	....	....	....
- Capital Outlay	....	....	161,354	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	39,448	....	370,508	993,009	51,086	....
- Capital Outlay	....	....	552,365	....	336,876	....
ALL OTHER UNALLOCATED - Current Expenditures	399,386	245,729	242,453	267,652	365,000	12,118
- Capital Outlay	179,096	15,957	....	....	....	78,188
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	727,384	373,942	756,943	629,416	975,400	1,280,201
- Principal Payment on Bonds	2,710,000	485,000	1,530,000	225,000	1,365,000	1,193,669
- Other Long-Term Debt	1,080,000	4,132	24,552	....	....	....
TOTAL CURRENT EXPENDITURES	4,038,953	2,361,033	9,161,847	5,955,982	5,234,341	4,793,473
TOTAL CAPITAL OUTLAY	4,490,067	720,714	2,496,798	3,976,429	5,730,883	1,807,617
DEBT SERVICE - Principal & Interest	4,517,384	863,074	2,311,495	854,416	2,340,400	2,473,870
TOTAL EXPENDITURES	13,046,404	3,944,821	13,970,140	10,786,827	13,305,624	9,074,960
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	980,261	....
Other Financing Uses	....	....	107,286	....	....	....
TRANSFERS TO - Enterprise Funds	6,267	....	1,352,373	259,757	....	203,794
- Governmental Funds	444,303	1,309,955	1,391,006	405,478	1,450,991	1,910,972
TOTAL EXPENDITURES AND OTHER USES	13,496,974	5,254,776	16,820,805	11,452,062	15,736,876	11,189,726

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
CLASS OF CITY	3	3	3	....	4	4
POPULATION - (1993 Estimate)	11,638	19,304	18,322	522,667	2,829	8,183
TAXABLE TAX CAPACITY	9,853,196	14,141,019	8,151,393	308,345,420	2,757,111	5,389,481
1992 NET TAX LEVY (Collect. in 1993)	991,753	2,550,414	1,835,444	63,121,328	429,928	1,211,169
SPECIAL ASSESSMENTS (Collect. in 1993)	297,682	441,504	759,939	16,660,083	6,529	793
<b>REVENUES</b>						
PROPERTY TAXES	1,080,854	3,016,705	1,489,274	71,046,851	458,961	1,337,026
TAX INCREMENTS	1,712,044	....	421,101	33,524,600	....	172,720
GRAVEL TAX & GAMBLING TAX	....	3,451	....	111,518	....	....
FRANCHISE TAXES (Public Utilities)	....	439,162	....	2,590,271	....	33,756
SPECIAL ASSESSMENTS	710,623	883,128	1,299,296	38,652,391	....	96,937
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	4,200	86,683	665,698	....	....
LICENSES AND PERMITS	268,957	256,600	155,687	8,031,885	60,902	97,357
FINES AND FORFEITS	24,647	78,086	127,266	2,983,756	9,350	45,705
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	1,581,969	....	....
- Other	....	....	13,607	4,407,528	20,900	55,495
State Grants - Local Government Aid	....	1,069,936	1,984,290	40,429,543	....	1,070,869
- Homestead Credit (HACA)	373,853	964,491	665,289	24,913,080	111,087	360,835
- Highways	268,772	147,720	5,098,534	21,221,472	....	554,263
- Other	54,681	209,178	461,256	16,569,297	15,942	322,723
County Grants - Highways	....	418,696	3,795	814,453	....	....
- Other	14,026	48,578	4,970	2,050,817	4,954	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	30,410	....	2,307,223	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>711,332</b>	<b>2,889,009</b>	<b>8,231,741</b>	<b>114,295,382</b>	<b>152,883</b>	<b>2,364,185</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	14,212	60,781	14,292	4,014,552	270	....
Public Safety	11,350	182,019	73,090	3,626,283	....	146,179
Streets and Highways	....	....	12,707	1,309,578	....	....
Sanitation (Refuse Collection)	....	....	....	751,671	....	....
Libraries	....	....	....	163,775	....	....
Parks and Recreation	101,969	89,695	317,493	5,363,424	....	1,684
Airports	....	....	....	320,611	....	28,831
Other Service Charges	393,413	29,926	76,991	5,159,903	2,077	27,193
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>520,944</b>	<b>362,421</b>	<b>494,573</b>	<b>20,709,797</b>	<b>2,347</b>	<b>203,887</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	857,182	897,657	1,192,231	21,737,959	3,997	222,595
All Other Revenues	315,336	141,284	732,433	23,015,574	23,505	524,999
<b>TOTAL REVENUES</b>	<b>6,201,919</b>	<b>8,971,703</b>	<b>14,230,285</b>	<b>337,365,682</b>	<b>711,945</b>	<b>5,099,167</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	5,720,000	4,656,012	1,460,619	104,198,040	....	1,683,789
- Other Long-Term Debt	....	115,000	....	2,375,251	....	....
- Short-Term Debt	....	....	....	93,477	....	....
<b>TOTAL BORROWING</b>	<b>5,720,000</b>	<b>4,771,012</b>	<b>1,460,619</b>	<b>106,666,768</b>	<b>....</b>	<b>1,683,789</b>
Other Financing Sources	699,059	45,126	....	3,101,195	....	....
TRANSFERS FROM - Enterprise Funds	....	....	1,294,986	13,764,493	....	80,000
- Governmental Funds	....	229,553	996,151	59,780,117	....	1,930,198
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>12,620,978</b>	<b>14,017,394</b>	<b>17,982,041</b>	<b>520,678,255</b>	<b>711,945</b>	<b>8,793,154</b>
Type of Public Service Enterprise	W,S,R,O	W,S,O	W,S,H,E,O			W,L,E,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	VADNAIS HEIGHTS	WEST ST. PAUL	WILLMAR	TOTAL THIRD CLASS	AFTON	ALEXANDRIA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	558,506	801,350	1,156,882	33,696,990	254,014	681,533
- Capital Outlay	1,964	18,943	35,464	8,904,386	4,636	12,777
TOTAL GENERAL GOVERNMENT	560,470	820,293	1,192,346	42,601,376	258,650	694,310
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	350,770	1,553,098	1,623,341	45,547,902	67,525	907,055
- Capital Outlay	....	92,097	55,031	1,896,639	....	39,332
Fire Department - Current Expenditures	241,871	1,120,159	457,923	15,415,234	90,307	180,453
- Capital Outlay	15,686	544,448	35,762	3,718,785	....	1,071,172
Other Protection - Current Expenditures	98,569	336,349	64,166	4,878,945	8,191	106,049
- Capital Outlay	395	624	....	2,533,924	....	5,141
TOTAL PUBLIC SAFETY	707,291	3,646,775	2,236,223	73,991,429	166,023	2,309,202
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	242,047	1,152,627	987,376	28,817,184	341,961	484,615
- Lighting	41,891	91,588	....	2,416,090	1,622	34,194
- Construction	601,213	2,109,038	5,360,504	62,137,494	....	702,353
- Other Capital Outlay	....	11,258	161,443	2,598,535	....	42,096
TOTAL STREETS AND HIGHWAYS	885,151	3,364,511	6,509,323	95,969,303	343,583	1,263,258
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	11,736	....	....	522,366	....	....
Other Sanitation - Current Expenditures	171,393	36,164	....	1,095,568	30,052	211,329
Sanitation - Capital Outlay	....	3,047	....	35,689	....	....
TOTAL SANITATION	183,129	39,211	....	1,653,623	30,052	211,329
<b>HEALTH</b>						
- Current Expenditures	....	....	....	193,277	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	193,277	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	....	118,757	6,436,731	....	99,344
- Capital Outlay	....	....	....	1,132,174	....	....
Park and Recreation - Current Expenditures	168,684	557,698	1,266,032	23,955,854	8,732	273,077
- Capital Outlay	34,267	236,589	153,495	4,674,103	....	74,186
TOTAL CULTURE AND RECREATION	202,951	794,287	1,538,284	36,198,862	8,732	446,607
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	75,964	84,673	....	1,733,580	....	....
AIRPORTS - Current Expenditures	....	....	94,773	1,533,786	....	155,786
- Capital Outlay	....	....	61,534	2,280,489	....	151,428
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	15,000	40,316	1,413	11,379,773	....	130
- Capital Outlay	....	....	....	14,623,017	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	122,759	92,280	9,829,053	....	362,296
- Capital Outlay	74,590	....	....	5,354,679	....	....
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
- Principal Payment on Bonds	837,201	512,319	1,237,548	30,576,861	....	63,279
- Other Long-Term Debt	3,385,000	475,000	1,155,000	56,754,628	....	160,000
TOTAL CURRENT EXPENDITURES	1,976,431	5,896,781	5,862,943	187,452,333	802,404	3,495,861
TOTAL CAPITAL OUTLAY	728,115	3,027,305	5,863,233	116,623,422	4,636	2,107,557
DEBT SERVICE - Principal & Interest	4,222,201	1,115,319	2,463,797	90,686,919	0	223,279
TOTAL EXPENDITURES	6,926,747	10,039,405	14,189,973	394,762,674	807,040	5,826,697
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	16,798,227	....	....
Other Financing Uses	7,565,453	....	....	9,017,973	....	....
<b>TRANSFERS TO - Enterprise Funds</b>						
- Governmental Funds	....	10,869	70,083	3,777,738	....	....
TOTAL EXPENDITURES AND OTHER USES	14,492,200	10,279,827	15,256,207	484,133,693	807,040	7,756,895



CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	9,493	4,101	3,195	3,190	3,228	3,331
TAXABLE TAX CAPACITY	12,373,036	3,139,733	3,303,296	1,041,146	752,116	1,668,622
1992 NET TAX LEVY (Collect. in 1993)	1,390,465	658,649	885,931	272,881	170,754	398,369
SPECIAL ASSESSMENTS (Collect. in 1993)	366,148	385,365	36,402	131,589	5,388	202,516
<b>REVENUES</b>						
PROPERTY TAXES	1,343,213	663,114	992,622	405,664	179,421	407,557
TAX INCREMENTS	43,095	370,696	1,214	....	221,976	232,197
GRAVEL TAX & GAMBLING TAX	....	....	728	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	9,070	....	....
SPECIAL ASSESSMENTS	416,936	801,089	496,284	323,410	17,440	277,716
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	161,680	58,026	73,170	23,009	13,842	91,644
FINES AND FORFEITS	28,575	15,399	30,423	12,853	12,300	46,732
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	....	....	....	16,640	....
State Grants - Local Government Aid	....	95,456	22,215	218,479	708,411	203,103
- Homestead Credit (HACA)	84,018	194,903	150,836	152,480	108,098	154,716
- Highways	50,041	922,692	....	....	....	....
- Other	114,005	55,632	88,179	68,904	283,190	78,965
County Grants - Highways	4,701	....	....	....	....	....
- Other	....	21,600	4,693	1,989	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	20,491	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>252,765</b>	<b>1,290,283</b>	<b>265,923</b>	<b>441,852</b>	<b>1,136,830</b>	<b>436,784</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	1,570	....	562	12,776	....	1,415
Public Safety	....	....	44,966	....	29,545	61,892
Streets and Highways	....	....	....	2,767	....	....
Sanitation (Refuse Collection)	....	....	....	2,493	....	....
Libraries	....	....	....	....	....	....
Parks and Recreation	96,089	23,199	2,150	30,333	32,638	22,596
Airports	....	....	....	....	....	....
Other Service Charges	12,490	....	24,434	....	22,302	....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>110,149</b>	<b>23,199</b>	<b>72,112</b>	<b>48,369</b>	<b>84,485</b>	<b>85,903</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	263,071	109,871	109,375	18,980	185,351	109,015
All Other Revenues	220,893	60,688	137,735	124,956	457,134	118,869
<b>TOTAL REVENUES</b>	<b>2,840,377</b>	<b>3,392,365</b>	<b>2,179,586</b>	<b>1,408,163</b>	<b>2,308,779</b>	<b>1,806,417</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	3,670,000	2,285,051	1,383,739	....	....
- Other Long-Term Debt	....	....	16,500	103,125	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>3,670,000</b>	<b>2,301,551</b>	<b>1,486,864</b>	<b>....</b>	<b>....</b>
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	136,444	134,793	19,382	....	124,872	284,701
- Governmental Funds	101,797	11,391	149,000	207,842	654,284	90,932
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,078,618</b>	<b>7,208,549</b>	<b>4,649,519</b>	<b>3,102,869</b>	<b>3,087,935</b>	<b>2,182,050</b>
Type of Public Service Enterprise	W,S,O	W,S	W,S	W,S,O	W,S,R,L,E,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ARDEN HILLS	BAXTER	BAYPORT	BELLE PLAINE	BENSON	BIG LAKE
EXPENDITURES						
GENERAL GOVERNMENT - Current Expenditures	523,093	197,102	348,225	225,383	309,266	271,043
- Capital Outlay	23,643	935	7,101	....	2,184	....
TOTAL GENERAL GOVERNMENT	546,736	198,037	355,326	225,383	311,450	271,043
PUBLIC SAFETY						
Police Department - Current Expenditures	441,916	247,681	313,640	200,064	276,101	310,048
- Capital Outlay	....	1,284	....	....	14,861	13,743
Fire Department - Current Expenditures	270,770	44,017	83,297	38,132	77,892	110,698
- Capital Outlay	....	....	6,952	31,971	4,976	35,908
Other Protection - Current Expenditures	65,313	37,417	....	1,669	....	51,720
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	777,999	330,399	403,889	271,836	373,830	522,117
STREETS AND HIGHWAYS - Maintenance	284,820	110,342	117,894	150,592	317,047	197,951
- Lighting	16,227	....	21,957	37,073	10,499	38,328
- Construction	372,971	1,034,616	162,386	411,916	74,548	351,178
- Other Capital Outlay	50,414	13,179	....	68,754	14,662	....
TOTAL STREETS AND HIGHWAYS	724,432	1,158,137	302,237	668,335	416,756	587,457
SANITATION (Excluding Sewer)						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	24,549	4,003	3,376	....	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	24,549	4,003	3,376	....	....
HEALTH - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
CULTURE AND RECREATION						
Libraries - Current Expenditures	....	....	187,313	3,374	32,867	14,150
- Capital Outlay	....	....	....	....	431,555	....
Park and Recreation - Current Expenditures	333,671	63,709	53,944	179,028	215,197	18,554
- Capital Outlay	58,982	23,165	50,998	....	50,640	23,970
TOTAL CULTURE AND RECREATION	392,653	86,874	252,255	182,402	730,259	56,674
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	578,531	469,781	172,852	....	....
UNALLOCATED INSURANCE	....	25,338	....	....	....	....
AIRPORTS - Current Expenditures	....	....	....	....	26,721	....
- Capital Outlay	....	....	....	....	2,646	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	6,500	....	94,438	171,366	27,306
- Capital Outlay	....	....	....	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	28,754	1,504	31,243	223,725	....
- Capital Outlay	....	....	735	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	5,183	521,951	340,874	128,740	212,507	319,576
- Principal Payment on Bonds	0	1,127,000	120,000	255,000	210,000	470,000
- Other Long-Term Debt	77,500	42,217	20,000	....	....	67,000
TOTAL CURRENT EXPENDITURES	1,935,810	785,409	1,131,777	964,372	1,660,681	1,039,798
TOTAL CAPITAL OUTLAY	506,010	1,651,710	657,953	685,493	596,072	424,799
DEBT SERVICE - Principal & Interest	82,683	1,691,168	480,874	383,740	422,507	856,576
TOTAL EXPENDITURES	2,524,503	4,128,287	2,270,604	2,033,605	2,679,260	2,321,173
OTHER FINANCING USES						
DEBT REDEMPTION - Refunded	....	2,252,401	....	684,303	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	11,000	....
- Governmental Funds	101,797	11,391	149,000	207,842	654,284	90,932
TOTAL EXPENDITURES AND OTHER USES	2,626,300	6,392,079	2,419,604	2,925,750	3,344,544	2,412,105

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	3,727	3,707	7,578	2,907	5,182	3,435
TAXABLE TAX CAPACITY	1,368,933	843,408	3,689,405	720,434	2,696,744	2,008,617
1992 NET TAX LEVY (Collect. in 1993)	504,283	216,631	608,022	169,550	1,010,176	685,325
SPECIAL ASSESSMENTS (Collect. in 1993)	260,019	174,668	133,462	69,953	208,751	232,523
<b>REVENUES</b>						
PROPERTY TAXES	510,120	204,374	583,541	176,688	1,013,299	706,770
TAX INCREMENTS	119,172	18,754	1,134,838	13,225	317,958	265,579
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	11,194	8,857	....	6,952	....	....
SPECIAL ASSESSMENTS	363,031	287,874	564,801	83,935	419,085	374,519
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	46,403	15,645	112,523	10,172	102,958	17,116
FINES AND FORFEITS	18,960	31,082	28,975	5,895	43,677	35,202
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	70,392	59,410	....	....	....	29,291
State Grants - Local Government Aid	487,047	882,197	446,686	370,964	291,286	282,444
- Homestead Credit (HACA)	334,320	133,352	225,512	122,861	227,711	273,810
- Highways	....	4,797	558,495	....	31,449	....
- Other	171,754	169,707	168,077	129,463	311,613	103,725
County Grants - Highways	....	....	801,326	....	....	....
- Other	....	....	....	6,603	....	28,699
Local Units Grants - Highways	50,723	....	....	....	....	....
- Other	....	27,791	....	....	....	947
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,114,236</b>	<b>1,277,254</b>	<b>2,200,096</b>	<b>629,891</b>	<b>862,059</b>	<b>718,916</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	....	47,868	26,296	1,184	2,578	45,619
Public Safety	15,160	82,410	119,503	94,144	38,599	54,915
Streets and Highways	2,098	713	252	149	....	4,335
Sanitation (Refuse Collection)	34,160	....	368,905	....	450	33,599
Libraries	2,851	....	....	....	....	....
Parks and Recreation	16,586	21,665	16,929	28,031	....	19,044
Airports	....	....	....	....	4,750	....
Other Service Charges	54	29,151	78,932	....	8,841	257,609
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>70,909</b>	<b>181,807</b>	<b>610,817</b>	<b>123,508</b>	<b>55,218</b>	<b>415,121</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	86,812	69,019	221,629	40,125	92,593	122,132
All Other Revenues	523,962	322,090	388,760	102,136	276,699	169,195
<b>TOTAL REVENUES</b>	<b>2,864,799</b>	<b>2,416,756</b>	<b>5,845,980</b>	<b>1,192,527</b>	<b>3,183,546</b>	<b>2,824,550</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	1,872,777	311,408	2,376,344	....	6,853,507	3,412,960
- Other Long-Term Debt	....	....	....	112,000	7,829,867	....
- Short-Term Debt	....	....	....	....	1,150,000	....
<b>TOTAL BORROWING</b>	<b>1,872,777</b>	<b>311,408</b>	<b>2,376,344</b>	<b>112,000</b>	<b>15,833,374</b>	<b>3,412,960</b>
Other Financing Sources	....	....	....	5,389	....	....
TRANSFERS FROM - Enterprise Funds	....	140,469	511,388	209,618	611,000	....
- Governmental Funds	....	361,511	759,697	....	227,606	442,630
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>4,737,576</b>	<b>3,230,144</b>	<b>9,493,409</b>	<b>1,519,534</b>	<b>19,855,526</b>	<b>6,680,140</b>
Type of Public Service Enterprise	W,S,L,E,O	W,S,R,E	W,S,L,E,O	W,S,L,E	W,S,L	W,S,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	BLUE EARTH	BRECKENRIDGE	BUFFALO	CALEDONIA	CAMBRIDGE	CANNON FALLS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	248,564	298,094	279,540	263,855	214,398	244,875
- Capital Outlay	12,631	16,102	34,856	1,389	....	324
TOTAL GENERAL GOVERNMENT	261,195	314,196	314,396	265,244	214,398	245,199
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	301,453	467,539	547,208	244,271	433,278	362,975
- Capital Outlay	3,348	13,686	19,465	58,907	....	19,744
Fire Department - Current Expenditures	42,657	51,501	119,413	32,532	95,183	59,661
- Capital Outlay	14,997	125,597	6,007	1,939	109,249	7,258
Other Protection - Current Expenditures	....	3,708	69,181	4,481	86,258	4,706
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	362,455	662,031	761,274	342,130	723,968	454,344
STREETS AND HIGHWAYS - Maintenance	314,746	270,483	197,142	179,714	237,041	276,085
- Lighting	35,458	19,685	45,973	17,789	43,520	39,372
- Construction	90,299	560,468	1,986,089	....	....	....
- Other Capital Outlay	....	43,212	11,298	55,505	....	14,605
TOTAL STREETS AND HIGHWAYS	440,503	893,848	2,240,502	253,008	280,561	330,062
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	3,355	5,889	386,072	....	9,997	....
Other Sanitation - Current Expenditures	51,050	19,422	....	14,891	....	38,292
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	54,405	25,311	386,072	14,891	9,997	38,292
<b>HEALTH</b>						
HEALTH - Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	119,443	50,410	10,381	17,190	....	90,145
- Capital Outlay	....	....	14,848	....	....	15,085
Park and Recreation - Current Expenditures	184,792	222,610	193,378	89,883	48,458	185,135
- Capital Outlay	9,225	2,109	42,380	25,063	8,211	32,506
TOTAL CULTURE AND RECREATION	313,460	275,129	260,987	132,136	56,669	322,871
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	862,418	....	8,487,522	....
UNALLOCATED INSURANCE	....	57,896	....	....	74,584	22,389
AIRPORTS - Current Expenditures	21,599	....	29,143	....	29,808	....
- Capital Outlay	13,934	....	18,519	....	19,685	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	93,295	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	255,610	164,618	230,011	100,643	10,710	84,667
- Capital Outlay	....	56,204	736,590	....	....	533,567
ALL OTHER UNALLOCATED - Current Expenditures	....	429,560	93,105	107,396	431,291	40,051
- Capital Outlay	....	2,045	....	....	238,464	3,478
DEBT SERVICE - Interest & Fiscal Charges	744,515	198,822	939,744	119,864	811,489	421,682
- Principal Payment on Bonds	785,333	325,360	1,340,000	585,000	715,000	2,120,000
- Other Long-Term Debt	....	....	....	14,252	1,498,733	....
TOTAL CURRENT EXPENDITURES	1,578,727	2,061,415	2,200,547	1,072,645	1,807,821	1,448,353
TOTAL CAPITAL OUTLAY	144,434	819,423	3,732,470	142,803	8,863,131	626,567
DEBT SERVICE - Principal & Interest	1,529,848	524,182	2,279,744	719,116	3,025,222	2,541,682
TOTAL EXPENDITURES	3,253,009	3,405,020	8,212,761	1,934,564	13,696,174	4,616,602
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	1,872,702	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	21,977
TRANSFERS TO - Enterprise Funds	....	....	....	....	44,555	....
- Governmental Funds	....	361,511	759,697	....	227,606	442,630
TOTAL EXPENDITURES AND OTHER USES	5,125,711	3,766,531	8,972,458	1,934,564	13,968,335	5,081,209

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEERHAVEN
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1993 Estimate)	5,256	4,779	5,498	8,175	4,791	3,646
TAXABLE TAX CAPACITY	981,596	2,029,580	2,817,974	2,181,558	2,154,591	5,318,205
1992 NET TAX LEVY (Collect. in 1993)	786,648	487,305	447,392	809,538	454,171	704,475
SPECIAL ASSESSMENTS (Collect. in 1993)	18,826	50,237	215,222	132,679	42,667	49,548
<b>REVENUES</b>						
PROPERTY TAXES	686,255	612,425	515,436	778,674	613,515	738,300
TAX INCREMENTS	....	92,215	114,778	142,539	132,826	156,106
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	35,954	9,186	6,597	183,504	7,361	....
SPECIAL ASSESSMENTS	22,567	319,743	7,599	68,042	87,523	3,315
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	21,458	30,651	61,584	63,222	130,055	113,142
FINES AND FORFEITS	14,221	15,359	34,992	30,641	30,897	53,295
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	2,322	23,432	....	14,065	....
- Other	16,708	12,283	5,644	215,211	....	....
State Grants - Local Government Aid	962,961	197,656	....	1,438,350	1	....
- Homestead Credit (HACA)	626,006	203,878	211,096	497,421	194,655	218,917
- Highways	63,052	....	270,418	1,316,450	....	....
- Other	1,052,680	89,826	36,754	862,294	42,192	43,602
County Grants - Highways	....	....	....	6,923	....	16,967
- Other	....	....	38,937	....	54,705	1,664
Local Units Grants - Highways	....	....	....	....	....	....
- Other	41,419	....	....	....	....	18,913
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,762,826</b>	<b>505,965</b>	<b>586,281</b>	<b>4,336,649</b>	<b>305,618</b>	<b>300,063</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	22,229	3,065	28,877	2,369	11,646	2,735
Public Safety	23,471	17,505	....	....	....	73,780
Streets and Highways	....	....	353,509	20,761	....	4,510
Sanitation (Refuse Collection)	....	....	....	196,252	....	....
Libraries	....	....	....	....	....	....
Parks and Recreation	32,167	....	38,692	125,375	54,800	....
Airports	....	....	....	32,225	....	....
Other Service Charges	25,481	....	....	55,255	....	118,178
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>103,348</b>	<b>20,570</b>	<b>421,078</b>	<b>432,237</b>	<b>66,446</b>	<b>199,203</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	17,212	46,700	40,218	157,005	16,479	168,517
All Other Revenues	22,764	84,814	52,599	348,936	27,075	11,421
<b>TOTAL REVENUES</b>	<b>3,686,605</b>	<b>1,737,628</b>	<b>1,841,162</b>	<b>6,541,449</b>	<b>1,417,795</b>	<b>1,743,362</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	339,348	....	....	....	....
- Other Long-Term Debt	24,730	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>24,730</b>	<b>339,348</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>....</b>
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	41,000	....	173,254	....	....
- Governmental Funds	28,999	59,000	31,500	449,205	32,297	150,000
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,740,334</b>	<b>2,176,976</b>	<b>1,872,662</b>	<b>7,163,908</b>	<b>1,450,092</b>	<b>1,893,362</b>
Type of Public Service Enterprise	W,S,R,O	W,S,R,O	W,S,R,O	W,S	W,S,R,O	W,S,R,O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	CHISHOLM	CIRCLE PINES	CORCORAN	CROOKSTON	DAYTON	DEEPHAVEN
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	433,469	150,120	247,972	645,102	341,587	254,407
- Capital Outlay	10,013	2,759	.....	.....	8,303	2,867
TOTAL GENERAL GOVERNMENT	443,482	152,879	247,972	645,102	349,890	257,274
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	727,230	428,848	213,522	769,615	141,548	412,214
- Capital Outlay	17,446	.....	.....	28,227	19,159	28,542
Fire Department - Current Expenditures	242,487	119,292	79,668	375,714	64,324	70,000
- Capital Outlay	35,929	.....	.....	31,337	7,367	.....
Other Protection - Current Expenditures	5,731	29,544	41,415	20,681	30,686	34,598
- Capital Outlay	.....	.....	.....	72,626	.....	.....
TOTAL PUBLIC SAFETY	1,028,823	577,684	334,605	1,298,200	263,084	545,354
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	520,439	88,993	447,632	528,326	132,831	337,589
- Lighting	54,774	20,270	2,624	100,500	13,772	20,875
- Construction	56,411	.....	.....	2,166,724	76,697	.....
- Other Capital Outlay	59,986	.....	.....	.....	326,138	26,901
TOTAL STREETS AND HIGHWAYS	691,610	109,263	450,256	2,795,550	549,438	385,365
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	143,012	.....	.....
Other Sanitation - Current Expenditures	7,508	16,363	34,576	22,962	57,565	.....
Sanitation - Capital Outlay	106,152	3,882	.....	.....	.....	.....
TOTAL SANITATION	113,660	20,245	34,576	165,974	57,565	.....
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	50,002	.....	.....	.....	.....	.....
TOTAL HEALTH	50,002	.....	.....	.....	.....	.....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	145,367	.....	.....	171,271	.....	.....
- Capital Outlay	14,884	.....	.....	14,710	.....	.....
Park and Recreation - Current Expenditures	230,549	153,601	43,004	730,500	45,843	41,232
- Capital Outlay	25,261	21,547	.....	73,532	1,355	33,867
TOTAL CULTURE AND RECREATION	416,061	175,148	43,004	990,013	47,198	75,099
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	212,555	34,644	.....	.....	.....	55,857
<b>AIRPORTS - Current Expenditures</b>						
- Capital Outlay	58,000	.....	.....	75,492	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	256,251	.....	.....
<b>HRA &amp; ECONOMIC DEVELOPMENT - Current Expend.</b>						
- Capital Outlay	10,428	.....	.....	793,900	.....	391
ALL OTHER UNALLOCATED - Current Expenditures	106,991	43,711	178,657	99,779	6,459	25,822
- Capital Outlay	100,772	81,495	19,432	26,503	.....	.....
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
- Principal Payment on Bonds	58,268	113,159	125,329	140,966	151,026	36,190
- Other Long-Term Debt	30,000	155,000	192,200	835,000	109,000	75,000
- Other Long-Term Debt	149,220	30,000	.....	8,873	64,107	.....
TOTAL CURRENT EXPENDITURES	2,805,530	1,085,386	1,289,070	4,476,854	834,615	1,252,985
TOTAL CAPITAL OUTLAY	427,423	367,627	19,432	2,677,831	439,019	92,177
DEBT SERVICE - Principal & Interest	237,488	298,159	317,529	984,839	324,133	111,190
TOTAL EXPENDITURES	3,470,441	1,751,172	1,626,031	8,139,524	1,597,767	1,456,352
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	65,525	.....	.....	.....	.....	.....
- Governmental Funds	28,999	59,000	31,500	449,205	32,297	150,000
TOTAL EXPENDITURES AND OTHER USES	3,564,965	1,810,172	1,657,531	8,588,729	1,630,064	1,606,352

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	2,833	7,258	2,709	8,471	8,884	3,941
TAXABLE TAX CAPACITY	1,683,129	4,232,780	782,953	3,251,703	3,350,310	686,775
1992 NET TAX LEVY (Collect. in 1993)	133,365	817,675	206,755	527,223	1,172,038	373,920
SPECIAL ASSESSMENTS (Collect. in 1993)	131,474	219,152	194,845	407,232	466,968	....
REVENUES						
PROPERTY TAXES	167,024	821,240	69,203	686,099	949,158	372,893
TAX INCREMENTS	420,077	598,751	79,354	....	26,871	....
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	15,930	91,948	....
SPECIAL ASSESSMENTS	240,962	677,332	138,023	232,803	715,522	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	71,052	....	....	12,993	....
LICENSES AND PERMITS	44,849	41,982	20,275	121,976	68,451	20,401
FINES AND FORFEITS	....	60,165	30,739	31,165	38,123	17,256
INTERGOVERNMENTAL REVENUES						
Federal Grants - Comm. Develop. Block Grants	....	....	305,163	87,472	....	....
- Other	....	41,443	25,161	....	1,051,006	....
State Grants - Local Government Aid	314,320	1,041,596	374,041	56,025	1,205,808	617,532
- Homestead Credit (HACA)	121,266	302,388	83,435	162,400	460,305	316,452
- Highways	....	298,149	....	52,462	187,920	146,819
- Other	45,870	196,501	388,093	94,294	944,654	774,725
County Grants - Highways	1,962	....	4,798	17,571	....	....
- Other	9,739	34,009	....	26,063	63,774	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	14,962	....	8,622	....	404,753
TOTAL INTERGOVERNMENTAL REVENUES	493,157	1,929,048	1,180,691	504,909	3,913,467	2,260,281
DEPARTMENT FEES AND SERVICE CHARGES						
General Government	267,933	5,351	43,582	10,122	75,276	....
Public Safety	346,254	82,741	51,162	....	27,977	47,843
Streets and Highways	....	36,187	....	....	5,195	114,439
Sanitation (Refuse Collection)	....	....	....	35,190	572,438	....
Libraries	....	....	....	....	....	....
Parks and Recreation	5,750	10,026	21,727	17,733	124,840	....
Airports	....	....	....	....	....	16,173
Other Service Charges	54,919	200,010	....	....	162,554	14,799
TOTAL DEPARTMENT FEES & SERVICE CHARGES	674,856	334,315	116,471	63,045	968,280	193,254
MISCELLANEOUS REVENUES						
Interest Earnings	63,892	220,819	30,106	65,155	72,446	49,084
All Other Revenues	326,759	396,971	20,181	454,514	258,184	187,426
TOTAL REVENUES	2,431,576	5,151,675	1,685,043	2,175,596	7,115,443	3,100,595
OTHER FINANCING SOURCES						
BORROWING - Bonds for Capital Outlay	....	1,377,593	....	1,950,000	856,338	....
- Other Long-Term Debt	....	2,050,547	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
TOTAL BORROWING	....	3,428,140	....	1,950,000	856,338	....
Other Financing Sources	....	35,993	....	....	....	....
TRANSFERS FROM - Enterprise Funds	82,250	610,000	....	....	816,108	....
- Governmental Funds	....	307,492	....	580,379	213,724	28,614
TOTAL REVENUES AND OTHER SOURCES	2,513,826	9,533,300	1,685,043	4,705,975	9,001,613	3,129,209
Type of Public Service Enterprise	W, S, L, E	W, S, L, E, O	W, S, R		W, S, E, O	W, S, R, E

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	DELANO	DETROIT LAKES	DILWORTH	EAST BETHEL	EAST GRAND FORKS	ELY
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	470,900	537,078	170,058	247,895	504,866	532,251
- Capital Outlay	21,326	3,244	1,374	1,939	3,910	1,533
TOTAL GENERAL GOVERNMENT	492,226	540,322	171,432	249,834	508,776	533,784
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	94,185	652,741	161,179	91,031	1,127,168	418,931
- Capital Outlay	....	29,653	2,662	....	64,391	1,077
Fire Department - Current Expenditures	78,548	136,341	50,760	79,990	719,827	224,339
- Capital Outlay	81,744	46,512	246	14,725	27,029	21,111
Other Protection - Current Expenditures	78,849	57,470	....	49,471	81,221	2,657
- Capital Outlay	3,915	....	....	....	1,157	....
TOTAL PUBLIC SAFETY	337,241	922,717	214,847	235,217	2,020,793	668,115
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	240,195	668,298	145,896	200,068	614,019	615,824
- Lighting	5,092	31,880	28,335	....	49,189	....
- Construction	....	424,582	426,071	153,774	1,418,612	1,805,832
- Other Capital Outlay	27,444	87,425	1,145	76,368	25,551	3,504
TOTAL STREETS AND HIGHWAYS	272,731	1,212,185	601,447	430,210	2,107,371	2,425,160
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	121,231	....	....	62,727	362,492	....
Other Sanitation - Current Expenditures	18,772	84,260	....	....	157,167	....
Sanitation - Capital Outlay	....	....	....	....	4,079	....
TOTAL SANITATION	140,003	84,260	....	62,727	523,738	....
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	359	7,676	....	....	....
TOTAL HEALTH	....	359	7,676	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	65,814	139,594	....	....	105,364	92,237
- Capital Outlay	36,475	....	....	....	30,649	....
Park and Recreation - Current Expenditures	90,607	351,377	53,819	29,122	790,557	23,212
- Capital Outlay	293,346	29,946	4,130	944,704	44,257	24,747
TOTAL CULTURE AND RECREATION	486,242	520,917	57,949	973,826	970,827	140,196
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	77,115	....	....	257,484	....
AIRPORTS - Current Expenditures	....	51,308	....	....	....	57,213
- Capital Outlay	....	30,520	....	....	....	139,394
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	14,945	....	50,000	1,351,720	31,186
- Capital Outlay	686,311	38,808	86,326	87,472	28,838	....
ALL OTHER UNALLOCATED - Current Expenditures	....	44,836	....	2,908	313,930	99,130
- Capital Outlay	....	33,039	....	43,463	65,088	174,880
DEBT SERVICE - Interest & Fiscal Charges	367,196	427,367	331,766	268,961	250,666	152,371
- Principal Payment on Bonds	335,000	705,000	307,000	2,495,000	1,401,823	35,000
- Other Long-Term Debt	6,421	187,427	27,602	20,000	30,000	55,049
TOTAL CURRENT EXPENDITURES	1,264,193	2,847,602	617,723	813,212	6,435,004	2,096,980
TOTAL CAPITAL OUTLAY	1,150,561	3,190,734	829,500	1,322,445	1,713,561	2,172,078
DEBT SERVICE - Principal & Interest	708,617	1,319,794	666,368	2,783,961	1,682,489	242,420
TOTAL EXPENDITURES	3,123,371	7,358,130	2,113,591	4,919,618	9,831,054	4,511,478
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	50,000	....
- Governmental Funds	....	307,491	....	580,379	213,724	28,614
TOTAL EXPENDITURES AND OTHER USES	3,123,371	7,665,621	2,113,591	5,499,997	10,094,778	4,540,092



CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	EVLEBETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1993 Estimate)	4,012	5,348	6,574	6,242	4,758	2,583
TAXABLE TAX CAPACITY	923,620	3,066,346	3,054,339	4,908,729	1,737,640	816,149
1992 NET TAX LEVY (Collect. in 1993)	469,525	390,733	841,577	814,409	684,363	432,236
SPECIAL ASSESSMENTS (Collect. in 1993)	748	66,838	315,286	198,372	132,973	37,950
<b>REVENUES</b>						
PROPERTY TAXES	420,355	510,331	1,094,319	1,116,662	774,069	437,558
TAX INCREMENTS	28,593	499,822	256,509	619,073	306,851	28,033
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	13,309	13,954	....	17,258	9,818	....
SPECIAL ASSESSMENTS	1,514	301,453	935,662	275,996	245,710	20,663
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	17,274	41,590	179,066	96,332	65,057	21,589
FINES AND FORFEITS	21,441	70,582	21,694	50,008	18,894	20,764
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	....	41,602	3,834	....	....
State Grants - Local Government Aid	690,571	158,825	271,642	298,191	531,593	339,949
- Homestead Credit (HACA)	404,946	162,957	374,905	231,930	298,206	230,719
- Highways	37,573	21,660	23,004	143,023	....	....
- Other	864,545	41,090	151,290	102,694	162,623	189,962
County Grants - Highways	....	....	....	....	....	....
- Other	5,668	11,011	1,214	614	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	410,611	5,000	....	141,665	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,413,914</b>	<b>400,543</b>	<b>863,657</b>	<b>921,951</b>	<b>992,422</b>	<b>760,630</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	12,064	108,540	290,102	1,097	56,652	....
Public Safety	83,839	24,955	90,758	7,389	24,121	44,400
Streets and Highways	2,257	....	....	....	....	5,909
Sanitation (Refuse Collection)	454,552	33,738	....	....	....	850
Libraries	....	....	....	1,826	....	....
Parks and Recreation	99,421	9,270	144,702	29,743	....	13,872
Airports	....	....	....	....	....	5,855
Other Service Charges	12,035	....	157,039	45,701	....	2,127
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>664,168</b>	<b>176,503</b>	<b>682,601</b>	<b>85,756</b>	<b>80,773</b>	<b>73,013</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	43,980	225,936	103,554	163,263	63,689	32,921
All Other Revenues	185,170	15,526	335,085	370,083	185,902	133,058
<b>TOTAL REVENUES</b>	<b>3,809,718</b>	<b>2,256,240</b>	<b>4,472,147</b>	<b>3,716,382</b>	<b>2,743,185</b>	<b>1,528,229</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	2,225,923	3,067,934	....	1,668,214	....
- Other Long-Term Debt	70,000	....	443,500	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>70,000</b>	<b>2,225,923</b>	<b>3,511,434</b>	<b>....</b>	<b>1,668,214</b>	<b>....</b>
Other Financing Sources	27,000	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	....	66,342	130,422	3,074	99,676	20,000
- Governmental Funds	132,895	2,607,063	268,923	864,332	265,122	17,457
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>4,039,613</b>	<b>7,155,568</b>	<b>8,382,926</b>	<b>4,583,788</b>	<b>4,776,197</b>	<b>1,565,686</b>
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,L

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	EVELETH	FALCON HEIGHTS	FARMINGTON	FOREST LAKE	GLENCOE	GLENWOOD
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	352,240	329,203	740,560	268,013	361,873	219,310
- Capital Outlay	....	45,009	21,039	49,579	3,518	12,482
TOTAL GENERAL GOVERNMENT	352,240	374,212	761,599	317,592	365,391	231,792
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	701,201	254,972	523,651	756,529	403,768	235,531
- Capital Outlay	....	....	....	1,350	22,412	....
Fire Department - Current Expenditures	227,834	94,926	101,746	166,793	110,935	85,778
- Capital Outlay	....	14,465	....	....	60,409	13,371
Other Protection - Current Expenditures	110,000	27,291	....	51,900	55,803	10,649
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	1,039,035	391,654	625,397	976,572	653,327	345,329
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	491,303	53,537	414,377	286,215	280,458	222,885
- Lighting	36,144	24,745	47,129	46,132	....	40,210
- Construction	602,417	917,761	1,545,656	50,231	176,338	....
- Other Capital Outlay	....	3,602	....	....	113,292	98,051
TOTAL STREETS AND HIGHWAYS	1,129,864	999,645	2,007,162	382,578	570,088	361,146
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	347,569	....	....	....	....	....
Other Sanitation - Current Expenditures	....	53,440	....	31,280	....	738
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	347,569	53,440	....	31,280	....	738
<b>HEALTH</b>						
- Current Expenditures	....	....	....	....	....	129
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	129
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	93,332	....	....	120,322	50,039	59,488
- Capital Outlay	....	....	....	215	10,230	600
Park and Recreation - Current Expenditures	348,696	93,576	341,784	61,731	103,459	128,190
- Capital Outlay	....	29,105	251,191	10,638	18,646	8,601
TOTAL CULTURE AND RECREATION	442,028	122,681	592,975	192,906	182,374	196,879
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	42,992	....	815,540	....	....	....
AIRPORTS - Current Expenditures	161,867	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	29,202
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	61,074
HRA & ECONOMIC DEVELOPMENT - Current Expend.	100,729	....	169,738	....	11,138	33,000
- Capital Outlay	....	....	85,256	387,099	1,746,650	....
ALL OTHER UNALLOCATED - Current Expenditures	163,096	94,340	....	60,564	54,525	63,141
- Capital Outlay	....	....	359,415	501,937	82,813	....
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	29,076	248,340	505,069	321,497	248,992	54,736
- Principal Payment on Bonds	50,000	930,000	1,440,000	434,500	350,000	71,000
- Other Long-Term Debt	44,286	85,000	138,740	113,000	30,000	....
TOTAL CURRENT EXPENDITURES	3,134,011	1,026,030	2,338,985	1,849,479	1,431,998	1,128,251
TOTAL CAPITAL OUTLAY	645,409	1,009,942	3,078,097	1,001,049	2,234,308	194,179
DEBT SERVICE - Principal & Interest	123,362	1,263,340	2,083,809	868,997	628,992	125,736
TOTAL EXPENDITURES	3,902,782	3,299,312	7,500,891	3,719,525	4,295,298	1,448,166
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	1,159,236	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	2,500	....	....	....
- Governmental Funds	132,895	2,607,063	268,923	864,332	265,122	17,457
TOTAL EXPENDITURES AND OTHER USES	4,035,677	7,065,611	7,772,314	4,583,857	4,560,420	1,465,623

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	3,022	8,117	3,053	9,462	7,078	5,030
TAXABLE TAX CAPACITY	1,402,192	5,704,800	1,352,827	4,505,914	4,420,539	3,069,250
1992 NET TAX LEVY (Collect. in 1993)	474,177	1,491,871	230,662	500,021	765,714	557,655
SPECIAL ASSESSMENTS (Collect. in 1993)	218,532	188,251	51,835	178,441	150,416	57,879
<b>REVENUES</b>						
PROPERTY TAXES	485,899	1,342,452	230,664	679,279	771,871	668,464
TAX INCREMENTS	207,837	844,054	117,676	.....	.....	.....
GRAVEL TAX & GAMBLING TAX	.....	.....	.....	.....	.....	3,600
FRANCHISE TAXES (Public Utilities)	7,829	.....	.....	10,673	.....	11,456
SPECIAL ASSESSMENTS	257,129	569,161	119,476	281,980	205,959	118,129
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	8,348	120,741	13,452	177,332	76,259	95,207
FINES AND FORFEITS	9,286	81,728	20,537	34,351	19,147	35,358
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	82,535	.....	.....
- Other	.....	54,000	8,630	9,475	.....	.....
State Grants - Local Government Aid	135,370	1,098,302	483,519	124,013	337,418	1,997
- Homestead Credit (HACA)	231,347	598,069	75,611	202,173	242,244	220,030
- Highways	.....	508,721	.....	556,885	187,944	.....
- Other	50,972	284,638	136,282	66,133	169,203	33,570
County Grants - Highways	.....	193,295	.....	.....	.....	.....
- Other	.....	.....	.....	35,741	.....	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	106,370	.....	.....	.....	.....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>417,689</b>	<b>2,843,395</b>	<b>704,042</b>	<b>1,076,955</b>	<b>936,809</b>	<b>255,597</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	4,180	29,065	1,619	.....	.....	46,456
Public Safety	.....	120,690	19,659	.....	.....	.....
Streets and Highways	.....	83,317	2,131	.....	.....	.....
Sanitation (Refuse Collection)	.....	.....	.....	.....	.....	.....
Libraries	.....	151,998	.....	.....	.....	.....
Parks and Recreation	4,160	300,418	15,161	64,800	.....	.....
Airports	.....	.....	.....	.....	.....	.....
Other Service Charges	.....	12,532	14,118	5,502	.....	.....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>8,340</b>	<b>698,020</b>	<b>52,688</b>	<b>70,302</b>	<b>.....</b>	<b>46,456</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	116,172	266,840	84,651	66,924	133,508	149,917
All Other Revenues	59,441	178,590	97,898	185,363	253,501	20,779
<b>TOTAL REVENUES</b>	<b>1,577,970</b>	<b>6,944,981</b>	<b>1,441,084</b>	<b>2,583,159</b>	<b>2,397,054</b>	<b>1,404,963</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	1,621,617	940,921	904,121	.....	1,170,187	.....
- Other Long-Term Debt	135,000	.....	.....	.....	.....	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
<b>TOTAL BORROWING</b>	<b>1,756,617</b>	<b>940,921</b>	<b>904,121</b>	<b>.....</b>	<b>1,170,187</b>	<b>.....</b>
Other Financing Sources	70,017	.....	.....	.....	21,617	.....
TRANSFERS FROM - Enterprise Funds	30,000	295,390	222,135	.....	.....	.....
- Governmental Funds	6,000	610,416	270,536	265,630	13,988	135,828
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,440,604</b>	<b>8,791,708</b>	<b>2,837,876</b>	<b>2,848,789</b>	<b>3,602,846</b>	<b>1,540,791</b>
Type of Public Service Enterprise	W,S,L	W,S,E,O	W,S,L,H,N,E,O		W,S	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	GOODVIEW	GRAND RAPIDS	GRANITE FALLS	HAM LAKE	HERMANTOWN	HUGO
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	215,932	849,858	215,403	344,369	411,309	344,883
- Capital Outlay	....	59,416	....	958	52,171	7,562
TOTAL GENERAL GOVERNMENT	215,932	909,274	215,403	345,327	463,480	352,445
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	210,435	831,073	246,269	180,117	459,953	217,557
- Capital Outlay	....	34,295	23,490	....	3,826	12,888
Fire Department - Current Expenditures	14,645	239,219	48,446	137,813	167,468	61,475
- Capital Outlay	186,137	339,126	176,805	14,358	....	12,820
Other Protection - Current Expenditures	972	....	11,251	62,274	41,680	60,322
- Capital Outlay	....	....	1,880	9,492	....	....
TOTAL PUBLIC SAFETY	412,189	1,443,713	508,141	404,054	672,927	365,062
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	161,895	1,156,545	222,348	283,656	222,236	169,366
- Lighting	32,182	100,150	20,455	17,514	....	18,179
- Construction	185,146	1,687,087	374,630	759,077	153,570	133,894
- Other Capital Outlay	85,997	104,287	13,074	312,540	8,689	....
TOTAL STREETS AND HIGHWAYS	465,220	3,048,069	630,507	1,372,787	384,495	321,439
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	841	43,086	33,487	533
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	....	841	43,086	33,487	533
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	350,754	35,224	....	....	....
- Capital Outlay	....	38,547	....	....	....	....
Park and Recreation - Current Expenditures	37,961	484,401	133,413	28,974	54,717	2,395
- Capital Outlay	....	223,669	9,040	47,866	17,387	....
TOTAL CULTURE AND RECREATION	37,961	1,097,371	177,677	76,840	72,104	2,395
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	....	....	509,732	....
AIRPORTS - Current Expenditures	....	40,000	....	....	....	....
- Capital Outlay	....	....	9,973	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	291	47,976	2,000	9,009	....
- Capital Outlay	....	177,394	43,982	80,535	....	....
ALL OTHER UNALLOCATED - Current Expenditures	....	....	89,620	126,261	82,348	19,036
- Capital Outlay	5,997	....	....	74,631	....	92,683
DEBT SERVICE - Interest & Fiscal Charges	184,989	364,383	118,460	50,792	273,363	188,012
- Principal Payment on Bonds	460,000	335,000	150,000	214,000	110,000	135,000
- Other Long-Term Debt	....	240,000	....	41,429	704,046	20,000
TOTAL CURRENT EXPENDITURES	674,022	4,052,291	1,071,246	1,226,064	1,482,207	893,746
TOTAL CAPITAL OUTLAY	725,577	2,663,821	652,874	1,299,457	745,375	259,847
DEBT SERVICE - Principal & Interest	644,989	939,383	268,460	306,221	1,087,409	343,012
TOTAL EXPENDITURES	2,044,588	7,655,495	1,992,580	2,831,742	3,314,991	1,496,605
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	1,908,623	....	443,260	....	....	....
Other Financing Uses	....	....	....	....	27,270	....
TRANSFERS TO - Enterprise Funds	....	....	....	....	....	....
- Governmental Funds	6,000	610,416	270,536	265,630	13,988	135,828
TOTAL EXPENDITURES AND OTHER USES	3,959,211	8,265,911	2,706,376	3,097,372	3,356,249	1,632,433

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	2,951	7,808	3,553	3,003	3,807	4,451
TAXABLE TAX CAPACITY	2,222,296	6,114,042	894,064	947,303	976,149	1,438,480
1992 NET TAX LEVY (Collect. in 1993)	571,423	1,257,198	363,572	249,937	311,869	384,617
SPECIAL ASSESSMENTS (Collect. in 1993)	118,186	13,430	56,576	107,675	121,808	114,353
<b>REVENUES</b>						
PROPERTY TAXES	638,031	1,461,842	367,661	500,495	312,994	389,162
TAX INCREMENTS	....	2,687,943	102,194	33,593	19,944	21,730
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	....	....	5,330	....	8,783
SPECIAL ASSESSMENTS	163,333	21,825	131,963	158,318	342,835	202,660
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	53,595	....	....	....	....
LICENSES AND PERMITS	55,095	68,869	30,233	44,322	12,287	29,325
FINES AND FORFEITS	54,255	49,908	11,269	13,421	6,729	30,018
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	139,896	80,307	....	....	....
State Grants - Local Government Aid	....	1,494,607	655,295	207,051	260,157	209,753
- Homestead Credit (HACA)	171,071	521,864	285,647	153,546	277,141	244,928
- Highways	....	372,385	....	....	14,710	....
- Other	2,127	737,679	263,200	64,694	187,764	88,564
County Grants - Highways	....	....	....	....	....	....
- Other	7,668	....	22,284	1,237	10,729	6,777
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>180,866</b>	<b>3,266,431</b>	<b>1,306,733</b>	<b>426,528</b>	<b>750,501</b>	<b>550,022</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	5,928	178,316	92	41,352	8,772	337
Public Safety	....	103,370	38,233	34,011	13,192	9,457
Streets and Highways	....	....	20	1,544	....	....
Sanitation (Refuse Collection)	....	....	12,743	46,132	....	....
Libraries	....	....	11,718	....	....	....
Parks and Recreation	22,571	....	4,927	35	28,715	39,273
Airports	....	....	....	....	....	....
Other Service Charges	....	....	....	....	9,816	11,405
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>28,499</b>	<b>281,686</b>	<b>67,733</b>	<b>123,074</b>	<b>60,495</b>	<b>60,472</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	13,758	425,123	71,995	147,282	108,620	35,744
All Other Revenues	77,542	699,468	69,604	1,017,610	32,214	81,806
<b>TOTAL REVENUES</b>	<b>1,211,379</b>	<b>9,016,690</b>	<b>2,159,385</b>	<b>2,469,973</b>	<b>1,646,619</b>	<b>1,409,722</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	....	....	3,507,633	....	....
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>....</b>	<b>....</b>	<b>3,507,633</b>	<b>....</b>	<b>....</b>
Other Financing Sources	....	....	....	....	....	51,200
TRANSFERS FROM - Enterprise Funds	....	136,621	7,175	234,980	25,000	15,000
- Governmental Funds	152,671	18,698	335,718	110,896	132,015	41,366
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,364,050</b>	<b>9,172,009</b>	<b>2,502,278</b>	<b>6,323,482</b>	<b>1,803,634</b>	<b>1,517,288</b>
Type of Public Service Enterprise	S	W, S	W, S, L, H, N, E, O	W, S	W, S, L, E	W, S, R, O

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	INDEPENDENCE	INTERNATIONAL FALLS	JACKSON	JORDAN	KASSON	LA CRESCENT
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	149,084	1,326,311	424,515	227,346	195,781	210,187
- Capital Outlay	11,141	28,653	8,800	35,483	8,442	63,120
TOTAL GENERAL GOVERNMENT	160,225	1,354,964	433,315	262,829	204,223	273,307
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	315,311	922,554	315,186	185,047	190,136	273,178
- Capital Outlay	.....	22,442	.....	1,776	.....	21,928
Fire Department - Current Expenditures	71,808	331,529	83,943	52,910	23,119	51,019
- Capital Outlay	.....	696	10,900	11,556	16,089	7,200
Other Protection - Current Expenditures	39,313	80,672	40,781	15,912	12,973	29,737
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	426,432	1,357,893	450,810	267,201	242,317	383,062
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	313,675	766,760	338,274	118,256	244,025	170,018
- Construction	77,672	1,290,302	.....	786,371	132,112	154,648
- Other Capital Outlay	32,950	4,537	.....	3,437	14,121	23,128
TOTAL STREETS AND HIGHWAYS	425,068	2,229,211	343,624	941,015	405,343	347,794
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	44,499	1,942	.....
Other Sanitation - Current Expenditures	22,735	2,081	8,903	3,421	182	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	22,735	2,081	8,903	47,920	2,124	.....
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	.....	3,167	4,052	.....	100	.....
TOTAL HEALTH	.....	3,167	4,052	.....	100	.....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	.....	188,255	88,911	6,611	59,444	28,528
- Capital Outlay	.....	34,849	34,710	.....	1,215	425
Park and Recreation - Current Expenditures	7,669	100,701	58,850	43,535	158,482	109,788
- Capital Outlay	.....	17,588	11,259	17,419	74,971	4,896
TOTAL CULTURE AND RECREATION	7,669	341,393	193,730	67,565	294,112	143,637
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	115,725	1,306,832	.....	.....	.....	.....
AIRPORTS - Current Expenditures	31,608	.....	.....	30,731	21,849	.....
- Capital Outlay	.....	247,656	.....	.....	.....	.....
UNALLOCATED PENSION CONTRIBUTIONS	.....	163,519	.....	.....	.....	.....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	.....	.....	3,680	47,432	20,040	.....
- Capital Outlay	.....	.....	.....	822,977	.....	.....
ALL OTHER UNALLOCATED - Current Expenditures	.....	452,647	24,978	49,160	11,584	9,742
- Capital Outlay	.....	.....	70,368	.....	.....	.....
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
- Principal Payment on Bonds	85,560	666,649	213,837	320,008	52,662	157,189
- Other Long-Term Debt	125,000	1,135,000	252,000	145,000	45,000	275,000
TOTAL CURRENT EXPENDITURES	.....	.....	.....	60,000	.....	10,782
TOTAL CAPITAL OUTLAY	951,974	4,589,945	1,397,423	857,811	954,742	882,197
DEBT SERVICE - Principal & Interest	237,488	2,869,418	136,037	1,679,019	246,950	275,345
TOTAL EXPENDITURES	210,560	1,801,649	465,837	525,008	97,662	442,971
TOTAL EXPENDITURES	1,400,022	9,261,012	1,999,297	3,061,838	1,299,354	1,600,513
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	.....	.....	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
<b>TRANSFERS TO - Enterprise Funds</b>						
- Governmental Funds	.....	.....	.....	.....	30,000	.....
TOTAL EXPENDITURES AND OTHER USES	152,671	18,698	335,718	110,896	132,015	41,365
TOTAL EXPENDITURES AND OTHER USES	1,552,693	9,279,710	2,335,015	3,172,734	1,461,369	1,641,878

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	4,430	6,057	2,710	3,818	11,193	6,073
TAXABLE TAX CAPACITY	1,939,055	4,186,957	1,350,122	1,482,245	4,867,812	2,237,761
1992 NET TAX LEVY (Collect. in 1993)	468,539	722,068	275,559	361,668	1,283,923	540,433
SPECIAL ASSESSMENTS (Collect. in 1993)	138,143	21,341	17,171	55,662	585,458	54,272
<b>REVENUES</b>						
PROPERTY TAXES	613,905	821,042	352,804	381,999	1,655,271	535,320
TAX INCREMENTS	207,036	....	201,396	126,393	272,707	179,777
GRAVEL TAX & GAMBLING TAX	....	3,534	....	....	....	....
FRANCHISE TAXES (Public Utilities)	50,607	....	8,725	....	24,267	....
SPECIAL ASSESSMENTS	260,395	107,429	....	108,028	3,830,665	62,581
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	20,821	86,923	11,327	23,726	565,684	36,936
FINES AND FORFEITS	22,341	24,822	9,892	11,247	83,019	28,635
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	52,601	....
- Other	11,131	....	....	81,826	16,351	78,663
State Grants - Local Government Aid	585,197	....	30,928	526,863	90,138	807,705
- Homestead Credit (HACA)	232,801	181,956	78,380	156,522	419,288	318,501
- Highways	....	708,832	....	....	492,885	82,807
- Other	440,899	18,912	1,464	419,285	101,724	305,725
County Grants - Highways	6,825	....	....	15,838	....	....
- Other	22,095	21,824	4,559	....	1,079,266	2,003
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	25,410	....	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,298,948</b>	<b>956,934</b>	<b>115,331</b>	<b>1,200,334</b>	<b>2,252,253</b>	<b>1,595,404</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	1,263	....	12,612	20,144	30,534	16,882
Public Safety	109,538	....	....	98,660	45,362	89,881
Streets and Highways	803	....	....	6,002	....	13,193
Sanitation (Refuse Collection)	16,561	13,995	14,251	....	....	....
Libraries	1,614	....	....	....	....	....
Parks and Recreation	31,187	16,280	....	199,281	99,943	223,848
Airports	....	....	....	....	....	8,526
Other Service Charges	....	4,174	....	21,219	161,463	14,900
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>160,966</b>	<b>34,449</b>	<b>26,863</b>	<b>345,306</b>	<b>337,302</b>	<b>367,230</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	214,240	45,023	27,676	140,296	608,383	124,430
All Other Revenues	312,731	23,510	45,843	553,471	186,233	349,985
<b>TOTAL REVENUES</b>	<b>3,161,990</b>	<b>2,103,666</b>	<b>799,857</b>	<b>2,890,800</b>	<b>9,815,784</b>	<b>3,280,298</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	345,100	....	....	1,323,000	....	1,060,303
- Other Long-Term Debt	....	....	....	....	150,319	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>345,100</b>	<b>....</b>	<b>....</b>	<b>1,323,000</b>	<b>150,319</b>	<b>1,060,303</b>
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	20,000	....	....	282,500	157,556	370,000
- Governmental Funds	....	79,970	13,030	679,017	542,694	131,122
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,527,090</b>	<b>2,183,636</b>	<b>812,887</b>	<b>5,175,317</b>	<b>10,666,353</b>	<b>4,841,723</b>
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 - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LAKE CITY	LAKE ELMO	LAUDERDALE	LE SUEUR	LINO LAKES	LITCHFIELD
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	333,500	423,958	127,850	236,297	906,729	461,884
- Capital Outlay	29,340	13,657	1,286	2,391	66,608	....
TOTAL GENERAL GOVERNMENT	362,840	437,615	129,136	238,688	973,337	461,884
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	488,177	108,433	205,848	468,784	643,981	600,209
- Capital Outlay	41,169	....	....	763	74,333	4,859
Fire Department - Current Expenditures	63,544	119,929	28,192	67,570	226,834	127,374
- Capital Outlay	5,258	13,500	....	5,244	59,500	1,427
Other Protection - Current Expenditures	3,754	15,415	....	62,462	80,009	32,783
- Capital Outlay	....	....	....	35,530	41,500	....
TOTAL PUBLIC SAFETY	601,902	257,277	234,040	640,353	1,126,157	766,652
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	180,834	181,213	67,297	292,696	503,383	420,803
- Lighting	....	10,068	....	....	26,882	16,335
- Construction	384,680	813,943	....	24,835	1,197,608	106,233
- Other Capital Outlay	10,062	48,116	2,370	26,428	232,322	20,141
TOTAL STREETS AND HIGHWAYS	575,576	1,053,340	74,974	343,959	1,960,195	563,512
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	17,667	....	....	....	27,537	....
Other Sanitation - Current Expenditures	8,422	45,623	17,684	....	....	30,708
Sanitation - Capital Outlay	14,281	....	....	....	1,800	....
TOTAL SANITATION	40,370	45,623	17,684	....	29,337	30,708
<b>HEALTH</b>						
- Current Expenditures	....	....	....	....	....	200
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	200
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	99,024	....	....	....	....	73,147
- Capital Outlay	2,050	....	....	....	....	....
Park and Recreation - Current Expenditures	143,341	68,228	25,894	436,901	351,786	425,201
- Capital Outlay	35,536	37,428	1,851	22,114	82,579	29,934
TOTAL CULTURE AND RECREATION	279,951	105,656	27,745	459,015	434,365	528,282
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	7,472	....	....	337,741	....	....
<b>AIRPORTS</b>						
- Current Expenditures	....	....	....	5,835	....	100,595
- Capital Outlay	....	....	....	100,391	....	....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	87,602	....	....	667,847	64,682	430,541
- Capital Outlay	615	....	....	989,022	....	40,098
<b>ALL OTHER UNALLOCATED</b>						
- Current Expenditures	30,682	....	....	165,490	....	67,406
- Capital Outlay	18,126	....	9,695	36,849	....	....
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	243,652	19,293	97,573	412,457	746,757	110,968
- Principal Payment on Bonds	630,000	0	60,000	232,500	1,310,000	680,000
- Other Long-Term Debt	....	45,000	....	73,494	177,500	149,230
TOTAL CURRENT EXPENDITURES	1,464,019	972,867	478,072	2,403,882	2,831,823	2,787,186
TOTAL CAPITAL OUTLAY	827,360	926,644	15,202	1,581,308	1,756,250	202,692
DEBT SERVICE - Principal & Interest	873,652	64,293	157,573	718,451	2,234,257	940,198
TOTAL EXPENDITURES	3,165,031	1,963,804	650,847	4,703,641	6,822,330	3,930,076
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
<b>TRANSFERS TO</b>						
- Enterprise Funds	....	....	....	....	93,238	125,089
- Governmental Funds	....	79,970	13,030	679,017	542,694	131,122
TOTAL EXPENDITURES AND OTHER USES	3,165,031	2,043,774	663,877	5,382,658	7,458,262	4,186,287



CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	9,134	7,481	2,826	4,425	5,966	3,534
TAXABLE TAX CAPACITY	7,379,032	2,824,404	1,041,838	1,199,411	3,513,780	5,370,411
1992 NET TAX LEVY (Collect. in 1993)	1,192,127	757,658	137,646	302,461	717,714	650,522
SPECIAL ASSESSMENTS (Collect. in 1993)	250,535	249,270	59,530	42,600	169,597	365,499
<b>REVENUES</b>						
PROPERTY TAXES	1,367,043	780,757	143,159	207,595	852,015	686,189
TAX INCREMENTS	271,753	353,100	244,971	99,965	98,457	494,176
GRAVEL TAX & GAMBLING TAX	40,315	....	....	....	2,069	....
FRANCHISE TAXES (Public Utilities)	39,333	26,114	922	11,936	....	....
SPECIAL ASSESSMENTS	746,885	357,754	81,219	119,508	518,392	341,051
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	22,329	....	....	....	....
LICENSES AND PERMITS	176,325	63,708	10,945	36,464	201,191	113,709
FINES AND FORFEITS	33,703	39,334	7,645	15,392	10,601	57,478
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	403,940	....	....	....	....
- Other	....	....	....	280,157	....	....
State Grants - Local Government Aid	66,065	1,309,128	484,531	818,922	126,163	....
- Homestead Credit (HACA)	402,418	263,817	63,275	120,496	278,512	216,104
- Highways	313,396	1,037,828	....	....	259,432	....
- Other	40,405	290,395	53,079	84,868	33,052	48,675
County Grants - Highways	....	....	....	84,826	....	14,420
- Other	18,400	26,500	....	416	23,944	21,904
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>840,684</b>	<b>3,331,608</b>	<b>600,885</b>	<b>1,389,685</b>	<b>721,103</b>	<b>301,103</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	58,783	....	1,370	42	66,783	13,305
Public Safety	....	36,447	46,108	38,059	57,524	19,333
Streets and Highways	....	7,828	9,659	28,033	....	....
Sanitation (Refuse Collection)	....	....	....	....	21,390	350,156
Libraries	....	....	....	....	....	....
Parks and Recreation	67,783	11,209	....	20	39,400	4,730
Airports	....	52,546	1,406	....	....	....
Other Service Charges	29,377	3,413	....	20,059	119,280	124,906
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>155,943</b>	<b>111,543</b>	<b>58,543</b>	<b>86,213</b>	<b>304,377</b>	<b>512,430</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	487,760	106,934	45,094	85,289	312,598	265,675
All Other Revenues	238,823	500,838	76,935	93,492	27,286	96,529
<b>TOTAL REVENUES</b>	<b>4,398,567</b>	<b>5,694,019</b>	<b>1,270,318</b>	<b>2,145,539</b>	<b>3,048,089</b>	<b>2,868,340</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	3,212,956	4,505,000	....	....	2,096,433	1,978,809
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>3,212,956</b>	<b>4,505,000</b>	<b>....</b>	<b>....</b>	<b>2,096,433</b>	<b>1,978,809</b>
Other Financing Sources	....	....	....	204,473	....	....
TRANSFERS FROM - Enterprise Funds	213,365	131,200	76,304	363,604	....	....
- Governmental Funds	126,905	2,038,043	27,475	83,765	42,700	1,040,620
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>7,951,793</b>	<b>12,368,262</b>	<b>1,374,097</b>	<b>2,797,381</b>	<b>5,187,222</b>	<b>5,887,769</b>
Type of Public Service Enterprise	W,S	W,S,O	W,S,L	W,S,R,L,H,B,O	W,S	W,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	LITTLE CANADA	LITTLE FALLS	LONG PRAIRIE	LUVERNE	MAHTOMEDI	MEDINA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	297,466	373,799	174,422	256,092	411,917	351,232
- Capital Outlay	13,730	10,068	18,459	15,765	20,087	15,690
TOTAL GENERAL GOVERNMENT	311,196	383,867	192,881	271,857	432,004	366,922
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	486,776	545,180	215,588	360,038	168,074	451,592
- Capital Outlay	....	55,866	18,958	24,584	....	32,211
Fire Department - Current Expenditures	184,930	126,442	37,913	91,539	105,208	166,476
- Capital Outlay	15,189	....	24,928	5,553	....	....
Other Protection - Current Expenditures	69,764	48,943	4,007	70,544	95,537	80,828
- Capital Outlay	....	4,180	27,541	4,998	....	....
TOTAL PUBLIC SAFETY	756,659	780,611	328,935	557,256	368,819	731,107
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	131,049	454,728	259,992	319,072	202,505	282,132
- Lighting	37,645	80,076	....	....	28,349	16,032
- Construction	767,155	....	11,137	93,166	933,387	255,787
- Other Capital Outlay	53,497	129,207	43,522	11,749	90,988	46,903
TOTAL STREETS AND HIGHWAYS	989,346	664,011	314,651	423,987	1,255,229	600,854
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	9,385	....	....	....	....	26,903
Sanitation - Capital Outlay	2,109	....	....	....	....	....
TOTAL SANITATION	11,494	....	....	....	....	26,903
<b>HEALTH</b>						
- Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	14,271	....	134,737	....	....
- Capital Outlay	....	8,076	....	25,495	....	....
Park and Recreation - Current Expenditures	204,506	189,464	33,543	155,962	80,920	25,447
- Capital Outlay	82,003	56,757	2,689	223,817	127,289	8,476
TOTAL CULTURE AND RECREATION	286,509	268,568	36,232	540,011	208,209	33,923
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	537,208	1,979,967	32,232	....	20,960	1,987,295
UNALLOCATED INSURANCE	....	....	....	....	....	19,514
AIRPORTS - Current Expenditures	....	71,176	14,289	....	....	....
- Capital Outlay	....	87,322	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	222,736	....	....	....	....
- Capital Outlay	11,688	188,919	91,965	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	9,477	54,593	238	233,019	....	27,552
- Capital Outlay	61,762	378,940	....	237,169	....	40,053
DEBT SERVICE - Interest & Fiscal Charges	672,715	619,787	83,271	202,587	196,448	198,743
- Principal Payment on Bonds	3,605,000	1,924,200	135,000	336,480	395,000	410,000
- Other Long-Term Debt	....	34,488	....	10,000	30,000	....
TOTAL CURRENT EXPENDITURES	1,430,998	2,181,408	739,992	1,621,003	1,092,510	1,447,708
TOTAL CAPITAL OUTLAY	1,544,341	2,899,302	271,431	642,296	1,192,711	2,386,415
DEBT SERVICE - Principal & Interest	4,277,715	2,578,475	218,271	549,067	621,448	608,743
TOTAL EXPENDITURES	7,253,054	7,659,185	1,229,694	2,812,366	2,906,669	4,442,866
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	2,853,940	....	....	....	....
Other Financing Uses	1,033	118,639	....	21,000	....	....
TRANSFERS TO - Enterprise Funds	....	197,396	....	67,920	38,702	....
- Governmental Funds	126,905	2,038,043	27,475	83,765	42,700	1,040,620
TOTAL EXPENDITURES AND OTHER USES	7,380,992	12,867,203	1,257,169	2,985,051	2,988,071	5,483,486

CLASSIFICATION OF CITY REVENUES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTECELLO	MORA
CLASS OF CITY	4	4	4	4	4	4
POPULATION - (1993 Estimate)	2,635	10,466	3,574	5,526	5,293	2,971
TAXABLE TAX CAPACITY	978,128	13,005,517	4,523,408	1,695,951	15,976,940	1,467,004
1992 NET TAX LEVY (Collect. in 1993)	197,370	2,091,026	892,487	826,539	2,526,825	200,218
SPECIAL ASSESSMENTS (Collect. in 1993)	52,496	779,814	192,824	137,139	323,537	30,698
<b>REVENUES</b>						
PROPERTY TAXES	198,497	2,131,224	916,549	802,429	2,502,230	195,116
TAX INCREMENTS	2,788	1,131,890	....	81,420	454,757	248,947
GRAVEL TAX & GAMBLING TAX	....	4,548	....	....	....	....
FRANCHISE TAXES (Public Utilities)	10,518	....	....	....	....	....
SPECIAL ASSESSMENTS	119,537	1,294,494	210,916	173,464	1,036,948	57,661
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	7,970	....	....
LICENSES AND PERMITS	40,244	284,127	129,636	52,694	161,132	23,193
FINES AND FORFEITS	7,844	49,896	39,289	11,415	6,644	52,175
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	2,365	....	108,490	....	....
State Grants - Local Government Aid	423,780	....	....	816,088	....	376,855
- Homestead Credit (HACA)	112,311	449,611	261,910	313,104	266,956	73,827
- Highways	....	330,633	15,125	346,160	190,186	....
- Other	72,878	125,136	24,478	369,380	196,066	84,674
County Grants - Highways	....	....	....	....	2,957	....
- Other	....	87,090	32,970	24,120	19,606	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	6,633	....	5,924
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>608,969</b>	<b>994,835</b>	<b>334,483</b>	<b>1,983,975</b>	<b>675,771</b>	<b>541,280</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	24,184	....	68,796	34,519	121,451	4,333
Public Safety	128,473	169,526	....	42,870	56,140	96,853
Streets and Highways	....	....	2,546	5,523	165,187	3,481
Sanitation (Refuse Collection)	....	....	....	....	14,638	....
Libraries	....	....	....	....	1,825	....
Parks and Recreation	480	17,010	....	88,738	1,500	28,601
Airports	....	....	....	2,160	....	....
Other Service Charges	....	120,610	....	81,387	55,920	24,149
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>153,137</b>	<b>307,146</b>	<b>71,342</b>	<b>255,197</b>	<b>416,661</b>	<b>157,417</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	167,968	450,239	44,649	83,883	270,769	96,442
All Other Revenues	222,622	63,503	68,168	140,510	86,700	431,608
<b>TOTAL REVENUES</b>	<b>1,532,124</b>	<b>6,711,902</b>	<b>1,815,032</b>	<b>3,592,957</b>	<b>5,611,612</b>	<b>1,803,839</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	....	968,935	2,106,361	539,037	....
- Other Long-Term Debt	....	....	....	113,464	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>....</b>	<b>968,935</b>	<b>2,219,825</b>	<b>539,037</b>	<b>....</b>
Other Financing Sources	....	....	....	....	....	5,337
TRANSFERS FROM - Enterprise Funds	235,943	20,690	....	90,000	31,654	460,646
- Governmental Funds	305,606	82,240	127,222	388,589	263,535	166,515
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>2,073,673</b>	<b>6,814,832</b>	<b>2,911,189</b>	<b>6,291,371</b>	<b>6,445,838</b>	<b>2,436,337</b>
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,E

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MELROSE	MENDOTA HEIGHTS	MINNETRISTA	MONTEVIDEO	MONTECILLO	MORA
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	284,371	802,851	332,660	365,246	583,093	177,327
- Capital Outlay	24,237	5,449	6,748	14,528	.....	.....
TOTAL GENERAL GOVERNMENT	308,608	808,300	339,408	379,774	583,093	177,327
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	322,961	1,169,326	397,959	429,642	261,516	283,202
- Capital Outlay	12,346	.....	.....	33,510	.....	22,141
Fire Department - Current Expenditures	52,023	182,086	98,277	90,356	118,639	52,194
- Capital Outlay	198,294	3,125	.....	168,726	10,940	4,095
Other Protection - Current Expenditures	28,296	4,974	112,226	139,856	49,389	59,830
- Capital Outlay	4,672	.....	.....	138	.....	.....
TOTAL PUBLIC SAFETY	618,592	1,359,511	608,462	862,228	440,484	421,462
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	142,598	456,997	298,974	456,406	359,625	150,444
- Lighting	13,135	.....	2,777	73,199	59,080	20,480
- Construction	138,705	979,588	7,828	1,387,990	677,829	81,945
- Other Capital Outlay	38,590	186,990	94,489	34,590	76,182	106,441
TOTAL STREETS AND HIGHWAYS	333,028	1,623,575	404,068	1,952,185	1,172,716	359,310
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	.....	.....	.....	.....	289,225	.....
Other Sanitation - Current Expenditures	1,294	25,989	39,501	3,244	.....	.....
Sanitation - Capital Outlay	.....	.....	.....	.....	14,755	.....
TOTAL SANITATION	1,294	25,989	39,501	3,244	303,980	.....
<b>HEALTH</b>						
- Current Expenditures	161	.....	.....	200	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	161	.....	.....	200	.....	.....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	.....	.....	.....	30,193	28,278	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
Park and Recreation - Current Expenditures	30,915	312,966	1,723	336,812	191,633	76,600
- Capital Outlay	16,072	255,968	.....	5,201	65,426	25,928
TOTAL CULTURE AND RECREATION	46,987	568,934	1,723	372,206	285,337	102,528
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	.....	835,781	.....	17,248	23,189	-1,643
<b>UNALLOCATED INSURANCE</b>						
AIRPORTS - Current Expenditures	.....	.....	19,570	95,198	54,133	36,798
- Capital Outlay	.....	.....	.....	31,639	.....	20,252
UNALLOCATED PENSION CONTRIBUTIONS	.....	.....	.....	14,637	.....	52,182
HRA & ECONOMIC DEVELOPMENT - Current Expend.	138,072	.....	798	104,739	38,765	.....
- Capital Outlay	43,232	.....	.....	592	47,100	606,358
ALL OTHER UNALLOCATED - Current Expenditures	21,351	.....	57,161	192,875	28,372	67,348
- Capital Outlay	.....	.....	5,029	40,260	390,133	.....
DEBT SERVICE - Interest & Fiscal Charges	168,841	854,520	159,508	202,771	634,184	245,579
- Principal Payment on Bonds	30,000	2,400,000	400,000	445,000	1,616,171	202,200
- Other Long-Term Debt	70,000	75,000	.....	156,707	.....	53,200
TOTAL CURRENT EXPENDITURES	1,035,177	2,955,189	1,361,626	2,349,605	2,061,748	944,475
TOTAL CAPITAL OUTLAY	476,148	2,266,901	114,094	1,717,420	1,305,554	897,447
DEBT SERVICE - Principal & Interest	268,841	3,329,520	559,508	804,478	2,250,355	500,979
TOTAL EXPENDITURES	1,780,166	8,551,610	2,035,228	4,871,503	5,617,657	2,342,901
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	.....	.....	.....	695,000	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
TRANSFERS TO - Enterprise Funds	57,765	1,530	.....	.....	.....	20,000
- Governmental Funds	305,606	82,240	127,222	388,590	263,535	166,515
TOTAL EXPENDITURES AND OTHER USES	2,143,537	8,635,380	2,162,450	5,955,093	5,881,192	2,529,416

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	5,596	9,643	3,358	3,756	3,746	3,602
TAXABLE TAX CAPACITY	1,490,047	5,696,851	1,351,943	3,292,820	1,472,674	5,678,509
1992 NET TAX LEVY (Collect. in 1993)	511,171	1,027,859	451,733	689,358	732,842	455,807
SPECIAL ASSESSMENTS (Collect. in 1993)	60,177	482,545	23,993	14,297	69,584	33,815
<b>REVENUES</b>						
PROPERTY TAXES	523,767	1,188,999	451,463	772,874	676,244	500,513
TAX INCREMENTS	74,072	235,204	180,714	515,368	56,447	....
GRAVEL TAX & GAMBLING TAX	....	....	....	930	....	221
FRANCHISE TAXES (Public Utilities)	....	37,155	13,354	....	10,741	13,984
SPECIAL ASSESSMENTS	92,039	513,807	27,327	17,305	125,668	....
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	32,688	153,687	9,922	72,304	44,883	129,075
FINES AND FORFEITS	31,182	60,219	3,175	23,520	19,311	13,824
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	6,029	....	....	....	....
- Other	353,913	5,432	....	44,496	....	....
State Grants - Local Government Aid	764,473	284,477	108,783	166,694	361,759	....
- Homestead Credit (HACA)	286,678	473,796	182,862	245,515	284,762	94,309
- Highways	1,343,945	58,094	....	....	....	....
- Other	388,563	61,869	772,981	38,766	133,012	....
County Grants - Highways	....	....	....	....	....	4,931
- Other	....	....	....	....	1,004	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	6,686	317,473	....	....	12,078
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>3,137,572</b>	<b>896,383</b>	<b>1,382,099</b>	<b>495,471</b>	<b>780,537</b>	<b>111,318</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	45,150	10,608	....	5,167	1,181	....
Public Safety	26,960	136,180	....	....	....	....
Streets and Highways	....	....	....	....	5,065	....
Sanitation (Refuse Collection)	214,284	....	....	....	....	....
Libraries	3,394	....	....	....	....	....
Parks and Recreation	3,890	....	....	....	65,405	....
Airports	19,504	....	....	....	....	....
Other Service Charges	44,412	4,475	....	....	11,100	44,215
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>357,594</b>	<b>151,263</b>	<b>....</b>	<b>5,167</b>	<b>82,751</b>	<b>44,215</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	89,638	302,985	33,555	110,219	45,494	11,446
All Other Revenues	207,040	56,684	173,088	12,649	85,270	44,396
<b>TOTAL REVENUES</b>	<b>4,545,592</b>	<b>3,596,386</b>	<b>2,274,697</b>	<b>2,025,807</b>	<b>1,927,346</b>	<b>868,992</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	450,086	1,326,526	....	....	....	....
- Other Long-Term Debt	105,000	....	....	250,000	195,000	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>555,086</b>	<b>1,326,526</b>	<b>....</b>	<b>250,000</b>	<b>195,000</b>	<b>....</b>
Other Financing Sources	....	....	....	....	3,250	....
TRANSFERS FROM - Enterprise Funds	104,202	134,940	....	....	16,999	....
- Governmental Funds	162,609	151,940	246,186	145,153	72,212	....
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>5,367,489</b>	<b>5,209,792</b>	<b>2,520,883</b>	<b>2,420,960</b>	<b>2,214,807</b>	<b>868,992</b>
Type of Public Service Enterprise	W,S,L	W,S,L,O	W,S,R,E	W,S	W,S,R,O	

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	MORRIS	MOUND	MOUNTAIN IRON	NEWPORT	NEW PRAGUE	NORTH OAKS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	349,590	638,987	389,115	377,795	257,960	293,207
- Capital Outlay	1,840	83,377	.....	.....	592	22,000
TOTAL GENERAL GOVERNMENT	351,430	722,364	389,115	377,795	258,552	315,207
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	464,830	758,397	338,207	429,100	383,259	252,249
- Capital Outlay	28,340	52,857	.....	.....	22,589	.....
Fire Department - Current Expenditures	63,856	225,479	43,218	48,303	60,156	78,000
- Capital Outlay	4,226	27,295	8,809	.....	214,775	23,622
Other Protection - Current Expenditures	46,668	135,709	9,380	.....	18,033	13,611
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL PUBLIC SAFETY	607,920	1,199,737	399,614	477,403	698,812	367,482
<b>STREETS AND HIGHWAYS - Maintenance</b>						
Streets and Highways - Maintenance	402,579	409,867	361,096	211,767	224,734	16,860
- Lighting	48,568	.....	63,722	28,044	38,206	3,109
- Construction	1,780,966	74,011	.....	79,456	24,284	.....
- Other Capital Outlay	136,026	.....	40,595	334,080	.....	.....
TOTAL STREETS AND HIGHWAYS	2,368,139	483,878	465,413	653,347	287,224	19,969
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	207,449	.....	.....	.....	.....	38,222
Other Sanitation - Current Expenditures	.....	.....	.....	1,815	.....	32,732
Sanitation - Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL SANITATION	207,449	.....	.....	1,815	.....	70,954
<b>HEALTH - Current Expenditures</b>						
Health - Current Expenditures	.....	.....	.....	.....	.....	.....
- Capital Outlay	.....	.....	.....	.....	.....	.....
TOTAL HEALTH	.....	.....	.....	.....	.....	.....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	126,378	.....	80,763	6,619	9,654	.....
- Capital Outlay	32,454	.....	2,977	.....	777	.....
Park and Recreation - Current Expenditures	143,013	192,875	117,038	118,433	137,912	9,910
- Capital Outlay	11,023	47,241	50,593	.....	42,147	.....
TOTAL CULTURE AND RECREATION	312,868	240,116	251,371	125,052	190,490	9,910
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
Capital Outlay for Enterprise Funds	.....	.....	.....	176,643	.....	.....
<b>UNALLOCATED INSURANCE</b>						
Unallocated Insurance	.....	.....	.....	.....	.....	5,159
<b>AIRPORTS - Current Expenditures</b>						
Airports - Current Expenditures	31,779	.....	.....	.....	.....	.....
- Capital Outlay	6,770	.....	.....	.....	.....	.....
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
Unallocated Pension Contributions	.....	.....	.....	.....	.....	1,579
<b>HRA &amp; ECONOMIC DEVELOPMENT - Current Expend.</b>						
HRA & Economic Development - Current Expend.	237,857	6,029	39,705	.....	.....	.....
- Capital Outlay	252,448	.....	241,158	.....	.....	.....
<b>ALL OTHER UNALLOCATED - Current Expenditures</b>						
All Other Unallocated - Current Expenditures	187,519	8,725	63,479	31,270	255,714	97,408
- Capital Outlay	.....	.....	50,506	.....	.....	.....
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
Debt Service - Interest & Fiscal Charges	178,001	403,696	76,937	228,924	190,626	.....
- Principal Payment on Bonds	255,000	1,650,000	155,000	110,000	298,522	.....
- Other Long-Term Debt	101,006	.....	50,000	56,944	56,720	.....
TOTAL CURRENT EXPENDITURES	2,310,086	2,376,068	1,505,723	1,253,146	1,385,628	842,046
TOTAL CAPITAL OUTLAY	2,254,093	284,781	394,638	590,179	305,164	45,622
DEBT SERVICE - Principal & Interest	534,007	2,053,696	281,937	395,868	545,868	0
TOTAL EXPENDITURES	5,098,186	4,714,545	2,182,298	2,239,193	2,236,660	887,668
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	.....	1,326,526	.....	.....	.....	.....
Other Financing Uses	.....	.....	.....	.....	.....	.....
<b>TRANSFERS TO - Enterprise Funds</b>						
Transfers to - Enterprise Funds	.....	.....	.....	.....	.....	.....
- Governmental Funds	162,609	151,940	246,186	145,153	72,212	.....
TOTAL EXPENDITURES AND OTHER USES	5,260,795	6,193,011	2,428,484	2,384,346	2,308,872	887,668

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	3,701	2,633	7,323	2,638	5,689	2,966
TAXABLE TAX CAPACITY	6,488,321	895,137	11,754,749	2,119,070	1,476,090	1,399,082
1992 NET TAX LEVY (Collect. in 1993)	1,188,343	287,610	1,779,511	436,822	403,002	233,239
SPECIAL ASSESSMENTS (Collect. in 1993)	126,315	54,074	387,230	402,113	123,828	71,320
<b>REVENUES</b>						
PROPERTY TAXES	1,286,879	199,238	1,818,753	466,202	406,512	229,896
TAX INCREMENTS	179,450	78,820	.....	64,294	.....	15,452
GRAVEL TAX & GAMBLING TAX	691	.....	.....	.....	.....	.....
FRANCHISE TAXES (Public Utilities)	.....	.....	.....	.....	.....	.....
SPECIAL ASSESSMENTS	207,304	56,087	448,721	587,014	88,307	154,022
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	.....	.....	.....	.....	.....	.....
LICENSES AND PERMITS	62,898	8,837	165,897	26,336	148,107	29,924
FINES AND FORFEITS	44,189	11,225	61,491	34,937	.....	27,710
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	.....	.....	.....	.....	.....	.....
- Other	5,935	43,087	4,788	.....	.....	.....
State Grants - Local Government Aid	.....	463,776	.....	54,087	33,506	419,020
- Homestead Credit (HACA)	55,377	60,738	291,362	129,860	147,860	73,091
- Highways	336,531	.....	68,954	.....	504,714	5,084
- Other	33,516	90,894	84,992	15,889	14,507	140,793
County Grants - Highways	.....	.....	.....	19,991	.....	71,744
- Other	14,490	.....	48,359	.....	.....	.....
Local Units Grants - Highways	.....	.....	.....	.....	.....	.....
- Other	.....	.....	.....	.....	.....	.....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>445,849</b>	<b>658,495</b>	<b>498,455</b>	<b>219,827</b>	<b>700,587</b>	<b>709,732</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	105,278	6,106	191,047	.....	50,976	.....
Public Safety	.....	11,175	619,383	.....	71,037	45,005
Streets and Highways	.....	2,828	16,627	.....	1,624	6,322
Sanitation (Refuse Collection)	103,037	.....	42,247	.....	4,999	.....
Libraries	.....	.....	.....	.....	.....	.....
Parks and Recreation	36,750	.....	24,708	.....	800	.....
Airports	.....	.....	.....	.....	.....	16,611
Other Service Charges	752,474	.....	894	.....	.....	9,476
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>997,539</b>	<b>20,109</b>	<b>894,906</b>	<b>.....</b>	<b>129,436</b>	<b>77,414</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	129,318	53,882	322,227	50,668	51,962	101,475
All Other Revenues	51,600	89,343	119,384	142,817	48,765	154,469
<b>TOTAL REVENUES</b>	<b>3,405,717</b>	<b>1,176,036</b>	<b>4,329,834</b>	<b>1,592,095</b>	<b>1,573,676</b>	<b>1,500,094</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	1,118,376	875,858	.....	309,786	.....	.....
- Other Long-Term Debt	.....	.....	.....	.....	450,000	.....
- Short-Term Debt	.....	.....	.....	.....	.....	.....
<b>TOTAL BORROWING</b>	<b>1,118,376</b>	<b>875,858</b>	<b>.....</b>	<b>309,786</b>	<b>450,000</b>	<b>.....</b>
Other Financing Sources	.....	.....	290,179	.....	.....	.....
TRANSFERS FROM - Enterprise Funds	30,000	424,375	.....	360,000	.....	131,622
- Governmental Funds	777,566	.....	813,688	8,936	278,950	35,173
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>5,331,659</b>	<b>2,476,269</b>	<b>5,433,701</b>	<b>2,270,817</b>	<b>2,302,626</b>	<b>1,666,889</b>
Type of Public Service Enterprise	W,S	W,S,R,L,E	W,S,O	W,S,R		W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	OAK PARK HEIGHTS	OLIVIA	ORONO	OSSEO	OTSEGO	PARK RAPIDS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	364,284	199,967	656,845	232,661	497,683	271,144
- Capital Outlay	6,026	118,931	424,037	850	444,154	13,353
TOTAL GENERAL GOVERNMENT	370,310	318,898	1,080,882	233,511	941,837	284,497
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	550,498	180,118	1,086,289	243,983	59,240	274,065
- Capital Outlay	10,935	7,041	34,803	5,509	....	13,720
Fire Department - Current Expenditures	30,809	44,347	178,298	75,632	73,243	71,766
- Capital Outlay	....	77,508	....	....	....	469
Other Protection - Current Expenditures	73,843	4,947	315,276	14,892	48,045	4,137
- Capital Outlay	331	36,963	....	....	....	....
TOTAL PUBLIC SAFETY	666,416	350,924	1,614,666	340,016	180,528	364,157
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	53,169	182,452	482,246	72,464	247,718	172,858
- Lighting	41,196	....	13,737	36,070	5,059	40,718
- Construction	502,172	123,245	73,574	467,438	432,898	175,678
- Other Capital Outlay	....	11,629	....	41,813	....	53,644
TOTAL STREETS AND HIGHWAYS	596,537	317,326	569,557	617,785	685,675	442,898
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	297,452	....	....	....	....	7,192
Other Sanitation - Current Expenditures	14,971	11,977	85,393	....	26,968	1,195
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	312,423	11,977	85,393	....	26,968	8,387
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	....	39,145	....	....	....	22,455
- Capital Outlay	....	3,441	....	....	....	....
Park and Recreation - Current Expenditures	160,257	83,113	58,080	9,217	....	18,629
- Capital Outlay	26,688	84,934	12,970	16,893	....	6,037
TOTAL CULTURE AND RECREATION	186,945	210,633	71,050	26,110	....	47,121
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	18,288	....	....	....	26,746
- Capital Outlay	....	....	....	....	....	5,655
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	....	....	....	51,490
- Capital Outlay	....	....	....	....	....	....
ALL OTHER UNALLOCATED - Current Expenditures	10,419	4,655	132,404	11,769	....	54,142
- Capital Outlay	203,783	....	3,528	17,000	....	....
DEBT SERVICE - Interest & Fiscal Charges	155,105	165,470	407,834	475,272	32,138	105,087
- Principal Payment on Bonds	413,000	235,000	150,000	95,000	50,000	210,000
- Other Long-Term Debt	....	....	....	....	....	37,271
TOTAL CURRENT EXPENDITURES	1,596,898	769,009	3,008,568	696,688	957,956	1,016,537
TOTAL CAPITAL OUTLAY	1,366,855	463,692	982,387	549,503	877,052	268,556
DEBT SERVICE - Principal & Interest	568,105	400,470	557,834	570,272	82,138	352,358
TOTAL EXPENDITURES	3,531,858	1,633,171	4,548,789	1,816,463	1,917,146	1,637,451
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	311,878	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	241,000	....	....	50,000
- Governmental Funds	777,566	....	813,688	8,936	278,950	35,173
TOTAL EXPENDITURES AND OTHER USES	4,309,424	1,633,171	5,603,477	2,137,277	2,196,096	1,722,624



CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	2,753	4,559	2,827	3,810	3,010	4,893
TAXABLE TAX CAPACITY	1,403,725	1,330,674	1,015,997	1,826,734	807,758	1,847,887
1992 NET TAX LEVY (Collect. in 1993)	232,871	357,739	441,730	654,293	246,968	824,282
SPECIAL ASSESSMENTS (Collect. in 1993)	24,381	36,453	153,711	148,628	29,885	46,782
<b>REVENUES</b>						
PROPERTY TAXES	209,014	358,370	443,167	621,697	237,120	669,780
TAX INCREMENTS	74,439	324,159	126,644	284,747	27,288	59,345
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	4,915	25,718	11,795	....	6,901	12,208
SPECIAL ASSESSMENTS	10,993	57,867	247,684	144,317	13,618	145,728
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	63,190
LICENSES AND PERMITS	18,193	22,592	22,144	71,244	10,629	36,360
FINES AND FORFEITS	4,275	33,828	8,818	20,447	16,002	40,721
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	65,256	....	6,000	46,961	....
State Grants - Local Government Aid	307,659	635,906	272,153	267,376	237,442	750,954
- Homestead Credit (HACA)	102,485	192,503	133,262	179,327	196,800	295,033
- Highways	....	....	....	....	4,100	....
- Other	84,678	223,052	77,819	133,805	186,029	578,728
County Grants - Highways	....	....	3,600	....	....	....
- Other	....	....	....	....	....	11,150
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	6,000	24,991	....	2,800	54,549
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>494,822</b>	<b>1,122,717</b>	<b>511,825</b>	<b>586,508</b>	<b>674,132</b>	<b>1,690,414</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	396	....	470	2,517	4,993	5,206
Public Safety	66,258	17,892	72,001	38,339	13,700	20,718
Streets and Highways	2,868	18,120	1,913	7,570	1,225	....
Sanitation (Refuse Collection)	....	....	....	606	....	....
Libraries	....	....	....	....	....	....
Parks and Recreation	1,624	155,229	40,677	11,557	23,945	51,635
Airports	....	....	....	....	....	681
Other Service Charges	....	62,407	7,930	28,405	....	1,584
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>71,146</b>	<b>253,648</b>	<b>122,991</b>	<b>88,994</b>	<b>43,863</b>	<b>79,824</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	39,070	52,377	45,080	89,487	15,369	167,214
All Other Revenues	116,408	100,718	318,206	182,910	32,160	234,303
<b>TOTAL REVENUES</b>	<b>1,043,275</b>	<b>2,351,994</b>	<b>1,858,354</b>	<b>2,090,351</b>	<b>1,077,082</b>	<b>3,199,087</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	42,000	450,000	1,161,046	602,723	556,525	....
- Other Long-Term Debt	....	....	....	....	268,380	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>42,000</b>	<b>450,000</b>	<b>1,161,046</b>	<b>602,723</b>	<b>824,905</b>	<b>....</b>
Other Financing Sources	....	....	741,140	....	19,812	....
TRANSFERS FROM - Enterprise Funds	....	110,950	500	69,500	....	135,404
- Governmental Funds	96,326	186,250	....	506,742	....	138,869
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>1,181,601</b>	<b>3,099,194</b>	<b>3,761,040</b>	<b>3,269,316</b>	<b>1,921,799</b>	<b>3,473,360</b>
Type of Public Service Enterprise	W,S,L	W,S,R,L	W,S,L,N	W,S,R,L,E,O	W,S,L,E,O	W,S,L,H,E

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	PINE CITY	PIPESTONE	PLAINVIEW	PRINCETON	PROCTOR	REDWOOD FALLS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	312,799	248,774	243,325	255,070	228,205	384,915
- Capital Outlay	....	....	7,424	12,815	18,975	2,569
TOTAL GENERAL GOVERNMENT	312,799	248,774	250,749	267,885	247,180	387,484
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	77,928	328,947	210,695	291,322	265,509	525,428
- Capital Outlay	....	....	67,164	19,325	14,417	21,176
Fire Department - Current Expenditures	92,046	106,913	45,078	124,786	27,685	95,312
- Capital Outlay	602	....	47,957	31,508	85,278	1,555
Other Protection - Current Expenditures	6,072	....	18,646	28,806	15,430	42,594
- Capital Outlay	....	....	....	....	....	1,213
TOTAL PUBLIC SAFETY	176,648	435,860	389,540	495,747	408,319	687,278
STREETS AND HIGHWAYS - Maintenance	185,988	246,388	158,677	245,111	163,669	407,368
- Lighting	32,184	72,501	....	....	4,745	....
- Construction	....	561,581	163,950	349,566	588,901	288,713
- Other Capital Outlay	21,704	....	34,879	28,460	57,980	839
TOTAL STREETS AND HIGHWAYS	239,876	880,470	357,506	623,137	815,295	696,920
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	....	....	....	18,809	....	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	....	....	18,809	....	....
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	4,182	45,600	66,605	4,004	....	114,829
- Capital Outlay	1,663	....	19,479	143,893	....	28,451
Park and Recreation - Current Expenditures	140,975	307,197	116,321	64,050	70,046	254,044
- Capital Outlay	....	28,194	9,647	26,161	6,909	21,586
TOTAL CULTURE AND RECREATION	146,820	380,991	212,052	238,108	76,955	418,910
CAPITAL OUTLAY FOR ENTERPRISE FUNDS	....	....	232,754	....	....	....
<b>UNALLOCATED INSURANCE</b>						
AIRPORTS - Current Expenditures	2,266	33,617	....	....	....	45,421
- Capital Outlay	....	24,334	....	....	....	63,588
<b>UNALLOCATED PENSION CONTRIBUTIONS</b>						
HRA & ECONOMIC DEVELOPMENT - Current Expend.	4,068	74,815	444	19,640	....	106,919
- Capital Outlay	43,242	....	....	22,708	....	....
ALL OTHER UNALLOCATED - Current Expenditures	25,246	298,624	21,538	22,895	7,118	558
- Capital Outlay	20,400	35,978	607	....	....	....
<b>DEBT SERVICE - Interest &amp; Fiscal Charges</b>						
- Principal Payment on Bonds	65,000	265,500	399,800	215,000	25,000	220,000
- Other Long-Term Debt	6,000	57,316	....	55,000	15,374	103,194
TOTAL CURRENT EXPENDITURES	883,754	1,763,376	881,329	1,113,730	854,672	1,977,388
TOTAL CAPITAL OUTLAY	87,611	650,087	583,861	634,436	772,460	429,690
DEBT SERVICE - Principal & Interest	131,740	576,603	662,550	673,561	49,047	431,288
TOTAL EXPENDITURES	1,103,105	2,990,066	2,127,740	2,421,727	1,676,179	2,838,366
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	1,161,046	....	....	....
Other Financing Uses	....	....	36,962	....	....	....
TRANSFERS TO - Enterprise Funds	....	4,200	....	21,918	....	....
- Governmental Funds	96,326	186,250	....	506,742	....	138,869
TOTAL EXPENDITURES AND OTHER USES	1,199,431	3,180,516	3,325,748	2,950,387	1,676,179	2,977,235

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CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	2,832	10,478	8,019	2,844	4,361	3,987
TAXABLE TAX CAPACITY	801,422	8,467,594	6,361,736	858,256	1,273,923	700,198
1992 NET TAX LEVY (Collect. in 1993)	227,413	2,002,410	1,194,809	289,490	322,385	142,049
SPECIAL ASSESSMENTS (Collect. in 1993)	106,527	254,874	42,671	67,670	34,169	50,197
<b>REVENUES</b>						
PROPERTY TAXES	337,509	2,211,438	1,228,612	279,588	326,020	150,024
TAX INCREMENTS	152,364	336,451	826,982	72,812	235,739	....
GRAVEL TAX & GAMBLING TAX	....	3,520	....	....	....	....
FRANCHISE TAXES (Public Utilities)	....	22,944	25,988	6,398	10,360	....
SPECIAL ASSESSMENTS	636,508	1,187,652	51,136	94,193	47,821	254,656
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	49,786	282,116	58,135	17,658	13,059	40,223
FINES AND FORFEITS	7,203	60,960	116,835	7,164	20,061	39,559
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	12,153	....	11,477	237,450	86,000	535,116
- Other	1,289	....	140,840	2,800	....	....
State Grants - Local Government Aid	226,631	296,502	131,139	239,100	651,944	330,777
- Homestead Credit (HACA)	143,232	547,234	335,171	152,209	152,055	64,555
- Highways	120,571	1,108,508	288,217	23,852	....	....
- Other	53,256	158,679	71,197	68,861	214,179	66,909
County Grants - Highways	813	....	10,170	5,139	2,338	3,913
- Other	7,344	....	45,456	18,308	....	334,903
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	9,252	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>565,289</b>	<b>2,110,923</b>	<b>1,042,919</b>	<b>747,719</b>	<b>1,106,516</b>	<b>1,336,173</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	14,671	387,389	9,624	....	....	9,970
Public Safety	....	21,022	....	134,495	93,415	92,591
Streets and Highways	....	1,759	....	2,243	....	....
Sanitation (Refuse Collection)	....	....	3,098	....	....	....
Libraries	....	....	....	4,946	....	....
Parks and Recreation	....	150,922	....	37,520	40,766	7,164
Airports	....	....	....	....	28,159	....
Other Service Charges	....	2,510	48,605	....	....	....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>14,671</b>	<b>563,602</b>	<b>61,327</b>	<b>179,204</b>	<b>162,340</b>	<b>109,725</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	38,724	590,525	245,745	38,886	75,023	25,319
All Other Revenues	48,645	148,843	96,569	414,589	177,523	172,776
<b>TOTAL REVENUES</b>	<b>1,850,699</b>	<b>7,518,974</b>	<b>3,754,248</b>	<b>1,858,211</b>	<b>2,174,462</b>	<b>2,128,455</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	1,188,028	3,368,209	462,950	....	428,733	540,428
- Other Long-Term Debt	....	....	....	....	....	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>1,188,028</b>	<b>3,368,209</b>	<b>462,950</b>	<b>....</b>	<b>428,733</b>	<b>540,428</b>
Other Financing Sources	....	....	....	....	13,585	....
TRANSFERS FROM - Enterprise Funds	10,000	115,061	65,000	110,764	2,385,997	80,500
- Governmental Funds	152,681	3,476,042	100,000	315,792	337,036	309,057
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,201,408</b>	<b>14,478,286</b>	<b>4,382,198</b>	<b>2,284,767</b>	<b>5,339,813</b>	<b>3,058,440</b>
Type of Public Service Enterprise	W,S,O	W,S,O	W,S,L	W,S,E	W,S,L,E	W,S,R

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ROCKFORD	ROSEMOUNT	ST. ANTHONY	ST. CHARLES	ST. JAMES	ST. JOSEPH
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	218,226	1,091,557	557,605	135,622	217,608	182,303
- Capital Outlay	45,733	49,235	3,268	119,458	....	12,880
TOTAL GENERAL GOVERNMENT	263,959	1,140,792	560,873	255,080	217,608	195,183
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	87,274	808,667	710,074	188,043	426,868	247,732
- Capital Outlay	....	33,147	51,717	37,132	24,302	6,604
Fire Department - Current Expenditures	59,241	145,413	385,478	80,280	97,174	115,201
- Capital Outlay	....	28,769	35,091	51,155	....	3,854
Other Protection - Current Expenditures	31,904	....	50,382	....	11,562	11,364
- Capital Outlay	....	....	1,037	....	....	....
TOTAL PUBLIC SAFETY	178,419	1,015,996	1,233,779	356,610	559,906	384,755
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	123,491	828,400	337,255	137,603	388,188	116,882
- Lighting	25,879	67,845	29,122	....	11,182	19,317
- Construction	728,579	3,618,138	718,380	57,871	139,128	1,722,072
- Other Capital Outlay	1,847	52,742	5,628	....	41,341	38,211
TOTAL STREETS AND HIGHWAYS	879,796	4,567,125	1,090,385	195,474	579,839	1,896,482
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	....	....
Other Sanitation - Current Expenditures	18,594	....	70,160	....	2,745	....
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	18,594	....	70,160	....	2,745	....
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	13,791	....	....	51,592	3,005	....
- Capital Outlay	178	....	....	12,039	....	....
Park and Recreation - Current Expenditures	48,797	626,154	32,104	105,641	184,692	53,139
- Capital Outlay	3,400	9,876	....	40,839	4,849	8,331
TOTAL CULTURE AND RECREATION	66,166	636,030	32,104	210,111	192,546	61,470
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	....	....	52,015	....
- Capital Outlay	....	....	....	....	4,000	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	150,988	93,349	24,600	200,673	....
- Capital Outlay	....	541,986	688,334	240,206	5,000	....
ALL OTHER UNALLOCATED - Current Expenditures	53,744	112,420	21,285	....	23,984	2,567
- Capital Outlay	74,226	....	....	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	145,502	977,651	137,853	76,185	310,655	108,202
- Principal Payment on Bonds	410,000	1,415,000	295,000	333,000	285,000	65,000
- Other Long-Term Debt	25,000	57,500	80,000	31,599	2,017,955	....
TOTAL CURRENT EXPENDITURES	680,941	3,831,444	2,286,814	723,381	1,619,696	748,505
TOTAL CAPITAL OUTLAY	1,099,135	6,956,230	1,634,157	558,700	218,620	1,791,952
DEBT SERVICE - Principal & Interest	580,502	2,450,151	512,853	440,784	2,613,610	173,202
TOTAL EXPENDITURES	2,360,578	13,237,825	4,433,824	1,722,865	4,451,926	2,713,659
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	....	17,625	....	1,434	....
- Governmental Funds	152,681	3,476,042	100,000	315,792	337,036	309,057
TOTAL EXPENDITURES AND OTHER USES	2,513,259	16,713,867	4,551,449	2,038,657	4,790,396	3,022,716

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	2,822	5,091	9,801	6,095	3,693	8,835
TAXABLE TAX CAPACITY	1,055,438	2,208,872	2,167,700	3,386,493	1,174,743	3,429,695
1992 NET TAX LEVY (Collect. in 1993)	189,910	280,320	635,167	549,687	537,998	591,891
SPECIAL ASSESSMENTS (Collect. in 1993)	31,669	53,251	116,668	461,403	74,839	318,875
<b>REVENUES</b>						
PROPERTY TAXES	194,021	445,037	649,687	559,874	572,453	616,120
TAX INCREMENTS	48,737	314,461	279,454	257,794	87,638	1,018,832
GRAVEL TAX & GAMBLING TAX	....	1,031	....	....	....	....
FRANCHISE TAXES (Public Utilities)	2,955	....	46,398	....	....	19,391
SPECIAL ASSESSMENTS	48,208	121,579	237,983	1,888,640	160,318	915,031
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	520	....	....	184
LICENSES AND PERMITS	82,001	52,767	97,264	135,674	48,794	85,316
FINES AND FORFEITS	....	30,211	66,496	51,444	....	41,208
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	....	....
- Other	....	24,811	....	....	162,823	....
State Grants - Local Government Aid	95,701	383,223	915,096	191,615	634,581	840,888
- Homestead Credit (HACA)	105,545	205,078	451,792	290,689	156,917	355,408
- Highways	....	20,742	100,674	135,167	....	12,525
- Other	32,452	95,895	926,731	67,000	90,110	360,844
County Grants - Highways	....	....	....	11,202	....	4,014
- Other	....	....	....	....	13,746	....
Local Units Grants - Highways	....	....	100,674	....	....	....
- Other	....	....	110,394	....	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>233,698</b>	<b>729,749</b>	<b>2,605,361</b>	<b>695,673</b>	<b>1,058,177</b>	<b>1,573,679</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	6,574	1,040	16,182	4,208	3,225	12,345
Public Safety	49,425	36,903	68,492	47,733	142,794	51,737
Streets and Highways	....	....	2,196	....	325	....
Sanitation (Refuse Collection)	3,142	7,045	....	....	....	....
Libraries	....	....	....	....	40	....
Parks and Recreation	7,200	1,409	71,215	....	54,624	12,478
Airports	....	....	12,367	....	9,231	....
Other Service Charges	....	9,522	....	1,775	36,073	1,564
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>66,341</b>	<b>55,919</b>	<b>170,452</b>	<b>53,716</b>	<b>246,312</b>	<b>78,124</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	54,401	87,496	57,750	202,853	21,329	211,869
All Other Revenues	57,460	61,950	340,124	46,488	66,319	71,255
<b>TOTAL REVENUES</b>	<b>787,822</b>	<b>1,900,200</b>	<b>4,551,489</b>	<b>3,892,156</b>	<b>2,261,340</b>	<b>4,631,009</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	....	399,330	1,053,321	783,926	5,194,512
- Other Long-Term Debt	....	140,000	235,000	....	98,600	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>....</b>	<b>140,000</b>	<b>634,330</b>	<b>1,053,321</b>	<b>882,526</b>	<b>5,194,512</b>
Other Financing Sources	....	....	....	....	4,800	145,610
TRANSFERS FROM - Enterprise Funds	....	....	410,224	126,103	40,000	41,000
- Governmental Funds	....	219,619	5,285	645,943	61,900	676,909
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>787,822</b>	<b>2,259,819</b>	<b>5,601,328</b>	<b>5,717,523</b>	<b>3,250,566</b>	<b>10,689,040</b>
Type of Public Service Enterprise	W,S	W,S	W,S,R,H,N,E,O	W,S	W,S,H,N,E,O	W,S,L

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	ST. MICHAEL	ST. PAUL PARK	ST. PETER	SARTELL	SAUK CENTRE	SAUK RAPIDS
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	276,160	324,492	372,571	245,480	216,762	390,088
- Capital Outlay	7,629	17,570	19,262	9,895	21,221	11,869
TOTAL GENERAL GOVERNMENT	283,789	342,062	391,833	255,375	237,983	401,957
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	41,610	439,798	722,835	381,279	427,644	456,237
- Capital Outlay	....	15,108	41,854	26,840	100,527	18,608
Fire Department - Current Expenditures	68,466	84,119	139,988	82,660	96,443	103,386
- Capital Outlay	....	9,668	32,118	2,679	20,718	6,156
Other Protection - Current Expenditures	33,376	43,203	124,204	63,525	152	7,561
- Capital Outlay	....	....	....	....	....	....
TOTAL PUBLIC SAFETY	143,452	591,896	1,060,999	556,983	645,484	591,948
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	26,944	158,179	512,866	230,878	228,377	445,863
- Lighting	18,735	29,605	65,621	39,182	31,210	70,054
- Construction	....	....	436,475	557,569	109,893	2,155,382
- Other Capital Outlay	....	19,704	33,290	6,081	67,587	73,068
TOTAL STREETS AND HIGHWAYS	45,679	207,488	1,048,252	833,710	437,067	2,744,367
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	....	666	13,029
Other Sanitation - Current Expenditures	11,625	19,342	....	....	13,882	702
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	11,625	19,342	....	....	14,548	13,731
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	11,679	....	133,385	....	39,315	....
- Capital Outlay	....	....	2,398	....	22,180	....
Park and Recreation - Current Expenditures	5,796	119,297	381,421	71,117	113,331	177,207
- Capital Outlay	....	115,225	20,962	19,007	54,127	53,675
TOTAL CULTURE AND RECREATION	17,475	234,522	538,166	90,124	228,953	230,882
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	26,439	....	31,338	....
AIRPORTS - Current Expenditures	....	....	7,442	....	19,412	....
- Capital Outlay	....	....	....	....	....	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	229,970	....	79,378	47,573
- Capital Outlay	....	....	1,167,910	609	223,908	381,832
ALL OTHER UNALLOCATED - Current Expenditures	....	42,838	160,994	30,790	181,464	27,171
- Capital Outlay	....	....	439	....	....	....
DEBT SERVICE - Interest & Fiscal Charges	44,222	143,388	222,497	403,676	168,718	594,237
- Principal Payment on Bonds	20,000	230,000	138,737	678,000	685,000	2,489,722
- Other Long-Term Debt	....	40,000	352,250	....	....	80,150
TOTAL CURRENT EXPENDITURES	494,391	1,260,873	2,877,736	1,144,911	1,479,374	1,738,871
TOTAL CAPITAL OUTLAY	7,629	177,275	1,754,708	1,153,648	620,161	3,133,134
DEBT SERVICE - Principal & Interest	64,222	413,388	713,484	1,081,676	853,718	3,164,109
TOTAL EXPENDITURES	566,242	1,851,536	5,345,928	3,380,235	2,953,253	8,036,114
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	30,000	82,768
TRANSFERS TO - Enterprise Funds	....	....	50,000	....	300,862	....
- Governmental Funds	....	219,619	5,285	645,943	61,900	676,909
TOTAL EXPENDITURES AND OTHER USES	566,242	2,071,155	5,401,213	4,026,178	3,346,015	8,795,791

CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	12,889	6,430	3,708	6,523	2,897	4,651
TAXABLE TAX CAPACITY	7,381,362	7,092,917	998,278	3,802,948	566,873	1,337,126
1992 NET TAX LEVY (Collect. in 1993)	1,664,583	1,433,975	219,830	659,629	322,944	271,000
SPECIAL ASSESSMENTS (Collect. in 1993)	1,197,629	231,799	44,261	67,750	80,454	42,167
<b>REVENUES</b>						
PROPERTY TAXES	2,036,011	1,521,600	218,271	866,766	264,696	282,861
TAX INCREMENTS	1,198,227	....	48,315	....	19,135	153,585
GRAVEL TAX & GAMBLING TAX	9,507	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	32,188	....	9,202	13,620	6,205	....
SPECIAL ASSESSMENTS	2,197,171	522,119	38,776	67,922	130,175	139,621
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	5,759	....	....	....
LICENSES AND PERMITS	322,021	247,557	51,668	70,278	7,734	22,268
FINES AND FORFEITS	61,931	70,135	12,178	37,473	16,002	2,669
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	8,494	....	....
- Other	....	....	....	....	5,000	....
State Grants - Local Government Aid	3,172	....	663,664	179,939	532,809	462,609
- Homestead Credit (HACA)	509,907	414,193	161,817	185,483	122,520	158,670
- Highways	408,321	61,079	....	57,641	....	....
- Other	148,944	....	149,993	79,845	200,763	150,342
County Grants - Highways	....	....	35,392	....	....	....
- Other	....	....	10,600	32,980	....	27,000
Local Units Grants - Highways	....	....	....	....	....	....
- Other	....	....	....	12,976	....	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,070,344</b>	<b>475,272</b>	<b>1,021,466</b>	<b>557,358</b>	<b>861,092</b>	<b>798,621</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	575,824	4,868	7,007	29,697	37,423	....
Public Safety	3,100	....	11,192	4,754	34,719	90,043
Streets and Highways	93,563	....	9,473	....	3,991	7,242
Sanitation (Refuse Collection)	....	....	170,946	28,130	....	....
Libraries	....	....	26,968	....	1,170	1,327
Parks and Recreation	120,251	329	....	96,504	6,089	33,723
Airports	....	....	8,310	....	9,684	....
Other Service Charges	1,036,711	....	420	32,500	....	....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>1,829,449</b>	<b>5,197</b>	<b>234,316</b>	<b>191,585</b>	<b>93,076</b>	<b>132,335</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	1,036,711	194,928	127,201	86,734	113,929	103,533
All Other Revenues	98,768	114,554	177,549	32,012	53,900	219,780
<b>TOTAL REVENUES</b>	<b>9,892,328</b>	<b>3,151,362</b>	<b>1,944,701</b>	<b>1,923,748</b>	<b>1,565,944</b>	<b>1,855,273</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	8,222,594	322,698	178,740	....	752,800	2,787,894
- Other Long-Term Debt	....	....	....	....	....	130,000
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>8,222,594</b>	<b>322,698</b>	<b>178,740</b>	<b>....</b>	<b>752,800</b>	<b>2,917,894</b>
Other Financing Sources	....	....	....	....	....	....
TRANSFERS FROM - Enterprise Funds	196,800	40,000	60,000	135,000	....	13,853
- Governmental Funds	1,164,689	468,119	25,029	20,000	24,486	121,060
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>19,476,411</b>	<b>3,982,179</b>	<b>2,208,470</b>	<b>2,078,748</b>	<b>2,343,230</b>	<b>4,908,080</b>
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,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	SAVAGE	SHOREWOOD	SLEEPY EYE	SPRING LAKE PARK	STAPLES	STEWARTVILLE
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	1,257,776	657,877	218,448	383,573	230,973	165,272
- Capital Outlay	63,523	21,113	....	10,675	1,556	6,577
TOTAL GENERAL GOVERNMENT	1,321,299	678,990	218,448	394,248	232,529	171,849
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	983,776	400,703	224,937	602,996	278,125	167,149
- Capital Outlay	55,217	....	956	40,190	10,848	....
Fire Department - Current Expenditures	238,440	101,542	64,876	78,578	68,523	130,374
- Capital Outlay	31,415	....	10,197	....	7,487	196,034
Other Protection - Current Expenditures	166,545	77,908	....	32,558	....	51,980
- Capital Outlay	12,729	....	....	....	6,556	....
TOTAL PUBLIC SAFETY	1,488,122	580,153	300,966	754,322	371,539	545,537
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	473,655	370,626	186,958	106,336	133,216	133,779
- Lighting	111,431	31,966	29,425	36,895	31,755	34,917
- Construction	5,810,066	416,630	75,886	....	307,603	2,503,557
- Other Capital Outlay	1,191,907	89,875	8,529	....	16,103	40,819
TOTAL STREETS AND HIGHWAYS	7,587,059	909,097	300,798	143,231	488,677	2,713,072
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	1,235	....	....	....
Other Sanitation - Current Expenditures	20,006	23,994	69,750	53,250	....	4,862
Sanitation - Capital Outlay	....	....	24,171	....	....	....
TOTAL SANITATION	20,006	23,994	95,156	53,250	....	4,862
<b>HEALTH</b>						
- Current Expenditures	....	....	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	....	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	38,788	....	62,940	....	39,554	77,396
- Capital Outlay	....	....	10,681	....	....	34,234
Park and Recreation - Current Expenditures	469,237	116,220	180,069	289,852	23,308	135,848
- Capital Outlay	95,410	90,907	15,788	18,184	16,284	29,169
TOTAL CULTURE AND RECREATION	603,435	207,127	269,478	308,036	79,146	276,647
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	....	....	....	....	....
AIRPORTS - Current Expenditures	....	....	16,694	....	7,320	....
- Capital Outlay	....	....	....	....	60,489	....
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	....	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	22,238	8,494	136,867	32,388
- Capital Outlay	....	....	689	....	358,261	237,937
ALL OTHER UNALLOCATED - Current Expenditures	107,483	....	200,163	4,130	....	1,055
- Capital Outlay	....	....	....	....	22,894	2,293
<b>DEBT SERVICE</b>						
- Interest & Fiscal Charges	1,436,351	141,889	114,986	80,792	213,090	199,874
- Principal Payment on Bonds	3,865,000	264,500	275,000	70,000	931,000	465,000
- Other Long-Term Debt	150,000	....	....	75,000	18,654	20,000
TOTAL CURRENT EXPENDITURES	3,867,137	1,780,836	1,277,733	1,596,662	949,641	935,020
TOTAL CAPITAL OUTLAY	7,260,267	618,525	146,897	69,049	808,081	3,050,620
DEBT SERVICE - Principal & Interest	5,451,351	406,389	389,986	225,792	1,162,744	684,874
TOTAL EXPENDITURES	16,578,755	2,805,750	1,814,616	1,891,503	2,920,466	4,670,514
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	....
TRANSFERS TO - Enterprise Funds	....	10,000	48,757	45,000	4,821	....
- Governmental Funds	1,164,689	468,119	25,029	20,000	24,486	121,060
TOTAL EXPENDITURES AND OTHER USES	17,743,444	3,283,869	1,888,402	1,956,503	2,949,773	4,791,574



CLASSIFICATION OF CITY REVENUES - 1993  
(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 - (1993 Estimate)	8,008	3,630	9,283	3,920	4,251	5,463
TAXABLE TAX CAPACITY	2,217,692	883,400	3,340,290	2,843,976	1,338,599	3,869,736
1992 NET TAX LEVY (Collect. in 1993)	860,420	367,796	1,105,514	729,752	312,397	932,307
SPECIAL ASSESSMENTS (Collect. in 1993)	206,834	14,395	51,810	490,346	38,681	339,910
<b>REVENUES</b>						
PROPERTY TAXES	871,987	320,498	1,124,776	841,604	311,967	983,899
TAX INCREMENTS	....	....	422,858	723,452	36,203	769,362
GRAVEL TAX & GAMBLING TAX	....	....	....	....	....	....
FRANCHISE TAXES (Public Utilities)	17,340	....	49,707	....	13,402	12,331
SPECIAL ASSESSMENTS	540,383	66,382	82,837	1,547,795	39,811	684,129
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	....	....
LICENSES AND PERMITS	89,747	22,761	63,137	181,290	10,694	65,310
FINES AND FORFEITS	82,294	7,097	113,695	7,170	18,068	61,266
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	25,500	....	....	....
- Other	9,178	....	....	....	....	....
State Grants - Local Government Aid	868,646	682,895	1,713,142	216,187	452,014	312,534
- Homestead Credit (HACA)	515,126	287,627	994,257	212,060	152,453	329,454
- Highways	74,859	....	419,127	....	....	471,247
- Other	584,586	283,129	2,527,554	56,645	163,492	40,660
County Grants - Highways	14,257	11,000	....	....	....	....
- Other	238,409	53,408	1,329	5,148	....	....
Local Units Grants - Highways	....	....	....	....	....	....
- Other	229,545	....	638,959	....	23,100	....
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,534,606</b>	<b>1,318,059</b>	<b>6,319,868</b>	<b>490,040</b>	<b>791,059</b>	<b>1,153,895</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	50,731	....	19,947	295	694	3,194
Public Safety	52,022	4,846	455,901	88,609	26,528	....
Streets and Highways	16,454	5,404	26,541	2,676	7,247	....
Sanitation (Refuse Collection)	....	....	....	1,426	....	....
Libraries	3,573	9,006	10,460	....	....	....
Parks and Recreation	348,635	194,033	108,484	8,750	31,834	....
Airports	....	31,519	....	....	12,766	....
Other Service Charges	61,336	33,909	62,446	77,005	....	....
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>532,751</b>	<b>278,717</b>	<b>683,779</b>	<b>178,761</b>	<b>79,069</b>	<b>3,194</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	246,878	117,912	596,970	144,910	114,754	199,340
All Other Revenues	55,910	51,755	647,152	85,464	58,949	125,516
<b>TOTAL REVENUES</b>	<b>4,971,896</b>	<b>2,183,181</b>	<b>10,104,779</b>	<b>4,200,486</b>	<b>1,473,976</b>	<b>4,058,242</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	6,302,400	....	1,962,774	1,242,032	....	4,511,761
- Other Long-Term Debt	....	196,425	....	....	54,130	....
- Short-Term Debt	....	....	....	....	....	....
<b>TOTAL BORROWING</b>	<b>6,302,400</b>	<b>196,425</b>	<b>1,962,774</b>	<b>1,242,032</b>	<b>54,130</b>	<b>4,511,761</b>
Other Financing Sources	181,588	209,075	....	....	....	11,990
TRANSFERS FROM - Enterprise Funds	524,900	201,500	....	....	235,000	....
- Governmental Funds	....	270,925	602,695	511,250	73,234	425,002
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>11,980,784</b>	<b>3,061,106</b>	<b>12,670,248</b>	<b>5,953,768</b>	<b>1,836,340</b>	<b>9,006,995</b>
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,S

CLASSIFICATION OF CITY EXPENDITURES - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	THIEF RIVER FALLS	TWO HARBORS	VIRGINIA	WACONIA	WADENA	WAITE PARK
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	547,511	299,718	621,975	385,546	177,117	107,185
- Capital Outlay	10,799	1,811	48,588	....	....	159
TOTAL GENERAL GOVERNMENT	558,310	301,529	670,563	385,546	177,117	107,344
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	825,077	389,981	1,992,244	116,059	379,072	322,800
- Capital Outlay	15,666	1,314	13,804	....	18,150	24,639
Fire Department - Current Expenditures	328,804	58,237	528,437	125,537	64,570	34,879
- Capital Outlay	41,143	153,051	42,685	....	161,537	74,544
Other Protection - Current Expenditures	....	10,832	27,949	120,351	....	10,087
- Capital Outlay	....	....	600	....	....	....
TOTAL PUBLIC SAFETY	1,210,690	613,415	2,605,719	361,947	623,329	466,949
<b>STREETS AND HIGHWAYS</b>						
- Maintenance	403,603	472,270	1,247,978	265,672	177,609	151,723
- Lighting	131,006	13,087	10,729	49,089	8,992	42,012
- Construction	1,006,007	12,445	1,102,183	1,873,701	....	14,051
- Other Capital Outlay	101,936	18,994	140,180	11,650	102,884	7,093
TOTAL STREETS AND HIGHWAYS	1,642,552	516,796	2,501,070	2,200,112	289,485	214,879
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	24,395	....	....	4,750	164,930
Other Sanitation - Current Expenditures	....	19,984	....	5,899	28,386	24,069
Sanitation - Capital Outlay	....	....	....	....	....	....
TOTAL SANITATION	....	44,379	....	5,899	33,136	188,999
<b>HEALTH</b>						
- Current Expenditures	....	80,491	....	....	....	....
- Capital Outlay	....	....	....	....	....	....
TOTAL HEALTH	....	80,491	....	....	....	....
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	687,491	111,226	524,024	3,326	30,911	40,492
- Capital Outlay	466	2,194	6,580	....	1,979	32,541
Park and Recreation - Current Expenditures	560,265	222,324	663,424	74,138	217,184	....
- Capital Outlay	84,935	35,448	406,611	4,613	13,859	....
TOTAL CULTURE AND RECREATION	1,333,157	371,192	1,600,639	82,077	263,933	73,033
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	545,993	....	....	....	81,509	2,392,854
AIRPORTS - Current Expenditures	143,177	51,055	478,083	....	....	135,027
- Capital Outlay	....	55,835	29,963	....	24,606	....
UNALLOCATED PENSION CONTRIBUTIONS	....	14,565	....	....	70,210	....
HRA & ECONOMIC DEVELOPMENT - Current Expend.	100,906	63,455	51,693	44,135	204,272	....
- Capital Outlay	....	150,095	....	....	275	....
ALL OTHER UNALLOCATED - Current Expenditures	346,222	46,308	939,348	....	4,375	42,707
- Capital Outlay	....	240,261	610,324	56,623	....	287,668
DEBT SERVICE - Interest & Fiscal Charges	338,377	7,962	635,601	721,391	53,453	587,916
- Principal Payment on Bonds	554,000	20,000	2,159,000	1,465,000	110,000	925,000
- Other Long-Term Debt	....	11,618	91,371	252,307	....	....
TOTAL CURRENT EXPENDITURES	4,074,062	1,919,198	7,115,847	1,189,752	1,321,844	1,136,609
TOTAL CAPITAL OUTLAY	1,806,945	630,178	2,371,555	1,946,587	450,403	2,833,549
DEBT SERVICE - Principal & Interest	892,377	39,580	2,885,972	2,438,698	163,453	1,512,916
TOTAL EXPENDITURES	6,773,384	2,588,956	12,373,374	5,575,037	1,935,700	5,483,074
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	....	....
Other Financing Uses	....	....	....	....	....	29,782
TRANSFERS TO - Enterprise Funds	....	788	....	....	....	....
- Governmental Funds	....	270,925	602,695	511,250	73,234	425,002
TOTAL EXPENDITURES AND OTHER USES	6,773,384	2,860,669	12,976,069	6,086,287	2,008,934	5,937,858

CLASSIFICATION OF CITY REVENUES - 1993  
(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	....	....
POPULATION - (1993 Estimate)	8,144	3,830	4,348	10,183	562,810	3,142,334
TAXABLE TAX CAPACITY	3,428,784	9,032,698	1,214,552	4,625,876	331,026,936	2,374,374,797
1992 NET TAX LEVY (Collect. in 1993)	818,845	1,342,651	508,451	1,361,743	71,299,526	472,977,193
SPECIAL ASSESSMENTS (Collect. in 1993)	159,980	124,263	145,322	189,052	17,124,688	111,668,367
<b>REVENUES</b>						
PROPERTY TAXES	816,733	1,358,420	514,544	1,350,875	75,654,223	527,021,407
TAX INCREMENTS	....	1,009,554	22,030	428,442	25,677,196	216,970,798
GRAVEL TAX & GAMBLING TAX	....	....	....	12,372	83,066	1,868,378
FRANCHISE TAXES (Public Utilities)	93,092	16,838	....	....	1,226,271	44,859,073
SPECIAL ASSESSMENTS	142,752	148,815	273,161	249,190	36,269,753	204,999,128
LOCAL SALES TAXES & HOTEL-MOTEL TAXES	....	....	....	....	237,592	29,764,800
LICENSES AND PERMITS	67,568	187,256	8,940	76,546	8,336,944	58,562,310
FINES AND FORFEITS	35,099	75,729	13,603	59,840	3,373,007	22,880,863
<b>INTERGOVERNMENTAL REVENUES</b>						
Federal Grants - Comm. Develop. Block Grants	....	....	....	....	1,893,749	33,049,531
- Other	....	4,788	82,833	20,112	3,566,653	87,177,541
State Grants - Local Government Aid	1,217,913	....	399,016	1,432,462	44,250,327	246,896,816
- Homestead Credit (HACA)	326,853	268,714	352,361	691,271	27,238,152	165,574,460
- Highways	160,450	....	....	599,941	16,484,539	128,634,887
- Other	192,766	65,557	205,544	480,244	23,557,559	109,705,401
County Grants - Highways	66,853	28,710	....	47,466	1,513,942	5,878,372
- Other	....	330	9,292	....	2,658,325	15,205,170
Local Units Grants - Highways	....	....	....	....	151,397	166,676
- Other	....	....	....	....	2,688,314	9,029,989
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>1,964,835</b>	<b>368,099</b>	<b>1,049,046</b>	<b>3,271,496</b>	<b>124,002,957</b>	<b>801,318,843</b>
<b>DEPARTMENT FEES AND SERVICE CHARGES</b>						
General Government	4,273	39,560	121,442	167,678	3,829,852	32,286,490
Public Safety	....	18,617	133,535	15,637	5,823,652	21,378,896
Streets and Highways	....	....	....	14,495	1,140,119	16,573,828
Sanitation (Refuse Collection)	....	....	....	21,513	2,822,966	23,901,846
Libraries	....	....	3,359	....	236,075	843,381
Parks and Recreation	....	43,794	20,284	36,330	4,197,790	28,801,143
Airports	....	....	24,298	....	325,602	790,592
Other Service Charges	....	15,950	7,170	....	4,540,279	46,234,221
<b>TOTAL DEPARTMENT FEES &amp; SERVICE CHARGES</b>	<b>4,273</b>	<b>117,921</b>	<b>310,088</b>	<b>255,653</b>	<b>22,916,335</b>	<b>170,810,397</b>
<b>MISCELLANEOUS REVENUES</b>						
Interest Earnings	131,026	155,695	72,363	364,286	15,601,979	139,909,188
All Other Revenues	225,784	162,388	....	106,658	19,249,582	123,632,074
<b>TOTAL REVENUES</b>	<b>3,481,162</b>	<b>3,600,715</b>	<b>2,263,775</b>	<b>6,175,358</b>	<b>332,628,905</b>	<b>2,342,597,259</b>
<b>OTHER FINANCING SOURCES</b>						
BORROWING - Bonds for Capital Outlay	....	....	....	....	108,211,394	721,454,239
- Other Long-Term Debt	....	....	48,000	....	13,219,587	25,462,712
- Short-Term Debt	....	....	....	....	1,150,000	1,628,477
<b>TOTAL BORROWING</b>	<b>....</b>	<b>....</b>	<b>48,000</b>	<b>....</b>	<b>122,580,981</b>	<b>748,545,428</b>
Other Financing Sources	....	68,195	....	....	2,110,250	14,295,761
TRANSFERS FROM - Enterprise Funds	64,000	359,023	585,904	301,539	15,335,216	70,933,396
- Governmental Funds	168,332	219,044	121,081	297,349	33,639,859	396,885,914
<b>TOTAL REVENUES AND OTHER SOURCES</b>	<b>3,713,494</b>	<b>4,246,977</b>	<b>3,018,760</b>	<b>6,774,246</b>	<b>506,295,211</b>	<b>3,573,257,758</b>
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 - 1993  
(OVER 2,500 IN POPULATION)

GOVERNMENTAL FUNDS	WASECA	WAYZATA	WINDOM	WORTHINGTON	TOTAL FOURTH CLASS	TOTAL OVER 2,500
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT - Current Expenditures	500,316	516,676	221,595	658,945	40,362,864	227,240,379
- Capital Outlay	3,040	26,243	10,651	7,041	2,526,001	37,672,889
TOTAL GENERAL GOVERNMENT	503,356	542,919	232,246	665,986	42,888,865	264,913,268
<b>PUBLIC SAFETY</b>						
Police Department - Current Expenditures	539,331	538,955	444,079	1,230,436	46,282,565	321,464,650
- Capital Outlay	19,613	2,934	40,885	63,672	1,802,277	14,316,574
Fire Department - Current Expenditures	186,774	94,268	65,146	172,782	12,833,278	143,432,875
- Capital Outlay	3,418	77,925	51,331	51,503	4,677,819	16,435,578
Other Protection - Current Expenditures	32,465	64,105	3,613	12,285	4,265,163	39,853,358
- Capital Outlay	....	....	1,744	....	273,943	11,561,595
TOTAL PUBLIC SAFETY	781,601	778,187	606,798	1,530,678	70,135,045	547,064,630
<b>STREETS AND HIGHWAYS - Maintenance</b>						
- Lighting	655,605	293,621	278,785	663,986	32,892,479	169,112,359
- Construction	54,238	....	14,909	154,321	3,273,365	22,919,877
- Other Capital Outlay	860,796	53,356	540,581	1,225,586	60,896,623	304,647,292
TOTAL STREETS AND HIGHWAYS	132,211	....	87,888	122,180	6,191,876	18,857,116
TOTAL STREETS AND HIGHWAYS	1,702,850	346,977	922,163	2,166,073	103,254,343	515,536,644
<b>SANITATION (Excluding Sewer)</b>						
Refuse Collect & Disposal - Current Expend.	....	....	....	18,557	2,601,091	23,860,463
Other Sanitation - Current Expenditures	23,474	....	....	8,219	1,818,420	11,793,618
Sanitation - Capital Outlay	....	....	....	....	171,229	1,179,495
TOTAL SANITATION	23,474	....	....	26,776	4,590,740	36,833,576
<b>HEALTH - Current Expenditures</b>						
- Capital Outlay	....	....	2,683	....	149,220	24,519,314
TOTAL HEALTH	....	....	2,683	....	149,220	24,790,078
<b>CULTURE AND RECREATION</b>						
Libraries - Current Expenditures	135,194	....	73,122	....	5,402,287	42,604,947
- Capital Outlay	....	....	1,359	....	1,074,582	4,837,032
Park and Recreation - Current Expenditures	302,925	246,687	157,729	347,277	17,970,048	155,326,872
- Capital Outlay	60,291	37,296	861	5,538	5,315,979	43,505,521
TOTAL CULTURE AND RECREATION	498,410	283,983	233,071	352,815	29,762,896	246,274,372
<b>CAPITAL OUTLAY FOR ENTERPRISE FUNDS</b>						
UNALLOCATED INSURANCE	....	1,188,992	161,053	....	32,513,929	114,157,005
AIRPORTS - Current Expenditures	94,089	....	....	....	2,372,471	6,990,213
- Capital Outlay	....	....	87,332	....	1,524,450	3,969,888
UNALLOCATED PENSION CONTRIBUTIONS	....	....	....	....	1,371,086	5,853,271
HRA & ECONOMIC DEVELOPMENT - Current Expend.	....	....	....	....	155,572	7,916,698
- Capital Outlay	21,418	....	78,146	5,481	7,736,375	121,844,744
ALL OTHER UNALLOCATED - Current Expenditures	....	....	....	94,640	12,277,326	171,293,805
- Capital Outlay	187,063	125,117	....	170,178	8,992,643	58,937,321
DEBT SERVICE - Interest & Fiscal Charges	20,815	....	....	....	4,842,599	17,634,465
- Principal Payment on Bonds	37,596	499,300	322,425	373,695	29,818,938	204,657,108
- Other Long-Term Debt	110,000	290,000	485,000	895,000	61,095,548	399,826,012
TOTAL CURRENT EXPENDITURES	....	....	43,819	....	8,546,351	66,924,521
TOTAL CAPITAL OUTLAY	2,732,892	1,879,429	1,427,139	3,442,467	188,632,291	1,381,787,576
DEBT SERVICE - Principal & Interest	1,100,184	1,386,746	896,353	1,570,160	133,935,269	762,222,402
TOTAL EXPENDITURES	147,596	789,300	851,244	1,268,695	99,460,837	671,407,641
TOTAL EXPENDITURES	3,980,672	4,055,475	3,174,736	6,281,322	422,028,397	2,815,417,619
<b>OTHER FINANCING USES</b>						
DEBT REDEMPTION - Refunded	....	....	....	....	14,668,915	210,692,646
Other Financing Uses	....	....	....	....	369,431	12,041,030
TRANSFERS TO - Enterprise Funds	....	18,467	....	4,000	1,624,092	17,334,227
- Governmental Funds	168,332	219,044	121,081	297,349	33,639,858	397,210,809
TOTAL EXPENDITURES AND OTHER USES	4,149,004	4,292,986	3,295,817	6,582,671	472,330,693	3,452,696,331

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS -- 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE				NET INCOME OR -LOSS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING
ALBERT LEA	18,360	595,751	711,436	-115,685	37,709	....	-77,976	....	....	....	10,756	....	....
ALEXANDRIA	8,183	545,778	455,056	90,722	23,388	27,359	86,751	....	....	....	431,695	....	....
ANDOVER	18,304	362,829	474,540	-111,711	16,202	....	-95,509	....	....	20,000	25,053	....	....
ANOKA	17,481	915,677	772,477	143,200	61,013	64,040	140,173	....	....	67,000	192,796	....	64,040 107,500
APPLE VALLEY [3]	38,261	3,951,633	4,437,328	-485,695	219,138	....	-266,557	....	....	15,414	674,443	....	.... 69,156
ARDEN HILLS	9,493	769,882	647,886	121,996	6,830	....	128,826	....	....	71,040	300,554	....	....
AUSTIN [4]	21,923	....	....	....	....	....	....	....	....	....	....	....	....
BAXTER [3]	4,101	315,417	396,774	-81,357	17,687	....	-63,670	....	....	134,793	....	....	....
BAYPORT	3,195	160,848	137,853	22,995	4,869	....	27,864	....	....	....	....	....	....
BELLE PLAINE	3,190	166,759	118,136	48,623	13,569	22,516	39,676	....	....	....	153,166	465,000	22,516 75,000
BEMLIDJI	11,162	522,574	464,391	58,183	80,188	14,760	123,611	....	....	....	76,492	....	14,760 25,000
BENSON	3,228	219,255	170,703	48,552	18,892	14,703	52,741	....	....	....	21,586	....	14,703 7,925
BIG LAKE [3]	3,331	289,815	348,639	-58,824	103,980	26,418	18,738	....	....	199,541	175,339	....	26,418
BLAINE	40,814	1,348,301	1,239,878	108,423	26,856	87,333	47,946	....	....	....	197,735	....	87,333 180,000
BLOOMINGTON	86,918	5,985,999	5,431,257	554,742	383,520	96,873	841,389	....	....	....	176,626	....	96,873 200,000
BLUE EARTH	3,727	279,990	297,698	-17,708	....	....	-17,708	....	....	....	6,596	....	47,142 680,000
BRAINERD	12,515	861,358	983,178	-121,820	46,869	....	-74,951	....	....	54,000	106,429	....	....
BRECKENRIDGE [4]	3,707	....	....	....	....	....	....	....	....	....	....	....	....
BROOKLYN CENTER	28,533	848,134	926,378	-78,244	311,781	....	233,537	....	....	....	413,324	....	....
BROOKLYN PARK	58,125	2,008,119	2,184,886	-176,767	418,156	....	241,389	....	....	....	3,743,136	....	....
BUFFALO	7,578	418,630	328,058	90,572	97,245	137,689	50,128	55,102	27,002	-7,098	420,032	....	137,689 201,500
BURNSVILLE	53,363	2,141,900	2,938,310	-796,410	228,809	59,496	-627,097	....	....	120,922	1,107,882	....	59,496 225,000
CALBDONIA	2,907	98,241	99,339	-1,098	22,706	28,953	-7,345	....	....	....	17,890	....	28,953 30,000
CAMBRIDGE	5,182	280,900	257,829	23,071	123	....	23,194	....	....	93,320	....	....	....
CANNON FALLS	3,435	132,956	148,178	-15,222	16,664	....	1,442	....	....	....	....	....	....
CHAMPLIN	18,565	545,276	621,273	-75,997	497,567	235,755	185,815	....	....	37,452	22,144	2,050,000	234,990 215,000
CHANHASSEN [3]	13,388	1,630,409	1,929,261	-298,852	127,296	57,296	-228,852	....	....	....	46,000	....	....
CHASKA	13,012	424,036	579,337	-155,301	69,168	90,654	-176,787	....	....	-132,533	62,229	....	90,654 75,000
CHISHOLM	5,256	388,109	410,287	-22,178	10,034	578	-12,722	....	....	....	364,709	....	578 26,000
CIRCLE PINES	4,779	240,951	246,513	-5,562	19,772	40	14,170	....	....	....	41,000	....	....
CLOQUET	11,055	1,914,508	1,765,862	148,646	405,083	52,658	501,071	151,667	97,880	11,482	112,602	....	52,658 200,000
COLUMBIA HEIGHTS	18,999	1,126,533	1,079,187	47,346	66,749	....	114,095	....	....	161,262	24,682	....	....
COON RAPIDS	58,833	2,229,032	1,859,929	369,103	131,520	548,231	-47,608	....	....	....	1,300,766	....	491,036 285,000
COTTAGE GROVE	25,752	941,560	857,415	84,145	14,337	73,216	25,266	....	....	-477,700	53,900	....	73,216 1,044,000
CROOKSTON	8,175	881,932	637,487	244,445	149,295	181,757	211,983	47,753	51,026	....	23,408	....	181,757 260,000
CRYSTAL	23,807	1,016,077	873,457	142,620	13,276	70,000	85,896	....	....	....	27,999	....	....
DEBEPHAVEN	3,646	19,175	17,831	1,344	595	....	1,939	....	....	....	....	....	....
DELANO	2,833	113,662	74,808	38,854	....	....	38,854	....	....	....	1,695	....	....
DETROIT LAKES	7,258	463,459	428,036	35,423	5,862	29,134	12,151	....	....	....	18,933	....	28,121 65,000
DILWORTH	2,709	90,957	124,311	-33,354	124,099	59,753	30,992	57,983	40,699	....	....	....	59,753 125,000
DULUTH	85,388	6,327,244	5,903,776	423,468	119,635	539,047	4,056	....	....	....	3,300,300	....	512,592 650,000
EAGAN	53,004	2,547,588	2,525,359	22,229	926,818	1,331,829	-382,782	....	....	470,138	424,289	7,187,700	1,331,332 350,000
EAST GRAND FORKS	8,884	936,359	927,156	9,203	....	13,380	-4,177	....	....	....	138,927	....	13,380 50,000
EDEN PRAIRIE	42,442	1,752,472	1,971,813	-219,341	88,941	....	-130,400	....	....	50,000	85,783	....	....
EDINA [3] [27]	46,984	7,021,661	6,225,132	796,529	100,975	255,994	641,510	....	....	....	123,230	....	242,984 300,000
ELK RIVER	12,405	257,298	147,231	110,067	898	2,438	108,527	....	....	9,934	693,436	1,125,000	1,277
ELY	3,941	294,001	312,765	-18,764	513	23,497	-41,748	....	....	....	....	....	23,497 34,823
EVLEBTH	4,012	335,654	398,025	-62,371	31,140	24,514	-55,745	....	....	....	329,243	....	....
FAIRMONT	11,352	1,142,249	870,941	271,308	50,714	237	321,785	....	....	110,231	231,335	....	112
FARIBAULT	18,421	818,458	498,093	320,365	50,487	32,539	338,313	....	....	94,300	187,792	....	32,123 30,000
FARMINGTON	6,574	419,140	264,693	154,447	10,867	....	165,314	....	....	....	118,608	....	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	TRANSFERS TO/-FROM				DEBT SERVICE		
		OPERATING			NONOPERATING		NET INCOME		FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
BERGUS FALLS	12,468	904,452	769,050	135,402	357,999	....	493,401	....	....	6,440	46,854	138,886	....	....	
FOREST LAKE [3]	6,242	787,438	762,811	24,627	69,850	....	94,477	....	....	....	3,074	....	....	....	
FRIDLEY [3]	28,287	3,557,088	4,360,448	-803,360	432,644	129,944	-500,660	....	....	....	....	663,552	....	129,944 45,000	
GLENCOE	4,758	491,008	305,708	185,300	10,185	100,841	94,644	....	....	....	30,000	8,517	....	97,698 75,000	
GLENWOOD	2,583	135,400	206,189	-70,789	9,339	6,800	-68,250	....	....	....	....	7,516	....	6,800 6,000	
GOLDEN VALLEY [3]	21,029	2,356,016	3,146,024	-790,008	300,569	....	-489,439	....	....	....	....	401,045	....	....	
GOODVIEW	3,022	129,355	136,302	-6,947	3,989	....	-2,958	....	....	....	15,000	3,025	....	....	
GRAND RAPIDS	8,117	830,965	803,019	27,946	70,960	217,695	-118,789	....	....	....	27,708	30,727	....	211,865 100,000	
GRANITE FALLS	3,053	305,778	316,687	-10,909	22,107	68,543	-57,345	....	....	....	-16,309	11,155	....	68,543 30,000	
HASTINGS	16,143	722,919	676,988	45,931	62,772	118,768	-10,065	....	....	....	227,026	846,972	815,000	118,768 830,000	
HERMANTOWN	7,078	332,368	386,218	-53,850	76,647	7,603	15,194	....	....	....	....	7,030	....	....	
HIBBING	18,025	994,376	1,101,148	-106,772	....	....	-106,772	....	....	....	....	325,346	....	....	
HOPKINS	16,406	796,208	714,335	81,873	44,605	....	126,478	....	....	....	....	616,644	....	....	
HUGO [3]	5,030	476,219	175,255	300,964	99,222	24,942	375,244	....	....	....	....	1,328,910	1,193,853	23,288	
HUTCHINSON	11,960	541,908	568,772	-26,864	74,304	99,505	-52,065	....	....	....	50,000	557,022	572,460	99,505 150,000	
INTL FALLS [3]	7,808	1,367,956	1,309,928	58,028	66,292	....	124,320	21,544	....	14,164	136,621	....	....	....	
INVER GROVE HEIGHTS	24,332	1,072,370	863,205	209,165	98,887	261,357	46,695	....	....	....	-54,640	100	....	261,357 216,250	
JACKSON	3,553	353,843	258,227	95,616	13,173	19,540	89,249	....	....	....	41,465	10,549	....	19,540 50,000	
JORDAN	3,003	247,686	160,703	86,983	12,754	....	98,844	....	....	....	160,380	11,091	....	893 27,000	
KASSON	3,807	127,123	161,228	-34,105	3,442	11,244	-41,907	....	....	....	-30,000	6,215	....	11,244	
LA CRESCENT	4,451	198,181	160,897	37,284	12,155	14,217	35,222	....	....	....	....	66,489	....	14,217 20,000	
LAKE CITY	4,430	200,798	197,182	3,616	13,035	18,000	-1,349	....	....	....	....	14,447	....	....	
LAKE BLMO	6,057	47,072	67,621	-20,549	1,939	....	-18,610	....	....	....	....	....	....	....	
LAKEVILLE	30,149	912,751	1,008,326	-95,575	75,407	767	-20,935	....	....	....	65,387	41,471	....	767 40,000	
LE SUBUR	3,818	342,464	227,600	114,864	3,983	92	118,755	....	....	....	....	189,838	....	92 20,000	
LINO LAKES	11,193	233,399	264,433	-31,034	138,426	75,350	32,042	....	....	....	38,937	19,211	....	75,350	
LITCHFIELD	6,073	328,570	312,885	15,685	16,000	5,926	25,759	....	....	....	....	20,540	....	5,892 300,000	
LITTLE CANADA	9,134	772,700	758,132	14,568	20,484	....	35,052	12	....	....	151,390	21,918	....	....	
LITTLE FALLS	7,481	601,398	500,326	101,072	45,962	....	147,034	....	....	....	89,166	29,806	....	....	
LONG PRAIRIE	2,826	139,683	120,780	18,903	11,020	....	29,923	....	....	....	7,497	38,466	....	....	
LUVERNE	4,425	630,807	491,222	139,585	32,591	16,203	155,973	....	....	....	32,584	162,488	....	16,203 60,000	
MAHTOMEDI	5,966	288,878	269,466	19,412	43,806	81,161	-17,943	....	....	....	-38,702	4,234	665,000	77,389 25,000	
MANKATO [1]	31,434	5,427,783	4,747,841	679,942	307,076	186,451	800,567	61,831	....	....	758,913	1,536,752	....	186,451 190,000	
MAPLE GROVE	42,682	1,538,571	1,527,814	10,757	397,532	274,988	133,301	....	....	....	917,648	174,566	3,938,160	274,988 280,000	
MAPLEWOOD [5]	32,394	....	....	....	....	....	....	....	....	....	....	....	....	....	
MARSHALL	12,229	1,637,391	1,082,109	555,282	161,034	482,375	233,941	....	....	....	....	1,465,509	858,200	365,177 194,000	
MEDINA	3,534	119,621	88,704	30,917	15,170	....	46,087	....	....	....	....	19,796	....	....	
MBLROSE	2,635	306,680	213,318	93,362	21,946	14,900	100,408	....	....	....	....	58,186	....	14,900 29,277	
MINNEAPOLIS	367,924	31,432,949	30,340,007	1,092,942	763,546	2,257,524	-401,036	....	....	....	....	31,609	1,135,065	6,715,123 1,867,083 3,381,000	
MINNETONKA [3]	49,285	4,968,703	6,095,533	-1,126,830	234,154	23,831	-916,507	....	....	....	200,000	711,400	....	23,831 175,000	
MINNETRISTA	3,574	27,224	57,221	-29,997	....	....	-29,997	....	....	....	....	....	....	....	
MONTVIDEO [3]	5,526	741,972	598,474	143,498	164,533	71,791	236,240	13,913	14,095	9,013	....	1,833,545	1,915,637	69,991 405,000	
MONTICELLO	5,293	163,899	318,382	-154,483	4,292	....	-150,191	....	....	....	....	....	....	....	
MOORHEAD	32,937	2,578,825	1,691,550	887,275	254,571	374,952	766,894	....	....	....	140,258	5,217,693	1,645,020	374,952 576,750	
MORA	2,971	220,750	219,654	1,096	20,459	....	21,555	....	....	....	....	2,500	....	....	
MORRIS [3]	5,596	595,796	429,681	166,115	12,669	63,935	114,849	....	....	....	51,002	844,078	462,443	62,985 535,850	
MOUND	9,643	370,594	307,898	62,696	45,239	29,601	78,334	....	....	....	16,000	4,151	607,500	29,601 35,000	
MOUNDS VIEW	12,611	463,630	531,616	-67,986	87,185	68,906	-49,707	....	....	....	59,489	524,650	2,320,000	68,906 35,000	
MOUNTAIN IRON	3,358	121,486	119,555	1,931	....	....	1,931	....	....	....	....	....	....	....	
NEW BRIGHTON	22,355	740,259	812,250	-71,991	120,687	42,530	6,166	....	....	....	70,700	....	....	42,530 185,000	
NEW HOPE [3]	21,758	2,333,409	2,590,862	-257,453	46,620	....	-210,833	....	....	....	....	....	....	....	

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE							TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DBBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
NRW PRAGUE	3,746	263,666	238,576	25,090	8,296	....	33,386	....	....	....	....	174,055	....	....	....	....
NRW ULM	13,458	1,484,479	1,061,671	422,808	74,533	74,053	423,288	....	....	....	77,946	5,067,304	....	74,053	200,000	....
NEWPORT	3,756	113,463	127,553	-14,090	1,937	....	-12,153	....	....	....	....	....	....	....	....	....
NORTH MANKATO	11,059	757,646	546,055	211,591	8,859	31,502	188,948	....	580	32	....	18,742	....	24,325	142,500	....
NORTH ST. PAUL	12,730	374,506	382,766	-8,260	6,385	....	-1,875	....	....	....	....	....	....	....	....	....
NORTHFIELD	15,143	523,199	407,650	115,549	91,061	1,764	204,846	....	....	....	36,000	13,283	....	....	....	....
OAK PARK HEIGHTS	3,701	162,148	133,998	28,150	15,471	1,580	42,041	....	....	....	....	729	....	1,580	10,000	....
OKDALE	22,192	821,465	972,977	-151,512	68,023	21	-83,510	....	....	....	162,119	35,660	....	....	....	....
OLIVIA	2,633	303,171	196,791	106,380	9,677	72,916	43,141	62,359	....	37,685	....	556,597	....	72,916	45,000	....
ORONO	7,323	155,126	198,527	-43,401	10,252	70,143	-103,292	....	....	....	-142,088	70,816	....	70,143	88,530	....
OSSO [1]	2,638	418,538	400,377	18,161	44,022	....	62,183	....	....	....	360,000	....	....	....	....	....
OWATONNA	20,103	1,673,713	1,407,087	266,626	78,581	185,065	160,142	....	....	....	....	597,039	2,054,272	148,839	1,857,932	....
PARK RAPIDS	2,966	86,914	127,303	-40,389	112	....	-40,277	....	....	....	-20,000	9,381	....	....	....	....
PINE CITY	2,753	90,739	87,489	3,250	12,394	10,065	5,579	105	....	....	....	....	....	10,065	15,000	....
PIPESTONE	4,559	242,080	211,811	30,269	13,103	4,293	39,079	....	....	....	30,000	25,976	....	3,995	21,850	....
PLAINVIEW	2,827	183,351	91,350	92,001	25,740	47,437	70,304	....	....	....	....	531,699	655,000	47,437	65,000	....
PLYMOUTH	55,137	2,330,134	2,552,043	-221,909	316,860	425,452	-330,501	....	....	....	-206,329	323,627	4,510,000	425,452	839,680	....
PRINCETON	3,810	162,236	151,017	11,219	12,452	27,125	-3,454	....	....	....	-6,427	407,850	....	24,400	20,000	....
PRIOR LAKE	12,072	471,967	348,188	123,779	49,552	1,267	172,064	....	....	....	395,200	21,320	....	1,267	5,000	....
PROCTOR	3,010	325,546	313,274	12,272	38,139	6,394	44,017	9,902	....	13,900	....	1,842	....	6,158	25,000	....
RAMSEY [3]	14,081	187,087	259,685	-72,598	28,080	....	-44,518	....	....	....	....	....	....	....	....	....
RED WING	15,561	903,240	811,322	91,918	51,873	625	143,166	....	....	....	98,532	131,386	....	....	....	....
REDWOOD FALLS	4,893	438,000	291,624	146,376	180,469	127,782	199,063	88,234	....	52,622	10,000	133,823	1,270,000	125,548	1,170,000	....
RICHFIELD	35,538	1,567,887	1,451,555	116,332	156,100	....	272,432	....	....	....	68,094	2,400,027	....	....	....	....
ROBBINSDALE	14,410	641,609	543,525	98,084	29,864	13,125	114,823	....	....	....	-259,757	1,356	....	13,125	75,000	....
ROCHESTER	76,060	3,640,722	3,470,749	169,973	64,289	339	233,923	....	....	....	....	643,635	....	....	....	....
ROCKFORD	2,832	191,767	154,958	36,809	8,099	31,332	13,576	....	....	....	5,000	17,688	....	31,332	59,138	....
ROSEMOUNT	10,478	421,465	584,958	-163,493	88,382	136,160	-211,471	....	....	....	25,716	3,832	938,126	105,751	65,000	....
ROSEVILLE	33,487	2,413,444	2,948,125	-534,681	23,257	....	-511,424	....	....	....	20,000	325,300	....	....	....	....
SARTELL [3]	6,095	625,920	470,621	155,299	17,921	....	173,220	....	....	....	126,103	571,618	....	....	....	....
SAUK CENTRE	3,693	243,017	198,705	44,312	6,650	....	50,962	....	....	....	....	283,043	....	....	....	....
SAUK RAPIDS	8,835	346,126	295,528	50,598	15,570	49,544	16,624	....	....	....	8,000	5,132	....	49,544	31,900	....
SAVAGE [3]	12,889	1,985,282	1,626,318	358,964	418,408	184,792	592,580	....	....	....	120,000	1,002,005	1,195,000	179,909	170,000	....
SHAKOPEE	12,732	631,871	478,431	153,440	169,158	32,745	289,853	....	....	....	108,488	322,899	1,700,000	32,745	....	....
SHOREVIEW	25,730	957,816	967,739	-9,923	235,399	161,954	63,522	....	....	....	172,650	222,164	247,754	161,954	145,000	....
SHOREWOOD	6,430	172,624	213,994	-41,370	32,762	4,860	-13,468	11,745	....	3,172	....	10,470	....	4,860	10,000	....
SLEBPY BYE	3,708	270,147	222,661	47,486	11,784	48,967	10,303	....	....	....	....	90,419	....	48,421	25,000	....
SOUTH ST. PAUL [*]	20,235	631,884	555,631	76,253	14,807	19,134	71,926	....	....	....	44,750	274,283	....	19,134	35,000	....
SPRING LAKE PARK	6,523	220,439	251,477	-31,038	71,364	8,938	31,388	....	....	....	....	5,858	....	8,938	....	....
ST. ANTHONY	8,019	316,143	519,910	-203,767	607,124	36,037	367,320	....	125,395	....	....	199,830	....	36,037	1,185,000	....
ST. CHARLES	2,844	163,944	174,330	-10,386	22,676	1,544	10,746	....	....	....	....	23,768	89,419	....	....	....
ST. CLOUD	49,416	3,341,104	2,727,254	613,850	459,330	367,490	705,690	....	....	....	-54,500	13,417,067	2,186,400	362,950	125,000	....
ST. JAMES	4,361	531,362	394,892	136,470	36,224	64,519	108,175	....	....	....	....	197,863	....	64,519	100,000	....
ST. JOSEPH	3,987	152,592	103,270	49,322	1,916	....	51,238	....	....	....	30,500	1,300	....	....	....	....
ST. LOUIS PARK	43,764	1,965,840	1,685,566	280,274	133,756	790	413,240	....	....	....	165,000	169,717	....	....	....	....
ST. MICHAEL [7]	2,822	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PAUL	272,243	24,630,212	22,204,053	2,426,159	1,008,802	963,313	2,471,648	....	2,250	155,945	....	4,119,009	11,175,000	832,334	12,596,726	....
ST. PAUL PARK	5,091	158,934	252,224	-93,290	1,743	52,230	-143,777	....	....	....	....	....	....	52,230	30,000	....
ST. PETER	9,801	699,783	438,056	261,727	62,416	190,713	133,430	....	....	....	36,049	132,703	1,430,000	190,713	110,000	....
STAPLES	2,897	140,967	138,670	2,297	11,301	....	13,598	....	....	....	....	....	....	....	....	....
STEWARTVILLE	4,651	228,732	170,726	58,006	23,103	21,583	59,526	....	....	....	13,853	659,425	275,000	21,943	15,000	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF WATER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM				DEBT SERVICE			
		OPERATING		INCOME	NONOPERATING		NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE		REVENUE	EXPENSE	OR -LOSS								
STILLWATER	15,001	641,216	609,502	31,714	44,389	3,551	72,552	....	....	....	....	230,293	....	197	45,000
THIHP RIVER FALLS	8,008	965,780	1,044,278	-78,498	47,799	29,156	-59,855	....	....	....	....	1,524,731	....	27,327	166,667
TWO HARBORS	3,630	352,899	452,100	-99,201	14,973	....	-84,228	....	....	....	....	39,313	....	....	....
VADNAIS HEIGHTS	11,638	474,703	673,080	-198,377	223,532	3,692	21,463	....	....	....	....	118,840	....	....	....
VIRGINIA	9,283	866,104	870,715	-4,611	....	15,007	-19,618	....	....	....	....	42,001	....	15,007	155,973
WACONIA	3,920	431,442	256,466	174,976	22,299	....	197,275	....	....	....	....	30,392	....	....	....
WADENA	4,251	161,060	146,384	14,676	47,345	....	62,021	....	....	....	....	13,665	....	....	....
WAITE PARK	5,463	246,561	251,202	-4,641	14,828	....	10,187	....	....	....	....	1,687	....	....	....
WASECA	8,144	462,370	415,655	46,715	13,195	21,164	38,746	....	....	....	16,760	342,957	955,000	20,808	25,000
WAYZATA	3,830	374,407	202,173	172,234	21,082	....	193,316	....	....	....	158,011	2,621	....	....	....
WEST ST. PAUL [5]	19,304	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WHITE BEAR LAKE	24,979	827,221	983,655	-156,434	53,749	20,078	-122,763	....	....	....	....	45,229	250,000	20,078	345,000
WILLMAR	18,322	1,186,406	965,272	221,134	45,450	99,468	167,116	....	....	....	85,550	1,195,127	....	96,796	....
WINDOM	4,348	241,145	222,301	18,844	3,088	....	21,932	....	....	3,088	....	11,117	....	....	....
WINONA	25,680	1,152,216	840,013	312,203	53,800	207,300	158,703	....	....	....	....	976,930	784,800	192,705	487,700
WOODBURY	25,875	826,185	1,129,292	-303,107	68,487	210,786	-445,406	....	....	....	-288,256	1,377,409	....	210,786	490,000
WORTHINGTON	10,183	1,346,766	964,167	382,599	86,490	212,265	256,824	....	....	....	-103,719	166,546	....	208,030	85,000
<b>TOTAL</b>	<b>3,080,517</b>		<b>193,443,085</b>		<b>15,711,678</b>		<b>11,030,264</b>		<b>204,151</b>		<b>5,708,068</b>		<b>62,162,448</b>		<b>34,610,627</b>
		<b>202,435,793</b>		<b>8,992,708</b>		<b>13,674,122</b>		<b>520,319</b>		<b>512,668</b>		<b>74,538,635</b>		<b>12,635,084</b>	

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



PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	TRANSFERS TO/-FROM			DBBT SERVICE			
		OPERATING		NONOPERATING		NET INCOME	FEDERAL GRANTS		STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ALBERT LEA	18,360	2,239,288	2,393,836	-154,548	233,599	142,045	-62,994	....	....	....	....	24,982	....	142,045	175,000
ANDOVER	18,304	517,897	641,858	-123,961	9,221	....	-114,740	....	....	....	37,630	27,391	....	....	....
ANOKA	17,481	1,883,239	1,388,008	495,231	146,657	47,162	594,726	....	....	....	192,000	96,186	....	47,162	77,500
APPLE VALLEY [3]	38,261	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ARDEN HILLS	9,493	919,140	884,956	34,184	12,918	....	47,102	....	....	....	....	53,645	....	....	....
AUSTIN	21,923	2,573,435	2,157,731	415,704	95,675	....	511,379	....	....	....	-36,775	551,037	....	....	....
BAXTER [3]	4,101	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BAYPORT	3,195	342,792	337,671	5,121	2,446	....	7,567	....	....	....	....	1,397	....	....	....
BELLE PLAINE	3,190	155,813	134,999	20,814	24,673	95,301	-49,814	....	....	....	....	191,201	....	95,301	690,000
BERNARD	11,162	1,192,989	1,340,293	-147,304	183,260	33,697	2,259	....	....	....	-230,370	80,341	....	33,697	120,000
BENSON	3,228	307,631	322,741	-15,110	3,587	33,769	-45,292	....	....	....	....	27,456	....	33,769	62,075
BIG LAKE [3]	3,331	....	....	....	....	....	....	....	....	....	....	....	....	....	....
BLAINE	40,814	2,091,734	2,257,630	-165,896	11,041	....	-154,855	....	....	....	....	206,727	....	....	....
BLOOMINGTON	86,918	6,297,311	7,072,259	-774,948	131,943	....	-643,005	....	....	....	....	103,124	....	....	....
BLUE EARTH	3,727	306,147	367,041	-60,894	25,946	111,039	-145,987	....	....	....	....	2,787	....	108,202	50,000
BRAINERD	12,515	769,876	837,049	-67,173	88,000	....	20,827	....	....	....	36,000	26,951	....	....	....
BRECKENRIDGE	3,707	67,450	63,365	4,085	1,245	....	5,330	....	....	....	....	....	....	....	....
BROOKLYN CENTER	28,533	2,114,429	1,780,205	334,224	202,012	....	536,236	....	....	....	....	400,284	....	....	....
BROOKLYN PARK	58,125	3,615,190	4,033,872	-418,682	617,243	....	198,561	....	....	....	....	3,368,863	....	....	....
BUFFALO	7,578	513,368	475,744	37,624	90,342	192,924	-64,958	....	....	....	-138,370	1,057,345	2,460,000	192,924	118,500
BURNSVILLE	53,363	2,710,347	3,590,477	-880,130	120,370	....	-759,760	....	....	....	80,614	10,751	....	....	....
CALBDONIA	2,907	148,437	151,355	-2,918	5,161	6,033	-3,790	....	....	....	....	185,759	....	6,033	20,000
CAMBRIDGE	5,182	995,516	510,162	485,354	6,609	....	491,963	....	....	....	423,125	11,116	....	....	....
CANNON FALLS	3,435	188,925	230,655	-41,730	12,256	....	-29,474	....	....	....	....	....	....	....	....
CHAMPLIN	18,565	977,685	1,009,022	-31,337	139,160	718	107,105	....	....	....	5,611	7,214	....	....	....
CHAMHASSEN [3]	13,388	....	....	....	....	....	....	....	....	....	....	....	....	....	....
CHASKA	13,012	997,730	1,102,855	-105,125	74,397	....	-30,728	....	....	....	2,500	....	980,000	....	....
CHISHOLM	5,256	218,021	316,419	-98,398	2,094	....	-96,304	....	....	....	-65,525	809,761	....	....	....
CIRCLE PINES	4,779	253,434	274,585	-21,151	10,914	40	-10,277	....	....	....	....	20,637	....	....	....
CLOQUET	11,055	684,093	676,179	7,914	202,219	....	210,133	7,575	....	4,664	24,482	106,743	....	....	....
COLUMBIA HEIGHTS	18,999	1,021,710	1,031,327	-9,617	168,374	13,637	145,120	....	....	....	57,261	200,490	....	....	....
COON RAPIDS	58,833	2,913,834	3,200,242	-286,408	43,978	....	-242,430	....	....	....	....	687,613	....	....	....
COTTAGE GROVE	25,752	1,079,002	1,026,432	52,570	43,889	18,304	78,155	....	....	....	127,400	746	....	18,304	261,000
CROOKSTON	8,175	215,024	157,633	57,391	1,274	60,350	-1,685	....	....	....	....	2,736	....	60,350	25,000
CRYSTAL	23,807	1,428,214	1,461,403	-33,189	27,546	70,000	-75,643	....	....	....	....	27,999	....	....	....
DEERHAVEN	3,646	201,580	341,322	-139,742	10,595	....	-129,147	....	....	....	....	....	....	....	....
DELANO	2,833	259,423	224,785	34,638	5,000	94,028	-54,390	....	....	....	....	....	....	94,028	60,000
DETROIT LAKES	7,258	689,905	712,608	-22,703	16,235	....	-6,468	9,994	....	....	....	39,821	....	....	....
DILWORTH	2,709	160,615	156,488	4,127	7,539	....	11,666	....	....	....	....	....	....	....	....
DULUTH	85,388	10,191,158	9,151,050	1,040,108	119,049	498,675	660,482	....	....	....	70,328	441,974	....	472,919	815,000
HAGAN	53,004	3,105,972	3,594,950	-488,978	337,617	....	-151,361	....	....	....	524,062	25,360	....	....	....
EAST GRAND FORKS	8,884	256,386	273,509	-17,123	24,296	....	7,173	18,972	....	....	....	143,910	....	....	....
EDEN PRAIRIE	42,442	2,165,429	2,917,263	-751,834	....	....	-751,834	....	....	....	....	85,784	....	....	....
EDINA [3]	46,984	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ELK RIVER	12,405	469,386	434,012	35,374	295,945	....	331,319	....	....	....	16,066	794,581	....	....	....
ELY	3,941	361,207	330,042	31,165	1,502	....	32,667	....	....	....	....	....	....	....	....
EVLETH [23] [24]	4,012	272,389	211,459	60,930	....	....	60,930	....	....	....	....	....	....	....	....
FAIRMONT	11,352	1,254,878	743,040	511,838	56,212	51,131	516,919	....	....	....	54,730	2,253,414	....	51,131	50,000
FALCON HEIGHTS	5,348	618,876	660,304	-41,428	14,497	....	-26,931	....	....	....	....	63,539	....	....	....
FARIBAULT	18,421	1,036,045	1,020,241	15,804	19,639	33,087	2,356	....	....	....	84,682	298,025	....	31,975	25,000
FARMINGTON	6,574	532,105	846,364	-314,259	201,519	....	-112,740	150,018	51,501	12,500	27,346	....	....	....	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TRANSFERS TO/-FROM				DBBT SERVICE			
		OPERATING			NONOPERATING		NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST	PRINCIPAL
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR LOSS							PAYMENTS	PAYMENTS
FERGUS FALLS	12,468	1,391,575	1,198,725	192,850	246,306	108,398	330,758	.....	.....	.....	7,272	1,140	1,450,000	108,398	95,000
FORBET LAKE [3]	6,242	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
FRIDLEY [3]	28,287	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GLENCOE	4,758	381,932	406,394	-24,462	1,134	.....	-23,328	.....	.....	.....	47,204	8,400	.....	.....	.....
GLENWOOD	2,583	258,026	450,724	-192,698	36,931	115,165	-270,932	.....	.....	.....	.....	14,312	.....	115,165	65,000
GOLDEN VALLEY [3]	21,029	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GOODVIEW	3,022	287,557	240,200	47,357	828	.....	48,185	.....	.....	.....	15,000	23,273	.....	.....	.....
GRAND RAPIDS	8,117	3,783,257	3,303,744	479,513	8,713	372,388	115,838	.....	.....	.....	.....	63,208	2,305,000	351,174	1,425,000
GRANITE FALLS	3,053	228,789	224,462	4,327	23,707	43,672	-15,638	.....	.....	.....	-1,195	631	.....	43,672	35,000
HASTINGS	16,143	855,960	889,069	-33,109	40,656	25	7,522	.....	.....	5,000	245,275	2,936	.....	25	.....
HERMANTOWN	7,078	130,105	218,068	-87,963	49,212	.....	-38,751	.....	.....	.....	.....	6,968	.....	.....	.....
HIBBING	18,025	1,178,283	1,108,532	69,751	20,418	171,067	-80,898	.....	.....	.....	.....	.....	.....	165,197	135,000
HOPKINS	16,406	1,588,928	1,185,620	403,308	20,840	.....	424,148	.....	.....	.....	.....	274,209	.....	.....	.....
HUGO [3]	5,030	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
HUTCHINSON	11,960	1,807,646	1,229,190	578,456	77,097	367,681	287,872	.....	.....	.....	50,000	15,438	.....	367,681	355,000
INDEPENDENCE	2,951	35,166	89,326	-54,160	21,908	.....	-32,252	.....	.....	.....	.....	.....	.....	.....	.....
INTL FALLS [3]	7,808	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
INVER GROVE HEIGHTS	24,332	1,165,818	1,221,161	-55,343	42,947	5,731	-18,127	.....	38,057	.....	.....	2,588	.....	5,731	8,750
JACKSON	3,553	202,575	200,080	2,495	22,987	39,642	-14,160	.....	10,732	.....	10,000	150,275	.....	39,642	15,000
JORDAN	3,003	157,621	194,193	-36,572	28,189	64,106	-72,489	.....	12,461	2,492	74,600	38,856	.....	46,030	133,000
KASSON	3,807	235,108	313,158	-78,050	36,746	92,700	-134,004	.....	.....	.....	.....	52,802	.....	92,700	50,000
LA CRESCENT	4,451	250,054	202,656	47,398	31,370	.....	78,768	.....	.....	.....	.....	5,571	.....	.....	.....
LAKE CITY	4,430	318,937	213,856	105,081	29,215	18,000	116,296	.....	10,389	577	.....	1,589,084	1,442,000	.....	.....
LAKE ELMO	6,057	6,720	4,445	2,275	.....	118	2,157	.....	.....	.....	.....	.....	.....	.....	.....
LAKEVILLE	30,149	1,499,025	1,854,534	-355,509	55,270	.....	-300,239	.....	.....	.....	65,386	22,331	.....	.....	.....
LAUDERDALE [*]	2,710	164,501	161,369	3,132	.....	.....	3,132	.....	.....	.....	.....	.....	.....	.....	.....
LE SUBUR	3,818	439,417	460,044	-20,627	75,903	83,285	-28,009	.....	.....	.....	.....	23,029	.....	83,285	145,000
LINO LAKES	11,193	296,299	422,855	-126,556	7,671	.....	-118,885	.....	.....	.....	.....	.....	.....	.....	.....
LITCHFIELD	6,073	961,366	631,285	330,081	126,383	289,791	166,673	14,500	.....	10,892	69,485	1,181,194	3,165,000	289,791	55,000
LITTLE CANADA	9,134	643,780	665,968	-22,188	27,829	.....	5,641	.....	12	.....	.....	61,975	.....	.....	.....
LITTLE FALLS	7,481	531,976	728,225	-196,249	6,124	.....	-190,125	.....	.....	.....	95,809	19,378	.....	.....	.....
LONG PRAIRIE	2,826	271,624	140,096	131,528	53,172	26,441	158,259	.....	.....	.....	28,807	38,881	.....	26,441	45,000
LUVERNE	4,425	506,924	450,999	55,925	190,490	135,443	110,972	49,966	62,147	41,763	28,425	572,183	505,000	135,443	136,800
MAHTOMEDI	5,966	394,809	391,237	3,572	33,157	.....	36,729	.....	.....	.....	.....	3,298	.....	.....	.....
MANKATO [3]	31,434	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MAPLE GROVE	42,682	2,398,471	2,478,779	-80,308	717,232	.....	636,924	.....	.....	.....	-548,615	29,608	.....	.....	.....
MAPLEWOOD	32,394	2,947,200	2,862,897	84,303	153,235	4,008	233,530	.....	.....	.....	6,180	13,765	.....	.....	.....
MARSHALL	12,229	2,005,303	1,761,834	243,469	242,130	501,511	-15,912	.....	.....	.....	.....	6,840,784	1,685,000	492,661	131,255
MEDINA	3,534	147,896	191,904	-44,008	18,361	.....	-25,647	.....	.....	.....	.....	4,955	.....	.....	.....
MBLROSE	2,635	1,006,275	698,552	307,723	76,297	72,041	311,979	.....	.....	.....	-57,765	82,796	.....	72,041	155,000
MENDOTA HEIGHTS	10,466	938,767	1,122,704	-183,937	50,828	.....	-133,109	24,276	.....	5,081	12,690	108,789	.....	.....	.....
MINNEAPOLIS	367,924	34,155,929	38,150,904	-3,994,975	386,870	1,718,796	-5,326,901	.....	.....	.....	401,578	62,603	3,855,909	1,701,347	1,295,000
MINNETONKA [3]	49,285	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MINNETRISTIA	3,574	150,735	268,556	-117,821	5,323	.....	-112,498	.....	.....	.....	.....	.....	.....	.....	.....
MONTEVIDEO [3]	5,526	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MONTICELLO	5,293	495,193	800,599	-305,406	6,831	750	-299,325	.....	.....	.....	.....	.....	.....	.....	.....
MOORHEAD	32,937	2,124,740	2,954,854	-830,114	513,578	294,290	-610,826	.....	.....	.....	131,760	163,149	2,797,758	294,290	235,000
MORA	2,971	352,072	323,063	29,009	9,629	.....	38,638	.....	.....	.....	91,146	90,470	.....	.....	.....
MORRIS [3]	5,596	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
MOUND	9,643	660,510	829,579	-169,069	69,258	20,257	-120,068	.....	.....	.....	16,000	7,707	742,500	20,257	.....
MOUNDS VIEW	12,611	1,056,676	958,508	98,168	29,053	.....	127,221	.....	.....	.....	59,281	178,451	.....	.....	.....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE			NONOPERATING		NET INCOME	TAXES	TRANSFERS TO/-FROM				DBBT SERVICE		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS		FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
MOUNTAIN IRON	3,358	169,416	145,448	23,968	3,563	.....	27,531	.....	.....	.....	.....	.....	.....	.....	.....
NEW BRIGHTON	22,355	1,454,136	1,935,427	-481,291	68,872	28,025	-440,444	.....	.....	.....	77,194	.....	.....	28,025	50,000
NEW HOPE [3]	21,758	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
NEW PRAGUE	3,746	434,025	334,248	99,777	115,426	183,617	31,586	58,725	.....	31,711	.....	31,357	1,883,189	183,617	75,000
NEW ULM	13,458	1,234,349	1,092,402	141,947	206,415	.....	348,362	.....	.....	.....	71,909	49,439	.....	.....	.....
NEWPORT	3,756	229,500	256,515	-27,015	7,006	.....	-20,009	.....	.....	.....	.....	.....	.....	.....	.....
NORTH HANKATO	11,059	613,207	664,662	-51,455	43,556	11,665	-19,564	.....	32,695	1,816	44,271	.....	.....	11,665	62,500
NORTH ST. PAUL	12,730	726,675	656,126	70,549	12,380	.....	82,929	.....	.....	.....	.....	.....	.....	.....	.....
NORTHFIELD	15,143	886,455	650,222	236,233	86,890	39,884	283,239	.....	.....	.....	.....	102,782	.....	39,385	60,000
OAK PARK HEIGHTS	3,701	273,919	262,625	11,294	15,470	1,580	25,184	.....	.....	.....	15,000	729	.....	1,580	10,000
OAKDALE	22,192	1,523,222	1,583,458	-60,236	68,023	21	7,766	.....	.....	.....	162,119	35,660	.....	.....	.....
OLIVIA	2,633	184,487	190,460	-5,973	3,505	23,509	-25,977	.....	3,505	3,769	.....	3,992	.....	22,729	30,000
ORONO	7,323	441,255	655,835	-214,580	116,744	68,531	-166,367	.....	.....	.....	-98,912	6,040	.....	68,531	86,470
OSSEO [3]	2,638	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
OWATONNA	20,103	1,402,001	938,526	463,475	627,160	.....	1,090,635	.....	.....	.....	475,491	432,545	.....	.....	.....
PARK RAPIDS	2,966	171,449	113,618	57,831	239	.....	58,070	.....	.....	.....	-60,000	93,810	.....	.....	.....
PINE CITY	2,753	138,879	130,441	8,438	60,718	14,562	54,594	20,609	.....	12,725	.....	4,791	.....	14,562	50,000
PIPESTONE	4,559	366,996	237,943	129,053	58,190	82,032	105,211	25,972	.....	24,022	2,300	124,979	.....	31,776	131,450
PLAINVIEW	2,827	367,334	409,021	-41,687	3,366	.....	-38,321	.....	.....	.....	.....	.....	.....	.....	.....
PLYMOUTH	55,137	4,130,057	4,719,426	-589,369	172,242	26,401	-443,528	.....	.....	.....	15,469	2,759,579	.....	26,401	117,590
PRINCETON	3,810	184,506	120,316	64,190	5,502	.....	69,692	.....	.....	.....	.....	335,361	.....	.....	.....
PRIOR LAKE	12,072	825,063	897,122	-72,059	.....	.....	-72,059	.....	.....	.....	.....	.....	.....	.....	.....
PROCTOR	3,010	237,694	221,592	16,102	36,722	.....	52,824	.....	.....	.....	.....	59,041	.....	.....	.....
RAMSEY [3]	14,081	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
RED WING	15,561	1,164,992	1,284,765	-119,773	8,320	3,055	-114,508	.....	.....	.....	57,591	201,438	.....	.....	.....
REDWOOD FALLS	4,893	309,686	336,134	-26,448	76,648	16,423	33,777	25,385	.....	15,127	15,000	4,404	310,000	15,320	315,000
RICHFIELD	35,538	1,574,244	1,883,727	-309,483	125,549	.....	-183,934	.....	.....	.....	-19,653	72,226	.....	.....	.....
ROBBINSDALE	14,410	724,979	863,646	-138,667	81,804	.....	-56,863	.....	.....	.....	.....	4,763	.....	.....	.....
ROCHESTER	76,060	7,182,644	6,998,666	183,978	396,819	1,308,304	-727,507	109,481	.....	39,700	405,164	215,978	.....	1,226,650	75,000
ROCKFORD	2,832	151,257	140,511	10,746	6,902	3,260	14,388	.....	.....	.....	5,000	7,157	.....	3,260	5,862
ROSEMOUNT	10,478	528,321	1,100,370	-572,049	20,347	25,809	-577,511	.....	.....	.....	31,038	3,832	.....	.....	.....
ROSEVILLE	33,487	2,668,639	2,801,724	-133,085	58,817	.....	-74,268	.....	.....	.....	21,500	251,207	.....	.....	.....
SARTELL [3]	6,095	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SAUK CENTRE	3,693	229,543	330,915	-101,372	15,432	.....	-85,940	.....	.....	.....	.....	5,645	.....	.....	.....
SAUK RAPIDS	8,835	410,211	464,701	-54,490	36,930	39,708	-57,268	.....	.....	.....	8,000	.....	.....	39,708	33,100
SAVAGE [3]	12,889	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SHAKOPEE	12,732	1,129,421	1,291,499	-162,078	186,137	.....	24,059	.....	.....	.....	.....	433,361	.....	.....	.....
SHOREVIEW	25,730	1,622,941	1,765,564	-142,623	235,490	.....	92,867	.....	.....	.....	172,650	50,489	.....	.....	.....
SHOREWOOD	6,430	667,157	684,618	-17,461	36,511	.....	19,050	.....	.....	.....	.....	83,135	.....	.....	.....
SLEBPY EYE	3,708	189,825	48,615	141,210	33,443	90,703	83,950	.....	.....	.....	30,000	264,267	.....	90,703	50,000
SOUTH ST. PAUL [*]	20,235	2,136,764	2,019,484	117,280	14,807	.....	132,087	.....	.....	.....	8,668	1,594	.....	.....	.....
SPRING LAKE PARK	6,523	368,211	390,894	-22,683	18,207	.....	-4,476	.....	.....	.....	.....	1,465	.....	.....	.....
ST. ANTHONY	8,019	542,839	642,163	-99,324	20,486	6,347	-85,185	.....	.....	.....	.....	19,745	.....	6,347	30,000
ST. CHARLES	2,844	289,278	282,713	6,565	9,477	6,214	9,828	.....	.....	.....	9,109	52,132	.....	6,214	15,000
ST. CLOUD	49,416	2,342,667	2,581,262	-238,595	169,612	36,149	-105,132	.....	.....	.....	.....	273,863	873,600	36,149	.....
ST. JAMES	4,361	382,801	464,893	-82,092	19,185	.....	-62,907	.....	.....	2,000,000	2,113,563	8,092	.....	.....	.....
ST. JOSEPH	3,987	150,332	176,804	-26,472	8,042	.....	-18,430	.....	.....	.....	50,000	3,311	.....	.....	.....
ST. LOUIS PARK	43,764	3,275,325	3,902,082	-626,757	177,977	1,646	-450,426	.....	.....	.....	75,000	132,902	.....	.....	.....
ST. MICHAEL	2,822	139,879	75,540	64,339	32,994	.....	97,333	.....	.....	.....	.....	396,124	.....	.....	.....
ST. PAUL	272,243	30,658,838	24,670,696	5,988,142	5,057,246	4,912,906	6,132,482	.....	72,995	5,000	4,513,409	9,218,456	52,720,000	4,505,812	2,630,090
ST. PAUL PARK	5,091	244,163	268,964	-24,801	.....	.....	-24,801	.....	.....	.....	.....	.....	.....	.....	.....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF SEWER ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE			NONOPERATING			NET INCOME	TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS					OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
ST. PETER	9,801	491,329	455,237	36,092	210,278	17,697	228,673	....	201,116	....	32,359	168,438	....	15,268	45,000
STAPLES	2,897	129,810	162,183	-32,373	2,094	....	-30,279	....	43,954	27,178	-4,821	21,942	....	....	....
STEWARTVILLE	4,651	285,043	349,998	-64,955	21,642	53,984	-97,297	....	....	....	....	303,128	....	54,344	25,000
STILLWATER	15,001	1,260,160	1,257,606	2,554	111,315	....	113,869	....	....	....	34,302	74,152	....	....	....
THIEF RIVER FALLS	8,008	349,607	380,330	-30,723	32,472	9,880	-8,131	....	....	....	....	243,193	....	9,880	43,333
TWO HARBORS	3,630	394,156	552,877	-158,721	76,910	28,826	-110,637	21,943	....	34,445	-788	87,931	....	28,826	20,000
VADNAIS HEIGHTS	11,638	767,192	745,605	21,587	283,585	4,005	301,167	....	....	....	....	....	....	....	....
VIRGINIA	9,283	916,021	722,274	193,747	68,758	200,343	62,162	....	....	....	....	4,553	....	184,785	100,000
WACONIA	3,920	618,024	432,679	185,345	23,957	....	209,302	....	....	....	17,133	21,086	....	....	....
WADENA	4,251	418,343	377,458	40,885	19,986	40,776	20,095	....	....	....	....	38,314	....	40,776	60,000
WAITE PARK	5,463	234,897	422,929	-188,032	14,387	....	-173,645	....	....	....	....	1,011	....	....	....
WASECA	8,144	527,710	589,406	-61,696	12,129	7,454	-57,021	....	....	....	16,760	70,907	....	7,249	20,000
WAYZATA	3,830	524,288	503,636	20,652	15,453	....	36,105	....	....	....	113,512	2,621	....	....	....
WEST ST. PAUL	19,304	1,466,563	1,657,559	-190,996	138,142	....	-52,854	....	....	....	....	18,092	....	....	....
WHITE BEAR LAKE	24,979	1,253,479	1,701,148	-447,669	28,222	7,440	-426,887	....	....	....	....	....	....	6,150	40,000
WILLMAR	18,322	1,815,194	1,705,595	109,599	175,686	....	285,285	....	....	....	-92,450	337,606	....	241,478	180,000
WINDON	4,348	454,272	274,664	179,608	5,482	....	185,090	....	....	....	....	207,823	....	....	....
WINONA	25,680	1,536,282	1,090,880	445,402	100,506	215,279	330,629	....	....	....	....	1,364,385	741,200	201,557	829,300
WOODBURY	25,875	1,569,989	1,844,828	-274,839	44,109	....	-230,730	....	....	....	16,000	425,445	....	....	....
WORTHINGTON	10,183	1,194,438	1,230,837	-36,399	102,684	129,247	-62,962	....	1,520	....	....	117,006	....	127,539	90,000
<b>TOTAL</b>	<b>3,093,809</b>	<b>221,014,979</b>	<b>223,192,501</b>	<b>-2,177,522</b>	<b>17,488,490</b>	<b>13,692,528</b>	<b>1,618,440</b>	<b>358,444</b>	<b>668,555</b>	<b>2,317,463</b>	<b>10,584,675</b>	<b>43,347,883</b>	<b>77,916,156</b>	<b>13,115,097</b>	<b>12,343,575</b>

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF REFUSE DISPOSAL ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE					NET INCOME OR -LOSS	TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE					OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS
ALBERT LEA	18,360	1,019,492	507,654	511,838	76,396	....	588,234	....	....	....	1,895	....	....	....
ANOKA [*]	17,481	704,261	687,570	16,691	....	....	16,691	....	....	....	....	....	....	....
BEMIDJI	11,162	552,980	406,606	146,374	85,033	15,619	215,788	....	....	....	94,325	....	15,619	....
BENSON [*]	3,228	124,441	103,133	21,308	4,148	....	25,456	....	....	....	....	....	....	....
BLAINE [*]	40,814	2,223,555	2,276,853	-53,298	170,676	....	117,378	....	13,697	....	....	....	....	....
BRECKENRIDGE [*]	3,707	156,589	156,589	....	....	....	....	....	....	....	....	....	....	....
CHAMPLIN [*]	18,565	1,439,083	1,214,772	224,311	7,101	....	231,412	....	....	263,000	....	....	....	....
CHISHOLM	5,256	490,340	408,172	82,168	5,085	....	87,253	....	....	....	....	....	....	....
CIRCLE PINES [*]	4,779	263,689	273,298	-9,609	33,698	....	24,089	....	28,255	....	....	....	....	....
COLUMBIA HEIGHTS	18,999	1,556,768	1,316,545	240,223	29,687	....	269,910	....	....	83,221	....	....	....	....
DEERHAVEN [*]	3,646	365,706	368,903	-3,197	54,353	....	51,156	....	....	....	....	....	....	....
DILWORTH	2,709	154,508	148,725	5,783	2,227	....	8,010	....	....	....	13,871	....	....	....
ELK RIVER [*]	12,405	668,050	687,884	-19,834	11,584	....	-8,250	....	....	5,000	....	....	....	....
ELY	3,941	169,980	151,195	18,785	3,243	....	22,028	....	....	....	....	....	....	....
FARMINGTON	6,574	574,287	632,137	-57,850	4,266	....	-53,584	....	....	113,922	6,927	....	....	....
FERGUS FALLS	12,468	2,441,129	2,083,923	357,206	151,821	108,555	400,472	....	....	7,272	479,370	2,260,000	108,506	2,181,394
GLENCOE [*]	4,758	244,050	249,214	-5,164	544	....	-4,620	....	....	5,000	....	....	....	....
GLENWOOD [*]	2,583	89,918	93,714	-3,796	323	....	-3,473	....	....	....	....	....	....	....
HIBBING	18,025	1,627,557	1,922,481	-294,924	94,600	....	-200,324	....	....	....	61,000	....	....	....
HOPKINS	16,406	730,382	653,149	77,233	16,400	....	93,633	....	....	....	1,500	....	....	....
HUTCHINSON [*]	11,960	472,854	435,085	37,769	174,348	....	212,117	....	....	....	....	....	....	....
LA CRESCENT [*]	4,451	128,174	132,557	-4,383	168	....	-4,215	....	....	....	....	....	....	....
LAKE CITY [*]	4,430	162,382	163,605	-1,223	3,338	....	2,115	....	....	....	....	....	....	....
LITCHFIELD	6,073	561,342	586,132	-24,790	1,552	....	-23,238	....	....	....	-2,064	....	....	....
LITTLE FALLS	7,481	165,251	141,897	23,354	....	150	23,204	....	....	....	17,183	....	....	....
LIVERNE	4,425	298,573	229,524	69,049	9,030	....	78,079	....	....	....	19,567	3,833	....	....
MANKATO [2]	31,434	....	....	....	....	....	....	....	....	....	....	....	....	....
MONTVIDEO [*]	5,526	387,212	387,212	....	....	....	....	....	....	....	....	....	....	....
MOORHEAD	32,937	2,167,458	2,004,290	163,168	173,076	....	336,244	....	....	116,900	116,759	....	....	....
MOUNTAIN IRON	3,358	250,965	259,884	-8,919	286	....	-8,633	....	....	....	950	....	....	....
NORTH MANKATO	11,059	497,108	463,628	33,480	6,502	19,050	20,932	....	....	....	....	....	19,050	....
NORTHFIELD [*]	15,143	561,506	539,341	22,165	5,127	183	27,109	....	....	15,000	....	....	....	....
OLIVIA	2,633	158,310	164,100	-5,790	12,031	541	5,700	....	....	99,275	6,749	....	....	....
OSSBO [2]	2,638	....	....	....	....	....	....	....	....	....	....	....	....	....
PIPESTONE	4,559	250,112	229,612	20,500	4,939	1,316	24,123	....	....	27,500	5,210	....	1,316	1,800
PRINCETON	3,810	227,562	236,188	-8,626	265	....	-8,361	....	....	1,004	10,180	....	....	....
ROBBINSDALE	14,410	899,250	974,771	-75,521	110,216	....	34,695	....	....	....	....	....	....	....
ST. CLOUD	49,416	1,490,653	1,404,596	86,057	29,511	13,962	101,606	....	....	....	....	....	....	....
ST. JOSEPH [*]	3,987	79,359	69,612	9,747	....	....	9,747	....	....	....	....	....	....	....
ST. LOUIS PARK [*]	43,764	2,584,174	2,536,873	47,301	437,657	....	484,958	....	....	60,000	....	....	....	....
ST. PETER [*]	9,801	373,835	363,083	10,752	19	....	10,771	....	....	....	....	....	....	....
STILLWATER	15,001	976,599	1,092,182	-115,583	1,283	....	-114,300	....	....	-104,766	....	....	....	....
THIEF RIVER FALLS	8,008	462,380	439,657	22,723	332	....	23,055	....	....	....	6,496	....	....	....
VADNAIS HEIGHTS [*]	11,638	37,736	11,736	26,000	13,889	....	39,889	....	....	....	....	....	....	....
VIRGINIA	9,283	1,286,570	1,146,398	140,172	....	....	140,172	....	....	....	6,701	....	....	....
WAYZATA [*]	3,830	213,387	230,777	-17,390	715	....	-16,675	....	....	-18,467	....	....	....	....
WHITE BEAR LAKE [*]	24,979	1,228,393	1,057,327	171,066	76,199	....	247,265	....	50,076	....	....	....	....	....
<b>TOTAL</b>	<b>571,900</b>	<b>31,517,910</b>	<b>29,642,584</b>	<b>1,875,326</b>	<b>1,811,668</b>	<b>159,376</b>	<b>3,527,618</b>	<b>0</b>	<b>92,028</b>	<b>708,547</b>	<b>815,766</b>	<b>2,260,000</b>	<b>144,491</b>	<b>2,183,194</b>

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1993

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	TAXES	FEDERAL GRANTS	STATE GRANTS	OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
ALEXANDRIA	8,183	7,448,187	6,883,531	564,656	346,948	402,920	508,684	....	....	....	844,497	....	3,328	....		
ANOKA	17,481	11,652,028	9,815,955	1,836,073	229,824	190,043	1,875,854	....	....	....	893,445	....	53,899	....		
AUSTIN [4] [9]	21,923	30,703,768	29,594,639	1,109,129	399,391	8,808	1,499,712	....	....	....	1,432,085	....	8,808	....		
BENSON	3,228	1,237,011	1,125,006	112,005	155,922	....	267,927	....	....	....	74,872	....	....	....		
BLUE EARTH	3,727	2,954,400	2,717,456	236,944	75,779	178,854	133,869	....	....	....	3,112,825	1,690,000	106,117	40,000		
BRAINERD	12,515	7,168,996	6,789,694	379,302	78,431	....	457,733	....	....	....	90,000	....	....	....		
BRECKENRIDGE [4]	3,707	1,777,476	1,629,845	147,631	37,170	10,250	174,551	....	....	....	140,469	....	10,250	18,640		
BUFFALO	7,578	3,727,411	3,087,670	639,741	62,162	19,405	682,498	....	....	....	616,856	....	19,405	10,700		
CALBDONIA	2,907	1,086,773	897,149	189,624	70,735	356	260,003	....	....	....	209,618	....	356	....		
CHASKA	13,012	8,483,749	6,946,772	1,536,977	163,985	112,922	1,588,040	....	....	....	899,496	486,803	625,000	112,922	150,000	
DELANO	2,833	1,403,397	1,164,171	239,226	83,925	66,323	256,828	....	....	....	30,200	....	66,323	85,000		
DETROIT LAKES	7,258	4,939,872	4,390,230	549,642	509,150	119,000	939,792	....	....	....	465,000	....	....	....		
EAST GRAND FORKS	8,884	4,801,355	3,239,366	1,561,989	103,109	....	1,665,098	....	....	....	814,204	....	....	....		
BLK RIVER	12,405	5,033,269	4,588,266	445,003	139,502	187,267	397,238	....	....	....	72,000	1,236,314	....	24,318	65,000	
ELY	3,941	1,601,476	1,686,298	-84,822	19,593	15,688	-80,917	....	....	13,076	....	15,353	....	15,688	35,000	
FAIRMONT	11,352	10,580,154	10,997,208	-417,054	1,147,248	186,583	543,611	....	6,500	....	721,612	....	664,090	184,738	125,800	
GLENCOE	4,758	3,014,625	2,582,687	431,938	64,369	243,259	253,048	....	....	....	12,472	....	439,071	243,259	170,000	
GRAND RAPIDS	8,117	6,475,983	5,842,533	633,450	178,166	7,327	804,289	....	....	....	242,531	....	972,275	7,327	....	
GRANITE FALLS	3,053	1,339,389	1,188,129	151,260	26,189	2,500	174,949	....	....	....	189,066	....	....	....	....	
HASTINGS	16,143	765,673	488,044	277,629	2,519	541,093	-260,945	....	....	....	....	....	....	541,093	375,000	
HIBBING	18,025	7,126,430	6,875,539	250,891	357,207	551,979	56,119	....	....	....	....	660,400	....	530,378	770,000	
HUTCHINSON	11,960	10,077,001	8,565,584	1,511,417	223,224	464,817	1,269,824	....	....	....	402,000	17,629,945	13,865,855	420,409	1,670,000	
JACKSON	3,553	1,749,906	1,333,949	415,957	43,507	116,002	343,462	....	....	....	197,624	....	188,757	1,490,000	116,002	715,000
KASSON	3,807	1,131,167	1,045,294	85,873	20,185	1,725	104,333	....	....	....	....	130,374	....	1,725	....	
LAKE CITY	4,430	4,348,196	4,319,619	28,577	61,361	36,000	53,938	....	5,468	304	....	81,800	....	36,000	....	
LE SUBUR	3,818	4,116,874	3,815,120	301,754	139,037	22,663	418,128	....	....	....	284,849	....	30,720	22,663	50,000	
LITCHFIELD	6,073	3,250,870	3,352,962	-102,092	274,476	5,605	166,779	....	....	....	260,000	....	106,237	4,215	....	
LUVERNE	4,425	2,701,416	2,253,187	448,229	95,867	2,245	541,851	....	....	....	160,942	....	993,502	....	....	
MARSHALL	12,229	11,694,660	11,224,111	470,549	941,104	757,301	654,352	....	....	....	....	4,926,326	5,381,800	409,152	861,000	
MELROSE	2,635	3,257,065	2,929,961	327,104	445,564	54,148	718,520	....	....	....	235,943	....	185,095	54,148	105,723	
MOORHEAD	32,937	12,287,048	9,906,257	2,380,791	1,199,610	189,382	3,391,019	....	....	....	2,700,097	....	1,392,951	189,382	243,250	
MORA	2,971	3,363,304	3,586,501	-223,197	683,131	11,037	448,897	....	....	....	264,500	....	156,507	8,763	230,000	
MOUNTAIN IRON	3,358	835,230	801,077	34,153	11,608	697	45,064	....	....	....	....	....	18,144	697	....	
NEW PRAGUE	3,746	4,081,127	4,012,003	69,124	183,603	227,092	25,635	....	....	....	-5,000	....	112,871	197,635	150,000	
NEW ULM	13,458	11,375,553	9,264,445	2,111,108	230,819	137,921	2,204,006	....	....	16,906	501,539	....	935,805	137,921	125,000	
NORTH ST. PAUL	12,730	4,328,247	4,428,131	-99,884	73,765	5,754	-31,873	....	....	....	....	1,625,275	....	....	....	
OLIVIA	2,633	1,352,121	849,588	502,533	123,780	32,167	594,146	....	....	....	325,000	....	253,824	25,311	25,000	
OWATONNA	20,103	18,792,828	17,468,852	1,323,976	323,408	949,114	698,270	....	....	....	....	847,438	5,814,115	419,135	5,236,011	
PRINCETON	3,810	3,162,272	3,091,606	70,666	15,655	3,466	82,855	....	....	....	30,483	....	369,227	3,466	....	
PROCTOR	3,010	900,468	941,867	-41,399	15,631	236	-26,004	....	....	....	....	....	1,843	....	....	
REDWOOD FALLS	4,893	2,569,471	2,767,799	-198,328	422,319	18,245	205,746	....	....	....	121,596	....	337,405	957	....	
ROCHESTER	76,060	66,401,973	64,819,863	1,582,110	752,213	44,999	2,289,324	....	....	....	....	5,230,507	....	44,999	82,817	
SAUK CENTRE	3,693	1,819,403	1,615,250	204,153	77,531	20,435	261,249	....	....	....	40,000	....	108,135	7,895	55,000	
SHAKOPEE	12,732	7,137,418	6,452,622	684,796	337,621	125,233	897,184	....	....	....	439,820	....	199,208	2,550,000	125,233	77,199
SLEEPY EYE	3,708	1,870,979	1,744,294	126,685	94,609	92,934	18,360	....	....	....	....	....	83,920	....	....	
ST. CHARLES	2,844	1,200,112	1,079,706	120,406	21,080	10,095	131,391	....	....	....	77,886	....	107,735	10,095	30,000	
ST. CLOUD	49,416	1,978,043	846,196	1,131,847	158,682	1,402,808	-112,279	....	....	....	....	....	....	1,402,808	275,000	
ST. JAMES	4,361	2,310,817	1,991,659	319,158	48,606	....	367,764	....	....	....	240,000	....	127,130	....	....	
ST. PETER	9,801	5,003,268	4,446,382	556,886	61,531	33,635	584,782	....	12,329	....	399,480	....	315,651	33,635	95,000	
STAPLES	2,897	1,373,147	1,309,405	63,742	25,159	2,127	86,774	....	....	....	....	....	297,298	2,127	....	
THIRP RIVER FALLS	8,008	5,210,291	4,786,134	424,157	202,392	204,374	422,175	....	....	....	450,000	....	338,087	....	....	

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF ELECTRIC ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
TWO HARBORS	3,630	1,404,611	1,307,394	97,217	61,618	6,786	152,049	.....	.....	.....	.....	38,326	.....	6,786	20,000
VIRGINIA	9,283	6,113,858	5,975,203	138,655	87,861	20,639	205,877	.....	.....	.....	.....	1,172,403	.....	20,639	.....
WADENA	4,251	2,373,441	1,847,748	525,693	98,575	3,998	620,270	.....	.....	.....	200,000	197,383	.....	1,091	.....
WASECA	8,144	4,350,666	4,309,073	41,593	27,458	1,335	67,716	.....	.....	.....	30,480	157,070	.....	1,335	12,212
WILLMAR	18,322	10,930,961	8,944,132	1,986,829	384,831	539,462	1,832,198	.....	.....	.....	792,906	548,666	.....	522,446	6,630,047
WINDOM	4,348	2,065,936	1,778,908	287,028	163,007	.....	450,035	.....	.....	.....	550,904	188,729	.....	.....	.....
WORTHINGTON	10,183	6,848,065	5,959,463	888,602	116,868	719	1,004,751	.....	.....	.....	326,708	646,287	.....	.....	.....
<b>TOTAL</b>	<b>579,290</b>	<b>357,089,235</b>	<b>327,701,533</b>	<b>29,387,702</b>	<b>12,498,620</b>	<b>8,389,773</b>	<b>33,496,549</b>	<b>0</b>	<b>24,297</b>	<b>30,286</b>	<b>14,499,598</b>	<b>54,139,467</b>	<b>31,416,770</b>	<b>6,154,879</b>	<b>18,533,399</b>

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF NURSING HOME ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						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 [14]	4,758	4,370,816	3,919,868	450,948	....	....	450,948	....	....	....	....	....	....	375,581	....
GRANITE FALLS [11]	3,053	....	....	....	....	....	....	....	....	....	....	....	....	....	....
HUTCHINSON	11,960	3,605,171	3,542,011	63,160	2,425	57,713	7,872	....	....	....	....	....	....	57,713	50,000
JACKSON [11]	3,553	....	....	....	....	....	....	....	....	....	....	....	....	....	....
LAKE CITY [14]	4,430	3,489,998	3,465,397	24,601	35,139	....	59,740	....	....	....	....	....	....	78,158	85,000
MARSHALL [11]	12,229	....	....	....	....	....	....	....	....	....	....	....	....	....	....
MELROSE [13]	2,635	1,993,178	1,905,011	88,167	....	....	88,167	....	....	....	....	....	....	....	....
NORTHFIELD [11]	15,143	....	....	....	....	....	....	....	....	....	....	....	....	....	....
PLAINVIEW [19] [21]	2,827	2,105,180	2,171,721	-66,541	25,536	....	-41,005	....	....	....	....	....	....	18,762	20,000
SAUK CENTRE [11]	3,693	....	....	....	....	....	....	....	....	....	....	....	....	....	....
ST. PETER [11]	9,801	....	....	....	....	....	....	....	....	....	....	....	....	....	....
VIRGINIA [11]	9,283	....	....	....	....	....	....	....	....	....	....	....	....	....	....
WORTHINGTON [11]	10,183	....	....	....	....	....	....	....	....	....	....	....	....	....	....
<b>TOTAL</b>	<b>93,548</b>	<b>15,564,343</b>	<b>15,004,008</b>	<b>560,335</b>	<b>63,100</b>	<b>57,713</b>	<b>565,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>530,214</b>	<b>155,000</b>

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



PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF HOSPITAL ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DBBT SERVICE		
		REVENUE	EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
GLENCOE [14]	4,758	7,382,296	6,635,427	746,869	279,518	87,213	939,174	....	....	....	....	889,709	3,950,000	189,906	641,744
GRANITE FALLS [11]	3,053	6,640,551	6,490,211	150,340	214,316	177,361	187,295	....	....	....	....	126,377	....	177,361	226,396
HUTCHINSON	11,960	16,737,492	16,037,772	699,720	73,145	1,092,591	-319,726	....	....	....	....	826,499	....	1,092,591	421,260
JACKSON [11]	3,553	2,682,370	2,844,814	-162,444	25,059	82,073	-219,458	....	....	....	-269,000	10,296	....	....	....
LAKE CITY [14] [19]	4,430	2,983,893	2,997,268	-13,375	380,020	....	366,645	....	22,588	....	....	258,747	....	1,627	9,855
LUVERNE	4,425	5,474,977	5,543,306	-68,329	74,655	105,826	-99,500	....	....	....	....	278,349	....	105,017	78,854
MARSHALL [11] [14] [19]	12,229	12,876,136	12,401,180	474,956	284,973	....	759,929	....	....	....	673,428	337,372	....	235,404	520,430
MELROSE [13]	2,635	2,129,006	2,163,004	-33,998	79,975	18,095	27,882	....	....	....	....	214,577	1,635,000	20,377	405,000
NORTHFIELD [11]	15,143	11,742,388	10,911,423	830,965	265,596	....	1,096,561	....	....	....	....	2,917,626	....	229,037	96,691
REDWOOD FALLS	4,893	4,858,575	4,656,080	202,495	71,457	....	273,952	....	....	....	2,000	133,900	....	....	....
SAUK CENTRE [11]	3,693	4,319,122	4,118,317	200,805	19,376	95,363	124,818	....	....	....	-155,885	1,239,261	780,000	95,363	45,000
SLEEPY EYE	3,708	2,442,222	2,432,201	10,021	31,792	4,643	37,170	....	....	....	-30,842	134,433	140,000	21,169	270,000
ST. PETER [11]	9,801	7,933,531	7,052,375	881,156	46,517	....	927,673	....	....	....	-50,000	323,338	....	117,888	382,602
VIRGINIA [11]	9,283	21,632,652	21,583,903	48,749	375,852	113,902	310,699	....	....	....	....	656,094	3,060,000	614,985	5,330,335
WACONIA	3,920	36,310,001	34,579,790	1,730,211	500,334	700,921	1,529,624	....	....	....	....	600,925	....	700,921	110,125,910
WILLMAR	18,322	35,462,722	34,271,296	1,191,426	239,017	52,237	1,378,206	....	....	....	....	1,101,877	7,280,000	544,115	7,895,000
WINDOM [12]	4,348	4,130,120	3,803,978	326,142	54,350	....	380,492	....	....	....	....	74,435	....	34,803	80,561
WORTHINGTON [11]	10,183	11,959,840	10,677,829	1,282,011	110,038	338,230	1,053,819	....	....	....	....	4,033,834	....	287,105	....
<b>TOTAL</b>	<b>130,337</b>	<b>189,200,174</b>	<b>189,200,174</b>	<b>3,125,990</b>	<b>3,125,990</b>	<b>8,755,255</b>	<b>8,755,255</b>	<b>22,588</b>	<b>22,588</b>	<b>0</b>	<b>169,701</b>	<b>14,157,649</b>	<b>16,845,000</b>	<b>4,467,669</b>	<b>26,529,638</b>
		<b>197,697,894</b>		<b>8,497,720</b>		<b>2,868,455</b>		<b>0</b>		<b>0</b>					

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF GAS ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
		OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
AUSTIN [9]	21,923	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CIRCLE PINES	4,779	1,118,183	1,076,868	41,315	13,016	162	54,169	.....	.....	.....	.....	33,030	.....	.....	.....
DULUTH	85,388	7,057,248	7,577,967	-520,719	24,634	160,975	-657,060	.....	.....	.....	.....	1,450,436	.....	147,359	970,000
HIBBING	18,025	2,444,768	2,075,067	369,701	.....	.....	369,701	.....	.....	.....	.....	349,781	.....	.....	.....
HUTCHINSON	11,960	5,645,413	5,385,123	260,290	307,594	1,670	646,214	.....	.....	.....	268,000	.....	.....	1,670	.....
LINO LAKES	11,193	561,155	510,139	51,016	5,338	42,655	13,699	.....	.....	.....	.....	78,933	.....	41,865	15,000
NEW ULM	13,458	3,965,882	4,007,025	-41,143	265,744	.....	224,601	.....	.....	.....	211,583	374,817	.....	.....	.....
OWATONNA	20,103	8,814,107	8,463,939	350,168	412,746	606,834	156,080	.....	.....	.....	.....	599,553	6,721,613	487,082	6,081,057
TWO HARBORS	3,630	1,413,023	1,416,576	-3,553	75,350	.....	71,797	.....	.....	.....	.....	83,331	.....	.....	.....
VIRGINIA	9,283	1,370,977	1,137,661	233,316	.....	.....	233,316	.....	.....	.....	.....	68,284	.....	.....	.....
<b>TOTAL</b>	<b>199,742</b>		<b>31,650,365</b>		<b>1,184,422</b>		<b>1,112,517</b>		<b>0</b>	<b>0</b>	<b>479,583</b>	<b>3,038,165</b>	<b>6,721,613</b>		<b>7,066,057</b>
		<b>32,390,756</b>		<b>740,391</b>		<b>812,296</b>		<b>0</b>		<b>0</b>		<b>3,038,165</b>		<b>677,976</b>	

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF AMBULANCE ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POP.	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
		OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
BELLE PLAINE	3,190	92,796	109,868	-17,072	16,160	.....	-922	12,537	.....	.....	.....	.....	.....	.....	.....
CANNON FALLS	3,435	78,661	51,037	27,624	10,493	.....	38,117	.....	.....	.....	.....	10,629	.....	.....	.....
COTTAGE GROVE	25,752	356,446	467,319	-110,873	7,670	.....	-103,203	.....	.....	.....	-47,066	7,587	.....	.....	.....
JACKSON	3,553	70,040	80,271	-10,231	26,799	10,488	6,080	.....	.....	.....	.....	10,761	.....	.....	.....
NEW PRAGUE	3,746	105,032	103,523	1,509	1,956	.....	3,465	12	.....	.....	.....	.....	.....	.....	.....
NORTH ST. PAUL	12,730	80,039	78,693	1,346	2,633	.....	3,979	.....	.....	.....	.....	17,796	.....	.....	.....
OAKDALE [*]	22,192	86,086	54,936	31,150	5,141	.....	36,291	.....	.....	2,910	.....	.....	.....	.....	.....
SLEEPY EYE	3,708	68,364	86,133	-17,769	10,056	.....	-7,713	.....	.....	.....	-17,915	12,427	.....	.....	.....
WHITE BEAR LAKE [*]	24,979	229,954	160,990	68,964	155,589	10,947	213,606	.....	.....	.....	.....	167,280	.....	.....	.....
WILLMAR	18,322	315,332	226,304	89,028	42,758	.....	131,786	.....	.....	.....	-48,000	83,959	.....	.....	.....
<b>TOTAL</b>	<b>121,607</b>		<b>1,419,074</b>		<b>279,245</b>		<b>321,486</b>		<b>0</b>	<b>2,910</b>	<b>-112,981</b>	<b>310,439</b>	<b>0</b>		<b>0</b>
		<b>1,482,750</b>		<b>63,676</b>		<b>21,435</b>		<b>12,549</b>		<b>2,910</b>		<b>310,439</b>		<b>0</b>	

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING		NONOPERATING		NET INCOME OR -LOSS								INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ALEXANDRIA	8,183														
RUNESTONE COMM. CENTER		123,060	178,356	-55,296	48,349	6,600	-13,547	32,218	....	12,973	....	18,971	....	6,600	25,000
ANOKA	17,481														
GOLF COURSE		725,182	848,361	-123,179	16,640	667	-107,206	....	....	....	....	97,988	....	667	75,000
SWIMMING POOL [*]		....	....	....	7,615	190	7,425	....	....	....	....	....	....	190	40,000
APPLE VALLEY	38,261														
GOLF COURSE		729,287	776,948	-47,661	....	6,031	-53,692	....	....	....	....	....	....	....	....
SPORTS FACILITY		143,992	314,908	-170,916	182,549	8,666	2,967	54,520	....	....	....	12,497	....	5,929	40,000
AUSTIN	21,923														
ARENA		96,784	295,070	-198,286	273	2,928	-200,941	....	....	....	-148,176	....	....	2,928	40,000
BLOOMINGTON	86,918														
RECREATIONAL FACILITIES		2,137,390	2,121,437	15,953	344,751	135,745	224,959	120,268	....	16,962	....	3,769,044	....	135,745	....
BLUE EARTH	3,727														
FITNESS CENTER		24,822	33,007	-8,185	1,069	....	-7,116	....	....	....	....	....	....	....	....
BROOKLYN CENTER	28,533														
BROWN HERITAGE CENTER		1,812,093	2,225,833	-413,740	....	14,298	-428,038	....	....	....	-84,810	28,839	....	14,298	....
GOLF COURSE		280,033	227,796	52,237	2,332	54,000	569	....	....	....	....	7,634	....	54,000	....
BROOKLYN PARK	58,125														
COMMUNITY CENTER		640,372	770,144	-129,772	....	....	-129,772	....	....	....	....	22,515	....	....	....
GOLF COURSE		3,799,105	3,764,643	34,462	43,984	....	78,446	....	....	....	....	192,406	....	....	....
BUFFALO	7,578														
CIVIC CENTER		99,963	150,148	-50,185	5,183	27,590	-72,592	....	....	....	-50,000	3,731	....	27,590	15,000
BURNSVILLE	53,363														
GOLF COURSE		169,343	173,282	-3,939	23,677	65,333	-45,595	....	....	....	-174,688	....	....	65,333	50,000
ICE ARENA		729,886	693,724	36,162	133,485	277,525	-107,878	....	....	....	-125,000	34,564	....	277,525	50,000
CHASKA	13,012														
COMMUNITY CENTER		1,110,496	1,366,392	-255,896	26,959	....	-228,937	....	....	....	-107,500	18,229	....	....	....
GOLF COURSE		150,012	123,104	26,908	2,108	....	29,016	....	....	....	35,255	113,652	....	....	....
COON RAPIDS	58,833														
GOLF COURSE		1,222,801	1,090,936	131,865	749	143,596	-10,982	....	....	....	....	71,090	....	142,205	85,000
SWIMMING POOL [*]		12,834	12,834	....	8,918	1,633	7,285	....	....	....	....	....	....	1,633	135,000
COTTAGE GROVE	25,752														
GOLF COURSE		806,968	716,953	90,015	3,514	179,094	-85,565	....	....	....	....	21,118	....	178,242	57,909

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM			DEBT SERVICE	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
CRYSTAL	23,807														
WATER SLIDE		137,745	170,429	-32,684	4,442	21,618	-49,860	....	....	....	-50,300	18,762	....	16,618	3,323
DEEPHAVEN	3,646														
MARINA		36,102	39,532	-3,430	4,364	....	934	....	....	....	....	....	....	....	....
DULUTH	85,388														
CONVENTION CENTER		3,165,105	4,330,383	-1,165,278	20,232	....	-1,145,046	....	....	....	-450,865	241,287	....	....	15,898
GOLF COURSE		727,374	774,749	-47,375	13,941	350,002	-383,436	....	....	....	-486,337	273,935	....	298,086	250,516
SPIRIT MOUNTAIN		2,734,255	2,857,292	-123,037	86,919	372,184	-408,302	....	....	....	-115,000	310,330	....	312,184	300,000
ZOO		189,807	874,815	-685,008	56,865	229,959	-858,102	....	....	....	-904,696	2,050,247	....	227,408	....
EDINA	46,984														
ARENA		668,622	673,717	-5,095	103,359	257,278	-159,014	....	....	....	-71,837	....	....	252,609	19,175
ART CENTER		191,109	281,705	-90,596	29,360	....	-61,236	....	....	....	-48,619	....	....	....	....
EDINBOROUGH PARK		539,944	1,344,499	-804,555	740,285	....	-64,270	....	....	....	....	21,989	....	....	....
GOLF COURSE		1,824,039	1,641,277	182,762	200,320	630,214	-247,132	....	....	....	106,894	2,474,169	....	621,286	175,825
GUN RANGE		34,985	42,540	-7,555	500	....	-7,055	....	....	....	....	....	....	....	....
SWIMMING POOL		191,434	201,228	-9,794	....	108,327	-118,121	....	....	....	-6,438	60,385	....	37,320	....
FARMINGTON	6,574														
ARENA		191,836	222,317	-30,481	....	....	-30,481	....	....	....	4,000	10,174	....	....	....
GOLDEN VALLEY	21,029														
GOLF COURSE		1,324,046	1,102,485	221,561	23,708	26,042	219,227	....	....	....	....	49,960	....	23,385	44,596
GRAND RAPIDS	8,117														
GOLF COURSE		421,090	455,152	-34,062	5,154	8,226	-37,134	....	....	....	....	224,327	....	5,677	12,771
GRANITE FALLS	3,053														
CABLE TV [+]		8,729	6,198	2,531	316	....	2,847	....	....	....	....	....	....	....	....
HASTINGS	16,143														
ICE ARENA		168,446	240,085	-71,639	110,663	....	39,024	72,193	....	30,835	20,000	2,916	....	....	....
HOPKINS	16,406														
PAVILION/ICE ARENA		171,609	169,053	2,556	....	....	2,556	....	....	....	....	....	....	....	....
INVER GROVE HEIGHTS	24,332														
GOLF COURSE		1,177,059	1,069,042	108,017	114,594	487,696	-265,085	....	....	....	8,182	31,267	....	487,696	....
JACKSON	3,553														
CABLE TV		256,590	216,990	39,600	6,076	....	45,676	....	....	....	20,000	33,693	....	....	....
LA CRESCENT	4,451														
GOLF COURSE		268,176	216,921	51,255	7,304	....	58,559	....	....	....	10,000	21,474	....	....	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
LAKE CITY MARINA	4,430	828,453	613,824	214,629	144,915	145,345	214,199	....	51,004	2,834	20,000	126,850	....	11,921	45,000
LITTLE FALLS GOLF COURSE	7,481	303,036	278,106	24,930	....	1,716	23,214	....	....	....	19,975	23,992	....	1,467	6,453
LUVERNE SWIMMING POOL	4,425	162,894	213,555	-50,661	39,713	1,199	-12,147	....	....	....	-32,720	17,919	....	1,199	528
MANKATO EASTWOOD PARK [*]	31,434	....	2,703	-2,703	150,086	133,238	14,145	78,237	....	....	....	....	....	133,238	....
MINNEAPOLIS CONVENTION CENTER PARK & RECREATION BOARD	367,924	7,808,474 10,745,288	15,994,958 10,518,840	-8,186,484 226,448	484,317,158,744	7,091,720 1,375	16,437,130,303,817	827,933 ....	....	....	11,179,643 244,000	93,566 2,389,390	....	7,088,871 1,375	3,721,925 ....
MINNETONKA ICE ARENA	49,285	581,122	630,739	-49,617	8,636	....	-40,981	....	....	....	40,000	53,645	....	....	....
MOORHEAD GOLF COURSE	32,937	215,519	313,987	-98,468	170,268	166,249	-94,449	....	....	....	-35,240	1,524,615	....	166,249	....
SPORTS CENTER		332,189	574,491	-242,302	11,533	64,244	-295,013	....	....	....	-27,800	6,346	....	64,169	20,000
MOUNDS VIEW GOLF COURSE [*]	12,611	....	....	....	1,644	....	1,644	....	....	....	....	257,206	....	....	....
NEW BRIGHTON DRIVING RANGE GOLF COURSE	22,355	117,926 227,952	103,152 227,552	14,774 400	27,514 10,431	4,020 7,817	38,260 3,014	....	....	....	....	....	....	7,817	28,292
NEW HOPE GOLF COURSE	21,758	298,161	283,337	14,824	8,107	11,127	11,804	....	....	....	....	5,252	....	11,127	....
ICE ARENA		316,576	396,423	-79,847	3,023	....	-76,824	....	....	....	....	1,828	....	....	....
NEW PRAGUE GOLF COURSE	3,746	759,982	704,047	55,935	4,143	9,165	50,913	....	....	....	12,000	108,852	....	6,934	9,118
NORTH MANKATO GOLF COURSE [*]	11,059	283,677	361,578	-77,901	....	12,140	-90,041	....	....	....	477,632	4,187,912	....	12,140	....
NORTHFIELD ARENA FACILITY	15,143	159,376	180,884	-21,508	20,198	43,680	-44,990	....	....	....	-72,330	2,400	....	35,000	27,000
ORONO GOLF COURSE	7,323	150,971	132,217	18,754	4,581	....	23,335	....	....	....	....	998	....	....	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						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
PROCTOR	3,010														
GOLF COURSE		55,650	52,369	3,281	85	3,220	146	....	....	....	....	199,081	....	3,220	3,996
RED WING	15,561														
AUDITORIUM		466,037	670,659	-204,622	9	1,618	-206,231	....	....	....	-134,000	8,152	....	....	....
RICHFIELD	35,538														
RECREATION		1,735,224	1,651,969	83,255	29,864	490	112,629	....	....	....	119,000	396,334	....	490	....
ROSEMOUNT	10,478														
COMMUNITY CENTER		57,542	133,179	-75,637	....	133	-75,770	54,000	....	....	-100,537	....	....	133	....
ROSEVILLE	33,487														
GOLF COURSE		267,199	227,245	39,954	21,547	....	61,501	....	....	....	....	26,421	....	....	....
ICE ARENA		422,790	468,282	-45,492	4,902	....	-40,590	....	....	....	-450,000	452,236	....	....	....
MN JOHN ROSE OVAL		132,235	94,123	38,112	72,648	....	110,760	....	....	1,900,000	....	2,764,044	....	....	....
SAUK CENTRE	3,693														
ARENA [*]		....	....	....	166,614	....	166,614	....	....	....	-144,977	620,509	375,000	....	....
ST. CLOUD	49,416														
CIVIC CENTER		707,742	1,027,073	-319,331	52,852	....	-266,479	....	....	....	-223,673	79,960	....	....	....
SPORTS COMPLEX		376,341	554,289	-177,948	127,009	6,343	-57,282	92,429	....	33,643	-30,000	3,354	....	1,299	....
ST. PAUL	272,243														
ATHLETIC PROGRAMMING		604,621	773,963	-169,342	21,503	....	-147,839	....	....	....	-113,350	....	....	....	....
CIVIC CENTER		4,716,922	4,084,734	632,188	245,994	....	878,182	47,012	....	....	676,984	53,224	....	....	....
MARINA		334,023	441,804	-107,781	1,706	....	-106,075	....	....	....	....	633	....	....	....
RECREATION CENTERS		239,500	237,481	2,019	....	....	2,019	....	....	....	....	....	....	....	....
SPECIAL RECREATION		74,153	68,081	6,072	....	....	6,072	....	....	....	....	....	....	....	....
ST. PETER	9,801														
COMMUNITY CENTER		78,987	105,095	-26,108	....	....	-26,108	....	....	....	-57,664	3,308	....	....	....
STAPLES	2,897														
COMMUNITY CENTER		113,339	184,900	-71,561	111,144	2,810	36,773	56,272	....	50,091	....	18,400	....	2,810	25,000
STILLWATER	15,001														
LILY LAKE PARK		102,379	196,642	-94,263	15,043	....	-79,220	....	....	....	-77,760	47,751	....	....	....
VIRGINIA	9,283														
GOLF COURSE		190,174	174,163	16,011	4,090	47,055	-26,954	....	....	....	....	309,605	955,000	15,574	....
WADENA	4,251														
GOLF COURSE		149,281	135,548	13,733	131	....	13,864	....	....	....	....	35,734	....	....	....

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CULTURE & RECREATION ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DBBT SERVICE		
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	NET INCOME OR -LOSS				OTHER FUNDS	CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS
WEST ST. PAUL	19,304														
CIVIC CENTER ARENA		101,166	124,405	-23,239	13,978	610	-9,871	152	....	....	-10,869	17,869	....	....	1,354
WHITE BEAR LAKE	24,979														
SPORT CENTER		304,640	401,381	-96,741	189,255	181,459	-88,945	105,929	....	38,778	-35,000	26,577	1,160,000	151,806	1,160,000
WINDOM	4,348														
ARENA		142,045	230,904	-88,859	147,510	26,133	32,518	52,105	....	89,905	....	7,865	....	....	....
CABLE TV		301,575	253,480	48,095	900	14,323	34,672	....	....	....	....	34,910	....	....	....
WORTHINGTON	10,183														
AUDITORIUM		16,862	46,308	-29,446	38,286	....	8,840	19,467	....	15,440	....	7,026	....	....	....
GOLF COURSE		156,526	233,407	-76,881	17,351	5,230	-64,760	5,520	1,215	4,412	....	13,785	....	505	....
<b>TOTAL</b>	<b>1,800,556</b>	<b>64,381,074</b>	<b>76,916,162</b>	<b>-12,535,088</b>	<b>36,141,848</b>	<b>11,397,909</b>	<b>12,208,851</b>	<b>31,618,255</b>	<b>52,219</b>	<b>2,195,873</b>	<b>8,620,458</b>	<b>24,195,246</b>	<b>2,490,000</b>	<b>10,912,498</b>	<b>6,483,679</b>

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

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE	
		OPERATING			NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR -LOSS								
ALBERT LEA	18,360														
PARKING		59,281	70,464	-11,183	5,967	....	-5,216	....	....	....	....	....	....	....	....
PORT AUTHORITY REAL ESTATE		416,698	286,508	130,190	6,467	....	136,657	....	....	....	949,659	....	....	....	....
ANOKA	17,481														
RECYCLING		197,564	185,244	12,320	....	....	12,320	....	....	....	....	....	....	....	....
APPLE VALLEY	38,261														
STORM DRAINAGE [*]		513,115	261,459	251,656	13,964	....	265,620	....	....	252,000	....	....	....	....	55,000
ARDEN HILLS	9,493														
RECYCLING [*]		80,714	70,671	10,043	642	....	10,685	....	....	....	....	....	....	....	....
SURFACE WATER [*]		158,981	11,401	147,580	1,561	....	149,141	....	....	65,404	....	....	....	....	....
AUSTIN	21,923														
PORT AUTHORITY [*]		338,659	8,807	329,852	64,901	345,370	49,383	18,406	....	15,521	....	....	....	345,370	55,000
WASTE TRANSFER STATION		643,227	638,815	4,412	10,899	....	15,311	....	....	....	....	....	....	....	....
BEMIDJI	11,162														
NORTH VIEW MANOR APT.		315,125	216,032	99,093	29,780	309,950	-181,077	....	....	....	....	22,479	....	309,950	....
BENSON	3,228														
ARMORY [*]		....	15,921	-15,921	35,068	....	19,147	....	....	25,000	-11,000	....	34,825	....	....
LANDFILL		....	16,214	-16,214	....	....	-16,214	....	....	....	....	....	....	....	....
BLAINE	40,814														
SENIOR HOUSING		290,855	227,279	63,576	21,369	....	86,945	....	....	....	....	1,509	....	....	....
BLOOMINGTON	86,918														
RECYCLING		1,130,434	830,581	299,853	20,628	....	320,481	....	....	....	....	1,187	....	....	....
STORM WATER		1,919,223	924,426	994,797	48,438	189,527	861,908	....	....	....	....	158,866	....	189,527	220,000
BLUE EARTH	3,727														
HEAT		-172,332	176,426	-4,094	....	....	-4,094	....	....	....	....	21,427	....	....	....
BROOKLYN CENTER	28,533														
RECYCLING [*]		106,763	104,094	2,669	4,388	....	7,057	....	....	....	....	....	....	....	....
STORM DRAINAGE		639,837	166,729	473,108	28,138	....	501,246	....	....	....	....	394,662	....	....	....
BROOKLYN PARK	58,125														
RECYCLING		890,928	698,415	192,513	21,050	....	213,563	....	....	....	....	696	....	....	....
BURNSVILLE	53,363														
STORM DRAINAGE [*]		524,772	14,207	510,565	13,056	....	523,621	....	....	....	221,684	....	....	....	....
CHANHASSEN	13,388														
SURFACE WATER [*]		177,497	115,934	61,563	22,295	....	83,858	....	....	2,568	-21,000	....	....	....	....
UTILITY EXPANSION [*]		639,746	461,451	178,295	211,678	156,434	233,539	....	....	....	235,000	....	....	47,972	75,000
CHISHOLM	5,256														
NURSING HOME LEASE [*]		....	47,199	-47,199	68,126	67,807	-46,880	....	....	....	....	....	....	67,807	115,000

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



PUBLIC SERVICE ENTERPRISES  
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NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM		DEBT SERVICE		
		OPERATING		NONOPERATING		NET INCOME	OTHER FUNDS				CAPITAL OUTLAY	BORROWING	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE									OR -LOSS
COTTAGE GROVE	25,752														
STREET LIGHTS		197,858	233,145	-35,287	14,813	121	-20,595	....	....	....	....	5,854	....	121	25,000
CRYSTAL	23,807														
STORM DRAINAGE		181,427	210,813	-29,386	93	20,500	-49,793	....	....	....	....	27,999	....	....	....
STREET LIGHTING [*]		114,773	107,979	6,794	1,100	5,500	2,394	....	....	....	....	....	....	....	....
DULUTH	85,388														
AIRPORT		1,589,831	2,540,748	-950,917	735,710	325,005	-540,212	....	....	87,472	....	3,646,114	....	....	....
HEAT		11,503,784	11,144,064	359,720	35,295	1,979,309	-1,584,294	....	....	....	....	413,378	....	1,954,125	2,349,088
HOME ENERGY CONSERVATION [*]		298,833	6,032	292,801	60,426	435,678	-82,451	....	....	....	....	....	....	411,838	415,000
TRANSIT		2,430,324	8,538,595	-6,108,271	4,020,661	....	-2,087,610	....	377,551	3,034,252	-929,000	59,549	....	....	....
EAGAN	53,004														
STORM DRAINAGE		637,441	487,271	150,170	39,106	....	189,276	....	....	....	453,525	13,433	....	....	....
STREET LIGHTING [*]		285,824	272,480	13,344	....	....	13,344	....	....	....	....	....	....	....	....
EAST GRAND FORKS	8,884														
ECONOMIC DEVELOPMENT AUTH		65,027	137,182	-72,155	100,938	38,912	-10,129	94,457	....	....	-50,000	....	....	38,912	15,000
EDEN PRAIRIE	42,442														
STORM DRAINAGE [*]		....	224,059	-224,059	....	....	-224,059	....	....	....	....	....	....	....	....
EDINA	46,984														
RECYCLING [27]		....	....	....	....	....	....	....	....	....	....	....	....	....	....
FAIRMONT	11,352														
HEAT		410,139	377,964	32,175	20,184	45	52,314	....	....	....	19,652	4,321	....	45	....
PARKING LOT		11,589	20,383	-8,794	....	1,491	-10,285	....	....	....	....	....	....	....	....
STORM SEWER [*]		245,333	34,972	210,361	31,795	65,019	177,137	....	....	....	....	94,954	....	65,019	25,000
FALCON HEIGHTS	5,348														
RESCUE SERVICES		66,777	54,076	12,701	1,233	....	13,934	....	....	....	2,803	....	....	....	....
GLENCOE	4,758														
AIRPORT		42,457	46,691	-4,234	3,135	145	-1,244	....	....	3,000	....	....	....	145	12,212
ORCHARD ESTATE APT. [14]		210,264	422,111	-211,847	....	....	-211,847	....	....	....	....	....	....	174,736	....
STORM WATER [*]		....	30,807	-30,807	305	....	-30,502	....	....	....	....	....	....	....	....
GOLDEN VALLEY	21,029														
MOTOR VEHICLE REGISTRATION		319,108	253,690	65,418	9,182	....	74,600	....	....	....	100,000	2,369	....	....	....
RECYCLING [*]		123,156	286,710	-163,554	200,279	....	36,725	....	....	....	....	....	....	....	....
STORM SEWER [*]		89,383	104,691	-15,308	2,801	....	-12,507	....	....	....	....	....	....	....	....
GRAND RAPIDS	8,117														
WASTEWATER COLLECTION		396,387	377,663	18,724	....	436	18,288	....	....	....	25,151	45,552	....	436	....
GRANITE FALLS	3,053														
MOTOR VEHICLE		41,515	37,262	4,253	1,050	2,500	2,803	....	....	....	220	....	....	....	....

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ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DBBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
HASTINGS	16,143															
TRANSIT		41,572	190,742	-149,170	148,812	....	-358	19,090	30,393	90,311	....	....	....	....	....	....
HIBBING	18,025															
HEAT		2,731,487	2,798,827	-67,340	....	....	-67,340	....	....	....	....	612,013	....	....	....	....
HBDA FAMILY CENTER [*] [20]		....	....	....	....	....	....	....	....	....	....	377,219	....	....	....	....
HBDA STUDENT HOUSING [*] [20]		....	....	....	11,461	42,225	-30,764	....	....	....	....	350,170	2,705,000	39,704	....	....
MEMORIAL BLDG CONCESSION		86,171	51,145	35,026	....	....	35,026	....	....	....	....	....	....	....	....	....
HOPKINS	16,406															
HOUSING AUTHORITY [*]		188,095	169,594	18,501	1,649	....	20,150	....	....	....	....	....	....	....	....	....
STORM SEWER		560,295	177,982	382,313	7,851	170,182	219,982	....	....	....	....	382,962	2,445,000	170,182	2,275,000	....
JACKSON	3,553															
AIRPORT		40,977	70,439	-29,462	34,252	....	4,790	....	....	41,282	....	110,635	....	....	....	....
LA CRESCENT	4,451															
LICENSE BUREAU [*]		29,173	24,846	4,327	135	....	4,462	....	....	....	5,000	....	....	....	....	....
LE SUEUR	3,818															
FLOOD CONTROL [*]		....	50,041	-50,041	47,692	....	-2,349	....	45,143	2,449	-2,349	....	....	....	....	....
PRETREATMENT FACILITY		190,550	140,698	49,852	97,974	71,166	76,660	....	97,974	....	....	2,192,197	....	71,166	....	....
LUVERNE	4,425															
AIRPORT		32,445	112,631	-80,186	59,108	6,698	-27,776	....	....	45,970	-30,000	134,128	....	6,698	9,484	....
STORM SEWER		41,463	14,946	26,517	4,819	....	31,336	....	....	....	....	40,435	....	....	....	....
MANKATO	31,434															
AIRPORT		102,646	290,005	-187,359	100,087	....	-87,272	....	....	87,706	-136,822	120,627	....	....	....	....
ECONOMIC DEVELOPMENT		389,759	492,921	-103,162	710,979	....	607,817	39,973	....	6,615	-26,443	415,170	....	....	....	....
MASS TRANSIT		175,764	886,235	-710,471	755,344	42	44,831	202,701	....	544,818	....	2,961	....	....	....	....
PARKING		185,633	288,153	-102,520	88,166	....	-14,354	....	....	....	....	26,084	....	....	....	....
RIVERFRONT 2000 [*]		....	253,817	-253,817	2,621,489	819,994	1,547,678	1,721,291	....	....	....	3,475,456	....	819,994	....	....
MAPLE GROVE	42,682															
STREET LIGHT [*]		308,383	282,925	25,458	4,014	....	29,472	....	....	....	....	....	....	....	....	....
MELROSE	2,635															
PARK VIEW CENTER [13]		312,478	268,489	43,989	16,723	....	60,712	....	....	....	....	10,524	....	80,808	50,000	....
MENDOTA HEIGHTS	10,466															
ENGINEERING		352,291	385,904	-33,613	13,668	....	-19,945	....	....	....	8,000	....	....	....	....	....
MINNEAPOLIS	367,924															
MUDA [*]		13,346,053	2,442,530	10,903,523	2,521,159	13,167,339	257,343	....	....	....	-1,456,919	....	26,944,899	13,167,339	8,488,581	....
MUNICIPAL PARKING		25,669,727	27,107,817	-1,438,090	517,078	6,837,394	-7,758,406	....	....	....	6,687,790	365,686	15,030,442	6,827,183	3,004,093	....
RIVER TERMINAL		2,395,317	2,583,118	-187,801	5,255	430,578	-613,124	....	....	....	-960,461	....	....	430,578	725,000	....
MINNETONKA	49,285															
RECYCLING [*]		555,840	474,371	81,469	9,292	....	90,761	....	....	....	15,000	....	....	....	....	....

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ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1993

NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						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	
MINNETRISTA	3,574															
STORM SEWER [*]		9,367	555	8,812	50	....	8,862	....	....	....	....	....	....	....	....	....
MONTICELLO	5,293															
TRANSPORTATION [*]		25,164	62,674	-37,510	45,174	295	7,369	15,151	....	45,024	....	....	....	....	....	....
MOORHEAD	32,937															
ENVIROSYS, L.P.		253,799	....	253,799	....	239,384	14,415	....	....	....	....	6,057,300	239,384	....	....	....
FORESTRY		177,007	158,139	18,868	11,502	....	30,370	....	....	....	9,300	250	....	....	....	....
PBST CONTROL		77,765	109,795	-32,030	12,202	....	-19,828	....	....	....	4,500	24,994	....	....	....	....
MOUND	9,643															
RECYCLING [*]		64,863	121,336	-56,473	67,853	....	11,380	....	....	....	....	....	....	....	....	....
NEW BRIGHTON	22,355															
LIQUOR STORE CONTRACT		....	22,602	-22,602	59,417	43,292	-6,477	....	....	....	140,900	....	....	....	....	....
NEW PRAGUE	3,746															
BDA		86,245	66,353	19,892	14,880	4,613	30,159	....	....	....	10,000	23,693	....	4,613	12,187	....
STORM WATER [*]		36,166	4,023	32,143	581	....	32,724	....	....	....	....	....	....	....	....	....
NEW ULM	13,458															
HBAT		787,241	668,666	118,575	6,121	28,000	96,696	....	....	....	39,665	7,796	....	28,000	....	....
NORTH ST. PAUL	12,730															
SURFACE WATER [*]		103,860	39,528	64,332	4,749	....	69,081	....	....	....	....	....	....	....	....	....
NORTHFIELD	15,143															
STORM WATER DRAINAGE		259,556	28,659	230,897	18,915	10,618	239,194	....	....	....	8,929	4,852	....	10,543	22,314	....
OAKDALE	22,192															
STREET LIGHTS		155,004	124,466	30,538	3,929	....	34,467	....	....	....	....	....	....	....	....	....
PLYMOUTH	55,137															
HRA SENIOR HOUSING [20]		....	....	....	43,585	....	43,585	....	....	....	....	1,099,547	5,700,000	....	....	....
SOLID WASTE [*]		196,403	527,688	-331,285	429,724	....	98,439	....	....	....	28,900	....	....	....	....	....
PRINCETON	3,810															
AIRPORT		9,812	80,415	-70,603	268	6,660	-76,995	....	....	....	-45,978	....	....	6,660	....	....
PRIOR LAKE	12,072															
STORM WATER [*]		103,750	62,121	41,629	....	....	41,629	....	....	....	....	....	....	....	....	....
RAMSBY	14,081															
STREET LIGHT		7,241	6,929	312	1,057	....	1,369	....	....	....	....	13,238	....	....	....	....
RED WING	15,561															
HOSPITAL RENTAL		22,929	26,975	-4,046	1,844	1,729	-3,931	....	....	....	-6,719	....	....	....	....	....
MEYER BLDG		54,584	56,910	-2,326	244	....	-2,082	....	....	....	611	....	....	....	....	....
SOLID WASTE		1,806,362	1,882,965	-76,603	148,972	....	72,369	....	....	....	-387,353	2,650	....	....	....	....
STORM DRAINAGE [*]		1,105	....	1,105	92	....	1,197	....	....	....	13,160	....	....	....	....	....

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NAME OF CITY	POPULATION	STATEMENT OF INCOME AND EXPENSE						TAXES	FEDERAL GRANTS	STATE GRANTS	TRANSFERS TO/-FROM OTHER FUNDS	CAPITAL OUTLAY	BORROWING	DEBT SERVICE		
		REVENUE	OPERATING EXPENSE	INCOME	NONOPERATING REVENUE	EXPENSE	NET INCOME OR -LOSS							INTEREST PAYMENTS	PRINCIPAL PAYMENTS	
RICHFIELD	35,538															
STORM SEWER		670,166	444,560	225,606	31,620	130,591	126,635	....	....	....	....	13,034	....	130,591	2,206,350	
ROBBINSDALE	14,410															
DEPUTY REGISTRAR		259,423	204,766	54,657	2,534	....	57,191	....	....	....	31,106	1,128	....	....	....	....
STORM SEWER		126,229	108,319	17,910	7,543	....	25,453	....	....	....	....	....	....	....	....	....
ROCHESTER	76,060															
PARKING METER		1,916,578	1,651,504	265,074	94,748	....	359,822	....	....	....	....	490,653	....	....	....	....
ROCKFORD	2,832															
FIRE		76,982	77,986	-1,004	21,255	....	20,251	....	....	....	....	34,729	....	....	....	....
ROSEMOUNT	10,478															
STORM WATER		274,876	189,088	85,788	26,318	146,820	-34,714	....	....	....	158,844	1,000	....	77,647	....	....
ROSEVILLE	33,487															
RECYCLING		247,085	271,786	-24,701	807	....	-23,894	....	....	....	....	....	....	....	....	....
STORM DRAINAGE		494,839	424,739	70,100	68,697	....	138,797	....	....	....	20,000	487,274	....	....	....	....
SHAKOPEE	12,732															
STORM DRAINAGE		301,466	301,725	-259	134,337	....	134,078	....	....	....	....	764,370	....	....	....	....
SHOREVIEW	25,730															
SURFACE WATER		266,061	246,040	20,021	6,699	....	26,720	....	....	....	....	....	....	....	....	....
SHOREWOOD	6,430															
RECYCLING [*]		79,023	67,721	11,302	1,163	....	12,465	....	....	....	-10,000	....	....	....	....	....
STORM WATER [*]		41,217	3,906	37,311	578	....	37,889	....	....	....	....	....	....	....	....	....
SLEEPY EYE	3,708															
HEAT		244,341	257,840	-13,499	10,087	12,199	-15,611	....	....	....	....	13,438	....	....	....	....
ST. CLOUD	49,416															
PARKING SYSTEM		709,185	475,232	233,953	30,873	97,773	167,053	....	....	....	119,153	....	....	97,773	10,000	....
ST. PAUL	272,243															
HRA CITY-WIDE HOME LOAN		808,067	397,573	410,494	99,424	202,319	307,599	....	....	....	56,404	....	....	200,880	....	....
HRA HOME MORTGAGE LOAN		93,144	80,654	12,490	....	....	12,490	....	....	....	84,371	....	....	....	....	....
HRA REDEVELOPMENT LOAN		131,316	230,853	-99,537	....	....	-99,537	....	....	....	....	....	....	....	....	....
IMPOUNDING LOT		988,328	948,617	39,711	11,186	....	50,897	....	11,186	....	1,176	....	....	....	....	....
SPECIAL SERVICES		3,928,506	4,045,276	-116,770	....	3,958	-120,728	....	....	....	-78,740	331,882	....	1,793	33,265	....
ST. PETER	9,801															
TRANSIT		30,234	114,809	-84,575	68,533	....	-16,042	....	....	66,258	....	....	....	....	....	....
STILLWATER	15,001															
PARKING SYSTEM [*]		48,252	51,975	-3,723	5,339	....	1,616	....	....	....	-21,268	....	....	....	....	....
THIEF RIVER FALLS	8,008															
AIRPORT		76,108	343,047	-266,939	892,443	17,116	608,388	....	....	864,254	-25,938	815,009	....	....	10,332	....

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ANALYSIS OF OTHER CITY ENTERPRISE OPERATIONS - 1993

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		OPERATING		NONOPERATING		NET INCOME							INTEREST PAYMENTS	PRINCIPAL PAYMENTS
		REVENUE	EXPENSE	INCOME	REVENUE	EXPENSE	OR - LOSS					BORROWING		
VADNAIS HEIGHTS STORM WATER	11,638	172,111	111,917	60,194	1,889	....	62,083	....	....	....	....	5,172	....	....
VIRGINIA HEAT	9,283	3,305,120	3,441,779	-136,659	87,862	18,732	-67,529	....	....	....	....	348,527	....	18,732 300,000
WACONIA STORM WATER	3,920	42,191	20,286	21,905	20,464	45	42,324	....	....	....	-17,133	47,710	....	....
WASECA AIRPORT	8,144	30,862	61,678	-30,816	7,500	....	-23,316	....	....	7,500	....	1,039	....	....
HOSPITAL JOINT VENTURE [*]		....	....	....	97,284	....	97,284	....	....	....	....	....	....	....
WAYZATA LICBNSB BUREAU	3,830	133,123	101,375	31,748	1,917	....	33,665	....	....	....	35,000	1,252	....	....
STORM WATER [*]		109,832	287	109,545	446	....	109,991	....	....	....	5,000	1,984,851	....	....
WHITE BEAR LAKE SENIOR HOUSING [*]	24,979	16,290	9,137	7,153	384	....	7,537	....	....	....	....	....	....	....
WILLMAR HEAT	18,322	824,716	540,014	284,702	29,774	337,767	-23,291	....	....	....	60,280	35,836	....	307,570
WORTHINGTON AIRPORT	10,183	62,376	487,858	-425,482	107,879	....	-317,603	12,420	....	72,422	....	49,097	....	....
HRA		213,756	612,035	-398,279	1,272,137	48,521	825,337	1,270,891	....	....	....	846,727	....	48,521 37,928
PARKING SYSTEM		16,107	19,265	-3,158	....	....	-3,158	....	....	....	....	....	....	....
SEWER LAGOON		423,686	483,939	-60,253	37,566	21,307	-43,994	....	....	....	....	2,500	....	20,986 15,000
<b>TOTAL</b>	<b>2,229,102</b>	<b>97,612,919</b>	<b>91,936,226</b>	<b>5,676,693</b>	<b>17,736,173</b>	<b>26,861,106</b>	<b>-3,448,240</b>	<b>2,123,489</b>	<b>1,833,138</b>	<b>5,042,422</b>	<b>4,698,405</b>	<b>21,932,623</b>	<b>58,917,466</b>	<b>26,413,348 20,560,834</b>

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

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PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1993

NAME OF CITY	TYPE OF STORE	FOOT-POPULATION	SALES	GROSS PROFIT		OPERATING		NONOPERATING		NET INCOME		TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY OF INSURANCE		
				NOTES	SALES	AMOUNT	PCT OF SALES	EXPENSES	INCOME	REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS	PRINCIPAL PAYMENTS	BORROWING	(DRAM SHOP)
ALEXANDRIA	OFF SALE ONLY	8,183	1,823,154	1,432,275	390,879	21.44	251,169	139,710	10,953	6,887	143,776	7.89	80,000	69,852	6,456	25,000	....	11,334	2
AROKA	OFF SALE ONLY	17,481	2,135,020	1,660,034	474,986	22.25	400,242	74,744	8,861	....	83,605	3.92	46,800	263,888	....	....	....	44,293	2
APPLE VALLEY	OFF SALE ONLY	38,261	3,444,664	2,556,226	888,438	25.79	756,170	132,268	....	1,315	130,953	3.80	100,000	9,681	....	....	....	45,000	2
BENIDJI	OFF SALE ONLY	11,162	2,144,282	1,591,158	553,124	25.80	343,752	209,372	81,553	....	290,925	13.57	180,513	255,261	....	....	....	27,497	2
BENSON	ON & OFF SALE	3,228	695,675	401,705	293,970	42.26	240,118	53,852	19,268	....	73,120	10.51	50,000	7,274	....	....	....	13,801	1
BIG LAKE	OFF SALE ONLY	3,331	969,977	767,004	202,973	20.93	124,427	78,546	6,614	....	85,160	8.78	85,160	11,216	....	....	....	7,976	1
BLUE EARTH	OFF SALE ONLY	3,727	522,349	391,560	130,789	25.04	121,803	8,986	3,628	....	12,614	2.41	....	....	....	....	....	6,482	1
BROOKLYN CENTER	OFF SALE ONLY	28,533	2,615,955	1,976,173	639,782	24.46	537,247	102,535	3,725	16,193	98,067	3.44	100,000	6,069	16,193	....	....	31,534	3
BUFFALO	OFF SALE ONLY	7,578	977,276	699,640	277,636	28.41	182,681	94,955	2,280	65	97,170	9.94	90,000	2,389	....	....	....	3,771	1
CALEDONIA	OFF SALE ONLY	2,907	247,704	191,963	55,741	22.50	39,942	15,799	120	....	15,919	6.43	....	....	....	....	....	3,981	1
CAMBRIDGE	OFF SALE ONLY	5,182	1,349,387	1,089,995	259,392	19.22	218,421	40,971	29,071	16,894	53,148	3.94	50,000	580,126	16,894	21,331	....	16,735	1
CHAMPLIN	OFF SALE ONLY [21]	18,565	1,100,107	877,096	223,011	20.27	208,598	14,413	9,993	477	23,929	2.18	71,355	....	....	....	....	11,100	1
COLUMBIA HEIGHTS	OFF SALE ONLY	18,999	5,204,404	4,273,140	931,264	17.89	742,246	189,018	61,459	1,564	240,913	4.78	189,622	203,301	....	....	....	21,677	3
DELANO	ON & OFF SALE	2,833	832,472	539,847	292,625	35.15	295,805	-3,180	19,174	....	15,994	1.92	52,050	614	....	....	....	21,164	1
DETROIT LAKES	OFF SALE ONLY	7,258	1,814,131	1,431,999	382,132	21.06	230,320	151,812	28,505	2,259	178,058	9.82	145,000	....	....	....	....	11,092	1
EDEN PRAIRIE	OFF SALE ONLY	42,442	4,141,680	3,152,769	988,911	23.88	679,995	308,916	5,611	....	314,527	7.59	315,000	29,691	....	....	....	26,434	3
EDINA	OFF SALE ONLY	46,984	5,557,278	4,285,916	1,271,362	22.88	859,301	412,061	....	501	411,560	7.41	380,000	54,800	....	....	....	60,000	3
ELK RIVER	OFF SALE ONLY	12,405	2,272,238	1,755,020	517,218	22.76	254,180	263,038	34,718	....	297,756	13.10	153,450	8,857	....	....	....	10,111	1
FAIRMONT	OFF SALE ONLY	11,352	1,451,458	1,113,676	337,782	23.27	244,419	93,363	41,132	....	134,495	9.27	125,000	27,347	....	....	....	12,960	1
FARMINGTON	OFF SALE ONLY	6,574	709,343	527,192	182,151	25.68	160,173	21,978	58	430	21,606	3.05	-2,500	11,714	....	....	....	4,030	1
FERGUS FALLS	OFF SALE ONLY	12,468	1,778,398	1,324,893	453,505	25.50	287,512	165,993	45,221	1,995	209,219	11.76	147,272	....	....	....	....	17,602	1
FRIDLEY	OFF SALE ONLY	28,287	2,783,611	2,214,716	568,895	20.44	492,512	76,383	56,120	....	132,503	4.76	....	7,449	....	....	....	28,764	2
GLENCOE	OFF SALE ONLY	4,758	650,694	529,905	120,789	18.56	75,904	44,885	3,511	....	48,396	7.44	5,000	....	....	....	....	5,445	1
GLENWOOD	OFF SALE ONLY	2,583	496,248	387,308	108,940	21.95	93,092	15,848	4,313	....	20,161	4.06	20,000	127	....	....	....	11,167	1
GOODVIEW	ON & OFF SALE [21]	3,022	55,407	17,595	37,812	68.24	49,247	-11,435	1,337	....	-10,898	-18.23	....	....	....	....	....	3,299	1
GRANITE FALLS	OFF SALE ONLY	3,053	473,906	336,855	137,051	28.92	74,417	62,634	19,136	....	81,770	17.25	50,353	20,792	....	....	....	1,837	1
HUTCHINSON	OFF SALE ONLY	11,960	1,587,789	1,224,225	363,564	22.90	231,820	131,744	16,307	19,685	128,366	8.08	120,000	401,048	....	....	....	16,143	1
JACKSON	OFF SALE ONLY	3,553	414,078	309,125	104,953	25.35	83,726	21,227	2,178	569	22,836	5.51	7,086	....	....	....	....	2,904	1
KASSON	OFF SALE ONLY	3,807	395,443	284,268	111,175	28.11	95,371	15,804	3,951	....	19,755	5.00	25,000	....	....	....	....	6,370	1
LAKEVILLE	OFF SALE ONLY	30,149	4,088,419	3,077,558	1,010,861	24.72	728,843	282,018	98,583	28,201	352,400	8.62	978,965	9,615	....	....	....	12,663	3
LITCHFIELD	OFF SALE ONLY	6,073	815,781	611,475	204,306	25.04	134,958	69,348	12,009	....	81,357	9.97	47,535	5,499	....	....	....	5,445	1
LONG PRAIRIE	OFF SALE ONLY	2,826	583,604	435,823	147,781	25.32	79,930	67,851	14,639	8,817	73,673	12.62	40,000	384	8,817	100,000	....	3,147	1
LOVERNE	OFF SALE ONLY	4,425	344,842	243,285	101,557	29.45	88,222	13,335	4,754	4,105	13,984	4.06	36,100	1,982	....	....	....	3,565	1
MARSHALL	OFF SALE ONLY	12,229	1,783,867	1,312,542	471,325	26.42	182,294	289,031	16,958	....	305,989	17.15	315,000	....	....	....	....	6,751	1
MONTVIDEO	OFF SALE ONLY	5,526	897,070	662,097	234,973	26.19	146,238	88,735	5,030	1,644	92,121	10.27	90,000	11,739	....	....	....	2,801	1
MONTICELLO	OFF SALE ONLY	5,293	1,484,488	1,140,352	344,136	23.18	209,521	134,615	17,088	44	151,659	10.22	31,654	....	....	....	....	13,913	1
MORA	OFF SALE ONLY	2,971	1,193,714	932,599	261,115	21.87	152,543	108,572	43,081	....	151,653	12.70	82,500	3,638	....	....	....	12,444	1
MORRIS	OFF SALE ONLY	5,596	558,473	413,894	144,579	25.89	112,958	31,621	4,150	....	35,771	6.41	53,200	....	....	....	....	5,407	1
MOUND	OFF SALE ONLY	9,643	1,305,720	1,007,545	298,175	22.84	188,226	109,949	14,881	....	124,830	9.56	102,940	3,077	....	....	....	18,938	1
NORTHFIELD	OFF SALE ONLY	15,143	1,340,811	986,864	353,947	26.40	189,550	164,397	48,743	6,583	206,557	15.41	120,000	32,320	....	....	....	11,745	1
OLIVIA	ON & OFF SALE	2,633	561,761	348,582	213,179	37.95	187,850	25,329	7,189	7,899	24,619	4.38	100	414	7,303	30,000	....	23,491	1
PARK RAPIDS	OFF SALE ONLY	2,966	1,323,020	997,270	325,750	24.62	167,510	158,240	10,251	....	168,491	12.74	161,622	3,130	....	....	....	9,541	1
PINE CITY	OFF SALE ONLY	2,753	737,132	592,822	144,310	19.58	162,285	-17,975	4,673	394	-13,696	-1.86	....	13,462	....	....	....	11,276	1
PIPESTONE	OFF SALE ONLY	4,559	499,401	366,501	132,900	26.61	90,988	41,912	2,103	....	44,815	8.81	44,000	....	....	....	....	5,528	1
PLAINVIEW	ON & OFF SALE	2,827	388,056	212,727	175,329	45.18	168,347	6,982	4,198	....	11,180	2.88	500	....	....	....	....	26,392	1
PRINCETON	OFF SALE ONLY	3,810	1,009,586	759,386	250,200	24.78	147,111	103,089	27,096	....	138,185	12.89	68,500	335	....	....	....	5,635	1
PROCTOR	OFF SALE ONLY	3,010	398,126	306,736	91,390	22.96	90,695	695	3,829	11,679	-7,155	-1.80	....	....	....	11,679	....	4,070	1
REDWOOD FALLS	OFF SALE ONLY	4,893	579,094	430,604	148,490	25.64	113,455	35,035	7,452	1,003	41,484	7.16	10,000	....	1,003	5,004	....	8,166	1
RICHFIELD	OFF SALE ONLY	35,538	6,753,108	5,294,233	1,458,875	21.60	924,773	534,102	90,628	16,824	607,906	9.00	646,040	20,671	....	....	....	28,656	3
ROBBINSDALE	ON & OFF SALE	14,410	1,862,550	1,146,966	715,584	38.42	617,937	97,647	61,472	....	159,119	8.54	195,791	13,837	....	....	....	79,638	2
SAUK RAPIDS	OFF SALE ONLY	8,835	1,003,277	786,175	217,102	21.64	131,612	85,490	21,971	14,000	93,461	9.32	25,000	3,017	14,000	....	....	6,620	1

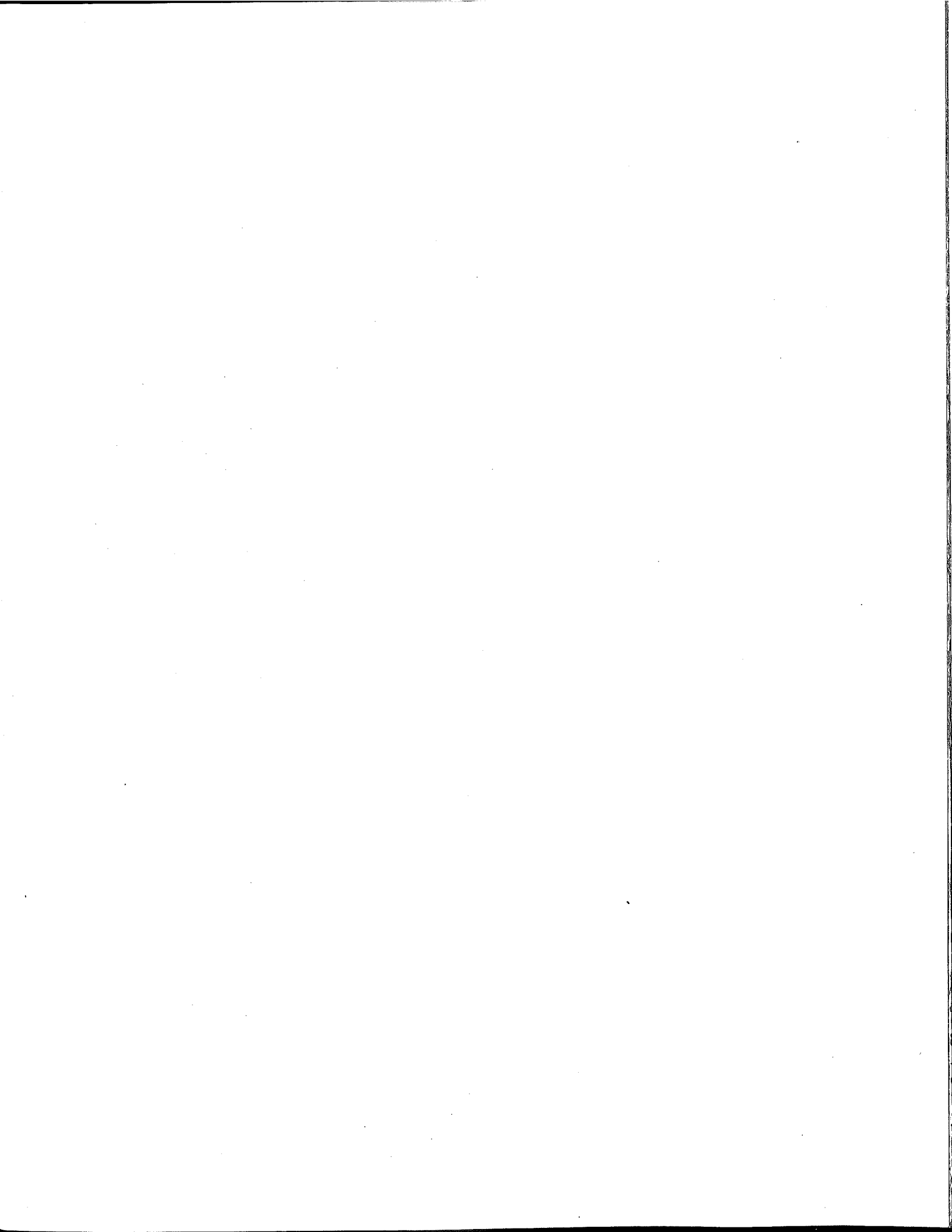
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SEE EXPLANATION OF FOOTNOTES AT THE END OF THE ENTERPRISE FUND SECTION.

PUBLIC SERVICE ENTERPRISES  
ANALYSIS OF CITY LIQUOR STORE OPERATIONS - 1993

NAME OF CITY	TYPE OF STORE	FOOT- NOTES	POP- LATION	COST OF SALES	GROSS PROFIT		NET INCOME				TRANSFERS TO/-FROM		DEBT SERVICE			LIABILITY INSURANCE (DRAM SHOP)	NUMBER OF STORES			
					AMOUNT	PCT OF SALES	OPERATING EXPENSES	INCOME	NONOPERATING REVENUE	EXPENSES	AMOUNT	PCT OF SALES	OTHER FUNDS	CAPITAL OUTLAY	INTEREST PAYMENTS			PRINCIPAL PAYMENTS	BORROWING	
SAVAGE	OFF SALE ONLY		12,889	1,578,775	1,212,392	366,383	23.21	285,895	80,488	41,621	....	122,109	7.73	76,800	28,028	....	....	....	7,573	2
SHOREWOOD	OFF SALE ONLY		6,430	1,336,773	1,071,829	264,944	19.82	233,353	31,591	15,399	1,882	45,108	3.37	40,000	....	....	....	....	3,932	2
SLEEPY EYE	OFF SALE ONLY		3,708	398,786	284,383	114,403	28.69	78,991	35,412	10,497	....	45,909	11.51	30,000	....	....	....	....	5,811	1
SPRING LAKE PARK	OFF SALE ONLY		6,523	2,766,678	2,247,139	519,539	18.78	420,828	98,711	102,417	21,611	179,517	6.49	135,000	8,356	21,611	....	....	27,117	1
ST. ANTHONY	ON & OFF SALE		8,019	3,513,427	2,435,733	1,077,694	30.67	1,135,785	-58,091	86,253	24,161	4,001	0.11	65,000	31,246	24,161	70,000	....	63,009	4
ST. JAMES	OFF SALE ONLY		4,361	397,048	266,908	130,140	32.78	74,474	55,666	9,331	....	64,997	16.37	31,000	1,394	....	....	....	4,084	1
THIEF RIVER FALLS	OFF SALE ONLY		8,008	1,837,542	1,390,738	446,804	24.32	237,851	208,953	22,817	29,849	201,921	10.99	174,900	23,279	29,849	280,372	....	17,174	1
TWO HARBORS	OFF SALE ONLY		3,630	952,814	711,381	241,433	25.34	184,762	56,671	6,485	....	63,156	6.63	201,500	286	....	....	....	10,064	1
WADENA	OFF SALE ONLY		4,251	696,962	547,875	149,087	21.39	133,787	15,300	46	....	15,346	2.20	35,000	....	....	....	....	7,647	1
WATZATA	ON & OFF SALE		3,830	1,835,075	1,150,879	684,196	37.28	656,599	27,597	14,505	27,036	15,066	0.82	47,500	9,392	27,036	30,000	....	30,338	1
WINDOM	OFF SALE ONLY		4,348	642,882	460,576	182,306	28.36	148,930	33,376	450	....	33,826	5.26	35,000	1,606	....	....	....	12,752	1
WORTHINGTON	OFF SALE ONLY		10,183	1,032,256	770,494	261,762	25.36	175,662	86,100	5,742	....	91,842	8.90	75,000	8,423	....	....	....	12,390	1
TOTAL ON & OFF SALE STORES			40,802	9,744,423	6,254,034	3,490,389	35.82	3,351,688	138,701	213,396	59,096	293,001	3.01	410,941	62,777	58,500	130,000	0	261,132	12
TOTAL OFF SALE ONLY STORES			591,962	85,400,623	65,705,607	19,695,016	23.06	13,805,685	5,889,331	1,141,742	215,470	6,815,603	7.98	6,171,367	2,143,849	126,502	431,707	0	731,094	74
TOTAL ALL STORES			632,764	95,145,046	71,959,641	23,185,405	24.37	17,157,373	6,028,032	1,355,138	274,566	7,108,604	7.47	6,582,308	2,206,626	185,002	561,707	0	992,226	86





## 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.
- [26] The hospital operations include the clinic operations.
- [27] The water utility operations include the recycling enterprise fund operations.

TOTAL OUTSTANDING INDEBTEDNESS OF CITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1993

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			
AFTON	2,829	87,000	....	....	....	....	....	....	87,000	....	34,000
ALBERT LEA	18,360	....	994,311	1,830,000	3,600,000	....	....	....	6,424,311	3,600,000	920,137
ALEXANDRIA	8,183	1,695,000	82,000	45,000	....	....	135,000	....	1,957,000	....	....
ANDOVER	18,304	2,000,000	1,450,000	20,460,000	....	....	....	310,000	24,220,000	1,855,000	550,925
ANOKA	17,481	3,065,000	745,000	2,145,000	1,690,000	....	....	280,000	7,925,000	2,705,000	....
APPLE VALLEY	38,261	6,190,000	9,265,000	17,705,000	2,335,000	....	....	1,615,000	37,110,000	21,560,000	1,097,546
ARDEN HILLS	9,493	....	....	....	....	....	....	....	....	....	13,328
AUSTIN	21,923	755,000	2,080,000	3,950,000	....	....	3,635,000	....	10,420,000	605,000	1,956,940
BAXTER	4,101	690,000	610,000	5,846,000	....	....	....	....	7,146,000	2,235,000	1,109,611
BAYPORT	3,195	1,395,000	3,385,000	1,585,000	....	....	....	....	6,365,000	2,110,000	171,502
BELLE PLAINE	3,190	....	255,000	2,175,000	2,105,000	....	....	....	4,535,000	1,175,000	105,000
BEMIDJI	11,162	5,000	1,365,000	1,445,000	4,665,000	....	....	....	7,480,000	1,625,000	986,880
BENSON	3,228	475,000	1,860,000	225,000	625,000	....	....	....	3,185,000	....	400,965
BIG LAKE	3,331	....	1,502,178	1,030,000	455,000	....	....	....	2,987,178	930,000	2,263,407
BLAINE	40,814	4,645,000	15,250,000	7,470,000	1,325,000	....	....	....	28,690,000	4,680,000	380,628
BLOOMINGTON	86,918	50,322,900	10,331,850	14,360,000	3,480,000	51,265,000	3,000,000	36,247,100	169,006,850	22,215,000	57,347,179
BLUE EARTH	3,727	....	2,865,000	6,885,000	2,190,000	....	3,300,000	....	15,240,000	5,265,000	34,000
BRAINERD	12,515	1,755,000	630,000	1,640,000	....	....	....	....	4,025,000	1,430,000	1,594,802
BRECKENRIDGE	3,707	175,000	....	1,520,703	205,297	....	....	....	1,901,000	....	170,702
BROOKLYN CENTER	28,533	....	14,620,000	275,000	....	....	....	2,750,000	17,645,000	4,545,000	598,591
BROOKLYN PARK	58,125	3,740,000	14,835,000	....	....	....	1,105,000	....	19,680,000	3,625,000	1,812,666
BUFFALO	7,578	1,330,000	6,540,000	6,975,000	8,105,000	....	....	....	22,950,000	1,710,000	554,624
BURNSVILLE	53,363	12,155,000	15,325,000	68,200,000	860,000	....	4,115,000	....	100,655,000	52,520,000	2,320,178
CALEDONIA	2,907	....	30,000	960,000	450,000	....	....	....	1,440,000	850,000	178,249
CAMBRIDGE	5,182	....	1,540,000	10,630,501	4,670,000	....	....	245,000	17,085,501	5,905,000	10,636,536
CANNON FALLS	3,435	....	3,955,000	3,280,000	....	....	....	....	7,235,000	1,705,000	42,240
CHAMPLIN	18,565	3,220,000	3,930,000	11,065,000	4,860,000	....	....	....	23,075,000	10,410,000	769,603
CHANHASSEN	13,388	2,775,000	27,604,620	23,720,000	700,000	....	....	....	54,799,620	7,875,000	252,030
CHASKA	13,012	....	19,645,000	4,000,000	2,065,000	....	3,275,000	....	28,985,000	25,035,000	6,620,105
CHISHOLM	5,256	390,000	....	....	905,000	....	....	....	1,295,000	905,000	186,826
CIRCLE PINES	4,779	720,000	125,000	955,000	....	....	570,000	....	2,370,000	345,000	104,987
CLOQUET	11,055	2,070,000	1,185,000	165,000	900,000	....	....	835,000	5,155,000	280,000	64,784
COLUMBIA HEIGHTS	18,999	....	17,209,721	....	....	....	....	....	17,209,721	14,650,000	387,982
COON RAPIDS	58,833	2,190,000	17,360,000	25,085,000	8,910,000	....	....	775,000	54,320,000	7,175,000	1,905,546
CORCORAN	5,498	1,541,813	....	....	....	....	....	....	1,541,813	....	....
COTTAGE GROVE	25,752	1,535,000	1,995,000	8,705,000	4,030,000	....	....	155,000	16,420,000	2,905,000	1,184,416
CROOKSTON	8,175	685,000	1,015,000	....	4,381,000	....	....	....	6,081,000	685,000	315,110
CRYSTAL	23,807	3,095,000	13,335,000	....	....	....	....	....	16,430,000	13,145,000	963,710
DAYTON	4,791	1,135,000	405,000	110,000	470,000	....	....	....	2,120,000	....	251,478
DEBPHAVEN	3,646	....	350,000	....	....	....	....	....	350,000	....	171,837
DELANO	2,833	....	375,000	1,490,000	925,000	....	845,000	....	3,635,000	845,000	219,885
DETROIT LAKES	7,258	3,195,000	1,360,000	865,000	460,000	....	....	....	5,880,000	2,595,000	3,361,699
DILWORTH	2,709	240,000	....	2,510,000	680,000	....	....	....	3,430,000	680,000	57,211
DULUTH	85,388	17,344,300	738,000	13,997,700	24,390,000	38,480,089	17,044,401	....	111,994,490	11,880,089	6,665,076
EAGAN	53,004	8,715,000	145,000	39,380,000	20,475,000	....	....	1,725,000	70,440,000	21,315,000	1,917,714
EAST BETHEL	8,471	....	....	2,660,000	....	....	....	....	2,660,000	....	69,410
EAST GRAND FORKS	8,884	30,000	150,000	3,990,000	220,000	490,000	....	747,034	5,627,034	2,080,000	944,342
EDEN PRAIRIE	42,442	11,070,000	....	20,125,000	30,680,000	....	....	17,780,000	79,655,000	34,145,000	2,868,619
EDINA	46,984	....	87,165,000	3,245,000	17,755,000	....	....	....	108,165,000	57,505,000	1,177,612
ELK RIVER	12,405	480,000	1,736,900	6,920,000	1,125,000	....	3,015,000	975,000	14,251,900	585,000	972,028

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, 1993

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED		OTHER LONG TERM DEBT
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER	INDEBTEDNESS	REFUNDING	
ELY	3,941	1,460,000	195,000	....	....	....	230,000	....	1,885,000	410,000	1,101,258
EVELETH	4,012	100,000	....	....	....	....	....	....	100,000	....	601,499
FAIRMONT	11,352	40,000	1,335,000	6,320,000	3,975,000	....	....	....	11,670,000	2,390,000	477,835
FALCON HEIGHTS	5,348	....	1,595,000	1,685,000	....	....	....	....	3,280,000	1,170,000	146,986
FARIBAULT	18,421	3,705,000	1,270,000	6,645,000	1,000,000	....	3,380,000	....	16,000,000	3,825,000	1,108,663
FARMINGTON	6,574	725,000	2,734,011	6,600,000	455,000	....	....	....	10,514,011	725,000	984,615
FERGUS FALLS	12,468	1,710,000	1,780,000	5,075,000	5,210,000	....	....	....	13,775,000	6,355,000	1,632,067
FOREST LAKE	6,242	845,000	1,475,000	385,000	....	....	....	....	2,705,000	....	435,500
FRIDLEY	28,287	....	13,515,000	3,575,000	2,155,000	2,255,000	....	....	21,500,000	13,455,000	946,545
GLENCOE	4,758	....	2,500,000	2,155,000	11,660,000	....	3,785,000	....	20,100,000	7,985,000	1,013,774
GLENWOOD	2,583	550,000	129,000	40,000	1,650,000	....	....	....	2,369,000	1,295,000	30,585
GOLDEN VALLEY	21,029	270,000	30,350,000	8,425,000	....	....	170,000	....	39,215,000	19,355,000	2,549,721
GOODVIEW	3,022	....	615,000	2,420,000	....	....	....	....	3,035,000	2,080,000	218,800
GRAND RAPIDS	8,117	230,000	4,075,000	1,415,000	8,575,000	....	....	....	14,295,000	2,305,000	684,887
GRANITE FALLS	3,053	....	250,000	1,635,000	4,025,000	....	190,000	....	6,100,000	3,025,000	80,669
HAM LAKE	9,462	....	....	503,000	....	....	....	....	503,000	....	27,620
HASTINGS	16,143	50,000	495,000	8,245,000	8,845,000	....	....	6,615,000	24,250,000	2,950,000	1,661,078
HERMANTOWN	7,078	72,000	....	3,932,000	....	....	....	....	4,004,000	1,345,000	107,200
HIBBING	18,025	4,165,000	1,850,000	220,000	12,920,000	....	....	....	19,155,000	9,005,000	2,259,870
HOPKINS	16,406	2,765,000	7,657,343	2,385,000	2,815,000	....	....	....	15,622,343	11,408,543	....
HUGO	5,030	....	....	2,365,000	1,205,000	....	....	....	3,570,000	....	201,602
HUTCHINSON	11,960	1,125,000	2,033,643	11,035,000	20,170,000	....	14,075,000	....	48,438,643	1,950,000	1,713,406
INDEPENDENCE	2,951	....	....	1,175,000	....	....	....	45,000	1,220,000	....	25,156
INTERNATIONAL FALLS	7,808	145,000	10,115,000	....	110,000	....	....	....	10,370,000	....	674,605
INVER GROVE HEIGHTS	24,332	3,375,000	7,385,000	12,415,000	10,085,000	....	....	....	33,260,000	9,170,000	747,048
JACKSON	3,553	790,000	1,796,536	110,000	865,000	....	1,360,000	....	4,921,536	3,860,000	248,600
JORDAN	3,003	....	....	3,910,000	3,680,000	....	....	....	7,590,000	3,445,000	208,976
KASSON	3,807	120,000	90,000	510,000	1,340,000	....	....	....	2,060,000	....	....
LA CRESCENT	4,451	740,000	....	1,650,000	240,000	....	....	....	2,630,000	....	44,459
LAKE CITY	4,430	410,000	270,000	1,775,000	1,355,000	....	1,713,000	....	5,523,000	....	103,531
LAKE ELMO	6,057	....	....	....	....	....	....	....	....	....	170,000
LAKEVILLE	30,149	2,495,000	1,055,000	16,715,000	....	835,000	....	1,375,000	22,475,000	9,260,000	2,022,132
LAUDERDALE	2,710	....	1,165,000	....	....	....	....	....	1,165,000	1,100,000	....
LE SUEUR	3,818	60,000	2,937,500	540,000	2,715,000	....	3,140,000	....	9,392,500	2,815,000	296,520
LINO LAKES	11,193	....	....	8,405,000	2,175,000	....	....	....	10,580,000	....	423,931
LITCHFIELD	6,073	....	....	1,870,000	7,665,000	....	....	....	9,535,000	3,165,000	568,128
LITTLE CANADA	9,134	4,255,000	955,000	2,470,000	....	....	....	345,000	8,025,000	3,670,000	8,627
LITTLE FALLS	7,481	....	1,655,000	7,200,000	....	....	....	....	8,855,000	4,375,000	233,101
LONG PRAIRIE	2,826	....	475,000	565,000	385,000	....	....	....	1,425,000	560,000	....
LUVERNE	4,425	445,333	2,095,500	1,333,600	3,015,320	....	....	....	6,889,753	1,400,000	285,899
MAHTOMEDI	5,966	1,610,000	....	2,441,606	1,425,000	....	....	....	5,476,606	1,920,000	161,939
MANKATO	31,434	3,805,000	10,365,000	18,215,000	23,100,000	....	....	....	55,485,000	9,085,000	701,381
MAPLE GROVE	42,682	6,445,000	5,280,000	21,790,000	8,170,000	760,000	....	....	42,445,000	11,755,000	2,493,726
MAPLEWOOD	32,394	355,000	11,370,000	25,460,000	....	....	....	....	37,185,000	11,615,000	1,439,753
MARSHALL	12,229	635,000	3,470,000	1,470,000	14,340,000	....	13,003,000	....	32,918,000	7,285,000	2,006,405
MEDINA	3,534	800,000	2,685,000	350,000	....	....	....	....	3,835,000	800,000	59,746
MELROSE	2,635	....	....	395,000	2,795,000	....	2,160,000	....	5,350,000	1,160,000	1,790,000
MENDOTA HEIGHTS	10,466	3,350,000	....	8,775,000	....	....	....	40,000	12,165,000	1,055,000	1,330,000
MINNEAPOLIS	367,924	88,080,000	201,120,000	51,383,900	436,856,474	215,929,749	168,690,000	....	1,162,060,123	589,574,180	38,193,332
MINNETONKA	49,285	2,125,000	....	12,795,000	400,000	4,125,000	....	....	19,445,000	3,250,000	....

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, 1993

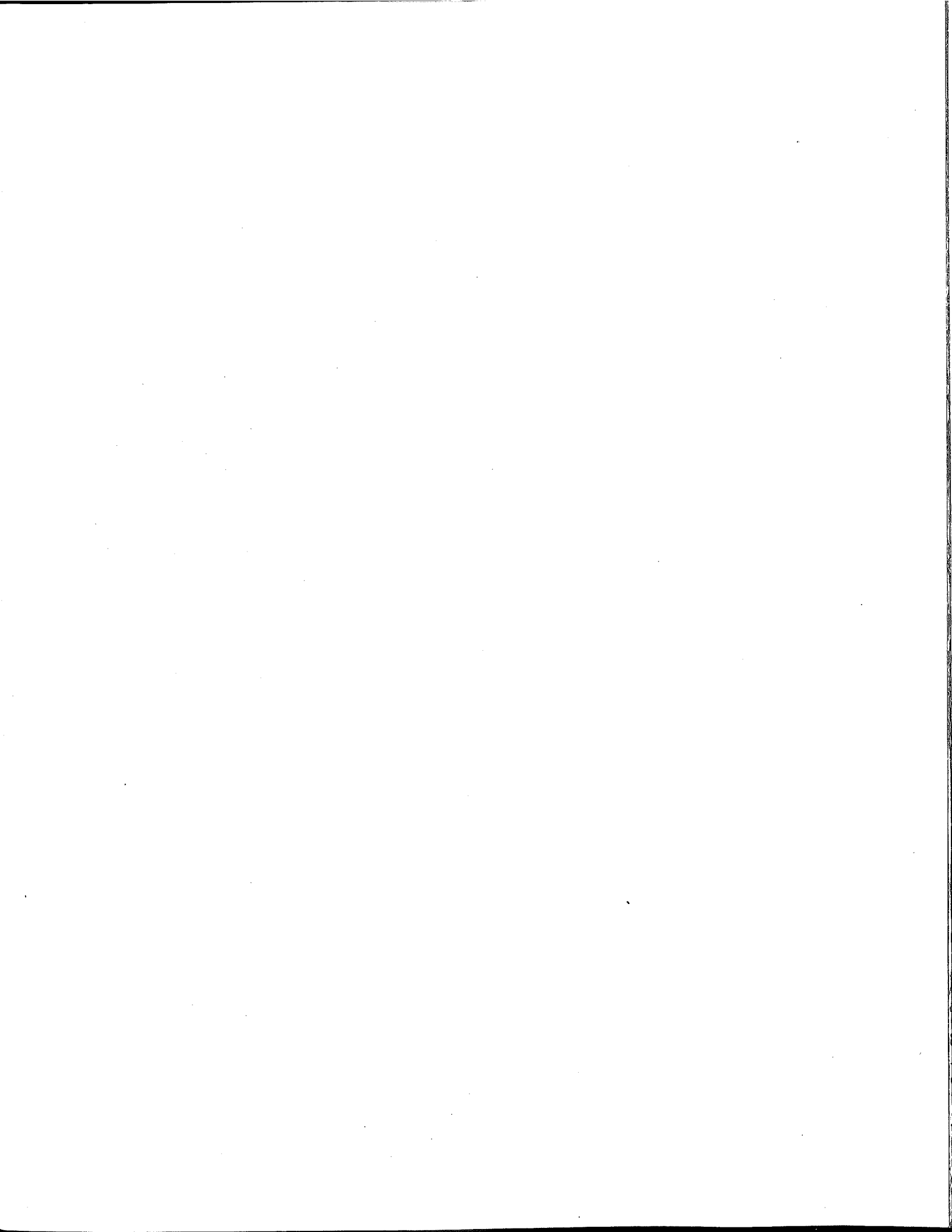
NAME OF CITY	POPULATION	TYPE OF BOND						TOTAL BONDED INDEBTEDNESS	TOTAL BONDED REFUNDING	OTHER LONG TERM DEBT	
		GENERAL OBLIGATION	G. O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REV. TAX REVENUE				ALL OTHER
MINNETRISTA	3,574	....	....	945,000	....	....	985,000	1,145,000	3,075,000	1,675,000	....
MONTEVIDEO	5,526	1,610,000	475,000	1,518,600	4,776,400	....	....	....	8,380,000	755,000	396,247
MONTICELLO	5,293	2,235,000	1,880,000	4,115,000	....	....	....	....	8,230,000	535,000	....
MOORHEAD	32,937	5,405,000	6,025,000	6,920,000	12,210,000	....	36,320,000	....	66,880,000	6,770,000	961,580
MORA	2,971	2,900,000	465,000	201,800	....	....	....	....	3,566,800	50,000	43,000
MORRIS	5,596	35,000	690,000	1,160,000	610,000	....	....	....	2,495,000	465,000	1,748,044
MOUND	9,643	630,000	1,735,000	1,740,000	1,470,000	....	....	....	5,575,000	1,335,000	218,068
MOUNDS VIEW	12,611	974,550	9,645,000	....	5,160,000	....	....	....	15,779,550	2,320,000	237,931
MOUNTAIN IRON	3,358	....	425,000	355,000	....	....	....	....	780,000	280,000	217,205
NEW BRIGHTON	22,355	3,735,000	11,170,000	4,610,000	1,150,000	....	....	....	20,665,000	13,840,000	1,005,941
NEW HOPE	21,758	1,770,000	4,670,000	8,650,000	....	....	....	....	15,090,000	3,800,000	940,000
NEW PRAGUE	3,746	1,885,000	125,000	295,000	4,265,000	....	2,896,478	....	9,466,478	4,730,000	361,640
NEW ULM	13,458	....	2,760,000	6,680,000	9,404,838	....	....	2,400,000	21,244,838	1,460,000	1,752,387
NEWPORT	3,756	....	2,365,000	90,000	....	....	....	....	2,455,000	1,160,000	616,292
NORTH MANKATO	11,059	....	1,435,000	8,795,000	3,915,000	....	240,000	....	14,385,000	1,970,000	5,499,220
NORTH OAKS	3,602	....	....	....	....	....	....	....	....	....	....
NORTH ST. PAUL	12,730	....	1,970,000	1,410,000	....	....	....	....	3,380,000	820,000	310,062
NORTHFIELD	15,143	1,035,000	1,713,000	9,240,000	9,850,000	....	228,000	....	22,066,000	4,405,000	552,621
OAK PARK HEIGHTS	3,701	135,000	....	125,000	2,360,000	....	....	....	2,620,000	1,275,000	44,449
OAKDALE	22,192	4,320,000	3,350,000	15,130,000	....	....	2,200,000	....	25,000,000	9,140,000	1,203,017
OLIVIA	2,633	....	485,000	2,500,000	2,535,000	....	....	....	5,520,000	1,305,000	143,595
ORONO	7,323	....	....	2,795,000	2,125,000	....	....	....	4,920,000	....	4,129,946
OSSEO	2,638	2,000,000	525,000	3,625,000	....	....	....	....	6,150,000	325,000	6,620
OTSEGO	5,689	....	....	485,000	....	....	....	....	485,000	....	428,000
OWATONNA	20,103	....	3,175,000	2,525,000	5,320,000	....	17,640,000	....	28,660,000	17,185,000	895,000
PARK RAPIDS	2,966	90,000	65,000	165,000	840,000	....	....	....	1,160,000	....	222,225
PINE CITY	2,753	....	527,000	210,000	360,000	....	....	....	1,097,000	....	142,145
PIPESTONE	4,559	904,500	2,635,000	....	1,221,700	....	....	....	4,761,200	....	276,881
PLAINVIEW	2,827	2,085,000	75,000	935,000	825,000	....	....	....	3,920,000	1,180,000	23,612
PLYMOUTH	55,137	1,005,000	5,045,000	16,245,000	11,175,000	7,520,000	....	5,700,000	46,690,000	15,170,000	....
PRINCETON	3,810	215,000	3,130,000	1,565,000	....	....	561,000	....	5,471,000	3,465,000	297,378
PRIOR LAKE	12,072	2,505,000	85,000	11,009,250	1,285,750	....	....	....	14,885,000	6,955,000	1,200,513
PROCTOR	3,010	....	....	715,000	....	....	....	....	715,000	....	474,221
RAMSEY	14,081	....	5,585,000	2,355,000	....	....	....	....	7,940,000	2,225,000	123,078
RED WING	15,561	2,700,000	8,255,000	1,360,000	650,000	....	....	190,000	13,155,000	5,635,000	633,008
REDWOOD FALLS	4,893	335,000	1,079,363	225,000	2,415,000	....	....	....	4,054,363	2,165,000	407,742
RICHFIELD	35,538	....	12,175,000	9,500,000	2,170,000	....	....	....	23,845,000	17,390,000	....
ROBBINSDALE	14,410	2,300,000	7,180,000	....	165,000	....	....	....	9,645,000	1,700,000	356,400
ROCHESTER	76,060	....	10,750,000	3,725,000	12,950,000	....	....	....	27,425,000	10,000,000	5,399,539
ROCKFORD	2,832	....	135,000	2,495,000	625,000	....	....	....	3,255,000	795,000	3,858
ROSEMOUNT	10,478	2,900,000	765,000	12,180,000	3,690,000	....	....	4,005,000	23,540,000	3,205,000	364,245
ROSEVILLE	33,487	100,000	20,885,000	16,360,000	....	....	....	125,000	37,470,000	22,010,000	432,583
SARTELL	6,095	....	420,000	5,456,000	955,000	....	....	....	6,831,000	....	99,495
SAUK CENTRE	3,693	465,000	945,000	1,760,000	2,410,000	....	....	....	5,580,000	1,510,000	443,184
SAUK RAPIDS	8,835	405,000	5,195,000	5,265,000	1,370,000	....	....	....	12,235,000	3,060,000	863,861
SAVAGE	12,889	3,505,000	6,045,000	17,475,000	3,920,000	....	....	400,000	31,345,000	5,595,000	808,256
SHAKOPEE	12,732	....	12,395,000	7,790,000	....	....	4,250,000	....	24,435,000	6,620,000	2,412,553
SHOREVIEW	25,730	2,370,000	6,520,000	4,160,000	3,215,000	....	....	....	16,265,000	10,645,000	11,802,047
SHOREWOOD	6,430	....	....	2,501,500	45,000	920,000	....	....	3,466,500	1,270,000	22,004
SLEEPY EYE	3,708	1,045,000	130,000	510,000	1,710,000	....	....	....	3,395,000	1,035,000	....

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TOTAL OUTSTANDING INDEBTEDNESS OF CITIES  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1993

NAME OF CITY	POPULATION	TYPE OF BOND							TOTAL BONDED		OTHER LONG
		GENERAL OBLIGATION	G.O. TAX INCREMENT	SPECIAL ASSESSMENT	G. O. REVENUE	REV. TAX INCREMENT	REVENUE	ALL OTHER	INDEBTEDNESS	REFUNDING	TERM DEBT
SOUTH ST. PAUL	20,235	940,000	7,302,502	6,860,000	365,000	....	....	....	15,467,502	6,935,000	523,439
SPRING LAKE PARK	6,523	491,725	....	155,000	....	....	....	....	646,725	....	75,000
ST. ANTHONY	8,019	....	1,785,000	470,000	70,000	....	335,000	....	2,660,000	1,885,000	377,274
ST. CHARLES	2,844	....	....	937,000	90,000	....	90,000	....	1,117,000	125,000	64,399
ST. CLOUD	49,416	2,625,000	21,865,000	27,965,000	31,020,000	....	18,535,000	1,975,000	103,985,000	9,900,000	23,903,661
ST. JAMES	4,361	700,000	360,000	1,140,000	....	....	1,115,000	....	3,315,000	1,550,000	1,780,463
ST. JOSEPH	3,987	....	....	1,635,000	475,000	....	....	....	2,110,000	....	85,644
ST. LOUIS PARK	43,764	1,625,000	7,365,000	2,115,000	....	6,000,000	....	....	17,105,000	1,315,000	2,126,104
ST. MICHAEL	2,822	....	120,000	....	565,000	....	....	....	685,000	....	....
ST. PAUL	272,243	122,825,000	19,385,000	16,565,000	610,000	66,930,000	210,700,000	2,500,000	439,515,000	128,055,000	20,966,845
ST. PAUL PARK	5,091	....	902,800	427,200	765,000	....	....	....	2,095,000	....	713,212
ST. PETER	9,801	1,115,000	565,035	750,000	5,210,000	....	....	703,497	8,343,532	3,325,897	1,065,624
STAPLES	2,897	55,000	....	2,699,000	25,000	....	....	....	2,779,000	775,000	154,515
STEWARTVILLE	4,651	365,000	615,000	3,320,000	1,715,000	....	....	....	6,015,000	505,000	168,721
STILLWATER	15,001	4,705,000	6,560,000	9,684,060	....	....	....	....	20,949,060	....	435,939
THIEF RIVER FALLS	8,008	1,829,000	....	4,475,000	5,414,300	....	....	....	11,718,300	....	406,227
TWO HARBORS	3,630	415,000	....	....	60,000	....	....	....	475,000	....	418,277
VADNAIS HEIGHTS	11,638	....	10,560,000	5,265,000	....	....	....	....	15,825,000	1,315,000	1,440,556
VIRGINIA	9,283	2,045,000	7,411,000	50,000	16,930,000	....	....	....	26,436,000	15,630,000	4,375,460
WACONIA	3,920	205,000	2,890,000	5,075,000	....	....	860,000	....	9,030,000	3,105,000	15,191,120
WADENA	4,251	245,000	....	330,000	615,000	....	....	....	1,190,000	....	177,023
WAITE PARK	5,463	2,835,000	4,090,000	1,830,000	....	....	1,985,000	....	10,740,000	6,795,000	254,039
WASECA	8,144	....	....	520,000	1,325,000	....	....	....	1,845,000	....	110,905
WAYZATA	3,830	440,000	6,145,000	585,000	400,000	....	....	....	7,570,000	440,000	60,659
WEST ST. PAUL	19,304	1,330,000	....	10,665,000	....	....	....	....	11,995,000	5,340,000	680,355
WHITE BEAR LAKE	24,979	1,190,000	5,845,000	7,595,000	1,825,000	....	3,110,000	....	19,565,000	4,150,000	1,685,983
WILLMAR	18,322	1,085,000	1,090,000	9,420,000	12,125,000	....	13,195,000	....	36,915,000	17,890,000	7,206,593
WINDOM	4,348	895,000	....	2,820,000	430,000	....	....	....	4,145,000	....	214,294
WINONA	25,680	6,690,000	445,000	2,981,000	7,934,000	905,000	....	....	18,955,000	4,720,000	689,975
WOODBURY	25,875	2,930,000	150,000	34,495,000	3,540,000	....	....	....	41,115,000	1,095,000	4,579,167
WORTHINGTON	10,183	580,000	1,385,000	3,425,000	4,940,000	....	4,800,000	1,873,155	17,003,155	1,810,000	645,860
<b>TOTAL</b>	<b>3,142,334</b>		<b>915,423,813</b>		<b>979,665,079</b>		<b>571,980,879</b>		<b>4,456,412,936</b>		<b>328,030,847</b>
		<b>498,523,121</b>		<b>1,000,529,420</b>		<b>396,414,838</b>		<b>93,875,786</b>		<b>1,543,133,709</b>	

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** - Expenditures for insurance premiums 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

- *Revenues, Expenditures and Debt of Minnesota Cities December 31, 1993*  
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota cities during the most recent year. It is divided into one report for cities over 2,500 population and a second for cities under 2,500. It also examines enterprise operations. Nov. 1994
- *Securing Minnesota's Financial Future: Property Tax Reform in the 1990s*  
This report analyzes Minnesota's property-tax and fiscal systems. It examines homeowner taxes, the distribution of tax base and state aid to local governments. August 1994
- *Securing Minnesota's Financial Future: Fiscal Arrangements in Other States*  
This report compares Minnesota's property-tax and fiscal systems with other states. August 1994
- *1993 Local Government Lobbying Expenditures*  
This annual report lists what local governments spend to lobby the Legislature and agencies of the state administration. May 25, 1994
- *1994 Budget Data: Minnesota Counties and 1994 Budget Data: Cities Over 2,500 in Population and 1994 Budget Data: Cities Under 2,500 in Population*  
These annual reports analyze the unaudited revenues and expenditures budgeted for 1994 by counties and cities according to size. They include comparisons with 1993 budget data. April 1994
- *Revenues, Expenditures and Debt of the Towns in Minnesota February 28, 1993*  
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year. April 20, 1994
- *Revenues, Expenditures and Debt of Minnesota Counties December 31, 1992*  
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year. It includes analyses of counties' enterprise operations, such as hospitals. April 1994
- *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 1994
- *1993 Criminal Forfeitures in the State of Minnesota*  
This annual report describes the amount of property and cash seized by law enforcement agents in 1993 criminal forfeitures and what happens to the forfeited items. April 1994
- *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

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